



Fiscal Year 2019

Approved Budget Narrative



COUNTY OF CHARLESTON SOUTH CAROLINA

APPROVED BUDGET FOR FISCAL YEAR 2019

BUDGET NARRATIVE

COUNTY COUNCIL

A. VICTOR RAWL, CHAIRMAN

HERBERT SASS, VICE CHAIRMAN

HENRY DARBY

C. BRANTLEY MOODY

ANNA B. JOHNSON

TEDDIE E. PRYOR, SR

JOE QUALEY

DICKIE SCHWEERS

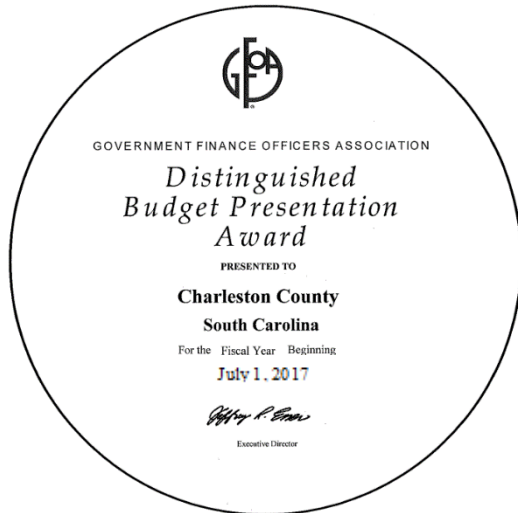
J. ELLIOTT SUMMEY

COUNTY ADMINISTRATOR

JENNIFER J. MILLER

**CHARLESTON
COUNTY
SOUTH CAROLINA**

Distinguished Budget Presentation Award



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, 2017, for the 29th 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.



**SPECIAL
PERFORMANCE
MEASURE
RECOGNITION**

The Government Finance Officers Association also presented Charleston County with the Special Performance Measures Recognition. Performance measures are used by governments to collect information about operational activities, achievement of goals, community conditions, or other environmental factors to better understand a situation and make informed decisions.

These awards are 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.

Budget Department:

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

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TABLE OF CONTENTS

Administrator's Letter to Citizens	9
Organizational Chart	13
County Council	14
Elected and Appointed Officials	15
Budget Highlights	16
Charleston At A Glance	18
Community Profile	19

PERFORMANCE MEASURES

Mission and Values	25
Performance Measures Guide	26
Performance Measures Results	28

OVERVIEW

Budget User's Guide	33
Description of Funds	39
Fund Balance Changes	49
Budget Analysis	52
Major Revenue Sources	63

SCHEDULES

Introduction	75
Where It Comes From	78
Where It Goes	79
Budget Summary, All Funds	80
Revenues	82
Expenditures	90
Interfund Transfers	96
Authorized Positions	97
All Funds Fund Statement	106
Fund Statement by Fund Type	107
General Fund	108
Debt Service Fund	110
Special Revenue Funds	112
Enterprise Funds	157
Internal Services Fund	165

COUNCIL AGENCIES

County Council	171
Accommodations Tax: Local	172
Accommodations Tax: State	173
Internal Auditor	174
Legal	
Legal	177
Seized Assets	178
State Agencies	179

Transportation Sales Tax Transit Agencies	
Transportation Sales Tax (1 st)	180
Transportation Sales Tax (2 nd)	181

Trident Technical College	
Trident Technical College	182
Trident Technical College Debt Service	183

ELECTED OFFICIALS

Auditor	185
---------------	-----

Clerk of Court	
Clerk of Court	188
IV-D Child Support Enforcement	190
Victim's Bill of Rights	191

Coroner	192
---------------	-----

Legislative Delegation	194
------------------------------	-----

Probate Courts	195
----------------------	-----

Register of Deeds	198
-------------------------	-----

Sheriff	
Asset Forfeiture	201
Detention Center	202
IV-D Child Support Enforcement	204
Law Enforcement	205
Programs	208
School Crossing Guards	209
Victim's Bill of Rights	210

Solicitor	
Alcohol Education Program	212
Bond Estreatment	213
Criminal Domestic Violence Appropriation	214
Drug Court	215
DUI Appropriation	216
Expungement	217
Juvenile Education Program	218
Pretrial Intervention	219
Solicitor	220
State Appropriation	223
Traffic Education Program	224
Victim Unclaimed Restitution	225
Victim's Bill of Rights	226
Victim-Witness State Appropriation	227
Violent Crime Prosecution	228
Worthless Check	229

Treasurer	230
-----------------	-----

TABLE OF CONTENTS

APPOINTED OFFICIALS

Elections and Voter Registration	233
Library	235
Master-In-Equity	238
Public Defender	
Berkeley County	241
Charleston County	242
General Fund Support	245
Veterans Affairs	246

ADMINISTRATOR

County Administrator	250
Economic Development.....	251
Greenbelt Programs	
Greenbelt Programs (1 st TST).....	252
Greenbelt Programs (2 nd TST)	253
Human Resources	
Employee Benefits	255
Human Resources	256
Summer Youth Program	260

CHIEF DEPUTY ADMINISTRATOR GENERAL SERVICES

Chief Deputy Administrator General Services	262
Building Inspections	
Building Inspections	264
Project Impact.....	267
Emergency Management	
Awendaw McClellanville Fire Department	269
Awendaw McClellanville Fire Department:	
Debt Service	271
East Cooper Fire District.....	272
Emergency Preparedness	273
Hazardous Materials.....	275
Northern Charleston County Fire Districts	277
Volunteer Rescue Squad	278
West St. Andrew's Fire District	279
Facilities Management	
Facilities Management	281
Office Services.....	285
Parking Garages	287
Magistrates' Courts	
Magistrates' Courts	291
Victim's Bill of Rights	293

Planning and Zoning	
Planning and Zoning	296
Tree Fund	298

Safety & Risk Management	
Risk Management	300
Safety/Workers' Compensation	302

Technology Services	
Communications Administration	305
Radio Communications.....	306
Records Management.....	308
Technology Services.....	311
Telecommunications	313

DEPUTY ADMINISTRATOR DISPATCH AND MEDICAL SERVICES

Deputy Administrator for Dispatch and Medical Services	316
--	-----

Consolidated Dispatch	
Consolidated Dispatch	318
Emergency 911 Communications	320
Fire and Agency Costs.....	321

Department of Alcohol & Other Drug Abuse Services (DAODAS)	
Administration	323
Adolescent Services	326
Adult Services	327
Bedded Service.....	328
Community Prevention Services.....	329
Criminal Justice Services	330
Detention Outpatient	331
Drug Court	332
Medical Services	333
New Life Unit.....	334
Opioid Treatment Services	335
Sober Center	336
Support Services.....	337
Therapeutic Child Care	338
Women's Services	339

Emergency Medical Services	340
----------------------------------	-----

DEPUTY ADMINISTRATOR FINANCE

Deputy Administrator Finance	344
------------------------------------	-----

Assessor	345
----------------	-----

Budget.....	348
-------------	-----

Community Development	
Administration	351
Medically Indigent Assistance Program	353

TABLE OF CONTENTS

Contracts and Procurement	
Central Parts Warehouse	356
Contracts and Procurement.....	358
Finance	360
Revenue Collections	
Delinquent Tax.....	363
Revenue Collections.....	365

DEPUTY ADMINISTRATOR TRANSPORTATION AND PUBLIC WORKS

Deputy Administrator for Transportation and Public Works	368
Environmental Management	
Administration	370
Bees Ferry Landfill Convenience Center	372
Commercial Collections	373
Compost and Mulch Operations	374
Convenience Centers	375
Curbside Collections.....	376
Landfill Operations	377
Litter Control	378
Material Recovery Facility.....	379
Transfer Station Contracts	380
Fleet Operations	381
Public Works	
Operations Field	385
Operations Mosquito Control	386
Operations Support.....	387
Service/Support	388
Technical Program Engineering	392
Technical Program Stormwater	393
Transportation Development	
Revenue Bond Debt Service	395
Roads Program	
Roads Program (1 st TST).....	397
Roads Program (2 nd TST).....	398
Transportation Development	399

CAPITAL

Capital Projects.....	401
-----------------------	-----

DEBT

Debt Services	437
---------------------	-----

LONG-TERM FINANCIAL PLANS

Long-Term Financial Plans.....	443
--------------------------------	-----

APPENDIX

Community Statistics	451
Description of Budget Process	455
Budget Ordinances	459
Description of Financial System	474
Financial Policies	475
Glossary	485
Acronyms	492
Index	495



End Section

LETTER FROM THE ADMINISTRATOR

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County Administrator



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Citizens of Charleston County:

I am pleased to present to you the Fiscal Year (FY) 2019 Charleston County Operating Budget, as adopted by Charleston County Council on June 19, 2018. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past twenty-nine 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.

The balanced FY 2019 budget addressed the following budgetary challenges:

HIGHLIGHTS

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

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

provided by the County. In addition, the growth of citizens from different areas of the country is 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 16 new positions to provide direct services to citizens and addresses the increasing service demands. Seven positions were added to Facilities Management, five positions were added to Environmental Management, three positions were added to Public Works, two positions were added to Building Inspections, and one position each was added to Planning/Zoning, Records Management, Safety/Risk and Solicitor. The increase in positions was offset by the elimination of five unfilled School Crossing Guard positions due to a change in the operations of the program.

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

➤ **Growing Population ~** Charleston County continues to see population growth partly explained by affordable homes (on a national perspective), more land that is developable, expanding job markets, warmer weather and beautiful sights. This continuous population growth over the last decade has increased the demand for services

➤ **Maintaining a qualified and highly motivated workforce ~** Charleston County government is in a competitive employment market which has become a challenge for the County to retain and recruit employees. The approved budget addresses employee retention by continuing the merit and longevity programs

and annualizing the costs associated with the results from the market study implemented in FY 2018. In addition, the County will continue employee development and leadership training with the goal of promoting from within whenever possible. Finally, the County strives to maintain a competitive

compensation package for existing and new employees. The State of South Carolina, the administrator of the retirement program to which Charleston County belongs, increased the employers' payments to the plan this year. The FY 2019 budget provided additional funding for the retirement package, without reducing other employee benefits to offset the cost of the increase.

- **Maintaining Financial Health** ~ This budget follows the County's financial policies, which include 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.

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

- **No net increase in taxes for the homeowner** ~ County Council conscientiously sought to maintain a consistent level of taxation for our residents and businesses. The County's tax millage, Local Option Sales Tax Credit and the Solid Waste User Fee for Fiscal Year 2019 remain constant.

Charleston County and other 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. The County continues to experience growing population, thriving business development, and increasing tourism. In addition, the County and its communities continue to receive numerous national recognitions, which include *Business Insiders* ranking Charleston as the fifth best city in the Country to find a job in 2018. This thriving community sets the stage for FY 2019 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 2017 receipts, and FY 2018 year-to-date collection trends to project the amount of revenues available for FY 2019. 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 \$588.5 million for FY 2019, an increase of \$24.2 million over the previous fiscal year. The largest increases are seen in sales taxes, property taxes, and charges/fees. For sales taxes, there is a \$4.8 million increase in the Special Revenue Funds in the first and second Transportation Sales Tax (TST) funds. Citizens voted in a referendum to approve the first and second transportation sales tax for roads, mass transit and greenspace projects. For property taxes, there is a \$4.7 million net increase in the General Fund due to growth in the property tax base and a \$3.1 million increase in the Special Revenue Fund due to new and enhanced development in fees-in-lieu of property taxes. In addition, there is a \$1.8 million increase in the Local Options Sales Tax based on consumer spending trends by citizens and tourists. For charges/fees in the Enterprise Funds, there is a \$2.2 million increase in the Consolidated Dispatch: Emergency 911 fund representing higher wireless collections and \$2.2 million in the Environmental Management fund reflecting an increase in solid waste user fees based on historical analysis and current trends.

Expenditures and other uses for all operating funds¹ total \$582.5 million for FY 2019, a \$44.7 million increase from the previous year. The largest increase is the transfer out of \$20.8 million primarily due to one-time funding of greenbelt projects in the first Transportation Sales Tax. The next largest increase was approximately \$9.2 million in debt and represents an increase in funding for scheduled bond payments. There was also an increase of \$7.1 million across all funds for personnel costs, including a net of 16 new FTEs, the continued merit and longevity programs, and higher retirement costs.

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

The beginning fund balance was projected to be \$132.4 million. The largest change in the fund balance is related to the first and second TST Special Revenue Funds, which increased \$30.0 million to accumulate funds for future pay-as-you-go projects. The fund balance was reduced by \$4.3 million in the General Fund and by \$7.9 million in the Environmental Management Enterprise Fund for one-time costs. As a result, the ending fund balance is projected to be \$138.4 million, which is a \$6.0 million increase.

MAJOR POLICY ISSUES

National and global events presented challenges that affected the development of this budget. During the FY 2019 budget process, the County had to address policies/practices/procedures concerning public safety in our schools and recovery from natural disasters.

- **Public Safety** ~ In recent years, the United States has seen an alarming increase in school shootings. During budget deliberations, County Council took a positive step towards protecting the County's students and teachers by increasing the number of School Resource Officers in each elementary school within the County's law enforcement jurisdiction. The original budget presented to Council included two School Resource Officers, but the approved budget includes \$1.1 million to provide a total of ten School Resource Officers. In addition to this being an important policy and financial decision for the County, it also represented a partnership between the Charleston County School District and the County where the School District allocated funding to offset a portion of the impact to the County's budget.
- **Natural Calamities** ~ In addition to public safety issues in schools across the nation, the country has also experienced devastating natural disasters, including mudslides, hurricanes, tornadoes, fires, and earthquakes. The County has also experienced its share of disasters. In 2015, the powerful Hurricane Joaquin produced heavy rain resulting in severe flooding in Charleston County. Exactly one year later, Hurricane Matthew delivered a 6-foot storm surge that caused severe flooding and damage to the Charleston area. Hurricane Irma caused damage for the third year in a row to the County. The County is currently working with FEMA to receive reimbursement for the current damage and funding to mitigate future damage.

As a result of the recent natural calamities, the County has gained experience in response and recovery. From a financial perspective, the County has become more aware of the financial alternatives for recovery and has confirmed the need for many of our financial policies. For smaller events, the Rainy Day Fund, the two-month General Fund reserve, and utilizing non-General Fund funds remain the prudent short-term solution. For larger events, the County maintains the ability to borrow funds, and seeks to maintain the lowest borrowing cost through our AAA credit ratings.

By using sound long-term financial planning, the County positions itself to remain stable following the financial shock of large public safety events, natural calamities, and economic downturns, while providing excellent service to citizens.

LOOKING AHEAD - CHALLENGES IN FY 2020 AND BEYOND

Several challenges have been identified for FY 2020 and beyond. The following section discusses the challenges and how successful resolution of these issues aligns with the County's mission and initiatives.

Maintaining and Improving Services –The County continues to see an increase in the types and volume of service needs due to an increasing population and changing demographics of the population.

- **Maintain Services** ~ The FY 2016 budget represented the first net millage rate increase in almost a decade to address service levels for EMS and Sheriff. In addition, the County is experiencing increased permit, appraisals and judicial service requests.

- **Improve Services** ~ During the November 2014 elections, County citizens voted to approve a \$108.5 million plan to expand the current Library system. The County continues to implement the plan to construct the facilities and phase-in the additional operating costs through FY 2020. The County also continues to receive requests for improved drainage infrastructure, enhanced roads, and additional greenspace to protect undeveloped land.

Although the County has increasing resources due to the expanding economy, those resources do not increase at the same pace as the costs or expectations for services. The current budget has little contingency available to address unplanned costs and forces staff to work within their budgets.

Preserving and Constructing County Infrastructure – The County considers our assets the second most valuable resource, after our employees. As a result, we are dedicated to preserving our current infrastructure and constructing quality buildings for future needs.

- **Asset Management** ~ The County is continually challenged with increased facility maintenance costs due to the age and expansion of the County's facilities. The County will continue a comprehensive study to determine the condition of County facilities and development of an annual work plan. Moving forward, the County intends to fund the appropriate on-going funding level to implement the work plan.
- **Construction Management** ~ The County anticipates funding infrastructure from bond issues, Enterprise Funds, and Special Revenue Funds in the future. The major challenges in construction involve the following projects:
 - 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 to make more space available for public use, and upgrading the technology in all buildings.
 - Currently, staff is working on design and construction of a building for a social services hub and a major redesign and reconfiguration of the Public Works complex. The County intends to fund both of these projects by issuing debt.
 - The County is also planning to construct the next lined landfill cell and a recycling center that is cost efficient and meets the needs of the growing population. In addition to setting aside funds for the construction, the County prudently strives to maintain an appropriate level in the Environmental Management Enterprise Fund fund balance.
 - Finally, 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 provide funds for transportation-related projects, mass transit, and greenbelts. The County strives to prudently manage projects and spending for the Second Transportation Sales Tax. Staff is currently reviewing plans to fund designing large road projects, designing a bus rapid transit system, and prioritizing greenbelt projects.

CONCLUSION

The FY 2019 Charleston County Operating Budget meets the County's budget objectives and addresses the major policy issues that face the County. As the County enters a new year and looks forward to future years, we will continue to strive to efficiently and effectively meet the needs of Charleston County's citizens.

Respectfully submitted,



Jennifer J. Miller
Charleston County Administrator

ORGANIZATIONAL CHART

Citizens of Charleston County

ELECTED

Auditor—Peter Tecklenburg
Clerk of Court—Julie Armstrong
Coroner—Rae Wooten
Probate Court—Judge Irv Condon
Register of Deeds—Elaine Bozman
Sheriff—Al Cannon
Solicitor—Scarlett Wilson
Treasurer—Mary Tinkler

APPOINTED

Elections/Voter Registration—Joseph Debney
Library Board—Nicolle Davies
Magistrate Courts—Chief Judge Leroy Linen
Master-In-Equity—Judge Mikell Scarborough
Public Defender—Ashley Pennington
Veterans Affairs—David J. LeBlanc, Sr.

County Council

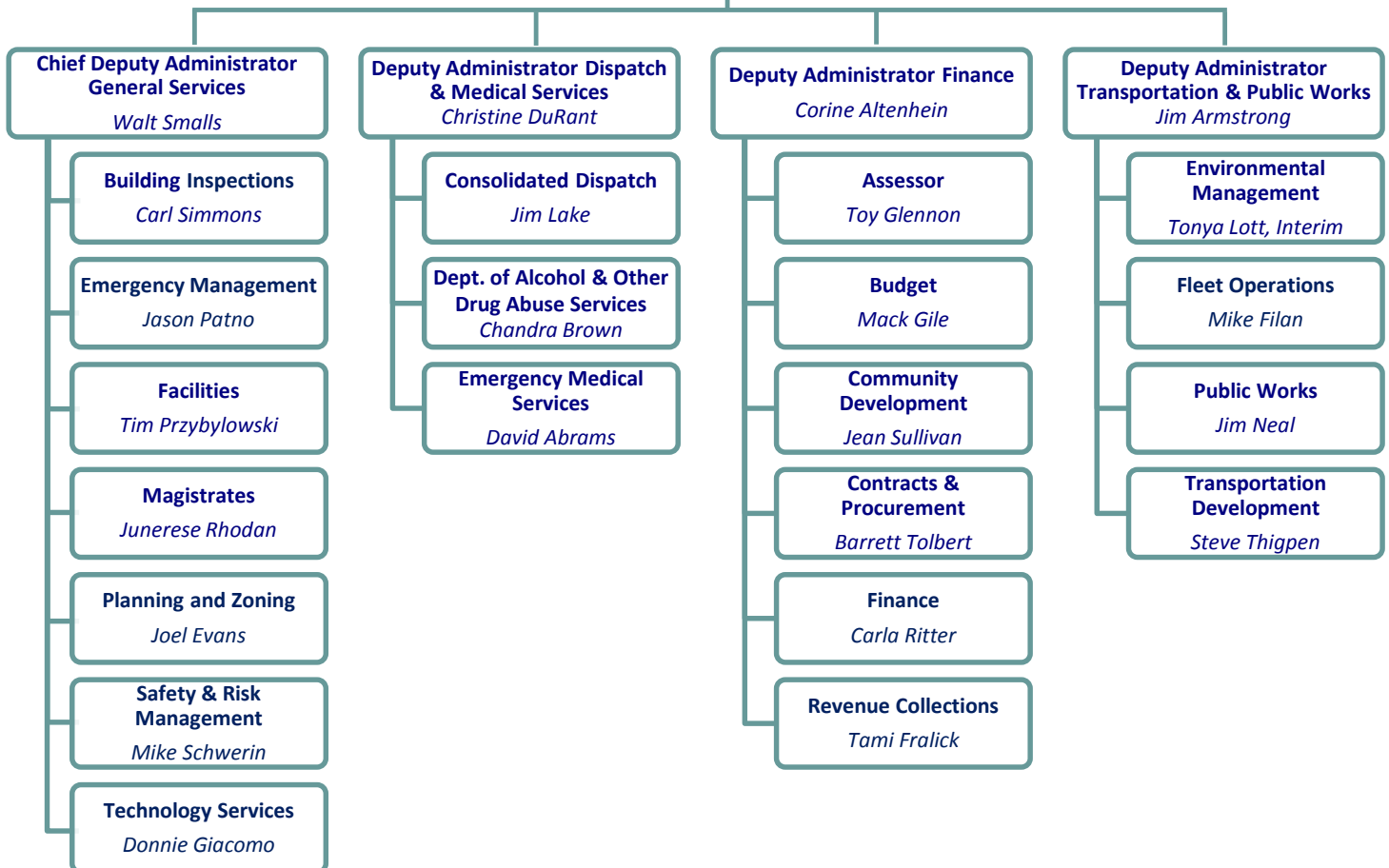
District 1—Herbert R. Sass, III
District 2—Dickie Schweers
District 3—J. Elliott Summey
District 4—Henry Darby
District 5—Teddie E. Pryor, Sr.
District 6—A. Victor Rawl
District 7—Brantley Moody
District 8—Anna B. Johnson
District 9—Joseph K. Qualey
Clerk of Council—Kristen Salisbury
County Attorney—Joe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

Budget Oversight

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

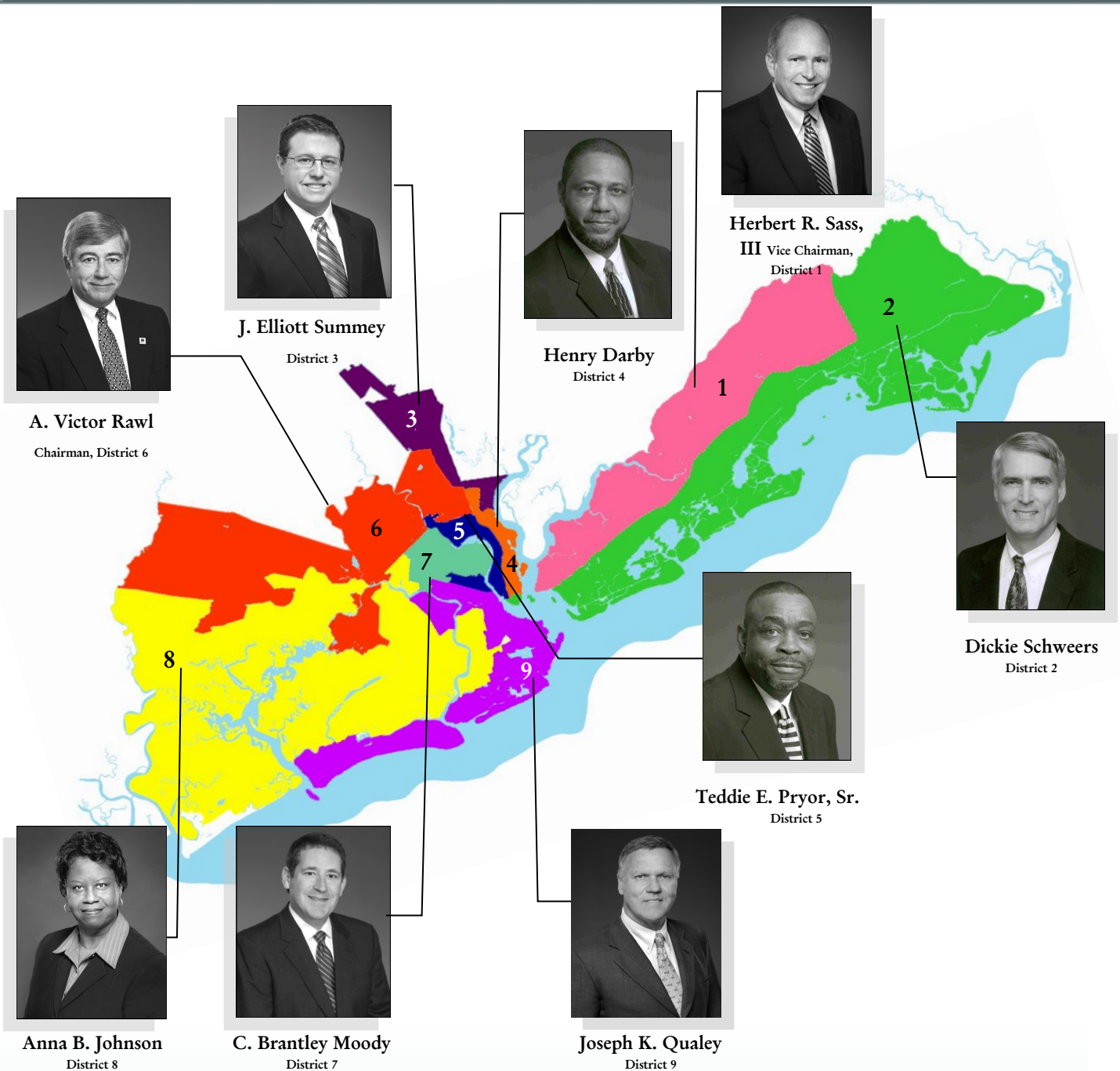
County Administrator Jennifer J. Miller

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



Effective July 17, 2017

CHARLESTON COUNTY COUNCIL

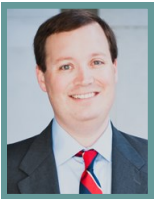


Charleston County Council serves as the legislative, policy-making body of county government through the adoption of ordinances and resolutions. Council members represent nine single-member districts, and each January, the members elect a Chairman and Vice Chairman to represent Council for that calendar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

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

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

ELECTED OFFICIALS



Auditor - Peter J. Tecklenburg

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



Coroner - Rae Wooten

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



Register of Deeds - Elaine Bozman

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



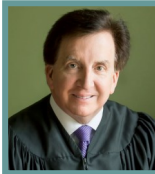
Solicitor - Scarlett Wilson

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

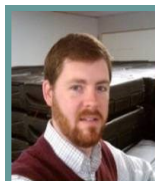
The Sheriff's Office provides public safety to the entire county through community programs, court security, law enforcement and detention.



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.



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.



Magistrate Courts - Chief Judge Leroy Linen

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



Master-In-Equity - Mikell Scarborough

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



Public Defender - Ashley Pennington

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



Veterans Affairs - David J. LeBlanc, Sr.

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



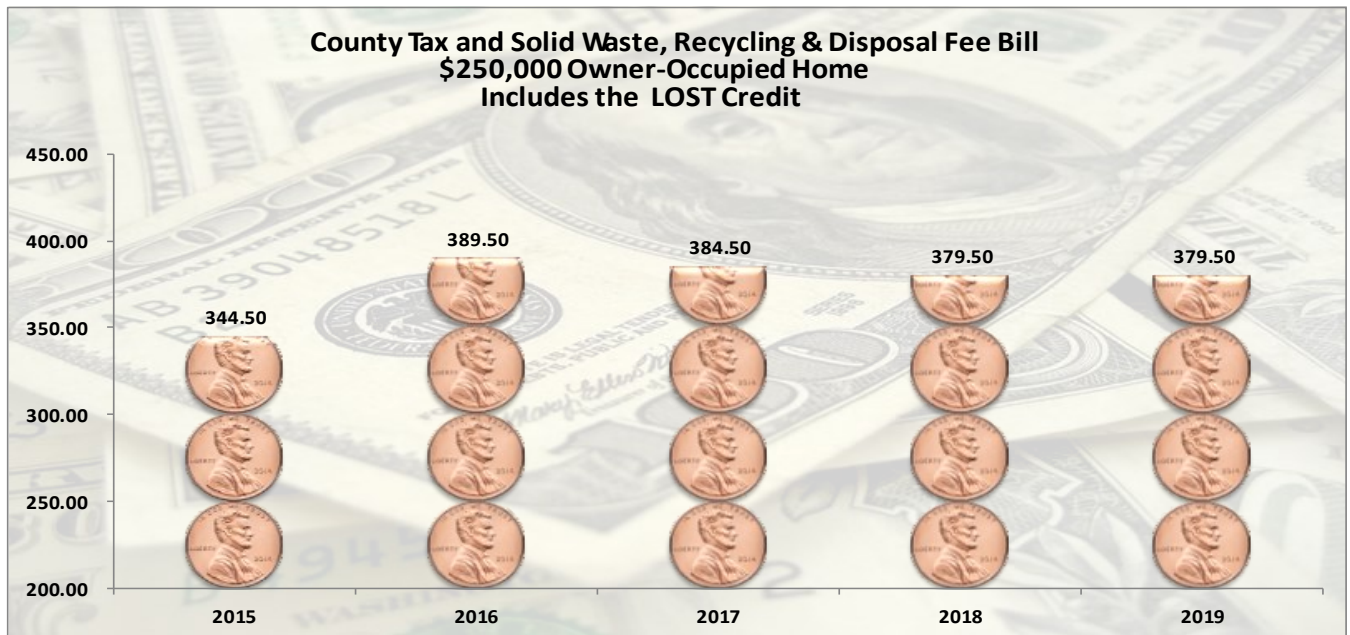
Local Option Sales Tax
Credit (LOST)
(\$227.50)

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 \$240.6 million, which is up \$5.1 million or 2.1 percent. The FY 2019 Charleston County budget is balanced.

- Operating millage remains unchanged at 44.7 mills.



Projects

Initiatives/Projects During Fiscal Year 2019

- Continue construction and renovation of Charleston County Libraries
- Continue construction of a new Material Recovery Facility (MRF)
- Complete an assessment of County facilities



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 2019 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>- 182.00</u>	Less: County Sales Tax Credit x Adjusted Appraised Value (.00091 x 200,000 or 250,000)	<u>-227.50</u>
228.40	Tax Due After Sales Tax Credit	285.50
<u>99.00</u>	Plus: Environmental Management Recycling and Disposal Fee	<u>99.00</u>
<u>\$ 327.40</u>	Total Amount Due	<u>\$ 379.57</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 Industry



\$191 Million

Residential value of
construction permits
in 2017

\$36 Billion

Gross Metro Product
in the Charleston
Region



The People



3.6%

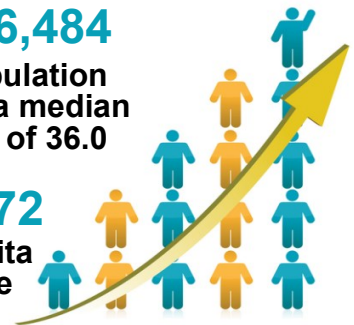
Job Growth in the
Charleston region in
2016

396,484

Population
with a median
age of 36.0

\$53,272

Per capita
income



90.2%

- Percent of people with
high school degree or
higher—25 or older

41.1%

- Percent of people with
bachelor's degree or
higher—25 or older

**Median
Sales Price
in 2017**

\$359,000
6.2%

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



COMMUNITY PROFILE



Downtown Charleston

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.

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 92,000 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 \$30 million.



Riverfront Park - North Charleston

COMMUNITY PROFILE

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, SC.

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'.

Charleston has continued to be an award-winning destination. Some of the rewards received in FY 2017 and FY 2018 include:

- No. 1 City in the U.S. for six consecutive years by Travel + Leisure Magazine. Charleston is home to award winning hotels and restaurants.
- No. 1 Best Small U.S. City for the sixth consecutive year in the Conde Nast Traveler Readers' Choice Awards.
- Ranked as the South's Best City by Southern Living. The first time any U.S. city has been No. 1 simultaneously in Traveler, and Southern Travel + Leisure, Conde Nast Living.
- No. 10 Best City in the World by Travel + Leisure. Charleston is the only U.S. city to be awarded in 2018.
- Charleston ranked No. 4 as the Best Place to Start a Career by WalletHub.
- Ranked the No. 1 City in America for Economic Opportunity by Yelp Local Economic Outlook.
- The Medical University of South Carolina was ranked No. 11 for Pediatric Cardiology and Heart Surgery by U.S. News & World Travel for the second consecutive year.
- Ranked No. 3 Most Prosperous City in the U.S. by Rent Café. Charleston was one of only 11 cities to show improvements in population, income, home values, education, poverty and unemployment.
- No. 16 in share of jobs in high digital skill occupations by The Brookings Institution.



COMMUNITY PROFILE

Economic Diversity

The Lowcountry has a competitive posture and a diverse economic base due to its high quality of life. The region's economic base includes the Port of Charleston, which is the fourth in container volume along the east and Gulf Coasts and eighth in the nation with cargo valued at more than \$70 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%. SCPA reported that the \$370 million terminal modernization project underway at Wando Terminal would increase capacity by 700,000 TEUs by the end of 2019.



Port of Charleston

Shipping volume through South Carolina ports increased by three percent in Fiscal Year 2017, moving a record 2.2 million twenty-foot equivalent units. 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. A 2017 statewide study conducted by the University of South Carolina and the South Carolina Military Base Task Force estimated the annual economic impact to be nearly \$11 billion with more than 68,000 jobs supported. 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.

COMMUNITY PROFILE

Economic Development

Economic Development has increased dramatically in the past few years.

The Mercedes-Benz Vans, LLC (previously known as Daimler Vans Manufacturing) \$500 million van assembly facility for the NAFTA territory in North Charleston is nearly complete. The company has started the process of hiring an additional 1,300 workers. The facility will include a new body shop, a paint shop and 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. The 787-10 Dreamliner or “Dash 10” (exclusively built at Boeing’s North Charleston campus), the newest and largest member of Boeing’s 787 family of wide-body, fuel efficient planes debuted in February 2017, with President Trump and company dignitaries in attendance. Since its debut, the Dash 10 has received 171 orders. Overall, Boeing has delivered 700



Steve Dykes, Executive Director of Charleston County Economic Development



Boeing - North Charleston Campus

“Dreamliners,” with the milestone 700th plane being assembled at the North Charleston campus. 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.

Boeing South Carolina currently employs nearly 7,000. 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 Charleston-based specialty chemicals manufacturer, Ingevity establishing a new corporate headquarters; Global Transport and Logistics company, Kuehne+Nagel, Inc. opening a new facility; and third-party logistics company, BLG Logistics, locating a new operation to support the Mercedes-Benz Vans Sprinter program.

COMMUNITY PROFILE

Organic growth by the Charleston technology sector has contributed to Charleston's 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

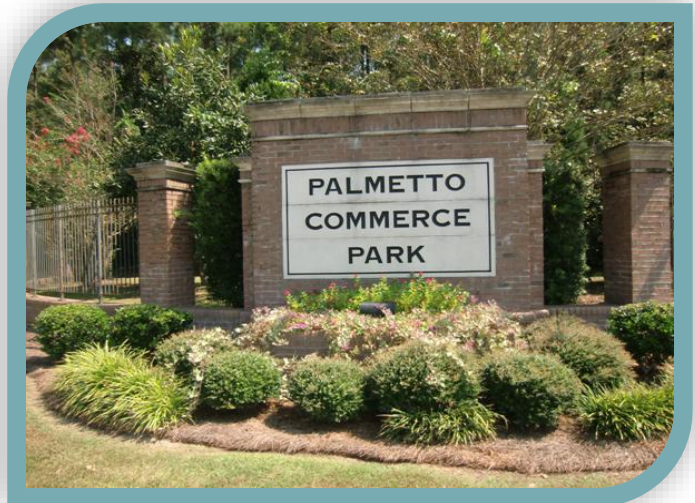
The region's growing international operations, stable businesses and industrial bases have contributed to a diverse economy. The area also benefits from modern airports like Charleston International Airport, superior rail and port access. These valuable assets will continue to benefit the community as leaders strategically implement infrastructure upgrades. The airport completed a four-year long, \$200 million major renovation in the fall of 2016. The airport has added nonstop service to additional destinations bringing the total to 30 airports in 25 cities in the U.S. The South Carolina Ports Authority is in the 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, Kuehne+Nagel, Inc. 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 2.7 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.

Education

Nearly 40,000 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



Palmetto Commerce Parkway



COMMUNITY PROFILE

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. Nearly 15,000 high school students enrolled in "Career Academies." During the 2017/2018 school year, 75 students participated in the Youth Apprenticeship Program through Apprenticeship Carolina, a division of the SC Technical College System. A recently developed engineering youth Apprenticeship Pilot Program (the collaboration among the Charleston Regional Youth Apprenticeship Program, the Labor Department and Project Lead the Way Inc.) will be used as a nationwide model.

Unemployment Rate

As of June 2018, the Charleston Region continues to experience a low unemployment rate at 3.1 percent. This rate compares to 3.6 percent for the State of South Carolina and 4.2 percent at the national level.



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.

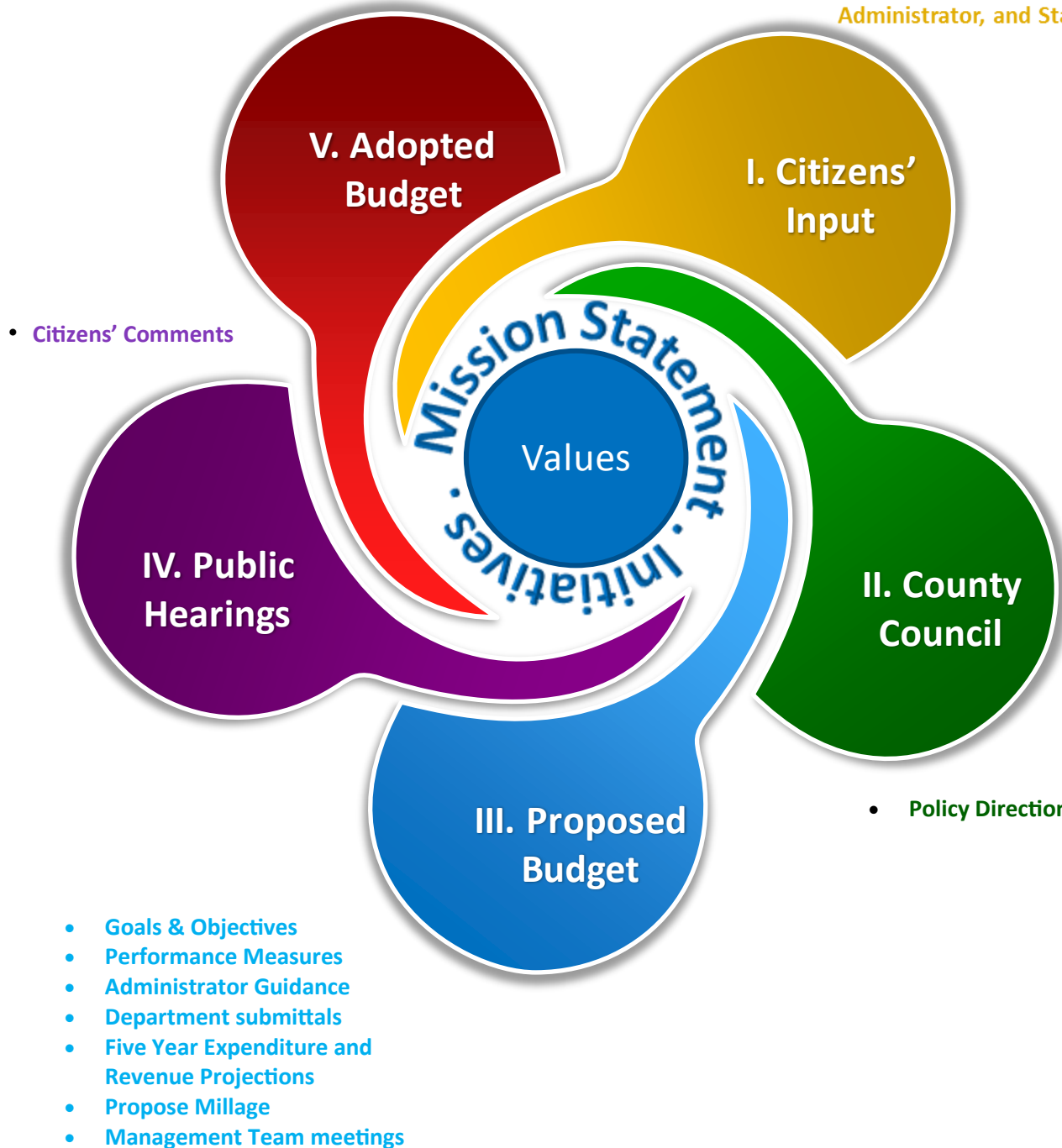
Picture: The Arthur Ravenel Jr. Bridge is a cable-stayed bridge over the Cooper River in Charleston

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 28-32.

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



South Carolina Association of Counties

Charleston County Zoning and Planning Department was awarded the J. Mitchell Graham award for their work on the Dupont Wappoo Community Plan. The award recognizes counties that address community challenges, implement operational improvements, or enhance their citizens' quality of life in a unique way. The Dupont Wappoo Community Plan was created after a collaborative planning process with community members, business owners, non-profit organizations, County and City of Charleston leaders. The National Association of Counties also recognized Charleston County's Dupont Wappoo Community Plan.

Charleston County is the first county in the nation to launch Citibot, America's first interactive text messaging and customer service software system for civic engagement with government. Using text messages, Citibot allows a citizen to report a problem, ask a question, or send a message. Citibot responds in real time.



8:15 minutes

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

38

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



40

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



40,000

Acres Preserved

10,275

Acres Added to the Francis Marion National Forest

5,610

Acres Preserved for Lowcountry Wetlands

4,675

Acres Purchased for Regional County Parks

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 diversity and inclusion in the workplace and provides diverse learning programs and special activities reflecting our cultures and heritages. The County's Diversity Committee promotes diversity awareness in the workforce. This year the committee held a Diversity and Inclusion Workshop that included topics on race relations, closing the gender gap in wages, and diversity among the generational gap.

"The question has to be asked—can we really make a difference? I believe we can. Making a difference starts right where we are in our homes and in our jobs here at the County."

Jennifer Miller
Charleston County Administrator

The Diversity Committee's mission is to promote diversity awareness and cultural connectivity through various committee activities and by being role models and leaders throughout the county.



Initiative III: Long-Term Financial Planning

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

14

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

Improving Systems of Care

Charleston County's Emergency Medical Services received the American Heart Association's Mission: Lifeline EMS Gold Plus Award for implementing quality improvement measures for the treatment of patients who experience severe heart attacks.



Initiative V: Quality Control



15%

Reduction in the
Detention Center population
(goal is 25% by May 2019)

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 2017 Actual	FY 2018 Projected	FY 2018 Actual	Proj Status √ if met	FY 2019 Projected
Number of active voters	286,008	300,000	269,445		280,222
Library registered users as percentage of population	75.55%	76.31%	60.40%		61.00%
Circulation of all library materials per year	2,800,552	2,828,558	2,639,170		2,665,562
Claims filed by Veterans	1,939	2,062	2,324	✓	2,516
DAODAS total client intakes	3,399	3,500	3,466		3,500
Incidents EMS responded to	57,598	57,000	60,326	✓	60,000
Average EMS Response Time	8:39	7:59	8:15	✓	8:08
Number of improved property inspections per fiscal year	50,399	50,000	53,317	✓	53,000
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	98.0%	100%	99.0%		100%
Total tons of waste diverted from landfill	126,566	130,000	100,081		103,000
Total tons of waste composted	87,562	90,000	85,169		85,000
Increase percentage of recycling rate to 40%	30.00%	29.00%	24.00%		24.00%
Condition of paved road network (deterioration) based on Overall Condition Index of 100	70	70	63		60
Average number of cases (charges) per Public Defender attorney	229	229	266	✓	266
Percent of Solicitor General Session cases pending over 365 days (≤30%)	34.0%	35.0%	42.0%		45.0%
Percent of Solicitor Family Court cases pending over 180 days (≤40%)	16.0%	15.0%	17.0%	✓	17.0%

Initiative II: Human Resources and Resource Management

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

Measures	FY 2017 Actual	FY 2018 Projected	FY 2018 Actual	Proj Status √ if met	FY 2019 Projected
Number of new hires under the Administrator trained in Customer Service Excellence	335	380	360		550
Number of Health Assessments performed	550	905	650		1300
Overall Countywide Human Resources Training Program evaluations achieving "good" to "excellent" satisfaction rating on average	100%	100%	100%	✓	100%
Participants attending training sessions	1,661	1,200	1,930	✓	3,500

PERFORMANCE MEASURES RESULTS

Initiative III: Long-Term Financial Planning

Ensure sound fiscal long-term planning.

Measures	FY 2017 Actual	FY 2018 Projected	FY 2018 Actual	Proj Status √ if met	FY 2019 Projected
Collection rate of real and other taxes	96.30%	96.00%	96.30%	✓	96.30%
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 2017 Actual	FY 2018 Projected	FY 2018 Actual	Proj Status √ if met	FY 2019 Projected
Homestead Exemptions/Property Tax Relief processed	1,846	1,900	1,775		1,800
Average time it takes to place four Awendaw Fire personnel on scene	12 min	12 min	12 min	✓	12 min
Closure (collection) rate for delinquent real property accounts ≥ 95	95.28%	95.28%	96.53%	✓	
Community Rating System rating (FEMA) – results in 30% reduction in flood insurance	Class 4	Class 4	Class 4	✓	Class 3
Workers' compensation claims/on-the-job injuries	256	250	216		225
Average cost per mile to operate a support vehicle	\$0.32	\$0.33	\$0.46		\$0.45
Fleet availability (≥90%)	95.80%	96.00%	92.00%	✓	95.00%

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 2017 Actual	FY 2018 Projected	FY 2018 Actual	Proj Status √ if met	FY 2019 Projected
Emergency Preparedness average hours spent updating plans and procedures	300	250	500	✓	400
DAODAS client satisfaction rating for all applicable programs combined	95.60%	90.00%	93.45%	✓	95.00%
EMS survey rating of satisfaction >90%	98.00%	99.00%	99.00%	✓	95.00%
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	98.00%	98.00%	99.00%	✓	99.00%

BUDGET USER'S GUIDE

It is our objective to present budgetary information as clearly and concisely as possible. The following constitutes a "Budget User's Guide" for the interested citizen:

The County prepares two budget documents: the **Approved Budget Detail Book** and the **Approved Budget Narrative Book**. The Detail Book provides comprehensive capital listings; full-time equivalent (FTE) listings that break down full-time employees by position and pay grade; and copies of the County's line item budget. The Narrative Book presents the County's operating budget through schedules and narratives focusing on major changes from the prior year. This User's Guide is customized for the Budget Narrative Book.

The Budget Narrative Book is divided into fifteen sections: Performance Measures, Overview, Schedules, Council Agencies, Elected Officials, Appointed Officials, County Administrator, Chief Deputy Administrator General Services, Deputy Administrator Dispatch and Medical Services, Deputy Administrator Finance, Deputy Administrator Transportation & Public Works, Capital, Debt, Long Term Financial Plans, and Appendix.

Following the **Table of Contents**, **Charleston County At A Glance**, the **Community Profile**, and 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 fiscal year and what are the sources of this funding?"; and "What is the County's total current fiscal year expenditure budget?"

BUDGET USER'S GUIDE

The County's operating budgets are divided into eight major directorates: **Council Agencies, Elected Officials, Appointed Officials, County Administrator, Chief Deputy Administrator General Services, Deputy Administrator Dispatch and Medical Services, Deputy Administrator Finance, 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 general **Community Statistics**, a description of the County's overall **Budget Process** and **Financial System**; the **Financial Policies**; 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. **Division / Program** – A smaller component of a department organized to easily track resources and related expenditures.
3. **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.
4. **Function** – A list of activities used to classify resources in broad service areas.
5. **Mission** – A concise statement that defines the purpose of the department or division.
6. **Services Provided** – A short overview and explanation of the services provided to the organization and/or citizens by the departments.

BUDGET USER'S GUIDE

7. **Department, Division or Program 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

Division/Program: Where Applicable
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:

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

Departmental Summary:

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change	Percent Change
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 643,021	\$ 702,772	\$ 731,031	\$ 754,139	\$ 23,108	3.2
Operating	20,242	23,968	21,582	21,357	(225)	(1.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 663,263	\$ 726,740	\$ 752,613	\$ 775,496	\$ 22,883	3.0

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a slight decrease in telephone charges.

BUDGET USER'S GUIDE

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

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

Additional information pertaining to performance measures can be referenced in the Performance Measures section on pages 26 to 27.

9

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Determine financial resources necessary for the County's functions.

Objective 1(a): Annually update a five-year plan for the General Fund, the Debt Service Fund, the Transportation Sales Tax Special Revenue Fund, and the Environmental Management Enterprise Fund that incorporates the Capital Improvement Plan and equipment replacement program.

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

Initiative V: Quality Control

Department Goal 2: Ensure compliance with grant terms and conditions.

Objective 2: Work with departments to ensure zero audit findings and/or questioned costs in the Single Audit.

MEASURES:

	Objective	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Number of Federal Awards	2	79	75	75
Output:				
Budgeted General Fund revenue	1(a)	212,248,859	226,879,329	231,024,355
Actual General Fund revenues ^{1&2}	1(a)	219,348,940	227,021,353	231,024,355
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)	3.3%	0.1%	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2018 Actual reflects the projection at time of budget preparation.

² FY 2019 reflects 100% of the revenue amount.

2019 ACTION STEPS

Department Goal 1

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

BUDGET USER'S GUIDE

A GUIDE TO UNDERSTANDING THE CAPITAL IMPROVEMENT PLAN SECTION

1. **Capital Improvement Plan (CIP)** – Indicates which of the three plans the capital project belongs to: the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, or the Environmental Management Enterprise Fund.
2. **Project Name** – The name of the particular capital project being described.
3. **Initiative** – This section indicates which of the five County Initiatives the project aims to serve. County Initiatives are listed in the Performance Measures Guide 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 USER'S GUIDE

CAPITAL PROJECTS - GENERAL

Library Facilities

Main Library scheduled for renovations in FY 2020 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 bond issuances in FY 2017 and in FY 2019.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$10,000	\$60,500	\$27,000	\$11,000	\$0	\$0	\$0	\$108,500
FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0	\$13,500
Existing Bonds	70,000	0	0	0	0	0	0	70,000
Future Bond Issues	0	25,000	0	0	0	0	0	25,000
GRAND TOTAL	\$83,500	\$25,000	\$0	\$0	\$0	\$0	\$0	\$108,500
O&M Costs (Savings)		2019	2020	2021	2022	2023	*Amounts in thousands of dollars	
Personnel		\$1,175	\$5,281	\$6,352	\$6,574	\$6,804		
Operating		314	1,959	2,245	2,290	2,336		
Grand Total		\$1,489	\$7,240	\$8,597	\$8,864	\$9,140		

Operation & Maintenance Impacts

O&M costs include the addition of 115 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.

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.

Legally Adopted

YES

YES

YES
(NO For Grants)

NO

➤ **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.

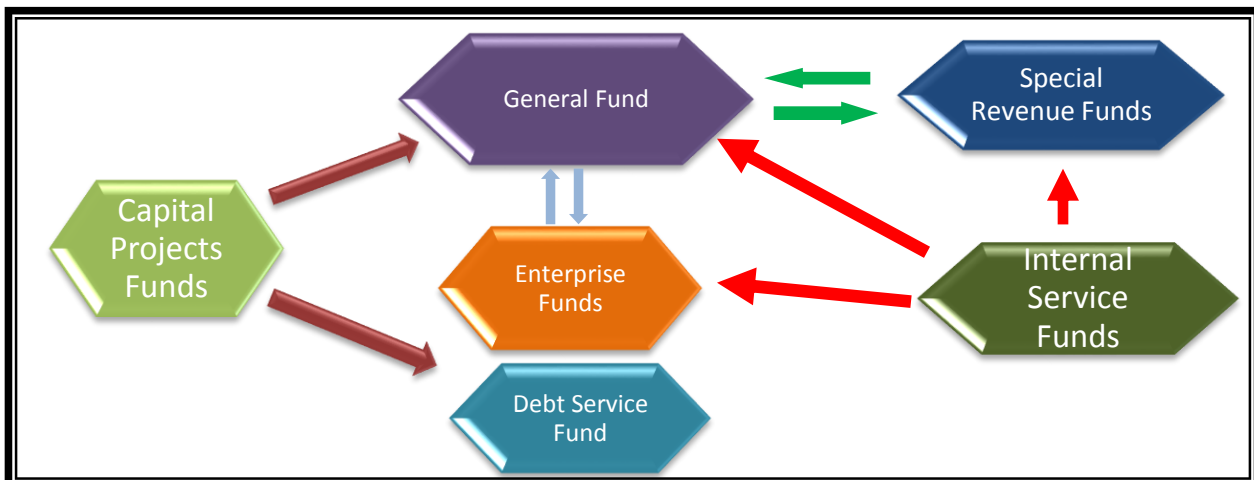
Legally Adopted

YES

YES

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	1,762,480					1,762,480
Accommodations Tax: State			190,000			190,000
Accommodations Tax: Local			18,431,402			18,431,402
Administrator	1,136,131					1,136,131
Assessor	4,689,729					4,689,729
Auditor	2,441,990					2,441,990
Budget	775,496					775,496
Building Inspections	2,305,863		13,623			2,319,486
Chief Deputy Admin General Services	436,551					436,551
Clerk of Court	4,533,292		1,685,000			6,218,292
Community Development	1,645,644					1,645,644
Consolidated Dispatch	7,731,238			7,163,052		14,894,290
Coroner	2,074,655					2,074,655
DAODAS				10,618,319		10,618,319
Deputy Admin Finance	501,301					501,301
Deputy Admin Dispatch and Medical Svs	402,457					402,457
Deputy Admins Transportation & PW	503,289					503,289
Economic Development			4,329,057			4,329,057
Elections/Voter Registration	1,938,981					1,938,981
Emergency Management	975,515		3,555,651			4,531,166
Emergency Medical Services	17,255,537					17,255,537
Environmental Management				39,146,962		39,146,962
Facilities Management	27,856,606			3,991,171	2,194,625	34,042,402
Finance	1,047,426					1,047,426
Fleet Operations					13,590,701	13,590,701
Greenbelt Programs			24,391,774			24,391,774
Human Resources	2,168,642		130,000		30,914,000	33,212,642
Internal Auditor	250,043					250,043
Legal	1,600,570		103,018			1,703,588
Legislative Delegation	302,209					302,209
Library	17,401,586					17,401,586
Magistrate Courts	5,265,578		76,050			5,341,628
Master-In-Equity	700,002					700,002
Nondepartmental	4,341,053	38,174,317				42,515,370
Planning and Zoning	2,130,304		153,296			2,283,600
Probate Courts	2,896,161					2,896,161
Procurement	1,531,478				2,900,000	4,431,478
Public Defender	3,379,200		6,445,377			9,824,577
Public Works	12,947,674		6,845,490			19,793,164
Register of Deeds	2,090,646					2,090,646
Revenue Collections	1,136,500			2,365,000		3,501,500
Safety & Risk Management	2,449,413				5,458,734	7,908,147
Sheriff	76,378,945		1,917,441			78,296,386
Solicitor	6,330,497		3,214,662			9,545,159
State Agencies	329,859					329,859
Technology Services	13,985,591			4,198,829	2,033,608	20,218,028
Transit Agencies			16,015,000			16,015,000
Transportation Development	524,090		80,300,953			80,825,043
Treasurer	2,129,868					2,129,868
Trident Technical College			11,256,030			11,256,030
Veterans Affairs	399,468					399,468
Total Disbursements	240,683,558	38,174,317	179,053,824	67,483,333	57,091,668	582,486,700

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	1,762,480									1,762,480
Accommodations Tax: State						190,000				190,000
Accommodations Tax: Local						18,431,402				18,431,402
Administrator	1,136,131									1,136,131
Assessor	4,689,729									4,689,729
Auditor	2,441,990									2,441,990
Budget	775,496									775,496
Building Inspections			2,319,486							2,319,486
Chief Deputy Admin General Svs	436,551									436,551
Clerk of Court		6,218,292								6,218,292
Community Development	239,562				1,406,082					1,645,644
Consolidated Dispatch			14,894,290							14,894,290
Coroner		2,074,655								2,074,655
DAODAS					10,618,319					10,618,319
Deputy Admin Finance	501,301									501,301
Deputy Admin Dispatch & Med Svs	402,457									402,457
Deputy Admin Transportation & PW	503,289									503,289
Economic Development								4,329,057		4,329,057
Elections/Voter Registration	1,938,981									1,938,981
Emergency Management			4,325,816						205,350	4,531,166
Emergency Medical Services			17,255,537							17,255,537
Environmental Management				39,146,962						39,146,962
Facilities Management	34,042,402									34,042,402
Finance	1,047,426									1,047,426
Fleet Operations	13,590,701									13,590,701
Greenbelt Programs						312,748			24,079,026	24,391,774
Human Resources	33,212,642									33,212,642
Internal Auditor	250,043									250,043
Legal	1,600,570		103,018							1,703,588
Legislative Delegation	302,209									302,209
Library						17,401,586				17,401,586
Magistrate Courts		5,341,628								5,341,628
Master-In-Equity		700,002								700,002
Nondepartmental	305,257							786,531	41,423,582	42,515,370
Planning and Zoning	2,283,600									2,283,600
Probate Courts		2,896,161								2,896,161
Procurement	4,431,478									4,431,478
Public Defender		9,824,577								9,824,577
Public Works				17,447,968	2,345,196					19,793,164
Register of Deeds	2,090,646									2,090,646
Revenue Collections	3,501,500									3,501,500
Safety & Risk Management	7,908,147									7,908,147
Sheriff			78,296,386							78,296,386
Solicitor		9,545,159								9,545,159
State Agencies					329,859					329,859
Technology Services	20,218,028									20,218,028
Transit Agencies	16,015,000									16,015,000
Transportation Development				524,090					80,300,953	80,825,043
Treasurer	2,129,868									2,129,868
Trident Technical College							11,256,030			11,256,030
Veterans Affairs					399,468					399,468
Total Disbursements	157,757,484	36,600,474	117,194,533	57,119,020	15,098,924	36,335,736	11,256,030	5,115,588	146,008,911	582,486,700

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: \$582,486,700¹

GOVERNMENTAL FUND TYPES: \$457,911,699²

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

GENERAL FUND: \$240,683,558

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: \$38,174,317

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

SPECIAL REVENUE FUNDS: \$179,053,824³

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: \$124,575,001⁴

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

ENTERPRISE FUNDS: \$67,483,333⁴

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: \$57,091,668

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 \$39,490,141 in budgeted increases in the ending fund balances.

² Does not include grants and does not reflect \$39,435,821 in budget increases in the ending fund balance.

³ Does not include grants and does not reflect \$39,435,821 in budget increases in the ending fund balance.

⁴ Does not include grants and does not reflect \$54,320 in budget increases in the ending fund balance.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS: \$179,053,824⁵

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

Accommodations Tax - Local: \$18,431,402⁶

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: \$190,000

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: \$13,623

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

Clerk of Court - IV-D Child Support Enforcement: \$1,685,000

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

Economic Development: \$4,329,057

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: \$2,726,252

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

Emergency Management – Awendaw Fire Debt Service: \$205,350⁷

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.

⁵ Does not include grants not reflect \$39,435,821 in budgeted increases in the ending fund balances of several Special Revenue Funds.

⁶ Does not reflect \$278,598 in budgeted increases in the ending fund balance.

⁷ Does not reflect \$9,826 in budgeted increases in the ending fund balance.

DESCRIPTION OF FUNDS

Emergency Management - East Cooper Fire District: \$152,341

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: \$210,008⁸

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: \$253,700

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: \$8,000⁹

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): \$19,356,774

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): \$5,035,000¹⁰

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: \$130,000

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: \$103,018

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

Planning and Zoning – Tree Fund: \$153,296

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.

Public Defender - Berkeley County: \$1,397,594

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

⁸ Does not reflect \$19,992 in budgeted increase in the ending fund balance.

⁹ Does not reflect \$1,100 in budgeted increases in the ending fund balance.

¹⁰ Does not reflect \$957,000 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Public Defender - Charleston County: \$5,047,783

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

Public Works – Stormwater Drainage: \$6,845,490

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: \$564,821

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: \$87,530

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

Sheriff - Programs: \$1,017,985

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: \$100,833

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: \$16,000

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

Solicitor – Criminal Domestic Violence Appropriation: \$102,847

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

Solicitor - Drug Court: \$351,809

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

Solicitor – DUI Appropriation: \$111,612

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

Solicitor - Expungement: \$159,371

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

Solicitor - Juvenile Education Program: \$117,650

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

Solicitor - Pretrial Intervention: \$335,010

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

DESCRIPTION OF FUNDS

Solicitor - State Appropriation: \$1,460,373

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

Solicitor - Traffic Education Program: \$30,027¹¹

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: \$69,599

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: \$96,117¹²

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: \$56,258

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

Transportation Development – Revenue Bond Debt Service: \$29,698,402

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): \$34,125,551¹³

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): \$16,477,000¹⁴

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): \$9,978,000¹⁵

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).

¹¹ Does not reflect \$14,973 in budgeted increase in the ending fund balance.

¹² Does not reflect \$3,883 in budgeted increase in the ending fund balance.

¹³ Does not reflect \$5,637,449 in budgeted increase in the ending fund balance.

¹⁴ Does not reflect \$20,369,000 in budgeted increase in the ending fund balance.

¹⁵ Does not reflect \$807,000 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Transportation Sales Tax - Transit Agencies (2nd TST): \$6,037,000¹⁶

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: \$7,425,432

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: \$3,830,598

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: \$525,311

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.

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS: \$67,433,333¹⁷

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: \$6,061,799

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: \$1,101,253

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): \$10,618,319¹⁸

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: \$39,146,962

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.

¹⁶ Does not reflect \$11,337,000 in budgeted increase in the ending fund balance.

¹⁷ Does not reflect \$54,320 in budgeted increase in the ending fund balance.

¹⁸ Does not reflect \$54,320 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Facilities Management - Parking Garages: \$4,576,233

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

Revenue Collections: \$2,365,000

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: \$3,613,767

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

INTERNAL SERVICE FUNDS: \$57,091,668

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 Management: \$2,194,625

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

Fleet Operations/Contracts and Procurement - Parts Warehouse: \$16,490,701

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: \$30,914,000

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: \$5,458,734

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: \$2,033,608

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 2019.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	\$76.6	\$72.3	\$(4.3)
Debt Service Fund	31.6	28.9	(2.7)
Special Revenue Funds	94.4	117.5	23.1
Enterprise Funds	78.8	69.1	(9.7)
Internal Service Funds	(149.1)	(149.4)	(0.4)
Total	<u>\$132.4</u>	<u>\$138.4</u>	<u>\$6.0</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 2017 were as follows:

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

* The FY 2019 operating budget does not include the capital expenditures in the Transportation Development: Revenue Bond, which is a project length budget.

** The first and second Transportation Sales Tax Special Revenue Funds are included.

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

Major 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 **General Fund** is projected to use \$4.3 million or 5.6 percent 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 2019 General Fund balance is used for facility and technology projects.

FUND BALANCE CHANGES

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 **Debt Service Fund** is projected to use \$2.7 million or 8.6 percent of the \$31.6 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be set aside in the Debt Service Fund's fund balance. After considering the externally restricted funds and the set aside funds, the excess may be used to fund the difference between revenues and expenditures. Some of the excess will be used in FY 2019 and future years to level the debt service payments through FY 2023 without a tax increase.

The Transportation Sales Tax: Special Revenue Funds are comprised of three components: Greenbelts, Roads, and Transit.

- **Transportation Sales Tax: Greenbelts Funds**
 - The first sales tax is projected to use \$9.1 million or 71.1 percent of the beginning \$12.8 million fund balance. The decrease in the fund balance results from using revenue generated in earlier years for pay-as-you-go Greenbelts projects.
 - The second sales tax for greenbelt projects is projected to add \$1.0 million or 54.8 percent to the beginning \$1.7 million fund balance.
- **Transportation Sales Tax: Roads Funds**
 - The first sales tax is projected to add \$5.6 million or 66.2 percent to the beginning \$8.5 million fund balance. The Transportation Sales Tax: Roads Fund generated additional funds in the fund balance in FY 2019 because of improvements in revenues. The road projects are scheduled through the end of the 25-year tax, and the additional revenue does not change the current schedule for road projects.
 - The second sales tax for road projects, projected to add \$20.4 million or 79.0 percent to the beginning \$25.8 million fund balance is accumulating fund balance for pay-as-you-go funding for road projects.
- **Transportation Sales Tax: Transit Funds**
 - The first sales tax is projected to add \$0.8 million or 28.2 percent 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 second sales tax for transit projects, projected to add \$11.3 million or 68.6 percent to the beginning \$16.5 million fund balance, includes funding for Bus Rapid Transit, and is accumulating fund balance for pay-as-you-go funding for this project.

FUND BALANCE CHANGES

The **Transportation Development: Revenue Bond Debt Service** is projected to use \$1.3 million or 10.9 percent of the beginning \$11.5 million fund balance. The debt service was funded from borrowed funds, while the revenues from the Fee-In-Lieu of Taxes incentives were being accumulated until completion of the economic development projects. This is the second year the revenues were used to service the debt, and the fund balance is utilized to transition the debt payment from fund balance to revenues.

The operating portion of the **Environmental Management Fund** is projected to use \$7.9 million or 11.9 percent of the beginning \$66.5 million fund balance for completion of the construction of the Material Recycling Center, renovations to the Convenience Center, and construction of the Lined Landfill.

The operating portion of the **Parking Garages Fund** is projected to use \$0.8 million or 6.5 percent of the beginning \$11.7 million fund balance. During FY 2019, the fund balance is being used for one-time purposes, including upgrades to elevators and credit card readers to enhance anti-credit card fraud capability.

Non-major Fund Balance Changes

The non-major funds reflect a negative fund balance due to reporting of \$186.8 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 \$7 million or 13.2 percent of the \$53.1 million beginning fund balance. Public Works: Stormwater Drainage and Consolidated Dispatch: Emergency 911 Funds have the most significant fund balance changes in the non-major funds.

The **Public Works: Stormwater Drainage Fund** is projected to spend \$2.6 million or 83.2 percent of the \$3.2 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 **Consolidated Dispatch: Emergency 911 Communication Fund** is projected to use \$1.1 million or 31.7 percent of the \$3.4 million beginning balance to upgrade the County to a customer premises equipment (CPE) phone system and recorder.

The spreadsheet on pages 80-81 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) 2019 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 2019 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$622.0 million and reflect a \$41.4 million or 7.1 percent increase from the FY 2018 budget. The FY 2019 operating budget is summarized in Figure 1. Additionally, graphs are presented on pages 78 and 79 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 2019 Operating Budget
(Expressed in Millions of Dollars)

<u>Description</u>		
Available Funds (Including Beginning Fund Balance)	\$	720.9
Less Budgeted Disbursements		<u>582.5</u>
Nonspendable	71.5	
Restricted: External	(182.2)	
Restricted: Internal	166.1	
Available	<u>83.0</u>	
Ending Fund Balance	\$	<u>138.4</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 2019 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 2018 rate at 6.1 mills. The combined operating and debt service levy is 50.8 mills.

BUDGET ANALYSIS

Figure 2 – County Millage Rates

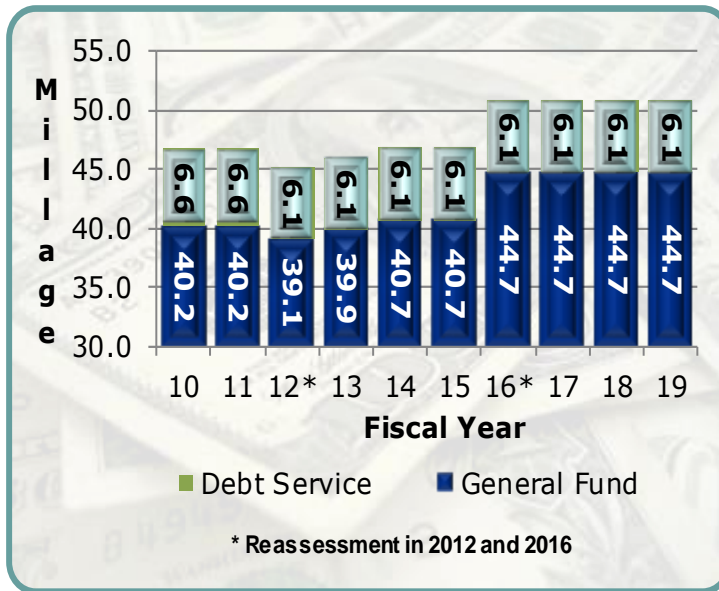
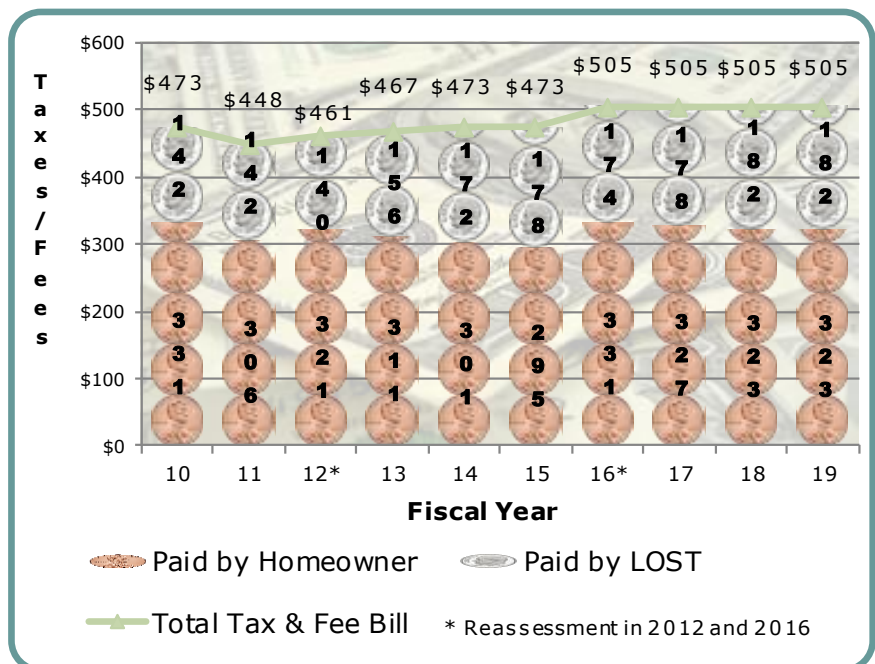


Figure 2 presents a summary of the County's millage rates for FY 2019 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property) the 50.8 mills equate to a tax of \$508, which remains constant to the current tax year for the \$250,000 homeowner. As allowed under State law, the County elected beginning in FY 1991 to reduce property taxes by levying a one percent Local Option Sales Tax (LOST). The Sales Tax credit for FY 2019 remains constant at \$227.50 for the \$250,000 homeowner. After applying the Sales Tax credit, the net tax is \$280.50, representing no change from the current year for the \$250,000 homeowner.



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 3 – 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 \$379.50 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

Twenty-one Full-Time Equivalents (FTEs) were added during FY 2019 to respond to population growth and increased customer service demands in the County. Seven FTEs were added to Facilities Management, 5 FTEs were added to Environmental Management, 3 FTEs were added to Public Work, 2 FTEs were added to Building Inspections, and 1 FTEs was added to Record Management, Safety/Risk, Solicitor and Planning/Zoning respectively. The increase in FTEs were offset by the elimination of 5 unfilled FTEs, bringing the total number of FTEs employed by Charleston County to 2,683.

Figure 4 – Full-Time Equivalents

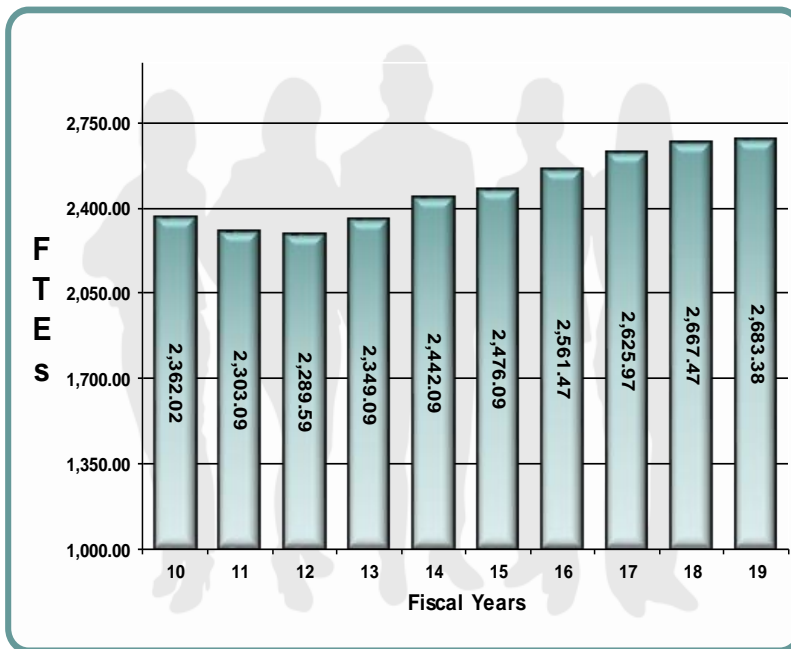


Figure 4 presents a summary of the County's FTEs for FY 2019 and the prior nine years. The FTEs for Charleston County had a steady increasing trend until FY 2010. The major reductions in FTEs in FY 2011 and FY 2012 resulted from cost saving actions during the recession, including voluntary retirement 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 outside governmental entities to Charleston County for Consolidated Dispatch,

the conversion of part-time personnel working more than 32 hours a week to full-time positions, and on-going pressure to maintain existing service levels in a community with a growing population.

GENERAL FUND

SUMMARY

The FY 2019 Council approved budgeted disbursements for the General Fund total \$240.7 million, a \$5.1 million or 2.1 percent increase from the FY 2018 budget. Budgeted funds available for the FY 2019 budget also total \$240.7 million. The General Fund millage is anticipated to remain constant at 44.7 mills.

Page 108 shows a graphical representation of the County's General Fund budget. Page 109 shows a fund statement which depicts the numerical summary of the General Fund budget.

BEGINNING BALANCE

The General Fund beginning fund balance for FY 2019 is \$76.6 million. This fund balance includes the "Rainy Day Fund" which is an amount established and maintained by County Ordinance for catastrophes and two months of recurring disbursements. (See Figure 5 for additional detail.)

BUDGET ANALYSIS

Figure 5 - FY 2019 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$628
Restricted: Internal	
Encumbrances	4,000
Designated for PAYGO projects in FY 2019	10,282
Rainy Day Fund	9,914
Two months of Operating Expenditures	40,114
Available	<u>11,621</u>
Total	<u>\$ 76,559</u>

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.

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.*

REVENUES

General Fund budgeted revenues of \$231.0 million reflect an increase of \$4.1 million or 1.8 percent from FY 2018. Figure 6 shows the significant budget changes in revenues.

BUDGET ANALYSIS

Figure 6 - Major Changes in Revenues for the General Fund
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Property Tax Revenue	\$160,200	\$166,685	\$6,485	4.0%
Local Option Sales Tax	64,000	65,750	1,750	2.7%
Detention Center: Federal Prisoners	2,500	3,580	1,080	43.2%
State: Aid to Sub - Local Government Fund	14,850	13,330	(1,520)	-10.2%
Lost: Sales Tax Credit	(63,520)	(65,260)	(1,740)	2.7%
Non-Departmental: Cost Reimbursement	5,273	3,439	(1,834)	-34.8%

The County's largest revenue sources, the Property Tax and the Local Option Sales Tax, reflect a net increase of \$4.7 million. The net increase is due to an increased projection of property value from new construction and improvement in the local economy resulting in increased sales tax projections. The increase in the revenue from the Local Option Sales Tax Credit, which is used to offset the amount property owners pay on their tax bill, also reflects improvements in the local economy. The increase in the Local Option Sales Tax resulted in a higher credit of \$1.8 million or 2.7 percent to taxpayers.

In addition, the \$1.1 million or 43.2 percent increase to Detention Center: Federal Prisoners represents 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.

These increases are offset by several decreases to revenue in the General Fund revenue. The most significant decrease is seen in State: Aid to Sub-Local Government and represents a decrease of \$1.5 million or 10.2 percent from the State for a one-time payment to assist local governments with the rising retirement costs. Another large decrease is in Non-Departmental: Cost Reimbursement due to a revision of the formula to allocate costs to non-General Fund funds.

INTERFUND TRANSFERS IN

Approximately \$5.4 million is transferred to the General Fund from other funds, representing an increase of \$1.6 million or 43.4 percent from the FY 2018 budget. This most significant change represents an increased discretionary transfer of unspent revenue from the Clerk of Court: IV-D Child Support Enforcement Fund.

EXPENDITURES

The FY 2019 approved budgeted expenditures for the General Fund total \$232.1 million, which represents an increase of \$7.2 million or 3.2 percent from the FY 2018 budget. Figure 7 shows the significant budget changes in expenditures for FY 2019.

BUDGET ANALYSIS

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

<u>Department/Division</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Sheriff: Law Enforcement	\$32,913	\$36,146	\$3,233	9.8%
Sheriff: Detention Center	37,055	39,470	2,415	6.5%
Library	15,779	17,402	1,623	10.3%
Facilities Management	29,348	27,857	(1,491)	-5.1%

The \$3.2 million or 9.8 percent increase in Sheriff: Law Enforcement represents funding for ten new School Resource Officers to address public safety in the schools. Full-year funding for the increase in the FY 2018 contracted food service for inmates resulted in the \$2.4 million or 6.5 percent increase in Sheriff: Detention Center budget. In addition, personnel and operating costs increased \$1.6 million or 10.3 percent for the Library due to the library expansion approved by voters in 2016.

Finally, a \$1.5 million or 5.1 percent decrease in Facilities Management reflects lower maintenance for County buildings as a result of budgetary constraints.

INTERFUND TRANSFERS OUT

Approximately \$8.6 million is transferred from the General Fund to various other funds. The transfers decrease \$2.1 million or 19.9 percent from the prior fiscal year primarily due to a revision in the calculation of the County administrative costs. This resulted in lower support of the Radio Communications and DAODAS Enterprise Funds.

FUND BALANCE

The FY 2019 ending fund balance is projected to be \$72.3 million. Of this amount, \$42.5 million is set aside in an effort to maintain a two-month buffer and is in addition to the \$10.2 million Rainy Day Fund for unexpected events. Another \$10.0 million reflects estimated on-going purchases and projects at the end of FY 2019.

DEBT SERVICE FUND

SUMMARY

The FY 2019 approved budgeted disbursements for the Debt Service Fund total \$38.2 million, which is a \$5.7 million or 17.5 percent increase from the FY 2018 budget. Budgeted funds available for FY 2019 also total \$38.2 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2018.

Page 110 displays a graphical representation of the County's Debt Service Fund budget. Page 111 contains a fund statement which is a numerical summary of the Debt Service Fund.

BUDGET ANALYSIS

REVENUES

Debt Service Fund revenues total \$27.1 million and reflect a decrease of \$4.5 million or 14.3 percent from FY 2018. The majority of the decrease reflects a reduction in premiums from the issuance of bonds in 2017 (FY 2018) to the anticipated issuance of bonds in 2019 (FY 2019).

INTERFUND TRANSFERS IN

Approximately \$8.3 million is transferred to the Debt Service Fund from other funds. The transfers increased \$0.2 million or 2.5 percent, which does not reflect a significant change from FY 2018.

EXPENDITURES

The FY 2019 budgeted expenditures for the Debt Service Fund total \$38.2 million. This amount is a \$5.7 million or 17.5 percent increase from FY 2018 and represents the addition of the 2017 bond, as well as the continued service of the County's outstanding debt obligations.

FUND BALANCE

The FY 2019 ending fund balance is projected to be \$28.9 million, which represents a \$2.7 million or 8.6 percent decrease from the projected FY 2018 beginning balance. The ending fund balance includes \$5.6 million of unused bond premium and \$21.7 million of internal restrictions to manage cash flows of future debt.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2019 approved budgeted disbursements for the Special Revenue Funds total \$179.1 million, a \$26.5 million or 17.4 percent increase from the FY 2018 budget. Budgeted funds available for FY 2019 also total \$179.1 million.

Page 112 shows a graphical representation of the County's Special Revenue Fund budgets, while pages 113 to 156 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total \$190.1 million and reflect an \$13.5 million or 7.7 percent increase from the FY 2018 budget. Figure 8 provides information on significant budgeted revenue changes.

Figure 8 - Major Changes in Revenues for the Special Revenue Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transp. Sales Tax: Revenue Bond Debt Service	\$17,790	\$20,867	\$3,077	17.3%
Transportation Developmnt: Roads Program (1st)	36,745	39,142	2,397	6.5%
Transportation Developmnt: Roads Program (2nd)	34,465	36,846	2,381	6.9%
Accommodations Tax: Local	17,705	18,710	1,005	5.7%

BUDGET ANALYSIS

The major changes in the Special Revenue Funds are seen in the 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 FY 2019 budget for the first TST Roads Program is \$39.1 million. FY 2018 represented the first year collection of the second TST Roads Program revenues. The budget for the second TST Roads Program is \$36.8 million. Collectively, the budgeted increase for the TST Roads Program is \$4.8 million or 13.4 percent. The budgeted increases for the sales tax funded revenues are tied to improvements in the local economy through increased consumer spending.

There is a \$3.1 million or 17.3 percent increase in the Transportation Sales Tax: Revenue Bond Debt Service. Revenues of \$20.9 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.

Finally, Accommodations Tax: Local budgeted revenue is \$18.7, which is \$1.0 million or 5.7 percent increase resulting from a strong tourism economy within the County.

INTERFUND TRANSFERS IN

Transfers into the Special Revenue Funds from various other funds are approximately \$12.0 million, which is a \$4.0 million or 49.6 percent increase. The most significant increase is the payment for the Special Source Revenue Bond and represent the projected increase in debt service on the bond.

EXPENSES

The FY 2019 budgeted expenses for the Special Revenue Funds total \$115.6 million, which is a \$9.9 million or 9.4 percent increase from FY 2018. Figure 9 shows the significant budget change in expenses.

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

<u>Department/Division</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transp. Sales Tax: Revenue Bond Debt Service	\$13,199	\$19,910	\$6,711	50.8%
Public Works: Stormwater Drainage	4,653	6,845	2,192	47.1%
Transportation Developmnt: Roads Program (1st)	21,826	20,626	(1,200)	-5.5%

The FY 2019 budgeted expenses for Transportation Sales Tax: Revenue Bond Debt Service is \$19.9 million, which is a \$6.7 million or 50.8 percent increase in funding for scheduled bond payments and pass-through payments to other taxing entities. Another change to the Special Revenue Fund expenses is a \$2.2 million or 47.1 percent budgeted increase to Public Works: Stormwater Drainage for consultant fees and drainage services due to the expansion of residential and commercial development. These increases are offset by a decrease in the Transportation Development: Roads program reflecting a reduction in the scheduled bond payments.

BUDGET ANALYSIS

INTERFUND TRANSFERS OUT

Approximately \$63.5 million is transferred from the Special Revenue Funds to various other funds. The transfers increase by \$16.6 million or 35.3 percent is primarily due to one-time funding of greenbelt projects in the first Transportation Sales Tax.

FUND BALANCE

The FY 2019 ending fund balance is projected to be \$117.5 million, which reflects a 23.1 million or 24.5 percent change from the estimated FY 2018 beginning balance. The increase reflects planned savings in the second Transportation Sales Tax to fund roads and transit projects on a pay-as-you-go basis.

ENTERPRISE FUNDS

SUMMARY

The FY 2019 approved budgeted disbursements for the Enterprise Funds total \$67.5 million. This is a \$5.8 million or 9.5 percent increase from the FY 2018 budget. Funds available for FY 2018 also total \$67.4 million.

Page 157 displays a graphical representation of the County's Enterprise Funds budgets, while pages 158 to 164 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$56.3 million and reflect a \$5.4 million or 10.6 percent increase from the FY 2018 budget. Figure 10 provides information on significant budgeted revenue changes.

Figure 10 - Major Changes in Revenues for the Enterprise Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Consolidated Dispatch: Emergency 911	\$2,826	\$4,994	\$2,168	76.7%
Environmental Management	29,078	31,231	2,153	7.4%

The \$2.2 million or 76.7 percent increase in Consolidated Dispatch: Emergency 911 represents higher wireless collections and larger amount of reimbursable costs from the State. The budgeted increase of \$2.2 million or 7.4 percent in the Environmental Management fund reflects an increase in solid waste user fees based on historical analysis and current trends.

BUDGET ANALYSIS

INTERFUND TRANSFERS IN

In total, approximately \$1.5 million is transferred into Enterprise Funds from various other funds, which reflects a \$2.0 million or 57.4 percent decrease from the FY 2018 budget. The majority of the decrease is due to a countywide re-evaluation of the calculation of county administrative charges, which results in a reduction in the amount of funds transferred from the General Fund to support the DAODAS and Radio Communication funds.

EXPENSES

The FY 2019 budgeted expenses for the Enterprise Funds total \$57.1 million which is a \$0.6 million or 1.1 percent decrease from FY 2018. Figure 11 shows the significant budget change in expenses.

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

Department/Division	FY 2016 <u>Adjusted</u>	FY 2017 <u>Approved</u>	Amount <u>Change</u>	Percent <u>Change</u>
Consolidated Dispatch: Emergency 911	\$3,479	\$6,062	\$2,583	74.2%
Tech Services: Radio Communications	5,818	3,614	(2,204)	-37.9%

The budgeted increase of \$2.6 million or 74.2 percent in Consolidated Dispatch: Emergency 911 reflects the anticipated purchase of a customer premise equipment phone system, recorder, and auxiliary hardware. The increase in expenses in the Enterprise Fund are offset by \$2.2 million or a 37.9 percent decrease in Technology Services: Radio Communication due to the re-evaluation of County administrative costs calculations and resulting reduced costs.

INTERFUND TRANSFERS OUT

The transfers out from the Enterprise Fund to other funds is approximately \$10.4 million, which is a \$6.4 million or 164.8 percent increase. The increase reflects transfers in the Environmental Management fund of \$5.7 million for construction of the lined landfill and \$2.0 million in additional funding for construction of the new Material Recovery Facility.

FUND BALANCE

The FY 2019 combined ending fund balance is projected to be \$69.1 million which reflects a \$9.7 million or 12.3 percent decrease from the beginning fund balance. The majority of the decrease reflects the use of the Environmental Management fund balance for transfers to the Capital Projects Fund.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2019 approved budgeted disbursements for the Internal Service Funds total \$57.1 million. This is a \$1.6 million or 2.9 percent increase from the FY 2018 budget. Funds available for FY 2018 also total \$57.1 million.

BUDGET ANALYSIS

Page 165 shows a graphical representation of the County's Internal Service Funds budgets, while pages 166 to 170 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$53.9 million, a \$2.2 million or 4.3 percent increase from FY 2018. Figure 12 provides information on significant budgeted revenue changes.

Figure 12 - Major Changes in Revenues for the Internal Service Funds
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$29,037	\$30,914	\$1,877	6.5%

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 \$1.9 million or 6.5 percent to the fund.

