

# CHARLESTON COUNTY APPROVED BUDGET NARRATIVE FISCAL YEAR 2023



Distinguished Budget  
Presentation Award





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# **COUNTY OF CHARLESTON SOUTH CAROLINA**

**APPROVED BUDGET FOR FISCAL YEAR 2023**

## **BUDGET NARRATIVE**

**COUNTY COUNCIL**

**TEDDIE E. PRYOR, SR., CHAIRMAN**

**ANNA B. JOHNSON, VICE CHAIRWOMAN**

**HENRY DARBY**

**JENNY COSTA HONEYCUTT**

**KYLE JEROME MIDDLETON**

**C. BRANTLEY MOODY**

**HERBERT SASS**

**DICKIE SCHWEERS**

**ROBERT L. WEHRMAN**

***COUNTY ADMINISTRATOR***

**WILLIAM L. TUTEN**

**CHARLESTON**  
**COUNTY**  
**SOUTH CAROLINA**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Charleston County  
South Carolina**

For the Fiscal Year Beginning

July 1, 2021

*Christopher P. Morrell*

Executive Director

**Budget Department:**

Mack Gile, Budget Director  
LoElla Smalls, Assistant Budget Director  
Gail Marion, Grants Manager  
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**About the Cover Picture:**

**Reaching for the Future**

Charleston County is located along the scenic southeastern coast of South Carolina. It is the largest county in South Carolina by total land and water area. As of 2020, Charleston County was the third most populous county in South Carolina, with a population of 408,235.

With its sandy beaches, historic gardens, beautiful array of homes on *Rainbow Row* at the Battery, as well as many other attractions, Charleston is among the fastest growing cities in the country. Charleston's beautiful sunsets offer the perfect setting for a quiet, relaxing walk along the beach or dinner on the water at some of Charleston's finest restaurants.

Against the backdrop of an expanding economy, with unprecedented tourism and industrial growth, the County continues to reach for the future.

**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, 2021, for the 33<sup>rd</sup> 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.

The GFOA named Charleston County a Triple Crown winner for fiscal years 2020 and 2021. A Triple Crown designation recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation for a fiscal year. Only 317 governments received this special designation for the fiscal year 2021.



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**End Section**



# LETTER FROM THE ADMINISTRATOR



**William L. Tuten**  
County Administrator

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North Charleston, SC 29405-7464

Citizens of Charleston County:

I am pleased to present the Fiscal Year (FY) 2023 Charleston County Operating Budget adopted by Charleston County Council on June 21, 2022. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past thirty-three years and Triple AAA ratings from the bond rating agencies for the past eleven years. We are proud of these recognitions, and we work hard each year to improve upon the budget from the previous year. We believe this budget document conforms to the award program requirements, and we will submit it to the GFOA for consideration.

The years since the worldwide pandemic have been challenging for governments. While Charleston County is experiencing growth in property and sales taxes, population, home sales, and tourism; the County is facing the same challenges as other governments including inflation, higher personnel costs, increased position vacancies, and greater service demands. Charleston County passed a budget that addresses the community's priorities and maintains service levels while reducing the net taxes for the average homeowner. The FY 2023 budget is balanced and addresses the following budgetary challenges:

⌘ **No net increase in taxes or fees for the homeowner** ~ County Council conscientiously sought to maintain a consistent level of taxation for our taxpayers. The County's tax millage rate and the Solid Waste User Fee for FY 2023 remain constant. The Local Option Sales Tax credit, used to offset property taxes, increased again this year.



⌘ **Supporting citizens during difficult financial times** ~ The pandemic negatively impacted many of our citizens. Funding from the federal Consolidated Appropriations Act (2021) and the American Rescue Plan Act (2021) provided fast and direct economic assistance to struggling County citizens. Although the pandemic recovery funds are not included in the FY 2023 operating budget, the Facilities' Department provided space to centralize the Community Development and Housing/Neighborhood Revitalization Departments in one location. These two departments manage the spending of the Emergency Rental Assistance funds and provide a myriad of community assistance through the American Rescue Plan Act.



⌘ **Balancing the budget while avoiding inflationary obstacles** ~ Current inflation had a large impact on the development of the budget. Increases in prices for fuel, service contracts, and materials proved to be a significant obstacle for the County. In addition, people are changing jobs and leaving the job market in record numbers, often referred to as the "Great Resignation." The County budgeted a higher personnel lapse to offset the inflation creep. This approach eliminated the need to increase the County's tax millage tax rate in FY 2023, but it also creates a budget with reduced flexibility for unplanned or new costs in FY 2023 and future budgets.

⌘ **Maintaining a competitive and diverse workforce ~**

Investing in the employees was the number one priority for the Leadership Team in FY 2023. While the County has always valued our employees, this mantra became more critical as the County worked to keep talented employees and recruit new team members. Achieving this goal begins with compensation. The budget includes full-year funding for a 15 percent shift in the pay tables implemented in FY 2022 to achieve a more competitive pay scale with other governments in the area. In addition, the FY 2023 budget includes an increase in the minimum wage to \$15/hour for all employees and continues the merit and longevity programs.



⌘ **Balancing Personnel Between County Departments ~** The Leadership Team established direction for the FY 2023 budget process by asking offices and departments to submit proposed budgets that did not include new position requests. Staff quickly realized that attempting to maintain service levels in a community with a growing population could not happen without additional staff in some areas. To address the staffing challenges, the Leadership Team shifted vacant positions that the County was unable to fill to more critical areas.

The housing boom continues to stress the Building Inspections and the Zoning and Planning Departments. To avoid construction delays due to pending plan reviews and building inspections, four positions were reallocated. In addition, the County relied on outsourcing some of these services to provide relief to overworked County employees. Three vacant positions were also moved to the Facilities Management Department to assist with the maintenance of newly constructed buildings including the Social Services Building and the Juvenile Detention Center.

⌘ **Using alternative funding sources to pay for equipment and projects ~** The FY 2023 approved budget relies on alternative funding sources for equipment purchases and several one-time Facilities and Public Works projects. The County used one-time funding sources like the American Rescue Plan Act, fund balances, and the sale of property to provide some relief for the County's strained budget.

**County Fiscal Policy**

**Debt Management Policy #5:** Maintain at least 20 percent of the constitutional debt limit margin...for use in the event of a major disaster

The County addressed two concerns with this approach. First, the County continues guarding fund balances to maintain flexibility and to provide alternatives for economic downturns other than significant tax increases or severe reductions in services. Second, the County continues to maintain a portion of its borrowing capacity to assist in recovery from a significant disaster.

**THE BUDGET IN BRIEF**

Council adopted a budget for FY 2023 that does not include changes in fees or taxes and that does not anticipate changes in service levels.

Revenues and other sources for all operating funds<sup>1</sup> total \$737 million for FY 2023, which is a budgeted increase of \$91 million or 14 percent from the previous fiscal year. The County's largest revenue sources are derived from sales taxes, which collectively increased by \$63 million or 28 percent. The Local Option Sales Tax in the General Fund provides property tax relief, and the Transportation Sales Tax in the Special Revenue Funds provides operating and project costs for the greenbelt, road, and transit programs.

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



Expenditures and other uses for all operating funds<sup>1</sup> total \$754 million for FY 2023, a \$72 million or 10 percent increase from the previous year. The largest increase of \$44 million or 58 percent represents the repayment of amounts borrowed by the County for facilities, transit, and road projects.



The projected beginning fund balance for all operating funds is \$148.9 million, and the projected ending fund balance is \$131.7 million. The General Fund will spend a more significant portion of the beginning fund balance on one-time expenditures including \$18.0 million for increased facility, technology, and vehicle/equipment costs in FY 2023. In addition, Council increased the Local Option Sales Tax Credit by \$7.5 million from fund balance based on revenue collected in FY 2021 and FY 2022 due to increased retail and online sales. The Enterprise Funds are projected to use \$7.3 million from fund balance in FY 2023 for one-time purchases and to balance the operating budget in the Environmental Management Fund. The increased reliance on fund balances in FY 2023 is slightly offset by a \$23.5 million increase in the Special Revenue Funds. The most significant addition is \$34.5 million in the Transportation Sales Tax Special Revenue Funds to ensure continuity of services for the transit operating systems and to fund the pay-as-you-go projects for the greenbelt, road, and transit programs.

As we enter the new fiscal year and beyond, staff will continue to monitor the County's fiscal health and make decisions that best align with the needs of the great citizens of Charleston County.

### MAJOR POLICY ISSUE



County Council authorized a contract with the College of Charleston's Joseph P. Riley, Jr. Center for Livable Communities to develop an organization-wide strategic plan on March 15, 2022. The next step will be a retreat where the Riley Center will work with Council to discuss and formulate the Council's strategic priorities. Following the retreat, community engagement is anticipated to determine community buy-in on the strategic priorities. In addition, staff engagement is anticipated to determine how the strategic priorities can be addressed. Future budgets will be developed, prioritized, and aligned with Council's strategic plan.

### LOOKING AHEAD - CHALLENGES IN FY 2023 AND BEYOND

The County has identified several challenges for FY 2023 and beyond. The following section discusses these challenges and how the County plans to address them.

- ⌘ **Flood Mitigation** ~ Charleston County, known for our beautiful beaches, is subject to flooding from the Atlantic Ocean as well as inland flooding from rivers and associated tributaries. The Zoning and Planning Department has updated the County's Comprehensive Plan to mitigate flooding related to future construction; however, securing funds for flood mitigation continues to be an ongoing challenge. The County continues to seek grants that assist with flood mitigation planning and projects, although a dedicated funding stream may be needed to address the county-wide issue in the future.

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

- ⌘ **Asset Management** ~ With each budget year, it is becoming more difficult to proactively budget maintenance of our infrastructure to avoid expensive repairs or major renovations. While the long-term financial plans are projected to fund the annual asset management work plan, inflation and supply-chain issues in the post-pandemic economy make it difficult to determine the appropriate level of funding in the future.
- ⌘ **Tri-County Biological Science Center** ~ In partnership with Berkeley and Dorchester Counties, Charleston County took the lead in creating a Tri-County Biological Science Center. The Center will reduce the statewide criminal DNA backlog for the Tri-county area. Once construction is completed, there will be a forensic lab accreditation process before the facility can begin operating. Charleston County is responsible for the initial upfront costs, including staffing and the costs associated with the accreditation process. Berkeley and Dorchester Counties will pay a portion of the construction costs.
- ⌘ **Construction Management** ~ The County anticipates funding infrastructure from bond proceeds, Enterprise Funds, and Special Revenue Funds in the future. Construction costs are anticipated to continue increasing and to remain challenging to budget. Staff continues to revise project cost estimates and re-prioritize projects as new information becomes available. Based on the County's Capital Improvement Plan, future debt issuance is expected in FY 2025. Currently, the County has the capacity to borrow \$60 million and maintain 20 percent of the constitutional debt limit for significant disasters.



- ⌘ The County funds roads and transit programs from the Transportation Sales Tax Special Revenue Fund, which is limited by two referendums to 25 years or until the referendum amount is collected. In FY 2023, the roads program will continue constructing existing roads but will not commence construction on smaller new road projects. Managing project commencement and construction timing to match cash flows is paramount to the program's success.
- ⌘ The Environmental Management Department, an Enterprise Fund, plans to construct the next lined landfill cell in FY 2026. In addition to setting aside funds for the construction, the County prudently strives to maintain the available portion of the Environmental Management fund balance at no less than two months of expenses. County Council will be presented with a proposal to increase the user fee in FY 2024.

## CONCLUSION

Preparation and adoption of the budget takes a dedicated team. The FY 2023 budget is financially sound while addressing the immediate needs of our citizens and laying the foundation for the continued success of the County. Thank you to our staff, who are committed to providing excellent service while making the most of the taxpayers' dollars. Thanks especially to the Leadership Team and the Budget Department for their hard work developing and presenting the FY 2023 budget. Finally, thank you to County Council for their leadership during the budget process. By working together cooperatively, we can ensure the County will continue to provide excellent service to our community.

Sincerely submitted,

William L. Tuten  
Charleston County Administrator



# Organizational Chart

## Citizens of Charleston County

### County Council

#### ELECTED

**Auditor**—Peter Tecklenburg  
**Clerk of Court**—Julie Armstrong  
**Coroner**—Bobbi Jo O’Neal  
**Probate Court**—Judge Irv Condon  
**Register of Deeds**— Michael Miller  
**Sheriff**—Kristin Graziano  
**Solicitor**—Scarlett Wilson  
**Treasurer**—Mary Tinkler

#### APPOINTED

**Elections/Voter Registration**—Isaac Cramer  
**Library Board Director**—Angela Craig  
**Magistrate Courts**—Chief Judge JoAnna Summey  
**Master-In-Equity**—Judge Mikell Scarborough  
**Public Defender**—Ashley Pennington  
**Veterans Affairs**—David J. LeBlanc, Sr.

**District 1**—Herbert R. Sass, III  
**District 2**—Dickie Schweers  
**District 3**—Robert Wehrman  
**District 4**—Henry Darby  
**District 5**—Teddie E. Pryor, Sr., Chairman  
**District 6**—Kylon J. Middleton  
**District 7**—C. Brantley Moody  
**District 8**—Anna B. Johnson, Vice Chairwoman  
**District 9**—Jenny Costa Honeycutt

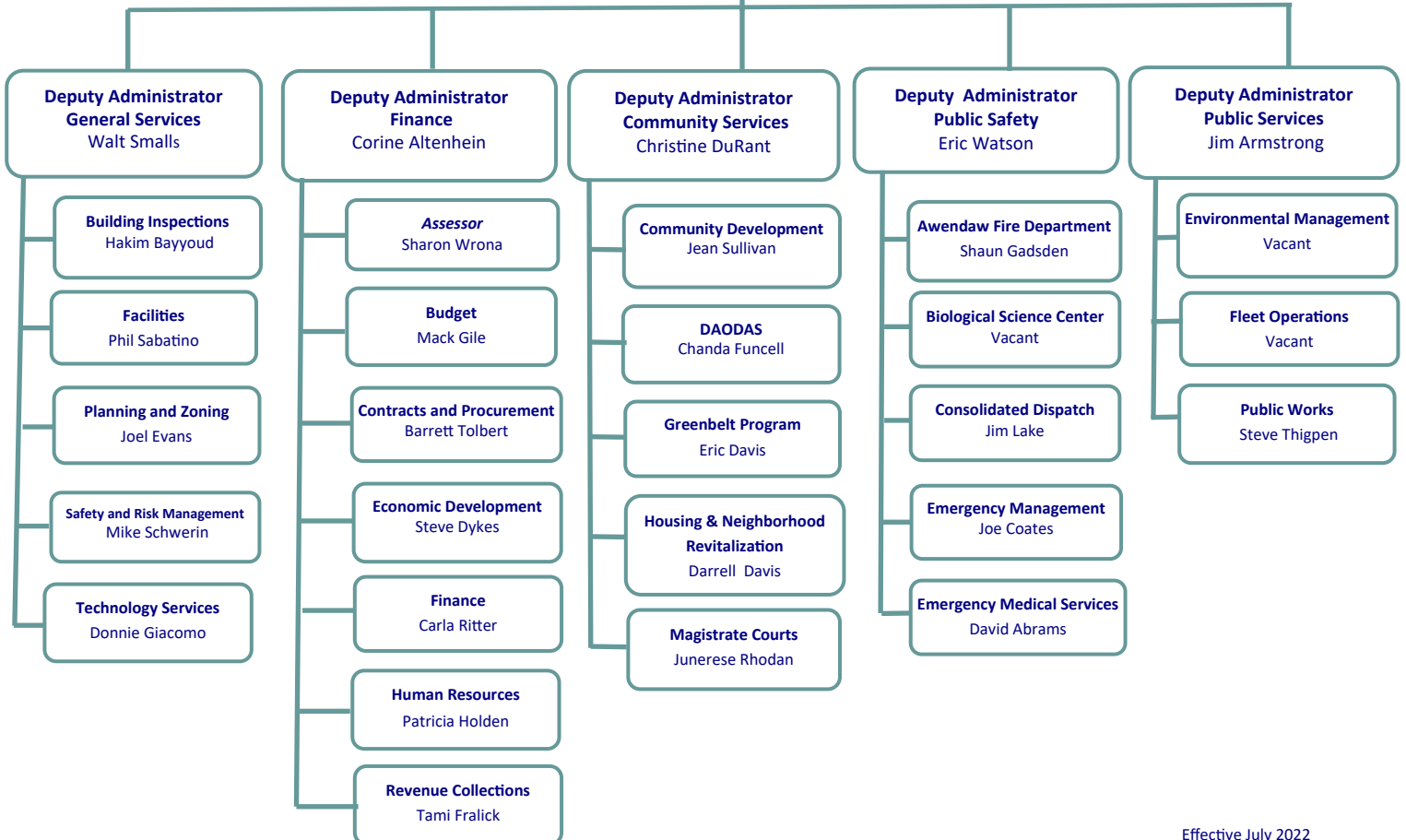
**Clerk of Council**—Kristen Salisbury  
**County Attorney**—Natalie Ham  
**Internal Auditor**—Robert Stewart

#### Budget Oversight

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

**County Administrator**  
**William L. Tuten**

**Capital Projects**—John Williams  
**Public Information Officer**— Kelsey Barlow



# CHARLESTON COUNTY COUNCIL

The map shows the nine districts of Charleston County, each color-coded and numbered. Lines connect each district to a portrait of its council member. District 1 is pink, District 2 is green, District 3 is purple, District 4 is blue, District 5 is orange, District 6 is red, District 7 is yellow, District 8 is light blue, and District 9 is light green.

**Herbert R. Sass, III**  
District 1

**Henry Darby**  
District 4

**Robert Wehrman**  
District 3

**Kylon J. Middleton**  
District 6

**Dickie Schweers**  
District 2

**Teddie E. Pryor, Sr.**  
Chairman, District 5

**Anna B. Johnson**  
Vice Chairwoman  
District 8

**C. Brantley Moody**  
District 7

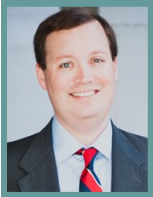
**Jenny C. Honeycutt**  
District 9

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.



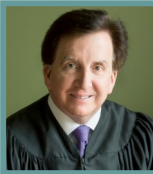
### **Clerk of Court - Julie Armstrong**

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.



### **Coroner - Bobbi Jo O'Neal**

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.



### **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.



### **Register of Deeds - Michael Miller**

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



### **Sheriff - Kristin Graziano**

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



### **Solicitor - Scarlett Wilson**

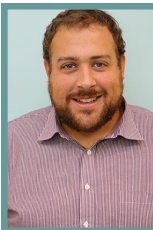
The Solicitor serves the 9th Circuit Court in Charleston and Berkeley Counties by providing prosecution services to the Court of General Sessions and Family Court.



### **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 Isaac Cramer**

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 Angela Craig**

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 JoAnna Summey**

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 Chief Supreme Court Justice to a term of six months. Magistrates are appointed by the Governor to a four-year term.



### **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.



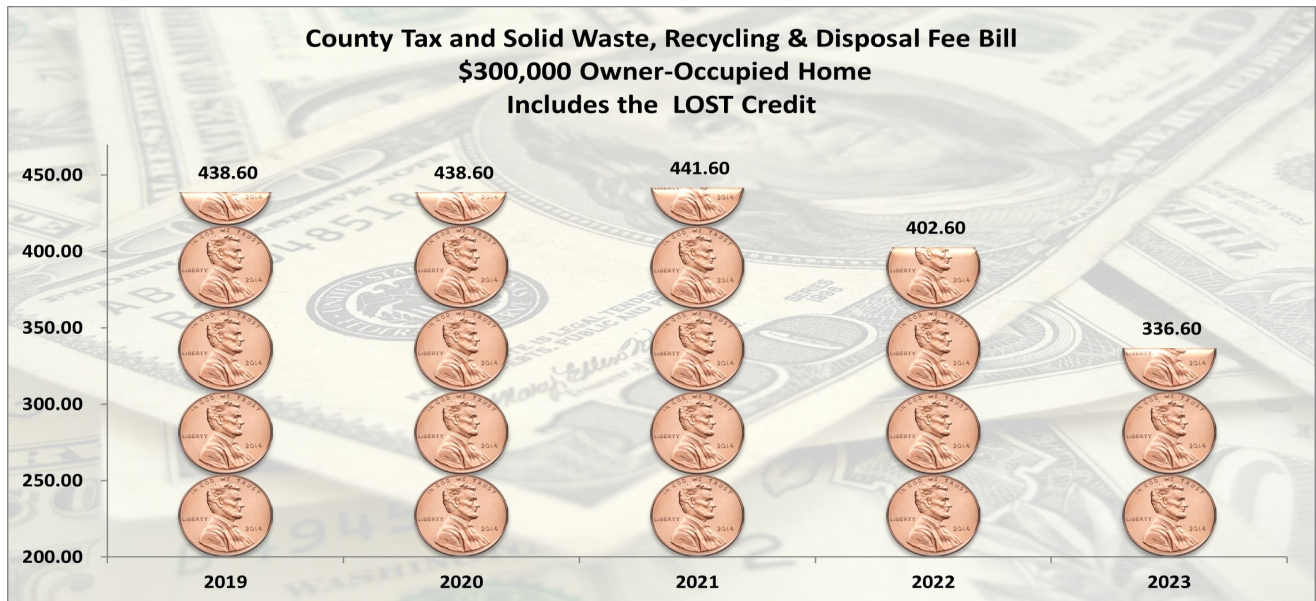
## BUDGET HIGHLIGHTS



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

The General Fund operating budget is \$292.7 million, which is up \$21.1 million or 7.8 percent. The FY 2023 Charleston County budget is balanced.

- Operating millage remains 41.2 mills.
- Debt Service millage remains unchanged at 6.1 mills.



### Projects

#### Initiatives/Projects During Fiscal Year 2023

- Complete construction of Social Services Hub
- Continue construction and renovation of Charleston County Libraries
- Continue design and construction of Public Works Complex
- Continue design and construction of the Biological Science Center



## BUDGET HIGHLIGHTS

The Assessor performs the valuation process following the appropriate State laws, regulations, and professional guidelines. Exemptions are provided by South Carolina law to qualified real property owners to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

**Homestead** - The first \$50,000 of the value of an owner-occupied residence is exempt for all legal residents of South Carolina that have resided in the State for at least one year on or before December 31 of the year prior to exemption and are one of the following:

- 65 on or before December 31, preceding the tax year in which you wish to claim exemption
- certified totally and permanently disabled by State or Federal agency
- legally blind
- at any age when your spouse who was eligible for exemption dies

**Legal Residence** - For all permanent residents of South Carolina, a four percent assessment ratio on an owner-occupied legal residence applies.

**Widows/Widowers** - Residences for all spouses of law enforcement officers or servicemen killed in action or 100 percent totally and permanently disabled service connected veterans are exempt.

**Disability** - Residences for all totally and permanently disabled or blind service connected veterans are exempt.

**Institutional** - All properties of non-profit organizations used for literary, scientific, educational, and charitable purposes are exempt.

### COMPUTING REAL PROPERTY TAXES

The following information is needed to compute property tax on a parcel:

- the appraised value as determined by the property appraiser
- the amount of the value which is not subject to the tax due to the application of exemptions
- the millage rate authorized by a taxing authority

WITH HOMESTEAD		WITHOUT HOMESTEAD
\$300,000	Appraised Property Value	\$300,000
- 50,000	Less Homestead Exemption	- 0
250,000	Adjusted Appraised Property Value	300,000
.04	Multiplied by the Legal Residence Assessment Ratio	.04
10,000	Total Assessment	12,000
	Multiplied by the combined millage, for example, using the FY 2023 adopted County millage rate *	
0.0473		0.0473
473.00	Total Property Tax Due for Charleston County Before Sales Tax Credit	567.60
- 275.00	Less: County Sales Tax Credit (.00110) x Adjusted Appraised Value (\$250,000 or \$300,000)	- 330.00
198.00	Tax Due After Sales Tax Credit	237.60
99.00	Plus: Environmental Management Recycling and Disposal Fee	99.00
<u>\$ 297.00</u>	Total Amount Due	<u>\$ 336.60</u>

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

# The County

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Charleston County is located along the southeastern coast of South Carolina. It encompasses approximately 916 square miles of land, marshes, rivers and wetlands with a coastline that stretches nearly 100 miles along the Atlantic Ocean.

Charleston County includes the municipalities of the City of Charleston; City of Folly Beach; City of Isle of Palms; City of North Charleston; Town of Awendaw; Town of Hollywood; Town of James Island; Town of Kiawah Island; Town of Lincolnville; Town of McClellanville; Town of Meggett; Town of Mt. Pleasant; Town of Rockville; Town of Ravenel; Town of Seabrook Island; and Town of Sullivan's Island.

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Charleston has continued to be an award winning destination. Some of the rewards received in FY 2021 and FY 2022 include:

- No.1 City in the U.S. for nine consecutive years by Travel + Leisure magazine. Charleston is home to award winning hotels and restaurants.
- Charleston named the No.1 Best City in the South by Southern Living magazine.
- Charleston named the No.2 Best Small City in the U.S. by Condé Nast Traveler magazine.
- Charleston named one of the top twenty Best City for Job Opportunities by The Street.
- No. 2 City in U.S. for Best Place to Live by Bankrate. Charleston is becoming a remote work hotspot.





# The Industry



**\$247 Million**

Residential value of construction permits in 2021

**\$46.8 Billion**

Gross Regional Product in Charleston



# The People



**28,000**

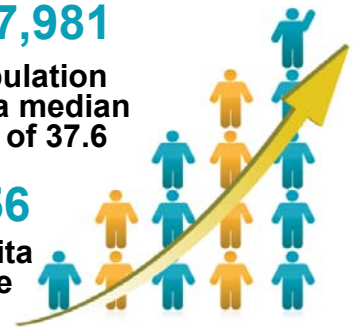
2019—2024  
Job Creation Forecast  
in the Charleston  
Metro

**417,981**

Population  
with a median  
age of 37.6

**66,656**

Per capita  
income



**90.8%**

- Percent of people with high school degree or higher

**36.5%**

- Percent of people with bachelor's degree or higher

**Average  
Sales Price  
in 2021\***

**\$319,051**



Average new residents  
moving to the region daily  
on a net basis



**Charleston  
County**

\*forecasted

## COMMUNITY PROFILE



*Downtown Charleston*

Charleston County is located along the scenic southeastern coast of South Carolina. It has a land territory of 916 square miles and a 97-mile coastline along the Atlantic Ocean. Charleston County is South Carolina's third most populated county, with 413,024 residents according to the latest U.S. Census annual population estimates.

The region's coastal location along the Atlantic Seaboard, at the junction of the Ashley and Cooper rivers, provides immense

advantages for the seaport. The flat landscape accentuates numerous rivers, tidal creeks, vast expanses of pristine salt marshes, and hallmark live oaks. The scenic backdrop is the perfect setting for historic Charleston's stunning eighteenth and nineteenth-century architecture. Charleston County also offers urban and suburban communities that host businesses, industries, and residences beyond the bustling city. The region's charm is evident in the "slow pace and friendly environment" despite significant growth in population over the past decade.

### Recovering from the Impacts of COVID-19

The national, state, and local economies have experienced a significant rebound from the pandemic-inspired lows witnessed in 2020. As of June 2022, the Charleston County unemployment rate is 2.9 percent, more than nine percentage points lower than the peak in May 2020 (12.3 percent). Charleston County's unemployment rate is lower than both the state and the nation at 3.4 percent and 3.8 percent, respectively. Charleston's rebound can be attributed to the diversity of industries within the Charleston economy and the presence of key sectors that were somewhat insulated from pandemic-related shocks. In addition, industries including construction, manufacturing, logistics, IT/high tech, and life sciences benefitted from prevailing trends only intensified by the pandemic. Finally, the underlying fundamentals of the Charleston County region, including its strategic location along the Eastern Seaboard, logistical port and rail access, a growing population, and a skilled workforce, ensure that it will remain an economic bellwether in the Southeast.



While many industry sectors have experienced a rebound from pandemic-related lows, the leisure and hospitality sector, which experienced the sharpest economic impact from the COVID-19 pandemic, is still working to recover. The industry witnessed a loss of jobs amid the pandemic

## COMMUNITY PROFILE

and now, during the recovery phase, is experiencing a tight labor force. Restored demand for travel-related products has increased inbound passenger volume, hotel occupancy, and restaurant patronage. Trends in other economic factors impacting county residents, including the amount of housing stock available at various price points and other supply-related market developments, are also at crucial inflection points.

### 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 but a cosmopolitan city whose residents cherish the past and excitedly embrace the future.



Charleston is small but offers big city attractions like the world-renowned Spoleto Festival, Southeastern Wildlife Exposition, Charleston Wine + Food Festival, Cooper River Bridge Run, and Credit One Charleston Open tennis tournament. The Credit One Charleston Open tennis tournament is the preeminent all-women's professional competition. It is held each year at the Credit One Stadium on Daniel Island. It averages 90,000 attendees and generated an estimated direct economic

impact of \$30 million in previous years. While fans were not in attendance for the 2020 or 2021 tournament, fans were welcomed back to celebrate 50 years of tennis during the 2022 tournament. The annual Cooper River Bridge Run 10K has an estimated direct economic impact of \$30 million. Recognized as a top tourism event by the State of South Carolina, approximately 60 percent of attendees are from out of town. As with other circumstances, the 2020 race was canceled, the 2021 race was held at a different time, and the 2022 event was held at its regular time in the spring, but with limited attendance (20,000 runners).

Charleston provides natural beauty, a moderate climate, and unmatched quality of life that has been deliberately and carefully preserved. Charleston has become a coveted destination for travel. Readers of leading travel magazines have placed Charleston at the top of the list of favorite domestic and world travel destinations. Charleston was named the "No. 1 City in the U.S. and Canada" by *Travel + Leisure World's Best Awards* for ten consecutive years (2013 through 2022). Charleston has received the similar designation of "Best Small City in the U.S." from *Condé Nast Traveler Reader's Choice Awards* ten years straight (2011 through 2020). In 2021, Charleston slipped to the number two spot, behind Aspen, Colorado. *Travel + Leisure* magazine readers also ranked Charleston as the only destination in the U.S. among the 25 best cities worldwide.



## COMMUNITY PROFILE

After shrinking by about a third during the first year of the pandemic (2020), Charleston's tourism industry recovered and broke records in 2021. According to the College of Charleston Office of Tourism Analysis, the industry generated more than \$10 billion in total economic impact and attracted 7.2 million overnight visitors

Part of the increase came from the recovery of air travel in 2021. Charleston International saw nearly 4.2 million arrivals and departures at its gates — about 2.2 million more than in 2020. An added boost is that airline passengers spend more during their stays. Charleston County, South Carolina, is the preeminent Southeastern “Gateway to the World.”



*Port of Charleston*

Before the COVID-19 pandemic, Charleston area restaurants multiplied and flourished 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; featured in *Wine Enthusiast* magazine’s ‘America’s 100 Best’; and recognized by the James Beard Foundation Awards. More recently, the Gullah food scene has been featured on a nationally syndicated food program.



### **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, the fifth largest port in dollar value of goods handled along the east and Gulf Coasts and sixth among all seaport districts in the United States. The Port is considered

among the most efficient in the nation for its cargo handling systems. The Port has worked to position itself for growth with a six-year, multi-billion-dollar capital improvement plan. The list of major capital improvement projects includes the construction of the new Hugh K. Leatherman Sr. Terminal on the former Naval Base, deepening the harbor to 52 feet, and another road/rail access and terminal modernization project. Phase I of the new 280-acre terminal opened in March of 2021, marking history as the nation's latest container terminal in over ten years. At completion, the terminal is expected to double Charleston's total container capacity. The new terminal, coupled with multiple rail enhancements, including the planned Navy Base Intermodal Container Transfer Facility, will help to augment the success of the new port terminal.

## COMMUNITY PROFILE

The Port of Charleston handled 2.85 million twenty-foot equivalent units in the fiscal year 2022 (ending on June 30, 2022). Sustained consumer demand drove this growth as imports were up 22% year-over-year. SCPA continues to trust that “great fundamentals” should support future growth, as SCPA has invested more than \$2 billion into port infrastructure in recent years to handle record cargo volumes. The SCPA economic impact for the Lowcountry region is estimated at \$7.8 billion and supports nearly 28,000 jobs and \$1.5 billion in labor income in the eight-county area.

### 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 2022 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 \$34 billion to the state’s economy annually through three components: the eight military installations across the state, more than 600 contractors working with those installations, and the service members in South Carolina themselves. Joint Base Charleston remains the largest employer in the region, employing 22,000 uniformed, civilian, and reservist personnel within the Naval Weapons Station, the Navy Nuclear Power Training School, and the Naval Information Warfare Center (NIWC). Joint Base Charleston is home to the 437<sup>th</sup> Airlift Wing and its squadrons of C-17 transport planes, the 628<sup>th</sup> Air Base Wing, and the 315<sup>th</sup> Airlift Wing (the reserve unit). These planes play a vital role in carrying supplies to active duty troops stationed all over the world.

The U.S. Coast Guard operates a station in Charleston, as well. At the 2020 annual “State of the Coast Guard” address, Charleston was identified as a “future Coast Guard operational center of gravity.” The Admiral indicated the Coast Guard plans to make Charleston a base for new assets and infrastructure, including the first Offshore Patrol Cutter that “will comprise almost seventy percent of the [Coast Guard’s] offshore presence.” This announcement comes on the heels of a 2019 announcement that five National Security Cutters will be located at a new “superbase” in Charleston by 2024.



### Economic Development

Economic development continues to experience unprecedented growth, as the Charleston County Economic Development department assisted 21 companies in 2021 with new operations and expansion projects. These economic development announcements represent more than 3,200 jobs, \$165 million in capital investment, and \$157 million in payroll increase. The job indicator is

the second highest count since the department was created in 1993. The aerospace and automotive sectors are the foundation for the region’s advanced manufacturing industry. The Boeing Company and Mercedes-Benz Vans employ more than 7,300 people in the area. Local operations for the two OEMs (original equipment manufacturers) support multiple tier one and tier two aerospace and automotive suppliers.



## COMMUNITY PROFILE



Since its landing in 2011, The Boeing Company has opened six facilities and business units in Charleston County. The Boeing South Carolina site exclusively builds all three versions of the 787. The automotive sector has settled into a new realm in the region with the completion of the Mercedes-Benz Vans' 1.1 million square foot Sprinter Van manufacturing facility in Palmetto Commerce Park. More than 1,700 people have been hired to run

the expanded facility. In April 2021, Mercedes-Benz Vans announced that it would build its next-generation eSprinter van in three locations worldwide. The North Charleston plant is among the three locations.

### 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 and superior rail and port access. These valuable assets continue to help the community as leaders strategically implement infrastructure upgrades. Charleston International Airport (CHS) completed a four-year, \$200 million major renovation in the fall of 2016. Recently completed construction projects include a five-level parking garage (completed in late 2020) and projects that supported the addition of the new nonstop transatlantic flight to London, Heathrow airport via British Airways in 2019 (International service is on hold due to the pandemic).

The number of travelers passing through CHS climbed above 4 million in 2021, with a higher number expected in 2022. The airport has been energized in recent years by introducing discount air carriers Breeze Airways and Sun Country Airlines and adding multiple seasonal nonstop flights reaching a total of 50 nonstop destinations in 2022.



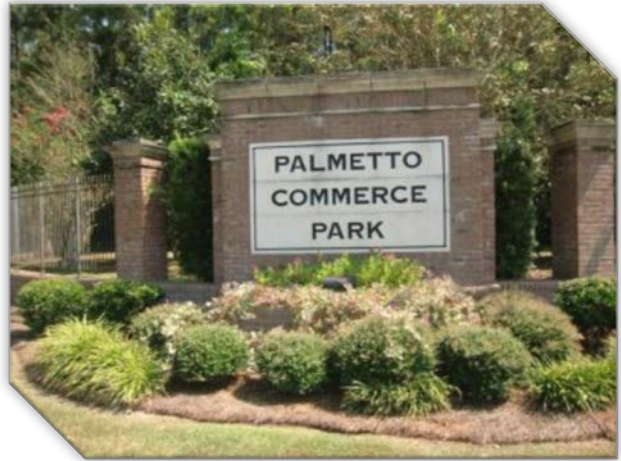
The South Carolina Ports Authority is completing a multi-billion-dollar capital plan (detailed earlier) that increases capacity and improves port access and wharf conditions. The county remains committed to continually upgrading highways and constructing major roads. Multiple road infrastructure projects in the pipeline address traffic congestion issues impacting residents' quality of life and economic activity.



## COMMUNITY PROFILE

### Industry

Palmetto Commerce Parkway, the epicenter of significant 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, TIGHTCO, Safran Electrical & Power Systems, Kuehne + Nagel, Inc. and The Intertech Group.



The area surrounding the Palmetto Commerce Park is rapidly developing. This Class A industrial park is bound east by I-26, north by Ladson Road, and south by Ashley Phosphate Road. Charleston County is leading efforts to build a new interchange to increase traffic mobility in the I-26/Ashley Phosphate area, improving access to Palmetto Commerce Park. Construction begins in 2022.

The need for “last-mile” industrial facilities with amenities is an emerging trend sparked by the pandemic. These facilities serve as warehouse and distribution spaces close to major population centers. Dalfen Industrial will break ground on a 1.3 million square foot distribution facility in 2022, considered the largest speculative build in market history. Charleston County has the fundamental components of a trained workforce, new industrial facilities, and comprehensive logistical options to benefit from the emerging trends.

### Education

More than 38,000 students pursued higher education degrees in various Charleston regional colleges, universities, and technical schools. The Medical University of South Carolina offers advanced medical degrees at the State’s largest teaching hospital. The College of Charleston offers new degree programs in software engineering and statistics. Trident Technical College provides a diverse range of industrial training programs. Trident Technical College has built a nursing school



(opened in 2016) and an aeronautical training facility (opened in 2019). Other higher education opportunities include the College of Charleston, The Citadel, and Charleston Southern University. Charleston County School District’s Center for Advanced Studies offers nearly 100 industry certification exams so that students can become college and career ready. The East Cooper CAS is the only school nationwide to provide all 17 Biomedical Science, Computer Science, and Engineering Project Lead the Way courses in 2022.

## 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.

<b><u>ASSESSED PROPERTY VALUES</u></b>			
<b><u>Fiscal Year</u></b>	<b><u>Personal &amp; Vehicle</u></b>	<b><u>Real Property</u></b>	<b><u>Total</u></b>
2021	\$659,166,352	\$4,216,611,987	\$4,875,778,339
2020	570,090,704	4,068,129,129	4,638,219,833
2019	561,502,711	3,587,084,114	4,148,586,825
2018	539,724,041	3,395,023,184	3,934,747,225
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

*NOTE: This information was provided by the Charleston County Auditor.*

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.

<b><u>CONSTRUCTION</u></b>			
<b><u>Fiscal Year</u></b>	<b><u>Number of Permits</u></b>	<b><u>Commercial Value</u></b>	<b><u>Residential Value</u></b>
2021	14,357	34,882,995	247,044,000
2020	12,131	43,518,572	216,785,776
2019	13,393	68,291,882	209,973,351
2018	11,853	46,120,900	202,422,484
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

*NOTE: This information was provided by the Building Inspections Department.*

## COMMUNITY STATISTICS

The ten largest taxpayers as of December 2021 are set forth below.

<b><u>PRINCIPAL TAXPAYERS</u></b>		
<b><u>Name</u></b>	<b><u>Assessed Value</u></b>	<b><u>Business Type</u></b>
Dominion Energy	\$75,685,610	Public Utility
Boeing	68,747,003	Manufacturing
Kapstone Kraft	16,380,240	Manufacturing/Chemical
Mercedes Benz Vans LLC	16,303,945	Automobile Manufacturing
Mid-America Apartments LP	10,407,690	Apartment
Trident Medical Center LLC	10,322,910	Medical Center
Kiawah Real Estate Co.	9,774,600	Real Estate
10 West Edge Owner	8,048,940	Apartment
Berkeley Electric Co-Op	7,514,710	Public Utility
Tanger Charleston	6,354,690	Retail

*NOTE: This information was provided by the Charleston County Auditor.*

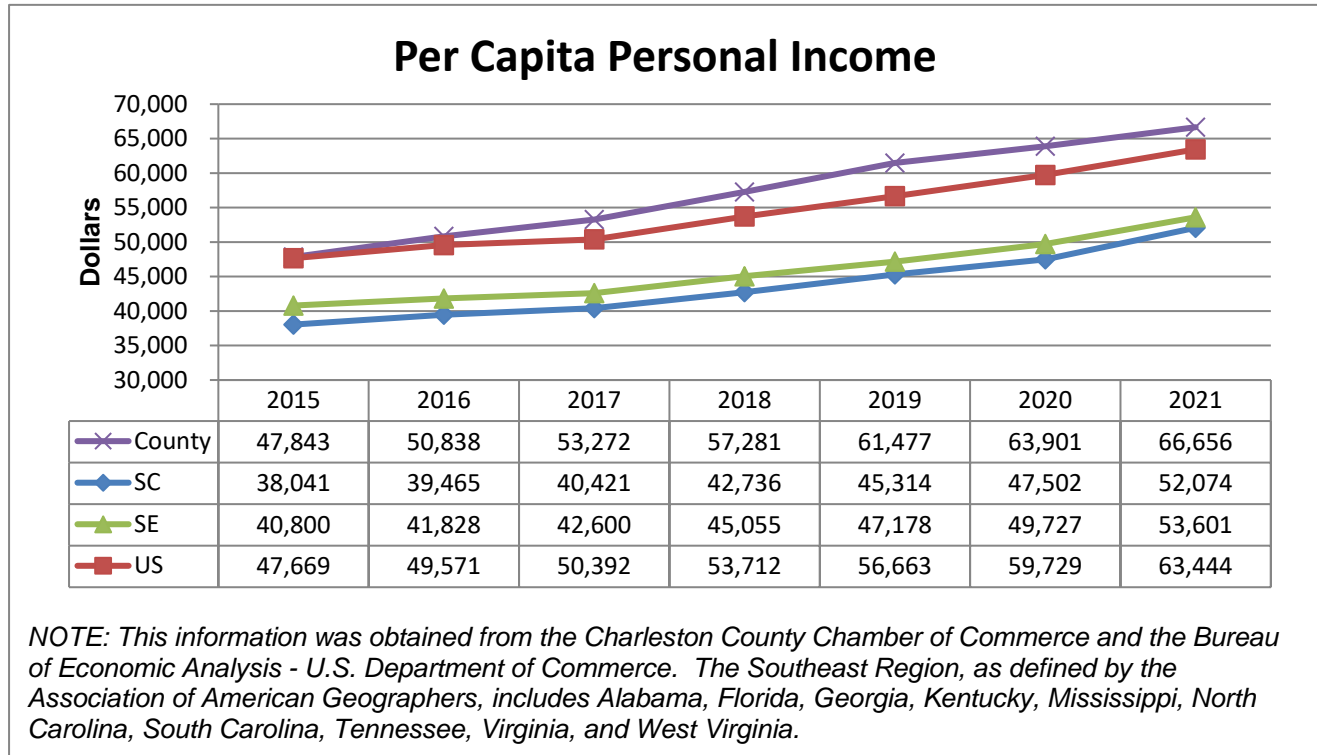
The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2021.

<b><u>EMPLOYER</u></b>	<b><u>NUMBER OF EMPLOYEES</u></b>	<b><u>TOTAL COUNTY EMPLOYMENT</u></b>
Joint Base Charleston	22,000	10.50%
Medical University of South Carolina (MUSC)	16,000	7.64%
Roper St. Francis Healthcare	6,000	2.86%
Charleston County School District	5,900	2.82%
Boeing Charleston	5,700	2.72%
County of Charleston	2,700	1.29%
Trident Health Systems	2,600	1.24%
Walmart	2,300	1.10%
College of Charleston	2,000	0.95%
U.S. Postal Service	2,000	0.95%

*Note: This information was provided by the Charleston Metro Chamber of Commerce Center for Business Research and Charleston Regional Development Alliance.*

## 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 used often 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.

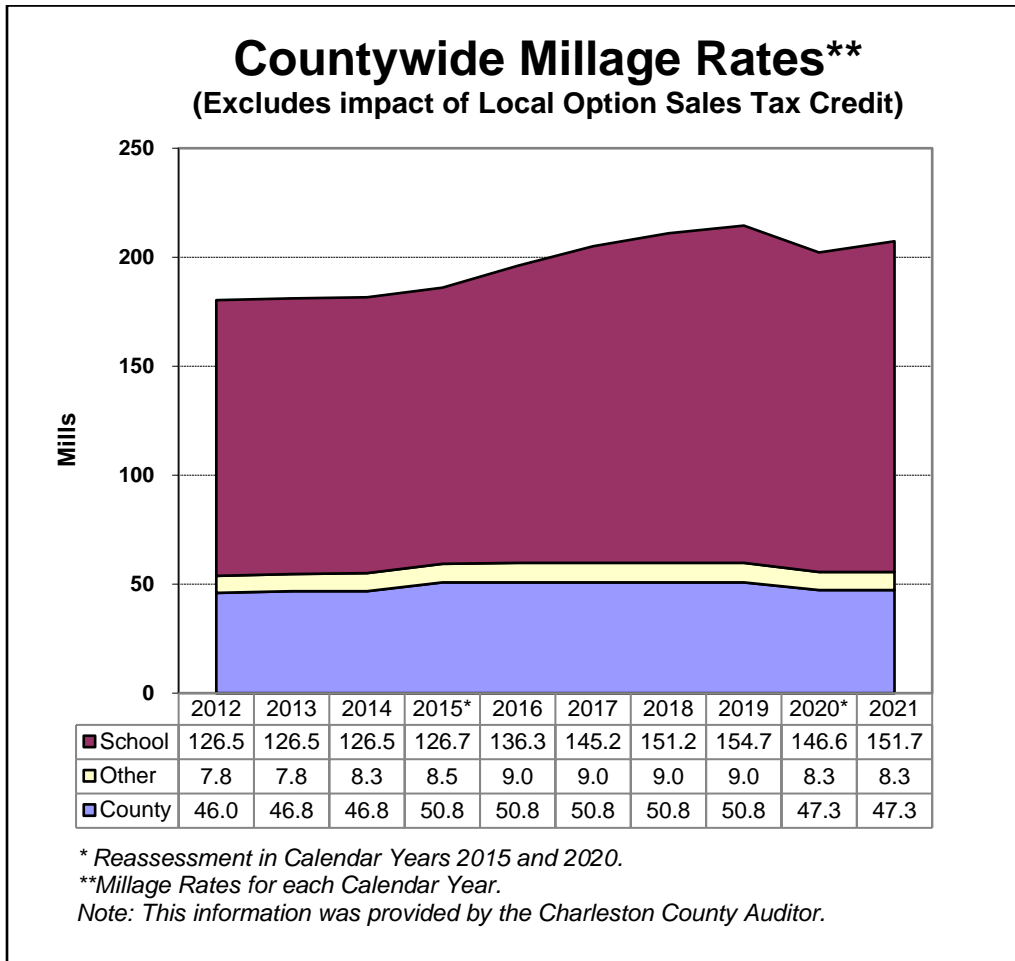
Calendar Year	DEMOGRAPHICS		
	County Population	Median Age	Unemployment Rate
2021	417,981	37.6	3.9%
2020	411,406	37.6	9.5%
2019	405,905	37.2	2.9%
2018	401,438	37.1	3.0%
2017	396,484	36.0	3.9%
2016	389,262	35.8	4.8%
2015	381,015	35.8	5.1%
2014	372,803	35.7	6.3%
2013	365,162	35.7	7.2%
2012	351,336	35.0	7.8%

*NOTE: This information was obtained from the Bureau of Economic Analysis, Charleston Regional Development Alliance, Charleston County School District-45 Day Enrollment, and the Bureau of Labor Statistics - South Carolina Department of Employment and Workforce.*



## 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.





**End Section**

## CHARLESTON COUNTY MISSION AND VALUES

### *Mission*

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

### *Values*

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

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

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

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

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

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

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

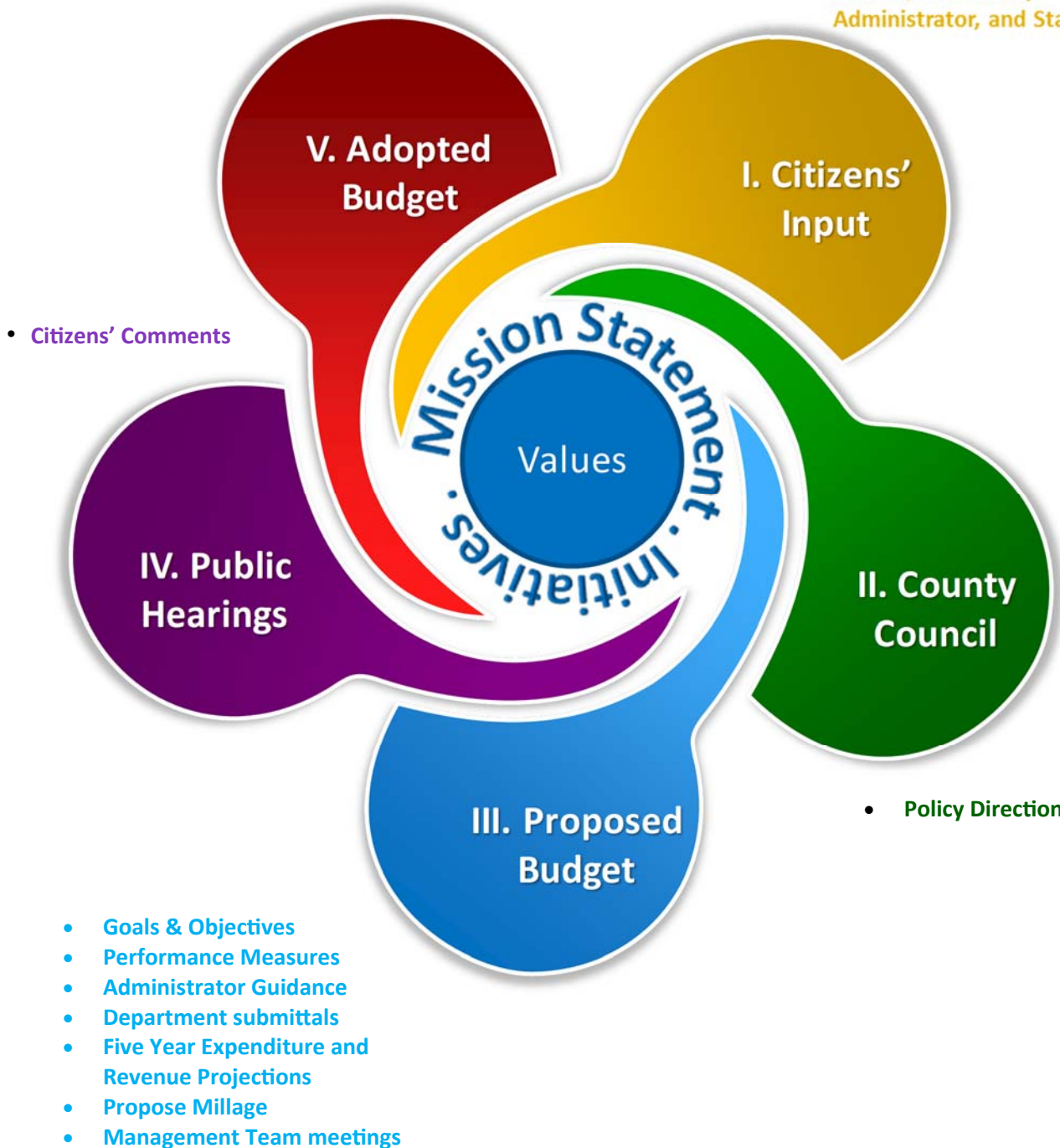
***Diversity (the respect and understanding of the integrity and worth of all people, lifestyles and cultures) is a key to the success of Charleston County*** - To provide effective government services in an increasingly demanding and diverse environment, the County is committed to eliminating the physical,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

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

## 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 34-39. **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 refer-ence a Departmental Goal to one of the County Initiatives.

# PERFORMANCE MEASURES RESULTS

## Initiative I: Service Delivery



### Brilliant Ideas at Work

The Association of Public-Safety Communications Officials (APCO) has reaccredited Charleston County's Consolidated Dispatch Center (CDC) through the P33 Training Program. This is CDC's second reaccreditation for APCO P33. Charleston County was one of the 32 agencies nationwide that met the requirements for this certification in 2022. This achievement displays the dedication of CDC staff to creating and maintaining a training program that exceeds 911 industry standards.



**Charleston Center**  
A division of Charleston County Government  
*Renewing Hope, Strengthening Lives*

In continued response to COVID-19, SC Hopes offers mental health and additional support during these challenging times. The South Carolina Department of Mental Health (SCDMH) and the South Carolina Department of Alcohol and Other Drug Abuse Services (DAODAS) have teamed up to offer a 24/7 support line to address the challenges people face in today's world. This includes:

- ◆ Mental health support to connect people with treatment services
- ◆ Direct care services to help COVID-19 patients
- ◆ Assisting people with addictions in finding help they need



**10:27 minutes**

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

**21**

Well/septic upgrades, maintenance, and connections were provided to households in Charleston County for access to clean water and/or sewer.



**53**

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



### Fire Safe South Carolina

Awendaw-McClellanville Consolidated Fire District obtained the Fire Safe South Carolina Community Designation award for the third time since 2018! They promote consistent fire safety messaging and stress the importance of providing all relative data collected at fire scenes. Despite challenges associated with the pandemic, the Awendaw-McClellanville Fire District continued to provide fire and life safety information to citizens.



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

## PERFORMANCE MEASURES RESULTS

# Initiative II: Human Resources and Resource Management



Charleston County recognizes the importance of investing in their employees. Human Resources set an example for the County by accomplishing the following:

- ◆ Developed a workflow system for forms, allowing submissions to be tracked, approved, and filed digitally without printing.
- ◆ 100 Charleston County employees volunteered at the Black Expo and helped set up, present, and clean up. This facilitated an excellent event and accolades to the County.
- ◆ Developed the DE&I program, including a governing board and committee, who led and participated in outreach events, training, recruiting, conflict resolution, and interviewing.

# Initiative III: Long-Term Financial Planning



**CHARLESTON  
COUNTY ■ SC**  
ECONOMIC DEVELOPMENT

January 2021 — December 2021

21

Companies announced new operations or expansions in Charleston County.

ECONOMIC  
GROWTH



\$165 M  
TOTAL CAPITAL INVESTMENT



\$157 M  
NEW ANNUAL PAYROLL

**AAA**

Exceptionally  
Strong

Fitch

**Aaa**

Exceptional

Moody's

**AAA**

Exceptionally  
Strong

Standard  
& Poor's

11

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

## Initiative IV: Workflow Analysis & Process Management



The Charleston County Building Inspections Services Department was awarded reaccreditation by the International Accreditation Services, which ensures that structures are built and maintained to international construction standards. The evaluation process included stakeholder interviews, on-the-job activities, as well as comprehensive review of the department's policies and procedures. Charleston County is one of only 22 accredited building departments in the U.S., and one of three in the state!

## Initiative V: Quality Control



Charleston County Criminal Justice Coordinating Council (CJCC) continues to inform and involve the community in improving the local criminal justice system. CJCC encourages community involvement in improving the local criminal justice system by:

- ◆ Hosting the public Community Justice Forum
- ◆ Encouraging the public to apply and serve as a CJCC representative.

*“Community engagement is critical in the work of improving our local criminal justice system. I encourage anyone who may be interested to participate in the upcoming activities.”- Community Representative Co-Vice Chair Keith Smalls*



## PERFORMANCE MEASURES RESULTS

### Initiative I: Service Delivery

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

Measures	FY	FY	FY	Proj	FY
	2021	2022	2022	Status	2023
	<u>Actual</u>	<u>Projected</u>	<u>Actual</u>	<u>√ if met</u>	<u>Projected</u>
Number of active voters	312,374	300,000	257,002		280,000
Cost per library visit	\$49.44	\$49.93	\$34.42		\$34.77
Circulation of all library materials per year	2,556,646	2,547,272	2,610,907	✓	2,637,016
Claims filed by Veterans	3,159	2,920	3,159	✓	3,358
DAODAS total client intakes	2,487	2,348	2,487	✓	2,500
Incidents EMS responded to	60,930	63,000	65,219	✓	67,000
Average EMS Response Time	9:29	9:05	10:27		11:00
Number of improved property inspections per fiscal year	33,110	35,267	33,588		35,267
IT Customer Service Satisfaction survey acceptable or better	9.40	8.00	9.00	✓	>8.00
Percent of site plan review applications processed within 30 days	100.0%	100%	100.0%	✓	100%
Total tons of waste diverted from landfill	118,634	111,000	105,142		109,000
Total educational outreach participants in recycling programs	235,000	240,000	240,800	✓	255,000
Total residential participants in recycling	140,000	150,000	150,000	✓	160,000
Condition of paved road network (deterioration) based on Overall Condition Index of 100	63	62	70.5	✓	70.5
Average number of cases (charges) per Public Defender attorney	347	342	357	✓	350
Percent of Solicitor General Session cases pending over 365 days (≤40%)	69.0%	48.0%	52.0%	✓	45.0%
Percent of Solicitor Family Court cases pending over 180 days (≤30%)	62.0%	31.0%	46.0%	✓	<40%

## PERFORMANCE MEASURES RESULTS

### Initiative II: Human Resources and Resource Management

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

Measures	FY	FY	FY	Proj	FY
	2021	2022	2022	Status	2023
	<u>Actual</u>	<u>Projected</u>	<u>Actual</u>	<u>√ if met</u>	<u>Projected</u>
Number of New Retirees Processed <sup>1</sup>	98	100	110	✓	100
Total Number of Unemployment Claims Paid <sup>1</sup>	294	300	71	✓	300
Percentage of Remote Training Completed by Employees <sup>1</sup>	100%	100%	100%	✓	100%
Number of Benefits Eligible New Hires Onboarded Remotely <sup>1</sup>	365	375	637	✓	375

<sup>1</sup> The Department began tracking this measure in FY 2022.

### Initiative III: Long-Term Financial Planning

Ensure sound fiscal long-term planning.

Measures	FY	FY	FY	Proj	FY
	2021	2022	2022	Status	2023
	<u>Actual</u>	<u>Projected</u>	<u>Actual</u>	<u>√ if met</u>	<u>Projected</u>
Collection rate of real and other taxes	96.40%	96.40%	97.12%	✓	95.00%
Rating from all 3 financial agencies (Moody, Standard & Poor's, Fitch)	Yes	Yes	Yes	✓	Yes
GFOA Certificate Achievement for Excellence in Financial Report	Yes	Yes	Yes	✓	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	✓	Yes

## PERFORMANCE MEASURES RESULTS

### 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	FY	FY	Proj	FY
	2021	2022	2022	Status	2023
	<u>Actual</u>	<u>Projected</u>	<u>Actual</u>	<u>√ if met</u>	<u>Projected</u>
Number of Fire Prevention Programs	4	30	30	✓	30
Average time it takes to place four Awendaw Fire personnel on scene	12 min	10 min	21 min		20 min
Closure (collection) rate for real property accounts ≥ 95	94.61%	96.62%	96.62%	✓	N/A
Community Rating System rating (FEMA)-30% reduction in flood insurance premiums	Class 3	Class 3	Class 3	✓	Class 3
Percentage of Code Enforcement Officers training completed	100%	100%	100%	✓	100%
Workers' Compensation claims/on-the-job injuries	161	170	123	✓	120
Fleet availability (≥90%)	94.00%	91.50%	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	FY	FY	Proj	FY
	2021	2022	2022	Status	2023
	<u>Actual</u>	<u>Projected</u>	<u>Actual</u>	<u>√ if met</u>	<u>Projected</u>
Emergency Preparedness average hours spent updating plans and procedures	500	500	500	✓	500
DAODAS client satisfaction rating for all applicable programs combined	95.00%	95.00%	95.00%	✓	95.00%
Percent of Field Operations personnel certified	100.00%	100.00%	100.00%	✓	100.00%
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	99.00%	99.00%	99.00%	✓	100.00%

See Charleston County's Interactive Results for more details  
<https://www.charlestoncounty.org/departments/budget/FY20-budget-interactive.php>





**End Section**

## BUDGET USER'S GUIDE

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

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

The Budget Narrative Book is divided into sixteen sections: Performance Measures, Overview, Schedules, Council Agencies, Elected Officials, Appointed Officials, County Administrator, Deputy Administrator Community Services, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Public Safety, Deputy Administrator Public Services, 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, Deputy Administrator Community Services, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Public Safety and Deputy Administrator Public Services.** 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**

**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:**

	FY 20XX <u>Actual</u>	FY 20XX <u>Actual</u>	FY 20XX <u>Adjusted</u>	FY 20XX <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	8.00	8.00	-	0.0
Personnel	\$ 715,455	\$ 731,733	\$ 722,707	\$ 814,198	\$ 91,491	12.7
Operating	20,795	24,965	23,073	23,189	116	0.5
Capital	8,008	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 744,258</b>	<b>\$ 756,698</b>	<b>\$ 745,780</b>	<b>\$ 837,387</b>	<b>\$ 91,607</b>	<b>12.3</b>

**Funding Adjustments for FY 20XX Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase includes full-year funding for a Budget Analyst I added in FY 20XX to assist with the increased workload associated with grant management of federal funds.
- Operating expenditures represent no significant changes.



## 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 32 to 33.



BUDGET				
<b>Performance Measures:</b>				
<b>Initiative IV: Workflow Analysis-Process Management</b>				
<i>Department Goal 1:</i> 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.				
<b>Initiative V: Quality Control</b>				
<i>Department Goal 2:</i> 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.				
<b>MEASURES:</b>				
	<b>Objective</b>	<b>FY 20XX Actual</b>	<b>FY 20XX Actual</b>	<b>FY 20XX Projected</b>
<b>Input:</b>				
Number of Federal Awards	2	92	107	100
<b>Output:</b>				
Budgeted General Fund revenue	1(a)	\$242,232,055	\$241,771,215	\$252,385,894
Actual General Fund revenues <sup>1</sup>	1(a)	\$246,598,549	\$253,661,999	\$252,385,894
<b>Efficiency:</b>				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
<b>Outcome:</b>				
Five-year plans prepared	1(b)	100%	50%	100%
Percent of revenue variance <sup>1</sup>	1(a)	1.8%	4.9%	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%
<sup>1</sup> FY 20XX Actual & FY 20XX Projected reflect the projection at time of budget preparation.				
<b>20XX ACTION STEPS</b>				
<b>Department Goal 1</b>				
➤ Re-establish development of five-year plans for General Fund and Environmental Management Fund.				

## 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

### County Facilities



Description of the picture.

### Project Highlights

#### DESCRIPTION

Explanation of the project including important key points.

Initiative: Service Delivery  
 Function: Culture/Recreation  
 Type: New and Replacement  
 Management: Facilities  
 Management  
 Duration: 20XX-20XX

**Total Project Cost:  
\$108,500,000**

EXPENDITURES	PRIOR	20XX	20XX	20XX	20XX	20XX	20XX	BEYOND	TOTAL
	\$39,605	\$43,895	\$8,000	\$17,000	\$0	\$0	\$0	\$0	\$108,500
FUNDING SOURCE	PRIOR	20XX	20XX	20XX	20XX	20XX	20XX	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$13,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,307
Existing Bonds	70,193	0	0	0	0	0	0	0	70,193
Future Bond Issues	0	25,000	0	0	0	0	0	0	25,000
<b>GRAND TOTAL</b>	<b>\$83,500</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,500</b>
O&M Costs (Savings)		20XX	20XX	20XX	20XX	20XX	*Amounts in thousands of dollars		
Personnel		\$6,097	\$8,050	\$8,372	\$8,706	\$9,055			
Operating		2,424	3,285	3,409	3,538	3,671			
<b>Grand Total</b>		<b>\$8,521</b>	<b>\$11,335</b>	<b>\$11,781</b>	<b>\$12,244</b>	<b>\$12,726</b>			

#### Operation & Maintenance Impacts

O&M costs include 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.

## 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.

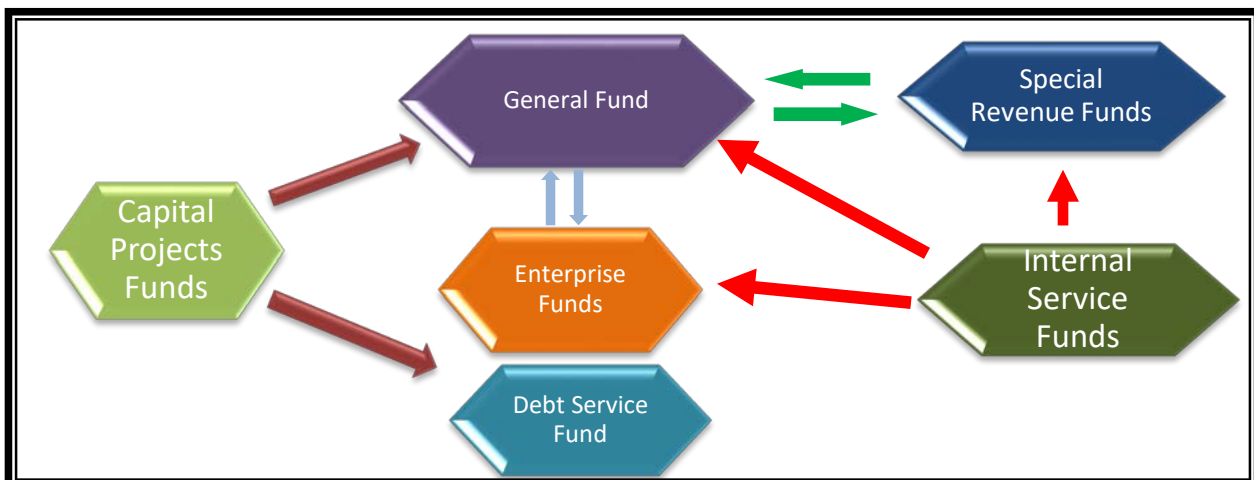
*Legally Adopted*

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	2,624,857					2,624,857
Accommodations Tax: Local			18,803,078			18,803,078
Accommodations Tax: State			672,373			672,373
Air Service Development			9,867,050			9,867,050
Administrator	974,406					974,406
Assessor	5,059,686					5,059,686
Auditor	3,101,870					3,101,870
Awendaw McClellanville Fire			3,275,597			3,275,597
Biological Science Center				365,208		365,208
Budget	774,376					774,376
Building Inspections Services	2,974,610					2,974,610
Capital Projects	257,653					257,653
Clerk of Court	4,700,651		1,233,256			5,933,907
Community Development	1,669,612					1,669,612
Consolidated Dispatch	10,602,123			4,541,237		15,143,360
Contracts and Procurement	1,555,150				3,000,000	4,555,150
Coroner	3,238,909					3,238,909
DAODAS				12,061,146		12,061,146
Deputy Admin Community Services	453,047					453,047
Deputy Admin Finance	826,152					826,152
Deputy Admin General Services	817,976					817,976
Deputy Admin Public Safety	1,042,464					1,042,464
Deputy Admin Public Services	482,148					482,148
Economic Development			40,845,503			40,845,503
Elections/Voter Registration	3,216,250					3,216,250
Emergency Management	1,487,005		242,315			1,729,320
Emergency Medical Services	23,503,453					23,503,453
Environmental Management				43,068,239		43,068,239
Facilities Management	26,549,408			3,236,576	2,036,350	31,822,334
Finance	1,102,081					1,102,081
Fire Districts			530,156			530,156
Fleet Operations					19,099,772	19,099,772
Greenbelt Programs	37,104		23,429,317			23,466,421
Housing & Neighborhood Revitalization	213,568					213,568
Human Resources	3,058,199		171,950		32,506,866	35,737,015
Internal Auditor	392,968					392,968
Legal	1,929,722		86,687			2,016,409
Legislative Delegation	461,163					461,163
Library	31,262,997					31,262,997
Magistrate Courts	5,704,386		74,544			5,778,930
Master-In-Equity	823,418					823,418
Nondepartmental	7,572,569	47,114,970				54,687,539
Planning and Zoning	2,415,928		250,000			2,665,928
Probate Courts	3,522,266					3,522,266
Public Defender	3,800,000		8,190,417			11,990,417
Public Works	18,105,295		118,017,037			136,122,332
Register of Deeds	2,687,666					2,687,666
Revenue Collections	1,033,603			2,788,146		3,821,749
Safety & Risk Management	3,491,301				5,943,526	9,434,827
Sheriff	82,221,133		1,372,494			83,593,627
Solicitor	7,562,117		3,371,623			10,933,740
State Agencies	486,106					486,106
Technology Services	16,416,528			3,970,190	2,225,276	22,611,994
Transit Agencies			36,517,798			36,517,798
Treasurer	2,034,215					2,034,215
Trident Technical College			12,237,557			12,237,557
Veterans Affairs	461,334					461,334
<b>Total Disbursements</b>	<b>292,707,473</b>	<b>47,114,970</b>	<b>279,188,752</b>	<b>70,030,742</b>	<b>64,811,790</b>	<b>753,853,727</b>

## 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	2,624,857									2,624,857
Accommodations Tax: Local						18,803,078				18,803,078
Accommodations Tax: State						672,373				672,373
Air Service Development	9,867,050									9,867,050
Administrator	974,406									974,406
Assessor	5,059,686									5,059,686
Auditor	3,101,870									3,101,870
Awendaw McClellanville Fire			3,275,597							3,275,597
Biological Science Center			365,208							365,208
Budget	774,376									774,376
Building Inspections Services			2,974,610							2,974,610
Capital Project	257,653									257,653
Clerk of Court		5,933,907								5,933,907
Community Development					1,669,612					1,669,612
Consolidated Dispatch			15,143,360							15,143,360
Contracts and Procurement	4,555,150									4,555,150
Coroner		3,238,909								3,238,909
DAODAS					12,061,146					12,061,146
Deputy Admin Community Svs	453,047									453,047
Deputy Admin Finance	826,152									826,152
Deputy Admin General Services	817,976									817,976
Deputy Admin Public Safety	1,042,464									1,042,464
Deputy Admin Public Services	482,148									482,148
Economic Development								40,845,503		40,845,503
Elections/Voter Registration	3,216,250									3,216,250
Emergency Management			1,729,320							1,729,320
Emergency Medical Services			23,503,453							23,503,453
Environmental Management				43,068,239						43,068,239
Facilities Management	31,822,334									31,822,334
Finance	1,102,081									1,102,081
Fire Districts			530,156							530,156
Fleet Operations	19,099,772									19,099,772
Greenbelt Programs						23,466,421				23,466,421
Housing & Neighborhood Revitalization					213,568					213,568
Human Resources	35,737,015									35,737,015
Internal Auditor	392,968									392,968
Legal	2,016,409									2,016,409
Legislative Delegation	461,163									461,163
Library						31,262,997				31,262,997
Magistrate Courts			5,778,930							5,778,930
Master-In-Equity			823,418							823,418
Nondepartmental	7,572,569							47,114,970		54,687,539
Planning and Zoning	2,665,928									2,665,928
Probate Courts		3,522,266								3,522,266
Public Defender		11,990,417								11,990,417
Public Works				118,017,037	18,105,295					136,122,332
Register of Deeds	2,687,666									2,687,666
Revenue Collections	3,821,749									3,821,749
Safety & Risk Management	9,434,827									9,434,827
Sheriff			83,593,627							83,593,627
Solicitor		10,933,740								10,933,740
State Agencies	486,106									486,106
Technology Services	22,611,994									22,611,994
Transit Agencies	36,517,798									36,517,798
Treasurer	2,034,215									2,034,215
Trident Technical College							12,237,557			12,237,557
Veterans Affairs					461,334					461,334
<b>Total Disbursements</b>	<b>212,517,679</b>	<b>35,619,239</b>	<b>137,717,679</b>	<b>161,085,276</b>	<b>32,510,955</b>	<b>74,204,869</b>	<b>12,237,557</b>	<b>40,845,503</b>	<b>47,114,970</b>	<b>753,853,727</b>

## 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: \$753,853,727<sup>1</sup>**

**GOVERNMENTAL FUND TYPES: \$619,011,195<sup>2</sup>**

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

**GENERAL FUND: \$292,707,473**

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: \$47,114,970**

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

**SPECIAL REVENUE FUNDS: \$279,188,752<sup>2</sup>**

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: \$134,842,532<sup>3</sup>**

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

**ENTERPRISE FUNDS: \$70,030,742<sup>3</sup>**

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: \$64,811,790**

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.

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<sup>1</sup> Does not reflect \$47,074,528 in budgeted increases in the ending fund balances.

<sup>2</sup> Does not include grants and does not reflect \$46,574,528 in budget increases in the ending fund balance.

<sup>3</sup> Does not include grants and does not reflect \$500,000 in budget increases in the ending fund balance.

## DESCRIPTION OF FUNDS

### **GOVERNMENTAL FUND TYPES**

#### **SPECIAL REVENUE FUNDS: \$279,188,752<sup>4</sup>**

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

#### **Accommodations Tax - Local: \$18,803,078<sup>5</sup>**

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: \$672,373**

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.

#### **Air Service Development: \$9,867,050**

This fund is used to support capital improvement projects within the Airport District and transportation infrastructure to promote air services and economic development.

#### **Awendaw McClellanville Fire Department: \$3,025,006**

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.

#### **Awendaw McClellanville Fire Department - Debt Service: \$250,591<sup>6</sup>**

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.

#### **Clerk of Court - IV-D Child Support Enforcement: \$830,000**

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

#### **Clerk of Court – Excess IV-D: \$403,256**

This fund is used to provide discretionary funding to the Clerk of Court under South Carolina law for Clerk of Court costs or General Fund costs.

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<sup>4</sup> Does not include grants or reflect \$46,574,528 in budgeted increase in the ending fund balance of several Special Revenue Funds.

<sup>5</sup> Does not reflect \$1,208,922 in budgeted increase in the ending fund balance.

<sup>6</sup> Does not reflect \$70,923 in budgeted increase in the ending fund balance.



## DESCRIPTION OF FUNDS

### **Economic Development: \$3,971,242**

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.

### **Economic Development - Revenue Bond Debt Service: \$36,874,261**

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.

### **Emergency Management - Hazardous Materials Enforcement: \$242,315**

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.

### **Fire Districts - East Cooper Fire District: \$168,156**

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.

### **Fire Districts - Northern Charleston County Fire District: \$354,000**

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.

### **Fire Districts - West St. Andrew's Fire District: \$8,000**

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

### **Greenbelt Programs (1<sup>st</sup> TST): \$14,407,317<sup>7</sup>**

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 (2<sup>nd</sup> TST): \$9,022,000**

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: \$171,950**

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: \$86,687**

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

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<sup>7</sup> Does not reflect \$745,933 in budgeted increase in the ending fund balance

## DESCRIPTION OF FUNDS

### **Planning and Zoning – Tree Fund: \$250,000**

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: \$2,051,550**

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

### **Public Defender - Charleston County: \$6,138,867**

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

### **Public Works - Roads Program (1<sup>st</sup> TST): \$34,301,687<sup>8</sup>**

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).

