



# CHARLESTON COUNTY FY 2022 BUDGET *OVERVIEW*

Finance Committee  
May 18, 2021



# Budget Schedule

- Tuesday, May 18 (no Council action requested)
  - *Overview*
- Tuesday, May 25
  - *Review of Offices & Departments*
  - *Special Purpose Districts*
  - *1<sup>st</sup> Reading of Budget Ordinances*
- Tuesday, June 8
  - *Public Hearing*
  - *2<sup>nd</sup> Reading of Budget Ordinances*
- Tuesday, June 22
  - *3<sup>rd</sup> Reading of Budget Ordinances*

# Challenges/Strategy

## Challenges

- Returning to normal
- Increasing workload

## Strategy

- Catch up on deferred items
  - *Facilities Maintenance Projects*
  - *Fleet Replacement*
- Fund some new costs and positions
  - *Community Revitalization & Housing Affordability Department*

# Millage Rates

	Operating			Debt			Homeowner Tax
District	FY 21	FY 22	Change	FY21	FY22	Change	per \$100,000
County	41.2	41.2	-	6.1	6.1	-	-
Trident Technical College	1.8	1.8	-	0.7	0.7	-	-
Awendaw McClellanville Fire	31.4	31.4	-	4.0	4.0	-	-
East Cooper Fire District	16.1	16.1	-	-	-	-	-
Northern Fire District	11.4	12.8	1.4	-	-	-	\$5.60
W. St. Andrew's Fire District	4.0	3.8	(0.2)	-	-	-	(\$0.80)
Parks & Recreation Comm.	4.0	4.0	-	1.8	1.8	-	-
Cooper River Parks & Playground	14.3	14.3	-	-	-	-	-
North Charleston District	87.6	87.6	-	-	-	-	-
St. Andrew's Parks & Playground	19.5	19.0	(0.5)	-	-	-	(\$2.00)
St. John's Fire District	25.3	25.3	-	4.1	4.1	-	-
St. Paul's Fire District	57.1	57.1	-	4.7	4.7	-	-

# Overall Summary

Appropriations (in millions of \$)	FY21	FY22	Change	%
General Fund	\$ 250.0	\$ 279.6	\$ 29.7	11.9%
Debt Service Fund	66.1	33.3	(32.9)	(49.7%)
Special Revenue Funds	239.4	245.3	5.8	2.4%
Enterprise Funds	64.8	66.9	2.2	3.3%
Internal Service Funds	56.9	62.9	6.0	10.6%
TOTAL	\$ 677.2	\$ 688.0	\$ 10.8	1.6%
Positions (Full-time Equivalents)	FY21	FY22	Change	%
General Fund	2,179	2,174	(5)	(0.2%)
Special Revenue Funds	211	211	-	-
Capital Project Funds	3	4	1	33.3%
Enterprise Funds	279	279	-	-
Internal Service Funds	61	61	-	-
TOTAL	2,733	2,729	(4)	(0.1%)

# FY22 FTE Review

Office/Department	Request	Proposed	
<b>Coroner</b>	<b>2</b>	<b>1</b>	<b>Elected</b>
<b>Probate Courts</b>	<b>2</b>	<b>1</b>	
<b>Register of Deeds</b>	<b>2</b>	<b>2</b>	
<b>Sheriff: Detention Center</b>	<b>-</b>	<b>(40)</b>	
<b>Sheriff: Law Enforcement</b>	<b>2</b>	<b>-</b>	
<b>Solicitor</b>	<b>5</b>	<b>3</b>	
<b>Treasurer</b>	<b>2</b>	<b>1</b>	<b>Appointed</b>
<b>Elections/Voter Registration</b>	<b>6</b>	<b>3</b>	
<b>Capital Projects</b>	<b>1</b>	<b>1</b>	<b>Administrator</b>
<b>Consolidated Dispatch</b>	<b>5</b>	<b>-</b>	
<b>Emergency Medical Services</b>	<b>40</b>	<b>20</b>	
<b>Greenbelts</b>	<b>1</b>	<b>1</b>	
<b>Human Resources</b>	<b>2</b>	<b>1</b>	
<b>Public Works: Mosquito</b>	<b>2</b>	<b>2</b>	
<b>Total</b>	<b>72</b>	<b>(4)</b>	