INTERFUND TRANSFERS IN

Approximately \$2.8 million is transferred to the Internal Service Funds from other funds. The majority of the \$0.4 million or 13.1 percent decrease in transfers represents a reduction in the transfer from the General Fund to Fleet Operations to purchase vehicles and heavy equipment for General Fund offices/departments.

EXPENSES

The FY 2019 budgeted expenses for the Internal Service Funds total \$57.1 million which is a \$1.7 million or 3.0 percent increase from FY 2018. Figure 13 shows the significant budget change in expenses.

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

<u>Department/Division</u>	<u>FY 2016 Adjusted</u>	<u>FY 2017 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$29,137	\$30,914	\$1,777	6.1%

The \$1.8 million or 6.1 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

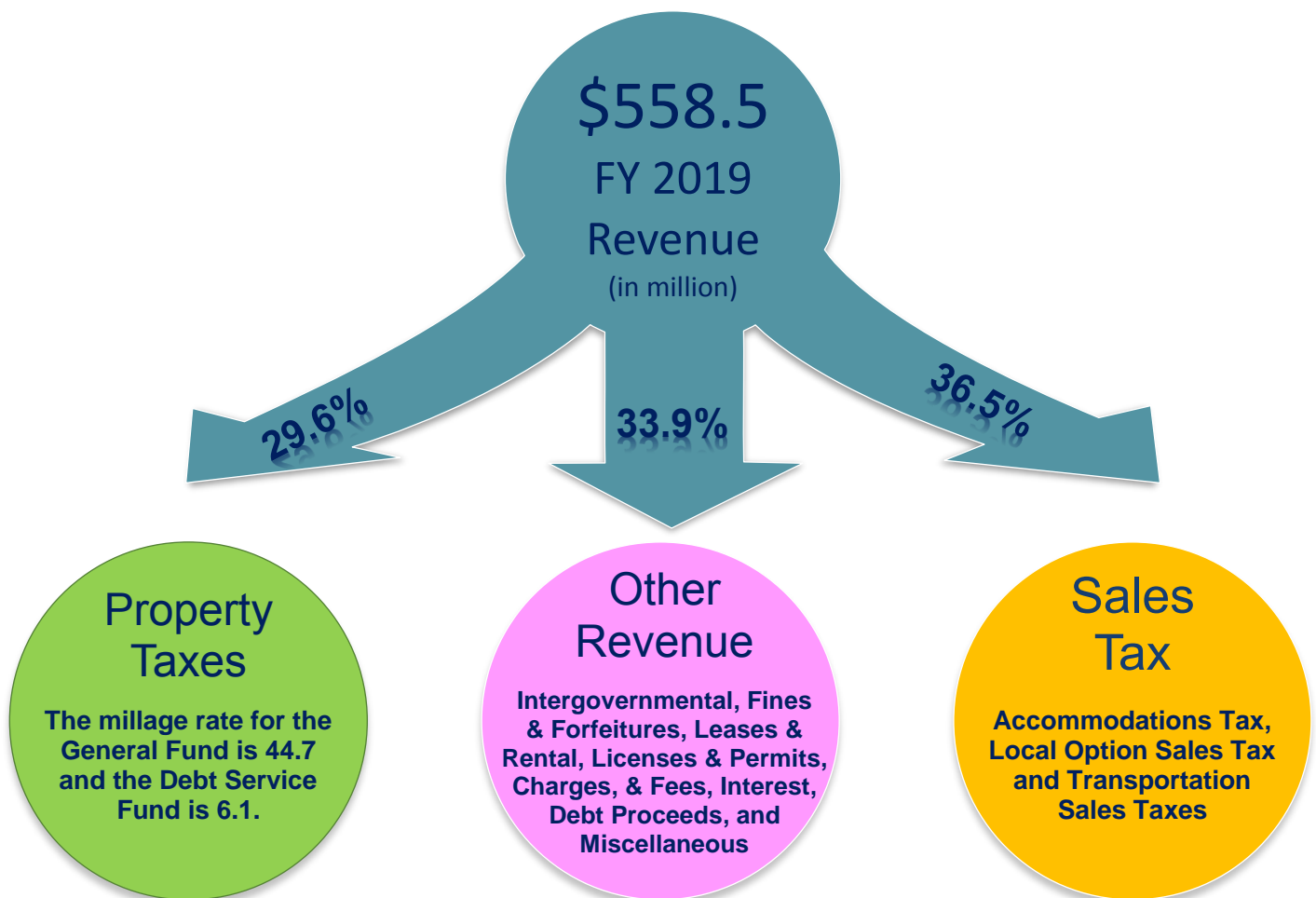
The FY 2019 ending fund balance is projected to be (\$149.4) million, which represents a \$0.4 million or less than one percent decrease from the estimated FY 2018 beginning balance. The negative fund balance is due to reporting \$172.1 million in pension expense in the Human Resources: Employee Benefits Fund. The decrease is 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 82.4% of the \$558.5 million in total revenues for FY 2019. The table below identifies external revenues that are greater than \$10 million.

MAJOR REVENUE SOURCES

	FY 2019 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	169,330	30.3%
General Fund: Local Option Sales Tax	65,750	11.8%
General Fund: Local Government Fund	13,330	2.4%
Debt Service Fund: Ad Valorem Taxes	22,700	4.1%
Special Revenue Fund: Transportation Sales Tax (1 st)	59,725	10.7%
Special Revenue Fund: Transportation Sales Tax (2 nd)	59,725	10.7%
Special Revenue Fund: Revenue Bond Debt Service	20,867	3.7%
Special Revenue Fund: Accommodations Tax – Local	18,710	3.4%
Enterprise Fund: User Fee	30,000	5.4%

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 82 to 89.

MAJOR REVENUE SOURCES

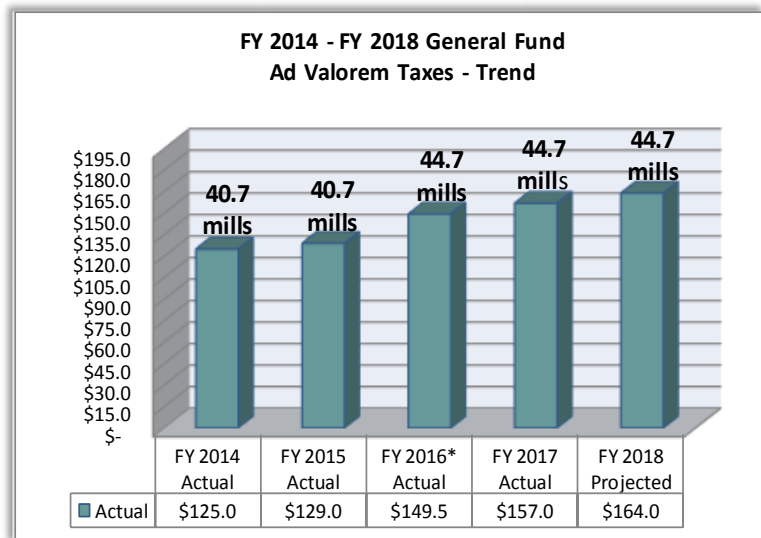
General Fund Ad Valorem Taxes

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.

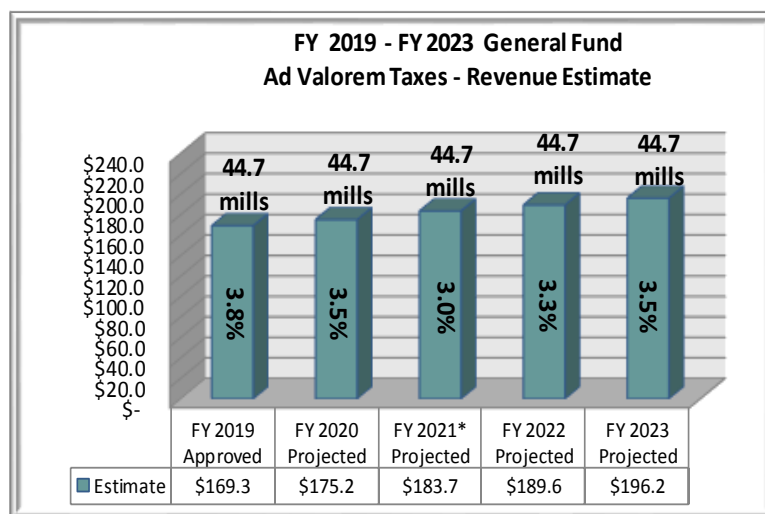
Trend

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 2014 through FY 2018 to continue in the future.



Amounts in the millions

* Reassessment Year



Amounts in the millions

* Reassessment Year

Revenue Estimates

The FY 2019 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 2017 receipts, and FY 2018 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 \$5.4 million from an increase in the tax base.

MAJOR REVENUE SOURCES

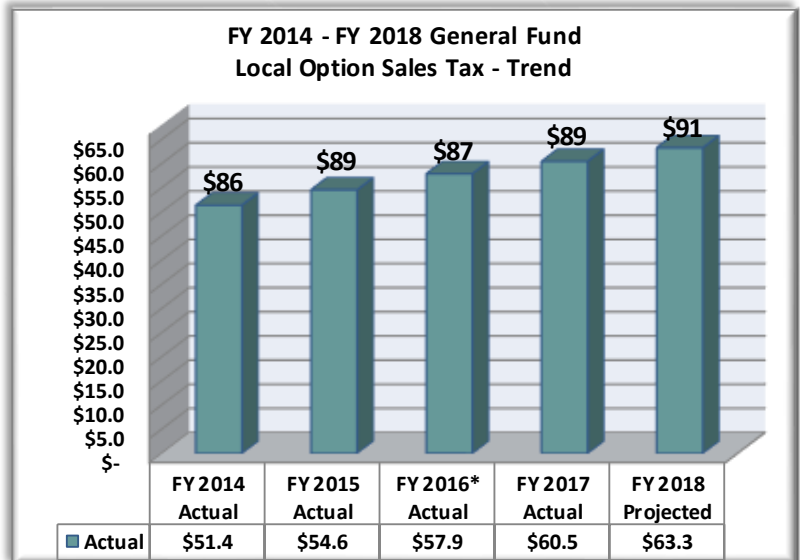
General Fund Local Option Sales Tax

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.

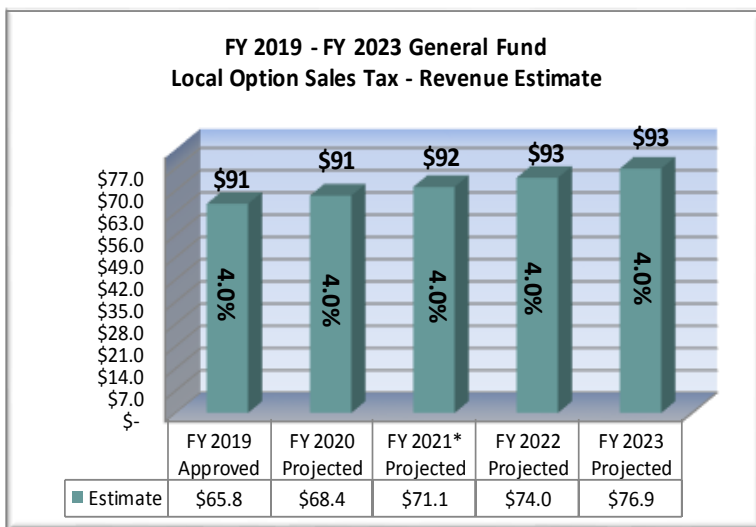
Trend

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 to FY 2012, 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 2018 projection reflects a continued level of increased consumer spending and population growth in Charleston County.



Amounts in the millions

* Reassessment Year



Amounts in the millions

* Reassessment Year

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax represent growth of 4.0 percent over the FY 2018 projection. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2019 equates to a credit of \$91 per \$100,000 of appraised value; this amount is constant from FY 2018. The FY 2019 LOST estimate is based on a review of Charleston County and national economic indicators, actual FY 2017 receipts, and FY 2018 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

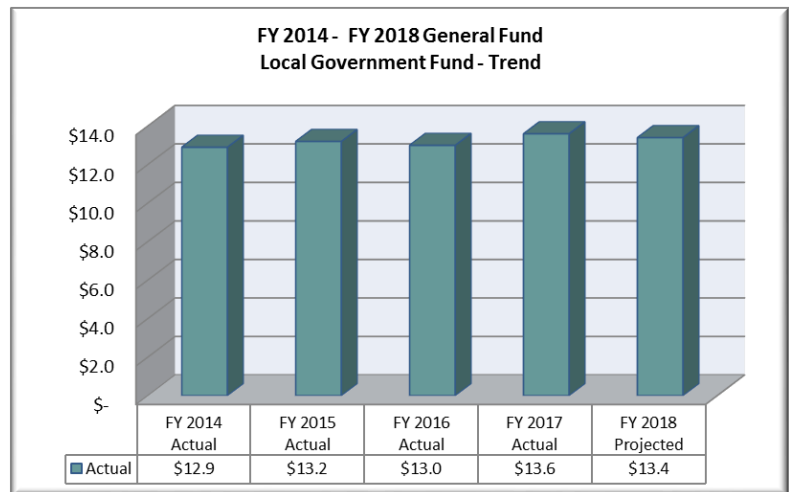
General Fund Local Government Fund

Description

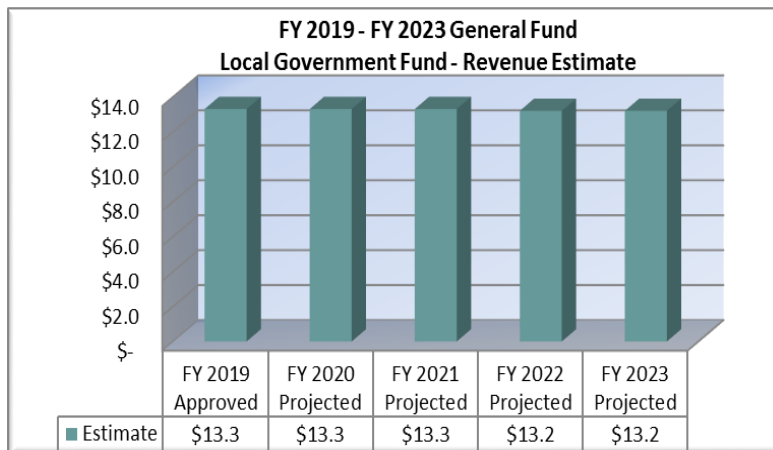
The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated 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 increase in FY 2017 reflects the receipt of the one-time funding that was delayed in FY 2016. The projected decrease in FY 2018 represents a return to the normal funding level from the State.



Amounts in the millions



Amounts in millions

Revenue Estimate

The FY 2019 decrease represents a State required deduction in funding for drug abuse services. There is uncertainty in calculating the on-going trend for this major revenue source beyond FY 2019 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 an anticipated State required deduction in funding for drug abuse services.

MAJOR REVENUE SOURCES

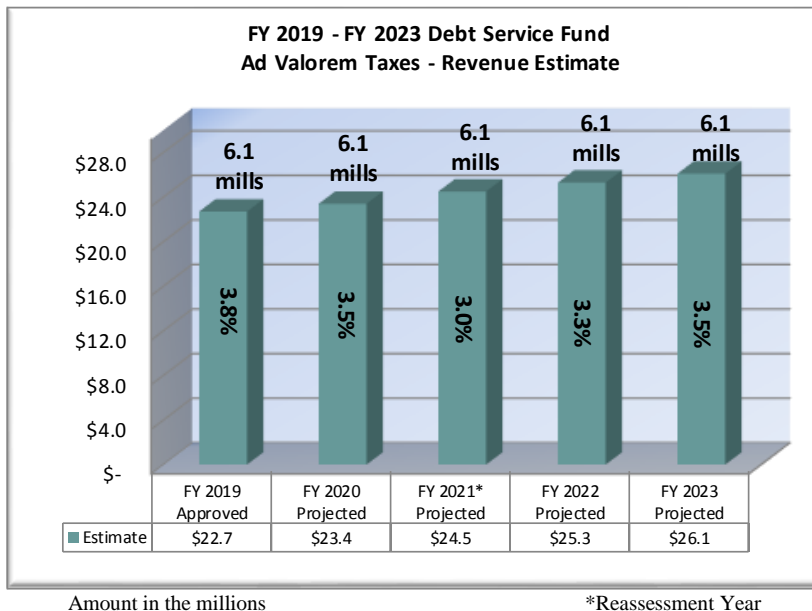
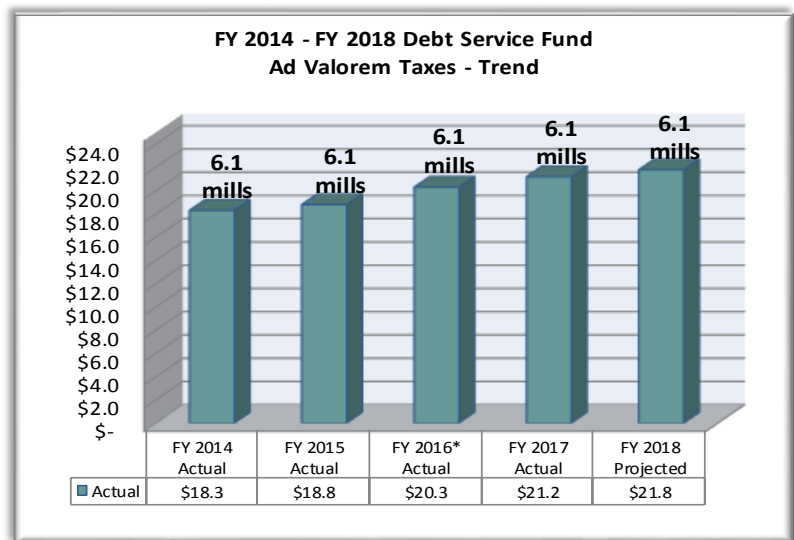
Debt Service Fund Ad Valorem Taxes

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, but Debt Service millage is not required to be adjusted. The County expects the growth seen in FY 2014 through FY 2018 to continue in the future.



Revenue Estimate

The FY 2019 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 2017 receipts, and FY 2018 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 3.75 percent increase in the tax base. The County expects the millage rate to remain constant through FY 2023.

MAJOR REVENUE SOURCES

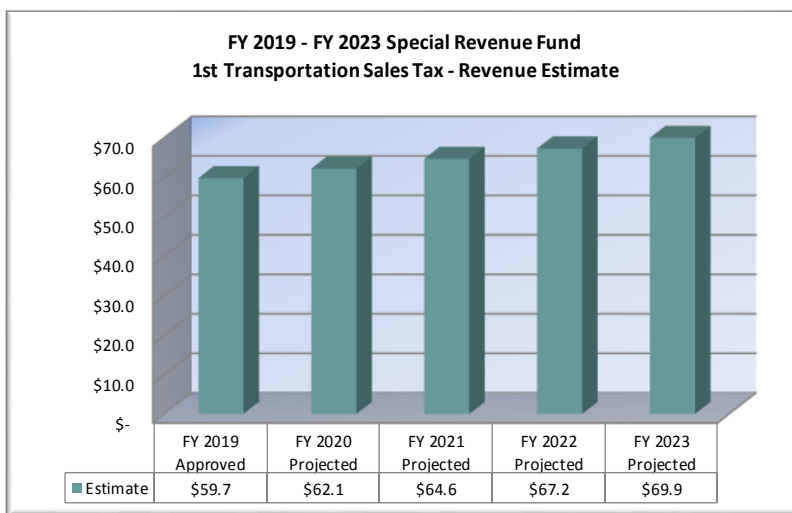
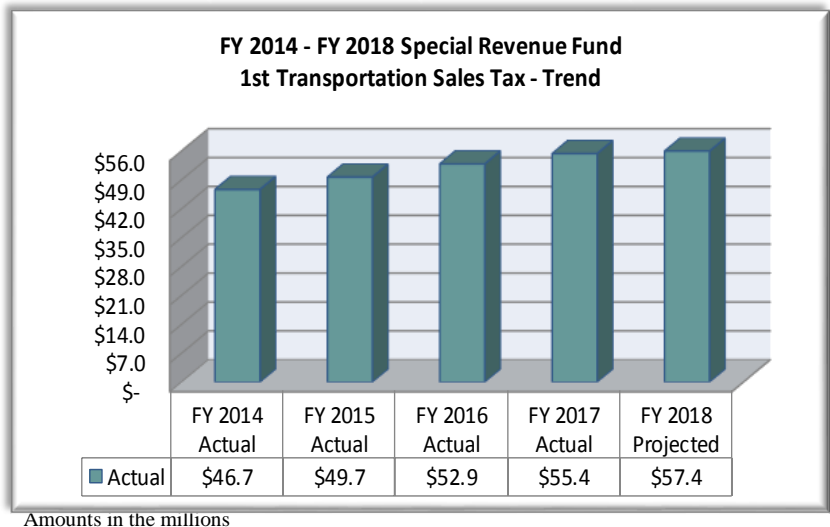
Special Revenue Fund Transportation Sales Tax (1st)

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. The revenue is expected to reach the \$1.3 billion limit before the end of the 25-year authorization.



Revenue Estimate

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual 2017 receipts, and FY 2018 year-to-date collection trends. The Transportation Sales Tax shows approximately a 4.0 percent increase from the FY 2018 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

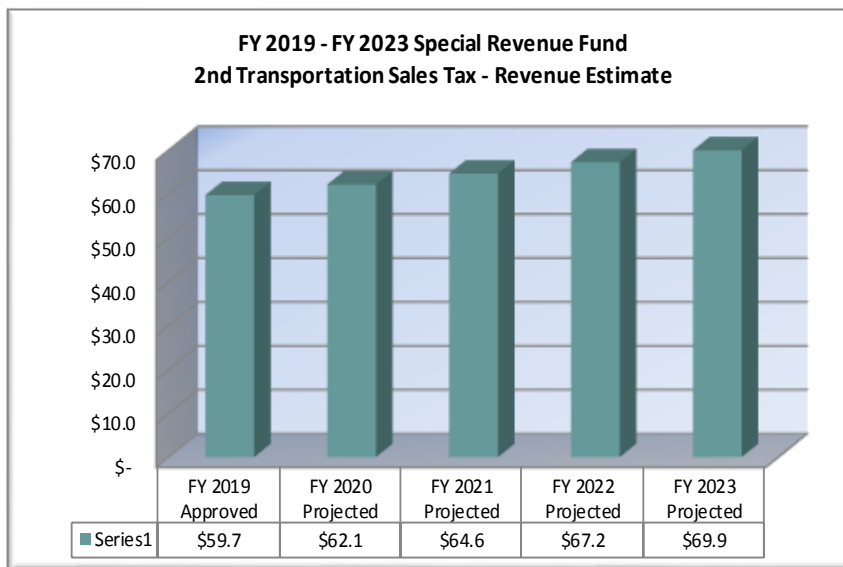
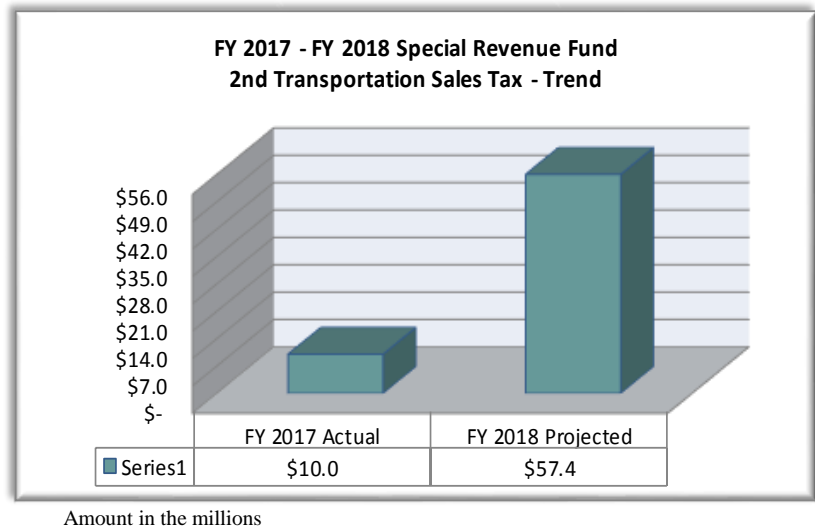
Special Revenue Fund Transportation Sales Tax (2nd)

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).



Revenue Estimate

The Transportation Sales Tax (2nd) revenue estimate is based on a review of Charleston County and national economic indicators, actual 2017 receipts, and FY 2018 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

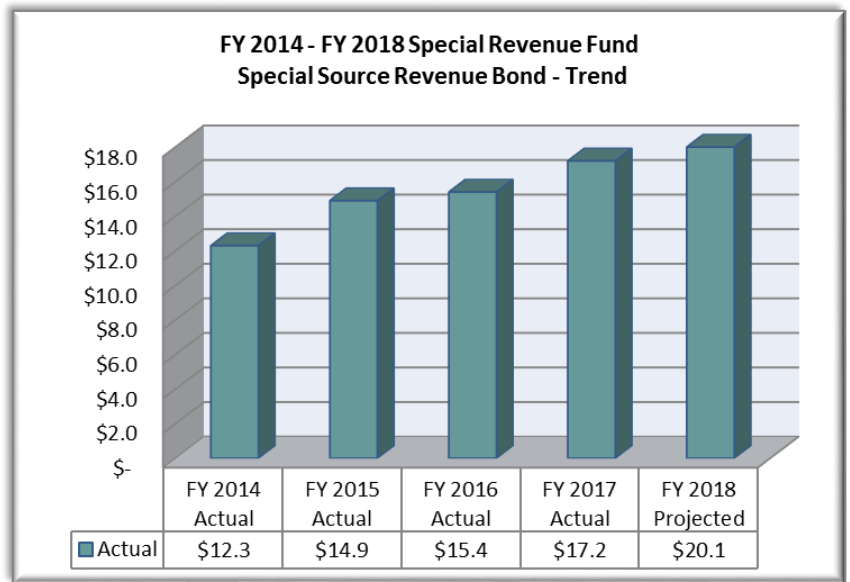
Special Revenue Fund Special Source Revenue Bond

Description

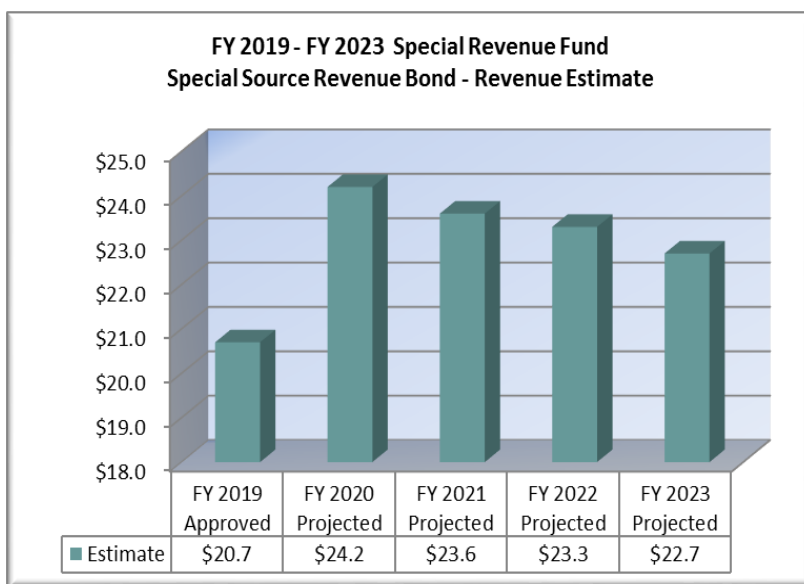
During 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed to taxing entities. A second revenue bond was issued in 2017.

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. As a result, this revenue shows growth from FY 2017 through FY 2018.



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 3.0 percent increase from the FY 2018 projection due to new development. The revenue estimate is based on a review of actual FY 2017 receipts, FY 2018 year-to-date collection trends and information received from the Economic Development Department. Looking into the future, the revenue is projected to initially increase for a Mercedes deal and then decrease as the personnel property for the Mercedes deal depreciates.

MAJOR REVENUE SOURCES

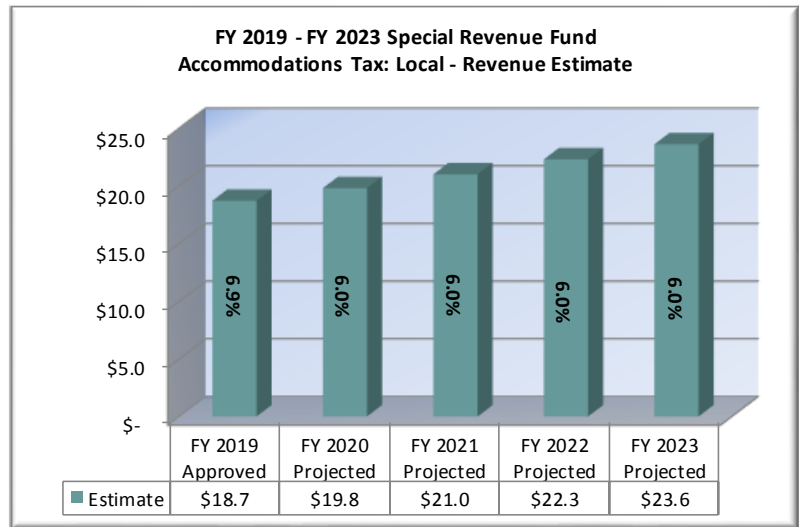
Special Revenue Fund Accommodations Tax - Local

Description

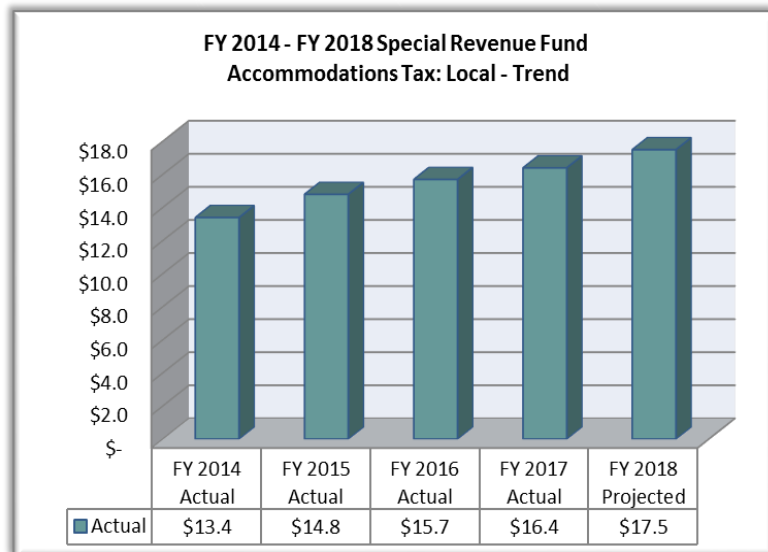
The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy 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. Beginning in FY 2016, catastrophic flooding in October of 2015, Hurricane Matthew in October 2016 and Hurricane Irma of 2017 have impacted the growth of this revenue. While the upward trend is expected to continue as tourism continues to grow in the Charleston area, the growth isn't expected to be as strong as it was in FY 2013 and FY 2014.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 6.9 percent increase from the FY 2018 projection. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2017 receipts, FY 2018 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 at a rate of approximately 6.0 percent per year.

MAJOR REVENUE SOURCES

Enterprise Fund User Fee

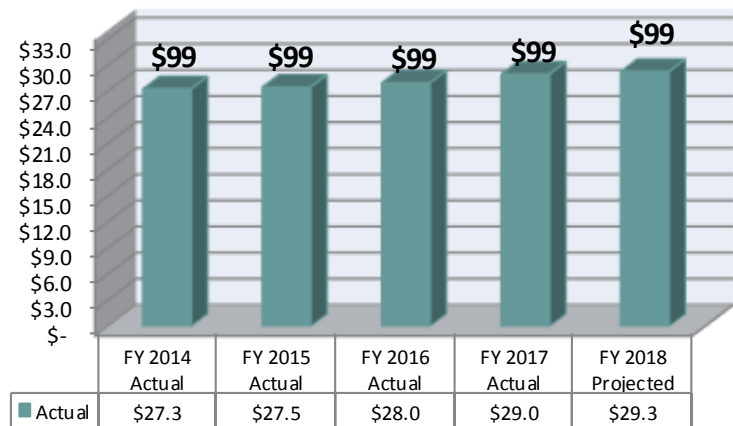
Description

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

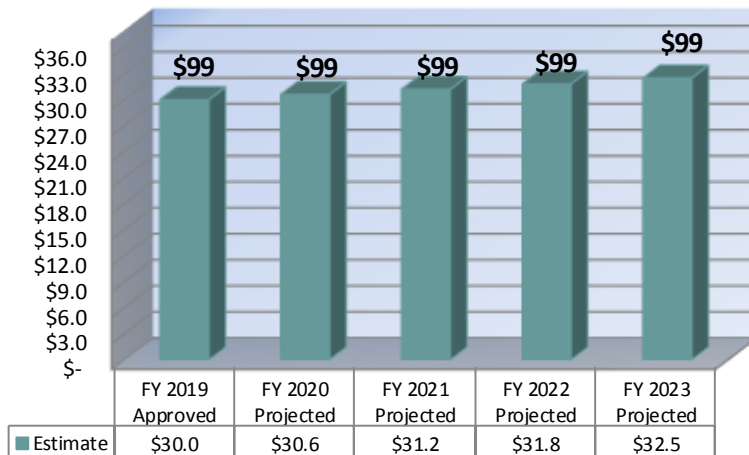
The revenues from the User Fee reflected moderate growth between FY 2014 and FY 2018 as the number of residents and businesses in the County grew.

**FY 2014 - FY 2018 Enterprise Fund
User Fee - Trend**



Amount in the millions

**FY 2019 - 2023 Enterprise Fund
User Fee - Revenue Estimate**



Amount in the millions

Revenue Estimate

The FY 2019 User Fee estimate is based on actual FY 2017 receipts and FY 2018 year-to-date collection trends. The User Fee charge for residential properties has remained constant at \$99 since FY 2008. The County projects a 2.0 percent increase as the growth in population continues.



End Section

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 485 - 491 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 455 - 458 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 2019 All Funds** graph on page 78, the **Where It Goes. . . FY 2019 All Funds** graph on page 79, and the **Budget Summary All Funds** on pages 80 to 81. 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 82-89. The expenditures are on pages 90-95. The interfund transfers are on page 96. This is followed by a summary of County authorized positions on pages 97-105.

The last portion of the Schedules section (pages 108-170) 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 106 shows a combined fund statement for all funds for Fiscal Years 2016, 2017, 2018, and 2019. Page 107 provides a summary by fund type of the County's Fiscal Year 2019 budget. Individual fund statements start on page 108 with the General Fund. Note that the FY 2019 Projected column on the fund statements includes the estimated amounts from the FY 2018 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

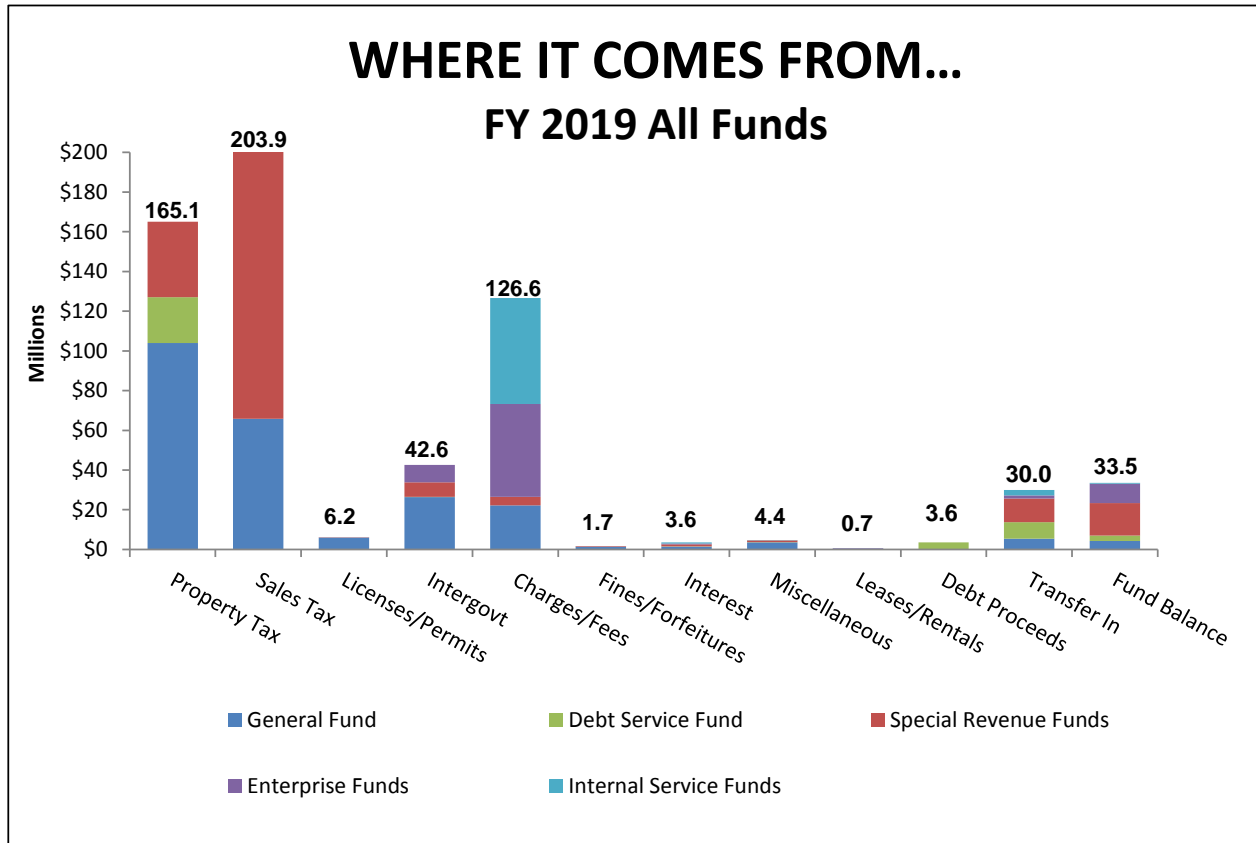
1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring 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 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
1 → Beginning Balance, July 1	\$ 52,153,886	\$ 52,730,440	\$ 77,467,595	\$ 77,467,595	\$132,372,229
2 → Revenues:					
Property Tax	142,962,215	148,714,359	156,273,764	160,174,203	165,086,115
Sales Tax	126,554,262	142,254,208	194,700,000	195,606,000	203,900,000
Licenses and Permits	5,436,018	6,793,797	5,885,800	5,983,210	6,183,650
Intergovernmental	36,861,757	40,446,280	39,312,022	40,430,193	42,632,446
Charges and Fees	126,829,594	135,429,138	121,411,204	123,048,810	126,566,999
Fines and Forfeitures	2,351,409	1,909,195	1,823,531	1,926,779	1,726,928
Interest	2,256,777	2,222,555	2,885,000	3,198,500	3,619,500
Miscellaneous	7,036,721	7,639,467	6,126,342	7,152,078	4,431,223
Leases and Rent	409,134	415,716	425,937	743,721	723,723
Debt Proceeds	1,316,947	-	8,845,188	14,285,892	3,610,771
Subtotal	452,014,834	485,824,715	537,688,788	552,549,386	558,481,355
3 → Interfund Transfer In	32,271,184	34,436,238	26,653,641	29,207,691	30,014,805
4 → Total Available	536,439,904	572,991,393	641,810,024	659,224,672	720,868,389
5 → Expenditures:					
Personnel	158,087,257	165,150,854	181,695,056	176,206,488	188,843,937
Operating	210,061,150	217,777,326	210,063,828	204,416,112	220,307,442
Capital	3,816,514	3,636,746	17,726,322	20,368,873	15,032,904
Debt Service	60,255,726	62,310,571	66,691,264	66,041,861	75,876,897
Subtotal	432,220,647	448,875,497	476,176,470	467,033,334	500,061,180
6 → Interfund Transfer Out	51,488,817	46,648,301	61,626,122	59,819,109	82,425,520
7 → Total Disbursements	483,709,464	495,523,798	537,802,592	526,852,443	582,486,700
8 → Nonspendable	73,231,735	71,485,548	71,485,548	71,485,548	71,485,548
9 → Restricted: External	(185,242,991)	(191,605,634)	(183,014,497)	(174,150,208)	(182,154,704)
Restricted: Internal	113,674,142	133,524,931	139,824,514	169,019,216	166,043,488
Available	51,067,554	64,062,750	75,711,867	66,017,673	83,007,357
10 → Ending Balance, June 30	\$ 52,730,440	\$ 77,467,595	\$104,007,432	\$132,372,229	\$138,381,689
11 →					
12 →					

ALL FUNDS

The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2019.

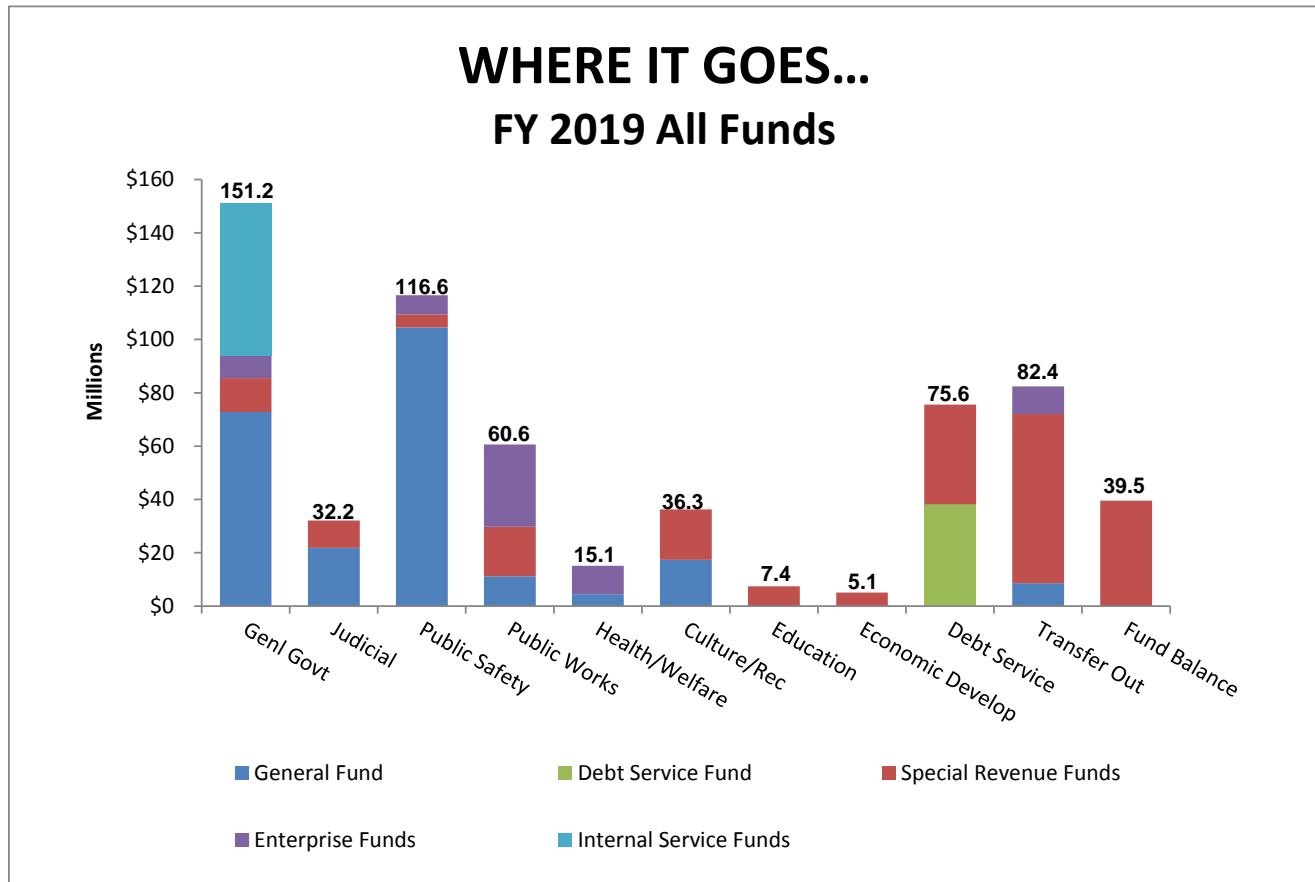


Total Available Budgeted: \$621,976,841

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change	Percent Change
Property Tax	\$ 142,962,215	\$ 148,714,359	\$ 156,273,764	\$ 165,086,115	\$ 8,812,351	5.6
Sales Tax	126,554,262	142,254,208	194,700,000	203,900,000	9,200,000	4.7
Licenses & Permits	5,436,018	6,793,797	5,885,800	6,183,650	297,850	5.1
Intergovernmental	36,861,757	40,446,280	39,312,022	42,632,446	3,320,424	8.4
Charges & Fees	126,829,594	135,429,138	121,411,204	126,566,999	5,155,795	4.2
Fines & Forfeitures	2,351,409	1,909,195	1,823,531	1,726,928	(96,603)	(5.3)
Interest	2,256,777	2,222,555	2,885,000	3,619,500	734,500	25.5
Miscellaneous	7,036,721	7,639,467	6,126,342	4,431,223	(1,695,119)	(27.7)
Leases & Rentals	409,134	415,716	425,937	723,723	297,786	69.9
Debt Proceeds	1,316,947	-	8,845,188	3,610,771	(5,234,417)	(59.2)
Total Revenues	452,014,834	485,824,715	537,688,788	558,481,355	20,792,567	3.9
Transfer In	32,271,184	34,436,238	26,653,641	30,014,805	3,361,164	12.6
Use of Fund Balance	15,379,138	9,089,952	16,247,104	33,480,681	17,233,577	106.1
Total Avail. Budgeted	\$ 499,665,156	\$ 529,350,905	\$ 580,589,533	\$ 621,976,841	\$ 41,387,308	7.1

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 2019.



Total Uses: \$621,976,841

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change	Percent Change
General Govt.	\$ 140,883,793	\$ 148,505,487	\$ 153,220,088	\$ 151,215,561	\$ (2,004,527)	(1.3)
Judicial	27,195,741	28,680,349	30,645,085	32,153,916	1,508,831	4.9
Public Safety	94,384,030	98,049,180	107,729,089	116,598,985	8,869,896	8.2
Public Works	53,353,969	53,948,392	57,392,039	60,596,802	3,204,763	5.6
Health/Welfare	15,238,513	15,076,523	16,052,140	15,098,924	(953,216)	(5.9)
Culture/Recreation	32,296,769	32,987,052	33,727,103	36,305,736	2,578,633	7.6
Education	6,499,593	6,749,658	7,144,000	7,425,432	281,432	3.9
Economic Develop.	2,007,666	2,518,453	3,832,492	5,115,588	1,283,096	33.5
Debt Service	60,360,573	62,360,403	66,434,434	75,550,236	9,115,802	13.7
Total Expenditures	432,220,647	448,875,497	476,176,470	500,061,180	23,884,710	5.0
Transfer Out	51,488,817	46,648,301	61,626,122	82,425,520	20,799,398	33.8
Total Disbursements	483,709,464	495,523,798	537,802,592	582,486,700	44,684,108	8.3
Increase in Fund Bal.	15,955,692	33,827,107	42,786,941	39,490,141	(3,296,800)	(8)
Total Uses	\$ 499,665,156	\$ 529,350,905	\$ 580,589,533	\$ 621,976,841	\$ 41,387,308	7.1

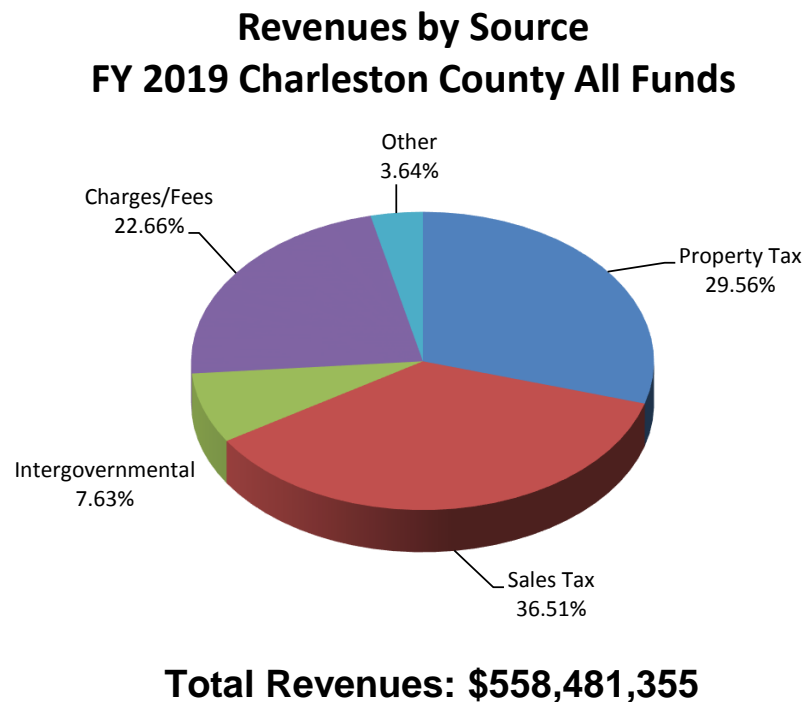
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2019

	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	109	\$ 231,024,355	\$ 5,377,203	\$236,401,558
DEBT SERVICE FUND	111	27,117,176	8,325,434	35,442,610
Accommodations Tax: Local	113	18,710,000	-	18,710,000
Accommodations Tax: State	114	125,000	-	125,000
Building Inspections: Project Impact	115	-	-	-
Clerk of Court: IV-D Child Support Enf	116	1,485,000	-	1,485,000
Economic Development	117	3,459,964	-	3,459,964
Emer Mgmt: Awendaw McClellanville Fire	118	2,373,288	-	2,373,288
Emer Mgmt: Awendaw McClellanville Fire Debt	119	215,176	-	215,176
Emergency Mgmt: East Cooper Fire District	120	141,400	-	141,400
Emergency Mgmt: Hazard Materials Enforce	121	230,000	-	230,000
Emergency Mgmt: Northern Chas Co Fire Dist	122	253,700	-	253,700
Emergency Mgmt: West St. Andrew's Fire Dist	123	9,100	-	9,100
Greenbelt Programs 1st TST	124	10,260,000	-	10,260,000
Greenbelt Programs 2nd TST	125	5,992,000	-	5,992,000
Human Resources: Summer Youth Program	126	-	100,000	100,000
Legal: Seized Assets	127	23,428	-	23,428
Planning and Zoning	128	-	-	-
Public Defender: Berkeley County	129	1,309,478	-	1,309,478
Public Defender: Charleston County	130	1,635,589	3,300,000	4,935,589
Public Works: Stormwater Drainage	131	4,205,000	-	4,205,000
Sheriff: Asset Forfeiture	132	-	-	-
Sheriff: IV-D Child Support Enforcement	133	45,000	42,530	87,530
Sheriff: Programs	134	587,136	-	587,136
Solicitor: Alcohol Education Program	135	60,000	-	60,000
Solicitor: Bond Estreatment	136	5,000	-	5,000
Solicitor: Criminal Domestic Violence Approp	137	100,000	-	100,000
Solicitor: Drug Court	138	335,000	-	335,000
Solicitor: DUI Appropriation	139	73,690	37,922	111,612
Solicitor: Expungement	140	155,000	-	155,000
Solicitor: Juvenile Education Program	141	85,000	32,650	117,650
Solicitor: Pretrial Intervention	142	260,000	-	260,000
Solicitor: State Appropriation	143	1,297,582	-	1,297,582
Solicitor: Traffic Education Program	144	45,000	-	45,000
Solicitor: Victims' Unclaimed Restitution	145	500	-	500
Solicitor: Victim-Witness State Approp	146	40,625	28,974	69,599
Solicitor: Violent Crime Prosecution	147	100,000	-	100,000
Solicitor: Worthless Check	148	35,000	21,258	56,258
Trans Dev: Revenue Bond Debt Service	149	20,866,616	7,569,869	28,436,485
Transportation Development: Roads Program 1st TST	150	39,142,000	621,000	39,763,000
Transportation Development: Roads Program 2nd TST	151	36,846,000	-	36,846,000
Transportation Sales Tax: Transit Agencies 1st TST	152	10,785,000	-	10,785,000
Transportation Sales Tax: Transit Agencies 2nd TST	153	17,374,000	-	17,374,000
Trident Technical College	154	7,315,500	109,932	7,425,432
Trident Technical College: Debt Service	155	3,820,300	10,298	3,830,598
Victim's Bill of Rights	156	334,500	128,539	463,039
SPECIAL REVENUE FUNDS		190,136,572	12,002,972	202,139,544
Consolidated Dispatch: Emergency 911 Comm	158	4,993,828	-	4,993,828
Consolidated Dispatch: Fire & Agency Costs	159	1,072,147	-	1,072,147
Dept of Alcohol & Other Drug Abuse Services	160	10,090,696	581,943	10,672,639
Environmental Management	161	31,230,500	-	31,230,500
Facilities Management: Parking Garages	162	3,823,399	-	3,823,399
Revenue Collections	163	2,365,000	-	2,365,000
Technology Services: Radio Communications	164	2,695,313	918,454	3,613,767
ENTERPRISE FUNDS		56,270,883	1,500,397	57,771,280
Fac Mgt: Office Svcs/Tech Svcs: Records Mgt	166	2,177,125	-	2,177,125
Fleet Ops/Procurement: Central Parts Warehouse	167	13,668,902	2,808,799	16,477,701
Human Resources: Employee Benefits	168	30,914,000	-	30,914,000
Safety & Risk Mgt: Safety/Workers' Comp	169	5,158,734	-	5,158,734
Technology Services: Telecommunications	170	2,013,608	-	2,013,608
INTERNAL SERVICE FUNDS		53,932,369	2,808,799	56,741,168
Total of All Funds		\$558,481,355	\$30,014,805	\$588,496,160

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
\$ 232,112,578	\$ 8,570,980	\$240,683,558	(\$4,282,000)	\$ 76,559,092	\$ 72,277,092
38,174,317	-	38,174,317	(2,731,707)	31,639,773	28,908,066
18,431,402	-	18,431,402	278,598	197,830	476,428
160,000	30,000	190,000	(65,000)	65,000	-
13,623	-	13,623	(13,623)	13,623	-
948,511	736,489	1,685,000	(200,000)	200,000	-
4,329,057	-	4,329,057	(869,093)	3,553,658	2,684,565
2,428,252	298,000	2,726,252	(352,964)	1,145,100	792,136
205,350	-	205,350	9,826	101,582	111,408
152,341	-	152,341	(10,941)	26,391	15,450
210,008	-	210,008	19,992	172,054	192,046
253,700	-	253,700	-	8,511	8,511
8,000	-	8,000	1,100	(1,026)	74
9,331,774	10,025,000	19,356,774	(9,096,774)	12,791,729	3,694,955
10,000	5,025,000	5,035,000	957,000	1,747,804	2,704,804
130,000	-	130,000	(30,000)	106,633	76,633
103,018	-	103,018	(79,590)	79,590	-
153,296	-	153,296	(153,296)	153,296	-
1,397,594	-	1,397,594	(88,116)	304,062	215,946
5,047,783	-	5,047,783	(112,194)	1,029,974	917,780
6,845,490	-	6,845,490	(2,640,490)	3,174,199	533,709
384,803	180,018	564,821	(564,821)	1,171,228	606,407
87,530	-	87,530	-	-	-
1,017,985	-	1,017,985	(430,849)	1,359,701	928,852
100,833	-	100,833	(40,833)	114,322	73,489
16,000	-	16,000	(11,000)	158,334	147,334
102,847	-	102,847	(2,847)	40,965	38,118
192,283	159,526	351,809	(16,809)	293,866	277,057
111,612	-	111,612	-	-	-
159,371	-	159,371	(4,371)	348,384	344,013
117,650	-	117,650	-	-	-
335,010	-	335,010	(75,010)	113,849	38,839
1,289,030	171,343	1,460,373	(162,791)	312,791	150,000
30,027	-	30,027	14,973	191,320	206,293
5,000	-	5,000	(4,500)	7,591	3,091
69,599	-	69,599	-	-	-
96,117	-	96,117	3,883	65,364	69,247
56,258	-	56,258	-	-	-
19,910,305	9,788,097	29,698,402	(1,261,917)	11,549,509	10,287,592
20,625,551	13,500,000	34,125,551	5,637,449	8,514,481	14,151,930
220,000	16,257,000	16,477,000	20,369,000	25,774,502	46,143,502
9,357,000	621,000	9,978,000	807,000	2,858,046	3,665,046
3,157,000	2,880,000	6,037,000	11,337,000	16,531,731	27,868,731
7,425,432	-	7,425,432	-	-	-
-	3,830,598	3,830,598	-	-	-
525,311	-	525,311	(62,272)	109,130	46,858
115,551,753	63,502,071	179,053,824	23,085,720	94,385,124	117,470,844
6,061,799	-	6,061,799	(1,067,971)	3,366,490	2,298,519
1,101,253	-	1,101,253	(29,106)	179,658	150,552
10,618,319	-	10,618,319	54,320	(1,169,848)	(1,115,528)
30,796,962	8,350,000	39,146,962	(7,916,462)	66,455,568	58,539,106
3,047,562	1,528,671	4,576,233	(752,834)	11,655,691	10,902,857
1,891,202	473,798	2,365,000	-	(1,762,111)	(1,762,111)
3,613,767	-	3,613,767	-	116,720	116,720
57,130,864	10,352,469	67,483,333	(9,712,053)	78,842,168	69,130,115
2,194,625	-	2,194,625	(17,500)	296,989	279,489
16,490,701	-	16,490,701	(13,000)	15,392,071	15,379,071
30,914,000	-	30,914,000	-	(167,973,677)	(167,973,677)
5,458,734	-	5,458,734	(300,000)	2,374,649	2,074,649
2,033,608	-	2,033,608	(20,000)	856,040	836,040
57,091,668	-	57,091,668	(350,500)	(149,053,928)	(149,404,428)
<u>\$ 500,061,180</u>	<u>\$ 82,425,520</u>	<u>\$582,486,700</u>	<u>\$6,009,460</u>	<u>\$132,372,229</u>	<u>\$ 138,381,689</u>
Total Increase in Ending Fund Balance			39,490,141		
Total Use of Beginning Fund Balance			(33,480,681)		

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 \$558,481,355 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 83.



Source	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change	Percent Change
Property Tax	\$ 142,962,215	\$ 148,714,359	\$ 156,273,764	\$165,086,115	\$ 8,812,351	5.6
Sales Tax	126,554,262	142,254,208	194,700,000	203,900,000	9,200,000	4.7
Licenses & Permits	5,436,018	6,793,797	5,885,800	6,183,650	297,850	5.1
Intergovernmental	36,861,757	40,446,280	39,312,022	42,632,446	3,320,424	8.4
Charges & Fees	126,829,594	135,429,138	121,411,204	126,566,999	5,155,795	4.2
Fines & Forfeitures	2,351,409	1,909,195	1,823,531	1,726,928	(96,603)	(5.3)
Interest	2,256,777	2,222,555	2,885,000	3,619,500	734,500	25.5
Miscellaneous	7,036,721	7,639,467	6,126,342	4,431,223	(1,695,119)	(27.7)
Leases & Rentals	409,134	415,716	425,937	723,723	297,786	69.9
Debt Proceeds	1,316,947	-	8,845,188	3,610,771	(5,234,417)	(59.2)
Total Revenues	\$ 452,014,834	\$ 485,824,715	\$ 537,688,788	\$ 558,481,355	\$ 20,792,567	3.9

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 9,398,464	\$ 10,889,964	\$ 10,900,000	\$ 11,380,000	4.4
Current: Real Property Taxes	140,131,588	146,135,353	151,750,000	157,950,000	4.1
Current: TIF Refunds	(4,954,137)	(5,126,550)	(2,450,000)	(2,645,000)	8.0
Subtotal	144,575,915	151,898,767	160,200,000	166,685,000	4.0
Less: Sales Tax Credit	(54,936,411)	(59,017,441)	(63,520,000)	(65,260,000)	2.7
Less: Homestead	(2,120,351)	(2,132,325)	(2,000,000)	(2,150,000)	7.5
Net: Current- Real & Motor Vehicles	87,519,153	90,749,001	94,680,000	99,275,000	4.9
Delinquent: Real Property Taxes	3,608,611	3,039,776	3,800,000	3,290,000	(13.4)
Other Taxes:					
FILOT Rebate	959	1,084	1,000	1,000	0.0
Multi-County Parks	1,071,405	899,639	950,000	1,055,000	11.1
Multi-County Parks: Delinquent	(16,025)	87,063	-	-	na
Payments in Lieu of Taxes	342,724	375,159	325,000	375,000	15.4
Sales Tax	57,932,479	60,509,008	64,000,000	65,750,000	2.7
Subtotal	150,459,306	155,660,730	163,756,000	169,746,000	3.7
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	150	300	450	300	(33.3)
Assessor: Mobile Home Decals	3,200	2,990	2,200	3,000	36.4
Assessor: Mobile Home Moving Fee	3,670	2,810	2,500	2,000	(20.0)
Auditor: Temporary Vehicle License	50	-	-	-	na
Building Inspections: Building Permits	1,464,191	1,631,719	1,700,000	1,950,000	14.7
Building Inspections: Contractor Licensing Fee	170,535	169,083	180,000	170,000	(5.6)
Coroner: Cremation Permits	48,985	47,416	45,000	48,000	6.7
Non-Departmental: Business Licenses	3,181,239	4,381,121	3,400,000	3,450,000	1.5
Planning & Zoning: Zoning Permits	52,575	53,050	55,000	50,000	(9.1)
Probate Courts: Marriage Licenses	295,423	266,888	270,000	280,000	3.7
Sheriff: Gold Permits	250	150	250	150	(40.0)
Sheriff: Non Ferrous Metals Permit	1,000	-	400	200	(50.0)
Subtotal	5,221,268	6,555,527	5,655,800	5,953,650	5.3
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Govt Contribution	578,121	53,393	554,850	61,000	(89.0)
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	2,211,809	3,719,449	2,500,000	3,580,000	43.2
Detention Center: Illegal Alien Assistance	131,628	113,775	115,000	114,000	(0.9)
Detention Center: Juveniles	-	76,050	70,000	86,000	22.9
Detention Center: Local Government Reimb	40,797	4,509	-	-	na
Detention Center: Social Security Reimb	37,200	33,400	35,000	46,000	31.4
Election/Voter Registration: Local Government	177,151	1,649	171,406	3,000	(98.2)
Election/Voter Registration: State Oper Supp	356,534	147,661	182,065	140,000	(23.1)
Election/Voter Registration: State Salary Supp	12,153	12,225	12,500	12,500	0.0
Emergency Preparedness: Local Govt Reimb	167	-	-	-	na
EMS: Medicaid Billings - CSM	202,813	182,754	200,000	190,000	(5.0)
EMS: Medicare Receipts	4,024,003	4,517,114	4,000,000	4,440,000	11.0
Facilities: State Reimbursement	389,480	180,243	180,000	165,000	(8.3)
Non-Departmental: Homestead Direct	2,120,351	2,132,325	2,000,000	2,150,000	7.5
Non-Departmental: SC Heavy Equipment	-	14,672	-	8,000	100.0
Planning & Zoning: Local Govt Contrib- Operating	9,647	27,795	32,193	-	(100.0)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND (continued)					
Probate Courts: State Salary Supplement	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	0.0
Public Works: Local Govt Reimbursement	-	7,290	-	-	na
Register of Deeds: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	34,627	23,303	12,000	25,000	108.3
Sheriff: Local Govt Reimbursement	2,353	3,839	-	366,010	100.0
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Solicitor: Local Government Contributions	-	-	7,500	7,500	0.0
Solicitor: State Non-Grant Appropriation	8,294	8,294	8,294	8,294	0.0
State: Aid to Sub- Local Government Fund	12,985,557	13,586,104	14,850,000	13,330,000	(10.2)
State: Manufacturers Depreciation	272,558	237,606	300,000	225,000	(25.0)
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	118,909	142,165	120,000	140,000	16.7
State: Sunday Liquor Permits	90,080	112,700	90,000	110,000	22.2
Technology Services: Local Govt Contrib-Oper	19,863	32,676	-	35,000	100.0
Trans Network State Assess	3,032	8,528	5,000	12,000	140.0
Veterans Affairs: State Non-Grant Appropriation	11,025	11,383	11,384	11,384	0.0
Subtotal	24,947,325	26,500,075	26,566,365	26,374,861	(0.7)
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	2,999	2,329	1,150	1,000	(13.0)
Building Inspections: Flood Plain Fees	6,240	6,970	6,000	8,000	33.3
Building Inspections: Plan Review Fees	433,187	503,763	500,000	475,000	(5.0)
Clerk of Court: Client Fees	1,320	1,170	1,000	1,000	0.0
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,232	1,120	1,200	1,200	0.0
Clerk of Court: CP Copy Charges	390	484	100	100	0.0
Clerk of Court: CP St 56%/ \$200 Rein	400	550	200	200	0.0
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	4,700	4,600	5,000	5,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	797,083	780,125	780,000	780,000	0.0
Clerk of Court: FC Copy Charges	21,851	13,666	13,000	13,000	0.0
Clerk of Court: FC Co. 100%/\$35 Expunge Fee	660	715	300	300	0.0
Clerk of Court: GS Co. 100%/\$35 Expunge Fee	30,205	25,410	30,000	25,000	(16.7)
Clerk of Court: GS Copy Charges	5,920	5,702	6,000	6,000	0.0
Coroner: Copy Charges	12,930	13,349	10,000	13,000	30.0
Delinquent Tax: Levy Costs	1,300,856	1,212,228	1,133,000	1,126,500	(0.6)
Detention Center: Concealed Weapons	9,115	7,695	9,000	4,300	(52.2)
Detention Center: Copy Charges	23	76	-	-	na
Detention Center: Pay Telephone Commission	383,526	97,427	75,000	127,000	69.3
Detention Center: Records Check	7,751	7,223	8,000	8,500	6.3
EMS: Charges	37,123	(852)	-	-	na
EMS: Debt Set Aside	1,003,988	941,106	980,000	950,000	(3.1)
EMS: Event Fees	15,100	11,600	10,000	-	(100.0)
EMS: Insurance Billings - CSM	4,377,687	4,671,210	4,550,000	5,000,000	9.9
EMS: Self-Pay Bilings - CSM	405,037	888,696	550,000	610,000	10.9
EMS: Veteran's Admin Fees	518,974	117,531	500,000	230,000	(54.0)
Finance: Child Support Fee	5,052	4,881	5,000	4,800	(4.0)
Magistrate Courts: Civil Fees	805,906	797,878	800,000	850,000	6.3
Magistrate Courts: Copy Charges	1,357	902	1,200	1,200	0.0
Magistrate Courts: St. Boating Under Influence	100	50	-	50	100.0
Master-In-Equity: Advertising Discount	210,855	-	-	-	na
Master-In-Equity: Fees	494,189	550,707	500,000	500,000	0.0
Non-Departmental: Cable TV Franchise Fees	876,716	893,135	920,000	930,000	1.1
Non-Departmental: Worthless Check Fee	14,309	2,413	13,000	3,000	(76.9)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND (continued)					
Planning & Zoning: Sale of Maps & Publications	\$ 853	\$ 1,468	\$ 1,000	\$ 1,000	0.0
Planning & Zoning: Subdivision Fees	28,870	25,160	30,000	25,000	(16.7)
Planning & Zoning: Zoning Fees	53,173	54,714	40,000	54,000	35.0
Probate Adult Drug Court Berkeley: Client Fees	-	-	-	15,000	100.0
Probate Adult Drug Court Charleston: Client Fee	42,502	41,030	40,000	25,000	(37.5)
Probate Courts: Advertising Discount	56,907	55,367	52,000	55,000	5.8
Probate Courts: Copy Charges	15,298	11,468	12,000	12,000	0.0
Probate Courts: Fees	892,486	1,037,255	875,000	950,000	8.6
Probate Courts: Marriage Ceremonies	34,860	27,060	23,000	26,000	13.0
Probate Courts: Non-Profit Reimbursement	12,350	-	-	-	na
Procurement: Copy Charges	428	449	-	-	na
Public Works: Civil Engineering Permit/Insp Fees	2,345	3,535	-	-	na
Public Works: Mosquito Abatement Services	350,756	241,946	150,000	100,000	(33.3)
Register of Deeds: Discount Documentary Stamps	457,491	518,728	507,500	518,000	2.1
Register of Deeds: Documentary Stamps	6,451,798	7,312,222	7,250,000	7,400,000	2.1
Register of Deeds: Fees	1,226,160	1,340,642	1,200,000	1,275,000	6.3
Sheriff: Civil Fees	42,510	53,597	35,000	15,000	(57.1)
Sheriff: Copy Charges	2,275	2,113	2,500	2,500	0.0
Sheriff: Off Duty Vehicle Use	4,270	40,315	30,000	30,000	0.0
Sheriff: Records Check Fees	4,437	3,886	4,000	4,000	0.0
Technology Services: Orthophoto Sales	1,200	-	-	-	na
Treasurer: Duplicate Tax Receipt Fee	476	391	-	-	na
Subtotal	21,468,226	22,335,705	21,660,150	22,181,650	2.4
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% \$100 Filing Fee	186,569	194,676	200,000	200,000	0.0
Clerk of Court: CP Fine/Fee/Filing State Remit	(655,819)	(669,586)	(689,200)	(686,080)	(0.5)
Clerk of Court: CP St. 100% \$50 Filing Fee	211,650	220,803	222,800	220,400	(1.1)
Clerk of Court: CP St. 100% Motion Fee Judicial	205,750	200,133	210,560	211,680	0.5
Clerk of Court: CP St. 44% \$100 OUT	968	880	1,000	1,000	0.0
Clerk of Court: CP St. 56% \$100 Filing Fee	237,451	247,770	254,840	253,000	(0.7)
Clerk of Court: FC Co. 44% \$100 Filing Fee	149,897	158,807	150,000	150,000	0.0
Clerk of Court: FC Co. 56% Court Costs	20,025	15,716	20,000	20,000	0.0
Clerk of Court: FC Co. 56% Fines	1,758	784	500	500	0.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,070,353)	(1,072,638)	(1,053,950)	(1,056,126)	0.2
Clerk of Court: FC St. 100% \$50 Filing Fee	168,450	180,025	177,200	179,600	1.4
Clerk of Court: FC St. 100% Motion Fee Judicial	67,730	64,575	69,440	68,320	(1.6)
Clerk of Court: FC St. 44% Court Cost	15,734	12,349	15,000	15,000	0.0
Clerk of Court: FC St. 44% Fines	1,382	616	1,150	666	(42.1)
Clerk of Court: FC St. 44%/5% Support Fee	626,279	612,955	600,000	600,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	190,778	202,118	205,160	206,540	0.7
Clerk of Court: GS \$100 Drug Surcharge	67,878	63,671	55,000	55,000	0.0
Clerk of Court: GS Assessments State Remit	(100,560)	(88,839)	(90,000)	(90,000)	0.0
Clerk of Court: GS Co. 100% 3% Collection Fee	9,825	9,493	10,000	10,000	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	31,720	4,500	25,000	25,000	0.0
Clerk of Court: GS Co. 56% Fines	93,379	74,236	80,000	85,000	6.3
Clerk of Court: GS DUI/DUS/BUI State Remit	(13,018)	(10,971)	(12,800)	(12,800)	0.0
Clerk of Court: GS Fine/Fee/Filing State Remit	(126,671)	(91,873)	(109,350)	(114,835)	5.0
Clerk of Court: GS St. 100% \$100 DUI Surcharge	5,653	4,902	6,000	6,000	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	35,422	32,981	35,000	30,000	(14.3)
Clerk of Court: GS St. 100% Condition Discharge	29,694	32,994	30,000	30,000	0.0
Clerk of Court: GS St. 25% Bond Estreatments	26,323	4,250	20,000	25,000	25.0
Clerk of Court: GS St. 44% Fines	70,654	54,629	59,350	59,835	0.8

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND (continued)					
Clerk of Court: GS St. 64.65 Assessment	\$ 100,560	\$ 88,839	\$ 90,000	\$ 90,000	0.0
Clerk of Court: GS St. Cr. Justice Academy \$5	5,939	3,062	6,000	4,500	(25.0)
Clerk of Court: GS St. DUI 100% \$12 per case	669	602	700	700	0.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	5,020	4,473	5,000	5,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	365	250	500	500	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	952	715	500	500	0.0
Clerk of Court: GS St. DUI SLED Pullout \$200	358	29	100	100	0.0
Clerk of Court: GS Surcharges State Rebate	(109,239)	(99,714)	(96,000)	(89,500)	(6.8)
Magistrate Courts: Civil St Assess Rebate	(917,219)	(863,206)	(850,000)	(765,000)	(10.0)
Magistrate Courts: DUI/DUS/BUI State Remit	(102,963)	(94,166)	(102,000)	(87,000)	(14.7)
Magistrate Courts: Filing Assessment \$10	179,640	173,530	184,000	184,000	0.0
Magistrate Courts: Filing Assessment \$25	78,625	82,750	81,000	82,000	1.2
Magistrate Courts: Fine/Fee/Filing State Remit	(262,315)	(256,290)	(265,000)	(266,000)	0.4
Magistrate Courts: Fines	1,126,232	948,092	950,000	875,000	(7.9)
Magistrate Courts: St. 100% Condition Disch	4,050	-	-	-	na
Magistrate Courts: St. \$100 Drug Surcharge	46,210	46,904	48,000	46,000	(4.2)
Magistrate Courts: St. 100% \$100 DUI Surch	9,598	10,671	12,000	9,500	(20.8)
Magistrate Courts: St. 100% \$25 Law Surch.	356,557	320,481	330,000	280,000	(15.2)
Magistrate Courts: St. 88.84% Assessment	917,219	863,206	850,000	765,000	(10.0)
Magistrate Courts: St. Crim Just Acad. Surch	70,904	8,961	10,000	3,000	(70.0)
Magistrate Courts: St. DUI 100% \$12 Per Case	1,421	1,562	1,800	1,700	(5.6)
Magistrate Courts: St. DUI/DPS \$100 Hwy	8,862	9,368	12,000	10,000	(16.7)
Magistrate Courts: St. DUI/DUAC Breath Test	2,906	3,109	3,500	3,400	(2.9)
Magistrate Courts: St. DUS/DPS \$100 Hwy	29,947	39,919	34,000	35,000	2.9
Magistrate Courts: Surcharges State Rebate	(473,671)	(377,345)	(388,000)	(329,000)	(15.2)
Non-Departmental: Pollution Control Fines	-	51,048	-	-	na
Probate-Estates: Lic \$20 Dom Violence	104,900	91,460	90,000	90,000	0.0
Probate-Estates: Fines/Fees/Filing State	(104,900)	(90,960)	(90,000)	(90,000)	0.0
Sheriff: Family Court Fees	8,945	9,175	9,000	8,000	(11.1)
Sheriff: DUI/DUS	300	636	400	400	0.0
Sheriff: Vice Squad Enforcement	-	-	-	10,000	100.0
Subtotal	1,578,420	1,437,117	1,420,200	1,370,500	(3.5)
INTEREST					
Clerk of Court: CP Interest Income	1,261	1,085	1,000	1,000	0.0
Magistrate Courts: Interest Income	(972)	(107)	-	-	na
Master-In-Equity: Interest Income	4,231	4,343	3,000	5,000	66.7
Probate Courts: Estates Interest Income	4	5	-	-	na
Register of Deeds: Interest Income	511	560	500	500	0.0
Treasurer: Interest Income	2,109,422	2,589,263	3,600,000	3,500,000	(2.8)
Treasurer: Allocated Interest	(1,150,700)	(1,938,950)	(1,440,000)	(2,100,000)	45.8
Subtotal	963,757	656,199	2,164,500	1,406,500	(35.0)
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	6,000	3,000	3,000	3,500	16.7
Facilities Management: Insurance Proceeds	747	462	-	-	na
Human Resources: Insurance Prem Rebates	-	-	75,000	-	(100.0)
Miscellaneous: Miscellaneous Revenue	683,768	882,072	174,500	119,500	(31.5)
Non-Departmental: Costs Reimbursement	4,784,117	5,169,727	5,272,814	3,439,194	(34.8)
Non-Departmental: Credit Card Costs	(81,593)	(89,306)	(110,000)	(110,000)	0.0
Non-Departmental: Prop Tax Collections Contra	(78,659)	(14,911)	(10,000)	(10,000)	0.0
Procurement: Procurement Card Reimbursement	170,214	151,856	150,000	155,000	3.3
Subtotal	5,484,594	6,102,900	5,555,314	3,597,194	(35.2)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND (continued)					
LEASES AND RENTALS					
Facilities Management: Rents & Leases	\$ 90,221	\$ 100,687	\$ 101,000	\$ 394,000	290.1
Subtotal	90,221	100,687	101,000	394,000	290.1
Total GENERAL FUND	210,213,117	219,348,940	226,879,329	231,024,355	1.8
DEBT SERVICE FUND					
Debt Service Fund	21,711,702	21,211,884	31,635,593	27,117,176	(14.3)
Total DEBT SERVICE FUND	21,711,702	21,211,884	31,635,593	27,117,176	(14.3)
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	15,711,029	16,393,743	17,705,000	18,710,000	5.7
Accommodations Tax: State	50,079	349,799	25,000	125,000	400.0
Legal: Seized Assets	63,280	26,796	23,428	23,428	0.0
Transportation Sales Tax: Transit (1st TST)	9,526,025	9,970,968	10,170,000	10,785,000	6.0
Transportation Sales Tax: Transit (2nd TST)	-	2,890,731	16,385,000	17,374,000	6.0
Trident Technical College	6,391,214	6,635,804	7,048,000	7,315,500	3.8
Trident Technical College: Debt Service	3,330,599	3,452,283	3,668,800	3,820,300	4.1
Subtotal	35,072,226	39,720,124	55,025,228	58,153,228	5.7
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	895,579	720,257	675,000	1,485,000	120.0
Clerk of Court: Victim's Bill of Rights	207,906	195,572	170,000	190,000	11.8
Sheriff: Asset Forfeiture	319,686	118,367	29,903	-	(100.0)
Sheriff: IV-D Child Support Enforcement	63,608	49,088	64,862	45,000	(30.6)
Sheriff: Programs	659,035	599,878	563,400	587,136	4.2
Solicitor: Alcohol Education Program	85,140	51,616	80,000	60,000	(25.0)
Solicitor: Bond Estreatment	43,575	4,250	15,000	5,000	(66.7)
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	340,109	336,174	339,000	335,000	(1.2)
Solicitor: DUI Appropriation	73,690	73,690	73,690	73,690	0.0
Solicitor: Expungement	175,000	151,450	165,000	155,000	(6.1)
Solicitor: Juvenile Education Program	90,944	82,657	91,000	85,000	(6.6)
Solicitor: Pretrial Intervention	298,276	260,955	300,000	260,000	(13.3)
Solicitor: State Appropriation	685,019	1,495,673	1,300,719	1,297,582	(0.2)
Solicitor: Traffic Education Program	48,165	28,700	50,000	45,000	(10.0)
Solicitor: Victim's Bill of Rights	56,840	4,398	6,000	5,500	(8.3)
Solicitor: Victim's Unclaimed Restitution	2,805	300	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	42,211	33,222	40,000	35,000	(12.5)
Subtotal	4,328,213	4,446,872	4,204,699	4,905,033	16.7

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
<u>SPECIAL REVENUE FUNDS (continued)</u>					
APPOINTED OFFICIALS					
Public Defender: Berkeley County	\$ 954,967	\$ 1,252,524	\$ 1,318,978	\$ 1,309,478	(0.7)
Public Defender: Charleston County	1,229,022	1,913,542	1,625,589	1,635,589	0.6
Subtotal	2,183,989	3,166,066	2,944,567	2,945,067	0.0
ADMINISTRATOR					
Economic Development	2,716,273	2,990,864	2,949,264	3,459,964	17.3
Greenbelt Programs (1st TST)	9,069,090	9,522,887	9,630,000	10,260,000	6.5
Greenbelt Programs (2nd TST)	-	996,804	5,650,000	5,992,000	6.1
Minority Business Development	27,000	-	-	-	na
Subtotal	11,812,363	13,510,555	18,229,264	19,711,964	8.1
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Magistrate Courts: Victim's Bill of Rights	164,639	151,771	156,000	139,000	(10.9)
Emerg Mgmt: Awendaw McClellanville Debt Svc	257,351	266,594	203,623	215,176	5.7
Emerg Mgmt: Awendaw McClellanville Fire Dept	2,645,325	2,313,668	2,301,179	2,373,288	3.1
Emergency Mgmt: Charleston Co. Northern Fire	253,694	251,100	249,200	253,700	1.8
Emergency Mgmt: East Cooper Fire District	176,410	141,021	135,000	141,400	4.7
Emergency Mgmt: Hazardous Materials	214,750	238,270	230,000	230,000	0.0
Emergency Mgmt: West St. Andrew's Fire Dist.	8,707	8,677	7,700	9,100	18.2
Planning & Zoning: Tree Fund	6,951	1,125	10,000	-	(100.0)
Subtotal	3,727,827	3,372,226	3,292,702	3,361,664	2.1
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Technical Program Stormwater	1,872,628	3,894,637	3,918,000	4,205,000	7.3
Revenue Bond Debt Service	15,890,265	17,247,413	17,790,000	20,866,616	17.3
Trans Development: Roads Program (1st TST)	34,522,808	36,305,538	36,745,000	39,142,000	6.5
Trans Development: Roads Program (2nd TST)	-	6,080,502	34,465,000	36,846,000	6.9
Subtotal	52,285,701	63,528,090	92,918,000	101,059,616	8.8
Total SPECIAL REVENUE FUNDS	109,410,319	127,743,933	176,614,460	190,136,572	7.7
<u>ENTERPRISE FUNDS</u>					
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Parking Garages	3,647,121	3,797,166	3,748,937	3,823,399	2.0
Tech Services: Radio Communications	2,726,518	2,767,078	2,678,612	2,695,313	0.6
Subtotal	6,373,639	6,564,244	6,427,549	6,518,712	1.4
DEPUTY ADMIN DISPATCH & MEDICAL SERVICES					
Consolidated Dispatch: Emergency 911	2,395,102	2,603,544	2,825,645	4,993,828	76.7
Consolidated Dispatch: Fire and Agency Costs	375,283	689,419	497,709	1,072,147	115.4
Dept of Alcohol and Other Drug Abuse Serv	7,874,179	7,938,829	9,818,118	10,090,696	2.8
Subtotal	10,644,564	11,231,792	13,141,472	16,156,671	22.9

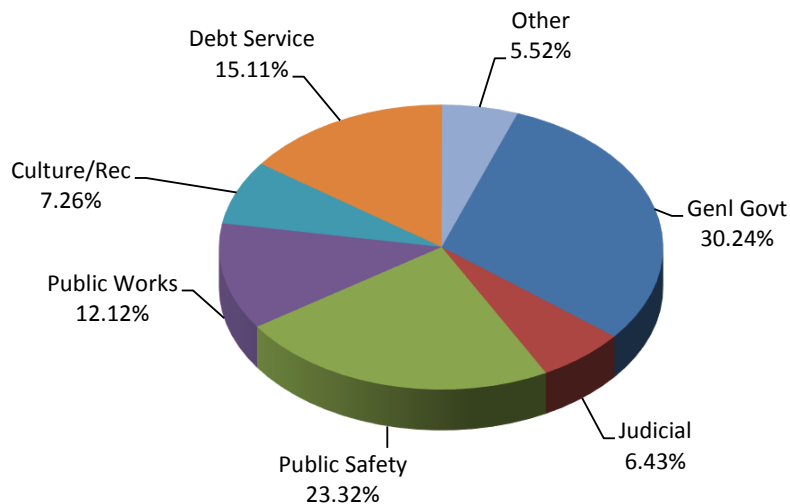
Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	\$ 2,034,826	\$ 2,354,566	\$ 2,226,260	\$ 2,365,000	6.2
Subtotal	2,034,826	2,354,566	2,226,260	2,365,000	6.2
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environmental Management	29,385,940	31,015,572	29,078,000	31,230,500	7.4
Subtotal	29,385,940	31,015,572	29,078,000	31,230,500	7.4
Total ENTERPRISE FUNDS	48,438,969	51,166,174	50,873,281	56,270,883	10.6
INTERNAL SERVICE FUNDS					
ADMINISTRATOR					
Human Resources: Employee Benefits	41,567,002	44,412,440	29,037,000	30,914,000	6.5
Subtotal	41,567,002	44,412,440	29,037,000	30,914,000	
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	1,524,279	1,523,921	1,552,107	1,609,563	3.7
Safety & Risk: Safety/Workers' Compensation	4,384,312	5,047,738	4,956,417	5,158,734	4.1
Technology Services: Records Management	509,333	507,443	565,738	567,562	0.3
Technology Services: Telecommunications	1,973,455	2,020,126	2,078,865	2,013,608	(3.1)
Subtotal	8,391,379	9,099,228	9,153,127	9,349,467	2.1
DEPUTY ADMINISTRATOR FINANCE					
Procurement: Central Warehouse	2,665,382	2,662,161	2,900,000	2,900,000	0.0
Subtotal	2,665,382	2,662,161	2,900,000	2,900,000	0.0
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Operations	9,616,964	10,179,955	10,595,998	10,768,902	1.6
Subtotal	9,616,964	10,179,955	10,595,998	10,768,902	1.6
Total INTERNAL SERVICE FUNDS	62,240,727	66,353,784	51,686,125	53,932,369	4.3
Total GENERAL FUND	210,213,117	219,348,940	226,879,329	231,024,355	1.8
Total OTHER FUNDS	241,801,717	266,475,775	310,809,459	327,457,000	5.4
Total REVENUES	\$ 452,014,834	\$ 485,824,715	\$ 537,688,788	\$ 558,481,355	3.9

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 \$500,061,180 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 91-95 and by Major Expenditure Category on page 106.