### **Public Works - Roads Program (2<sup>nd</sup> TST): \$73,255,611**

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).

### **Public Works – Stormwater Drainage: \$10,459,739**

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 Federal: \$189,366**

This fund records the revenues from the seizure of Federal assets associated with the drug trade. These revenues are dedicated to the control of illicit drug traffic.

### **Sheriff – Asset Forfeiture State: \$56,500**

This fund records the revenues from the seizure of State assets associated with the drug trade. These revenues are dedicated to the control of illicit drug traffic.

### **Sheriff – Inmate Welfare: \$837,937<sup>9</sup>**

This fund accounts for various outside sources to provide social programs and to improve facilities and services for the inmates.

### **Sheriff - IV-D Child Support Enforcement: \$89,995**

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

### **Sheriff – Sex Offender Registry: \$58,500**

This fund accounts for revenues generated by sex offenders required to register by State law in support of the Statewide Sex Offender Registry.

### **Solicitor - Alcohol Education Program: \$86,298**

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

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<sup>8</sup> Does not reflect \$23,789,563 in budgeted increase in the ending fund balance

<sup>9</sup> Does not reflect \$12,063 in budgeted increase in the ending fund balance

## DESCRIPTION OF FUNDS

**Solicitor – Bond Estreatment: \$12,000**

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

**Solicitor – Criminal Domestic Violence Appropriation: \$103,076**

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

**Solicitor - Drug Court: \$385,141**

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

**Solicitor – DUI Appropriation: \$107,722**

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: \$173,830**

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

**Solicitor - Juvenile Education Program: \$129,455**

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

**Solicitor - Pretrial Intervention: \$256,268**

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

**Solicitor - State Appropriation: \$1,505,292**

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

**Solicitor - Traffic Education Program: \$223,064**

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 – Victim 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: \$78,922**

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: \$100,749**

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.

## DESCRIPTION OF FUNDS

### **Transportation Sales Tax - Transit Agencies (1<sup>st</sup> TST): \$10,354,000<sup>10</sup>**

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

### **Transportation Sales Tax - Transit Agencies (2<sup>nd</sup> TST): \$26,163,798<sup>11</sup>**

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: \$8,860,866**

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: \$3,376,691**

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: \$419,546**

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: \$70,030,742<sup>12</sup>**

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.

### **Biological Science Center: \$365,208**

This fund is used to provide forensic laboratory and DNA services for the region.

### **Consolidated Dispatch - Emergency 911 Wire Line: \$685,437**

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

### **Consolidated Dispatch – Emergency 911 Wireless: \$2,845,605**

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: \$1,010,195**

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

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<sup>10</sup> Does not reflect \$5,640,500 in budgeted increase in the ending fund balance.

<sup>11</sup> Does not reflect \$15,106,624 in budgeted increase in the ending fund balance.

<sup>12</sup> Does not reflect \$500,000 in budgeted increase in the ending fund balance.



## DESCRIPTION OF FUNDS

### **Department of Alcohol and Other Drug Abuse Services (DAODAS): \$12,061,146<sup>13</sup>**

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: \$43,068,239**

This fund records the operations of the County's solid waste disposal services and the landfill. This fund also records the County's recycling operations including curbside collection, drop site collection, a materials recovery facility, and a yard waste/mulch facility. These services are funded through a countywide user fee, tipping fees, sale of recyclables, grants, and other revenues.

### **Facilities Management - Parking Garages: \$3,236,576**

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

### **Revenue Collections: \$2,788,146**

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: \$3,970,190**

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

### **INTERNAL SERVICE FUNDS: \$64,811,790**

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/Records Management: \$2,036,350**

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: \$22,099,772**

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: \$32,506,866**

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: \$5,943,526**

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: \$2,225,276**

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

<sup>13</sup> Does not reflect \$500,000 in budgeted increase in the ending fund balance.

## FUND BALANCE CHANGES

Charleston County defines fund balance as the cumulative total over time of revenues in excess of annual expenses in any established fund. The adequacy of the fund balance in all funds is reviewed annually. The table below summarizes the fund balance changes occurring in FY 2023.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	\$121.1	\$95.7	(\$25.5)
Debt Service Fund	28.5	22.6	(5.9)
Special Revenue Funds	160.5	184.0	23.5
Enterprise Funds	62.5	55.1	(7.3)
Internal Service Funds	(223.7)	(225.6)	(1.9)
<b>Total</b>	<b><u>\$148.9</u></b>	<b><u>\$131.7</u></b>	<b><u>(\$17.1)</u></b>

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 2021 were as follows:

Governmental	Proprietary (Enterprise)
General Fund	Environmental Management
Debt Service Fund	Parking Garages
Transportation Sales Tax Special Revenue Funds**	
Disaster and Pandemic Funds*	
GOB Capital Projects*	

\* The FY 2023 operating budget does not include the capital expenditures of project-length budgets.

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

The following discussion outlines the changes in major and 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 \$25.5 million or 21.0 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 2023 General Fund balance is used for facility projects, technology projects, and equipment. In addition, the use of the General Fund balance represents an increase in the

## FUND BALANCE CHANGES

Local Option Sales Tax that provides taxpayers a higher credit of \$7.5 million to offset the amount property owners pay on their tax bills.

### 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 reduce \$5.9 million or 20.8 percent of the \$28.5 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be set aside in the Debt Service Fund's fund balance. After considering the externally restricted and set-aside funds, the excess may be used to fund the difference between revenues and expenditures. The decrease will be used for the one-time repayment of short-term borrowing to purchase equipment in FY 2023 and accelerated use of the 2021 bond premium used to retire the debt.

The Transportation Sales Tax: Special Revenue Funds are comprised of three components: Greenbelts, Roads, and Transit. Revenues in the Transportation Sales Tax Special Revenue Funds are tied to improvements in the local economy through increased consumer spending.

- **Transportation Sales Tax: Greenbelts Funds**

- The first sales tax is projected to add \$0.7 million or 9.4 percent to the beginning \$7.9 million fund balance. The increase in the fund balance is due to improvements in the revenue. However, the additional revenue does not change the current schedule for greenbelts projects.
- The beginning fund balance for the second sales tax for greenbelt projects is projected to remain at \$4.7 million going into FY 2023 because the current pay-as-you-go projects only utilize a small portion of the fund balance.

- **Transportation Sales Tax: Roads Funds**

- The first sales tax is projected to add \$23.8 million or 68.5 percent to the beginning \$34.7 million fund balance. The increase in the fund balance is because the County is accumulating fund balance to ensure continuity of operations through the end of the 25-year tax. Expenditures are not accelerated when tax collections improve.
- The second sales tax for road projects, projected to use \$10.8 million or 29.9 percent of the beginning \$36.1 million fund balance, is utilizing fund balance for pay-as-you-go funding for road projects.

- **Transportation Sales Tax: Transit Funds**

- The first sales tax is projected to add \$5.6 million or 49.9 percent to the beginning \$11.3 million fund balance as the County accumulates funding to ensure continuity of operations through the end of the 25-year tax.
- The second sales tax for transit projects is projected to add \$15.1 million or 65.4 percent of the beginning \$23.1 million fund balance for future Bus Rapid Transit expenses.

## FUND BALANCE CHANGES

The operating portion of the **Environmental Management Fund** is projected to use \$7.1 million or 12.5 percent of the beginning \$57.2 million fund balance for one-time expenditures and to balance the budget.

The operating portion of the **Parking Garages Fund** is projected to use \$0.2 million or 1.6 percent of the beginning \$10.0 million fund balance for maintenance projects in FY 2023.

### Non-major Fund Balance Changes

The non-major funds reflect a negative fund balance due to reporting \$331.4 million in retirement benefits in the Enterprise and Internal Services Funds. If the retirement benefits are excluded, the **non-major funds** are projected to use \$12.8 million or 8.8 percent of the \$145.5 million beginning fund balance. The Accommodation Tax: Local Fund, Public Works: Stormwater Drainage Fund, Fleet Operations/Contracts and Procurement: Central Parks Warehouse Fund, and Air Service Development Fund have the most significant fund balance changes in the non-major funds.

The **Accommodation Tax: Local Fund** is projected to add \$1.2 million or 17.3 percent to the \$7.0 million beginning balance for services provided to support tourists visiting the County. The fund balance increase is due to the continued growth in tourism revenues as the industry returns to pre-pandemic levels.

The **Public Works: Stormwater Drainage Fund** is projected to use \$6.8 million or 87.9 percent of the \$7.7 million beginning balance for drainage projects.

The **Fleet Operations/Contracts and Procurement: Central Parts Warehouse Fund** is projected to use \$1.4 million or 10.5 percent of the \$13.4 million beginning balance to fund rising fuel prices and one-time purchases.

The **Air Service Development Fund** is projected to use \$1.9 million or 100 percent of the \$1.9 million beginning balance for air service development.

The spreadsheet on pages 86 - 87 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

Budget preparation for the Fiscal Year (FY) 2023 budget began with the following guidance from the County Administrator for assembling the operational budget:

- ❖ Increase minimum wage to \$15 per hour.
- ❖ Include no new positions.
- ❖ Protect the County’s level of financial security.
- ❖ Maintain a qualified and highly motivated workforce.
- ❖ Preserve County assets.
- ❖ Limit financial impact on the taxpayer.

### Budget Deliberations

Staff presented a balanced proposed budget to Council on May 24 and June 7, 2022. The proposed budget had \$800.9 million in available funds and disbursements for all operating funds. During County budget deliberations, staff was informed that the State’s budget included additional funding to increase the Clerk of Court, Probate Court Judge, and Sheriff’s salary to \$15,000. As a result, the proposed County budget increased by \$40,275 to reflect the change in State’s salary supplement for these elected officials. Council approved the third reading of the budget on June 21, 2022.

### Approved Budget

The FY 2023 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds, which total \$800.9 million and reflect a \$111.9 million or 16.2 percent change from the FY 2022 budget. Figure 1 summarizes the FY 2023 operating budget. Additionally, the graphs presented on pages 84 and 85 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 2023 Operating Budget**  
(Expressed in Millions of Dollars)

<u>Description</u>	
Available Funds (Including Beginning Fund Balance)	\$ 885.2
Less Budgeted Disbursements	<u>753.8</u>
Nonspendable	96.6
Restricted: External	(302.4)
Restricted: Internal	201.1
Available	<u>136.3</u>
Ending Fund Balance	<u>\$ 131.4</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 2023 is 41.2 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 at 6.1 mills. The combined operating and debt service levy is 47.3 mills.

# BUDGET ANALYSIS

**Figure 2 – County Millage Rates**

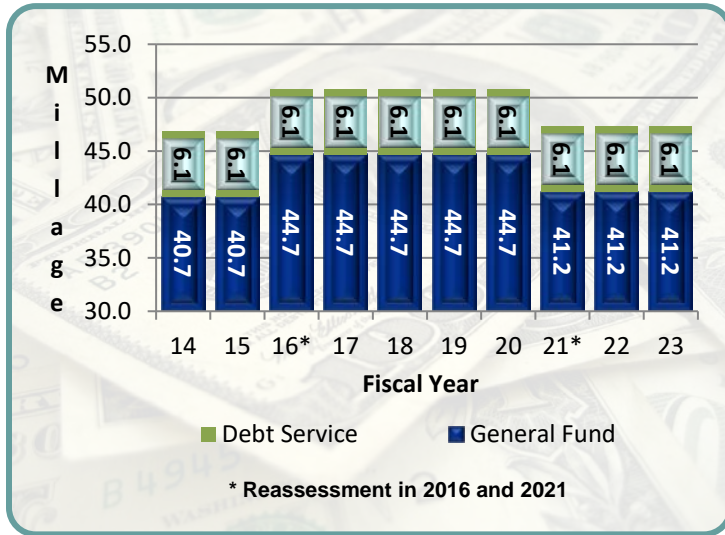


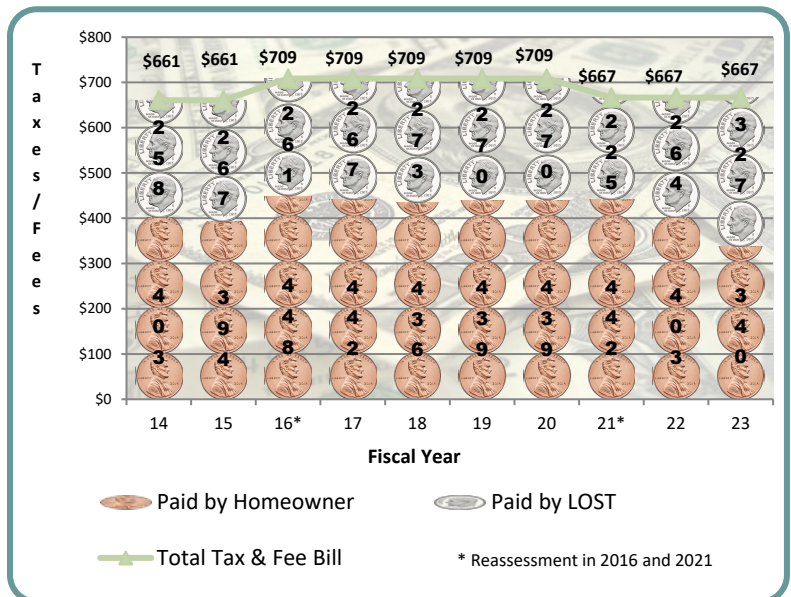
Figure 2 summarizes the County’s millage rates for FY 2023 and the prior nine years. For the owner of a \$300,000 home (four percent assessed property), the 47.3 mills equate to a tax of \$567.60, which remains constant to the current tax year. As allowed under State law, the County elected beginning in FY 1991 to reduce property taxes by levying a one percent Local Option Sales Tax (LOST). The Sales Tax credit for FY 2022 reflects an increase of \$21.00 or 24 percent, which equates to \$327.00 for the \$300,000 homeowner. The LOST growth is due to the State’s ability to enforce state sales tax collection on online purchases and a strong local economy in FY 2022. After

applying the Sales Tax credit, the net tax is \$240.60, representing a \$63.00 decrease from the current year for the \$300,000 homeowner.



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

**Figure 3 – Tax and Fee Bill**



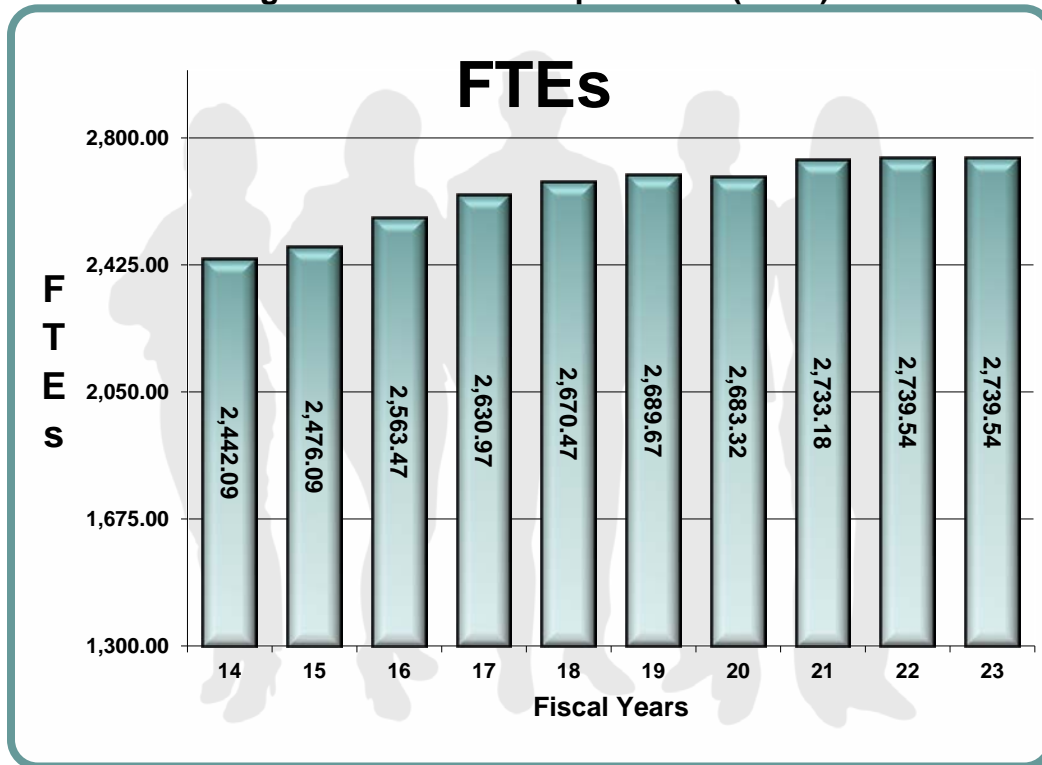
When the Solid Waste Recycling and Disposal Fee is included, the overall tax and fee bill for the owner of a \$300,000 home (four percent assessed property) amounts to \$339.60 representing a \$63.00 decrease from the current tax year. Figure 3 illustrates these amounts and provides a nine-year prior history of the County’s tax and Solid Waste User Fee bill, less the LOST credit, paid by the homeowner.

## BUDGET ANALYSIS

The budget staff was charged with compiling an FY 2023 budget that included no new positions. To achieve this, staff reprogrammed positions throughout the County to account for fluctuating workloads in various departments. The total number of Full-Time Equivalents (FTEs) employed by Charleston County in FY 2023 remains constant at 2,740.

Figure 4 summarizes the County's FTEs for FY 2023 and the prior nine years. The FTEs for Charleston County reflected a steadily increasing trend through FY 2018. The growth in FTEs began stabilizing in FY 2019 as the ability to fund and find personnel diminished.

**Figure 4 – Full-Time Equivalents (FTEs)**



## GENERAL FUND

### SUMMARY

The FY 2023 Council approved budgeted disbursements for the General Fund is \$292.7 million, a \$21.1 million or 7.8 percent increase from the FY 2022 budget. Budgeted funds available for the FY 2023 budget also total \$292.7 million. The General Fund millage is 41.2 mills.

Page 115 shows a graphical representation of the County's General Fund budget. Page 116 shows a fund statement that depicts the numerical summary of the General Fund budget.

### BEGINNING BALANCE

The General Fund's beginning fund balance for FY 2023 is \$121.2 million. This fund balance includes the "Rainy Day Fund," an amount established and maintained by the County Ordinance for catastrophes and two months of recurring disbursements. (See Figure 5 for additional detail.)

# BUDGET ANALYSIS

**Figure 5 – FY 2023 General Fund Beginning Balance**  
 (Expressed in Thousands of Dollars)  
 (Add Long-term Receivables to Nonspendable)

Nonspendable (Inventory/Long Term Receivables	\$ 6,260
Restricted: Internal	
Encumbrances	2,500
Designated for PAYGO projects in FY 2023	18,000
Rainy Day Fund	11,186
Two months of Operating Expenditures	46,605
Additional LOST Credit for FY 2023	7,500
Available	<u>29,102</u>
Total	<u>\$ 121,153</u>

The Rainy Day Fund was established in FY 1992 to strengthen the County’s balance sheet position and disaster preparedness funding. The fund is intended to equal no less than four percent of the General Fund disbursements, as the Budget Ordinance requires. An internal restriction of fund balance has been established to equal two months of the following fiscal year’s General Fund operating budget.

The County strives to use all the budgeted LOST revenue to offset the amount property owners pay on their tax bills. The Local Option Sales Tax (LOST) Credit was added to the fund balance in FY 2020 because the LOST revenue generated was significantly higher than estimated. Council decided to increase the credit to taxpayers by an additional \$7.5 million in FY 2023, the additional revenue generated above the budget amount.

### *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 \$263.4 million reflect an increase of \$11.0 million or a 4.3 percent increase from FY 2022. 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 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Local Option Sales Tax (LOST)	\$ 75,300	\$ 96,300	\$ 21,000	27.9%
Property Tax Revenue	180,300	190,600	10,300	5.7%
State: Aid to Sub-Local Government Fund	15,180	16,990	1,810	11.9%
LOST Credit	(77,740)	(103,130)	(25,390)	32.7%

Charleston County experienced an increase of \$31.3 million or 12.2 percent in the most significant revenue sources, the Local Option Sales Tax (LOST) and Property Tax. The LOST: Credit, used to offset the amount property owners pay on their tax bill, increased by \$25.4 million or 32.7 percent due to the strong local economy and increased online sales. The increase also reflects Council's decision to return \$7.5 million of excess revenues generated in previous years from the LOST to the taxpayers as a credit on their tax bills.

In addition, the \$1.8 million or 11.9 percent increase to State: Aid to Sub-Local Government Fund represents an increase from the State to assist governments with the additional costs of State mandates.

### INTERFUND TRANSFERS IN

Approximately \$3.9 million is transferred to the General Fund from other funds, representing a decrease of \$0.5 or 12.4 percent from the FY 2022 budget. The most significant increases include higher budgeted profits from Revenue Collections and additional revenue from Multi-County Parks. The increases are offset by one-time transfers of funds from HOME grant matches and by a reduced estimate of the discretionary, unspent revenue from the Clerk of Court: IV-D Child Support Enforcement Fund.

### EXPENDITURES

The FY 2023 approved budgeted expenditures for the General Fund total \$274.7 million, representing an increase of \$14.6 million or 5.6 percent from the FY 2022 budget. Figure 7 shows the significant budget changes in expenditures for FY 2022.

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

<u>Department/Division</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Library	\$ 25,914	\$ 31,143	\$ 5,229	20.2%
Facilities Management	19,962	21,374	1,412	7.1%
Consolidated Dispatch	9,593	10,602	1,009	10.5%

The most significant increase in the General Fund expenditures is a \$5.2 million or 20.2 percent increase to the Library for personnel and operating costs related to the library expansion, including full-year funding for Bees Ferry Library and partial-year funding for the Keith Summey Library. The increase also reflects additional funding for library materials needed to meet the required State Aid funding level.

## BUDGET ANALYSIS

Facilities Management experienced a \$1.4 million or 7.1 percent increase, representing additional contingency allocation for renovation projects. The increase also includes full-year funding for five re-programmed positions during FY 2022.

In addition, there is a \$1.0 million or 10.5 percent increase to Consolidated Dispatch for the full-year funding of five positions re-programmed in FY 2022 and the replacement of technology capital.

### **INTERFUND TRANSFERS OUT**

Approximately \$18.0 million is transferred from the General Fund to various other funds. The transfers increased by \$6.5 million or 56.5 percent from the prior fiscal year primarily for transfers to the Facilities Preservation Fund and to Fleet Management for increased vehicle and heavy equipment replacement in FY 2023.

### **FUND BALANCE**

The FY 2023 ending fund balance is projected to be \$95.7 million. Of this amount, \$48.8 million is set aside to maintain a two-month buffer, and \$11.7 million is set aside in the Rainy Day Fund for unexpected events. The fund balance also includes an allocation of \$14.2 million for future one-time purchases and projects for facilities maintenance, fleet, and technology services. In addition, \$12.2 million of LOST revenues is estimated to apply a credit to homeowners in Charleston County during FY 2024 and FY 2025.

## **DEBT SERVICE FUND**

### **SUMMARY**

The FY 2023 approved budgeted disbursements for the Debt Service Fund total \$47.1 million, a \$13.8 million or 41.5 percent increase from the FY 2022 budget. Budgeted funds available for FY 2023 also total \$47.1 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2022.

Page 117 displays a graphical representation of the County's Debt Service Fund budget. Page 118 contains the fund statement, a numerical summary of the Debt Service Fund.

### **REVENUES**

Debt Service Fund revenues total \$29.5 million and reflect an increase of \$1.4 million or a 4.9 percent increase from FY 2022. The increase represents additional property tax revenues from a growing property tax base.

### **INTERFUND TRANSFERS IN**

Approximately \$11.7 million is transferred to the Debt Service Fund from other funds. The transfers increased \$4.1 million or 53.9 percent from the FY 2022 budget, reflecting the use of a premium from the 2021 General Obligation Bond issuance during FY 2023.

# BUDGET ANALYSIS

## EXPENDITURES

The FY 2023 budgeted expenditures for the Debt Service Fund total \$42.8 million. This amount represents a \$9.5 million or a 28.7 percent increase from FY 2022 due to the one-time repayment of a short-term borrowing to purchase equipment in FY 2023 and accelerated use of the 2021 bond premium used to retire the debt.

## INTERFUND TRANSFER OUT

The County will transfer \$4.3 million out of the Debt Service Fund in FY 2023, which reflects the use of a premium from the 2021 bond issuance in FY 2023.

## FUND BALANCE

The FY 2023 ending fund balance is projected to be \$22.6 million, representing a \$5.9 million or a 20.8 percent decrease from the estimated FY 2022 ending balance for the one-time repayment of a short-term-term borrowing in FY 2022 and the accelerated retirement of the 2021 debt.

## SPECIAL REVENUE FUNDS

### SUMMARY

The FY 2023 approved budgeted disbursements for the Special Revenue Funds total \$279.2 million, a \$30.1 million or 12.1 percent increase from the FY 2022 budget. Budgeted funds available for FY 2023 also total \$279.2 million.

Page 119 shows a graphical representation of the County’s Special Revenue Fund budgets, while pages 120 to 165 contain fund statements reflecting numerical summaries of the budgets.

### REVENUES

The revenues for the Special Revenue Funds total \$266.5 million and reflect a \$50.5 million or 23.4 percent increase from the FY 2022 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 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Sales Tax	\$ 137,302	\$ 179,914	\$ 42,612	31.0%
Accommodations Tax: Local	16,453	20,012	3,559	21.6%
Air Service Development	5,000	8,000	3,000	60.0%

As one of the County’s major revenue sources, the Transportation Sales Tax Funds (TST) have the most significant impact on the Special Revenue Funds. Voters passed the first TST by referendum in November 2004 and passed the 2<sup>nd</sup> TST by referendum in November 2016 for roads, greenbelts, and transit programs. The FY 2023 budget for all three TST Programs is \$179.9 million. The estimated collective increase for the Transportation Sales Tax program is \$42.6 million or 31.0 percent. The collection of transportation sales tax is tied directly to the strong local economy. In addition, the Accommodations Tax: Local Fund increased by \$3.6

# BUDGET ANALYSIS

million or 21.6 percent, and the Air Service Development Fund increased by \$3.0 million or 60 percent due to the County's strong local tourism industry.

## INTERFUND TRANSFERS IN

Transfers into the Special Revenue Funds from various other funds are approximately \$36.2 million, a \$21.6 million or 147.7 percent increase. The most significant increases are the 2<sup>nd</sup> Transit Debt Service and 2<sup>nd</sup> TST Roads Debt Service Funds, representing the premium's balance from issuing debt in 2021.

## EXPENSES

The FY 2023 budgeted expenses for the Special Revenue Funds total \$176.2 million, a \$46.6 million or 35.9 percent increase from FY 2022. 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 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Transit Agencies (2nd TST)	\$ 3,340	\$ 26,164	\$ 22,824	683.3%
Public Works: Roads Program (2nd TST)	-	12,235	12,235	100.0%

The primary change in the FY 2023 budgeted expenses in the Special Revenue Fund is a \$22.8 million or 683.3 percent budgeted increase for the Transit Agencies (2<sup>nd</sup> TST) Fund and a \$12.2 million or 100 percent increase for Public Works: Roads Program (2<sup>nd</sup> TST) Fund, reflecting scheduled payments for the 2021 General Obligation Bond.

## INTERFUND TRANSFERS OUT

Approximately \$103.0 million is transferred from the Special Revenue Funds to various other funds. The decrease of \$16.5 million or 13.8 percent relates to cash flows for the pay-as-you-go road, greenbelt, and transit projects under the Transportation Sales Tax program.

## FUND BALANCE

The FY 2023 ending fund balance is projected to be \$184.0 million, which reflects a \$61.8 million or 50.5 percent increase from the estimated FY 2022 ending balance. The increase reflects the planned savings in the first Transportation Sales Tax to fund future road and transit projects on a pay-as-you-go basis.

## ENTERPRISE FUNDS

### SUMMARY

The FY 2023 approved budgeted disbursements for the Enterprise Funds total \$70.0 million. This is a \$2.8 million or 4.2 percent increase from the FY 2022 budget. Funds available for FY 2023 also total \$70.0 million.

Page 166 displays a graphical representation of the County's Enterprise Funds budgets, while pages 167 to 175 contain fund statements reflecting numerical summaries of the budgets.



## BUDGET ANALYSIS

### REVENUES

Revenues for the Enterprise Funds total \$60.3 million and reflect no significant change from the FY 2022 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 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
DAODAS	\$ 10,114	\$ 11,247	\$ 1,133	11.2%
Consolidated Dispatch: Emergency 911 Wireless	3,534	2,503	(1,031)	-29.2%

The most significant budgeted change is \$1.1 million or 11.2 percent in the DAODAS Fund due to increased insurance fees, managed care fees, and additional reimbursements from Medicaid for services provided. The increase also represents a more significant allocation from the State for Block Grant funding. The increase is slightly offset by a decrease of \$1.0 million or 29.2 percent in the Consolidated Dispatch: Emergency 911 Wireless Fund due to a lower amount of reimbursable costs from the State.

### INTERFUND TRANSFERS IN

Approximately \$2.0 million is transferred into the Enterprise Funds from other funds, which reflects a \$0.8 million or 27.7 percent decrease from the FY 2022 budget. The decrease in Facilities Maintenance Radio Communications reflects a reduction in support from a General Obligation Bond to replace a radio tower in FY 2022.

### EXPENSES

The FY 2023 budgeted expenses for the Enterprise Funds total \$66.7 million, a \$5.0 million or 8.2 percent increase from FY 2022. Figure 11 shows the significant budget change in expenses.

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

<u>Department/Division</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Environmental Management	\$ 34,810	\$ 40,268	\$ 5,458	16%
Parking Garages	3,674	3,237	(437)	-12%
Radio Communications	4,556	3,970	(586)	-13%
Biological Center	-	365	365	100%

The most significant budgeted increase in the Enterprise Funds is a \$5.5 million or 15.7 percent increase in the Environmental Management Fund due to the privatization of Commercial and Curbside Collections in FY 2023. The increase also includes higher fuel and vendor contract costs based on current usage and economic factors.

## BUDGET ANALYSIS

In addition, there is a \$0.4 million or 100% increase due to establishing a regional Biological Science Center. These increases are offset by a \$0.6 million or 12.9 percent decrease in Technology Services: Radio Communications Fund and a \$0.4 million or 11.9 percent decrease in the Facilities: Parking Garages Fund based on higher one-time capital purchases in FY 2022.

### INTERFUND TRANSFERS OUT

The transfers from the Enterprise Fund to other funds are approximately \$3.4 million, a \$2.2 million or 39.9 percent decrease. The decrease primarily reflects one-time transfers out in FY 2022 from the Environmental Management Fund for Landfill Operations projects.

### FUND BALANCE

The FY 2023 combined ending fund balance is projected to be \$54.8 million, which reflects a \$7.6 million or 12.2 percent decrease from the estimated FY 2022 ending fund balance. The most significant decrease reflects using the Environmental Management Fund balance for one-time expenditures in FY 2023.

## INTERNAL SERVICE FUNDS

### SUMMARY

The FY 2023 approved budgeted disbursements for the Internal Service Funds total \$64.8 million. This is a \$3.7 million or 6.0 percent increase from the FY 2022 budget. Funds available for FY 2023 also total \$64.8 million.

Page 176 shows a graphical representation of the County's Internal Service Funds budgets, while pages 177 to 181 contain fund statements reflecting numerical summaries of the budgets.

### REVENUES

Internal Service Funds revenues total \$57.8 million and represent a \$2.4 million or 4.4 percent increase from FY 2022. 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 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Human Resources: Employee Benefits	\$ 30,709	\$ 32,507	\$ 1,798	5.9%
Fleet Operations	12,055	12,570	515	4.3%

The primary change in the Internal Service Funds is a \$1.8 million or 5.9 percent increase in Human Resources: Employee Benefits Fund necessitated by the State increasing the employer's contribution to health insurance costs. In addition, a \$0.5 million or 4.3 percent increase in the Fleet Operations Fund represents increased spending in FY 2023 after vehicles and heavy equipment purchases were delayed in FY 2021 and FY 2022.

## BUDGET ANALYSIS

### INTERFUND TRANSFERS IN

Approximately \$5.1 million is transferred into the Internal Service Funds, which reflects a \$1.5 million or 40.2 percent increase from the FY 2022 budget. The \$5.1 million transfers represent an increase in the transfer from the General Fund to the Fleet Management Fund to purchase vehicles and heavy equipment for General Fund offices and departments.

### EXPENSES

The FY 2023 budgeted expenses for the Internal Service Funds total \$64.8 million, a \$3.7 million or 6.0 percent increase from FY 2022. 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 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Amount</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Fleet Operations	\$ 16,668	\$ 19,100	\$ 2,432	14.6%
Human Resources: Employee Benefits	31,459	32,507	1,048	3.3%

The most significant budgeted increase in the Internal Service Funds is an increase of \$2.4 or 14.6 percent in the Fleet Operations Fund due to higher projected fuel prices and costs for parts and labor. In addition, there is an increase of \$1.0 million or 3.3 percent in the Human Resources: Employee Benefits Fund, which reflects the higher costs of various insurances as determined by the state.

### FUND BALANCE

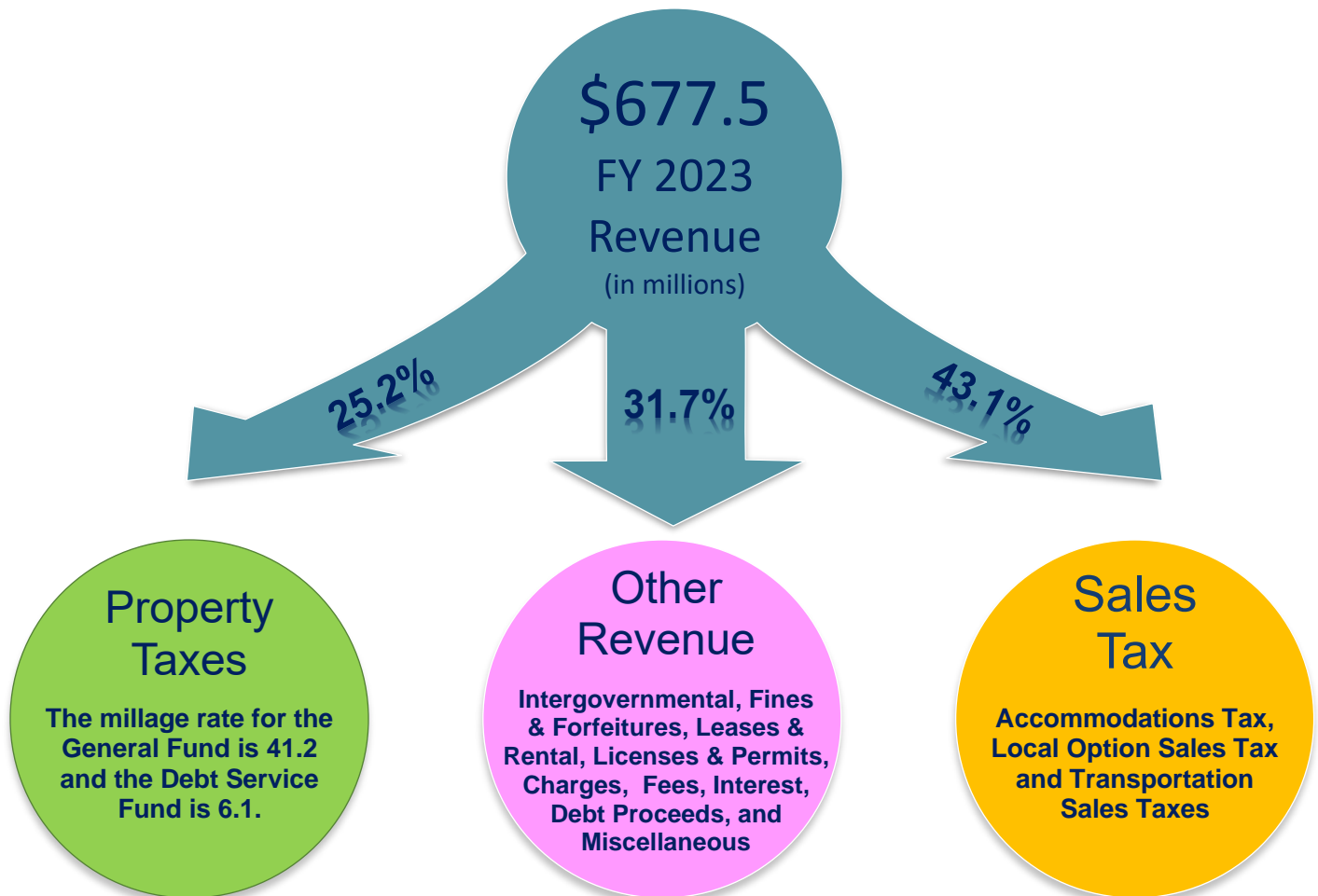
The FY 2023 ending fund balance is projected to be a negative \$225.6 million, representing a \$1.9 million or 0.9 percent decrease from the FY 2022 ending balance. The negative fund balance is due to reporting \$313.4 million in retirement benefits in the Human Resources: Employee Benefits Fund. The decrease also reflects the use of fund balance for Fleet fuel and projects.

## 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 costs on the taxpayer, provide for relatively stable and diversified revenue, and to equate the cost of services to revenue received. Charleston County's revenues fund its services and programs and are generated from a balanced revenue stream consisting of three main parts: property taxes, sales taxes, and other revenue sources. The revenue is considered structurally balanced because each of the three main parts generates approximately one-third of the total County revenue. Consequently, the County does not rely solely on any one type of revenue.



The major revenue sources for Charleston County account for 88.1 percent of the \$677.5 million in total revenues for FY 2023. The table below identifies external revenues that are greater than \$15 million.



## MAJOR REVENUE SOURCES

	FY 2023 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	201,930	29.8%
General Fund: Local Option Sales Tax	96,300	14.2%
General Fund: Local Government Fund	16,990	2.5%
Debt Service Fund: Ad Valorem Taxes	29,120	4.3%
Special Revenue Fund: Transportation Sales Tax	175,450	25.8%
Special Revenue Fund: Fees-In-lieu of Property Taxes	26,797	4.0%
Special Revenue Fund: Accommodations Tax – Local	20,000	3.0%
Enterprise Fund: User Fee	30,000	4.4%

*Amounts in the thousands*

The following pages include an analysis of major revenue sources approved through the annual budget process, a trend analysis, and an explanation of each revenue estimation process. 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 88 to 95.

# MAJOR REVENUE SOURCES

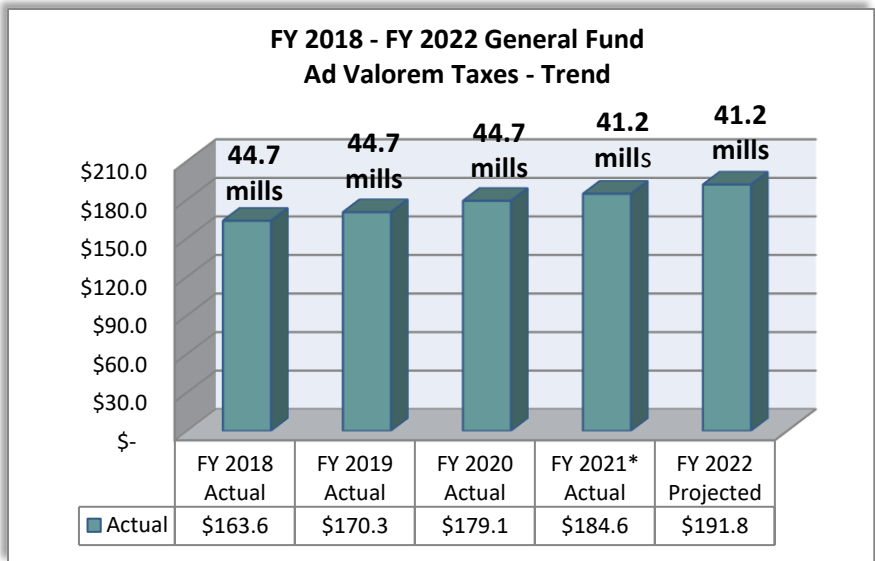
## General Fund Ad Valorem Taxes

### 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.

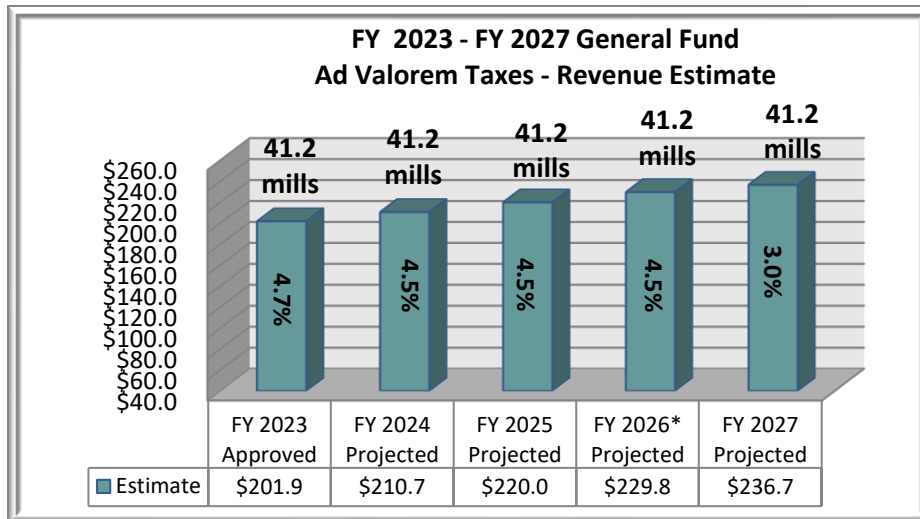
### Trend

The County's portion of ad valorem taxes for the General Fund shows a consistently increasing trend, which reflects continued growth in the County's tax base. South Carolina Law requires counties to reassess properties every five years, which typically adjusts the mills downward. Reducing the mills in FY 2021 did not result in a revenue reduction due to property tax base growth. The County expects the property tax growth to continue as property value increases in the area.



Amounts in the millions

\* Reassessment Year



Amounts in the millions

\* Reassessment Year

### Revenue Estimates

The FY 2023 General Fund Ad Valorem Taxes estimate is based on the projection of appraised property value, a review of Charleston County and national economic indicators, actual FY 2021 receipts, and FY 2022 year-to-date collection trends. In addition, the estimate includes new construction and fair market value changes for

properties that change ownership. Property value is estimated to increase by 4.7% in FY23, to increase by 4.5% for FY 2024 thru FY 2026, and to increase 3.0% in FY 2027. The 41.2 millage rate reflects no change from the previous year and is expected to remain constant through FY 2027. The millage equates to \$164.80 per \$100,000 of appraised value for the homeowner.

# MAJOR REVENUE SOURCES

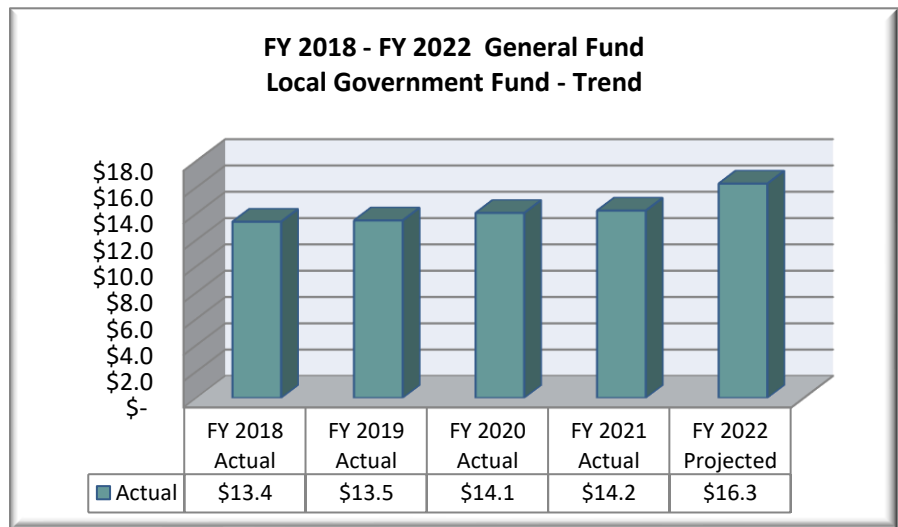
## General Fund Local Government Fund

### Description

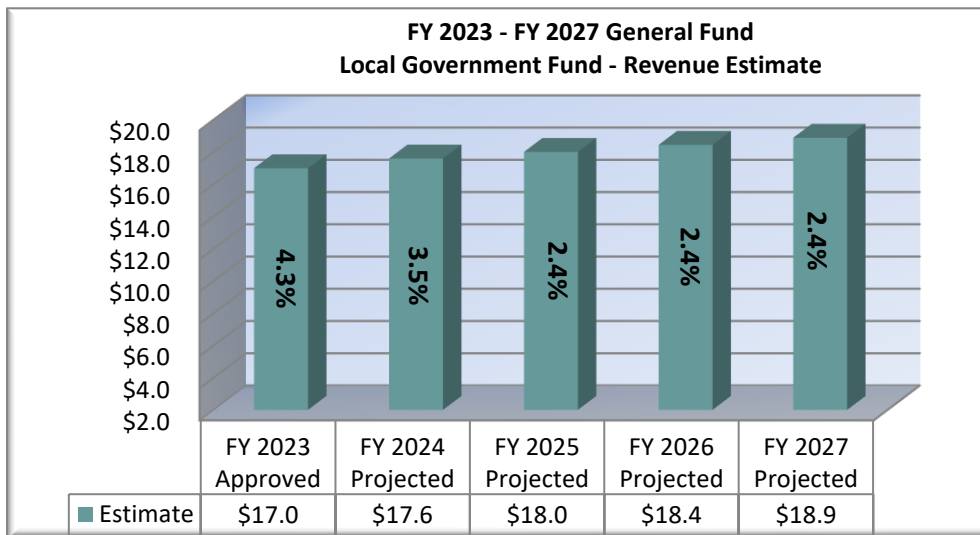
The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and provide a predictable revenue source for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated many other taxes allocated by the State. The State set a formula that based the Local Government Fund on 4.5 percent of the State's General Fund revenues for the State's last completed fiscal year. Beginning in FY 2020, the State started utilizing the same percentage increase or decrease as the State's General Fund (not to exceed 5.0 percent). 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 relatively flat trend from FY 2018 through FY 2019 as the State prioritized funding for other functions. The change in the State's funding formula in FY 2020 generated additional revenue for the County. The revenue in FY 2021 remained flat because the State passed a continuing resolution for their FY 2021 budget in response to the financial uncertainties caused by the 2021 pandemic. The impact of the 2020 Census and the State's improved economy resulted in a 7.0 percent revenue increase in FY 2022 for county and municipal governments.



Amounts in millions



Amounts in millions

### Revenue Estimate

The FY 2023 revenues reflect a moderate 4.3% increase. There is uncertainty in calculating the ongoing trend for this major revenue source beyond FY 2023 because the State's allocation is tied to the State's economy.

# MAJOR REVENUE SOURCES

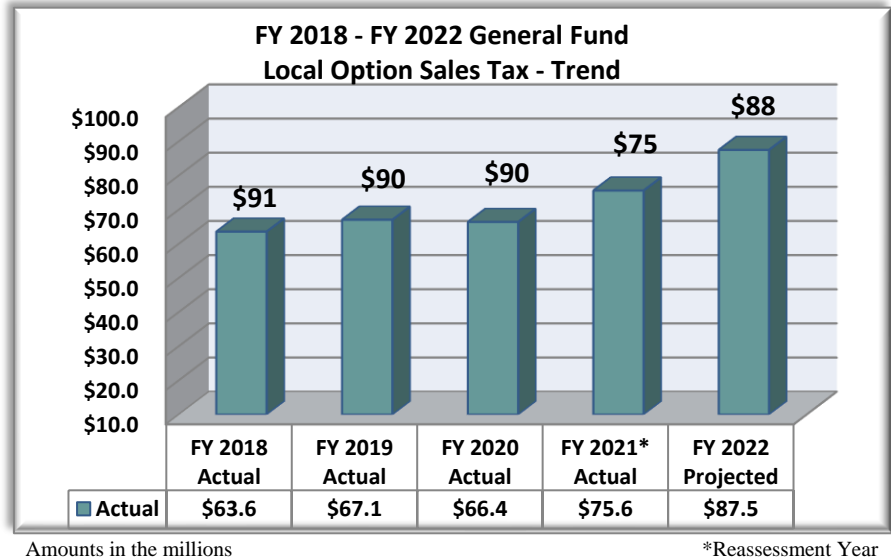
## General Fund Local Option Sales Tax

### Description

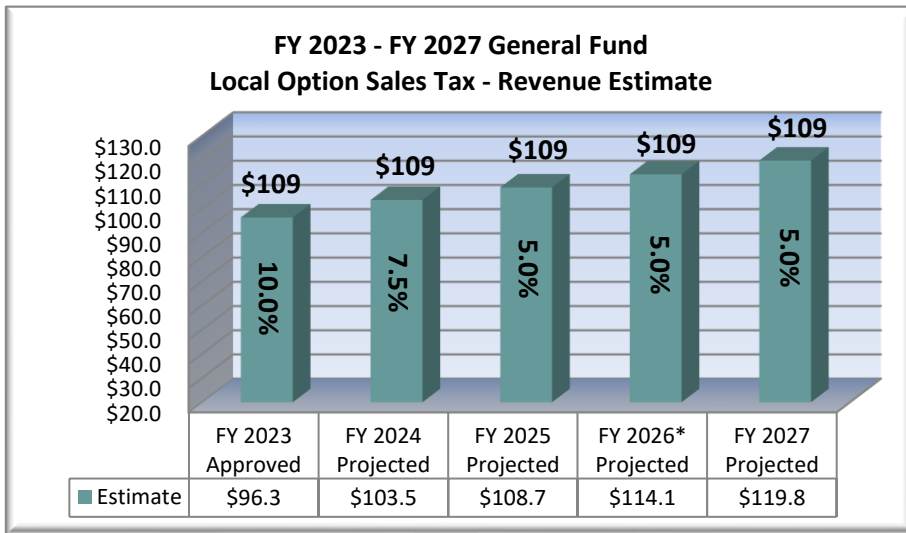
By referendum, the citizens of Charleston County passed an additional one percent sales tax, which took effect during FY 1991. According to State law, a portion of the sales tax revenues are designated to reduce local property taxes. Charleston County attempts to apply 100 percent of the Local Option Sales Tax revenues as credits against local property taxes. A June 2018 U.S. Supreme Court decision allowed states to access sales tax to out-of-state online retailers.

### Trend

The Local Option Sales Tax (LOST) is directly tied to the level of consumer spending in Charleston County. The LOST revenue experienced an increasing trend between FY 2018 and FY 2019. The pandemic in FY 2020 caused a decline in the sales tax revenue. However, the County experienced 13.9 percent growth in FY 2021 as the nation rebounded from the pandemic and consumer spending increased.



The growth in consumer spending increased into FY 2022 as the revenue increased by 15.7 percent. The value of the LOST credit remained flat between FY 2018 and FY 2020 but declined in FY 2021 due to the reassessment in the previous fiscal year. The value is projected to increase in FY 2022 as the economy continues to grow.



### Revenue Estimate

The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2023 equates to a credit of \$109 per \$100,000 of the appraised value and is projected to remain flat through FY 2027. Due to increased spending and inflation, sales tax receipts are expected to increase by 10.0 percent in FY 2023 and 7.5 percent in FY 2024. The revenue will continue to increase in FY 2025 and FY 2027 at a lower rate based on a projected slowing down of the economy.

and 7.5 percent in FY 2024. The revenue will continue to increase in FY 2025 and FY 2027 at a lower rate based on a projected slowing down of the economy.

# MAJOR REVENUE SOURCES

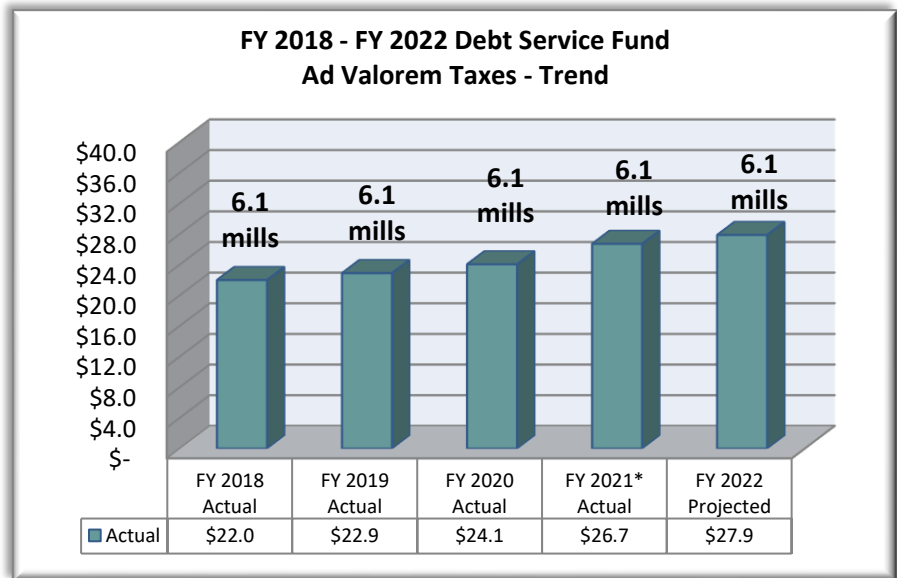
## Debt Service Fund Ad Valorem Taxes

### 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 next January. The motor vehicles are billed annually during the month when the taxpayer's license registration is due for renewal.

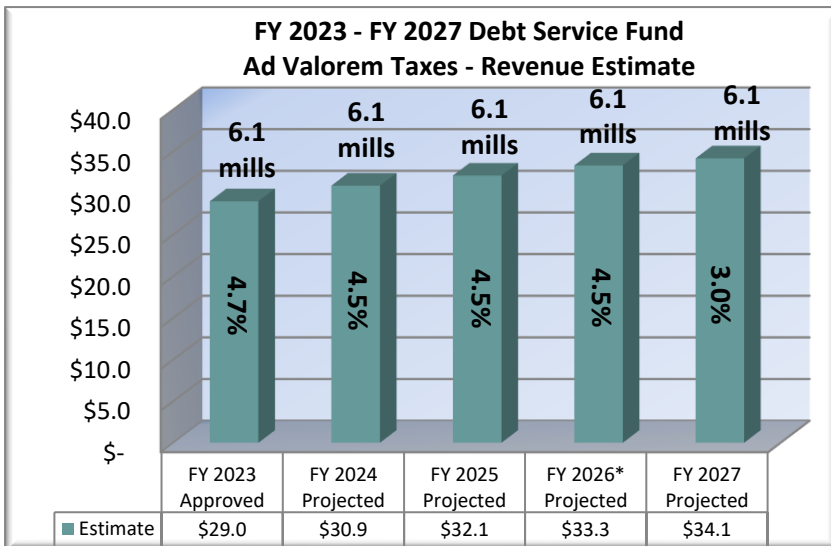
### Trend

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 counties to reassess properties every five years, but Debt Service millage is not required to be adjusted. The County experienced growth from FY 2018 through FY 2022, which is expected to continue based on the growth in the property base.



Amount in the millions

\*Reassessment Year



Amount in the millions

\*Reassessment Year

expected to remain constant through FY 2027. The millage equates to \$24.40 per \$100,000 of appraised value for the homeowner.

The FY 2023 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 2021 receipts, and FY 2022 year-to-date collection trends. In addition, the estimates include new construction and fair market value changes for properties that change ownership. The 6.1 millage rate reflects no change from the previous year and is



# MAJOR REVENUE SOURCES

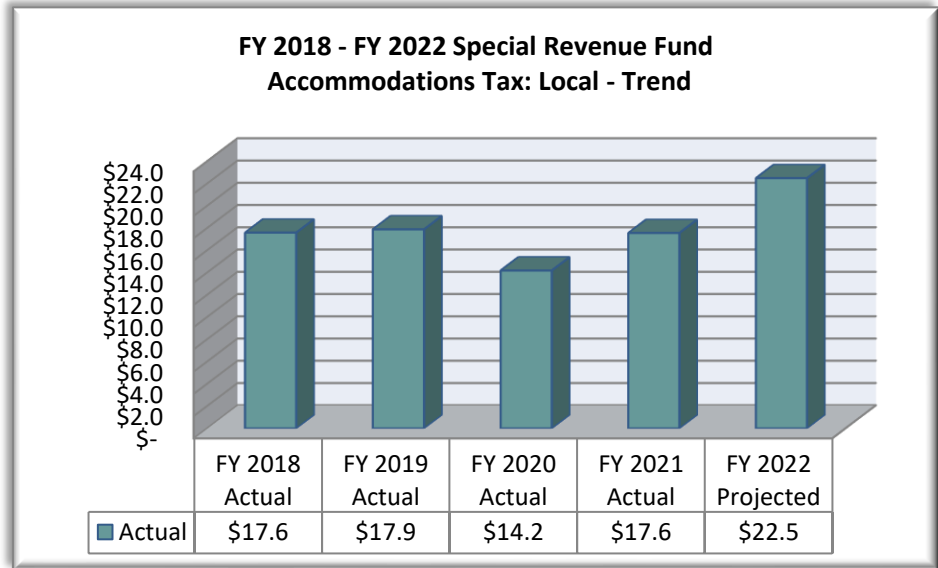
## Special Revenue Fund Accommodations Tax - Local

### 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.

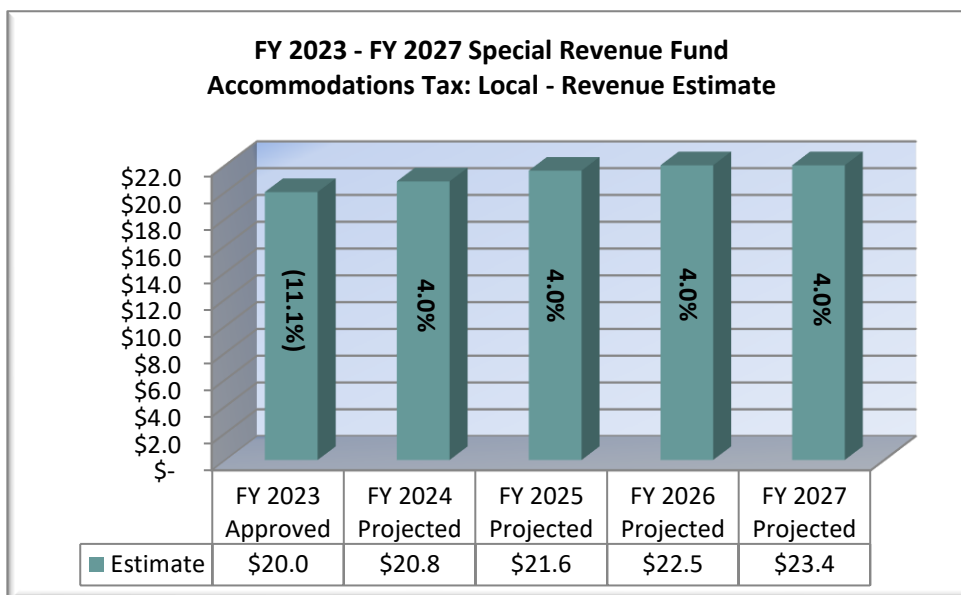
### Trend

The revenues from the Accommodations Tax - Local maintained steady growth through FY 2019. The pandemic reduced the revenue as tourism declined in the Charleston area in FY 2020. However, the revenue began improving in FY 2021 and continues to grow as tourists become more comfortable with travel in a post-pandemic world. The revenue increased by 27.8 percent in FY 2022, reflecting the full-year removal of worldwide travel restrictions and pent-up demand for travel.



Amounts in the millions

reflecting the full-year removal of worldwide travel restrictions and pent-up demand for travel.



Amounts in the millions

However, budgeted Accommodations Tax - Local revenue in FY 2023 projects an 11.1 percent decrease from FY 2022, reflecting a return to pre-pandemic growth percentage. Looking into the future, the revenue is projected to increase annually by four percent.

### Revenue Estimate

The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2021 receipts, FY 2022 year-to-date collection trends, and tourism information received from the Office of Tourism at the College of Charleston's Business School. The tourism industry in Charleston County continues to rebound after the negative impacts of the pandemic.

# MAJOR REVENUE SOURCES

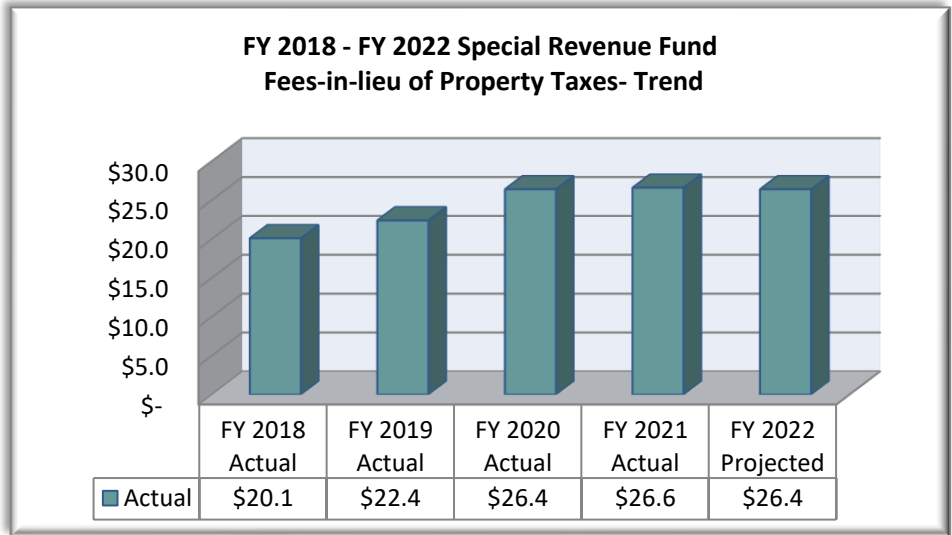
## Special Revenue Fund Fees-in-lieu of Property Taxes

### Description

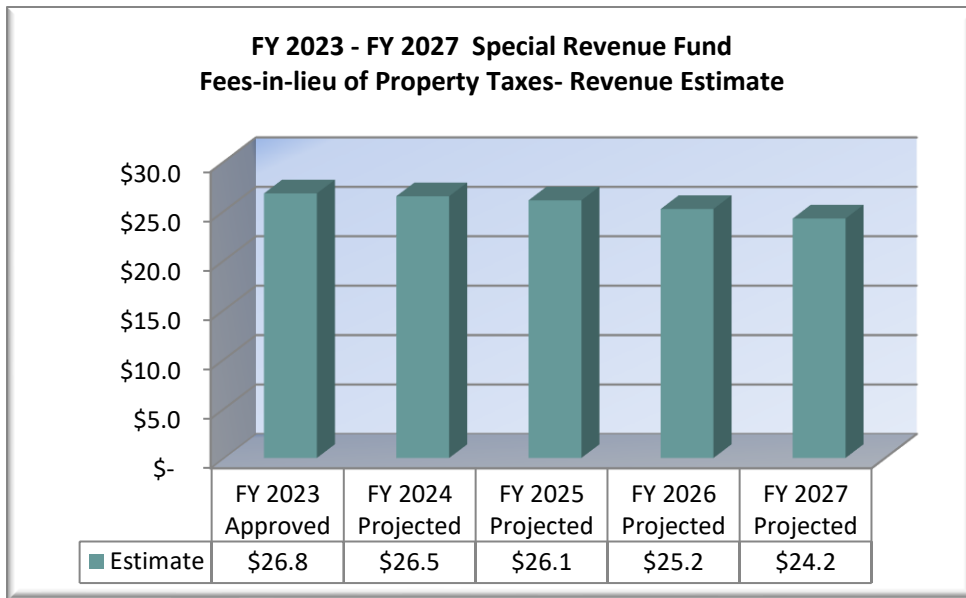
In 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013 and refinanced in 2021. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed to taxing entities. A second revenue bond was issued in 2017.

### Trend

The fees-in-lieu of taxes revenue has increased since the inception of the Special Source Revenue Bond in FY 2014. The most significant developments during those years were the Boeing and Mercedes expansions. 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, resulting in a flat trend after FY 2020.



Amounts in the millions



Amounts in the millions

### Revenue Estimate

The revenue estimate is based on a review of actual FY 2021 receipts, FY 2022 year-to-date collection trends, and information from the Economic Development Department. The projections for FY 2023 through FY 2027 are decreasing because the projected revenue only reflects the reduction due to depreciation. It is

anticipated that additional projects will occur in the out years; however, the value of the new developments is unknown and therefore not projected.

# MAJOR REVENUE SOURCES

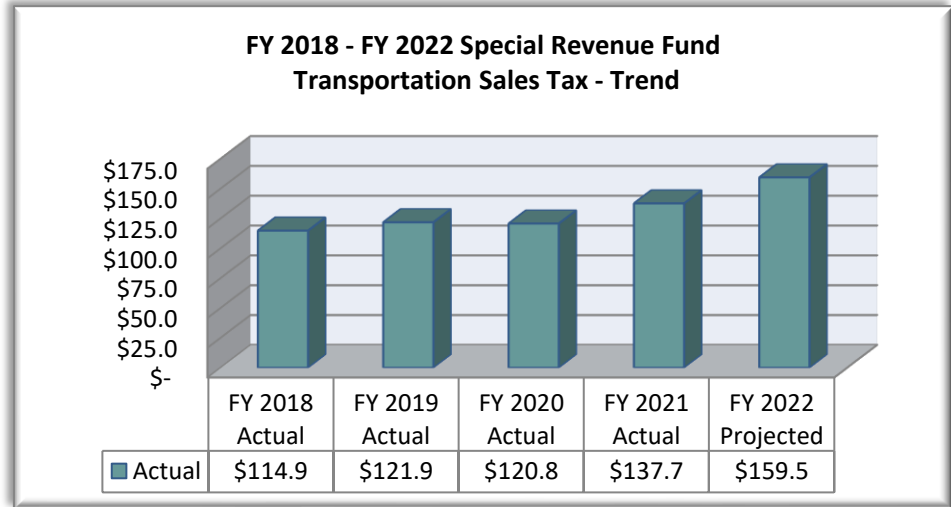
## Special Revenue Fund Transportation Sales Tax

### Description

The citizens of Charleston County passed, by referendum, two additional one-half of one percent sales and use taxes that took effect May 1, 2005, and May 1, 2017. Both Transportation Sales Tax will continue for 25 years or until \$1.3 billion and \$2.1 billion are collected, respectively. According to the referendums, 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 2019 due to robust consumer spending. A June 2018 U.S. Supreme Court decision allowed states to access sales tax to out-of-state online retailers. In FY 2020, the additional revenue from out-of-state sales offset a

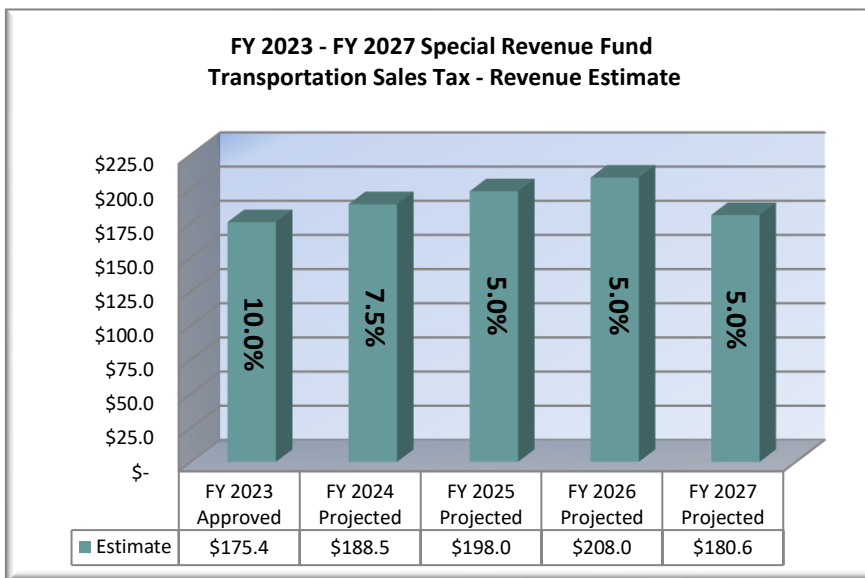


Amounts in the millions

portion of the decline in sales tax due to the pandemic. The County experienced a 14.0 percent growth rate in FY 2021 and 13.6 in FY 2022 as the nation rebounded from the pandemic and consumer spending and online purchases increased in Charleston County.

### Revenue Estimate

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual FY 2021 receipts, and FY 2022 year-to-date collection trends. The Transportation Sales Tax is estimated to increase by 10.0 percent in FY 2023 and 7.5 percent in FY 2024. The revenue will stabilize going into FY 2025, growing at 5.0 percent annually to reach the \$1.3 billion and \$2.1 billion limits before the end of the 25-year authorization.



Amounts in the millions

# MAJOR REVENUE SOURCES

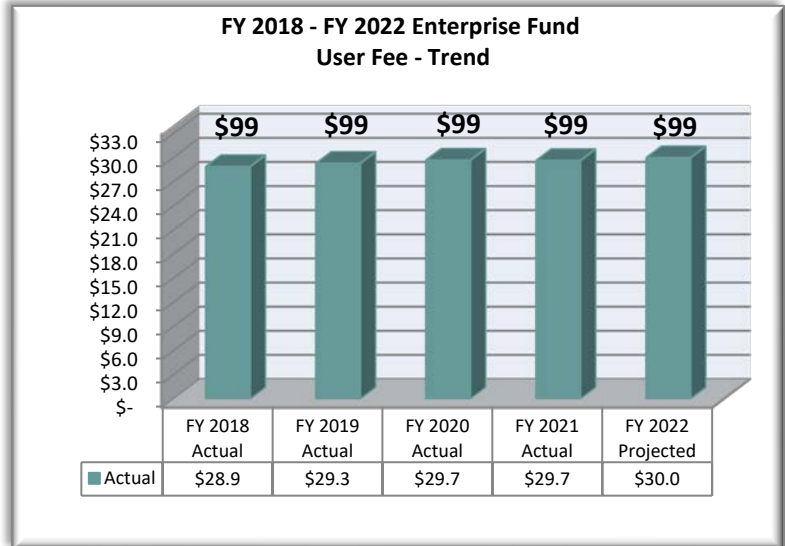
## Enterprise Fund User Fee

### Description

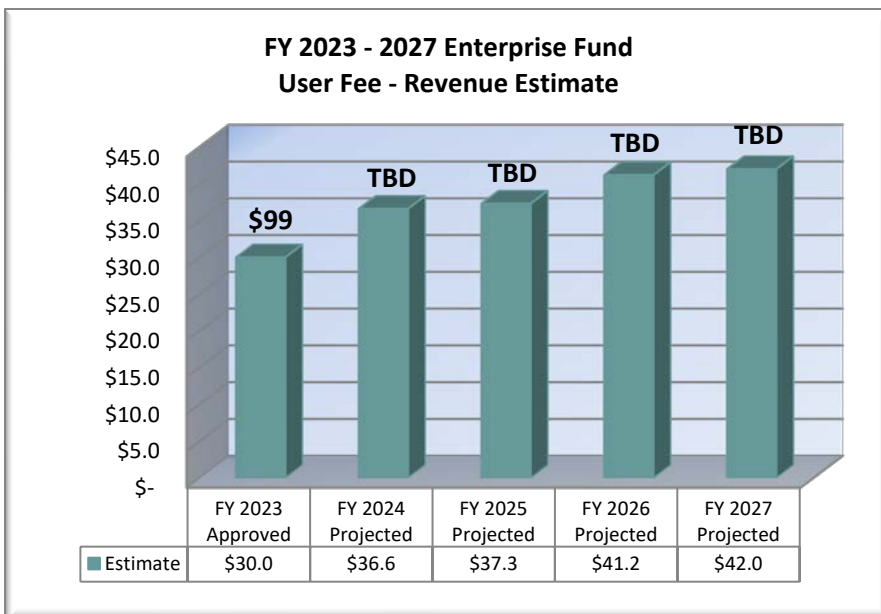
In 1989, Charleston County began charging a user fee to real property owners and certain commercial and governmental entities to fund the County's recycling, solid waste, and disposal efforts. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department calculates and bills for the commercial entities every year.

### Trend

The User Fee charge for residential properties has remained constant at \$99 since FY 2008. The revenues from the User Fee increased slightly between FY 2018 and FY 2019 due to growth in the number of residents and businesses. The revenue remained flat between FY 2020 and FY 2021, the beginning years of the pandemic's negative impact on local businesses. The County projects a slight increase in the revenue in FY 2022 to the pre-pandemic revenue level.



Amount in the millions



Amount in the millions

### Revenue Estimate

The FY 2023 User Fee estimate is based on actual FY 2021 receipts and FY 2022 year-to-date collection trends. Looking into the future, the User Fee is projected to increase in future years to fund operating and capital costs. Before the user fee increases, the various programs in Environmental Management and their capital needs will be analyzed for the path forward.

## 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 **497** to **503** 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 **477** to **480** 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 2023 All Funds** graph on page **84**, the **Where It Goes. . . . FY 2023 All Funds** graph on page **85**, and the **Budget Summary All Funds** on pages **86** to **87**. 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 **88** to **95**. The expenditures are on pages **96** to **102**. The interfund transfers are on page **103**. This is followed by a summary of County authorized positions on pages **104** to **112**.

The last portion of the Schedules section (pages **115** to **181**) 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 **113** shows a combined fund statement for all funds for Fiscal Years 2020, 2021, 2022, and 2023. Page **114** provides a summary by fund type of the County's Fiscal Year 2023 budget. Individual fund statements start on page **116** with the General Fund. Note that the FY 2023 Projected column on the fund statements includes the estimated amounts from the FY 2022 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.