# General Fund Revenues up \$29.7m to \$279.6m

- Net property tax revenues down \$9.9m
- Credit from Local Option Sales Tax up \$17.1m
- Sales tax up \$14.2m or 23.2%
  - *100% of budgeted amount returned as credit*
- Charges and fees up \$4.5m or 22.0%
  - *Register of Deeds*
- One-time funds up \$18.6m

# General Fund Revenues

(in millions)	FY21	FY22	Change
Property Taxes (net of LOST credit)	\$ 120.7	\$ 110.9	\$ (9.9)
Local Option Sales Tax	61.1	75.3	14.2
Intergovernmental	28.9	29.3	0.5
Charges & fees	20.6	25.1	4.5
Interest, licenses, fines & other	14.5	16.2	1.7
Fund balance (one-time)	4.3	22.9	18.6
TOTAL	\$ 250.0	\$ 279.6	\$ 29.7



# General Fund Disbursements Up \$29.7m to \$279.6m

## ■ Personnel up \$11.5m

- *Full-year cost of current year actions (EMS expansion)*
- *Restore Stop Gap*
- *Employee compensation & benefits*
- *New positions (additional EMS expansion)*

## ■ Operating up \$1.8m

- *Technology maintenance*
- *Library (includes Library's personnel costs)*
- *Facilities maintenance*
- *Fleet maintenance*

## General Fund Disbursements (continued)

- Capital up \$1.9m
  - *Technology projects funding restored*
  - *EMS equipment replacement restored*
  - *Other equipment funding higher*
- Transfers Out up \$14.5m
  - *Fleet replacement*
  - *Facilities maintenance projects*
  - *Public Works projects*
  - *DAODAS support*

# General Fund FY22 Summary

(in millions)	FY21	FY22	Change
Personnel	\$ 153.5	\$ 165.0	\$ 11.5
Operating	89.3	91.1	1.8
Capital	1.6	3.5	1.9
Transfers Out	5.6	20.1	14.5
TOTAL	\$ 250.0	\$ 279.6	\$ 29.7

# Contributions: Up \$5.8m to \$21.6m

- State Budget proviso on transparency
  - *Requires Council approval of all contributions*

Community Investment Allocation	300,000	General	Kiawah Island	379,000	Atax
Council of Govts	501,798	General	N Chas Convention Center	1,434,960	Atax
MAD USA	100,000	General	Seabrook Island	39,000	Atax
Mental Health Center	47,247	General	Sullivans Island	8,000	Atax
Mother Emanuel Memorial Found.	0	General	Town of Mt Pleasant	581,500	Atax
Turning Leaf	85,000	General	Visitors Bureau	2,097,500	Atax
Clemson Extension	16,450	EM	Chas Soil & Water Conservation	23,778	Storm
Atax Allocation	300,000	Atax	CARTA	12,767,000	TST
Charleston Museum	355,000	Atax	Tri-County LINK	555,000	TST
Chas Museum Facility Fund	66,667	Atax	Chamber of Commerce	100,000	ED
City of Charleston	310,500	Atax	Council of Governments	25,000	ED
City of North Charleston	142,750	Atax	Charleston Harbor Accelerator	-	ED
College of Chas: Coliseum	175,000	Atax	Chas Regional Develop Alliance	507,800	ED
Folly Beach	188,000	Atax	Chas Sister Cities International	-	ED
Int. African American Museum	100,000	Atax	Chas World Trade Center	-	ED
Isle of Palms	395,000	Atax	Lowcountry Local First	-	ED

## Recommended Committee Action

- No action requested until May 25