Expenditures by Function FY 2019 Charleston County All Funds



Total Expenditures: \$500,061,180

Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change	Percent Change
General Govt.	\$ 140,883,793	\$ 148,505,487	\$ 153,220,088	\$ 151,215,561	\$ (2,004,527)	(1.3)
Judicial	27,195,741	28,680,349	30,645,085	32,153,916	1,508,831	4.9
Public Safety	94,384,030	98,049,180	107,729,089	116,598,985	8,869,896	8.2
Public Works	53,353,969	53,948,392	57,392,039	60,596,802	3,204,763	5.6
Health/Welfare	15,238,513	15,076,523	16,052,140	15,098,924	(953,216)	(5.9)
Culture/Recreation	32,296,769	32,987,052	33,727,103	36,305,736	2,578,633	7.6
Education	6,499,593	6,749,658	7,144,000	7,425,432	281,432	3.9
Economic Develop.	2,007,666	2,518,453	3,832,492	5,115,588	1,283,096	33.5
Debt Service	60,360,573	62,360,403	66,434,434	75,550,236	9,115,802	13.7
Total Expenditures	\$ 432,220,647	\$ 448,875,497	\$ 476,176,470	\$ 500,061,180	\$ 23,884,710	5.0

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 2,128,838	\$ 1,646,488	\$ 1,682,257	\$ 1,762,480	4.8
Internal Auditor	227,115	232,197	238,499	250,043	4.8
Legal	1,370,915	1,661,475	1,476,866	1,600,570	8.4
State Agencies	258,374	230,439	329,859	329,859	0.0
Subtotal	3,985,242	3,770,599	3,727,481	3,942,952	5.8
ELECTED OFFICIALS					
Auditor	2,146,185	2,224,856	2,362,452	2,441,990	3.4
Clerk of Court	3,613,210	3,793,197	4,166,500	4,533,292	8.8
Coroner	1,615,623	1,744,087	1,889,678	2,074,655	9.8
Legislative Delegation	232,344	243,284	277,504	302,209	8.9
Probate Courts	2,556,586	2,624,770	2,699,637	2,896,161	7.3
Register of Deeds	1,895,847	1,878,803	2,037,578	2,090,646	2.6
Sheriff: Detention Center	33,692,805	34,848,151	37,054,774	39,469,799	6.5
Sheriff: Law Enforcement	28,968,421	30,822,503	32,913,041	36,146,219	9.8
Sheriff: School Crossing Guards	546,832	623,330	586,721	645,397	10.0
Solicitor	5,569,064	5,799,059	6,135,906	6,330,497	3.2
Treasurer	1,842,761	1,961,303	2,021,846	2,129,868	5.3
Subtotal	82,679,678	86,563,343	92,145,637	99,060,733	7.5
APPOINTED OFFICIALS					
Elections and Voter Registration	2,143,909	1,774,670	1,918,894	1,938,981	1.0
Library	15,072,774	15,495,938	15,778,742	17,401,586	10.3
Master-In-Equity	664,473	650,551	694,198	700,002	0.8
Veterans Affairs	347,269	359,088	372,829	399,468	7.1
Subtotal	18,228,425	18,280,247	18,764,663	20,440,037	8.9
ADMINISTRATOR					
County Administrator	989,940	1,052,978	1,082,822	1,136,131	4.9
Human Resources	1,485,737	1,686,964	2,111,178	2,068,642	(2.0)
Nondepartmental	123,537	147,075	1,042,872	285,257	(72.6)
Subtotal	2,599,214	2,887,017	4,236,872	3,490,030	(17.6)
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Chief Deputy Administrator General Services	387,764	402,148	409,565	436,551	6.6
Building Inspections	1,620,028	1,682,501	2,008,509	2,305,863	14.8
Emerg Mgmt: Emergency Preparedness	418,817	546,056	558,964	600,515	7.4
Emerg Mgmt: Volunteer Rescue Squad	343,229	360,000	300,000	375,000	25.0
Facilities Management	15,254,073	15,505,125	29,347,356	27,856,606	(5.1)
Magistrates' Courts	4,749,162	4,830,321	5,236,141	5,265,578	0.6
Planning and Zoning	1,599,554	1,841,518	2,017,217	2,130,304	5.6
Safety & Risk Mgmt: Risk Management	2,048,357	2,100,723	2,299,495	2,449,413	6.5
Technology Services	10,971,165	11,552,221	13,836,108	12,915,270	(6.7)
Tech Services: Communications Administration	141,068	145,484	146,571	151,867	3.6
Subtotal	37,533,217	38,966,097	56,159,926	54,486,967	(3.0)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMIN DISPATCH & MEDICAL SERVICES					
Deputy Admin Dispatch & Medical Services	\$ -	\$ -	\$ 379,727	\$ 402,457	6.0
Community Services	506,020	513,893	-	-	na
Consolidated Dispatch	6,973,072	6,495,023	7,955,916	7,731,238	(2.8)
Emergency Medical Services	14,742,213	15,824,769	17,108,870	17,255,537	0.9
Subtotal	22,221,305	22,833,685	25,444,513	25,389,232	(0.2)
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	429,703	477,345	483,577	501,301	3.7
Assessor	4,046,929	3,988,501	4,495,278	4,689,729	4.3
Budget	663,263	726,740	752,613	775,496	3.0
Community Development: Administration	-	-	233,771	239,562	2.5
Community Dev: Medical Indigent Assistance	1,378,056	1,481,266	1,468,244	1,406,082	(4.2)
Contracts and Procurement	883,007	1,101,087	1,430,304	1,531,478	7.1
Finance	919,863	980,599	1,018,525	1,047,426	2.8
Revenue Collections: Delinquent Tax	1,031,741	948,823	1,144,000	1,136,500	(0.7)
Subtotal	9,352,562	9,704,361	11,026,312	11,327,574	2.7
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	410,040	431,002	-	-	na
Subtotal	410,040	431,002	-	-	na
DEPUTY ADMIN TRANSPORTATION & PW					
Dep Admin Transportation & Public Works	-	-	468,691	503,289	7.4
Public Works: Operations Field	6,210,228	6,111,179	7,375,745	7,633,357	3.5
Public Works: Operations Mosquito Control	2,013,118	1,970,161	2,513,875	2,345,196	(6.7)
Public Works: Operations Support	660,976	343,471	241,882	443,573	83.4
Public Works: Paving	-	-	500,000	500,000	0.0
Public Works: Service/Support	997,832	845,974	1,016,665	1,024,234	0.7
Public Works: Technical Program Engineering	766,452	735,932	879,796	1,001,314	13.8
Transportation Development	405,442	412,839	426,870	524,090	22.8
Subtotal	11,054,048	10,419,556	13,423,524	13,975,053	4.1
Total GENERAL FUND	188,063,731	193,855,907	224,928,928	232,112,578	3.2
DEBT SERVICE FUNDS					
ADMINISTRATOR					
Capital Leases	683,788	689,348	1,010,000	1,010,000	0.0
General Obligation Bonds	24,010,333	25,422,479	28,478,831	34,164,317	20.0
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	27,694,121	29,111,827	32,488,831	38,174,317	17.5

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 16,993,055	\$ 16,996,449	\$ 17,636,748	\$ 18,431,402	4.5
Accommodations Tax: State	23,825	308,559	-	160,000	100.0
Legal: Seized Assets	30,823	47,207	103,018	103,018	0.0
Transportation Sales Tax Agencies (1st TST)	14,617,167	8,671,000	8,993,000	9,357,000	4.0
Transportation Sales Tax Agencies (2nd TST)	-	-	3,065,000	3,157,000	3.0
Trident Technical College	6,499,593	6,749,658	7,144,000	7,425,432	3.9
Subtotal	38,164,463	32,772,873	36,941,766	38,633,852	4.6
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	671,379	657,004	696,804	948,511	36.1
Sheriff: Asset Forfeiture	346,314	142,520	381,088	384,803	1.0
Sheriff: IV-D Child Support Enforcement	87,005	88,008	89,164	87,530	(1.8)
Sheriff: Programs	594,279	598,397	890,707	1,017,985	14.3
Sheriff: Victim's Bill of Rights	201,461	211,367	212,089	247,105	16.5
Solicitor: Alcohol Education Program	99,232	103,875	104,553	100,833	(3.6)
Solicitor: Bond Estreatment	10,648	22,122	11,000	16,000	45.5
Solicitor: Criminal Domestic Violence Approp	91,527	92,675	94,257	102,847	9.1
Solicitor: Drug Court	144,148	168,334	153,286	192,283	25.4
Solicitor: DUI Appropriation	93,426	105,455	106,662	111,612	4.6
Solicitor: Expungement	251,413	140,067	155,055	159,371	2.8
Solicitor: Juvenile Education Program	109,588	108,909	110,854	117,650	6.1
Solicitor: Pretrial Intervention	333,568	310,297	352,495	335,010	(5.0)
Solicitor: Seized Assets	18,512	32,456	-	-	na
Solicitor: State Appropriation	822,980	1,078,313	1,224,483	1,289,030	5.3
Solicitor: Traffic Education Program	27,918	11,593	31,220	30,027	(3.8)
Solicitor: Victim's Bill of Rights	182,151	183,142	191,244	202,156	5.7
Solicitor: Victim's Unclaimed Restitution	3,240	586	5,000	5,000	0.0
Solicitor: Victim-Witness State Appropriation	58,951	59,728	60,388	69,599	15.3
Solicitor: Violent Crime Prosecution	80,983	85,276	87,838	96,117	9.4
Solicitor: Worthless Check	49,200	49,363	60,860	56,258	(7.6)
Subtotal	4,277,923	4,249,487	5,019,047	5,569,727	11.0
APPOINTED OFFICIALS					
Public Defender: Berkeley County	951,940	1,151,335	1,338,978	1,397,594	4.4
Public Defender: Charleston County	4,353,669	4,810,358	4,955,846	5,047,783	1.9
Subtotal	5,305,609	5,961,693	6,294,824	6,445,377	2.4
ADMINISTRATOR					
Economic Development	1,748,487	2,391,628	3,832,492	4,329,057	13.0
Greenbelt Programs (1st TST)	9,125,623	9,237,489	9,578,864	9,331,774	(2.6)
Greenbelt Programs (2nd TST)	-	-	10,000	10,000	0.0
Human Resources: Summer Youth Program	123,336	85,730	125,000	130,000	4.0
Minority Business Development	259,179	126,825	-	-	na
Subtotal	11,256,625	11,841,672	13,546,356	13,800,831	1.9
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Building Inspections: Project Impact	4,357	1,500	14,123	13,623	(3.5)
Planning and Zoning: Tree Fund	18,599	-	162,171	153,296	(5.5)
Emerg Mgmt: Awendaw McClellanville Debt Svs	35,651	207,650	208,650	205,350	(1.6)
Emerg Mgmt: Awendaw McClellanville Fire Dept	1,886,064	1,836,475	2,820,354	2,428,252	(13.9)

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
Emergency Mgmt: East Cooper Fire District	\$ 145,000	\$ 145,000	\$ 148,625	\$ 152,341	2.5
Emergency Mgmt: Hazardous Materials	225,044	232,268	228,424	210,008	(8.1)
Emergency Mgmt: Northern Fire District	253,208	243,900	249,200	253,700	1.8
Emerg Mgmt: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Magistrates: Victim's Bill of Rights	73,150	67,476	82,202	76,050	(7.5)
Subtotal	2,649,073	2,742,269	3,921,749	3,500,620	(10.7)
DEPUTY ADMINISTRATOR FINANCE					
Contracts and Procurement: MWDBE Sales Tax	255,390	-	-	-	na
Subtotal	255,390	-	-	-	na
DEPUTY ADMIN TRANSPORTATION & PW					
Public Works: Technical Program Stormwater	1,556,461	2,953,194	4,653,154	6,845,490	47.1
Revenue Bond Debt Service	14,417,446	15,223,694	13,199,369	19,910,305	50.8
Trans Develop: Roads Program (1st TST)	21,270,854	20,941,647	21,826,914	20,625,551	(5.5)
Trans Develop: Roads Program (2nd TST)	-	-	200,000	220,000	10.0
Subtotal	37,244,761	39,118,535	39,879,437	47,601,346	19.4
Total SPECIAL REVENUE FUNDS	99,153,844	96,686,529	105,603,179	115,551,753	9.4
ENTERPRISE FUNDS					
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Parking Garages	2,581,781	2,437,881	2,828,122	3,047,562	7.8
Tech Services: Radio Communications	4,813,754	4,700,243	5,818,152	3,613,767	(37.9)
Subtotal	7,395,535	7,138,124	8,646,274	6,661,329	(23.0)
DEPUTY ADMIN DISPATCH & MEDICAL SERVICES					
Consolidated Dispatch: Emergency 911	2,846,544	2,613,805	3,478,727	6,061,799	74.3
Con. Dispatch: Fire and Agency Costs	450,514	678,400	618,775	1,101,253	78.0
DAODAS: Administration	4,018,130	3,514,781	2,175,677	1,070,501	(50.8)
DAODAS: Adolescent Services	357,844	329,442	296,168	371,058	25.3
DAODAS: Adult Services	820,084	775,047	931,056	641,056	(31.1)
DAODAS: Bedded Services	555,206	674,842	840,180	1,094,502	30.3
DAODAS: Community Prevention Services	175,033	177,470	219,122	202,472	(7.6)
DAODAS: Criminal Justice	702,780	706,274	912,501	910,568	(0.2)
DAODAS: Detention Outpatient	328,540	383,281	455,135	465,751	2.3
DAODAS: Drug Courts	-	-	-	366,018	100.0
DAODAS: Family Care Center	16,023	-	-	-	na
DAODAS: Grants	329,606	315,759	41,190	-	(100.0)
DAODAS: Medical Services	10,860	(1,324)	4,000	4,000	0.0
DAODAS: New Life	539,224	711,432	1,101,754	1,163,254	5.6
DAODAS: Opioid Treatment Services	1,298,431	1,379,181	1,774,679	1,731,500	(2.4)
DAODAS: Sober Center	-	-	323,861	201,757	(37.7)
DAODAS: Support Services	1,353,623	1,371,283	1,654,850	1,657,076	0.1
DAODAS: Therapeutic Child Care	331,163	289,403	176,470	261,531	48.2
DAODAS: Women's Services	347,004	383,697	460,690	477,275	3.6
DAODAS: Workforce Development	58,145	25,000	-	-	na
Subtotal	14,538,754	14,327,773	15,464,835	17,781,371	15.0

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	\$ 2,278,295	\$ 2,316,361	\$ 2,103,729	\$ 1,891,202	(10.1)
Subtotal	2,278,295	2,316,361	2,103,729	1,891,202	(10.1)
DEPUTY ADMIN TRANSPORTATION & PW					
Environmental Management (EM)- Admin	6,307,919	6,308,713	4,767,862	4,672,949	(2.0)
EM - Bees Ferry Landfill Conven. Center	763,670	621,044	753,125	798,445	6.0
EM - Commercial Collections	788,945	645,487	761,891	753,003	(1.2)
EM - Compost/Mulch Operations	2,006,799	2,104,083	3,084,164	2,434,035	(21.1)
EM - Convenience Centers	2,448,043	2,527,922	2,220,110	2,251,788	1.4
EM - Curbside Collection	3,622,255	3,915,508	4,216,808	4,873,633	15.6
EM - Landfill Operations	12,054,996	4,908,536	5,220,321	4,697,038	(10.0)
EM - Litter Control	90,002	58,717	78,789	152,195	93.2
EM - Materials Recovery Facility	2,442,552	2,657,579	3,928,276	2,763,876	(29.6)
EM - Transfer Station Projects	-	6,622,416	6,500,000	7,400,000	13.8
Subtotal	30,525,181	30,370,005	31,531,346	30,796,962	(2.3)
Total ENTERPRISE FUNDS	54,737,765	54,152,263	57,746,184	57,130,864	(1.1)
INTERNAL SERVICE FUNDS					
ADMINISTRATOR					
Human Resources: Employee Benefits	39,967,083	48,994,563	29,137,000	30,914,000	6.1
Subtotal	39,967,083	48,994,563	29,137,000	30,914,000	
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	1,545,956	1,644,785	1,552,107	1,609,563	3.7
Safety & Risk: Safety/Workers' Compensation	4,336,678	5,339,657	5,256,417	5,458,734	3.8
Technology Services: Records Mgmt	518,667	540,262	640,738	585,062	(8.7)
Technology Services: Telecommunications	1,917,155	1,963,643	2,098,865	2,033,608	(3.1)
Subtotal	8,318,456	9,488,347	9,548,127	9,686,967	1.5
DEPUTY ADMINISTRATOR FINANCE					
Contracts and Procurement: Central Parts Warehouse	2,624,890	2,648,363	2,900,000	2,900,000	0.0
Subtotal	2,624,890	2,648,363	2,900,000	2,900,000	0.0
DEPUTY ADMIN TRANSPORTATION & PW					
Fleet Operations	11,660,757	13,937,698	13,824,221	13,590,701	(1.7)
Subtotal	11,660,757	13,937,698	13,824,221	13,590,701	(1.7)
Total INTERNAL SERVICE FUND	62,571,186	75,068,971	55,409,348	57,091,668	3.0
Total GENERAL FUND	188,063,731	193,855,907	224,928,928	232,112,578	3.2
Total OTHER FUNDS	244,156,916	255,019,590	251,247,542	267,948,602	6.6
Total EXPENDITURES	\$ 432,220,647	\$ 448,875,497	\$ 476,176,470	\$ 500,061,180	5.0

Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2019
(In Thousands of Dollars)

FUND	TRANSFER TO:										TRANSFER FROM:										Total Out	
	General	Debt Service	Awendaw McClellanville Fire Project	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 (1st)	Trans. Sales Tax: Greenbelts Projects (2nd)	Trans. Sales Tax: Roads Projects (1st)	Trans. Sales Tax: Roads Projects (2nd)	Trans. Sales Tax: Transit Projects (1st)	Trans. Sales Tax: Transit Projects (2nd)	Trident Tech: Debt	Trident Tech: Operating	Victim Bill of Rights	DAODAS	Environmental Mgmt: Projects	Tech Serv: Radio Communication	Fleet Mgmt:
General	794		100	3,379	43	75	3												450	918	2,809	8,571
Capital Projects	216																					216
Accom. Tax State	30																					30
Awendaw McClellanville Fire		298																				298
Family Court IVD	736																					736
Sheriff Seized Assets	180																					180
Solicitor-Programs	159						118										54					331
Special Source: Revenue Fund	2,401	485						6,782								10	110					9,788
Special Source: Projects								787														787
Trans. Sales Tax Greenbelts (1st)									10,025													10,025
Trans. Sales Tax Greenbelts (2nd)									5,025													5,025
Trans. Sales Tax Roads (1st)		3,000								10,500												13,500
Trans. Sales Tax Roads (2nd)											16,257											16,257
Trans. Sales Tax Transit (1st)										621												621
Trans. Sales Tax Transit (2nd)													2,880									2,880
TTC Debt Service		3,831																				3,831
Environmental Management																				8,350		8,350
Parking Garages																						1,529
Revenue Collections																						474
Total In	5,377	8,326	298	100	3,379	43	75	121	7,569	10,025	5,025	11,121	16,257	2,880	10	110	54	582	8,350	918	2,809	83,429

Notes:
The transfer out side of \$216 for Capital Projects and \$787 for Special Source Revenue Bond: Projects is not reflected in the FY 2019 budget.

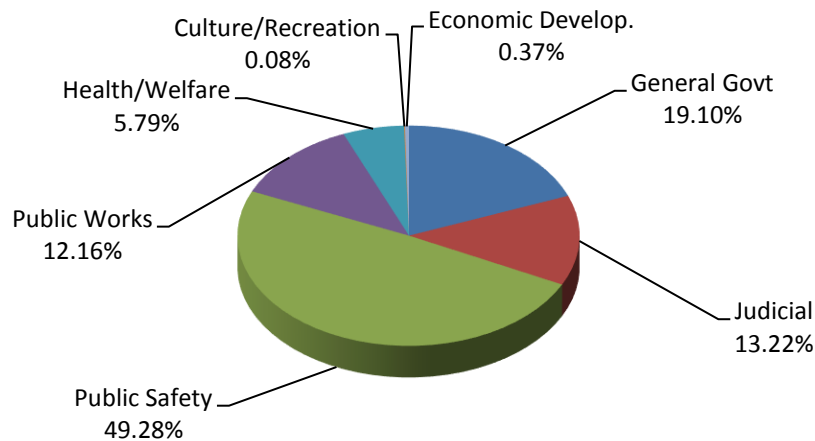
The transfer in side of \$298 for the Awendaw McClellanville Fire Project, \$79 for Charleston Public Defender, \$10,025 for Greenbelts Projects (1st), \$5,025 for Greenbelts Projects (2nd), \$10,500 for Transportation Sales Tax: Roads Projects (1st), \$16,257 for Transportation Sales Tax: Roads Projects (2nd), \$2,880 for Transportation Sales Tax: Transit (2nd), and \$8,350 for Environmental Management: Projects is not reflected in the FY 2019 budget.

Reconciliation	(Total Out)	Total In
Per Matrix	83,429	83,429
Unbudgeted Per Notes	(1,003)	(53,414)
FY 2019 Budgeted	82,426	30,015

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 2,683.38 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 2019 Charleston County All Funds



Total FTEs: 2,683.38

Source	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change	Percent Change
General Govt	465.61	480.11	502.01	512.52	10.51	2.1
Judicial	331.81	350.31	353.31	354.71	1.40	0.4
Public Safety	1,303.24	1,323.24	1,326.74	1,322.25	(4.49)	(0.3)
Public Works	296.61	313.61	318.86	326.35	7.49	2.3
Health/Welfare	155.00	152.50	154.35	155.35	1.00	0.6
Culture/Recreation	1.20	1.20	2.20	2.20	0.00	0.0
Economic Develop.	10.00	10.00	10.00	10.00	0.00	0.0
Total FTEs	2,563.47	2,630.97	2,667.47	2,683.38	15.91	0.6

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2019 Approved

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	8.80							8.80
Assessor	62.00							62.00
Auditor	32.00							32.00
Budget	8.00							8.00
Building Inspections			29.00					29.00
Chief Dep Admin General Svs	3.00							3.00
Clerk of Court		61.00						61.00
Community Development	1.90				5.10			7.00
Consolidated Dispatch			172.00					172.00
Contracts & Procurement	20.00							20.00
Coroner		15.00						15.00
DAODAS					118.00			118.00
Deputy Admin Disp & Med	3.00							3.00
Deputy Admin Finance	4.00							4.00
Deputy Admin Human Svs	0.00							0.00
Deputy Admin Transp & PW	4.00							4.00
Economic Development							10.00	10.00
Elections/Voter Registration	14.00							14.00
Emergency Management			36.00					36.00
Emergency Medical Svs			216.00					216.00
Environmental Management				113.60				113.60
Facilities Management	124.75				2.00			126.75
Finance	12.00							12.00
Fleet Operations	29.25							29.25
Greenbelt Programs						2.20		2.20
Human Resources	21.00							21.00
Internal Auditor	2.00							2.00
Legal	8.42							8.42
Legislative Delegation	3.00							3.00
Magistrate Courts		72.51						72.51
Master-In-Equity		8.00						8.00
Nondepartmental	2.00							2.00
Planning and Zoning	24.40							24.40
Probate Courts		22.20						22.20
Public Defender		64.00						64.00
Public Works				185.75	25.25			211.00
Register of Deeds	27.00							27.00
Revenue Collections	26.00							26.00
Safety & Risk Mgmt.	6.00							6.00
Sheriff			869.25					869.25
Solicitor		112.00						112.00
Technology Services	30.00							30.00
Transp Development				27.00				27.00
Treasurer	24.00							24.00
Veterans Affairs					5.00			5.00
Total FTEs	512.52	354.71	1,322.25	326.35	155.35	2.20	10.00	2,683.38

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2019 Approved

Organization	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00					12.00
Administrator	8.80					8.80
Assessor	62.00					62.00
Auditor	32.00					32.00
Budget	8.00					8.00
Building Inspections	29.00					29.00
Chief Deputy Admin General Services	3.00					3.00
Clerk of Court	54.92	6.08				61.00
Community Development	1.90	5.10				7.00
Consolidated Dispatch	161.25			10.75		172.00
Contracts & Procurement	16.00				4.00	20.00
Coroner	15.00					15.00
DAODAS				118.00		118.00
Deputy Admin Dispatch & Medical Svs	3.00					3.00
Deputy Admin Finance	4.00					4.00
Deputy Admin Human Services	0.00					0.00
Deputy Admin Transportation & PW	4.00					4.00
Economic Development		10.00				10.00
Elections/Voter Registration	14.00					14.00
Emergency Management	5.38	30.62				36.00
Emergency Medical Service	216.00					216.00
Environmental Management				113.60		113.60
Facilities Management	98.70		3.00	19.30	5.75	126.75
Finance	12.00					12.00
Fleet Operations					29.25	29.25
Greenbelt Programs		2.20				2.20
Human Resources	20.00				1.00	21.00
Internal Auditor	2.00					2.00
Legal	8.42					8.42
Legislative Delegation	3.00					3.00
Magistrate Courts	71.51	1.00				72.51
Master-In-Equity	8.00					8.00
Nondepartmental	2.00					2.00
Planning and Zoning	24.40					24.40
Probate Courts	22.20					22.20
Public Defender		64.00				64.00
Public Works	185.75	25.25				211.00
Register of Deeds	27.00					27.00
Revenue Collections	6.00			20.00		26.00
Safety & Risk Management	1.25				4.75	6.00
Sheriff	842.25	27.00				869.25
Solicitor	70.14	41.86				112.00
Technology Services	14.00			2.50	13.50	30.00
Transportation Development	21.95	5.05				27.00
Treasurer	24.00					24.00
Veterans Affairs	5.00					5.00
Total FTEs	<u>2,119.82</u>	<u>218.16</u>	<u>3.00</u>	<u>284.15</u>	<u>58.25</u>	<u>2,683.38</u>

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

GENERAL FUND	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 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	8.42	1.31
Subtotal	21.11	21.11	21.11	22.42	1.31
ELECTED OFFICIALS					
Auditor	31.00	31.00	32.00	32.00	-
Clerk of Court	50.92	50.92	52.92	54.92	2.00
Coroner	12.00	13.00	15.00	15.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	21.80	21.80	21.80	22.20	0.40
Register of Deeds	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	448.00	446.00	441.00	433.00	(8.00)
Sheriff: Law Enforcement	351.00	354.00	357.00	367.00	10.00
Sheriff: School Crossing Guards	49.74	49.74	49.74	42.25	(7.49)
Solicitor	66.59	68.71	70.14	70.14	-
Treasurer	23.00	24.00	24.00	24.00	-
Subtotal	1,084.05	1,089.17	1,093.60	1,090.51	(3.09)
APPOINTED OFFICIALS					
Elections and Voter Registration	14.00	14.00	14.00	14.00	-
Master-In-Equity	8.00	8.00	8.00	8.00	-
Veterans Affairs	5.00	5.00	5.00	5.00	-
Subtotal	27.00	27.00	27.00	27.00	-
COUNTY ADMINISTRATOR					
County Administrator	7.80	7.80	8.80	8.80	-
Human Resources	16.00	17.00	21.00	20.00	(1.00)
Non-Departmental	1.00	-	-	2.00	2.00
Subtotal	24.80	24.80	29.80	30.80	1.00
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Chief Deputy Administrator General Services	3.00	3.00	3.00	3.00	-
Building Inspections	23.00	25.00	27.00	29.00	2.00
Emergency Mgmt: Emergency Prep.	5.50	5.38	5.63	5.38	(0.25)
Facilities Management	78.00	79.70	92.70	98.70	6.00
Magistrate Courts	70.01	70.51	71.51	71.51	-
Planning and Zoning	22.20	24.20	24.20	24.40	0.20
Safety & Risk Management: Risk Mgmt.	0.80	0.80	0.80	1.25	0.45
Technology Services	10.00	12.00	13.00	13.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	213.51	221.59	238.84	247.24	8.40

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

GENERAL FUND (continued)	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change
DEPUTY ADMIN DISPATCH & MEDICAL SVS					
Deputy Admin Dispatch & Medical Services	-	-	3.00	3.00	-
Community Services	4.40	4.90	-	-	-
Consolidated Dispatch	150.75	155.50	160.25	161.25	1.00
Emergency Medical Services	218.50	217.50	216.00	216.00	-
Subtotal	373.65	377.90	379.25	380.25	1.00
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	58.00	62.00	62.00	62.00	-
Budget	8.00	8.00	8.00	8.00	-
Community Development: Administration	-	-	1.90	1.90	-
Community Dev: Medical Indigent Assist	0.10	0.10	-	-	-
Contracts & Procurement	11.00	15.00	16.00	16.00	-
Finance	12.00	12.00	12.00	12.00	-
Revenue Collections: Delinquent Tax	6.00	6.00	6.00	6.00	-
Subtotal	99.10	107.10	109.90	109.90	-
DEPUTY ADMIN HUMAN SERVICES					
Deputy Administrator Human Services	3.00	3.00	-	-	-
Subtotal	3.00	3.00	-	-	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Deputy Admin Transportation & Public Works	-	-	4.00	4.00	-
Public Works: Operation Field	122.00	124.50	128.50	128.50	-
Public Works: Operations Mosquito Control	28.00	27.50	28.50	28.00	(0.50)
Public Works: Operations Support	7.00	2.00	2.00	4.50	2.50
Public Works: Service/Support	7.85	11.10	11.00	11.00	-
Public Works: Technical Prog Engineering	11.00	12.75	12.75	13.75	1.00
Transportation Development	17.75	19.00	21.95	21.95	-
Subtotal	193.60	196.85	208.70	211.70	3.00
Total GENERAL FUND	2,039.82	2,068.52	2,108.20	2,119.82	11.62

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

SPECIAL REVENUE FUNDS	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	6.08	-
Clerk of Court: MacArthur Grant	-	-	2.00	-	(2.00)
Sheriff: Domestic Violence Grant	-	1.00	1.00	1.00	-
Sheriff: DUI Enforcement Team Grant	1.00	1.00	-	-	-
Sheriff: Programs	5.00	5.00	4.00	2.00	(2.00)
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: MacArthur Foundation Grant	3.00	14.00	13.00	13.00	-
Sheriff: Traffic Service/Speed Enforce Grant	-	-	2.00	2.00	-
Sheriff: Victim's Bill of Rights	4.00	4.00	4.00	4.00	-
Sheriff: Victim Advocate Grant	4.00	4.00	4.00	4.00	-
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	0.40	0.65	0.65	-
Solicitor: DUI State Appropriation	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	3.17	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	5.30	5.30	4.30	4.30	-
Solicitor: State Appropriation	10.59	16.72	12.04	13.04	1.00
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	7.00	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	1.00	1.00	1.00	1.00	-
Subtotal	64.49	82.37	77.94	74.94	(3.00)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	8.88	13.00	13.00	13.00	-
Public Defender: Charleston County	46.12	51.00	51.00	51.00	-
Subtotal	55.00	64.00	64.00	64.00	-
COUNTY ADMINISTRATOR					
Economic Development	10.00	10.00	10.00	10.00	-
Greenbelt Programs (1st TST)	1.20	1.20	2.20	2.20	-
Minority Business Development	1.00	-	-	-	-
Subtotal	12.20	11.20	12.20	12.20	-

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

SPECIAL REVENUE FUNDS (continued)	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Emerg Mgmt: Awendaw McClellanville Fire	28.00	29.12	29.12	29.12	-
Emergency Mgmt: Hazardous Materials	1.50	1.50	1.25	1.50	0.25
Magistrate Courts: Vict. Bill of Rights	1.00	1.00	1.00	1.00	-
Subtotal	30.50	31.62	31.37	31.62	0.25
DEPUTY ADMINISTRATOR FINANCE					
Community Dev: Urban Entitlement Funds	5.50	5.00	5.10	5.10	-
Contracts & Procurement: MWDBE: Sales Tax	3.00	-	-	-	-
Subtotal	8.50	5.00	5.10	5.10	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Public Works: Allocation Projects (1st TST)	2.00	2.00	2.00	-	(2.00)
Public Works: Technical Prog Stormwater	12.25	23.25	23.25	25.25	2.00
Trans Development - Roads Program (1st TST)	5.46	6.21	6.36	5.05	(1.31)
Subtotal	19.71	31.46	31.61	30.30	(1.31)
Total SPECIAL REVENUE FUNDS	190.40	225.65	222.22	218.16	(4.06)
CAPITAL PROJECT FUNDS					
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Project Management	3.00	3.00	3.00	3.00	-
Subtotal	3.00	3.00	3.00	3.00	-
Total CAPITAL PROJECT FUNDS	3.00	3.00	3.00	3.00	-

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

ENTERPRISE FUNDS	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	1.00	1.00	1.00	2.00	1.00
Facilities Management: Parking Garages	17.00	17.30	17.30	17.30	-
Tech Services: Radio Communications	2.50	2.50	2.50	2.50	-
Subtotal	20.50	20.80	20.80	21.80	1.00
DEPUTY ADMIN DISPATCH & MEDICAL SVS					
Consolidated Dispatch: Emergency 911	8.25	8.00	8.75	8.75	-
Consolidated Dispatch: Fire & Agency Costs	1.00	1.50	2.00	2.00	-
DAODAS: Administration	16.50	16.50	15.80	15.80	-
DAODAS: Adolescent Services	6.40	5.40	3.60	3.40	(0.20)
DAODAS: Adult Services	12.30	10.30	11.40	6.40	(5.00)
DAODAS: Bedded Services	4.50	4.50	4.50	4.50	-
DAODAS: Comm Prevention Services	3.00	3.00	2.25	2.25	-
DAODAS: Criminal Justice	8.80	8.80	8.80	8.80	-
DAODAS: Detention Outpatient	5.40	5.40	5.40	5.40	-
DAODAS: Drug Court Services	-	-	-	4.00	4.00
DAODAS: MUSC Mat Accessed Ed Grant	-	-	3.00	3.00	-
DAODAS: Medical Services	2.25	2.25	2.25	2.25	-
DAODAS: New Life Unit	4.50	7.50	5.65	5.65	-
DAODAS: Opioid Treatment Services	11.25	11.25	10.65	10.65	-
DAODAS: SBIRT Grant	-	-	3.00	3.00	-
DAODAS: Sober Center Grant	-	-	1.00	1.00	-
DAODAS: Sober Center Program	-	-	5.00	5.00	-
DAODAS: Support Services	25.40	25.40	26.50	27.70	1.20
DAODAS: Therapeutic Child Care	8.25	7.25	3.50	3.50	-
DAODAS: Women's Services	6.45	5.45	5.70	5.70	-
Subtotal	124.25	122.50	128.75	128.75	-
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	20.00	20.00	20.00	20.00	-
Subtotal	20.00	20.00	20.00	20.00	-

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

ENTERPRISE FUNDS (continued)	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2019 Approved	Change
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Environ Mgmt (EM) - Administration	16.00	15.00	12.00	12.00	-
EM - Bees Ferry Landfill Conv Ctr	10.00	7.00	7.00	9.00	2.00
EM - Commercial Collections	8.00	8.00	8.00	8.00	-
EM - Compost & Mulch Operations	12.00	11.00	10.00	10.00	-
EM - Convenience Centers	28.00	26.00	24.00	24.00	-
EM - Curbside Collection	19.00	23.00	22.00	26.00	4.00
EM - Landfill Operations	18.00	17.00	16.00	15.00	(1.00)
EM - Litter Control	0.80	0.80	0.80	1.60	0.80
EM - Materials Recovery Facility	-	6.00	8.00	8.00	-
Subtotal	111.80	113.80	107.80	113.60	5.80
Total ENTERPRISE FUNDS	276.55	277.10	277.35	284.15	6.80
INTERNAL SERVICE FUNDS					
COUNTY ADMINISTRATOR					
Human Resources: Employee Benefits	1.00	1.00	1.00	1.00	-
Subtotal	1.00	1.00	1.00	1.00	-
CHIEF DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	6.00	6.00	6.00	5.75	(0.25)
Safety & Risk: Safety/Workers' Comp.	4.20	4.20	4.20	4.75	0.55
Technology Services: Records Management	8.00	8.00	8.00	9.00	1.00
Technology Services: Telecommunications	3.50	4.50	4.50	4.50	-
Subtotal	21.70	22.70	22.70	24.00	1.30
DEPUTY ADMINISTRATOR FINANCE					
Contracts & Procurement: Central Parts Whs	4.00	4.00	4.00	4.00	-
Subtotal	4.00	4.00	4.00	4.00	-
DEPUTY ADMIN TRANS & PUBLIC WORKS					
Fleet Operations	27.00	29.00	29.00	29.25	0.25
Subtotal	27.00	29.00	29.00	29.25	0.25
Total INTERNAL SERVICE FUNDS	53.70	56.70	56.70	58.25	1.55
Total Positions GENERAL FUND	2,039.82	2,068.52	2,108.20	2,119.82	11.62
Total Positions OTHER FUNDS	523.65	562.45	559.27	563.56	4.29
Total Positions ALL FUNDS	2,563.47	2,630.97	2,667.47	2,683.38	15.91

Charleston County, South Carolina
All Funds
Fund Statement

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2018 Projected</u>	<u>FY 2019 Approved</u>
Beginning Balance, July 1	\$ 52,153,886	\$ 52,730,440	\$ 77,467,595	\$ 77,467,595	\$132,372,229
Revenues:					
Property Tax	142,962,215	148,714,359	156,273,764	160,174,203	165,086,115
Sales Tax	126,554,262	142,254,208	194,700,000	195,606,000	203,900,000
Licenses and Permits	5,436,018	6,793,797	5,885,800	5,983,210	6,183,650
Intergovernmental	36,861,757	40,446,280	39,312,022	40,430,193	42,632,446
Charges and Fees	126,829,594	135,429,138	121,411,204	123,048,810	126,566,999
Fines and Forfeitures	2,351,409	1,909,195	1,823,531	1,926,779	1,726,928
Interest	2,256,777	2,222,555	2,885,000	3,198,500	3,619,500
Miscellaneous	7,036,721	7,639,467	6,126,342	7,152,078	4,431,223
Leases and Rent	409,134	415,716	425,937	743,721	723,723
Debt Proceeds	1,316,947	-	8,845,188	14,285,892	3,610,771
Subtotal	<u>452,014,834</u>	<u>485,824,715</u>	<u>537,688,788</u>	<u>552,549,386</u>	<u>558,481,355</u>
Interfund Transfer In	<u>32,271,184</u>	<u>34,436,238</u>	<u>26,653,641</u>	<u>29,207,691</u>	<u>30,014,805</u>
Total Available	<u>536,439,904</u>	<u>572,991,393</u>	<u>641,810,024</u>	<u>659,224,672</u>	<u>720,868,389</u>
Expenditures:					
Personnel	158,087,257	165,150,854	181,695,056	176,206,488	188,843,937
Operating	210,061,150	217,777,326	210,063,828	204,416,112	220,307,442
Capital	3,816,514	3,636,746	17,726,322	20,368,873	15,032,904
Debt Service	60,255,726	62,310,571	66,691,264	66,041,861	75,876,897
Subtotal	<u>432,220,647</u>	<u>448,875,497</u>	<u>476,176,470</u>	<u>467,033,334</u>	<u>500,061,180</u>
Interfund Transfer Out	<u>51,488,817</u>	<u>46,648,301</u>	<u>61,626,122</u>	<u>59,819,109</u>	<u>82,425,520</u>
Total Disbursements	<u>483,709,464</u>	<u>495,523,798</u>	<u>537,802,592</u>	<u>526,852,443</u>	<u>582,486,700</u>
Nonspendable	73,231,735	71,485,548	71,485,548	71,485,548	71,485,548
Restricted: External	(185,242,991)	(191,605,634)	(183,014,497)	(174,150,208)	(182,154,704)
Restricted: Internal	113,674,142	133,524,931	139,824,514	169,019,216	166,043,488
Available	<u>51,067,554</u>	<u>64,062,750</u>	<u>75,711,867</u>	<u>66,017,673</u>	<u>83,007,357</u>
Ending Balance, June 30	<u>\$ 52,730,440</u>	<u>\$ 77,467,595</u>	<u>\$104,007,432</u>	<u>\$132,372,229</u>	<u>\$138,381,689</u>

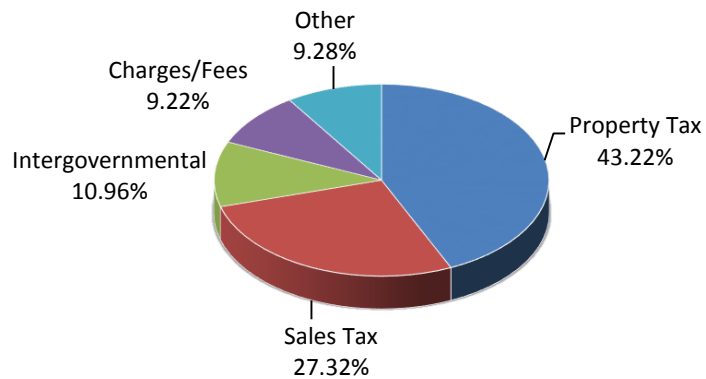
Charleston County, South Carolina
Fund Statement by Fund Type

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 76,559,092	\$ 31,639,773	\$ 94,385,124	\$ 78,842,168	\$ (149,053,928)	\$ 132,372,229
Revenues:						
Property Tax	103,996,000	23,059,000	38,031,115	-	-	165,086,115
Sales Tax	65,750,000	-	138,150,000	-	-	203,900,000
Licenses and Permits	5,953,650	-	230,000	-	-	6,183,650
Intergovernmental	26,374,861	75,977	7,376,928	8,804,680	-	42,632,446
Charges and Fees	22,181,650	-	4,272,500	46,820,480	53,292,369	126,566,999
Fines and Forfeitures	1,370,500	-	356,428	-	-	1,726,928
Interest	1,406,500	200,000	967,000	421,000	625,000	3,619,500
Miscellaneous	3,597,194	171,428	752,601	(105,000)	15,000	4,431,223
Leases and Rent	394,000	-	-	329,723	-	723,723
Debt Proceeds	-	3,610,771	-	-	-	3,610,771
Subtotal	231,024,355	27,117,176	190,136,572	56,270,883	53,932,369	558,481,355
Interfund Transfer In	5,377,203	8,325,434	12,002,972	1,500,397	2,808,799	30,014,805
Total Available	312,960,650	67,082,383	296,524,668	136,613,448	(92,312,760)	720,868,389
Expenditures:						
General Government	72,774,066	-	12,797,296	8,552,531	57,091,668	151,215,561
Judicial	21,800,185	-	10,353,731	-	-	32,153,916
Public Safety	104,529,568	-	4,906,365	7,163,052	-	116,598,985
Public Works	11,126,568	-	18,673,272	30,796,962	-	60,596,802
Health/Welfare	4,480,605	-	-	10,618,319	-	15,098,924
Culture/Recreation	17,401,586	-	18,904,150	-	-	36,305,736
Education	-	-	7,425,432	-	-	7,425,432
Economic Development	-	-	5,115,588	-	-	5,115,588
Debt Service	-	38,174,317	37,375,919	-	-	75,550,236
Subtotal	232,112,578	38,174,317	115,551,753	57,130,864	57,091,668	500,061,180
Interfund Transfer Out	8,570,980	-	63,502,071	10,352,469	-	82,425,520
Total Disbursements	240,683,558	38,174,317	179,053,824	67,483,333	57,091,668	582,486,700
Nonspendable	627,876	-	533,709	54,963,462	15,360,501	71,485,548
Restricted: External	-	5,621,691	10,329,667	(25,991,496)	(172,114,566)	(182,154,704)
Restricted: Internal	62,747,923	21,718,046	55,041,887	26,363,927	171,705	166,043,488
Available	8,901,293	1,568,329	51,565,581	13,794,222	7,177,932	83,007,357
Ending Balance, June 30	\$ 72,277,092	\$ 28,908,066	\$ 117,470,844	\$ 69,130,115	\$ (149,404,428)	\$ 138,381,689

GENERAL FUNDS

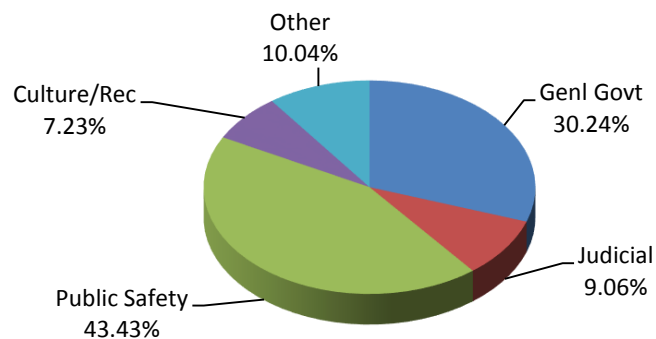
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2019 Charleston County General Fund



Total Available Budgeted: \$240,683,558

WHERE IT GOES... FY 2019 Charleston County General Fund



Total Uses: \$240,683,558

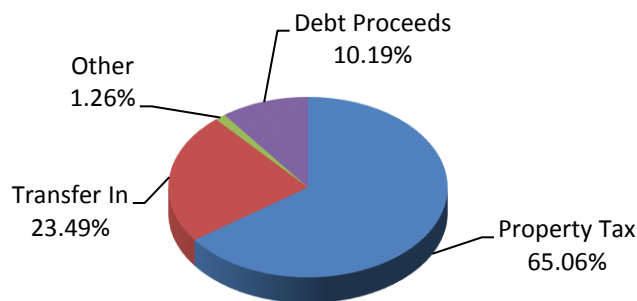
Charleston County, South Carolina
General Fund
Fund Statement

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 53,782,843	\$ 60,226,826	\$ 73,463,223	\$ 73,463,223	\$ 76,559,092
Revenues:					
Property Tax	92,526,827	95,151,722	99,756,000	100,995,000	103,996,000
Sales Tax	57,932,479	60,509,008	64,000,000	63,250,000	65,750,000
Licenses and Permits	5,221,268	6,555,527	5,655,800	5,753,210	5,953,650
Intergovernmental	24,947,325	26,500,075	26,566,365	26,178,384	26,374,861
Charges and Fees	21,468,226	22,335,705	21,660,150	22,155,393	22,181,650
Fines and Forfeitures	1,578,420	1,437,117	1,420,200	1,383,517	1,370,500
Interest	963,757	656,199	2,164,500	1,205,500	1,406,500
Miscellaneous	5,484,594	6,102,900	5,555,314	5,708,349	3,597,194
Leases and Rentals	90,221	100,687	101,000	392,000	394,000
Subtotal	210,213,117	219,348,940	226,879,329	227,021,353	231,024,355
Interfund Transfer In	4,466,842	4,450,828	3,749,988	4,136,725	5,377,203
Total Available	268,462,802	284,026,594	304,092,540	304,621,301	312,960,650
Expenditures:					
Personnel	120,656,358	125,597,375	138,285,510	134,033,510	144,276,234
Operating	64,066,260	65,424,129	79,757,306	76,106,198	83,548,996
Capital	3,341,113	2,834,403	6,886,112	6,952,112	4,287,348
Subtotal	188,063,731	193,855,907	224,928,928	217,091,820	232,112,578
Interfund Transfer Out	20,172,245	16,707,464	10,700,389	10,970,389	8,570,980
Total Disbursements	208,235,976	210,563,371	235,629,317	228,062,209	240,683,558
Nonspendable	777,478	627,876	627,876	627,876	627,876
Restricted: Internal	49,946,611	61,253,618	58,102,951	64,310,099	62,747,923
Available	9,502,737	11,581,729	9,732,396	11,621,117	8,901,293
Ending Balance, June 30	\$ 60,226,826	\$ 73,463,223	\$ 68,463,223	\$ 76,559,092	\$ 72,277,092

DEBT SERVICE FUNDS

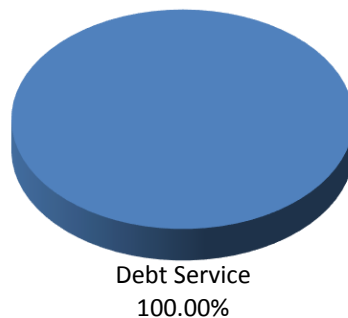
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2019 Charleston County Debt Service Funds



Total Available Budgeted: \$38,174,317

WHERE IT GOES... FY 2019 Charleston County Debt Service Funds



Total Uses: \$38,174,317

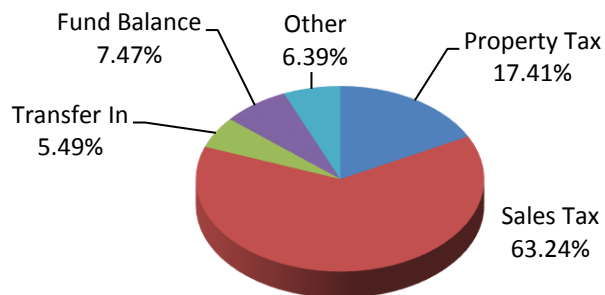
Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 17,016,973	\$ 18,084,594	\$ 18,067,985	\$ 18,067,985	\$ 31,639,773
Revenues:					
Property Tax	19,940,486	20,716,387	22,361,000	22,277,000	23,059,000
Intergovernmental	363,612	360,336	82,977	75,977	75,977
Interest	104,004	137,653	175,000	175,000	200,000
Miscellaneous	(13,347)	(2,492)	171,428	171,428	171,428
Debt Proceeds	1,316,947	-	8,845,188	14,285,892	3,610,771
Subtotal	21,711,702	21,211,884	31,635,593	36,985,297	27,117,176
Interfund Transfer In	7,380,765	14,423,536	8,124,800	8,245,500	8,325,434
Total Available	46,109,440	53,720,014	57,828,378	63,298,782	67,082,383
Expenditures:					
Personnel	-	-	-	-	-
Operating	161,989	89,705	107,000	146,752	77,000
Capital	-	-	-	-	-
Debt Service	27,532,132	29,022,122	32,381,831	31,512,257	38,097,317
Subtotal	27,694,121	29,111,827	32,488,831	31,659,009	38,174,317
Interfund Transfer Out	330,725	6,540,202	-	-	-
Total Disbursements	28,024,846	35,652,029	32,488,831	31,659,009	38,174,317
Restricted: External	936,706	-	6,182,506	12,364,270	5,621,691
Restricted: Internal	16,849,042	17,418,842	18,507,898	18,789,050	21,718,046
Available	298,846	649,143	649,143	486,453	1,568,329
Ending Balance, June 30	\$ 18,084,594	\$ 18,067,985	\$ 25,339,547	\$ 31,639,773	\$ 28,908,066

SPECIAL REVENUE FUNDS

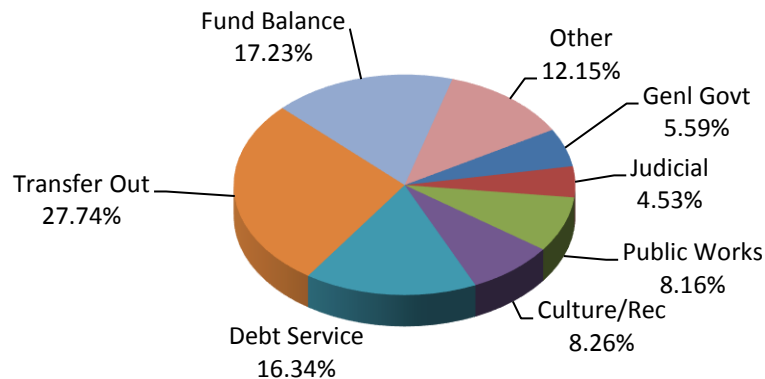
The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2019 Charleston County Special Revenue Funds



Total Available Budgeted: \$218,489,645

WHERE IT GOES... FY 2019 Charleston County Special Revenue Funds



Total Uses: \$218,489,645*

* Includes \$39,435,821 in budgeted increases in fund balance.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 2,072,866	\$ 790,840	\$ 188,134	\$ 188,134	\$ 197,830
Revenues:					
Sales Tax	15,699,420	16,382,897	17,700,000	17,500,000	18,700,000
Interest	11,609	10,846	5,000	10,000	10,000
Subtotal	15,711,029	16,393,743	17,705,000	17,510,000	18,710,000
Total Available	17,783,895	17,184,583	17,893,134	17,698,134	18,907,830
Expenditures:					
Personnel	5,485,888	6,212,073	6,497,160	6,395,260	6,278,022
Operating	11,507,167	10,784,376	11,139,588	11,105,044	12,153,380
Capital	-	-	-	-	-
Subtotal	16,993,055	16,996,449	17,636,748	17,500,304	18,431,402
Total Disbursements	16,993,055	16,996,449	17,636,748	17,500,304	18,431,402
Restricted: Internal	790,840	188,134	256,386	197,830	476,428
Ending Balance, June 30	\$ 790,840	\$ 188,134	\$ 256,386	\$ 197,830	\$ 476,428

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Revenues:					
Intergovernmental	48,866	345,959	25,000	125,000	125,000
Interest	1,213	3,840	-	-	-
Subtotal	50,079	349,799	25,000	125,000	125,000
Total Available	50,079	349,799	25,000	125,000	190,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	23,825	308,559	-	30,000	160,000
Capital	-	-	-	-	-
Subtotal	23,825	308,559	-	30,000	160,000
Interfund Transfer Out	26,254	41,240	25,000	30,000	30,000
Total Disbursements	50,079	349,799	25,000	60,000	190,000
Restricted: Internal		-	-	65,000	
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ 65,000	\$ -

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 19,980	\$ 15,623	\$ 14,123	\$ 14,123	\$ 13,623
Total Available	19,980	15,623	14,123	14,123	13,623
Expenditures:					
Personnel	-	-	-	-	
Operating	4,357	1,500	14,123	500	13,623
Capital	-	-	-	-	
Subtotal	4,357	1,500	14,123	500	13,623
Total Disbursements	4,357	1,500	14,123	500	13,623
Restricted: Internal	15,623	14,123	-	13,623	-
Ending Balance, June 30	\$ 15,623	\$ 14,123	\$ -	\$ 13,623	\$ -

Note: Refer to page 267 for budget narrative related to this fund.

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

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2018 Projected</u>	<u>FY 2019 Approved</u>
Beginning Balance, July 1	\$ -	\$ 1,422	\$ -	\$ -	\$ 200,000
Revenues:					
Intergovernmental	<u>895,579</u>	<u>720,257</u>	<u>675,000</u>	<u>1,485,000</u>	<u>1,485,000</u>
Subtotal	<u>895,579</u>	<u>720,257</u>	<u>675,000</u>	<u>1,485,000</u>	<u>1,485,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>21,804</u>	<u>-</u>	<u>-</u>
Total Available	<u>895,579</u>	<u>721,679</u>	<u>696,804</u>	<u>1,485,000</u>	<u>1,685,000</u>
Expenditures:					
Personnel	403,672	384,257	429,184	395,035	476,229
Operating	267,707	272,747	267,620	267,620	472,282
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>671,379</u>	<u>657,004</u>	<u>696,804</u>	<u>662,655</u>	<u>948,511</u>
Interfund Transfer Out	<u>222,778</u>	<u>64,675</u>	<u>-</u>	<u>622,345</u>	<u>736,489</u>
Total Disbursements	<u>894,157</u>	<u>721,679</u>	<u>696,804</u>	<u>1,285,000</u>	<u>1,685,000</u>
Restricted: Internal	<u>1,422</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 1,422</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>

Note: Refer to page 190 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 2,777,364	\$ 2,849,078	\$ 3,321,489	\$ 3,321,489	\$ 3,553,658
Revenues:					
Property Tax	2,713,303	2,982,464	2,940,864	3,286,423	3,454,964
Intergovernmental	27,000	-	-	-	-
Miscellaneous	2,970	8,400	8,400	8,400	5,000
Subtotal	2,743,273	2,990,864	2,949,264	3,294,823	3,459,964
Total Available	5,520,637	5,839,942	6,270,753	6,616,312	7,013,622
Expenditures:					
Personnel	837,984	1,098,881	1,112,654	1,062,654	1,147,375
Operating	1,165,382	1,374,143	2,688,838	2,000,000	3,106,682
Capital	4,300	45,429	31,000	-	75,000
Subtotal	2,007,666	2,518,453	3,832,492	3,062,654	4,329,057
Interfund Transfer Out	663,893	-	-	-	-
Total Disbursements	2,671,559	2,518,453	3,832,492	3,062,654	4,329,057
Restricted: Internal Available	1,050,247 1,798,831	883,228 2,438,261	- 2,438,261	869,093 2,684,565	- 2,684,565
Ending Balance, June 30	\$ 2,849,078	\$ 3,321,489	\$ 2,438,261	\$ 3,553,658	\$ 2,684,565

Note: Refer to page 251 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 484,985	\$ 1,244,246	\$ 1,335,360	\$ 1,335,360	\$ 1,145,100
Revenues:					
Property Tax	2,147,247	2,128,389	2,204,000	2,189,000	2,237,900
Intergovernmental	130,875	184,101	97,179	158,315	135,388
Miscellaneous	367,203	1,178	-	-	-
Subtotal	2,645,325	2,313,668	2,301,179	2,347,315	2,373,288
Total Available	3,130,310	3,557,914	3,636,539	3,682,675	3,518,388
Expenditures:					
Personnel	1,460,620	1,518,845	1,806,640	1,600,000	1,781,565
Operating	358,894	317,630	701,139	625,000	406,687
Capital	66,550	-	312,575	312,575	240,000
Subtotal	1,886,064	1,836,475	2,820,354	2,537,575	2,428,252
Interfund Transfer Out	-	386,079	-	-	298,000
Total Disbursements	1,886,064	2,222,554	2,820,354	2,537,575	2,726,252
Nonspendable	58,000	-	-	-	-
Restricted: Internal	187,392	239,600	-	352,964	-
Available	998,854	1,095,760	816,185	792,136	792,136
Ending Balance, June 30	\$ 1,244,246	\$ 1,335,360	\$ 816,185	\$ 1,145,100	\$ 792,136

Note: Refer to page 269 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 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 231,661	\$ 39,012	\$ 102,495	\$ 102,495	\$ 101,582
Revenues:					
Property Tax	248,598	249,976	197,300	198,200	207,100
Intergovernmental	8,776	16,633	6,323	9,537	8,076
Miscellaneous	(23)	(15)	-	-	-
Subtotal	257,351	266,594	203,623	207,737	215,176
Interfund Transfer In	23,486	4,539	-	-	-
Total Available	512,498	310,145	306,118	310,232	316,758
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	35,651	207,650	208,650	208,650	205,350
Subtotal	35,651	207,650	208,650	208,650	205,350
Interfund Transfer Out	437,835	-	-	-	-
Total Disbursements	473,486	207,650	208,650	208,650	205,350
Restricted: Internal	-	5,027	-	-	-
Available	39,012	97,468	97,468	101,582	111,408
Ending Balance, June 30	\$ 39,012	\$ 102,495	\$ 97,468	\$ 101,582	\$ 111,408

Note: Refer to page 271 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 9,585	\$ 40,995	\$ 37,016	\$ 37,016	\$ 26,391
Revenues:					
Property Tax	173,461	138,827	132,600	138,000	141,400
Intergovernmental	2,881	2,194	2,400	-	-
Miscellaneous	68	-	-	-	-
Subtotal	176,410	141,021	135,000	138,000	141,400
Total Available	185,995	182,016	172,016	175,016	167,791
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	148,625	148,625	152,341
Capital	-	-	-	-	-
Subtotal	145,000	145,000	148,625	148,625	152,341
Total Disbursements	145,000	145,000	148,625	148,625	152,341
Restricted: Internal	10,000	13,625	-	10,941	-
Available	30,995	23,391	23,391	15,450	15,450
Ending Balance, June 30	\$ 40,995	\$ 37,016	\$ 23,391	\$ 26,391	\$ 15,450

Note: Refer to page 272 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 124,987	\$ 114,693	\$ 120,695	\$ 120,695	\$ 172,054
Revenues:					
Licenses and Permits	214,750	238,270	230,000	230,000	230,000
Subtotal	214,750	238,270	230,000	230,000	230,000
Total Available	339,737	352,963	350,695	350,695	402,054
Expenditures:					
Personnel	177,346	176,966	181,167	131,384	163,276
Operating	47,698	55,302	47,257	47,257	46,732
Capital	-	-	-	-	-
Subtotal	225,044	232,268	228,424	178,641	210,008
Total Disbursements	225,044	232,268	228,424	178,641	210,008
Restricted: Internal	7,878	-	-	-	-
Available	106,815	120,695	122,271	172,054	192,046
Ending Balance, June 30	\$ 114,693	\$ 120,695	\$ 122,271	\$ 172,054	\$ 192,046

Note: Refer to page 275 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 825	\$ 1,311	\$ 8,511	\$ 8,511	\$ 8,511
Revenues:					
Property Tax	248,783	246,347	245,000	249,200	253,700
Intergovernmental	4,911	4,753	4,200	-	-
Subtotal	253,694	251,100	249,200	249,200	253,700
Total Available	254,519	252,411	257,711	257,711	262,211
Expenditures:					
Personnel	-	-	-	-	-
Operating	253,208	243,900	249,200	249,200	253,700
Capital	-	-	-	-	-
Subtotal	253,208	243,900	249,200	249,200	253,700
Total Disbursements	253,208	243,900	249,200	249,200	253,700
Available	1,311	8,511	8,511	8,511	8,511
Ending Balance, June 30	\$ 1,311	\$ 8,511	\$ 8,511	\$ 8,511	\$ 8,511

Note: Refer to page 277 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 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ (2,110)	\$ (1,403)	\$ (726)	\$ (726)	\$ (1,026)
Revenues:					
Property Tax	8,689	8,657	7,700	7,700	9,100
Intergovernmental	18	20	-	-	-
Subtotal	8,707	8,677	7,700	7,700	9,100
Total Available	6,597	7,274	6,974	6,974	8,074
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	(1,403)	(726)	(1,026)	(1,026)	74
Ending Balance, June 30	<u>\$ (1,403)</u>	<u>\$ (726)</u>	<u>\$ (1,026)</u>	<u>\$ (1,026)</u>	<u>\$ 74</u>

Note: Refer to page 279 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 13,461,616	\$ 13,405,009	\$ 13,690,407	\$ 13,690,407	\$ 12,791,729
Revenues:					
Sales Tax	8,996,802	9,417,025	9,605,000	9,763,000	10,153,000
Interest	66,040	102,062	25,000	106,000	107,000
Miscellaneous	6,248	3,800	-	-	-
Subtotal	9,069,090	9,522,887	9,630,000	9,869,000	10,260,000
Total Available	22,530,706	22,927,896	23,320,407	23,559,407	23,051,729
Expenditures:					
Personnel	134,892	141,359	243,040	243,040	251,281
Operating	28,863	44,747	63,573	63,573	56,467
Capital	45,060	-	-	-	-
Debt Service	8,916,808	9,051,383	9,272,251	9,221,000	9,024,026
Subtotal	9,125,623	9,237,489	9,578,864	9,527,613	9,331,774
Interfund Transfer Out	74	-	-	1,240,065	10,025,000
Total Disbursements	9,125,697	9,237,489	9,578,864	10,767,678	19,356,774
Restricted: Internal Available	44,372 13,360,637	- 13,690,407	- 13,741,543	9,096,774 3,694,955	- 3,694,955
Ending Balance, June 30	\$ 13,405,009	\$ 13,690,407	\$ 13,741,543	\$ 12,791,729	\$ 3,694,955

Note: Refer to page 252 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 996,804	\$ 996,804	\$ 1,747,804
Revenues:					
Sales Tax	-	996,804	5,650,000	5,743,000	5,973,000
Interest	-	-	-	18,000	19,000
Subtotal	-	996,804	5,650,000	5,761,000	5,992,000
Total Available	-	996,804	6,646,804	6,757,804	7,739,804
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	10,000	10,000	10,000
Capital	-	-	-	-	-
Subtotal	-	-	10,000	10,000	10,000
Interfund Transfer Out	-	-	5,000,000	5,000,000	5,025,000
Total Disbursements	-	-	5,010,000	5,010,000	5,035,000
Available	-	996,804	1,636,804	1,747,804	2,704,804
Ending Balance, June 30	\$ -	\$ 996,804	\$ 1,636,804	\$ 1,747,804	\$ 2,704,804

Note: Refer to page 253 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 238,374	\$ 165,388	\$ 146,633	\$ 146,633	\$ 106,633
Interfund Transfer In	50,350	66,975	85,000	85,000	100,000
Total Available	288,724	232,363	231,633	231,633	206,633
Expenditures:					
Personnel	89,399	55,228	122,971	122,971	128,000
Operating	33,937	30,502	2,029	2,029	2,000
Capital	-	-	-	-	-
Subtotal	123,336	85,730	125,000	125,000	130,000
Total Disbursements	123,336	85,730	125,000	125,000	130,000
Restricted: External	42,075	42,075	42,075	42,075	42,075
Restricted: Internal	35,000	40,000	-	30,000	-
Available	88,313	64,558	64,558	34,558	34,558
Ending Balance, June 30	\$ 165,388	\$ 146,633	\$ 106,633	\$ 106,633	\$ 76,633

Note: Refer to page 260 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 118,512	\$ 132,457	\$ 79,590	\$ 79,590	\$ 79,590
Revenues:					
Fines and Forfeitures	62,660	25,888	23,428	23,428	23,428
Interest	620	908	-	-	-
Subtotal	63,280	26,796	23,428	23,428	23,428
Total Available	181,792	159,253	103,018	103,018	103,018
Expenditures:					
Personnel	18,512	32,456	-	-	-
Operating	30,823	47,207	103,018	23,428	103,018
Subtotal	49,335	79,663	103,018	23,428	103,018
Total Disbursements	49,335	79,663	103,018	23,428	103,018
Restricted: Internal	100,000	78,000	-	79,590	-
Available	32,457	1,590	-	-	-
Ending Balance, June 30	\$ 132,457	\$ 79,590	\$ -	\$ 79,590	\$ -

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 163,819	\$ 152,171	\$ 153,296	\$ 153,296	\$ 153,296
Revenues:					
Fines and Forfeitures	6,951	1,125	10,000	-	-
Subtotal	6,951	1,125	10,000	-	-
Total Available	170,770	153,296	163,296	153,296	153,296
Expenditures:					
Personnel		-	-	-	-
Operating	18,599	-	162,171	-	153,296
Capital		-	-	-	-
Subtotal	18,599	-	162,171	-	153,296
Total Disbursements	18,599	-	162,171	-	153,296
Restricted: Internal	149,819	152,171	-	153,296	-
Available	2,352	1,125	1,125	-	-
Ending Balance, June 30	\$ 152,171	\$ 153,296	\$ 1,125	\$ 153,296	\$ -

Note: Refer to page 298 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 239,346	\$ 242,373	\$ 343,562	\$ 343,562	\$ 304,062
Revenues:					
Intergovernmental	866,461	1,207,603	1,217,478	1,237,478	1,207,478
Charges and Fees	87,377	42,233	100,000	60,000	100,000
Fines and Forfeitures	(120)	(40)	-	-	-
Interest	1,249	2,728	1,500	2,000	2,000
Subtotal	954,967	1,252,524	1,318,978	1,299,478	1,309,478
Total Available	1,194,313	1,494,897	1,662,540	1,643,040	1,613,540
Expenditures:					
Personnel	731,576	922,196	1,050,042	1,050,042	1,141,080
Operating	201,885	229,139	268,664	268,664	256,514
Capital	18,479	-	20,272	20,272	-
Subtotal	951,940	1,151,335	1,338,978	1,338,978	1,397,594
Total Disbursements	951,940	1,151,335	1,338,978	1,338,978	1,397,594
Restricted: Internal	-	20,000	-	88,116	-
Available	242,373	323,562	323,562	215,946	215,946
Ending Balance, June 30	\$ 242,373	\$ 343,562	\$ 323,562	\$ 304,062	\$ 215,946

Note: Refer to page 241 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 893,936	\$ 866,581	\$ 1,099,765	\$ 1,099,765	\$ 1,029,974
Revenues:					
Intergovernmental	942,684	1,491,444	1,369,589	1,369,589	1,379,589
Charges and Fees	293,220	425,576	250,000	340,000	250,000
Fines and Forfeitures	(12,320)	(13,400)	-	-	-
Interest	5,438	9,922	6,000	6,000	6,000
Subtotal	1,229,022	1,913,542	1,625,589	1,715,589	1,635,589
Interfund Transfer In	3,097,292	3,130,000	3,220,466	3,220,466	3,300,000
Total Available	5,220,250	5,910,123	5,945,820	6,035,820	5,965,563
Expenditures:					
Personnel	3,760,001	4,079,060	4,375,088	4,355,088	4,481,804
Operating	578,620	731,298	580,758	650,758	565,979
Capital	15,048	-	-	-	-
Subtotal	4,353,669	4,810,358	4,955,846	5,005,846	5,047,783
Total Disbursements	4,353,669	4,810,358	4,955,846	5,005,846	5,047,783
Restricted: Internal Available	4,291 862,290	109,791 989,974	- 989,974	112,194 917,780	- 917,780
Ending Balance, June 30	\$ 866,581	\$ 1,099,765	\$ 989,974	\$ 1,029,974	\$ 917,780

Note: Refer to page 242 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 1,817,822	\$ 2,133,989	\$ 3,068,160	\$ 3,068,160	\$ 3,174,199
Revenues:					
Intergovernmental	535,098	869,377	883,000	883,000	895,000
Charges and Fees	1,327,776	3,004,820	3,035,000	3,035,000	3,310,000
Interest	9,754	20,440	-	-	-
Subtotal	1,872,628	3,894,637	3,918,000	3,918,000	4,205,000
Total Available	3,690,450	6,028,626	6,986,160	6,986,160	7,379,199
Expenditures:					
Personnel	979,375	1,311,959	1,790,315	1,790,315	2,046,723
Operating	577,086	959,958	2,846,339	1,564,901	4,778,767
Capital	-	681,277	16,500	456,745	20,000
Subtotal	1,556,461	2,953,194	4,653,154	3,811,961	6,845,490
Interfund Transfer Out	-	7,272	-	-	-
Total Disbursements	1,556,461	2,960,466	4,653,154	3,811,961	6,845,490
Nonspendable	199,169	533,709	533,709	533,709	533,709
Restricted: Internal	1,934,820	2,534,451	1,799,297	2,640,490	-
Available	-	-	-	-	-
Ending Balance, June 30	\$ 2,133,989	\$ 3,068,160	\$ 2,333,006	\$ 3,174,199	\$ 533,709

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 1,631,058	\$ 1,496,935	\$ 1,472,782	\$ 1,472,782	\$ 1,171,228
Revenues:					
Fines and Forfeitures	312,956	107,921	29,903	175,510	-
Interest	6,730	10,446	-	-	-
Subtotal	319,686	118,367	29,903	175,510	-
Interfund Transfer In	2,087	-	-	-	-
Total Available	1,952,831	1,615,302	1,502,685	1,648,292	1,171,228
Expenditures:					
Personnel	-	-	-	-	-
Operating	68,925	134,382	364,738	341,738	367,803
Capital	277,389	8,138	16,350	85,850	17,000
Subtotal	346,314	142,520	381,088	427,588	384,803
Interfund Transfer Out	109,582	-	49,476	49,476	180,018
Total Disbursements	455,896	142,520	430,564	477,064	564,821
Restricted: Internal Available	148,088 1,348,847	267,390 1,205,392	69,302 1,002,819	564,821 606,407	- 606,407
Ending Balance, June 30	\$ 1,496,935	\$ 1,472,782	\$ 1,072,121	\$ 1,171,228	\$ 606,407

Note: Refer to page 201 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	63,608	49,088	64,862	45,000	45,000
Subtotal	63,608	49,088	64,862	45,000	45,000
Interfund Transfer In	23,397	38,920	24,302	41,164	42,530
Total Available	87,005	88,008	89,164	86,164	87,530
Expenditures:					
Personnel	83,535	84,472	85,628	82,628	84,152
Operating	3,470	3,536	3,536	3,536	3,378
Capital	-	-	-	-	-
Subtotal	87,005	88,008	89,164	86,164	87,530
Total Disbursements	87,005	88,008	89,164	86,164	87,530
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 1,231,081	\$ 1,369,599	\$ 1,427,189	\$ 1,427,189	\$ 1,359,701
Revenues:					
Intergovernmental	103,500	69,000	69,000	69,000	-
Charges and Fees	33,100	33,000	38,700	37,500	37,500
Miscellaneous	522,435	497,878	455,700	525,000	549,636
Subtotal	659,035	599,878	563,400	631,500	587,136
Interfund Transfer In	73,762	56,109	46,502	69,408	-
Total Available	1,963,878	2,025,586	2,037,091	2,128,097	1,946,837
Expenditures:					
Personnel	356,424	328,478	330,741	359,647	226,563
Operating	189,280	242,630	479,966	317,936	791,422
Capital	48,575	27,289	80,000	90,813	-
Subtotal	594,279	598,397	890,707	768,396	1,017,985
Total Disbursements	594,279	598,397	890,707	768,396	1,017,985
Restricted: Internal Available	152,529	194,588	13,783	430,849	-
	1,217,070	1,232,601	1,132,601	928,852	928,852
Ending Balance, June 30	\$ 1,369,599	\$ 1,427,189	\$ 1,146,384	\$ 1,359,701	\$ 928,852

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 236,222	\$ 203,486	\$ 151,227	\$ 151,227	\$ 114,322
Revenues:					
Intergovernmental	-	26	-	-	-
Charges and Fees	85,140	51,590	80,000	55,000	60,000
Subtotal	85,140	51,616	80,000	55,000	60,000
Total Available	321,362	255,102	231,227	206,227	174,322
Expenditures:					
Personnel	95,111	101,588	100,848	88,200	97,560
Operating	4,121	2,287	3,705	3,705	3,273
Capital	-	-	-	-	-
Subtotal	99,232	103,875	104,553	91,905	100,833
Interfund Transfer Out	18,644	-	-	-	-
Total Disbursements	117,876	103,875	104,553	91,905	100,833
Restricted: Internal	18,334	24,553	-	40,833	-
Available	185,152	126,674	126,674	73,489	73,489
Ending Balance, June 30	\$ 203,486	\$ 151,227	\$ 126,674	\$ 114,322	\$ 73,489

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 149,279	\$ 182,206	\$ 164,334	\$ 164,334	\$ 158,334
Revenues:					
Fines and Forfeitures	31,255	4,250	15,000	5,000	5,000
Miscellaneous	12,320	-	-	-	-
Subtotal	43,575	4,250	15,000	5,000	5,000
Total Available	192,854	186,456	179,334	169,334	163,334
Expenditures:					
Personnel	-	-	-	-	-
Operating	10,648	22,122	11,000	11,000	16,000
Capital	-	-	-	-	-
Subtotal	10,648	22,122	11,000	11,000	16,000
Total Disbursements	10,648	22,122	11,000	11,000	16,000
Restricted: Internal	-	-	-	11,000	-
Available	182,206	164,334	168,334	147,334	147,334
Ending Balance, June 30	\$ 182,206	\$ 164,334	\$ 168,334	\$ 158,334	\$ 147,334

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 22,667	\$ 31,140	\$ 38,465	\$ 38,465	\$ 40,965
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	122,667	131,140	138,465	138,465	140,965
Expenditures:					
Personnel	91,346	92,735	94,257	97,500	102,231
Operating	181	(60)	-	-	616
Capital	-	-	-	-	-
Subtotal	91,527	92,675	94,257	97,500	102,847
Total Disbursements	91,527	92,675	94,257	97,500	102,847
Restricted: Internal	-	-	-	2,847	-
Available	31,140	38,465	44,208	38,118	38,118
Ending Balance, June 30	\$ 31,140	\$ 38,465	\$ 44,208	\$ 40,965	\$ 38,118

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 347,323	\$ 352,242	\$ 333,437	\$ 333,437	\$ 293,866
Revenues:					
Intergovernmental	340,109	336,174	339,000	335,000	335,000
Subtotal	340,109	336,174	339,000	335,000	335,000
Total Available	687,432	688,416	672,437	668,437	628,866
Expenditures:					
Personnel	76,193	80,488	82,121	82,121	84,883
Operating	67,955	87,846	71,165	101,500	107,400
Capital	-	-	-	-	-
Subtotal	144,148	168,334	153,286	183,621	192,283
Interfund Transfer Out	191,042	186,645	190,950	190,950	159,526
Total Disbursements	335,190	354,979	344,236	374,571	351,809
Restricted: Internal Available	- 352,242	5,236 328,201	- 328,201	16,809 277,057	- 277,057
Ending Balance, June 30	\$ 352,242	\$ 333,437	\$ 328,201	\$ 293,866	\$ 277,057

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

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

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2018 Projected</u>	<u>FY 2019 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>
Subtotal	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>
Interfund Transfer In	<u>19,736</u>	<u>31,765</u>	<u>32,972</u>	<u>33,722</u>	<u>37,922</u>
Total Available	<u>93,426</u>	<u>105,455</u>	<u>106,662</u>	<u>107,412</u>	<u>111,612</u>
Expenditures:					
Personnel	91,998	103,579	105,762	105,762	109,397
Operating	1,428	1,876	900	1,650	2,215
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>93,426</u>	<u>105,455</u>	<u>106,662</u>	<u>107,412</u>	<u>111,612</u>
Total Disbursements	<u>93,426</u>	<u>105,455</u>	<u>106,662</u>	<u>107,412</u>	<u>111,612</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 216 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 371,694	\$ 295,281	\$ 306,664	\$ 306,664	\$ 348,384
Revenues:					
Charges and Fees	175,000	151,450	165,000	155,000	155,000
Subtotal	175,000	151,450	165,000	155,000	155,000
Total Available	546,694	446,731	471,664	461,664	503,384
Expenditures:					
Personnel	241,631	131,094	144,775	104,000	149,421
Operating	9,782	8,973	10,280	9,280	9,950
Capital	-	-	-	-	-
Subtotal	251,413	140,067	155,055	113,280	159,371
Total Disbursements	251,413	140,067	155,055	113,280	159,371
Restricted: Internal	297	-	-	4,371	-
Available	294,984	306,664	316,609	344,013	344,013
Ending Balance, June 30	\$ 295,281	\$ 306,664	\$ 316,609	\$ 348,384	\$ 344,013

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	<u>30,944</u>	<u>22,657</u>	<u>31,000</u>	<u>25,000</u>	<u>25,000</u>
Subtotal	<u>90,944</u>	<u>82,657</u>	<u>91,000</u>	<u>85,000</u>	<u>85,000</u>
Interfund Transfer In	<u>18,644</u>	<u>26,252</u>	<u>19,854</u>	<u>27,400</u>	<u>32,650</u>
Total Available	<u>109,588</u>	<u>108,909</u>	<u>110,854</u>	<u>112,400</u>	<u>117,650</u>
Expenditures:					
Personnel	105,376	106,527	108,154	109,700	114,066
Operating	4,212	2,382	2,700	2,700	3,584
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>109,588</u>	<u>108,909</u>	<u>110,854</u>	<u>112,400</u>	<u>117,650</u>
Total Disbursements	<u>109,588</u>	<u>108,909</u>	<u>110,854</u>	<u>112,400</u>	<u>117,650</u>
Ending Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 268,483	\$ 233,191	\$ 183,849	\$ 183,849	\$ 113,849
Revenues:					
Charges and Fees	298,276	260,955	300,000	260,000	260,000
Subtotal	298,276	260,955	300,000	260,000	260,000
Total Available	566,759	494,146	483,849	443,849	373,849
Expenditures:					
Personnel	301,806	284,825	313,387	298,000	301,589
Operating	31,762	25,472	39,108	32,000	33,421
Capital	-	-	-	-	-
Subtotal	333,568	310,297	352,495	330,000	335,010
Total Disbursements	333,568	310,297	352,495	330,000	335,010
Restricted: Internal	44,779	52,495	-	75,010	-
Available	188,412	131,354	131,354	38,839	38,839
Ending Balance, June 30	\$ 233,191	\$ 183,849	\$ 131,354	\$ 113,849	\$ 38,839

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 250,000	\$ 231,674	\$ 550,621	\$ 550,621	\$ 312,791
Revenues:					
Intergovernmental	685,019	1,495,673	1,300,719	1,300,000	1,297,582
Subtotal	685,019	1,495,673	1,300,719	1,300,000	1,297,582
Interfund Transfer In	157,697	-	-	-	-
Total Available	1,092,716	1,727,347	1,851,340	1,850,621	1,610,373
Expenditures:					
Personnel	805,444	1,020,478	1,198,219	1,341,830	1,258,057
Operating	17,536	57,835	26,264	32,000	30,973
Capital	-	-	-	-	-
Subtotal	822,980	1,078,313	1,224,483	1,373,830	1,289,030
Interfund Transfer Out	38,062	98,413	130,152	164,000	171,343
Total Disbursements	861,042	1,176,726	1,354,635	1,537,830	1,460,373
Restricted: Internal	-	36,588	-	162,791	-
Available	231,674	514,033	496,705	150,000	150,000
Ending Balance, June 30	\$ 231,674	\$ 550,621	\$ 496,705	\$ 312,791	\$ 150,000

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 137,086	\$ 157,333	\$ 174,440	\$ 174,440	\$ 191,320
Revenues:					
Intergovernmental	-	-	-	5,000	5,000
Charges and Fees	48,165	28,700	50,000	40,000	40,000
Subtotal	48,165	28,700	50,000	45,000	45,000
Total Available	185,251	186,033	224,440	219,440	236,320
Expenditures:					
Personnel	10,536	11,218	11,220	8,120	10,027
Operating	17,382	375	20,000	20,000	20,000
Capital	-	-	-	-	-
Subtotal	27,918	11,593	31,220	28,120	30,027
Total Disbursements	27,918	11,593	31,220	28,120	30,027
Available	157,333	174,440	193,220	191,320	206,293
Ending Balance, June 30	\$ 157,333	\$ 174,440	\$ 193,220	\$ 191,320	\$ 206,293

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 10,312	\$ 9,877	\$ 9,591	\$ 9,591	\$ 7,591
Revenues:					
Miscellaneous	2,805	300	500	500	500
Subtotal	2,805	300	500	500	500
Total Available	13,117	10,177	10,091	10,091	8,091
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,240	586	5,000	2,500	5,000
Capital	-	-	-	-	-
Subtotal	3,240	586	5,000	2,500	5,000
Total Disbursements	3,240	586	5,000	2,500	5,000
Restricted: Internal	4,500	4,500	-	4,500	-
Available	5,377	5,091	5,091	3,091	3,091
Ending Balance, June 30	\$ 9,877	\$ 9,591	\$ 5,091	\$ 7,591	\$ 3,091

Note: Refer to page 225 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	40,625	40,625	40,625	40,625	40,625
Subtotal	40,625	40,625	40,625	40,625	40,625
Interfund Transfer In	18,326	19,103	19,763	24,945	28,974
Total Available	58,951	59,728	60,388	65,570	69,599
Expenditures:					
Personnel	58,381	59,303	59,818	65,000	68,984
Operating	570	425	570	570	615
Capital	-	-	-	-	-
Subtotal	58,951	59,728	60,388	65,570	69,599
Total Disbursements	58,951	59,728	60,388	65,570	69,599
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 227 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 22,123	\$ 41,140	\$ 55,864	\$ 55,864	\$ 65,364
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	122,123	141,140	155,864	155,864	165,364
Expenditures:					
Personnel	80,983	85,276	87,838	90,500	95,502
Operating	-	-	-	-	615
Capital	-	-	-	-	-
Subtotal	80,983	85,276	87,838	90,500	96,117
Total Disbursements	80,983	85,276	87,838	90,500	96,117
Available	41,140	55,864	68,026	65,364	69,247
Ending Balance, June 30	\$ 41,140	\$ 55,864	\$ 68,026	\$ 65,364	\$ 69,247

Note: Refer to page 228 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 10,665	\$ 3,676	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	42,211	33,222	40,000	30,000	35,000
Subtotal	42,211	33,222	40,000	30,000	35,000
Interfund Transfer In	-	12,465	20,860	25,895	21,258
Total Available	52,876	49,363	60,860	55,895	56,258
Expenditures:					
Personnel	37,872	41,090	46,765	41,800	46,637
Operating	11,328	8,273	14,095	14,095	9,621
Capital	-	-	-	-	-
Subtotal	49,200	49,363	60,860	55,895	56,258
Total Disbursements	49,200	49,363	60,860	55,895	56,258
Restricted: Internal	1,549	-	-	-	-
Available	2,127	-	-	-	-
Ending Balance, June 30	\$ 3,676	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 229 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 983,957	\$ 3,303,327	\$ 6,458,353	\$ 6,458,353	\$ 11,549,509
Revenues:					
Property Tax	15,441,472	17,216,233	17,790,000	20,059,180	20,669,151
Interest	448,793	31,180	-	-	-
Miscellaneous	-	-	-	-	197,465
Subtotal	15,890,265	17,247,413	17,790,000	20,059,180	20,866,616
Interfund Transfer In	3,824,376	4,241,989	4,274,369	6,479,521	7,569,869
Total Available	20,698,598	24,792,729	28,522,722	32,997,054	39,985,994
Expenditures:					
Personnel	-	-	-	-	-
Operating	10,145,077	10,951,325	8,926,000	10,332,052	11,248,031
Capital	-	-	-	-	-
Debt Service	4,272,369	4,272,369	4,273,369	4,828,124	8,662,274
Subtotal	14,417,446	15,223,694	13,199,369	15,160,176	19,910,305
Interfund Transfer Out	2,977,825	3,110,682	6,456,369	6,287,369	9,788,097
Total Disbursements	17,395,271	18,334,376	19,655,738	21,447,545	29,698,402
Restricted: External	3,303,327	6,458,353	8,866,984	11,549,509	10,287,592
Ending Balance, June 30	\$ 3,303,327	\$ 6,458,353	\$ 8,866,984	\$ 11,549,509	\$ 10,287,592

Note: Refer to page 395 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 12,233,329	\$ 4,661,382	\$ 6,525,273	\$ 6,525,273	\$ 8,514,481
Revenues:					
Sales Tax	34,399,536	36,006,273	36,725,000	37,328,000	38,821,000
Interest	123,272	299,265	20,000	317,000	321,000
Subtotal	34,522,808	36,305,538	36,745,000	37,645,000	39,142,000
Interfund Transfer In	156,420	-	-	-	621,000
Total Available	46,912,557	40,966,920	43,270,273	44,170,273	48,277,481
Expenditures:					
Personnel	839,707	606,945	826,900	648,900	561,663
Operating	1,247,413	578,818	819,681	549,681	551,619
Capital	-	40,210	-	-	40,000
Debt Service	19,439,124	19,715,674	20,180,333	19,897,000	19,472,269
Subtotal	21,526,244	20,941,647	21,826,914	21,095,581	20,625,551
Interfund Transfer Out	20,724,931	13,500,000	14,332,640	14,560,211	13,500,000
Total Disbursements	42,251,175	34,441,647	36,159,554	35,655,792	34,125,551
Restricted: Internal Available	4,661,382	6,131,000	5,299,000	5,299,000	5,299,000
	-	394,273	1,811,719	3,215,481	8,852,930
Ending Balance, June 30	\$ 4,661,382	\$ 6,525,273	\$ 7,110,719	\$ 8,514,481	\$ 14,151,930

Note: Refer to page 397 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 6,080,502	\$ 6,080,502	\$ 25,774,502
Revenues:					
Sales Tax	-	6,080,502	34,465,000	35,031,000	36,432,000
Interest	-	-	-	259,000	414,000
Subtotal	-	6,080,502	34,465,000	35,290,000	36,846,000
Total Available	-	6,080,502	40,545,502	41,370,502	62,620,502
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	200,000	220,000	220,000
Capital	-	-	-	-	-
Subtotal	-	-	200,000	220,000	220,000
Interfund Transfer Out	-	-	17,082,000	15,376,000	16,257,000
Total Disbursements	-	-	17,282,000	15,596,000	16,477,000
Restricted: Internal	-	6,080,502	23,463,502	25,794,502	46,183,502
Ending Balance, June 30	\$ -	\$ 6,080,502	\$ 23,263,502	\$ 25,774,502	\$ 46,143,502

Note: Refer to page 398 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 1,647,053	\$ 212,078	\$ 1,512,046	\$ 1,512,046	\$ 2,858,046
Revenues:					
Sales Tax	9,526,025	9,970,968	10,170,000	10,337,000	10,751,000
Interest	-	-	-	32,000	34,000
Subtotal	9,526,025	9,970,968	10,170,000	10,369,000	10,785,000
Interfund Transfer In	3,656,167	-	-	-	-
Total Available	14,829,245	10,183,046	11,682,046	11,881,046	13,643,046
Expenditures:					
Personnel	-	-	-	-	-
Operating	14,617,167	8,671,000	8,993,000	9,023,000	9,357,000
Capital	-	-	-	-	-
Subtotal	14,617,167	8,671,000	8,993,000	9,023,000	9,357,000
Interfund Transfer Out	-	-	-	-	621,000
Total Disbursements	14,617,167	8,671,000	8,993,000	9,023,000	9,978,000
Restricted: Internal	212,078	1,512,046	2,689,046	2,888,046	3,335,046
Ending Balance, June 30	\$ 212,078	\$ 1,512,046	\$ 2,689,046	\$ 2,858,046	\$ 3,665,046

Note: Refer to page 180 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 2,890,731	\$ 2,890,731	\$ 16,531,731
Revenues:					
Sales Tax	-	2,890,731	16,385,000	16,654,000	17,320,000
Interest	-	-	-	52,000	54,000
Subtotal	-	2,890,731	16,385,000	16,706,000	17,374,000
Total Available	-	2,890,731	19,275,731	19,596,731	33,905,731
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	3,065,000	3,065,000	3,157,000
Capital	-	-	-	-	-
Subtotal	-	-	3,065,000	3,065,000	3,157,000
Interfund Transfer Out	-	-	-	-	2,880,000
Total Disbursements	-	-	3,065,000	3,065,000	6,037,000
Available	-	2,890,731	16,210,731	16,531,731	27,868,731
Ending Balance, June 30	\$ -	\$ 2,890,731	\$ 16,210,731	\$ 16,531,731	\$ 27,868,731

Note: Refer to page 181 for budget narrative related to this fund.