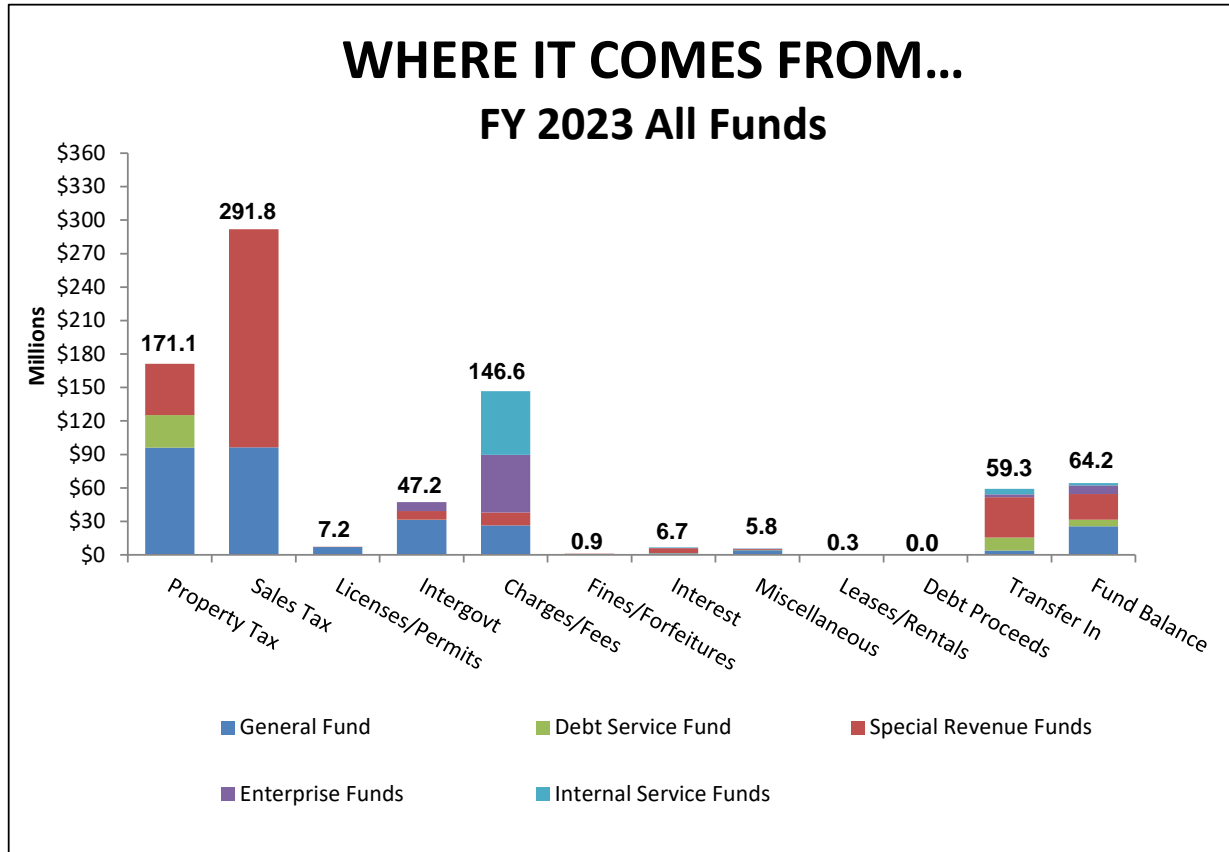
# SCHEDULES

## Charleston County, South Carolina All Funds Fund Statement

	FY 20XX Actual	FY 20XX Actual	FY 20XX Adjusted	FY 20XX Projected	FY 20XX Approved
<b>1</b> → Beginning Balance, July 1	\$125,744,382	\$144,481,110	\$115,690,603	\$115,690,603	\$148,879,522
Revenues:					
Property Tax	177,403,228	189,841,370	183,173,363	184,215,388	171,125,025
Sales Tax	201,517,547	230,925,411	228,750,000	269,500,000	291,750,000
Licenses and Permits	6,241,702	7,241,852	6,327,400	7,242,100	7,175,600
Intergovernmental	46,465,341	44,024,292	45,841,522	45,927,823	47,185,345
Charges and Fees	146,094,630	147,845,572	137,524,025	145,173,893	146,575,381
Fines and Forfeitures	1,469,064	1,287,270	1,148,500	1,359,317	871,500
Interest	9,552,080	1,687,409	1,054,750	1,631,050	6,705,200
Miscellaneous	7,292,226	7,583,375	8,096,045	9,654,100	5,800,231
Leases and Rent	741,528	669,070	453,648	567,085	271,284
Debt Proceeds	13,875,048	-	-	5,372,663	-
Subtotal	610,652,394	631,105,621	612,369,253	670,643,419	677,459,566
<b>3</b> → Interfund Transfer In	42,674,412	44,422,573	33,097,599	37,656,336	58,885,683
<b>4</b> → Total Available	779,071,188	820,009,304	761,157,455	823,990,358	885,224,771
Expenditures:					
Personnel	191,111,313	190,557,346	211,532,943	197,798,775	214,805,061
Operating	263,664,971	264,403,397	245,946,186	242,780,969	277,198,283
Capital	3,508,633	3,234,404	11,680,847	17,521,783	12,205,820
Debt Service	74,831,085	96,370,142	76,644,638	78,610,252	121,029,314
Subtotal	533,116,002	554,565,289	545,804,614	536,711,779	625,238,478
<b>6</b> → Interfund Transfer Out	101,474,076	149,753,412	136,518,381	138,476,710	128,615,249
<b>7</b> → Total Disbursements	634,590,078	704,318,701	682,322,995	675,188,489	753,853,727
<b>8</b> → Nonspendable	90,509,449	96,648,947	96,648,947	96,648,947	96,648,947
<b>9</b> → Restricted: External	(279,893,542)	(317,509,721)	(314,497,562)	(313,888,681)	(302,354,756)
Restricted: Internal	276,172,933	254,744,486	239,727,072	248,970,903	201,132,641
Available	57,692,270	81,806,891	56,956,003	117,148,353	136,309,420
<b>10</b> → Ending Balance, June 30	<u>\$144,481,110</u>	<u>\$115,690,603</u>	<u>\$ 78,834,460</u>	<u>\$148,801,869</u>	<u>\$131,371,044</u>
<b>11</b> →					
<b>12</b> →					

## 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 2023.

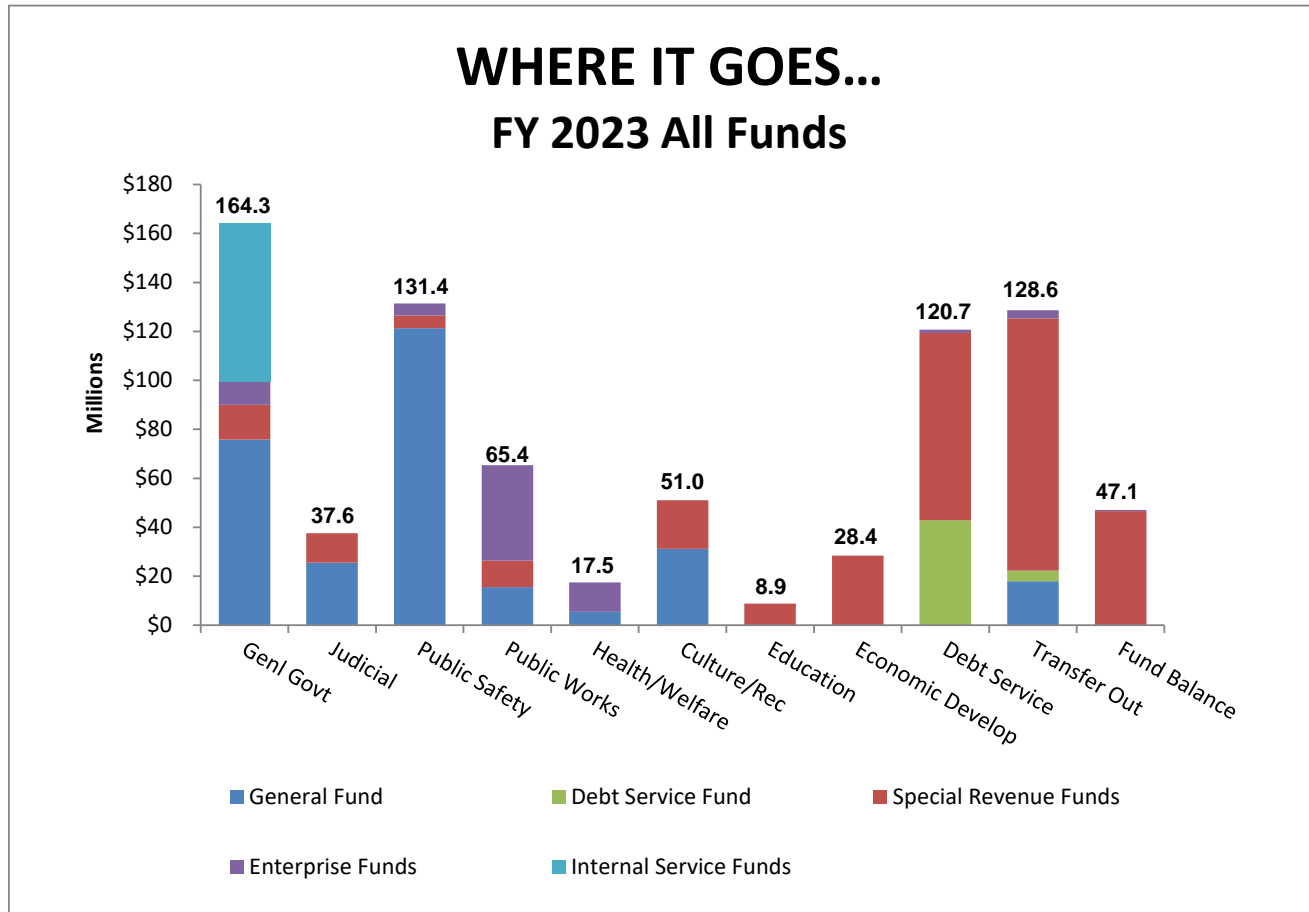


### Total Available Budgeted: \$800,928,255

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change	Percent Change
Property Tax	\$ 177,403,228	\$ 189,841,370	\$ 183,173,363	\$ 171,125,025	\$ (12,048,338)	(6.6)
Sales Tax	201,517,547	230,925,411	228,750,000	291,750,000	63,000,000	27.5
Licenses & Permits	6,241,702	7,241,852	6,327,400	7,175,600	848,200	13.4
Intergovernmental	46,465,341	44,024,292	45,841,522	47,185,345	1,343,823	2.9
Charges & Fees	146,094,630	147,845,572	137,524,025	146,575,381	9,051,356	6.6
Fines & Forfeitures	1,469,064	1,287,270	1,148,500	871,500	(277,000)	(24.1)
Interest	9,552,080	1,687,408	1,054,750	6,705,200	5,650,450	535.7
Miscellaneous	7,292,226	7,583,373	8,096,045	5,800,231	(2,295,814)	(28.4)
Leases & Rentals	741,528	669,070	453,648	271,284	(182,364)	(40.2)
Debt Proceeds	13,875,048	-	-	-	-	0.0
<b>Total Revenues</b>	<b>610,652,394</b>	<b>631,105,619</b>	<b>612,369,253</b>	<b>677,459,566</b>	<b>65,090,313</b>	<b>10.6</b>
Transfer In	42,674,412	44,422,573	33,097,599	59,250,891	26,153,292	79.0
Use of Fund Balance	26,990,737	67,893,954	43,593,798	64,217,798	20,624,000	47.3
<b>Total Avail. Budgeted</b>	<b>\$ 680,317,543</b>	<b>\$ 743,422,146</b>	<b>\$ 689,060,650</b>	<b>\$ 800,928,255</b>	<b>\$ 111,867,605</b>	<b>16.2</b>

## 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 2023.



**Total Uses: \$800,928,255**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change	Percent Change
General Govt.	\$ 177,824,677	\$ 181,762,977	\$ 156,104,206	\$ 164,294,686	\$ 8,190,480	5.2
Judicial	31,992,509	31,927,395	35,635,980	37,625,036	1,989,056	5.6
Public Safety	116,096,586	114,908,690	127,900,072	131,418,492	3,518,420	2.8
Public Works	51,456,320	50,556,294	58,721,377	65,408,242	6,686,865	11.4
Health/Welfare	15,438,436	14,803,423	17,150,452	17,497,053	346,601	2.0
Culture/Recreation	41,393,772	38,784,131	42,397,198	51,001,591	8,604,393	20.3
Education	7,825,695	8,261,200	8,465,879	8,860,866	394,987	0.0
Economic Develop.	16,255,066	17,214,953	23,115,794	28,438,685	5,322,891	23.0
Debt Service	74,832,941	96,346,225	76,313,656	120,693,827	44,380,171	58.2
<b>Total Expenditures</b>	<b>533,116,002</b>	<b>554,565,288</b>	<b>545,804,614</b>	<b>625,238,478</b>	<b>79,433,864</b>	<b>14.6</b>
Transfer Out	101,474,076	149,753,412	136,518,381	128,615,249	(7,903,132)	(5.8)
<b>Total Disbursements</b>	<b>634,590,078</b>	<b>704,318,700</b>	<b>682,322,995</b>	<b>753,853,727</b>	<b>71,530,732</b>	<b>10.5</b>
Increase in Fund Bal.	45,727,465	39,103,447	6,737,655	47,074,528	40,336,873	598.7
<b>Total Uses</b>	<b>\$ 680,317,543</b>	<b>\$ 743,422,147</b>	<b>\$ 689,060,650</b>	<b>\$ 800,928,255</b>	<b>\$ 111,867,605</b>	<b>16.2</b>

Charleston County, South Carolina  
Budget Summary - All Funds  
Fiscal Year 2023

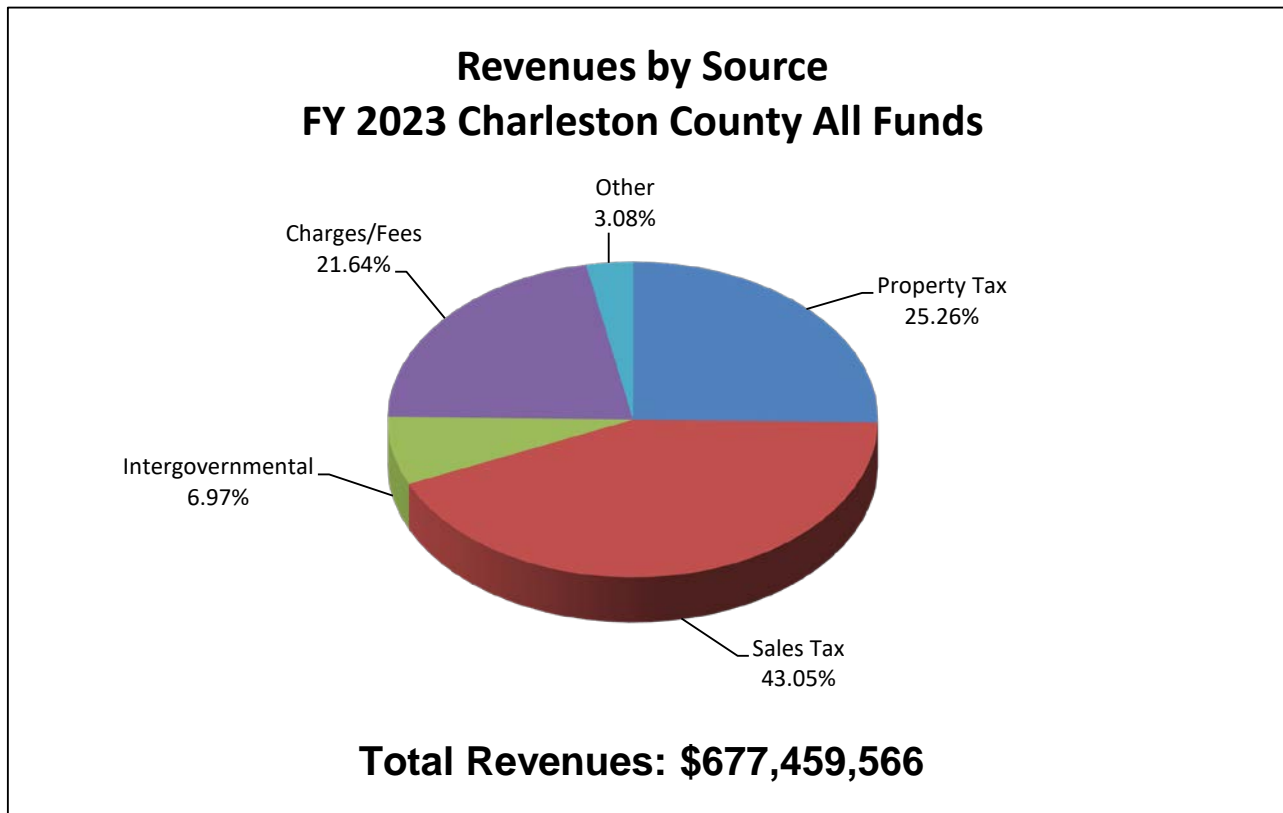
	Fund Statement Page Number	Revenues (89 to 95)	Transfers In (Page 103)	Sources
<b>GENERAL FUND</b>	<b>116</b>	<b>\$ 263,350,183</b>	<b>\$ 3,868,143</b>	<b>\$267,218,326</b>
<b>DEBT SERVICE FUND</b>	<b>118</b>	<b>29,499,555</b>	<b>11,693,398</b>	<b>41,192,953</b>
Accommodations Tax: Local	120	20,012,000	-	20,012,000
Accommodations Tax: State	121	252,000	-	252,000
Air Service Development	122	8,000,000	-	8,000,000
Awendaw McClellanville Fire	123	2,552,456	-	2,552,456
Awendaw McClellanville Fire Debt	124	321,514	-	321,514
Clerk of Court: Excess IV-D	126	-	178,351	178,351
Clerk of Court: IV-D Child Support Enf	125	830,000	-	830,000
Economic Development	127	3,971,242	-	3,971,242
Economic Dev.: Revenue Bond Debt Service	128	26,797,383	9,213,731	36,011,114
Emergency Mgmt.: Hazard Materials Enforce	129	210,000	-	210,000
Fire Districts: East Cooper Fire District	130	163,300	-	163,300
Fire Districts: Northern Chas Co Fire Dist	131	354,000	-	354,000
Fire Districts: West St. Andrew's Fire Dist	132	7,400	-	7,400
Greenbelt Programs 1st TST	133	15,153,250	-	15,153,250
Greenbelt Programs 2nd TST	134	8,982,500	-	8,982,500
Human Resources: Summer Youth Program	135	-	127,533	127,533
Legal: Seized Assets	136	20,400	-	20,400
Planning/Zoning: Tree Fund	137	-	-	-
Public Defender: Berkeley County	138	1,841,028	-	1,841,028
Public Defender: Charleston County	139	2,045,589	3,800,000	5,845,589
Public Works: Roads Program 1st TST	140	58,091,250	-	58,091,250
Public Works: Roads Program 2nd TST	141	54,732,250	7,705,477	62,437,727
Public Works: Stormwater Drainage	142	3,682,352	-	3,682,352
Sheriff: Asset Forfeiture Federal	143	-	-	-
Sheriff: Asset Forfeiture State	144	-	-	-
Sheriff: Inmate Welfare	145	850,000	-	850,000
Sheriff: IV-D Child Support Enforcement	146	20,000	69,995	89,995
Sheriff: Sex Offender Registry	147	30,900	-	30,900
Solicitor: Alcohol Education Program	148	40,000	46,298	86,298
Solicitor: Bond Estreatment	149	-	-	-
Solicitor: Criminal Domestic Violence Approp	150	100,000	-	100,000
Solicitor: Drug Court	151	280,000	-	280,000
Solicitor: DUI Appropriation	152	73,690	34,032	107,722
Solicitor: Expungement	153	120,000	-	120,000
Solicitor: Juvenile Education Program	154	67,000	62,455	129,455
Solicitor: Pretrial Intervention	155	95,000	161,268	256,268
Solicitor: State Appropriation	156	1,350,000	-	1,350,000
Solicitor: Traffic Education Program	157	140,000	-	140,000
Solicitor: Victims' Unclaimed Restitution	158	-	-	-
Solicitor: Victim-Witness State Approp	159	40,625	38,297	78,922
Solicitor: Violent Crime Prosecution	160	100,000	-	100,000
Transit Agencies 1st TST	161	15,994,500	-	15,994,500
Transit Agencies 2nd TST	162	26,960,250	14,310,172	41,270,422
Trident Technical College	163	8,718,440	142,426	8,860,866
Trident Technical College: Debt Service	164	3,355,000	21,691	3,376,691
Victim's Bill of Rights	165	178,500	241,046	419,546
<b>SPECIAL REVENUE FUNDS</b>		<b>266,533,819</b>	<b>36,152,772</b>	<b>302,686,591</b>
Biological Science Center	167	-	365,208	365,208
Consoli. Dispatch: Emergency 911 Wire Line	168	605,000	-	605,000
Consoli. Dispatch: Emergency 911 Wireless	169	2,502,837	-	2,502,837
Consoli. Dispatch: Fire & Agency Costs	170	970,891	-	970,891
Dept of Alcohol & Other Drug Abuse Services	171	11,246,736	1,314,410	12,561,146
Environmental Management	172	35,921,024	-	35,921,024
Facilities Management: Parking Garages	173	3,080,352	-	3,080,352
Revenue Collections	174	2,788,146	-	2,788,146
Technology Services: Radio Communications	175	3,182,640	732,550	3,915,190
<b>ENTERPRISE FUNDS</b>		<b>60,297,626</b>	<b>2,412,168</b>	<b>62,709,794</b>
Fac Mgmt.: Office Services/Records Mgmt.	177	2,002,686	-	2,002,686
Fleet Operations/Procurement: Central Parts	178	15,570,033	5,124,410	20,694,443
Human Resources: Employee Benefits	179	32,506,866	-	32,506,866
Safety & Risk Mgt: Safety/Workers' Comp	180	5,489,242	-	5,489,242
Technology Services: Telecommunications	181	2,209,556	-	2,209,556
<b>INTERNAL SERVICE FUNDS</b>		<b>57,778,383</b>	<b>5,124,410</b>	<b>62,902,793</b>
Total of All Funds		<b>\$ 677,459,566</b>	<b>\$59,250,891</b>	<b>\$736,710,457</b>



Expenditures/ Expenses (97 to 102)	Transfers Out (Page 103)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
\$ 274,693,555	\$ 18,013,918	\$ 292,707,473	(\$25,489,147)	\$ 121,153,402	\$ 95,664,255
42,833,895	4,281,075	47,114,970	(5,922,017)	28,506,219	22,584,202
18,803,078	-	18,803,078	1,208,922	6,986,236	8,195,158
636,123	36,250	672,373	(420,373)	420,373	-
9,867,050	-	9,867,050	(1,867,050)	1,867,050	-
3,025,006	-	3,025,006	(472,550)	933,277	460,727
250,591	-	250,591	70,923	320,701	391,624
651,649	178,351	830,000	-	-	-
403,256	-	403,256	(224,905)	550,513	325,608
3,971,242	-	3,971,242	-	4,446,445	4,446,445
23,814,124	13,060,137	36,874,261	(863,147)	13,860,217	12,997,070
242,315	-	242,315	(32,315)	106,023	73,708
168,156	-	168,156	(4,856)	7,367	2,511
354,000	-	354,000	-	-	-
8,000	-	8,000	(600)	3,943	3,343
10,898,317	3,509,000	14,407,317	745,933	7,912,600	8,658,533
-	9,022,000	9,022,000	(39,500)	4,724,509	4,685,009
171,950	-	171,950	(44,417)	44,417	-
86,687	-	86,687	(66,287)	66,287	-
250,000	-	250,000	(250,000)	812,896	562,896
2,051,550	-	2,051,550	(210,522)	361,084	150,562
6,138,867	-	6,138,867	(293,278)	727,912	434,634
22,101,687	12,200,000	34,301,687	23,789,563	34,747,675	58,537,238
12,235,353	61,020,258	73,255,611	(10,817,884)	36,124,245	25,306,361
10,459,739	-	10,459,739	(6,777,387)	7,711,853	934,466
189,366	-	189,366	(189,366)	304,349	114,983
56,500	-	56,500	(56,500)	116,553	60,053
837,937	-	837,937	12,063	1,558,233	1,570,296
89,995	-	89,995	-	-	-
58,500	-	58,500	(27,600)	228,828	201,228
86,298	-	86,298	-	-	-
12,000	-	12,000	(12,000)	119,552	107,552
103,076	-	103,076	(3,076)	20,871	17,795
210,141	175,000	385,141	(105,141)	251,942	146,801
107,722	-	107,722	-	-	-
173,830	-	173,830	(53,830)	65,854	12,024
129,455	-	129,455	-	-	-
256,268	-	256,268	-	-	-
1,264,227	241,065	1,505,292	(155,292)	402,278	246,986
81,796	141,268	223,064	(83,064)	182,554	99,490
5,000	-	5,000	(5,000)	8,805	3,805
78,922	-	78,922	-	-	-
100,749	-	100,749	(749)	56,337	55,588
10,354,000	-	10,354,000	5,640,500	11,307,534	16,948,034
26,163,798	-	26,163,798	15,106,624	23,105,078	38,211,702
8,860,866	-	8,860,866	-	-	-
-	3,376,691	3,376,691	-	-	-
419,546	-	419,546	-	-	-
176,228,732	102,960,020	279,188,752	23,497,839	160,464,391	183,962,230
365,208	-	365,208	-	-	-
685,437	-	685,437	(80,437)	(98,894)	(179,331)
2,845,605	-	2,845,605	(342,768)	3,035,956	2,693,188
1,010,195	-	1,010,195	(39,304)	622,045	582,741
12,061,146	-	12,061,146	500,000	(7,302,320)	(6,802,320)
40,268,239	2,800,000	43,068,239	(7,147,215)	57,243,388	50,096,173
3,236,576	-	3,236,576	(156,224)	9,999,098	9,842,874
2,227,910	560,236	2,788,146	-	(2,807,729)	(2,807,729)
3,970,190	-	3,970,190	(55,000)	1,771,462	1,716,462
66,670,506	3,360,236	70,030,742	(7,320,948)	62,463,006	55,142,058
2,036,350	-	2,036,350	(33,664)	228,894	195,230
22,099,772	-	22,099,772	(1,405,329)	13,428,927	12,023,598
32,506,866	-	32,506,866	-	(240,153,162)	(240,153,162)
5,943,526	-	5,943,526	(454,284)	2,273,984	1,819,700
2,225,276	-	2,225,276	(15,720)	513,861	498,141
64,811,790	-	64,811,790	(1,908,997)	(223,707,496)	(225,616,493)
\$ 625,238,478	\$128,615,249	\$753,853,727	(\$17,143,270)	\$148,879,522	\$ 131,736,252
Total Increase in Ending Fund Balance			47,074,528		
Total Use of Beginning Fund Balance			(64,217,798)		

# 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 \$677,459,566 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 89.



Source	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change	Percent Change
Property Tax	\$ 177,403,228	\$ 189,841,370	\$ 183,173,363	\$171,125,025	\$ (12,048,338)	(6.6)
Sales Tax	201,517,547	230,925,411	228,750,000	291,750,000	63,000,000	27.5
Licenses & Permits	6,241,702	7,241,852	6,327,400	7,175,600	848,200	13.4
Intergovernmental	46,465,341	44,024,292	45,841,522	47,185,345	1,343,823	2.9
Charges & Fees	146,094,630	147,845,572	137,524,025	146,575,381	9,051,356	6.6
Fines & Forfeitures	1,469,064	1,287,270	1,148,500	871,500	(277,000)	(24.1)
Interest	9,552,080	1,687,408	1,054,750	6,705,200	5,650,450	535.7
Miscellaneous	7,292,226	7,583,373	8,096,045	5,800,231	(2,295,814)	(28.4)
Leases & Rentals	741,528	669,070	453,648	271,284	(182,364)	(40.2)
Debt Proceeds	13,875,048	-	-	-	-	0.0
<b>Total Revenues</b>	<b>\$ 610,652,394</b>	<b>\$ 631,105,618</b>	<b>\$ 612,369,253</b>	<b>\$ 677,459,566</b>	<b>\$ 65,090,313</b>	<b>10.6</b>

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>GENERAL FUND</b>					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 11,203,455	\$ 11,323,087	\$ 10,440,000	\$ 11,330,000	8.5
Current: Real Property Taxes	167,876,157	173,318,735	180,300,000	190,600,000	5.7
Current: TIF Refunds	(3,779,093)	(5,100,348)	(5,000,000)	(5,910,000)	18.2
Subtotal	175,300,519	179,541,474	185,740,000	196,020,000	5.5
Less: Sales Tax Credit	(68,459,696)	(64,655,869)	(77,740,000)	(103,130,000)	32.7
Less: Homestead	(2,547,483)	(2,276,459)	(2,650,000)	(2,350,000)	(11.3)
Net: Current- Real & Motor Vehicles	104,293,340	112,609,146	105,350,000	90,540,000	(14.1)
Delinquent: Real Property Taxes	1,806,640	3,995,261	3,810,000	4,100,000	7.6
Other Taxes:					
Multi-County Parks	1,305,005	1,498,443	1,273,000	1,365,000	7.2
Payments in Lieu of Taxes	433,815	193,826	425,000	182,000	(57.2)
Sales Tax	66,432,619	75,614,563	75,300,000	96,300,000	27.9
Subtotal	174,271,419	193,911,239	186,158,000	192,487,000	3.4
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	450	600	450	600	33.3
Assessor: Mobile Home Decals	2,705	3,125	3,100	3,000	(3.2)
Assessor: Mobile Home Moving Fee	1,700	2,025	1,750	2,000	14.3
Building Inspections: Building Permits	1,705,754	2,249,571	1,700,000	2,200,000	29.4
Building Inspections: Contractor Licensing Fee	175,517	190,040	160,000	180,000	12.5
Coroner: Cremation Permits	64,495	78,180	90,000	70,000	(22.2)
Non-Departmental: Business Licenses	3,760,541	4,034,712	3,800,000	4,100,000	7.9
Planning & Zoning: Zoning Permits	62,250	96,635	65,000	80,000	23.1
Probate Courts: Marriage Licenses	248,190	330,349	260,000	300,000	15.4
Sheriff: Gold Permits	100	200	100	-	(100.0)
Sheriff: Non Ferrous Metals Permit	200	600	-	-	na
Treasurer: Motor Vehicle Decals	-	35,493	32,000	30,000	(6.3)
Subtotal	6,021,902	7,021,530	6,112,400	6,965,600	14.0
INTERGOVERNMENTAL					
Building Inspections: Local Government	-	-	-	58,000	100.0
Clerk of Court: State Salary Supplement	1,576	1,575	1,575	15,000	852.4
Consolidated Dispatch: Local Govt Contribution	58,818	63,844	60,000	60,000	0.0
Coroner: State Salary Supplement	1,576	1,575	1,575	1,575	0.0
Coroner: Local Government Contribution	-	7,560	10,000	20,000	100.0
Detention Center: Federal Prisoners	4,006,524	3,194,940	3,000,000	3,100,000	3.3
Detention Center: Illegal Alien Assistance	-	-	100,000	95,000	(5.0)
Detention Center: Juveniles	235,186	222,390	240,000	170,000	(29.2)
Detention Center: Social Security Reimb	5,200	2,800	4,000	1,200	(70.0)
Elections/Voter Registration: Local Government	151,580	13,917	165,000	10,000	(93.9)
Elections/Voter Registration: State Oper Supp	315,856	450,097	200,000	200,000	0.0
Elections/Voter Registration: State Salary Supp	11,603	10,957	13,500	11,000	(18.5)
EMS: Medicaid Billings - CSM	209,412	196,076	184,000	210,000	14.1
EMS: Medicare Receipts	4,010,725	3,720,669	4,120,000	4,410,000	7.0
Facilities: Local Government Reimbursement	-	-	-	-	na
Facilities: State Reimbursement	144,017	175,498	220,000	160,000	(27.3)
Non-Departmental: Homestead Direct	2,547,483	2,276,459	2,650,000	2,350,000	(11.3)
Non-Departmental: State Heavy Equipment	23,431	6,107	18,000	275,000	1,427.8
Probate Courts: State Salary Supplement	1,576	1,575	1,575	15,000	852.4
Public Works: Local Govt Contributions	13,482	68,024	20,000	20,000	0.0
Register of Deeds: State Salary Supplement	1,576	1,575	1,575	15,000	852.4
Sheriff: Federal Reimbursement	99,223	58,549	63,000	63,000	0.0

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>GENERAL FUND (continued)</b>					
Sheriff: Local Govt Contribution	\$ 1,502,641	\$ 1,321,992	\$ 1,100,000	\$ 930,000	(15.5)
Sheriff: Local Govt Reimbursement	1,625	3,375	1,000	2,000	100.0
Sheriff: State Salary Supplement	1,576	1,575	1,575	1,575	0.0
Solicitor: Local Government Contributions	7,500	-	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	14,079,824	14,246,395	15,180,000	16,990,000	11.9
State: Manufacturers Depreciation	414,064	465,647	450,000	500,000	11.1
State: Merchants Inventory Tax	1,107,651	1,107,651	1,107,650	1,107,650	0.0
State: Motor Carrier	100,116	378,261	250,000	375,000	50.0
State: Sunday Liquor Permits	109,500	108,200	110,000	110,000	0.0
Technology Services: Local Govt Contrib-Oper	47,568	17,784	37,000	37,000	0.0
Non Dept:Trans Network State Assess	8,162	9,298	10,000	10,000	0.0
Veterans Affairs: State Non-Grant Appropriation	11,611	11,611	11,611	11,901	2.5
Subtotal	<u>29,238,976</u>	<u>28,154,270</u>	<u>29,348,430</u>	<u>31,350,695</u>	6.8
<b>CHARGES AND FEES</b>					
Assessor: Sale of Maps & Publications	511	296	200	300	50.0
Building Inspections: Flood Plain Fees	4,310	5,020	2,000	5,000	150.0
Building Inspections: Plan Review Fees	455,915	674,322	475,000	750,000	57.9
Clerk of Court: Boating Under Influence	-	50	-	-	na
Clerk of Court: Client Fees	1,280	2,320	1,500	2,000	33.3
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,036	1,708	1,200	1,000	(16.7)
Clerk of Court: CP Copy Charges	124	75	100	100	0.0
Clerk of Court: CP St 56%/ \$200 Rein	-	200	-	-	na
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	4,200	5,200	4,000	4,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	678,376	662,176	680,000	680,000	0.0
Clerk of Court: FC Copy Charges	5,556	5,829	4,000	4,000	0.0
Clerk of Court: FC Co. 100%/ \$35 Expunge Fee	455	420	-	-	na
Clerk of Court: GS Co. 100%/ \$35 Expunge Fee	15,540	20,265	18,000	18,000	0.0
Clerk of Court: GS Copy Charges	2,814	1,286	2,000	1,500	(25.0)
Coroner: Copy Charges	12,128	12,532	10,000	15,000	50.0
County Council: Industrial Bond Processing	2,250	-	2,500	2,500	0.0
Delinquent Tax: Levy Costs	986,505	1,046,218	1,017,265	1,018,103	0.1
Detention Center: Concealed Weapons	7,428	9,904	10,000	4,000	(60.0)
Detention Center: Copy Charges	29	52	-	-	na
Detention Center: Pay Telephone Commission	154,182	173,459	175,000	185,000	5.7
Detention Center: Records Check	7,446	8,771	7,500	9,000	20.0
EMS: Debt Set Aside	821,968	986,901	800,000	1,000,000	25.0
EMS: External Lecture Fees	6,281	-	-	-	na
EMS: Insurance Billings - CSM	6,563,928	5,234,711	6,000,000	6,700,000	11.7
EMS: Self-Pay Bilings - CSM	4,428,872	(2,236,408)	880,000	1,340,000	52.3
EMS: Veteran's Admin Fees	103,100	9,485	100,000	10,000	(90.0)
Finance: Child Support Fee	4,050	3,636	3,400	2,800	(17.6)
Magistrates Courts: Civil Fees	537,767	437,949	475,000	400,000	(15.8)
Magistrates Courts: Copy Charges	690	912	1,000	500	(50.0)
Magistrates Courts: St. Boating Under Influence	200	100	-	-	na
Master-In-Equity: Fees	295,758	101,915	200,000	300,000	50.0
Non-Departmental: Cable TV Franchise Fees	853,482	824,295	825,000	800,000	(3.0)
Non-Departmental: Worthless Check Fee	4,469	10,281	-	-	na
Planning & Zoning: Restitution	-	2,000	3,000	3,000	0.0
Planning & Zoning: Sale of Maps & Publications	534	643	500	500	0.0
Planning & Zoning: Subdivision Fees	22,800	33,520	25,000	30,000	20.0
Planning & Zoning: Zoning Fees	66,973	58,774	55,000	60,000	9.1
Probate Adult Drug Court Berkeley: Client Fees	8,280	-	-	-	na
Probate Adult Drug Court Charleston: Client Fee	32,153	42,292	33,000	35,000	6.1
Probate Courts: Advertising Discount	53,794	67,585	70,000	70,000	0.0
Probate Courts: Copy Charges	10,952	16,186	13,000	14,000	7.7

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>GENERAL FUND (continued)</b>					
Probate Courts: Fees	\$ 1,061,231	\$ 1,189,810	\$ 900,000	\$ 1,200,000	33.3
Probate Courts: Marriage Ceremonies	23,700	-	10,000	-	(100.0)
Probate Courts: Veterans Court	-	-	11,000	5,000	(54.5)
Public Works: Engineering Permit/Insp Fees	3,185	5,381	4,000	4,000	0.0
Public Works: Mosquito Control Services	12,853	22,432	80,000	100,000	25.0
Register of Deeds: Discount Documentary Stamps	523,377	835,097	665,000	630,000	(5.3)
Register of Deeds: Documentary Stamps	7,330,960	11,777,009	9,500,000	9,000,000	(5.3)
Register of Deeds: Fees	1,781,824	2,177,349	1,950,000	1,800,000	(7.7)
Sheriff: Civil Fees	21,946	36,040	30,000	40,000	33.3
Sheriff: Copy Charges	1,921	1,789	2,000	2,000	0.0
Sheriff: Off Duty Vehicle Use	55,550	31,670	30,000	25,000	(16.7)
Sheriff: Public Safety Event Fees	-	-	8,000	-	(100.0)
Sheriff: Records Check Fees	2,623	2,442	2,500	2,500	0.0
Treasurer: Duplicate Tax Receipt Fee	260	345	-	-	na
Subtotal	<u>26,975,566</u>	<u>24,304,244</u>	<u>25,086,665</u>	<u>26,273,803</u>	4.7
<b>FINES AND FORFEITURES</b>					
Clerk of Court: CP Co. 44% \$100 Filing Fee	180,690	171,146	170,000	160,000	(5.9)
Clerk of Court: CP Fine/Fee/Filing State Remit	(624,229)	(572,900)	(577,000)	(574,790)	(0.4)
Clerk of Court: CP St. 100% \$50 Filing Fee	204,844	193,960	190,000	190,000	0.0
Clerk of Court: CP St. 100% Motion Fee Judicial	188,602	159,776	170,000	180,000	5.9
Clerk of Court: CP St. 44% \$100 OUT	814	1,342	1,000	790	(21.0)
Clerk of Court: CP St. 56% \$100 Filing Fee	229,969	217,823	216,000	204,000	(5.6)
Clerk of Court: FC Co. 44% \$100 Filing Fee	128,260	114,642	120,000	120,000	0.0
Clerk of Court: FC Co. 56% Court Costs	14,239	5,352	10,000	10,000	0.0
Clerk of Court: FC Co. 56% Fines	2,360	-	500	-	(100.0)
Clerk of Court: FC Fine/Fee/Filing State Remit	(916,490)	(865,797)	(900,300)	(899,900)	(0.0)
Clerk of Court: FC St. 100% \$50 Filing Fee	145,556	132,906	140,000	140,000	0.0
Clerk of Court: FC St. 100% Motion Fee Judicial	61,669	62,469	65,000	65,000	0.0
Clerk of Court: FC St. 44% Court Cost	11,161	4,233	7,900	7,900	0.0
Clerk of Court: FC St. 44% Fines	1,855	-	400	-	(100.0)
Clerk of Court: FC St. 44%/5% Support Fee	533,010	520,281	534,000	534,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	163,240	145,908	153,000	153,000	0.0
Clerk of Court: GS \$100 Drug Surcharge	64,807	25,643	35,000	30,000	(14.3)
Clerk of Court: GS Assessments State Remit	(59,608)	(31,510)	(45,000)	(35,000)	(22.2)
Clerk of Court: GS Co. 100% 3% Collection Fee	11,944	2,798	7,000	2,500	(64.3)
Clerk of Court: GS Co. 50%/25% Bond Estreat	-	5,625	-	-	na
Clerk of Court: GS Co. 56% Fines	46,406	21,147	25,000	20,000	(20.0)
Clerk of Court: GS DUI/DUS/BUI State Remit	(11,325)	(6,918)	(9,200)	(8,700)	(5.4)
Clerk of Court: GS Fine/Fee/Filing State Remit	(66,267)	(39,573)	(40,000)	(36,000)	(10.0)
Clerk of Court: GS St. 100% \$100 DUI Surcharge	5,731	3,528	4,500	4,500	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	36,053	15,701	20,000	20,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	30,720	14,050	20,000	20,000	0.0
Clerk of Court: GS St. 25% Bond Estreatments	-	5,625	-	-	na
Clerk of Court: GS St. 44% Fines	35,547	18,798	20,000	16,000	(20.0)
Clerk of Court: GS St. 64.65 Assessment	59,608	32,610	45,000	35,000	(22.2)
Clerk of Court: GS St. Cr. Justice Academy \$5	2,962	301	1,250	1,000	(20.0)
Clerk of Court: GS St. DUI 100% \$12 per case	705	437	700	700	0.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	4,315	2,428	3,500	3,000	(14.3)
Clerk of Court: GS St. DUI/DUAC Breath Test	469	275	500	500	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	105	200	-	-	na
Clerk of Court: GS St. DUI SLED Pullout \$200	-	-	-	-	na
Clerk of Court: GS Surcharges State Rebate	(103,822)	(38,872)	(56,250)	(51,000)	(9.3)
Magistrates Courts: Civil St Assess Rebate	(558,222)	(514,411)	(525,000)	(560,000)	6.7
Magistrates Courts: Disorderly Conduct	-	300	1,000	-	(100.0)
Magistrates Courts: DUI/DUS/BUI State Remit	(71,399)	(80,206)	(38,000)	(43,000)	13.2
Magistrates Courts: DNR Assessments	-	-	-	(40,000)	100.0
Magistrates Courts: Filing Assessment \$10	125,520	71,020	80,000	70,000	(12.5)



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>GENERAL FUND (continued)</b>					
Magistrates Courts: Filing Assessment \$25	98,685	86,525	95,000	85,000	(10.5)
Magistrates Courts: Fine/Fee/Filing State Remit	\$ (224,205)	\$ (157,995)	\$ (175,000)	\$ (155,000)	(11.4)
Magistrates Courts: Fines	711,884	526,341	575,000	400,000	(30.4)
Magistrates Courts: St. \$100 Drug Surcharge	23,936	15,304	20,000	15,000	(25.0)
Magistrates Courts: St. 100% \$100 DUI Surch	5,415	6,793	6,000	7,000	16.7
Magistrates Courts: St. 100% \$25 Law Surch.	200,805	167,534	175,000	200,000	14.3
Magistrates Courts: St. 100% Conditional Discharge	(4,350)	(5,400)	(6,500)	(4,000)	(38.5)
Magistrates Courts: St. 100% Conditional Discharge	4,350	6,000	6,500	4,000	(38.5)
Magistrates Courts: St. 88.84% Assessment	558,222	513,886	525,000	560,000	6.7
Magistrates Courts: St. Crim Just Acad. Surch	1,086	1,705	1,000	1,500	50.0
Magistrates Courts: St. DUI 100% \$12 Per Case	1,075	997	1,000	1,000	0.0
Magistrates Courts: St. DUI/DPS \$100 Hwy	7,126	4,604	5,000	5,000	0.0
Magistrates Courts: St. DUI/DUAC Breath Test	2,158	2,001	2,000	2,000	0.0
Magistrates Courts: St. DUS/DPS \$100 Hwy	27,349	27,120	24,000	28,000	16.7
Magistrates Courts: Surcharges State Rebate	(225,827)	(184,814)	(197,000)	(216,500)	9.9
Non-Departmental: Pollution Control Fines	9,962	-	5,000	-	(100.0)
Probate-Estates: Lic \$20 Dom Violence	81,360	112,940	90,000	102,000	13.3
Probate-Estates: Fines/Fees/Filing State	(81,360)	(112,940)	(90,000)	(102,000)	13.3
Sheriff: Family Court Fees	7,005	6,270	7,000	7,000	0.0
Sheriff: DUI/DUS	957	-	-	-	na
Sheriff: Vice Squad Enforcement	-	-	-	-	na
Subtotal	<u>1,085,432</u>	<u>817,008</u>	<u>919,500</u>	<u>679,500</u>	(26.1)
<b>INTEREST</b>					
Clerk of Court: CP Interest Income	985	358	500	500	0.0
Magistrates Courts: Interest Income	(777)	(4,823)	-	-	na
Master-In-Equity: Interest Income	6,049	2,226	1,000	2,000	100.0
Probate Courts: Estates Interest Income	7	4	-	-	na
Register of Deeds: Interest Income	(67,360)	-	-	-	na
Treasurer: Interest Income	10,566,114	1,354,448	1,750,000	5,200,000	197.1
Treasurer: Allocated Interest	(7,238,396)	(942,941)	(1,312,500)	(3,900,000)	197.1
Subtotal	<u>3,266,622</u>	<u>409,272</u>	<u>439,000</u>	<u>1,302,500</u>	196.7
<b>MISCELLANEOUS</b>					
Delinquent Tax: Bidder Default Fee	4,000	9,500	4,000	8,000	100.0
Miscellaneous: Miscellaneous Revenue	391,645	545,220	346,000	342,500	(1.0)
Non-Departmental: Costs Reimbursement	3,394,729	3,770,832	3,724,617	3,748,303	0.6
Non-Departmental: Credit Card Costs	(190,412)	(243,196)	(300,000)	(325,000)	8.3
Non-Departmental: Escheat Delinquent Taxes	1,743,472	661,584	300,000	300,000	0.0
Contract & Procurement: P-Card Reimbursement	160,434	179,007	170,000	160,000	(5.9)
Subtotal	<u>5,503,868</u>	<u>4,922,947</u>	<u>4,244,617</u>	<u>4,233,803</u>	(0.3)
<b>LEASES AND RENTALS</b>					
Facilities: Rents & Leases	234,764	167,873	77,282	57,282	(25.9)
Subtotal	<u>234,764</u>	<u>167,873</u>	<u>77,282</u>	<u>57,282</u>	(25.9)
<b>Total GENERAL FUND</b>	<u><b>246,598,549</b></u>	<u><b>259,708,383</b></u>	<u><b>252,385,894</b></u>	<u><b>263,350,183</b></u>	4.3
<b>DEBT SERVICE FUND</b>					
Debt Service Fund	39,081,356	27,416,555	28,132,555	29,499,555	4.9
<b>Total DEBT SERVICE FUND</b>	<u><b>39,081,356</b></u>	<u><b>27,416,555</b></u>	<u><b>28,132,555</b></u>	<u><b>29,499,555</b></u>	4.9

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>SPECIAL REVENUE FUNDS</b>					
<b>COUNCIL AGENCIES</b>					
Accommodations Tax: Local	\$ 14,245,989	\$ 17,574,452	\$ 16,452,500	\$ 20,012,000	21.6
Accommodations Tax: State	175,672	278,840	235,000	252,000	7.2
Air Service Development	-	2,326,578	5,000,000	8,000,000	60.0
Legal: Seized Assets	17,186	14,131	15,250	20,400	33.8
Transit Agencies (1st TST)	10,915,468	12,436,286	12,348,000	15,994,500	29.5
Transit Agencies (2nd TST)	18,022,638	20,115,444	19,877,000	26,960,250	35.6
Trident Technical College	7,700,269	8,117,774	8,330,762	8,718,440	4.7
Trident Technical College: Debt Service	4,023,389	3,188,826	3,162,000	3,355,000	6.1
Subtotal	<u>55,100,611</u>	<u>64,052,331</u>	<u>65,420,512</u>	<u>83,312,590</u>	27.3
<b>ELECTED OFFICIALS</b>					
Clerk of Court: IV-D Child Support Enf	1,224,184	1,325,867	1,330,000	830,000	(37.6)
Clerk of Court: Victim's Bill of Rights	187,587	77,040	120,000	70,000	(41.7)
Sheriff: Asset Forfeiture Federal	33,231	93,324	-	-	na
Sheriff: Asset Forfeiture State	64,440	52,803	-	-	na
Sheriff: IV-D Child Support Enforcement	32,538	11,880	30,000	20,000	(33.3)
Sheriff: Inmate Welfare Program	621,713	860,874	500,000	850,000	70.0
Sheriff: Sex Offender Registry	29,000	26,700	27,000	30,900	14.4
Solicitor: Alcohol Education Program	33,160	39,200	36,000	40,000	11.1
Solicitor: Bond Estreatment	625	5,000	-	-	na
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	240,684	227,823	280,000	280,000	0.0
Solicitor: DUI Appropriation	73,690	73,690	73,690	73,690	0.0
Solicitor: Expungement	98,950	120,185	105,000	120,000	14.3
Solicitor: Juvenile Education Program	72,630	68,450	74,000	67,000	(9.5)
Solicitor: Pretrial Intervention	196,955	179,554	150,000	95,000	(36.7)
Solicitor: State Appropriation	1,322,941	1,330,914	1,299,000	1,350,000	3.9
Solicitor: Traffic Education Program	94,900	151,170	90,000	140,000	55.6
Solicitor: Victim's Bill of Rights	5,152	12,262	5,500	5,500	0.0
Solicitor: Victim Unclaimed Restitution	-	3,000	-	-	na
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
Subtotal	<u>4,573,005</u>	<u>4,900,361</u>	<u>4,360,815</u>	<u>4,212,715</u>	(3.4)
<b>APPOINTED OFFICIALS</b>					
Public Defender: Berkeley County	1,446,919	1,465,145	1,852,745	1,841,028	(0.6)
Public Defender: Charleston County	1,731,819	1,685,586	2,045,670	2,045,589	(0.0)
Subtotal	<u>3,178,738</u>	<u>3,150,731</u>	<u>3,898,415</u>	<u>3,886,617</u>	(0.3)
<b>DEPUTY ADMIN COMMUNITY SERVICES</b>					
Greenbelt Programs (1st TST)	10,476,760	11,775,192	11,677,000	15,153,250	29.8
Greenbelt Programs (2nd TST)	6,262,315	6,937,243	6,871,000	8,982,500	30.7
Magistrates Courts: Victim's Bill of Rights	97,999	93,290	95,000	103,000	8.4
Subtotal	<u>16,837,074</u>	<u>18,805,725</u>	<u>18,643,000</u>	<u>24,238,750</u>	30.0
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Economic Development	3,929,959	4,113,272	3,729,024	3,971,242	6.5
Economic Dev: Revenue Bond Debt Service	26,644,178	26,668,787	26,323,617	26,797,383	1.8
Subtotal	<u>30,574,137</u>	<u>30,782,059</u>	<u>30,052,641</u>	<u>30,768,625</u>	2.4
<b>DEPUTY ADMIN GENERAL SERVICES</b>					
Planning & Zoning: Tree Fund	2,295	142,793	-	-	na
Subtotal	<u>2,295</u>	<u>142,793</u>	<u>-</u>	<u>-</u>	na

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

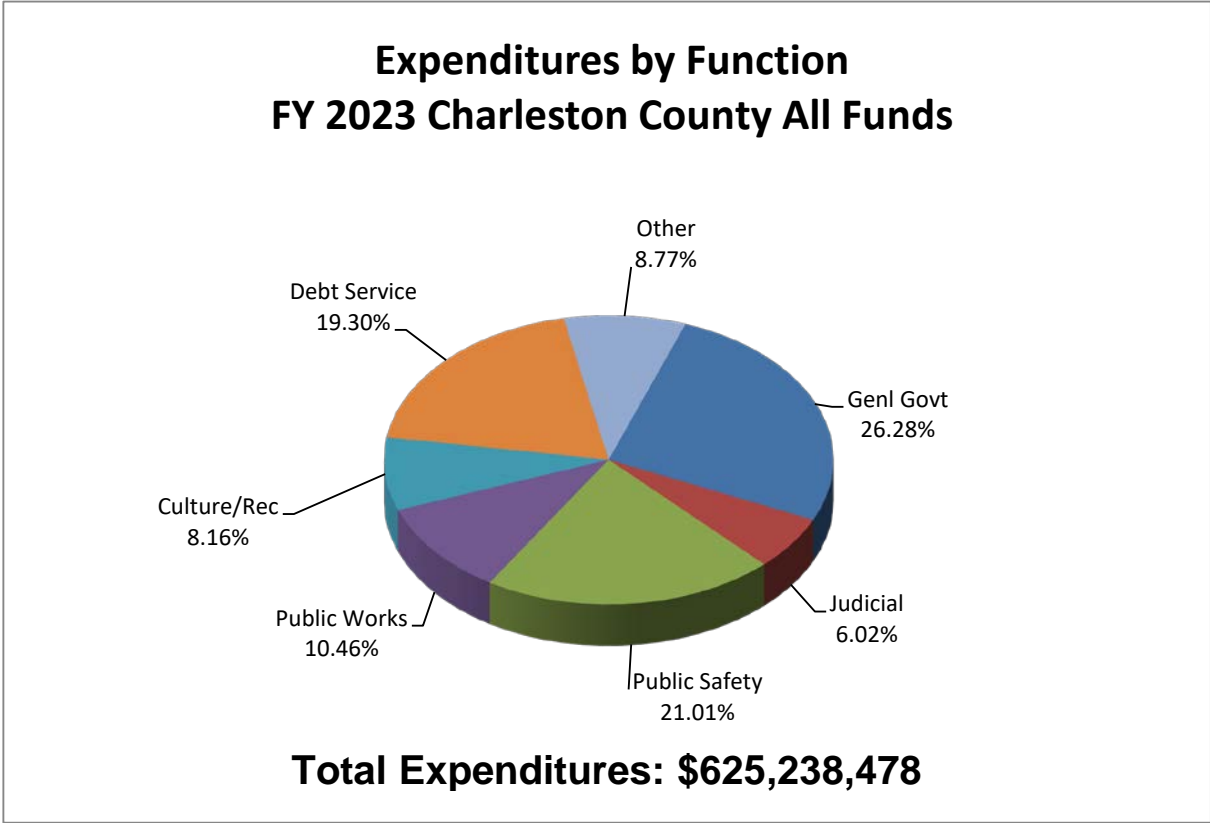
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b><u>SPECIAL REVENUE FUNDS (continued)</u></b>					
DEPUTY ADMIN PUBLIC SAFETY					
Awendaw McClellanville Fire Dept	\$ 2,398,872	\$ 2,461,960	\$ 2,421,839	\$ 2,552,456	5.4
Awendaw McClellanville Fire Dept: Debt Svc	278,560	309,559	303,583	321,514	5.9
Emergency Mgmt: Hazardous Materials	219,800	220,448	215,000	210,000	(2.3)
Fire Districts: Charleston Co. Northern Fire	276,473	284,861	342,000	354,000	3.5
Fire Districts: East Cooper Fire District	153,734	155,966	158,200	163,300	3.2
Fire Districts: West St. Andrew's Fire Dist.	8,398	7,885	7,400	7,400	0.0
Subtotal	<u>3,335,837</u>	<u>3,440,679</u>	<u>3,448,022</u>	<u>3,608,670</u>	4.7
DEPUTY ADMIN PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	40,149,347	45,042,841	44,626,000	58,091,250	30.2
Public Works: Roads Program (2nd TST)	38,314,951	42,386,265	41,903,000	54,732,250	30.6
Public Works: Stormwater	3,994,742	3,905,900	3,664,900	3,682,352	0.5
Subtotal	<u>82,459,040</u>	<u>91,335,006</u>	<u>90,193,900</u>	<u>116,505,852</u>	29.2
<b>Total SPECIAL REVENUE FUNDS</b>	<b><u>196,060,737</u></b>	<b><u>216,609,685</u></b>	<b><u>216,017,305</u></b>	<b><u>266,533,819</u></b>	<b>23.4</b>
<b><u>ENTERPRISE FUNDS</u></b>					
DEPUTY ADMIN COMMUNITY SERVICES					
Dept of Alcohol and Other Drug Abuse Serv	6,351,267	7,422,709	10,113,720	11,246,736	11.2
Subtotal	<u>6,351,267</u>	<u>7,422,709</u>	<u>10,113,720</u>	<u>11,246,736</u>	11.2
DEPUTY ADMIN GENERAL SERVICES					
Facilities: Parking Garages	3,028,405	2,952,273	3,042,366	3,080,352	1.2
Tech Services: Radio Communications	3,079,437	3,025,381	3,179,160	3,182,640	0.1
Subtotal	<u>6,107,842</u>	<u>5,977,654</u>	<u>6,221,526</u>	<u>6,262,992</u>	0.7
DEPUTY ADMIN PUBLIC SAFETY					
Biological Science Center	-	-	-	-	na
Consolidated Dispatch: Emergency 911 Wire Line	1,213,844	672,628	702,500	605,000	(13.9)
Consolidated Dispatch: Emergency 911 Wireless	3,614,235	1,746,020	3,534,066	2,502,837	(29.2)
Consolidated Dispatch: Fire and Agency Costs	945,643	1,069,135	1,158,441	970,891	(16.2)
Subtotal	<u>5,773,722</u>	<u>3,487,783</u>	<u>5,395,007</u>	<u>4,078,728</u>	(24.4)
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	2,231,375	2,537,759	2,368,898	2,788,146	17.7
Subtotal	<u>2,231,375</u>	<u>2,537,759</u>	<u>2,368,898</u>	<u>2,788,146</u>	17.7
DEPUTY ADMIN PUBLIC SERVICES					
Environmental Management	33,034,497	33,892,071	36,403,000	35,921,024	(1.3)
Subtotal	<u>33,034,497</u>	<u>33,892,071</u>	<u>36,403,000</u>	<u>35,921,024</u>	(1.3)
<b>Total ENTERPRISE FUNDS</b>	<b><u>53,498,703</u></b>	<b><u>53,317,976</u></b>	<b><u>60,502,151</u></b>	<b><u>60,297,626</u></b>	<b>(0.3)</b>

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>INTERNAL SERVICE FUNDS</b>					
DEPUTY ADMINISTRATOR FINANCE					
Contracts and Procurement: Central Warehouse	\$ 2,819,558	\$ 2,809,974	\$ 3,000,000	\$ 3,000,000	0.0
Human Resources: Employee Benefits	51,696,441	50,802,461	30,709,385	32,506,866	5.9
Subtotal	<u>54,515,999</u>	<u>53,612,435</u>	<u>33,709,385</u>	<u>35,506,866</u>	5.3
DEPUTY ADMIN GENERAL SERVICES					
Facilities: Office Services	1,496,014	1,507,433	1,354,310	1,342,490	(0.9)
Safety & Risk: Safety/Workers' Compensation	5,407,021	5,406,494	5,411,903	5,489,242	1.4
Technology Services: Records Management	548,465	508,298	648,585	660,196	1.8
Technology Services: Telecommunications	2,046,776	2,143,643	2,152,313	2,209,556	2.7
Subtotal	<u>9,498,276</u>	<u>9,565,868</u>	<u>9,567,111</u>	<u>9,701,484</u>	1.4
DEPUTY ADMIN PUBLIC SERVICES					
Fleet Operations	11,398,774	10,874,718	12,054,852	12,570,033	4.3
Subtotal	<u>11,398,774</u>	<u>10,874,718</u>	<u>12,054,852</u>	<u>12,570,033</u>	4.3
<b>Total INTERNAL SERVICE FUNDS</b>	<b><u>75,413,049</u></b>	<b><u>74,053,021</u></b>	<b><u>55,331,348</u></b>	<b><u>57,778,383</u></b>	<b>4.4</b>
<b>Total GENERAL FUND</b>	<b>246,598,549</b>	<b>259,708,383</b>	<b>252,385,894</b>	<b>263,350,183</b>	<b>4.3</b>
<b>Total OTHER FUNDS</b>	<b><u>364,053,845</u></b>	<b><u>371,397,237</u></b>	<b><u>359,983,359</u></b>	<b><u>414,109,383</u></b>	<b>15.0</b>
<b>Total REVENUES</b>	<b><u>\$ 610,652,394</u></b>	<b><u>\$ 631,105,620</u></b>	<b><u>\$ 612,369,253</u></b>	<b><u>\$ 677,459,566</u></b>	<b>10.6</b>

# 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 \$625,238,478 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 97 to 102 and by Major Expenditure Category on page 86.



Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change	Percent Change
General Govt.	\$ 177,824,677	\$ 181,762,977	\$ 156,104,206	\$ 164,294,686	\$ 8,190,480	5.2
Judicial	31,992,509	31,927,395	35,635,980	37,625,036	1,989,056	5.6
Public Safety	116,096,586	114,908,690	127,900,072	131,418,492	3,518,420	2.8
Public Works	51,456,320	50,556,294	58,721,377	65,408,242	6,686,865	11.4
Health/Welfare	15,438,436	14,803,423	17,150,452	17,497,053	346,601	2.0
Culture/Recreation	41,393,772	38,784,131	42,397,198	51,001,591	8,604,393	20.3
Education	7,825,695	8,261,200	8,465,879	8,860,866	394,987	0.0
Economic Develop.	16,255,066	17,214,953	23,115,794	28,438,685	5,322,891	23.0
Debt Service	74,832,941	96,346,225	76,313,656	120,693,827	44,380,171	58.2
<b>Total Expenditures</b>	<b>\$ 533,116,002</b>	<b>\$ 554,565,288</b>	<b>\$ 545,804,614</b>	<b>\$ 625,238,478</b>	<b>\$ 79,433,864</b>	<b>14.6</b>



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>GENERAL FUND</b>					
<b>COUNCIL AGENCIES</b>					
County Council	\$ 1,681,316	\$ 1,935,582	\$ 2,298,172	\$ 2,624,857	14.2
Internal Auditor	257,580	335,328	383,450	392,968	2.5
Legal	1,617,655	1,762,841	1,773,902	1,929,722	8.8
State Agencies	358,891	344,616	377,106	486,106	28.9
Subtotal	<u>3,915,442</u>	<u>4,378,367</u>	<u>4,832,630</u>	<u>5,433,653</u>	12.4
<b>ELECTED OFFICIALS</b>					
Auditor	2,477,970	2,507,585	2,874,236	3,101,870	7.9
Clerk of Court	4,232,206	3,763,709	4,674,748	4,700,651	0.6
Coroner	2,430,777	2,777,478	2,996,138	3,238,909	8.1
Legislative Delegation	311,500	318,413	419,953	461,163	9.8
Probate Courts	2,992,510	3,046,041	3,266,010	3,522,266	7.8
Register of Deeds	2,111,563	2,156,498	2,663,663	2,687,666	0.9
Sheriff: Detention Center (Adult)	36,799,662	35,779,940	39,222,219	37,016,091	(5.6)
Sheriff: Detention Center (Juvenile)	2,485,013	2,811,473	2,753,291	3,948,916	43.4
Sheriff: Law Enforcement	38,370,336	36,737,609	38,918,943	40,242,709	3.4
Sheriff: School Crossing Guards	623,936	584,950	634,340	803,226	26.6
Solicitor	6,444,351	6,562,664	7,312,078	7,542,117	3.1
Treasurer	2,104,573	2,112,134	2,012,121	2,034,215	1.1
Subtotal	<u>101,384,397</u>	<u>99,158,494</u>	<u>107,747,740</u>	<u>109,299,799</u>	1.4
<b>APPOINTED OFFICIALS</b>					
Elections and Voter Registration	2,086,970	2,703,903	2,342,503	3,216,250	37.3
Library	24,258,824	24,551,065	25,913,679	31,142,997	20.2
Master-In-Equity	742,907	779,418	794,596	823,418	3.6
Veterans Affairs	411,366	418,751	429,734	461,334	7.4
Subtotal	<u>27,500,067</u>	<u>28,453,137</u>	<u>29,480,512</u>	<u>35,643,999</u>	20.9
<b>ADMINISTRATOR</b>					
County Administrator	1,462,093	1,006,388	924,690	974,406	5.4
Capital Projects	-	-	200,998	257,653	28.2
Nondepartmental	1,460,977	5,961,869	100,000	150,000	50.0
Subtotal	<u>2,923,070</u>	<u>6,968,257</u>	<u>1,225,688</u>	<u>1,382,059</u>	12.8
<b>DEPUTY ADMINISTRATOR COMMUNITY SERVICES</b>					
Deputy Administrator Community Services	410,217	435,653	442,057	453,047	2.5
Community Development: Administration	244,438	256,201	275,687	286,271	3.8
Comm. Dev: Medical Indigent Assistance	1,385,210	1,398,491	1,362,433	1,383,341	1.5
Greenbelt Administration	29,930	27,974	28,630	37,104	29.6
Housing & Neighborhood Revitalization	300,000	-	484,656	213,568	(55.9)
Magistrates' Courts	5,230,627	5,177,286	5,441,426	5,663,519	4.1
Subtotal	<u>7,600,422</u>	<u>7,295,605</u>	<u>8,034,889</u>	<u>8,036,850</u>	0.0

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>GENERAL FUND (continued)</b>					
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	\$ 757,855	\$ 797,861	\$ 820,436	\$ 826,152	0.7
Assessor	4,493,249	4,620,484	4,887,985	5,059,686	3.5
Budget	756,698	759,194	751,187	774,376	3.1
Contracts and Procurement	1,316,963	1,207,184	1,418,180	1,555,150	9.7
Finance	1,041,706	961,630	1,115,759	1,102,081	(1.2)
Human Resources	1,970,009	2,311,295	2,822,176	2,930,666	3.8
Revenue Collections: Delinquent Tax	936,552	950,225	1,029,265	1,033,603	0.4
Subtotal	<u>11,273,032</u>	<u>11,607,873</u>	<u>12,844,988</u>	<u>13,281,714</u>	3.4
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	502,470	615,543	728,062	817,976	12.3
Building Inspections	2,218,259	2,127,189	2,519,073	2,974,610	18.1
Facilities Management	20,875,884	20,927,921	19,962,301	21,374,408	7.1
Planning & Zoning	1,905,654	1,920,468	2,137,848	2,415,928	13.0
Safety & Risk Mgmt: Risk Management	2,786,536	3,148,887	3,392,805	3,491,301	2.9
Technology Services	12,553,802	12,258,516	14,848,692	15,514,640	4.5
Tech Services: Communications Admin.	159,040	162,209	164,263	169,338	3.1
Subtotal	<u>41,001,645</u>	<u>41,160,733</u>	<u>43,753,044</u>	<u>46,758,201</u>	6.9
DEPUTY ADMINISTRATOR PUBLIC SAFETY					
Deputy Administrator Public Safety	124,164	465,619	472,469	618,640	30.9
DA Public Safety: Coordinating Justice	-	-	55,000	58,616	6.6
Consolidated Dispatch	8,473,058	8,775,944	9,593,141	10,602,123	10.5
Emergency Management	531,579	603,925	776,065	872,005	12.4
Emerg Mgmt: Volunteer Rescue Squad	400,000	294,000	390,000	615,000	57.7
Emergency Medical Services	17,876,515	18,357,612	23,223,026	23,503,453	1.2
Subtotal	<u>27,405,316</u>	<u>28,497,100</u>	<u>34,509,701</u>	<u>36,269,837</u>	5.1
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Dep Administrator Public Services	453,615	453,538	470,247	482,148	2.5
Public Works: Administration	950,978	1,437,377	1,432,149	1,487,637	3.9
Public Works: Asset Management	567,097	991,618	1,085,992	1,246,949	14.8
Public Works: Engineering	1,498,727	1,547,977	1,614,202	1,788,653	10.8
Public Works: Field Operations	7,956,524	7,452,332	10,670,373	10,976,769	2.9
Public Works: Mosquito Control	2,218,238	1,689,846	2,419,071	2,605,287	7.7
Transportation Development	439,289	-	-	-	na
Subtotal	<u>14,084,468</u>	<u>13,572,688</u>	<u>17,692,034</u>	<u>18,587,443</u>	5.1
<b>Total GENERAL FUND</b>	<b><u>237,087,859</u></b>	<b><u>241,092,254</u></b>	<b><u>260,121,226</u></b>	<b><u>274,693,555</u></b>	<b>5.6</b>

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>DEBT SERVICE FUNDS</b>					
ADMINISTRATOR					
Capital Leases	\$ 811,537	\$ 640,805	\$ 880,000	\$ 450,000	(48.9)
General Obligation Bonds	32,247,418	50,835,234	29,408,635	39,383,895	33.9
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
<b>Total DEBT SERVICE FUNDS</b>	<b>36,058,955</b>	<b>54,476,039</b>	<b>33,288,635</b>	<b>42,833,895</b>	<b>28.7</b>
<b>SPECIAL REVENUE FUNDS</b>					
COUNCIL AGENCIES					
Accommodations Tax: Local	16,816,068	13,870,295	15,635,694	18,803,078	20.3
Accommodations Tax: State	44,501	76,047	417,504	636,123	52.4
Air Service Development	-	1,884,528	5,332,500	9,867,050	85.0
Legal: Seized Assets	8,392	7,444	87,400	86,687	(0.8)
Transit Agencies (1st TST)	9,623,000	9,623,000	9,982,000	10,354,000	3.7
Transit Agencies (2nd TST)	3,242,000	1,120,000	3,340,000	26,163,798	683.3
Trident Technical College	7,825,695	8,261,200	8,465,879	8,860,866	4.7
Subtotal	37,559,656	34,842,514	43,260,977	74,771,602	72.8
ELECTED OFFICIALS					
Clerk of Ct: Excess IV-D Child Support Enf	-	-	-	403,256	100.0
Clerk of Ct: IV-D Child Support Enforcement	527,401	541,155	680,123	651,649	(4.2)
Sheriff: Asset Forfeiture-Federal	6,739	62,670	190,866	189,366	(0.8)
Sheriff: Asset Forfeiture-State	295,466	171,725	67,000	56,500	(15.7)
Sheriff: IV-D Child Support Enforcement	92,470	92,831	96,775	89,995	(7.0)
Sheriff: Inmate Welfare Program	695,909	689,540	746,513	837,937	12.2
Sheriff: Sex Offender Registry	23,769	2,305	58,500	58,500	0.0
Sheriff: Victim's Bill of Rights	135,482	130,843	131,886	140,196	6.3
Solicitor: Alcohol Education Program	78,632	79,130	82,255	86,298	4.9
Solicitor: Bond Estreatment	47,604	4,762	13,000	12,000	(7.7)
Solicitor: Criminal Domestic Violence	110,814	101,586	100,546	103,076	2.5
Solicitor: Drug Court	163,406	164,241	194,463	210,141	8.1
Solicitor: DUI Appropriation	121,814	123,504	125,699	107,722	(14.3)
Solicitor: Expungement	234,388	203,219	172,734	173,830	0.6
Solicitor: Juvenile Education Program	105,621	112,217	116,623	129,455	11.0
Solicitor: Pretrial Intervention	263,097	239,210	246,682	256,268	3.9
Solicitor: Seized Assets	11,206	8,793	-	-	na
Solicitor: State Appropriation	1,092,431	1,103,394	1,137,010	1,264,227	11.2
Solicitor: Traffic Education Program	60,678	61,953	55,820	81,796	46.5
Solicitor: Victim's Bill of Rights	183,543	187,423	192,604	204,806	6.3
Solicitor: Victim Unclaimed Restitution	489	-	5,000	5,000	0.0
Solicitor: Victim-Witness State Approp	74,664	76,018	77,161	78,922	2.3
Solicitor: Violent Crime Prosecution	106,683	105,816	98,622	100,749	2.2
Subtotal	4,432,306	4,262,335	4,589,882	5,241,689	14.2
APPOINTED OFFICIALS					
Public Defender: Berkeley County	1,439,085	1,445,812	1,962,588	2,051,550	4.5
Public Defender: Charleston County	5,226,341	5,200,197	5,822,102	6,138,867	5.4
Subtotal	6,665,426	6,646,009	7,784,690	8,190,417	5.2

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b><u>SPECIAL REVENUE FUND (continued)</u></b>					
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	\$ 9,530,434	\$ 10,171,093	\$ 10,599,914	\$ 10,898,317	2.8
Magistrates: Victim's Bill of Rights	71,234	62,369	67,952	74,544	9.7
Subtotal	<u>9,601,668</u>	<u>10,233,462</u>	<u>10,667,866</u>	<u>10,972,861</u>	12.5
DEPUTY ADMINISTRATOR FINANCE					
Economic Development	3,799,385	2,416,735	3,729,024	3,971,242	6.5
Economic Dev: Revenue Bond Debt Serv	21,130,005	23,650,039	24,331,631	23,814,124	(2.1)
Human Resources: Summer Youth	58,136	-	60,000	171,950	186.6
Subtotal	<u>24,987,526</u>	<u>26,066,774</u>	<u>28,120,655</u>	<u>27,957,316</u>	(0.6)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Planning & Zoning: Tree Fund	-	-	250,000	250,000	0.0
Subtotal	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	0.0
DEPUTY ADMINISTRATOR PUBLIC SAFETY					
Awendaw McClellanville Fire Dept Oper	2,361,272	2,342,194	2,571,761	3,025,006	17.6
Awendaw McClellanville Fire Dept Debt	221,270	323,642	254,186	250,591	(1.4)
Emergency Mgmt: Hazardous Materials	228,975	206,350	222,419	242,315	8.9
Fire Districts: East Cooper Fire District	156,150	160,054	164,055	168,156	2.5
Fire Districts: Northern Fire District	276,473	284,861	342,000	354,000	3.5
Fire Districts: W. St. Andrew's Fire District	8,000	8,096	8,000	8,000	0.0
Subtotal	<u>3,252,140</u>	<u>3,325,197</u>	<u>3,562,421</u>	<u>4,048,068</u>	15.0
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	20,602,432	20,881,040	21,509,168	22,101,687	2.8
Public Works: Roads Program (2nd TST)	-	-	-	12,235,353	100.0
Public Works: Stormwater	2,397,938	3,362,338	9,895,086	10,459,739	5.7
Subtotal	<u>23,000,370</u>	<u>24,243,378</u>	<u>31,404,254</u>	<u>44,796,779</u>	42.6
<b>Total SPECIAL REVENUE FUNDS</b>	<b><u>109,499,092</u></b>	<b><u>109,619,669</u></b>	<b><u>129,640,745</u></b>	<b><u>176,228,732</u></b>	<b>35.9</b>

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b>ENTERPRISE FUNDS</b>					
<b>DEPUTY ADMINISTRATOR COMMUNITY SERVICES</b>					
DAODAS: Administration	\$ 2,290,094	\$ 2,294,488	\$ 1,741,517	\$ 1,212,075	(30.4)
DAODAS: Adolescent Services	355,570	336,207	377,949	308,385	(18.4)
DAODAS: Adult Services	556,843	542,900	645,578	733,829	13.7
DAODAS: Bedded Services	826,233	939,259	1,356,467	1,221,895	(9.9)
DAODAS: Community Prevention Services	252,530	241,727	257,536	249,929	(3.0)
DAODAS: Criminal Justice	769,510	808,902	936,102	1,069,307	14.2
DAODAS: Detention Outpatient	338,648	246,543	387,192	374,769	(3.2)
DAODAS: Drug Courts	287,306	243,130	277,380	330,151	19.0
DAODAS: Grants	538,477	495,853	-	-	na
DAODAS: Medical Services	4,226	2,024	7,412	5,599	(24.5)
DAODAS: New Life	1,091,398	1,237,779	1,639,398	1,498,310	(8.6)
DAODAS: Opioid Treatment Services	1,673,042	1,692,868	2,033,843	2,086,039	2.6
DAODAS: Sobering Services	482	6,512	256,855	292,497	13.9
DAODAS: Support Services	913,535	990,304	1,147,845	1,903,700	65.8
DAODAS: Therapeutic Child Care	183,274	118,633	244,823	216,134	(11.7)
DAODAS: Women's Services	439,125	498,389	491,868	558,527	13.6
Subtotal	<u>10,520,293</u>	<u>10,695,518</u>	<u>11,801,765</u>	<u>12,061,146</u>	33.1
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Revenue Collections	<u>2,449,004</u>	<u>2,465,210</u>	<u>2,137,127</u>	<u>2,227,910</u>	4.2
Subtotal	<u>2,449,004</u>	<u>2,465,210</u>	<u>2,137,127</u>	<u>2,227,910</u>	4.2
<b>DEPUTY ADMINISTRATOR GENERAL SERVICES</b>					
Facilities: Parking Garages	2,751,209	2,898,809	3,674,105	3,236,576	(11.9)
Tech Services: Radio Communications	<u>3,722,849</u>	<u>3,792,509</u>	<u>4,555,935</u>	<u>3,970,190</u>	(12.9)
Subtotal	<u>6,474,058</u>	<u>6,691,318</u>	<u>8,230,040</u>	<u>7,206,766</u>	(12.4)
<b>DEPUTY ADMINISTRATOR PUBLIC SAFETY</b>					
Biological Science Center	-	-	-	365,208	100.0
Con. Dispatch: Emergency 911 Wire Line	1,295,222	1,064,299	1,024,345	685,437	(33.1)
Con. Dispatch: Emergency 911 Wireless	1,838,560	2,469,595	2,646,578	2,845,605	7.5
Con. Dispatch: Fire and Agency Costs	<u>771,185</u>	<u>677,622</u>	<u>984,407</u>	<u>1,010,195</u>	2.6
Subtotal	<u>3,904,967</u>	<u>4,211,516</u>	<u>4,655,330</u>	<u>4,906,445</u>	5.4



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Percent Change
<b><u>ENTERPRISE FUNDS (continued)</u></b>					
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Environmental Management (EM) - Admin	\$ 6,465,661	\$ 6,919,603	\$ 5,445,554	\$ 5,792,409	6.4
EM - Bees Ferry Convenience Center	737,830	862,022	941,039	954,192	1.4
EM - Commercial Collections	695,501	780,253	765,696	2,738,593	257.7
EM - Compost/Mulch Operations	2,065,333	2,256,578	1,526,400	1,596,000	4.6
EM - Convenience Centers	2,604,544	2,767,785	3,162,996	4,217,958	33.4
EM - Curbside Collection	4,909,674	5,387,580	4,126,069	4,704,045	14.0
EM - Debt Service	557,885	426,625	1,262,405	1,262,540	0.0
EM - Landfill Operations	6,818,871	6,549,607	6,856,097	7,552,278	10.2
EM - Litter Control	100,226	100,279	122,051	-	(100.0)
EM - Materials Recovery Facility	5,731,632	3,564,715	3,901,193	4,241,224	8.7
EM - Transfer Station Projects	6,948,585	6,166,417	6,700,158	7,209,000	7.6
Subtotal	<u>37,635,742</u>	<u>35,781,464</u>	<u>34,809,658</u>	<u>40,268,239</u>	15.7
<b>Total ENTERPRISE FUNDS</b>	<b><u>60,984,064</u></b>	<b><u>59,845,026</u></b>	<b><u>61,633,920</u></b>	<b><u>66,670,506</u></b>	<b>8.2</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>					
DEPUTY ADMINISTRATOR FINANCE					
Contract & Procurement: Parts Warehouse	2,811,878	2,813,466	3,000,000	3,000,000	0.0
Human Resources: Employee Benefits	61,892,842	62,776,342	31,459,385	32,506,866	3.3
Subtotal	<u>64,704,720</u>	<u>65,589,808</u>	<u>34,459,385</u>	<u>35,506,866</u>	3.0
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities: Office Services	1,567,522	1,574,865	1,382,310	1,382,410	0.0
Safety & Risk: Safety/Workers' Comp	5,496,205	5,605,231	5,761,903	5,943,526	3.2
Technology Services: Records Mgmt	681,939	633,382	670,026	653,940	(2.4)
Tech Services: Telecommunications	2,182,840	2,099,130	2,178,782	2,225,276	2.1
Subtotal	<u>9,928,506</u>	<u>9,912,608</u>	<u>9,993,021</u>	<u>10,205,152</u>	2.1
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Fleet Operations	14,852,806	14,029,884	16,667,682	19,099,772	14.6
Subtotal	<u>14,852,806</u>	<u>14,029,884</u>	<u>16,667,682</u>	<u>19,099,772</u>	14.6
<b>Total INTERNAL SERVICE FUND</b>	<b><u>89,486,032</u></b>	<b><u>89,532,300</u></b>	<b><u>61,120,088</u></b>	<b><u>64,811,790</u></b>	<b>6.0</b>
<b>Total GENERAL FUND</b>	<b>237,087,859</b>	<b>241,092,254</b>	<b>260,121,226</b>	<b>274,693,555</b>	<b>5.6</b>
<b>Total OTHER FUNDS</b>	<b><u>296,028,143</u></b>	<b><u>313,473,034</u></b>	<b><u>285,683,388</u></b>	<b><u>350,544,923</u></b>	<b>22.7</b>
<b>Total EXPENDITURES</b>	<b><u>\$ 533,116,002</u></b>	<b><u>\$ 554,565,288</u></b>	<b><u>\$ 545,804,614</u></b>	<b><u>\$ 625,238,478</u></b>	<b>14.6</b>

**Charleston County, South Carolina  
Interfund Transfers\*  
Fiscal Year 2023**

TRANSFER FROM	TRANSFER TO																									
	General	Debt Service	Clerk of Court: Excess IV-D	Economic Dev. Revenue Bond Debt	Human Resources: Summer Youth	Public Defender: Chas	Public Safety Grants	Sheriff: Programs	Solicitor: Programs	Greenbelt Projects (1st)	Greenbelt Projects (2nd)	Trans. Sales: Roads Projects (1st)	Trans. Sales: Roads Debt (2nd)	Trans. Sales: Roads Projects (2nd)	Transit Debt Agencies (2nd)	Trident Tech. Debt	Trident Tech. Operating	Victim Bill of Rights	Cap. Proj.: Facilities Preservation	Biological Science Center	DAODAS	Environmental Mgmt: Projects	Tech Serv: Radio Communication	Fleet Management	Total Out	
General		354			128	3,800	750	70	20									181	5,175	365	1,314		733	5,124	18,014	
Debt Service		4,281																								4,281
Economic Dev. Revenue Bond	3,097	586		9,214												22	142									13,061
Accom. Tax State	36																									36
Clerk of Court: Family Court IV-D			178																							178
Solicitor: Programs	175								322									60								557
Greenbelt Projects (1st)										3,509																3,509
Greenbelt Projects (2nd)											9,022															9,022
Trans. Sales Tax Roads (1st)		3000										9,200														12,200
Trans. Sales Tax Roads (2nd)													7,706	61,020												68,726
Trans. Sales Tax Transit (2nd)															14,310											14,310
Trident Tech Debt Service		3,377																								3,377
Capital Projects		96																								96
Environmental Management																						2,800				2,800
Revenue Collections	560																									560
<b>Total In</b>	<b>3,868</b>	<b>11,694</b>	<b>178</b>	<b>9,214</b>	<b>128</b>	<b>3,800</b>	<b>750</b>	<b>70</b>	<b>342</b>	<b>3,509</b>	<b>9,022</b>	<b>9,200</b>	<b>7,706</b>	<b>61,020</b>	<b>14,310</b>	<b>22</b>	<b>142</b>	<b>241</b>	<b>5,175</b>	<b>365</b>	<b>1,314</b>	<b>2,800</b>	<b>733</b>	<b>5,124</b>	<b>150,727</b>	

The transfer out side of \$96 for Capital Projects, \$7,706 for Transit Agencies (2nd) Premium and \$14,310 for Trans Sales Tax: Roads (2nd) Premium is not reflected in the FY 2023 budget.