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

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2018 Projected</u>	<u>FY 2019 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	6,236,523	6,477,955	6,979,000	7,012,000	7,245,500
Intergovernmental	158,898	158,617	69,000	69,000	70,000
Miscellaneous	<u>(4,207)</u>	<u>(768)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>6,391,214</u>	<u>6,635,804</u>	<u>7,048,000</u>	<u>7,081,000</u>	<u>7,315,500</u>
Interfund Transfer In	<u>108,379</u>	<u>113,854</u>	<u>96,000</u>	<u>106,000</u>	<u>109,932</u>
Total Available	<u>6,499,593</u>	<u>6,749,658</u>	<u>7,144,000</u>	<u>7,187,000</u>	<u>7,425,432</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	6,499,593	6,749,658	7,144,000	7,187,000	7,425,432
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>6,499,593</u>	<u>6,749,658</u>	<u>7,144,000</u>	<u>7,187,000</u>	<u>7,425,432</u>
Total Disbursements	<u>6,499,593</u>	<u>6,749,658</u>	<u>7,144,000</u>	<u>7,187,000</u>	<u>7,425,432</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	3,276,826	3,397,402	3,660,300	3,762,500	3,812,300
Intergovernmental	55,188	55,126	8,500	8,000	8,000
Miscellaneous	(1,415)	(245)	-	-	-
Subtotal	<u>3,330,599</u>	<u>3,452,283</u>	<u>3,668,800</u>	<u>3,770,500</u>	<u>3,820,300</u>
Interfund Transfer In	<u>2,085</u>	<u>4,166</u>	<u>6,000</u>	<u>7,000</u>	<u>10,298</u>
Total Available	<u>3,332,684</u>	<u>3,456,449</u>	<u>3,674,800</u>	<u>3,777,500</u>	<u>3,830,598</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>3,332,684</u>	<u>3,456,449</u>	<u>3,674,800</u>	<u>3,777,500</u>	<u>3,830,598</u>
Total Disbursements	<u>3,332,684</u>	<u>3,456,449</u>	<u>3,674,800</u>	<u>3,777,500</u>	<u>3,830,598</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 183 for budget narrative related to this fund.

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

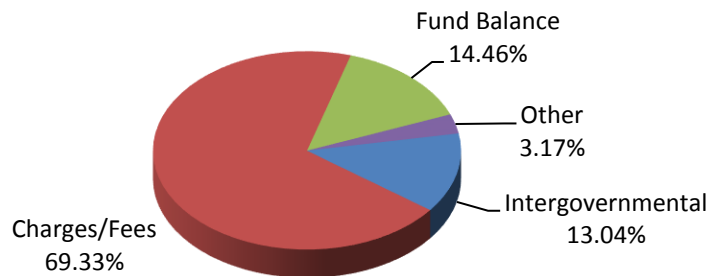
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 282,753	\$ 255,376	\$ 145,132	\$ 145,132	\$ 109,130
Revenues:					
Intergovernmental	57,637	5,125	7,000	6,500	6,500
Charges and Fees	141	282	-	-	-
Fines and Forfeitures	371,607	346,334	325,000	339,324	328,000
Subtotal	429,385	351,741	332,000	345,824	334,500
Interfund Transfer In	-	-	153,535	130,732	128,539
Total Available	712,138	607,117	630,667	621,688	572,169
Expenditures:					
Personnel	436,122	444,051	461,667	490,404	508,899
Operating	20,640	17,934	23,868	22,154	16,412
Capital	-	-	-	-	-
Subtotal	456,762	461,985	485,535	512,558	525,311
Total Disbursements	456,762	461,985	485,535	512,558	525,311
Restricted: Internal	70,057	-	-	62,272	-
Available	185,319	145,132	145,132	46,858	46,858
Ending Balance, June 30	\$ 255,376	\$ 145,132	\$ 145,132	\$ 109,130	\$ 46,858

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page 191), Sheriff Victim's Bill of Rights (page 210), Solicitor Victim's Bill of Rights (page 226) and Magistrates' Courts Victim's Bill of Rights (page 293).

ENTERPRISE FUNDS

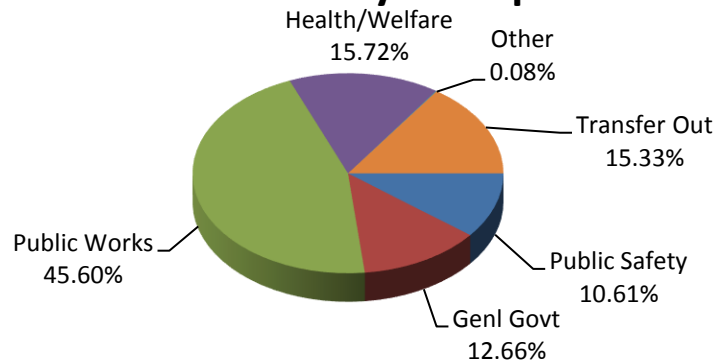
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise 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 2019 Charleston County Enterprise Funds



Total Available Budgeted: \$67,537,653

WHERE IT GOES... FY 2019 Charleston County Enterprise Funds



Total Uses: \$67,537,653*

* Includes \$54,320 in budgeted increases in fund balance.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
	\$ 3,747,657	\$ 3,296,215	\$ 3,285,954	\$ 3,285,954	\$ 3,366,490
Revenues:					
Intergovernmental	1,689,913	1,771,240	2,020,645	1,950,645	4,153,828
Charges and Fees	692,224	802,327	800,000	800,000	800,000
Interest	12,965	29,977	5,000	35,000	40,000
Subtotal	2,395,102	2,603,544	2,825,645	2,785,645	4,993,828
Total Available	6,142,759	5,899,759	6,111,599	6,071,599	8,360,318
Expenditures:					
Personnel	863,171	899,455	896,503	861,503	929,693
Operating	1,983,373	1,714,350	1,836,224	1,562,087	1,839,450
Capital	-	-	746,000	281,519	3,292,656
Subtotal	2,846,544	2,613,805	3,478,727	2,705,109	6,061,799
Total Disbursements	2,846,544	2,613,805	3,478,727	2,705,109	6,061,799
Nonspendable	565,228	333,156	333,156	333,156	333,156
Restricted: External	(550,224)	(677,857)	(677,857)	(677,857)	(677,857)
Restricted: Internal	847,605	880,464	227,382	1,067,971	-
Available	2,433,606	2,750,191	2,750,191	2,643,220	2,643,220
Ending Balance, June 30	\$ 3,296,215	\$ 3,285,954	\$ 2,632,872	\$ 3,366,490	\$ 2,298,519

Note: Refer to page 320 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ (40,840)	\$ 176,414	\$ 187,433	\$ 187,433	\$ 179,658
Revenues:					
Intergovernmental	303,485	488,933	379,194	407,000	877,590
Charges and Fees	71,581	198,041	118,515	120,000	194,557
Interest	217	2,445	-	-	-
Subtotal	375,283	689,419	497,709	527,000	1,072,147
Interfund Transfer In	292,485	-	-	-	-
Total Available	626,928	865,833	685,142	714,433	1,251,805
Expenditures:					
Personnel	24,561	43,482	159,237	119,237	133,369
Operating	425,953	634,918	459,538	415,538	967,884
Capital	-	-	-	-	-
Subtotal	450,514	678,400	618,775	534,775	1,101,253
Total Disbursements	450,514	678,400	618,775	534,775	1,101,253
Restricted: External	(90,632)	(94,649)	(94,649)	(94,649)	(94,649)
Restricted: Internal	224,585	55,173	-	29,106	-
Available	42,461	226,909	161,016	245,201	245,201
Ending Balance, June 30	\$ 176,414	\$ 187,433	\$ 66,367	\$ 179,658	\$ 150,552

Note: Refer to page 321 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 2,255,138	\$ 326,208	\$ (1,130,827)	\$ (1,130,827)	\$ (1,169,848)
Revenues:					
Intergovernmental	3,525,273	3,332,171	3,330,276	3,827,453	3,212,586
Charges and Fees	4,134,350	4,401,177	6,274,842	5,368,987	6,657,110
Interest	2,778	10,988	3,000	11,000	11,000
Miscellaneous	22,603	12,424	20,000	15,000	20,000
Leases and Rentals	189,175	182,069	190,000	190,784	190,000
Subtotal	7,874,179	7,938,829	9,818,118	9,413,224	10,090,696
Interfund Transfer In	1,438,587	1,639,705	1,578,923	1,578,923	581,943
Total Available	11,567,904	9,904,742	10,266,214	9,861,320	9,502,791
Expenditures:					
Personnel	5,499,521	5,489,654	6,528,167	5,925,748	6,964,884
Operating	5,742,175	5,545,915	4,839,166	5,105,420	3,653,435
Capital	-	-	-	-	-
Subtotal	11,241,696	11,035,569	11,367,333	11,031,168	10,618,319
Total Disbursements	11,241,696	11,035,569	11,367,333	11,031,168	10,618,319
Nonspendable	6,348,654	6,039,215	6,039,215	6,039,215	6,039,215
Restricted: External	(8,571,236)	(9,700,257)	(9,700,257)	(9,700,257)	(9,700,257)
Restricted: Internal	701,643	231	231	-	-
Available	1,847,147	2,529,984	2,559,692	2,491,194	2,545,514
Ending Balance, June 30	\$ 326,208	\$ (1,130,827)	\$ (1,101,119)	\$ (1,169,848)	\$ (1,115,528)

Note: Refer to page 323 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 66,803,956	\$ 65,664,715	\$ 66,270,453	\$ 66,270,453	\$ 66,455,568
Revenues:					
Intergovernmental	457,243	328,165	150,000	226,000	150,000
Charges and Fees	28,734,790	29,897,816	28,728,000	30,153,900	30,780,500
Interest	252,614	430,824	200,000	400,000	300,000
Miscellaneous	(58,707)	358,767	-	808,401	-
Subtotal	29,385,940	31,015,572	29,078,000	31,588,301	31,230,500
Total Available	96,189,896	96,680,287	95,348,453	97,858,754	97,686,068
Expenditures:					
Personnel	7,107,855	7,058,599	7,249,273	7,288,000	7,648,780
Operating	23,417,326	23,311,406	20,452,073	19,639,522	20,410,782
Capital	-	-	3,830,000	4,170,664	2,737,400
Subtotal	30,525,181	30,370,005	31,531,346	31,098,186	30,796,962
Interfund Transfer Out	-	39,829	2,305,000	305,000	8,350,000
Total Disbursements	30,525,181	30,409,834	33,836,346	31,403,186	39,146,962
Nonspendable	34,779,098	35,985,895	35,985,895	35,985,895	35,985,895
Restricted: External	(10,009,968)	(11,421,003)	(11,421,003)	(11,421,003)	(11,421,003)
Restricted: Internal	33,855,581	31,695,523	26,937,177	34,280,389	26,363,927
Available	7,040,004	10,010,038	10,010,038	7,610,287	7,610,287
Ending Balance, June 30	\$ 65,664,715	\$ 66,270,453	\$ 61,512,107	\$ 66,455,568	\$ 58,539,106

Note: Refer to page 370 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 13,017,468	\$ 12,410,647	\$ 12,405,821	\$ 12,405,821	\$ 11,655,691
Revenues:					
Intergovernmental	267,546	279,875	270,000	285,000	410,676
Charges and Fees	3,360,277	3,521,080	3,476,000	3,413,628	3,412,000
Interest	12,603	19,449	10,000	25,000	30,000
Miscellaneous	(80,907)	(113,468)	(100,000)	(100,000)	(125,000)
Leases and Rentals	87,602	90,230	92,937	92,937	95,723
Subtotal	3,647,121	3,797,166	3,748,937	3,716,565	3,823,399
Total Available	16,664,589	16,207,813	16,154,758	16,122,386	15,479,090
Expenditures:					
Personnel	950,586	990,852	1,114,079	1,029,418	1,113,799
Operating	1,631,195	1,447,028	1,040,817	1,026,986	1,039,763
Capital	-	-	673,226	1,428,476	894,000
Subtotal	2,581,781	2,437,880	2,828,122	3,484,880	3,047,562
Interfund Transfer Out	1,672,161	1,364,112	1,481,815	981,815	1,528,671
Total Disbursements	4,253,942	3,801,992	4,309,937	4,466,695	4,576,233
Nonspendable	12,574,832	12,330,975	12,330,975	12,330,975	12,330,975
Restricted: External	(1,476,476)	(1,678,118)	(1,678,118)	(1,678,118)	(1,678,118)
Restricted: Internal	215,236	1,414,797	853,797	752,834	-
Available	1,097,055	338,167	338,167	250,000	250,000
Ending Balance, June 30	\$ 12,410,647	\$ 12,405,821	\$ 11,844,821	\$ 11,655,691	\$ 10,902,857

Note: Refer to page 287 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ (1,099,346)	\$ (1,342,815)	\$ (1,762,110)	\$ (1,762,110)	\$ (1,762,111)
Revenues:					
Charges and Fees	2,012,504	2,319,060	2,216,260	2,247,717	2,325,000
Interest	20,046	34,849	10,000	35,000	40,000
Miscellaneous	2,276	657	-	-	-
Subtotal	2,034,826	2,354,566	2,226,260	2,282,717	2,365,000
Total Available	935,480	1,011,751	464,150	520,607	602,889
Expenditures:					
Personnel	1,333,010	1,423,301	1,459,708	1,469,708	1,547,767
Operating	945,285	893,060	644,021	624,021	343,435
Capital	-	-	-	-	-
Subtotal	2,278,295	2,316,361	2,103,729	2,093,729	1,891,202
Interfund Transfer Out	-	457,500	122,531	188,989	473,798
Total Disbursements	2,278,295	2,773,861	2,226,260	2,282,718	2,365,000
Nonspendable	64,394	66,853	66,853	66,853	66,853
Restricted: External	(1,814,141)	(2,078,964)	(2,078,964)	(2,078,964)	(2,078,964)
Restricted: Internal	20,000	-	-	-	-
Available	386,932	250,001	250,001	250,000	250,000
Ending Balance, June 30	\$ (1,342,815)	\$ (1,762,110)	\$ (1,762,110)	\$ (1,762,111)	\$ (1,762,111)

Note: Refer to page 365 for budget narrative related to this fund.

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

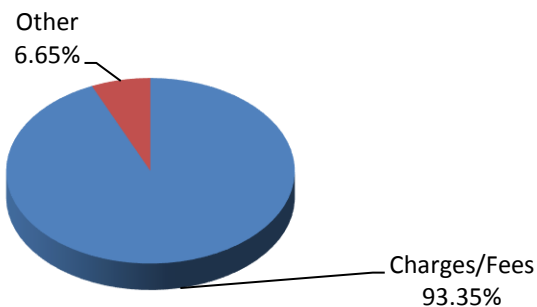
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 331,156	\$ 479,443	\$ 1,522,127	\$ 1,522,127	\$ 116,720
Revenues:					
Charges and Fees	2,686,940	2,720,887	2,636,612	2,663,612	2,651,313
Interest	(2,558)	3,461	-	-	-
Leases and Rentals	42,136	42,730	42,000	68,000	44,000
Subtotal	2,726,518	2,767,078	2,678,612	2,731,612	2,695,313
Interfund Transfer In	2,235,523	2,975,849	1,944,753	1,761,540	918,454
Total Available	5,293,197	6,222,370	6,145,492	6,015,279	3,730,487
Expenditures:					
Personnel	190,447	195,697	197,217	197,217	208,395
Operating	4,623,307	4,504,546	4,416,148	4,368,198	3,405,372
Capital	-	-	1,204,787	1,333,144	-
Subtotal	4,813,754	4,700,243	5,818,152	5,898,559	3,613,767
Total Disbursements	4,813,754	4,700,243	5,818,152	5,898,559	3,613,767
Nonspendable	285,919	207,368	207,368	207,368	207,368
Restricted: External	(299,974)	(340,648)	(340,648)	(340,648)	(340,648)
Restricted: Internal	214,877	205,407	155,407	-	-
Available	278,621	1,450,000	305,213	250,000	250,000
Ending Balance, June 30	\$ 479,443	\$ 1,522,127	\$ 327,340	\$ 116,720	\$ 116,720

Note: Refer to page 306 for budget narrative related to this fund.

INTERNAL SERVICE FUNDS

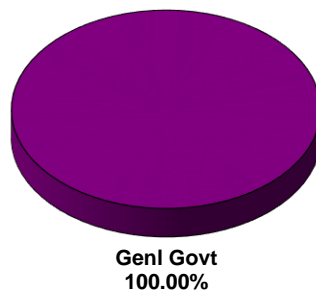
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2019 Charleston County Internal Service Funds



Total Available Budgeted: \$57,091,668

WHERE IT GOES... FY 2019 Charleston County Internal Service Funds



Total Uses: \$57,091,668

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 276,318	\$ 295,307	\$ 316,624	\$ 316,624	\$ 296,989
Revenues:					
Intergovernmental	5,937	-	-	-	-
Charges and Fees	2,025,976	2,026,998	2,117,845	2,062,845	2,177,125
Interest	894	1,879	-	-	-
Miscellaneous	805	2,487	-	-	-
Subtotal	<u>2,033,612</u>	<u>2,031,364</u>	<u>2,117,845</u>	<u>2,062,845</u>	<u>2,177,125</u>
Interfund Transfer In	<u>50,000</u>	<u>175,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total Available	<u>2,359,930</u>	<u>2,501,671</u>	<u>2,509,469</u>	<u>2,454,469</u>	<u>2,474,114</u>
Expenditures:					
Personnel	663,252	718,967	742,995	718,988	751,274
Operating	1,341,729	1,424,707	1,000,020	989,630	1,010,190
Capital	-	-	75,000	74,032	17,500
Debt Service	59,642	41,373	374,830	374,830	415,661
Subtotal	<u>2,064,623</u>	<u>2,185,047</u>	<u>2,192,845</u>	<u>2,157,480</u>	<u>2,194,625</u>
Total Disbursements	<u>2,064,623</u>	<u>2,185,047</u>	<u>2,192,845</u>	<u>2,157,480</u>	<u>2,194,625</u>
Nonspendable	158,384	177,293	177,293	177,293	177,293
Restricted: Internal	35,000	-	-	17,500	-
Available	<u>101,923</u>	<u>139,331</u>	<u>139,331</u>	<u>102,196</u>	<u>102,196</u>
Ending Balance, June 30	<u>\$ 295,307</u>	<u>\$ 316,624</u>	<u>\$ 316,624</u>	<u>\$ 296,989</u>	<u>\$ 279,489</u>

Note: Refer to pages 285 and 308 for budget narratives related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 15,241,384	\$ 17,911,779	\$ 16,680,278	\$ 16,680,278	\$ 15,392,071
Revenues:					
Charges and Fees	11,526,267	12,034,875	13,495,998	13,495,998	13,668,902
Interest	12,296	22,845	-	-	-
Miscellaneous	743,783	784,396	-	-	-
Subtotal	12,282,346	12,842,116	13,495,998	13,495,998	13,668,902
Interfund Transfer In	5,174,778	3,025,183	3,158,750	3,158,750	2,808,799
Total Available	32,698,508	33,779,078	33,335,026	33,335,026	31,869,772
Expenditures:					
Personnel	2,180,471	2,306,026	2,450,864	2,450,864	2,584,504
Operating	12,105,176	14,280,035	10,594,357	10,520,757	10,605,197
Capital	-	-	3,679,000	4,971,334	3,301,000
Subtotal	14,285,647	16,586,061	16,724,221	17,942,955	16,490,701
Interfund Transfer Out	501,082	512,739	-	-	-
Total Disbursements	14,786,729	17,098,800	16,724,221	17,942,955	16,490,701
Nonspendable	16,624,305	14,504,795	14,504,795	14,504,795	14,504,795
Restricted: Internal	465,381	1,459,912	1,390,439	184,705	171,705
Available	822,093	715,571	715,571	702,571	702,571
Ending Balance, June 30	<u>\$ 17,911,779</u>	<u>\$ 16,680,278</u>	<u>\$ 16,610,805</u>	<u>\$ 15,392,071</u>	<u>\$ 15,379,071</u>

Note: Refer to pages 356 and 381 for budget narratives related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	(165,536,154)	(163,936,235)	(168,518,358)	(168,518,358)	(167,973,677)
Revenues:					
Charges and Fees	41,396,425	44,086,959	28,807,000	29,332,256	30,364,000
Interest	170,577	325,481	230,000	450,000	550,000
Subtotal	41,567,002	44,412,440	29,037,000	29,782,256	30,914,000
Total Available	(123,969,152)	(119,523,795)	(139,481,358)	(138,736,102)	(137,059,677)
Expenditures:					
Personnel	100,187	104,497	104,411	104,411	107,269
Operating	39,866,896	48,890,066	29,032,589	29,133,164	30,806,731
Capital	-	-	-	-	-
Subtotal	39,967,083	48,994,563	29,137,000	29,237,575	30,914,000
Total Disbursements	39,967,083	48,994,563	29,137,000	29,237,575	30,914,000
Restricted: External	(166,837,448)	(172,239,566)	(172,239,566)	(172,239,566)	(172,239,566)
Available	2,901,213	3,621,208	3,621,208	4,265,889	4,265,889
Ending Balance, June 30	(163,936,235)	(168,518,358)	(168,618,358)	(167,973,677)	(167,973,677)

* Prior period adjustment for pension

Note: Refer to page 255 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 2,852,507	\$ 2,900,141	\$ 2,608,222	\$ 2,608,222	\$ 2,374,649
Revenues:					
Charges and Fees	4,328,343	4,985,332	4,911,417	5,118,109	5,068,734
Interest	30,822	49,898	30,000	60,000	75,000
Miscellaneous	25,147	12,508	15,000	15,000	15,000
Subtotal	4,384,312	5,047,738	4,956,417	5,193,109	5,158,734
Total Available	7,236,819	7,947,879	7,564,639	7,801,331	7,533,383
Expenditures:					
Personnel	411,539	437,951	442,248	449,500	459,931
Operating	3,925,139	4,901,706	4,706,169	4,892,261	4,907,803
Capital	-	-	108,000	84,921	91,000
Subtotal	4,336,678	5,339,657	5,256,417	5,426,682	5,458,734
Total Disbursements	4,336,678	5,339,657	5,256,417	5,426,682	5,458,734
Nonspendable	114,445	107,211	107,211	107,211	107,211
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	553,284	300,000	-	300,000	-
Available	2,107,412	2,076,011	2,076,011	1,842,438	1,842,438
Ending Balance, June 30	\$ 2,900,141	\$ 2,608,222	\$ 2,308,222	\$ 2,374,649	\$ 2,074,649

Note: Refer to page 302 for budget narrative related to this fund.

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

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adjusted	FY 2018 Projected	FY 2019 Approved
Beginning Balance, July 1	\$ 1,016,173	\$ 1,003,473	\$ 884,956	\$ 884,956	\$ 856,040
Revenues:					
Charges and Fees	1,970,341	2,044,396	2,078,865	2,078,865	2,013,608
Interest	1,044	4,970	-	-	-
Miscellaneous	2,070	(29,240)	-	-	-
Subtotal	1,973,455	2,020,126	2,078,865	2,078,865	2,013,608
Total Available	2,989,628	3,023,599	2,963,821	2,963,821	2,869,648
Expenditures:					
Personnel	314,569	369,571	398,483	398,483	403,052
Operating	1,602,586	1,594,072	1,652,882	1,527,882	1,610,556
Capital	-	-	47,500	106,416	20,000
Subtotal	1,917,155	1,963,643	2,098,865	2,032,781	2,033,608
Interfund Transfer Out	69,000	175,000	75,000	75,000	-
Total Disbursements	1,986,155	2,138,643	2,173,865	2,107,781	2,033,608
Nonspendable	681,829	571,202	571,202	571,202	571,202
Restricted: Internal	100,000	153,916	58,916	20,000	-
Available	221,644	159,838	159,838	264,838	264,838
Ending Balance, June 30	\$ 1,003,473	\$ 884,956	\$ 789,956	\$ 856,040	\$ 836,040

Note: Refer to page 313 for budget narrative related to this fund.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Miscellaneous	\$ -	\$ 2,688	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 2,688</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 621,520	\$ 627,656	\$ 629,652	\$ 619,117	\$ (10,535)	(1.7)
Operating	1,507,318	1,018,832	1,052,605	1,143,363	90,758	8.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>2,128,838</u>	<u>1,646,488</u>	<u>1,682,257</u>	<u>1,762,480</u>	<u>80,223</u>	<u>4.8</u>
Interfund Transfer Out	<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 2,129,188</u>	<u>\$ 1,646,488</u>	<u>\$ 1,682,257</u>	<u>\$ 1,762,480</u>	<u>\$ 80,223</u>	<u>4.8</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures include \$400,000 to the Community Investment Program and \$437,761 to the Council of Governments. During Budget deliberations, County council reallocated \$100,000 from the Sheriff Law Enforcement budget for the Animal Society to the Community Investment Program.

ACCOMMODATIONS 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$15,699,420	\$16,382,897	\$17,700,000	\$18,700,000	\$ 1,000,000	5.6
Interest	11,609	10,846	5,000	10,000	5,000	100.0
TOTAL REVENUES	<u>\$15,711,029</u>	<u>\$16,393,743</u>	<u>\$17,705,000</u>	<u>\$18,710,000</u>	<u>\$ 1,005,000</u>	<u>5.7</u>
Personnel	\$ 5,485,888	\$ 6,212,073	\$ 6,497,160	\$ 6,278,022	\$ (219,138)	(3.4)
Operating	11,507,167	10,784,376	11,139,588	12,153,380	1,013,792	9.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$16,993,055</u>	<u>\$16,996,449</u>	<u>\$17,636,748</u>	<u>\$18,431,402</u>	<u>\$ 794,654</u>	<u>4.5</u>

Funding Adjustments for FY 2019 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 a higher reimbursement to the General Fund for services provided to support tourists visiting the County. Operating costs also include an increased allocation to municipalities and the Convention and Visitors Bureau based on higher revenues. The increases are partially offset by a decrease for a one-time project for the Gibbes Museum in FY 2018.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 48,866	\$ 345,959	\$ 25,000	\$ 125,000	\$ 100,000	400.0
Interest	1,213	3,840	-	-	-	0.0
TOTAL REVENUES	\$ 50,079	\$ 349,799	\$ 25,000	\$ 125,000	\$ 100,000	400.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	23,825	308,559	-	160,000	160,000	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	23,825	308,559	-	160,000	160,000	100.0
Interfund Transfer Out	26,254	41,240	25,000	30,000	5,000	20.0
TOTAL DISBURSEMENTS	\$ 50,079	\$ 349,799	\$ 25,000	\$ 190,000	\$ 165,000	660.0

Funding Adjustments for FY 2019 Include:

- Revenues are based on the State's formula for calculating accommodations tax for County governments. The increase represents growth in the tourism industry in the County.
- Operating expenditures reflect increased funding to the Charleston Area Convention and Visitors Bureau to promote tourism.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 215,264	\$ 218,534	\$ 225,578	\$ 237,148	\$ 11,570	5.1
Operating	11,851	13,663	12,921	12,895	(26)	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 227,115	\$ 232,197	\$ 238,499	\$ 250,043	\$ 11,544	4.8

Funding Adjustments for FY 2019 Include:

- 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: 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 \$125.00 per hour.

Initiative V: Quality Control

Department Goal 2: Develop early warning indicators to quickly identify problem areas.

Objective 2(a): Survey departments regarding the value received from the audit with an average score of 80 or higher on a scale of 1-100.

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

INTERNAL AUDITOR (continued)

MEASURES:

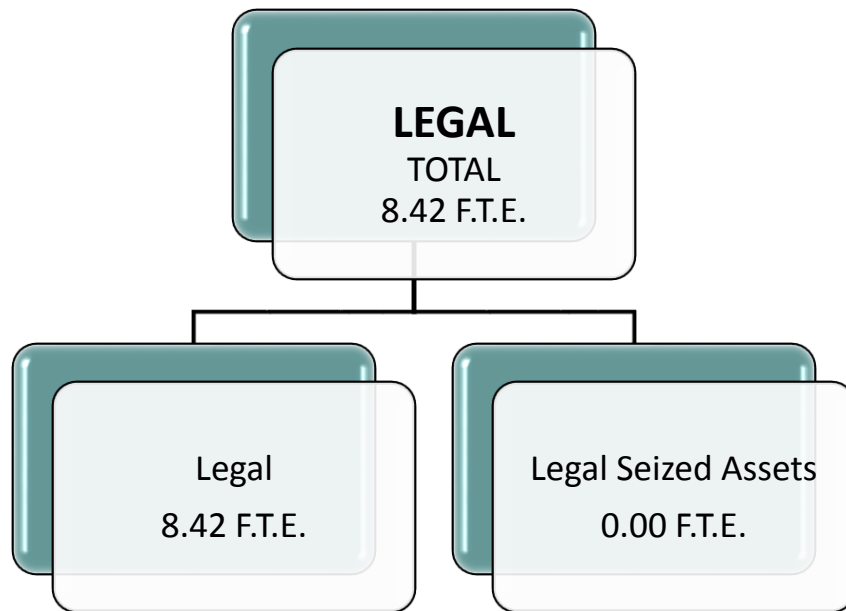
	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Council audit reports	1(a)	10	8	10
Periodic monitoring reports and projects	1(a)	6	7	7
Integrity services investigations	1(a)	1	4	3
Recommendations in audit reports ¹	2(b)	11	7	10
Efficiency:				
Cost per audit hour	1(b)	\$76.93	\$71.61	\$75.00
Outcome:				
Completion percent of Annual Audit Plan	1(a)	81.0%	100%	80.0%
Surveys returned	2(a)	40.0%	80.0%	50.0%
Average evaluation score	2(a)	95	95	90
Recommendations accepted and implemented	2(b)	11	7	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.

2019 ACTION STEPS

Department Goal 2

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



LEGAL

Division: 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

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.11	7.11	7.11	8.42	1.31	18.4
Personnel	\$ 859,259	\$ 902,773	\$ 937,148	\$ 1,052,888	\$ 115,740	12.4
Operating	511,656	758,702	539,718	547,682	7,964	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,370,915</u></u>	<u><u>\$ 1,661,475</u></u>	<u><u>\$ 1,476,866</u></u>	<u><u>\$ 1,600,570</u></u>	<u><u>\$ 123,704</u></u>	8.4

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer in of a portion of an Assistant County Attorney and Paralegal from the Roads Program in the first Transportation Sales Tax.
- Operating expenditures reflect an increase in special legal service costs based on on-going litigation costs for lawsuits not covered by the 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 62,660	\$ 25,888	\$ 23,428	\$ 23,428	\$ -	0.0
Interest	620	908	-	-	-	0.0
TOTAL REVENUES	\$ 63,280	\$ 26,796	\$ 23,428	\$ 23,428	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	30,823	47,207	103,018	103,018	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 30,823	\$ 47,207	\$ 103,018	\$ 103,018	\$ -	0.0

Funding Adjustments for FY 2019 Include:

- Revenues represent no significant changes.
- Operating expenditures represent no significant changes.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	72,000	72,000	72,000	72,000	-	0.0
Capital	186,374	158,439	257,859	257,859	-	0.0
TOTAL EXPENDITURES	\$ 258,374	\$ 230,439	\$ 329,859	\$ 329,859	\$ -	0.0

Funding Adjustments for FY 2019 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, the Tricounty Link, and the Senior Ride Connection to provide transit solutions to the urban and rural areas of the County.

Program Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 9,526,025	\$ 9,970,968	\$10,170,000	\$10,751,000	\$ 581,000	5.7
Interest	-	-	-	34,000	34,000	100.0
TOTAL REVENUES	9,526,025	9,970,968	10,170,000	10,785,000	615,000	6.0
Interfund Transfer In	3,656,167	-	-	-	-	0.0
TOTAL SOURCES	<u>\$13,182,192</u>	<u>\$ 9,970,968</u>	<u>\$10,170,000</u>	<u>\$10,785,000</u>	<u>\$ 615,000</u>	6.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	14,617,167	8,671,000	8,993,000	9,357,000	364,000	4.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	14,617,167	8,671,000	8,993,000	9,357,000	364,000	4.0
Interfund Transfer Out	-	-	-	621,000	621,000	100.0
TOTAL DISBURSEMENTS	<u>\$14,617,167</u>	<u>\$ 8,671,000</u>	<u>\$ 8,993,000</u>	<u>\$ 9,978,000</u>	<u>\$ 985,000</u>	11.0

Funding Adjustments for FY 2019 Include:

- Revenue collections of the first half cent Transportation Sales Tax are expected to increase based on recent trends.
- Contributions to the Charleston Area Regional Transportation Authority provide for ongoing services.
- Contributions to the Tricounty Link reflect funding to provide services in the rural areas of Charleston County.
- Contributions to the Senior Ride Connection 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.
- Interfund Transfer Out represents a repayment to the Transportation Sales Tax Roads program.

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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ -	\$ 2,890,731	\$16,385,000	\$17,320,000	\$ 935,000	5.7
Interest	-	-	-	54,000	54,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 2,890,731</u>	<u>\$16,385,000</u>	<u>\$17,374,000</u>	<u>\$ 989,000</u>	<u>6.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	3,065,000	3,157,000	92,000	3.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,065,000</u>	<u>3,157,000</u>	<u>92,000</u>	<u>3.0</u>
Interfund Transfer Out	-	-	-	2,880,000	2,880,000	100.0
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,065,000</u>	<u>\$ 6,037,000</u>	<u>\$ 2,972,000</u>	<u>97.0</u>

Funding Adjustments for FY 2019 Include:

- Revenue collections of the second half cent Transportation Sales Tax are expected to increase based on recent trends.
- Contributions to the Charleston Area Regional Transportation Authority (CARTA) provide funding for operation costs and bus replacement.
- Interfund Transfer Out represents funds to be transferred for the Bus Rapid Transit project.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 6,236,523	\$ 6,477,955	\$ 6,979,000	\$ 7,245,500	\$ 266,500	3.8
Intergovernmental	158,898	158,617	69,000	70,000	1,000	1.4
Miscellaneous	<u>(4,207)</u>	<u>(768)</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	6,391,214	6,635,804	7,048,000	7,315,500	267,500	3.8
Interfund Transfer In	<u>108,379</u>	<u>113,854</u>	<u>96,000</u>	<u>109,932</u>	<u>13,932</u>	14.5
TOTAL SOURCES	<u>\$ 6,499,593</u>	<u>\$ 6,749,658</u>	<u>\$ 7,144,000</u>	<u>\$ 7,425,432</u>	<u>\$ 281,432</u>	3.9
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	6,499,593	6,749,658	7,144,000	7,425,432	281,432	3.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 6,499,593</u>	<u>\$ 6,749,658</u>	<u>\$ 7,144,000</u>	<u>\$ 7,425,432</u>	<u>\$ 281,432</u>	3.9

Funding Adjustments for FY 2019 Include:

- Revenues reflect a consistent 1.9 tax mill rate. The increase in revenues represents growth in the tax base for both real property and motor vehicles.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 3,276,826	\$ 3,397,402	\$ 3,660,300	\$ 3,812,300	\$ 152,000	4.2
Intergovernmental	55,188	55,126	8,500	8,000	(500)	(5.9)
Miscellaneous	<u>(1,415)</u>	<u>(245)</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	3,330,599	3,452,283	3,668,800	3,820,300	151,500	4.1
Interfund Transfer In	<u>2,085</u>	<u>4,166</u>	<u>6,000</u>	<u>10,298</u>	<u>4,298</u>	71.6
TOTAL SOURCES	<u>\$ 3,332,684</u>	<u>\$ 3,456,449</u>	<u>\$ 3,674,800</u>	<u>\$ 3,830,598</u>	<u>\$ 155,798</u>	4.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	<u>3,332,684</u>	<u>3,456,449</u>	<u>3,674,800</u>	<u>3,830,598</u>	<u>155,798</u>	4.2
TOTAL DISBURSEMENTS	<u>\$ 3,332,684</u>	<u>\$ 3,456,449</u>	<u>\$ 3,674,800</u>	<u>\$ 3,830,598</u>	<u>\$ 155,798</u>	4.2

Funding Adjustments for FY 2019 Include:

- Revenues reflect property taxes at a consistent 1.0 mill tax rate. The increase represents increases in the tax base for both real property and motor vehicles.
- Interfund Transfer In reflects multi-county park revenues which serve as a security for the Special Source Revenue Bond. If sufficient revenues are available in multi-county park revenues dedicated to repay the bond, the remaining multi-county park revenues are released to the various taxing entities.
- Interfund Transfer Out reflects an increase in the amount transferred to the Debt Service Fund to repay general obligation bonds borrowed for Trident Technical College's Nursing and Science Building and Aeronautical Training Center.



AUDITOR

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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	32.00	32.00	-	0.0
Licenses and Permits	\$ 50	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,956,626	\$ 2,053,122	\$ 2,160,602	\$ 2,244,975	\$ 84,373	3.9
Operating	189,559	171,734	201,850	197,015	(4,835)	(2.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,146,185</u>	<u>\$ 2,224,856</u>	<u>\$ 2,362,452</u>	<u>\$ 2,441,990</u>	<u>\$ 79,538</u>	<u>3.4</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in tax supplies and postage due to historical trends and usage.

AUDITOR (continued)

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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Refunds processed	1(b),2(b)	12,833	13,752	13,000
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	659,238	666,692	680,000
Deed transfers processed	2(b)	20,563	11,111	11,500
Measurement changes processed	2(b)	477	358	400
Homestead Exemptions/Property Tax Relief processed	2(c)	1,846	1,775	1,800
Efficiency:				
Average time in days per deed transfer to process	2(b)	10	12	11
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%	3.0%	3.0%
Deed transfer accuracy rate	1(b),2(b)	98.0%	98.0%	98.0%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	100%	100%	100%

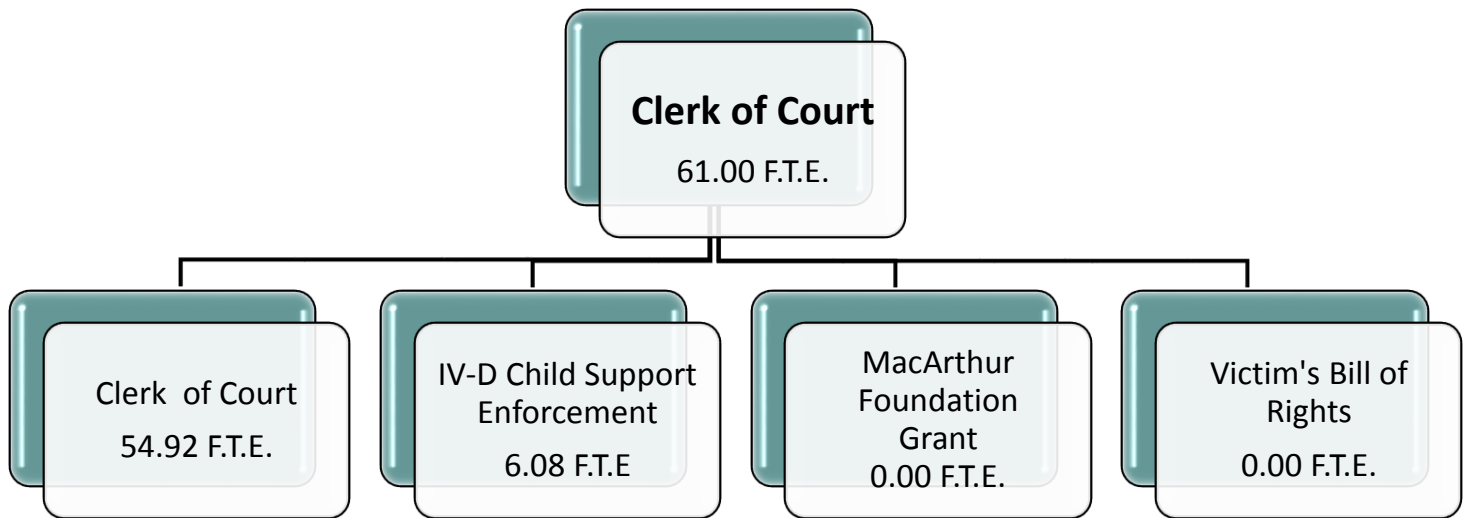
2019 ACTION STEPS

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

Division: 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

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	50.92	50.92	52.92	54.92	2.00	3.8
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	863,761	833,542	836,800	831,800	(5,000)	(0.6)
Fines and Forfeitures	493,172	458,212	499,500	504,500	5,000	1.0
Interest	1,261	1,085	1,000	1,000	-	0.0
Miscellaneous	9,122	167,128	21,500	21,000	(500)	(2.3)
TOTAL REVENUES	1,368,891	1,461,542	1,360,375	1,359,875	(500)	(0.0)
Interfund Transfer In	222,778	64,675	-	736,489	736,489	100.0
TOTAL SOURCES	\$ 1,591,669	\$ 1,526,217	\$ 1,360,375	\$ 2,096,364	\$ 735,989	54.1
Personnel	\$ 3,143,038	\$ 3,247,027	\$ 3,488,488	\$ 3,873,789	\$ 385,301	11.0
Operating	470,172	546,170	678,012	659,503	(18,509)	(2.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	3,613,210	3,793,197	4,166,500	4,533,292	366,792	8.8
Interfund Transfer Out	-	-	21,804	-	(21,804)	(100.0)
TOTAL DISBURSEMENTS	\$ 3,613,210	\$ 3,793,197	\$ 4,188,304	\$ 4,533,292	\$ 344,988	8.2

Funding Adjustments for FY 2019 Include:

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

CLERK OF COURT (continued)

- Personnel costs reflect projected compensation, including the continuation of the longevity program and the addition of a merit pay program. Personnel costs include the transfer in of a Docket Manager position and a Media Coordinator position from the MacArthur Foundation Grant.
- Operating expenditures reflect a decrease due to reductions in consultant fees and postage costs. In addition, reduced telephone and records management costs based on historical and projected usage contribute to this decrease.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	<u>\$ 895,579</u>	<u>\$ 720,257</u>	<u>\$ 675,000</u>	<u>\$ 1,485,000</u>	<u>\$ 810,000</u>	120.0
TOTAL REVENUES	895,579	720,257	675,000	1,485,000	810,000	120.0
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>21,804</u>	<u>-</u>	<u>(21,804)</u>	(100.0)
TOTAL SOURCES	<u><u>\$ 895,579</u></u>	<u><u>\$ 720,257</u></u>	<u><u>\$ 696,804</u></u>	<u><u>\$ 1,485,000</u></u>	<u><u>\$ 788,196</u></u>	113.1
Personnel	<u>\$ 403,672</u>	<u>\$ 384,257</u>	<u>\$ 429,184</u>	<u>\$ 476,229</u>	<u>\$ 47,045</u>	11.0
Operating	<u>267,707</u>	<u>272,747</u>	<u>267,620</u>	<u>472,282</u>	<u>204,662</u>	76.5
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	671,379	657,004	696,804	948,511	251,707	36.1
Interfund Transfer Out	<u>222,778</u>	<u>64,675</u>	<u>-</u>	<u>736,489</u>	<u>736,489</u>	100.0
TOTAL DISBURSEMENTS	<u><u>\$ 894,157</u></u>	<u><u>\$ 721,679</u></u>	<u><u>\$ 696,804</u></u>	<u><u>\$ 1,685,000</u></u>	<u><u>\$ 988,196</u></u>	141.8

Funding Adjustments for FY 2019 Include:

- Revenues reflect an anticipated increase in the reimbursement from the Department of Social Services based on current year projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect a decrease in temporary costs.
- Operating expenditures represent additional funding to address increased facilities and equipment costs for the Judicial Center Complex.
- Interfund Transfer Out reflects the transfer of unspent revenues to the General Fund at the discretion of the Clerk of Court.

CLERK OF COURT (continued)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	<u>\$ 207,906</u>	<u>\$ 195,572</u>	<u>\$ 170,000</u>	<u>\$ 190,000</u>	<u>\$ 20,000</u>	11.8
TOTAL REVENUES	<u><u>\$ 207,906</u></u>	<u><u>\$ 195,572</u></u>	<u><u>\$ 170,000</u></u>	<u><u>\$ 190,000</u></u>	<u><u>\$ 20,000</u></u>	11.8
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	0.0

Funding Adjustments for FY 2019 Include:

- Revenues are expected to increase based upon historical analysis and current trends.

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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	13.00	15.00	15.00	-	0.0
Licenses and Permits	\$ 48,985	\$ 47,416	\$ 45,000	\$ 48,000	\$ 3,000	6.7
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	<u>12,930</u>	<u>13,349</u>	<u>10,000</u>	<u>13,000</u>	<u>3,000</u>	30.0
TOTAL REVENUES	<u>\$ 63,490</u>	<u>\$ 62,340</u>	<u>\$ 56,575</u>	<u>\$ 62,575</u>	<u>\$ 6,000</u>	10.6
Personnel	\$ 936,349	\$ 991,589	\$ 1,149,701	\$ 1,252,490	\$ 102,789	8.9
Operating	679,274	752,498	728,285	822,165	93,880	12.9
Capital	<u>-</u>	<u>-</u>	<u>11,692</u>	<u>-</u>	<u>(11,692)</u>	(100.0)
TOTAL EXPENDITURES	<u>1,615,623</u>	<u>1,744,087</u>	<u>1,889,678</u>	<u>2,074,655</u>	<u>184,977</u>	9.8
Interfund Transfer Out	<u>46,000</u>	<u>46,000</u>	<u>46,000</u>	<u>-</u>	<u>(46,000)</u>	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 1,661,623</u>	<u>\$ 1,790,087</u>	<u>\$ 1,935,678</u>	<u>\$ 2,074,655</u>	<u>\$ 138,977</u>	7.2

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in cremation permits and copy charges based on current trends and projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel also reflects an increase due to the reallocation of a Cremation Authorization Assistant and Deputy Coroner in FY 2018.

CORONER (continued)

- Operating expenditures reflect an increase in autopsy and toxicology services due to the increasing demand for services. During budget deliberation, Council reallocated additional funds to toxicology due to increased cost.

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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 215,077	\$ 226,540	\$ 258,520	\$ 280,242	\$ 21,722	8.4
Operating	17,267	16,744	18,984	21,967	2,983	15.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 232,344</u></u>	<u><u>\$ 243,284</u></u>	<u><u>\$ 277,504</u></u>	<u><u>\$ 302,209</u></u>	<u><u>\$ 24,705</u></u>	<u><u>8.9</u></u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in funding to purchase new chairs for the conference room.

PROBATE COURTS

Fund: General Fund

Function: Judicial

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

Services Provided:

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

Departmental Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.80	21.80	21.80	22.20	0.40	1.8
Licenses and Permits	\$ 295,423	\$ 266,888	\$ 270,000	\$ 280,000	\$ 10,000	3.7
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	1,054,403	1,172,180	1,002,000	1,083,000	81,000	8.1
Fines and Forfeitures	-	500	-	-	-	0.0
Interest	4	5	-	-	-	0.0
TOTAL REVENUES	1,351,405	1,441,148	1,273,575	1,364,575	91,000	7.1
Interfund Transfer In	191,042	186,646	190,950	159,526	(31,424)	(16.5)
TOTAL SOURCES	\$ 1,542,447	\$ 1,627,794	\$ 1,464,525	\$ 1,524,101	\$ 59,576	4.1
Personnel	\$ 1,939,628	\$ 1,972,157	\$ 2,015,774	\$ 2,208,142	\$ 192,368	9.5
Operating	616,958	652,613	683,863	688,019	4,156	0.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,556,586	\$ 2,624,770	\$ 2,699,637	\$ 2,896,161	\$ 196,524	7.3

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in Marriage Licenses and Probate Court Fees based on current and prior year collections.
- Interfund Transfer In reflects a contribution from the Solicitor Drug Court Division to support the Adult Drug Courts (Berkeley and Charleston) and the Juvenile Drug Court.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include additional hours for a part-time Special Associate Judge.

PROBATE COURT (continued)

- Operating expenditures reflect an increase in records service costs based on current trends.

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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Number of conservatorships and guardianships filed	1(a)	271	222	235
Number of court cases filed	1(b)	2,436	2,770	2,500
Output:				
Certified copies issued	1(c)	7,480	8,729	8,600
Cases scheduled for litigation	1(b)(d)	935	953	950
Estates opened ¹	1(d)	2,165	2,278	2,400
Speaking engagements	1(e)(f)	40	60	60
Number of accountings and guardianship reports	2	954	862	910
Marriage licenses issued	3(a)	4,597	4,760	4,700
Marriage ceremonies performed	3(a)	434	488	480
Mandatory probate forms completed	3(b)	11,598	12,000	12,000
Efficiency:				
Average cases per clerk	1(b)(d)	669	739	600
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		300	378	300
456 days to 540 days		170	302	200
541 days to 720 days		250	393	300
721 days or more		350	615	400
Percentage of delinquent accountings and guardianships ²	2	1.0%	2.0%	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.

2019 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 DEEDS

Fund: General Fund
Function: General Government

Mission: The Register of Deeds (ROD) records land titles, liens, and other documents related to property transactions in Charleston County ensuring that all recorded documents comply with the requirements of Federal and State recording statutes and are available for public review.

Services Provided:

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

Departmental Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	27.00	27.00	27.00	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	8,135,449	9,171,592	8,957,500	9,193,000	235,500	2.6
Interest	511	560	500	500	-	0.0
Miscellaneous	3,776	1,611	-	-	-	0.0
TOTAL REVENUES	<u>\$ 8,141,311</u>	<u>\$ 9,175,338</u>	<u>\$ 8,959,575</u>	<u>\$ 9,195,075</u>	<u>\$ 235,500</u>	<u>2.6</u>
Personnel	\$ 1,737,868	\$ 1,710,756	\$ 1,872,305	\$ 1,905,891	\$ 33,586	1.8
Operating	157,979	143,940	140,584	159,755	19,171	13.6
Capital	-	24,107	24,689	25,000	311	1.3
TOTAL EXPENDITURES	<u>\$ 1,895,847</u>	<u>\$ 1,878,803</u>	<u>\$ 2,037,578</u>	<u>\$ 2,090,646</u>	<u>\$ 53,068</u>	<u>2.6</u>

Funding Adjustments for FY 2019 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 one-time reimbursement for equipment purchased in FY 2018.
- Capital costs represent the third and final year of microfilm replacement.

REGISTER OF DEEDS (continued)

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.

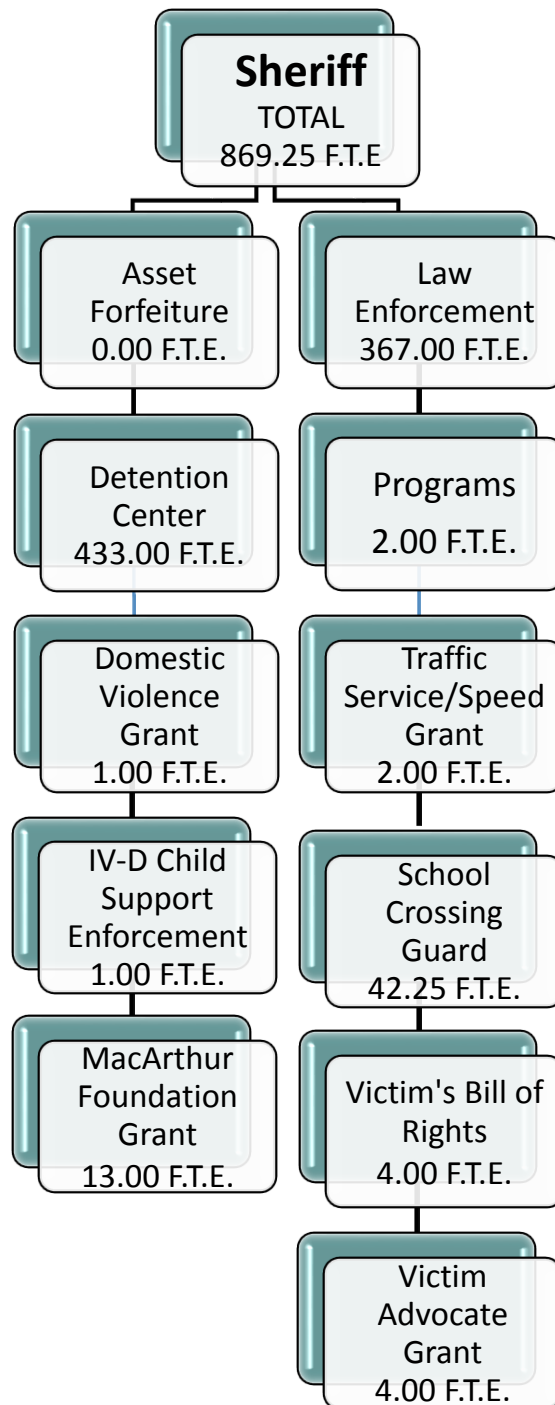
MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	107,380	99,135	99,135
Efficiency:				
Average number of documents processed per staff	2(a)	4,881	4,956	4956
Outcome:				
Revenue above budget	2(a)	\$7,335,892	\$7,288,799	\$7,288,799
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%

2019 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 Register of Deeds but exclude on County public records.



SHERIFF

Division: Asset Forfeiture
Fund: Special Revenue Fun
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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 312,956	\$ 107,921	\$ 29,903	\$ -	\$ (29,903)	(100.0)
Interest	6,730	10,446	-	-	-	0.0
TOTAL REVENUES	319,686	118,367	29,903	-	(29,903)	(100.0)
Interfund Transfer In	2,087	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 321,773</u>	<u>\$ 118,367</u>	<u>\$ 29,903</u>	<u>\$ -</u>	<u>\$ (29,903)</u>	(100.0)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	68,925	134,382	364,738	367,803	3,065	0.8
Capital	277,389	8,138	16,350	17,000	650	4.0
TOTAL EXPENDITURES	346,314	142,520	381,088	384,803	3,715	1.0
Interfund Transfer Out	109,582	-	49,476	180,018	130,542	263.8
TOTAL DISBURSEMENTS	<u>\$ 455,896</u>	<u>\$ 142,520</u>	<u>\$ 430,564</u>	<u>\$ 564,821</u>	<u>\$ 134,257</u>	31.2

Funding Adjustments for FY 2019 Include:

- Revenues reflect a change in federal law that states revenue from "anticipated shared property should not be budgeted."
- Operating expenditures represents the transfer of grant match funding from the General Fund due to budget constraints and increased funding for rewards to citizens providing confidential information to the Sheriff's Office. These increases are significantly offset due to moving all Vice Squad expenses to the General Fund.
- Capital expenditures reflect the planned purchase of two narcotic patrol canines.
- Interfund Transfer Out represent the transfer of the Vice Squad fund balance to the General Fund.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	448.00	446.00	441.00	433.00	(8.00)	(1.8)
Intergovernmental	\$ 2,421,434	\$ 3,947,183	\$ 2,720,000	\$ 3,826,000	\$ 1,106,000	40.7
Charges and Fees	400,415	112,421	92,000	139,800	47,800	52.0
Miscellaneous	20,822	31,444	-	-	-	0.0
TOTAL REVENUES	\$ 2,842,671	\$ 4,091,048	\$ 2,812,000	\$ 3,965,800	\$ 1,153,800	41.0
Personnel	\$ 25,865,778	\$ 26,643,088	\$ 28,493,168	\$ 29,724,834	\$ 1,231,666	4.3
Operating	7,827,027	8,205,063	8,561,606	9,744,965	1,183,359	13.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	33,692,805	34,848,151	37,054,774	39,469,799	2,415,025	6.5
Interfund Transfer Out	-	-	103,832	75,000	(28,832)	(27.8)
TOTAL DISBURSEMENTS	\$ 33,692,805	\$ 34,848,151	\$ 37,158,606	\$ 39,544,799	\$ 2,386,193	6.4

Funding Adjustments for FY 2019 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 revenue also represents an increase 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 the Market Study in FY 2018. The Market Study determined that salaries for Detention Center officers were below the market, which resulted in a new compensation scale for the officers. In addition, the increases reflect a reduction in Personnel Reimbursement In from Multi-Year Alien Assistance due to utilizing the funds in FY 2018.

During budget deliberations, Council converted eight Detention Deputies to School Resource Officers in the Sheriff: Law Enforcement budget to address public safety in the schools. Further analysis of the current population in the Detention Center resulted in the reduction in Detention Deputies personnel and related costs. This reduction in personnel costs contributed to the funding of the School Resource Officers.

SHERIFF (continued)

- Operating expenditures reflect full-year funding for the increase in FY 2018 for contracted food service for inmates.
- Interfund Transfer Out represents the General Fund's decreased support of the Victim's Bill of Rights program due to funding constraints.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 63,608	\$ 49,088	\$ 64,862	\$ 45,000	\$ (19,862)	(30.6)
TOTAL REVENUES	63,608	49,088	64,862	45,000	(19,862)	(30.6)
Interfund Transfer In	23,397	38,920	24,302	42,530	18,228	75.0
TOTAL SOURCES	<u>\$ 87,005</u>	<u>\$ 88,008</u>	<u>\$ 89,164</u>	<u>\$ 87,530</u>	<u>\$ (1,634)</u>	<u>(1.8)</u>
Personnel	\$ 83,535	\$ 84,472	\$ 85,628	\$ 84,152	\$ (1,476)	(1.7)
Operating	3,470	3,536	3,536	3,378	(158)	(4.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 87,005</u>	<u>\$ 88,008</u>	<u>\$ 89,164</u>	<u>\$ 87,530</u>	<u>\$ (1,634)</u>	<u>(1.8)</u>

Funding Adjustments for FY 2019 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 significant 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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	351.00	354.00	357.00	367.00	10.00	2.8
Licenses and Permits	\$ 1,250	\$ 150	\$ 650	\$ 350	\$ (300)	(46.2)
Intergovernmental	38,555	28,717	13,575	392,585	379,010	2792.0
Charges and Fees	53,492	99,911	71,500	51,500	(20,000)	(28.0)
Fines and Forfeitures	9,245	9,811	9,400	18,400	9,000	95.7
Miscellaneous	33,004	54,016	25,000	25,000	-	0.0
TOTAL REVENUES	135,546	192,605	120,125	487,835	367,710	306.1
Interfund Transfer In	-	-	-	180,018	180,018	100.0
TOTAL SOURCES	\$ 135,546	\$ 192,605	\$ 120,125	\$ 667,853	\$ 547,728	456.0
Personnel	\$ 23,024,458	\$ 25,002,534	\$ 26,930,364	\$ 29,170,086	\$ 2,239,722	8.3
Operating	5,746,469	5,797,096	5,969,216	6,532,708	563,492	9.4
Capital	197,494	22,873	13,461	443,425	429,964	3194.1
TOTAL EXPENDITURES	28,968,421	30,822,503	32,913,041	36,146,219	3,233,178	9.8
Interfund Transfer Out	945,519	107,204	70,804	42,530	(28,274)	(39.9)
TOTAL DISBURSEMENTS	\$ 29,913,940	\$ 30,929,707	\$ 32,983,845	\$ 36,188,749	\$ 3,204,904	9.7

Funding Adjustments for FY 2019 Include:

- Revenues reflect additional funding due to moving the Vice Squad program to the General Fund. The revenues also represent an increase in projected reimbursements from the federal government. These increases are slightly offset by a reduction in Civil Fees because the Sheriff's Office no longer issues bench warrants for the court system.

During budget deliberations, Council reallocated revenue for School Resource Officers from the Sheriff: Program Special Revenue Fund to the General Fund. The Charleston County School District will reimburse a portion of the cost for the School Resource Officers to the General Fund.

SHERIFF (continued)

- Interfund Transfer In represents a transfer of the fund balance from the Special Revenue Fund: Vice Squad to the General Fund.
- 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 the Market Study in FY 2018. The Market Study determined that salaries for Law Enforcement officers were below the market, which resulted in a new compensation scale for the officers. In addition, the increases include additional funding for overtime due to the current high vacancy level experienced by the department.

During budget deliberations, Council reallocated funds for ten School Resource Officer in the Sheriff: Law Enforcement budget to address public safety in the schools. During the school holidays and summer months, the School Resource Officer will assist with patrol operations, resulting in a reduction in overtime in the Sheriff: Law Enforcement budget. Reallocating funds from Sheriff: Programs and Special Revenue Fund to the General Fund and reductions in Facilities, Planning and Zoning, Emergency medical Services, and Community Development: MIAP budgets also contributed to the funding of the additional eight School Resource Officers.

- Operating expenditures represent an increase due to a higher appropriation for the Charleston Animal Society. The increase in costs are partially offset by a reduction in vehicle auxiliary equipment based on historical trends and usage and the transfer of weapons and ammunition to the Sheriff's Seized Assets Special Revenue Fund. During budget deliberations, Council added operating costs to correspond with outfitting the eight new School Resource Officers.

In addition to adding ten School Resource Officers to the Sheriff: Law Enforcement budget during budget deliberation, Council also reduced appropriations for the Charleston Animal Shelter by \$100,000.

- Capital expenditures include funding for 65 in-car camera systems. During budget deliberations, Council added radio and vehicle auxiliary equipment for the eight new School Resource Officers. The Sheriff department will re-assign existing patrol cars to the new School Resource Officers.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the School Resource Officer and the IV-D programs. The transfer is increased due to a reduction in revenue from the State for the IV-D program and increased personnel costs for the School Resource Officers program. During budget deliberations, the transfer out to the Sheriff: Programs Special Revenue Funds was eliminated.

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.

SHERIFF (continued)

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 10%.

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Detention operating expenditures	2(a)	\$8,093,852	\$7,358,197	\$9,581,569
Federal prisoner per diem revenues	2(a)	\$3,719,449	\$3,231,923	\$3,580,000
Output:				
Value of property stolen due to crime	1(a)	\$11,338,052	\$4,333,361	\$7,835,707
Bad check warrants received	1(b)	590	164	377
Bad check warrants served	1(b)	1,792	62	927
Grant monies awarded no-match	2(b)	\$2,938,145	\$2,803,780	\$2,870,963
Efficiency:				
Value of property recovered	1(a)	\$3,077,695	\$253,517	\$1,665,606
Daily cost per prisoner	2(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	2(b)	\$494,633	\$1,773,785	\$1,134,209
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	27.14%	5.85%	21.26%
Percent of bad check warrants served	1(b)	303.73%	37.80%	245.89%
Percent of federal prisoner per diem revenues to expenditures	2(a)	45.95%	43.92%	37.36%
Personnel, equipment purchased using non-general fund dollars	2(b)	17.0%	63.0%	40.0%
Actual civil fees received	2(c)	\$53,597	\$26,029	\$40,000

2019 ACTION STEPS

Department Goal 1

- Build a Firearms Center with gun range for required practice, qualifications and training.
- Reduce the vacancy rate of the Detention Center population by 25%.
- Develop a strategy in dealing with Fentanyl.

SHERIFF (continued)

Programs: Program
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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.00	5.00	4.00	2.00	(2.00)	(50.0)
Intergovernmental	\$ 103,500	\$ 69,000	\$ 69,000	\$ -	\$ (69,000)	(100.0)
Charges and Fees	33,100	33,000	38,700	37,500	(1,200)	(3.1)
Miscellaneous	<u>522,435</u>	<u>497,878</u>	<u>455,700</u>	<u>549,636</u>	<u>93,936</u>	20.6
TOTAL REVENUES	659,035	599,878	563,400	587,136	23,736	4.2
Interfund Transfer In	<u>73,762</u>	<u>56,109</u>	<u>46,502</u>	<u>-</u>	<u>(46,502)</u>	(100.0)
TOTAL SOURCES	<u>\$ 732,797</u>	<u>\$ 655,987</u>	<u>\$ 609,902</u>	<u>\$ 587,136</u>	<u>\$ (22,766)</u>	(3.7)
Personnel	\$ 356,424	\$ 328,478	\$ 330,741	\$ 226,563	\$ (104,178)	(31.5)
Operating	189,280	242,630	479,966	791,422	311,456	64.9
Capital	<u>48,575</u>	<u>27,289</u>	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>	(100.0)
TOTAL EXPENDITURES	<u>\$ 594,279</u>	<u>\$ 598,397</u>	<u>\$ 890,707</u>	<u>\$ 1,017,985</u>	<u>\$ 127,278</u>	14.3

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in commission from vending sales of items sold to inmates due to an increase in the number of detainees at the Detention Center. During budget deliberation, Council reallocated the two School Resource Officers and the corresponding revenue from the Sheriff: Program Special Revenue Fund to the General Fund.
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program. During budget deliberation, Council reallocated the two School Resource Officers and the corresponding transfer in from the Sheriff: Program Special Revenue Fund to the General Fund.
- 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 the Market Study in FY 2018. The Market Study determined that salaries for Law Enforcement officers were below the market, which resulted in a new compensation scale for the officers. During budget deliberations, Council reallocated the two School Resource Officers from the Sheriff: Program Special Revenue Fund to the General Fund.
- Operating expenditures reflect moving the counseling service program offered by DOADAS from the General Fund to the Inmate Welfare program due to budget constraints.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	49.74	49.74	49.74	42.25	(7.49)	(15.1)
Personnel	\$ 537,676	\$ 620,564	\$ 574,721	\$ 635,397	\$ 60,676	10.6
Operating	9,156	2,766	12,000	10,000	(2,000)	(16.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 546,832</u></u>	<u><u>\$ 623,330</u></u>	<u><u>\$ 586,721</u></u>	<u><u>\$ 645,397</u></u>	<u><u>\$ 58,676</u></u>	<u><u>10.0</u></u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity program. Personnel costs represent the elimination of the equivalent of 7.49 School Cross Guards. The increase 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

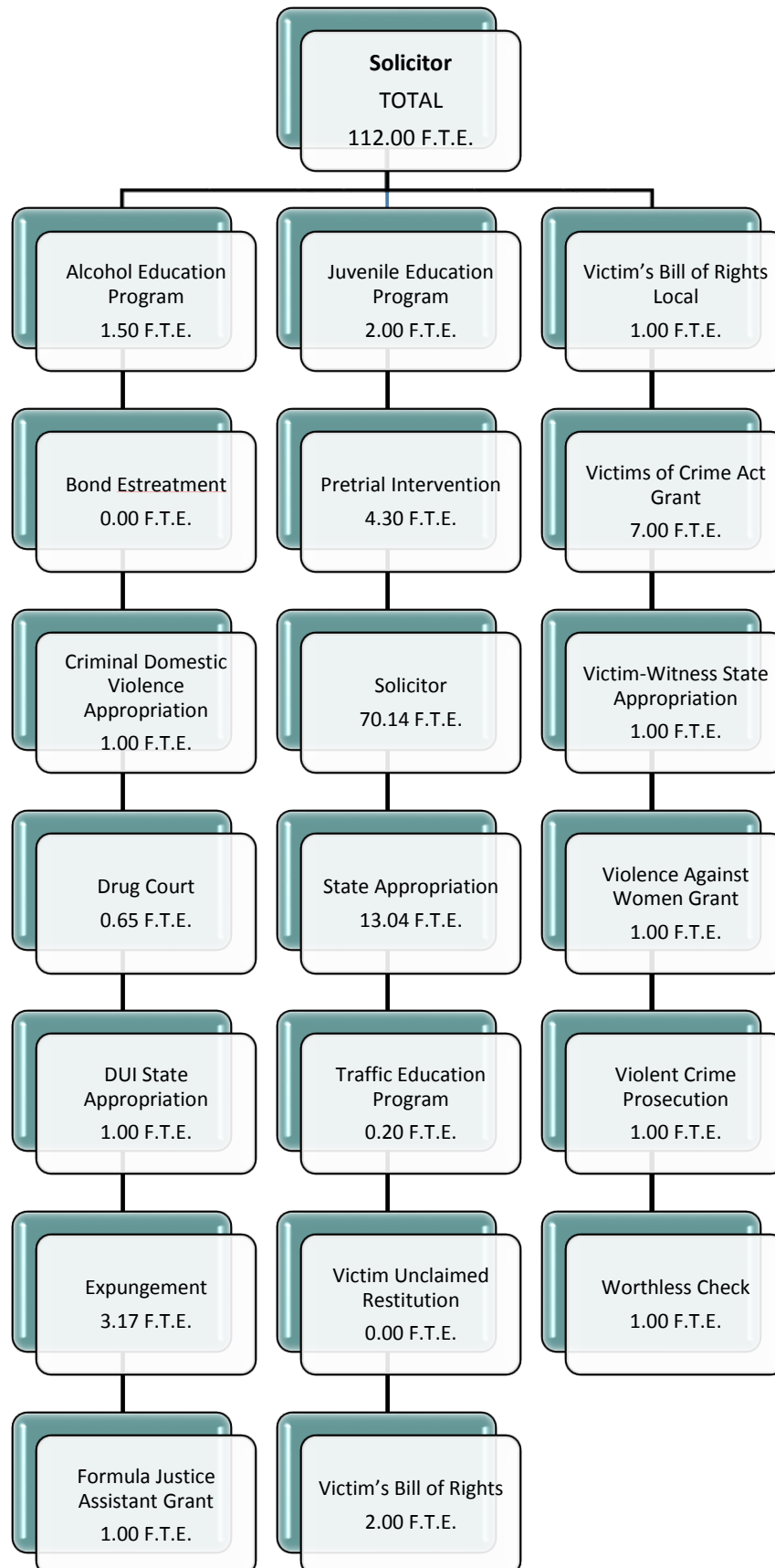
Mission: The Victim's Bill of Rights Program provides information to victims regarding current case status and recommends follow-up services available to them and their families.

Program Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Interfund Transfer In	\$ -	\$ -	\$ 103,832	\$ 75,000	\$ (28,832)	(27.8)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,832</u>	<u>\$ 75,000</u>	<u>\$ (28,832)</u>	<u>(27.8)</u>
Personnel	\$ 199,279	\$ 209,185	\$ 209,777	\$ 244,754	\$ 34,977	16.7
Operating	2,182	2,182	2,312	2,351	39	1.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 201,461</u>	<u>\$ 211,367</u>	<u>\$ 212,089</u>	<u>\$ 247,105</u>	<u>\$ 35,016</u>	<u>16.5</u>

Funding Adjustments for FY 2019 Include:

- Interfund Transfer In reflects a transfer of funds from the Sheriff Detention Center in the General Fund. The decrease represents a reduction in General Fund support due to budget constraints.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Intergovernmental	\$ -	\$ 26	\$ -	\$ -	\$ -	0.0
Charges and Fees	<u>85,140</u>	<u>51,590</u>	<u>80,000</u>	<u>60,000</u>	<u>(20,000)</u>	<u>(25.0)</u>
TOTAL REVENUES	<u>\$ 85,140</u>	<u>\$ 51,616</u>	<u>\$ 80,000</u>	<u>\$ 60,000</u>	<u>\$ (20,000)</u>	<u>(25.0)</u>
Personnel	\$ 95,112	\$ 101,588	\$ 100,848	\$ 97,560	\$ (3,288)	(3.3)
Operating	4,120	2,287	3,705	3,273	(432)	(11.7)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>99,232</u>	<u>103,875</u>	<u>104,553</u>	<u>100,833</u>	<u>(3,720)</u>	<u>(3.6)</u>
Interfund Transfer Out	<u>18,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 117,876</u>	<u>\$ 103,875</u>	<u>\$ 104,553</u>	<u>\$ 100,833</u>	<u>\$ (3,720)</u>	<u>(3.6)</u>

Funding Adjustments for FY 2019 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.
- Operating expenditures represent no significant change.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 31,255	\$ 4,250	\$ 15,000	\$ 5,000	\$ (10,000)	(66.7)
Miscellaneous	<u>12,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 43,575</u>	<u>\$ 4,250</u>	<u>\$ 15,000</u>	<u>\$ 5,000</u>	<u>\$ (10,000)</u>	<u>(66.7)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	10,648	22,122	11,000	16,000	5,000	45.5
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 10,648</u>	<u>\$ 22,122</u>	<u>\$ 11,000</u>	<u>\$ 16,000</u>	<u>\$ 5,000</u>	<u>45.5</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease in estreatment fees based on current and historical trends.
- Operating expenditures reflect an increase in office supplies and training and conference based on current staffing needs.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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>	0.0
Personnel	\$ 91,346	\$ 92,735	\$ 94,257	\$ 102,231	\$ 7,974	8.5
Operating	181	(60)	-	616	616	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 91,527</u>	<u>\$ 92,675</u>	<u>\$ 94,257</u>	<u>\$ 102,847</u>	<u>\$ 8,590</u>	9.1

Funding Adjustments for FY 2019 Include:

- Revenues are reflective of anticipated State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase due to re-allocating computers to the appropriate funding source.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.65	0.40	0.65	0.65	-	0.0
Intergovernmental	\$ 340,109	\$ 336,174	\$ 339,000	\$ 335,000	\$ (4,000)	(1.2)
TOTAL REVENUES	<u>\$ 340,109</u>	<u>\$ 336,174</u>	<u>\$ 339,000</u>	<u>\$ 335,000</u>	<u>\$ (4,000)</u>	<u>(1.2)</u>
Personnel	\$ 76,193	\$ 80,488	\$ 82,121	\$ 84,883	\$ 2,762	3.4
Operating	67,955	87,846	71,165	107,400	36,235	50.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	144,148	168,334	153,286	192,283	38,997	25.4
Interfund Transfer Out	191,042	186,645	190,950	159,526	(31,424)	(16.5)
TOTAL DISBURSEMENTS	<u>\$ 335,190</u>	<u>\$ 354,979</u>	<u>\$ 344,236</u>	<u>\$ 351,809</u>	<u>\$ 7,573</u>	<u>2.2</u>

Funding Adjustments for FY 2019 Include:

- Revenues are reflective of a decrease in the anticipated State funding based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in the costs for counseling services.
- Interfund Transfer Out represents the distribution of State contributions to the Probate Adult Drug Courts (Berkeley and Charleston) and the Probate Juvenile Drug Court. The decrease represents a reduction in funding for the Probate Juvenile Drug Court.

SOLICITOR (continued)

Program: DUI 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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	19,736	31,765	32,972	37,922	4,950	15.0
TOTAL SOURCES	<u>\$ 93,426</u>	<u>\$ 105,455</u>	<u>\$ 106,662</u>	<u>\$ 111,612</u>	<u>\$ 4,950</u>	4.6
Personnel	\$ 91,998	\$ 103,579	\$ 105,762	\$ 109,397	\$ 3,635	3.4
Operating	1,428	1,876	900	2,215	1,315	146.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 93,426</u>	<u>\$ 105,455</u>	<u>\$ 106,662</u>	<u>\$ 111,612</u>	<u>\$ 4,950</u>	4.6

Funding Adjustments for FY 2019 Include:

- Revenues are reflective of anticipated State funding and represents no change.
- 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 reflects an increase due to re-allocating computers to the appropriate funding source and additional local mileage reimbursement costs due to historical usage.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.17	3.17	3.17	3.17	-	0.0
Charges and Fees	<u>\$ 175,000</u>	<u>\$ 151,450</u>	<u>\$ 165,000</u>	<u>\$ 155,000</u>	<u>\$ (10,000)</u>	(6.1)
TOTAL REVENUES	<u>\$ 175,000</u>	<u>\$ 151,450</u>	<u>\$ 165,000</u>	<u>\$ 155,000</u>	<u>\$ (10,000)</u>	(6.1)
Personnel	\$ 241,631	\$ 131,094	\$ 144,775	\$ 149,421	\$ 4,646	3.2
Operating	9,782	8,973	10,280	9,950	(330)	(3.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 251,413</u>	<u>\$ 140,067</u>	<u>\$ 155,055</u>	<u>\$ 159,371</u>	<u>\$ 4,316</u>	2.8

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease 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 no significant changes.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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	30,944	22,657	31,000	25,000	(6,000)	(19.4)
TOTAL REVENUES	90,944	82,657	91,000	85,000	(6,000)	(6.6)
Interfund Transfer In	18,644	26,252	19,854	32,650	12,796	64.5
TOTAL SOURCES	<u>\$ 109,588</u>	<u>\$ 108,909</u>	<u>\$ 110,854</u>	<u>\$ 117,650</u>	<u>\$ 6,796</u>	6.1
Personnel	\$ 105,376	\$ 106,527	\$ 108,154	\$ 114,066	\$ 5,912	5.5
Operating	4,212	2,382	2,700	3,584	884	32.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 109,588</u>	<u>\$ 108,909</u>	<u>\$ 110,854</u>	<u>\$ 117,650</u>	<u>\$ 6,796</u>	6.1

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease in juvenile arbitration fees based on current and historical trends. State non-grant Funds are expected to remain the same.
- Interfund Transfer In represents support from State Appropriations. The increase is representative of the additional support needed due to the reduction in revenues and increased costs.
- 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 addition of liability insurance for arbitration volunteers.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.30	5.30	4.30	4.30	-	0.0
Charges and Fees	\$ 298,276	\$ 260,955	\$ 300,000	\$ 260,000	\$ (40,000)	(13.3)
TOTAL REVENUES	<u>\$ 298,276</u>	<u>\$ 260,955</u>	<u>\$ 300,000</u>	<u>\$ 260,000</u>	<u>\$ (40,000)</u>	<u>(13.3)</u>
Personnel	\$ 301,806	\$ 284,825	\$ 313,387	\$ 301,589	\$ (11,798)	(3.8)
Operating	31,762	25,472	39,108	33,421	(5,687)	(14.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 333,568</u>	<u>\$ 310,297</u>	<u>\$ 352,495</u>	<u>\$ 335,010</u>	<u>\$ (17,485)</u>	<u>(5.0)</u>

Funding Adjustments for FY 2019 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 reduction in costs represents the elimination of temporary employees.
- Operating expenditures reflect a decrease in staff training and postage charges based on historical trends and usage.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	66.59	68.71	70.14	70.14	-	0.0
Intergovernmental	\$ 8,294	\$ 8,294	\$ 15,794	\$ 15,794	\$ -	0.0
TOTAL REVENUES	<u>\$ 8,294</u>	<u>\$ 8,294</u>	<u>\$ 15,794</u>	<u>\$ 15,794</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 5,189,237	\$ 5,395,118	\$ 5,703,039	\$ 5,914,684	\$ 211,645	3.7
Operating	379,827	403,941	432,867	415,813	(17,054)	(3.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>5,569,064</u>	<u>5,799,059</u>	<u>6,135,906</u>	<u>6,330,497</u>	<u>194,591</u>	<u>3.2</u>
Interfund Transfer Out	<u>157,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 5,726,761</u>	<u>\$ 5,799,059</u>	<u>\$ 6,135,906</u>	<u>\$ 6,330,497</u>	<u>\$ 194,591</u>	<u>3.2</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in costs represents a reduction in reimbursement in from State Appropriation due to the availability of funds.
- Operating expenditures reflect a decrease in court investigation/preparation costs 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:		FY 2017	FY 2018	FY 2019
	Objective	Actual	Actual	Projected
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	9,086	9,586	11,132
Average number of open cases per attorney	1(a)	293	309	359
Family Court:				
Number of open cases beginning of fiscal year	1(b)	820	739	710
Average number of open cases per attorney	1(b)	205	185	178
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	8,331	8,894	8,900
Number of cases disposed	2(d)	8,536	7,719	7,500
Family Court:				
Number of new cases	2(c)(d)	1,809	1,645	1,650
Number of cases disposed	2(d)	1,558	1,766	1,750
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤400)	2(b)	269	287	287
Average number of disposed cases added per attorney	2(d)	272	249	241
Family Court:				
Average number of new cases added per attorney (≤600)	2(c)	452	411	412
Average number of disposed cases per attorney	2(d)	390	442	437
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days (≤30%)	1(a)	34.0%	42.0%	45.0%
Percent of cases available for plea or trial ¹	2(a)	92.0%	92.0%	92.0%
Dispositions:				
Percent of convictions (≥50%)	2(a)	60.0%	54.0%	50.0%
Percent of NP/Dismissal		40.0%	43.0%	45.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		1.50%	>0.50%	1.0%
Completion rate of warrants added (100%) ²	2(d)	103%	87.0%	85.0%

SOLICITOR (continued)

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Family Court:				
Percent of cases pending over 180 days ($\leq 40\%$)	1(b)	16.0%	17.0%	17.0%
Percent of cases available for adjudication ³	2(a)	99.0%	99.0%	99.0%
<u>Dispositions:</u>	2(a)			
Percent adjudicated ($\geq 50\%$)		66.0%	55.0%	52.0%
Percent NP/Dismissal		34.0%	30.0%	30.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Percent of adjudicated cases referred to arbitration		21.0%	17.0%	15.0%
Percent of cases referred to diversion		5.0%	4.0%	3.0%
Completion rate of cases added (100%)	2(d)	86.0%	107.0%	100.0%

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

² The Circuit Court's 2017 Administrative Order, through which the Court of General Sessions' assumed exclusive control of the docketing process, has had an adverse effect on the overall reduction of pending cases in the Solicitor's Office in FY 2018.

³ Juvenile Custody Orders, Transfer of Jurisdictions, and Competency Cases are not available for trial or plea.

2019 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.59	16.72	12.04	13.04	1.00	8.3
Intergovernmental	<u>\$ 685,019</u>	<u>\$ 1,495,673</u>	<u>\$ 1,300,719</u>	<u>\$ 1,297,582</u>	<u>\$ (3,137)</u>	(0.2)
TOTAL REVENUES	685,019	1,495,673	1,300,719	1,297,582	(3,137)	(0.2)
Interfund Transfer In	<u>157,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u><u>\$ 842,716</u></u>	<u><u>\$ 1,495,673</u></u>	<u><u>\$ 1,300,719</u></u>	<u><u>\$ 1,297,582</u></u>	<u><u>\$ (3,137)</u></u>	(0.2)
Personnel	<u>\$ 805,444</u>	<u>\$ 1,020,478</u>	<u>\$ 1,198,219</u>	<u>\$ 1,258,057</u>	<u>\$ 59,838</u>	5.0
Operating	17,536	57,835	26,264	30,973	4,709	17.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	822,980	1,078,313	1,224,483	1,289,030	64,547	5.3
Interfund Transfer Out	<u>38,062</u>	<u>98,413</u>	<u>130,152</u>	<u>171,343</u>	<u>41,191</u>	31.6
TOTAL DISBURSEMENTS	<u><u>\$ 861,042</u></u>	<u><u>\$ 1,176,726</u></u>	<u><u>\$ 1,354,635</u></u>	<u><u>\$ 1,460,373</u></u>	<u><u>\$ 105,738</u></u>	7.8

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease in State law enforcement fees based on current trends. The decrease is offset by an increase in estimated funding for the Berkeley County Solicitor.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the addition of an Assistant Solicitor position. These increases are offset by a reduction in the reimbursement out to the General Fund due to the availability of funds.
- Operating expenditures reflect an increase in office expenses and training and conferences based on current usage.
- Interfund Transfer Out reflects increased support for DUI State Appropriations, Juvenile Education, Local Victim Bill of Rights, State Appropriations, Victim Witness, and Worthless Checks Programs.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.20	0.20	0.20	0.20	-	0.0
Intergovernmental	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.0
Charges and Fees	<u>48,165</u>	<u>28,700</u>	<u>50,000</u>	<u>40,000</u>	<u>(10,000)</u>	<u>(20.0)</u>
TOTAL REVENUES	<u>\$ 48,165</u>	<u>\$ 28,700</u>	<u>\$ 50,000</u>	<u>\$ 45,000</u>	<u>\$ (5,000)</u>	<u>(10.0)</u>
Personnel	\$ 10,536	\$ 11,218	\$ 11,220	\$ 10,027	\$ (1,193)	(10.6)
Operating	<u>17,382</u>	<u>375</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>0.0</u>
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 27,918</u>	<u>\$ 11,593</u>	<u>\$ 31,220</u>	<u>\$ 30,027</u>	<u>\$ (1,193)</u>	<u>(3.8)</u>

Funding Adjustments for FY 2019 Include:

- Revenues are reflective of a reduction in 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 represent no significant change.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 2,805	\$ 300	\$ 500	\$ 500	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,805</u>	<u>\$ 300</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,240	586	5,000	5,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,240</u>	<u>\$ 586</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2019 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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Intergovernmental	\$ 56,699	\$ 4,116	\$ 6,000	\$ 5,500	\$ (500)	(8.3)
Charges and Fees	141	282	-	-	-	0.0
TOTAL REVENUES	56,840	4,398	6,000	5,500	(500)	(8.3)
Interfund Transfer In	-	-	49,703	53,539	3,836	7.7
TOTAL SOURCES	<u>\$ 56,840</u>	<u>\$ 4,398</u>	<u>\$ 55,703</u>	<u>\$ 59,039</u>	<u>\$ 3,336</u>	6.0
Personnel	\$ 173,294	\$ 175,204	\$ 179,530	\$ 192,736	\$ 13,206	7.4
Operating	8,857	7,938	11,714	9,420	(2,294)	(19.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 182,151</u>	<u>\$ 183,142</u>	<u>\$ 191,244</u>	<u>\$ 202,156</u>	<u>\$ 10,912</u>	5.7

Funding Adjustments for FY 2019 Include:

- Revenues reflects a decrease in the projections for local government contributions.
- Interfund Transfer In represents 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 a decrease to printing and binding costs based on historical spending trends.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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	18,326	19,103	19,763	28,974	9,211	46.6
TOTAL SOURCES	<u>\$ 58,951</u>	<u>\$ 59,728</u>	<u>\$ 60,388</u>	<u>\$ 69,599</u>	<u>\$ 9,211</u>	15.3
Personnel	\$ 58,381	\$ 59,303	\$ 59,818	\$ 68,984	\$ 9,166	15.3
Operating	570	425	570	615	45	7.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 58,951</u>	<u>\$ 59,728</u>	<u>\$ 60,388</u>	<u>\$ 69,599</u>	<u>\$ 9,211</u>	15.3

Funding Adjustments for FY 2019 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 no significant changes.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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>	0.0
Personnel	\$ 80,983	\$ 85,276	\$ 87,838	\$ 95,502	\$ 7,664	8.7
Operating	-	-	-	615	615	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 80,983</u>	<u>\$ 85,276</u>	<u>\$ 87,838</u>	<u>\$ 96,117</u>	<u>\$ 8,279</u>	9.4

Funding Adjustments for FY 2019 Include:

- Revenues reflect no change in State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase due to re-allocating computers to the appropriate funding source.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Charges and Fees	\$ 42,211	\$ 33,222	\$ 40,000	\$ 35,000	\$ (5,000)	(12.5)
TOTAL REVENUES	42,211	33,222	40,000	35,000	(5,000)	(12.5)
Interfund Transfer In	-	12,465	20,860	21,258	398	1.9
TOTAL SOURCES	<u>\$ 42,211</u>	<u>\$ 45,687</u>	<u>\$ 60,860</u>	<u>\$ 56,258</u>	<u>\$ (4,602)</u>	<u>(7.6)</u>
Personnel	\$ 37,872	\$ 41,090	\$ 46,765	\$ 46,637	\$ (128)	(0.3)
Operating	11,328	8,273	14,095	9,621	(4,474)	(31.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 49,200</u>	<u>\$ 49,363</u>	<u>\$ 60,860</u>	<u>\$ 56,258</u>	<u>\$ (4,602)</u>	<u>(7.6)</u>

Funding Adjustments for FY 2019 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 postage charges based on historical trends and usage.

TREASURER

Fund: General Fund
Function: General Government

Mission: The Treasurer's Office develop sound fiscal management practices to effectively collect and disburse tax revenues, invest idle money and perform other Treasurer's functions required by law.

Services Provided:

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

Departmental Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	23.00	24.00	24.00	24.00	-	0.0
Charges and Fees	\$ 476	\$ 391	\$ -	\$ -	\$ -	0.0
Interest	958,722	650,313	2,160,000	1,400,000	(760,000)	(35.2)
Miscellaneous	-	373	-	-	-	0.0
TOTAL REVENUES	\$ 959,198	\$ 651,077	\$ 2,160,000	\$ 1,400,000	\$ (760,000)	(35.2)
Personnel	\$ 1,404,274	\$ 1,472,090	\$ 1,558,517	\$ 1,676,952	\$ 118,435	7.6
Operating	438,487	489,213	463,329	452,916	(10,413)	(2.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,842,761	\$ 1,961,303	\$ 2,021,846	\$ 2,129,868	\$ 108,022	5.3

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease based on lower interest earning projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs include the annualization of a Project Officer III during FY 2018.
- Operating expenditures reflect a decrease in telephone cost due to upgrades to the countywide telephone system and in the armored car services contract. The decrease is slightly offset due to additional staff training and conference attendance.

TREASURER (continued)

Performance Measures:

Initiative I: Service Delivery

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

Objective 1(a): Increase Internet payments by 2%.

Objective 1(b): Enroll 250 taxpayers in the Advance Installment Program.

Objective 1(c): Decrease the overage/shortage average by 20%.

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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Overage/shortage per cashier ¹	1(c)	0	0	15
Interest revenue	2(a)	\$2,332,396	\$5,976,864	\$3,500,000
Output:				
Internet payments	1(a)	\$31,280,429	\$38,815,874	\$38,900,000
Advance Installment Applications received ¹	1(b)	0	0	250
Total real and other taxes billed	2(b)	\$855,913,105	\$920,134,873	\$920,200,000
Efficiency:				
Average Internet payments per month	1(a)	\$2,606,702	\$3,243,915	\$3,300,000
Average monthly interest rate	2(a)	1.21%	1.42%	1.50%
Average collections per month	2(b)	\$61,831,365	\$66,536,164	\$66,600,000
Outcome:				
Rate of increase in Internet payments	1(a)	20.0%	19.00%	21.00%
Rate of decrease in overages/shortages ¹	1(c)	0%	0%	20.0%
Total taxpayers enrolled in Advance Installment Program ¹	1(b)	0	0	250
Increase in interest revenue	2(a)	(0.14%)	61.00%	61.50%
Total real and other taxes collected	2(b)	\$741,976,383	\$798,433,970	\$800,000,000
Collection rate of real and other taxes	2(b)	96.3.%	96.30%	96.30%

¹ This department will begin measuring performance against this objective during FY 2019.

2019 ACTION STEPS

Department Goal 1

- Implement new online merchant service provider.
- Continue marketing efforts for Advance Installment Program throughout the county.
- Implement new training initiative.

Department Goal 2

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



End Section

ELECTIONS & VOTER REGISTRATION

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	14.00	14.00	-	0.0
Intergovernmental	\$ 545,838	\$ 161,535	\$ 365,971	\$ 155,500	\$ (210,471)	(57.5)
Miscellaneous	-	500	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 545,838</u></u>	<u><u>\$ 162,035</u></u>	<u><u>\$ 365,971</u></u>	<u><u>\$ 155,500</u></u>	<u><u>\$ (210,471)</u></u>	<u><u>(57.5)</u></u>
Personnel	\$ 1,681,142	\$ 1,347,842	\$ 1,446,620	\$ 1,440,873	\$ (5,747)	(0.4)
Operating	462,767	426,828	472,274	408,108	(64,166)	(13.6)
Capital	-	-	-	90,000	90,000	100.0
TOTAL EXPENDITURES	<u><u>\$ 2,143,909</u></u>	<u><u>\$ 1,774,670</u></u>	<u><u>\$ 1,918,894</u></u>	<u><u>\$ 1,938,981</u></u>	<u><u>\$ 20,087</u></u>	<u><u>1.0</u></u>

Funding Adjustments for FY 2019 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 costs for the General Election in November 2018.
- Operating expenditures reflect a decrease in election costs associated with the municipal elections in FY 2019. This decrease also reflects reduced costs in equipment leases due to the purchase of a central ballot scanner.
- Capital expenditures include the purchase of a central ballot scanner to provide high speed sorting of various ballots.

ELECTIONS & VOTER REGISTRATION (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide voter education to the citizens of Charleston County by fostering partnerships with organizations, schools, and community based organizations, by conducting voter outreach, and the *Your Vote, Our Veterans* program.

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

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Number of active voters	1	286,008	269,445	280,222
Number of voters using iVotronic	1	159,639	269,445	280,222
Number of poll workers attending one or more training sessions	1	910	924	845
Average number of classes conducted	1	32	44	20
Number of poll workers training on-line	1	430	417	445
Efficiency:				
Total cost per training class	1	\$240	\$250	\$250
Total hours to train	1	100	131	32
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	905	924	845
Percent of poll managers with passing score	1	96.0%	100%	100%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2019 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.
 - Research new poll book solution for Election Day and absentee voting.
 - Research viability of using a 'chat' feature for helping with answering voters' questions.
 - Obtain in-house delivery truck.
- 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%.
 - Develop a recruitment program.
 - Decrease the number of on-site training classes.
 - Increase the utilization of on-line training for poll managers.
- Voting System:
 - Develop more robust internal procedures related to physical and cybersecurity.
 - Implement EasyVote Inventory Management module.
 - Purchasing/Leasing ballot scanner 850.
- 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.
 - Expand outreach to assisted living facilities and nursing homes.
- Voter Outreach:
 - Create event to celebrate National Voter Registration Day in September 2019.
 - Continue *Your Vote, Our Veterans* program.
 - Update outreach equipment and provide technical support when needed.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	\$ 93,600	\$ 112,320	\$ 156,000	\$ 146,625	\$ (9,375)	(6.0)
TOTAL SOURCES	<u>\$ 93,600</u>	<u>\$ 112,320</u>	<u>\$ 156,000</u>	<u>\$ 146,625</u>	<u>\$ (9,375)</u>	<u>(6.0)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	15,072,774	15,495,938	15,778,742	17,401,586	1,622,844	10.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>15,072,774</u>	<u>15,495,938</u>	<u>15,778,742</u>	<u>17,401,586</u>	<u>1,622,844</u>	<u>10.3</u>
Interfund Transfer Out	90,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$15,162,774</u>	<u>\$15,495,938</u>	<u>\$15,778,742</u>	<u>\$17,401,586</u>	<u>\$ 1,622,844</u>	<u>10.3</u>

Funding Adjustments for FY 2019 Include:

- The Interfund Transfer In represents parking fees for library staff paid to the City of Charleston. The decrease reflects a reduction in the County's need for paid parking spaces with the anticipated opening of the new Library administrative building.
- 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 also increase for the addition of three positions for coordination of library programs. Other personnel increases relate to the voter-approved expansion of the library system with the expectation that four new branches will open near the end of FY 2019.
 - Operating costs represent an increase related to the library expansion. This increase is partially offset by a further transition of facilities maintenance costs from the Library to the Facilities Department. The increase is also partially offset by a transition of insurance costs from the Library to the Safety & Risk Department.

LIBRARY (continued)

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 2019 by increasing the number of registered users by 1% by June 30, 2019.

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 2019.

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

MEASURES:		FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
	Objective			
Input:				
Library visits ¹	1(a)	1,670,712	1,543,027	1,558,457
Hours open ¹	1(a)	35,658	38,488	38,873
Program attendees	1(a)	219,129	234,511	236,856
PC use ¹	1(a)	506,639	526,703	531,970
Output:				
Registered cardholders ³	1(a)	264,271	211,521	213,636
Programs held	1(a)	6,412	6,407	6,471
Reference questions answered ^{1,2}	1(b)	547,267	541,900	547,319
Efficiency:				
Library visits per capita	1(a)	4.77	4.41	4.45
Cost per library visit	1(a)	\$9.27	\$10.23	\$10.33
Cost per registered cardholder	1(a)	\$58.64	\$74.60	\$75.34
Reference questions answered per capita ²	1(b)	1.56	1.55	1.56
Percent change in circulation per capita	1(c)	(8.71%)	(5.80%)	1.00%
Items catalogued per capita	1(c)	3.85	3.45	3.48
Circulation of all materials per year	1(c)	2,800,552	2,639,170	2,665,562
Outcome:				
New registrations added annually ³	1(a)	48,756	17,634	17,810
Registered users as percentage of population ³	1(a)	75.55%	60.40%	61.00%
Percent change in registrations as percent of population ³	1(a)	(0.98%)	(20.05%)	1.00%
Percentage increase of questions answered ²	1(b)	5.60%	(0.98%)	1.00%
Circulation per capita	1(c)	8.00	7.54	7.61

¹ Thirteen of sixteen branches were closed August 21, 2017 due to the solar eclipse. The library system was closed a total of five days due to Hurricane Irma, and the West Ashley and Folly Beach branches remained closed an additional 75 and 78 days respectively due to sustained flood damage. The library system was closed a total of four days due to a snowstorm in January 2018. The Bookmobile was closed a total of 49 days throughout the FY 2018 for various repairs. This effected circulation, user visits, and computer use and reference questions answered.

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

³Registration numbers declined due to removing annual renewal requirement. In addition, inactive cardholders are removed from the system periodically.

LIBRARY (continued)

2019 ACTION STEPS

Department Goal 1

- Open two new libraries.
- Begin construction on three new libraries.
- Implement new customer service model.
- Obtain new bookmobile.
- Launch new programming model.
- Launch new outreach approach.
- Complete Continuity of Operations Plan.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Charges and Fees	\$ 705,044	\$ 550,707	\$ 500,000	\$ 500,000	\$ -	0.0
Interest	4,231	4,343	3,000	5,000	2,000	66.7
TOTAL REVENUES	<u><u>\$ 709,275</u></u>	<u><u>\$ 555,050</u></u>	<u><u>\$ 503,000</u></u>	<u><u>\$ 505,000</u></u>	<u><u>\$ 2,000</u></u>	<u><u>0.4</u></u>
Personnel	\$ 633,720	\$ 620,764	\$ 663,606	\$ 669,790	\$ 6,184	0.9
Operating	30,753	29,787	30,592	30,212	(380)	(1.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 664,473</u></u>	<u><u>\$ 650,551</u></u>	<u><u>\$ 694,198</u></u>	<u><u>\$ 700,002</u></u>	<u><u>\$ 5,804</u></u>	<u><u>0.8</u></u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase based on higher interest earning projections.
- 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 (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide citizens with demonstrated efficiency and effectiveness.

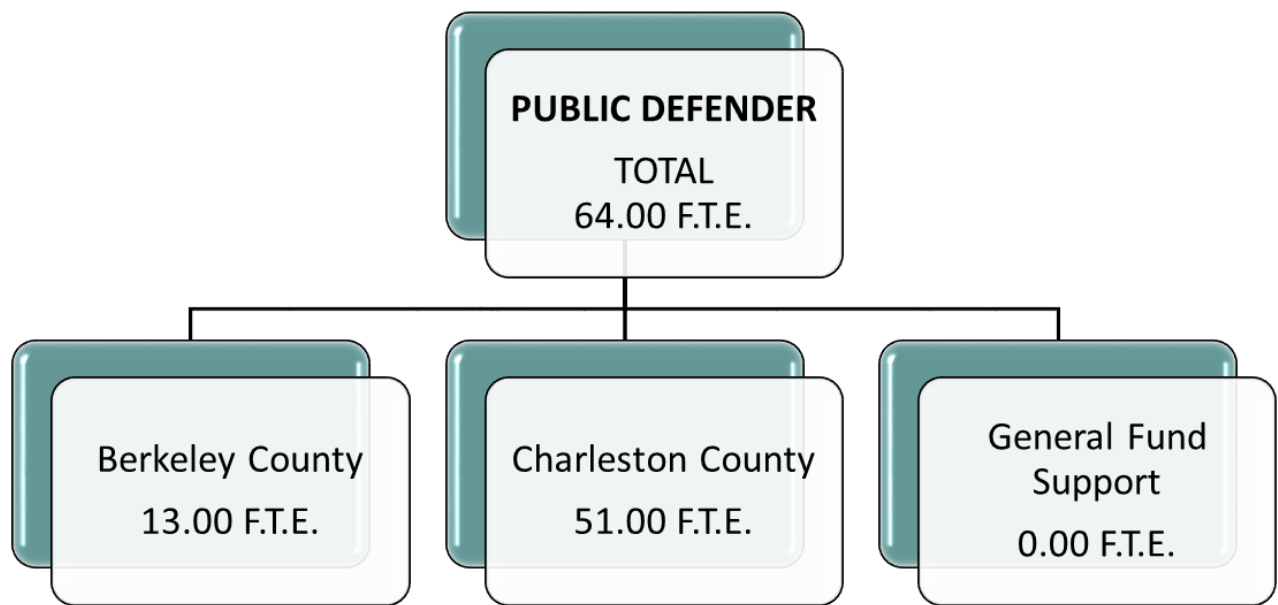
Objective 1: Reduce the number of days in the average case length by increasing the number of disposed cases.

MEASURES:		FY 2017	FY 2018	FY 2019
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Cases referred	1	807	704	800
Output:				
Disposed cases	1	841	777	850
Percent of disposed cases	1	104.6%	110.0%	106.0%
Efficiency:				
Cost per case	1	\$594.98	\$668.97	\$649.74
Outcome:				
Average case length in days	1	270	275	250

2019 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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.88	8.88	12.00	13.00	1.00	8.3
Intergovernmental	\$ 866,461	\$ 1,207,603	\$ 1,217,478	\$ 1,207,478	\$ (10,000)	(0.8)
Charges and Fees	87,377	42,233	100,000	100,000	-	0.0
Fines and Forfeitures	(120)	(40)	-	-	-	0.0
Interest	1,249	2,728	1,500	2,000	500	33.3
TOTAL REVENUES	\$ 954,967	\$ 1,252,524	\$ 1,318,978	\$ 1,309,478	\$ (9,500)	(0.7)
Personnel	\$ 731,576	\$ 922,196	\$ 1,050,042	\$ 1,141,080	\$ 91,038	8.7
Operating	201,885	229,139	268,664	256,514	(12,150)	(4.5)
Capital	18,479	-	20,272	-	(20,272)	(100.0)
TOTAL EXPENDITURES	\$ 951,940	\$ 1,151,335	\$ 1,338,978	\$ 1,397,594	\$ 58,616	4.4

Funding Adjustments for FY 2019 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. Revenues reflect a decrease 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 also reflects full-year funding for the addition of a new Assistant Public Defender that was hired in FY 2018.
- Operating expenditures represent a reduction in cost due to the completion of renovations to provide adequate office space for new employees recently hired.

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:

	FY 2016 <u>Actual</u>	FY 2017 <u>Actual</u>	FY 2018 <u>Adjusted</u>	FY 2019 <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	46.12	51.00	51.00	51.00	-	0.0
Intergovernmental	\$ 942,684	\$ 1,491,444	\$ 1,369,589	\$ 1,379,589	\$ 10,000	0.7
Charges and Fees	293,220	425,576	250,000	250,000	-	0.0
Fines and Forfeitures	(12,320)	(13,400)	-	-	-	0.0
Interest	5,438	9,922	6,000	6,000	-	0.0
TOTAL REVENUES	1,229,022	1,913,542	1,625,589	1,635,589	10,000	0.6
Interfund Transfer In	3,097,292	3,130,000	3,220,466	3,300,000	79,534	2.5
TOTAL SOURCES	\$ 4,326,314	\$ 5,043,542	\$ 4,846,055	\$ 4,935,589	\$ 89,534	1.8
Personnel	\$ 3,760,001	\$ 4,079,060	\$ 4,375,088	\$ 4,481,804	\$ 106,716	2.4
Operating	578,620	731,298	580,758	565,979	(14,779)	(2.5)
Capital	15,048	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,353,669	\$ 4,810,358	\$ 4,955,846	\$ 5,047,783	\$ 91,937	1.9

Funding Adjustments for FY 2019 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County. The increase in revenues reflects an increase in supplemental funding received from the State for legal representation for the indigent.
- Interfund Transfer In reflects an increase in 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 include a decrease in anticipated vacancies.

PUBLIC DEFENDER (continued)

- Operating expenditures reflect a decrease in training, conference and local mileage based on historical trends and usage.

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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Jail cases pending per attorney per month	1(a)(d)	26	26.5	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)	229	266	266
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)		17	19	19
Guilty Pleas (clients)		1,807	1,529	1,529
Probation Violations (warrants)		366	407	407
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials		2	3	3
Total petitions disposed		1,253	1,092	1,092
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		660	257	257
<u>Sentencing Specialist</u>				
Clients assisted		215	238	238
<u>Initial Bond Court Representation ²</u>				
Clients represented		364	1,510	1,510

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

² 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

PUBLIC DEFENDER (continued)

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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</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>3,097,292</u>	<u>3,130,000</u>	<u>3,220,466</u>	<u>3,379,200</u>	<u>158,734</u>	4.9
TOTAL DISBURSEMENTS	<u>\$ 3,097,292</u>	<u>\$ 3,130,000</u>	<u>\$ 3,220,466</u>	<u>\$ 3,379,200</u>	<u>\$ 158,734</u>	4.9

Funding Adjustments for FY 2019 Include:

- Interfund Transfer Out represents the General Fund's support of the Public Defender in Charleston County. During budget deliberations, Council reallocated funds for increased support from the General Fund.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Intergovernmental	\$ 11,025	\$ 11,383	\$ 11,384	\$ 11,384	\$ -	0.0
TOTAL REVENUES	<u>\$ 11,025</u>	<u>\$ 11,383</u>	<u>\$ 11,384</u>	<u>\$ 11,384</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 329,153	\$ 340,921	\$ 350,910	\$ 378,463	\$ 27,553	7.9
Operating	18,116	18,167	21,919	21,005	(914)	(4.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 347,269</u>	<u>\$ 359,088</u>	<u>\$ 372,829</u>	<u>\$ 399,468</u>	<u>\$ 26,639</u>	<u>7.1</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in local mileage reimbursements based on projected usage.

VETERANS AFFAIRS (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maximize services to the veterans of Charleston County. Provide outreach to other Veterans Service Organizations to ensure the Charleston county Veterans Affairs Office is well known throughout the Local veteran community.

Objective 1(a): Counsel veterans as to their eligibility for Federal and State veterans' benefits and ascertain the nature of walk-in client's inquiries within five minutes.

Objective 1(b): Assist veterans and their families in the preparation, filing, prosecution, and appeal of claims with the U.S. Department of Veterans Affairs and submit completed claims to the VA Regional Office within two business days.

MEASURES:		FY 2017	FY 2018	FY 2019
	Objective	Actual	Actual	Projected
Output:				
Office contacts ¹	1(a)	28,087	42,566	35,327
Claims filed ¹	1(b)	1,939	2,324	2,516
Outcome:				
Percent of walk-ins served in five minutes	1(a)	100%	100%	100%
Percent of claims submitted within two business days	1(b)	99.0%	99.0%	99.0%

¹ Actual data is as documented on two Semi-Annual Reports submitted to the South Carolina Division of Veterans Affairs (SCDVA). These figures have increased significantly from FY 17 numbers due to the resignation in mid-February of the SCDVA provided Veterans Service Officer located on the 2nd floor of the Charleston VAMC. Although this position has recently been filled, it will be several months before this replacement has the necessary training and experience to handle the previous workload.

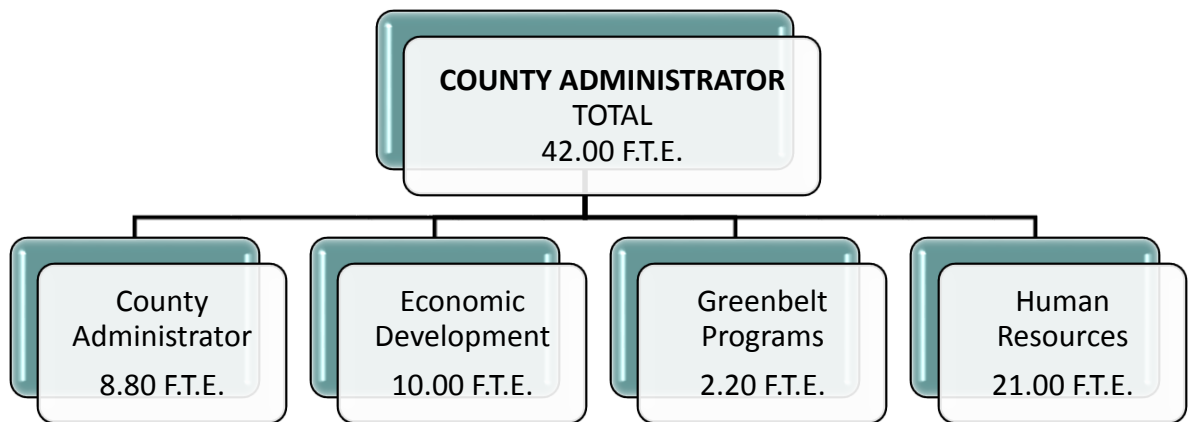
2019 ACTION STEPS

Department Goal 1

- Continue providing assistance to veterans filing VA claims.
- Continue serving as an advocate for all Charleston County veterans and their families.
- Continue networking with other local veteran and community service organizations to keep them informed regarding the services this office can provide to veterans and their families.
- Continue using veterans claims management software programs to reduce storage and paper files. These programs include: Veterans Benefits Management System (VBMS), Veteran Information Management System (VIMS) & VetraSpec.
- Initiate the process of reviewing and scanning existing paper claim files into the County provided enterprise content management software, OnBase, to reduce storage space.
- Continue utilizing County surplus material and equipment when applicable.
- Continue practicing daily cost reduction whenever possible.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.80	7.80	8.80	8.80	-	0.0
Personnel	\$ 960,968	\$ 996,387	\$ 1,025,746	\$ 1,088,600	\$ 62,854	6.1
Operating	28,972	56,591	57,076	47,531	(9,545)	(16.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	989,940	1,052,978	1,082,822	1,136,131	53,309	4.9
Interfund Transfer Out	55,000	65,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,044,940</u>	<u>\$ 1,117,978</u>	<u>\$ 1,082,822</u>	<u>\$ 1,136,131</u>	<u>\$ 53,309</u>	4.9

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents full-year funding of the FY 2018 departmental reorganization.
- Operating expenditures reflect a decrease in training and conference and dues, membership and accreditation for staff. The decrease also represents a reduction in the funding available for charitable fundraising.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Property Tax	\$ 2,713,303	\$ 2,982,464	\$ 2,940,864	\$ 3,454,964	\$ 514,100	17.5
Miscellaneous	2,970	8,400	8,400	5,000	(3,400)	(40.5)
TOTAL REVENUES	<u>\$ 2,716,273</u>	<u>\$ 2,990,864</u>	<u>\$ 2,949,264</u>	<u>\$ 3,459,964</u>	<u>\$ 510,700</u>	17.3
Personnel	\$ 631,749	\$ 1,024,747	\$ 1,112,654	\$ 1,147,375	\$ 34,721	3.1
Operating	1,112,438	1,321,452	2,688,838	3,106,682	417,844	15.5
Capital	4,300	45,429	31,000	75,000	44,000	141.9
TOTAL EXPENDITURES	<u>1,748,487</u>	<u>2,391,628</u>	<u>3,832,492</u>	<u>4,329,057</u>	<u>496,565</u>	13.0
Interfund Transfer Out	663,893	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,412,380</u>	<u>\$ 2,391,628</u>	<u>\$ 3,832,492</u>	<u>\$ 4,329,057</u>	<u>\$ 496,565</u>	13.0

Funding Adjustments for FY 2019 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.
- Operating expenses represent an increase in one-time expenditures for the PGA and Ready SC events to be held in FY 2019. Operating expenses also reflect a significant increase due to a re-evaluation of the calculation of County Administrative costs. These increases are 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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.20	1.20	2.20	2.20	-	0.0
Sales Tax	\$ 8,996,802	\$ 9,417,025	\$ 9,605,000	\$10,153,000	\$ 548,000	5.7
Interest	66,040	102,062	25,000	107,000	82,000	328.0
Miscellaneous	6,248	3,800	-	-	-	0.0
TOTAL REVENUES	<u>\$ 9,069,090</u>	<u>\$ 9,522,887</u>	<u>\$ 9,630,000</u>	<u>\$10,260,000</u>	<u>\$ 630,000</u>	<u>6.5</u>
Personnel	\$ 134,892	\$ 141,359	\$ 243,040	\$ 251,281	\$ 8,241	3.4
Operating	28,863	44,747	63,573	56,467	(7,106)	(11.2)
Capital	45,060	-	-	-	-	0.0
Debt Service	8,916,808	9,051,383	9,272,251	9,024,026	(248,225)	(2.7)
TOTAL EXPENDITURES	<u>9,125,623</u>	<u>9,237,489</u>	<u>9,578,864</u>	<u>9,331,774</u>	<u>(247,090)</u>	<u>(2.6)</u>
Interfund Transfer Out	74	-	-	10,025,000	10,025,000	100.0
TOTAL DISBURSEMENTS	<u>\$ 9,125,697</u>	<u>\$ 9,237,489</u>	<u>\$ 9,578,864</u>	<u>\$19,356,774</u>	<u>\$ 9,777,910</u>	<u>102.1</u>

Funding Adjustments for FY 2019 Include:

- Revenues show a projected increase based on current trends for sales tax collections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a decrease in administrative costs to reflect the transition of those costs to project funding.
- Debt Service decreased due to scheduled bond payments.
- Interfund Transfer Out represents a transfer to fund pay-as-you-go Greenbelt projects.

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:

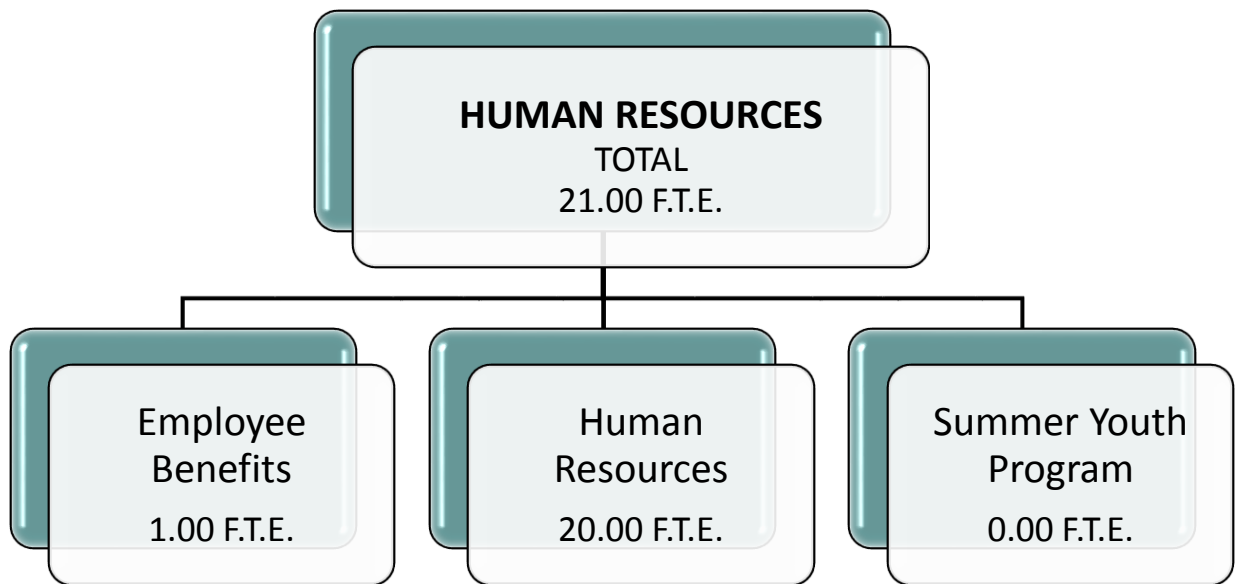
- Prepare and deliver to County Council findings, recommendations, and comments regarding the Comprehensive Greenbelt Plan
- Review Rural and Urban Program applications and present the Greenbelt boards' recommendations regarding Greenbelt projects to County Council
- Conduct annual and as-needed monitoring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

Departmental Summary:

	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ -	\$ 996,804	\$ 5,650,000	\$ 5,973,000	\$ 323,000	5.7
Interest	-	-	-	19,000	19,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 996,804</u>	<u>\$ 5,650,000</u>	<u>\$ 5,992,000</u>	<u>\$ 342,000</u>	<u>6.1</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	10,000	10,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0.0</u>
Interfund Transfer Out	-	-	5,000,000	5,025,000	25,000	0.5
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,010,000</u>	<u>\$ 5,035,000</u>	<u>\$ 25,000</u>	<u>0.5</u>

Funding Adjustments for FY 2019 Include:

- Revenues show a projected increase based on current trends for sales tax collections.
- Interfund Transfer Out represents a transfer to fund pay-as-you-go Greenbelt projects.



HUMAN RESOURCES

Program: Employee Benefits
Fund: Internal Service 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Charges and Fees	\$41,396,425	\$44,086,959	\$28,807,000	\$30,364,000	\$ 1,557,000	5.4
Interest	170,577	325,481	230,000	550,000	320,000	139.1
TOTAL REVENUES	\$41,567,002	\$44,412,440	\$29,037,000	\$30,914,000	\$ 1,877,000	6.5
Personnel	\$ 100,187	\$ 104,497	\$ 104,411	\$ 107,269	\$ 2,858	2.7
Operating	39,866,896	48,890,066	29,032,589	30,806,731	1,774,142	6.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$39,967,083	\$48,994,563	\$29,137,000	\$30,914,000	\$ 1,777,000	6.1

Funding Adjustments for FY 2019 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.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	17.00	21.00	20.00	(1.00)	(4.8)
Miscellaneous	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)	(100.0)
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ (75,000)</u>	<u>(100.0)</u>
Personnel	\$ 1,311,019	\$ 1,487,655	\$ 1,879,482	\$ 1,849,472	\$ (30,010)	(1.6)
Operating	174,718	199,309	231,696	219,170	(12,526)	(5.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,485,737</u>	<u>1,686,964</u>	<u>2,111,178</u>	<u>2,068,642</u>	<u>(42,536)</u>	<u>(2.0)</u>
Interfund Transfer Out	-	-	85,000	100,000	15,000	17.6
TOTAL DISBURSEMENTS	<u>\$ 1,485,737</u>	<u>\$ 1,686,964</u>	<u>\$ 2,196,178</u>	<u>\$ 2,168,642</u>	<u>\$ (27,536)</u>	<u>(1.3)</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect a decrease for the transfer of one HR Manager to the Consolidated Dispatch Operations budget. Personnel costs also include projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a decrease to budgeted employee recruitment costs based on FY 2018 usage.

HUMAN RESOURCES (continued)

- Interfund Transfer Out represents an increase in General Fund support of 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.
- Objective 1(d): Achieve a score of “4” or better in overall customer satisfaction from recipients of Well-Being offered training/workshops/events.
- Objective 1(e): Continue to elevate the importance of employee’s health and well-being by achieving local recognition and awards for having one of the top Well-Being Programs in the Low Country.

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 continued promotion of the Six Dimensions of Well-Being that encompasses comprehensive health, work/life balance tools, and resources for employees.

Department Goal 3: Create a richly diverse and inclusive 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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Number of applications processed ¹	1(a)	12,220	11,854	12,500
Participants attending training sessions	1(b)	1,661	1,930	3,500
Number of training hours provided	1(b)	383	361	650
Number of Administrator’s new hires trained in Customer Service Excellence	1(c)	335	360	550
Number of participants attended Well-Being Workshop/sessions/trainings	1(d)	n/a	1,300	1,560
Number of Well-Being Workshops/Sessions/Events/Trainings	1(d)	n/a	42	50
Number of awards/recognitions received for Well-Being Program	1(e)	3	8	10
Number of employees hired requiring an I-9 form	2(a)	819	526	550
Number of benefit information sessions	2(b)	102	158	200
Number of Health Assessments performed	2(c)	550	650	1,300
Number of SME presentations for Well-Being	2(c)	n/a	24	29
Number of participants trained in Diversity related topics	3(a)	355	355	1,300
Number of managers/supervisors trained in “Behavioral/Team Interviewing”	3(b)	0	8	10
Number of positions filled on the administrator’s side using “Behavioral/Team Interviewing” process ²	3(b)	251	242	250

HUMAN RESOURCES (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	99.0%	95%	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 attended Well-Being Workshop/sessions/trainings	1(d)	n/a	n/a	20%
Percentage of Well-Being Workshop/Sessions/Events/Trainings	1(d)	n/a	n/a	20%
Percentage of awards/recognitions received for Well-Being Program	1(e)	n/a	n/a	20%
Percentage of employees hired requiring an I-9 form that was processed within 3 business days	2(a)	100%	95%	99%
Percentage increase in the number of benefit information sessions offered to employees ³	2(b)	408%	15%	30%
Percentage increase in the number of Health Assessments performed	2(c)	(24.7%)	18%	50%
Percentage of SME presentations of Well-Being	2(c)	n/a	n/a	20%
Percentage of employees trained in Diversity related topics ⁴	3(a)	13.0%	13.14%	50%
Percentage of new managers/supervisors trained using the "Behavioral/Team Interviewing" process ²	3(b)	0%	24%	25%
Percentage of full-time positions on the administrator's side filled using the "Behavioral/Team Interviewing" process ²	3(b)	100%	95%	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 Open enrollment and more employees.

⁴ Significant increase due to initiative to complete mandatory EEO training for all County employees.

2019 ACTION STEPS

Department Goal 1

- Merit pay administration.
- Pay analytics (detailed analysis of merit pay, longevity increases, additional duty pay reclassifications, promotions, etc.).
- Talent Management (best practices)/Workforce Planning and Development:
 - Emerging Leader Program
 - Simultaneously facilitating two programs in various stages and planning third program
 - Knowledge Management/Knowledge Transfer
 - Career Mapping/Career Development (includes a Career Coaching Program)
 - Planning Executive Leadership Development program
- Continue to enhance promotional processes for specific departments.
- Upgrade applicant tracking system and related systems.
- Customize talent strategy development with departments (assessments, development and delivery).

Department Goal 2

- Monitor merit increases to ensure that the County is maintaining a "bell-shaped" curve as it related to awarded increases.
- Review and analyze staff summary sheet process in order to recommend improvement, efficiency and effectiveness.
- Implement actions based on FY 2018 Employee Engagement Survey results.
- Wellness program expansion initiatives.
- Wellness employee survey – needs and interests.

HUMAN RESOURCES (continued)

Department Goal 3

- Ensure diversity representation in Workforce Planning and Development efforts.
- Update Diversity Plan.
- New and updated Diversity training for all County employees.
- New and updated Harassment training for all County employees.

HUMAN RESOURCES (continued)

Program: Summer Youth Program
Fund: Special Revenue Fund
Function: General Government

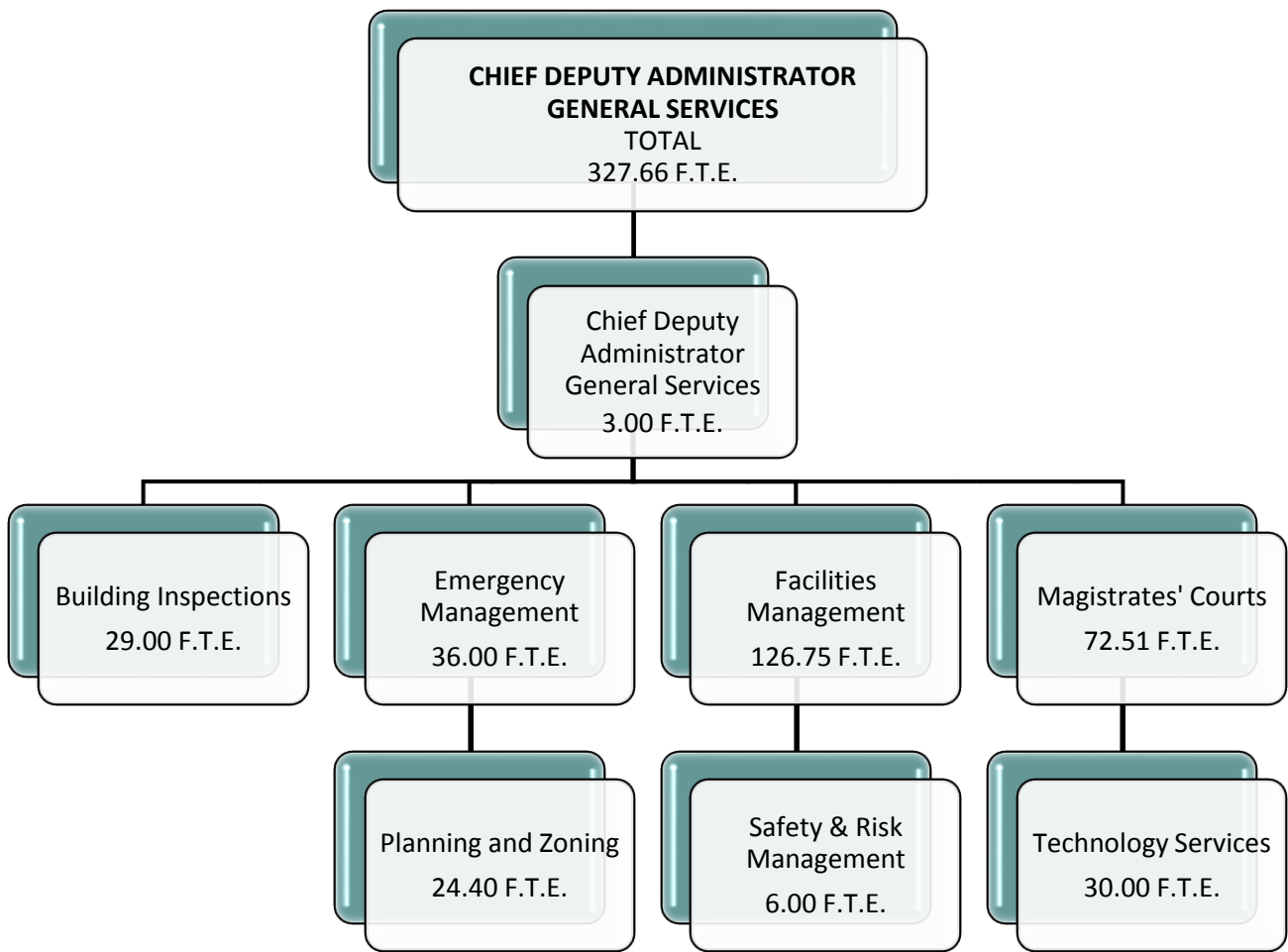
Mission: The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

Program Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	-	66,975	85,000	100,000	15,000	17.6
TOTAL SOURCES	<u>\$ -</u>	<u>\$ 66,975</u>	<u>\$ 85,000</u>	<u>\$ 100,000</u>	<u>\$ 15,000</u>	17.6
Personnel	\$ -	\$ 55,228	\$ 122,971	\$ 128,000	\$ 5,029	4.1
Operating	-	30,502	2,029	2,000	(29)	(1.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 85,730</u>	<u>\$ 125,000</u>	<u>\$ 130,000</u>	<u>\$ 5,000</u>	4.0

Funding Adjustments for FY 2019 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 significant change.



DEPUTY ADMINISTRATOR GENERAL SERVICES

Fund: General Fund
Function: General Government

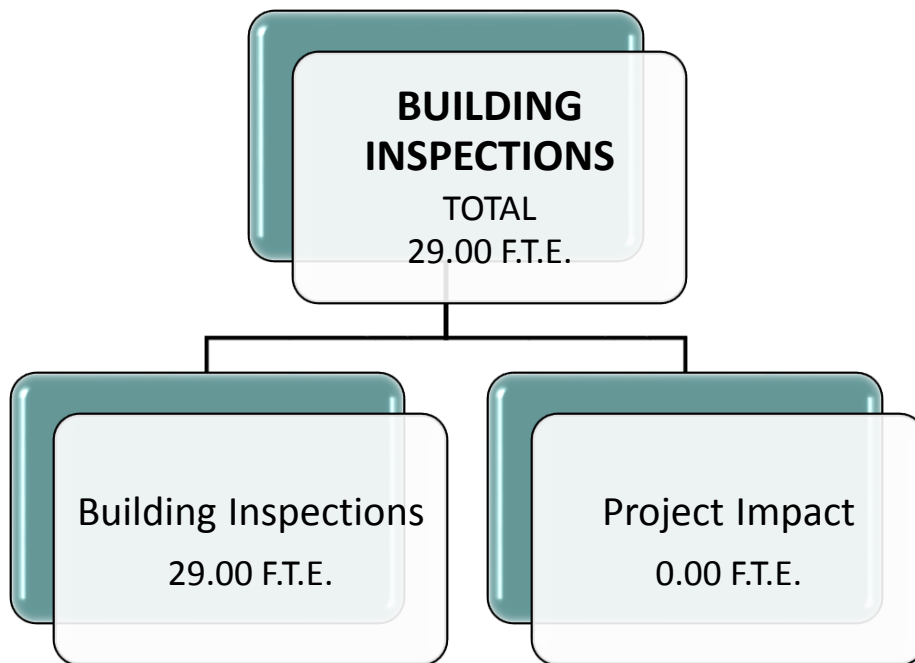
Mission: The Deputy Administrator General Services provides administrative oversight and project direction to seven departments which include Building Inspections, Emergency Management, Facilities Management, Magistrates' Courts, Planning and Zoning, Safety and Risk Management and Technology Services.

Departmental Summary

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 371,952	\$ 392,836	\$ 398,717	\$ 425,124	\$ 26,407	6.6
Operating	15,812	9,312	10,848	11,427	579	5.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 387,764</u>	<u>\$ 402,148</u>	<u>\$ 409,565</u>	<u>\$ 436,551</u>	<u>\$ 26,986</u>	6.6

Funding Adjustments for FY 2019 Include:

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



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	23.00	25.00	27.00	29.00	2.00	7.4
Licenses and Permits	\$ 1,634,726	\$ 1,800,802	\$ 1,880,000	\$ 2,120,000	\$ 240,000	12.8
Charges and Fees	439,427	510,733	506,000	483,000	(23,000)	(4.5)
Miscellaneous	4,424	13,527	4,000	5,000	1,000	25.0
TOTAL REVENUES	<u>\$ 2,078,577</u>	<u>\$ 2,325,062</u>	<u>\$ 2,390,000</u>	<u>\$ 2,608,000</u>	<u>\$ 218,000</u>	<u>9.1</u>
Personnel	\$ 1,495,863	\$ 1,523,126	\$ 1,819,906	\$ 2,070,983	\$ 251,077	13.8
Operating	124,165	159,375	188,603	208,880	20,277	10.8
Capital	-	-	-	26,000	26,000	100.0
TOTAL EXPENDITURES	<u>1,620,028</u>	<u>1,682,501</u>	<u>2,008,509</u>	<u>2,305,863</u>	<u>297,354</u>	<u>14.8</u>
Interfund Transfer Out	-	1,975	35,000	-	(35,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 1,620,028</u>	<u>\$ 1,684,476</u>	<u>\$ 2,043,509</u>	<u>\$ 2,305,863</u>	<u>\$ 262,354</u>	<u>12.8</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in building permit fees due to increased construction in the County. The increase is offset by a reduction in contractor license and plan review fees based on historical trends.
- 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 Chief Inspector and an Administrative Services Coordinator I to address construction growth in the County.

BUILDING INSPECTIONS (continued)

- Operating expenditures reflect an increase in noncapital construction to demolish homes under the unsafe building section of the Abandoned Building Act.
- Capital expenditures include a new utility truck for a new position to be added in FY 2019.

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): Continue working 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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Permit revenue	1(a)	\$2,623,694	\$1,757,174	\$1,950,000
Output:				
Permits issued	1(a)	11,928	11,853	12,000
Inspections performed	1(a)	30,544	28,199	30,000
Commercial plans approved	1(a)	113	142	145
Residential plans approved	1(a)	604	753	800
Number of contractor's licenses issued/renewed	1(a)	2,249	1,843	2,000
Number of Certificates of Occupancy issued	1(a)	360	401	375
Number of people serviced by web-based system	1(a)(b)	38,345	39,844	45,000
Number impacted by public education programs	2(a)	190,539	193,813	200,000
Number attending educational seminars	2(b)	2,939	3,274	3,500
Hours of Code Enforcement Officers training	3(c)	528	585	600
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	21	19	15
Average number of days per residential plan review	1(a)(c)	23	17	14

BUILDING INSPECTIONS (continued)

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 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)	94.0%	92%	95%
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%

2019 ACTION STEPS

Department Goal 1

- Continue moving the entire plan documentation system to be full digital. All paper plan sets are in process of being 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 2019 added staff to realign staff focus and enhance the online portions of the department responsibilities and integration of electronic plans.
- Present the training program for contractors, surveyors, architects, engineers, etc. on upgrades to 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

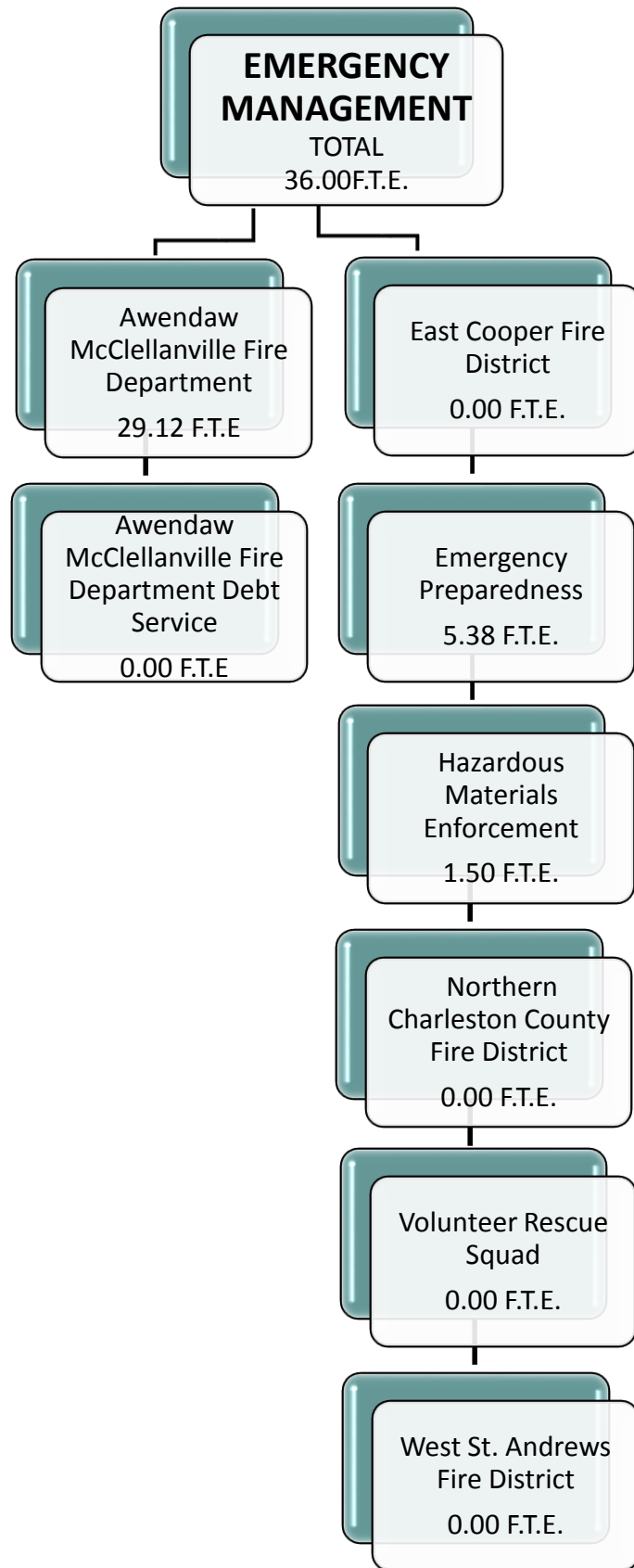
Mission: Project Impact educates the community and its citizens to address the natural and man-made hazards of the area and satisfies the requirements of the community outreach criteria of the private insurance industry, Building Effectiveness Grading System, and FEMA's Community Rating System.

Program Summary:

	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	4,357	1,500	14,123	13,623	(500)	(3.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,357	\$ 1,500	\$ 14,123	\$ 13,623	\$ (500)	(3.5)

Funding Adjustments for FY 2019 Include:

- Operating expenditures reflect no significant change.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	29.13	29.12	29.12	-	0.0
Property Tax	\$ 2,147,247	\$ 2,128,389	\$ 2,204,000	\$ 2,237,900	\$ 33,900	1.5
Intergovernmental	130,875	184,101	97,179	135,388	38,209	39.3
Miscellaneous	367,203	1,178	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,645,325</u>	<u>\$ 2,313,668</u>	<u>\$ 2,301,179</u>	<u>\$ 2,373,288</u>	<u>\$ 72,109</u>	<u>3.1</u>
Personnel	\$ 1,460,620	\$ 1,518,845	\$ 1,806,640	\$ 1,781,565	\$ (25,075)	(1.4)
Operating	358,894	317,630	701,139	406,687	(294,452)	(42.0)
Capital	66,550	-	312,575	240,000	(72,575)	(23.2)
TOTAL EXPENDITURES	<u>1,886,064</u>	<u>1,836,475</u>	<u>2,820,354</u>	<u>2,428,252</u>	<u>(392,102)</u>	<u>(13.9)</u>
Interfund Transfer Out	-	386,079	-	298,000	298,000	100.0
TOTAL DISBURSEMENTS	<u>\$ 1,886,064</u>	<u>\$ 2,222,554</u>	<u>\$ 2,820,354</u>	<u>\$ 2,726,252</u>	<u>\$ (94,102)</u>	<u>(3.3)</u>

Funding Adjustments for FY 2019 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. Intergovernmental revenues reflect an increase in payments from the Town of Mt. Pleasant for annexations.
- Personnel costs reflect projected compensation, including the continuation of the longevity and merit programs. The decrease represents a reduction in budgeted overtime related to modification of shift schedules implemented in FY 2018.
- Operating expenditures represent less need to refresh supplies with cyclical lifespans and to perform roofing repairs.
- Capital expenditures represent the cost for replacement radio equipment.
- Interfund Transfer Out reflects additional funding for a new station.

EMERGENCY MANAGEMENT (continued)

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 2017	FY 2018	FY 2019
	Objective	Actual	Actual	Projected
Input:				
Number of structural fire responses (working) ^{1 & 2}	1(a)	17	12	18
Number of emergency fire suppression apparatus	1(b)	16	11	11
Number of Fire Prevention Programs	1(c)	5	5	6
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)	603	300	600
Number of household detectors installed	1(d)	174	25	50
Efficiency:				
Average time it takes to place four personnel on scene	1(a)	12 min	12min	12min
Outcome:				
Federal OSHA regulations complied	1(a)	100%	100%	100%
Percent of apparatus more than 10 years old	1(b)	40.0%	30.0%	30.0%
Percent of fires where a smoke detector alerted residents	1(d)	2%	0%	0%

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

² Based on 10,734 population.

2019 ACTION STEPS

Department Goal 1

- Increase number of staff to meet expanded needs of the community.
- 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.
- Work on recruitment and Retention for our employees.
- Improve on training with neighboring Fire Departments.

EMERGENCY MANAGEMENT (continued)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 248,598	\$ 249,976	\$ 197,300	\$ 207,100	\$ 9,800	5.0
Intergovernmental	8,776	16,633	6,323	8,076	1,753	27.7
Miscellaneous	(23)	(15)	-	-	-	0.0
TOTAL REVENUES	257,351	266,594	203,623	215,176	11,553	5.7
Interfund Transfer In	23,486	4,539	-	-	-	0.0
TOTAL SOURCES	\$ 280,837	\$ 271,133	\$ 203,623	\$ 215,176	\$ 11,553	5.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	35,651	207,650	208,650	205,350	(3,300)	(1.6)
TOTAL EXPENDITURES	35,651	207,650	208,650	205,350	(3,300)	(1.6)
Interfund Transfer Out	437,835	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 473,486	\$ 207,650	\$ 208,650	\$ 205,350	\$ (3,300)	(1.6)

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase due to a rising property tax base with a consistent millage rate of 3.1 mills. Intergovernmental revenues reflect payments from the Town of Mt. Pleasant for annexations.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 173,461	\$ 138,827	\$ 132,600	\$ 141,400	\$ 8,800	6.6
Intergovernmental	2,881	2,194	2,400	-	(2,400)	(100.0)
Miscellaneous	68	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 176,410</u>	<u>\$ 141,021</u>	<u>\$ 135,000</u>	<u>\$ 141,400</u>	<u>\$ 6,400</u>	<u>4.7</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	145,000	145,000	148,625	152,341	3,716	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 148,625</u>	<u>\$ 152,341</u>	<u>\$ 3,716</u>	<u>2.5</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect property taxes generated from a consistent millage rate of 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.50	5.38	5.63	5.38	(0.25)	(4.4)
Intergovernmental	\$ 167	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 323,827	\$ 445,237	\$ 457,325	\$ 443,761	\$ (13,564)	(3.0)
Operating	94,990	100,819	101,639	108,754	7,115	7.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,000</u>	<u>48,000</u>	<u>100.0</u>
TOTAL EXPENDITURES	<u>\$ 418,817</u>	<u>\$ 546,056</u>	<u>\$ 558,964</u>	<u>\$ 600,515</u>	<u>\$ 41,551</u>	<u>7.4</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent interdepartmental staffing changes.
- Operating expenditures reflect an increase to EOC Activation expenses based on historical trends.
- Capital expenditures include a new utility truck to transport response equipment.

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.

EMERGENCY MANAGEMENT (continued)

- 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.

Initiative V: Quality Control

Department Goal 2: Conduct annual training and/or exercises.

- Objective 2(a): Configure Emergency Support Function's (ESF), Recovery Support Functions (RSFs), and related plans in conjunction with SC Emergency Management Division and Federal Emergency Management Administration designations.
- Objective 2(b): Provide incident tracking and messaging training through annual EOC seminars.
- Objective 2(c): Exercise Alert Notification and Warning systems and procedures.

MEASURES:

	Objective	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
Output:				
Number of people trained	1(a)(d)(f)(g)(h)	697	764	700
Number of exercises conducted ¹	1(e)(g)(h),2(b)	13	10	10
Number of training classes conducted	1(d)(e),2(a)(c)	28	27	25
Number of public speaking events	1(i)	24	23	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	3	4
Average hours spent updating plans and procedures	2(a)(c)	300	500	400
Average hours spent per test exercise	1(e)(g)(i),2(b)	5	6	5
Outcome:				
Percent of staff and volunteers trained in NIIMS	1(f)	90.0%	90.0%	92.0%
Percent of tracking and messaging system in place	2(b)	90.0%	90.0%	95.0%
Percent of alternate EOC readiness	2(c)	90.0%	90.0%	99.0%

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

2019 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 NIIMS 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.25	1.50	0.25	20.0
Licenses and Permits	<u>\$ 214,750</u>	<u>\$ 238,270</u>	<u>\$ 230,000</u>	<u>\$ 230,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u><u>\$ 214,750</u></u>	<u><u>\$ 238,270</u></u>	<u><u>\$ 230,000</u></u>	<u><u>\$ 230,000</u></u>	<u><u>\$ -</u></u>	0.0
Personnel	\$ 177,346	\$ 176,966	\$ 181,167	\$ 163,276	\$ (17,891)	(9.9)
Operating	47,698	55,302	47,257	46,732	(525)	(1.1)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u><u>\$ 225,044</u></u>	<u><u>\$ 232,268</u></u>	<u><u>\$ 228,424</u></u>	<u><u>\$ 210,008</u></u>	<u><u>\$ (18,416)</u></u>	(8.1)

Funding Adjustments for FY 2019 Include:

- Revenues reflect no significant changes.
- Personnel cost reflect projected benefits and compensation, including the continuation of longevity and merit programs. Personnel cost also represent a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect no significant changes.

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 2017	FY 2018	FY 2019
	Objective	Actual	Actual	Projected
Input:				
Reported HazMat incidents	1(a)	18	18	18
Requests for guidance and instruction	1(b)	9	0	0
Output:				
Team members attending advanced training	1(a)	86	48	48
Students trained	1(b)	0	105	105
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	2
Training revenue generated	1(b)	\$234,570	\$249,000	\$249,000
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.

2019 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 248,783	\$ 246,347	\$ 245,000	\$ 253,700	\$ 8,700	3.6
Intergovernmental	4,911	4,753	4,200	-	(4,200)	(100.0)
TOTAL REVENUES	<u><u>\$ 253,694</u></u>	<u><u>\$ 251,100</u></u>	<u><u>\$ 249,200</u></u>	<u><u>\$ 253,700</u></u>	<u><u>\$ 4,500</u></u>	1.8
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	253,208	243,900	249,200	253,700	4,500	1.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 253,208</u></u>	<u><u>\$ 243,900</u></u>	<u><u>\$ 249,200</u></u>	<u><u>\$ 253,700</u></u>	<u><u>\$ 4,500</u></u>	1.8

Funding Adjustments for FY 2019 Include:

- Revenues reflect growth in the assessed property tax base at a consistent 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	343,229	360,000	300,000	375,000	75,000	25.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 343,229</u>	<u>\$ 360,000</u>	<u>\$ 300,000</u>	<u>\$ 375,000</u>	<u>\$ 75,000</u>	<u>25.0</u>

Funding Adjustments for FY 2019 Include:

- Operating expenditures reflect an increase for higher operating costs and the first phase of replacement radios.

EMERGENCY MANAGEMENT (continued)

Division: West St. Andrew's Fire District
Fund: Special Revenue Fund
Function: Public Safety

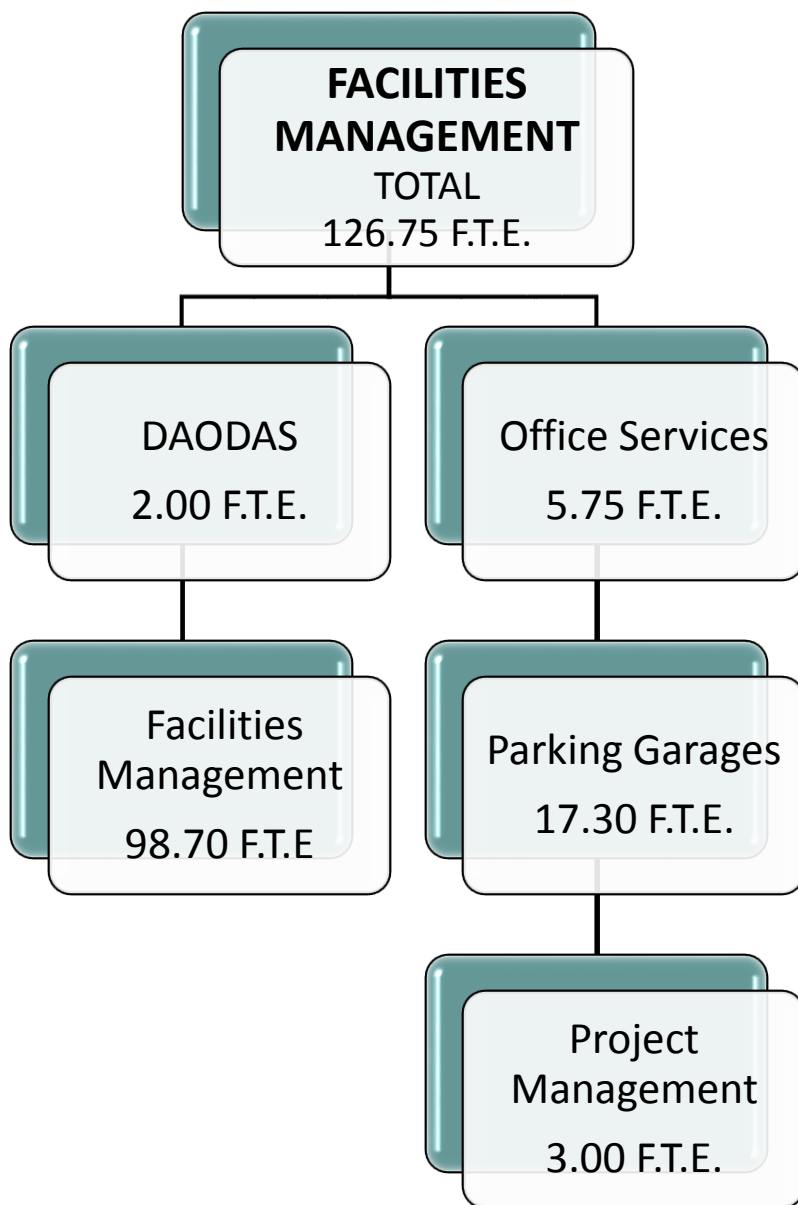
Mission: The West St. Andrew's Fire District provides fire protection services through a contract with the St. Andrew's Public Service District.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 8,689	\$ 8,657	\$ 7,700	\$ 9,100	\$ 1,400	18.2
Intergovernmental	18	20	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 8,707</u></u>	<u><u>\$ 8,677</u></u>	<u><u>\$ 7,700</u></u>	<u><u>\$ 9,100</u></u>	<u><u>\$ 1,400</u></u>	18.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ -</u></u>	0.0

Funding Adjustments for FY 2019 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. The increase reflects growth in the assessed value of the property tax base.
- Operating expenditures reflect no 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	78.00	79.70	92.70	98.70	6.00	6.5
Intergovernmental	\$ 389,480	\$ 180,243	\$ 180,000	\$ 165,000	\$ (15,000)	(8.3)
Miscellaneous	4,601	17,233	-	-	-	0.0
Leases and Rentals	90,221	100,687	101,000	394,000	293,000	290.1
TOTAL REVENUES	<u>\$ 484,302</u>	<u>\$ 298,163</u>	<u>\$ 281,000</u>	<u>\$ 559,000</u>	<u>\$ 278,000</u>	98.9
Personnel	\$ 4,250,677	\$ 4,223,889	\$ 5,198,671	\$ 5,952,931	\$ 754,260	14.5
Operating	10,811,847	10,724,488	21,568,685	21,244,675	(324,010)	(1.5)
Capital	191,549	556,748	2,580,000	659,000	(1,921,000)	(74.5)
TOTAL EXPENDITURES	<u>15,254,073</u>	<u>15,505,125</u>	<u>29,347,356</u>	<u>27,856,606</u>	<u>(1,490,750)</u>	(5.1)
Interfund Transfer Out	-	62,523	180,000	-	(180,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$15,254,073</u>	<u>\$15,567,648</u>	<u>\$29,527,356</u>	<u>\$27,856,606</u>	<u>\$ (1,670,750)</u>	(5.7)

Funding Adjustments for FY 2019 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. The increase represents the continuation of the lease of the Banov building to the Medical University of South Carolina.
- 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 Architect, Asset Analyst, Civil Engineer, and three Trades Technicians to conduct onsite inspections and perform the needed maintenance and repairs to County facilities.

FACILITIES MANAGEMENT (continued)

- Operating expenditures reflect lower funding for maintenance of buildings. The decrease is largely offset by increases related to security contracts, utilities, building and grounds maintenance contracts, and leases on land and buildings. The operating costs also include the continued transition of facility maintenance costs from the Library. During budget deliberations, Council reallocated funds for additional school resource officers to address public safety in the schools. Further analysis of maintenance contract costs contributed to the funding of the School Resource Officers in the Sheriff's budget.
- Capital expenditures include two cargo vans for the new Trade Technicians and three pickup trucks for new positions.

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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	8	5	14
Percent of completed construction contracts designed by A&E	1(a)	98%	98%	95%
Total value of active contracts	1(a)	\$36.0M	\$53.1M	\$151.0M
Dollar value of contracts awarded	1(b)	\$34.0M	\$53.1M	\$151.0M
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	38	52	9
Design estimate for awarded contracts	1(c)	\$34.0M	\$4.02M	\$95.0M
Number of change orders negotiated	1(d)	10	17	8
Dollar value of negotiated change orders	1(d)	(\$7,279)	\$1.3M	\$250,000
Total resources approved at construction award	1(d)	\$34.0M	\$53.1M	\$151.0M
Facilities:				
Work orders issued	2(a)	8,109	8,344	8500
Projects schedules	2(b)	132	258	322
Programmed maintenance work orders issued	2(c)	7,080	7,176	8,252
Total contracted services budgeted	3(b)	\$5,499,544	\$6,541,391	\$6,916,807
Utilities budgeted	3(c)	\$4,775,698	\$5,053,524	\$5,816,957
Department operating budget	3(d)	\$15,491,354	\$16,613,559	\$19,519,958
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	61.0%	61%	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)	90.10%	88.37%	90%
Percent of projects completed	2(b)	65.10%	81.78%	75%
Programmed maintenance compliance	2(c)	84.40%	94.29%	90%
Budgeting effectiveness percent – Contracts	3(b)	89.43%	86.84%	93.5%
Budgeting effectiveness percent – Utilities	3(c)	n/a ¹	n/a ¹	n/a ¹
Department operating budget effectiveness percent	3(d)	90.30%	97.41%	93.5%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	12	19	6
Dollar value of construction completed (WIP)	1(a)	\$914,427	\$1.04M	\$60.0M
Total number of construction contracts closed out	1(a)	4	0	6
Total number of projects completed	1(a)	8	19	15
Total final cost of projects completed	1(a)	\$914,427	\$1.04M	\$1.0M
Number of projects completed within approved resources	1(a)	12	19	15
Number of contracts within 15% design estimate	1(c)	12	19	15
Total amount saved through negotiations	1(c)	\$3,890	0	n/a ¹
Facilities:				
Work orders completed	2(a)	7,304	7,374	n/a ¹
Projects completed	2(b)	86	100	n/a ¹
Programmed maintenance work orders completed	2(c)	5,976	6,766	n/a ¹
Actual expended costs of special projects	3(a)	\$846,001	\$712,143	n/a ¹
Total contracted services actual expenses	3(b)	\$5,499,544	\$5,680,691	\$6,467,215
Utilities actual expenditures	3(c)	n/a ¹	n/a ¹	n/a ¹
Department operating budget effectiveness	3(d)	\$13,982,279	\$16,183,664	\$18,551,161

¹ To be determined.

FACILITIES MANAGEMENT (continued)

2019 ACTION STEPS

Department Goal 1

- Finalize Gross Maximum Prices (GMP) for fifth Library, North Charleston, and proceed into construction phase on each.
- Complete PSB modifications for Human Resources and Deputy Administrator Dispatch & Medical Services suites.
- Achieve Energy Star rating for County facilities.

Department Goal 2

- Begin construction on the new Materials Recovery Facility (MRF) on or before October 2018.

Department Goal 3

- Implement a new Integrated Workplace Management System (IWMS).
 - Contract with FM Systems to provide solution.
 - FM Systems currently configuring software based on completed Needs Analysis.
 - Continue to contract with ECS-CADFM to support our efforts to produce/prepare the necessary drawings for buildings (in conjunction with our team's existing files) required by FM Systems.
 - Projected "go live" FOR TESTING Facilities Management component using PSB building is November 2018.
 - Implementation will roll out incrementally over the course of 3 – 12 months past the November date. Timing governed by the completion of drawings.
- Implement a new Access Control Software System for PSB and JCC.
 - Continue negotiating proposals and SOW with Code Lynx to implement the Avigilon Access Control Software solution and supporting equipment.
 - Estimated completion time is end of October 2018.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.00	5.75	(0.25)	(4.2)
Charges and Fees	\$ 1,523,385	\$ 1,519,555	\$ 1,552,107	\$ 1,609,563	\$ 57,456	3.7
Interest	894	1,879	-	-	-	0.0
Miscellaneous	-	2,487	-	-	-	0.0
TOTAL REVENUES	1,524,279	1,523,921	1,552,107	1,609,563	57,456	3.7
Interfund Transfer In	50,000	175,000	-	-	-	0.0
TOTAL SOURCES	\$ 1,574,279	\$ 1,698,921	\$ 1,552,107	\$ 1,609,563	\$ 57,456	3.7
Personnel	\$ 314,489	\$ 325,554	\$ 339,551	\$ 327,961	\$ (11,590)	(3.4)
Operating	1,171,825	1,277,858	836,187	865,941	29,754	3.6
Capital	-	-	-	-	-	0.0
Debt Service	59,642	41,373	376,369	415,661	39,292	10.4
TOTAL EXPENDITURES	\$ 1,545,956	\$ 1,644,785	\$ 1,552,107	\$ 1,609,563	\$ 57,456	3.7

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in copier costs based on current usage by departments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs include the full-year funding of a partial transfer out of an Office Services Specialist III to Fleet Management.
- Operating expenses represent an increase in copier leases due to the replacement of obsolete copiers and the addition of thirteen new copier machines. The increase is offset by reduced postage costs based on current trends.

FACILITIES MANAGEMENT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Promote mail management efficiencies to achieve improved customer service and value.

Objective 1(a): Increase mail that meets automation criteria for all outgoing U.S. mail.

Objective 1(b): Reduce man-hours to prepare mail by promoting the use of mail preparation equipment.

Objective 1(c): Reduce undeliverable mail by updating mailing addresses.

Initiative III: Long-Term Financial Planning

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

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

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

Initiative V: Quality Control

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Budgeted for postage	2(b)	\$539,037	\$456,213	\$480,000
Budgeted for copying	2(b)	\$574,549	\$662,680	\$756,585
Output:				
Mail pieces processed in-house	1(a),3(a)	360,702	320,311	345,000
Mail pieces sent to outside contractor	2(a)	1,321,978	1,182,445	1,200,000
Number of copiers maintained	3(a)	217	217	230
Copies produced	3(a)	13,970,249	13,703,725	16,226,125
Efficiency:				
Percent of mail that meets automation criteria ¹	1(a)	94.0%	96.0%	96.0%
Man hours saved using mail preparation equipment	1(b)	75	50	50
Number of copiers networked	3(a)	206	206	223
Outcome:				
Amount saved due to presorting flats	1(a)	\$2,236	\$1,500	\$2,000
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$95,653	\$89,212	\$90,000
Ratio of actual postal expenses to budgeted postal expenses	2(c)	98.00%	93.00%	100%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	103%	98.00%	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.

2019 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 provide a quality parking experience by ensuring a safe, customer friendly, and efficient parking environment for citizens and visitors.

Services Provided:

- Provide tourists, citizens, and other visitors with daily transient parking.
- Provide attorneys, banks, hotels, and other local businesses with Monthly Access Parking Accounts and Parking Coupons for their customers/clients
- Provide “Free” parking to the following:
 - Handicap patrons (72 hour max)
 - Local churches on Sunday and St. Phillips church functions per lease agreement
 - Juror parking at the Cumberland Street Garage
 - Law Enforcement parking at the Cumberland Street Garage and King & Queen Garage on occasion
 - Special Holiday Patrons in conjunction with the City’s Initiative
 - County Employees

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.00	17.30	17.30	17.30	-	0.0
Intergovernmental	\$ 267,546	\$ 279,875	\$ 270,000	\$ 410,676	\$ 140,676	52.1
Charges and Fees	3,360,277	3,521,080	3,476,000	3,412,000	(64,000)	(1.8)
Interest	12,603	19,449	10,000	30,000	20,000	200.0
Miscellaneous	(80,907)	(113,468)	(100,000)	(125,000)	(25,000)	25.0
Leases and Rentals	87,602	90,230	92,937	95,723	2,786	3.0
TOTAL REVENUES	<u>\$ 3,647,121</u>	<u>\$ 3,797,166</u>	<u>\$ 3,748,937</u>	<u>\$ 3,823,399</u>	<u>\$ 74,462</u>	<u>2.0</u>
Personnel	\$ 950,586	\$ 990,852	\$ 1,114,079	\$ 1,113,799	\$ (280)	(0.0)
Operating	1,631,195	1,447,028	1,040,817	1,039,763	(1,054)	(0.1)
Capital	-	-	673,226	894,000	220,774	32.8
TOTAL EXPENDITURES	<u>2,581,781</u>	<u>2,437,880</u>	<u>2,828,122</u>	<u>3,047,562</u>	<u>219,440</u>	<u>7.8</u>
Interfund Transfer Out	1,672,161	1,364,112	1,481,815	1,528,671	46,856	3.2
TOTAL DISBURSEMENTS	<u>\$ 4,253,942</u>	<u>\$ 3,801,992</u>	<u>\$ 4,309,937</u>	<u>\$ 4,576,233</u>	<u>\$ 266,296</u>	<u>6.2</u>

Funding Adjustments for FY 2019 Include:

- Revenues represent an increase in intergovernmental revenues for the City of Charleston for cost sharing at the Cumberland Garage. This increase is offset by a decrease in fees for monthly parking and transient parking.

FACILITIES MANAGEMENT (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenses also reflect a decrease in temporary staff costs.
- Operating expenses reflect a decrease in security patrol services and utility costs. This decrease is significantly offset by higher contracted service costs due to pressure washing the garages. Operating expenses also represent an increase due to a re-evaluation of the calculation of County administrative costs.
- Capital expenses include repairs and maintenance for the parking garages. Capital also represents upgrades to elevators and credit card readers to enhance anti-credit card fraud capability.
- 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 General Fund costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a customer service oriented parking facility by pursuing customer-focused initiatives.

Objective 1(a): Conduct customer service employee training sessions.

Objective 1(b): Reduce customer time spent paying and exiting the garage.

Initiative III: Long-Term Financial Planning

Department Goal 2: Maintain a financial management plan that provides our financial position while tracking our operating expenditures and receivable revenues.

Objective 2(a): Institute cost saving measures for utilities and other expenses.

Objective 2(b): Maximize revenue.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: Maintain a safe environment for our visitors, customers, and employees by reducing and mitigating theft, accidents, and hazards in the County garages.

Objective 3(a): Maintain the annual goal of less than 28 recorded incident reports.

Objective 3(b): Conduct safety inspections on a monthly basis, which include call boxes, lights, extinguishers, emergency exit lighting, trip-hazards, spalling concrete, electrical, expansion joints, cameral issues, and signage.

Objective 3(c): Conduct security rounds of the garage eight times per night.

FACILITIES MANAGEMENT (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Employee customer service training sessions conducted	1(a)	1	1	2
Customer time spent paying and exiting the garage	1(b)	n/a	5.14 sec	5.11 sec
Cumberland Parking Garage:				
<u>Parking Revenue</u>	2(b)			
Transient revenue		\$1,002,688	\$1,111,303	\$1,074,120
City reimbursement		\$267,546	\$175,973	\$270,000
Contracts		\$752,160	\$861,880	\$861,880
Commercial space leases (shops)		\$87,602	\$90,230	\$92,937
<u>Transaction Volume</u>	2(b)			
Number of transactions		115,405	127,906	123,523
King and Queen Parking Garage:				
<u>Parking Revenue</u>	2(b)			
Transient revenue		\$1,419,602	\$1,410,427	\$1,456,000
Contracts		\$87,780	\$79,740	\$84,000
<u>Transaction Volume</u>	2(b)			
Number of transactions		248,942	247,333	254,800
Recorded incidents of theft, accidents, and hazards	3(a)	36	24	28
Annual number of safety training initiatives conducted	3(b)	12	12	12
Number of safety inspections conducted	3(b)	24	24	24
Number of security rounds conducted annually	3(c)	n/a	n/a	5,840
Efficiency:				
Annual operating expense per space – combined garage costs ¹	2(a)	\$1,425	\$1,571	\$1,701
Outcome:				
Annual revenue per space:	2(b)			
Cumberland Parking Garage ²		\$2,474	\$2,719	\$2,804
King and Queen Parking Garage ²		\$3,574	\$3,447	\$3,309

¹ 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)

² Annual revenue per space is the sum of total revenue divided by number of spaces.

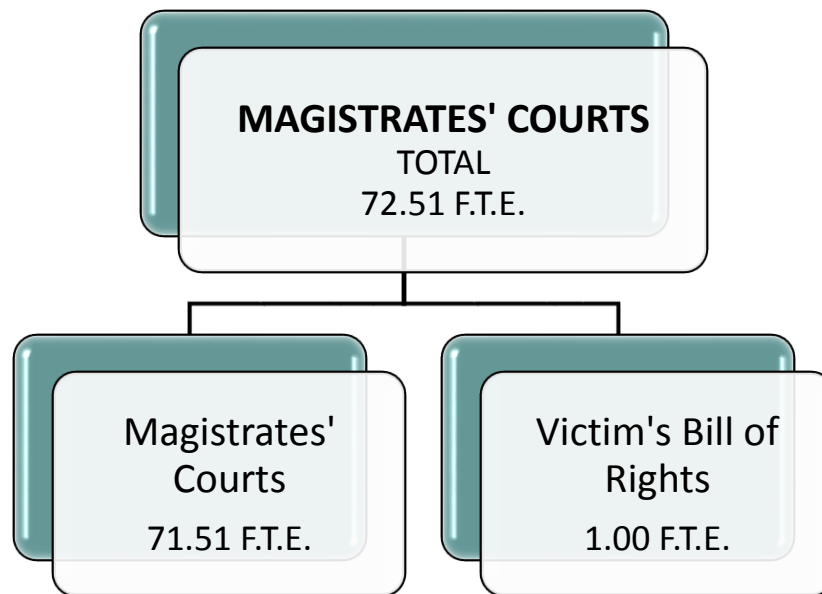
2019 ACTION STEPS

Department Goal 1

- Add additional office space to maximize the customer service experience.
- Electric charging stations.
- Develop a Customer Services Satisfaction survey.

Department Goal 2

- Seek additional revenue-generating opportunities focusing on local businesses and tourism.
- 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.
- Utilize Dynamic Pricing within the garages.
- Invest in emerging means and methods of payment to include apps, QR code, near field communications, and web validations.
- Maximize uptime of existing Parking Access Revenue Control System (PARCS) by maintaining the system via contract.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	70.01	70.51	71.51	71.51	-	0.0
Charges and Fees	\$ 807,363	\$ 798,830	\$ 801,200	\$ 851,250	\$ 50,050	6.2
Fines and Forfeitures	1,076,003	917,546	911,300	847,600	(63,700)	(7.0)
Interest	(972)	(107)	-	-	-	0.0
Miscellaneous	17,147	9,511	10,000	6,000	(4,000)	(40.0)
TOTAL REVENUES	\$ 1,899,541	\$ 1,725,780	\$ 1,722,500	\$ 1,704,850	\$ (17,650)	(1.0)
Personnel	\$ 4,374,594	\$ 4,440,026	\$ 4,831,494	\$ 4,887,069	\$ 55,575	1.2
Operating	374,568	390,295	404,647	378,509	(26,138)	(6.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,749,162	\$ 4,830,321	\$ 5,236,141	\$ 5,265,578	\$ 29,437	0.6

Funding Adjustments for FY 2019 Include:

- Revenues represent a decrease in fine collections based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an offset for anticipated vacancies.
- Operating expenditures reflect a decrease in noncapital equipment and local mileage costs based on projected usage.

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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Small Claims cases filed	1(a)	3,345	3,560	4,051
DUI cases filed	1(b)	489	472	452
Efficiency:				
Average Small Claims case age in days	1(a)	124	75	70
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	275	162	160
Outcome:				
Disposed Small Claims cases	1(a)	3,373	3,658	4,060
Percent of Small Claims cases disposed	1(a)	100%	100%	100%
Disposed DUI cases	1(b)	393	485	460
Percent of DUI cases disposed	1(b)	53.0%	58.0%	60.0%
DUI cases pending	1(b)	361	354	340

2019 ACTION STEPS

Department Goal 1

- 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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 938	\$ 1,009	\$ 1,000	\$ 1,000	\$ -	0.0
Fines and Forfeitures	163,701	150,762	155,000	138,000	(17,000)	(11.0)
TOTAL REVENUES	\$ 164,639	\$ 151,771	\$ 156,000	\$ 139,000	\$ (17,000)	(10.9)
Personnel	\$ 63,549	\$ 59,662	\$ 72,360	\$ 71,409	\$ (951)	(1.3)
Operating	9,601	7,814	9,842	4,641	(5,201)	(52.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 73,150	\$ 67,476	\$ 82,202	\$ 76,050	\$ (6,152)	(7.5)

Funding Adjustments for FY 2019 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 a decrease in local mileage based on projected usage.

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)

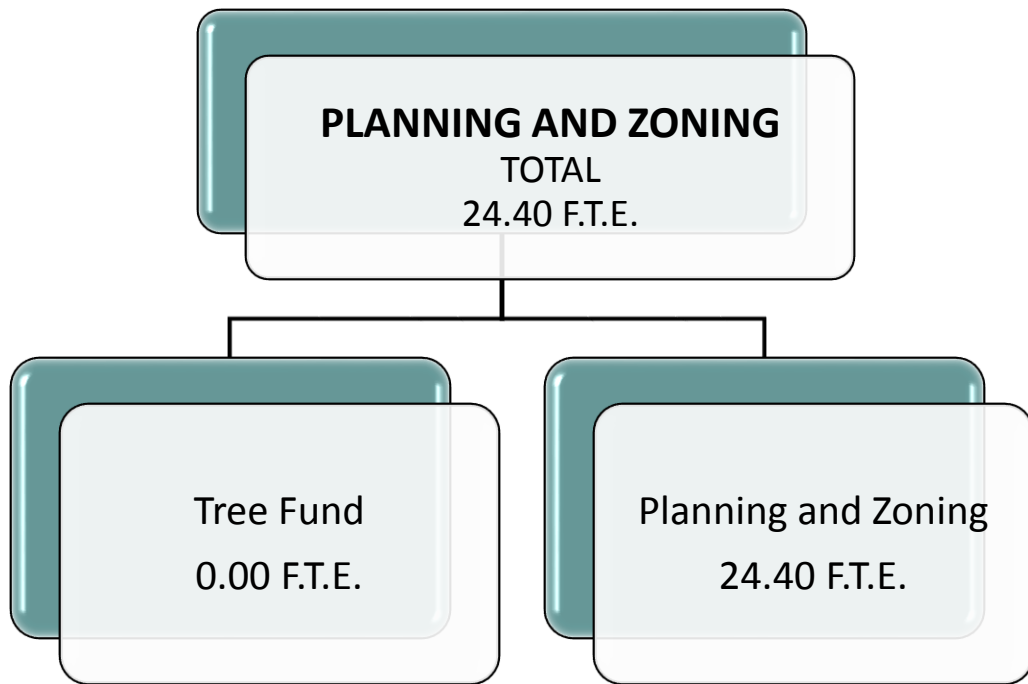
MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	100%	100%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	99.0%	100%	100%
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%	99.0%	99.0%

2019 ACTION STEPS

Department Goal 1

- Improve fluidity of victim services on general session offenses.



PLANNING AND ZONING

Division: Planning and Zoning
Fund: General Fund
Function: General Government

Mission: The Planning and Zoning 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.20	24.20	24.20	24.40	0.20	0.8
Licenses and Permits	\$ 52,575	\$ 45,000	\$ 55,000	\$ 50,000	\$ (5,000)	(9.1)
Intergovernmental	9,647	42,332	32,193	-	(32,193)	(100.0)
Charges and Fees	82,896	61,000	71,000	80,000	9,000	12.7
Miscellaneous	120	-	-	-	-	0.0
TOTAL REVENUES	\$ 145,238	\$ 148,332	\$ 158,193	\$ 130,000	\$ (28,193)	(17.8)
Personnel	\$ 1,467,553	\$ 1,638,135	\$ 1,756,897	\$ 1,791,451	\$ 34,554	2.0
Operating	132,001	203,383	260,320	305,253	44,933	17.3
Capital	-	-	-	33,600	33,600	100.0
TOTAL EXPENDITURES	1,599,554	1,841,518	2,017,217	2,130,304	113,087	5.6
Interfund Transfer Out	30,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,629,554	\$ 1,841,518	\$ 2,017,217	\$ 2,130,304	\$ 113,087	5.6

Funding Adjustments for FY 2019 Include:

- Revenues reflect an anticipated decrease to zoning permits based on current trends. In addition, local government contributions are eliminated due to the transfer of a Planner II to the Town of Kiawah Island.

PLANNING AND ZONING (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also includes a portion of the costs associated with the addition of two new Code Enforcement Officers. These increases are partially offset by the transfer of a Planner II to the Town of Kiawah Island. During budget deliberation, Council reallocated funds for additional School Resource Officers to address public safety in the schools. Partial year funding of the two new code enforcement officers contributed to the financing of the Sheriff's School Resource Officers.
- 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.
- Capital expenditures include a new utility truck for the two new positions to be added in FY 2019.

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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Subdivision applications submitted	1(c)	305	312	320
Pre-application conferences	1(d)	270	280	290
Number of new streets	1(e)	38	19	25
Output:				
Zoning/Building Permits processed ¹	1(a)	1,638	1,751	1,850
Site plans reviewed	1(b)	95	109	120
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)	98.0%	99.0%	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)	100%	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.

2019 ACTION STEPS

Department Goal 1

- Continue implementation of the Comprehensive Plan and specific Planning Work Programs.
- 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.

PLANNING and Zoning (continued)

Program: Tree Fund
Fund: General Fund
Function: General Government

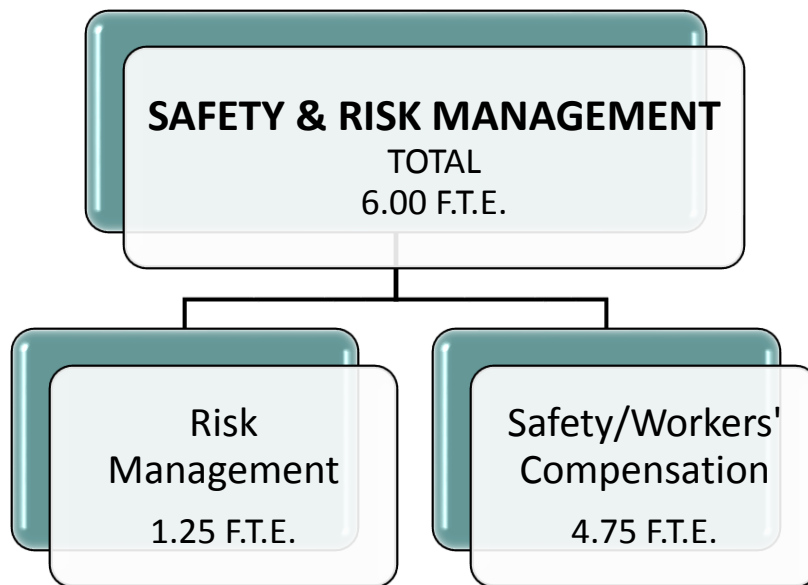
Mission: The Tree Fund receives funds exacted from tree removal violation fines and places the funds in an account established exclusively for public beautification through the planting of trees in Charleston County.