The transfer in side of \$3,509 for Greenbelt Project (1st), \$9,022 for Greenbelt Projects (2nd), \$750 for Public Safety: Grants, \$5,175 for Facilities Preservation Fund, \$9,200 for Transportation Sales Tax: Roads Projects (1st), \$61,020 for Transportation Sales Tax: Roads Projects (2nd), and \$2,800 for Environmental Management: Projects is not reflected in the FY 2023 budget.

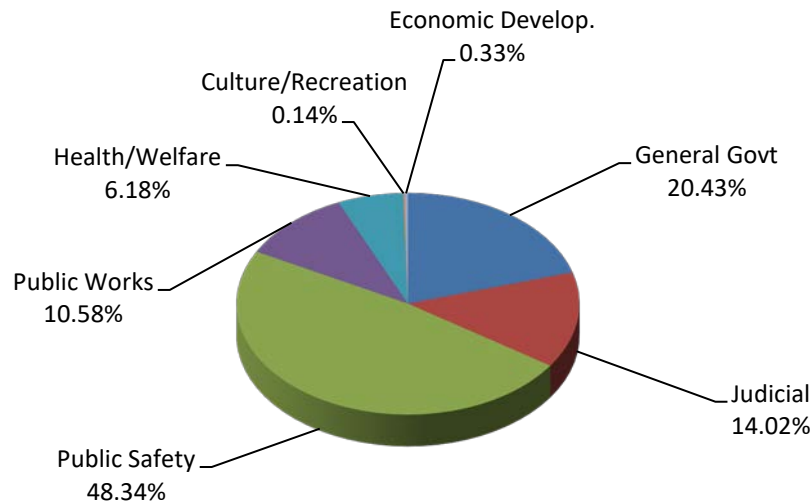
Reconciliation	(Total Out)	Total In
Per Matrix	150,727	150,727
Unbudgeted Per Notes	(22,112)	(91,476)
FY 2023 Budgeted	128,615	59,251

\*In Thousands of Dollars

## 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 2,739.54 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 2023 Charleston County All Funds



**Total FTEs: 2,739.54**

Source	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Proposed	Change	Percent Change
General Govt	516.06	529.42	559.58	559.58	0.00	0.0
Judicial	358.01	359.01	384.01	384.01	0.00	0.0
Public Safety	1,315.25	1,357.25	1,324.25	1,324.25	0.00	0.0
Public Works	325.95	316.60	289.75	289.75	0.00	0.0
Health/Welfare	155.75	158.60	169.25	169.25	0.00	0.0
Culture/Recreation	2.30	2.30	3.70	3.70	0.00	0.0
Economic Develop.	10.00	10.00	9.00	9.00	0.00	0.0
<b>Total FTEs</b>	<b>2,683.32</b>	<b>2,733.18</b>	<b>2,739.54</b>	<b>2,739.54</b>	<b>0.00</b>	<b>0.0</b>

Charleston County, South Carolina  
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization  
Fiscal Year 2023 Approved

Organization	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
County Council	14.00					14.00
Administrator	6.30					6.30
Assessor	62.00					62.00
Auditor	32.00					32.00
Awendaw McClellanville Fire Department		29.00				29.00
Biological Science Center				2.00		2.00
Budget	7.00					7.00
Building Inspections	34.00					34.00
Capital Projects	1.00		1.00			2.00
Clerk of Court	54.92	5.08				60.00
Community Development	2.00	9.00				11.00
Consolidated Dispatch	159.75			13.25		173.00
Contracts & Procurement	15.00				4.00	19.00
Coroner	22.00					22.00
DAODAS				114.00		114.00
Deputy Admin Community Services	3.00					3.00
Deputy Admin Finance	6.00					6.00
Deputy Admin General Services	5.00					5.00
Deputy Admin Public Safety	5.00	13.00				18.00
Deputy Admin Public Services	3.00					3.00
Economic Development		9.00				9.00
Elections/Voter Registration	19.00					19.00
Emergency Management	5.80	2.20				8.00
Emergency Medical Service	272.00					272.00
Environmental Management				75.00		75.00
Facilities Management	100.10		2.00	20.05	13.60	135.75
Finance	11.00					11.00
Fleet Operations					31.25	31.25
Greenbelt Programs	0.35	3.35				3.70
Housing and Neighborhood Revitalization	1.00	8.00				9.00
Human Resources	26.00				1.00	27.00
Internal Auditor	3.00					3.00
Legal	10.28					10.28
Legislative Delegation	3.00					3.00
Magistrate Courts	71.51	1.00				72.51
Master-In-Equity	7.00					7.00
Nondepartmental	16.00					16.00
Planning and Zoning	28.00					28.00
Probate Courts	24.50					24.50
Public Defender		69.00				69.00
Public Works	214.75	30.25				245.00
Register of Deeds	33.00					33.00
Revenue Collections	6.00			20.00		26.00
Safety and Risk Management	1.25				4.75	6.00
Sheriff	798.25	9.00				807.25
Solicitor	76.25	39.75				116.00
Technology Services	13.00			2.50	4.50	20.00
Treasurer	25.00					25.00
Veterans Affairs	5.00					5.00
<b>Total FTEs</b>	<b>2,203.01</b>	<b>227.63</b>	<b>3.00</b>	<b>246.80</b>	<b>59.10</b>	<b>2,739.54</b>

Charleston County, South Carolina  
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization  
 Fiscal Year 2023 Approved

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/Welfare	Culture/Rec.	Econ. Develop.	Total
County Council	14.00							14.00
Administrator	6.30							6.30
Assessor	62.00							62.00
Auditor	32.00							32.00
Awendaw McClellanville Fire			29.00					29.00
Biological Science Center			2.00					2.00
Budget	7.00							7.00
Building Inspections			34.00					34.00
Capital Projects	2.00							2.00
Clerk of Court		60.00						60.00
Community Development					11.00			11.00
Consolidated Dispatch			173.00					173.00
Contracts & Procurement	19.00							19.00
Coroner		22.00						22.00
DAODAS					114.00			114.00
Deputy Admin Comm Svs	3.00							3.00
Deputy Admin Finance	6.00							6.00
Deputy Admin General Svs	5.00							5.00
Deputy Admin Public Safety	5.00	13.00						18.00
Deputy Admin Public Svs	3.00							3.00
Economic Development							9.00	9.00
Elections/Voter Registration	19.00							19.00
Emergency Management			8.00					8.00
Emergency Medical Svs			272.00					272.00
Environmental Management				75.00				75.00
Facilities Management	135.75							135.75
Finance	11.00							11.00
Fleet Operations	31.25							31.25
Greenbelt Programs						3.70		3.70
Housing and Neighborhood					9.00			9.00
Human Resources	27.00							27.00
Internal Auditor	3.00							3.00
Legal	10.28							10.28
Legislative Delegation	3.00							3.00
Magistrate Courts		72.51						72.51
Master-In-Equity		7.00						7.00
Nondepartmental	16.00							16.00
Planning and Zoning	28.00							28.00
Probate Courts		24.50						24.50
Public Defender		69.00						69.00
Public Works				214.75	30.25			245.00
Register of Deeds	33.00							33.00
Revenue Collections	26.00							26.00
Safety and Risk Management	6.00							6.00
Sheriff			807.25					807.25
Solicitor		116.00						116.00
Technology Services	20.00							20.00
Treasurer	25.00							25.00
Veterans Affairs					5.00			5.00
<b>Total FTEs</b>	<b>558.58</b>	<b>384.01</b>	<b>1,325.25</b>	<b>289.75</b>	<b>169.25</b>	<b>3.70</b>	<b>9.00</b>	<b>2,739.54</b>

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

<b>GENERAL FUND</b>	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change
<b>COUNCIL AGENCIES</b>					
County Council	14.00	14.00	14.00	14.00	-
Internal Auditor	2.00	3.00	3.00	3.00	-
Legal	9.56	10.42	10.28	10.28	-
Subtotal	<u>25.56</u>	<u>27.42</u>	<u>27.28</u>	<u>27.28</u>	<u>-</u>
<b>ELECTED OFFICIALS</b>					
Auditor	32.00	32.00	32.00	32.00	-
Clerk of Court	54.92	54.92	54.92	54.92	-
Coroner	18.00	20.00	22.00	22.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	22.50	22.50	24.50	24.50	-
Register of Deeds	27.00	31.00	33.00	33.00	-
Sheriff: Detention Center - Adult	396.00	394.00	335.00	321.00	(14.00)
Sheriff: Detention Center - Juvenile	25.00	27.00	51.00	51.00	-
Sheriff: Law Enforcement	375.00	376.00	384.00	384.00	-
Sheriff: School Crossing Guards	42.25	42.25	42.25	42.25	-
Solicitor	70.35	71.35	76.25	76.25	-
Treasurer	24.00	24.00	25.00	25.00	-
Subtotal	<u>1,090.02</u>	<u>1,098.02</u>	<u>1,082.92</u>	<u>1,068.92</u>	<u>(14.00)</u>
<b>APPOINTED OFFICIALS</b>					
Elections and Voter Registration	14.00	16.00	19.00	19.00	-
Master-In-Equity	7.00	7.00	7.00	7.00	-
Veterans Affairs	5.00	5.00	5.00	5.00	-
Subtotal	<u>26.00</u>	<u>28.00</u>	<u>31.00</u>	<u>31.00</u>	<u>-</u>
<b>COUNTY ADMINISTRATOR</b>					
County Administrator	7.20	7.70	6.30	6.30	-
Capital Projects	-	-	1.00	1.00	-
Non-Departmental	1.00	-	2.00	16.00	14.00
Subtotal	<u>8.20</u>	<u>7.70</u>	<u>9.30</u>	<u>23.30</u>	<u>14.00</u>
<b>DEPUTY ADMIN COMMUNITY SERVICES</b>					
Deputy Administrator Community Services	3.00	3.00	3.00	3.00	-
Community Development: Administration	1.90	1.90	2.00	2.00	-
Housing & Neighborhood Revitalization	-	1.00	1.00	1.00	-
Greenbelt Programs	0.25	0.25	0.35	0.35	-
Magistrate Courts	71.51	71.51	71.51	71.51	-
Subtotal	<u>76.66</u>	<u>77.66</u>	<u>77.86</u>	<u>77.86</u>	<u>-</u>



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

<b>GENERAL FUND (continued)</b>	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Deputy Administrator Finance	6.00	6.00	6.00	6.00	-
Assessor	62.00	62.00	62.00	62.00	-
Budget	7.00	8.00	7.00	7.00	-
Contracts & Procurement	15.00	14.00	15.00	15.00	-
Finance	12.00	12.00	11.00	11.00	-
Human Resources	24.00	25.00	26.00	26.00	-
Revenue Collections: Delinquent Tax	6.00	6.00	6.00	6.00	-
Subtotal	<u>132.00</u>	<u>133.00</u>	<u>133.00</u>	<u>133.00</u>	-
<b>DEPUTY ADMIN GENERAL SERVICES</b>					
Deputy Administrator General Services	4.00	5.00	5.00	5.00	-
Building Inspections	30.00	30.00	34.00	34.00	-
Facilities Management	94.95	94.95	100.10	100.10	-
Planning & Zoning	24.40	24.40	28.00	28.00	-
Safety & Risk Management: Risk Mgmt.	1.25	1.25	1.25	1.25	-
Technology Services	12.00	12.00	12.00	12.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	<u>167.60</u>	<u>168.60</u>	<u>181.35</u>	<u>181.35</u>	-
<b>DEPUTY ADMIN PUBLIC SAFETY</b>					
Deputy Administrator Public Safety	3.00	3.00	5.00	5.00	-
Consolidated Dispatch	157.75	154.75	159.75	159.75	-
Emergency Mgmt: Emergency Prep.	5.50	5.50	5.80	5.80	-
Emergency Medical Services	216.00	260.00	272.00	272.00	-
Subtotal	<u>382.25</u>	<u>423.25</u>	<u>442.55</u>	<u>442.55</u>	-
<b>DEPUTY ADMIN PUBLIC SERVICES</b>					
Deputy Administrator Public Services	3.00	3.00	3.00	3.00	-
Public Works: Administration	13.50	13.50	13.75	13.25	(0.50)
Public Works: Asset Management	11.00	11.00	11.00	11.00	-
Public Works: Engineering	31.50	30.50	32.50	32.50	-
Public Works: Field Operations	128.00	129.00	128.00	128.00	-
Public Works: Mosquito Control	28.00	28.00	30.00	30.00	-
Subtotal	<u>215.00</u>	<u>215.00</u>	<u>218.25</u>	<u>217.75</u>	(0.50)
<b>Total GENERAL FUND</b>	<u><b>2,123.29</b></u>	<u><b>2,178.65</b></u>	<u><b>2,203.51</b></u>	<u><b>2,203.01</b></u>	<u><b>(0.50)</b></u>

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

<b>SPECIAL REVENUE FUNDS</b>	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change
<b>ELECTED OFFICIALS</b>					
Clerk of Court: IV-D Child Support Enf.	5.08	5.08	5.08	5.08	-
Coroner: Forensic Improvement Grant	1.00	-	-	-	-
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: Inmate Welfare Program	2.00	2.00	2.00	2.00	-
Sheriff: Traffic Svs/Speed Enforce Grant	2.00	2.00	-	-	-
Sheriff: Victim Advocate Grant	4.00	4.00	4.00	4.00	-
Sheriff: Victim's Bill of Rights	2.00	2.00	2.00	2.00	-
Solicitor: Alcohol Education Program	1.30	1.30	1.30	1.30	-
Solicitor: Criminal Domestic Violence Approp	1.00	1.00	1.00	1.00	-
Solicitor: Drug Court	0.65	0.65	0.65	0.65	-
Solicitor: DUI State Appropriation	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	2.09	2.09	2.09	2.09	-
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	4.50	4.50	3.50	3.50	-
Solicitor: State Appropriation	12.91	12.91	13.01	13.01	-
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	8.00	8.00	8.00	8.00	-
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	-	-	-	-
Subtotal	<u>58.73</u>	<u>56.73</u>	<u>53.83</u>	<u>53.83</u>	<u>-</u>
<b>APPOINTED OFFICIALS</b>					
Public Defender: Berkeley County	14.00	14.00	17.00	17.00	-
Public Defender: Charleston County	51.00	51.00	52.00	52.00	-
Subtotal	<u>65.00</u>	<u>65.00</u>	<u>69.00</u>	<u>69.00</u>	<u>-</u>
<b>DEPUTY ADMIN COMMUNITY SERVICES</b>					
Community Develop: Urban Entitlement Grant	4.10	4.10	5.00	5.00	-
Community Develop: Emer. Rental Assist Grant	-	-	4.00	4.00	-
Greenbelt Programs (1st TST)	2.05	2.05	3.35	3.35	-
Housing & Neighborhood: American Rescue Grant	-	-	8.00	8.00	-
Magistrate Courts: Vict. Bill of Rights	1.00	1.00	1.00	1.00	-
Subtotal	<u>7.15</u>	<u>7.15</u>	<u>21.35</u>	<u>21.35</u>	<u>-</u>

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

<b>SPECIAL REVENUE FUNDS (continued)</b>	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change
DEPUTY ADMINISTRATOR FINANCE					
Economic Development	10.00	10.00	9.00	9.00	-
Subtotal	10.00	10.00	9.00	9.00	-
DEPUTY ADMIN PUBLIC SAFETY					
Awendaw McClellanville Fire Department	29.00	29.00	29.00	29.00	-
Emergency Mgmt: Hazardous Materials	1.50	1.50	2.20	2.20	-
MacArthur Foundation Grant	14.00	14.00	13.00	13.00	-
Subtotal	44.50	44.50	44.20	44.20	-
DEPUTY ADMIN PUBLIC SERVICES					
Public Works - Roads Program (1st TST)	2.85	2.85	2.60	3.10	0.50
Public Works: Stormwater	24.15	25.15	27.15	27.15	-
Subtotal	27.00	28.00	29.75	30.25	0.50
<b>Total SPECIAL REVENUE FUNDS</b>	<b>212.38</b>	<b>211.38</b>	<b>227.13</b>	<b>227.63</b>	<b>0.50</b>
<b>CAPITAL PROJECT FUNDS</b>					
ADMINISTRATOR					
Capital Projects: Project Management	-	-	1.00	1.00	-
Subtotal	-	-	1.00	1.00	-
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Project Management	3.00	3.00	2.00	2.00	-
Subtotal	3.00	3.00	2.00	2.00	-
<b>Total CAPITAL PROJECT FUNDS</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>

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

<b>ENTERPRISE FUNDS</b>	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2023 Approved	Change
<b>DEPUTY ADMIN COMMUNITY SERVICES</b>					
DAODAS: Administration	15.80	16.80	15.80	15.80	-
DAODAS: Adolescent Services	3.20	3.20	2.10	3.10	1.00
DAODAS: Adult Services	6.33	6.33	7.23	6.23	(1.00)
DAODAS: BCBS of SC Foundation Grant	1.00	1.00	1.00	1.00	-
DAODAS: Bedded Services	5.00	5.00	5.40	6.30	0.90
DAODAS: Certified Peer Support Specialist Grant	-	-	-	-	-
DAODAS: Comm Prevention Services	2.60	2.60	3.10	3.10	-
DAODAS: Criminal Justice	8.38	8.38	8.38	8.38	-
DAODAS: Detention Outpatient	5.13	5.13	5.13	5.13	-
DAODAS: Drug Court Services	3.10	3.10	3.20	3.20	-
DAODAS: ECHO Opioid Response Grant	1.00	-	-	-	-
DAODAS: Medical Asst/Nurse Prac Grant	1.50	1.50	1.00	1.00	-
DAODAS: Medical Services	2.35	2.35	2.35	2.35	-
DAODAS: MUSC Mat Accessed Ed Grant	1.00	-	-	-	-
DAODAS: New Life Unit	6.00	6.00	6.40	6.30	(0.10)
DAODAS: Opioid Treatment Services	13.78	14.28	13.68	13.68	-
DAODAS: Sobering Services	5.00	4.00	4.00	4.00	-
DAODAS: Sobering Services Grant	2.00	2.00	-	-	-
DAODAS: Support Services	27.75	28.25	26.85	26.05	(0.80)
DAODAS: Therapeutic Child Care	3.65	3.65	2.65	2.65	-
DAODAS: Women's Services	5.93	5.93	5.73	5.73	-
Subtotal	<u>120.50</u>	<u>119.50</u>	<u>114.00</u>	<u>114.00</u>	<u>-</u>
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Revenue Collections	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>-</u>
Subtotal	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>-</u>
<b>DEPUTY ADMIN GENERAL SERVICES</b>					
Facilities Management: DAODAS	2.00	2.00	2.00	2.00	-
Facilities Management: Parking Garages	18.05	18.05	18.05	18.05	-
Tech Services: Radio Communications	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>-</u>
Subtotal	<u>22.55</u>	<u>22.55</u>	<u>22.55</u>	<u>22.55</u>	<u>-</u>
<b>DEPUTY ADMIN PUBLIC SAFETY</b>					
Biological Science Center	-	-	2.00	2.00	-
Consolidated Disp: Emergency 911 Wire Line	5.00	5.00	6.00	3.50	(2.50)
Consolidated Disp: Emergency 911 Wireless	5.25	5.25	5.25	7.75	2.50
Consolidated Dispatch: Fire & Agency Costs	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
Subtotal	<u>12.25</u>	<u>12.25</u>	<u>15.25</u>	<u>15.25</u>	<u>-</u>

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

<b>ENTERPRISE FUNDS (continued)</b>	FY 2020 Actual	FY 2021 Adjusted	FY 2022 Adjusted	FY 2023 Approved	Change
<b>DEPUTY ADMIN PUBLIC SERVICES</b>					
Environ Mgmt (EM) - Administration	11.50	10.00	12.00	12.00	-
EM - Bees Ferry Landfill Conv Ctr	9.00	9.00	9.00	9.00	-
EM - Commercial Collections	8.00	8.00	-	-	-
EM - Compost & Mulch Operations	8.00	-	-	-	-
EM - Convenience Centers	26.00	28.00	32.00	32.00	-
EM - Curbside Collection	24.00	24.00	-	-	-
EM - Landfill Operations	14.00	15.00	14.00	14.00	-
EM - Litter Control	1.60	1.60	-	-	-
EM - Materials Recovery Facility	9.00	9.00	8.00	8.00	-
Subtotal	<u>111.10</u>	<u>104.60</u>	<u>75.00</u>	<u>75.00</u>	<u>-</u>
<b>Total ENTERPRISE FUNDS</b>	<b><u>286.40</u></b>	<b><u>278.90</u></b>	<b><u>246.80</u></b>	<b><u>246.80</u></b>	<b><u>-</u></b>
<b>INTERNAL SERVICE FUNDS</b>					
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Contracts & Procurement: Central Parts Whs	4.00	4.00	4.00	4.00	-
Human Resources: Employee Benefits	1.00	1.00	1.00	1.00	-
Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>
<b>DEPUTY ADMIN GENERAL SERVICES</b>					
Facilities Management: Office Services	5.75	5.75	5.20	5.20	-
Facilities Management: Records Management	9.00	9.00	8.40	8.40	-
Safety & Risk: Safety/Workers' Comp.	4.75	4.75	4.75	4.75	-
Technology Services: Telecommunications	4.50	4.50	4.50	4.50	-
Subtotal	<u>24.00</u>	<u>24.00</u>	<u>22.85</u>	<u>22.85</u>	<u>-</u>
<b>DEPUTY ADMIN PUBLIC SERVICES</b>					
Fleet Operations	29.25	32.25	31.25	31.25	-
Subtotal	<u>29.25</u>	<u>32.25</u>	<u>31.25</u>	<u>31.25</u>	<u>-</u>
<b>Total INTERNAL SERVICE FUNDS</b>	<b><u>58.25</u></b>	<b><u>61.25</u></b>	<b><u>59.10</u></b>	<b><u>59.10</u></b>	<b><u>-</u></b>
<b>Total Positions GENERAL FUND</b>	<b>2,123.29</b>	<b>2,178.65</b>	<b>2,203.51</b>	<b>2,203.01</b>	<b>(0.50)</b>
<b>Total Positions OTHER FUNDS</b>	<b><u>560.03</u></b>	<b><u>554.53</u></b>	<b><u>536.03</u></b>	<b><u>536.53</u></b>	<b><u>0.50</u></b>
<b>Total Positions ALL FUNDS</b>	<b><u><u>2,683.32</u></u></b>	<b><u><u>2,733.18</u></u></b>	<b><u><u>2,739.54</u></u></b>	<b><u><u>2,739.54</u></u></b>	<b><u><u>-</u></u></b>

Charleston County, South Carolina  
All Funds  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$125,744,382	\$144,481,110	\$115,690,603	\$115,690,603	\$148,879,522
Revenues:					
Property Tax	177,403,228	189,841,370	183,173,363	184,215,388	171,125,025
Sales Tax	201,517,547	230,925,411	228,750,000	269,500,000	291,750,000
Licenses and Permits	6,241,702	7,241,852	6,327,400	7,242,100	7,175,600
Intergovernmental	46,465,341	44,024,292	45,841,522	45,927,823	47,185,345
Charges and Fees	146,094,630	147,845,572	137,524,025	145,173,893	146,575,381
Fines and Forfeitures	1,469,064	1,287,270	1,148,500	1,359,317	871,500
Interest	9,552,080	1,687,409	1,054,750	1,631,050	6,705,200
Miscellaneous	7,292,226	7,583,375	8,096,045	9,654,100	5,800,231
Leases and Rent	741,528	669,070	453,648	567,085	271,284
Debt Proceeds	13,875,048	-	-	5,372,663	-
Subtotal	<u>610,652,394</u>	<u>631,105,621</u>	<u>612,369,253</u>	<u>670,643,419</u>	<u>677,459,566</u>
Interfund Transfer In	<u>42,674,412</u>	<u>44,422,573</u>	<u>33,097,599</u>	<u>37,656,336</u>	<u>58,885,683</u>
Total Available	<u>779,071,188</u>	<u>820,009,304</u>	<u>761,157,455</u>	<u>823,990,358</u>	<u>885,224,771</u>
Expenditures:					
Personnel	191,111,313	190,557,346	211,532,943	197,798,775	214,805,061
Operating	263,664,971	264,403,397	245,946,186	242,780,969	277,198,283
Capital	3,508,633	3,234,404	11,680,847	17,521,783	12,205,820
Debt Service	74,831,085	96,370,142	76,644,638	78,610,252	121,029,314
Subtotal	<u>533,116,002</u>	<u>554,565,289</u>	<u>545,804,614</u>	<u>536,711,779</u>	<u>625,238,478</u>
Interfund Transfer Out	<u>101,474,076</u>	<u>149,753,412</u>	<u>136,518,381</u>	<u>138,476,710</u>	<u>128,615,249</u>
Total Disbursements	<u>634,590,078</u>	<u>704,318,701</u>	<u>682,322,995</u>	<u>675,188,489</u>	<u>753,853,727</u>
Nonspendable	90,509,449	96,648,947	96,648,947	96,648,947	96,648,947
Restricted: External	(279,893,542)	(317,509,721)	(314,497,562)	(313,888,681)	(302,354,756)
Restricted: Internal	276,172,933	254,744,486	239,727,072	248,970,903	201,132,641
Available	<u>57,692,270</u>	<u>81,806,891</u>	<u>56,956,003</u>	<u>117,148,353</u>	<u>136,309,420</u>
Ending Balance, June 30	<u>\$144,481,110</u>	<u>\$115,690,603</u>	<u>\$ 78,834,460</u>	<u>\$148,801,869</u>	<u>\$131,371,044</u>



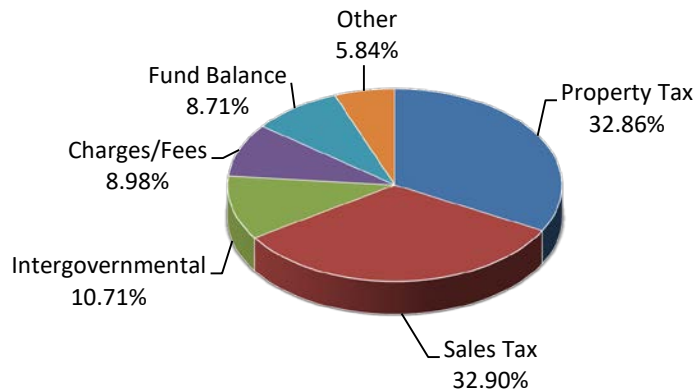
Charleston County, South Carolina  
Fund Statement by Fund Type

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 121,153,402	\$ 28,506,219	\$ 160,464,391	\$ 62,463,006	\$ (223,707,496)	\$ 148,879,522
Revenues:						
Property Tax	96,187,000	28,997,000	45,941,025	-	-	171,125,025
Sales Tax	96,300,000	-	195,450,000	-	-	291,750,000
Licenses and Permits	6,965,600	-	210,000	-	-	7,175,600
Intergovernmental	31,350,695	131,127	7,725,542	7,977,981	-	47,185,345
Charges and Fees	26,273,803	-	11,667,852	51,653,143	56,980,583	146,575,381
Fines and Forfeitures	679,500	-	192,000	-	-	871,500
Interest	1,302,500	200,000	4,487,400	277,500	437,800	6,705,200
Miscellaneous	4,233,803	171,428	860,000	175,000	360,000	5,800,231
Leases and Rent	57,282	-	-	214,002	-	271,284
Debt Proceeds	-	-	-	-	-	-
Subtotal	<u>263,350,183</u>	<u>29,499,555</u>	<u>266,533,819</u>	<u>60,297,626</u>	<u>57,778,383</u>	<u>677,459,566</u>
Interfund Transfer In	<u>3,868,143</u>	<u>11,693,398</u>	<u>36,152,772</u>	<u>2,046,960</u>	<u>5,124,410</u>	<u>58,885,683</u>
Total Available	<u>388,371,728</u>	<u>69,699,172</u>	<u>463,150,982</u>	<u>124,807,592</u>	<u>(160,804,703)</u>	<u>885,224,771</u>
Expenditures:						
General Government	75,831,270	-	14,216,950	9,434,676	64,811,790	164,294,686
Judicial	25,490,880	-	12,134,156	-	-	37,625,036
Public Safety	121,255,389	-	5,256,658	4,906,445	-	131,418,492
Public Works	15,500,008	-	10,902,535	39,005,699	-	65,408,242
Health/Welfare	5,435,907	-	-	12,061,146	-	17,497,053
Culture/Recreation	31,180,101	-	19,821,490	-	-	51,001,591
Education	-	-	8,860,866	-	-	8,860,866
Economic Development	-	-	28,438,685	-	-	28,438,685
Debt Service	-	42,833,895	76,597,392	1,262,540	-	120,693,827
Subtotal	<u>274,693,555</u>	<u>42,833,895</u>	<u>176,228,732</u>	<u>66,670,506</u>	<u>64,811,790</u>	<u>625,238,478</u>
Interfund Transfer Out	<u>18,013,918</u>	<u>4,281,075</u>	<u>102,960,020</u>	<u>3,360,236</u>	<u>-</u>	<u>128,615,249</u>
Total Disbursements	<u>292,707,473</u>	<u>47,114,970</u>	<u>279,188,752</u>	<u>70,030,742</u>	<u>64,811,790</u>	<u>753,853,727</u>
Nonspendable	6,260,267	-	326,574	78,233,555	11,828,551	96,648,947
Restricted: External	-	-	28,887,070	(40,901,769)	(290,340,057)	(302,354,756)
Restricted: Internal	89,403,988	15,669,304	40,754,076	7,790,136	47,515,137	201,132,641
Available	<u>-</u>	<u>6,914,898</u>	<u>113,994,510</u>	<u>10,020,136</u>	<u>5,379,876</u>	<u>136,309,420</u>
Ending Balance, June 30	<u>\$ 95,664,255</u>	<u>\$ 22,584,202</u>	<u>\$ 183,962,230</u>	<u>\$ 54,776,850</u>	<u>\$ (225,616,493)</u>	<u>\$ 131,371,044</u>

# GENERAL FUND

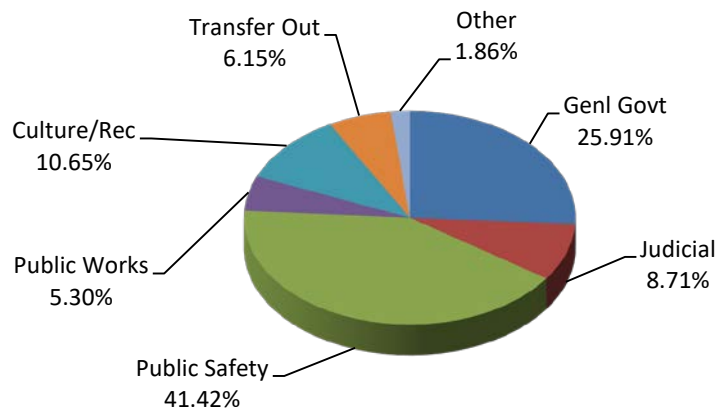
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

## WHERE IT COMES FROM... FY 2023 Charleston County General Fund



**Total Available Budgeted: \$292,707,473**

## WHERE IT GOES... FY 2023 Charleston County General Fund



**Total Uses: \$292,707,473**

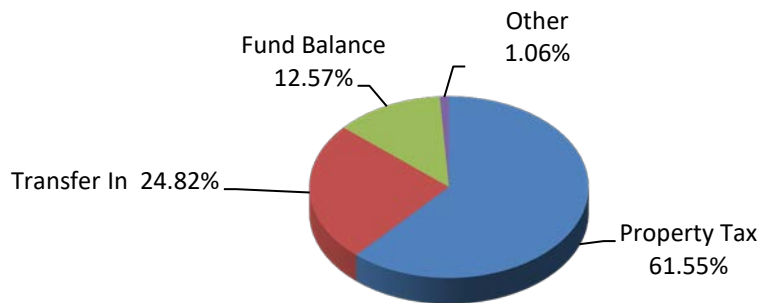
Charleston County, South Carolina  
General Fund  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 96,419,681	\$ 99,203,375	\$ 110,582,177	\$ 110,582,177	\$ 121,153,402
Revenues:					
Property Tax	108,710,536	118,296,676	110,858,000	111,347,560	96,187,000
Sales Tax	66,432,619	75,614,563	75,300,000	87,500,000	96,300,000
Licenses and Permits	6,021,902	7,021,530	6,112,400	7,032,100	6,965,600
Intergovernmental	29,238,976	28,154,270	29,348,430	30,527,049	31,350,695
Charges and Fees	26,975,566	24,304,244	25,086,665	29,493,225	26,273,803
Fines and Forfeitures	1,085,432	817,008	919,500	664,000	679,500
Interest	3,266,622	409,272	439,000	326,000	1,302,500
Miscellaneous	4,632,132	4,922,947	4,244,617	4,227,782	4,233,803
Leases and Rentals	234,764	167,873	77,282	82,282	57,282
Subtotal	<u>246,598,549</u>	<u>259,708,383</u>	<u>252,385,894</u>	<u>271,199,998</u>	<u>263,350,183</u>
Interfund Transfer In	<u>4,737,268</u>	<u>4,236,026</u>	<u>4,417,010</u>	<u>4,282,084</u>	<u>3,868,143</u>
Total Available	<u>347,755,498</u>	<u>363,147,784</u>	<u>367,385,081</u>	<u>386,064,259</u>	<u>388,371,728</u>
Expenditures:					
Personnel	147,728,746	148,534,429	164,852,122	153,288,396	168,213,679
Operating	85,926,373	89,426,309	91,930,744	92,687,563	102,886,300
Capital	<u>3,432,740</u>	<u>3,131,516</u>	<u>3,338,360</u>	<u>6,007,181</u>	<u>3,593,576</u>
Subtotal	<u>237,087,859</u>	<u>241,092,254</u>	<u>260,121,226</u>	<u>251,983,140</u>	<u>274,693,555</u>
Interfund Transfer Out	<u>11,464,264</u>	<u>11,473,353</u>	<u>11,511,118</u>	<u>12,927,717</u>	<u>18,013,918</u>
Total Disbursements	<u>248,552,123</u>	<u>252,565,607</u>	<u>271,632,344</u>	<u>264,910,857</u>	<u>292,707,473</u>
Nonspendable	9,537,781	6,260,267	6,260,267	6,260,267	6,260,267
Restricted: Internal	68,466,421	74,593,363	79,950,308	85,791,391	89,403,988
Available	<u>21,199,173</u>	<u>29,728,547</u>	<u>9,542,162</u>	<u>29,101,744</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 99,203,375</u></u>	<u><u>\$ 110,582,177</u></u>	<u><u>\$ 95,752,737</u></u>	<u><u>\$ 121,153,402</u></u>	<u><u>\$ 95,664,255</u></u>

## DEBT SERVICE FUND

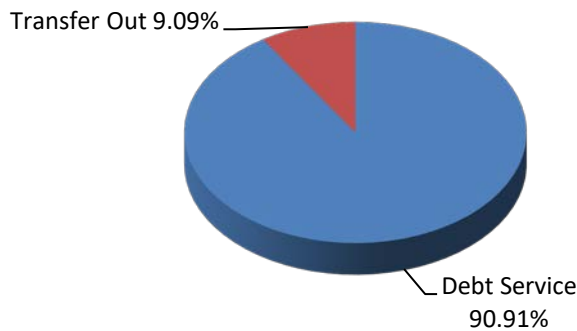
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

### WHERE IT COMES FROM... FY 2023 Charleston County Debt Service Funds



**Total Available Budgeted: \$47,114,970**

### WHERE IT GOES... FY 2023 Charleston County Debt Service Funds



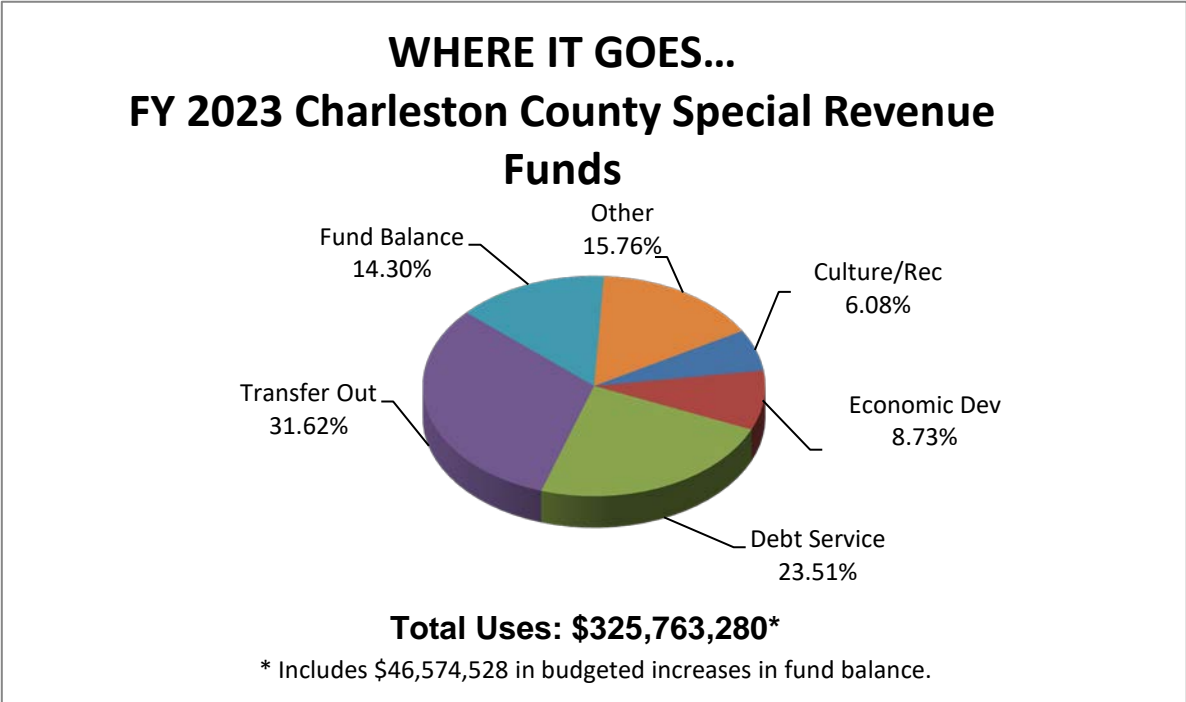
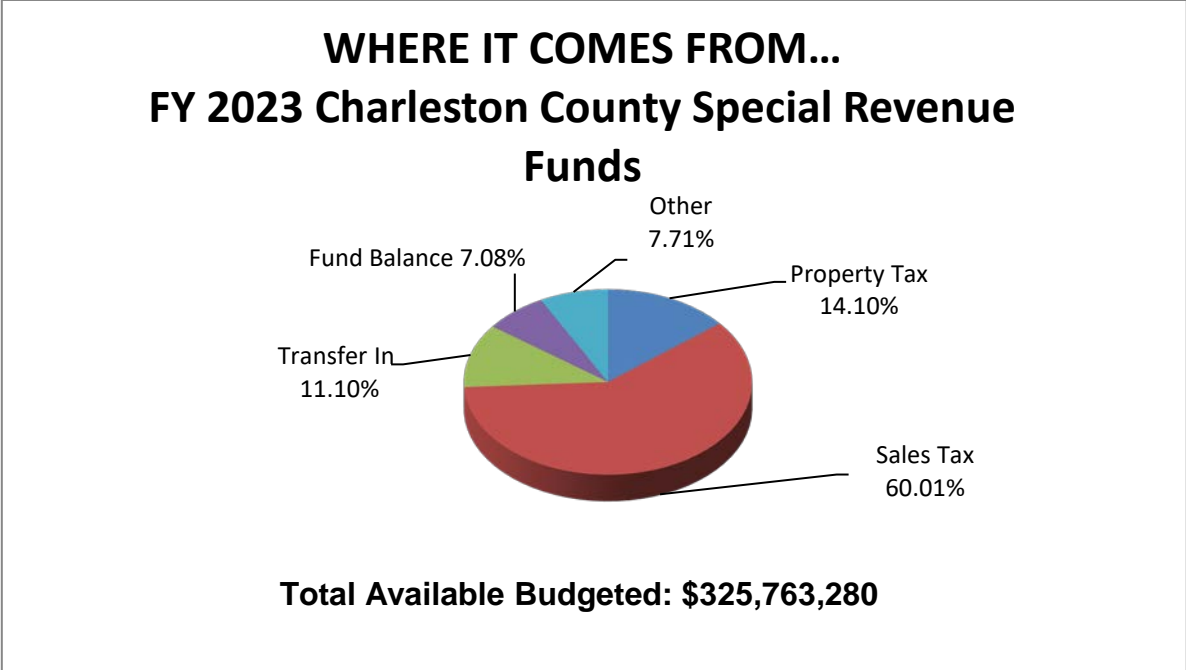
**Total Uses: \$47,114,970**

Charleston County, South Carolina  
Debt Service Fund  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 26,196,819	\$ 40,264,994	\$ 21,573,901	\$ 21,573,901	\$ 28,506,219
Revenues:					
Property Tax	24,056,306	26,726,523	27,800,000	27,888,000	28,997,000
Intergovernmental	443,640	474,408	115,127	131,127	131,127
Interest	534,933	44,195	46,000	50,000	200,000
Miscellaneous	171,429	171,429	171,428	171,428	171,428
Debt Proceeds	13,875,048	-	-	5,372,663	-
Subtotal	<u>39,081,356</u>	<u>27,416,555</u>	<u>28,132,555</u>	<u>33,613,218</u>	<u>29,499,555</u>
Interfund Transfer In	<u>15,624,065</u>	<u>19,808,151</u>	<u>7,598,632</u>	<u>8,129,519</u>	<u>11,693,398</u>
Total Available	<u>80,902,240</u>	<u>87,489,700</u>	<u>57,305,088</u>	<u>63,316,638</u>	<u>69,699,172</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	82,102	92,140	86,000	86,000	88,400
Capital	-	-	-	-	-
Debt Service	<u>35,976,853</u>	<u>54,383,899</u>	<u>33,202,635</u>	<u>33,814,223</u>	<u>42,745,495</u>
Subtotal	<u>36,058,955</u>	<u>54,476,039</u>	<u>33,288,635</u>	<u>33,900,223</u>	<u>42,833,895</u>
Interfund Transfer Out	<u>4,578,291</u>	<u>11,439,760</u>	<u>-</u>	<u>910,196</u>	<u>4,281,075</u>
Total Disbursements	<u>40,637,246</u>	<u>65,915,799</u>	<u>33,288,635</u>	<u>34,810,419</u>	<u>47,114,970</u>
Restricted: External	11,439,760	-	3,062,159	4,281,075	-
Restricted: Internal	26,570,043	14,017,061	20,051,967	20,335,769	15,669,304
Available	<u>2,255,191</u>	<u>7,556,840</u>	<u>902,327</u>	<u>3,889,375</u>	<u>6,914,898</u>
Ending Balance, June 30	<u>\$ 40,264,994</u>	<u>\$ 21,573,901</u>	<u>\$ 24,016,453</u>	<u>\$ 28,506,219</u>	<u>\$ 22,584,202</u>

# SPECIAL REVENUE FUNDS

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





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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 2,063,102	\$ (506,977)	\$ 3,197,180	\$ 3,197,180	\$ 6,986,236
Revenues:					
Sales Tax	14,245,777	17,571,434	16,450,000	22,500,000	20,000,000
Interest	212	3,018	2,500	3,000	12,000
Subtotal	<u>14,245,989</u>	<u>17,574,452</u>	<u>16,452,500</u>	<u>22,503,000</u>	<u>20,012,000</u>
Total Available	<u>16,309,091</u>	<u>17,067,475</u>	<u>19,649,680</u>	<u>25,700,180</u>	<u>26,998,236</u>
Expenditures:					
Personnel	5,745,009	5,749,511	6,624,963	6,624,963	5,882,040
Operating	11,071,059	8,120,784	9,010,731	12,088,981	12,921,038
Capital	-	-	-	-	-
Subtotal	<u>16,816,068</u>	<u>13,870,295</u>	<u>15,635,694</u>	<u>18,713,944</u>	<u>18,803,078</u>
Total Disbursements	<u>16,816,068</u>	<u>13,870,295</u>	<u>15,635,694</u>	<u>18,713,944</u>	<u>18,803,078</u>
Restricted: Internal Available	- <u>(506,977)</u>	784,498 <u>2,412,682</u>	917,343 <u>3,096,643</u>	1,615,967 <u>5,370,269</u>	3,631,558 <u>4,563,600</u>
Ending Balance, June 30	<u><u>\$ (506,977)</u></u>	<u><u>\$ 3,197,180</u></u>	<u><u>\$ 4,013,986</u></u>	<u><u>\$ 6,986,236</u></u>	<u><u>\$ 8,195,158</u></u>

Note: Refer to page **185** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ 98,754	\$ 263,873	\$ 263,873	\$ 420,373
Revenues:					
Intergovernmental	173,338	278,489	225,000	265,000	250,000
Interest	2,334	351	10,000	500	2,000
Subtotal	<u>175,672</u>	<u>278,840</u>	<u>235,000</u>	<u>265,500</u>	<u>252,000</u>
Total Available	<u>175,672</u>	<u>377,594</u>	<u>498,873</u>	<u>529,373</u>	<u>672,373</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	44,501	76,047	417,504	72,000	636,123
Capital	-	-	-	-	-
Subtotal	<u>44,501</u>	<u>76,047</u>	<u>417,504</u>	<u>72,000</u>	<u>636,123</u>
Interfund Transfer Out	<u>32,417</u>	<u>37,674</u>	<u>35,000</u>	<u>37,000</u>	<u>36,250</u>
Total Disbursements	<u>76,918</u>	<u>113,721</u>	<u>452,504</u>	<u>109,000</u>	<u>672,373</u>
Restricted: Internal Available	22,950	217,504	-	420,373	-
	<u>75,804</u>	<u>46,369</u>	<u>46,369</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 98,754</u>	<u>\$ 263,873</u>	<u>\$ 46,369</u>	<u>\$ 420,373</u>	<u>\$ -</u>

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

Charleston County, South Carolina  
Special Revenue Fund  
Air Service Development Fund  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 442,050	\$ 442,050	\$ 1,867,050
Revenues:					
Charges and Fees	-	2,326,578	5,000,000	7,500,000	8,000,000
Subtotal	-	2,326,578	5,000,000	7,500,000	8,000,000
Total Available	-	2,326,578	5,442,050	7,942,050	9,867,050
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	1,884,528	5,332,500	6,075,000	9,867,050
Capital	-	-	-	-	-
Subtotal	-	1,884,528	5,332,500	6,075,000	9,867,050
Total Disbursements	-	1,884,528	5,332,500	6,075,000	9,867,050
Restricted: Internal Available	-	332,500	-	1,867,050	-
	-	109,550	109,550	-	-
Ending Balance, June 30	\$ -	\$ 442,050	\$ 109,550	\$ 1,867,050	\$ -

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 1,524,274	\$ 1,155,201	\$ 1,295,381	\$ 1,295,381	\$ 933,277
Revenues:					
Property Tax	2,196,339	2,271,790	2,276,000	2,282,000	2,411,000
Intergovernmental	202,533	190,091	145,839	167,533	141,456
Miscellaneous	-	79	-	-	-
Subtotal	<u>2,398,872</u>	<u>2,461,960</u>	<u>2,421,839</u>	<u>2,449,533</u>	<u>2,552,456</u>
Total Available	<u>3,923,146</u>	<u>3,637,575</u>	<u>3,717,220</u>	<u>3,744,914</u>	<u>3,485,733</u>
Expenditures:					
Personnel	1,772,786	1,684,954	1,787,821	1,971,000	2,175,194
Operating	523,063	657,240	443,940	548,137	849,812
Capital	65,423	-	340,000	292,500	-
Subtotal	<u>2,361,272</u>	<u>2,342,194</u>	<u>2,571,761</u>	<u>2,811,637</u>	<u>3,025,006</u>
Interfund Transfer Out	<u>406,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>2,767,945</u>	<u>2,342,194</u>	<u>2,571,761</u>	<u>2,811,637</u>	<u>3,025,006</u>
Restricted: Internal Available	440,804 <u>714,397</u>	149,922 <u>1,145,459</u>	- <u>1,145,459</u>	472,550 <u>460,727</u>	- <u>460,727</u>
Ending Balance, June 30	<u>\$ 1,155,201</u>	<u>\$ 1,295,381</u>	<u>\$ 1,145,459</u>	<u>\$ 933,277</u>	<u>\$ 460,727</u>

Note: Refer to page 374 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 128,634	\$ 200,129	\$ 257,777	\$ 257,777	\$ 320,701
Revenues:					
Property Tax	254,791	287,547	288,000	298,000	305,000
Intergovernmental	21,050	21,542	15,583	19,110	16,514
Subtotal	<u>278,560</u>	<u>309,559</u>	<u>303,583</u>	<u>317,110</u>	<u>321,514</u>
Interfund Transfer In	<u>14,270</u>	<u>71,731</u>	-	-	-
Total Available	<u>421,464</u>	<u>581,419</u>	<u>561,360</u>	<u>574,887</u>	<u>642,215</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	<u>221,270</u>	<u>323,642</u>	<u>254,186</u>	<u>254,186</u>	<u>250,591</u>
Subtotal	<u>221,270</u>	<u>323,642</u>	<u>254,186</u>	<u>254,186</u>	<u>250,591</u>
Interfund Transfer Out	<u>65</u>	-	-	-	-
Total Disbursements	<u>221,335</u>	<u>323,642</u>	<u>254,186</u>	<u>254,186</u>	<u>250,591</u>
Available	<u>200,129</u>	<u>257,777</u>	<u>307,174</u>	<u>320,701</u>	<u>391,624</u>
Ending Balance, June 30	<u>\$ 200,129</u>	<u>\$ 257,777</u>	<u>\$ 307,174</u>	<u>\$ 320,701</u>	<u>\$ 391,624</u>

Note: Refer to page **376** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 550,513
Interfund Transfer In	-	-	-	682,115	178,351
Total Available	-	-	-	682,115	728,864
Expenditures:					
Personnel	-	-	-	131,602	403,256
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	131,602	403,256
Total Disbursements	-	-	-	131,602	403,256
Restricted: Internal Available	-	-	-	403,256	-
	-	-	-	147,257	325,608
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550,513</u>	<u>\$ 325,608</u>

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



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	\$ -
Revenues:					
Intergovernmental	1,224,184	1,325,867	1,330,000	830,000	830,000
Subtotal	1,224,184	1,325,867	1,330,000	830,000	830,000
Total Available	1,347,184	1,448,867	1,453,000	953,000	830,000
Expenditures:					
Personnel	393,907	394,800	453,008	417,000	535,072
Operating	123,024	92,846	227,115	184,915	116,577
Capital	10,470	53,509	-	26,970	-
Subtotal	527,401	541,155	680,123	628,885	651,649
Interfund Transfer Out	696,783	784,712	749,877	324,115	178,351
Total Disbursements	1,224,184	1,325,867	1,430,000	953,000	830,000
Restricted: Internal Available	-	100,000	-	-	-
Available	123,000	23,000	23,000	-	-
Ending Balance, June 30	\$ 123,000	\$ 123,000	\$ 23,000	\$ -	\$ -

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 3,443,709	\$ 3,574,283	\$ 5,270,820	\$ 5,270,820	\$ 4,446,445
Revenues:					
Property Tax	3,906,366	4,123,597	3,724,024	4,044,635	3,961,242
Miscellaneous	23,593	(10,325)	5,000	-	10,000
Subtotal	<u>3,929,959</u>	<u>4,113,272</u>	<u>3,729,024</u>	<u>4,044,635</u>	<u>3,971,242</u>
Total Available	<u>7,373,668</u>	<u>7,687,555</u>	<u>8,999,844</u>	<u>9,315,455</u>	<u>8,417,687</u>
Expenditures:					
Personnel	1,166,574	1,028,128	1,184,033	960,000	1,224,166
Operating	2,632,811	1,388,607	2,544,991	2,099,010	2,687,076
Capital	-	-	-	-	60,000
Subtotal	<u>3,799,385</u>	<u>2,416,735</u>	<u>3,729,024</u>	<u>3,059,010</u>	<u>3,971,242</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>1,810,000</u>	<u>1,810,000</u>	<u>-</u>
Total Disbursements	<u>3,799,385</u>	<u>2,416,735</u>	<u>5,539,024</u>	<u>4,869,010</u>	<u>3,971,242</u>
Restricted: Internal Available	792,166	-	-	-	-
	<u>2,782,117</u>	<u>5,270,820</u>	<u>3,460,820</u>	<u>4,446,445</u>	<u>4,446,445</u>
Ending Balance, June 30	<u>\$ 3,574,283</u>	<u>\$ 5,270,820</u>	<u>\$ 3,460,820</u>	<u>\$ 4,446,445</u>	<u>\$ 4,446,445</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 11,942,808	\$ 15,182,927	\$ 14,811,771	\$ 14,811,771	\$ 13,860,217
Revenues:					
Property Tax	26,378,341	26,630,376	26,323,617	26,403,593	26,797,383
Interest	265,837	38,411	-	-	-
Subtotal	<u>26,644,178</u>	<u>26,668,787</u>	<u>26,323,617</u>	<u>26,403,593</u>	<u>26,797,383</u>
Interfund Transfer In	<u>8,083,978</u>	<u>10,736,198</u>	<u>10,277,361</u>	<u>7,773,188</u>	<u>9,213,731</u>
Total Available	<u>46,670,964</u>	<u>52,587,912</u>	<u>51,412,749</u>	<u>48,988,552</u>	<u>49,871,331</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	12,456,481	12,914,490	14,055,270	14,313,915	14,601,393
Capital	-	-	-	-	-
Debt Service	<u>8,673,524</u>	<u>10,735,549</u>	<u>10,276,361</u>	<u>7,772,188</u>	<u>9,212,731</u>
Subtotal	<u>21,130,005</u>	<u>23,650,039</u>	<u>24,331,631</u>	<u>22,086,103</u>	<u>23,814,124</u>
Interfund Transfer Out	<u>10,358,032</u>	<u>14,126,102</u>	<u>13,614,267</u>	<u>13,042,232</u>	<u>13,060,137</u>
Total Disbursements	<u>31,488,037</u>	<u>37,776,141</u>	<u>37,945,898</u>	<u>35,128,335</u>	<u>36,874,261</u>
Restricted: External	14,568,455	13,466,851	13,466,851	12,997,070	12,997,070
Restricted: Internal	<u>614,472</u>	<u>1,344,920</u>	<u>-</u>	<u>863,147</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 15,182,927</u></u>	<u><u>\$ 14,811,771</u></u>	<u><u>\$ 13,466,851</u></u>	<u><u>\$ 13,860,217</u></u>	<u><u>\$ 12,997,070</u></u>

Note: Refer to page 319 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 194,048	\$ 63,623	\$ 77,721	\$ 77,721	\$ 106,023
Revenues:					
Licenses and Permits	219,800	220,322	215,000	210,000	210,000
Subtotal	219,800	220,448	215,000	210,000	210,000
Total Available	413,848	284,071	292,721	287,721	316,023
Expenditures:					
Personnel	176,107	161,850	181,621	141,000	196,206
Operating	52,868	44,500	40,798	40,698	46,109
Capital	-	-	-	-	-
Subtotal	228,975	206,350	222,419	181,698	242,315
Interfund Transfer Out	121,250	-	-	-	-
Total Disbursements	350,225	206,350	222,419	181,698	242,315
Restricted: Internal Available	6,568	7,419	-	32,315	-
	57,055	70,302	70,302	73,708	73,708
Ending Balance, June 30	\$ 63,623	\$ 77,721	\$ 70,302	\$ 106,023	\$ 73,708

Note: Refer to page 390 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 18,726	\$ 16,310	\$ 12,222	\$ 12,222	\$ 7,367
Revenues:					
Property Tax	151,452	153,600	158,000	159,000	163,000
Intergovernmental	2,282	2,366	200	200	300
Miscellaneous	-	-	-	-	-
Subtotal	<u>153,734</u>	<u>155,966</u>	<u>158,200</u>	<u>159,200</u>	<u>163,300</u>
Total Available	<u>172,460</u>	<u>172,276</u>	<u>170,422</u>	<u>171,422</u>	<u>170,667</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	156,150	160,054	164,055	164,055	168,156
Capital	-	-	-	-	-
Subtotal	<u>156,150</u>	<u>160,054</u>	<u>164,055</u>	<u>164,055</u>	<u>168,156</u>
Total Disbursements	<u>156,150</u>	<u>160,054</u>	<u>164,055</u>	<u>164,055</u>	<u>168,156</u>
Restricted: Internal Available	9,954 <u>6,356</u>	5,855 <u>6,367</u>	- <u>6,367</u>	4,856 <u>2,511</u>	- <u>2,511</u>
Ending Balance, June 30	<u>\$ 16,310</u>	<u>\$ 12,222</u>	<u>\$ 6,367</u>	<u>\$ 7,367</u>	<u>\$ 2,511</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	270,430	279,251	342,000	341,200	354,000
Intergovernmental	6,043	5,610	-	-	-
Subtotal	<u>276,473</u>	<u>284,861</u>	<u>342,000</u>	<u>341,200</u>	<u>354,000</u>
Total Available	<u>276,473</u>	<u>284,861</u>	<u>342,000</u>	<u>341,200</u>	<u>354,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	276,473	284,861	342,000	341,200	354,000
Capital	-	-	-	-	-
Subtotal	<u>276,473</u>	<u>284,861</u>	<u>342,000</u>	<u>341,200</u>	<u>354,000</u>
Total Disbursements	<u>276,473</u>	<u>284,861</u>	<u>342,000</u>	<u>341,200</u>	<u>354,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 4,356	\$ 4,754	\$ 4,543	\$ 4,543	\$ 3,943
Revenues:					
Property Tax	8,373	7,858	7,400	7,400	7,400
Intergovernmental	25	27	-	-	-
Subtotal	<u>8,398</u>	<u>7,885</u>	<u>7,400</u>	<u>7,400</u>	<u>7,400</u>
Total Available	<u>12,754</u>	<u>12,639</u>	<u>11,943</u>	<u>11,943</u>	<u>11,343</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,000	8,096	8,000	8,000	8,000
Capital	-	-	-	-	-
Subtotal	<u>8,000</u>	<u>8,096</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Disbursements	<u>8,000</u>	<u>8,096</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Restricted: Internal Available	-	600	-	600	-
	<u>4,754</u>	<u>3,943</u>	<u>3,943</u>	<u>3,343</u>	<u>3,343</u>
Ending Balance, June 30	<u>\$ 4,754</u>	<u>\$ 4,543</u>	<u>\$ 3,943</u>	<u>\$ 3,943</u>	<u>\$ 3,343</u>

Note: Refer to page 396 for budget narrative related to this fund.



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 4,824,508	\$ 4,767,834	\$ 6,371,933	\$ 6,371,933	\$ 7,912,600
Revenues:					
Sales Tax	10,271,328	11,707,850	11,645,000	13,557,500	14,913,250
Interest	205,432	67,342	32,000	68,000	240,000
Miscellaneous	-	-	-	-	-
Subtotal	<u>10,476,760</u>	<u>11,775,192</u>	<u>11,677,000</u>	<u>13,625,500</u>	<u>15,153,250</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>15,301,268</u>	<u>16,543,026</u>	<u>18,048,933</u>	<u>19,997,433</u>	<u>23,065,850</u>
Expenditures:					
Personnel	233,268	251,513	389,081	365,000	368,876
Operating	11,181	7,237	17,610	22,610	18,413
Capital	-	-	-	-	-
Debt Service	<u>9,285,985</u>	<u>9,912,343</u>	<u>10,193,223</u>	<u>10,193,223</u>	<u>10,511,028</u>
Subtotal	<u>9,530,434</u>	<u>10,171,093</u>	<u>10,599,914</u>	<u>10,580,833</u>	<u>10,898,317</u>
Interfund Transfer Out	<u>1,003,000</u>	<u>-</u>	<u>1,504,000</u>	<u>1,504,000</u>	<u>3,509,000</u>
Total Disbursements	<u>10,533,434</u>	<u>10,171,093</u>	<u>12,103,914</u>	<u>12,084,833</u>	<u>14,407,317</u>
Restricted: Internal Available	628,722	426,914	-	-	-
	<u>4,139,112</u>	<u>5,945,019</u>	<u>5,945,019</u>	<u>7,912,600</u>	<u>8,658,533</u>
Ending Balance, June 30	<u>\$ 4,767,834</u>	<u>\$ 6,371,933</u>	<u>\$ 5,945,019</u>	<u>\$ 7,912,600</u>	<u>\$ 8,658,533</u>

Note: Refer to page 296 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 3,048,451	\$ 2,794,766	\$ 4,218,009	\$ 4,218,009	\$ 4,724,509
Revenues:					
Sales Tax	6,041,958	6,886,971	6,850,000	7,975,000	8,772,500
Interest	220,357	50,272	21,000	50,500	210,000
Subtotal	<u>6,262,315</u>	<u>6,937,243</u>	<u>6,871,000</u>	<u>8,025,500</u>	<u>8,982,500</u>
Total Available	<u>9,310,766</u>	<u>9,732,009</u>	<u>11,089,009</u>	<u>12,243,509</u>	<u>13,707,009</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>6,516,000</u>	<u>5,514,000</u>	<u>7,519,000</u>	<u>7,519,000</u>	<u>9,022,000</u>
Total Disbursements	<u>6,516,000</u>	<u>5,514,000</u>	<u>7,519,000</u>	<u>7,519,000</u>	<u>9,022,000</u>
Restricted: Internal Available	- <u>2,794,766</u>	648,000 <u>3,570,009</u>	- <u>3,570,009</u>	39,500 <u>4,685,009</u>	- <u>4,685,009</u>
Ending Balance, June 30	<u>\$ 2,794,766</u>	<u>\$ 4,218,009</u>	<u>\$ 3,570,009</u>	<u>\$ 4,724,509</u>	<u>\$ 4,685,009</u>

Note: Refer to page 297 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 188,528	\$ 130,392	\$ 130,392	\$ 130,392	\$ 44,417
Interfund Transfer In	-	-	-	-	127,533
Total Available	<u>188,528</u>	<u>130,392</u>	<u>130,392</u>	<u>130,392</u>	<u>171,950</u>
Expenditures:					
Personnel	44,079	-	45,000	63,211	126,423
Operating	14,057	-	15,000	22,764	45,527
Capital	-	-	-	-	-
Subtotal	<u>58,136</u>	<u>-</u>	<u>60,000</u>	<u>85,975</u>	<u>171,950</u>
Total Disbursements	<u>58,136</u>	<u>-</u>	<u>60,000</u>	<u>85,975</u>	<u>171,950</u>
Restricted: Internal Available	60,500	60,000	-	44,417	-
	<u>69,892</u>	<u>70,392</u>	<u>70,392</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 130,392</u></u>	<u><u>\$ 130,392</u></u>	<u><u>\$ 70,392</u></u>	<u><u>\$ 44,417</u></u>	<u><u>\$ -</u></u>

Note: Refer to page **328** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 86,205	\$ 83,793	\$ 81,687	\$ 81,687	\$ 66,287
Revenues:					
Fines and Forfeitures	15,709	13,973	15,000	15,000	20,000
Interest	1,477	158	250	100	400
Subtotal	<u>17,186</u>	<u>14,131</u>	<u>15,250</u>	<u>15,100</u>	<u>20,400</u>
Total Available	<u>103,391</u>	<u>97,924</u>	<u>96,937</u>	<u>96,787</u>	<u>86,687</u>
Expenditures:					
Personnel	11,206	8,793	-	-	-
Operating	8,392	7,444	87,400	30,500	86,687
Capital	-	-	-	-	-
Subtotal	<u>19,598</u>	<u>16,237</u>	<u>87,400</u>	<u>30,500</u>	<u>86,687</u>
Total Disbursements	<u>19,598</u>	<u>16,237</u>	<u>87,400</u>	<u>30,500</u>	<u>86,687</u>
Restricted: Internal Available	75,000	72,150	-	66,287	-
	<u>8,793</u>	<u>9,537</u>	<u>9,537</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 83,793</u></u>	<u><u>\$ 81,687</u></u>	<u><u>\$ 9,537</u></u>	<u><u>\$ 66,287</u></u>	<u><u>\$ -</u></u>

Note: Refer to page 191 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 515,196	\$ 517,491	\$ 660,284	\$ 660,284	\$ 812,896
Revenues:					
Fines and Forfeitures	2,295	142,793	-	402,612	-
Subtotal	2,295	142,793	-	402,612	-
Total Available	517,491	660,284	660,284	1,062,896	812,896
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	250,000	250,000	250,000
Capital	-	-	-	-	-
Subtotal	-	-	250,000	250,000	250,000
Total Disbursements	-	-	250,000	250,000	250,000
Restricted: Internal Available	250,000 267,491	250,000 410,284	- 410,284	250,000 562,896	- 562,896
Ending Balance, June 30	\$ 517,491	\$ 660,284	\$ 410,284	\$ 812,896	\$ 562,896

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 398,486	\$ 406,320	\$ 425,653	\$ 425,653	\$ 361,084
Revenues:					
Intergovernmental	1,351,546	1,397,508	1,760,745	1,771,028	1,748,028
Charges and Fees	88,740	67,007	90,000	70,000	90,000
Fines and Forfeitures	(80)	(120)	-	-	-
Interest	6,713	750	2,000	750	3,000
Subtotal	<u>1,446,919</u>	<u>1,465,145</u>	<u>1,852,745</u>	<u>1,841,778</u>	<u>1,841,028</u>
Total Available	<u>1,845,405</u>	<u>1,871,465</u>	<u>2,278,398</u>	<u>2,267,431</u>	<u>2,202,112</u>
Expenditures:					
Personnel	1,210,843	1,267,143	1,581,365	1,557,000	1,629,045
Operating	228,242	178,669	381,223	349,347	392,505
Capital	-	-	-	-	30,000
Subtotal	<u>1,439,085</u>	<u>1,445,812</u>	<u>1,962,588</u>	<u>1,906,347</u>	<u>2,051,550</u>
Total Disbursements	<u>1,439,085</u>	<u>1,445,812</u>	<u>1,962,588</u>	<u>1,906,347</u>	<u>2,051,550</u>
Restricted: Internal Available	98,230 <u>308,090</u>	109,843 <u>315,810</u>	- <u>315,810</u>	210,522 <u>150,562</u>	- <u>150,562</u>
Ending Balance, June 30	<u>\$ 406,320</u>	<u>\$ 425,653</u>	<u>\$ 315,810</u>	<u>\$ 361,084</u>	<u>\$ 150,562</u>

Note: Refer to page 257 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 919,402	\$ 804,080	\$ 668,331	\$ 668,331	\$ 727,912
Revenues:					
Intergovernmental	1,312,282	1,371,556	1,628,170	1,664,589	1,624,589
Charges and Fees	408,079	318,342	415,000	350,000	415,000
Fines and Forfeitures	(5,360)	(5,880)	-	-	-
Interest	16,818	1,568	2,500	1,500	6,000
Subtotal	<u>1,731,819</u>	<u>1,685,586</u>	<u>2,045,670</u>	<u>2,016,089</u>	<u>2,045,589</u>
Interfund Transfer In	<u>3,379,200</u>	<u>3,378,862</u>	<u>3,653,007</u>	<u>3,653,007</u>	<u>3,800,000</u>
Total Available	<u>6,030,421</u>	<u>5,868,528</u>	<u>6,367,008</u>	<u>6,337,427</u>	<u>6,573,501</u>
Expenditures:					
Personnel	4,592,418	4,627,004	4,859,578	4,730,000	4,978,181
Operating	633,923	573,193	962,524	879,515	980,686
Capital	-	-	-	-	180,000
Subtotal	<u>5,226,341</u>	<u>5,200,197</u>	<u>5,822,102</u>	<u>5,609,515</u>	<u>6,138,867</u>
Total Disbursements	<u>5,226,341</u>	<u>5,200,197</u>	<u>5,822,102</u>	<u>5,609,515</u>	<u>6,138,867</u>
Restricted: Internal Available	143,847	125,800	2,375	293,278	-
	<u>660,233</u>	<u>542,531</u>	<u>542,531</u>	<u>434,634</u>	<u>434,634</u>
Ending Balance, June 30	<u><u>\$ 804,080</u></u>	<u><u>\$ 668,331</u></u>	<u><u>\$ 544,906</u></u>	<u><u>\$ 727,912</u></u>	<u><u>\$ 434,634</u></u>

Note: Refer to page 258 for budget narrative related to this fund.



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 19,123,321	\$ 19,799,886	\$ 30,996,687	\$ 30,996,687	\$ 34,747,675
Revenues:					
Sales Tax	39,272,724	44,765,310	44,525,000	51,837,500	57,021,250
Interest	876,623	277,531	101,000	277,000	1,070,000
Subtotal	<u>40,149,347</u>	<u>45,042,841</u>	<u>44,626,000</u>	<u>52,114,500</u>	<u>58,091,250</u>
Interfund Transfer In	<u>1,148,000</u>	-	-	-	-
Total Available	<u>60,420,668</u>	<u>64,842,727</u>	<u>75,622,687</u>	<u>83,111,187</u>	<u>92,838,925</u>
Expenditures:					
Personnel	435,696	301,494	330,656	269,000	369,121
Operating	132,214	108,319	150,666	191,666	78,675
Capital	-	-	-	-	-
Debt Service	20,034,522	20,471,227	21,027,846	21,027,846	21,653,891
Subtotal	<u>20,602,432</u>	<u>20,881,040</u>	<u>21,509,168</u>	<u>21,488,512</u>	<u>22,101,687</u>
Interfund Transfer Out	<u>20,018,350</u>	12,965,000	26,875,000	26,875,000	12,200,000
Total Disbursements	<u>40,620,782</u>	<u>33,846,040</u>	<u>48,384,168</u>	<u>48,363,512</u>	<u>34,301,687</u>
Restricted: External	125,000	265,254	215,254	75,000	15,890,000
Restricted: Internal	19,674,886	30,871,687	27,163,519	27,023,265	11,208,265
Available	<u>-</u>	<u>(140,254)</u>	<u>(140,254)</u>	<u>7,649,410</u>	<u>31,438,973</u>
Ending Balance, June 30	<u>\$ 19,799,886</u>	<u>\$ 30,996,687</u>	<u>\$ 27,238,519</u>	<u>\$ 34,747,675</u>	<u>\$ 58,537,238</u>

Note: Refer to page 426 for budget narrative related to this fund.

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

	FY 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Adjusted</u>	FY 2022 <u>Projected</u>	FY 2023 <u>Approved</u>
Beginning Balance, July 1	\$ 43,076,529	\$ 62,279,480	\$ 31,635,745	\$ 31,635,745	\$ 36,124,245
Revenues:					
Sales Tax	36,855,940	42,010,521	41,785,000	48,647,500	53,512,250
Interest	<u>1,459,011</u>	<u>375,744</u>	<u>118,000</u>	<u>376,000</u>	<u>1,220,000</u>
Subtotal	<u>38,314,951</u>	<u>42,386,265</u>	<u>41,903,000</u>	<u>49,023,500</u>	<u>54,732,250</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,370</u>	<u>7,705,477</u>
Total Available	<u>81,391,480</u>	<u>104,665,745</u>	<u>73,538,745</u>	<u>82,009,615</u>	<u>98,561,972</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,370</u>	<u>12,235,353</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,370</u>	<u>12,235,353</u>
Interfund Transfer Out	<u>19,112,000</u>	<u>73,030,000</u>	<u>44,535,000</u>	<u>44,535,000</u>	<u>61,020,258</u>
Total Disbursements	<u>19,112,000</u>	<u>73,030,000</u>	<u>44,535,000</u>	<u>45,885,370</u>	<u>73,255,611</u>
Restricted: Internal	<u>62,279,480</u>	<u>31,635,745</u>	<u>29,003,745</u>	<u>36,124,245</u>	<u>25,306,361</u>
Ending Balance, June 30	<u><u>\$ 62,279,480</u></u>	<u><u>\$ 31,635,745</u></u>	<u><u>\$ 29,003,745</u></u>	<u><u>\$ 36,124,245</u></u>	<u><u>\$ 25,306,361</u></u>

Note: Refer to page 427 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 5,167,931	\$ 6,764,735	\$ 7,308,297	\$ 7,308,297	\$ 7,711,853
Revenues:					
Intergovernmental	1,020,927	1,001,464	977,900	977,900	982,400
Charges and Fees	2,875,198	2,890,864	2,687,000	2,687,000	2,699,952
Interest	98,617	12,849	-	-	-
Subtotal	<u>3,994,742</u>	<u>3,905,901</u>	<u>3,664,900</u>	<u>3,664,900</u>	<u>3,682,352</u>
Total Available	<u>9,162,673</u>	<u>10,670,636</u>	<u>10,973,197</u>	<u>10,973,197</u>	<u>11,394,205</u>
Expenditures:					
Personnel	1,845,348	1,833,371	2,109,089	1,869,315	2,290,059
Operating	552,590	1,528,968	7,713,997	1,320,029	8,129,680
Capital	-	-	72,000	72,000	40,000
Subtotal	<u>2,397,938</u>	<u>3,362,339</u>	<u>9,895,086</u>	<u>3,261,344</u>	<u>10,459,739</u>
Total Disbursements	<u>2,397,938</u>	<u>3,362,339</u>	<u>9,895,086</u>	<u>3,261,344</u>	<u>10,459,739</u>
Nonspendable	583,099	326,574	326,574	326,574	326,574
Restricted: Internal	5,655,121	6,981,723	751,537	7,385,279	607,892
Available	<u>526,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 6,764,735</u>	<u>\$ 7,308,297</u>	<u>\$ 1,078,111</u>	<u>\$ 7,711,853</u>	<u>\$ 934,466</u>

Note: Refer to page 428 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 390,073	\$ 376,995	\$ 392,149	\$ 392,149	\$ 304,349
Revenues:					
Fines and Forfeitures	27,549	92,695	-	80,314	-
Interest	5,682	629	-	-	-
Subtotal	33,231	93,324	-	80,314	-
Total Available	423,304	470,319	392,149	472,463	304,349
Expenditures:					
Personnel	-	-	-	-	-
Operating	6,739	52,670	190,866	140,866	189,366
Capital	-	10,000	-	-	-
Subtotal	6,739	62,670	190,866	140,866	189,366
Interfund Transfer Out	39,570	15,500	27,248	27,248	-
Total Disbursements	46,309	78,170	218,114	168,114	189,366
Restricted: Internal Available	106,636 270,359	190,866 201,283	- 174,035	189,366 114,983	- 114,983
Ending Balance, June 30	\$ 376,995	\$ 392,149	\$ 174,035	\$ 304,349	\$ 114,983

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 505,610	\$ 274,584	\$ 155,662	\$ 155,662	\$ 116,553
Revenues:					
Fines and Forfeitures	58,322	52,399	-	30,391	-
Interest	6,118	404	-	-	-
Subtotal	64,440	52,803	-	30,391	-
Total Available	570,050	327,387	155,662	186,053	116,553
Expenditures:					
Personnel	-	-	-	-	-
Operating	295,466	160,825	35,500	38,000	35,500
Capital	-	10,900	31,500	31,500	21,000
Subtotal	295,466	171,725	67,000	69,500	56,500
Total Disbursements	295,466	171,725	67,000	69,500	56,500
Restricted: Internal Available	274,584	77,192	10,192	56,500	-
	-	78,470	78,470	60,053	60,053
Ending Balance, June 30	\$ 274,584	\$ 155,662	\$ 88,662	\$ 116,553	\$ 60,053

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

Charleston County, South Carolina  
Special Revenue Fund  
Sheriff: Inmate Welfare  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 1,309,372	\$ 1,235,176	\$ 1,406,510	\$ 1,406,510	\$ 1,558,233
Revenues:					
Miscellaneous	621,713	860,874	500,000	850,000	850,000
Subtotal	621,713	860,874	500,000	850,000	850,000
Total Available	1,931,085	2,096,050	1,906,510	2,256,510	2,408,233
Expenditures:					
Personnel	231,499	195,328	179,436	186,000	183,643
Operating	464,410	465,733	567,077	512,277	654,294
Capital	-	28,479	-	-	-
Subtotal	695,909	689,540	746,513	698,277	837,937
Total Disbursements	695,909	689,540	746,513	698,277	837,937
Restricted: Internal Available	272,539 962,637	246,513 1,159,997	- 1,159,997	- 1,558,233	- 1,570,296
Ending Balance, June 30	<u>\$ 1,235,176</u>	<u>\$ 1,406,510</u>	<u>\$ 1,159,997</u>	<u>\$ 1,558,233</u>	<u>\$ 1,570,296</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	32,538	11,880	30,000	17,500	20,000
Subtotal	32,538	11,880	30,000	17,500	20,000
Interfund Transfer In	59,932	80,951	66,775	76,895	69,995
Total Available	92,470	92,831	96,775	94,395	89,995
Expenditures:					
Personnel	89,092	89,389	93,380	91,000	86,600
Operating	3,378	3,442	3,395	3,395	3,395
Capital	-	-	-	-	-
Subtotal	92,470	92,831	96,775	94,395	89,995
Total Disbursements	92,470	92,831	96,775	94,395	89,995
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page **221** for budget narrative related to this fund.



Charleston County, South Carolina  
Special Revenue Fund  
Sheriff: Sex Offender Registry  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 172,296	\$ 177,527	\$ 201,922	\$ 201,922	\$ 228,828
Revenues:					
Charges and Fees	29,000	26,700	27,000	31,406	30,900
Subtotal	29,000	26,700	27,000	31,406	30,900
Total Available	201,296	204,227	228,922	233,328	259,728
Expenditures:					
Personnel	21,864	1,062	-	-	-
Operating	1,905	1,243	58,500	4,500	58,500
Capital	-	-	-	-	-
Subtotal	23,769	2,305	58,500	4,500	58,500
Total Disbursements	23,769	2,305	58,500	4,500	58,500
Restricted: Internal Available	52,675 124,852	31,500 170,422	- 170,422	27,600 201,228	- 201,228
Ending Balance, June 30	<u>\$ 177,527</u>	<u>\$ 201,922</u>	<u>\$ 170,422</u>	<u>\$ 228,828</u>	<u>\$ 201,228</u>

Note: Refer to page 226 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 37,814	\$ -	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	33,160	39,200	36,000	31,000	40,000
Subtotal	33,160	39,200	36,000	31,000	40,000
Total Available	78,632	79,130	82,255	84,402	86,298
Expenditures:					
Personnel	76,516	78,654	80,853	83,000	84,794
Operating	2,116	476	1,402	1,402	1,504
Capital	-	-	-	-	-
Subtotal	78,632	79,130	82,255	84,402	86,298
Total Disbursements	78,632	79,130	82,255	84,402	86,298
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 179,293	\$ 132,314	\$ 132,552	\$ 132,552	\$ 119,552
Revenues:					
Fines and Forfeitures	625	5,000	-	-	-
Subtotal	625	5,000	-	-	-
Total Available	179,918	137,314	132,552	132,552	119,552
Expenditures:					
Personnel	-	-	-	-	-
Operating	47,604	4,762	13,000	13,000	12,000
Capital	-	-	-	-	-
Subtotal	47,604	4,762	13,000	13,000	12,000
Total Disbursements	47,604	4,762	13,000	13,000	12,000
Available	116,814	119,552	119,552	107,552	107,552
Ending Balance, June 30	\$ 132,314	\$ 132,552	\$ 119,552	\$ 119,552	\$ 107,552

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 33,817	\$ 23,003	\$ 21,417	\$ 21,417	\$ 20,871
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	133,817	123,003	121,417	121,417	120,871
Expenditures:					
Personnel	110,158	100,930	99,890	99,890	102,342
Operating	656	656	656	656	734
Capital	-	-	-	-	-
Subtotal	110,814	101,586	100,546	100,546	103,076
Total Disbursements	110,814	101,586	100,546	100,546	103,076
Available	7,775	20,871	20,871	17,795	17,795
Ending Balance, June 30	\$ 23,003	\$ 21,417	\$ 20,871	\$ 20,871	\$ 17,795

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 377,669	\$ 305,832	\$ 238,317	\$ 238,317	\$ 251,942
Revenues:					
Intergovernmental	240,684	207,823	250,000	340,000	250,000
Subtotal	240,684	227,823	280,000	370,000	280,000
Total Available	618,353	533,655	518,317	608,317	531,942
Expenditures:					
Personnel	93,212	94,445	109,837	121,700	125,464
Operating	70,194	69,796	84,626	84,626	84,677
Capital	-	-	-	-	-
Subtotal	163,406	164,241	194,463	206,326	210,141
Interfund Transfer Out	149,115	131,097	150,049	150,049	175,000
Total Disbursements	312,521	295,338	344,512	356,375	385,141
Restricted: Internal Available	118,157	64,512	-	105,141	-
	187,675	173,805	173,805	146,801	146,801
Ending Balance, June 30	\$ 305,832	\$ 238,317	\$ 173,805	\$ 251,942	\$ 146,801

Note: Refer to page 232 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	73,690	73,690	73,690	73,690	73,690
Subtotal	73,690	73,690	73,690	73,690	73,690
Interfund Transfer In	48,124	49,814	52,009	52,009	34,032
Total Available	121,814	123,504	125,699	125,699	107,722
Expenditures:					
Personnel	120,534	122,615	124,743	124,743	106,688
Operating	1,280	889	956	956	1,034
Capital	-	-	-	-	-
Subtotal	121,814	123,504	125,699	125,699	107,722
Total Disbursements	121,814	123,504	125,699	125,699	107,722
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page **233** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 340,696	\$ 205,258	\$ 122,224	\$ 122,224	\$ 65,854
Revenues:					
Charges and Fees	98,950	120,185	105,000	105,000	120,000
Subtotal	98,950	120,185	105,000	105,000	120,000
Total Available	439,646	325,443	227,224	227,224	185,854
Expenditures:					
Personnel	230,187	201,907	165,364	154,000	167,296
Operating	4,201	1,312	7,370	7,370	6,534
Capital	-	-	-	-	-
Subtotal	234,388	203,219	172,734	161,370	173,830
Total Disbursements	234,388	203,219	172,734	161,370	173,830
Restricted: Internal Available	128,610 76,648	67,734 54,490	- 54,490	53,830 12,024	- 12,024
Ending Balance, June 30	<u>\$ 205,258</u>	<u>\$ 122,224</u>	<u>\$ 54,490</u>	<u>\$ 65,854</u>	<u>\$ 12,024</u>

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



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	12,630	8,450	14,000	5,000	7,000
Interest	-	-	-	-	-
Subtotal	<u>72,630</u>	<u>68,450</u>	<u>74,000</u>	<u>65,000</u>	<u>67,000</u>
Interfund Transfer In	<u>32,991</u>	<u>43,767</u>	<u>42,623</u>	<u>58,965</u>	<u>62,455</u>
Total Available	<u>105,621</u>	<u>112,217</u>	<u>116,623</u>	<u>123,965</u>	<u>129,455</u>
Expenditures:					
Personnel	102,606	112,004	113,658	121,000	126,133
Operating	3,015	213	2,965	2,965	3,322
Capital	-	-	-	-	-
Subtotal	<u>105,621</u>	<u>112,217</u>	<u>116,623</u>	<u>123,965</u>	<u>129,455</u>
Total Disbursements	<u>105,621</u>	<u>112,217</u>	<u>116,623</u>	<u>123,965</u>	<u>129,455</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 **235** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 32,342	\$ -	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	180,473	126,280	150,000	95,000	95,000
Subtotal	196,955	179,554	150,000	95,000	95,000
Total Available	263,097	239,210	246,682	249,882	256,268
Expenditures:					
Personnel	238,352	217,381	223,996	227,196	234,462
Operating	24,745	21,829	22,686	22,686	21,806
Capital	-	-	-	-	-
Subtotal	263,097	239,210	246,682	249,882	256,268
Total Disbursements	263,097	239,210	246,682	249,882	256,268
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page **236** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 303,705	\$ 331,230	\$ 313,419	\$ 313,419	\$ 402,278
Revenues:					
Intergovernmental	1,322,941	1,330,914	1,299,000	1,485,000	1,350,000
Subtotal	1,322,941	1,330,914	1,299,000	1,485,000	1,350,000
Total Available	1,626,646	1,662,144	1,612,419	1,798,419	1,752,278
Expenditures:					
Personnel	1,063,717	1,088,644	1,113,727	1,113,000	1,238,906
Operating	28,714	14,750	23,283	23,283	25,321
Capital	-	-	-	-	-
Subtotal	1,092,431	1,103,394	1,137,010	1,136,283	1,264,227
Interfund Transfer Out	202,985	245,331	236,369	259,858	241,065
Total Disbursements	1,295,416	1,348,725	1,373,379	1,396,141	1,505,292
Restricted: Internal Available	186,997 144,233	74,379 239,040	- 239,040	155,292 246,986	- 246,986
Ending Balance, June 30	<u>\$ 331,230</u>	<u>\$ 313,419</u>	<u>\$ 239,040</u>	<u>\$ 402,278</u>	<u>\$ 246,986</u>

Note: Refer to page 240 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 243,431	\$ 246,195	\$ 275,756	\$ 275,756	\$ 182,554
Revenues:					
Intergovernmental	-	-	-	-	-
Charges and Fees	94,900	151,170	90,000	145,000	140,000
Subtotal	94,900	151,170	90,000	145,000	140,000
Total Available	338,331	397,365	365,756	420,756	322,554
Expenditures:					
Personnel	10,138	10,433	10,820	10,820	11,649
Operating	50,540	51,520	45,000	72,500	70,147
Capital	-	-	-	-	-
Subtotal	60,678	61,953	55,820	83,320	81,796
Total Disbursements	92,136	121,609	152,502	238,202	223,064
Restricted: Internal Available	159,073 87,122	62,502 213,254	- 213,254	83,064 99,490	- 99,490
Ending Balance, June 30	<u>\$ 246,195</u>	<u>\$ 275,756</u>	<u>\$ 213,254</u>	<u>\$ 182,554</u>	<u>\$ 99,490</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 11,294	\$ 10,805	\$ 13,805	\$ 13,805	\$ 8,805
Revenues:					
Miscellaneous	-	3,000	-	-	-
Subtotal	-	3,000	-	-	-
Total Available	11,294	13,805	13,805	13,805	8,805
Expenditures:					
Personnel	-	-	-	-	-
Operating	489	-	5,000	5,000	5,000
Capital	-	-	-	-	-
Subtotal	489	-	5,000	5,000	5,000
Total Disbursements	489	-	5,000	5,000	5,000
Restricted: Internal Available	2,500 8,305	5,000 8,805	- 8,805	5,000 3,805	- 3,805
Ending Balance, June 30	<u>\$ 10,805</u>	<u>\$ 13,805</u>	<u>\$ 8,805</u>	<u>\$ 8,805</u>	<u>\$ 3,805</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 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	34,039	35,393	36,536	36,536	38,297
Total Available	74,664	76,018	77,161	77,161	78,922
Expenditures:					
Personnel	74,008	75,362	76,505	76,505	78,188
Operating	656	656	656	656	734
Capital	-	-	-	-	-
Subtotal	74,664	76,018	77,161	77,161	78,922
Total Disbursements	74,664	76,018	77,161	77,161	78,922
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 67,458	\$ 60,775	\$ 54,959	\$ 54,959	\$ 56,337
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	167,458	160,775	154,959	154,959	156,337
Expenditures:					
Personnel	106,027	105,160	97,966	97,966	100,015
Operating	656	656	656	656	734
Capital	-	-	-	-	-
Subtotal	106,683	105,816	98,622	98,622	100,749
Total Disbursements	106,683	105,816	98,622	98,622	100,749
Restricted: Internal Available	13,937 46,838	- 54,959	- 56,337	749 55,588	- 55,588
Ending Balance, June 30	<u>\$ 60,775</u>	<u>\$ 54,959</u>	<u>\$ 56,337</u>	<u>\$ 56,337</u>	<u>\$ 55,588</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 3,925,780	\$ 4,070,248	\$ 6,883,534	\$ 6,883,534	\$ 11,307,534
Revenues:					
Sales Tax	10,875,524	12,396,547	12,330,000	14,355,000	15,790,500
Interest	39,944	39,739	18,000	51,000	204,000
Subtotal	<u>10,915,468</u>	<u>12,436,286</u>	<u>12,348,000</u>	<u>14,406,000</u>	<u>15,994,500</u>
Total Available	<u>14,841,248</u>	<u>16,506,534</u>	<u>19,231,534</u>	<u>21,289,534</u>	<u>27,302,034</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	9,623,000	9,623,000	9,982,000	9,982,000	10,354,000
Capital	-	-	-	-	-
Subtotal	<u>9,623,000</u>	<u>9,623,000</u>	<u>9,982,000</u>	<u>9,982,000</u>	<u>10,354,000</u>
Interfund Transfer Out	<u>1,148,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>10,771,000</u>	<u>9,623,000</u>	<u>9,982,000</u>	<u>9,982,000</u>	<u>10,354,000</u>
Available	<u>4,070,248</u>	<u>6,883,534</u>	<u>9,249,534</u>	<u>11,307,534</u>	<u>16,948,034</u>
Ending Balance, June 30	<u>\$ 4,070,248</u>	<u>\$ 6,883,534</u>	<u>\$ 9,249,534</u>	<u>\$ 11,307,534</u>	<u>\$ 16,948,034</u>

Note: Refer to page 194 for budget narrative related to this fund.



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 23,956,496	\$ 18,737,134	\$ 22,169,578	\$ 22,169,578	\$ 23,105,078
Revenues:					
Sales Tax	17,521,677	19,972,215	19,865,000	23,127,500	25,440,250
Interest	500,961	143,229	12,000	240,000	1,520,000
Subtotal	<u>18,022,638</u>	<u>20,115,444</u>	<u>19,877,000</u>	<u>23,367,500</u>	<u>26,960,250</u>
Total Available	<u>41,979,134</u>	<u>38,852,578</u>	<u>42,046,578</u>	<u>48,044,907</u>	<u>64,375,500</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,242,000	1,120,000	3,340,000	3,340,000	3,441,000
Capital	-	-	-	-	-
Debt Service	-	-	-	2,507,829	22,722,798
Subtotal	<u>3,242,000</u>	<u>1,120,000</u>	<u>3,340,000</u>	<u>5,847,829</u>	<u>26,163,798</u>
Interfund Transfer Out	<u>20,000,000</u>	<u>15,563,000</u>	<u>19,092,000</u>	<u>19,092,000</u>	<u>-</u>
Total Disbursements	<u>23,242,000</u>	<u>16,683,000</u>	<u>22,432,000</u>	<u>24,939,829</u>	<u>26,163,798</u>
Restricted: Internal Available	18,737,134	22,169,578	19,614,578	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,105,078</u>	<u>38,211,702</u>
Ending Balance, June 30	<u>\$ 18,737,134</u>	<u>\$ 22,169,578</u>	<u>\$ 19,614,578</u>	<u>\$ 23,105,078</u>	<u>\$ 38,211,702</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	7,515,565	7,930,810	8,247,322	8,250,000	8,609,000
Intergovernmental	184,704	186,964	83,440	109,440	109,440
Subtotal	<u>7,700,269</u>	<u>8,117,774</u>	<u>8,330,762</u>	<u>8,359,440</u>	<u>8,718,440</u>
Interfund Transfer In	<u>125,426</u>	<u>143,426</u>	<u>135,117</u>	<u>139,426</u>	<u>142,426</u>
Total Available	<u>7,825,695</u>	<u>8,261,200</u>	<u>8,465,879</u>	<u>8,498,866</u>	<u>8,860,866</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,825,695	8,261,200	8,465,879	8,498,866	8,860,866
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>7,825,695</u>	<u>8,261,200</u>	<u>8,465,879</u>	<u>8,498,866</u>	<u>8,860,866</u>
Total Disbursements	<u>7,825,695</u>	<u>8,261,200</u>	<u>8,465,879</u>	<u>8,498,866</u>	<u>8,860,866</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 **196** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	3,954,729	3,133,342	3,149,000	3,194,000	3,333,000
Intergovernmental	68,660	55,484	13,000	22,000	22,000
Miscellaneous	-	-	-	-	-
Subtotal	<u>4,023,389</u>	<u>3,188,826</u>	<u>3,162,000</u>	<u>3,216,000</u>	<u>3,355,000</u>
Interfund Transfer In	<u>14,691</u>	<u>1,691</u>	<u>19,000</u>	<u>18,691</u>	<u>21,691</u>
Total Available	<u>4,038,080</u>	<u>3,190,517</u>	<u>3,181,000</u>	<u>3,234,691</u>	<u>3,376,691</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>4,038,080</u>	<u>3,190,517</u>	<u>3,181,000</u>	<u>3,234,691</u>	<u>3,376,691</u>
Total Disbursements	<u>4,038,080</u>	<u>3,190,517</u>	<u>3,181,000</u>	<u>3,234,691</u>	<u>3,376,691</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 197 for budget narrative related to this fund.

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

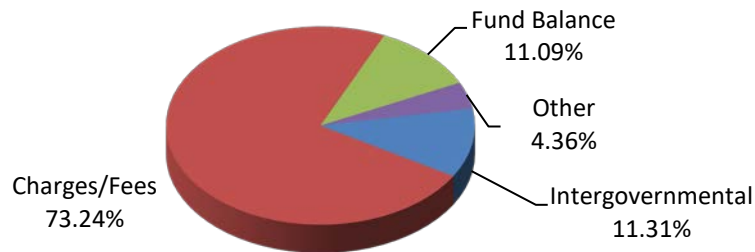
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 39,158	\$ 29,693	\$ 24,000	\$ 24,000	\$ -
Revenues:					
Intergovernmental	5,832	12,997	6,500	6,500	6,500
Charges and Fees	334	193	-	128	-
Fines and Forfeitures	284,572	169,402	214,000	167,000	172,000
Subtotal	<u>290,738</u>	<u>182,592</u>	<u>220,500</u>	<u>173,628</u>	<u>178,500</u>
Total Available	<u>419,952</u>	<u>404,635</u>	<u>416,442</u>	<u>409,312</u>	<u>419,546</u>
Expenditures:					
Personnel	381,064	373,965	383,920	400,790	410,093
Operating	9,195	6,670	8,522	8,522	9,453
Capital	-	-	-	-	-
Subtotal	<u>390,259</u>	<u>380,635</u>	<u>392,442</u>	<u>409,312</u>	<u>419,546</u>
Total Disbursements	<u>390,259</u>	<u>380,635</u>	<u>392,442</u>	<u>409,312</u>	<u>419,546</u>
Available	<u>29,693</u>	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 29,693</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ -</u>	<u>\$ -</u>

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page **206**), Sheriff Victim's Bill of Rights (page **227**), Solicitor Victim's Bill of Rights (page **243**) and Magistrates' Courts Victim's Bill of Rights (page **303**).

# ENTERPRISE FUNDS

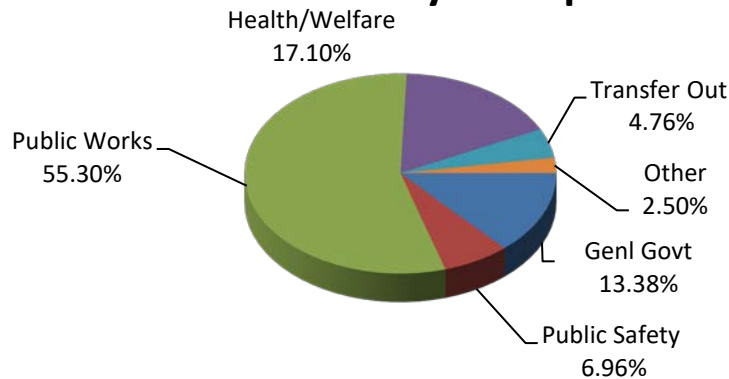
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise 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 2023 Charleston County Enterprise Funds



**Total Available Budgeted: \$70,530,742**

## WHERE IT GOES... FY 2023 Charleston County Enterprise Funds



**Total Uses: \$70,530,742\***

\* Includes \$500,000 in budgeted increases in fund balance.

Charleston County, South Carolina  
Enterprise Fund  
Biological Science Center  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer In	-	-	-	77,653	365,208
Total Available	-	-	-	77,653	365,208
Expenditures:					
Personnel	-	-	-	67,653	340,208
Operating	-	-	-	10,000	25,000
Subtotal	-	-	-	77,653	365,208
Total Disbursements	-	-	-	77,653	365,208
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 377 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
	\$ 671,518	\$ 590,140	\$ 198,469	\$ 198,469	\$ (98,894)
Revenues:					
Intergovernmental	658	-	-	-	-
Charges and Fees	671,018	671,307	700,000	625,000	600,000
Interest	18,124	1,321	2,500	2,500	5,000
Miscellaneous	524,044	-	-	-	-
Subtotal	<u>1,213,844</u>	<u>672,628</u>	<u>702,500</u>	<u>627,500</u>	<u>605,000</u>
Total Available	<u>1,885,362</u>	<u>1,262,768</u>	<u>900,969</u>	<u>825,969</u>	<u>506,106</u>
Expenditures:					
Personnel	753,975	508,885	405,893	415,000	253,915
Operating	541,247	555,414	618,452	509,863	431,522
Capital	-	-	-	-	-
Subtotal	<u>1,295,222</u>	<u>1,064,299</u>	<u>1,024,345</u>	<u>924,863</u>	<u>685,437</u>
Total Disbursements	<u>1,295,222</u>	<u>1,064,299</u>	<u>1,024,345</u>	<u>924,863</u>	<u>685,437</u>
Nonspendable	134,031	26,505	26,505	26,505	26,505
Restricted: External	(350,683)	(350,683)	(350,683)	(350,683)	(350,683)
Restricted: Internal	626,221	357,007	35,162	80,437	-
Available	<u>180,571</u>	<u>165,640</u>	<u>165,640</u>	<u>144,847</u>	<u>144,847</u>
Ending Balance, June 30	<u>\$ 590,140</u>	<u>\$ 198,469</u>	<u>\$ (123,376)</u>	<u>\$ (98,894)</u>	<u>\$ (179,331)</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
	\$ 2,512,327	\$ 4,288,002	\$ 3,564,427	\$ 3,564,427	\$ 3,035,956
Revenues:					
Intergovernmental	3,573,122	1,740,950	3,529,066	2,268,455	2,482,837
Interest	41,113	4,360	5,000	5,000	20,000
Miscellaneous	-	710	-	-	-
Subtotal	<u>3,614,235</u>	<u>1,746,020</u>	<u>3,534,066</u>	<u>2,273,455</u>	<u>2,502,837</u>
Total Available	<u>6,126,562</u>	<u>6,034,022</u>	<u>7,098,493</u>	<u>5,837,882</u>	<u>5,538,793</u>
Expenditures:					
Personnel	475,256	418,689	493,912	521,000	770,453
Operating	1,363,304	2,050,906	2,152,666	2,271,385	2,004,152
Capital	-	-	-	9,541	71,000
Subtotal	<u>1,838,560</u>	<u>2,469,595</u>	<u>2,646,578</u>	<u>2,801,926</u>	<u>2,845,605</u>
Total Disbursements	<u>1,838,560</u>	<u>2,469,595</u>	<u>2,646,578</u>	<u>2,801,926</u>	<u>2,845,605</u>
Nonspendable	2,477,776	2,016,630	2,016,630	2,016,630	2,016,630
Restricted: External	(807,643)	(944,744)	(944,744)	(944,744)	(944,744)
Restricted: Internal	958,323	295,492	295,492	342,768	-
Available	<u>1,659,546</u>	<u>2,197,049</u>	<u>3,084,537</u>	<u>1,621,302</u>	<u>1,621,302</u>
Ending Balance, June 30	<u>\$ 4,288,002</u>	<u>\$ 3,564,427</u>	<u>\$ 4,451,915</u>	<u>\$ 3,035,956</u>	<u>\$ 2,693,188</u>

Note: Refer to page 384 for budget narrative related to this fund.



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 184,376	\$ 358,834	\$ 390,983	\$ 390,983	\$ 622,045
Revenues:					
Intergovernmental	685,330	814,284	913,131	913,131	693,648
Charges and Fees	252,811	253,779	245,310	245,310	277,243
Interest	7,502	1,072	-	-	-
Subtotal	<u>945,643</u>	<u>1,069,135</u>	<u>1,158,441</u>	<u>1,158,441</u>	<u>970,891</u>
Total Available	<u>1,130,019</u>	<u>1,427,969</u>	<u>1,549,424</u>	<u>1,549,424</u>	<u>1,592,936</u>
Expenditures:					
Personnel	152,213	88,652	152,371	141,000	164,098
Operating	618,972	588,970	832,036	786,379	846,097
Capital	-	-	-	-	-
Subtotal	<u>771,185</u>	<u>677,622</u>	<u>984,407</u>	<u>927,379</u>	<u>1,010,195</u>
Interfund Transfer Out	<u>-</u>	<u>359,364</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>771,185</u>	<u>1,036,986</u>	<u>984,407</u>	<u>927,379</u>	<u>1,010,195</u>
Restricted: External	(147,428)	(170,764)	(170,764)	(170,764)	(170,764)
Restricted: Internal	236,033	70,000	70,000	39,304	-
Available	<u>265,143</u>	<u>491,020</u>	<u>665,054</u>	<u>752,778</u>	<u>752,778</u>
Ending Balance, June 30	<u>\$ 358,834</u>	<u>\$ 390,983</u>	<u>\$ 565,017</u>	<u>\$ 622,045</u>	<u>\$ 582,741</u>

Note: Refer to page 386 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ (4,952,141)	\$ (6,577,063)	\$ (7,694,617)	\$ (7,694,617)	\$ (7,302,320)
Revenues:					
Intergovernmental	3,018,686	3,300,796	3,206,076	3,338,946	3,762,496
Charges and Fees	3,127,378	3,907,607	6,700,644	3,991,466	7,381,740
Interest	(4,189)	654	1,000	1,000	2,500
Miscellaneous	1,622	53,382	20,000	1,800	20,000
Leases and Rentals	207,770	160,270	186,000	152,811	80,000
Subtotal	<u>6,351,267</u>	<u>7,422,709</u>	<u>10,113,720</u>	<u>7,486,023</u>	<u>11,246,736</u>
Interfund Transfer In	<u>2,544,104</u>	<u>2,155,255</u>	<u>1,503,045</u>	<u>2,714,129</u>	<u>1,314,410</u>
Total Available	<u>3,943,230</u>	<u>3,000,901</u>	<u>3,922,148</u>	<u>2,505,535</u>	<u>5,258,826</u>
Expenditures:					
Personnel	6,254,735	5,752,269	7,388,672	5,740,782	7,828,047
Operating	4,265,558	4,943,249	4,413,093	4,067,073	4,201,099
Capital	-	-	-	-	32,000
Subtotal	<u>10,520,293</u>	<u>10,695,518</u>	<u>11,801,765</u>	<u>9,807,855</u>	<u>12,061,146</u>
Total Disbursements	<u>10,520,293</u>	<u>10,695,518</u>	<u>11,801,765</u>	<u>9,807,855</u>	<u>12,061,146</u>
Nonspendable	6,391,025	6,122,738	6,122,738	6,122,738	6,122,738
Restricted: External	(14,012,023)	(14,925,058)	(14,925,058)	(14,925,058)	(14,925,058)
Restricted: Internal	509,278	-	-	-	-
Available	<u>534,657</u>	<u>1,107,703</u>	<u>922,703</u>	<u>1,500,000</u>	<u>2,000,000</u>
Ending Balance, June 30	<u><u>\$ (6,577,063)</u></u>	<u><u>\$ (7,694,617)</u></u>	<u><u>\$ (7,879,617)</u></u>	<u><u>\$ (7,302,320)</u></u>	<u><u>\$ (6,802,320)</u></u>

Note: Refer to page **277-293** for budget narrative related to this fund.

Charleston County, South Carolina  
Enterprise Fund  
Environmental Management  
Fund Statement

	FY 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Adjusted</u>	FY 2022 <u>Projected</u>	FY 2023 <u>Approved</u>
Beginning Balance, July 1	\$ 63,620,840	\$ 59,264,595	\$ 57,375,202	\$ 57,375,202	\$ 57,243,388
Revenues:					
Intergovernmental	417,658	221,370	200,000	309,000	645,000
Charges and Fees	30,795,083	32,537,333	33,043,000	35,447,000	34,776,024
Interest	836,737	77,499	100,000	50,000	200,000
Miscellaneous	813,406	815,869	3,000,000	4,188,090	300,000
Subtotal	<u>33,034,497</u>	<u>33,892,071</u>	<u>36,403,000</u>	<u>40,194,090</u>	<u>35,921,024</u>
Total Available	<u>96,900,337</u>	<u>93,156,666</u>	<u>93,778,202</u>	<u>98,349,292</u>	<u>93,164,412</u>
Expenditures:					
Personnel	7,752,981	7,581,776	7,681,276	8,008,000	5,898,426
Operating	29,391,824	27,773,063	25,118,977	25,471,799	31,695,773
Capital	-	-	747,000	1,013,700	1,411,500
Subtotal	<u>37,635,742</u>	<u>35,781,464</u>	<u>34,809,658</u>	<u>35,755,904</u>	<u>40,268,239</u>
Total Disbursements	<u>37,635,742</u>	<u>35,781,464</u>	<u>40,159,658</u>	<u>41,105,904</u>	<u>43,068,239</u>
Nonspendable	43,688,502	55,585,435	55,585,435	55,585,435	55,585,435
Restricted: External	(8,821,567)	(18,003,559)	(18,003,559)	(18,003,559)	(18,003,559)
Restricted: Internal	18,769,934	15,166,471	11,409,813	14,937,351	7,790,136
Available	<u>5,627,726</u>	<u>4,626,855</u>	<u>4,626,855</u>	<u>4,724,161</u>	<u>4,724,161</u>
Ending Balance, June 30	<u>\$ 59,264,595</u>	<u>\$ 57,375,202</u>	<u>\$ 53,618,544</u>	<u>\$ 57,243,388</u>	<u>\$ 50,096,173</u>

Note: Refer to page **404-414** for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 12,002,237	\$ 11,048,421	\$ 11,101,885	\$ 11,101,885	\$ 9,999,098
Revenues:					
Intergovernmental	383,288	393,368	390,000	390,000	394,000
Charges and Fees	2,666,130	2,599,675	2,727,000	2,727,000	2,752,350
Interest	31,066	2,433	5,000	2,500	10,000
Miscellaneous	(124,201)	(108,086)	(145,000)	(145,000)	(145,000)
Leases and Rentals	72,122	64,883	65,366	66,992	69,002
Subtotal	<u>3,028,405</u>	<u>2,952,273</u>	<u>3,042,366</u>	<u>3,041,492</u>	<u>3,080,352</u>
Total Available	<u>15,030,642</u>	<u>14,000,694</u>	<u>14,144,251</u>	<u>14,143,377</u>	<u>13,079,450</u>
Expenditures:					
Personnel	1,107,088	1,115,395	1,251,752	1,179,000	1,311,662
Operating	1,644,121	1,783,414	1,180,366	1,252,522	1,326,170
Capital	-	-	1,241,987	1,712,757	598,744
Subtotal	<u>2,751,209</u>	<u>2,898,809</u>	<u>3,674,105</u>	<u>4,144,279</u>	<u>3,236,576</u>
Interfund Transfer Out	<u>1,231,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>3,982,221</u>	<u>2,898,809</u>	<u>3,674,105</u>	<u>4,144,279</u>	<u>3,236,576</u>
Nonspendable	12,493,605	12,171,477	12,171,477	12,171,477	12,171,477
Restricted: External	(2,429,988)	(2,587,509)	(2,587,509)	(2,587,509)	(2,587,509)
Restricted: Internal	270,178	972,009	490,270	156,224	-
Available	<u>714,626</u>	<u>545,908</u>	<u>395,908</u>	<u>258,906</u>	<u>258,906</u>
Ending Balance, June 30	<u>\$ 11,048,421</u>	<u>\$ 11,101,885</u>	<u>\$ 10,470,146</u>	<u>\$ 9,999,098</u>	<u>\$ 9,842,874</u>

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

Charleston County, South Carolina  
Enterprise Fund  
Revenue Collections  
Fund Statement

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ (2,441,298)	\$ (2,292,621)	\$ (2,420,072)	\$ (2,420,072)	\$ (2,807,729)
Revenues:					
Charges and Fees	2,143,905	2,517,711	2,359,898	2,726,798	2,752,146
Interest	85,854	16,270	9,000	9,000	36,000
Miscellaneous	1,616	3,778	-	-	-
Subtotal	<u>2,231,375</u>	<u>2,537,759</u>	<u>2,368,898</u>	<u>2,735,798</u>	<u>2,788,146</u>
Total Available	<u>156,383</u>	<u>245,138</u>	<u>(51,174)</u>	<u>315,726</u>	<u>(19,583)</u>
Expenditures:					
Personnel	1,614,256	1,571,100	1,651,394	1,682,000	1,625,828
Operating	834,748	894,110	485,733	490,233	602,082
Capital	-	-	-	227,500	-
Subtotal	<u>2,449,004</u>	<u>2,465,210</u>	<u>2,137,127</u>	<u>2,399,733</u>	<u>2,227,910</u>
Interfund Transfer Out	<u>-</u>	<u>200,000</u>	<u>231,771</u>	<u>723,722</u>	<u>560,236</u>
Total Disbursements	<u>2,449,004</u>	<u>2,665,210</u>	<u>2,368,898</u>	<u>3,123,455</u>	<u>2,788,146</u>
Nonspendable	124,401	330,888	330,888	330,888	330,888
Restricted: External	(3,155,254)	(3,388,617)	(3,388,617)	(3,388,617)	(3,388,617)
Restricted: Internal	547,500	227,500	227,500	-	-
Available	<u>190,732</u>	<u>410,157</u>	<u>410,157</u>	<u>250,000</u>	<u>250,000</u>
Ending Balance, June 30	<u><u>\$ (2,292,621)</u></u>	<u><u>\$ (2,420,072)</u></u>	<u><u>\$ (2,420,072)</u></u>	<u><u>\$ (2,807,729)</u></u>	<u><u>\$ (2,807,729)</u></u>

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

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

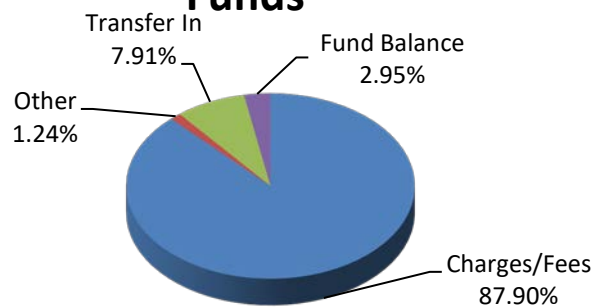
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 1,893,102	\$ 2,090,899	\$ 1,878,193	\$ 1,878,193	\$ 1,771,462
Revenues:					
Intergovernmental	10,150	-	-	-	-
Charges and Fees	2,983,044	2,987,256	3,110,160	3,055,660	3,113,640
Interest	30,984	2,081	4,000	1,000	4,000
Leases and Rentals	55,259	36,044	65,000	65,000	65,000
Subtotal	<u>3,079,437</u>	<u>3,025,381</u>	<u>3,179,160</u>	<u>3,121,660</u>	<u>3,182,640</u>
Interfund Transfer In	<u>841,209</u>	<u>554,422</u>	<u>1,326,775</u>	<u>1,326,775</u>	<u>732,550</u>
Total Available	<u>5,813,748</u>	<u>5,670,702</u>	<u>6,384,128</u>	<u>6,326,628</u>	<u>5,686,652</u>
Expenditures:					
Personnel	209,885	237,623	238,482	225,000	259,762
Operating	3,512,964	3,554,886	3,542,453	3,492,265	3,680,428
Capital	-	-	775,000	837,901	30,000
Subtotal	<u>3,722,849</u>	<u>3,792,509</u>	<u>4,555,935</u>	<u>4,555,166</u>	<u>3,970,190</u>
Total Disbursements	<u>3,722,849</u>	<u>3,792,509</u>	<u>4,555,935</u>	<u>4,555,166</u>	<u>3,970,190</u>
Nonspendable	914,676	1,979,155	1,979,155	1,979,155	1,979,155
Restricted: External	(498,748)	(530,835)	(530,835)	(530,835)	(530,835)
Restricted: Internal	1,376,179	112,901	62,901	55,000	-
Available	<u>298,792</u>	<u>316,972</u>	<u>316,972</u>	<u>268,142</u>	<u>268,142</u>
Ending Balance, June 30	<u>\$ 2,090,899</u>	<u>\$ 1,878,193</u>	<u>\$ 1,828,193</u>	<u>\$ 1,771,462</u>	<u>\$ 1,716,462</u>

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

## INTERNAL SERVICE FUNDS

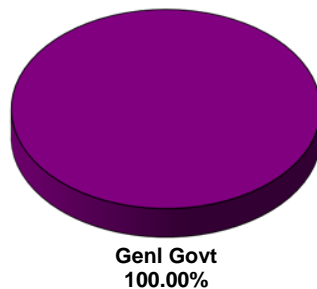
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

### WHERE IT COMES FROM... FY 2023 Charleston County Internal Service Funds



**Total Available Budgeted: \$64,811,790**

### WHERE IT GOES... FY 2023 Charleston County Internal Service Funds



**Total Uses: \$64,811,790**

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 381,976	\$ 276,994	\$ 184,478	\$ 184,478	\$ 228,894
Revenues:					
Charges and Fees	2,041,299	2,015,347	2,002,895	1,927,895	2,002,686
Interest	3,115	384	-	-	-
Miscellaneous	65	-	-	-	-
Subtotal	<u>2,044,479</u>	<u>2,015,731</u>	<u>2,002,895</u>	<u>1,927,895</u>	<u>2,002,686</u>
Interfund Transfer In	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>2,526,455</u>	<u>2,392,725</u>	<u>2,187,373</u>	<u>2,112,373</u>	<u>2,231,580</u>
Expenditures:					
Personnel	843,908	814,073	840,825	698,000	771,179
Operating	1,257,559	1,277,317	740,529	714,497	770,284
Capital	-	-	43,000	43,000	60,000
Debt Service	147,994	116,857	427,982	427,982	434,887
Subtotal	<u>2,249,461</u>	<u>2,208,247</u>	<u>2,052,336</u>	<u>1,883,479</u>	<u>2,036,350</u>
Total Disbursements	<u>2,249,461</u>	<u>2,208,247</u>	<u>2,052,336</u>	<u>1,883,479</u>	<u>2,036,350</u>
Nonspendable	146,860	75,539	75,539	75,539	75,539
Restricted: Internal	13,644	49,441	-	33,664	-
Available	<u>116,490</u>	<u>59,498</u>	<u>59,498</u>	<u>119,691</u>	<u>119,691</u>
Ending Balance, June 30	<u><u>\$ 276,994</u></u>	<u><u>\$ 184,478</u></u>	<u><u>\$ 135,037</u></u>	<u><u>\$ 228,894</u></u>	<u><u>\$ 195,230</u></u>

Note: Refer to pages **346** and **351** 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 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 15,919,545	\$ 17,290,757	\$ 16,328,289	\$ 16,328,289	\$ 13,428,927
Revenues:					
Charges and Fees	13,551,302	12,884,652	14,764,852	15,346,852	15,220,033
Interest	75,565	10,405	10,000	10,000	10,000
Miscellaneous	591,465	789,635	280,000	340,000	340,000
Subtotal	<u>14,218,332</u>	<u>13,684,692</u>	<u>15,054,852</u>	<u>15,696,852</u>	<u>15,570,033</u>
Interfund Transfer In	<u>5,144,295</u>	<u>2,714,536</u>	<u>3,654,830</u>	<u>3,654,830</u>	<u>5,124,410</u>
Total Available	<u>35,282,172</u>	<u>33,689,985</u>	<u>35,037,971</u>	<u>35,679,971</u>	<u>34,123,370</u>
Expenditures:					
Personnel	2,567,269	2,717,784	3,046,810	2,763,258	3,028,788
Operating	15,097,415	14,125,566	11,561,872	12,281,353	13,225,984
Capital	-	-	5,059,000	7,206,433	5,845,000
Subtotal	<u>17,664,684</u>	<u>16,843,350</u>	<u>19,667,682</u>	<u>22,251,044</u>	<u>22,099,772</u>
Interfund Transfer Out	<u>326,731</u>	<u>518,346</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>17,991,415</u>	<u>17,361,696</u>	<u>19,667,682</u>	<u>22,251,044</u>	<u>22,099,772</u>
Nonspendable	13,442,313	11,269,951	11,269,951	11,269,951	11,269,951
Restricted: Internal	1,734,259	3,105,433	2,147,433	1,405,329	-
Available	<u>2,114,185</u>	<u>1,952,905</u>	<u>1,952,905</u>	<u>753,647</u>	<u>753,647</u>
Ending Balance, June 30	<u><u>\$ 17,290,757</u></u>	<u><u>\$ 16,328,289</u></u>	<u><u>\$ 15,370,289</u></u>	<u><u>\$ 13,428,927</u></u>	<u><u>\$ 12,023,598</u></u>

Note: Refer to pages **415** and **313** for budget narratives related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	(218,451,495)	(228,647,896)	(240,621,777)	(240,621,777)	(240,153,162)
Revenues:					
Intergovernmental	1,149,949	1,149,949	-	-	-
Charges and Fees	49,734,010	49,558,423	30,609,385	31,078,000	32,106,866
Interest	812,482	94,089	100,000	100,000	400,000
Subtotal	<u>51,696,441</u>	<u>50,802,461</u>	<u>30,709,385</u>	<u>31,178,000</u>	<u>32,506,866</u>
Total Available	<u>(166,755,054)</u>	<u>(177,845,435)</u>	<u>(209,912,392)</u>	<u>(209,443,777)</u>	<u>(207,646,296)</u>
Expenditures:					
Personnel	116,166	113,936	117,985	117,985	119,366
Operating	61,776,676	62,662,406	31,341,400	30,591,400	32,387,500
Capital	-	-	-	-	-
Subtotal	<u>61,892,842</u>	<u>62,776,342</u>	<u>31,459,385</u>	<u>30,709,385</u>	<u>32,506,866</u>
Total Disbursements	<u>61,892,842</u>	<u>62,776,342</u>	<u>31,459,385</u>	<u>30,709,385</u>	<u>32,506,866</u>
Restricted: External	(275,928,423)	(290,465,057)	(290,465,057)	(290,465,057)	(290,465,057)
Restricted: Internal	44,565,137	48,265,137	47,515,137	47,515,137	47,515,137
Available	<u>2,715,390</u>	<u>1,578,143</u>	<u>1,578,143</u>	<u>2,796,758</u>	<u>2,796,758</u>
Ending Balance, June 30	<u>(228,647,896)</u>	<u>(240,621,777)</u>	<u>(241,371,777)</u>	<u>(240,153,162)</u>	<u>(240,153,162)</u>

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

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 2,356,868	\$ 2,267,684	\$ 2,068,947	\$ 2,068,947	\$ 2,273,984
Revenues:					
Charges and Fees	5,291,286	5,370,405	5,378,903	5,311,456	5,444,242
Interest	96,875	10,205	13,000	5,000	25,000
Miscellaneous	18,860	25,884	20,000	20,000	20,000
Subtotal	<u>5,407,021</u>	<u>5,406,494</u>	<u>5,411,903</u>	<u>5,336,456</u>	<u>5,489,242</u>
Total Available	<u>7,763,889</u>	<u>7,674,178</u>	<u>7,480,850</u>	<u>7,405,403</u>	<u>7,763,226</u>
Expenditures:					
Personnel	510,364	493,850	555,128	523,000	539,840
Operating	4,985,841	5,111,381	5,173,775	4,575,419	5,170,686
Capital	-	-	33,000	33,000	233,000
Subtotal	<u>5,496,205</u>	<u>5,605,231</u>	<u>5,761,903</u>	<u>5,131,419</u>	<u>5,943,526</u>
Total Disbursements	<u>5,496,205</u>	<u>5,605,231</u>	<u>5,761,903</u>	<u>5,131,419</u>	<u>5,943,526</u>
Nonspendable	115,798	96,965	96,965	96,965	96,965
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	657,125	350,000	-	454,284	-
Available	<u>1,369,761</u>	<u>1,496,982</u>	<u>1,496,982</u>	<u>1,597,735</u>	<u>1,597,735</u>
Ending Balance, June 30	<u>\$ 2,267,684</u>	<u>\$ 2,068,947</u>	<u>\$ 1,718,947</u>	<u>\$ 2,273,984</u>	<u>\$ 1,819,700</u>

Note: Refer to page 359 for budget narrative related to this fund.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adjusted	FY 2022 Projected	FY 2023 Approved
Beginning Balance, July 1	\$ 712,509	\$ 576,445	\$ 520,958	\$ 520,958	\$ 513,861
Revenues:					
Charges and Fees	2,040,334	2,142,864	2,151,313	2,148,697	2,206,756
Interest	6,442	704	1,000	700	2,800
Miscellaneous	-	75	-	-	-
Subtotal	<u>2,046,776</u>	<u>2,143,643</u>	<u>2,152,313</u>	<u>2,149,397</u>	<u>2,209,556</u>
Total Available	<u>2,759,285</u>	<u>2,720,088</u>	<u>2,673,271</u>	<u>2,670,355</u>	<u>2,723,417</u>
Expenditures:					
Personnel	448,256	433,045	436,011	422,000	445,898
Operating	1,734,584	1,666,085	1,742,771	1,726,694	1,779,378
Capital	-	-	-	7,800	-
Subtotal	<u>2,182,840</u>	<u>2,099,130</u>	<u>2,178,782</u>	<u>2,156,494</u>	<u>2,225,276</u>
Interfund Transfer Out	-	100,000	-	-	-
Total Disbursements	<u>2,182,840</u>	<u>2,199,130</u>	<u>2,178,782</u>	<u>2,156,494</u>	<u>2,225,276</u>
Nonspendable	454,496	386,096	386,096	386,096	386,096
Restricted: Internal	36,388	34,269	7,800	15,720	-
Available	<u>85,561</u>	<u>100,593</u>	<u>100,593</u>	<u>112,045</u>	<u>112,045</u>
Ending Balance, June 30	<u>\$ 576,445</u>	<u>\$ 520,958</u>	<u>\$ 494,489</u>	<u>\$ 513,861</u>	<u>\$ 498,141</u>

Note: Refer to page 369 for budget narrative related to this fund.



**End Section**

## COUNTY COUNCIL

**Division:** Air Service Development  
**Fund:** General Fund  
**Function:** General Government

**Mission:** The Air Service Development Division supports capital improvement projects within the Airport District and transportation infrastructure to promote air services and economic development.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ -	\$ 2,326,578	\$ 5,000,000	\$ 8,000,000	\$ 3,000,000	60.0
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 2,326,578</b>	<b>\$ 5,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 3,000,000</b>	<b>60.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	1,884,528	5,332,500	9,867,050	4,534,550	85.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,884,528</b>	<b>\$ 5,332,500</b>	<b>\$ 9,867,050</b>	<b>\$ 4,534,550</b>	<b>85.0</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in Rental Car User Fees based on current trends.
- Operating expenditures include increased funding for the Charleston County Aviation Authority and the County for air service development.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	14.00	14.00	-	0.0
Charges and Fees	\$ 2,250	\$ -	\$ 2,500	\$ 2,500	\$ -	0.0
Miscellaneous	47	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 2,297</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 587,169	\$ 678,137	\$ 851,077	\$ 904,093	\$ 53,016	6.2
Operating	1,094,147	1,257,445	1,447,095	1,720,764	273,669	18.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,681,316</u>	<u>\$ 1,935,582</u>	<u>\$ 2,298,172</u>	<u>\$ 2,624,857</u>	<u>\$ 326,685</u>	<u>14.2</u>

**Funding Adjustments for FY 2023 Include:**

- Revenue costs reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a larger contingency for unexpected items.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$14,245,777	\$17,571,434	\$16,450,000	\$20,000,000	\$ 3,550,000	21.6
Interest	212	3,018	2,500	12,000	9,500	380.0
<b>TOTAL REVENUES</b>	<u>\$14,245,989</u>	<u>\$17,574,452</u>	<u>\$16,452,500</u>	<u>\$20,012,000</u>	<u>\$ 3,559,500</u>	21.6
Personnel	\$ 5,745,009	\$ 5,749,511	\$ 6,624,963	\$ 5,882,040	\$ (742,923)	(11.2)
Operating	11,071,059	8,120,784	9,010,731	12,921,038	3,910,307	43.4
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$16,816,068</u>	<u>\$13,870,295</u>	<u>\$15,635,694</u>	<u>\$18,803,078</u>	<u>\$ 3,167,384</u>	20.3

### Funding Adjustments for FY 2023 Include:

- Revenues reflect a budgeted increase due to the strong local tourism industry. Revenues also represent anticipated growth in interest earning projections.
- Personnel expenses reflect a reimbursement to the General Fund for services provided to support tourists visiting the County.
- Operating expenses include funding to the Charleston Museum, North Charleston Convention Center, International African American Museum, Medal of Honor Foundation, municipalities, and the Charleston Area Convention and Visitors Bureau. The increase in expenses reflect higher anticipated formula allocations to the Visitors Bureau and municipalities based on rising revenues.



## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 173,338	\$ 278,489	\$ 225,000	\$ 250,000	\$ 25,000	11.1
Interest	<u>2,334</u>	<u>351</u>	<u>10,000</u>	<u>2,000</u>	<u>(8,000)</u>	<u>(80.0)</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 175,672</u></u>	<u><u>\$ 278,840</u></u>	<u><u>\$ 235,000</u></u>	<u><u>\$ 252,000</u></u>	<u><u>\$ 17,000</u></u>	<u><u>7.2</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	44,501	76,047	417,504	636,123	218,619	52.4
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
<b>TOTAL EXPENDITURES</b>	44,501	76,047	417,504	636,123	218,619	52.4
Interfund Transfer Out	<u>32,417</u>	<u>37,674</u>	<u>35,000</u>	<u>36,250</u>	<u>1,250</u>	<u>3.6</u>
<b>TOTAL DISBURSEMENTS</b>	<u><u>\$ 76,918</u></u>	<u><u>\$ 113,721</u></u>	<u><u>\$ 452,504</u></u>	<u><u>\$ 672,373</u></u>	<u><u>\$ 219,869</u></u>	<u><u>48.6</u></u>

### Funding Adjustments for FY 2023 Include:

- Revenues are based on the State's formula for calculating accommodations tax for County governments. Revenues represent an increase due to current trends. The increases are slightly offset by lower interest earning projections.
- Operating expenditures represent funding to the Charleston Area Convention and Visitors Bureau to promote tourism. Operating costs also include funding for the County's Accommodations Tax Committee to make recommendations to County Council.
- 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 245,530	\$ 319,462	\$ 370,536	\$ 379,732	\$ 9,196	2.5
Operating	12,050	15,866	12,914	13,236	322	2.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 257,580</u>	<u>\$ 335,328</u>	<u>\$ 383,450</u>	<u>\$ 392,968</u>	<u>\$ 9,518</u>	2.5

**Funding Adjustments for FY 2023 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 or substituted 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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Council audit reports	1(a)	23	27	25
Periodic monitoring reports and projects	1(a)	3	3	3
Integrity services investigations	1(a)	1	1	1
Recommendations in audit reports <sup>1</sup>	2(b)	18	37	20
<b>Efficiency:</b>				
Cost per audit hour	1(b)	\$80.23	\$73.87	\$80.00
<b>Outcome:</b>				
Completion percent of Annual Audit Plan	1(a)	108%	124%	90%
Surveys returned	2(a)	47.8%	70.8%	50%
Average evaluation score	2(a)	96.4	97.6	95
Recommendations accepted and implemented	2(b)	14	29	15
Percent of recommendations accepted and implemented	2(b)	77.8%	78.4%	75%

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

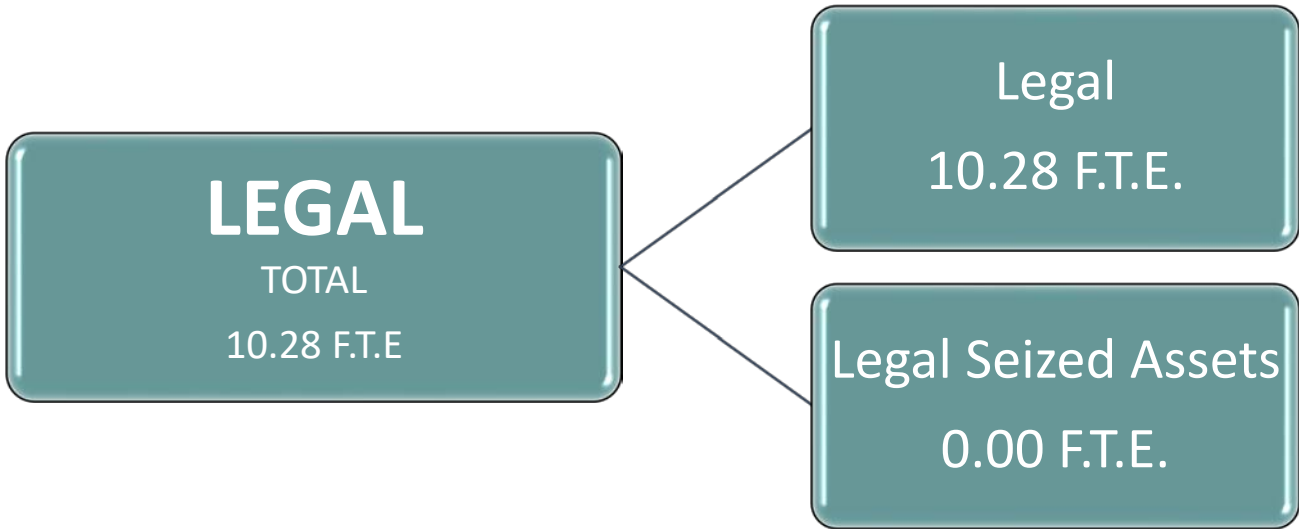
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### 2023 ACTION STEPS

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**Department Goal 1**

- 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.56	10.42	10.28	10.28	-	0.0
Personnel	\$ 1,142,378	\$ 1,242,359	\$ 1,554,563	\$ 1,684,257	\$ 129,694	8.3
Operating	475,277	520,482	219,339	245,465	26,126	11.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,617,655</u>	<u>\$ 1,762,841</u>	<u>\$ 1,773,902</u>	<u>\$ 1,929,722</u>	<u>\$ 155,820</u>	8.8

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include funding for a temporary law clerk.
- Operating expenditures reflect an increase in maintenance contract software for legal case management and document software to replace the outdated current system.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 15,709	\$ 13,973	\$ 15,000	\$ 20,000	\$ 5,000	33.3
Interest	<u>1,477</u>	<u>158</u>	<u>250</u>	<u>400</u>	<u>150</u>	60.0
<b>TOTAL REVENUES</b>	<b><u>\$ 17,186</u></b>	<b><u>\$ 14,131</u></b>	<b><u>\$ 15,250</u></b>	<b><u>\$ 20,400</u></b>	<b><u>\$ 5,150</u></b>	<b>33.8</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,392	7,444	87,400	86,687	(713)	(0.8)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 8,392</u></b>	<b><u>\$ 7,444</u></b>	<b><u>\$ 87,400</u></b>	<b><u>\$ 86,687</u></b>	<b><u>\$ (713)</u></b>	<b>(0.8)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in fines and interest based on current trends.
- Operating expenditures represent no significant changes.

## STATE AGENCIES

**Program:** State Agencies  
**Fund:** General Fund  
**Function:** Health and Welfare

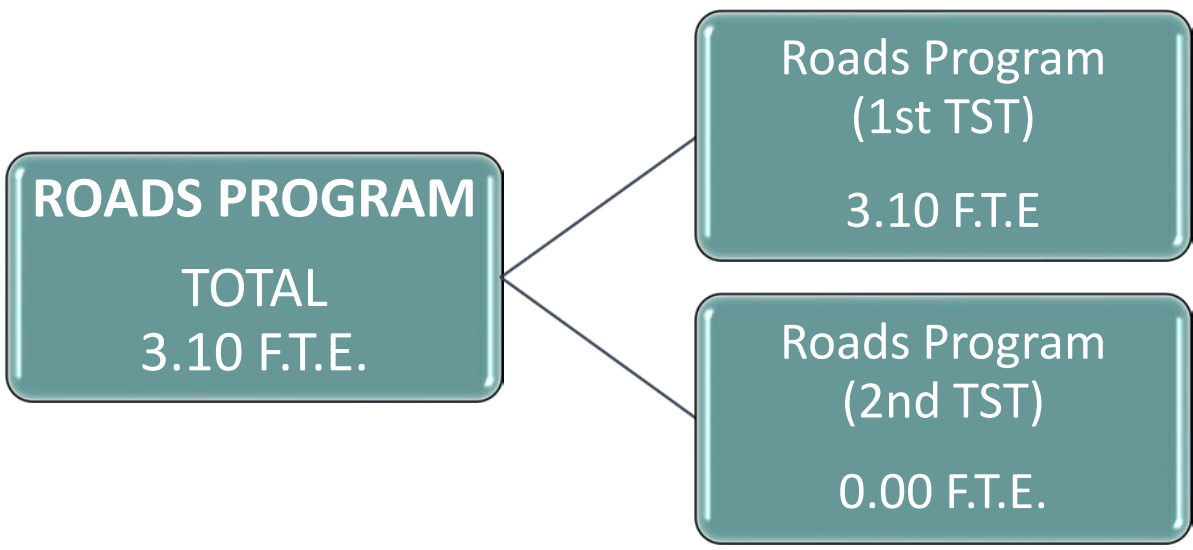
**Mission:** County Council makes contributions to two State agencies: the Department of Social Services (DSS) and the Health Department. Listed respectively, the agencies provide services to the indigent and administer community-focused programs, including those designed to prevent the spread of disease and improve waste disposal.

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	358,891	344,616	377,106	486,106	109,000	28.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 358,891</u>	<u>\$ 344,616</u>	<u>\$ 377,106</u>	<u>\$ 486,106</u>	<u>\$ 109,000</u>	28.9

### Funding Adjustments for FY 2023 Include:

- Operating expenditures represent increased funding to the Mental Health Center for security services during operational hours.





## TRANSPORTATION SALES TAX (1<sup>ST</sup>) TRANSIT AGENCIES

**Program:** 1<sup>st</sup> 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 and the Tricounty Link to provide transit solutions to the urban and rural areas of the County.

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$10,875,524	\$12,396,547	\$12,330,000	\$15,790,500	\$ 3,460,500	28.1
Interest	39,944	39,739	18,000	204,000	186,000	1033.3
<b>TOTAL REVENUES</b>	<u>\$10,915,468</u>	<u>\$12,436,286</u>	<u>\$12,348,000</u>	<u>\$15,994,500</u>	<u>\$ 3,646,500</u>	29.5
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	9,623,000	9,623,000	9,982,000	10,354,000	372,000	3.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>9,623,000</u>	<u>9,623,000</u>	<u>9,982,000</u>	<u>10,354,000</u>	<u>372,000</u>	3.7
Interfund Transfer Out	<u>1,148,000</u>	-	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$10,771,000</u>	<u>\$ 9,623,000</u>	<u>\$ 9,982,000</u>	<u>\$10,354,000</u>	<u>\$ 372,000</u>	3.7

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase due to projected growth in sales tax collections.
- Operating expenses represent contributions to the Charleston Area Regional Transportation Authority and Tricounty Link to provide for ongoing services.

## TRANSPORTATION SALES TAX (2<sup>ND</sup>) TRANSIT AGENCIES

**Program:** 2<sup>nd</sup> 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$17,521,677	\$19,972,215	\$19,865,000	\$25,440,250	\$ 5,575,250	28.1
Interest	500,961	143,229	12,000	1,520,000	1,508,000	12567
<b>TOTAL REVENUES</b>	<b>18,022,638</b>	<b>20,115,444</b>	<b>19,877,000</b>	<b>26,960,250</b>	<b>7,083,250</b>	<b>35.6</b>
Interfund Transfer In	-	-	-	14,310,172	14,310,172	100.0
<b>TOTAL SOURCES</b>	<b><u>\$18,022,638</u></b>	<b><u>\$20,115,444</u></b>	<b><u>\$19,877,000</u></b>	<b><u>\$41,270,422</u></b>	<b><u>\$21,393,422</u></b>	<b>107.6</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,242,000	1,120,000	3,340,000	3,441,000	101,000	3.0
Capital	-	-	-	-	-	0.0
Debt Service	-	-	-	22,722,798	22,722,798	100.0
<b>TOTAL EXPENDITURES</b>	<b>3,242,000</b>	<b>1,120,000</b>	<b>3,340,000</b>	<b>26,163,798</b>	<b>22,823,798</b>	<b>683.3</b>
Interfund Transfer Out	20,000,000	15,563,000	19,092,000	-	(19,092,000)	(100.0)
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$23,242,000</u></b>	<b><u>\$16,683,000</u></b>	<b><u>\$22,432,000</u></b>	<b><u>\$26,163,798</u></b>	<b><u>\$ 3,731,798</u></b>	<b>16.6</b>

### Funding Adjustments for FY 2023 Include:

- Revenue collections represent an increase due to projected growth in sales tax collections and higher interest earning projections.
- Interfund Transfer In represents the balance of the premium from issuing debt in 2021.
- Operating Expenditures reflect contributions to the Charleston Area Regional Transportation Authority (CARTA) to provide funding for operation costs and bus replacement.
- Debt Service reflects the scheduled payments for the 2021 General Obligation Bond.

# 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 7,515,565	\$ 7,930,810	\$ 8,247,322	\$ 8,609,000	\$ 361,678	4.4
Intergovernmental	<u>184,704</u>	<u>186,964</u>	<u>83,440</u>	<u>109,440</u>	<u>26,000</u>	31.2
<b>TOTAL REVENUES</b>	<b>7,700,269</b>	<b>8,117,774</b>	<b>8,330,762</b>	<b>8,718,440</b>	<b>387,678</b>	<b>4.7</b>
Interfund Transfer In	<u>125,426</u>	<u>143,426</u>	<u>135,117</u>	<u>142,426</u>	<u>7,309</u>	5.4
<b>TOTAL SOURCES</b>	<b><u>\$ 7,825,695</u></b>	<b><u>\$ 8,261,200</u></b>	<b><u>\$ 8,465,879</u></b>	<b><u>\$ 8,860,866</u></b>	<b><u>\$ 394,987</u></b>	<b>4.7</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	7,825,695	8,261,200	8,465,879	8,860,866	394,987	4.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 7,825,695</u></b>	<b><u>\$ 8,261,200</u></b>	<b><u>\$ 8,465,879</u></b>	<b><u>\$ 8,860,866</u></b>	<b><u>\$ 394,987</u></b>	<b>4.7</b>

## Funding Adjustments for FY 2023 Include:

- Revenues reflect a consistent 1.8 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 3,954,729	\$ 3,133,342	\$ 3,149,000	\$ 3,333,000	\$ 184,000	5.8
Intergovernmental	68,660	55,484	13,000	22,000	9,000	69.2
<b>TOTAL REVENUES</b>	<b>4,023,389</b>	<b>3,188,826</b>	<b>3,162,000</b>	<b>3,355,000</b>	<b>193,000</b>	<b>6.1</b>
Interfund Transfer In	14,691	1,691	19,000	21,691	2,691	14.2
<b>TOTAL SOURCES</b>	<b>\$ 4,038,080</b>	<b>\$ 3,190,517</b>	<b>\$ 3,181,000</b>	<b>\$ 3,376,691</b>	<b>\$ 195,691</b>	<b>6.2</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
Interfund Transfer Out	4,038,080	3,190,517	3,181,000	3,376,691	195,691	6.2
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 4,038,080</b>	<b>\$ 3,190,517</b>	<b>\$ 3,181,000</b>	<b>\$ 3,376,691</b>	<b>\$ 195,691</b>	<b>6.2</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect property taxes assessed at a consistent 0.7 mills. The increase relates to growth in the tax base.
- Interfund Transfer In reflects multi-county park revenues which serve as a security for the Special Source Revenue Bond. If sufficient revenues are available in multi-county park revenues dedicated to repay the bond, the remaining multi-county park revenues are released to the various taxing entities.
- Interfund Transfer Out reflects an increase in the amount transferred to the Debt Service Fund to repay general obligation bonds borrowed for Trident Technical College's Nursing and Science Building and Aeronautical Training Center.



**End Section**

# AUDITOR

**Fund:** General Fund  
**Function:** General Government

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

**Services Provided:**

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

**Departmental Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	32.00	32.00	32.00	32.00	-	0.0
Personnel	\$ 2,312,175	\$ 2,362,717	\$ 2,473,181	\$ 2,514,688	\$ 41,507	1.7
Operating	165,795	144,868	401,055	587,182	186,127	46.4
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,477,970</u>	<u>\$ 2,507,585</u>	<u>\$ 2,874,236</u>	<u>\$ 3,101,870</u>	<u>\$ 227,634</u>	7.9

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increases are slightly offset by a reduction in temporary employee costs.
- Operating expenditures reflect an increase in contracted services to digitalize legal records for public access.