Program Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 6,951	\$ 1,125	\$ 10,000	\$ -	\$ (10,000)	(100.0)
TOTAL REVENUES	<u>\$ 6,951</u>	<u>\$ 1,125</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>(100.0)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	18,599	-	162,171	153,296	(8,875)	(5.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 18,599</u>	<u>\$ -</u>	<u>\$ 162,171</u>	<u>\$ 153,296</u>	<u>\$ (8,875)</u>	<u>(5.5)</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease in planning tree fund based on historical trends.
- Operating expenditures reflect a decrease in contracted services due to a decrease in ongoing projects.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.80	0.80	0.80	1.25	0.45	56.3
Personnel	\$ 85,709	\$ 97,071	\$ 96,504	\$ 107,788	\$ 11,284	11.7
Operating	1,962,648	2,003,652	2,202,991	2,341,625	138,634	6.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,048,357	\$ 2,100,723	\$ 2,299,495	\$ 2,449,413	\$ 149,918	6.5

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs also includes the addition of an Administrative Assistant I position allocated between divisions.
- Operating expenditures reflect the discontinuation of reimbursement from the Library for expenses. The increase also represents higher insurance costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Protect the County's assets, liabilities, and employees by securing the necessary insurance or risk financing technique on a timely basis.

- Objective 1(a): Review and approve insurance certificates required of contractors performing work for the County, with a turnaround of 100%, within two business days.
- Objective 1(b): Submit insurance renewal applications to insurance carriers 30 days prior to renewal date.
- Objective 1(c): Administer and maintain all property, liability, vehicle, equipment, bonds, and aviation insurance policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

SAFETY & RISK MANAGEMENT (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Tort and property claims	1(c)	23	22	22
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%	90%	95%
Two business days turnaround on reporting insurance claims to carriers	1(c)	100%	100%	100%

2019 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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.20	4.20	4.20	4.75	0.55	13.1
Charges and Fees	\$ 4,328,343	\$ 4,985,332	\$ 4,911,417	\$ 5,068,734	\$ 157,317	3.2
Interest	30,822	49,898	30,000	75,000	45,000	150.0
Miscellaneous	25,147	12,508	15,000	15,000	-	0.0
TOTAL REVENUES	<u>\$ 4,384,312</u>	<u>\$ 5,047,738</u>	<u>\$ 4,956,417</u>	<u>\$ 5,158,734</u>	<u>\$ 202,317</u>	<u>4.1</u>
Personnel	\$ 411,539	\$ 437,951	\$ 442,248	\$ 459,931	\$ 17,683	4.0
Operating	3,925,139	4,901,706	4,706,169	4,907,803	201,634	4.3
Capital	-	-	108,000	91,000	(17,000)	(15.7)
TOTAL EXPENDITURES	<u>\$ 4,336,678</u>	<u>\$ 5,339,657</u>	<u>\$ 5,256,417</u>	<u>\$ 5,458,734</u>	<u>\$ 202,317</u>	<u>3.8</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect a larger portion of cost recovery of the worker's compensation and the safety programs from user departments. The increase also includes higher interest earning projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs also includes the addition of an Administrative Assistant I position allocated between divisions.
- Operating expenses represent an increase due to a higher estimate for anticipated worker's compensation claims based on historical analysis and current trends.
- Capital expenses include the replacement of a half-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 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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Number of strain injuries	1	70	55	60
Workers' compensation claims/on-the-job injuries	1,2(b)	256	216	225
Output:				
New drivers trained in DDC-4	3	211	150	175
Percent of new drivers trained in DDC-4	3	95.0%	95.0%	95.0%
Efficiency:				
Lost work days	1	4,515	3,158	3,500
Outcome:				
Percent of strain injury reduction	1	(7.0%)	(21.4%)	(5.0%)
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	98.0%	90.0%	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)	93.0%	90%	100%
Environmental liabilities incurred per the audited financial statements	2(c)	1	1	0

¹ Defensive Driving Course

² Vehicle Collision Review Board

2019 ACTION STEPS

Department Goal 1

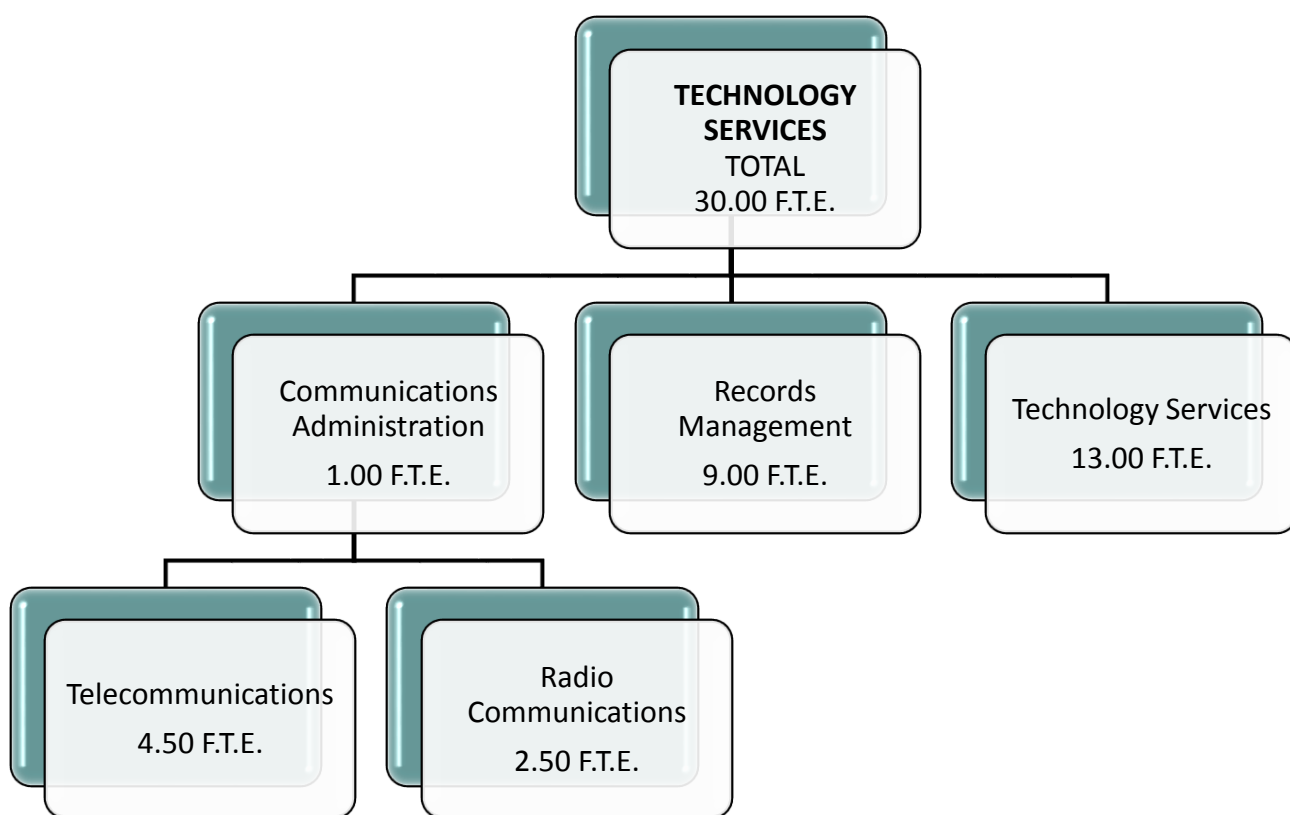
- Conduct comprehensive safety inspections of owned and leased Charleston County buildings.

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.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 138,860	\$ 142,400	\$ 142,972	\$ 148,340	\$ 5,368	3.8
Operating	2,208	3,084	3,599	3,527	(72)	(2.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	141,068	145,484	146,571	151,867	5,296	3.6
Interfund Transfer Out	1,743,643	1,896,113	1,934,753	918,454	(1,016,299)	(52.5)
TOTAL DISBURSEMENTS	<u>\$ 1,884,711</u>	<u>\$ 2,041,597</u>	<u>\$ 2,081,324</u>	<u>\$ 1,070,321</u>	<u>\$ (1,011,003)</u>	<u>(48.6)</u>

Funding Adjustments for FY 2019 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. The decrease represents a significant reduction due to a re-evaluation of the calculation of County administrative costs.

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 municipal public safety agencies, including management of the 800 MHz Public Safety Radio System, operation of the Communications Electronics Maintenance Facility, The Larry Britton Radio Shop and installation of electronics in vehicles for law enforcement, fire, and Emergency Medical Services.

Services Provided:

- Provide operations and maintenance of the 800 MHz Public Safety Radio System including technology upgrades, system process improvements, and overall system management and maintenance
- Provide efficient and cost effective equipment to decrease local public emergency operations' response time

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 2,686,940	\$ 2,720,887	\$ 2,636,612	\$ 2,651,313	\$ 14,701	0.6
Interest	(2,558)	3,461	-	-	-	0.0
Leases and Rentals	42,136	42,730	42,000	44,000	2,000	4.8
TOTAL REVENUES	2,726,518	2,767,078	2,678,612	2,695,313	16,701	0.6
Interfund Transfer In	2,235,523	2,975,849	1,944,753	918,454	(1,026,299)	(52.8)
TOTAL SOURCES	<u>\$ 4,962,041</u>	<u>\$ 5,742,927</u>	<u>\$ 4,623,365</u>	<u>\$ 3,613,767</u>	<u>\$ (1,009,598)</u>	(21.8)
Personnel	\$ 190,447	\$ 195,697	\$ 197,217	\$ 208,395	\$ 11,178	5.7
Operating	4,623,307	4,504,546	4,416,148	3,405,372	(1,010,776)	(22.9)
Capital	-	-	1,204,787	-	(1,204,787)	(100.0)
TOTAL EXPENDITURES	<u>\$ 4,813,754</u>	<u>\$ 4,700,243</u>	<u>\$ 5,818,152</u>	<u>\$ 3,613,767</u>	<u>\$ (2,204,385)</u>	(37.9)

Funding Adjustments for FY 2019 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 significant reduction due to a re-evaluation of the calculation of County administrative costs.

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:

	Objective	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Total number of work tickets	1(a)	1,477	1,375	1,350
Efficiency:				
Average hours of work tickets per month	1(a)	976	850	825
Outcome:				
<u>Repair of Defective Radio Equipment</u>	1(a)			
Acceptable <2 days	90.5%	89.0%	91.0%	92.0%
Marginal 2-5 days	9.0%	10.5%	8.5%	7.5%
Unacceptable >5 days	0.5%	0.5%	0.5%	0.5%
<u>Radio Resource Usage</u>	1(b)(c)			
System downtime (unplanned)		0 min	0 min	0 min
Average busy signal		.03 sec	.03 sec	.03 sec
Average talk group busy signals		0/day	0/day	0/day
COMM-1 downtime		None	None	None
Average departmental response		31 min	34 min	30 min

2019 ACTION STEPS

Department Goal 1

- Complete the replacement – swap and drop – of the Adam's Run and Awendaw towers at or under budget.
- Purchase new radios for the Sheriff's Office, EMS, and County departments as the budget allows.
- Evaluate and determine the best public safety cellular network that provides priority and preemption features for first responders.
- Install radios and other electronics on 40+ 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	9.00	1.00	12.5
Intergovernmental	\$ 5,937	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	502,591	507,443	565,738	567,562	1,824	0.3
Miscellaneous	805	-	-	-	-	0.0
TOTAL REVENUES	509,333	507,443	565,738	567,562	1,824	0.3
Interfund Transfer In	-	-	75,000	-	(75,000)	(100.0)
TOTAL SOURCES	\$ 509,333	\$ 507,443	\$ 640,738	\$ 567,562	\$ (73,176)	(11.4)
Personnel	\$ 348,763	\$ 393,413	\$ 403,444	\$ 423,313	\$ 19,869	4.9
Operating	169,904	146,849	162,294	144,249	(18,045)	(11.1)
Capital	-	-	75,000	17,500	(57,500)	(76.7)
TOTAL EXPENDITURES	\$ 518,667	\$ 540,262	\$ 640,738	\$ 585,062	\$ (55,676)	(8.7)

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in the amount charged to user departments for microfilm services based on projected usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs include the addition of an Inventory Control Specialist I position. Personnel costs also reflect a reduction in contracted temporary services.
- Operating expenses reflect a decrease in maintenance contracts for microfilm equipment.
- Capital expenses represent a work assist vehicle to improve productivity and safety in the operations of warehouse box retrieval.

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:	Objective	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
Output:				
Warehouse service units provided ¹	1	315,927	343,819	345,000
Microfilm service units provided ²	1	2,012,727	1,750,139	1,850,000
Laboratory service units provided ³	1	2,059	1,470	1,700
Digital imaging service units provided ⁴	1	1,817,246	1,952,573	1,850,000
Preservation services units provided ⁵	1	980	281	300
Efficiency:				
Services Provided per Dollar Expended by County Depts:	1			
Warehouse service units per dollar ¹		2.21	2.22	2.22
Microfilm service units per dollar ²		25.13	24.17	25
Laboratory service units per dollar ³		0.13	0.13	0.13
Digital imaging service units per dollar ⁴		10.98	12.9	11
Preservation service units per dollar ⁵		0.11	0.04	0.8
Outcome:				
Cost of Services Provided to County Depts:*	1			
<u>Warehouse Services</u> ¹				
Monthly box storage		\$0.45	\$0.46	\$0.46
Document in-transfers		\$4.25	\$4.26	\$4.26
File destructions		\$4.25	\$4.26	\$4.26
Fire retrievals		\$4.25	\$4.26	\$4.26
Transports		\$18.00	\$18.18	\$18.18
<u>Microfilm Services</u> ²				
Archive Writer Image processing per hour		\$24.75	\$25.00	\$25.00
Archive Writer Images converted per image		\$0.03	\$0.03	\$0.03
Jacketing per fiche jacket		\$2.00	\$2.04	\$2.04
Fiche titling		\$1.75	\$1.77	\$1.77
Quality checking by page		\$0.05	\$0.05	\$0.05
Cartridge loading		\$2.02	\$2.04	\$2.04
Cartridge labeling		\$0.76	\$0.77	\$0.77
<u>Laboratory Services</u> ³				
Standard processing per 100 ft roll		\$6.67	\$6.74	\$6.74
Diazo duplication per 100 ft roll		\$3.03	\$3.06	\$3.06
Quality inspection per roll		\$5.05	\$5.10	\$5.10
<u>Digital Imaging Services</u> ⁴				
Document scan per page		\$0.09	\$0.09	\$0.09
Document book scan per page		\$0.56	\$0.57	\$0.57
Convert microfilm to image per frame		\$0.11	\$0.11	\$0.11
Convert image to microfilm per frame		\$0.03	\$0.03	\$0.03
Indexing per image		\$0.06	\$0.06	\$0.06

TECHNOLOGY SERVICES (continued)

<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
<u>Preservation Services</u> ⁵			
Repairs	\$2.95	\$2.98	\$2.98
Records Processing (per hour)	\$23.75	\$23.99	\$23.99
Cutting books	\$0.04	\$0.04	\$0.04

*Costs of Services Provided to County Departments were raised by 1% in FY 18 to reflect an increase in operating and supply costs.

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.

2019 ACTION STEPS

Department Goal 1

- Continue implementing imaging projects for County Departments.
- Continue work on adjusting retention schedules to follow South Carolina Department of Archives and History Guidelines.
- 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 2019, 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	12.00	13.00	13.00	-	0.0
Intergovernmental	\$ 19,863	\$ 32,676	\$ -	\$ 35,000	\$ 35,000	100.0
Charges and Fees	1,200	-	-	-	-	0.0
Miscellaneous	-	2,790	-	-	-	0.0
TOTAL REVENUES	<u>\$ 21,063</u>	<u>\$ 35,466</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>100.0</u>
Personnel	\$ 855,559	\$ 1,005,276	\$ 1,145,527	\$ 1,290,196	\$ 144,669	12.6
Operating	8,652,631	9,060,200	9,340,581	9,727,074	386,493	4.1
Capital	1,462,975	1,486,745	3,350,000	1,898,000	(1,452,000)	(43.3)
TOTAL EXPENDITURES	<u>\$10,971,165</u>	<u>\$11,552,221</u>	<u>\$13,836,108</u>	<u>\$12,915,270</u>	<u>\$ (920,838)</u>	<u>(6.7)</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect payments from Berkeley County for the maintenance of computers used by the Solicitor.
- 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 for a new Computer Support Specialist III position added in FY 2018.
- Operating expenditures represent an increase in software maintenance due to inflation and new applications.

TECHNOLOGY SERVICES (continued)

- Capital expenditures represent the purchase of hardware and software requirements for General Fund departments. The lesser portion relates to upgrades of 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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	3,264	3,315	4,000
Number of service requests	1(a)(c)	4,402	4,543	5,000
Number of approved work orders	1(b)	35	38	45
Available and reliable systems >98%	1(d)	99.99%	99.995%	>98.00%
Availability of Internet connectivity	1(d)	99.99%	99.996%	>99.00%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	99.5%	99.5%	>98.00%
Work orders completed within 10% of schedule and budget ²	1(b)	97.0%	100%	100%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	96.0%	96%	>80.00%
Percent of Help Desk Calls resolved within 2 days	1(a)	98.0%	99%	>90.00%
Percent of system platform availability >98% ²	1(d)	99.92%	99.985%	>98%
Customer Service Satisfaction survey acceptable or better	2	8.50	8.86	>8.0

¹ Break-Fix.

² Scope changes and customer wait time considered.

2019 ACTION STEPS

Department Goal 1

- Detention Center Camera Refresh - Ongoing.
- County External Storage Refresh.
- Network Vulnerability Test.
- Windows 10 Upgrade.
- Network and Server Refresh.
- PC Refresh.

Department Goal 2

- Clerk of Court – Sentencing sheet project.
- County Council – Agenda Management Software Implementation.
- Probate Court – Icon Upgrade to Web Version.
- Sheriff's Office – EIS – Civil Processing Implementation.
- Revenue Collections – New Business License System Selection.

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 and management of cellular phone devices and lines 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 telecom services for the County
- Obtain optimal service and rates for cellular wireless communications

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	4.50	4.50	4.50	-	0.0
Charges and Fees	\$ 1,970,341	\$ 2,044,396	\$ 2,078,865	\$ 2,013,608	\$ (65,257)	(3.1)
Interest	1,044	4,970	-	-	-	0.0
Miscellaneous	2,070	(29,240)	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,973,455</u>	<u>\$ 2,020,126</u>	<u>\$ 2,078,865</u>	<u>\$ 2,013,608</u>	<u>\$ (65,257)</u>	<u>(3.1)</u>
Personnel	\$ 314,569	\$ 369,571	\$ 398,483	\$ 403,052	\$ 4,569	1.1
Operating	1,602,586	1,594,072	1,652,882	1,610,556	(42,326)	(2.6)
Capital	-	-	47,500	20,000	(27,500)	(57.9)
TOTAL EXPENDITURES	<u>1,917,155</u>	<u>1,963,643</u>	<u>2,098,865</u>	<u>2,033,608</u>	<u>(65,257)</u>	<u>(3.1)</u>
Interfund Transfer Out	<u>69,000</u>	<u>175,000</u>	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>	<u>(100.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 1,986,155</u>	<u>\$ 2,138,643</u>	<u>\$ 2,173,865</u>	<u>\$ 2,033,608</u>	<u>\$ (140,257)</u>	<u>(6.5)</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease in the amount charged to user departments for telecommunications services based on cost savings due to upgrading to new fiber based technologies.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect cost savings resulting from the countywide upgrade to new fiber based technologies for the central phone system.
- Capital expenses represent funds allocated toward communication infrastructure.

TECHNOLOGY SERVICES (continued)

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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Number of telephones	1(a)	2,710	2,735	2,740
Number of cellular phones	1(a)	1,101	1,104	1,139
Output:				
Average monthly cellular charges	1(a)	41,820	40,969	50,253
Average monthly telephone charges ^{1 & 2}	1(a)	83,138	90,943	\$84,200
Average monthly long distance charges	1(a)	2,718	2,418	2,400
Average monthly maintenance/work orders	1(b)	62	63	65
Efficiency:				
Cost per minute of long distance	1(b)	\$0.02	\$0.02	\$0.02
Average cost per line of service	1(b)	\$30.67	\$33.25	\$30.50
Outcome:				
Cellular cost per line	1(b)	\$37.98	\$39.63	\$41.70
Cellular cost per MB of cellular data	1(b)	\$0.0194	\$0.0188	\$0.0185

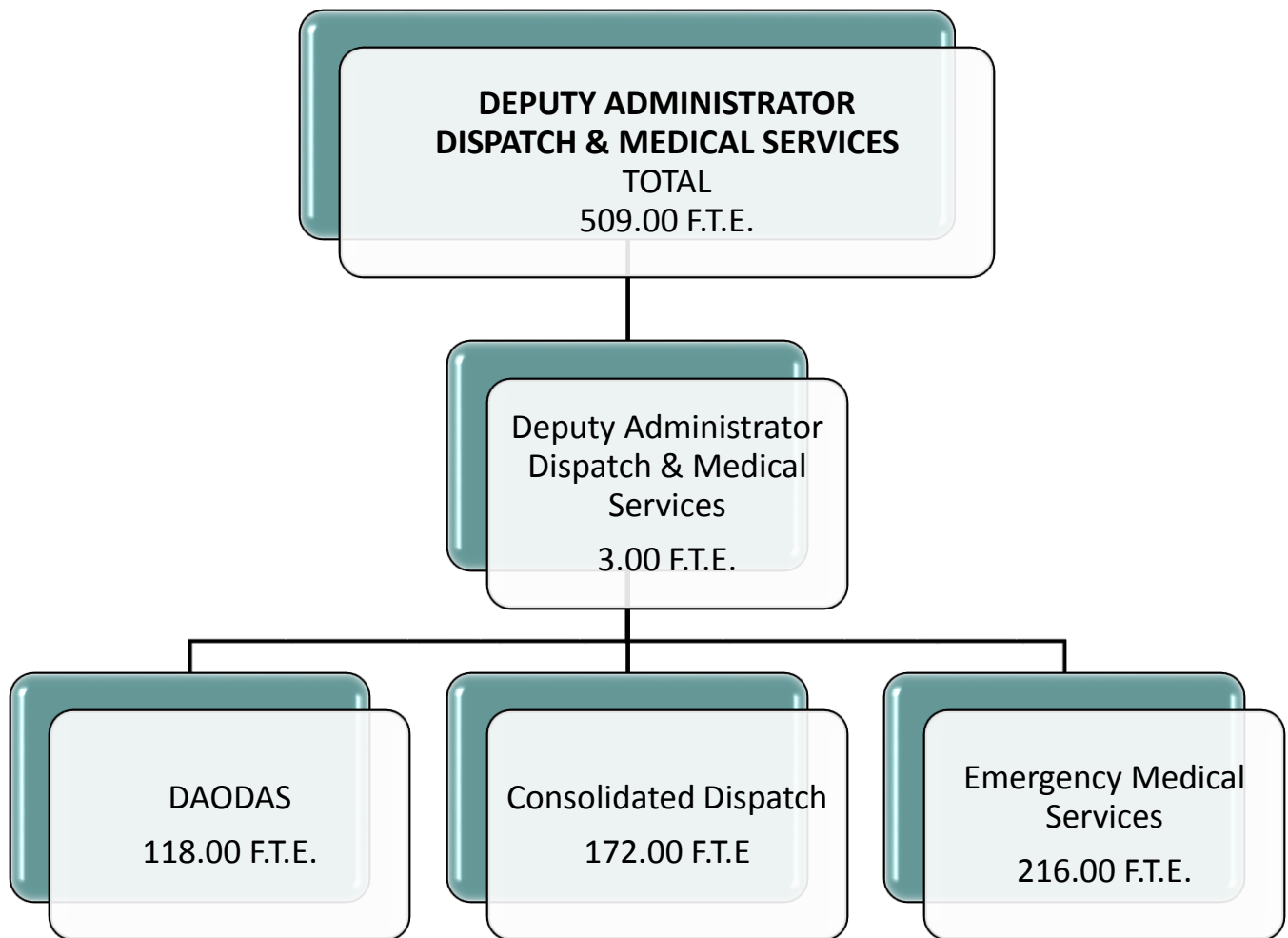
¹ Includes interpolation of telephones based on capacity of radio T1 circuits.

² FY 2017 and FY 2018 are not fully loaded (No personal or overhead included).

2019 ACTION STEPS

Department Goal 1

- Upgrade 3G device to 4G and deactivate devices not needed.
- Complete Phase 2 and Phase 3 of Detention Center CCTV camera Cat6 cabling.
- Migrate CCSO Detention Center to new call recorder.
- 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.
- Continue migration off of T1 infrastructure.



DEPUTY ADMINISTRATOR DISPATCH AND MEDICAL SERVICES

Fund: General Fund
Function: General Government

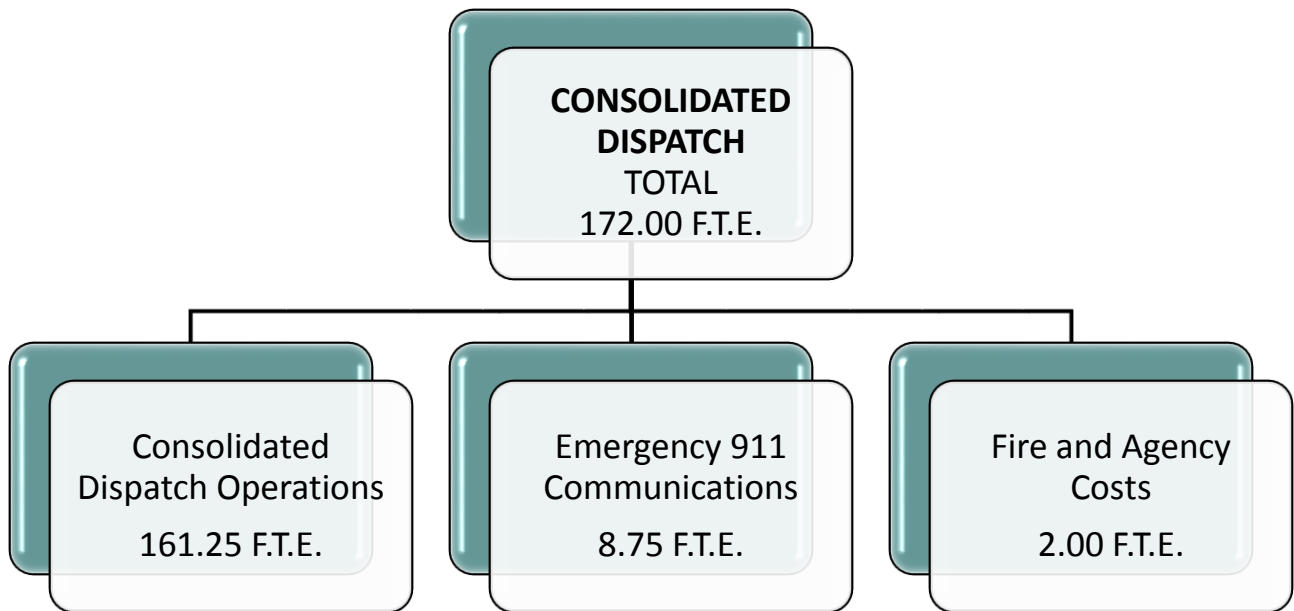
Mission: The Deputy Administrator Dispatch and Medical Services provides administrative oversight and project direction to three departments that include Consolidated Dispatch, DAODAS, and EMS.

Departmental Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	3.00	3.00	-	0.0
Personnel	\$ -	\$ -	\$ 370,045	\$ 393,736	\$ 23,691	6.4
Operating	-	-	9,682	8,721	(961)	(9.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,727</u>	<u>\$ 402,457</u>	<u>\$ 22,730</u>	<u>6.0</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease due to projected usage.



CONSOLIDATED DISPATCH

Division: Consolidated Dispatch Operations
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:

	FY 2016 <u>Actual</u>	FY 2017 <u>Actual</u>	FY 2018 <u>Adjusted</u>	FY 2019 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	150.75	155.50	160.25	161.25	1.00	0.6
Intergovernmental	\$ 578,121	\$ 53,393	\$ 554,850	\$ 61,000	\$ (493,850)	(89.0)
Miscellaneous	<u>4,677</u>	<u>6,440</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 582,798</u>	<u>\$ 59,833</u>	<u>\$ 560,850</u>	<u>\$ 67,000</u>	<u>\$ (493,850)</u>	<u>(88.1)</u>
Personnel	\$ 6,333,367	\$ 5,840,357	\$ 7,169,265	\$ 6,893,624	\$ (275,641)	(3.8)
Operating	586,058	602,006	600,651	579,444	(21,207)	(3.5)
Capital	<u>53,647</u>	<u>52,660</u>	<u>186,000</u>	<u>258,170</u>	<u>72,170</u>	<u>38.8</u>
TOTAL EXPENDITURES	6,973,072	6,495,023	7,955,916	7,731,238	(224,678)	(2.8)
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>-</u>	<u>(24,000)</u>	<u>(100.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 6,973,072</u>	<u>\$ 6,495,023</u>	<u>\$ 7,979,916</u>	<u>\$ 7,731,238</u>	<u>\$ (248,678)</u>	<u>(3.1)</u>

Funding Adjustments for FY 2019 Include:

- Revenues represent funds from local municipalities and reflect the consolidation of dispatch services. The decrease in revenues is due to the removal of the expectation that Folly Beach will consolidate in FY 2019.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The personnel budget includes the addition of an HR Manager transferred from the Human Resources Department. These increases are offset by a decrease in the use of temporaries.

CONSOLIDATED DISPATCH (continued)

- Operating expenditures decrease primarily due to the transition of telephone costs to the Emergency 911 Division. This decrease is partially offset by an increase in consulting fees for anticipated projects.
- Capital expenditures include servers and Motorola radios (laptops).

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.25	8.00	8.75	8.75	-	0.0
Intergovernmental	\$ 1,689,913	\$ 1,771,240	\$ 2,020,645	\$ 4,153,828	\$ 2,133,183	105.6
Charges and Fees	692,224	802,327	800,000	800,000	-	0.0
Interest	12,965	29,977	5,000	40,000	35,000	700.0
TOTAL REVENUES	\$ 2,395,102	\$ 2,603,544	\$ 2,825,645	\$ 4,993,828	\$ 2,168,183	76.7
Personnel	\$ 863,171	\$ 899,455	\$ 896,503	\$ 929,693	\$ 33,190	3.7
Operating	1,983,373	1,714,350	1,836,224	1,839,450	3,226	0.2
Capital	-	-	746,000	3,292,656	2,546,656	341.4
TOTAL EXPENDITURES	\$ 2,846,544	\$ 2,613,805	\$ 3,478,727	\$ 6,061,799	\$ 2,583,072	74.3

Funding Adjustments for FY 2019 Include:

- Revenues represent an increase due to higher wireless collections and a larger amount of reimbursable costs from the State. The increase in revenues also relates to higher allocated interest earnings.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase in technology and software licensing costs which was offset by a reduction in outlays for non-capital technology hardware.
- Capital expenses include servers, a customer premises equipment (CPE) phone system and recorder.

CONSOLIDATED DISPATCH (continued)

Division: Fire and Agency Costs
Fund: Enterprise Fund
Function: Public Safety

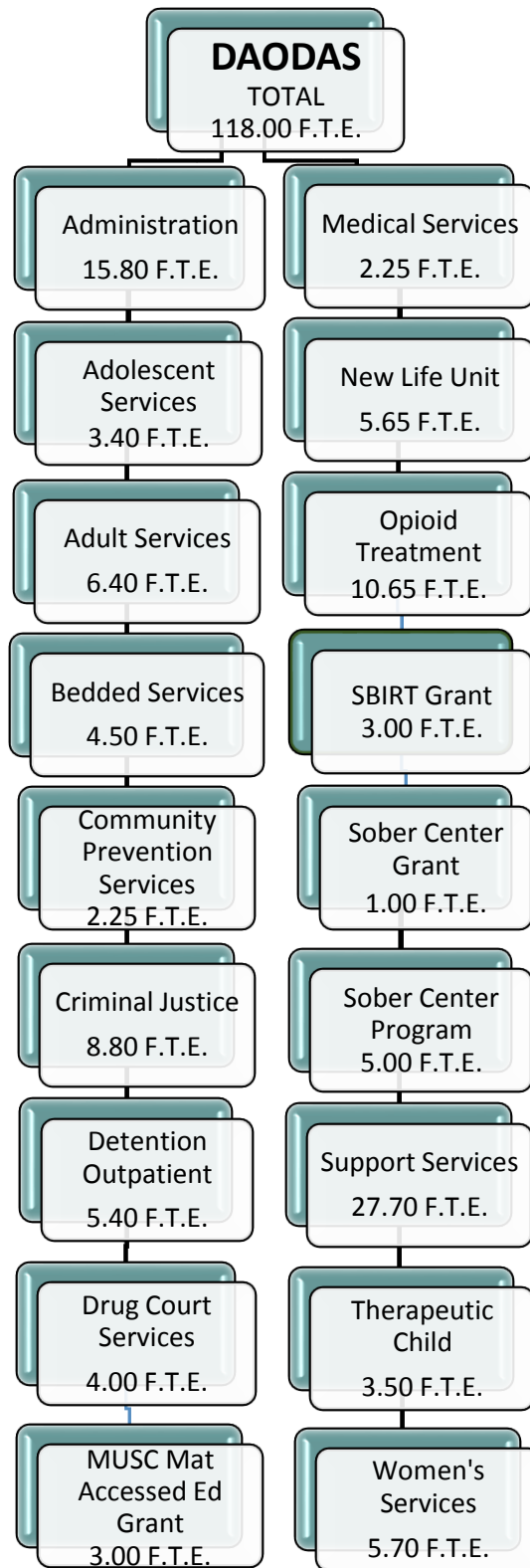
Mission: The Fire and Agency Costs Division administers the upgrade and maintenance of the Firehouse Software and the CAD Mobile Data and AVL annual maintenance for the Detention Center, the Sheriff's Law Enforcement and other public safety entities.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.50	2.00	2.00	-	0.0
Intergovernmental	\$ 303,485	\$ 488,933	\$ 379,194	\$ 877,590	\$ 498,396	131.4
Charges and Fees	71,581	198,041	118,515	194,557	76,042	64.2
Interest	217	2,445	-	-	-	0.0
TOTAL REVENUES	375,283	689,419	497,709	1,072,147	574,438	115.4
Interfund Transfer In	292,485	-	-	-	-	0.0
TOTAL SOURCES	\$ 667,768	\$ 689,419	\$ 497,709	\$ 1,072,147	\$ 574,438	115.4
Personnel	\$ 24,561	\$ 43,482	\$ 159,237	\$ 133,369	\$ (25,868)	(16.2)
Operating	425,953	634,918	459,538	967,884	508,346	110.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 450,514	\$ 678,400	\$ 618,775	\$ 1,101,253	\$ 482,478	78.0

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase to the agencies' share of the costs of the program. This includes intergovernmental fees collected from the public safety entities served by the Charleston County Consolidated Dispatch Center. The revenues from within the organization, categorized as Charges and Fees, reflect an increase in the departments' share of annual maintenance costs.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase in annual maintenance costs for various public safety software licenses. Much of the increase is related to new Fire Records Management Software (RMS) and medical Electronic Health Records (EHR) software.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.50	16.50	15.80	15.80	-	0.0
Intergovernmental	\$ 10,832	\$ 10,832	\$ -	\$ -	\$ -	0.0
Charges and Fees	234,796	240,314	230,000	240,000	10,000	4.3
Interest	2,778	10,988	3,000	11,000	8,000	266.7
Miscellaneous	15,043	12,424	20,000	20,000	-	0.0
Leases and Rentals	189,175	182,069	190,000	190,000	-	0.0
TOTAL REVENUES	452,624	456,627	443,000	461,000	18,000	4.1
Interfund Transfer In	1,438,587	1,639,705	1,578,923	581,943	(996,980)	(63.1)
TOTAL SOURCES	\$ 1,891,211	\$ 2,096,332	\$ 2,021,923	\$ 1,042,943	\$ (978,980)	(48.4)
Personnel	\$ 953,735	\$ 948,775	\$ 1,030,950	\$ 1,148,951	\$ 118,001	11.4
Operating	3,064,395	2,566,006	1,144,727	(78,450)	(1,223,177)	(106.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,018,130	\$ 3,514,781	\$ 2,175,677	\$ 1,070,501	\$ (1,105,176)	(50.8)

Funding Adjustments for FY 2019 Include:

- Revenues include an anticipated increase in debt set aside and projected interest earnings based on current trends.
- 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. Funds represent a reduction due to a countywide re-evaluation of the calculation of county administrative charges.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an offset for anticipated vacancies and a reduction in contracted temporary costs.
- Operating expenses represent a significant reduction due to a countywide re-evaluation of the calculation of county administrative charges.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase the number of clients served.

Objective 1(a): Increase total intakes.

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

Objective 1(c): Increase clinical staff's weekly direct client contact hours to 42.0%.

Initiative III: Long-Term Financial Planning

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

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

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

Initiative V: Quality Control

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

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Total client intakes	1(a)	3,399	3,466	3,500
Number of drug free births	3(b)	6	8	10
Output:				
Percentage attendance of scheduled clients	1(b)	72.0%	73.3%	74.0%
Percentage direct client contact hours	1(c)	43.0%	44.5%	45.0%
Collections of accounts receivable	2(a)	4,142,141	4,175,218	4,200,000
Overall department billing	2(b)	4,348,222	4,474,695	4,500,000
Outcome:				
Percentage increase of collection rate	2(a)	(1.6%)	1.0%	2.5%
Percentage increase of billing rate	2(b)	1.97%	2.80%	2.50%
Percentage of successful tobacco buys to minors	3(a)	0.0%	0.0%	0.0%
Percentage Increase of post discharge contacts	3(b)	14.71%	9.52%	15.00%
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	95.60%	93.45%	95.0%

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

2019 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.40	5.40	3.60	3.40	(0.20)	(5.6)
Intergovernmental	\$ 160,571	\$ 154,664	\$ 165,740	\$ 165,740	\$ -	0.0
Charges and Fees	94,215	102,740	128,500	63,500	(65,000)	(50.6)
TOTAL REVENUES	<u>\$ 254,786</u>	<u>\$ 257,404</u>	<u>\$ 294,240</u>	<u>\$ 229,240</u>	<u>\$ (65,000)</u>	<u>(22.1)</u>
Personnel	\$ 247,565	\$ 215,812	\$ 196,514	\$ 252,197	\$ 55,683	28.3
Operating	110,279	113,630	99,654	118,861	19,207	19.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 357,844</u>	<u>\$ 329,442</u>	<u>\$ 296,168</u>	<u>\$ 371,058</u>	<u>\$ 74,890</u>	<u>25.3</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect the reallocation of the Drug Court reimbursement to the new Drug Court Division.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.30	10.30	11.40	6.40	(5.00)	(43.9)
Intergovernmental	\$ 609,994	\$ 596,473	\$ 609,518	\$ 609,518	\$ -	0.0
Charges and Fees	<u>373,094</u>	<u>447,786</u>	<u>525,784</u>	<u>433,000</u>	<u>(92,784)</u>	<u>(17.6)</u>
TOTAL REVENUES	<u>\$ 983,088</u>	<u>\$ 1,044,259</u>	<u>\$ 1,135,302</u>	<u>\$ 1,042,518</u>	<u>\$ (92,784)</u>	<u>(8.2)</u>
Personnel	\$ 557,782	\$ 515,757	\$ 620,777	\$ 417,349	\$ (203,428)	(32.8)
Operating	262,302	259,290	310,279	223,707	(86,572)	(27.9)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 820,084</u>	<u>\$ 775,047</u>	<u>\$ 931,056</u>	<u>\$ 641,056</u>	<u>\$ (290,000)</u>	<u>(31.1)</u>

Funding Adjustments for FY 2019 Include:

- Revenues represent a decrease 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 expenditures include the transfer out of one Administrative Services Coordinator II position, one Counselor I position and two Counselor II positions to the Drug Court Division. Personnel costs also reflect the transfer out of a Counselor I position to Support Services Division.
- Operating expenses reflect a decrease in the allocation of facility cost and medical services cost.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	4.50	4.50	4.50	-	0.0
Intergovernmental	\$ 478,398	\$ 418,811	\$ 484,801	\$ 483,301	\$ (1,500)	(0.3)
Charges and Fees	<u>377,099</u>	<u>345,840</u>	<u>546,000</u>	<u>604,500</u>	<u>58,500</u>	<u>10.7</u>
TOTAL REVENUES	<u>\$ 855,497</u>	<u>\$ 764,651</u>	<u>\$ 1,030,801</u>	<u>\$ 1,087,801</u>	<u>\$ 57,000</u>	<u>5.5</u>
Personnel	\$ 250,560	\$ 261,385	\$ 271,252	\$ 270,425	\$ (827)	(0.3)
Operating	304,646	413,457	568,928	824,077	255,149	44.8
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 555,206</u>	<u>\$ 674,842</u>	<u>\$ 840,180</u>	<u>\$ 1,094,502</u>	<u>\$ 254,322</u>	<u>30.3</u>

Funding Adjustments for FY 2019 Include:

- Revenues represent an increase in fees received from managed care organizations and is offset by a decrease in client fees and Medicaid reimbursements from the federal government.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase due to the allocation formula for medical services cost and support services cost. In addition, higher anticipated bad debt provisions contribute to this increase.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	2.25	2.25	-	0.0
Intergovernmental	\$ 170,670	\$ 173,313	\$ 164,356	\$ 164,356	\$ -	0.0
Charges and Fees	1,300	950	-	-	-	0.0
TOTAL REVENUES	\$ 171,970	\$ 174,263	\$ 164,356	\$ 164,356	\$ -	0.0
Personnel	\$ 114,186	\$ 114,831	\$ 147,126	\$ 135,482	\$ (11,644)	(7.9)
Operating	60,847	62,639	71,996	66,990	(5,006)	(7.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 175,033	\$ 177,470	\$ 219,122	\$ 202,472	\$ (16,650)	(7.6)

Funding Adjustments for FY 2019 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 Licensed Practical Nurse position to the Sober Center Program in FY 2018.
- Operating expenses reflect a decrease in the allocation of administrative and facility 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.80	8.80	8.80	8.80	-	0.0
Intergovernmental	\$ 39,800	\$ 41,756	\$ 47,403	\$ 47,403	\$ -	0.0
Charges and Fees	<u>462,885</u>	<u>419,469</u>	<u>700,000</u>	<u>710,000</u>	<u>10,000</u>	<u>1.4</u>
TOTAL REVENUES	<u>\$ 502,685</u>	<u>\$ 461,225</u>	<u>\$ 747,403</u>	<u>\$ 757,403</u>	<u>\$ 10,000</u>	<u>1.3</u>
Personnel	\$ 471,491	\$ 442,927	\$ 585,235	\$ 590,216	\$ 4,981	0.9
Operating	231,289	263,347	327,266	320,352	(6,914)	(2.1)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 702,780</u>	<u>\$ 706,274</u>	<u>\$ 912,501</u>	<u>\$ 910,568</u>	<u>\$ (1,933)</u>	<u>(0.2)</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in collections from insurance fees and managed care organization payments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in the allocation of facilities cost and a reduced provision for bad debts. This increase is offset by higher public education cost due to client census.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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>\$ 285,019</u>	<u>\$ 303,235</u>	<u>\$ 305,558</u>	<u>\$ 379,670</u>	<u>\$ 74,112</u>	24.3
TOTAL REVENUES	<u>\$ 285,019</u>	<u>\$ 303,235</u>	<u>\$ 305,558</u>	<u>\$ 379,670</u>	<u>\$ 74,112</u>	24.3
Personnel	\$ 264,721	\$ 293,032	\$ 309,107	\$ 318,042	\$ 8,935	2.9
Operating	63,819	90,249	146,028	147,709	1,681	1.2
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 328,540</u>	<u>\$ 383,281</u>	<u>\$ 455,135</u>	<u>\$ 465,751</u>	<u>\$ 10,616</u>	2.3

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase 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 increase in the allocation of administrative cost and is offset by a reduction in the provision for bad debts.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Drug Court Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Drug Court Services Division provides clients with an intensive rehabilitation treatment program that creates an environment with definite rules and consequences for violations based on their performance in an effort to address their substance use disorders.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	4.00	4.00	100.0
Charges and Fees	\$ -	\$ -	\$ -	\$ 195,440	\$ 195,440	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,440</u>	<u>\$ 195,440</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ 252,696	\$ 252,696	100.0
Operating	-	-	-	113,322	113,322	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366,018</u>	<u>\$ 366,018</u>	100.0

Funding Adjustments for FY 2019 Include:

- Revenues represent the reimbursements from the Solicitor Drug Court programs for this new program. The associated revenues have been allocated from the Adult Services Division.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures include the transfer of one Administrative Services Coordinator II position, one Counselor I position and two Counselor II positions from the Adult Services Division.
- Operating expenses reflect a new division for FY 2019. The associated operating expenses have been allocated to this division from the Adult Services Division.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.25	2.25	2.25	2.25	-	0.0
Charges and Fees	\$ 10,860	\$ (1,325)	\$ 4,000	\$ 4,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 10,860</u>	<u>\$ (1,325)</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 130,964	\$ 114,866	\$ 128,553	\$ 133,936	\$ 5,383	4.2
Operating	(120,104)	(116,190)	(124,553)	(129,936)	(5,383)	4.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 10,860</u>	<u>\$ (1,324)</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2019 Include:

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

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	7.50	5.65	5.65	-	0.0
Intergovernmental	\$ 588,303	\$ 564,406	\$ 566,317	\$ 586,317	\$ 20,000	3.5
Charges and Fees	<u>470,665</u>	<u>621,865</u>	<u>852,000</u>	<u>935,000</u>	<u>83,000</u>	9.7
TOTAL REVENUES	<u>\$ 1,058,968</u>	<u>\$ 1,186,271</u>	<u>\$ 1,418,317</u>	<u>\$ 1,521,317</u>	<u>\$ 103,000</u>	7.3
Personnel	\$ 180,086	\$ 203,400	\$ 311,674	\$ 321,077	\$ 9,403	3.0
Operating	359,138	508,032	790,080	842,177	52,097	6.6
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 539,224</u>	<u>\$ 711,432</u>	<u>\$ 1,101,754</u>	<u>\$ 1,163,254</u>	<u>\$ 61,500</u>	5.6

Funding Adjustments for FY 2019 Include:

- Revenues represent an increase in Medicaid reimbursements and fees received from managed care organizations.
- 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 support services. The increase is offset by a decrease due to reduced medical services cost allocations and reduced bad debt provisions.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.25	11.25	10.65	10.65	-	0.0
Intergovernmental	\$ 79,959	\$ 162,732	\$ 79,966	\$ 79,966	\$ -	0.0
Charges and Fees	<u>1,280,059</u>	<u>1,298,773</u>	<u>1,676,000</u>	<u>1,661,000</u>	<u>(15,000)</u>	<u>(0.9)</u>
TOTAL REVENUES	<u>\$ 1,360,018</u>	<u>\$ 1,461,505</u>	<u>\$ 1,755,966</u>	<u>\$ 1,740,966</u>	<u>\$ (15,000)</u>	<u>(0.9)</u>
Personnel	\$ 662,282	\$ 616,760	\$ 712,379	\$ 717,003	\$ 4,624	0.6
Operating	636,149	762,421	1,062,300	1,014,497	(47,803)	(4.5)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 1,298,431</u>	<u>\$ 1,379,181</u>	<u>\$ 1,774,679</u>	<u>\$ 1,731,500</u>	<u>\$ (43,179)</u>	<u>(2.4)</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect 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 in contracted services and is offset by an increase in the allocation of medical services 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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	5.00	5.00	-	0.0
Personnel	\$ -	\$ -	\$ 251,255	\$ 185,684	\$ (65,571)	(26.1)
Operating	-	-	72,606	16,073	(56,533)	(77.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,861</u>	<u>\$ 201,757</u>	<u>\$ (122,104)</u>	<u>(37.7)</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an offset for anticipated vacancies.
- Operating expenses reflect a decrease in the allocation of administrative cost.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	25.40	25.40	26.50	27.70	1.20	4.5
Intergovernmental	\$ 291,025	\$ 272,563	\$ 581,849	\$ 491,849	\$ (90,000)	(15.5)
Charges and Fees	392,172	382,454	1,073,000	1,181,000	108,000	10.1
TOTAL REVENUES	\$ 683,197	\$ 655,017	\$ 1,654,849	\$ 1,672,849	\$ 18,000	1.1
Personnel	\$ 1,075,261	\$ 1,215,265	\$ 1,450,495	\$ 1,671,829	\$ 221,334	15.3
Operating	278,362	156,018	204,355	(14,753)	(219,108)	(107.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,353,623	\$ 1,371,283	\$ 1,654,850	\$ 1,657,076	\$ 2,226	0.1

Funding Adjustments for FY 2019 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 reflect interdepartmental staffing changes and the transfer in of a Counselor I position from the Adult Services Division. This increase includes the support of additional temporary staffing and is offset by a reduction in contracted temporary services.
- Operating expenses reflect a decrease in the allocation of support cost and medical services cost.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.25	7.25	3.50	3.50	-	0.0
Intergovernmental	\$ 248,282	\$ 91,470	\$ 78,958	\$ 88,958	\$ 10,000	12.7
Charges and Fees	(104,794)	54,925	20,000	30,000	10,000	50.0
TOTAL REVENUES	<u>\$ 143,488</u>	<u>\$ 146,395</u>	<u>\$ 98,958</u>	<u>\$ 118,958</u>	<u>\$ 20,000</u>	<u>20.2</u>
Personnel	\$ 214,000	\$ 177,053	\$ 107,471	\$ 125,849	\$ 18,378	17.1
Operating	117,163	112,350	68,999	135,682	66,683	96.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 331,163</u>	<u>\$ 289,403</u>	<u>\$ 176,470</u>	<u>\$ 261,531</u>	<u>\$ 85,061</u>	<u>48.2</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase in Medicaid reimbursements and fees received from managed care organizations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in bad debt provision and the allocation formula for administrative and medical services costs.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.45	5.45	5.70	5.70	-	0.0
Intergovernmental	\$ 484,727	\$ 506,683	\$ 510,178	\$ 495,178	\$ (15,000)	(2.9)
Charges and Fees	249,923	184,151	214,000	220,000	6,000	2.8
Miscellaneous	60	-	-	-	-	0.0
TOTAL REVENUES	\$ 734,710	\$ 690,834	\$ 724,178	\$ 715,178	\$ (9,000)	(1.2)
Personnel	\$ 244,376	\$ 257,609	\$ 305,801	\$ 315,676	\$ 9,875	3.2
Operating	102,628	126,088	154,889	161,599	6,710	4.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 347,004	\$ 383,697	\$ 460,690	\$ 477,275	\$ 16,585	3.6

Funding Adjustments for FY 2019 Include:

- Revenues represent an anticipated decrease in reimbursements from Medicaid for services provided. This decrease is offset by an increase in anticipated client fees based on historical collections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in the provision for bad debts and the allocation of administrative cost.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	218.50	217.50	216.00	216.00	-	0.0
Intergovernmental	\$ 4,226,816	\$ 4,699,868	\$ 4,200,000	\$ 4,630,000	\$ 430,000	10.2
Charges and Fees	6,357,909	6,629,291	6,590,000	6,790,000	200,000	3.0
Miscellaneous	113,621	4,883	-	-	-	0.0
TOTAL REVENUES	<u>\$10,698,346</u>	<u>\$11,334,042</u>	<u>\$10,790,000</u>	<u>\$11,420,000</u>	<u>\$ 630,000</u>	<u>5.8</u>
Personnel	\$10,880,963	\$12,250,023	\$13,242,772	\$13,341,720	\$ 98,948	0.7
Operating	2,639,492	3,069,410	3,425,938	3,428,907	2,969	0.1
Capital	1,221,758	505,336	440,160	484,910	44,750	10.2
TOTAL EXPENDITURES	<u>14,742,213</u>	<u>15,824,769</u>	<u>17,108,870</u>	<u>17,255,537</u>	<u>146,667</u>	<u>0.9</u>
Interfund Transfer Out	<u>1,654,535</u>	<u>1,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$16,396,748</u>	<u>\$15,826,500</u>	<u>\$17,108,870</u>	<u>\$17,255,537</u>	<u>\$ 146,667</u>	<u>0.9</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increased amount from EMS charges based on current and projected usage of the service.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increases in personnel costs are offset by higher anticipated vacancies.

EMERGENCY MEDICAL SERVICES (continued)

- Operating expenditures are increased due to a new electronic health records software for documenting patient data. In addition, the higher costs of drugs and medical supplies and vehicle fleet costs contribute to this increase. This increase is offset by a reduction in costs for maintenance contracts for machinery and equipment and higher projected reimbursement from the Local Accommodations Tax for servicing tourist areas. During budget deliberations, Council reallocated funds for additional School Resource Officers in the Sheriff's budget to address public safety in the schools. Further analysis of contract costs contributed to the funding of the School Resource Officers.
- Capital expenditures represent eight cardiac monitors to replace units past their life expectancy, four ambulance stretchers to prevent back injuries to personnel and three chest compression devices to replace obsolete equipment. The costs also include two power load systems for stretchers for patient/ambulance safety.

Performance Measures:

Initiative I: Service Delivery

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

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

Initiative III: Long-Term Financial Planning

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

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

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

Initiative IV: Work Flow Analysis – Process Management

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

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

Initiative V: Quality Control

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

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

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

EMERGENCY MEDICAL SERVICES (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Patients transported	1	43,027	42,863	43,000
Incidents responded to	1	57,598	60,326	60,000
Total billed	2(a)	\$20,173,002	\$18,935,520	\$20,000,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Efficiency:				
Cost per incident	1(a),2	\$290.73	\$313.88	\$300.00
Total received per incident	2(a)(b)	\$204.05	\$250.33	\$290.00
Outcome:				
<u>Response Time Standard</u> ¹	<u>Minutes: Seconds</u>			
Average	<7:59			
Average Response Time	1	08:39	08:15	08:08
Percentage of Compliance	1	67.9%	70.1%	70.0%
Collection	2(a)	\$11,469,134	\$11,158,555	\$11,200,000
Collections less refunds	2(a)	\$8,159,949	\$10,730,292	\$9,000,000
Percent of rejection rate	2(a)(b)	12.9%	3.8%	<10.0%
Percent of revenue increased	2(a)(b)	9.03%	23.80%	9.00%
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)	98.0%	99.0%	95.0%

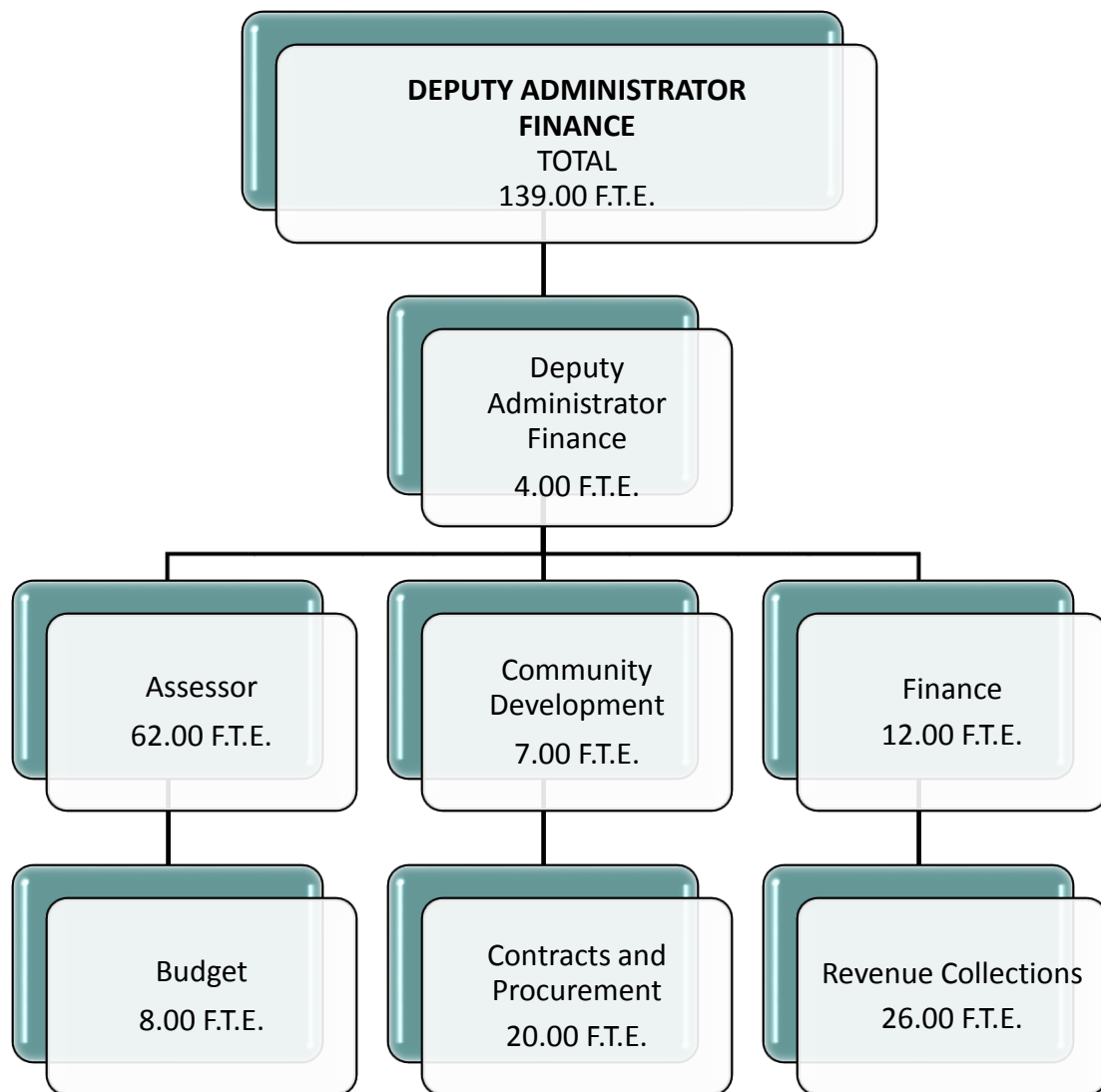
¹ Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha,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

² Due to changes in review of bills, implementation of driver's license scanners, and QA/QC of patient reports.

2019 ACTION STEPS

Department Goal 3

- Implement enhanced inventory control process/automated ordering of routine items.
- Implement automated time keeping system and enhancing scheduling software.
- Improve revenue collection and reduce write-offs with implementation of new billing vendor in FY 19.



DEPUTY ADMINISTRATOR FINANCE

Fund: General Fund
Function: General Government

Mission: The Deputy Administrator Finance provides administrative oversight and project direction to six departments which include Assessor, Budget, Community Development, Contracts and Procurement, Finance, and Revenue Collections.

Departmental Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 416,153	\$ 463,736	\$ 467,389	\$ 487,916	\$ 20,527	4.4
Operating	13,550	13,609	16,188	13,385	(2,803)	(17.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 429,703</u>	<u>\$ 477,345</u>	<u>\$ 483,577</u>	<u>\$ 501,301</u>	<u>\$ 17,724</u>	<u>3.7</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease based on transferring consultant fees to a different funding source.

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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	58.00	62.00	62.00	62.00	-	0.0
Licenses and Permits	\$ 7,020	\$ 6,100	\$ 5,150	\$ 5,300	\$ 150	2.9
Charges and Fees	2,999	2,329	1,150	1,000	(150)	(13.0)
Miscellaneous	696	-	-	-	-	0.0
TOTAL REVENUES	\$ 10,715	\$ 8,429	\$ 6,300	\$ 6,300	\$ -	0.0
Personnel	\$ 3,672,681	\$ 3,770,799	\$ 4,188,719	\$ 4,296,074	\$ 107,355	2.6
Operating	374,248	217,702	306,559	393,655	87,096	28.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,046,929	\$ 3,988,501	\$ 4,495,278	\$ 4,689,729	\$ 194,451	4.3

Funding Adjustments for FY 2019 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The costs also include an increase in funding for temporaries and contracted temporaries to assist with the reassessment.
- Operating expenditures represent increased consultant fees for two technology projects due to the reassessment.

ASSESSOR (continued)

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 2019.

Objective 1(a): Complete 95% of Tax Year (TY) 2016 new construction by August 30, 2016; complete 95% TY 2017 new construction by July 31, 2017; complete 98% TY 2018 new construction by May 30, 2018; and complete 98% TY 2019 new construction by June 15, 2019.

Objective 1(b): Complete 90% TY 2016 ATIs by estimated September 30, 2016; complete 90% TY 2017 ATIs by August 30, 2017; complete 95% TY 2018 ATIs by July 15, 2018; and complete 90% TY 2019 ATIs by August 1, 2019.

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 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Number of New Construction appraisals completed during FY ¹	1(a)	5,287	4,420	5,000
Number of ATI appraisals completed during fiscal year ²	1(b)	15,453	10,576	11,000
Inspections per fiscal year ³	2(a)(b)(c)	50,399	53,317	53,000
Output:				
Percent of time spent on new construction ⁴	1(a)	38.26%	34.21%	35.00%
Percent of time spent on new ATI appraisals ⁵	1(b)	12.49%	8.60%	10.00%
Percent of time spent on objections and reviews ⁶	1(c)	6.43%	4.60%	5.00%
Average date of inspection for improved properties	2(a)	12/31/13	1/01/15	1/01/16
Median date of inspection for improved properties	2(b)	10/29/14	8/17/16	6/30/17
Lag in inspection date average versus Tax Year	2(a)	3.50 yrs	3.50 yrs	3.50 yrs
Lag in inspection date median versus Tax Year	2(b)	2.58 yrs	1.83 yrs	2.00 yrs
Percent of appraiser time spent in field	2(c)	19.10%	17.52%	18.00%
Efficiency:				
Avg Rate per day new construction appraisals (per appraiser) ⁷	1(a)	3.14/day	1.34/day	2.25/day
Avg Rate per day ATI appraisals (per appraiser) ⁵	1(a)	23.80/day	20.81/day	25.00/day
Avg Rate per day objections (per appraiser) ⁶	1(b)	2.42/day	2.09/day	2.50/day
Outcome:				
Date new construction 98% completed ¹	1(a)	7/14/17	6/27/18	6/15/18
New construction appraisals completed for Fiscal Year ⁸	1(a)	4,005	4,890	4,500
Change in valuation tax base due to new construction ⁹	1(a)	2.20%	1.93%	2.00%
Date ATIs completed ⁵	1(b)	8/18/17	8/10/18 est	8/15/19
Change in valuation tax base due to ATIs ⁸	1(b)	1.50%	2.57%	1.80%
Percentage reassessment BAAs completed (occurs every five years) ¹⁰	1(c)	67.0%	95.0%	100%
Date annual objections completed for prior tax year	1(c)	4/19/17	2/28/18	3/15/18
Increase in percentage of field time per year ¹¹	2(a)(b)(c)	54.14%	10.40%	0.00%

ASSESSOR (continued)

- ¹ Reflects July 1, 2017 – June 20, 2018. Due to the number of new houses, new constructions overlap ATIs.
- ² FY 17 reflects increased numbers of ATIs completed in the late summer of 2016 due to accumulate work post reassessment.
- ³ Annual inspections expected to stabilize around 50,000 – 53,000.
- ⁴ TY 18 New Construction – 99% complete June 30, 2018; TY 17 New Construction – 96% complete June 30, 2017; TY 16 New Construction – 63% complete June 30, 2016. TY 2019 New Construction Goal – 98% complete June 15, 2019.
- ⁵ Many ATIs are new construction and separating these categories is difficult.
- ⁶ Objections and reviews for Reassessment 2015 are complete. TY 2016 objections and reviews are complete. TY 2017 objections and reviews are complete. TY 2018 objections and reviews received to date are 42% complete. Few have been received. Most will be received after notices are sent in August and after tax bills are mailed in October.
- ⁷ FY 2017 goal has been met but stabilization is unsure. Additionally, new hires for FY 2018 will increase field time due to field supervision requirements. This will impact reporting in an unknown manner.
- ⁸ Tax year equates to tax base information.
- ⁹ Changes in tax base estimated as a percent. FY 2017 = TY 16 for reporting and is actual. FY 2018 = TY 17 for reporting and is actual.
- ¹⁰ Reassessment BAAs began July 2016 and are 95% complete. Five TY 15 BAA are pending due to ongoing Supreme Court litigation.
- ¹¹ FY 19 reflects no increase due to new hires for FY 2018, which will increase field time due to field supervision requirements.

2019 ACTION STEPS

Department Goal 1

- Complete 98% of new construction before June 15 and complete 98% of ATIs before preliminary roll certification with estimated date of August 1, 2019. Reassessment will impact years thereafter.

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 18% of available appraiser time is reached; thus increasing inspection frequency by appraisers as opposed to data collectors.

BUDGET

Department: 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:

	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 643,021	\$ 702,772	\$ 731,031	\$ 754,139	\$ 23,108	3.2
Operating	20,242	23,968	21,582	21,357	(225)	(1.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 663,263	\$ 726,740	\$ 752,613	\$ 775,496	\$ 22,883	3.0

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a slight decrease in telephone charges.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Determine financial resources necessary for the County's functions.

Objective 1(a): Annually update a five-year plan for the General Fund, the Debt Service Fund, the Transportation Sales Tax Special Revenue Fund, and the Environmental Management Enterprise Fund that incorporates the Capital Improvement Plan and equipment replacement program.

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

Initiative V: Quality Control

Department Goal 2: Ensure compliance with grant terms and conditions.

Objective 2: Work with departments to ensure zero audit findings and/or questioned costs in the Single Audit.

BUDGET (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Number of Federal Awards	2	79	75	75
Output:				
Budgeted General Fund revenue	1(a)	212,248,859	226,879,329	231,024,355
Actual General Fund revenues ^{1&2}	1(a)	219,348,940	227,021,353	231,024,355
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)	3.3%	0.1%	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

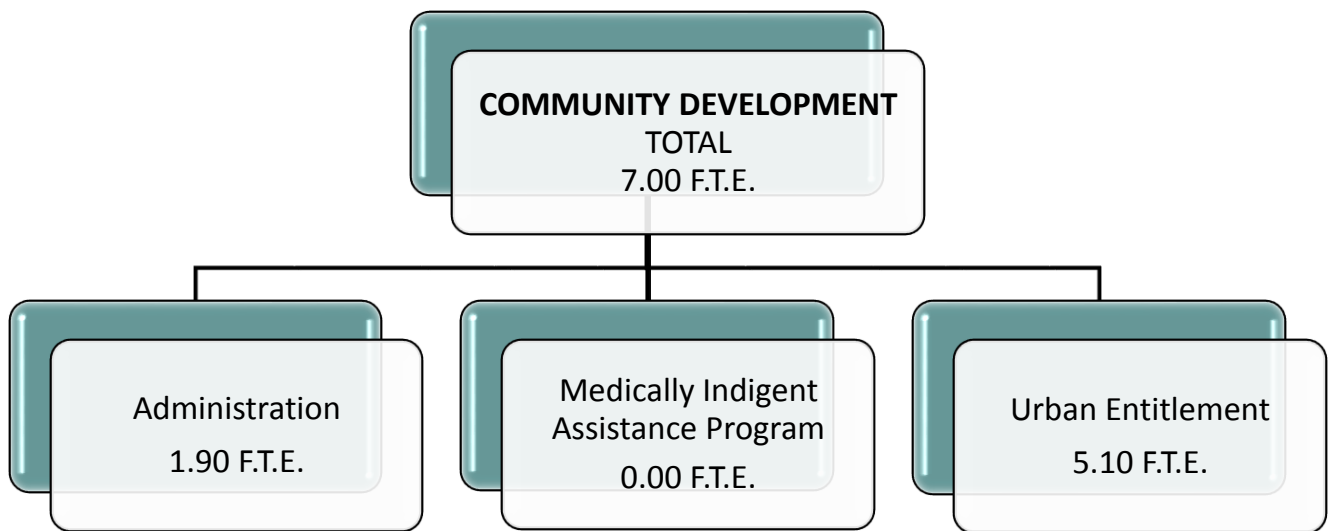
¹ FY 2018 Actual reflects the projection at time of budget preparation.

² FY 2019 reflects 100% of the revenue amount.

2019 ACTION STEPS

Department Goal 1

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



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	1.90	1.90	-	0.0
Personnel	\$ -	\$ -	\$ 230,773	\$ 233,313	\$ 2,540	1.1
Operating	-	-	2,998	6,249	3,251	108.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ 233,771	\$ 239,562	\$ 5,791	2.5

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase due to the reallocation of costs to the Urban Entitlements Grants.

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 program.

COMMUNITY DEVELOPMENT (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Housing-related contracts issued/managed	1(a)	9	9	11
Infrastructure contracts issued/managed (well/septic program)	1(b)	1	1	1
Contracts issued/managed for homeless services ¹	1(c)	3	2	2
Output:				
LMI individuals provided housing assistance ²	1(a)	40	52	55
LMI households provided infrastructure service ²	1(b)	38	71	48
Homeless individuals served	1(c)	592	674	500
Efficiency:				
LMI individuals served for housing needs per contract issued/managed	1(a)	4	5	5
LMI households served per contract issued/managed infrastructure	1(b)	38	71	48
Homeless individuals served per contract issued/managed	1(c)	197	337	250
Outcome:				
Percent increase of individuals served - housing-related needs	1(a)	(17.0%)	30.0%	6.0%
Percent increase of individuals served - infrastructure-needs ³	1(b)	(13.0%)	87.0%	(32.0%)
Percent increase of homeless individuals ⁴	1(c)	31.0%	14.0%	(26.0%)

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.

⁴ The projected number of homeless individuals to be served for FY 2019 appears much lower but is actually on par for projections for any given year.

2019 ACTION STEPS

Department Goal 1

- By working with the Lowcountry Continuum of Care, 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 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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.10	0.10	-	-	-	0.0
Personnel	\$ 5,361	\$ 5,423	\$ 21,449	\$ 27,079	\$ 5,630	26.2
Operating	1,372,695	1,475,843	1,446,795	1,379,003	(67,792)	(4.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,378,056</u></u>	<u><u>\$ 1,481,266</u></u>	<u><u>\$ 1,468,244</u></u>	<u><u>\$ 1,406,082</u></u>	<u><u>\$ (62,162)</u></u>	<u><u>(4.2)</u></u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect contribution requirements paid to the South Carolina Department of Health and Human Services based on the formula set by the State. During budget deliberation, Council reallocated funds for additional School Resource Officers to address public safety in the schools. Further analysis of contract costs contributed to the funding of the Sheriff's School Resource Officers.

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: Process MIAP applications for patient eligibility using required criteria from South Carolina Department of Health and Human Services.

COMMUNITY DEVELOPMENT (continued)

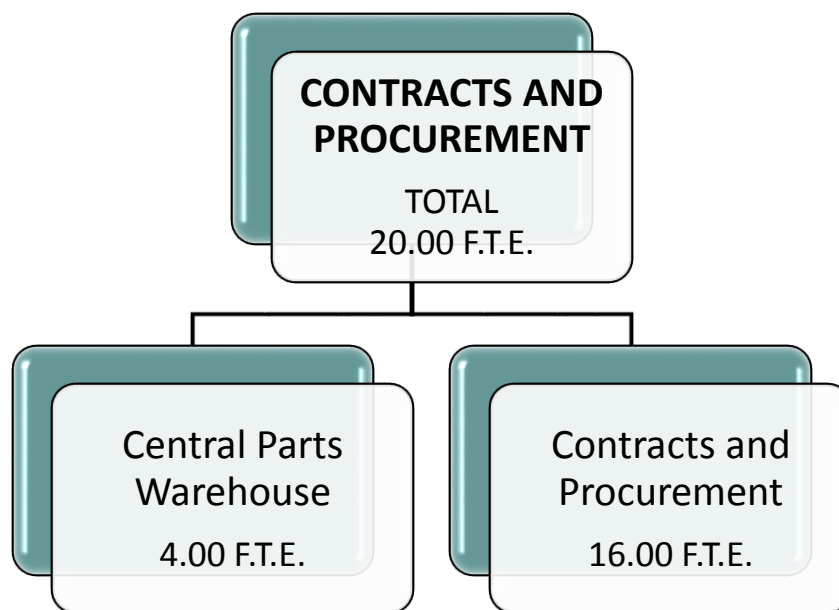
MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Number of applications received	1	45	51	40
Output:				
Number of approved applications	1	5	11	8
Outcome:				
Percent of approved applications	1	11.0%	21.5%	20.0%

2019 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.



CONTRACTS AND 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 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>\$ 2,665,382</u>	<u>\$ 2,662,161</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ -</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 2,665,382</u>	<u>\$ 2,662,161</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 238,858	\$ 236,405	\$ 236,892	\$ 257,653	\$ 20,761	8.8
Operating	2,386,032	2,411,958	2,663,108	2,642,347	(20,761)	(0.8)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 2,624,890</u>	<u>\$ 2,648,363</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect 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.

CONTRACTS AND PROCUREMENT (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Inventory line items	1(a)	1,680	1,621	1,650
Supplies issued monthly	1(b)	4,264	4,461	4,500
Received and stored items processed monthly	1(b)	4,247	4,183	4,500
Efficiency:				
Average error rate on issuing supplies	1(c)	2.0%	2.0%	2.0%
Outcome:				
Percent of stored items processed within 2 hours of receipt	1(b)	95.0%	95.0%	98.0%
Annual ratio of stock turnover	1(c)	6.05:1	6.25:1	4:1

CONTRACTS AND PROCUREMENT (continued)

Division: Contracts and Procurement
Fund: General Fund
Function: General Government

Mission: The Contracts and 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	15.00	16.00	16.00	-	0.0
Charges and Fees	\$ 428	\$ 449	\$ -	\$ -	\$ -	0.0
Miscellaneous	<u>170,214</u>	<u>151,856</u>	<u>150,000</u>	<u>155,000</u>	<u>5,000</u>	<u>3.3</u>
TOTAL REVENUES	<u>\$ 170,642</u>	<u>\$ 152,305</u>	<u>\$ 150,000</u>	<u>\$ 155,000</u>	<u>\$ 5,000</u>	<u>3.3</u>
Personnel	\$ 839,896	\$ 1,082,087	\$ 1,324,000	\$ 1,352,485	\$ 28,485	2.2
Operating	<u>43,111</u>	<u>19,000</u>	<u>106,304</u>	<u>178,993</u>	<u>72,689</u>	<u>68.4</u>
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>883,007</u>	<u>1,101,087</u>	<u>1,430,304</u>	<u>1,531,478</u>	<u>101,174</u>	<u>7.1</u>
Interfund Transfer Out	<u>-</u>	<u>34,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 883,007</u>	<u>\$ 1,135,988</u>	<u>\$ 1,430,304</u>	<u>\$ 1,531,478</u>	<u>\$ 101,174</u>	<u>7.1</u>

Funding Adjustments for FY 2019 Include:

- Revenues consist of 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.
- Operating expenditures reflect an increase in consulting fees for a community liaison for minority business development.

CONTRACTS AND 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 72 business days.

Initiative V: Quality Control

Department Goal 3: Procure goods and services within the law.

Objective 3(a): Ensure 100% of Purchase Orders audited are in compliance with the Procurement Ordinance and Regulations.

Objective 3(b): Award 99% of purchases without written protest.

Department Goal 4: Seek Fair and Open Competition.

Objective 4: Ensure 100% of informal solicitations have three quotes.

MEASURES:

	Objective	FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Purchase Card purchases	2(a)	23,088	24,466	25,000
Purchase orders	2(a)(b),4	1,512	1,466	1,550
Output:				
Number of staff attending training	1(a)	8	9	9
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	1,049	1,028	1,100
Solicitations processed	2(b),3(a)(b)	115	86	100
Purchase orders ≥ \$25,000 processed	3(a)(b)	463	438	450
Number of Purchase Orders audited	3(a)	300	300	300
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)	50.0%	52.9%	52.9%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	34.7%	72.4%	80.0%
Percent of purchase orders ≥ \$25,000 processed within 72 business day	2(b)	67.2%	72.4%	75.0%
Percent of audited purchase orders in compliance	3(a)	100%	100%	100%
Percent of purchases awarded without protest	3(b)	100%	100%	99.0%
Percent of informal solicitations having three quotes	4	100%	100%	100%

2019 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.

FINANCE

Department: 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:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 5,052	\$ 4,881	\$ 5,000	\$ 4,800	\$ (200)	(4.0)
TOTAL REVENUES	<u>\$ 5,052</u>	<u>\$ 4,881</u>	<u>\$ 5,000</u>	<u>\$ 4,800</u>	<u>\$ (200)</u>	<u>(4.0)</u>
Personnel	\$ 864,630	\$ 931,705	\$ 963,400	\$ 995,480	\$ 32,080	3.3
Operating	55,233	48,894	55,125	51,946	(3,179)	(5.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 919,863</u>	<u>\$ 980,599</u>	<u>\$ 1,018,525</u>	<u>\$ 1,047,426</u>	<u>\$ 28,901</u>	<u>2.8</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect no significant change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit program.
- Operating expenditures reflect an increase in office expense and printing and binding based on historical trends and projected usage.

FINANCE (continued)

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.

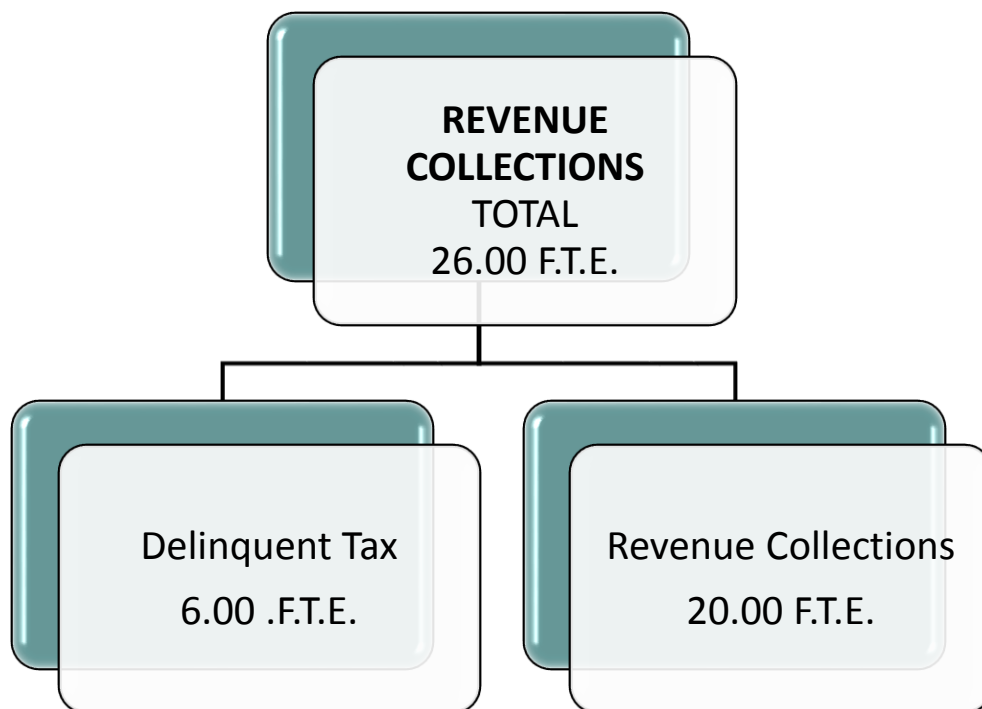
Objective 3(a): Maintain or improve the County's bond rating from the major rating agencies.

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

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u> ¹	<u>FY 2019 Projected</u>
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	168	168	168
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		55	60	60
Journal entries required after year end		85	60	60
Management letter comments/material weaknesses		1	0	0

¹ FY 2018 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 1,300,856	\$ 1,212,228	\$ 1,133,000	\$ 1,126,500	\$ (6,500)	(0.6)
Miscellaneous	13,931	8,515	11,000	10,000	(1,000)	(9.1)
TOTAL REVENUES	<u>\$ 1,314,787</u>	<u>\$ 1,220,743</u>	<u>\$ 1,144,000</u>	<u>\$ 1,136,500</u>	<u>\$ (7,500)</u>	<u>(0.7)</u>
Personnel	\$ 597,480	\$ 607,142	\$ 668,046	\$ 681,895	\$ 13,849	2.1
Operating	434,261	341,681	475,954	454,605	(21,349)	(4.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,031,741</u>	<u>\$ 948,823</u>	<u>\$ 1,144,000</u>	<u>\$ 1,136,500</u>	<u>\$ (7,500)</u>	<u>(0.7)</u>

Funding Adjustments for FY 2019 Include:

- Revenues reflect a decrease in levy costs to recover the expenditures related to the delinquent tax process.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in special legal services and postage costs based on projected usage. The decrease is offset by an increase in contracted services to assist with increased workload.

REVENUE COLLECTIONS (continued)

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 97% 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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Output:				
Total accounts collected in real property ^{2 & 3}	1(a)	11,828 – 558	10,335 - 359	11,340 – n/a ⁴
Total accounts collected in mobile homes ^{2 & 3}	1(b)	3,180 – 989	3,153 - 868	2,879 – n/a ⁴
Total accounts collected in personal property	1(c)	26,802 – 11,630	31,739 – 12,688	30,966 – n/a ⁴
Efficiency:				
Cost per collection ⁴	1(a)(b)(c)	\$36.03	\$58.28	n/a ⁴
Outcome:				
Closure rate for real property accounts ^{2 & 3}	1(a)	95.28%	96.53%	n/a ⁴
Closure rate for mobile home accounts	1(b)	68.89%	72.47%	n/a ⁴
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	56.61%	60.02%	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 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 affect this rise in delinquency.

³ FY 2018 continued to show an increase for Real Property by 1.53% above the goal of 95%. Mobile Home collections increased as projected by 3.58% due to the property type being included in the Setoff Debt program. The program continued to assist Personal Property collections by improving their collections by 3.41% over the previous year. The use of new collection practices directly influenced the Cost per collection ⁴. Efforts addressing this will begin in FY 2019 to work on lowering the Cost per collection ⁴ accordingly.

⁴ Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and Nulla Bona Accounts) FY 2017 shows \$1,228,795 in actual expenditures.

2019 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.
- Develop an action plan that will help address the increase in Cost per allocation ⁴ and work on lowering the amount for the upcoming year.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	20.00	20.00	-	0.0
Charges and Fees	\$ 2,012,504	\$ 2,319,060	\$ 2,216,260	\$ 2,325,000	\$ 108,740	4.9
Interest	20,046	34,849	10,000	40,000	30,000	300.0
Miscellaneous	2,276	657	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,034,826</u>	<u>\$ 2,354,566</u>	<u>\$ 2,226,260</u>	<u>\$ 2,365,000</u>	<u>\$ 138,740</u>	<u>6.2</u>
Personnel	\$ 1,333,010	\$ 1,423,301	\$ 1,459,708	\$ 1,547,767	\$ 88,059	6.0
Operating	945,285	893,060	644,021	343,435	(300,586)	(46.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>2,278,295</u>	<u>2,316,361</u>	<u>2,103,729</u>	<u>1,891,202</u>	<u>(212,527)</u>	<u>(10.1)</u>
Interfund Transfer Out	-	457,500	122,531	473,798	351,267	286.7
TOTAL DISBURSEMENTS	<u>\$ 2,278,295</u>	<u>\$ 2,773,861</u>	<u>\$ 2,226,260</u>	<u>\$ 2,365,000</u>	<u>\$ 138,740</u>	<u>6.2</u>

Funding Adjustments for FY 2019 Include:

- Revenues represent charges to collect municipal and county revenues. Collections are projected to increase based on projected fees charged to the municipalities.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include a higher reimbursement to Sheriff Law Enforcement for the use of a Deputy Sheriff.
- Operating expenses represent a significant reduction due to a re-evaluation of the calculation of County administrative costs.

REVENUE COLLECTION (continued)

- Interfund Transfer Out represents an increase profits to the General Fund for the difference between revenues and expenses.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To increase revenues by identifying businesses operating without a license or outside of the applicable rate classification.

Objective 1(a): Increase business license field inspections by 30.

Objective 1(b): Locate 70% more businesses operating illegally.

Objective 1(c): Increase audits conducted by 7%.

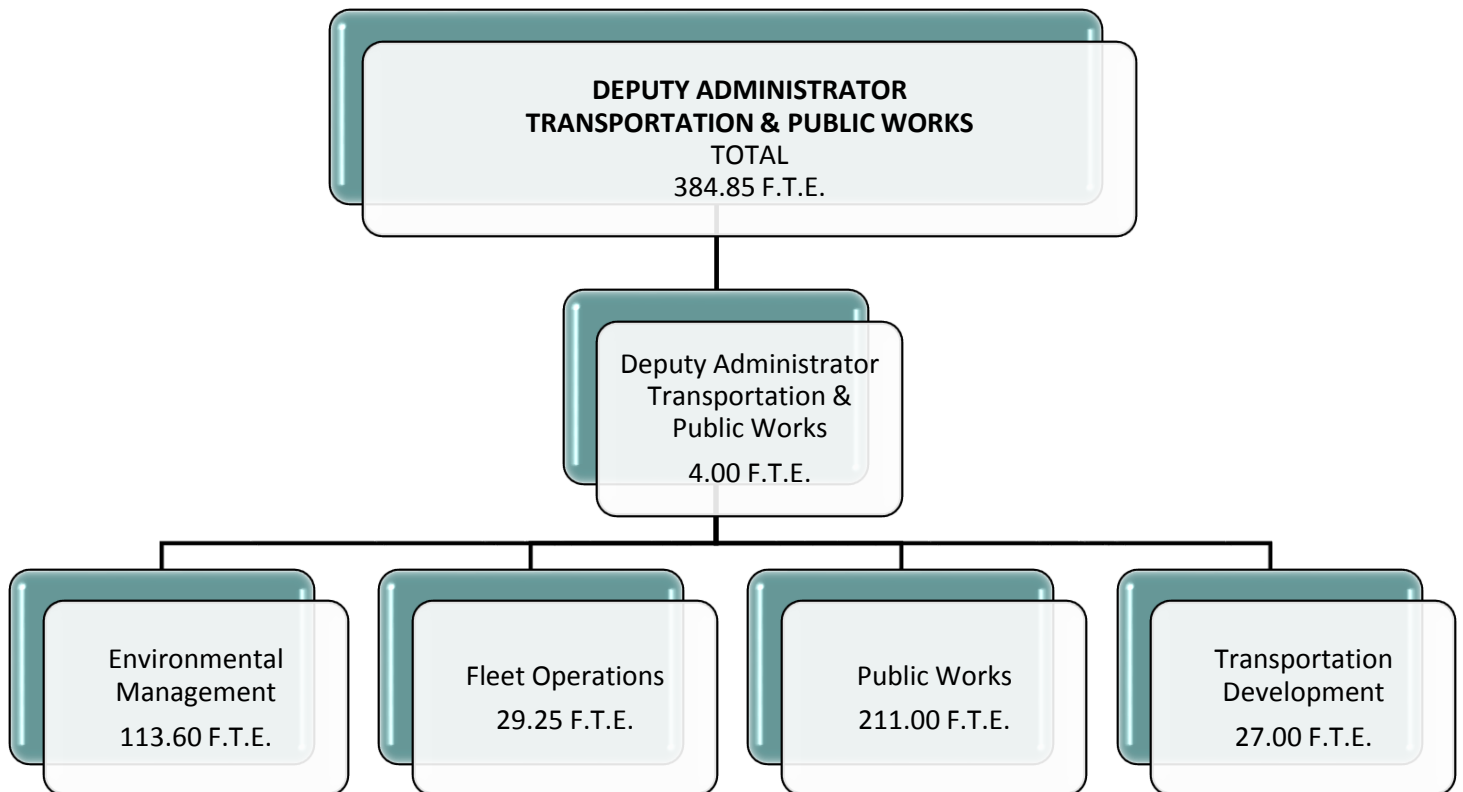
MEASURES:		FY 2017 Actual	FY 2018 Actual	FY 2019 Projected
	Objective			
Output:				
Field inspections/calls/emails	1(a)	10,855	8,100	11,500
Illegal businesses located – businesses noncompliant	1(b)	61	29	100
Audits conducted	1(c)	1,239	1,164	1,250
Efficiency:				
Average chargeback per audit	1(c)	\$320	382	350
Outcome:				
Percent increase of business license inspections ¹	1(a)	6.0%	(26.0%)	30.0%
Percent increase of locating businesses operating illegally ¹	1(b)	19.0%	(53.0%)	71.0%
Percent increase of audits conducted	1(c)	11.0%	(7.0%)	7.0%
Collections from audit chargebacks	1(c)	\$359,675	\$444,232	\$400,000

¹ FY 2018 reflects a decrease in inspections and noncompliant businesses due to staffing issues.