**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.

## AUDITOR (continued)

**MEASURES:**

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Output:</b>				
Refunds processed	1(b),2(b)	14,046	12,818	13,000
Set millage/projected revenue for taxing authorities	1(c)	37	38	38
Tax notices processed	2(a)	717,044	687,204	700,000
Deed transfers processed	2(b)	24,493	28,428	25,000
Measurement changes processed	2(b)	426	450	425
Homestead Exemptions/Property Tax Relief processed	2(c)	2,100	1,881	2,100
<b>Efficiency:</b>				
Average time in days per deed transfer to process	2(b)	19.24	31	12
<b>Outcome:</b>				
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)	3.0%	3.0%	3.0%
Deed transfer accuracy rate	1(b),2(b)	98.5%	98.5%	98.5%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	100%	100%	100%

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**2023 ACTION STEPS**

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**Department Goal 1**

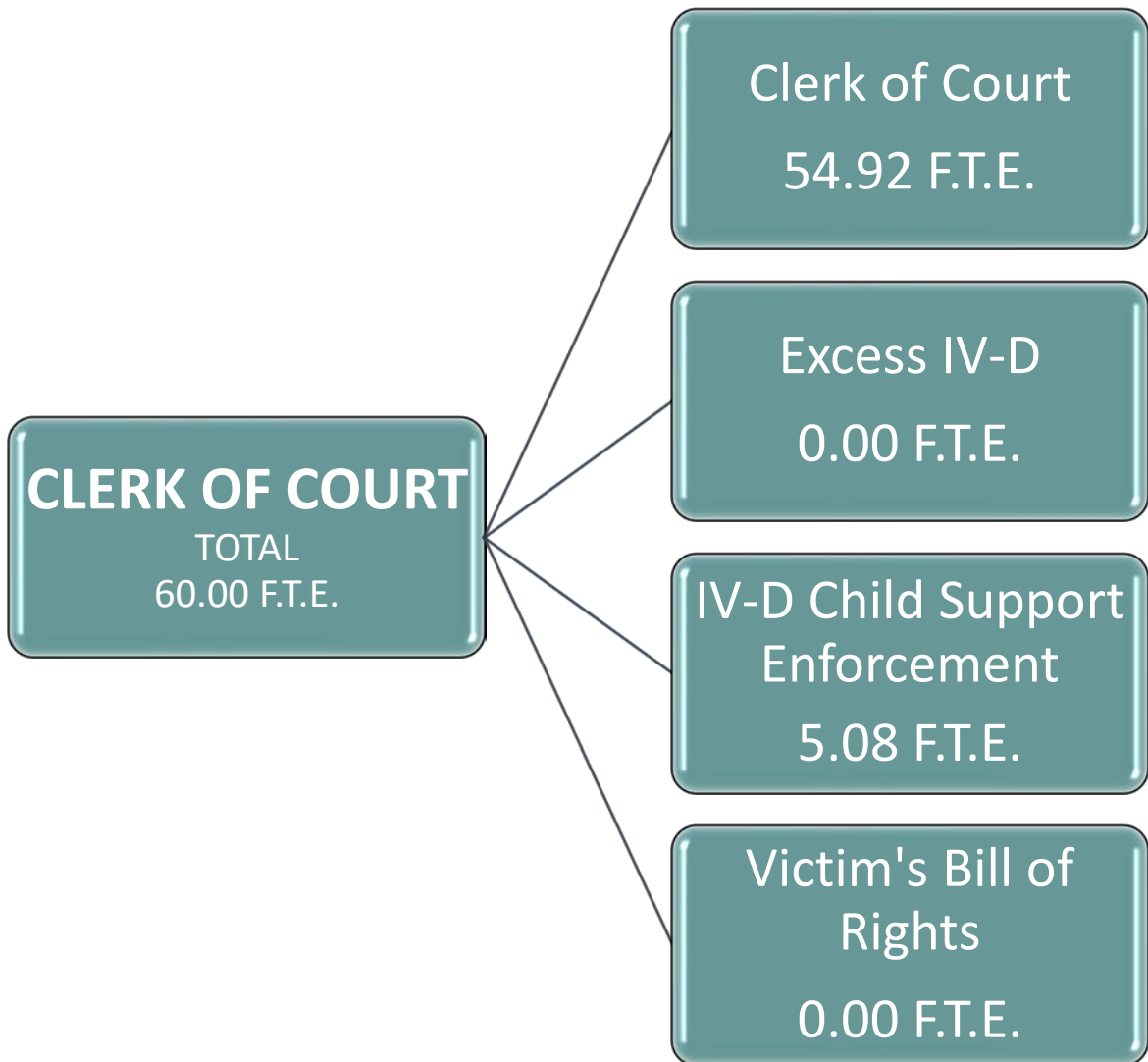
- Continue to expand working relationships with various county and state agencies.

**Department Goal 2**

- Continue to increase customer satisfaction by providing cross training courses to employees to demonstrate efficiency in all property types on the Aumentum tax system.

**Department Goal 3**

- Continue to provide innovative options for an efficient transition to a digital environment.





## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	54.92	54.92	54.92	54.92	-	0.0
Intergovernmental	\$ 1,576	\$ 1,575	\$ 1,575	\$ 15,000	\$ 13,425	852.4
Charges and Fees	709,381	699,529	710,800	710,600	(200)	(0.0)
Fines and Forfeitures	383,900	323,434	332,500	312,500	(20,000)	(6.0)
Interest	985	358	500	500	-	0.0
Miscellaneous	40,997	64,715	60,000	56,000	(4,000)	(6.7)
<b>TOTAL REVENUES</b>	<b>1,136,839</b>	<b>1,089,611</b>	<b>1,105,375</b>	<b>1,094,600</b>	<b>(10,775)</b>	<b>(1.0)</b>
Interfund Transfer In	696,783	784,712	749,877	-	(749,877)	(100.0)
<b>TOTAL SOURCES</b>	<b>\$ 1,833,622</b>	<b>\$ 1,874,323</b>	<b>\$ 1,855,252</b>	<b>\$ 1,094,600</b>	<b>\$ (760,652)</b>	<b>(41.0)</b>
Personnel	\$ 3,737,632	\$ 3,577,092	\$ 4,088,214	\$ 4,157,638	\$ 69,424	1.7
Operating	494,574	186,617	586,534	543,013	(43,521)	(7.4)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,232,206</b>	<b>\$ 3,763,709</b>	<b>\$ 4,674,748</b>	<b>\$ 4,700,651</b>	<b>\$ 25,903</b>	<b>0.6</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent a decrease due to the ongoing financial impacts resulting from the COVID-19 pandemic. During budget deliberations, County Council increased the State salary supplement based on the State's budget.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. During budget deliberations, County Council increased the State salary supplement based on the State's budget.

## CLERK OF COURT (continued)

- Operating expenditures reflect a decrease due to a decline in jury fees based on current trends.

## CLERK OF COURT (continued)

**Program:** Excess IV-D  
**Fund:** Special Revenue Fund  
**Function:** Judicial

**Mission:** The Clerk of Court Excess IV-D provides discretionary funding to the Clerk of Court under South Carolina law for Clerk of Court costs or General Fund costs.

### Program Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	\$ -	\$ -	\$ -	\$ 178,351	\$ 178,351	100.0
<b>TOTAL SOURCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,351</u>	<u>\$ 178,351</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ 403,256	\$ 403,256	100.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 403,256</u>	<u>\$ 403,256</u>	100.0

### Funding Adjustments for FY 2023 Include:

- Interfund Transfer In represents excess funds from Family Court IV-D.
- Personnel costs reflect personnel reimbursements out to Clerk of Court General Sessions and Family Court.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.08	5.08	5.08	5.08	-	0.0
Intergovernmental	<u>\$ 1,224,184</u>	<u>\$ 1,325,867</u>	<u>\$ 1,330,000</u>	<u>\$ 830,000</u>	<u>\$ (500,000)</u>	(37.6)
<b>TOTAL REVENUES</b>	<u><u>\$ 1,224,184</u></u>	<u><u>\$ 1,325,867</u></u>	<u><u>\$ 1,330,000</u></u>	<u><u>\$ 830,000</u></u>	<u><u>\$ (500,000)</u></u>	(37.6)
Personnel	\$ 393,907	\$ 394,800	\$ 453,008	\$ 535,072	\$ 82,064	18.1
Operating	123,024	92,846	227,115	116,577	(110,538)	(48.7)
Capital	<u>10,470</u>	<u>53,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	527,401	541,155	680,123	651,649	(28,474)	(4.2)
Interfund Transfer Out	<u>696,783</u>	<u>784,712</u>	<u>749,877</u>	<u>178,351</u>	<u>(571,526)</u>	(76.2)
<b>TOTAL DISBURSEMENTS</b>	<u><u>\$ 1,224,184</u></u>	<u><u>\$ 1,325,867</u></u>	<u><u>\$ 1,430,000</u></u>	<u><u>\$ 830,000</u></u>	<u><u>\$ (600,000)</u></u>	(42.0)

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an anticipated decrease in the reimbursement from the Department of Social Services based on current year projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a decrease in contingency based on historical and projected usage.
- Interfund Transfer Out represents increased support to Clerk of Court Excess IVD.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 187,587	\$ 77,040	\$ 120,000	\$ 70,000	\$ (50,000)	(41.7)
<b>TOTAL REVENUES</b>	<b>\$ 187,587</b>	<b>\$ 77,040</b>	<b>\$ 120,000</b>	<b>\$ 70,000</b>	<b>\$ (50,000)</b>	<b>(41.7)</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>

### Funding Adjustments for FY 2023 Include:

- Revenues are expected to decrease 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	20.00	22.00	22.00	-	0.0
Licenses and Permits	\$ 64,495	\$ 78,180	\$ 90,000	\$ 70,000	\$ (20,000)	(22.2)
Intergovernmental	1,576	9,135	11,575	21,575	10,000	86.4
Charges and Fees	12,128	12,532	10,000	15,000	5,000	50.0
Miscellaneous	41	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 78,240</u>	<u>\$ 99,847</u>	<u>\$ 111,575</u>	<u>\$ 106,575</u>	<u>\$ (5,000)</u>	<u>(4.5)</u>
Personnel	\$ 1,401,737	\$ 1,655,421	\$ 1,873,571	\$ 2,381,709	\$ 508,138	27.1
Operating	1,029,040	1,122,057	1,122,567	857,200	(265,367)	(23.6)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>2,430,777</u>	<u>2,777,478</u>	<u>2,996,138</u>	<u>3,238,909</u>	<u>242,771</u>	<u>8.1</u>
Interfund Transfer Out	14,975	-	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 2,445,752</u>	<u>\$ 2,777,478</u>	<u>\$ 2,996,138</u>	<u>\$ 3,238,909</u>	<u>\$ 242,771</u>	<u>8.1</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflects a decrease in fees for cremation permits. This decrease is slightly offset by an increase in local government contributions and copy charges based on current trends.

## CORONER (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel cost also reflect full-year funding for interdepartmental staffing changes and the addition of a new Forensic Pathologist position in FY 2022.
- Operating expenditures reflect a decrease in autopsy services based on the Forensic Pathologist performing more autopsies at the Coroner's office.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 299,803	\$ 301,723	\$ 323,281	\$ 362,291	\$ 39,010	12.1
Operating	11,697	16,690	96,672	98,872	2,200	2.3
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 311,500</u>	<u>\$ 318,413</u>	<u>\$ 419,953</u>	<u>\$ 461,163</u>	<u>\$ 41,210</u>	9.8

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase due to the purchase of replacement office furniture.



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.50	22.50	24.50	24.50	-	0.0
Licenses and Permits	\$ 248,190	\$ 330,349	\$ 260,000	\$ 300,000	\$ 40,000	15.4
Intergovernmental	1,576	1,575	1,575	15,000	13,425	852.4
Charges and Fees	1,190,110	1,315,873	1,037,000	1,324,000	287,000	27.7
Interest	7	4	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>1,439,883</b>	<b>1,647,801</b>	<b>1,298,575</b>	<b>1,639,000</b>	<b>340,425</b>	<b>26.2</b>
Interfund Transfer In	149,115	131,097	150,049	175,000	24,951	16.6
<b>TOTAL SOURCES</b>	<b>\$ 1,588,998</b>	<b>\$ 1,778,898</b>	<b>\$ 1,448,624</b>	<b>\$ 1,814,000</b>	<b>\$ 365,376</b>	<b>25.2</b>
Personnel	\$ 2,346,884	\$ 2,397,204	\$ 2,533,276	\$ 2,771,076	\$ 237,800	9.4
Operating	645,626	648,837	720,190	751,190	31,000	4.3
Capital	-	-	12,544	-	(12,544)	(100.0)
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,992,510</b>	<b>\$ 3,046,041</b>	<b>\$ 3,266,010</b>	<b>\$ 3,522,266</b>	<b>\$ 256,256</b>	<b>7.8</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in Probate Court Fees based on current and prior year collections. During budget deliberations, County Council increased the State salary supplement based on the State's budget.
- Interfund Transfer In reflects a contribution from the Solicitor Drug Court Division to support the Adult Drug Court and the Juvenile Drug Court. During budget deliberations, County Council increased the State salary supplement based on the State's budget.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent full-year funding for interdepartmental staffing changes and the addition of an Estate Project Officer in FY 2022. During budget deliberations, County Council increased the State salary supplement based on the State's budget.

## PROBATE COURT (continued)

- Operating expenditures reflect an increase in contracted cost for services provided by DAODAS. The expenditures also include noncapital IT costs for audio equipment for the courtroom.

### 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:		FY 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Input:</b>				
Number of conservatorships and guardianships filed	1(a)	216	205	220
Number of court cases filed	1(b)	2,548	2,550	2,720
<b>Output:</b>				
Certified copies issued	1(c)	9,299	11,780	12,000
Cases scheduled for litigation	1(b)(d)	813	2,235	1,000
Estates opened <sup>1</sup>	1(d)	2,332	2,345	2,500
Speaking engagements	1(e)(f)	50 <sup>3</sup>	125	200
Number of accountings and guardianship reports	2	809	816	820
Marriage licenses issued	3(a)	5,566	6,046	6,600
Marriage ceremonies performed	3(a)	0	0	0
Mandatory probate forms completed	3(b)	12,000	12,000	12,000
<b>Efficiency:</b>				
Average cases per clerk	1(b)(d)	753	629	600

## PROBATE COURT (continued)

MEASURES:		FY 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Outcome:</b>				
Estates Open:	1(e)(f)			
366 days to 455 days		295	263	200
456 days to 540 days		181	197	150
541 days to 720 days		324	121	100
721 days or more		1,190	932	800
Percentage of delinquent accountings and guardianships <sup>2</sup>	2	3.5%	8%	4%
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%

<sup>1</sup> Annualized based on a calendar year.

<sup>2</sup> Reflects a calendar year.

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### 2023 ACTION STEPS

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#### Department Goal 1

- Continue to educate the public about Probate Court procedures through continuance of monthly seminar 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	31.00	33.00	33.00	-	0.0
Intergovernmental	\$ 1,576	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	9,636,161	14,789,455	12,115,000	11,430,000	(685,000)	(5.7)
Interest	(67,360)	-	-	-	-	0.0
Miscellaneous	1,162	3,134	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 9,571,539</u>	<u>\$14,794,164</u>	<u>\$12,116,575</u>	<u>\$11,431,575</u>	<u>\$ (685,000)</u>	<u>(5.7)</u>
Personnel	\$ 1,967,476	\$ 2,046,191	\$ 2,327,522	\$ 2,471,168	\$ 143,646	6.2
Operating	119,367	110,307	206,141	216,498	10,357	5.0
Capital	24,720	-	130,000	-	(130,000)	(100.0)
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,111,563</u>	<u>\$ 2,156,498</u>	<u>\$ 2,663,663</u>	<u>\$ 2,687,666</u>	<u>\$ 24,003</u>	<u>0.9</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent a decrease in documentary stamps and fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the addition of Legal Instrument Examiner I and II positions in FY 2022 based on increased workload.
- Operating expenditures reflect an increase due to higher costs for specialized products. The increases also include funding for additional staff training.

# 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% each year.

### Initiative IV: Workflow Analysis-Process Management

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

Objective 2(a): To provide recording time of all documents to 30 days and complete processing.

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

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Output:</b>				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded*	2(a)	100,003	115,192	115,000
<b>Efficiency:</b>				
Average number of documents processed per staff	2(a)	4,762	4,800	4,800
<b>Outcome:</b>				
Revenue above budget	2(a)	10,935,709	4,931,764	4,930,000
Document turnaround time	2(a)	12 weeks	12 weeks	12 weeks
Percent decrease in turnaround time	2(a)	0%	0%	0%
Percent of Plats scanned	2(b)	100%	100%	100%

<sup>1</sup>Due to the increase in interest rates the ROD office could potentially see a decrease in documents recorded and overall projected revenue.

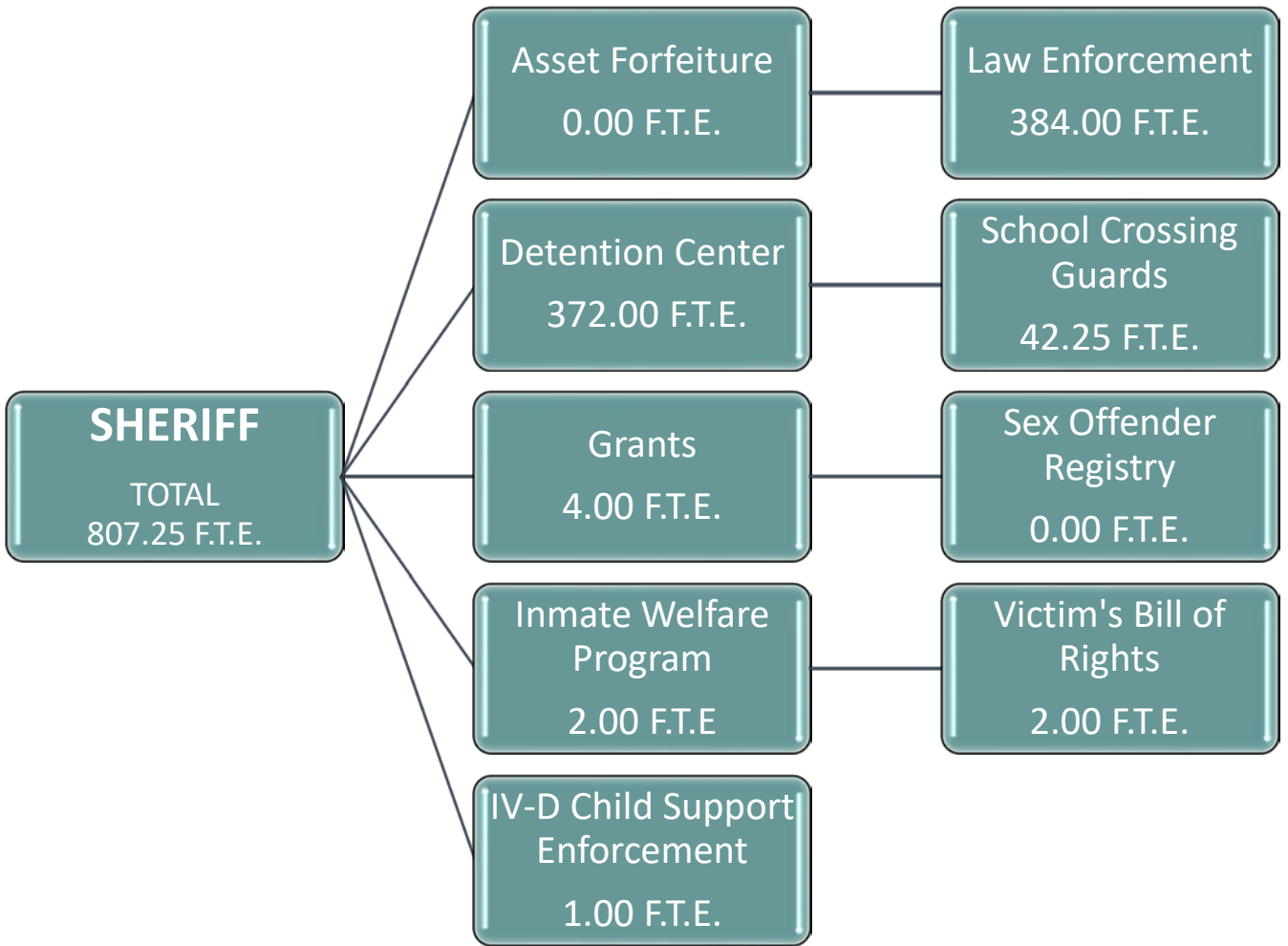
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## 2023 ACTION STEPS

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### Department Goal 1

- 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.
- Implement a new payment structure.
- Implement the process of e-recording and e-filing.
- Continue to identify grants, and address the preservation, digitization, and scanning of all documents.



## SHERIFF

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

**Mission:** The Sheriff's Asset Forfeiture Division utilizes Federal seized assets to investigate, suppress, and prosecute all forms of illicit narcotics trafficking and illegal vice activities.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 27,549	\$ 92,695	\$ -	\$ -	\$ -	0.0
Interest	5,682	629	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 33,231</b>	<b>\$ 93,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	6,739	52,670	190,866	189,366	(1,500)	(0.8)
Capital	-	10,000	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>6,739</b>	<b>62,670</b>	<b>190,866</b>	<b>189,366</b>	<b>(1,500)</b>	<b>(0.8)</b>
Interfund Transfer Out	39,570	15,500	27,248	-	(27,248)	(100.0)
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 46,309</b>	<b>\$ 78,170</b>	<b>\$ 218,114</b>	<b>\$ 189,366</b>	<b>\$ (28,748)</b>	<b>(13.2)</b>

### Funding Adjustments for FY 2023 Include:

- Operating expenditures reflect a decrease in publications and subscriptions due to a change in the service provider.

## SHERIFF (continued)

**Division:** State Asset Forfeiture  
**Fund:** Special Revenue Fun  
**Function:** Public Safety

**Mission:** The Sheriff's Asset Forfeiture Division utilizes State seized assets to investigate, suppress, and prosecute all forms of illicit narcotics trafficking and illegal vice activities.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 58,322	\$ 52,399	\$ -	\$ -	\$ -	0.0
Interest	6,118	404	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 64,440</b>	<b>\$ 52,803</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	295,466	160,825	35,500	35,500	-	0.0
Capital	-	10,900	31,500	21,000	(10,500)	(33.3)
<b>TOTAL EXPENDITURES</b>	<b>\$ 295,466</b>	<b>\$ 171,725</b>	<b>\$ 67,000</b>	<b>\$ 56,500</b>	<b>\$ (10,500)</b>	<b>(15.7)</b>

### Funding Adjustments for FY 2023 Include:

- Operating expenditures reflect no changes.
- Capital expenditures reflect the purchase of two narcotic patrol canines.



## SHERIFF (continued)

**Division:** Detention Center-Adult  
**Fund:** General Fund  
**Function:** Public Safety

**Mission:** The Adult Detention Center is responsible for the custody and control of individuals lawfully incarcerated by local, state, and federal law enforcement agencies.

### Division Summary

Sheriff Detention Center

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	396.00	394.00	335.00	321.00	(14.00)	(4.2)
Intergovernmental	\$ 4,011,724	\$ 3,197,740	\$ 3,004,000	\$ 3,101,200	\$ 97,200	3.2
Charges and Fees	169,085	192,186	192,500	198,000	5,500	2.9
Miscellaneous	7,940	18,009	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 4,188,749</u>	<u>\$ 3,407,935</u>	<u>\$ 3,196,500</u>	<u>\$ 3,299,200</u>	<u>\$ 102,700</u>	3.2
Personnel	\$27,390,450	\$25,440,285	\$28,192,493	\$25,630,433	\$ (2,562,060)	(9.1)
Operating	9,302,901	10,339,655	10,744,726	11,089,811	345,085	3.2
Capital	106,311	-	185,000	200,847	15,847	8.6
<b>TOTAL EXPENDITURES</b>	<u>36,799,662</u>	<u>35,779,940</u>	<u>39,122,219</u>	<u>36,921,091</u>	<u>(2,201,128)</u>	(5.6)
Interfund Transfer Out	35,286	69,663	68,639	72,678	4,039	5.9
<b>TOTAL DISBURSEMENTS</b>	<u>\$36,834,948</u>	<u>\$35,849,603</u>	<u>\$39,190,858</u>	<u>\$36,993,769</u>	<u>\$ (2,197,089)</u>	(5.6)

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in the amount of per diem reimbursement from the federal government for “holding” federal prisoners based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect higher budgeted vacancy savings based on current trends and reprogramming staff to the Juvenile Detention Center.
- Operating expenditures reflect an increase in the contract cost for professional medical services and food supplies based on current trends.
- Capital expenditures include kitchen equipment.
- Interfund Transfer Out represents the General Fund’s support of the Victim’s Bill of Rights program due to declining fines in the program.

## SHERIFF (continued)

**Division:** Detention Center-Juvenile  
**Fund:** General Fund  
**Function:** Public Safety

**Mission:** The Juvenile Detention Center is responsible for the custody and control of juveniles that are lawfully incarcerated by local, state, and federal law enforcement agencies.

### Division Summary

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	25.00	27.00	51.00	51.00	-	0.0
Intergovernmental	\$ 235,186	\$ 222,390	\$ 240,000	\$ 170,000	\$ (70,000)	(29.2)
Miscellaneous	-	4,146	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 235,186</b>	<b>\$ 226,536</b>	<b>\$ 240,000</b>	<b>\$ 170,000</b>	<b>\$ (70,000)</b>	<b>(29.2)</b>
Personnel	\$ 2,350,663	\$ 2,625,479	\$ 2,586,418	\$ 3,679,391	\$ 1,092,973	42.3
Operating	134,350	185,994	166,873	269,525	102,652	61.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,485,013</b>	<b>\$ 2,811,473</b>	<b>\$ 2,753,291</b>	<b>\$ 3,948,916</b>	<b>\$ 1,195,625</b>	<b>43.4</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect a decrease in the amount of per diem reimbursement from the local governments for “holding” detainees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs is due to reprogramming positions from the Adult Detention Center to ensure appropriate staffing for the new facility.
- Operating expenditures reflect an increase in maintenance contract costs for the new facility.

## SHERIFF (continued)

**Program:** Inmate Welfare Program  
**Fund:** Special Revenue Fund  
**Function:** Public Safety

**Mission:** The Sheriff's Inmate Welfare Program utilizes funds from various outside sources to provide social programs and to improve facilities and services for the inmates at the Detention Center.

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Miscellaneous	\$ 621,713	\$ 860,874	\$ 500,000	\$ 850,000	\$ 350,000	70.0
<b>TOTAL REVENUES</b>	<b>\$ 621,713</b>	<b>\$ 860,874</b>	<b>\$ 500,000</b>	<b>\$ 850,000</b>	<b>\$ 350,000</b>	<b>70.0</b>
Personnel	\$ 231,499	\$ 195,328	\$ 179,436	\$ 183,643	\$ 4,207	2.3
Operating	464,410	465,733	567,077	654,294	87,217	15.4
Capital	-	28,479	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 695,909</b>	<b>\$ 689,540</b>	<b>\$ 746,513</b>	<b>\$ 837,937</b>	<b>\$ 91,424</b>	<b>12.2</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in commissions from vending sales of items sold to inmates based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase for transportation of prisoners and inmate compensation based on current trends. The increases are slightly offset by a reduction in the cost of inmate drug counseling services provided by DAODAS.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 32,538	\$ 11,880	\$ 30,000	\$ 20,000	\$ (10,000)	(33.3)
TOTAL REVENUES	32,538	11,880	30,000	20,000	(10,000)	(33.3)
Interfund Transfer In	59,932	80,951	66,775	69,995	3,220	4.8
TOTAL SOURCES	<u>\$ 92,470</u>	<u>\$ 92,831</u>	<u>\$ 96,775</u>	<u>\$ 89,995</u>	<u>\$ (6,780)</u>	<u>(7.0)</u>
Personnel	\$ 89,092	\$ 89,389	\$ 93,380	\$ 86,600	\$ (6,780)	(7.3)
Operating	3,378	3,442	3,395	3,395	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 92,470</u>	<u>\$ 92,831</u>	<u>\$ 96,775</u>	<u>\$ 89,995</u>	<u>\$ (6,780)</u>	<u>(7.0)</u>

### Funding Adjustments for FY 2023 Include:

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

## SHERIFF (continued)

**Division:** Law Enforcement  
**Fund:** General Fund  
**Function:** Public Safety

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

**Services Provided:**

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

**Division Summary:**

**Sheriff Law Enforcement**

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	375.00	376.00	384.00	384.00	-	0.0
Licenses and Permits	\$ 300	\$ 800	\$ 100	\$ -	\$ (100)	(100.0)
Intergovernmental	1,605,065	1,385,491	1,165,575	1,010,000	(155,575)	(13.3)
Charges and Fees	82,040	71,941	72,500	69,500	(3,000)	(4.1)
Fines and Forfeitures	7,962	6,270	7,000	7,000	-	0.0
Miscellaneous	30,500	67,371	20,000	20,000	-	0.0
<b>TOTAL REVENUES</b>	<b><u>\$ 1,725,867</u></b>	<b><u>\$ 1,531,873</u></b>	<b><u>\$ 1,265,175</u></b>	<b><u>\$ 1,106,500</u></b>	<b><u>\$ (158,675)</u></b>	<b><u>(12.5)</u></b>
Personnel	\$30,879,937	\$29,592,716	\$30,978,711	\$31,801,007	\$ 822,296	2.7
Operating	7,393,631	6,895,217	7,923,448	8,441,702	518,254	6.5
Capital	96,768	249,676	16,784	-	(16,784)	(100.0)
<b>TOTAL EXPENDITURES</b>	<b><u>38,370,336</u></b>	<b><u>36,737,609</u></b>	<b><u>38,918,943</u></b>	<b><u>40,242,709</u></b>	<b><u>1,323,766</u></b>	<b><u>3.4</u></b>
Interfund Transfer Out	-	223,258	156,147	137,513	(18,634)	(11.9)
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$38,370,336</u></b>	<b><u>\$36,960,867</u></b>	<b><u>\$39,075,090</u></b>	<b><u>\$40,380,222</u></b>	<b><u>\$ 1,305,132</u></b>	<b><u>3.3</u></b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent a decrease in funding for projected reimbursements from local governments for services provided by the County. During budget deliberations, County Council increased the State salary supplement based on the State's budget.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. During budget deliberations, County Council increased the State salary supplement based on the State's budget.

## SHERIFF (continued)

- Operating expenditures represent an increase in fleet maintenance based on current trends and noncapital communications equipment to purchase body cameras. The increases are slightly offset by one-time auxiliary equipment for vehicles purchased in FY 2022.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the Sheriff's IV-D and Law-Victim Bill of Rights programs.

### Performance Measures:

#### Initiative I: Service Delivery

**Department Goal 1:** Provide mental health services to detainees.

Objective 1(a): Participate in mental health education and awareness programs.<sup>1</sup>

**Department Goal 2:** Increase attendance in educational programs within the Detention Center.

Objective 2(a): Provide adequate and age-appropriate educational programs to detainees.<sup>1</sup>

#### Initiative III: Long-Term Financial Planning

**Department Goal 3:** Provide quality service to citizens and businesses.

Objective 3(a): Maintain a recovery rate of valuable property stolen above 35%.

Objective 3(b): Reduce the backlog of bad check warrants by serving a minimum of 66% of bad check warrants received.

**Department Goal 4:** Minimize the General Fund cost of operating the Sheriff's Office.

Objective 4(a): Maintain a prisoner per diem revenue amount which equals 20% of total operating expenditures.

Objective 4(b): Secure grant funding for replacement of costly equipment and to fund other services otherwise paid for with General Fund dollars.

Objective 4(c): Increase the Sheriff's Civil Fees by 10%.

#### Initiative IV: Workflow Analysis-Process Management

**Department Goal 5:** Implement process improvements and enhancements.

Objective 5(a): Provide training on the Automated Fingerprint Identification System (AFIS) to improve investigations.<sup>1</sup>

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Detention operating expenditures	4(a)	\$10,339,653	\$10,843,969	\$11,112,462
Federal prisoner per diem revenues	4(a)	\$3,194,940	\$3,360,978	\$3,100,000
<b>Output:</b>				
Number of employees who completed AFIS Training <sup>1</sup>	5(a)	N/A	N/A	N/A
Number of detainees who completed educational programs <sup>1</sup>	2(a)	N/A	N/A	N/A
Value of property stolen due to crime	3(a)	\$4,319,428	\$5,616,865	\$4,968,146
Bad check warrants received	3(b)	23	9	16
Bad check warrants served	3(b)	33	17	2
Grant monies awarded no-match	4(b)	\$353,446	\$41,500	\$197,473
<b>Efficiency:</b>				
Value of property recovered	3(a)	\$1,046,622	\$528,919	\$787,770
Daily cost per prisoner	4(a)	\$67	\$67	\$67
Actual cost of grant personnel and purchased equipment	4(b)	\$132,401	\$1,492,363	\$812,382
<b>Outcome:</b>				
Value of property recovered as a percent of property reported stolen	3(a)	24.23%	9.42%	15.86%
Percent of bad check warrants served	3(b)	143.48%	188.89%	156.25%

## SHERIFF (continued)

Percent of federal prisoner per diem revenues to expenditures	4(a)	30.90%	30.99%	27.90%
Personnel, equipment purchased using non-general fund dollars	4(b)	37%	3596%	411%
Actual civil fees received	4(c)	\$21,964	\$22,113	\$22,039
Percent of detainees that attended mental health workshop <sup>1</sup>	1(a)	N/A	N/A	N/A

<sup>1</sup> Department began tracking this measure in FY 2023.

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### 2023 ACTION STEPS

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#### Department Goal 1

- Implement NICE Investigative Software to streamline investigations.
- Provide two mental health counselors via grant funding
- Develop a strategic plan with the Charleston County School District to develop a recruitment program for 18 year-olds who are interested in a career with the Sheriff's Office.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	42.25	42.25	42.25	42.25	-	0.0
Personnel	\$ 616,192	\$ 579,628	\$ 625,250	\$ 794,000	\$ 168,750	27.0
Operating	7,744	5,322	9,090	9,226	136	1.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 623,936</u>	<u>\$ 584,950</u>	<u>\$ 634,340</u>	<u>\$ 803,226</u>	<u>\$ 168,886</u>	26.6

### Funding Adjustments for FY 2023 Include:

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



## SHERIFF (continued)

**Program:** Sex Offender Registry  
**Fund:** Special Revenue Fund  
**Function:** Public Safety

**Mission:** The Sheriff's Sex Offender Registry program collects and disburses funds from sex offenders required to register by State law in support of the Statewide Sex Offender Registry.

### Program Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 29,000	\$ 26,700	\$ 27,000	\$ 30,900	\$ 3,900	14.4
<b>TOTAL REVENUES</b>	<b>\$ 29,000</b>	<b>\$ 26,700</b>	<b>\$ 27,000</b>	<b>\$ 30,900</b>	<b>\$ 3,900</b>	<b>14.4</b>
Personnel	\$ 21,864	\$ 1,062	\$ -	\$ -	\$ -	0.0
Operating	1,905	1,243	58,500	58,500	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,769</b>	<b>\$ 2,305</b>	<b>\$ 58,500</b>	<b>\$ 58,500</b>	<b>\$ -</b>	<b>0.0</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in registration fees collected from sexual offenders based on current trends.
- Operating expenditures remain constant.

## 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.

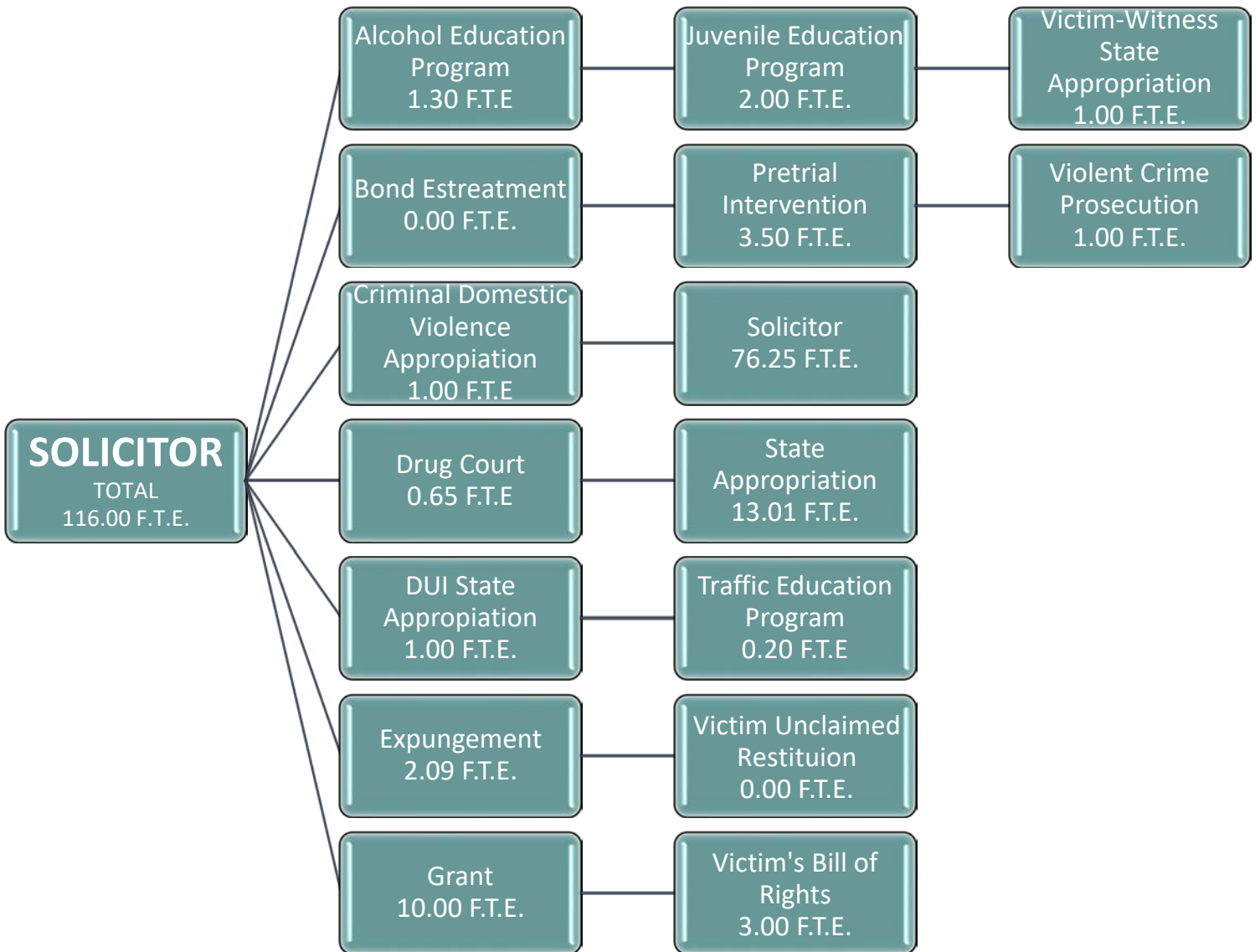
**Program Summary:**

Law Vict Bill of Right Conv Sur

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Interfund Transfer In	<u>\$ 35,286</u>	<u>\$ 125,124</u>	<u>\$ 112,996</u>	<u>\$ 140,196</u>	<u>\$ 27,200</u>	24.1
<b>TOTAL SOURCES</b>	<u><b>\$ 35,286</b></u>	<u><b>\$ 125,124</b></u>	<u><b>\$ 112,996</b></u>	<u><b>\$ 140,196</b></u>	<u><b>\$ 27,200</b></u>	24.1
Personnel	\$ 133,002	\$ 128,363	\$ 129,406	\$ 137,344	\$ 7,938	6.1
Operating	2,480	2,480	2,480	2,852	372	15.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 135,482</b></u>	<u><b>\$ 130,843</b></u>	<u><b>\$ 131,886</b></u>	<u><b>\$ 140,196</b></u>	<u><b>\$ 8,310</b></u>	6.3

**Funding Adjustments for FY 2023 Include:**

- Interfund Transfer In represents increased support from the General Fund.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a slight increase in computer refresh costs due to current trends.



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.30	1.30	1.30	1.30	-	0.0
Charges and Fees	\$ 33,160	\$ 39,200	\$ 36,000	\$ 40,000	\$ 4,000	11.1
TOTAL REVENUES	33,160	39,200	36,000	40,000	4,000	11.1
Interfund Transfer In	7,658	39,930	46,255	46,298	43	0.1
TOTAL SOURCES	<u>\$ 40,818</u>	<u>\$ 79,130</u>	<u>\$ 82,255</u>	<u>\$ 86,298</u>	<u>\$ 4,043</u>	4.9
Personnel	\$ 76,516	\$ 78,654	\$ 80,853	\$ 84,794	\$ 3,941	4.9
Operating	2,116	476	1,402	1,504	102	7.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 78,632</u>	<u>\$ 79,130</u>	<u>\$ 82,255</u>	<u>\$ 86,298</u>	<u>\$ 4,043</u>	4.9

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in alcohol education fees based on current trends.
- Interfund Transfer In reflects increased support from State Appropriations.
- 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 Laws.

### Program Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 625	\$ 5,000	\$ -	\$ -	\$ -	0.0
<b>TOTAL REVENUES</b>	<b>\$ 625</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	47,604	4,762	13,000	12,000	(1,000)	(7.7)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,604</b>	<b>\$ 4,762</b>	<b>\$ 13,000</b>	<b>\$ 12,000</b>	<b>\$ (1,000)</b>	<b>(7.7)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues are not budgeted for estreatment fees due to the volatility of the collection rate.
- Operating expenditures reflect a decrease in office expenses.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 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
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 110,158	\$ 100,930	\$ 99,890	\$ 102,342	\$ 2,452	2.5
Operating	656	656	656	734	78	11.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 110,814</u>	<u>\$ 101,586</u>	<u>\$ 100,546</u>	<u>\$ 103,076</u>	<u>\$ 2,530</u>	<u>2.5</u>

### Funding Adjustments for FY 2023 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 no significant changes.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental Charges and Fees	\$ 240,684	\$ 207,823	\$ 250,000	\$ 250,000	-	0.0
	-	20,000	30,000	30,000	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 240,684</u>	<u>\$ 227,823</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 93,212	\$ 94,445	\$ 109,837	\$ 125,464	\$ 15,627	14.2
Operating	70,194	69,796	84,626	84,677	51	0.1
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	163,406	164,241	194,463	210,141	15,678	8.1
Interfund Transfer Out	149,115	131,097	150,049	175,000	24,951	16.6
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 312,521</u>	<u>\$ 295,338</u>	<u>\$ 344,512</u>	<u>\$ 385,141</u>	<u>\$ 40,629</u>	<u>11.8</u>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect no change.
- 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 an increase in the distribution of State contributions to the Probate Adult Drug Court and the Probate Juvenile Drug Court.

## SOLICITOR (continued)

**Program:** DUI Appropriation  
**Fund:** Special Revenue Fund  
**Function:** Judicial

**Mission:** DUI Appropriation 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 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	48,124	49,814	52,009	34,032	(17,977)	(34.6)
TOTAL SOURCES	<u>\$ 121,814</u>	<u>\$ 123,504</u>	<u>\$ 125,699</u>	<u>\$ 107,722</u>	<u>\$ (17,977)</u>	(14.3)
Personnel	\$ 120,534	\$ 122,615	\$ 124,743	\$ 106,688	\$ (18,055)	(14.5)
Operating	1,280	889	956	1,034	78	8.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 121,814</u>	<u>\$ 123,504</u>	<u>\$ 125,699</u>	<u>\$ 107,722</u>	<u>\$ (17,977)</u>	(14.3)

### Funding Adjustments for FY 2023 Include:

- Revenues are reflective of anticipated State funding and represent no change.
- Interfund Transfer In represents a decrease in support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflects a decrease due to interdepartmental staffing changes.
- Operating expenditures reflects no significant change.



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.09	2.09	2.09	2.09	-	0.0
Charges and Fees	\$ 98,950	\$ 120,185	\$ 105,000	\$ 120,000	\$ 15,000	14.3
<b>TOTAL REVENUES</b>	<b>\$ 98,950</b>	<b>\$ 120,185</b>	<b>\$ 105,000</b>	<b>\$ 120,000</b>	<b>\$ 15,000</b>	<b>14.3</b>
Personnel	\$ 230,187	\$ 201,907	\$ 165,364	\$ 167,296	\$ 1,932	1.2
Operating	4,201	1,312	7,370	6,534	(836)	(11.3)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 234,388</b>	<b>\$ 203,219</b>	<b>\$ 172,734</b>	<b>\$ 173,830</b>	<b>\$ 1,096</b>	<b>0.6</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in expungement fees based on current and historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in contingency due to budget constraints.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>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	12,630	8,450	14,000	7,000	(7,000)	(50.0)
<b>TOTAL REVENUES</b>	<b>72,630</b>	<b>68,450</b>	<b>74,000</b>	<b>67,000</b>	<b>(7,000)</b>	<b>(9.5)</b>
Interfund Transfer In	32,991	43,767	42,623	62,455	19,832	46.5
<b>TOTAL SOURCES</b>	<b>\$ 105,621</b>	<b>\$ 112,217</b>	<b>\$ 116,623</b>	<b>\$ 129,455</b>	<b>\$ 12,832</b>	<b>11.0</b>
Personnel	\$ 102,606	\$ 112,004	\$ 113,658	\$ 126,133	\$ 12,475	11.0
Operating	3,015	213	2,965	3,322	357	12.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,621</b>	<b>\$ 112,217</b>	<b>\$ 116,623</b>	<b>\$ 129,455</b>	<b>\$ 12,832</b>	<b>11.0</b>

### Funding Adjustments for FY 2023 Include:

- Revenues from the State grant are expected to remain the same. Revenues also represent a decrease in arbitration fees based on historical trends.
- Interfund Transfer In represents increased support from State Appropriations.
- 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 no significant changes.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.50	4.50	3.50	3.50	-	0.0
Charges and Fees	\$ 180,473	\$ 126,280	\$ 150,000	\$ 95,000	\$ (55,000)	(36.7)
Miscellaneous	<u>16,482</u>	<u>53,274</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	196,955	179,554	150,000	95,000	(55,000)	(36.7)
Interfund Transfer In	<u>33,800</u>	<u>59,656</u>	<u>96,682</u>	<u>161,268</u>	<u>64,586</u>	66.8
TOTAL SOURCES	<u>\$ 230,755</u>	<u>\$ 239,210</u>	<u>\$ 246,682</u>	<u>\$ 256,268</u>	<u>\$ 9,586</u>	3.9
Personnel	\$ 238,352	\$ 217,381	\$ 223,996	\$ 234,462	\$ 10,466	4.7
Operating	24,745	21,829	22,686	21,806	(880)	(3.9)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 263,097</u>	<u>\$ 239,210</u>	<u>\$ 246,682</u>	<u>\$ 256,268</u>	<u>\$ 9,586</u>	3.9

### Funding Adjustments for FY 2023 Include:

- Revenues represent a decrease based on current trends.
- Interfund Transfer In represents increased support from the General Fund and the Special Revenue Fund: Traffic Education due to declining revenue and fund balance for the program.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no significant change.

## SOLICITOR (continued)

**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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	70.35	71.35	76.25	76.25	-	0.0
Intergovernmental	\$ 15,794	\$ 8,294	\$ 15,794	\$ 15,794	\$ -	0.0
<b>TOTAL REVENUES</b>	<u>\$ 15,794</u>	<u>\$ 8,294</u>	<u>\$ 15,794</u>	<u>\$ 15,794</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 6,065,246	\$ 6,264,070	\$ 6,884,344	\$ 7,099,526	\$ 215,182	3.1
Operating	379,105	298,594	427,734	442,591	14,857	3.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>6,444,351</u>	<u>6,562,664</u>	<u>7,312,078</u>	<u>7,542,117</u>	<u>230,039</u>	<u>3.1</u>
Interfund Transfer Out	<u>10,000</u>	<u>33,928</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>100.0</u>
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 6,454,351</u>	<u>\$ 6,596,592</u>	<u>\$ 7,312,078</u>	<u>\$ 7,562,117</u>	<u>\$ 250,039</u>	<u>3.4</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the full-year funding of an Assistant Solicitor position and the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenditures represent an increase in noncapital furniture, fixtures and equipment costs for office renovations.
- Interfund Transfer Out represents increased support from the General Fund to the Pretrial Intervention Program for indigent participants.

## 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 40% of cases pending.

Objective 1(b): Reduce Family Court cases over 180 days to less than 30% 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:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
<b>Court of General Sessions:</b>				
Number of open cases beginning of fiscal year <sup>5</sup>	1(a)	12,156	14,937	13,964
Average number of open cases per attorney	1(a)	368	427	399
<b>Family Court:</b>				
Number of open cases beginning of fiscal year <sup>6</sup>	1(b)	933	1,249	858
Average number of open cases per attorney	1(b)	311	312	215
<b>Output:</b>				
<b>Court of General Sessions:</b>				
Number of arrest warrants issued	2(b)(d)	7,465	7,521	7,897
Number of cases disposed <sup>1</sup>	2(d)	5,915	1,242	1,305
<b>Family Court:</b>				
Number of new cases	2(c)(d)	1,262	1,242	1,305
Number of cases disposed <sup>1</sup>	2(d)	972	1,613	1,371
<b>Efficiency:</b>				
<b>Court of General Sessions:</b>				
Average number of new cases added per attorney (≤400)	2(b)	226	214	225
Average number of disposed cases added per attorney <sup>1</sup>	2(d)	179	239	245
<b>Family Court:</b>				
Average number of new cases added per attorney (≤600)	2(c)	421	310	325
Average number of disposed cases per attorney <sup>1</sup>	2(d)	324	403	350
<b>Outcome:</b>				
<b>Court of General Sessions:</b>				
Percent of cases pending over 365 days (≤40%) <sup>1 &amp; 5</sup>	1(a)	69.0%	52.0%	45.0%
Percent of cases available for plea or trial <sup>2</sup>	2(a)	92.5%	92.0%	92.0%
<b>Dispositions:</b>				
Percent of convictions (≥50%) <sup>1</sup>	2(a)	48.0%	37.0%	47.0%
Percent of NP/Dismissal		53.0%	63.0%	53.0%
Percent found not guilty		>0.01%	>0.01%	>0.01%
Diversion program cases		>0.47%	>0.22%	0.50%
Completion rate of warrants added (100%) <sup>1,3</sup>	2(d)	79.0%	90.0%	95.0%

## SOLICITOR (continued)

	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Family Court:</b>				
Percent of cases pending over 180 days ( $\leq 30\%$ ) <sup>6</sup>	1(b)	62.0%	46.0%	<40.0%
Percent of cases available for adjudication <sup>4</sup>	2(a)	85.0%	65.0%	85.0%
<u>Dispositions:</u>				
Percent adjudicated ( $\geq 50\%$ ) <sup>1</sup>	2(a)	44.0%	28.0%	50.0%
Percent NP/Dismissal		51.0%	62.0%	50.0%
Percent found not guilty		0.0%	0.0%	0.0%
Percent of adjudicated cases referred to arbitration		21.0%	24.0%	25.0%
Percent of cases referred to diversion		0.05%	16.5%	15.0%
Completion rate of cases added (100%) <sup>1</sup>	2(d)	77.0%	77.0%	95.0%

<sup>1</sup> Due to COVID-19, Court availability has been restricted in compliance with the SC Chief of Justice Order to maintain social distancing. This directive has had a significant impact on dispositioning both GSC and Family Court Criminal cases.

<sup>2</sup> Failure to Appear, Remand, No Bill, and Prelim Dismiss cases are not available for trial or plea.

<sup>3</sup> 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.

<sup>4</sup> Juvenile Custody Orders, Transfer of Jurisdictions, and Competency Cases are not available for trial or plea.

<sup>5</sup> COVID-19 pandemic had a direct effect on the high number of pending, and the low number of total disposed cases for this fiscal year. The docketing process for all General Sessions cases has moved from the Solicitor's Office jurisdiction to the Clerk of Court.

<sup>6</sup> COVID-19 pandemic had a direct effect on the high number of pending and the low number of total disposed cases for the fiscal year.

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### 2023 ACTION STEPS

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#### 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.91	12.91	13.01	13.01	-	0.0
Intergovernmental	<u>\$ 1,322,941</u>	<u>\$ 1,330,914</u>	<u>\$ 1,299,000</u>	<u>\$ 1,350,000</u>	<u>\$ 51,000</u>	3.9
<b>TOTAL REVENUES</b>	<u><u>\$ 1,322,941</u></u>	<u><u>\$ 1,330,914</u></u>	<u><u>\$ 1,299,000</u></u>	<u><u>\$ 1,350,000</u></u>	<u><u>\$ 51,000</u></u>	3.9
Personnel	\$ 1,063,717	\$ 1,088,644	\$ 1,113,727	\$ 1,238,906	\$ 125,179	11.2
Operating	28,714	14,750	23,283	25,321	2,038	8.8
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>1,092,431</u>	<u>1,103,394</u>	<u>1,137,010</u>	<u>1,264,227</u>	<u>127,217</u>	11.2
Interfund Transfer Out	<u>202,985</u>	<u>245,331</u>	<u>236,369</u>	<u>241,065</u>	<u>4,696</u>	2.0
<b>TOTAL DISBURSEMENTS</b>	<u><u>\$ 1,295,416</u></u>	<u><u>\$ 1,348,725</u></u>	<u><u>\$ 1,373,379</u></u>	<u><u>\$ 1,505,292</u></u>	<u><u>\$ 131,913</u></u>	9.6

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase 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 increase in temporary costs to support increased workload.
- Operating expenditures reflect increased computer refresh costs based on current usage.
- Interfund Transfer Out reflects overall increased support for DUI State Appropriations, Juvenile Education, Local Victim Bill of Rights, Alcohol Education Program, and Victim Witness Appropriation due to increased revenues and increased availability of fund balance for the program.

## SOLICITOR (continued)

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

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

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.20	0.20	0.20	0.20	-	0.0
Charges and Fees	<u>\$ 94,900</u>	<u>\$ 151,170</u>	<u>\$ 90,000</u>	<u>\$ 140,000</u>	<u>\$ 50,000</u>	55.6
<b>TOTAL REVENUES</b>	<b><u>\$ 94,900</u></b>	<b><u>\$ 151,170</u></b>	<b><u>\$ 90,000</u></b>	<b><u>\$ 140,000</u></b>	<b><u>\$ 50,000</u></b>	<b>55.6</b>
Personnel	\$ 10,138	\$ 10,433	\$ 10,820	\$ 11,649	\$ 829	7.7
Operating	50,540	51,520	45,000	70,147	25,147	55.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>60,678</b>	<b>61,953</b>	<b>55,820</b>	<b>81,796</b>	<b>25,976</b>	<b>46.5</b>
Interfund Transfer Out	<u>31,458</u>	<u>59,656</u>	<u>96,682</u>	<u>141,268</u>	<u>44,586</u>	46.1
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$ 92,136</u></b>	<b><u>\$ 121,609</u></b>	<b><u>\$ 152,502</u></b>	<b><u>\$ 223,064</u></b>	<b><u>\$ 70,562</u></b>	<b>46.3</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures are reflective of higher payments allocated to the state and municipalities as required by state statute.
- Interfund Transfer Out reflects increased support for the Pretrial Intervention program.



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ -	\$ 3,000	\$ -	\$ -	\$ -	0.0
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	489	-	5,000	5,000	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 489</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	0.0

### Funding Adjustments for FY 2023 Include:

- Revenues are not budgeted due to the volatility of the collection rate.
- Operating expenditures remain constant.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</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	\$ 4,818	\$ 12,069	\$ 5,500	\$ 5,500	\$ -	0.0
Charges and Fees	<u>334</u>	<u>193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	5,152	12,262	5,500	5,500	-	0.0
Interfund Transfer In	<u>54,770</u>	<u>67,226</u>	<u>58,946</u>	<u>59,983</u>	<u>1,037</u>	<u>1.8</u>
TOTAL SOURCES	<u>\$ 59,922</u>	<u>\$ 79,488</u>	<u>\$ 64,446</u>	<u>\$ 65,483</u>	<u>\$ 1,037</u>	<u>1.6</u>
Personnel	\$ 180,298	\$ 183,728	\$ 187,057	\$ 198,774	\$ 11,717	6.3
Operating	3,245	3,695	5,547	6,032	485	8.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 183,543</u>	<u>\$ 187,423</u>	<u>\$ 192,604</u>	<u>\$ 204,806</u>	<u>\$ 12,202</u>	<u>6.3</u>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect no changes 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 no significant change.

## SOLICITOR (continued)

**Program:** Victim-Witness State Appropriation  
**Fund:** Special Revenue Fund  
**Function:** Judicial

**Mission:** The Victim-Witness State Appropriation Grant assists victims and witnesses by providing case information; supporting their rights to protection from intimidation; making referrals to medical, social, counseling, and compensation services; and assisting in preparation for court.

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 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	34,039	35,393	36,536	38,297	1,761	4.8
TOTAL SOURCES	<u>\$ 74,664</u>	<u>\$ 76,018</u>	<u>\$ 77,161</u>	<u>\$ 78,922</u>	<u>\$ 1,761</u>	2.3
Personnel	\$ 74,008	\$ 75,362	\$ 76,505	\$ 78,188	\$ 1,683	2.2
Operating	656	656	656	734	78	11.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 74,664</u>	<u>\$ 76,018</u>	<u>\$ 77,161</u>	<u>\$ 78,922</u>	<u>\$ 1,761</u>	2.3

### Funding Adjustments for FY 2023 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 change.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 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
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ 106,027	\$ 105,160	\$ 97,966	\$ 100,015	\$ 2,049	2.1
Operating	656	656	656	734	78	11.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 106,683</b>	<b>\$ 105,816</b>	<b>\$ 98,622</b>	<b>\$ 100,749</b>	<b>\$ 2,127</b>	<b>2.2</b>

### Funding Adjustments for FY 2023 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 no significant change.

# TREASURER

**Fund:** General Fund  
**Function:** General Government

**Mission:** The Treasurer's Office develops 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	24.00	24.00	25.00	25.00	-	0.0
Licenses and Permits	\$ -	\$ 35,493	\$ 32,000	\$ 30,000	\$ (2,000)	(6.3)
Charges and Fees	260	345	-	-	-	0.0
Interest	3,327,718	411,507	437,500	1,300,000	862,500	197.1
Miscellaneous	200	19,070	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 3,328,178</u>	<u>\$ 466,415</u>	<u>\$ 469,500</u>	<u>\$ 1,330,000</u>	<u>\$ 860,500</u>	183.3
Personnel	\$ 1,716,397	\$ 1,723,319	\$ 1,824,068	\$ 1,851,482	\$ 27,414	1.5
Operating	388,176	388,815	188,053	182,733	(5,320)	(2.8)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,104,573</u>	<u>\$ 2,112,134</u>	<u>\$ 2,012,121</u>	<u>\$ 2,034,215</u>	<u>\$ 22,094</u>	1.1

**Funding Adjustments for FY 2023 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 a decrease in postage due to projected cost and usage. The decrease is slightly offset by an increase in security services based on current estimates.

**Performance Measures:**

**Initiative I: Service Delivery**

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

- Objective 1(a): Increase electronic payments by 15%.
- Objective 1(b): Enroll 200 taxpayers in the Advance Installment Program.
- Objective 1(c): Decrease the overage/shortage average by 95%.
- Objective 1(d): Decal Issuance Program.

## TREASURER (continued)

### 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 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Overage/shortage per cashier	1(c)	\$7.35	\$210.11	\$10.00
Interest revenue	2(a)	\$1,072,099	\$3,422,738	\$7,000,000
Revenue for Decal Issuance program	1(d)	\$16,826	\$33,322	\$33,000
<b>Output:</b>				
Total debit/credit card payments	1(a)	\$168,056,861	\$206,736,726	\$237,747,235
Advance Tax Installment Applications received	1(b)	366	213	200
Total real and other taxes billed	2(b)	\$1,123,629,007	\$1,190,382,283	\$1,261,101,202
<b>Efficiency:</b>				
Average debit/credit and online payments per month	1(a)	\$14,047,738	\$17,228,061	\$19,812,269
Average monthly interest rate	2(a)	0.89%	0.33%	1.00%
Average collections per month	2(b)	\$82,505,276	\$87,134,378	\$92,023,204
<b>Outcome:</b>				
Rate of increase in debit/credit card payments	1(a)	82%	23%	15%
Rate of decrease in overages/shortages	1(c)	28%	(2,759%)	95%
Total taxpayers enrolled in Advance Installment Program	1(b)	1,429	1,539	1,739
Rate of increase in interest revenue	2(a)	(88%)	219%	105%
Total real and other taxes collected	2(b)	\$990,063,322	\$1,045,612,533	\$1,104,278,428
Collection rate of real and other taxes	2(b)	96.40%	97.12%	95.00%

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### 2023 ACTION STEPS

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#### Department Goal 1

- Continue marketing efforts for Advance Installment Program throughout the county.
- Implement new training initiative.
- Notify other jurisdictions within Charleston County to inform the citizens of the Installment Program and options for other methods of payment.

#### Department Goal 2

- Continue to monitor all financial institutions for best interest rates.
- Continue to promote efficiency and accuracy among staff.



**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:**

- Conduct Elections
- Register eligible Charleston County citizens
- Provide petition verification
- Educate civic groups, students, and public groups about election procedures and political process

**Departmental Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	16.00	19.00	19.00	-	0.0
Intergovernmental	\$ 479,039	\$ 474,971	\$ 378,500	\$ 221,000	\$ (157,500)	(41.6)
Miscellaneous	-	17	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b><u>\$ 479,039</u></b>	<b><u>\$ 474,988</u></b>	<b><u>\$ 378,500</u></b>	<b><u>\$ 221,000</u></b>	<b><u>\$ (157,500)</u></b>	<b>(41.6)</b>
Personnel	\$ 1,692,269	\$ 2,084,135	\$ 1,849,612	\$ 2,026,049	\$ 176,437	9.5
Operating	394,701	619,768	492,891	1,140,201	647,310	131.3
Capital	-	-	-	50,000	50,000	100.0
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,086,970</u></b>	<b><u>\$ 2,703,903</u></b>	<b><u>\$ 2,342,503</u></b>	<b><u>\$ 3,216,250</u></b>	<b><u>\$ 873,747</u></b>	<b>37.3</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent local and state government contributions which supplement operating costs for scheduled local and national elections. The decrease represents revenue collected in FY 2022 for municipal elections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase in costs for poll workers to support the national, municipal, and local elections. This increase is slightly offset by a decrease due to the elimination of in-house temporary staffing costs.
- Operating expenditures reflect an increase in contracted temporary costs to support increased in-person absentee voting sites.
- Capital expenses represent a new utility vehicle for elections use.



# 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:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Output:</b>				
Number of active voters	1	312,374	257,002	280,000
Number of poll workers attending one or more training sessions	1	1,504	1,453	1,500
Average number of classes conducted	1	50	57	50
Number of poll workers training on-line	1	1,504	677	350
<b>Efficiency:</b>				
Total cost per training class	1	\$300	\$1,920	\$1,920
Total hours to train	1	200	156	160
<b>Outcome:</b>				
Poll Managers issued passing score upon completion of training sessions.	1	1,504	1,453	1,500
Percent of poll managers with passing score	1	100%	100%	100%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

### 2023 Action Steps

#### Department Goal 1

- Continue national certification in elections and registration for Director and Deputy Directors
  - Managers begin national certification
- Research and implement new web design
- Create video content for FAQ's on election process
- Conduct town hall events to answer election questions and receive feedback

#### Department Goal 2

- Implement Tenex Poll Worker module.
- Develop new training methods with Tenex University
- Regional Training Sites at the Charleston County Library
- Grow "Adopt a Polling Location" program for local organizations
- Develop and implement new election worker recruitment program

#### Department Goal 3

- Develop more robust internal procedures related to physical and cybersecurity.

#### Department Goal 4

- Increase early voting participation by meeting with civic groups and partner with local community members

#### Department Goal 5

- Create procedures for opening ballots utilizing the Tritex sorter
- Continue relationships with existing nursing homes and assisted living facilities

#### Department Goal 6

- Create event to celebrate National Voter Registration Day in September 2022
- Increase partnerships with local sports teams and restaurants
- Update outreach guide and resources for organizations
- Utilize the Satellite Voting Unit at schools, festivals, and events

# 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	-	-	-	-	-	0.0
Interfund Transfer In	128,250	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 128,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ 294,967	\$ 314,554	\$ 338,801	\$ 24,247	7.7
Operating	24,258,824	24,256,098	25,599,125	30,804,196	5,205,071	20.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	24,258,824	24,551,065	25,913,679	31,142,997	5,229,318	20.2
Interfund Transfer Out	-	-	-	120,000	120,000	100.0
TOTAL DISBURSEMENTS	<u>\$24,258,824</u>	<u>\$24,551,065</u>	<u>\$25,913,679</u>	<u>\$31,262,997</u>	<u>\$ 5,349,318</u>	20.6

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect a reimbursement to the Facilities Management Department for personnel that maintain the libraries.
- 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 include additional funding for new positions and increased working hours related to the expansion.
  - Operating costs represent an increase in facilities cost and library materials related to the library expansion, including full-year funding for Bees Ferry Library and partial-year funding for Keith Summey Library. The increase also reflects additional funding required to meet the State Aid funding level.

## LIBRARY (continued)

- Interfund Transfer Out represents the cost of three utility vehicles to Fleet Operations.

### 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 2023 by increasing the number of registered users by 1% by June 30, 2023.

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 2023.

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

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Library visits <sup>1</sup>	1(a)	529,300	832,299	840,622
Hours open <sup>1</sup>	1(a)	16,361	36,099	36,460
Program attendees	1(a)	566	25,310	25,563
PC use <sup>1</sup>	1(a)	62,624	116,033	117,193
<b>Output:</b>				
Registered cardholders <sup>3</sup>	1(a)	285,002	189,999	191,798
Programs held <sup>5</sup>	1(a)	887	1,462	1,477
Reference questions answered <sup>1,2</sup>	1(b)	197,687	252,602	255,128
<b>Efficiency:</b>				
Library visits per capita	1(a)	1.30	2.04	2.06
Cost per library visit <sup>5</sup>	1(a)	\$49.44	\$34.42	\$34.77
Cost per registered cardholder <sup>4</sup>	1(a)	\$91.81	\$150.87	\$152.38
Reference questions answered per capita <sup>2</sup>	1(b)	0.48	0.62	0.62
Percent change in circulation per capita	1(c)	1.37%	2.12%	2.14%
Items catalogued per capita <sup>4</sup>	1(c)	3.63	3.93	3.97
Circulation of all materials per year	1(c)	2,556,646	2,610,907	2,637,016
<b>Outcome:</b>				
New registrations added annually <sup>3,4</sup>	1(a)	9,256	24,705	24,952
Registered users as percentage of population <sup>3</sup>	1(a)	69.81%	46.52%	46.98%
Percent change in registrations as percent of population <sup>3,4</sup>	1(a)	40.74%	-33.37%	-33.04%
Percentage increase of questions answered <sup>2</sup>	1(b)	-51.50%	27.78%	28.06%
Circulation per capita	1(c)	6.26	6.40	6.46

<sup>1</sup> The Dorchester Road and Mount Pleasant libraries closed to undergo renovations as part of the ongoing capital plan project. Several branches were closed or delayed opening due to inclement weather. Closures affect library visits, hours open, PC use, reference questions answered, and circulation.

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

<sup>3</sup> Inactive cardholders without fines/fees/bills are where last activity date is five years old or older, AND inactive cardholders with fines/fees/bills and where last activity date is seven years old or older are purged from the system once a year.

<sup>4</sup> The renovation of three branches, the John's Island, Hurd/St. Andrew's, and Otranto Road libraries, included the purchase of collection materials which contributed to an increase in items added to the catalogue.

## LIBRARY (continued)

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### FY 2023 ACTION STEPS

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#### Department Goal 1:

- Open one new branch and finalize renovations of remaining branches.
- Create and implement a digital strategy for library virtual programming.
- Continue to create and implement strategies around the Core Five Principles of Equity, Community Engagement, Workforce Development, Educational Success, and Literacy as outlined by the Strategic 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$ 295,758	\$ 101,915	\$ 200,000	\$ 300,000	\$ 100,000	50.0
Interest	6,049	2,226	1,000	2,000	1,000	100.0
Miscellaneous	184,979	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 486,786</b>	<b>\$ 104,141</b>	<b>\$ 201,000</b>	<b>\$ 302,000</b>	<b>\$ 101,000</b>	<b>50.2</b>
Personnel	\$ 718,181	\$ 762,009	\$ 771,041	\$ 801,363	\$ 30,322	3.9
Operating	24,726	17,409	23,555	22,055	(1,500)	(6.4)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 742,907</b>	<b>\$ 779,418</b>	<b>\$ 794,596</b>	<b>\$ 823,418</b>	<b>\$ 28,822</b>	<b>3.6</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent an increase in overall fees and interest earnings based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a decrease in court reporter fees due to current usage.

**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.

## MASTER-IN-EQUITY (continued)

MEASURES:		FY 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Input:</b>				
Cases referred	1	389	459	400
<b>Output:</b>				
Disposed cases	1	471	570	450
Percent of disposed cases	1	121.0%	124.0%	1.125%
<b>Efficiency:</b>				
Cost per case	1	\$1170.24	\$1001.83	\$1268.98
<b>Outcome:</b>				
Average case length in days	1	n/a	n/a	n/a

<sup>1</sup> Data unavailable at time of publication due to COVID-19. The Court ceased operations in mid-March 2020. The Court seeks to resume operation at a “new normal” pace to accommodate the current pandemic guidelines. The Courts anticipate returning to the courtroom in fall of 2021 will exceed workflow prior to the pandemic.

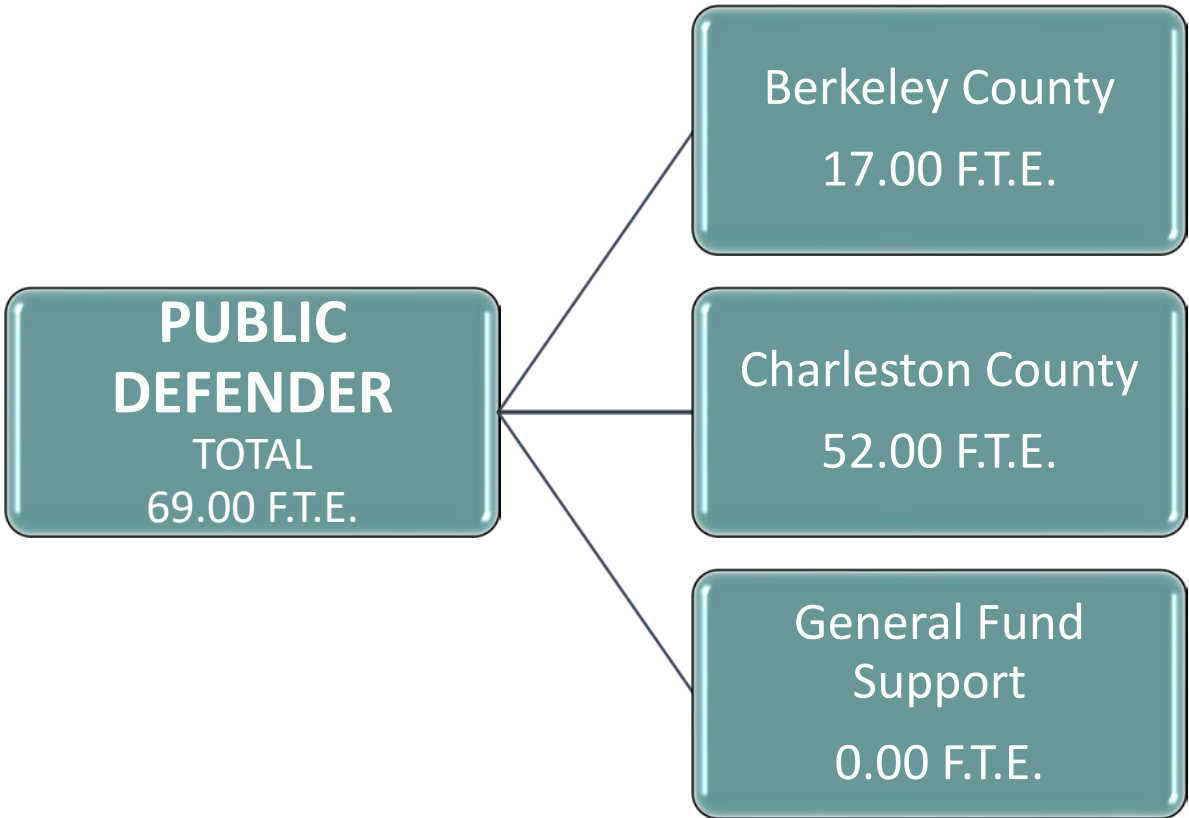
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### 2023 ACTION STEPS

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#### Department Goal 1

- Improve Internet information base to assist the public in accessing information needed to participate in the 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.
- Assist with more Circuit Court work to help with the flow of cases not referred to Master in Equity Court.
- Assist as the acting Special Circuit Court Judge hearing Confirmation of Minor Settlements and Wrongful Death lawsuits as per the SC Code.



## PUBLIC DEFENDER

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

**Mission:** The Berkeley County 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.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	14.00	14.00	17.00	17.00	-	0.0
Intergovernmental	\$ 1,351,546	\$ 1,397,508	\$ 1,760,745	\$ 1,748,028	\$ (12,717)	(0.7)
Charges and Fees	88,740	67,007	90,000	90,000	-	0.0
Fines and Forfeitures	(80)	(120)	-	-	-	0.0
Interest	6,713	750	2,000	3,000	1,000	50.0
<b>TOTAL REVENUES</b>	<b><u>\$ 1,446,919</u></b>	<b><u>\$ 1,465,145</u></b>	<b><u>\$ 1,852,745</u></b>	<b><u>\$ 1,841,028</u></b>	<b><u>\$ (11,717)</u></b>	<b><u>(0.6)</u></b>
Personnel	\$ 1,210,843	\$ 1,267,143	\$ 1,581,365	\$ 1,629,045	\$ 47,680	3.0
Operating	228,242	178,669	381,223	392,505	11,282	3.0
Capital	-	-	-	30,000	30,000	100.0
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,439,085</u></b>	<b><u>\$ 1,445,812</u></b>	<b><u>\$ 1,962,588</u></b>	<b><u>\$ 2,051,550</u></b>	<b><u>\$ 88,962</u></b>	<b><u>4.5</u></b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. The revenues reflect a decrease in supplemental funding received from the state for legal representation of the indigent.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. This increase also reflects the addition of one Assistant Public Defender position and one Special Investigator position in FY 2022. In addition, the changes reflect the conversion of a part-time Jail Screener position to a full-time position in FY 2023.
- Operating expenses reflect an increase in contract cost and lease expenses due to inflationary increases.
- Capital expenses reflect the purchase of a new mid-size sedan for the additional personnel added in FY 2022.