2019 ACTION STEPS

Department Goal 1

- Send RFP and purchase 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). Partnered with Visitor's Bureau to identify more short-term rentals. Expect numbers to increase significantly.



DEPUTY ADMINISTRATOR TRANSPORTATION DEVELOPMENT AND PUBLIC WORKS

Fund: General Fund
Function: General Government

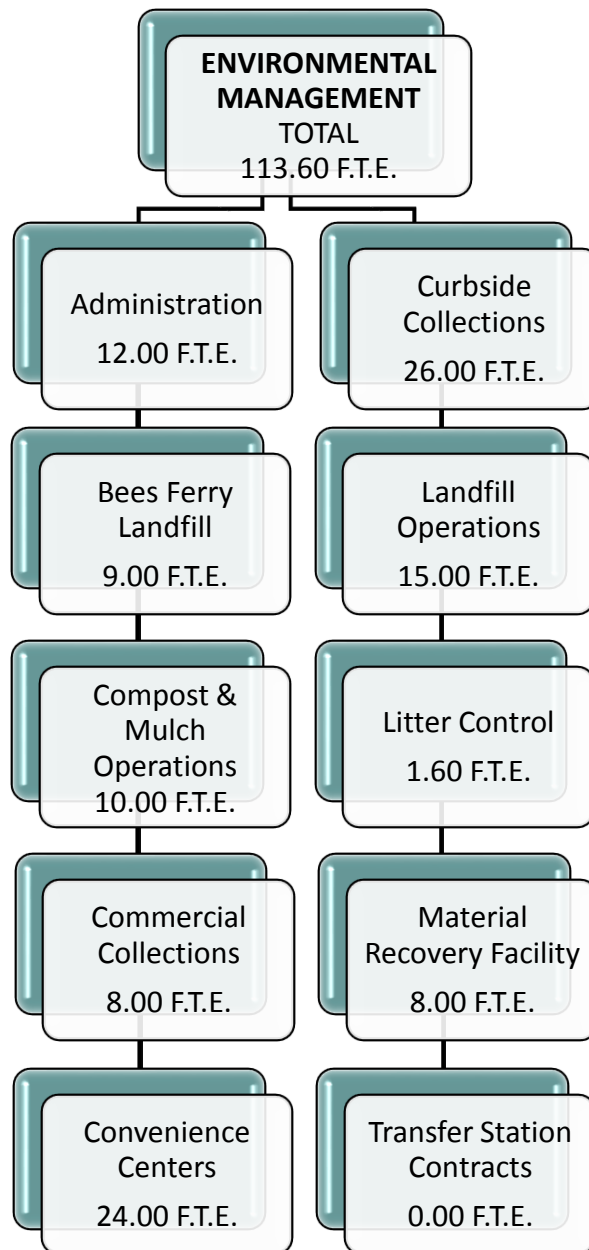
Mission: The Deputy Administrator Transportation and Public Works provides program management, administrative support, and public outreach and education, for Environmental Management, Fleet Operations, Public Works, and Transportation Development of Charleston County.

Departmental Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	4.00	4.00	-	0.0
Personnel	\$ -	\$ -	\$ 455,651	\$ 479,556	\$ 23,905	5.2
Operating	-	-	13,040	23,733	10,693	82.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468,691</u>	<u>\$ 503,289</u>	<u>\$ 34,598</u>	<u>7.4</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in telephone and training costs for the operations of the newly established cost center.



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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	15.00	12.00	12.00	-	0.0
Charges and Fees	\$28,159,007	\$29,117,812	\$28,110,000	\$30,110,000	\$ 2,000,000	7.1
Interest	252,614	430,824	200,000	300,000	100,000	50.0
Miscellaneous	(262,048)	(57,067)	-	-	-	0.0
TOTAL REVENUES	<u>\$28,149,573</u>	<u>\$29,491,569</u>	<u>\$28,310,000</u>	<u>\$30,410,000</u>	<u>\$ 2,100,000</u>	<u>7.4</u>
Personnel	\$ 1,097,697	\$ 1,315,329	\$ 1,109,012	\$ 1,139,665	\$ 30,653	2.8
Operating	5,210,222	4,993,384	3,658,850	3,533,284	(125,566)	(3.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>6,307,919</u>	<u>6,308,713</u>	<u>4,767,862</u>	<u>4,672,949</u>	<u>(94,913)</u>	<u>(2.0)</u>
Interfund Transfer Out	-	-	2,000,000	-	(2,000,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 6,307,919</u>	<u>\$ 6,308,713</u>	<u>\$ 6,767,862</u>	<u>\$ 4,672,949</u>	<u>\$ (2,094,913)</u>	<u>(31.0)</u>

Funding Adjustments for FY 2019 Include:

- Revenues are principally derived from Environmental Management user fees collected by the Revenue Collections Enterprise Fund as a service to the Environmental Management Department. The increase in Charges and Fees reflects population growth and historical trends in the County. In addition, the interest rate is projected to continue increasing during FY 2019.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent a reduction in consultant fees due to the completion of a special project during FY 2018.

ENVIRONMENTAL MANAGEMENT (continued)

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 24% to 40%.

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

MEASURES:		FY 2017	FY 2018	FY 2019
	Objective	Actual	Actual ¹	Projected
Input:				
Annual MSW Tonnage ²	1	416,308	410,396	423,000
Total dollars spent for services	1	\$28,541,175	\$26,719,493	\$30,796,962
Total County Population – 2010 US Census 350,209	1	389,202	401,438	413,000
Number of Residential Customers	2(a)(b)	173,918	187,442	193,000
Number of Commercial Customers	2(a)(b)	13,156	13,997	15,000
Output:				
Total tons landfilled	1	289,743	310,314	320,000
Total residential participants	2(a)(b)	119,551	121,942	124,000
Total commercial participants	2(a)(b)	3,778	4,609	5,200
Total Educational Outreach participants	2(a)(b)	225,000	225,000	230,000
Efficiency:				
Total tons composted	1	87,562	82,169	85,000
Total tons recycled	2	39,004	38,276	39,000
Outcome:				
Total tons diverted from landfill	1	126,566	100,081	103,000
Total cost per capita	1	\$73	\$67	\$75
Percentage of recycling rate	1,2(a)(b)	30.0%	24%	24%

¹ FY 2018 Actual reflects the unaudited total available at time of budget preparation.

² Municipal Solid Waste

2019 ACTION STEPS

Department Goal 1

- Continue to divert more waste each fiscal year through increased recycling programs.
- Reduce volume of yard debris presented for composting.
- 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	7.00	7.00	9.00	2.00	28.6
Charges and Fees	<u>\$ 26,991</u>	<u>\$ 24,255</u>	<u>\$ 16,000</u>	<u>\$ 25,500</u>	<u>\$ 9,500</u>	59.4
TOTAL REVENUES	<u>\$ 26,991</u>	<u>\$ 24,255</u>	<u>\$ 16,000</u>	<u>\$ 25,500</u>	<u>\$ 9,500</u>	59.4
Personnel	\$ 577,900	\$ 336,396	\$ 361,665	\$ 391,420	\$ 29,755	8.2
Operating	185,770	284,648	351,460	407,025	55,565	15.8
Capital	-	-	40,000	-	(40,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 763,670</u>	<u>\$ 621,044</u>	<u>\$ 753,125</u>	<u>\$ 798,445</u>	<u>\$ 45,320</u>	6.0

Funding Adjustments for FY 2019 Include:

- Revenues reflect an increase due to a higher 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 one Construction Maintenance Worker I position transferred from the Landfill Division and one new Construction Maintenance Worker I position to assist with increased workload. These increases will result in a reduction in funding for contracted temporary employees at the convenience center.
- Operating expenses reflect an increase in operating supplies based on projected usage. The increases are offset due to a reduction in the re-negotiated contract for the disposal of household hazardous waste, batteries and lightbulbs.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Commercial Collections
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Commercial Collections 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Miscellaneous	\$ 4,043	\$ 7,438	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 4,043</u>	<u>\$ 7,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 524,703	\$ 503,827	\$ 562,645	\$ 591,453	\$ 28,808	5.1
Operating	264,242	141,660	199,246	111,550	(87,696)	(44.0)
Capital	-	-	-	50,000	50,000	100.0
TOTAL EXPENDITURES	<u>\$ 788,945</u>	<u>\$ 645,487</u>	<u>\$ 761,891</u>	<u>\$ 753,003</u>	<u>\$ (8,888)</u>	(1.2)

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in fleet maintenance and fuel costs based on historical usage.
- Capital expenses include the replacement of two heavy duty compactors.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	11.00	10.00	10.00	-	0.0
Charges and Fees	\$ 281,504	\$ 286,892	\$ 260,000	\$ 245,000	\$ (15,000)	(5.8)
TOTAL REVENUES	<u>\$ 281,504</u>	<u>\$ 286,892</u>	<u>\$ 260,000</u>	<u>\$ 245,000</u>	<u>\$ (15,000)</u>	(5.8)
Personnel	\$ 685,364	\$ 566,829	\$ 616,169	\$ 644,911	\$ 28,742	4.7
Operating	1,321,435	1,537,254	1,167,995	1,254,124	86,129	7.4
Capital	-	-	1,300,000	535,000	(765,000)	(58.8)
TOTAL EXPENDITURES	<u>\$ 2,006,799</u>	<u>\$ 2,104,083</u>	<u>\$ 3,084,164</u>	<u>\$ 2,434,035</u>	<u>\$ (650,129)</u>	(21.1)

Funding Adjustments for FY 2019 Include:

- Revenues reflect a reduction in the volume of compost sales based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in fleet maintenance and fuel costs based on historical usage. The increase is offset due lower contracted services to haul yard debris.
- Capital expenses represent the cost for the replacement of a pickup truck and bull dozer.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Convenience Center
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Convenience Center 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	26.00	24.00	24.00	-	0.0
Miscellaneous	\$ 1,295	\$ 137,635	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,295</u>	<u>\$ 137,635</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,416,641	\$ 1,459,662	\$ 1,216,925	\$ 1,278,039	\$ 61,114	5.0
Operating	1,031,402	1,068,260	738,185	778,749	40,564	5.5
Capital	-	-	265,000	195,000	(70,000)	(26.4)
TOTAL EXPENDITURES	<u>2,448,043</u>	<u>2,527,922</u>	<u>2,220,110</u>	<u>2,251,788</u>	<u>31,678</u>	1.4
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>	100.0
TOTAL DISBURSEMENTS	<u>\$ 2,448,043</u>	<u>\$ 2,527,922</u>	<u>\$ 2,220,110</u>	<u>\$ 2,601,788</u>	<u>\$ 381,678</u>	17.2

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in fleet maintenance and fuel costs based on historical usage.
- Capital costs include the replacement of one scow body freightliner.
- Interfund Transfer Out represents the transfer of \$350,000 to the Environmental Management Capital Projects Fund for renovations to the convenience center.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	23.00	22.00	26.00	4.00	18.2
Miscellaneous	\$ 196,853	\$ 193,308	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 196,853</u>	<u>\$ 193,308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,429,662	\$ 1,364,130	\$ 1,584,349	\$ 1,783,941	\$ 199,592	12.6
Operating	2,192,593	2,551,378	1,701,459	1,769,692	68,233	4.0
Capital	-	-	931,000	1,320,000	389,000	41.8
TOTAL EXPENDITURES	3,622,255	3,915,508	4,216,808	4,873,633	656,825	15.6
Interfund Transfer Out	-	2,783	5,000	-	(5,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 3,622,255</u>	<u>\$ 3,918,291</u>	<u>\$ 4,221,808</u>	<u>\$ 4,873,633</u>	<u>\$ 651,825</u>	15.4

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs also represents four new Construction Maintenance Worker II positions to assist drivers on the non-automated routes. These increases are partially offset due to lower utilization of contracted temporary employees.
- Operating expenses reflect an increase due to the upgrade of the vehicle tracking software system in thirty-five vehicles.
- Capital expenses include the replacement of radio equipment and four automated recycling trucks.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	17.00	16.00	15.00	(1.00)	(6.3)
Intergovernmental	\$ 147,849	\$ 152,398	\$ 150,000	\$ 150,000	\$ -	0.0
Charges and Fees	106,687	233,150	155,000	270,000	115,000	74.2
Miscellaneous	1,150	-	-	-	-	0.0
TOTAL REVENUES	\$ 255,686	\$ 385,548	\$ 305,000	\$ 420,000	\$ 115,000	37.7
Personnel	\$ 1,264,162	\$ 1,111,226	\$ 1,223,929	\$ 1,214,031	\$ (9,898)	(0.8)
Operating	10,790,834	3,797,310	2,702,392	2,868,007	165,615	6.1
Capital	-	-	1,294,000	615,000	(679,000)	(52.5)
TOTAL EXPENDITURES	12,054,996	4,908,536	5,220,321	4,697,038	(523,283)	(10.0)
Interfund Transfer Out	-	37,046	300,000	6,000,000	5,700,000	1900.0
TOTAL DISBURSEMENTS	\$12,054,996	\$ 4,945,582	\$ 5,520,321	\$10,697,038	\$ 5,176,717	93.8

Funding Adjustments for FY 2019 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 reflects the transfer of a Construction/Maintenance Worker II position to the Bees Ferry Landfill Convenience Center.
- Operating expenses reflect an increase in leachate disposal costs and compliance-related contracted services based on historical usage and trends. The increase also represents a higher contracted rate for the annual disposal of tires. The increases are slightly offset due to a reduction in fleet maintenance costs based on current trends.
- Capital expenses include replacement of a pickup truck, dozer, pressure washer and automated scale.
- Interfund Transfer Out represents the transfer of \$6 million to the Environmental Management Projects Fund for lined landfill construction.

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 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Adjusted</u>	<u>FY 2019</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.80	0.80	0.80	1.60	0.80	100.0
Personnel	\$ 37,552	\$ 37,005	\$ 44,339	\$ 95,345	\$ 51,006	115.0
Operating	52,450	21,712	34,450	34,450	-	0.0
Capital	-	-	-	22,400	22,400	100.0
TOTAL EXPENDITURES	<u><u>\$ 90,002</u></u>	<u><u>\$ 58,717</u></u>	<u><u>\$ 78,789</u></u>	<u><u>\$ 152,195</u></u>	<u><u>\$ 73,406</u></u>	93.2

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include partial allocation of funding for two new Code Enforcement Officer in partnership with the Zoning-Planning department.
- Operating expenses include \$16,450 to the Clemson Extension Service for the Community Pride Program.
- Capital expenditures include partial funding for two new utility trucks for the two new positions.

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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	6.00	8.00	8.00	-	0.0
Intergovernmental	\$ 309,394	\$ 175,767	\$ -	\$ -	\$ -	0.0
Charges and Fees	160,601	235,707	187,000	130,000	(57,000)	(30.5)
Miscellaneous	-	77,453	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 469,995</u></u>	<u><u>\$ 488,927</u></u>	<u><u>\$ 187,000</u></u>	<u><u>\$ 130,000</u></u>	<u><u>\$ (57,000)</u></u>	<u><u>(30.5)</u></u>
Personnel	\$ 74,174	\$ 364,195	\$ 530,240	\$ 509,975	\$ (20,265)	(3.8)
Operating	2,368,378	2,293,384	3,398,036	2,253,901	(1,144,135)	(33.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>2,442,552</u></u>	<u><u>2,657,579</u></u>	<u><u>3,928,276</u></u>	<u><u>2,763,876</u></u>	<u><u>(1,164,400)</u></u>	<u><u>(29.6)</u></u>
Interfund Transfer Out	-	-	-	2,000,000	2,000,000	100.0
TOTAL DISBURSEMENTS	<u><u>\$ 2,442,552</u></u>	<u><u>\$ 2,657,579</u></u>	<u><u>\$ 3,928,276</u></u>	<u><u>\$ 4,763,876</u></u>	<u><u>\$ 835,600</u></u>	<u><u>21.3</u></u>

Funding Adjustments for FY 2019 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. Personnel costs also include a decrease in contracted temporary services and employee overtime.
- Operating expenses reflect a decrease in costs to transfer recyclables to Horry County and for Horry County to process the recyclables.
- Interfund Transfer out reflects additional funding for the new Materials Recovery Facility.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Transfer Station Contracts
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Transfer Station Contracts Division 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	6,622,416	6,500,000	7,400,000	900,000	13.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ 6,622,416	\$ 6,500,000	\$ 7,400,000	\$ 900,000	13.8

Funding Adjustments for FY 2019 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. The increase represents the growth in the volume of municipal solid waste transferred out of the County for disposal this fiscal year.

FLEET OPERATIONS

Fund: Internal Services Fund
Function: General Government

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

Services Provided:

- Provide, repair and maintain the County's vehicles and heavy equipment, including 24-hour service for Emergency First Responders
- Maintain automated and manual fueling sites throughout the County

Departmental Summary:

	FY 2016 <u>Actual</u>	FY 2017 <u>Actual</u>	FY 2018 <u>Adjusted</u>	FY 2019 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	29.00	29.00	29.25	0.25	0.9
Charges and Fees	\$ 8,860,885	\$ 9,372,714	\$10,595,998	\$10,768,902	\$ 172,904	1.6
Interest	12,296	22,845	-	-	-	0.0
Miscellaneous	743,783	784,396	-	-	-	0.0
TOTAL REVENUES	9,616,964	10,179,955	10,595,998	10,768,902	172,904	1.6
Interfund Transfer In	5,174,778	3,025,183	3,158,750	2,808,799	(349,951)	(11.1)
TOTAL SOURCES	\$14,791,742	\$13,205,138	\$13,754,748	\$13,577,701	\$ (177,047)	(1.3)
Personnel	\$ 1,941,613	\$ 2,069,621	\$ 2,213,972	\$ 2,326,851	\$ 112,879	5.1
Operating	9,719,144	11,868,077	7,931,249	7,962,850	31,601	0.4
Capital	-	-	3,679,000	3,301,000	(378,000)	(10.3)
TOTAL EXPENDITURES	11,660,757	13,937,698	13,824,221	13,590,701	(233,520)	(1.7)
Interfund Transfer Out	501,082	512,739	-	-	-	0.0
TOTAL DISBURSEMENTS	\$12,161,839	\$14,450,437	\$13,824,221	\$13,590,701	\$ (233,520)	(1.7)

Funding Adjustments for FY 2019 Include:

- Revenues represent an increase in charges for labor. The decrease is partially offset by the decreased cost of fuel.
- Interfund Transfer In reflects the amount from the General Fund to purchase vehicles and heavy equipment for General Fund offices/departments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. In addition, personnel costs represent additional overtime to address work outside normal hours.

FLEET OPERATIONS (continued)

- Operating expenses remain consistent with levels in FY 2018.
- Capital expenses include the replacement cost of ambulances, law enforcement vehicles, a Library bookmobile, Public Works heavy equipment, and various other vehicles.

Performance Measures:

Initiative III: Long-Term Financial Planning

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

Objective 1: Establish optimal size of fleet through the review process of the Fleet Equipment Review Committee (ERC).

Initiative IV: Workflow Analysis-Process Management

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

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Number of support vehicles	1	661	689	697
Total number of work orders	2(a)	9,151	9,467	9,450
Output:				
Availability of fleet units	2(b)	95.80%	92.00%	96.00%
Average total expenses versus budgeted total expenses	2(c)	89.15%	96.00%	96.00%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.32	\$0.46	\$0.45
Average cost per work order	2(a)	\$451	\$451	\$500
Average number of units out of service per day ¹	2(b)	28	30	32
Outcome:				
Number of vehicles added to departments from surplus	1	0	0	0
Number of vehicles turned in	1	0	0	0
Savings per reduction of support vehicles ²	1	\$0	\$0	\$0
Percent of “repair” work order to total work orders (≤45%) ¹	2(a)	62.04%	69.00%	65.00%
Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹	2(b)	38.84%	37.37%	40.00%
Fleet availability (≥90%) ¹	2(b)	95.80%	92.00%	95.00%
Percent of actual total expenses to budgeted total expenses (≤100%) ¹	2(a)(b)(c)	91.30%	95.76%	95.00%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

FLEET OPERATIONS (continued)

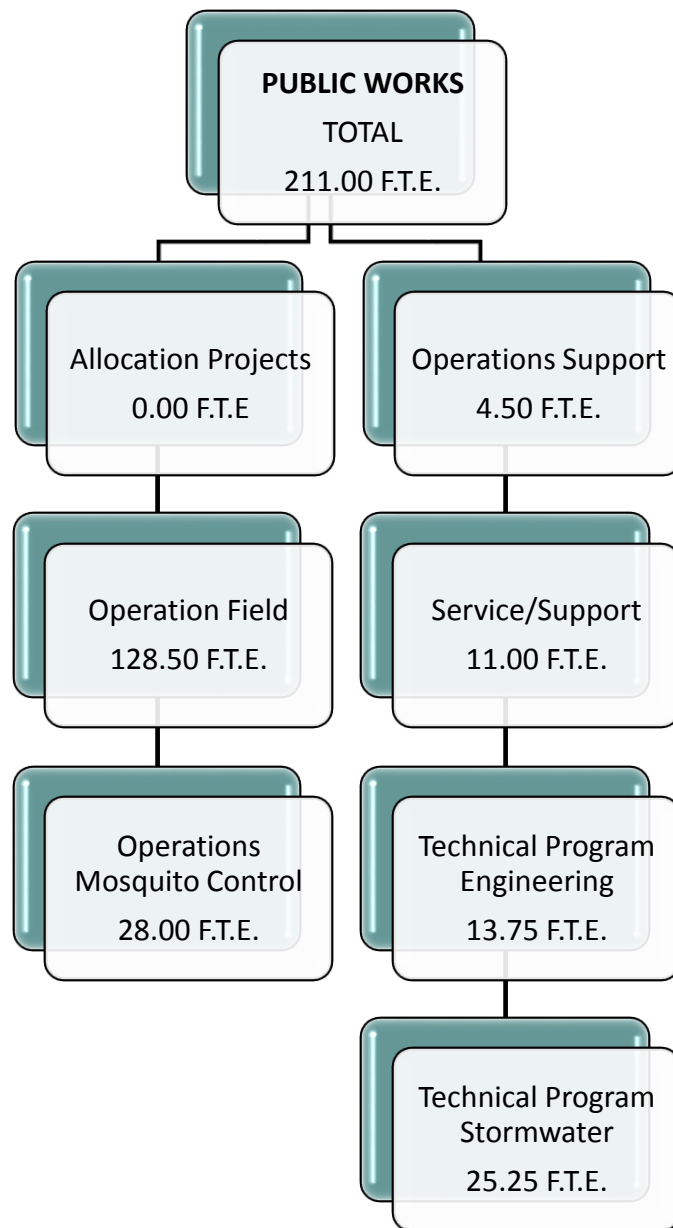
2019 ACTION STEPS

Department Goal 1

- Utilize cooperative purchasing agreements and programs to acquire vehicles and equipment taking advantage of volume purchasing power, which increase competition and stimulate reduced prices.
- Collaborate with County agencies acquiring construction and specialized equipment for development of specifications focused on purchasing the optimal items meeting the mission requirements of the County agency
- Utilize professional memberships in trade organizations to maintain knowledge of innovative technology and products (vehicles and equipment) to bolster and enhance the County's mission.
- Maintain timely and efficient methods to charge-back rates for Fleet services provided County customers to include, but not limited to, hourly labor, fuel, contracted (sublet) work, and motor pool usage
- Research cost effective fleet unit replacements, i.e., fuel economy, emission control advances, etc.
- Pursue and encourage alternative funding for General Fund capital expenditures.
- Seek improvements in fuel economy and alternative energy solutions for the County's fleet equipment and efforts to 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.
- Insure each grant funded and specially funded equipment items are properly identified in the Fleet information management system so appropriate financial actions are followed as the item comes up for replacement.

Department Goal 2

- Afford County agencies life cycle costs to date of equipment items over 18 FASTER points in the fleet information management system to make informed decisions for retention or disposal of the vehicle.
- Empower Field Mechanics to redirect heavy equipment field repairs to the maintenance shops in an effort to perform closer maintenance and repairs in an effort to promote the useful life of equipment.
- Recognize and reward our Fleet staff for their accomplishments. *Catch People Doing Things Right.*
- 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).
- Continue to promote the development of mechanic capabilities and certification through the Institute of Automotive Service Excellence (ASE) certification. Promote and reward skills development for testing and certification in multiple skills categories.
- Seek funding for the replacement and modernization of Fleet fueling site infrastructure as part of the Azalea Compound Master Plan meeting the needs of the County for years to come.
- 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: Operations Field
Fund: General Fund
Function: Public Works

Mission: The Operations Field 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 Operations Field Division ensures that Charleston County citizens and tourists are provided safe, effective and locally maintained road and drainage systems.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	122.00	124.50	128.50	128.50	-	0.0
Intergovernmental	\$ -	\$ 7,290	\$ -	\$ -	\$ -	0.0
Miscellaneous	18,977	609	-	-	-	0.0
TOTAL REVENUES	<u>\$ 18,977</u>	<u>\$ 7,899</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 5,210,025	\$ 4,853,783	\$ 5,547,203	\$ 5,628,488	\$ 81,285	1.5
Operating	985,731	1,257,396	2,328,542	2,418,869	90,327	3.9
Capital	14,472	-	-	86,000	86,000	100.0
TOTAL EXPENDITURES	<u>6,210,228</u>	<u>6,111,179</u>	<u>7,875,745</u>	<u>8,133,357</u>	<u>257,612</u>	<u>3.3</u>
Interfund Transfer Out	10,000	241,583	108,000	-	(108,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 6,220,228</u>	<u>\$ 6,352,762</u>	<u>\$ 7,983,745</u>	<u>\$ 8,133,357</u>	<u>\$ 149,612</u>	<u>1.9</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an offset for anticipated vacancies.
- Operating expenditures reflect increased funding for drainage piping and auxiliary equipment for vehicles based on current trends. These costs also include higher fleet costs based on projected usage.
- Capital expenditures represent a new 4-Wheel Drive utility vehicle and two stainless steel salt spreaders for distributing salt and sand on bridges, overpasses, and roads for safe vehicle passage during inclement weather.

PUBLIC WORKS (continued)

Division: Operations Mosquito Control
Fund: General Fund
Function: Health and Welfare

Mission: The Operations 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	27.50	28.50	28.00	(0.50)	(1.8)
Charges and Fees	<u>\$ 350,756</u>	<u>\$ 241,946</u>	<u>\$ 150,000</u>	<u>\$ 100,000</u>	<u>\$ (50,000)</u>	(33.3)
TOTAL REVENUES	<u>\$ 350,756</u>	<u>\$ 241,946</u>	<u>\$ 150,000</u>	<u>\$ 100,000</u>	<u>\$ (50,000)</u>	(33.3)
Personnel	\$ 942,241	\$ 1,051,979	\$ 1,126,379	\$ 1,087,181	\$ (39,198)	(3.5)
Operating	871,659	732,248	1,107,386	1,064,164	(43,222)	(3.9)
Capital	<u>199,218</u>	<u>185,934</u>	<u>280,110</u>	<u>193,851</u>	<u>(86,259)</u>	(30.8)
TOTAL EXPENDITURES	2,013,118	1,970,161	2,513,875	2,345,196	(168,679)	(6.7)
Interfund Transfer Out	<u>-</u>	<u>73,776</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,013,118</u>	<u>\$ 2,043,937</u>	<u>\$ 2,513,875</u>	<u>\$ 2,345,196</u>	<u>\$ (168,679)</u>	(6.7)

Funding Adjustments for FY 2019 Include:

- Revenues are derived from contracts to service dredged material disposal sites managed by Federal, State, and local governments. The decrease in revenues represents a reduction in reimbursements from the Federal government.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The costs also include an increase in temporary and overtime costs. The increase is offset by a higher reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Operating expenditures represent a decrease in flying contracts for the spraying of mosquitoes. The costs also include a higher reimbursement from the Local Accommodations Tax for servicing the tourist areas.
- Capital expenditures include a jet fuel storage system and a sand plant conveyor to conduct aerial spray operations.

PUBLIC WORKS (continued)

Division: Operations Support
Fund: General Fund
Function: Public works

Mission: The Operations Support 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	2.00	2.00	4.50	2.50	125.0
Personnel	\$ 586,560	\$ 283,160	\$ 156,112	\$ 344,658	\$ 188,546	120.8
Operating	74,416	60,311	85,770	98,915	13,145	15.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 660,976</u></u>	<u><u>\$ 343,471</u></u>	<u><u>\$ 241,882</u></u>	<u><u>\$ 443,573</u></u>	<u><u>\$ 201,691</u></u>	<u><u>83.4</u></u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the transfer of a County Services Representative I position and a 0.50 Operations Manager position from the Transportation Development Allocation Projects Division and Operations Mosquito Control Division respectively. This increase includes the addition of a Data Base Software Application Specialist I position.
- Operating expenditures reflect an increase in contingency for additional expenses related to the Data Base Software Application Specialist I position.

PUBLIC WORKS (continued)

Division: Service/Support
Fund: General Fund
Function: Public Works

Mission: The Service/Support 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.85	11.10	11.00	11.00	-	0.0
Miscellaneous	\$ 28	\$ 36	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 28</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 599,872	\$ 750,727	\$ 960,748	\$ 960,464	\$ (284)	(0.0)
Operating	397,960	95,247	55,917	63,770	7,853	14.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 997,832</u>	<u>\$ 845,974</u>	<u>\$ 1,016,665</u>	<u>\$ 1,024,234</u>	<u>\$ 7,569</u>	<u>0.7</u>

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in copier and postage costs based on historical and projected usage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a safe and quality secondary and rural roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a 20% annual inspection threshold for the County's roadway network.

Objective 1(b): Maintain a minimum pass/fail per roadway rating of 70 or higher.¹

Objective 1(c): Replace 11% of sign inventory annually.²

PUBLIC WORKS (continued)

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 2017 Actual	FY 2018 Actual	FY 2019 Projected
Input:				
Total roadway inventory (earth/rock/paved/platted CNSR - each)	1(a)(b)	454	454	454
Total number of maintained signs (each)	1(c)	3,392	3,900	3,900
Mosquito Control expenditures ⁸	2(a)	\$2,469,729	\$1,930,397	\$2,540,031
Charleston County population (from online U.S. Census data) ⁹	2(b)	403,621	406,366	411,354
Number of requests for service	2(c)	4,221	1,738	2,650
Drainage inventory subject to treatment (miles)	3(a)	170.50	202	202
Drainage inventory mechanically maintained (miles)	3(b)	100.0	102	102
Open drainage system to be inspected (each)	3(c)	1,285	1,285	1,290
Plans submitted for stormwater permits	4(a)	660	813	950
Stormwater permitted sites inspected	4(b)	5,056	6,139	7,300
APWA accreditation practices to be reviewed	5(a)	0	150	185
Municipalities in Charleston County	6(a)	17	17	17

PUBLIC WORKS (continued)

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Output:				
Roads inspected (each)	1(a)	351	69	351
Inspected roads with passing rating (each)	1(b)	351	69	351
Number of signs replaced	1(c)	337	429	430
Cost of sign replacements	1(c)	\$21,651	\$44,079	\$48,487
Light trap collection count (statistical mean, calendar based) ¹⁰	2(a)	3.9	2.9	3.4
Landing rate count (statistical mean, calendar based) ¹⁰	2(a)	5.9	3.5	4.7
Two-day service request (statistical mean, calendar based) ¹⁰	2(a)	9.2	8.9	9.0
Charleston County population growth (from online U.S. Census data) ⁹	2(b)	1.8%	1.23%	1.23%
Number of households visited (Mosquito Control) ¹¹	2(b)	3,555	1,837	1,928
Service requests cleared within 36 business hours ¹²	2(c)	2,617	1,132	2,118
Drainage system inventory treated (miles)	3(a)	170.0	54	170
Vegetation control expenditures	3(a)	\$78,583	\$32,823	\$80,000
Drainage system inventory mechanically excavated to grade (miles)	3(b)	81.4	77.0	70.0
Mechanically maintained drainageway expenditures	3(b)	\$151,677	\$699,640	\$154,000
Open drainage system inspected (each)	3(c)	1,285	1,285	1,285
Stormwater permits reviewed within 20 working days	4(a)	660	795	950
Stormwater permit review expenses	4(a)	\$202,000	\$360,000	\$430,000
Stormwater permitted sites inspected at least twice	4(b)	5,056	5,336	5,600
Stormwater permit site inspection expenses	4(b)	\$204,800	\$219,450	\$231,000
APWA accreditation practices reviewed	5(a)	0	150	185
Municipalities with executed IGA	6(a)	0	1	16
Efficiency:				
Cost per sign replacement	1(c)	\$64	\$103	\$113
Cost per ADI unit ¹⁰	2(a)	\$977,982	\$914,043	\$748,398
Cost per mile vegetation control	3(a)	\$462	\$608	\$470
Cost per mile mechanically cleaned drainageways	3(b)	\$1,863	\$9,086	\$2,200
Cost per stormwater permit processed	4(a)	\$306	453	453
Cost per site for stormwater inspection services	4(b)	\$41	42	42
Outcome:				
Percentage of roadway network inspected	1(a)	77.3%	5.1%	77.3%
Percentage of inspected roadways with passing rating ¹³	1(b)	100%	n/a	100%
Percentage of signs replaced	1(c)	7.7%	11%	11%
Level of mosquito control (ADI) ¹⁰	2(a)	2.5	2.5	3.0
Citizen Awareness Program change	2(b)	(48.2%)	4.39%	5.0%
Percentage of service requests cleared within 36 business hours	2(c)	62.0%	62.0%	80.0%
Percentage of drainage system treated	3(a)	100%	27.0%	50.0%
Percentage of drainage system mechanically cleaned	3(b)	74.0%	94.0%	80.0%
Percentage of open drainage systems inspected	3(c)	100%	100%	100%
Percentage of APWA accreditation practices reviewed	5(a)	100%	100%	100%
Complete Disaster Debris Management Plan (FEMA Approval)	6(a)	0.0%	100%	100%

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. Reviewed practices reflect those attributable to Public Works and does not equal the total number of practices in the current Manual.
- 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 2018 reflects January – July 2018. ADI has been projected to represent a full year based on available empirical data.
- ¹¹ Significant reduction in households visited in FY 2018 due to absence of interns to carry out the program for the year.
- ¹² Measurement threshold changed to 36 calendar hours.
- ¹³ FY 2018 inspection of roadways was not performed due to the ongoing FEMA recovery efforts of three major storms.

2019 ACTION STEPS

Department Goal 1

- Develop improved maintenance rating program for evaluation of maintenance efforts/effects on County Roads.

Department Goal 2

- Hire two Field Inspectors to facilitate quicker service requests response to growing population.
- Continue to test new pesticides by ground and air for next season.
- Test products to dry system on helicopter to treat dredge disposal sites.
- Reduce the impact of "Do Not Spray" on ULV truck operations.

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

- Continue Weekly Reaccreditation Practice Review Meetings.
- Implement new and improved procedures identified during the Reaccreditation Practice Review meetings.

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: Technical Program Engineering
Fund: General Fund
Function: Public Works

Mission: The Technical Program 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	12.75	12.75	13.75	1.00	7.8
Charges and Fees	\$ 2,345	\$ 4,035	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 2,345</u>	<u>\$ 4,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 722,757	\$ 688,752	\$ 817,740	\$ 905,868	\$ 88,128	10.8
Operating	43,695	47,180	62,056	54,054	(8,002)	(12.9)
Capital	-	-	-	41,392	41,392	100.0
TOTAL EXPENDITURES	<u>\$ 766,452</u>	<u>\$ 735,932</u>	<u>\$ 879,796</u>	<u>\$ 1,001,314</u>	<u>\$ 121,518</u>	13.8

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the transfer of a Public Works Foreman Field position from the Transportation Development Allocation Projects Division.
- Operating expenditures reflect a decrease in training cost for staff based on current usage.
- Capital represents the replacement of a survey rover kit and a survey total station.

PUBLIC WORKS (continued)

Division: Technical Program Stormwater
Fund: Special Revenue Fund
Function: Public Works

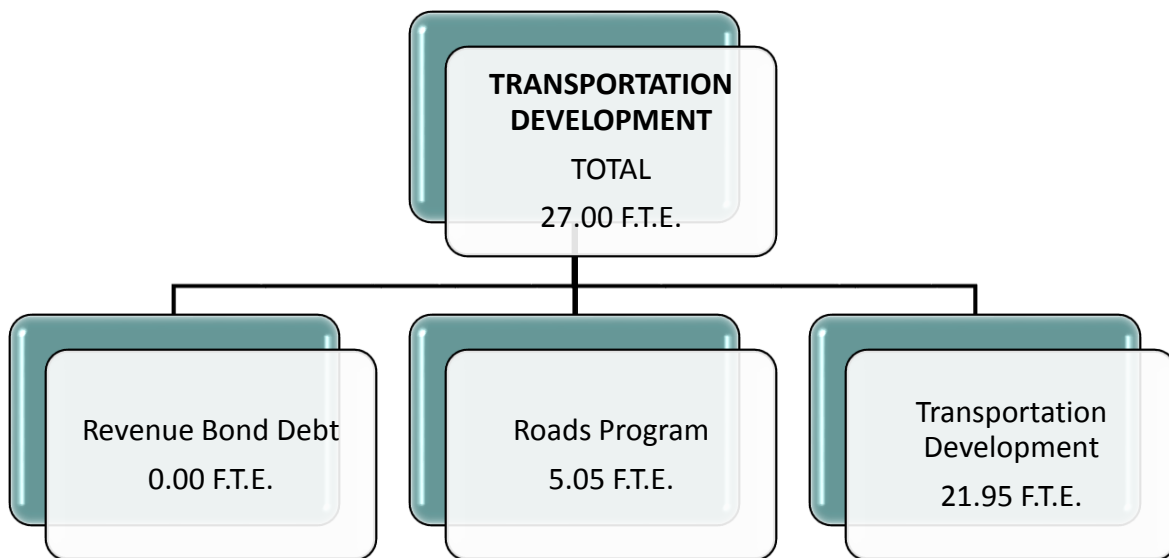
Mission: The Technical Program Stormwater Division implements a stormwater management program to address water quality issues for the citizens of Charleston County. The Division will do this by testing, surveying, and monitoring water quality in all areas of the County and taking the necessary measures to improve the quality of water run off for all the citizens of Charleston County. The Technical Program Stormwater Division also manages the stormwater management program for five other municipalities.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.25	23.25	23.25	25.25	2.00	8.6
Intergovernmental	\$ 535,098	\$ 869,377	\$ 883,000	\$ 895,000	\$ 12,000	1.4
Charges and Fees	1,327,776	3,004,820	3,035,000	3,310,000	275,000	9.1
Interest	9,754	20,440	-	-	-	0.0
TOTAL REVENUES	\$ 1,872,628	\$ 3,894,637	\$ 3,918,000	\$ 4,205,000	\$ 287,000	7.3
Personnel	\$ 979,375	\$ 1,311,959	\$ 1,790,315	\$ 2,046,723	\$ 256,408	14.3
Operating	577,086	959,958	2,846,339	4,778,767	1,932,428	67.9
Capital	-	681,277	16,500	20,000	3,500	21.2
TOTAL EXPENDITURES	1,556,461	2,953,194	4,653,154	6,845,490	2,192,336	47.1
Interfund Transfer Out	-	7,272	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,556,461	\$ 2,960,466	\$ 4,653,154	\$ 6,845,490	\$ 2,192,336	47.1

Funding Adjustments for FY 2019 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 increased due to the expansion of residential and commercial development.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the addition of a Civil Engineer I position and Stormwater Inspector position.
- Operating expenditures reflect an increase in consultant fees and drainage services due the expansion of residential and commercial development.
- Capital expenditures include a smart board for plan review and modeling.



TRANSPORTATION DEVELOPMENT

Division: Revenue Bond Debt Service
Fund: Special Revenue Fund
Function: Public Works

Mission: The Debt Service Division accounts for servicing the Special Source Revenue Bonds issued to fund \$80 million for the South Aviation Road Project and to fund \$33 million for the Mercedes Plant. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$15,441,472	\$17,216,233	\$17,790,000	\$20,669,151	\$ 2,879,151	16.2
Interest	448,793	31,180	-	-	-	0.0
Miscellaneous	-	-	-	197,465	197,465	100.0
TOTAL REVENUES	15,890,265	17,247,413	17,790,000	20,866,616	3,076,616	17.3
Interfund Transfer In	3,824,376	4,241,989	4,274,369	7,569,869	3,295,500	77.1
TOTAL SOURCES	\$19,714,641	\$21,489,402	\$22,064,369	\$28,436,485	\$ 6,372,116	28.9
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	10,145,077	10,951,325	8,926,000	11,248,031	2,322,031	26.0
Capital	-	-	-	-	-	0.0
Debt Service	4,272,369	4,272,369	4,273,369	8,662,274	4,388,905	102.7
TOTAL EXPENDITURES	14,417,446	15,223,694	13,199,369	19,910,305	6,710,936	50.8
Interfund Transfer Out	2,977,825	3,110,682	6,456,369	9,788,097	3,331,728	51.6
TOTAL DISBURSEMENTS	\$17,395,271	\$18,334,376	\$19,655,738	\$29,698,402	\$10,042,664	51.1

Funding Adjustments for FY 2019 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 transfers from the revenue fund to service the debt.
- Operating costs reflect the disbursement of multi-county revenues to taxing entities outside of 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 2017 Special Source Revenue Bond.

TRANSPORTATION DEVELOPMENT (continued)

- 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 Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$34,399,536	\$36,006,273	\$36,725,000	\$38,821,000	\$ 2,096,000	5.7
Interest	123,272	299,265	20,000	321,000	301,000	1505.0
TOTAL REVENUES	34,522,808	36,305,538	36,745,000	39,142,000	2,397,000	6.5
Interfund Transfer In	156,420	-	-	621,000	621,000	100.0
TOTAL SOURCES	\$34,679,228	\$36,305,538	\$36,745,000	\$39,763,000	\$ 3,018,000	8.2
Personnel	\$ 609,330	\$ 606,945	\$ 826,900	\$ 561,663	\$ (265,237)	(32.1)
Operating	1,222,400	578,818	819,681	551,619	(268,062)	(32.7)
Capital	-	40,210	-	40,000	40,000	100.0
Debt Service	19,439,124	19,715,674	20,180,333	19,472,269	(708,064)	(3.5)
TOTAL EXPENDITURES	21,270,854	20,941,647	21,826,914	20,625,551	(1,201,363)	(5.5)
Interfund Transfer Out	20,724,931	13,500,000	14,332,640	13,500,000	(832,640)	(5.8)
TOTAL DISBURSEMENTS	\$41,995,785	\$34,441,647	\$36,159,554	\$34,125,551	\$ (2,034,003)	(5.6)

Funding Adjustments for FY 2019 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. Personnel costs decrease due to the transfer of an Assistant County Attorney and a Paralegal to the Legal Department.
- Operating expenditures represent s decrease due to lower anticipated contracted services.
- The Debt Service decrease 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 Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ -	\$ 6,080,502	\$34,465,000	\$36,432,000	\$ 1,967,000	5.7
Interest	-	-	-	414,000	414,000	100.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 6,080,502</u>	<u>\$34,465,000</u>	<u>\$36,846,000</u>	<u>\$ 2,381,000</u>	<u>6.9</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	200,000	220,000	20,000	10.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>220,000</u>	<u>20,000</u>	<u>10.0</u>
Interfund Transfer Out	-	-	17,082,000	16,257,000	(825,000)	(4.8)
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$17,282,000</u>	<u>\$16,477,000</u>	<u>\$ (805,000)</u>	<u>(4.7)</u>

Funding Adjustments for FY 2019 Include:

- Revenues are expected to increase based on current trends for sales tax collections and interest earnings.
- Operating expenditures reflect indirect costs for administration of the Roads Program.
- Interfund Transfer Out represents approximately \$14.3 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 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Adjusted</u>	<u>FY 2019 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.75	19.00	21.95	21.95	-	0.0
Personnel	\$ 1,522,015	\$ 1,606,258	\$ 1,834,962	\$ 1,935,825	\$ 100,863	5.5
Operating	(1,116,573)	(1,193,419)	(1,408,092)	(1,411,735)	(3,643)	0.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	405,442	412,839	426,870	524,090	97,220	22.8
Interfund Transfer Out	-	-	30,000	-	(30,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 405,442</u>	<u>\$ 412,839</u>	<u>\$ 456,870</u>	<u>\$ 524,090</u>	<u>\$ 67,220</u>	14.7

Funding Adjustments for FY 2019 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the annualization of positions added in FY 2018.
- 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 Roads Program.

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: Maintain a paved roadway Overall Condition Index (OCI) of 70 or more.

MEASURES:

	<u>Objective</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Projected</u>
Input:				
Paved road expenditures ¹	1	\$3,240,762	\$3,367,844	\$3,200,000
Outcome:				
Condition of paved road network (OCI) ^{1 & 2}	1	70	63	60

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.

² The Overall Condition Index (OCI) scoring changed in FY 2018. The scoring was derived from a more detailed scoring set of parameters, which in turn lowered the score. The decreased OCI number starting in FY 2018 is due to the change in scoring, not a change in the condition of the road.

2019 ACTION STEPS

Department Goal 1

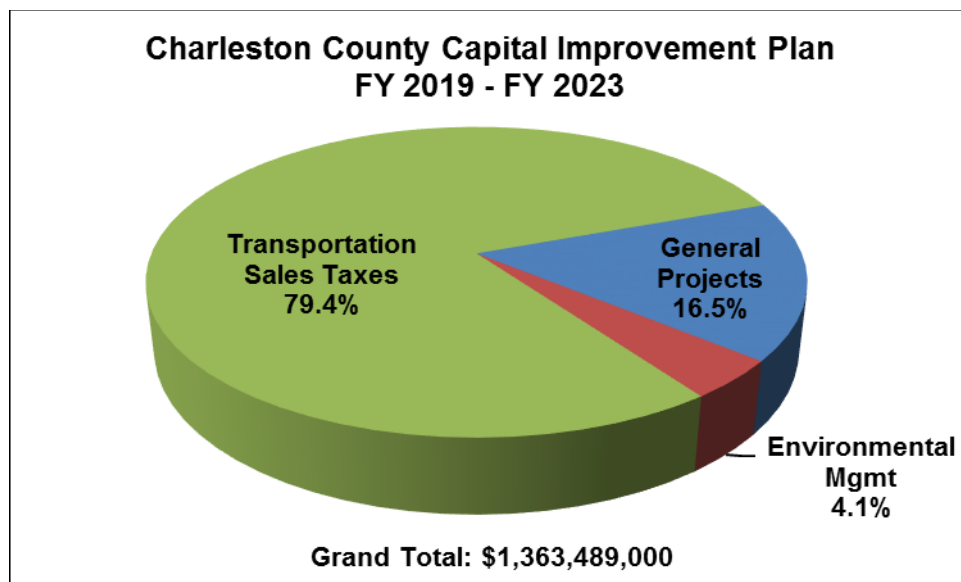
- Develop and implement a multi-year strategy in an effort to maintain or improve the Overall Condition Index (OCI) of the network.
- Develop and implement a pavement preservation program to assist with the multi-year strategy and reduce the life cycle cost of maintaining paved roads in the County.

CAPITAL PROJECTS – OVERVIEW

Overview

The FY 2019 – FY 2023 Adopted five-year Capital Improvement Plan (CIP) contains three separately approved plans: 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 \$1,363.5 million and include \$224.9 million or 16.5 percent of the amount allocated to the General Capital Improvement Plan, \$1,083.0 million or 79.4 percent allocated to the Transportation Sales Tax Comprehensive Plans of Expenditures, and \$55.6 million or 4.1 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	\$4,287,348
Special Revenue Funds	392,000
Enterprise Funds	6,924,056
Internal Service Funds	3,429,500
Grand Total	\$15,032,904

Charleston County's CIP is a financial management tool that assists in facility replacement and capital development. Implementing a multi-year CIP promotes better use of the County's limited financial resources and assists in the coordination of public and private development. As a financial tool, a multi-year CIP provides early indications of major outlays and assures timely facility maintenance or replacement. In addition, five-year capital improvement plans are an integral part of long-range planning and are viewed positively by bond rating agencies.

Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*

Each multi-year plan covers a five-year planning period and is updated annually to reflect ongoing changes and additions. These plans are submitted to County Council for adoption along with the County's annual budget. The five-year plans do not appropriate funds; they support the actual appropriations that are made through adoption of the budget.

Facility Planning Committee

Early in 2003, the County Administrator established a Facility Planning Committee composed of representatives from the Building Inspections and Facilities Management Departments. The purpose of the Committee was to develop a five-year plan to address existing and future facility and capital needs.

The initial phase of development was to evaluate existing County-owned and rented facilities and land. The Committee found that the County's facilities were generally in good condition with 76 percent of the square footage having an effective age of ten years or less. The effective age was determined from original construction date or the date of major renovations. The Committee determined that the County owned some unused buildings and land. Council voted to lease portions of the unused facilities and property.

The Committee sent a survey to all department heads and elected and appointed officials requesting information about current and future service delivery and space needs. Based on the facilities evaluations and the departments' anticipated needs, the Committee prioritized projects. The main goals of the CIP was to more effectively utilize County facilities and invest in technology to better serve the County's citizens.

CAPITAL PROJECTS – OVERVIEW

With assistance from the Finance and Budget Departments, the Committee balanced the identified projects with current and future financing capabilities. After identifying the projects, the committee developed the five-year plan by identifying the total cost of each selected project and the associated operating and maintenance costs. The projects were then scheduled and budgeted for the FY 2004 – FY 2008 Capital Improvement Plan.

This committee has changed over the years to consist of the Facilities Management and Budget Departments. Input is received from Technology Services, the Transportation Sales Tax departments and committees, and the Enterprise Funds (i.e. Environmental Management). In addition to developing the CIPs, the Committee monitors the status of existing projects and emerging needs through periodic updates.

Since the original Committee's formation, several of the County's large facilities have aged and are requiring more extensive maintenance. The maintenance of these facilities was transitioned from the Capital Projects Funds to the General Fund during FY 2017 to reflect the recurring nature of these costs.

During FY 2019, 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 FY2019–FY2023 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 *

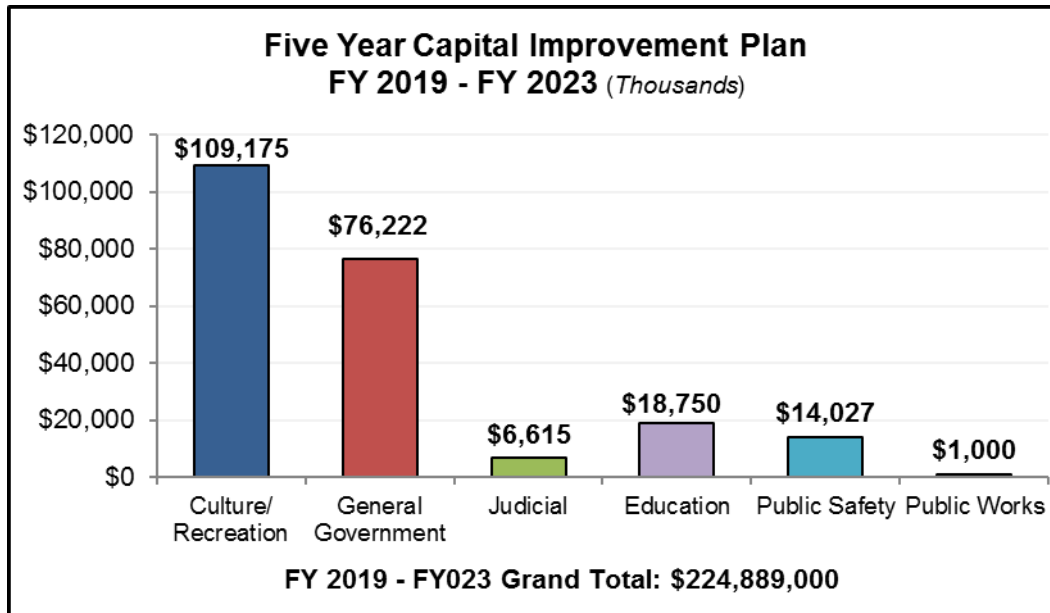
Project Title	Prior	2019	2020	2021	2022	2023	Beyond	Total
CULTURE/RECREATION								
Library Facilities	\$ 10,000	\$ 60,500	\$27,000	\$11,000	\$ -	\$ -	\$ -	\$ 108,500
Culture/Recreation Total	10,000	60,500	27,000	11,000	-	-	-	108,500
EDUCATION								
Trident Aeronautical Training Facil	-	8,520	8,520	1,710	-	-	-	18,750
Education Total	-	8,520	8,520	1,710	-	-	-	18,750
GENERAL GOVERNMENT								
Azalea Compound	1,229	3,518	15,000	20,000	-	-	31,000	70,747
Disabilities Board	-	5,250	-	-	-	-	-	5,250
General Government Total	1,229	8,768	15,000	20,000	-	-	31,000	75,997
JUDICIAL								
Magistrates' Court/EMS Station	-	6,615	-	-	-	-	-	6,615
Judicial Total	-	6,615	-	-	-	-	-	6,615
PUBLIC SAFETY								
Awendaw Fire Station	428	1,672	-	-	-	-	-	2,100
Juvenile Detention Center	-	6,960	-	-	-	-	-	6,960
Law Enforcement Training Center	-	1,107	-	978	-	-	-	2,085
Public Safety System	1,553	1,329	-	-	-	-	-	2,882
Public Safety Total	1,981	11,068	-	978	-	-	-	14,027
PUBLIC WORKS								
Borrow Pit	-	1,000	-	-	-	-	-	1,000
Public Works Total	-	1,000	-	-	-	-	-	1,000
GRAND TOTAL	\$ 13,210	\$ 96,471	\$ 50,520	\$33,688	\$ -	\$ -	\$31,000	\$ 224,889

* Amounts in thousands of dollars

CAPITAL PROJECTS – GENERAL

Eight of the ten projects listed in the CIP have funds appropriated for use in FY 2019.

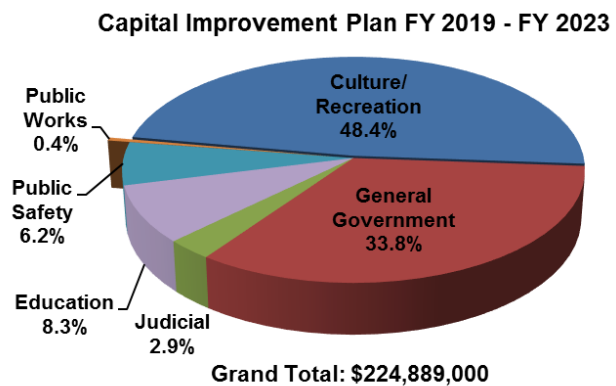
The following graph shows the proposed projects scheduled during the five year CIP. See the Project Summary pages for project details.



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.



Financial Policies

- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

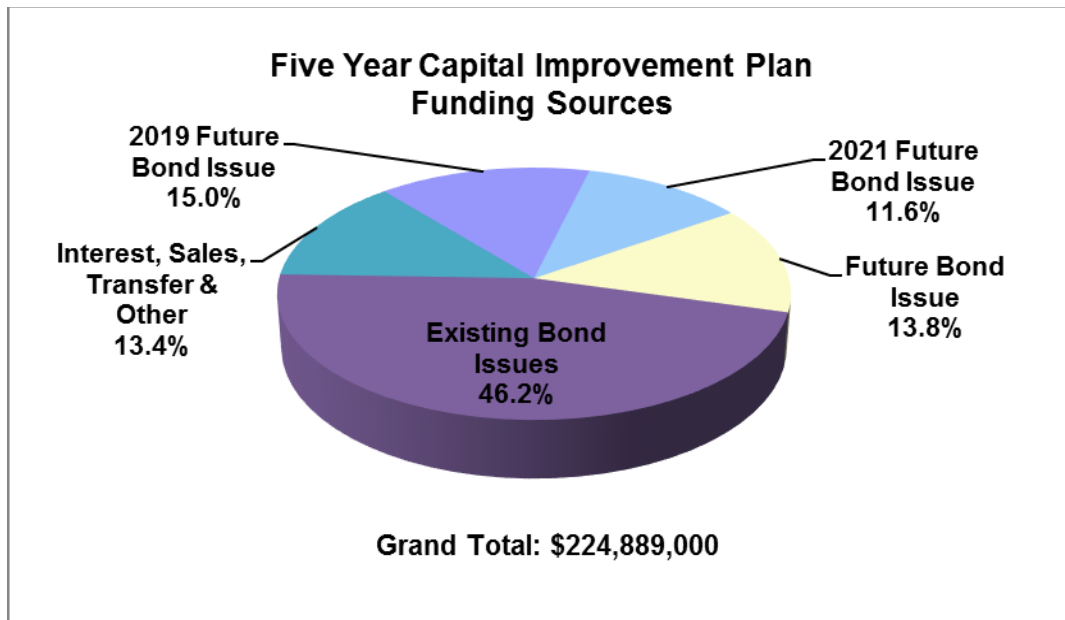
CAPITAL PROJECTS – GENERAL

General Project Source Summary *

Funding Source	Prior	2019	2020	2021	2022	2023	Beyond	Total
Existing Bond Issues	\$ 104,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,088
Interest, Sales, Transfer & Other	17,893	12,163	-	-	-	-	-	30,056
2019 Future Bond Issue	-	33,767	-	-	-	-	-	33,767
2021 Future Bond Issue	-	-	-	25,978	-	-	-	25,978
Future Bond Issue	-	-	-	-	-	-	31,000	31,000
GRAND TOTAL	\$ 121,981	\$ 45,930	\$ -	\$25,978	\$ -	\$ -	\$31,000	\$ 224,889

* Amounts in thousands of dollars

20.4 percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2019.



Impact on the Operating Budget

The capital program directly impacts current and future operating budgets. The County's Financial Policies requires the County to estimate the operating revenues and costs as well as the operating costs of future capital improvements included in the Capital Improvement Plan. Charleston County has identified costs required to operate and maintain completed capital projects. In some cases, the operating costs of the project are either insignificant or are offset by cost savings.

The operating and maintenance cost is calculated on each individual project. The Facilities Management Department estimates the increased cost for administrative costs, building maintenance, utilities and security. The Safety and Risk Management Department calculates the increased insurance costs. The Technology Services Department determines the ongoing operating and update costs associated with capital management information systems. If applicable, the operating and maintenance costs are displayed in current dollars.

CAPITAL PROJECTS - GENERAL

Awendaw Fire Station



Awendaw fire truck and helmet

Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2015-2019

Total Project Cost:
\$2,100,000

DESCRIPTION

This project was initiated to purchase property and build a new fire station in the rural area of Awendaw/McClellanville. In FY 2018, site selection took place and construction began. The project began with roadway access and utility infrastructure. The cost was increased to accommodate Emergency Medical Services staff and vehicles.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$428	\$1,672	\$0	\$0	\$0	\$0	\$0	\$2,100

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$300	\$298	\$0	\$0	\$0	\$0	\$0	\$598
Existing Bond Issues	1,502	0	0	0	0	0	0	1,502
GRAND TOTAL	\$1,802	\$298	\$0	\$0	\$0	\$0	\$0	\$2,100

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$0	\$141	\$145	\$150	\$154
Operating	0	10	10	11	12
Grand Total	\$0	\$151	\$155	\$161	\$166

*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

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-Beyond

Total Project Cost:
\$70,747,000

DESCRIPTION

County Facilities Management is planning 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. The project is currently in a planning and land acquisition phase.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$1,229	\$3,518	\$15,000	\$20,000	\$0	\$0	\$31,000	\$70,747
FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$1,211	\$0	\$0	\$0	\$0	\$0	\$0	\$1,211
Existing Bonds	13,536	0	0	0	0	0	0	13,536
Future Bond Issues	0	0	0	25,000	0	0	31,000	56,000
GRAND TOTAL	\$14,747	\$0	\$0	\$25,000	\$0	\$0	\$31,000	\$70,747
O&M Costs (Savings)		2019	2020	2021	2022	2023	*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: 2019-2020

Total Project Cost:
\$5,250,000

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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$5,250	\$0	\$0	\$0	\$0	\$0	\$5,250

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$5,250	\$0	\$0	\$0	\$0	\$0	\$5,250
GRAND TOTAL	\$0	\$5,250	\$0	\$0	\$0	\$0	\$0	\$5,250

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

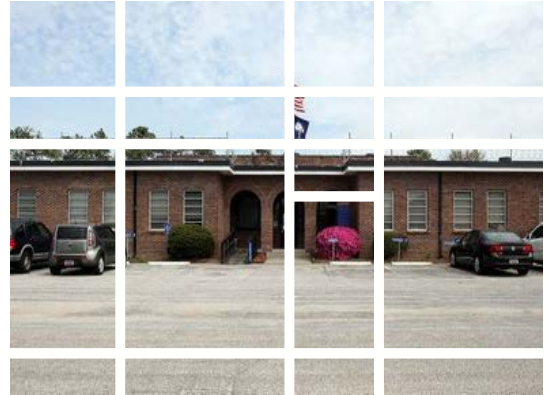
**Amounts in thousands of dollars*

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

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:
\$6,960,000

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 FY 2018 and complete construction in FY 2019.

A feasibility study for the project has already been completed. When completed the project should have capacity to house 98 juveniles, outdoor recreation space, administration and medical space, two classrooms, a teacher workroom, and public visitation space.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$6,960	\$0	\$0	\$0	\$0	\$0	\$6,960

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Existing Bond Issues	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Future Bond Issues	0	6,660	0	0	0	0	0	6,660
GRAND TOTAL	\$300	\$6,660	\$0	\$0	\$0	\$0	\$0	\$6,960

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	(12)	(12)	(11)	(10)
Grand Total	\$0	(\$12)	(\$12)	(\$11)	(\$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:
\$2,085,000

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, 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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$1,107	\$0	\$978	\$0	\$0	\$0	\$2,085

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Future Bond Issues	\$0	\$1,107	\$0	\$978	\$0	\$0	\$0	\$2,085
GRAND TOTAL	\$0	\$1,107	\$0	\$978	\$0	\$0	\$0	\$2,085

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	9	9	9	10
Grand Total	\$0	\$9	\$9	\$9	\$10

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>The new Training Center will require maintenance, utilities, and insurance.</i>
--	--

CAPITAL PROJECTS - GENERAL

Library Facilities

Main Library scheduled for renovations in FY 2020 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 bond issuances in FY 2017 and in FY 2019.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$10,000	\$60,500	\$27,000	\$11,000	\$0	\$0	\$0	\$108,500

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0	\$13,500
Existing Bonds	70,000	0	0	0	0	0	0	70,000
Future Bond Issues	0	25,000	0	0	0	0	0	25,000
GRAND TOTAL	\$83,500	\$25,000	\$0	\$0	\$0	\$0	\$0	\$108,500

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$1,175	\$5,281	\$6,352	\$6,574	\$6,804
Operating	314	1,959	2,245	2,290	2,336
Grand Total	\$1,489	\$7,240	\$8,597	\$8,864	\$9,140

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	O&M costs include the addition of 115 positions for Library operations, facilities maintenance and grounds maintenance. In addition, O&M costs include Library materials, insurance and technology maintenance. The O&M costs are anticipated to be funded from the General Fund millage increase in FY2016 after utilizing the funds on a pay-as-you-go basis for the capital costs.
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CAPITAL PROJECTS - GENERAL

Magistrates' Court/EMS Station



Project Highlights

Initiative: Service Delivery
Function: Judicial
Type: Replacement
Management: Magistrate
Duration: 2019-2020

Total Project Cost:
\$6,615,000

DESCRIPTION

Current 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, 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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$6,615	\$0	\$0	\$0	\$0	\$0	\$6,615

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$6,615	\$0	\$0	\$0	\$0	\$0	\$6,615
GRAND TOTAL	\$0	\$6,615	\$0	\$0	\$0	\$0	\$0	\$6,615

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	65	65	66	67
Grand Total	\$0	\$65	\$65	\$66	\$67

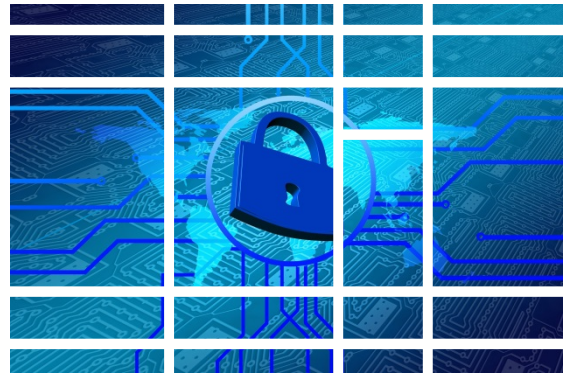
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	<i>The new facility is expected to cost an additional \$64,543 per year to operate.</i>
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CAPITAL PROJECTS - GENERAL

Public Safety System

Sheriff's Records Management System



Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: Upgrade
Management: Sheriff
Duration: 2016-2019

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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$1,553	\$1,329	\$0	\$0	\$0	\$0	\$0	\$2,882

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	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)	2019	2020	2021	2022	2023
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 Pit

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 nearing depletion. A consultant is currently working on finding eligible locations for a new borrow pit. The new location will be subject to 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 operating costs for the Public Works department will increase. The goal is to complete this project just as the current borrow pits become fully depleted.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Future Bond Issues	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
GRAND TOTAL	\$0	\$1,000	\$0	\$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

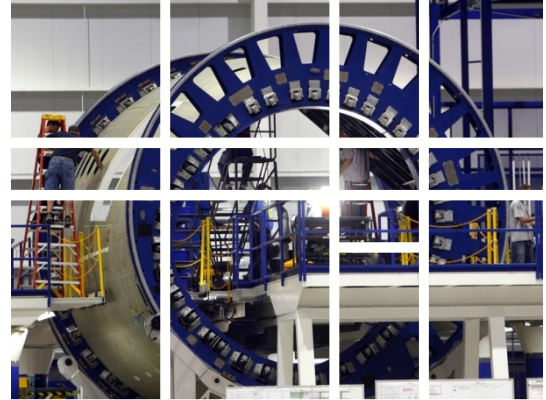
No increases in annual operating and maintenance costs are expected at this time.

CAPITAL PROJECTS - 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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$8,520	\$8,520	\$1,710	\$0	\$0	\$0	\$18,750

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	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)	2019	2020	2021	2022	2023
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 – 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.

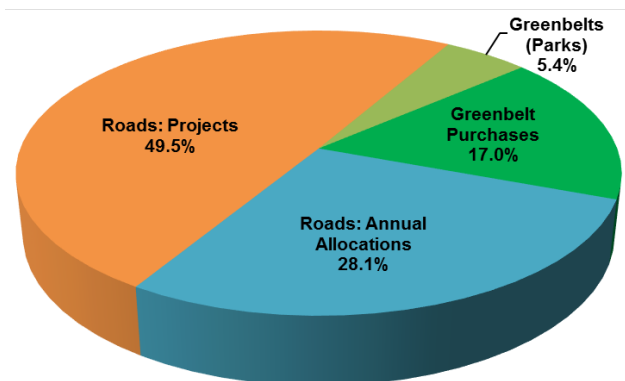
Collection of the Transportation Sales Tax funds began in May 2005, and will continue for 25 years or until \$1.3 billion is collected for green space, transportation and transit. County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax each year in June. The FY 2019 – FY 2023 plan includes the capital projects projections for two components of the Transportation Sales Tax: green space and roads. The plan does not include any capital projects for mass transit from the 1st TST.

1st Transportation Sales Tax Cost Summary

(in thousands)

	Prior	2019	2020	2021	2022	2023	Total
CULTURE/RECREATION							
Greenbelts (Parks)	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greenbelt Purchases	98,500	10,000	1,000	1,500	1,500	1,500	114,000
Culture/Recreation Total	134,500	10,000	1,000	1,500	1,500	1,500	150,000
PUBLIC WORKS							
Roads: Annual Allocations	136,500	10,500	10,500	10,500	10,500	10,500	189,000
Roads: Projects	333,400	-	-	-	-	-	333,400
Public Works Total	469,900	10,500	10,500	10,500	10,500	10,500	522,400
GRAND TOTAL	\$ 604,400	\$ 20,500	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 672,400

The total cost of the FY 2019 – FY 2023 plan of capital expenditures in the first Transportation Sales Tax program total \$672.4 million.



Grand Total \$672,400,000

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

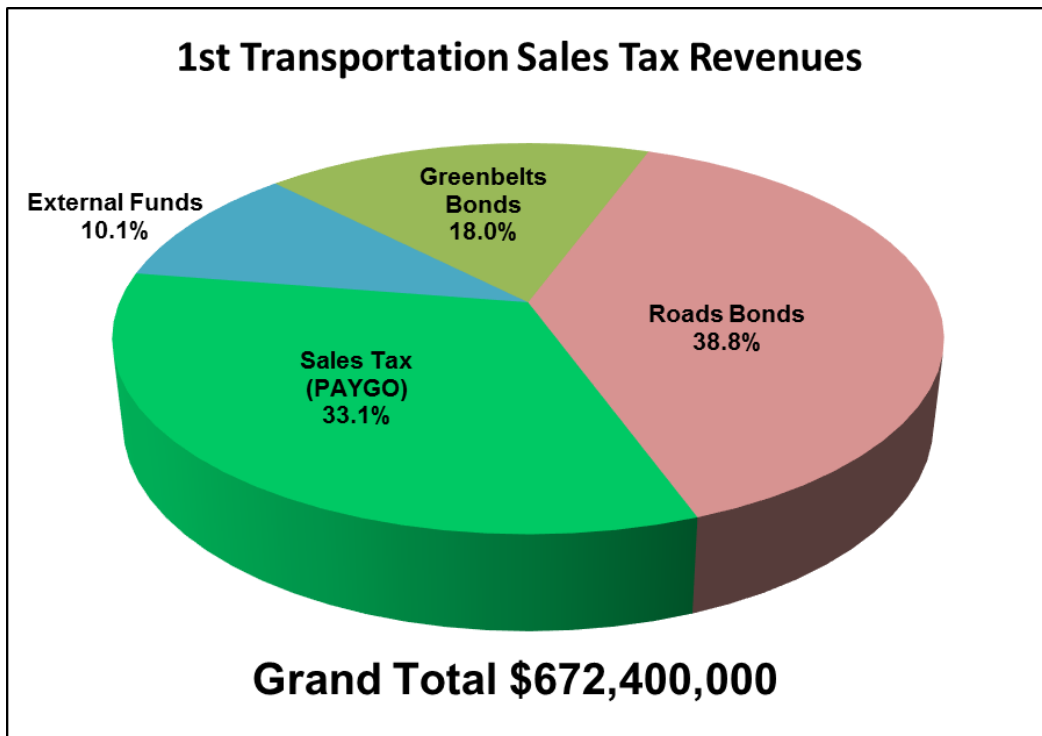
Funding the CIP

The projects are funded with sales tax revenues on a (PAYGO) basis, with bonds that borrow against future revenues, with external funds which are mostly intergovernmental, and with interest earnings. 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	2019	2020	2021	2022	2023	Total
Sales Tax (PAYGO)	\$ 154,400	\$ 20,500	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 222,400
External Funds	68,000	-	-	-	-	-	68,000
Greenbelts Bonds	121,000	-	-	-	-	-	121,000
Roads Bonds	261,000	-	-	-	-	-	261,000
GRAND TOTAL	\$ 604,400	\$ 20,500	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 672,400

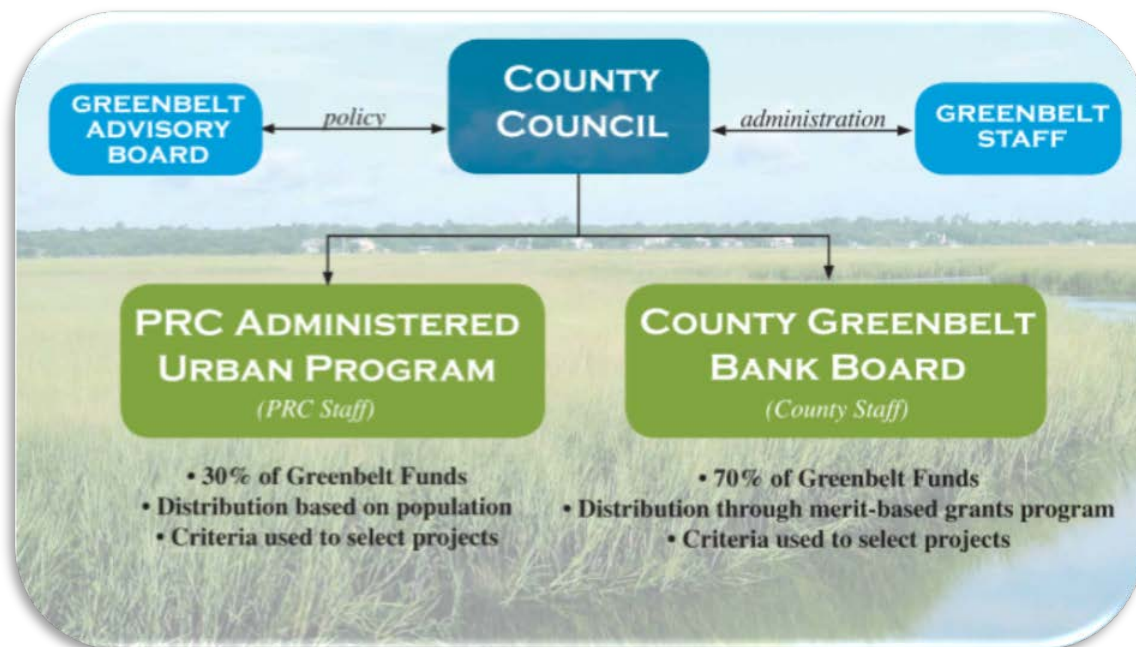


CAPITAL PROJECTS – TRANSPORTATION SALES TAX

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.



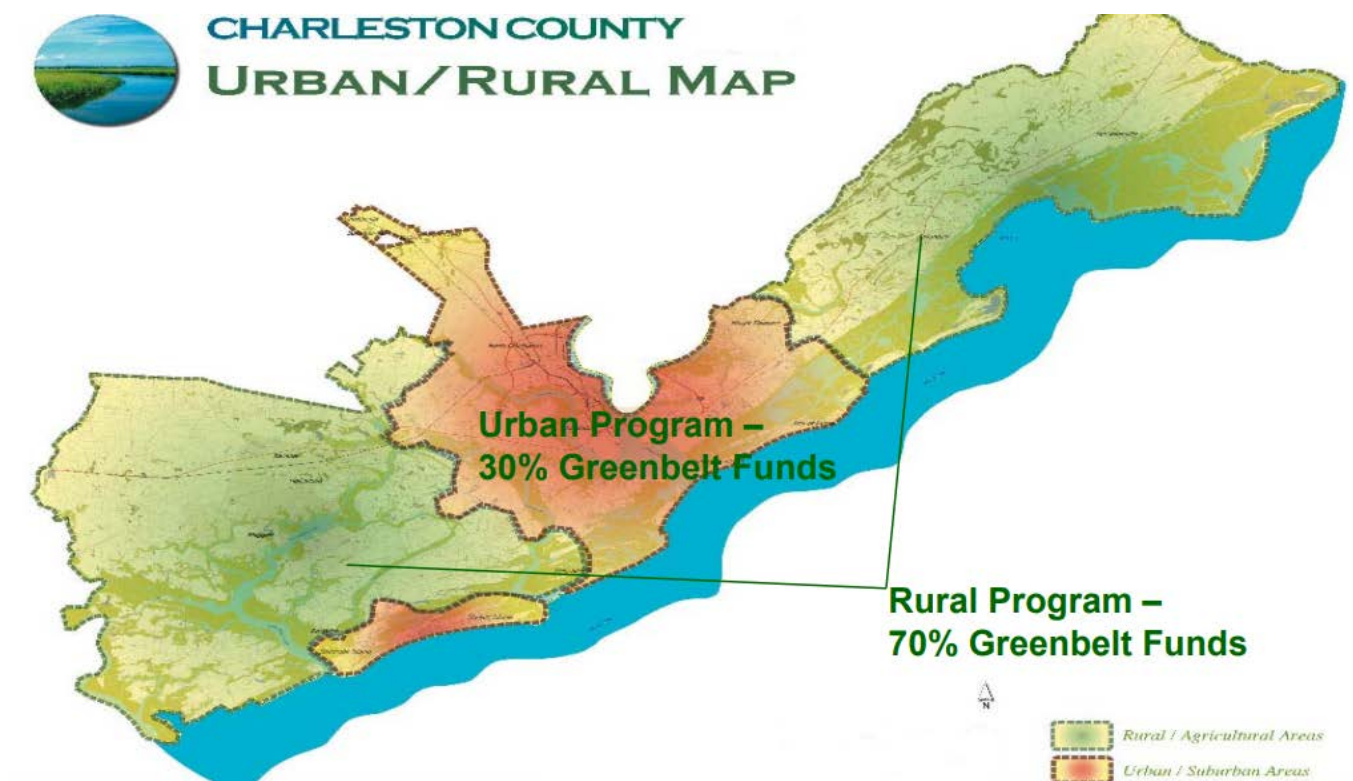
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

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 2019 Greenbelt Programs budget.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

1st Transportation Sales Tax: Roads Program

The Comprehensive Plan of Expenditures for the roads program 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.

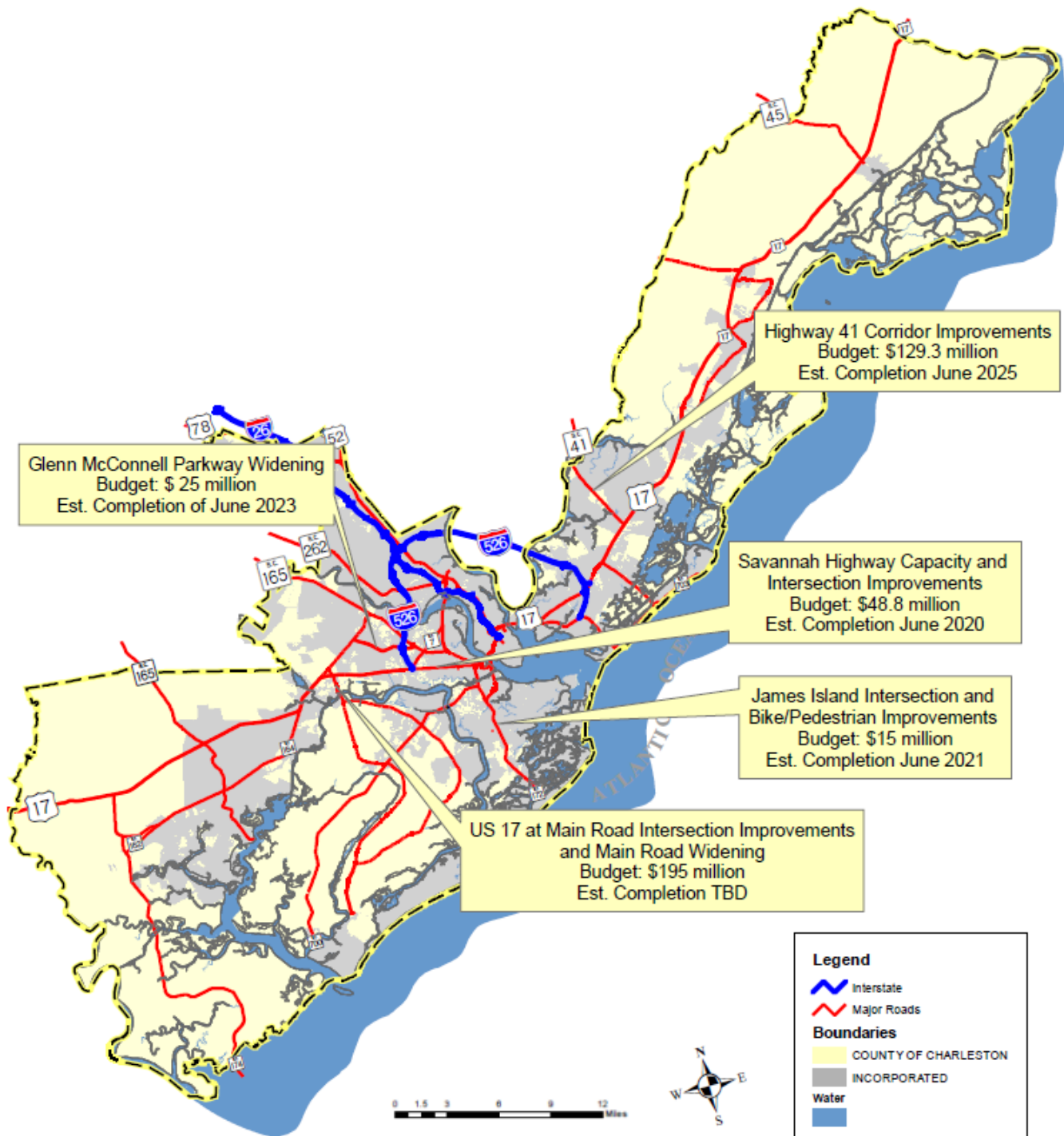
The map on the next page provides a project outline of the major transportation projects that are in progress during FY 2019. The map highlights the location, the budget, the length of the road and the estimated completion date.

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

Transportation Sales Tax (1st & 2nd) - FY 2019 Major Projects



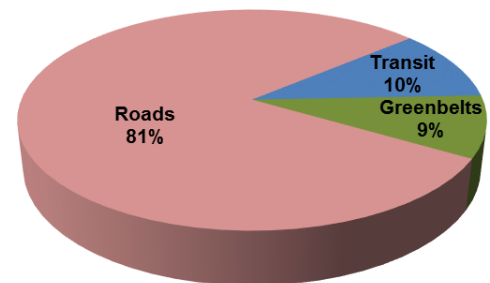
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

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, and 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 with 10 percent to greenbelts, 61 percent to transportation, and 29 percent to 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.

County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax each year in June. The FY 2019 – FY 2023 plan includes \$410.6 million in capital projects for the components of the Transportation Sales Tax: greenbelts, roads, and transit.

**2nd Transportation Sales Tax
Expenditures by Category**



2nd Transportation Sales Tax Cost Summary

(in thousands)

	Prior	2019	2020	2021	2022	2023	Total
CULTURE/RECREATION							
Greenbelt Purchases	\$ 5,000	\$ 5,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,600	\$ 37,100
Culture/Recreation Total	5,000	5,000	6,500	6,500	6,500	7,600	37,100
GENERAL GOVERNMENT							
Bus Rapid Transit	-	2,800	2,900	2,900	9,000	25,400	43,000
General Total	-	2,800	2,900	2,900	9,000	25,400	43,000
PUBLIC WORKS							
Roads: Rural Allocation	2,000	2,000	2,000	2,000	2,000	2,000	12,000
Roads: Regional	5,600	5,600	5,600	16,100	29,300	75,600	137,800
Roads: Municipal	7,800	8,700	13,100	47,900	44,500	58,700	180,700
Public Works Total	15,400	16,300	20,700	66,000	75,800	136,300	330,500
GRAND TOTAL	\$ 20,400	\$ 24,100	\$ 30,100	\$ 75,400	\$ 91,300	\$ 169,300	\$ 410,600

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	2019	2020	2021	2022	2023	Total
REVENUES							
Sales Tax (PAYGO)	\$ 64,400	\$56,800	\$59,200	\$ 61,500	\$57,200	\$ 59,800	\$358,900
Roads Bonds	-	-	-	100,000	-	175,000	275,000
GRAND TOTAL	\$ 64,400	\$56,800	\$59,200	\$161,500	\$57,200	\$234,800	\$633,900

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

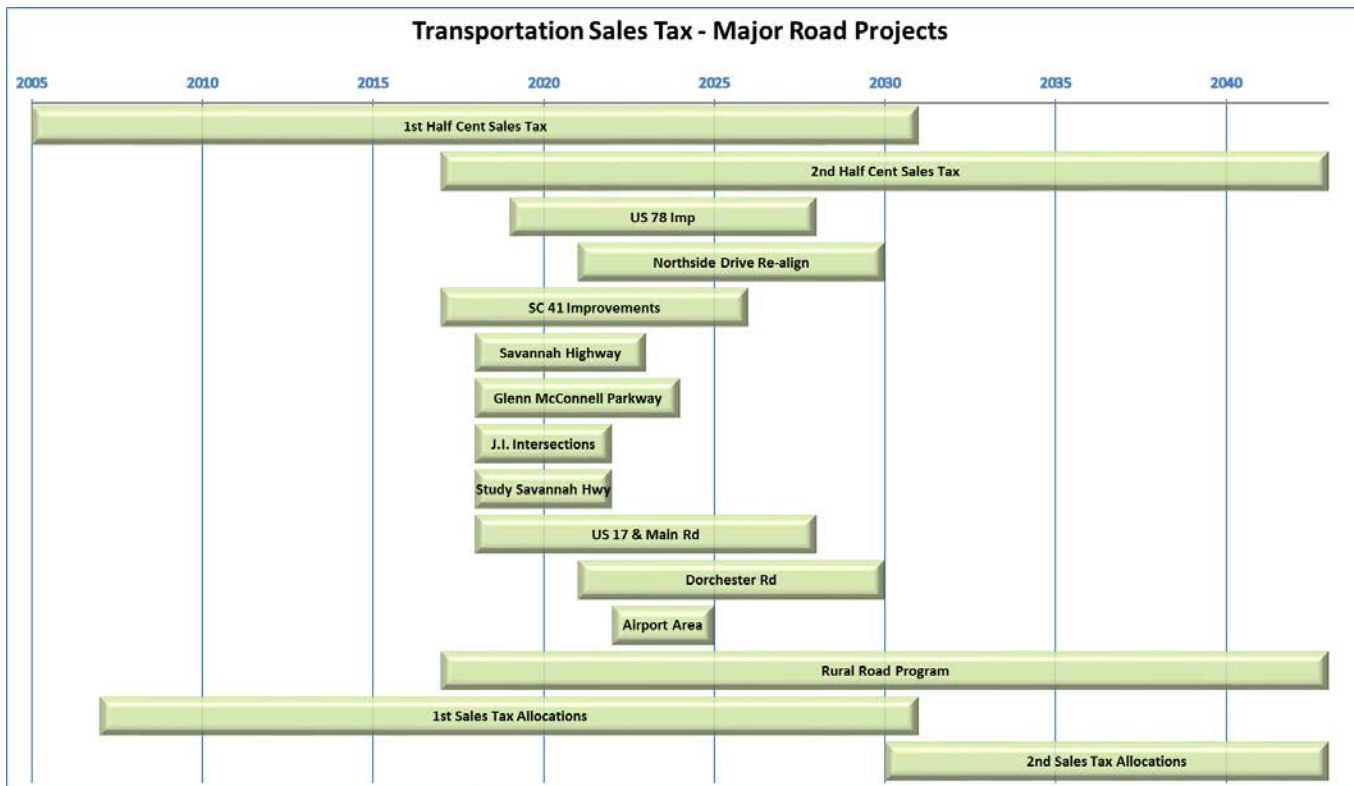
The Charleston County Council Chairman created a Half-Cent Sales Tax Oversight Committee of four Council Members to provide direction and policy related to the 2nd TST.

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



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. The Berkeley-Charleston-Dorchester Council of Governments conducted a study 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.

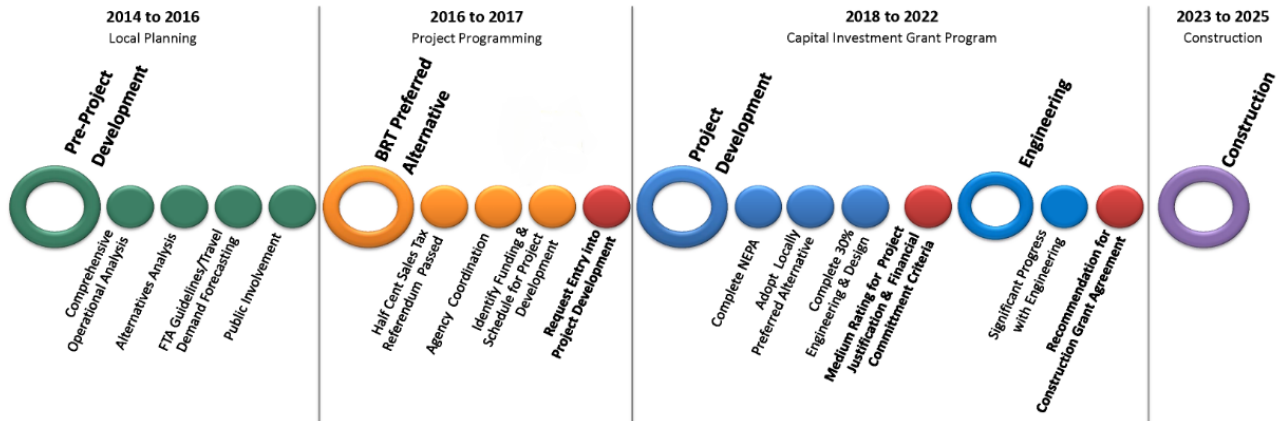
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The timeline for the Bus Rapid Transit (BRT):

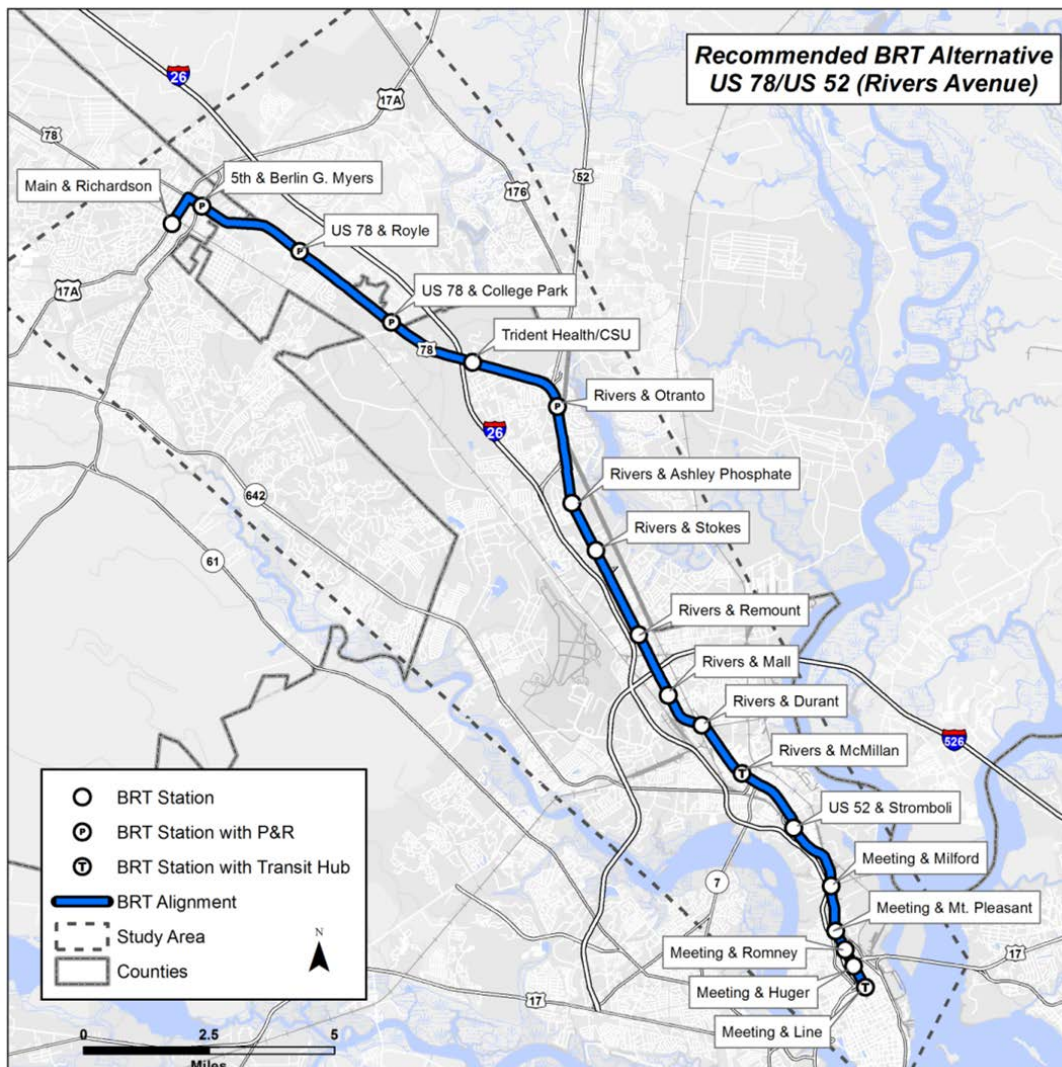


I-26ALT Bus Rapid Transit Project Timeline

i26ALT



The proposed route for the Bus Rapid Transit (BRT):



CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

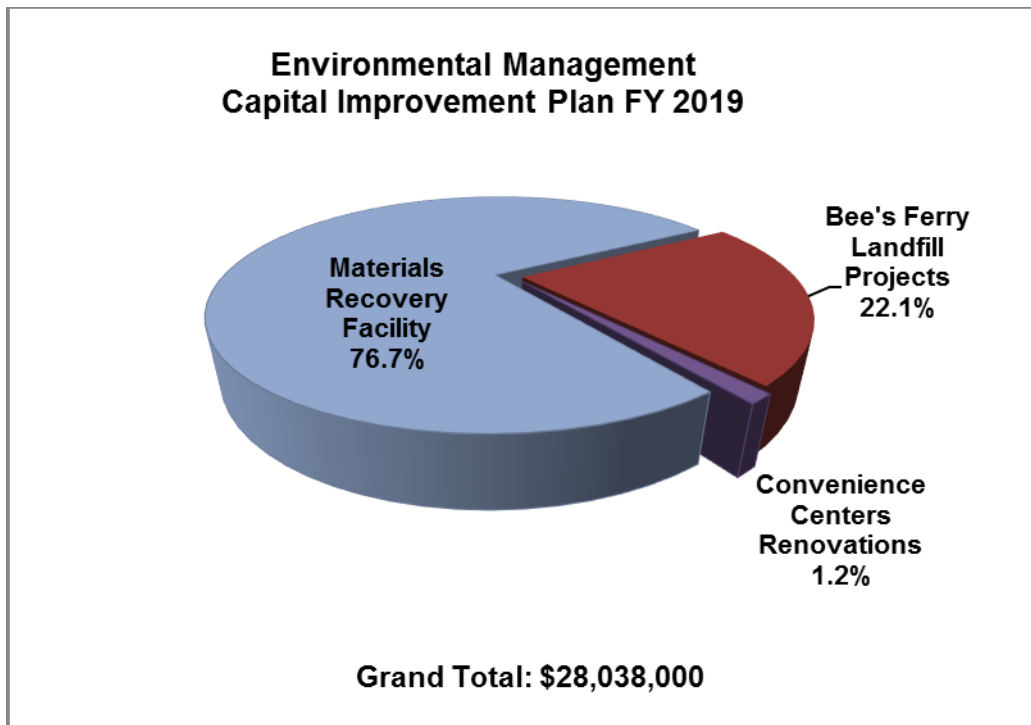
Environmental Management Capital Improvement Plan

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	2019	2020	2021	2022	2023	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	312	188	-	-	-	-	-	500
Convenience Centers Renovations	-	350	250	-	-	-	-	600
Materials Recovery Facility	10,500	21,500	-	-	-	-	-	32,000
GRAND TOTAL	\$ 10,812	\$ 28,038	\$ 4,600	\$ 2,150	\$ -	\$ -	\$ 10,000	\$ 55,600

* 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	2019	2020	2021	2022	2023	Beyond	Total
Existing Funds	\$ 31,850	\$ 8,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,200
Future Sources	-	-	3,250	2,150	-	-	10,000	15,400
GRAND TOTAL	\$ 31,850	\$ 8,350	\$ 3,250	\$ 2,150	\$ -	\$ -	\$ 10,000	\$ 55,600

* 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: 2019-2025

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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$6,000	\$3,000	\$0	\$0	\$0	\$10,000	\$19,000
FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Existing Funds	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$6,000
Future Sources	0	0	3,000	0	0	0	10,000	13,000
GRAND TOTAL	\$0	\$6,000	\$3,000	\$0	\$0	\$0	\$10,000	\$19,000
O&M Costs (Savings)		2019	2020	2021	2022	2023	*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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$0	\$1,350	\$2,150	\$0	\$0	\$0	\$3,500

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	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)	2019	2020	2021	2022	2023
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: 2017-2019

Total Project Cost:
\$500,000

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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$312	\$188	\$0	\$0	\$0	\$0	\$0	\$500

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Existing Funds	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
GRAND TOTAL	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500

O&M Costs (Savings)	2019	2020	2021	2022	2023
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	(31)	(32)	(32)	(32)
Grand Total	\$0	(31)	(32)	(32)	(32)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

Operating savings are estimated to begin during FY 2019 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:
\$600,000

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	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$0	\$350	\$250	\$0	\$0	\$0	\$0	\$600

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Existing Funds	\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$350
Future Sources	0	0	250	0	0	0	0	250
GRAND TOTAL	\$0	\$350	\$250	\$0	\$0	\$0	\$0	\$600

O&M Costs (Savings)	2019	2020	2021	2022	2023
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: 2015-2019

Total Project Cost:
\$32,000,000

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 by utilizing a single shift. 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 June 2019.

EXPENDITURES	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
	\$10,500	\$21,500	\$0	\$0	\$0	\$0	\$0	\$32,000

FUNDING SOURCE	PRIOR	2019	2020	2021	2022	2023	BEYOND	TOTAL
Existing Funds	\$30,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$32,000
GRAND TOTAL	\$30,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$32,000

O&M Costs (Savings)	2019	2020	2021	2022	2023
New Revenues	\$0	(\$3,500)	(\$3,500)	(\$3,500)	(\$3,500)
Personnel	0	0	0	0	0
Operating	0	1,200	1,200	1,200	1,200
Grand Total	\$0	(\$2,300)	(\$2,300)	(\$2,300)	(\$2,300)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts
During FY 2019, the County is sending its recyclables to Horry County for processing at a cost of \$2.0 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

Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2018, outstanding debt is \$904.9 million (principal payments of \$675.2 million and interest payments of \$229.7 million).

Debt Issues			
	Type	Original	Outstanding
2009 GOB	GOB	\$ 50.0	\$ 4.8
2009 GOB Refunding	GOB	\$ 20.8	\$ 1.2
2011 GOB (Sales Tax)	Revenue	\$ 167.0	\$ 32.3
2011 GOB	GOB	\$ 27.1	\$ 4.7
2012 GOB (Sales Tax) Refunding	Revenue	\$ 32.1	\$ 25.3
2013 GOB (Sales Tax) Refunding	Revenue	\$ 70.1	\$ 70.1
2013 GOB Refunding	GOB	\$ 30.7	\$ 16.5
2013 GOB Refunding (Taxable)	GOB	\$ 28.9	\$ 28.9
2014 GOB	GOB	\$ 15.0	\$ 6.0
2014 GOB Refunding (Taxable)	GOB	\$ 14.3	\$ 1.3
2015 GOB	GOB	\$ 18.8	\$ 17.5
2015 GOB Awendaw McClellanville Fire District	Revenue	\$ 2.1	\$ 1.8
2015 GOB Refunding	GOB	\$ 56.7	\$ 56.7
2015 GOB (Sales Tax) Refunding	Revenue	\$ 46.3	\$ 46.3
2001 SC Transportation Infrastructure Bank Loan	Revenue	\$ 39.4	\$ 22.4
2013 Special Source Revenue Bond	Revenue	\$ 86.4	\$ 86.4
2017 Special Source Revenue Bond	Revenue	\$ 35.8	\$ 35.8
2017 GOB	GOB	\$ 103.2	\$ 103.2
2017 GOB Refunding	GOB	\$ 16.4	\$ 16.4
2017 GOB (Sales Tax) Refunding	Revenue	\$ 97.6	\$ 97.6
TOTAL		\$ 958.7	\$ 675.2

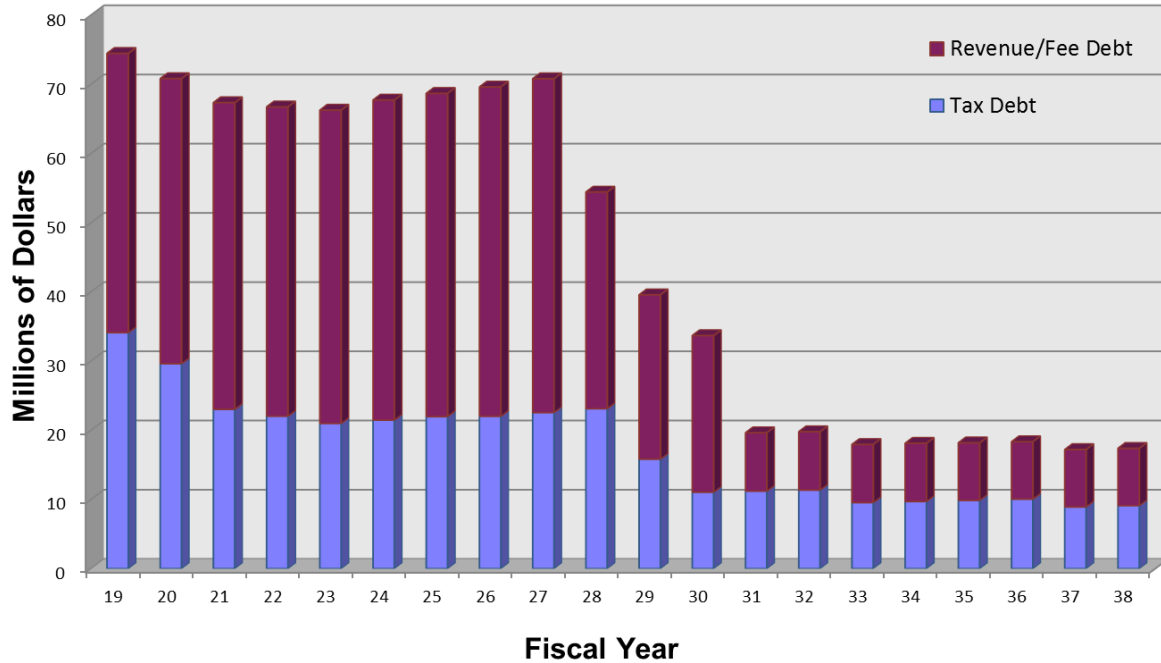
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

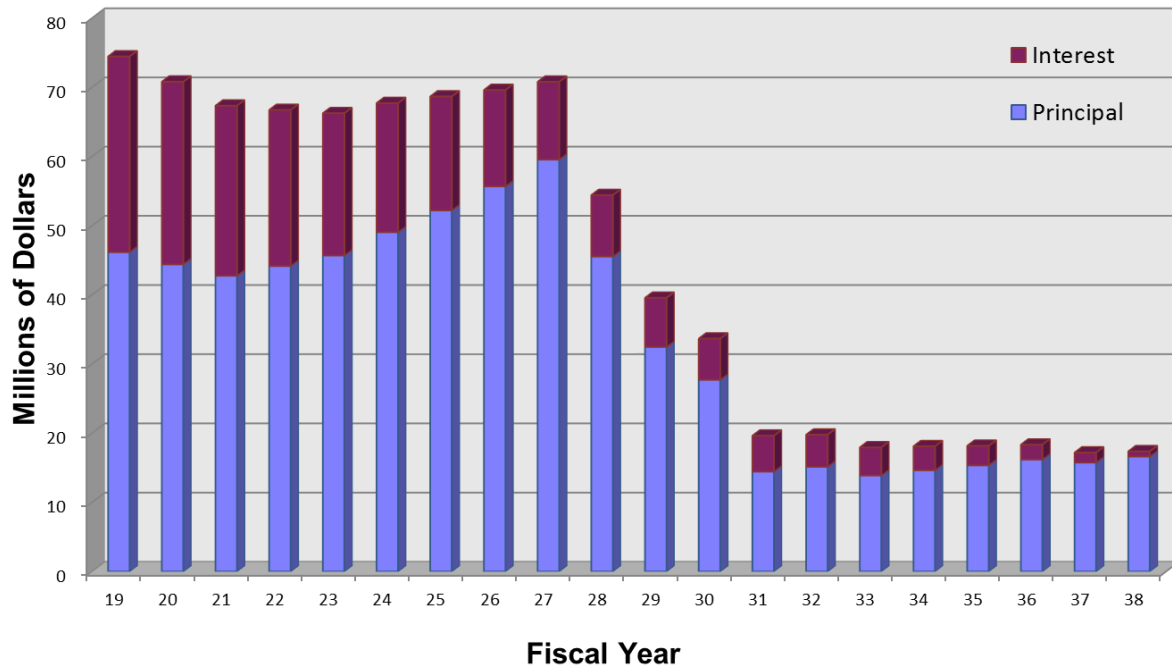
Fiscal Year	19	20	21	22	23	24-28	29-33	34-38	Beyond	TOTAL
Tax Supported (GOB)										
Principal	\$ 23.7	\$ 20.0	\$ 14.0	\$ 13.6	\$ 13.2	\$ 83.3	\$ 46.3	\$ 43.3	\$ -	\$ 257.4
Interest	10.4	9.6	9.0	8.4	7.8	27.8	12.6	4.3	-	89.9
Subtotal	34.1	29.6	23.0	22.0	21.0	111.1	58.9	47.6	-	347.3
Revenue/Fee Supported										
Principal	22.5	24.4	28.7	30.5	32.5	178.7	57.3	35.2	8.0	417.8
Interest	17.9	16.8	15.6	14.2	12.8	41.4	14.4	6.4	0.3	139.8
Subtotal	40.4	41.2	44.3	44.7	45.3	220.1	71.7	41.6	8.3	557.6
Total										
Principal	46.2	44.4	42.7	44.1	45.7	262.0	103.6	78.5	8.0	675.2
Interest	28.3	26.4	24.6	22.6	20.6	69.2	27.0	10.7	0.3	229.7
TOTAL ANNUAL DEBT	\$ 74.5	\$ 70.8	\$ 67.3	\$ 66.7	\$ 66.3	\$ 331.2	\$ 130.6	\$ 89.2	\$ 8.3	\$ 904.9

DEBT SERVICE

Tax versus Revenue Debt



Principal versus Interest



DEBT SERVICE

Future Debt Service

Looking forward, the County anticipates borrowing approximately \$96 million during FY 2019 for public safety equipment, the Juvenile Detention Center, the Charleston County Libraries, and other facilities. In addition, the County plans to borrow approximately \$31 million in FY 2021 for the Azalea (Public Works) Compound and other facilities. The Library expansion, Juvenile Detention Center and Azalea Compound are included in the County's Capital Improvement Plan (CIP).

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 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 2023.

Debt Management Plan						
Tax Supported (GOB)						
	Fiscal Year					
	FY19	FY20	FY21	FY22	FY23	TOTAL
Revenues						
Existing Sources	\$ 31.8	\$ 32.7	\$ 33.9	\$ 34.8	\$ 35.9	\$ 133.2
Additional Revenues	4.5	0.0	1.4	0.0	0.0	5.9
Subtotal	36.3	32.7	35.3	34.8	35.9	139.1
Disbursements						
Existing Disbursements	38.2	33.7	27.2	26.2	25.2	125.3
Additional Disbursements Resulting from New Debt	0.0	15.6	6.5	9.1	9.3	31.2
Subtotal	38.2	49.3	33.7	35.3	34.5	156.5
Increase (use) of Fund Balance	\$ (1.9)	\$ (16.6)	\$ 1.6	\$ (0.5)	\$ 1.4	\$ (17.4)

DEBT SERVICE

Legal Debt Service Limit

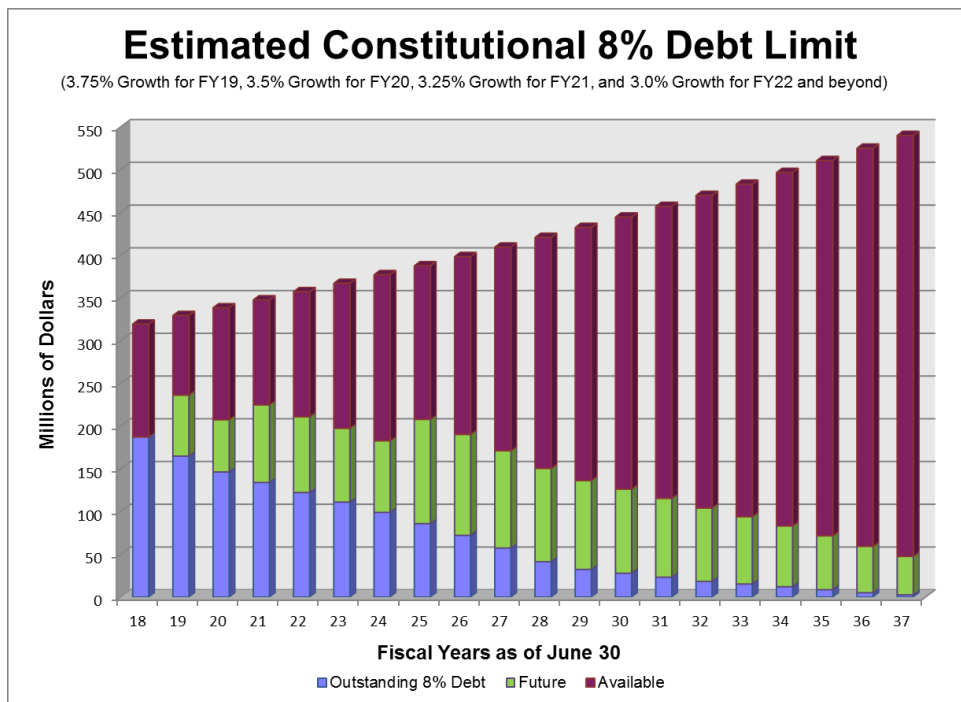
The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds and GOBs approved by voter referendum are not currently subject to this limitation.

The County can borrow up to \$319.3 million or 8% of the assessed property value. The County has borrowed \$187.2 million of the limit, as of June 30, 2018; and the County has the capacity to borrow \$132.1 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, 2018	\$3,991.5
Constitutional Debt Limit (8% of Assessment)	\$319.3
Outstanding 8% Debt	\$187.2
Available Capacity	\$132.1

Based on the County's Capital Improvement Plan, future debt issuances are expected in FY 2019, FY 2021, and FY 2025. The impact of these future debt issuances are reflected in the 20 year estimated constitutional 8% Debt Limit below.



Financial Policies

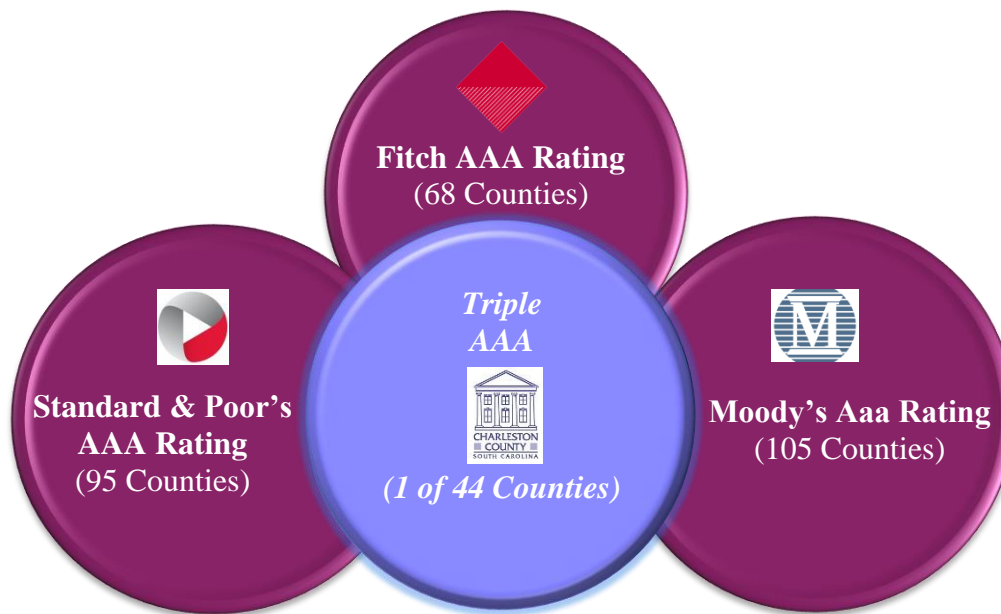
- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

DEBT SERVICE

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

- 105 have an Aaa rating from Moody's Investors Service
- 95 have an AAA rating from Standards and Poor's Rating Services
- 68 have an AAA rating from Fitch Ratings.

ONLY 44 COUNTIES IN THE NATION HAVE A TRIPLE AAA RATING

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 \$409.0 million or 70% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$240.7
Debt Service Fund	38.2
Transportation Sales Tax Special Revenue Fund (1 st)	63.5
Transportation Sales Tax Special Revenue Fund (2 nd)	27.5
Environmental Management Enterprise Fund	39.1

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 2019; 3.5% for FY 2020; 3% for FY 2021; 3.25% for FY 2022 and 3.5% for FY 2023.
- | |
|----|
| #2 |
|----|

 ○ Sales taxes are estimated to grow at 4% annually.
- | |
|----|
| #3 |
|----|

 ○ Based on historical performance, an additional 0.5% of overall revenues is anticipated over budget.
- | |
|----|
| #4 |
|----|

 ○ In addition to growth in the property tax base, an additional 1.0 mill tax increase is estimated to balance the budget in FY 2020.

- Expenditures

- | |
|----|
| #5 |
|----|

 ○ Personnel costs are projected to increase at 3.5% 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 2020 projections. In addition, operating costs for facilities maintenance are reduced from \$6 million in FY 2019 to \$5 million in FY 2020 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% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- | |
|----|
| #9 |
|----|

 ○ Based on previous years, \$3 million is estimated for outstanding encumbrances at year end, and another \$3 million to \$4 million is projected for ongoing projects (designations). These amounts are included in the Restricted: Internal category of fund balance.
- | |
|-----|
| #10 |
|-----|

 ○ Budget cuts are projected to be necessary to balance the FY 2020 budget.

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)

		FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected	FY23 Projected
Beginning Balance, July 1		\$ 76,559,092	\$ 74,947,092	\$ 74,811,854	\$ 77,118,711	\$ 78,393,869
Revenues:						
Property Tax	#1	103,996,000	107,141,000	112,751,000	115,671,000	119,576,000
Sales Tax	#2	65,750,000	68,380,000	71,120,000	73,960,000	76,920,000
Licenses and Permits		5,953,650	6,054,150	6,104,650	6,155,150	6,205,650
Intergovernmental		26,374,861	26,624,341	26,440,151	26,700,300	26,526,798
Charges and Fees		22,181,650	22,284,150	22,091,150	22,112,150	22,266,150
Fines and Forfeitures		1,370,500	1,370,500	1,370,500	1,370,500	1,370,500
Interest		1,406,500	1,606,500	1,806,500	1,806,500	1,806,500
Miscellaneous		3,597,194	3,659,000	3,721,500	3,786,000	3,851,500
Leases and Rentals		394,000	105,000	107,000	109,000	111,000
Unanticipated: 0.5%	#3	3,350,000	3,520,000	3,660,000	3,760,000	3,870,000
Additional prop tax	#4	-	3,899,464	4,103,643	4,209,918	4,352,043
Interfund Transfer In		5,377,203	5,219,657	5,234,000	5,275,000	5,274,000
Total Available		316,310,650	324,810,854	333,321,948	342,034,229	350,524,010
Expenditures:						
Personnel	#5	144,276,234	149,958,090	155,206,623	160,638,854	166,261,214
Operating	#6	93,548,996	98,978,496	99,818,066	101,694,427	103,608,316
Capital	#7	4,287,348	4,472,035	4,561,000	4,652,000	4,745,000
Lapse: 1.0%	#8	(2,320,000)	(2,460,000)	(2,540,000)	(2,610,000)	(2,690,000)
Lapse: Enc & Desig	#9	(7,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
Budget Cuts	#10	-	(4,091,620)	(4,173,452)	(4,256,921)	(4,342,059)
Interfund Transfer Out		8,570,980	9,142,000	9,331,000	9,522,000	9,710,000
Total Disbursements		241,363,558	249,999,000	256,203,236	263,640,361	271,292,471
Nonspendable		627,876	628,000	628,000	628,000	628,000
Restricted: Internal		64,439,244	63,931,188	66,884,076	69,300,248	71,342,173
Available		9,879,972	10,252,665	9,606,636	8,465,621	7,261,366
Ending Balance, June 30		<u>\$ 74,947,092</u>	<u>\$ 74,811,854</u>	<u>\$ 77,118,711</u>	<u>\$ 78,393,869</u>	<u>\$ 79,231,539</u>

LONG-TERM FINANCIAL PLANNING

Debt Management Plan

Assumptions:

- Revenues

#1

- Property tax base is estimated to grow 3.75% for FY 2019; 3.5% for FY 2020; 3% for FY 2021; 3.25% for FY 2022 and 3.5% for FY 2023.

#2

- Debt proceeds reflect anticipated premiums from the issuance of debt. These proceeds 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 \$96 million issue for public safety equipment (short-term borrowing), the Juvenile Detention Center, the Charleston County Libraries, and other facilities in FY 2019; and an estimated \$31 million issue for the Azalea (Public Works) Compound and other facilities in FY 2021.

Challenges:

- There are no significant challenges for the Debt Service Fund.

	FY 19 Projected	FY 20 Projected	FY 21 Projected	FY 22 Projected	FY 23 Projected
Beginning Balance, July 1	\$ 31,639,773	\$ 29,749,500	\$ 13,117,077	\$ 14,830,001	\$ 14,341,960
Property Tax #1	23,059,000	23,740,000	24,780,000	25,562,000	26,425,000
Intergovernmental	75,977	75,977	75,977	75,977	75,977
Interest	200,000	225,000	250,000	250,000	250,000
Miscellaneous	171,428	171,428	171,428	171,428	171,432
Debt Proceeds #2	4,452,205	-	1,433,212	-	-
Interfund Transfer In	8,325,434	8,470,631	8,610,631	8,770,631	8,939,631
Total Available	67,923,817	62,432,536	48,438,325	49,660,037	50,204,000
Expenditures:					
Operating	77,000	79,000	81,000	83,000	85,000
Debt Service #3	38,097,317	49,236,459	33,527,324	35,235,077	34,438,777
Total Disbursements	38,174,317	49,315,459	33,608,324	35,318,077	34,523,777
Restricted: External	6,463,125	-	1,433,212	-	-
Restricted: Internal	21,963,061	11,793,763	12,073,475	11,722,293	12,413,331
Available	1,323,314	1,323,314	1,323,314	2,619,667	3,266,892
Ending Balance, June 30	\$ 29,749,500	\$ 13,117,077	\$ 14,830,001	\$ 14,341,960	\$ 15,680,223

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 limit 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 2019 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 2019 for additional greenspace projects.

Challenges:

- Undertaking new projects that were not anticipated in the 25-year plan may reduce, delay, or eliminate planned projects.

		FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected	FY23 Projected
Beginning Balance, July 1		\$ 24,164,256	\$ 16,214,000	\$ 23,814,000	\$ 31,937,000	\$ 41,395,000
Sales Tax	#1	59,725,000	62,114,000	64,599,000	67,183,000	69,870,000
Interest		462,000	469,000	476,000	485,000	493,000
Interfund Transfer In		621,000	-	-	-	-
Total Available		84,972,256	78,797,000	88,889,000	99,605,000	111,758,000
Expenditures:						
Personnel	#2	812,944	837,000	862,000	888,000	915,000
Operating	#3	9,964,017	10,328,000	10,705,000	11,096,000	11,500,000
Capital		40,000	-	-	-	-
Debt Service		28,496,295	29,315,000	30,381,000	31,222,000	32,166,000
Interfund Transfer Out	#4	29,445,000	14,503,000	15,004,000	15,004,000	15,004,000
Total Disbursements		68,758,256	54,983,000	56,952,000	58,210,000	59,585,000
Restricted: Internal		3,335,046	5,178,000	6,780,000	8,477,000	10,273,000
Available		12,878,954	18,636,000	25,157,000	32,918,000	41,900,000
Ending Balance, June 30		\$ 16,214,000	\$ 23,814,000	\$ 31,937,000	\$ 41,395,000	\$ 52,173,000

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 limit before the end of the 25-year authorization.

#2 ○ Borrowings are anticipated in FY 2021 and FY 2023 although a Pay-As-You-Go approach is being utilized before borrowing.

- Expenditures

#3 ○ 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.

#4 ○ Interfund transfers out reflect Pay-As-You-Go greenspace, road and transit 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.

		FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected	FY23 Projected
Beginning Balance, July 1		\$ 44,054,037	\$ 76,717,037	\$ 105,834,037	\$ 191,879,037	\$ 157,719,037
Sales Tax	#1	59,725,000	62,114,000	64,599,000	67,183,000	69,870,000
Interest		487,000	493,000	502,000	510,000	518,000
Debt Proceeds	#2	-	-	100,000,000	-	175,000,000
Revenues		60,212,000	62,607,000	165,101,000	67,693,000	245,388,000
Total Available		104,266,037	139,324,037	270,935,037	259,572,037	403,107,037
Expenditures:						
Personnel		-	-	-	-	-
Operating	#3	3,387,000	3,482,000	3,580,000	3,681,000	3,785,000
Capital		-	-	-	-	-
Debt Service		-	-	-	6,726,000	6,862,000
Interfund Transfer Out	#4	24,162,000	30,008,000	75,476,000	91,446,000	169,280,000
Total Disbursements		27,549,000	33,490,000	79,056,000	101,853,000	179,927,000
Restricted: Internal		-	-	41,466,000	9,130,000	159,513,000
Available		76,717,037	105,834,037	150,413,037	148,589,037	63,667,037
Ending Balance, June 30		\$ 76,717,037	\$ 105,834,037	\$ 191,879,037	\$ 157,719,037	\$ 223,180,037

LONG-TERM FINANCIAL PLANNING

Environmental Management Five-year Forecast

Assumptions:

- Revenues

- #1

 - The revenues are anticipated to increase in FY 2020 when the County resumes operating a recycling facility.

- Expenditures

- #2

 - Personnel costs are projected to increase at 3.5% 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, 2% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- #5

 - Interfund transfers out reflect the use of fund balance and/or recurring funds 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 two months of disbursements or approximately \$6.5 million.

		FY19 Projected	FY20 Projected	FY21 Projected	FY22 Projected	FY23 Projected
Beginning Balance, July 1		\$ 65,655,568	\$ 58,359,106	\$ 57,744,621	\$ 58,160,198	\$ 58,159,924
Revenues	#1	31,230,500	35,425,000	36,133,000	36,855,000	37,592,000
Total Available		96,886,068	93,784,106	93,877,621	95,015,198	95,751,924
Expenditures:						
Personnel	#2	7,648,780	7,916,487	8,193,564	8,480,339	8,777,151
Operating	#3	20,410,782	22,042,998	22,483,858	22,933,535	23,392,205
Capital		2,737,400	3,500,000	3,570,000	3,641,400	3,714,228
Lapse	#4	(620,000)	(670,000)	(680,000)	(700,000)	(720,000)
Interfund Transfer Out	#5	8,350,000	3,250,000	2,150,000	2,500,000	2,500,000
Total Disbursements		38,526,962	36,039,485	35,717,422	36,855,274	37,663,585
Nonspendable		35,985,895	35,985,895	35,985,895	35,985,895	35,985,895
Restricted: External		(11,421,003)	(11,421,003)	(11,421,003)	(11,421,003)	(11,421,003)
Restricted: Internal		26,978,412	26,363,927	26,364,201	26,435,512	26,523,841
Available		6,815,802	6,815,802	7,231,105	7,159,520	6,999,606
Ending Balance, June 30		\$ 58,359,106	\$ 57,744,621	\$ 58,160,198	\$ 58,159,924	\$ 58,088,339



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>
2017	\$542,561,078	\$3,244,302,523	\$3,786,863,601
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
<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>
2017	11,928	15,287,584	191,121,351
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
<i>NOTE: This information was provided by the Building Inspections Department.</i>			

COMMUNITY STATISTICS

The ten largest taxpayers as of December 2017 are set forth below.

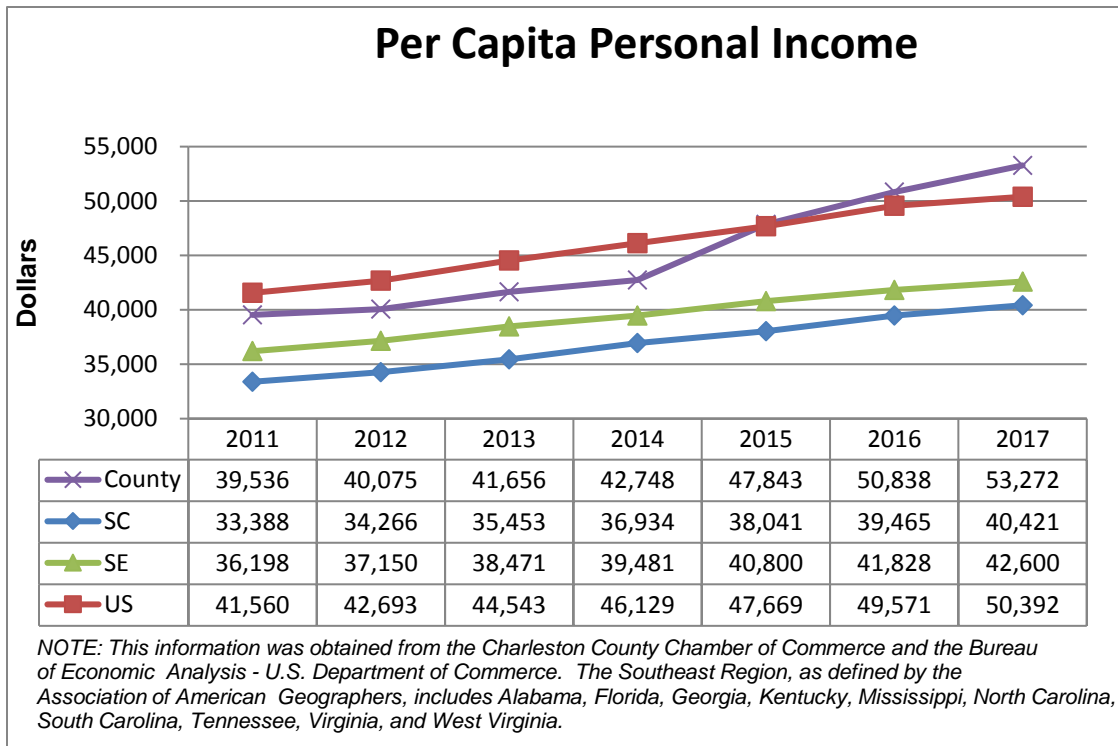
<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$71,926,720	Public Utility
Boeing	64,984,531	Manufacturing
Kapstone Kraft	17,223,608	Manufacturing/Chemical
Bell South	9,170,030	Public Utility
Kiawah Real Estate Company	9,058,050	Real Estate
Charleston/North Charleston MSA	7,509,110	Retail
Mid-America Apartments LP	6,402,430	Apartment
Northwoods Mall CMBS	5,915,360	Retail
Charleston Place LLC	5,759,770	Hotel
Tanger Properties	5,525,820	Retail
<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 2017.

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	20,000	10.24%
Medical University of South Carolina (MUSC)	13,000	6.66%
Boeing Charleston	7,400	3.79%
Charleston County School District	6,000	3.07%
Roper St. Francis Healthcare	5,500	2.82%
Walmart	2,300	1.18%
College of Charleston	2,200	1.13%
County of Charleston	2,100	1.08%
City of Charleston	1,700	0.87%
Kiawah Island Golf Resort/The Sanctuary	1,500	0.77%
<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.



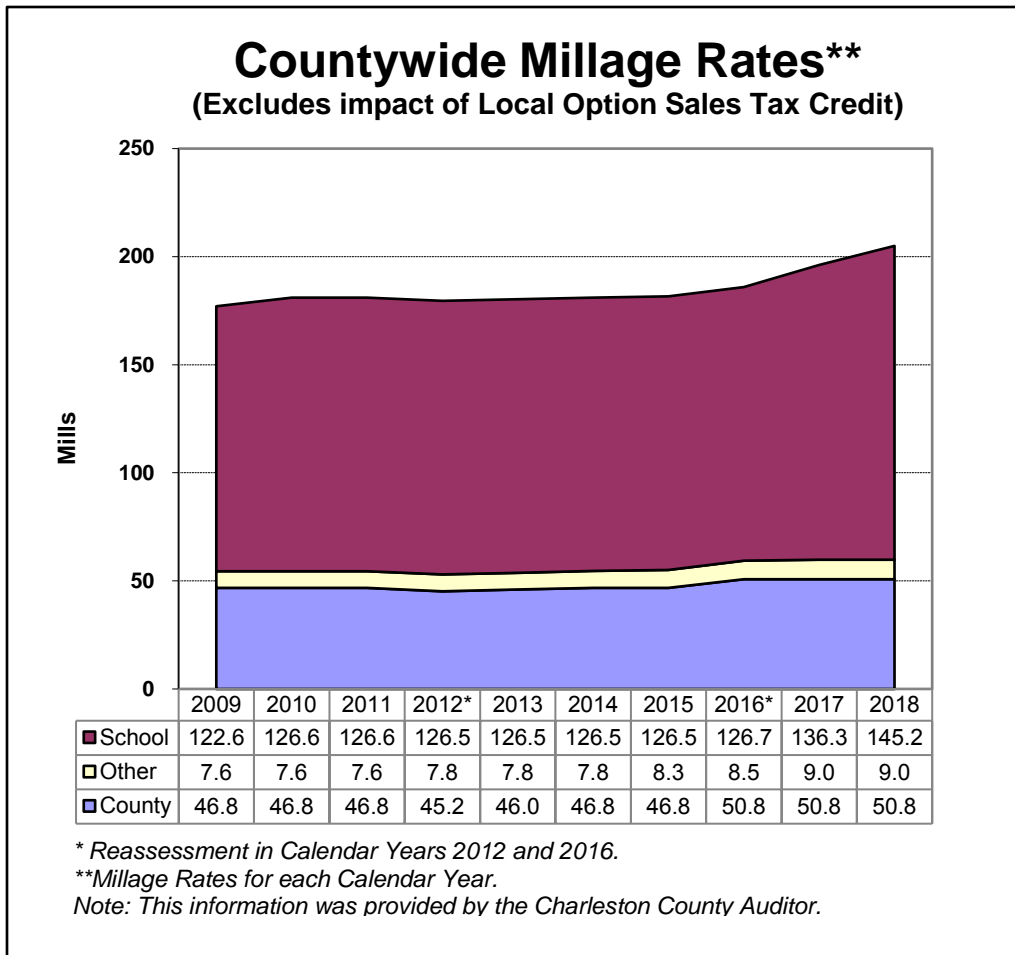
The following represents the County population, median age, and unemployment rate for each of the last ten years.

DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2017	396,484	36.0	3.9%
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%

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 458 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 a 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 a 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 485 to 491 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 Chief 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.

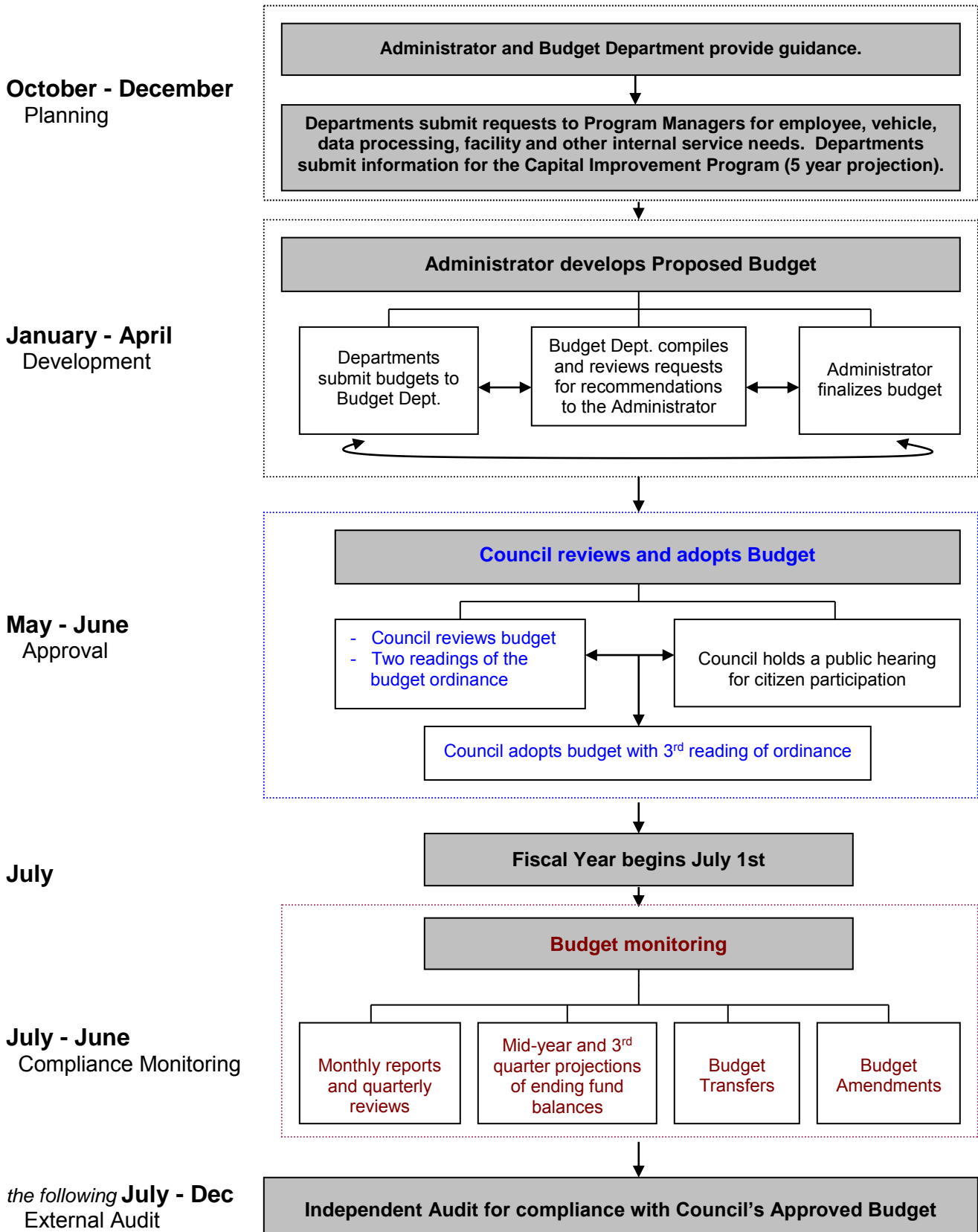
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those 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. 2011

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019, HEREINAFTER REFERRED TO AS FISCAL YEAR 2019; 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 2019; 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 2018.

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 2019, 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, 2018, and ending June 30, 2019, to wit:

Organization Units:	General	Debt Service	Special Revenue	Proprietary
COUNCIL AGENCIES				
County Council	\$ 1,762,480	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	18,431,402	-
Accommodations Tax - State	-	-	190,000	-
Internal Auditor	250,043	-	-	-
Legal	1,600,570	-	103,018	-
State Agencies	329,859	-	-	-
ELECTED OFFICIALS				
Auditor	2,441,990	-	-	-
Clerk of Court	4,533,292	-	1,685,000	-
Coroner	2,074,655	-	-	-
Legislative Delegation	302,209	-	-	-
Probate Courts	2,896,161	-	-	-
Register of Deeds	2,090,646	-	-	-
Sheriff	76,378,945	-	1,917,441	-
Solicitor	6,330,497	-	3,214,662	-
Treasurer	2,129,868	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,938,981	-	-	-
Library	17,401,586	-	-	-
Master-In-Equity	700,002	-	-	-
Public Defender	3,379,200	-	6,445,377	-
Veterans Affairs	399,468	-	-	-
ADMINISTRATOR	1,136,131	-	-	-
Economic Development	-	-	4,329,057	-
Human Resources	2,168,642	-	130,000	30,914,000
Nondepartmental	4,341,053	38,174,317	-	-
DEPUTY DISPATCH & MEDICAL	402,457	-	-	-
Community Development	1,645,644	-	-	-
Consolidated Dispatch	7,731,238	-	-	7,163,052
Dept of Alcohol & Other Drug Abuse	-	-	-	10,618,319
Emergency Medical Services	17,255,537	-	-	-
DEPUTY ADMINISTRATOR FINANCE	501,301	-	-	-
Assessor	4,689,729	-	-	-
Budget	775,496	-	-	-
Finance	1,047,426	-	-	-
Procurement	1,531,478	-	-	2,900,000
Revenue Collections	1,136,500	-	-	2,365,000
DEPUTY ADMIN GENERAL SERVICES	436,551	-	-	-
Building Inspections	2,305,863	-	13,623	-
Emergency Management	975,515	-	210,008	-
Facilities Management	27,856,606	-	-	6,185,796
Magistrates' Courts	5,265,578	-	76,050	-
Safety & Risk Management	2,449,413	-	-	5,458,734
Technology Services	13,985,591	-	-	6,232,437
Zoning/Planning	2,130,304	-	153,296	-
DEPUTY TRANS & PUBLIC WORKS	503,289	-	-	-
Environmental Management	-	-	-	39,146,962
Fleet Management	-	-	-	13,590,701
Public Works	12,947,674	-	6,845,490	-
Transportation Development	524,090	-	29,698,402	-
TOTAL	\$ 240,683,558	\$ 38,174,317	\$ 73,442,826	\$ 124,575,001

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 2018 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 \$2,726,252 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$205,350 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, 2018, and ending June 30, 2019. 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 2018 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 \$152,341 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, 2018, and ending June 30, 2019. 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 2018 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 \$253,700 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, 2018, and ending June 30, 2019. 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 4.8 mills (4.2 mills for baseline operations and 0.6 mills to eliminate the Fiscal Year 2018 deficit) in the year 2018 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, 2018, and ending June 30, 2019. 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 2018 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 \$7,425,432 for operating purposes of Trident Technical College ("TTC") and \$3,830,598 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, 2018, and ending June 30, 2019. 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 2019, 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, 2018, shall be added to the applicable organizational unit's budget for Fiscal Year 2019. 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, 2018, shall be added to the applicable organizational unit's budget for Fiscal Year 2019. 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 2019 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 2019 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, 2019, 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 \$169,746,000, 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 2019 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	\$114,296.00
Clerk of Court	138,278.40
Coroner	118,248.00
Probate Judge	159,161.60
Register of Deeds...	120,536.00
Sheriff	163,155.20
Treasurer	130,457.60

(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.

ADOPTED and APPROVED in meeting duly assembled this 19th day of June, 2018.



CHARLESTON COUNTY, SOUTH CAROLINA

By: A. Victor Rawl
A. Victor Rawl
Chairman of Charleston County Council

ATTEST:

By: Kristen L. Salisbury
Kristen Salisbury
Clerk to Charleston County Council

First Reading: May 31, 2018
Second Reading: June 5, 2018
Third Reading: June 19, 2018

CHARLESTON COUNTY ORDINANCE NO. 2012

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2019 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 2019 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, 2018, and ending June 30, 2019, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
CARTA	\$ 8,762,000	\$ -	\$ -
RTMA - Tri-County Link	515,000	-	-
Senior Ride Connection	70,000	-	-
Transit Repayment to Roads	621,000		
Greenbelt Program	-	10,322,748	-
Roads Program	-	-	14,433,282
Debt Service	-	9,024,026	19,472,269
County Indirect Cost	10,000	10,000	220,000
TOTAL	\$ 9,978,000	\$ 19,356,774	\$ 34,125,551

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 2019 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 2019 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

ADOPTED and APPROVED in meeting duly assembled this 19th day of June, 2018.



CHARLESTON COUNTY, SOUTH CAROLINA

By: A. Victor Rawl
A. Victor Rawl
Chairman of Charleston County Council

ATTEST:

By: Kristen L. Salisbury
Kristen Salisbury
Clerk to Charleston County Council

First Reading: May 31, 2018
Second Reading: June 5, 2018
Third Reading: June 19, 2018

CHARLESTON COUNTY ORDINANCE NO. 2013

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2019 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 2019 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, 2018, and ending June 30, 2019, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
CARTA	\$ 3,147,000	\$ -	\$ -
Rapid Bus Transit	2,880,000	-	-
Greenbelt Program	-	5,025,000	-
Roads Program	-	-	16,257,000
County Indirect Cost	10,000	10,000	220,000
TOTAL	<u>\$ 6,037,000</u>	<u>\$ 5,035,000</u>	<u>\$ 16,477,000</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.

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 2019 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 2019 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

ADOPTED and APPROVED in meeting duly assembled this 19th day of June, 2018.



CHARLESTON COUNTY, SOUTH CAROLINA

By: A. Victor Rawl
A. Victor Rawl
Chairman of Charleston County Council

ATTEST:

By: Kristen L. Salisbury
Kristen Salisbury
Clerk to Charleston County Council

First Reading: May 31, 2018
Second Reading: June 5, 2018
Third Reading: June 19, 2018

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 Contracts and Procurement Department, which serves under the Deputy Administrator for Finance, 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 & CAFR)*
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; or
- 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; and
- f. South Carolina Local Government Investment Pool.

2. The investment policies apply to cash-related assets that are included within the scope of the County's Comprehensive Annual Financial Report except for those belonging to the 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 each 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.

Audit- A methodical examination of the use of resources that concludes in a written report. The audit tests management's accounting system to determine the extent to which internal accounting controls are both available and utilized.

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.

GLOSSARY

C Funds - State-shared revenue driven by a formula based upon the sale of gasoline in the County. These revenues are earmarked for the improvement of State and local roads.

Capital Assets – Accumulates capital expenses depreciation. (Part of fund balance in the Nonspendable category.)

Capital Expenditures (Expenses) - Major objects of expenditure which covers three types of purchases. These purchases include vehicles and equipment (per unit cost of more than \$5,000); land and all land improvements (all, regardless of cost); and depreciable land improvements, buildings and building improvements, and infrastructure (per unit cost of more than \$100,000).

Capital Improvement Plan – A financial management tool that provides a multi-year perspective of all capital projects along with project funding.

Capital Project - A major improvement or acquisition of equipment or property.

Capital Projects Funds - Funds established to account for the acquisition of fixed assets or the construction of major capital projects not financed by Enterprise or Internal Service funds.

Certificate of Participation (COP) - A contractual arrangement that permits a government to acquire a capital asset by yearly lease payments appropriated in the government's annual budget. Failure to appropriate money for payment of the lease in any year terminates the contract.

Community Development Block Grants (CDBG) - These grants originate with the U.S. Department of Housing and Urban Development and are passed through the State to the County. These grants focus on improving housing and neighborhoods of lower-income individuals and communities.

Contingency - An appropriation of funds held in reserve to cover unbudgeted events that occur during the fiscal year, such as State or federal mandates, shortfalls in revenues, or unanticipated expenditures.

Cost of Living Adjustment (COLA) - A pay increase which adjusts the salary schedule for most employee classes and is usually based upon increases in the Consumer Price Index.

Debt Service Fund - Fund established to account for the payment of general long-term debt not financed by Enterprise Funds.

Department (Dept.) - The primary organizational unit within the County. Each department performs a specific function.

Department of Alcohol and Other Drug Abuse Services (DAODAS) - One of the County's departments and an Enterprise Fund operating under the name Charleston Center.

Depreciation - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds.

GLOSSARY

Designations - The portions of fund balance established by County ordinance or Council directive for specific purposes. (Part of fund balance in the Restricted: Internal category.)

Disbursements - In the context of this budget book, the total of expenses/expenditures and transfers out.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

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.

GLOSSARY

Full-time Equivalent (FTE) - A value expressing a percentage of time and of funds related to a permanent position authorized by County Council through annual appropriations. For example: 1.00 FTE would represent a position that works the department's declared full-time work schedule; 0.50 FTE would represent a position that works half of the department's full-time work schedule.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.

Fund Balance - Reflects the cumulative total over time of revenues and interfund transfers in that are in excess of disbursements (expenditures/expenses and interfund transfers out) in any established fund. Fund balance categories include Nonspendable, Restricted: External, Restricted: Internal, and Available (balance after other three categories).

General Fund - The primary operating fund of the County government. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

General Obligation Bond (GOB) - A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) - The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals - Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

Governmental Accounting Standards Board (GASB) - Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers' Association (GFOA) - The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds - The governmental funds account for general governmental activities. The governmental funds include the General Fund, the Debt Service Fund, the Special Revenue Funds, and the Capital Projects Funds.

Grants - Projects subsidized either partially or wholly through the Federal government, State government or other outside funding source with specific guidelines and reporting requirements.

GLOSSARY

Homestead Exemption - The first \$50,000 of the value of an owner-occupied residence is tax exempt for all legal residents of South Carolina that have resided in the State for at least one year on or before December 31 of the year prior to exemption and who are 65 years old, disabled, blind, or have an eligible spouse.

Infrastructure - Basic public investments such as streets, storm drainage, water and sewer lines, streetlights, and sidewalks.

Input Measures – Performance measures that represent the resources available to provide services or the level of service or the number of activities/items the department is expected to service.

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).

GLOSSARY

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

Performance Measures - Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

Personnel Expenditures (Expenses) - A major object of expenditure which includes salaries, overtime payments made to County employees, and fringe benefit costs.

Proprietary Funds - The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds.

Rainy Day Funds - These funds are amounts set aside in the General Fund or Environmental Management fund balance per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are to be maintained at no less than four percent of the current General Fund budget.

Reimbursement - Repayment of actual expenditures/expenses by another department or entity.

Restricted: External – Part of fund balance set aside to meet criteria of external organizations usually related to legal requirements.

Restricted: Internal – Part of fund balance set aside for encumbrances, designations, or reservations by financial policy.

Revenues - Amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

Revenue Bond - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or service.

Sources - In the context of this budget book, the total of revenues and transfers in.

GLOSSARY

Special Revenue Funds - Funds established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax –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

ADA - Americans with Disabilities Act
ADI - Adult Density Index (used for mosquito control)
APWA - American Public Works Association
ASE - Institutes of Automotive Service Excellence
ATI - Assessable Transfer of Interest
AVL - Automatic Vehicle Locator

BAA - Board of Assessment Appeals
BAN - Bond Anticipation Note
BCDCOG - Berkeley, Charleston, Dorchester Council of Governments
BEVR - Board of Elections and Voter Registration
BRT - Bus Rapid Transit
BUI - Boating Under the Influence (of Alcohol or Drugs)
BVA - Board of Veterans Affairs

CAD - Computer Aided Dispatch
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
CCPL - Charleston County Public Library
CCSO - Charleston County Sheriff's Office
CCTV - Closed Circuit Television Camera
CDBG - Community Development Block Grant
CDC - Charleston County Dispatch
CERT - Citizens Emergency Response Team
CFO - Chief Financial Officer
CHDO - Community Housing Development Organization
CIP - Capital Improvement Plan
CJCC - Criminal Justice Coordinating Committee
CNG - Compressed Natural Gas
CNSR - County Non-Standard Roads
COLA - Cost of Living Adjustment
COP - Certificate of Participation
CPE - Customer Premises Equipment
CPI - Consumer Price Index
CQI - Continuous Quality Improvement
CSU - Charleston Southern University

DAODAS - Department of Alcohol and Other Drug Abuse Services
DDC - Defensive Driving Class
DHEC - Department of Health and Environmental Control
DPS - Department of Public Safety
DSS - Department of Social Services
DUAC - Driving with Unlawful Alcohol Concentration
DUI - Driving Under the Influence (of Alcohol or Drugs)
DUS - Driving Under Suspension

E911 - Emergency 911 Division
EAP - Employee Assistance Program
EEO - Equal Employment Opportunity
EHR - Electronic Health Records
EMS - Emergency Medical Services
EOC - Emergency Operations Center

ACRONYMS

EOP - Emergency Operations Plan
EPD - Emergency Preparedness Division
ERC - Equipment Review Committee
ESF - Emergency Support Functions

FEMA - Federal Emergency Management Administration
FDIC - Federal Deposit Insurance Corporation
FICA - Federal Deposit Insurance Contributions Act
FILOT - Fee In Lieu Of Tax
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
GMP - Gross Maximum Price
GOB - General Obligation Bond
GSF - Gross Square Footage

Haz Mat - Hazardous Materials Enforcement Division
HESG - Homeless Emergency Shelter Grant
HHW - Hazardous Household Waste
HSEEP - Homeland Security Exercise and Evaluation Program
HUD - The U.S. Department of Housing and Urban Development

IAS - International Accreditation Service
IGA - Intergovernmental Agreements
IFAS - Integrated Fund Accounting System
ISF - Internal Service Fund
IST - In Service Training
ITN - Independent Transportation Network
ITS - Information Technology Services
IVD - Title IV Section D of Social Security Act
IWMS - Integrated Workplace Management System

JAG - Justice Assistance Grant
JCC - Judicial Center Complex

LLC - Limited Liability Company
LMI - Low to Moderate Income
LOST - Local Option Sales Tax

MIAP - Medically Indigent Assistance Program
MoPOD - Mobile Points of Distribution
MRF - Materials Recovery Facility
MSW - Municipal Solid Waste
MUSC - Medical University of South Carolina
MUTCD - Manual of Uniform Traffic Control Devices
MWDBE - Minority Women Disadvantaged Business Enterprise

NDIP - Neighborhood Distribution and Information Points
NFPA - National Fire Protection Association

ACRONYMS

NIDA - National Institute on Drug Abuse
NIMS - National Interagency Incident Management System
NPDES - National Pollutant Discharge Elimination System

O&M – Operating and Maintenance
OCI - Overall Condition Index
OCR - Optical Character Recognition
OPEB - Other Post-Employment Benefits
OSHA - Occupational Safety and Health Act

PAIRS - Partners in Achieving Independence through Self-Sufficiency
PARCS- Parking Access Revenue Control System
PGA - Professional Golfers Association
PM - Preventative Maintenance
POD- Points of Distribution
PRC - Park and Recreation Commission
PSB- Public Service Building
PTI - Pretrial Intervention

RFP- Request for Proposal
RFQ - Request for Qualification
RMS- Records Management Software
ROD - Register of Deeds
RSF- Recovery Support Functions
RTMA - Rural Transportation Management Authority

SBIRT - Screening, Brief Intervention, and Referral to Treatment
SCDVA - South Carolina Division of Veterans Affairs
SCPA - South Carolina Ports Authority
SLED - South Carolina Law Enforcement Division
SOP - Standard Operating Procedure
SOW - Statement of Work
SPAWAR - Space and Air Warfare Systems Center
SRO - School Resource Officer
STR - Short Term Rental

TAB - Transportation Advisory Board
TAN - Tax Anticipation Note
TEU - Twenty-foot Equivalent Unit
TIF - Tax Increment Financing
TST - Transportation Sales Tax
TTC - Trident Technical College
TTY - Text Telephone

ULV - Ultra-Low Volume

VA - Veterans Affairs
VAMC- Veterans Affairs Medical Center
VBMS- Veterans Benefits Management System
VIMS- Veterans Information Management System

WIP - Work In Progress

INDEX

A

Accommodations Tax	40-41, 43, 48, 58-59, 63-64, 72, 80, 87, 93, 113-114, 172-173, 341, 365-366, 386, 460
Administrator	3, 13-14, 26, 29, 31, 33-34, 40, 52, 88-89, 91-95, 98-105, 249-250, 257, 402, 455-460, 463-464, 466, 468-474, 476, 478-479, 482-484
Administrator's Letter	9-12
Ad Valorem Taxes	43-44, 47, 64-65, 68, 83, 345, 363, 454, 459, 461-463, 465, 479, 485, 489
All Funds Fund Statement	106-107
Assessor	13, 17, 40-41, 65, 68, 83-84, 92, 98-99, 101, 266, 343-347, 460, 485
Asset Forfeiture Unit – Sheriff	45, 80, 87, 93, 132, 200-201
Auditor	13, 15, 40-41, 65, 68, 83, 91, 98-100, 185-186, 451-452, 454, 459-463, 466
Authorized Positions	33, 75, 97-105
Awendaw McClellanville Fire Department	19, 32, 43, 80, 88, 93, 103, 118-119, 268-269, 271, 307, 404, 407, 438, 459, 461, 464

B

Bond Estreatment – Solicitor	45, 80, 85, 87, 93, 136, 211, 213
Budget Analysis	33, 52-62
Budget Department	348, 403, 443, 455, 457-458
Budget Highlights	16-17, 33
Budget Process	34, 64, 75, 440, 443, 455-458, 476-477
Budget Summary All Funds	75, 80-81
Budget User's Guide	33-38
Building Inspections	13, 40-41, 43, 54, 80, 83-84, 91, 93, 98-100, 115, 261-267, 297, 402, 451, 460

C

Capital Improvement Plan (CIP)	34, 37, 281, 348, 401-406, 429, 437, 440-441, 443, 449, 457-458, 475-476, 478-479, 481, 486, 492
Capital Projects	37, 39, 42, 52, 61, 103, 283, 375, 401-435, 437, 456, 465, 479, 481, 486-488, 491
Central Parts Warehouse – Procurement	80, 89, 95, 105, 167, 355-356
Charleston Area Regional Transport Authority (CARTA)	181, 417, 424, 427, 468, 471, 492
Charleston Center – DAODAS	337-338, 486
Charleston County Library	13, 15-16, 31, 40-41, 57, 65, 91, 235-237, 282, 284, 288, 300, 382, 404, 412, 440, 444, 446, 460

INDEX

Chief Deputy Administrator General Services	13, 33-34, 40-41, 88-89, 91, 93-95, 99-100, 103-105, 261-262, 457, 460
Child Support.....	15, 43, 45, 56, 80, 84, 87, 93, 102, 116, 133, 187-188, 190, 200, 204
Civil Engineering - Public Works.....	85
Clerk of Court	13, 15, 40-41, 43, 56, 80, 83-87, 91, 98-100, 102, 116, 156, 187-191, 238, 312, 460, 466
Clerk of Court: IV-D Child Support Enforcement	43, 56, 80, 87, 93, 102, 116
Commitment - Probate Court.....	15, 195-196
Communications Administration - Technology Services	91, 304-305
Community Development	13, 40-41, 92, 98-99, 101, 206, 343-344, 350-354, 460, 486, 492
Community Development Block Grants (CDBG)	351, 486, 492
Community Prevention Services – DAODAS.....	94, 322, 329
Community Profile	19-24, 33
Compost and Mulch Operations - Environmental Management	95, 105, 369, 371, 374
Comprehensive Annual Financial Report (CAFR)	360-361, 481, 483, 492
Consolidated Dispatch.....	13, 40-41, 47, 51, 54, 60-61, 80, 83, 88, 92, 94, 98-99, 101, 104, 158-159, 256, 296-297, 315-318, 320-321, 460, 487
Coroner.....	13, 15, 40-41, 83-84, 91, 98-100, 192-193, 460, 466
County Council	3, 13-14, 26, 33, 40-41, 52, 59, 71-72, 91, 98-100, 171-172, 174, 177, 179, 250, 252-253, 312, 371, 395, 402, 417, 419-420, 424-425, 437, 440, 443, 455, 457, 459-469, 471-472, 485, 488, 490
Court of General Sessions (Criminal Court)	15, 188, 221-222
Criminal Domestic Violence Appropriation (Solicitor)	45, 80, 87, 93, 102, 137, 211, 214, 291
Criminal Justice Services – DAODAS.....	94, 104, 322, 330
Cumberland - Parking Garage.....	(See: Parking Garages)
Curbside Collection - Environmental Management.....	47, 95, 105, 369, 376

D

Debt Service Fund.....	39, 42, 49-50, 57-58, 63-64, 68, 75-76, 78-80, 87, 92, 110-111, 119, 149, 155, 183, 271, 348, 395-396, 437, 440, 443, 446, 479, 486-488
Delinquent Tax	84, 86, 92, 101, 362-364, 465
Department of Alcohol and Other Drug Abuse Services (DAODAS)	31-32, 40-41, 47, 57, 61, 94, 98-99, 104, 280, 315-316, 322-323, 486, 492
Department of Social Services	179, 190, 204, 281, 459, 492
Deputy Administrator Dispatch & Medical Services.....	13, 40-41, 88, 92, 94, 98-99, 101, 104, 284, 315-316
Deputy Administrator Finance	13, 33-34, 40-41, 89, 92, 94-95, 98-99, 101, 103-105, 343-344, 457, 460, 474
Deputy Administrator General Services.....	13, 33-34, 40-41, 88-89, 91, 93-95, 99-100, 103-105, 261-262, 457, 460

INDEX

Deputy Administrator Human Services	92, 98-99, 101
Deputy Administrator Transportation & Public Works	13, 33-34, 40-41, 88-89, 92, 94-95,
.....	98-99, 101, 103, 105, 367-368, 460
Description of Funds	33, 39-48, 67
Detention Center (County Jail) – Sheriff	30, 45-46, 56-57, 83-84, 91, 100, 200, 202,
.....	207-208, 210, 228, 243, 312, 314, 321, 330-331, 404, 410, 414, 440, 446
Detention Outpatient Services – DAODAS	94, 104, 322, 331
Drop Site Collection - Environmental Management	47, 373
Drug Court – Solicitor	45, 80, 85, 87, 93-94, 102, 104, 138, 195, 211, 215, 322, 326-327,
.....	330-332
DUI Appropriation – Solicitor	45, 80, 87, 93, 139, 216

E

East Cooper Fire District	44, 80, 88, 94, 120, 268, 272, 459, 461-462
Economic Development	13, 22, 37, 40-41, 43, 46, 51, 71, 80, 83, 88, 93, 98-99, 102, 107,
.....	117, 182-183, 249, 251, 395-396, 460
Elections and Voter Registration	13, 15, 40-41, 83, 91, 98-100, 233-234, 296, 408, 460,
.....	492
Emergency 911 Communications (E911)	(See: Consolidated Dispatch)
Emergency Management	13, 40-41, 43-44, 80, 88, 94, 98-100, 103, 118-123, 261-262,
.....	268-271, 273-276, 278, 460, 492
Emergency Medical Services (EMS)	13, 30, 40-41, 92, 98-99, 101, 206, 306, 315, 340-342,
.....	407, 460, 492
Emergency Preparedness	32, 83, 91, 100, 268, 273, 492
Employee Benefits Fund - Human Resources	48, 62, 80, 89, 95, 105, 168, 254-255
Enterprise Funds	37, 39, 42, 47, 49, 57, 60-61, 64, 73, 75-76, 78-80, 88-89, 94-95,
.....	104-105, 107, 157-164, 287, 305-306, 320-321, 323, 326-339, 348, 365, 370, 372-380,
.....	401-403, 443, 477, 486-487, 490
Environmental Management	13-14, 17, 37, 40-41, 47, 49, 51, 54, 60-61, 80, 89, 95, 98-99,
.....	105, 161, 348, 367-380, 401, 403, 408, 429-435, 443, 449, 457, 460, 490
Environmental Management Disposal/User Fee	47-48, 53, 60, 64, 73, 365-366, 370
Expenditures, All Funds	40-62, 79-82, 90-96
Expungement – Solicitor	45, 80, 87, 93, 102, 140, 211, 217

F

Facilities Management	30, 40-41, 48, 54, 57, 80, 86-89, 91, 94-95, 98-100, 103-105, 162,
.....	166, 261-262, 280-289, 402-403, 406-412, 435, 457, 460
Family Court - Clerk of Court	15, 31, 86, 188, 190, 220-222, 243
Field Operations - Public Works	92, 341-342, 385

INDEX

Finance.....	33-34, 40-41, 89, 92, 94-95, 98-99, 101, 103-105, 343-344, 360-361, 403, 455-457, 460, 474, 481, 483
Financial Policies.....	27, 33-34, 49-50, 55, 63, 76, 402, 405-406, 437, 440-441, 443, 474-484, 490
Financial Systems	34, 349, 474
Fleet Operations	13, 30, 32, 40-41, 48, 62, 80, 89, 95, 98-99, 105, 167, 285, 341, 356, 367-368, 373-375, 377, 381-383, 385, 391, 408, 448, 460
Fund Description	(See: Description of Funds)
Fund Statements	54, 57-58, 60, 62, 75-76, 80, 106-170

G

General Fund.....	14, 16, 39, 42-43, 49, 52-57, 61-67, 75-76, 78-80, 83-87, 89, 91-92, 95, 100-101, 105, 108-109, 171-174, 177, 179, 185, 188, 190, 192, 194-195, 198, 201-210, 220, 223, 229-230, 233, 235, 238, 242, 245-246, 250, 256-257, 260, 262, 264, 273, 278, 281, 288, 291, 296, 298, 300, 305-306, 311-312, 316, 318, 323, 340, 344-345, 348-349, 351, 353, 358, 360, 363, 366, 368, 381, 383, 385-388, 392, 396, 399, 402-403, 412, 422, 426, 443-445, 456, 459, 465, 477-478, 480, 487-488, 490
Glossary	485-491
Grants and Programs – Sheriff	45, 80, 87, 93, 102, 134, 205-206, 208
Greenbelt - Transportation Sales Tax.....	13, 40-41, 44, 50, 60, 69-70, 80, 88, 93, 98-99, 102, 124-125, 249, 252-253, 417-421, 424-425, 443, 468, 471, 492

H

Hazardous Materials Enforcement - Emergency Management	44, 80, 88, 94, 103, 121, 268, 273, 275-276, 340, 365, 492
Health Department	179, 303, 353, 492
Household Hazardous Waste - Environmental Management.....	372, 432
Human Resources.....	27, 29, 31, 40-41, 44, 48, 62, 80, 86, 89, 91, 93, 95, 98-100, 105, 126, 168, 249, 254-260, 284, 318, 460, 466, 470, 473, 475, 484

I

Indigent Care (See: Medically Indigent Assistance Program (MIAP)– Community Development)	
Insurance - Safety & Risk Management	32, 48, 62, 86, 235, 301, 303
Interfund Transfers	33, 56-62, 75-76, 96, 106-107, 109, 111, 114, 116-119, 124-126, 130-135, 138-139, 141, 143, 146, 148-156, 159-164, 166-167, 170-171, 173, 180-183, 188, 190, 192, 195, 201-206, 208, 210, 212, 215-216, 218, 220, 223, 226-227, 229, 235, 242, 245, 250-253, 256-257, 260, 264, 269, 271, 281, 285, 287-288, 296, 305-306, 308, 313, 318, 321, 323, 340, 358, 365-366, 370, 375-377,

INDEX

..... 379, 381, 385-386, 393, 395-399, 445-449, 474, 488-489, 491
 Internal Auditor 13, 40-41, 91, 98-100, 174-175, 460, 482
 Internal Service Funds.....39, 42, 48-49, 51, 61-62, 75-76, 78-80, 89, 95, 105, 165, 381, 402,
 486-487, 489-490
 IV-D Child Support Enforcement - Clerk of Court43, 56, 80, 87, 93, 102, 116, 187-188, 190
 IV-D Child Support Enforcement – Sheriff45, 93, 102, 133, 200, 204, 206

J

Juvenile Court (Family Court) - Clerk of Court & Solicitor.....188, 190, 220-222, 243
 Juvenile Education – Solicitor45, 80, 87, 93, 102, 141, 211, 218, 223

K

King & Queen - Parking Garage (See: Parking Garages)

L

Landfill Operations - Environmental Management.....95, 105, 369, 377
 Law Enforcement – Sheriff..... 15, 17, 45, 57, 91, 100, 171, 200, 205-206, 208, 321, 365, 382,
404, 411, 414
 Legal Office 40-41, 91, 98-100, 176-178, 397, 460
 Legislative Delegation.....15, 40-41, 91, 98-100, 194, 460
 Library..... (See: Charleston County Library)
 Litter Control - Environmental Management95, 105, 369, 378
 Local Government Fund56, 64, 67, 84
 Local Option Sales Tax (LOST).....53, 56, 63-64, 66, 454, 465, 489, 491, 493

M

Magistrates' Courts.....13, 15, 40-41, 47, 84, 86, 88, 91, 98-100, 103, 156, 242-243, 261-262,
290-294, 404, 413, 460
 Major Revenue Sources 33, 63-73
 Marriage Licenses - Probate Courts15, 83, 195-196
 Master-In-Equity13, 15, 40-41, 84, 86, 91, 98-100, 238-239, 460
 Materials Recovery Facility (MRF) - Environmental Management.....16-17, 31, 47, 51, 53, 73,
95, 105, 284, 366, 371, 375-376, 379, 429, 434-435, 449, 493
 Medically Indigent Assistance Program (MIAP) - Community Development.....44-45, 92, 101,
179, 241-244, 246, 350, 353-354, 493

INDEX

Medical Services – DAODAS.....	13, 30, 40-41, 88, 92, 94, 99, 101, 104, 206, 255, 284, 306, 315-316, 322, 327-328, 333-335, 337-338, 340-342, 407, 460, 492
Mental Health Court - Probate Courts	30, 241, 246
Millage Rate.....	15, 17, 52-53, 63, 65, 68, 186, 271-272, 454, 489-490
Mission and Values	25, 27, 33, 36-37
Mosquito Control - Public Works	85, 92, 101, 384, 386-391, 492
Multi-County Parks	(See: Economic Development)

N

New Life – DAODAS.....	94, 104, 322, 333-334
Ninth Judicial Circuit - Clerk of Court.....	188
Northern Charleston County Fire District.....	44, 80, 88, 94, 122, 268, 277, 459, 462

O

Occupational Safety and Health Administration (OSHA).....	303, 493
Office Services	48, 89, 95, 105, 166, 280, 285
Opioid Treatment Services - DAODAS.....	94, 104, 322-323, 335
Ordinances	14, 34, 177, 264, 296, 370, 378, 443, 459, 461-463
Organizational Chart.....	13
Outpatient Services – DAODAS	94, 104, 322-323, 331, 339

P

Parking Garages	48-49, 51, 80, 88, 94, 104, 162, 280, 287-289, 323
Performance Measures	26-34, 36-37, 174, 186, 196, 199, 206, 221, 231, 234, 239, 243, 247, 257, 265, 270, 273, 276, 282, 286, 288, 292-293, 297, 300, 303, 307, 309, 312, 314, 324, 341, 346, 348, 351, 353, 356, 359, 361, 364, 366, 371, 382, 388, 400, 476, 487, 489-490
Planning and Zoning.....	3, 27-29, 32, 40-41, 44, 47, 54, 80, 83, 85, 88, 91, 93, 98-100, 128, 196, 206-207, 231, 252-253, 258-259, 261-262, 273-274, 281-282, 286, 288, 295-298, 311, 324, 341, 365, 378, 382, 397-398, 402, 408, 412, 427, 443-449, 455, 457-458, 460, 485
Preliminary Hearing Court - Magistrates' Courts.....	242, 291
Pretrial Intervention (PTI) – Solicitor	30, 45-46, 80, 87, 93, 102, 142, 211, 219-220, 225, 493
Probate Courts	13, 15, 40-41, 83-86, 91, 98-100, 195-197, 312, 460
Procurement Services	13, 40-41, 48, 80, 85-86, 89, 92, 94-95, 98-99, 101, 103, 105, 167, 177, 311, 343-344, 355-359, 460, 469, 472, 474-475, 483

INDEX

Property Tax Computation.....	17
Public Defender	13, 15, 31, 40-41, 44-45, 80, 88, 93, 98-99, 102, 129-130, 241-245, 460
Public Works.....	13, 30, 33-34, 37, 40-41, 45, 51, 59, 79-80, 84-85, 88-90, 92, 94, 97-99, 101, 103, 105, 107, 112, 131, 157, 367-368, 370, 372-380, 382, 384-393, 395, 397-399, 408, 415, 417, 422, 429, 431-435, 440, 446, 460, 492

R

Radio Communications.....	48, 57, 61, 80, 88, 94, 104, 164, 304-306
Rainy Day Fund.....	49, 54-55, 57, 465, 478, 490
Records Management	48, 89, 105, 166, 189, 304, 308, 321, 414
Recycling	See: Materials Recovery Facility (MRF) - Environmental Management)
Register of Deeds.....	13, 15, 40, 41, 84, 91, 98-100, 198, 460, 466
Revenue Collections.....	13, 40-41, 48, 73, 80, 89, 92, 95, 98-99, 101, 104, 163, 180-181, 312, 341-344, 362-366, 370, 460
Risk Management.....	13, 40-41, 48, 80, 91, 98-100, 169, 235, 261-262, 299-303, 406, 460, 475, 483-484
Roads Program	(See: Transportation Sales Tax - Roads Program)

S

Safety/Workers' Compensation	32, 48, 80, 89, 95, 105, 169, 299-303
Safety and Risk Management.....	13, 40-41, 48, 54, 80, 89, 91, 95, 98-100, 105, 169, 235, 261-262, 299-303, 406, 460, 483-484
School Crossing Guards – Sheriff.....	91, 100, 200, 209
Sheriff	13, 15, 40-41, 45, 57, 80, 83-87, 91, 93, 98-100, 102, 132-134, 156, 171, 200-210, 365, 414, 460, 466
Small Claims Court - Magistrates' Courts	292, 413
Solicitor.....	13, 15, 31, 40-41, 45-46, 54, 80, 84, 87, 91, 93, 98-100, 102, 135-148, 156, 195, 211-220, 223-229, 311, 332, 460
Special Revenue Funds.....	14, 39, 42-43, 49-50, 58-60, 64, 69-72, 75-76, 78-80, 87-88, 93-94, 102-103, 112-156, 172-173, 178, 180-183, 190-191, 201, 204-206, 208, 210, 212-219, 223-229, 241-242, 251-253, 260, 267, 269, 271-272, 275, 277, 279, 293, 348, 393, 395, 397-398, 402, 443, 456, 459-463, 465, 468-473, 487-488, 491
State Agencies	40-41, 91, 179, 460
State Appropriation – Solicitor	46, 80, 87, 93, 102, 143, 146, 211, 216, 218, 220, 223, 226-227, 229, 241-242
Statistics	18, 453
Stormwater Drainage - Public Works.....	45, 51, 59, 80

INDEX

Summer Youth Program 44, 80, 93, 126, 254, 257, 260

T

Table of Contents 5-7

Technology Services 13, 40-41, 48, 61, 80, 84-85, 89, 91, 95, 98-100, 105, 164, 166,
..... 170, 186, 261-262, 304-314, 403, 406, 460, 474, 492

Telecommunications - Technology Services 48, 80, 89, 95, 105, 170, 304-305, 313

Therapeutic Child Care – DAODAS 94, 104, 322-323, 338

Traffic Court - Magistrates' Court 291-292

Transportation Development - Revenue Bond Debt Service 46, 49, 51, 58-59, 64, 71, 80,
..... 88, 94, 149, 182-183, 394-395, 437-438, 441, 485, 490

Transportation Sales Tax - Roads Program (1st TST) 46, 58-59, 80, 88, 94, 103, 150, 177,
..... 394, 397, 399, 422, 443, 468, 471

Transportation Sales Tax - Roads Program (2nd TST) 46, 58-59, 80, 88, 94, 151, 394,
..... 398-399, 425-426, 443, 468, 471

Transportation Sales Tax Special Revenue Fund 37, 46-47, 49-50, 59-60, 64, 69-70,
..... 80, 87, 93, 152-153, 177, 180-181, 252-253, 397-399, 401, 403, 417-428, 437, 443,
..... 447-448, 468-473, 489, 491

Transportation Sales Tax - Transit Agencies (1st TST) 40-41, 46, 80, 152, 180

Transportation Sales Tax - Transit Agencies (2nd TST) 40-41, 47, 80, 153, 181

Treasurer 5, 13, 15, 40-41, 65, 68, 85-86, 91, 98-100, 230-231, 364, 459-464, 466, 468,
..... 471, 474, 481-482

U

Urban Entitlement Funds - Community Development 103, 350-351

User Fee - Enterprise Fund 47-48, 53, 64, 73, 365

V

Veterans Affairs 3, 15, 40-41, 84, 91, 98-100, 246-247, 460, 493

Victim Bill of Rights – Clerk of Court 87, 156, 187, 191

Victim Bill of Rights – Magistrates' Court 156, 290, 293

Victim Bill of Rights – Sheriff 93, 156, 200, 210

Victim Bill of Rights – Solicitor 87, 93, 156, 226

Victim-Witness State Appropriation – Solicitor 46, 80, 87, 93, 102, 146, 211, 220, 223, 227

Volunteer Rescue Squad - Emergency Management 91, 268, 278

INDEX

Voter Registration..... 13, 15, 40-41, 83, 91, 98-100, 233-234, 296, 408, 460, 492

W

West St. Andrews Fire District 44, 80, 88, 94, 123, 268, 279, 459, 462-463

Women's Services – DAODAS 94, 104, 322, 339

Worker's Compensation - Safety & Risk Management 487

Worthless Check Program - Solicitor 46, 80, 84, 87, 93, 102, 148, 211, 223, 229

Z

Zoning..... (See: Planning and Zoning)



End Section