## 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, and Probation Violation Court.

**Division Summary:**

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	51.00	51.00	52.00	52.00	-	0.0
Intergovernmental	\$ 1,312,282	\$ 1,371,556	\$ 1,628,170	\$ 1,624,589	\$ (3,581)	(0.2)
Charges and Fees	408,079	318,342	415,000	415,000	-	0.0
Fines and Forfeitures	(5,360)	(5,880)	-	-	-	0.0
Interest	16,818	1,568	2,500	6,000	3,500	140.0
<b>TOTAL REVENUES</b>	<b>1,731,819</b>	<b>1,685,586</b>	<b>2,045,670</b>	<b>2,045,589</b>	<b>(81)</b>	<b>(0.0)</b>
Interfund Transfer In	3,379,200	3,378,862	3,653,007	3,800,000	146,993	4.0
<b>TOTAL SOURCES</b>	<b>\$ 5,111,019</b>	<b>\$ 5,064,448</b>	<b>\$ 5,698,677</b>	<b>\$ 5,845,589</b>	<b>\$ 146,912</b>	<b>2.6</b>
Personnel	\$ 4,592,418	\$ 4,627,004	\$ 4,859,578	\$ 4,978,181	\$ 118,603	2.4
Operating	633,923	573,193	962,524	980,686	18,162	1.9
Capital	-	-	-	180,000	180,000	100.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,226,341</b>	<b>\$ 5,200,197</b>	<b>\$ 5,822,102</b>	<b>\$ 6,138,867</b>	<b>\$ 316,765</b>	<b>5.4</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County based on current trends. The revenues reflect no significant change.
- 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. This increase also reflects the addition of one Special Investigator position in FY 2022.

## PUBLIC DEFENDER (continued)

- Operating expenditures reflect an increase in operating reimbursement out for additional technology support services and insurance. The expenditures also represents an increase to travel and training expenses for employees.
- Capital expenses reflect the purchase of two new vehicles and IT equipment needed for storage.

### 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 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Jail cases pending per attorney per month	1(a)(d)	20	22	23
<b>Output:</b>				
Case law meetings and in-house training per attorney	1(a)(b)(c)(d)	6	4	8
In-house training sessions for paralegals	1(a)(b)(d)	2	0	2
Community and school activities attended	1(e)	40	30	40
<b>Efficiency:</b>				
Hours spent per case law meeting per attorney	1(a)(b)(c)(d)	0	2	8
Hours spent per in-house training session per paralegal	1(a)(b)(d)	1	0	2
Average number of cases (charges) per attorney	1(a)(d)	347	357	350
Hours spent per community/school activities per staff	1(e)	0	40	5
<b>Outcome:</b>				
Cases disposed of annually by:	1(a)(b)(c)(d)			
<u>General Sessions (jail &amp; non-jail) <sup>1</sup></u>				
Trials (clients)		0	7	12
Guilty Pleas (clients)		1,015	948	1,200
Probation Violations (warrants)		147	210	230
<u>Family Court/Juveniles (jail &amp; non-jail) <sup>1</sup></u>				
Trials		0	1	3
Total petitions disposed		370	1,003	1,100
<u>Magistrate Court (jail &amp; non-jail)</u>				
Clients disposed		544	210	300
<u>Sentencing Specialist</u>				
Clients assisted		243	495	550
<u>Initial Bond Court Representation</u>				
Clients represented		2,128	3,292	3,300

<sup>1</sup> Totals are subject to change when periodic audits of cases are conducted.

## PUBLIC DEFENDER (continued)

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### 2023 ACTION STEPS

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#### 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</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>3,379,200</u>	<u>3,378,862</u>	<u>3,653,007</u>	<u>3,800,000</u>	<u>146,993</u>	<u>4.0</u>
TOTAL DISBURSEMENTS	<u>\$ 3,379,200</u>	<u>\$ 3,378,862</u>	<u>\$ 3,653,007</u>	<u>\$ 3,800,000</u>	<u>\$ 146,993</u>	<u>4.0</u>

### Funding Adjustments for FY 2023 Include:

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

# VETERANS AFFAIRS

**Fund:** General Fund  
**Function:** Health and Welfare

**Mission:** The Veterans Affairs Office serves as a local contact to assist Veterans and their dependents in applying for VA benefits from the State and Federal governments.

**Services Provided:**

- Assist in the preparation of benefit applications that include but are not limited to: VA disability 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 exemptions
- Refer indigent Veterans to agencies funded to address this problem
- Intercede on behalf of Veterans experiencing problems at the Veterans Administration Medical Center (VAMC) Charleston, as well as at local residential or nursing homes
- Assist unemployed Veterans by referring them to local Veteran employment agencies
- Assist Veterans with enrollment in outreach counseling and mental health programs
- Coordinate with other local and state agencies to render advice and assistance with Veterans, their dependents and survivors.

**Departmental Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Intergovernmental	\$ 11,611	\$ 11,611	\$ 11,611	\$ 11,901	\$ 290	2.5
<b>TOTAL REVENUES</b>	<u>\$ 11,611</u>	<u>\$ 11,611</u>	<u>\$ 11,611</u>	<u>\$ 11,901</u>	<u>\$ 290</u>	2.5
Personnel	\$ 389,239	\$ 404,006	\$ 411,436	\$ 444,039	\$ 32,603	7.9
Operating	22,127	14,745	18,298	17,295	(1,003)	(5.5)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 411,366</u>	<u>\$ 418,751</u>	<u>\$ 429,734</u>	<u>\$ 461,334</u>	<u>\$ 31,600</u>	7.4

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in the State operating grant.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease to copier and postage cost based on current trends.

## 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 State and Federal Veterans' benefits.

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 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Output:</b>				
Office contacts <sup>1</sup>	1(a)	17,076	19,272	21,777
Claims filed <sup>1</sup>	1(b)	3,159	2,920	3,358
<b>Outcome:</b>				
Percent of walk-ins served in five minutes	1(a)	100%	100%	100%
Percent of claims submitted within two business days	1(b)	100%	100%	100%

<sup>1</sup> Actual data is as documented on two Semi-Annual Reports submitted to the South Carolina Division of Veterans Affairs (SCDVA).

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### 2023 ACTION STEPS

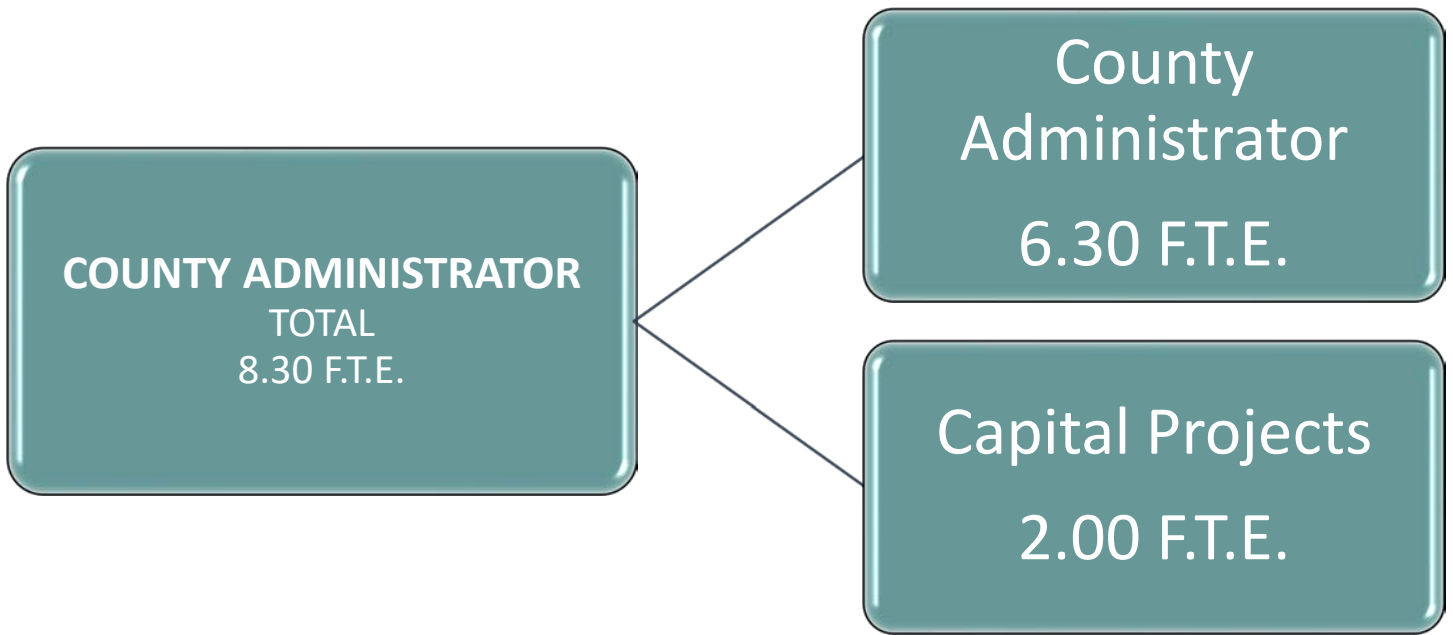
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#### Department Goal 1

- Continue assisting 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 participating in Charleston County organized Community Outreach initiatives.
- Continue supporting VA virtual hearings in newly constructed office space which saves each Veteran the time and expense of driving to the VA Regional Office (VARO) in Columbia, SC.
- Continue using Veterans claims management software programs to reduce storage and paper files. These programs include: Veterans Benefits Management System (VBMS) & VetPro.
- Continue utilizing County surplus material and equipment when applicable.
- Continue practicing daily cost reduction whenever possible.
- Initiate the digital screening of all paper DD-214s into OnBase data management software.



**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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.20	7.70	6.30	6.30	-	0.0
Personnel	\$ 1,392,631	\$ 971,041	\$ 827,418	\$ 832,658	\$ 5,240	0.6
Operating	69,462	35,347	97,272	141,748	44,476	45.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,462,093</u>	<u>\$ 1,006,388</u>	<u>\$ 924,690</u>	<u>\$ 974,406</u>	<u>\$ 49,716</u>	5.4

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in contingency for unexpected items.

## CAPITAL PROJECTS

**Fund:** General Fund  
**Function:** General Government

**Mission:** Capital Projects manages master plans, designs, and constructs the physical spaces needed by the County.

### Departmental Summary:

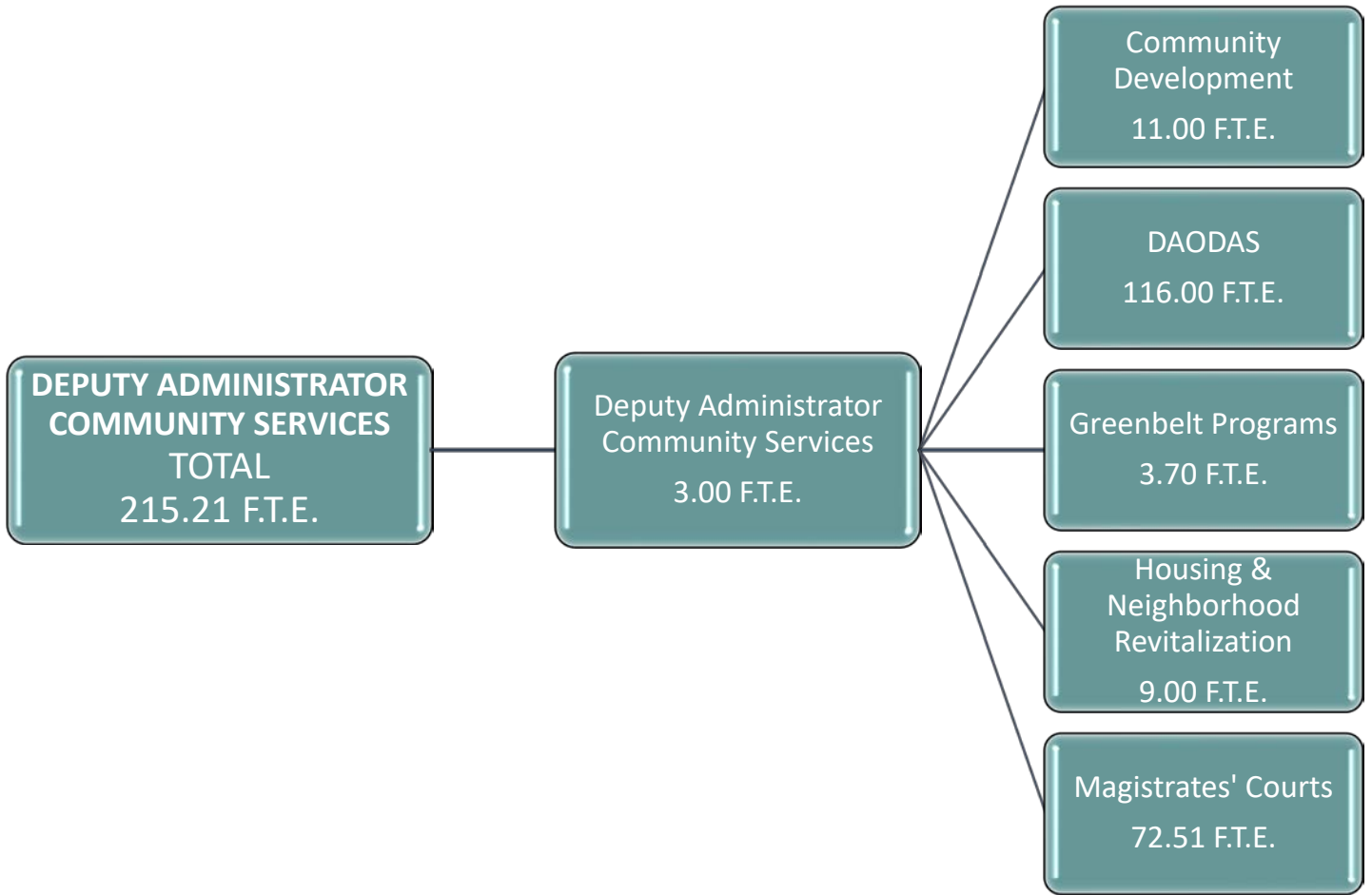
	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	1.00	1.00	-	0.0
Personnel	\$ -	\$ -	\$ 200,998	\$ 206,440	\$ 5,442	2.7
Operating	-	-	-	51,213	51,213	100.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,998</u>	<u>\$ 257,653</u>	<u>\$ 56,655</u>	28.2

### Funding Adjustments for FY 2023 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 establishment of the department in FY 2022.



**End Section**



## DEPUTY ADMINISTRATOR COMMUNITY SERVICES

**Fund:** General Fund  
**Function:** General Government

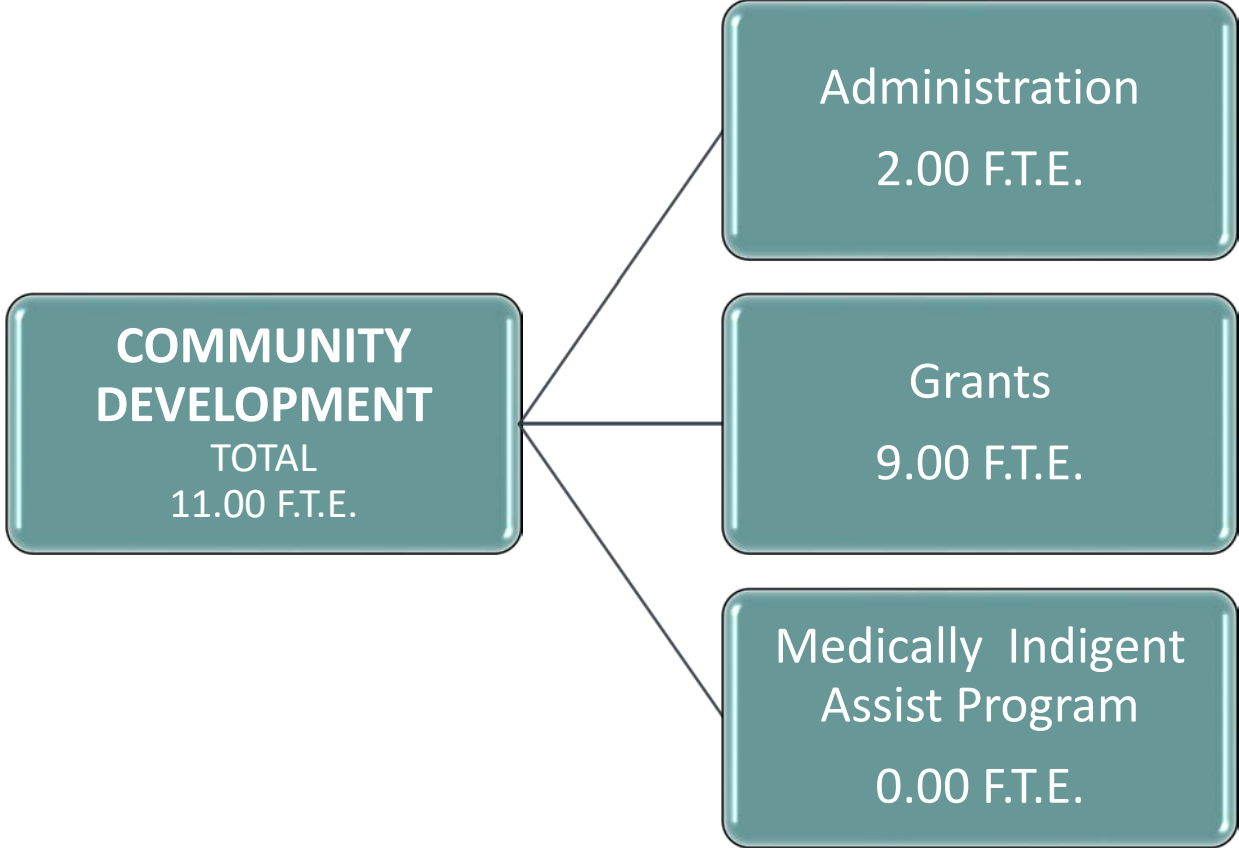
**Mission:** The Deputy Administrator Community Services provides administrative oversight and project direction to four departments that include Community Development, Housing & Neighborhood Revitalization, Medically Indigent Assistance Program, Charleston Center (DAODAS), Greenbelt Programs, and Magistrates' Court.

### Departmental Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 403,208	\$ 425,558	\$ 435,193	\$ 444,597	\$ 9,404	2.2
Operating	7,009	10,095	6,864	8,450	1,586	23.1
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 410,217</u>	<u>\$ 435,653</u>	<u>\$ 442,057</u>	<u>\$ 453,047</u>	<u>\$ 10,990</u>	2.5

### Funding Adjustments for FY 2023 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 messenger services due to the relocation of the department.



## 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.

**Services Provided:**

- Manages financial monitoring, compliance, environmental clearances, and special projects benefitting the community
- Manages the well/septic upgrade, connection, and maintenance program

**Program Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.90	1.90	2.00	2.00	-	0.0
Personnel	\$ 239,308	\$ 249,084	\$ 266,053	\$ 274,035	\$ 7,982	3.0
Operating	5,130	7,117	9,634	12,236	2,602	27.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 244,438</u></u>	<u><u>\$ 256,201</u></u>	<u><u>\$ 275,687</u></u>	<u><u>\$ 286,271</u></u>	<u><u>\$ 10,584</u></u>	3.8

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in ISF copier cost due to two additional copiers for the department.

**Performance Measures:**

**Initiative I: Service Delivery**

**Department Goal 1:** Create suitable living environments for low-to-moderate income (LMI) families.

Objective 1(a): Address housing needs by issuing/managing contracts related to housing rehabilitation, new construction, 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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Input:</b>				
Housing-related contracts issued/managed	1(a)	10	9	9
Infrastructure contracts issued/managed (well/septic program)	1(b)	4	3	4
Contracts issued/managed for homeless services <sup>1</sup>	1(c)	2	3	2
<b>Output:</b>				
LMI individuals provided housing assistance <sup>2</sup>	1(a)	52	54	53
LMI households provided infrastructure service <sup>2</sup>	1(b)	84	21	33
Homeless individuals served	1(c)	167	226	221
<b>Efficiency:</b>				
LMI individuals served for housing needs per contract issued	1(a)	6	4	6
LMI households served per contract issued/managed	1(b)	21	7	13
Homeless individuals served per contract issued/managed	1(c)	84	75	111
<b>Outcome:</b>				
Percent increase of individuals served - housing-related needs	1(a)	28%	4%	(2%)
Percent increase of individuals served - infrastructure-needs <sup>3</sup>	1(b)	65%	(75%)	57%
Percent increase of homeless individuals <sup>4</sup>	1(c)	(71%)	35%	(2%)

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

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

<sup>3</sup> Maintenance activities on well/septic systems increased in FY 2021.

<sup>4</sup> The number of homeless individuals served for FY 2021 decreased due to restrictions in the shelter due to COVID-19.

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### 2023 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/maintenance 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 31,650	\$ 32,829	\$ 31,435	\$ 32,378	\$ 943	3.0
Operating	1,353,560	1,365,662	1,330,998	1,350,963	19,965	1.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,385,210</u>	<u>\$ 1,398,491</u>	<u>\$ 1,362,433</u>	<u>\$ 1,383,341</u>	<u>\$ 20,908</u>	1.5

**Funding Adjustments for FY 2023 Include:**

- Personnel expenses reflect a projected increase to benefits for temporary staffing.
- Operating expenditures represent contribution requirements paid to the South Carolina Department of Health and Human Services based on the formula set by the State. Operating expenditures reflect an increase in the Medically Indigent Assistance Program Payment based on the State’s estimated projection.

**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.

MEASURES:	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Input:</b>				
Number of applications received	1	30	15	25
<b>Output:</b>				
Number of approved applications	1	4	2	3
<b>Outcome:</b>				
Percent of approved applications	1	13%	13%	12%

## COMMUNITY DEVELOPMENT (continued)

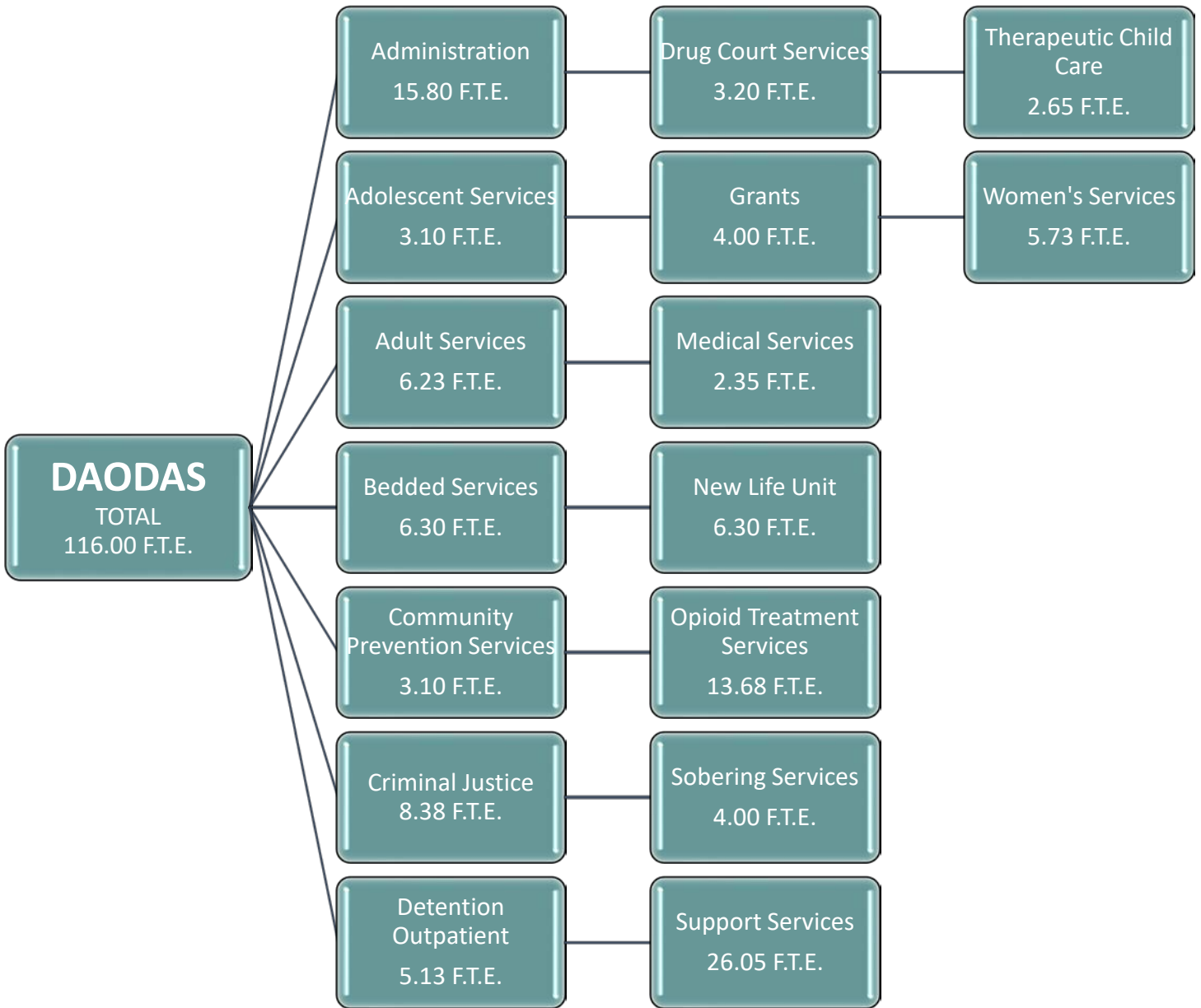
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### 2023 ACTION STEPS

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#### Department Goal 1

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



# 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	15.80	16.80	15.80	15.80	-	0.0
Intergovernmental	\$ 10,895	\$ 10,895	\$ -	\$ 10,895	\$ 10,895	100.0
Charges and Fees	309,598	389,358	250,000	250,000	-	0.0
Interest	(4,189)	654	1,000	2,500	1,500	150.0
Miscellaneous	94	1,340	20,000	20,000	-	0.0
Leases and Rentals	<u>207,770</u>	<u>160,270</u>	<u>186,000</u>	<u>80,000</u>	<u>(106,000)</u>	<u>(57.0)</u>
<b>TOTAL REVENUES</b>	<b>524,168</b>	<b>562,517</b>	<b>457,000</b>	<b>363,395</b>	<b>(93,605)</b>	<b>(20.5)</b>
Interfund Transfer In	<u>2,544,104</u>	<u>2,155,255</u>	<u>1,503,045</u>	<u>1,314,410</u>	<u>(188,635)</u>	<u>(12.6)</u>
<b>TOTAL SOURCES</b>	<b><u>\$ 3,068,272</u></b>	<b><u>\$ 2,717,772</u></b>	<b><u>\$ 1,960,045</u></b>	<b><u>\$ 1,677,805</u></b>	<b><u>\$ (282,240)</u></b>	<b><u>(14.4)</u></b>
Personnel	\$ 1,035,960	\$ 966,179	\$ 1,235,206	\$ 1,376,725	\$ 141,519	11.5
Operating	1,254,134	1,328,309	506,311	(164,650)	(670,961)	(132.5)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,290,094</u></b>	<b><u>\$ 2,294,488</u></b>	<b><u>\$ 1,741,517</u></b>	<b><u>\$ 1,212,075</u></b>	<b><u>\$ (529,442)</u></b>	<b><u>(30.4)</u></b>

**Funding Adjustments for FY 2023 Include:**

- Revenues include an anticipated decrease in rental income due to the sale of the existing building.
- Interfund Transfer In represents a decrease in General Fund funding for indirect costs and parking for support services.

## DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increases also include annualization of various interdepartmental staffing changes in FY 2022.
- Operating expenses represent a decrease in the allocation of administrative costs and facility cost. This decrease also includes a reduction in the parking lease due to relocating to a new facility.

### 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 70% attendance in groups of scheduled clients.

Objective 1(c): Increase clinical staff's weekly direct client contact hours to 42.5%.

#### Initiative III: Long-Term Financial Planning

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

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

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

#### Initiative V: Quality Control

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

Objective 3(a): Maintain percentage of successful tobacco buys by minors to less than 10%.

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:

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Total client intakes <sup>1</sup>	1(a)	2,487	2,348	2,500
Number of drug free births	3(b)	3	1	5
<b>Output:</b>				
Percentage attendance of scheduled patients	1(b)	75.0%	70%	75%
Percentage direct client contact hours	1(c)	45.0%	44%	46%
Collections of accounts receivable	2(a)	3,631,969	4,221,518	4,432,594
Overall department billing <sup>1</sup>	2(b)	3,629,344	3,766,084	3,954,388
<b>Outcome:</b>				
Percentage increase of collection rate	2(a)	(23.2%)	16.2%	0.05%
Percentage increase of billing rate	2(b)	(9.0%)	3.8%	0.05%
Percentage of successful tobacco buys to minors <sup>2</sup>	3(a)	25%	0%	0%
Percentage Increase of post discharge contacts	3(b)	19%	18%	20%
Percentage of drug-free births	3(b)	100%	100%	100%
Client satisfaction rating for all applicable programs combined	3(c)	95%	95%	95%

<sup>1</sup>To ensure a safe environment for staff and patients, we have limited census and shrunk group sizes following CDC guidelines for healthcare and social distancing. A decrease in census has resulted in an overall decrease in intakes and billings.

# DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

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## 2023 ACTION STEPS

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### Department Goal 1

- Continue improvement to access to services on demand.
- Increase public awareness of services through community outreach and collaboration with stakeholders.
- Increase the number served by providing flexibility of services and service hours to meet the demands of the public.

### Department Goal 2

- Diversify client payer mix.
- Continue growth of Fund Balance.

### Department Goal 3

- Increase patient awareness to multiple pathways of recovery services available in the community post-discharge.
- Feedback received from quarterly patient focus groups will be used to improve program services.
- Increase public awareness of opioid use and misuse.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.20	3.20	2.10	3.10	1.00	47.6
Intergovernmental	\$ 148,558	\$ 152,943	\$ 203,001	\$ 183,704	\$ (19,297)	(9.5)
Charges and Fees	<u>15,519</u>	<u>36,145</u>	<u>77,246</u>	<u>82,395</u>	<u>5,149</u>	6.7
<b>TOTAL REVENUES</b>	<b><u>\$ 164,077</u></b>	<b><u>\$ 189,088</u></b>	<b><u>\$ 280,247</u></b>	<b><u>\$ 266,099</u></b>	<b><u>\$ (14,148)</u></b>	<b>(5.0)</b>
Personnel	\$ 241,575	\$ 220,969	\$ 255,842	\$ 195,066	\$ (60,776)	(23.8)
Operating	113,995	115,238	122,107	113,319	(8,788)	(7.2)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 355,570</u></b>	<b><u>\$ 336,207</u></b>	<b><u>\$ 377,949</u></b>	<b><u>\$ 308,385</u></b>	<b><u>\$ (69,564)</u></b>	<b>(18.4)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent a decrease in Medicaid reimbursements. Revenues also reflect an increase in insurance fees and fees received from managed care organizations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the addition of one Counselor position in FY 2023. These increases are offset by the annualization of various interdepartmental staffing changes in FY 2022.
- Operating expenses reflect a decrease in the allocation of facilities cost.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.33	6.33	7.23	6.23	(1.00)	(13.8)
Intergovernmental	\$ 615,901	\$ 729,978	\$ 693,271	\$ 776,633	\$ 83,362	12.0
Charges and Fees	<u>157,017</u>	<u>170,309</u>	<u>537,868</u>	<u>578,692</u>	<u>40,824</u>	7.6
<b>TOTAL REVENUES</b>	<u><b>\$ 772,918</b></u>	<u><b>\$ 900,287</b></u>	<u><b>\$ 1,231,139</b></u>	<u><b>\$ 1,355,325</b></u>	<u><b>\$ 124,186</b></u>	10.1
Personnel	\$ 374,040	\$ 332,434	\$ 393,676	\$ 434,939	\$ 41,263	10.5
Operating	182,803	210,466	251,902	298,890	46,988	18.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 556,843</b></u>	<u><b>\$ 542,900</b></u>	<u><b>\$ 645,578</b></u>	<u><b>\$ 733,829</b></u>	<u><b>\$ 88,251</b></u>	13.7

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase in Medicaid reimbursements and fees received from managed care organizations. Revenues also include an increase in anticipated client and insurance fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. This increase is slightly offset by the reduction of one Counselor position.
- Operating expenses reflect an increase in the allocation of administrative 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.40	6.30	0.90	16.7
Intergovernmental Charges and Fees	\$ 341,447 <u>284,470</u>	\$ 412,783 <u>363,129</u>	\$ 452,811 <u>506,921</u>	\$ 821,726 <u>804,971</u>	\$ 368,915 <u>298,050</u>	81.5 58.8
<b>TOTAL REVENUES</b>	<b>\$ 625,917</b>	<b>\$ 775,912</b>	<b>\$ 959,732</b>	<b>\$ 1,626,697</b>	<b>\$ 666,965</b>	<b>69.5</b>
Personnel	\$ 204,030	\$ 200,749	\$ 323,799	\$ 394,498	\$ 70,699	21.8
Operating	622,203	738,510	1,032,668	827,397	(205,271)	(19.9)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 826,233</b>	<b>\$ 939,259</b>	<b>\$ 1,356,467</b>	<b>\$ 1,221,895</b>	<b>\$ (134,572)</b>	<b>(9.9)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase in insurance fees and in managed care fees based on current trends. The increase also represents additional reimbursements from Medicaid for services provided and a larger allocation from the State for Block Grant funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents the annualization of various interdepartmental staffing changes in FY 2022.
- Operating expenses reflect a decrease in the allocation of support services cost.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.60	2.60	3.10	3.10	-	0.0
Intergovernmental	\$ 181,629	\$ 182,797	\$ 181,350	\$ 181,683	\$ 333	0.2
Charges and Fees	125	1,150	11,250	12,000	750	6.7
<b>TOTAL REVENUES</b>	<b>\$ 181,754</b>	<b>\$ 183,947</b>	<b>\$ 192,600</b>	<b>\$ 193,683</b>	<b>\$ 1,083</b>	<b>0.6</b>
Personnel	\$ 164,786	\$ 153,311	\$ 164,754	\$ 152,707	\$ (12,047)	(7.3)
Operating	87,744	88,416	92,782	97,222	4,440	4.8
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 252,530</b>	<b>\$ 241,727</b>	<b>\$ 257,536</b>	<b>\$ 249,929</b>	<b>\$ (7,607)</b>	<b>(3.0)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in client fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. This decrease represents the annualization of various interdepartmental staffing changes in FY 2022.
- Operating expenses reflect an increase in the allocation of administrative 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.38	8.38	8.38	8.38	-	0.0
Intergovernmental	\$ 35,027	\$ 40,870	\$ 46,466	\$ 15,000	\$ (31,466)	(67.7)
Charges and Fees	<u>323,998</u>	<u>489,177</u>	<u>665,625</u>	<u>730,000</u>	<u>64,375</u>	9.7
<b>TOTAL REVENUES</b>	<u><u>\$ 359,025</u></u>	<u><u>\$ 530,047</u></u>	<u><u>\$ 712,091</u></u>	<u><u>\$ 745,000</u></u>	<u><u>\$ 32,909</u></u>	4.6
Personnel	\$ 517,418	\$ 500,610	\$ 555,259	\$ 613,515	\$ 58,256	10.5
Operating	252,092	308,292	380,843	455,792	74,949	19.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 769,510</u></u>	<u><u>\$ 808,902</u></u>	<u><u>\$ 936,102</u></u>	<u><u>\$ 1,069,307</u></u>	<u><u>\$ 133,205</u></u>	14.2

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase in anticipated client and insurance fees based on current trends. The increase is offset by a decrease in federal grant funding.
- 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.

## DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

**Division:** Detention Outpatient  
**Fund:** Enterprise Fund  
**Function:** Health and Welfare

**Mission:** The Detention Center Intensive Outpatient Division 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.13	5.13	5.13	5.13	-	0.0
Charges and Fees	\$ 302,170	\$ 312,000	\$ 363,177	\$ 312,694	\$ (50,483)	(13.9)
<b>TOTAL REVENUES</b>	<b>\$ 302,170</b>	<b>\$ 312,000</b>	<b>\$ 363,177</b>	<b>\$ 312,694</b>	<b>\$ (50,483)</b>	<b>(13.9)</b>
Personnel	\$ 276,255	\$ 220,326	\$ 307,528	\$ 281,354	\$ (26,174)	(8.5)
Operating	62,393	26,217	79,664	93,415	13,751	17.3
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 338,648</b>	<b>\$ 246,543</b>	<b>\$ 387,192</b>	<b>\$ 374,769</b>	<b>\$ (12,423)</b>	<b>(3.2)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflects a decrease in fees for services provided to the Detention Center and the Probate Adult Drug Court.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. This increase is offset by a decrease in anticipated vacancies.
- Operating expenses reflect a increase in the allocation of administrative costs based on historical trends and usage.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.10	3.10	3.20	3.20	-	0.0
Charges and Fees	\$ 112,468	\$ 116,967	\$ 116,594	\$ 125,957	\$ 9,363	8.0
<b>TOTAL REVENUES</b>	<u>\$ 112,468</u>	<u>\$ 116,967</u>	<u>\$ 116,594</u>	<u>\$ 125,957</u>	<u>\$ 9,363</u>	8.0
Personnel	\$ 195,734	\$ 171,447	\$ 195,712	\$ 208,037	\$ 12,325	6.3
Operating	91,572	71,683	81,668	122,114	40,446	49.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 287,306</u>	<u>\$ 243,130</u>	<u>\$ 277,380</u>	<u>\$ 330,151</u>	<u>\$ 52,771</u>	19.0

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in the nonprofit reimbursement from 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 costs.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.35	2.35	2.35	2.35	-	0.0
Charges and Fees	\$ 4,225	\$ 2,025	\$ 5,250	\$ 5,600	\$ 350	6.7
<b>TOTAL REVENUES</b>	<u>\$ 4,225</u>	<u>\$ 2,025</u>	<u>\$ 5,250</u>	<u>\$ 5,600</u>	<u>\$ 350</u>	6.7
Personnel	\$ 138,874	\$ 148,533	\$ 155,037	\$ 157,223	\$ 2,186	1.4
Operating	(134,648)	(146,509)	(147,625)	(151,624)	(3,999)	2.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,226</u>	<u>\$ 2,024</u>	<u>\$ 7,412</u>	<u>\$ 5,599</u>	<u>\$ (1,813)</u>	(24.5)

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in client fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease due to 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.40	6.30	(0.10)	(1.6)
Intergovernmental	\$ 352,323	\$ 456,722	\$ 541,463	\$ 613,449	\$ 71,986	13.3
Charges and Fees	<u>468,157</u>	<u>316,135</u>	<u>767,145</u>	<u>861,865</u>	<u>94,720</u>	12.3
<b>TOTAL REVENUES</b>	<u><u>\$ 820,480</u></u>	<u><u>\$ 772,857</u></u>	<u><u>\$ 1,308,608</u></u>	<u><u>\$ 1,475,314</u></u>	<u><u>\$ 166,706</u></u>	12.7
Personnel	\$ 266,681	\$ 263,310	\$ 312,924	\$ 428,506	\$ 115,582	36.9
Operating	824,717	974,469	1,326,474	1,069,804	(256,670)	(19.3)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 1,091,398</u></u>	<u><u>\$ 1,237,779</u></u>	<u><u>\$ 1,639,398</u></u>	<u><u>\$ 1,498,310</u></u>	<u><u>\$ (141,088)</u></u>	(8.6)

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase in Medicaid reimbursements and fees received from managed care organizations. The revenue also includes an increase in funding from the State Block grant.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. This increase also includes the elimination of anticipated vacancies.
- Operating expenses reflect a decrease in the allocation of support services cost.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.78	14.28	13.68	13.68	-	0.0
Intergovernmental	\$ 87,037	\$ 68,100	\$ 150,000	\$ 150,000	\$ -	0.0
Charges and Fees	<u>1,209,842</u>	<u>1,707,250</u>	<u>2,183,551</u>	<u>1,964,000</u>	<u>(219,551)</u>	(10.1)
<b>TOTAL REVENUES</b>	<u>\$ 1,296,879</u>	<u>\$ 1,775,350</u>	<u>\$ 2,333,551</u>	<u>\$ 2,114,000</u>	<u>\$ (219,551)</u>	(9.4)
Personnel	\$ 802,145	\$ 670,099	\$ 880,369	\$ 850,679	\$ (29,690)	(3.4)
Operating	870,897	1,022,769	1,153,474	1,235,360	81,886	7.1
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,673,042</u>	<u>\$ 1,692,868</u>	<u>\$ 2,033,843</u>	<u>\$ 2,086,039</u>	<u>\$ 52,196</u>	2.6

### Funding Adjustments for FY 2023 Include:

- Revenues reflect a decrease in client fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures represent a reduction in temporary staffing based on current trends.
- Operating expenses reflect an increase in the allocation of administrative costs and cost of medical supplies.



## DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

**Division:** Sobering Services  
**Fund:** Enterprise Fund  
**Function:** Health and Welfare

**Mission:** The Sobering Services Division provides monitoring for individuals who are acutely intoxicated and in need of sobering, stabilization and referral to treatment.

### Division Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	4.00	4.00	4.00	-	0.0
Personnel	\$ -	\$ 6,512	\$ 202,274	\$ 226,055	\$ 23,781	11.8
Operating	482	-	54,581	66,442	11,861	21.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 482</u>	<u>\$ 6,512</u>	<u>\$ 256,855</u>	<u>\$ 292,497</u>	<u>\$ 35,642</u>	13.9

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents annualization of various interdepartmental staffing changes in FY 2022.
- Operating expenses reflects an increase 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.75	28.25	26.85	26.05	(0.80)	(3.0)
Intergovernmental	\$ 195,433	\$ 227,158	\$ 349,715	\$ 558,733	\$ 209,018	59.8
Charges and Fees	(183,231)	(129,774)	925,121	1,344,967	419,846	45.4
Miscellaneous	183	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 12,385</u>	<u>\$ 97,384</u>	<u>\$ 1,274,836</u>	<u>\$ 1,903,700</u>	<u>\$ 628,864</u>	49.3
Personnel	\$ 1,371,705	\$ 1,237,780	\$ 1,797,046	\$ 1,891,494	\$ 94,448	5.3
Operating	(458,170)	(247,476)	(649,201)	(19,794)	629,407	(97.0)
Capital	-	-	-	32,000	32,000	100.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 913,535</u>	<u>\$ 990,304</u>	<u>\$ 1,147,845</u>	<u>\$ 1,903,700</u>	<u>\$ 755,855</u>	65.8

**Funding Adjustments for FY 2023 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. Personnel costs also represent the elimination of anticipated vacancies.
- Operating expenses reflect an increase in administrative and support cost out.
- Capital expenses include the replacement of one utility vehicle.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.65	3.65	2.65	2.65	-	0.0
Intergovernmental	\$ 85,726	\$ 94,228	\$ 90,032	\$ 96,427	\$ 6,395	7.1
Charges and Fees	<u>53,573</u>	<u>(177)</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	0.0
<b>TOTAL REVENUES</b>	<b><u>\$ 139,299</u></b>	<b><u>\$ 94,051</u></b>	<b><u>\$ 165,032</u></b>	<b><u>\$ 171,427</u></b>	<b><u>\$ 6,395</u></b>	<b>3.9</b>
Personnel	\$ 124,355	\$ 62,347	\$ 156,421	\$ 129,426	\$ (26,995)	(17.3)
Operating	58,919	56,286	88,402	86,708	(1,694)	(1.9)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 183,274</u></b>	<b><u>\$ 118,633</u></b>	<b><u>\$ 244,823</u></b>	<b><u>\$ 216,134</u></b>	<b><u>\$ (28,689)</u></b>	<b>(11.7)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in Alcohol Beverage Tax based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the annualization of various interdepartmental staffing changes in FY 2022.
- Operating expenses reflect a decrease in the allocation of facilities and medical services cost.

## DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

**Division:** Women's Services  
**Fund:** Enterprise Fund  
**Function:** Health and Welfare

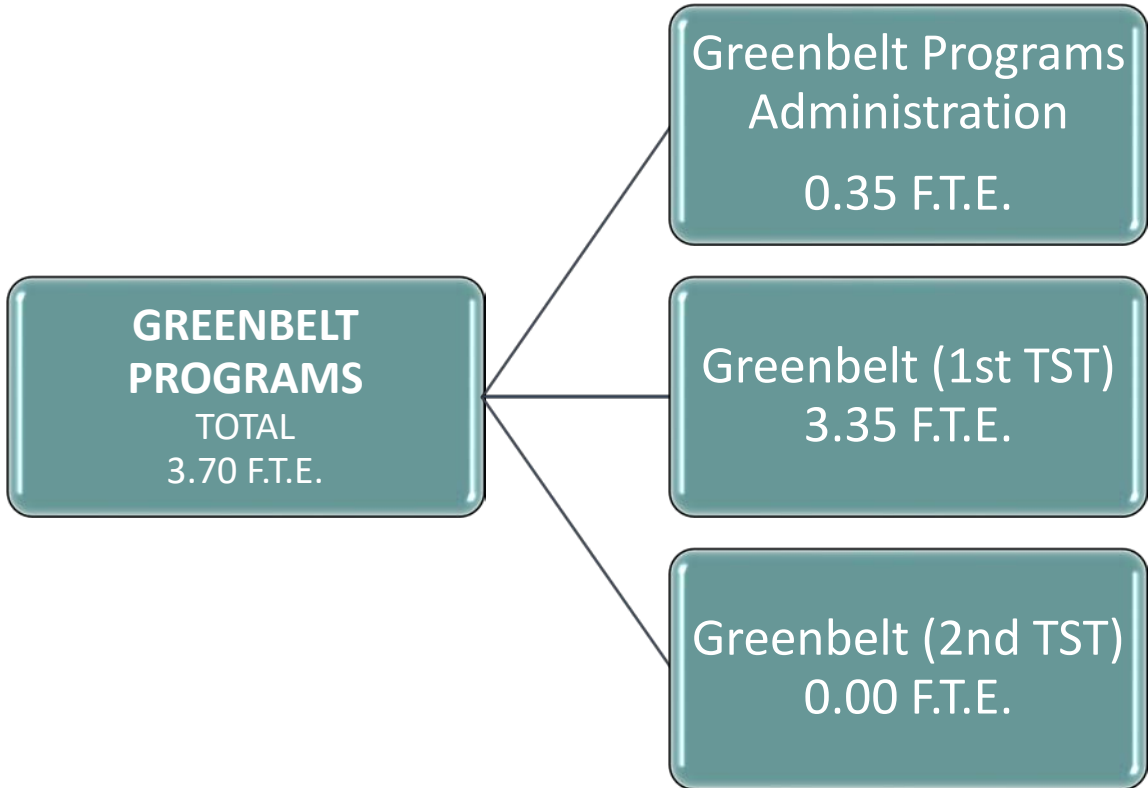
**Mission:** The Women's Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

### Division Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.93	5.93	5.73	5.73	-	0.0
Intergovernmental	\$ 432,803	\$ 453,312	\$ 497,967	\$ 354,246	\$ (143,721)	(28.9)
Charges and Fees	69,447	133,913	215,896	233,599	17,703	8.2
<b>TOTAL REVENUES</b>	<b>\$ 502,250</b>	<b>\$ 587,225</b>	<b>\$ 713,863</b>	<b>\$ 587,845</b>	<b>\$ (126,018)</b>	<b>(17.7)</b>
Personnel	\$ 303,030	\$ 324,600	\$ 322,605	\$ 350,355	\$ 27,750	8.6
Operating	136,095	173,789	169,263	208,172	38,909	23.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 439,125</b>	<b>\$ 498,389</b>	<b>\$ 491,868</b>	<b>\$ 558,527</b>	<b>\$ 66,659</b>	<b>13.6</b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent a decrease in funding from the State Block grant.
- 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.



## GREENBELT ADMINISTRATION

**Fund:** General Fund  
**Function:** Culture & Recreation

**Mission:** The Greenbelt Administration provides the 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.25	0.25	0.35	0.35	-	0.0
Personnel	\$ 29,930	\$ 27,939	\$ 27,883	\$ 36,357	\$ 8,474	30.4
Operating	-	35	747	747	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 29,930</u>	<u>\$ 27,974</u>	<u>\$ 28,630</u>	<u>\$ 37,104</u>	<u>\$ 8,474</u>	29.6

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenditures reflect no change.

## GREENBELT PROGRAMS (1<sup>ST</sup> 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.05	2.05	3.35	3.35	-	0.0
Sales Tax	\$10,271,328	\$11,707,850	\$11,645,000	\$14,913,250	\$ 3,268,250	28.1
Interest	205,432	67,342	32,000	240,000	208,000	650.0
<b>TOTAL REVENUES</b>	<u>\$10,476,760</u>	<u>\$11,775,192</u>	<u>\$11,677,000</u>	<u>\$15,153,250</u>	<u>\$ 3,476,250</u>	29.8
Personnel	\$ 233,268	\$ 251,513	\$ 389,081	\$ 368,876	\$ (20,205)	(5.2)
Operating	11,181	7,237	17,610	18,413	803	4.6
Capital	-	-	-	-	-	0.0
Debt Service	<u>9,285,985</u>	<u>9,912,343</u>	<u>10,193,223</u>	<u>10,511,028</u>	<u>317,805</u>	3.1
<b>TOTAL EXPENDITURES</b>	9,530,434	10,171,093	10,599,914	10,898,317	298,403	2.8
Interfund Transfer Out	<u>1,003,000</u>	-	1,504,000	3,509,000	2,005,000	133.3
<b>TOTAL DISBURSEMENTS</b>	<u>\$10,533,434</u>	<u>\$10,171,093</u>	<u>\$12,103,914</u>	<u>\$14,407,317</u>	<u>\$ 2,303,403</u>	19.0

**Funding Adjustments for FY 2023 Include:**

- Revenues represent an increase due to projected growth in sales tax collections. The revenues also reflect higher interest earning projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflects a decrease due to the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenditures reflect no significant change.
- Debt Service increased due to scheduled bond payments.
- Interfund Transfer Out represents a transfer to fund pay-as-you-go Greenbelt projects.

## GREENBELT PROGRAMS (2<sup>ND</sup> 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

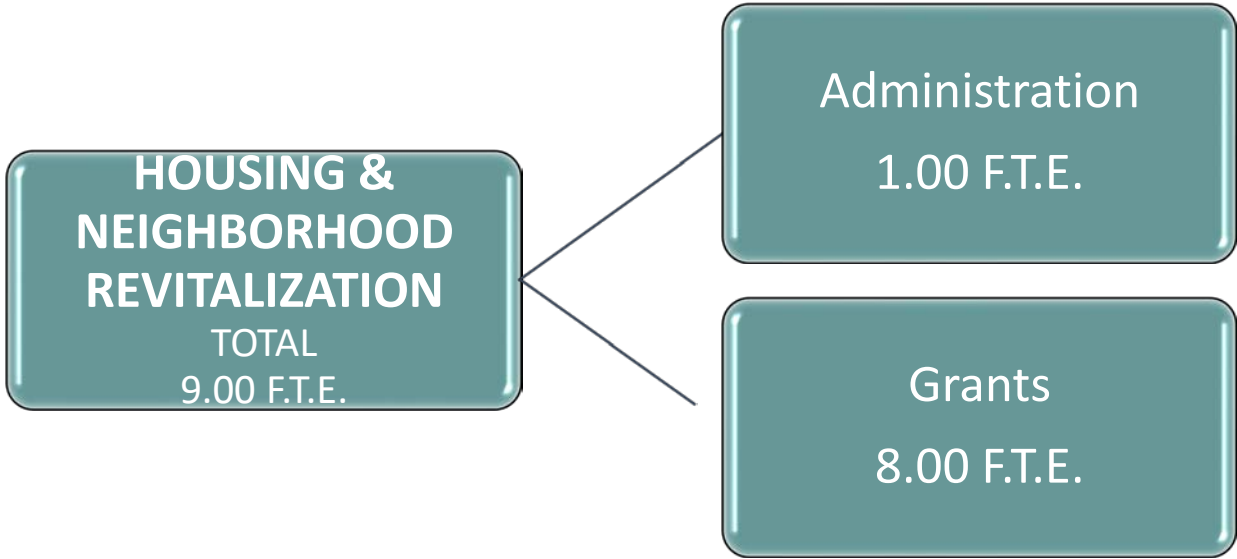
**Departmental Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 6,041,958	\$ 6,886,971	\$ 6,850,000	\$ 8,772,500	\$ 1,922,500	28.1
Interest	220,357	50,272	21,000	210,000	189,000	900.0
<b>TOTAL REVENUES</b>	<u>\$ 6,262,315</u>	<u>\$ 6,937,243</u>	<u>\$ 6,871,000</u>	<u>\$ 8,982,500</u>	<u>\$ 2,111,500</u>	30.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	0.0
Interfund Transfer Out	6,516,000	5,514,000	7,519,000	9,022,000	1,503,000	20.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 6,516,000</u>	<u>\$ 5,514,000</u>	<u>\$ 7,519,000</u>	<u>\$ 9,022,000</u>	<u>\$ 1,503,000</u>	20.0

**Funding Adjustments for FY 2023 Include:**

- Revenues represent an increase due to the projected growth in sales tax collections. The revenues also reflect higher interest earning projections.
- Interfund Transfer Out represents a transfer to fund pay-as-you-go Greenbelt projects. The increase correlates with the increase in revenues.





## HOUSING & NEIGHBORHOOD REVITALIZATION

**Program:** Housing & Neighborhood Revitalization  
**Fund:** General Fund  
**Function:** General Government

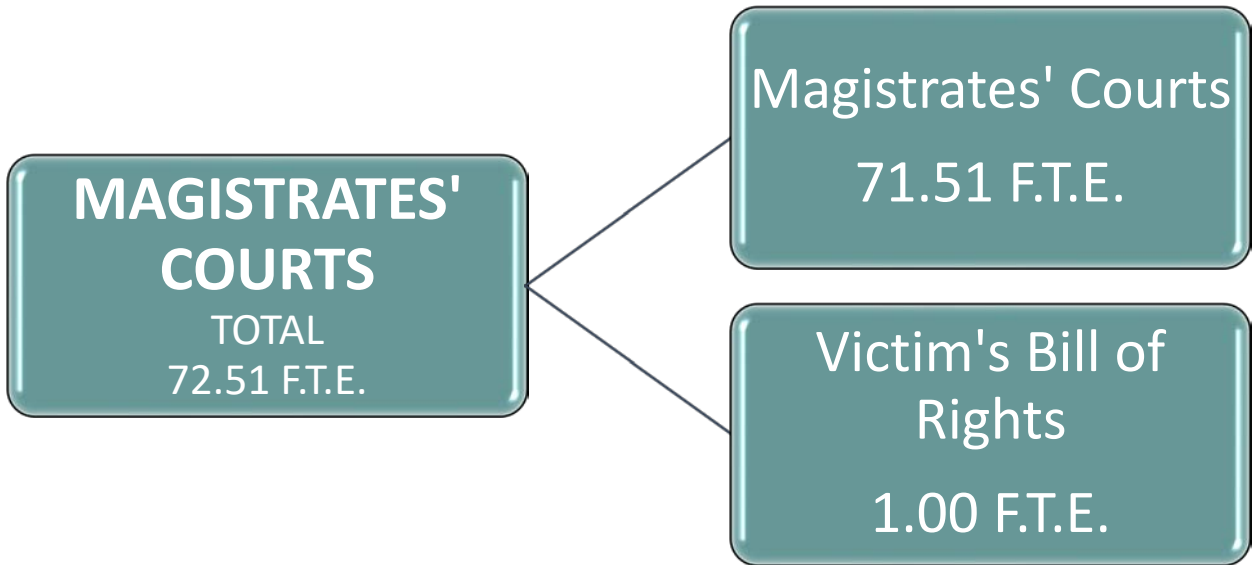
**Mission:** The Housing & Neighborhood Revitalization program administers funds to improve the quality of life for low-to-moderate income citizens through improved affordable housing and revitalization of the physical and economic infrastructure.

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	1.00	1.00	1.00	-	0.0
TOTAL REVENUES	-	-	-	-	-	0.0
Interfund Transfer In	-	-	337,656	-	(337,656)	(100.0)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 337,656</u>	<u>\$ -</u>	<u>\$ (337,656)</u>	(100.0)
Personnel	\$ -	\$ -	\$ 142,000	\$ 188,568	\$ 46,568	32.8
Operating	300,000	-	342,656	25,000	(317,656)	(92.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 484,656</u>	<u>\$ 213,568</u>	<u>\$ (271,088)</u>	(55.9)

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease due to funding consultant fees from the American Rescue Act funds.



## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	71.51	71.51	71.51	71.51	-	0.0
Charges and Fees	\$ 538,657	\$ 438,961	\$ 476,000	\$ 400,500	\$ (75,500)	(15.9)
Fines and Forfeitures	683,608	487,304	575,000	360,000	(215,000)	(37.4)
Interest	(777)	(4,823)	-	-	-	0.0
Miscellaneous	5,623	4,881	5,000	5,000	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 1,227,111</b>	<b>\$ 926,323</b>	<b>\$ 1,056,000</b>	<b>\$ 765,500</b>	<b>\$ (290,500)</b>	<b>(27.5)</b>
Personnel	\$ 4,843,547	\$ 4,739,657	\$ 5,034,492	\$ 5,249,658	\$ 215,166	4.3
Operating	387,080	437,629	406,934	413,861	6,927	1.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>5,230,627</b>	<b>5,177,286</b>	<b>5,441,426</b>	<b>5,663,519</b>	<b>222,093</b>	<b>4.1</b>
Interfund Transfer Out	-	-	-	40,867	40,867	100.0
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 5,230,627</b>	<b>\$ 5,177,286</b>	<b>\$ 5,441,426</b>	<b>\$ 5,704,386</b>	<b>\$ 262,960</b>	<b>4.8</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent a decrease in civil fees and fine collections due to the continued financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.

## MAGISTRATES' COURTS (continued)

- Operating expenditures reflect an increase due to mandatory training and conference costs.
- Interfund Transfer Out reflects increased support to VBA Summary Court Administration.

### Performance Measures:

#### Initiative IV: Workflow Analysis-Process Management

**Department Goal 1:** Ensure efficient use of time management in order to expedite cases.

Objective 1(a): Reduce the average age of Small Claims court cases by increasing the number of disposed cases.

Objective 1(b): Reduce the average age of Driving Under the Influence (DUI) related traffic cases to within 120 days.

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Small Claims cases filed <sup>1</sup>	1(a)	3,518	3,194	3,514
DUI cases filed <sup>1</sup>	1(b)	398	322	315
<b>Efficiency:</b>				
Average Small Claims case age in days	1(a)	188	139	125
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	338	322	300
<b>Outcome:</b>				
Disposed Small Claims cases	1(a)	3,668	3,308	3,619
Percent of Small Claims cases disposed	1(a)	96%	97%	97%
Disposed DUI cases	1(b)	431	396	405
Percent of DUI cases disposed	1(b)	96%	96%	94%
DUI cases pending	1(b)	453	380	320

<sup>1</sup>The Cares Act, specifically the Federal Moratorium and subsequent extension of such, has greatly reduced the number of civil cases filed. Although this is applicable to landlord tenant matters it can also be reflected in the number of Summons and Complaints filed as well.

#### 2023 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. (pending State Judicial)

## MAGISTRATES' COURTS (continued)

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

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

### Program Summary:

	FY 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Adjusted</u>	FY 2023 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 1,014	\$ 928	\$ 1,000	\$ 1,000	-	0.0
Fines and Forfeitures	<u>96,985</u>	<u>92,362</u>	<u>94,000</u>	<u>102,000</u>	<u>8,000</u>	8.5
TOTAL REVENUES	97,999	93,290	95,000	103,000	8,000	8.4
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,867</u>	<u>40,867</u>	100.0
TOTAL SOURCES	<u>\$ 97,999</u>	<u>\$ 93,290</u>	<u>\$ 95,000</u>	<u>\$ 143,867</u>	<u>\$ 48,867</u>	51.4
Personnel	\$ 67,764	\$ 61,874	\$ 67,457	\$ 73,975	\$ 6,518	9.7
Operating	3,470	495	495	569	74	14.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 71,234</u>	<u>\$ 62,369</u>	<u>\$ 67,952</u>	<u>\$ 74,544</u>	<u>\$ 6,592</u>	9.7

### Funding Adjustments for FY 2023 Include:

- Revenues are increased based upon historical analysis and current trends.
- Interfund Transfer In reflects an increase in support from the General Funds due to insufficient revenues in the program.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase in personnel costs also represent higher overtime projections.
- Operating expenses reflect higher contract costs due to inflation.

### 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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	100%	100%	100%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	100%	100%	100%
<b>Efficiency:</b>				
Average hours per service	1(a)	2.0	1.5	1.0
<b>Outcome:</b>				
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	1(b)	99.0%	99.0%	100%

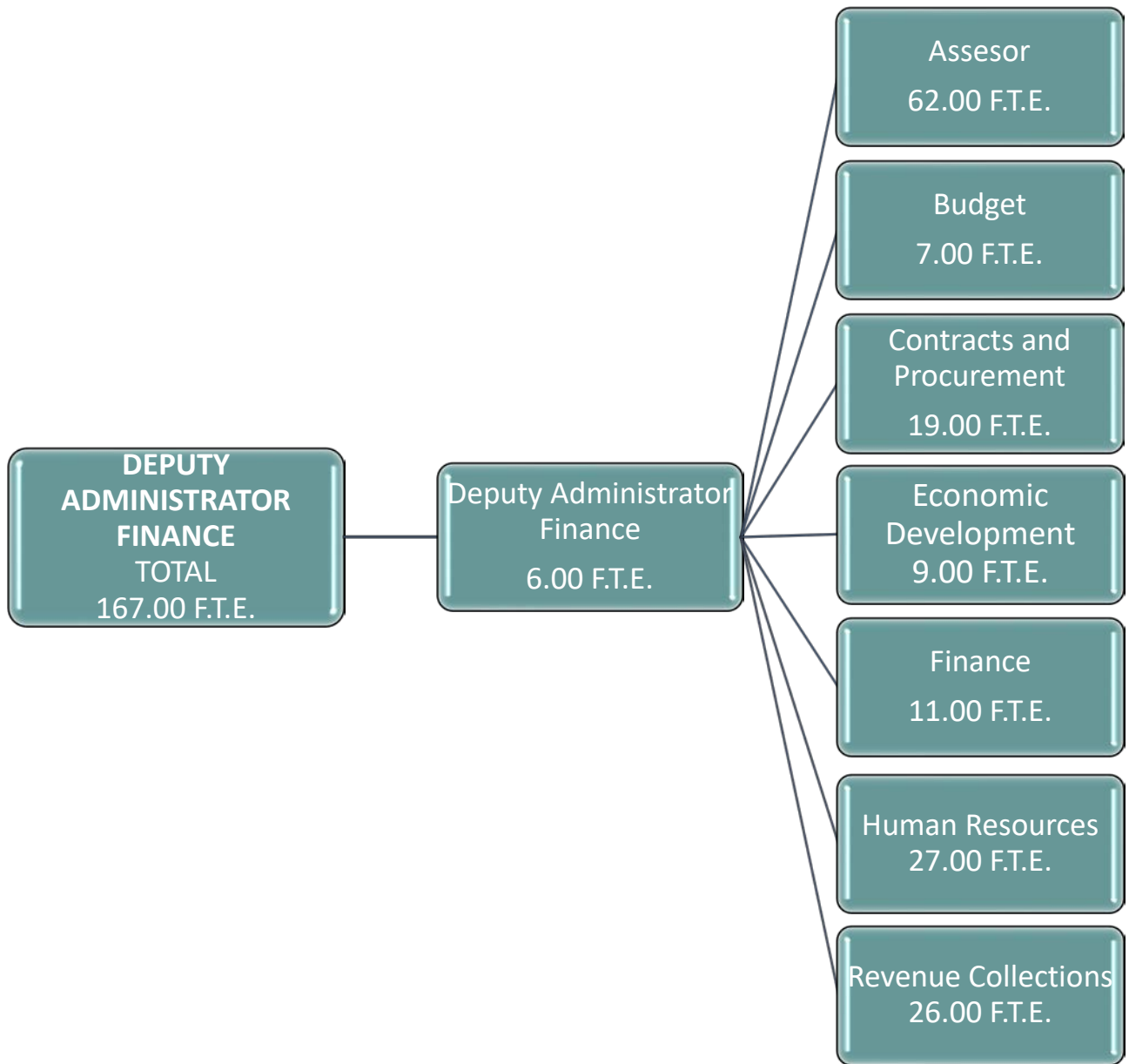
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### 2023 ACTION STEPS

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#### Department Goal 1

- Continue to improve fluidity of victim services on general session offenses.





## 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, Contracts and Procurement, Finance, Human Resources, and Revenue Collections.

### Departmental Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.00	6.00	-	0.0
Personnel	\$ 747,104	\$ 789,434	\$ 803,438	\$ 809,260	\$ 5,822	0.7
Operating	10,751	8,427	16,998	16,892	(106)	(0.6)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 757,855</u>	<u>\$ 797,861</u>	<u>\$ 820,436</u>	<u>\$ 826,152</u>	<u>\$ 5,716</u>	0.7

### Funding Adjustments for FY 2023 Include:

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

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	62.00	62.00	62.00	62.00	-	0.0
Licenses and Permits	\$ 4,855	\$ 5,750	\$ 5,300	\$ 5,600	\$ 300	5.7
Charges and Fees	511	296	200	300	100	50.0
<b>TOTAL REVENUES</b>	<u>\$ 5,366</u>	<u>\$ 6,046</u>	<u>\$ 5,500</u>	<u>\$ 5,900</u>	<u>\$ 400</u>	7.3
Personnel	\$ 4,211,931	\$ 4,207,118	\$ 4,501,198	\$ 4,680,515	\$ 179,317	4.0
Operating	281,318	413,366	386,787	379,171	(7,616)	(2.0)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,493,249</u>	<u>\$ 4,620,484</u>	<u>\$ 4,887,985</u>	<u>\$ 5,059,686</u>	<u>\$ 171,701</u>	3.5

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect no significant change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to interdepartmental staffing changes.
- Operating expenditures represent a decrease in dues and memberships due to historical trends.

## 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 pre-reassessment year completion deadlines by end of Fiscal Year 2022.

Objective 1(a): Complete 95% of Tax Year (TY) 2022 new construction by June 15, 2022. Maintain date moving forward.

Objective 1(b): Complete 95% TY 2021 ATIs by August 15, 2021: complete 95% TY 2022 ATIs by August 1, 2022. Maintain dates until next reassessment implementation.

Objective 1(c): Complete Tax Year (TY) 2020 reassessment appeals within 18 months of commencing BAA conferences (i.e. December of 2022).

**Department Goal 2:** Inspect each improved property once between reassessments (five year goal).

Objective 2(a): Median date inspected to trail Tax Year by no more than 2 years.

Objective 2(b): Reduce inspection dates older than 5 years to no more than 5% of parcel count.

Objective 2(c): Maintain appraiser field time a minimum of 16% each year.

#### MEASURES:

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Number of New Construction appraisals completed during FY <sup>1</sup>	1(a)	6,311	6,810	6,500
Number of ATI appraisals completed during fiscal year <sup>2</sup>	1(b)	13,437	25,245	12,000
Inspections per fiscal year <sup>3</sup>	2(a)(b)(c)	56,215	52,701	53,000
<b>Output:</b>				
Percent of time spent on new construction <sup>4</sup>	1(a)	32%	26.70%	32%
Percent of time spent on new ATI appraisals <sup>5</sup>	1(b)	5.2%	10.35%	6%
Percent of time spent on objections and reviews	1(c)	18.9%	4%	4%
Median date of inspection for improved properties <sup>9</sup>	2(a)	3/20/19	6/11/20	6/11/21
Lag in inspection date median versus Tax Year <sup>9</sup>	2(b)	1.75 yrs.	1.5 yrs.	1.5 yrs.
Percent of appraiser time spent in field	2(c)	13.6%	17%	15%
<b>Efficiency:</b>				
Avg Rate per day new construction appraisals (per appraiser)	1(a)	3.42	3.55	3.5
Avg Rate per day ATI appraisals (per appraiser) <sup>5</sup>	1(a)	44.1	33.9	35
Avg Rate per day objections (per appraiser)	1(b)	3.32	2.07	2
<b>Outcome:</b>				
Date new construction 95% completed <sup>1</sup>	1(a)	6/30/21	5/20/22	5/20/22
New construction appraisals completed for Fiscal Year	1(a)	6,311	6,810	6,500
Change in valuation tax base due to new construction	1(a)	2.5%	1.80%	2%
Date ATIs completed <sup>5</sup>	1(b)	8/15/21 est	7/20/21 est	7/1/22
Change in valuation tax base due to ATIs <sup>6</sup>	1(b)	1.9%	4.76%	2.5%
Percentage reassessment BAAs completed (occurs every five years) <sup>7</sup>	1(c)	1.4%	75%	75%
Date annual objections completed for prior tax year	1(c)	4/21/21	3/11/22	3/1/23
Increase in percentage of field time per year <sup>8</sup>	2(a)(b)(c)	6.86%	25%	7%

<sup>1</sup> Due to the number of new houses, new construction overlaps ATIs.

<sup>2</sup> The large number of ATIs completed in FY 2022 were because it included many ATIs for tax year 2021 and almost all ATIs for tax year 2022. ATIs for tax year 2022 were completed earlier than in 2021.

<sup>3</sup> Annual inspections should stabilize at 50,000 – 55,000.

<sup>4</sup> Time spent on new construction cycles with reassessment every five years. Typically, low points are the reassessment year or the year after.

<sup>5</sup> Many ATIs are new construction and separating these categories is difficult, in reassessment years ATIs also overlap with reassessment activities. Time spent has ranged from 4.25% to 12.5%. 10% is considered stabilized.

## ASSESSOR (continued)

<sup>6</sup> The FY 2022 increase for ATIs is larger than expected, due to soaring prices. Many ATIs also have new construction.

<sup>7</sup> Good progress was made on reassessment BAAs in FY 2022.

<sup>8</sup> FY 2022 saw a good rebound in field inspections from FY 2021.

<sup>9</sup> The tax year start date is January 1 of that year. The desired median date of inspection is no more than 2 years prior to the start of the tax year. The former goal was a 2-3 year trailing date, the new goal is to maintain no more than 2 years. A corollary goal (new for 2022) is to reduce the number of parcels with inspection dates older than 5 years from the current 9.62% to 5%. This is a five-year goal ending in FY 2026.

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### 2023 ACTION STEPS

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#### Department Goal 1

- Continue to ensure validity of tax base calculations, complete annual work including ATIs and new construction to mail notices and provide preliminary roll certification by early August 2022. Maintain moving forward.

#### Department Goal 2

- Continue to inspect each improved property once between reassessments by ensuring the median inspection date for improved properties lags the current tax year by no more than 2 years and by reducing the number of properties with an inspection date greater than 5 years from its current 9.62% to 5% over 5 years ending in FY 2026.
- Continue to inspect 50,000-55,000 properties per year and stabilize field time by appraisers at 16% of available time; thus increasing inspection frequency by appraisers as opposed to data collectors.

## BUDGET (continued)

**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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	7.00	8.00	7.00	7.00	-	0.0
Personnel	\$ 731,733	\$ 737,796	\$ 714,498	\$ 748,598	\$ 34,100	4.8
Operating	24,965	21,398	36,689	25,778	(10,911)	(29.7)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 756,698</u>	<u>\$ 759,194</u>	<u>\$ 751,187</u>	<u>\$ 774,376</u>	<u>\$ 23,189</u>	3.1

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represents a decrease in noncapital furniture, fixtures and equipment for conference room equipment and records services for digitalizing the budget document.

**Performance Measures:**

**Initiative III: Long-Term Financial Planning**

**Department Goal 1:** Ensure the County's four major funds have five-year plans.

Objective 1: 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.

**Initiative IV: Workflow Analysis-Process Management**

**Department Goal 2:** Determine financial resources necessary for the County's functions.

Objective 2: Estimate General Fund budgeted revenues within 2% of actuals.

## BUDGET (continued)

### Initiative V: Quality Control

**Department Goal 3:** Ensure compliance with grant terms and conditions.

Objective 3: Work with departments to ensure zero audit findings and/or questioned costs in the Single Audit.

MEASURES:	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Input:</b>				
Number of Federal Awards	3	95	110	115
<b>Output:</b>				
Budgeted General Fund revenue	2	\$241,771,215	\$252,385,894	\$263,309,908
Actual General Fund revenues <sup>1</sup>	2	\$253,661,999	\$271,199,998	\$263,309,908
<b>Efficiency:</b>				
Dollar amount of Single Audit questioned costs	3	\$0	\$0	\$0
<b>Outcome:</b>				
Five-year plans prepared	1	50%	100%	100%
Percent of revenue variance <sup>1</sup>	2	4.9%	7.5%	0.0%
Single Audit findings	3	0	0	0
Percent of Single Audit questioned costs	3	0.0%	0.0%	0.0%

<sup>1</sup> FY 2022 Actual & FY 2023 Projected reflect the projection at time of budget preparation.

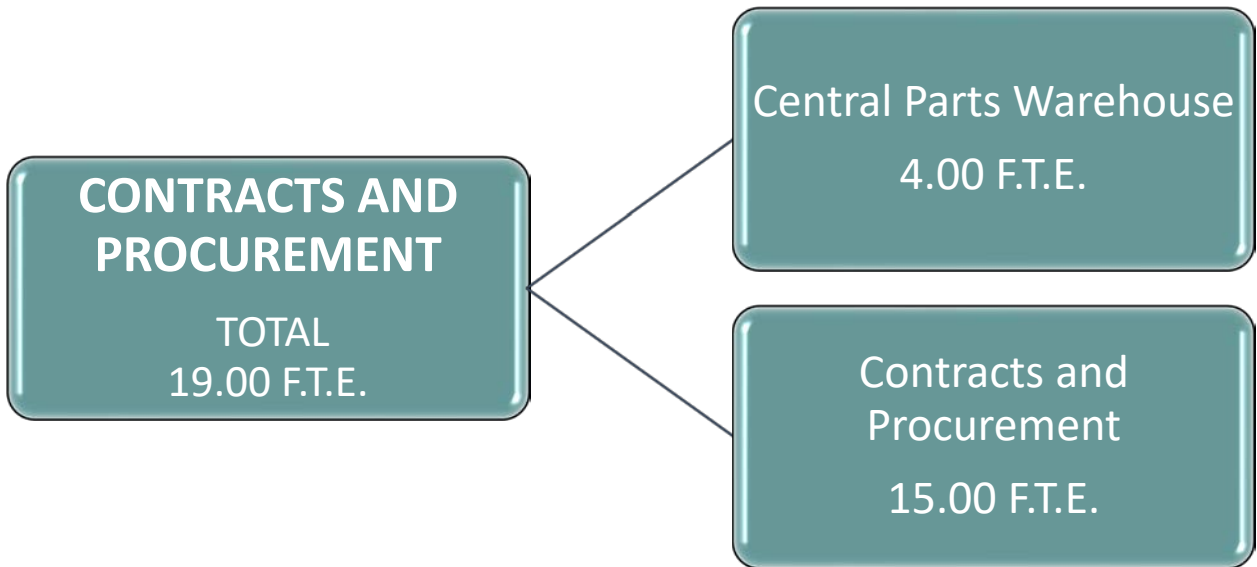
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### 2023 ACTION STEPS

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#### Department Goal 3

- Implement ClearGov software for FY 2024 budget process.
- Update budget transfer modules in One Solution.
- Automate the budget process.
- Implement electronic budget transfers in the financial system.



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$ 2,819,558	\$ 2,809,974	\$ 3,000,000	\$ 3,000,000	\$ -	0.0
<b>TOTAL REVENUES</b>	<u>\$ 2,819,558</u>	<u>\$ 2,809,974</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 270,317	\$ 260,616	\$ 274,258	\$ 262,958	\$ (11,300)	(4.1)
Operating	2,541,561	2,552,850	2,725,742	2,737,042	11,300	0.4
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,811,878</u>	<u>\$ 2,813,466</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>0.0</u>

**Funding Adjustments for FY 2023 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 an increase to the inventory of parts used to maintain vehicles and heavy machinery by Fleet Operations.

**Performance Measures:**

**Initiative IV: Workflow Analysis-Process Management**

**Department Goal 1:** Provide quality parts in an effective and cost efficient manner.

Objective 1(a): Establish base-line data for the on-line stocking and inventory control program for Fleet Operations.

Objective 1(b): Process and/or store 90% of items received within 2 hours of receipt.

Objective 1(c): Maintain stock turnover with a quarterly ratio of 4 to 1 to comply with national standard.



## CONTRACTS AND PROCUREMENT (continued)

MEASURES:	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Inventory line items	1(a)	1,552		
Supplies issued monthly	1(b)	4,196		
Received and stored items processed monthly	1(b)	4,041		
<b>Efficiency:</b>				
Average error rate on issuing supplies	1(c)	2.0%		
<b>Outcome:</b>				
Percent of stored items processed within 2 hours of receipt	1(b)	92.0%		
Annual ratio of stock turnover	1(c)	6.8:1		

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.00	14.00	15.00	15.00	-	0.0
Miscellaneous	\$ 160,434	\$ 179,007	\$ 170,000	\$ 160,000	\$ (10,000)	(5.9)
<b>TOTAL REVENUES</b>	<b>\$ 160,434</b>	<b>\$ 179,007</b>	<b>\$ 170,000</b>	<b>\$ 160,000</b>	<b>\$ (10,000)</b>	<b>(5.9)</b>
Personnel	\$ 1,261,471	\$ 1,156,635	\$ 1,350,777	\$ 1,488,448	\$ 137,671	10.2
Operating	55,492	50,549	67,403	66,702	(701)	(1.0)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,316,963</b>	<b>\$ 1,207,184</b>	<b>\$ 1,418,180</b>	<b>\$ 1,555,150</b>	<b>\$ 136,970</b>	<b>9.7</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent a decrease to procurement card rebates based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also includes full-year funding for the transfer of one Administrative Service Coordinator position in FY 2022.
- Operating expenditures reflect no significant change from the previous year.

**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 8 business days.

Objective 2(b): Ensure 65% of formal solicitations are issued within 72 business days.

## CONTRACTS AND PROCUREMENT (continued)

### 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 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Purchase Card purchases	2(a)	19,870	21,729	20,000
Purchase orders	2(a)(b),4	1,814	1,934	1,800
<b>Output:</b>				
Number of staff attending training	1(a)	7	5	7
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	1,290	1,379	1,300
Solicitations processed	2(b),3(a)(b)	56	76	75
Purchase orders ≥ \$25,000 processed	3(a)(b)	524	555	500
Number of Purchase Orders audited	3(a)	300	300	300
<b>Efficiency:</b>				
Cost per purchase order processed	2(a)(b)	\$100	\$100	\$100
<b>Outcome:</b>				
Percent of staff receiving at least 2 CEUs per fiscal year	1(a)	30%	30%	50%
Percent of purchase orders ≤ \$25,000 processed within 8 business days	2(a)	73.9%	74.3%	80%
Percent of purchase orders ≥ \$25,000 processed within 72 business day	2(b)	67.2%	73.7%	80%
Percent of audited purchase orders in compliance	3(a)	95%	95%	100%
Percent of purchases awarded without protest	3(b)	100%	100%	100%
Percent of informal solicitations having three quotes	4	100%	100%	100%

### 2023 ACTION STEPS

#### Department Goal 1

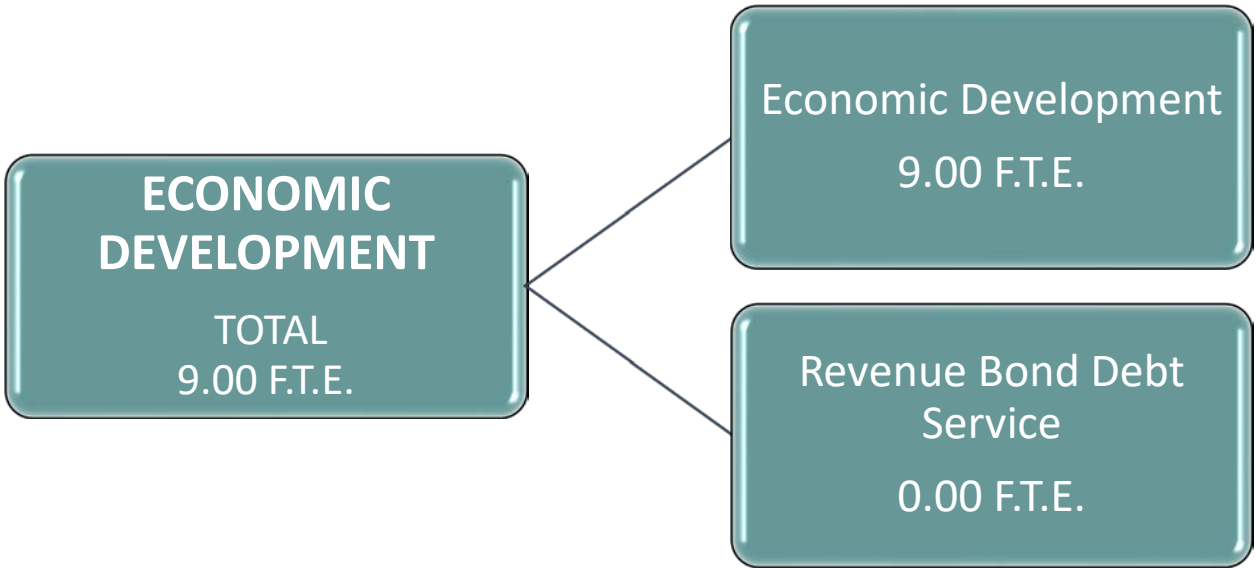
- Continue to provide training sessions on procurement procedures to all departments.

#### Department Goal 2

- Continue to establish guidelines and monitor purchases to ensure goals are being met.

#### Department Goal 3

- Continue to perform audits on purchases to ensure Procurement Ordinance and Regulations are being followed.



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	9.00	9.00	-	0.0
Property Tax	\$ 3,906,366	\$ 4,123,597	\$ 3,724,024	\$ 3,961,242	\$ 237,218	6.4
Miscellaneous	23,593	(10,325)	5,000	10,000	5,000	100.0
<b>TOTAL REVENUES</b>	<u>\$ 3,929,959</u>	<u>\$ 4,113,272</u>	<u>\$ 3,729,024</u>	<u>\$ 3,971,242</u>	<u>\$ 242,218</u>	6.5
Personnel	\$ 1,166,574	\$ 1,028,128	\$ 1,184,033	\$ 1,224,166	\$ 40,133	3.4
Operating	2,632,811	1,388,607	2,544,991	2,687,076	142,085	5.6
Capital	-	-	-	60,000	60,000	100.0
<b>TOTAL EXPENDITURES</b>	<u>3,799,385</u>	<u>2,416,735</u>	<u>3,729,024</u>	<u>3,971,242</u>	<u>242,218</u>	6.5
Interfund Transfer Out	-	-	1,810,000	-	(1,810,000)	(100.0)
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 3,799,385</u>	<u>\$ 2,416,735</u>	<u>\$ 5,539,024</u>	<u>\$ 3,971,242</u>	<u>\$ (1,567,782)</u>	(28.3)

**Funding Adjustments for FY 2023 Include:**

- Revenues represent an increase in the value of existing multi-county parks.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. This increase is slightly offset by the reduction of the vacant Director of Operation position in FY 2022.
- Operating expenses represent an increase in costs associated with the department's new office space.
- Capital expenses include one new utility vehicle.

## ECONOMIC DEVELOPMENT

**Division:** Revenue Bond Debt Service  
**Fund:** Special Revenue Fund  
**Function:** Economic Development

**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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$26,378,341	\$26,630,376	\$26,323,617	\$26,797,383	\$ 473,766	1.8
Interest	<u>265,837</u>	<u>38,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL REVENUES	26,644,178	26,668,787	26,323,617	26,797,383	473,766	1.8
Interfund Transfer In	<u>8,083,978</u>	<u>10,736,198</u>	<u>10,277,361</u>	<u>9,213,731</u>	<u>(1,063,630)</u>	(10.3)
TOTAL SOURCES	<u>\$34,728,156</u>	<u>\$37,404,985</u>	<u>\$36,600,978</u>	<u>\$36,011,114</u>	<u>\$ (589,864)</u>	(1.6)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	12,456,481	12,914,490	14,055,270	14,601,393	546,123	3.9
Capital	-	-	-	-	-	0.0
Debt Service	<u>8,673,524</u>	<u>10,735,549</u>	<u>10,276,361</u>	<u>9,212,731</u>	<u>(1,063,630)</u>	(10.4)
TOTAL EXPENDITURES	21,130,005	23,650,039	24,331,631	23,814,124	(517,507)	(2.1)
Interfund Transfer Out	<u>10,358,032</u>	<u>14,126,102</u>	<u>13,614,267</u>	<u>13,060,137</u>	<u>(554,130)</u>	(4.1)
TOTAL DISBURSEMENTS	<u>\$31,488,037</u>	<u>\$37,776,141</u>	<u>\$37,945,898</u>	<u>\$36,874,261</u>	<u>\$ (1,071,637)</u>	(2.8)

### Funding Adjustments for FY 2023 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 a decrease in transfers from the revenue fund to service the debt.
- Operating costs reflect an increase for the disbursement of multi-county revenues to taxing entities outside of County government.
- Debt Service reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond and the 2017 Special Source Revenue Bond. The decrease reflects savings from refinancing the 2013 Special Source Revenue Bond during 2021.

## ECONOMIC DEVELOPMENT

- The Interfund Transfer Out represents transfers of multi-county parks revenues to the General Fund, Debt Service Fund, and Trident Technical College Operating and Debt Funds. Another portion of the interfund transfer out reflects transfers from the revenue fund to the debt fund for the Special Source Revenue Bonds.

# 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 Annual Comprehensive Financial Report (ACFR) 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	11.00	11.00	-	0.0
Charges and Fees	\$ 4,050	\$ 3,636	\$ 3,400	\$ 2,800	\$ (600)	(17.6)
<b>TOTAL REVENUES</b>	<b>\$ 4,050</b>	<b>\$ 3,636</b>	<b>\$ 3,400</b>	<b>\$ 2,800</b>	<b>\$ (600)</b>	<b>(17.6)</b>
Personnel	\$ 993,479	\$ 917,562	\$ 1,066,888	\$ 1,053,979	\$ (12,909)	(1.2)
Operating	48,227	44,068	48,871	48,102	(769)	(1.6)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,041,706</b>	<b>\$ 961,630</b>	<b>\$ 1,115,759</b>	<b>\$ 1,102,081</b>	<b>\$ (13,678)</b>	<b>(1.2)</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect a decrease in child support fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit program. Personnel costs also reflect a decrease due to interdepartmental changes.
- Operating expenditures reflect no significant change.

**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.



## FINANCE (continued)

Objective 1(b): Prepare the Annual Comprehensive Financial Report (ACFR) 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

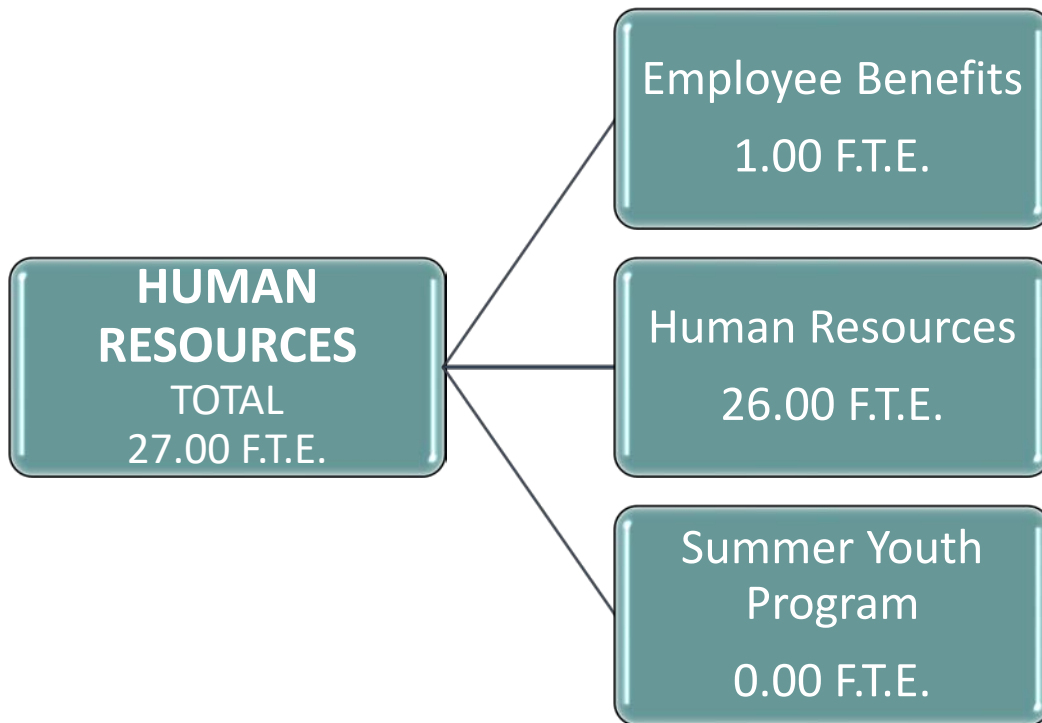
**Department Goal 3:** Safeguard the County's assets.

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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	163	173	175
<b>Outcome:</b>				
<u>General Obligation Bond</u>	3(a)			
Standards & Poor's Corporation		AAA	AAA	AAA
Moody's Investors Service		Aaa	Aaa	Aaa
Fitch Ratings, Inc.		AAA	AAA	AAA
Regulatory filing deadlines missed	1(a),3(b)	0	0	0
<u>CAFR Preparation</u>	1(b)			
External auditor proposed adjustments		0	0	0
Days to close fiscal year end		60	62	60
Journal entries required after year end		60	51	60
Management letter comments/material weaknesses/significant deficiency		0	1	0



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 1,149,949	\$ 1,149,949	\$ -	\$ -	\$ -	0.0
Charges and Fees	49,734,010	49,558,423	30,609,385	32,106,866	1,497,481	4.9
Interest	812,482	94,089	100,000	400,000	300,000	300.0
<b>TOTAL REVENUES</b>	<u>\$51,696,441</u>	<u>\$50,802,461</u>	<u>\$30,709,385</u>	<u>\$32,506,866</u>	<u>\$ 1,797,481</u>	5.9
Personnel	\$ 116,166	\$ 113,936	\$ 117,985	\$ 119,366	\$ 1,381	1.2
Operating	61,776,676	62,662,406	31,341,400	32,387,500	1,046,100	3.3
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$61,892,842</u>	<u>\$62,776,342</u>	<u>\$31,459,385</u>	<u>\$32,506,866</u>	<u>\$ 1,047,481</u>	3.3

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase by the State for the employer's contribution to health insurance costs. In addition, revenues include a higher interest earnings projection.
- 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

**Division:** Human Resources  
**Fund:** General Fund  
**Function:** General Government

**Mission:** The Human Resources Department collaborates with all County employees to lead and strengthen a work atmosphere where all employees have the opportunity to be their best in service to the County's mission; and strives to be the model for high-quality, responsive, and customer-focused service.

**Services Provided:**

- Ensure eligible employees receive their chosen benefits through payroll deductions
- Offer benefits and wellness education
- Provide quick responses to employee questions
- Provide exceptional customer service
- Facilitate the employee performance management program and provide performance counseling
- Coordinate the employee awards and recognition programs
- Conduct internal investigations of harassment and discrimination complaints
- Coordinate the Americans with Disabilities Act (ADA), Family Medical Leave Act (FMLA), and Disabilities Management programs
- Facilitate diversity, inclusion, and equity program
- Facilitate organization-wide talent management and workforce development.
- Coordinate talent acquisition, ensure a diverse and qualified applicant pool, screen candidates, and assist with county-wide interview processes
- Onboard new hires
- Propose and manage an equitable system for classification and compensation of positions
- Facilitate the merit and longevity program for the county.

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	24.00	25.00	26.00	26.00	-	0.0
Personnel	\$ 1,736,454	\$ 2,062,710	\$ 2,495,871	\$ 2,466,003	\$ (29,868)	(1.2)
Operating	233,555	248,585	326,305	464,663	138,358	42.4
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>1,970,009</b>	<b>2,311,295</b>	<b>2,822,176</b>	<b>2,930,666</b>	<b>108,490</b>	<b>3.8</b>
Interfund Transfer Out	-	-	-	127,533	127,533	100.0
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$ 1,970,009</u></b>	<b><u>\$ 2,311,295</u></b>	<b><u>\$ 2,822,176</u></b>	<b><u>\$ 3,058,199</u></b>	<b><u>\$ 236,023</u></b>	<b>8.4</b>

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs are offset by reducing temporaries and anticipated vacancies based on current trends.

## HUMAN RESOURCES

- Operating expenditures represent increases in contracted temporaries to assist with projects and in-house training for County employees based on current trends. The increases are offset by a decrease in consultant fees due to budget constraints.
- Interfund Transfer Out represents General Fund support for the Summer Youth program.

### Performance Measures:

#### Initiative II: Human Resources & Resource Management

**Department Goal 1:** Make continual process improvements to provide timely and accurate enrollment and updating of all new hires, incumbents, and retirees into the Public Employee Benefit Authority (PEBA) health care and retirement systems.

- Objective 1(a): Process annual benefits enrollment by the first paycheck in January.
- Objective 1(b): Assist transitioning and current retirees with PEBA health benefits.
- Objective 1(c): Monitor and respond to all new inquiries that are reported via the FreshDesk portal to establish due dates, analyze the need and categorize the urgency of the requests.
- Objective 1(d): Ensure all new hires are onboarded through the NeoGov applicant tracking system.

**Department Goal 2:** Guide employees, supervisors, and management through conflict resolution and improved employee engagement.

- Objective 2(a): Process unemployment claims accurately and manage the appeal and billing processes.
- Objective 2 (b): Improve procedures for managing complaints, including a document management system for easy access to all documents coming in and going out for each claim.

**Department Goal 3:** Provide exceptional employee development opportunities to protect the County and lead to success for employees at all levels and in all departments.

- Objective 3(a): Deliver remote development programs specifically for employees.
- Objective 3(b): Customize additional remote classes specifically for departments.
- Objective 3(c): Ensure Charleston County employees support a diverse, equal, and inclusive work environment.

**Department Goal 4:** Recruit and Retain a highly qualified and diverse staff

- Objective 4(a): Assist in promoting qualified internal applicants
- Objective 4(b): Train Departments on enhanced features and capabilities of NeoGov Insight, an applicant tracking system, to make hiring practices more efficient and provide better communication with job applicants.

MEASURES:	Objective	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Projected</u>
<b>Output:</b>				
<u>Benefits:</u>				
Number of days to complete accurately the benefits enrollments	1(b)	0 days	3 days	3 days
Number of new retirees processed	1(b)	98	110	100
Number of meetings held with employees/retirees	1(b)	91	82	85
Number of retirees total	1(b)	1,246	1,253	1,250
Number of new inquiries to the FreshDesk portal	1(c)	N/A	1,418	1,400
<u>Unemployment:</u>				
Number of claims processed	2(a)	436	101	100
Total number of claims paid	2(a)	294	71	70

## HUMAN RESOURCES

### Employee Learning & Development:

Number of employees taking classes	3(a)	2,428	2,443	2,400
Number of classes taken	3(a)	12,557	14,658	14,000
Number of online, on-demand classes offered	3(b)	464	500	500

### Employment & Compensation:

Number of internal promotions	4(a)	N/A	235	200
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### Onboarding:

Number of benefits eligible new hires Onboarded remotely	1(d)	365	637	500
Number of Mandatory Classes for New Hires	1(d)	14	17	20
Number of New Hires completing Mandatory Classes	1(d)	340	601	500

### **Outcome:**

Percentage of accurate completion of benefits enrollment	1(a)	100%	100%	100%
Percentage of FreshDesk responses within 24 business hours	1(c)	100%	100%	100%
Percentage of remote training completed by employees	3(a),3(b)	100%	100%	100%

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## 2023 ACTION STEPS

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### Department Goal 1:

- Continue to monitor all PEBA reporting and begin the resolution process for discrepancies within 24 business hours.
- Create a monthly report that will efficiently identify differences, make necessary corrections, and reduce costs to the County.
- Analyze the current workflow process and uncover manual processes that can be automated.
- Create Standard Operating Procedures and continue to track, approve, and file digitally

### Department Goal 2:

- Develop and implement HR Reps, supervisors, and management training on all Employee Relations procedures.

### Department Goal 3:

- Expand the learning management system, NeoGov LEARN, to fully utilize the system's features.
- Continue to develop the skills of the Diversity, Equity & Inclusion Committee Members
- Provide educational opportunities for the Charleston County Government workforce.

### Department Goal 4:

- Track applicant diversity to ensure the workforce represents the community we serve.
- Ensure best employment practices are utilized in all hiring decisions.
- Create a department NeoGov Insight reference guide and update it accordingly.

## HUMAN RESOURCES (continued)

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

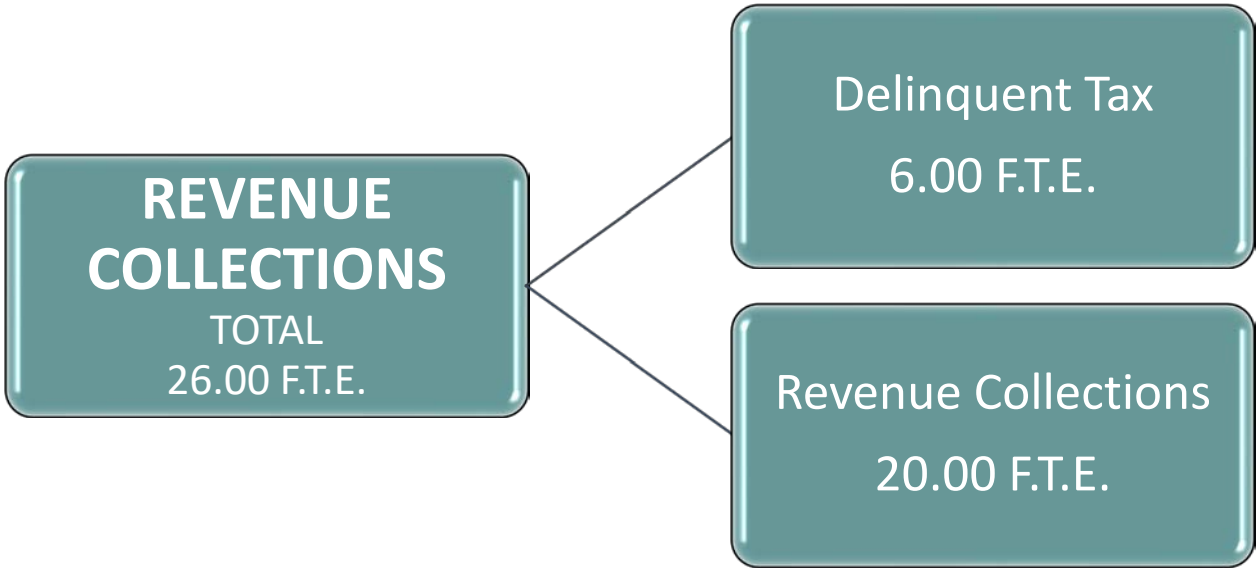
**Mission:** The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

### Program Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	-	-	-	-	-	0.0
Interfund Transfer In	-	-	-	127,533	127,533	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,533</u>	<u>\$ 127,533</u>	100.0
Personnel	\$ 44,079	\$ -	\$ 45,000	\$ 126,423	\$ 81,423	180.9
Operating	14,057	-	15,000	45,527	30,527	203.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 58,136</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 171,950</u>	<u>\$ 111,950</u>	186.6

### Funding Adjustments for FY 2023 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.
- Operating costs reflect an increase to reflect the libraries' participation in the program.





## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 986,505	\$ 1,046,218	\$ 1,017,265	\$ 1,018,103	\$ 838	0.1
Miscellaneous	9,991	16,848	12,000	15,500	3,500	29.2
<b>TOTAL REVENUES</b>	<u>\$ 996,496</u>	<u>\$ 1,063,066</u>	<u>\$ 1,029,265</u>	<u>\$ 1,033,603</u>	<u>\$ 4,338</u>	0.4
Personnel	\$ 676,431	\$ 705,750	\$ 740,802	\$ 750,879	\$ 10,077	1.4
Operating	260,121	244,475	288,463	282,724	(5,739)	(2.0)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	936,552	950,225	1,029,265	1,033,603	4,338	0.4
Interfund Transfer Out	317,556	-	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 1,254,108</u>	<u>\$ 950,225</u>	<u>\$ 1,029,265</u>	<u>\$ 1,033,603</u>	<u>\$ 4,338</u>	0.4

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in levy costs to recover the expenditures and bidder default fees related to the delinquent tax process.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include a reimbursement to the Treasurer's Office for the use of services provided by the department.
- Operating expenditures reflect a decrease in office expenses and contract services based on historical trends and usage.

# 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.<sup>1</sup>

Objective 1(b): Attain collection rates of 70% existing mobile home taxed accounts.<sup>1</sup>

Objective 1(c): Attain collection rates of 25% of existing personal property accounts in Watercraft, Business Personal State/County, Aircraft and Rental Residential.<sup>1</sup>

MEASURES:	<u>Objective</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Total accounts collected in real property <sup>2 &amp; 3</sup>	1(a)	8,911-480	8,251-279	9,180-N/A <sup>4</sup>
Total accounts collected in mobile homes <sup>2 &amp; 3</sup>	1(b)	2,827-732	2,257-1,448	2,234- N/A <sup>4</sup>
Total accounts collected in personal property <sup>2 &amp; 3</sup>	1(c)	34,784-14,171	12,140-9,630	13,062- N/A <sup>4</sup>
<b>Efficiency:</b>				
Cost per collection <sup>4</sup>	1(a)(b)(c)	\$30.08	\$73.84	N/A <sup>4</sup>
<b>Outcome:</b>				
Closure rate for real property accounts <sup>2 &amp; 3</sup>	1(a)	94.61%	96.62%	N/A <sup>4</sup>
Closure rate for mobile home accounts	1(b)	74.11%	35.84%	N/A <sup>4</sup>
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	59.26%	20.68%	N/A <sup>4</sup>

<sup>1</sup>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".

<sup>2</sup>FY 2021 showed a decline in closure rates listed for Real Property and Personal Property most in part to the complications surrounding the COVID-19 pandemic. Debt Setoff continued to assist in personal property collections but due to the anticipated change in watercraft collections the office experienced a drop in personal property collections below the 25% goal set in previous years. This change came from the anticipated loss of collections. Mobile Homes also showed a decline by 2.87% from the previous year. Although challenging, the annual tax sale for delinquent Real Property and Mobile Homes was still held which assisted in keeping their respective collections close to pre-pandemic standards. Due to the challenges involved with COVID-19, the tax team (consisting of individuals from 5 different departments) was able to come together and deliver a safe and efficient sale which had more than 400 bidders attend. Because of these efforts, the entire team received the Team of the Quarter Award for the first quarter in 2021.

<sup>3</sup>FY 2022 showed a decline in closure rates listed for Mobile Homes and Personal Property most in part to the complications surrounding post-pandemic protocol. Debt Setoff continued to assist in personal property collections but due to the anticipated change in watercraft collections the office experienced a drop in personal property. The office adjusted the yearly goal in personal property collections down to 25% to accommodate the legislative change which still came in under by 4.32%. Mobile Homes also showed a decline from the previous year due to staffing shortages. These immediate drops in collections for Mobile Home and Personal Property has led to the Tax Collector looking into the viability of third-party collections. Currently the process is in procurement.

<sup>4</sup>Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2021 shows \$950,225 in actual expenditures. The Delinquent Tax Office experienced a slight increase in cost per collection.

## 2023 ACTION STEPS

### Department Goal 1

- Continue to better structure personal property collections by addressing shortages and looking to newer collection methods the Tax Collector can deploy.
- Re-evaluate the collection practices currently employed and address issues through a GAP analysis. The goal is to determine better practices that can be used in the collections of all property types.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	20.00	20.00	-	0.0
Charges and Fees	\$ 2,143,905	\$ 2,517,711	\$ 2,359,898	\$ 2,752,146	\$ 392,248	16.6
Interest	85,854	16,270	9,000	36,000	27,000	300.0
Miscellaneous	1,616	3,778	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>2,231,375</u>	<u>2,537,759</u>	<u>2,368,898</u>	<u>2,788,146</u>	<u>419,248</u>	<u>17.7</u>
Interfund Transfer In	366,306	-	-	-	-	0.0
<b>TOTAL SOURCES</b>	<u>\$ 2,597,681</u>	<u>\$ 2,537,759</u>	<u>\$ 2,368,898</u>	<u>\$ 2,788,146</u>	<u>\$ 419,248</u>	<u>17.7</u>
Personnel	\$ 1,614,256	\$ 1,571,100	\$ 1,651,394	\$ 1,625,828	\$ (25,566)	(1.5)
Operating	834,748	894,110	485,733	602,082	116,349	24.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>2,449,004</u>	<u>2,465,210</u>	<u>2,137,127</u>	<u>2,227,910</u>	<u>90,783</u>	<u>4.2</u>
Interfund Transfer Out	-	200,000	231,771	560,236	328,465	141.7
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 2,449,004</u>	<u>\$ 2,665,210</u>	<u>\$ 2,368,898</u>	<u>\$ 2,788,146</u>	<u>\$ 419,248</u>	<u>17.7</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent charges to collect municipal and county revenues. Collections are projected to increase based on projected fees charged to the municipalities. Revenues also 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. The decrease represents the elimination of cost for services provided by the Sheriff's Office.

## REVENUE COLLECTION (continued)

- Operating expenses represent an increase in mailers and maintenance contract software to help administer the short-term rentals related to Accommodations Tax.
- Interfund Transfer Out represents an increase of 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 15%.

Objective 1(b): Locate 26% more businesses operating illegally.

Objective 1(c): Increase audits conducted by 12%.

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Output:</b>				
Field inspections/calls/emails	1(a)	4,000	5,120	6,000
Illegal businesses located – businesses noncompliant	1(b)	19	82	110
Audits conducted	1(c)	476	707	800
<b>Efficiency:</b>				
Average chargeback per audit	1(c)	580	740	600
<b>Outcome:</b>				
Percent increase of business license inspections <sup>1</sup>	1(a)	(42%)	67%	20%
Percent increase of locating businesses operating illegally <sup>1</sup>	1(b)	(50%)	330%	26%
Percent increase of audits conducted	1(c)	(30%)	27%	12%
Collections from audit chargebacks	1(c)	\$60,146	\$523,459.42	\$150,000

<sup>1</sup> Both of these increases are due to new on-line program. Matching accounts led to discovery of multiple unlicensed businesses.

<sup>2</sup> Chargeback amount due to 3 unusually large chargebacks that are exceptions to the norm.

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### 2023 ACTION STEPS

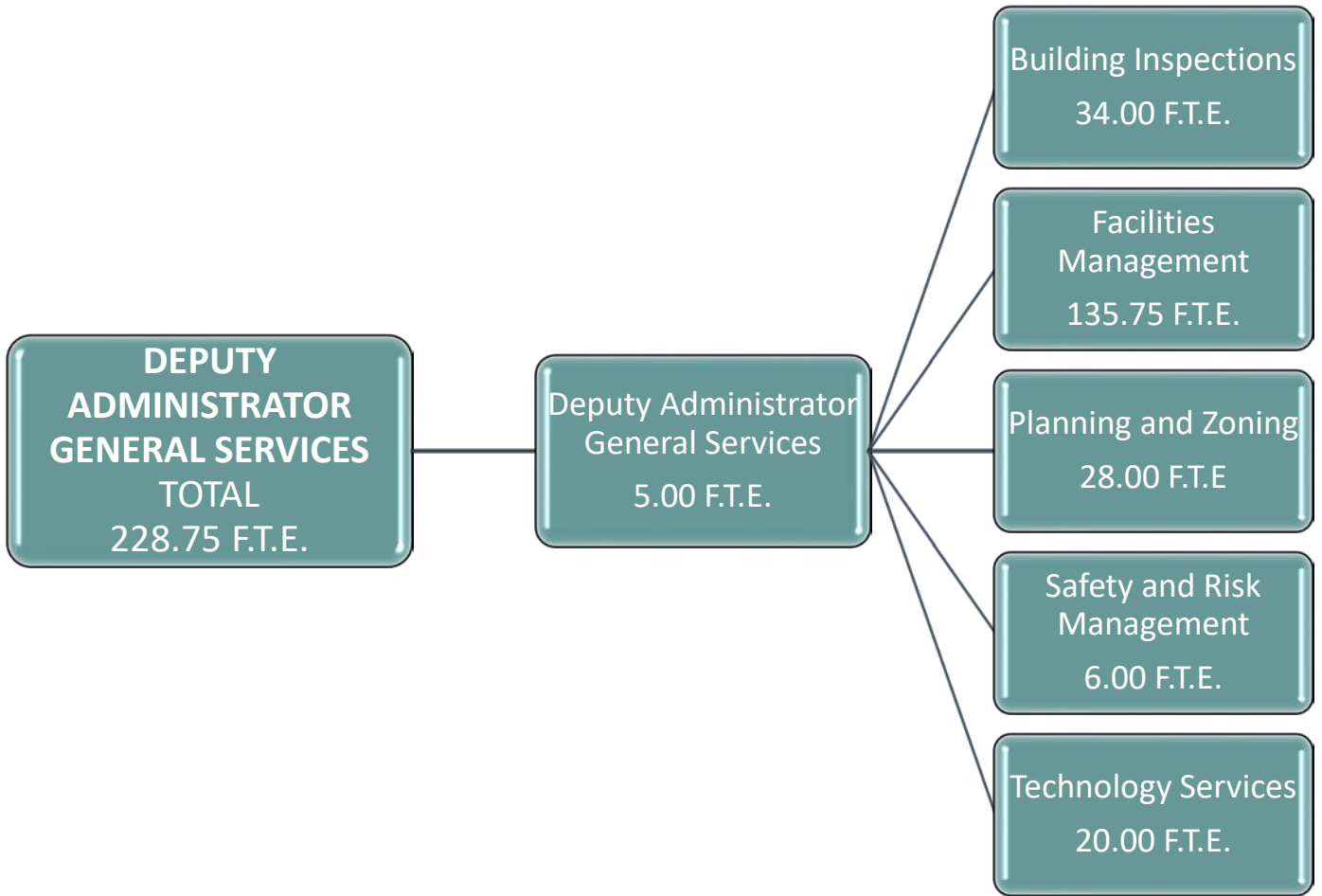
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#### Department Goal 1

- Enable accommodations, hospitality, radio, hazmat to be paid on-line.
- Continue with efforts to identify businesses not in compliance with business license.
- Increase engagement and training with other municipalities to increase revenues across the board.



**End Section**



## DEPUTY ADMINISTRATOR GENERAL SERVICES

**Fund:** General Fund  
**Function:** General Government

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

### Departmental Summary

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	5.00	5.00	5.00	-	0.0
Personnel	\$ 493,936	\$ 604,028	\$ 713,776	\$ 749,040	\$ 35,264	4.9
Operating	8,534	11,515	14,286	68,936	54,650	382.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 502,470</u>	<u>\$ 615,543</u>	<u>\$ 728,062</u>	<u>\$ 817,976</u>	<u>\$ 89,914</u>	12.3

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase to fund grant matches in FY 2023.

## BUILDING INSPECTIONS SERVICES

**Division:** Building Inspections Services  
**Fund:** General Fund  
**Function:** Public Safety

**Mission:** Building Inspections Services 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	30.00	30.00	34.00	34.00	-	0.0
Licenses and Permits	\$ 1,881,271	\$ 2,439,611	\$ 1,860,000	\$ 2,380,000	\$ 520,000	28.0
Intergovernmental	-	-	-	58,000	58,000	100.0
Charges and Fees	460,225	679,342	477,000	755,000	278,000	58.3
Miscellaneous	<u>16,166</u>	<u>(33,781)</u>	<u>3,000</u>	<u>1,000</u>	<u>(2,000)</u>	(66.7)
<b>TOTAL REVENUES</b>	<b>2,357,662</b>	<b>3,085,172</b>	<b>2,340,000</b>	<b>3,194,000</b>	<b>854,000</b>	<b>36.5</b>
Interfund Transfer In	<u>13,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL SOURCES</b>	<b><u>\$ 2,371,322</u></b>	<b><u>\$ 3,085,172</u></b>	<b><u>\$ 2,340,000</u></b>	<b><u>\$ 3,194,000</u></b>	<b><u>\$ 854,000</u></b>	<b>36.5</b>
Personnel	\$ 1,951,131	\$ 1,971,335	\$ 2,246,022	\$ 2,670,918	\$ 424,896	18.9
Operating	267,128	155,854	273,051	303,692	30,641	11.2
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL EXPENDITURES</b>	<b>2,218,259</b>	<b>2,127,189</b>	<b>2,519,073</b>	<b>2,974,610</b>	<b>455,537</b>	<b>18.1</b>
Interfund Transfer Out	<u>14,277</u>	<u>36,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$ 2,232,536</u></b>	<b><u>\$ 2,163,398</u></b>	<b><u>\$ 2,519,073</u></b>	<b><u>\$ 2,974,610</u></b>	<b><u>\$ 455,537</u></b>	<b>18.1</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in building permits and plan review fees based on current projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increases also include the addition of a Plans Reviewer position and a Building Codes Enforcement position. The increases are offset by higher anticipated personnel lapse.



## BUILDING INSPECTIONS SERVICES (continued)

- Operating expenditures represent an increase in fuel due to estimated fuel costs. The expenditures also represent additional training and conference costs due to mandatory employee certifications.

### Performance Measures:

#### Initiative I: Service Delivery

**Department Goal 1:** Expand departmental operational systems using IAS Accreditation suggestions to include system upgrades, website usage, SOP additions and updates, and department specific audits.

Objective 1(a): Continue educational program for community and industry on automated permitting system.

Objective 1(b): 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 3 rating with FEMA resulting in a 30% reduction in flood insurance premiums for our citizens.

Objective 3(b): Maintain Class 3/2 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:		FY 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Input:</b>				
Permit revenue	1(a)	\$2,163,402	3,167,706	1,700,000
<b>Output:</b>				
Permits issued	1(a)	12,893	17,081	15,680
Inspections performed	1(a)	33,588	37,381	36,500
Commercial plans approved	1(a)	381	405	385
Residential plans approved	1(a)	1,606	2,340	1,890
Number of contractor's licenses issued/renewed	1(a)	2,532	3,007	2,750
Number of Certificates of Occupancy issued	1(a)	786	1,223	950
Number of people serviced by web-based system	1(a)(b)	80,232	90,450	86,850
Number impacted by public education programs	2(a)	88,453	108,500	115,200
Number attending educational seminars	2(b)	5,851	5,100	5,100
Hours of Code Enforcement Officers training	3(c)	773	980	890
<b>Efficiency:</b>				
Average number of days per commercial plan review	1(a)(c)	14	16	20
Average number of days per residential plan review	1(a)(c)	14	16	20

## BUILDING INSPECTIONS SERVICES (continued)

MEASURES:	<u>Objective</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Actual</u>	FY 2023 <u>Projected</u>
<b>Outcome:</b>				
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)	98%	100%	100%
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 3	Class 3	Class 3
Insurance Services Office rating	3(b)	Class 3/2	Class 3/2	Class 3/2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

### 2023 ACTION STEPS

#### Department Goal 1

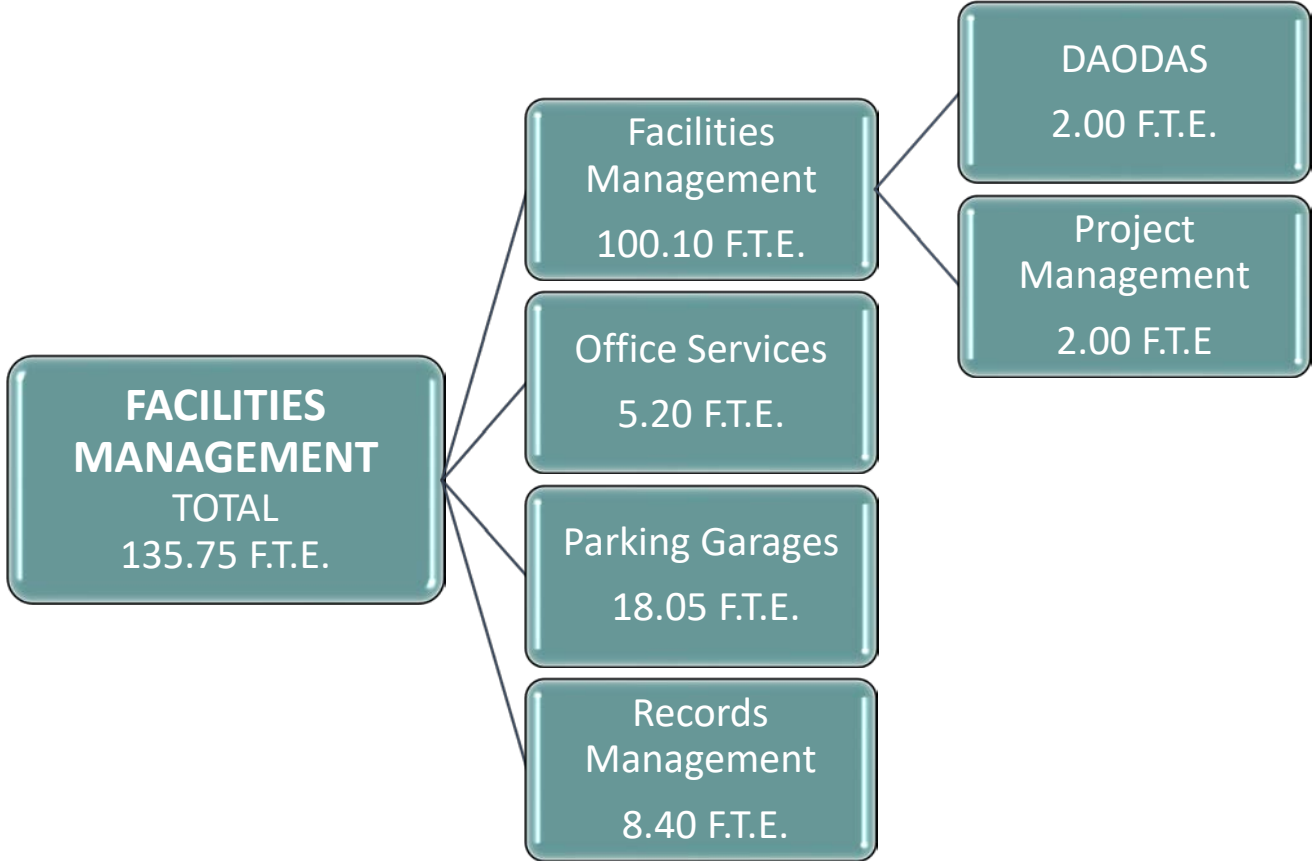
- Continue moving the entire plan documentation system to be fully digital.
- Integrate the Decisions Engine self-service application into the Energov permitting system to enhance the department's services online, including integrating electronic plans/ permitting services and inspection management.
- Utilize FY 2021 added staff to realign service goals to improve efficiency and service quality.

#### Department Goal 2

- Continue outreach education programs and Special Projects/ Grants.
- Obtain a total of 2.5 Million in Grant and Hazard Mitigation project funding.

#### Department Goal 3

- Continue analyzing changes in program requirements and implement/adjust programs as required.
- Maintain Class 3 rating with FEMA by implementing all current CRS accredited activities and look for ways to add and implement additional activities in the future to obtain a class 2 within the subsequent two audit cycles.
- Increase the department involvement with resilience and sustainability requirements.
- Educate all the staff, design professionals, contractors, and the County citizens about the code in depth.



## FACILITIES MANAGEMENT

**Division:** Facilities Management  
**Fund:** General Fund  
**Function:** General Government

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

**Services Provided:**

- Master planning, design and construction services for asset management projects and the five-year Capital Improvement Plan
- Maintain and repair all County-owned and leased facilities using predictive maintenance and asset management strategies with both in-house technicians and contracted services
- Facilitate, interpret and coordinate all real estate agreements and transactions for leased space involving the County
- Facilitate and oversee all facility service contracts such as security, custodial and maintenance
- Develop and maintain asset management, space utilization, and the capital improvement reserve programs
- Forecast capital improvement and repair expenses and identify excess Real Property for disposition

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	94.95	94.95	100.10	100.10	-	0.0
Intergovernmental	\$ 144,017	\$ 175,498	\$ 220,000	\$ 160,000	\$ (60,000)	(27.3)
Miscellaneous	1,408	30,748	-	-	-	0.0
Leases and Rentals	<u>234,764</u>	<u>167,873</u>	<u>77,282</u>	<u>57,282</u>	<u>(20,000)</u>	<u>(25.9)</u>
<b>TOTAL REVENUES</b>	<u>\$ 380,189</u>	<u>\$ 374,119</u>	<u>\$ 297,282</u>	<u>\$ 217,282</u>	<u>\$ (80,000)</u>	<u>(26.9)</u>
Personnel	\$ 6,105,513	\$ 5,952,470	\$ 6,385,649	\$ 6,943,378	\$ 557,729	8.7
Operating	13,867,950	13,095,409	13,576,652	14,431,030	854,378	6.3
Capital	<u>902,421</u>	<u>1,880,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
<b>TOTAL EXPENDITURES</b>	<u>20,875,884</u>	<u>20,927,921</u>	<u>19,962,301</u>	<u>21,374,408</u>	<u>1,412,107</u>	<u>7.1</u>
Interfund Transfer Out	<u>245,000</u>	<u>1,148,735</u>	<u>1,075,000</u>	<u>5,175,000</u>	<u>4,100,000</u>	<u>381.4</u>
<b>TOTAL DISBURSEMENTS</b>	<u>\$21,120,884</u>	<u>\$22,076,656</u>	<u>\$21,037,301</u>	<u>\$26,549,408</u>	<u>\$ 5,512,107</u>	<u>26.2</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent the rental or lease of County facilities by external entities. Revenues also reflect a decrease due to the termination of four leases.

## FACILITIES MANAGEMENT (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect full-year funding for a Technical Maintenance Manager, a Construction Field Manager, and three Trade Technicians III positions and other interdepartmental staffing changes in FY 2022.
- Operating expenditures reflect an increase due to security costs, utility costs, and maintenance costs for buildings and grounds. The increase also includes an allocation in contingency for renovation projects.
- Interfund Transfer Out represents a \$4.1 million transfer to the Facilities Preservation Fund for the preservation of facilities related capital assets.

### 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.

**Department Goal 3:** Ensure County government and supported agencies have an effective working environment to achieve mission responsibilities.

Objective (3a): Maintain 100% completion rate, perform all due diligence items on or before the required time period in real estate contracts

Objective (3b): Maintain all lease agreements and amendments in current status, no lapse in agreement terms.

Objective (3c): Complete all facilities service contract renewals and/or solicitations to ensure there is no gap in provided services.

Objective (3d): Build and maintain a complete inventory of facilities assets and warranties, to ensure asset inventory records accuracy.

#### Initiative III: Long-Term Financial Planning

**Department Goal 4:** Provide long-term funding for infrastructure repairs/upgrades and improve budget to actual efficiencies.

Objective 4(a): Budgeted special project cost estimates shall not exceed 15% of the actual expended costs.

Objective 4(b): Contracted services shall not exceed budgeted amount.

Objective 4(c): Maintain 85% total department operating budget effectiveness.

## FACILITIES MANAGEMENT (continued)

### MEASURES:

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
<b>Design and Construction:</b>				
Total number of active construction contracts	1(a)	17	13	16
Percent of completed construction contracts designed by A&E	1(a)	76%	82%	85%
Total value of active contracts	1(a)	\$63.1M	\$28.6M	\$35.0M
Dollar value of contracts awarded	1(b)	\$63.1M	\$28.6M	\$35.0M
<b>Real Property:</b>				
Total number of acquisitions/dispositions <sup>1</sup>	3(a)	15	10	8
Total number of lease agreements <sup>1</sup>	3(b)	74	69	75
Total number of County Contracts <sup>1</sup>	3(c)	63	66	68
<b>Output:</b>				
<b>Design and Construction:</b>				
Number of contracts awarded (design & construction)	1(a)	68	61	70
Design estimate for awarded contracts	1(c)	\$2.6M	\$2.19M	\$2.5M
Number of change orders negotiated	1(d)	35	23	30
Dollar value of negotiated change orders	1(d)	\$1.04M	\$900,253	\$1.0M
Total resources approved at construction award	1(d)	\$65.8M	\$28.6M	\$35.0M
<b>Operations:</b>				
Work orders issued	2(a)	7,631	8,990	9,529
Projects schedules	2(b)	115	74	81
Programmed maintenance work orders issued	2(c)	8,121	8,989	9,528
Total contracted services budgeted	4(b)	\$7,643,997	\$8,584,696	\$9,461,683
Department operating budget	4(c)	\$17,731,149	\$18,775,435	\$19,956,202
<b>Real Property:</b>				
Percent of due diligence completed for acquisition/disposition <sup>1</sup>	3(a)	100%	100%	100%
Number of new leases/IGAs/easements & agreement renewals/terminations/amendments completed <sup>1</sup>	3(b)	85	83	87
Number of solicited & amended contracted service contracts <sup>1</sup>	3(c)	55	48	58
Percent of compiled asset/fuel tank inventory lists requested <sup>1</sup>	3(d)	100%	100%	100%
<b>Efficiency:</b>				
<b>Design and Construction:</b>				
Percent of awarded value to estimate	1(a)	81%	83%	85%
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	30
<b>Operations:</b>				
Percent of work orders completed	2(a)	93.97%	92.85%	92.91%
Percent of projects completed	2(b)	77.39%	55.40%	79.00%
Programmed maintenance compliance	2(c)	93.87%	85.33%	92.87%
Budgeting effectiveness percent – Contracts	3(b)	99.49%	85.45%	98.50%
Department operating budget effectiveness percent	3(d)	96.7%	93.6%	100%
<b>Real Property:</b>				
Percent of closings completed per all contract terms <sup>1</sup>	3(a)	100%	100%	100%
Percent of leases renewed/amended prior to lease end <sup>1</sup>	3(b)	100%	100%	100%
Percent of asset/warranty lists data base completed	3(d)	100%	100%	100%

## FACILITIES MANAGEMENT (continued)

	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Outcome:</b>				
<b>Design and Construction:</b>				
Number of contracts completed (design & construction)	1(a)	42	51	60
Dollar value of construction completed (WIP)	1(a)	\$26.1M	\$20.01M	24.0M
Total number of construction contracts closed out	1(a)	3	7	10
Total number of projects completed	1(a)	38	47	50
Total final cost of projects completed	1(a)	\$27.3M	\$20.01M	\$25.0M
Number of projects completed within approved resources	1(a)	38	51	45
Number of contracts within 15% design estimate	1(c)	38	51	45
Total amount saved through negotiations	1(c)	0	0	0
<b>Operations:</b>				
Work orders completed	2(a)	6,932	8,348	8,854
Projects completed	2(b)	89	41	64
Programmed maintenance work orders completed	2(c)	7,623	7,670	8,848
Actual expended costs of special projects	4(a)	\$1,056,248	\$1,150,117	\$1,300,000
Total contracted services actual expenses	4(b)	\$7,604,884	\$7,327,456	\$9,400,000
Department operating budget expenditures	4(c)	\$17,152,594	\$17,565,570	\$19,956,202
<b>Real Property:</b>				
Number of completed real estate closings/condemnations	3(a)	6	5	5
Dollar Value of Acquisitions	3(a)	\$4,634,000	\$4,970,000	\$5,000,000
Dollar Value of Dispositions	3(a)	\$9,650,000	\$414,000	\$41,620,000
Actual cost of Active Facilities Contracts	3(c)	\$7,139,924	\$7,682,130	\$8,100,000
Actual cost of Assets scheduled for replacement per reserve study <sup>1</sup>	3(d)	n/a	\$6,500,000	\$4,100,000

<sup>1</sup> This department began measuring performance against this objective during FY 2022.

### 2023 ACTION STEPS

#### Department Goal 1:

- Finalize Design and Gross Maximum Prices (GMP) for the Main Library and Fixed Firm Prices for the five Branch Libraries and proceed into construction phase for each. Renovate two small Branch Libraries (Folly/Edisto) using internal Operations Shops.
- Complete County Office Building (COB) Modifications Project
- Complete construction of Keith Summey (K.S.) North Charleston Library and support Ribbon Cutting as required.
- Complete Design and Bid process and proceed into construction for the Azalea (Phase I) Fuel Depot and for EMS Station #8 (Edisto)
- Complete Construction of EMS Station 15 (Ladson) expansion for North Charleston

#### Department Goal 2:

- Continue vetting an analyzing air cleaning applications for use in HVAC systems to improve the air quality of County buildings.
- Continue assessments of all County HVAC systems for capability to replace air filters with higher MERV rated filters.
- Complete Implementation of the new Integrated Workplace Management System (IWMS).
  - All County building CAD drawings are now loaded into FM Systems. 80% of rooms are identified
  - 91% of Fixed Facilities assets are loaded and have PMs configured
  - Work continues finishing up the above items
  - Expect to have all assets required for Fixed Facility PMs and for Non-Fixed Facility PMs completed August 1, 2022
  - Continuing to work on cost tracking module for labor, parts, expenses per work order. Expect to complete testing July 30, 2022.
  - EOC will be brought online immediately following successful testing with the remaining Fixed Facilities to follow in order of visibility
  - Non-Fixed Facilities will be brought on-line in an orderly and simultaneous fashion.
  - Over-all system in production (with continued updating) expected by November 2022

## FACILITIES MANAGEMENT (continued)

### **Department Goal 3:**

- Implement the completed Countywide Reserve Study results into a Reserve Program to achieve a sustainable funding strategy for asset renewal and preservation.
- Complete all required federal fuel tank filings for Countywide below and above ground, fuel storage tanks.
- Maintain SPCC plan completion prior to current SPCC plan term ending.
- Complete all Real Estate transactions to meet the County mission per the terms and guidelines set forth in each individual real estate agreement.
- Solicit and Award Service Contracts in a timely manner as to avoid any disruption in building services.



## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.75	5.75	5.20	5.20	-	0.0
Charges and Fees	\$ 1,492,834	\$ 1,507,049	\$ 1,354,310	\$ 1,342,490	\$ (11,820)	(0.9)
Interest	3,115	384	-	-	-	0.0
Miscellaneous	65	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 1,496,014</b>	<b>\$ 1,507,433</b>	<b>\$ 1,354,310</b>	<b>\$ 1,342,490</b>	<b>\$ (11,820)</b>	<b>(0.9)</b>
Personnel	\$ 346,922	\$ 351,306	\$ 338,985	\$ 311,840	\$ (27,145)	(8.0)
Operating	1,072,606	1,106,702	587,343	605,683	18,340	3.1
Capital	-	-	28,000	30,000	2,000	7.1
Debt Service	147,994	116,857	427,982	434,887	6,905	1.6
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,567,522</b>	<b>\$ 1,574,865</b>	<b>\$ 1,382,310</b>	<b>\$ 1,382,410</b>	<b>\$ 100</b>	<b>0.0</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect a decrease 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 also reflect a decrease due to interdepartmental staffing changes.
- Operating expenses represent an increase in postage costs due to a higher volume of tax and election mailings. The increase is offset by a reduction in maintenance contract machinery due to reduced usage.
- Capital expenses include the replacement of a minivan.
- Debt Service represents the lease for copiers throughout the County.

## 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:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Budgeted for postage	2(b)	\$466,075	\$192,195	\$274,150
Budgeted for copying	2(b)	\$658,630	\$663,896	\$712,637
<b>Output:</b>				
Mail pieces processed in-house	1(a),3(a)	359,055	278,256	300,000
Mail pieces sent to outside contractor	2(a)	1,106,857	925,461	950,000
Number of copiers maintained	3(a)	242	247	247
Copies produced	3(a)	10,361,654	10,558,488	10,000,000
<b>Efficiency:</b>				
Percent of mail that meets automation criteria <sup>1</sup>	1(a)	96%	96%	97%
Man hours saved using mail preparation equipment	1(b)	15	10	10
Number of copiers networked	3(a)	227	236	236
<b>Outcome:</b>				
Amount saved due to presorting flats	1(a)	\$275	\$0	\$0
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$35,942	\$26,216	\$30,000
Ratio of actual postal expenses to budgeted postal expenses	2(c)	108%	84%	100%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	91%	90%	100%p

<sup>1</sup> 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.

### 2023 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 Garages  
**Fund:** Enterprise Fund  
**Function:** General Government

**Mission:** The Parking Garages 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 / King & Queen 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
  - State Employees

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.05	18.05	18.05	18.05	-	0.0
Intergovernmental	\$ 383,288	\$ 393,368	\$ 390,000	\$ 394,000	\$ 4,000	1.0
Charges and Fees	2,666,130	2,599,675	2,727,000	2,752,350	25,350	0.9
Interest	31,066	2,433	5,000	10,000	5,000	100.0
Miscellaneous	(124,201)	(108,086)	(145,000)	(145,000)	-	0.0
Leases and Rentals	72,122	64,883	65,366	69,002	3,636	5.6
<b>TOTAL REVENUES</b>	<b>\$ 3,028,405</b>	<b>\$ 2,952,273</b>	<b>\$ 3,042,366</b>	<b>\$ 3,080,352</b>	<b>\$ 37,986</b>	<b>1.2</b>
Personnel	\$ 1,107,088	\$ 1,115,395	\$ 1,251,752	\$ 1,311,662	\$ 59,910	4.8
Operating	1,644,121	1,783,414	1,180,366	1,326,170	145,804	12.4
Capital	-	-	1,241,987	598,744	(643,243)	(51.8)
<b>TOTAL EXPENDITURES</b>	<b>2,751,209</b>	<b>2,898,809</b>	<b>3,674,105</b>	<b>3,236,576</b>	<b>(437,529)</b>	<b>(11.9)</b>
Interfund Transfer Out	1,231,012	-	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,982,221</b>	<b>\$ 2,898,809</b>	<b>\$ 3,674,105</b>	<b>\$ 3,236,576</b>	<b>\$ (437,529)</b>	<b>(11.9)</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent an increase 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 costs also reflect an increase in temporary staffing to assist with increased workloads.
- Operating expenses reflect an increase in contracted service costs due to inflation.
- Capital expenses include ongoing repairs and maintenance to the garages. The expenses also include eight charging stations for the parking garages.

### 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.

Objective 1(c): Evaluate Command Center incoming calls from patrons needing assists to improve customer service/end user experience.

#### 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.

#### MEASURES:

	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Employee customer service training sessions conducted <sup>1</sup>	1(a)	N/A	N/A	1
Customer time spent paying and exiting the garage	1(b)	5.14 sec	5m 3s	5m 5s
Command Center average yearly incoming call volume	1(c)	31,164	46,227	42,000
<b>Cumberland Parking Garage:</b>				
<u>Parking Revenue</u>	2(b)			
Transient revenue		\$548,486	\$920,210	\$647,702
City reimbursement		\$393,368	\$399,707	\$394,000
Contracts		\$911,960	\$983,548	\$983,548
Commercial space leases (shops)		\$64,883	\$66,992	\$69,002
<b>King and Queen Parking Garage:</b>				
<u>Parking Revenue</u>	2(b)			
Transient revenue		\$1,030,632	\$1,259,592	\$1,062,420
Contracts		\$69,740	\$58,680	\$58,680
Recorded incidents of theft, accidents, and hazards	3(a)	18	15	17
Annual number of safety training initiatives conducted	3(b)	12	12	12
Number of safety inspections conducted	3(b)	24	24	24

## FACILITIES MANAGEMENT (continued)

Number of security rounds conducted annually	3(c)	N/A <sup>4</sup>	N/A <sup>4</sup>	N/A <sup>5</sup>
<b>Efficiency:</b>				
Annual operating expense per space – combined garage costs <sup>2</sup>	2(a)	\$1,453	\$1,516	\$1,702
<b>Outcome:</b>				
<b>Annual revenue per space:</b>				
Cumberland Parking Garage <sup>3</sup>	2(b)	\$2,120	\$2,619	\$2,314
King and Queen Parking Garage <sup>3</sup>		\$2,639	\$3,161	\$2,688

<sup>1</sup> Due to COVID, Parking Operations was unable to conduct detailed/parking specific training in a classroom setting.

<sup>2</sup> 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)

<sup>3</sup> Annual revenue per space is the sum of total revenue divided by number of spaces.

<sup>4</sup> No data from security vendor.

<sup>5</sup> Figure will be determined under new security contract.

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### 2023 ACTION STEPS

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#### Department Goal 1

- Installation of electric charging stations.
- Develop a Customer Services Satisfaction survey.
- Reduce vehicle exit time.
- Continue to conduct safety inspections on a monthly basis.
- Continue to assist local law enforcement investigations by producing CCTV videos.

#### Department Goal 2

- Seek additional revenue-generating opportunities focusing on local businesses and tourism as well as investigate integrating Library Parking with Parking Operations.
- Continue to utilize current consultant to help evaluate cutting edge parking systems in order to develop an RFP for a new parking system.
- Invest in emerging means and methods of payment to include apps, QR code, near field communications, web validations, and dynamic pricing.
- Continue the Market Survey and Parking Fact Sheet once per year.
- Continue to reduce personnel costs by converting Full-Time Employee positions to Temporary Employees by attrition.

#### Department Goal 3

- Require the security contractor to implement new procedures and technology to conduct verifiable shift rounds.

## FACILITIES MANAGEMENT (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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	9.00	8.40	8.40	-	0.0
Charges and Fees	\$ 548,465	\$ 508,298	\$ 648,585	\$ 660,196	\$ 11,611	1.8
TOTAL REVENUES	548,465	508,298	648,585	660,196	11,611	1.8
Interfund Transfer In	100,000	100,000	-	-	-	0.0
TOTAL SOURCES	<u>\$ 648,465</u>	<u>\$ 608,298</u>	<u>\$ 648,585</u>	<u>\$ 660,196</u>	<u>\$ 11,611</u>	1.8
Personnel	\$ 496,986	\$ 462,767	\$ 501,840	\$ 459,339	\$ (42,501)	(8.5)
Operating	184,953	170,615	153,186	164,601	11,415	7.5
Capital	-	-	15,000	30,000	15,000	100.0
TOTAL EXPENDITURES	<u>\$ 681,939</u>	<u>\$ 633,382</u>	<u>\$ 670,026</u>	<u>\$ 653,940</u>	<u>\$ (16,086)</u>	(2.4)

**Funding Adjustments for FY 2023 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 also reflects a decrease due to the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenses reflect an increase in maintenance contract costs based on current trends.
- Capital expenses include the replacement of a microfilm converter.

## FACILITIES MANAGEMENT (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 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Output:</b>				
Warehouse service units provided <sup>1</sup>	1	349,164	293,728	300,000
Microfilm service units provided <sup>2</sup>	1	914,366	774,765	850,000
Laboratory service units provided <sup>3</sup>	1	1,556	1,724	1,650
Digital imaging service units provided <sup>4</sup>	1	1,530,058	2,086,973	1,650,000
Preservation services units provided <sup>5</sup>	1	207	2,168	1,500
<b>Efficiency:</b>				
<b>Services Provided per Dollar Expended by County Depts:</b>				
Warehouse service units per dollar <sup>1</sup>	1	2.12	1.50	1.50
Microfilm service units per dollar <sup>2</sup>		31.35	23.44	23.44
Laboratory service units per dollar <sup>3</sup>		0.13	.11	.11
Digital imaging service units per dollar <sup>4</sup>		9.55	11.49	11.49
Preservation service units per dollar <sup>5</sup>		0.04	.04	.04
<b>Outcome:</b>				
<b>Cost of Services Provided to County Depts:</b>				
<u>Warehouse Services</u> <sup>1</sup>				
Monthly box storage		\$0.48	\$0.52	\$0.52
Document in-transfers		\$4.42	\$4.65	\$4.65
File destructions		\$4.42	\$4.65	\$4.65
Fire retrievals		\$4.42	\$4.65	\$4.65
Transports		\$18.74	\$19.58	\$19.58
<u>Microfilm Services</u> <sup>2</sup>				
Archive Writer Image processing per hour		\$25.76	\$26.91	\$26.91
Archive Writer Images converted per image		\$0.03	\$0.03	\$0.03
Quality checking by page		\$0.053	\$0.055	\$0.55
Cartridge loading		\$2.10	\$2.15	\$2.15
Cartridge labeling		\$0.80	\$0.83	\$0.83
<u>Laboratory Services</u> <sup>3</sup>				
Standard processing per 100 ft roll		\$6.95	\$7.26	\$7.26
Quality inspection per roll		\$5.25	\$5.49	\$5.49
<u>Digital Imaging Services</u> <sup>4</sup>				
Document scan per page		\$0.094	\$0.098	\$0.098
Document book scan per page		\$0.62	\$0.64	\$0.64
Convert microfilm to image per frame		\$0.114	\$0.12	\$0.12
Convert image to microfilm per frame		\$0.03	\$0.03	\$0.03
Indexing per image		\$0.062	\$0.064	\$0.064

## FACILITIES MANAGEMENT (continued)

<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<u>Preservation Services</u> <sup>5</sup>			
Repairs	\$0	\$0	\$0
Records Processing (per hour)	\$24.72	\$23.92	\$23.92
Cutting books	\$0.04	\$0.04	\$0.04

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

<sup>2</sup> 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.

<sup>3</sup> Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected.

<sup>4</sup> Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production.

<sup>5</sup> Preservation services include repairing, cleaning, and hourly processing of files.

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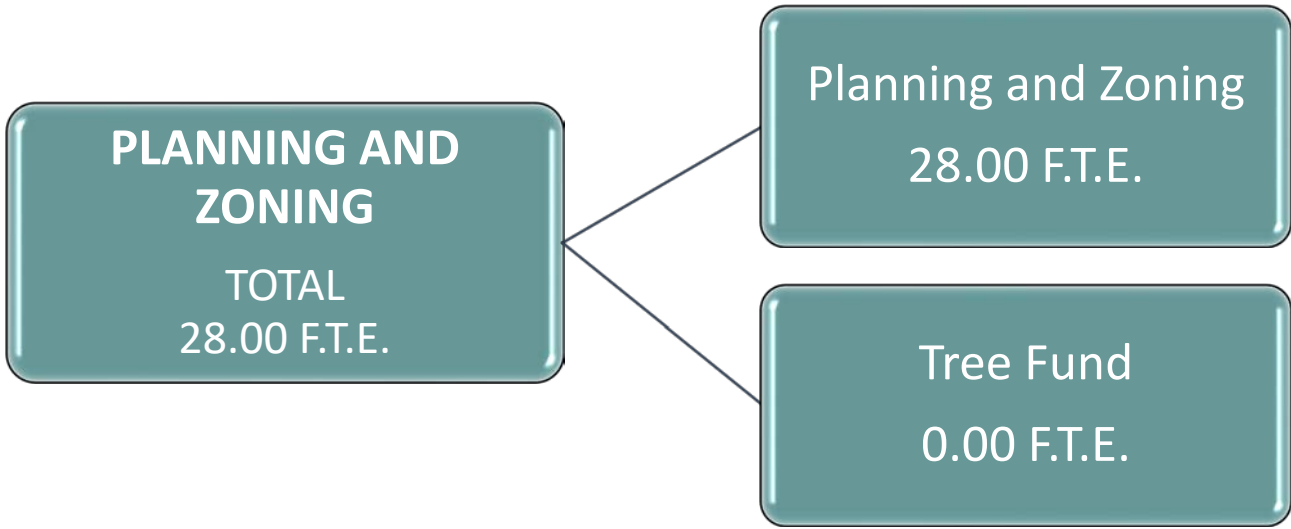
### **2023 ACTION STEPS**

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#### **Department Goal 1**

- 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 Thursday destruction service or in office shredding bins.
- Improve storage retrieval productivity in Records warehouse.





## 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 Town of Rockville and to the Town of Ravenel.

**Services Provided:**

- Process Zoning, Site Plan Review, Subdivision, Historic Preservation, Board of Zoning Appeals and Planning Commission applications
- Provide zoning code enforcement
- Administer and update the County Zoning and Land Development Regulations ordinance and Comprehensive Plan
- Plan for the future development of Charleston County
- Provide staff support to the County Planning Commission, Historic Preservation Commission, and Board of Zoning Appeals
- Provide technical planning services and code enforcement to the Town of Rockville and the Town of Ravenel
- 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
- Provide staff support to the Emergency Operations Center as the Planning Section

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	24.40	24.40	28.00	28.00	-	0.0
Licenses and Permits	\$ 62,250	\$ 96,635	\$ 65,000	\$ 80,000	\$ 15,000	23.1
Charges and Fees	90,307	94,937	83,500	93,500	10,000	12.0
Miscellaneous	30	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 152,587</u>	<u>\$ 191,572</u>	<u>\$ 148,500</u>	<u>\$ 173,500</u>	<u>\$ 25,000</u>	16.8
Personnel	\$ 1,739,118	\$ 1,750,335	\$ 1,916,107	\$ 2,196,079	\$ 279,972	14.6
Operating	166,536	170,133	221,741	219,849	(1,892)	(0.9)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>1,905,654</u>	<u>1,920,468</u>	<u>2,137,848</u>	<u>2,415,928</u>	<u>278,080</u>	13.0
Interfund Transfer Out	<u>48,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 1,954,404</u>	<u>\$ 1,920,468</u>	<u>\$ 2,137,848</u>	<u>\$ 2,415,928</u>	<u>\$ 278,080</u>	13.0

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in zoning fees and permits based on current projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to the

## PLANNING AND ZONING (continued)

annualization of interdepartmental staffing changes and the addition of a Code Enforcement Officer position and a Planner I position in FY 2022 resulting from increased workload.

- Operating expenditures reflect no significant change

### 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.

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Subdivision applications submitted	1(c)	296	323	345
Pre-application conferences	1(d)	377	354	365
<b>Output:</b>				
Zoning/Building Permits processed	1(a)	2,598	2,832	2,950
Site plans reviewed	1(b)	128	117	120
<b>Outcome:</b>				
Percent of zoning permits processed error free	1(a)	99%	99%	100%
Percent of site plan review applications processed within 30 days	1(b)	100%	100%	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%

#### 2023 ACTION STEPS

##### Department Goal 1

- Continue implementation of the Comprehensive Plan and the Zoning & Land Development Regulations Ordinance.
- Complete the Zoning & Land Development Regulations Ordinance Review project.
- Begin planning for the Comprehensive Five-Year Review, which is due in 2023.
- Continue to improve the permitting process in coordination with Building Services and Public Works Departments.
- Coordinate with the Chief Resilience Officer and Building Services and Public Works Departments to draft amendments to County ordinances to address resilience issues.
- Work with the Town of Mount Pleasant and Settlement Communities to update the Mount Pleasant Overlay Zoning District and support the work of the Settlement Community Commission.
- Continue to provide support staff for the Planning Section in the Emergency Operations Center (EOC).

## PLANNING and ZONING (continued)

**Program:** Tree Fund  
**Fund:** Special Revenue 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 2,295	\$ 142,793	\$ -	\$ -	\$ -	0.0
<b>TOTAL REVENUES</b>	<b>\$ 2,295</b>	<b>\$ 142,793</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	250,000	250,000	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>0.0</b>

### Funding Adjustments for FY 2023 Include:

- Operating expenditures reflect no change.



## SAFETY AND 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:**

- o Maintain all workers' compensation, property, vehicle, equipment, aviation, liability, fidelity, and crime insurance claim files for the County

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.25	1.25	1.25	1.25	-	0.0
Personnel	\$ 131,499	\$ 133,084	\$ 134,708	\$ 138,211	\$ 3,503	2.6
Operating	2,655,037	3,015,803	3,258,097	3,353,090	94,993	2.9
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,786,536</u>	<u>\$ 3,148,887</u>	<u>\$ 3,392,805</u>	<u>\$ 3,491,301</u>	<u>\$ 98,496</u>	2.9

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect higher insurance costs due to inflation.

**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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Input:</b>				
Tort and property claims	1(c)	23	25	25
<b>Outcome:</b>				
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)	90%	90%	90%
Two business days turnaround on reporting insurance claims to carriers	1(c)	99%	100%	100%

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**2023 ACTION STEPS**

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**Department Goal 1**

- Reduce Workers Compensation Insurance Experience Modifier.
- Continue 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 AND 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.75	4.75	4.75	4.75	-	0.0
Charges and Fees	\$ 5,291,286	\$ 5,370,405	\$ 5,378,903	\$ 5,444,242	\$ 65,339	1.2
Interest	96,875	10,205	13,000	25,000	12,000	92.3
Miscellaneous	18,860	25,884	20,000	20,000	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 5,407,021</u>	<u>\$ 5,406,494</u>	<u>\$ 5,411,903</u>	<u>\$ 5,489,242</u>	<u>\$ 77,339</u>	1.4
Personnel	\$ 510,364	\$ 493,850	\$ 555,128	\$ 539,840	\$ (15,288)	(2.8)
Operating	4,985,841	5,111,381	5,173,775	5,170,686	(3,089)	(0.1)
Capital	-	-	33,000	233,000	200,000	606.1
<b>TOTAL EXPENDITURES</b>	<u>\$ 5,496,205</u>	<u>\$ 5,605,231</u>	<u>\$ 5,761,903</u>	<u>\$ 5,943,526</u>	<u>\$ 181,623</u>	3.2

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect a larger portion of cost recovery of the worker's compensation and the safety programs from user departments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include a decrease due to interdepartmental staffing changes.
- Operating expenses represent a decrease in other operating supplies based on historical trends.
- Capital expenses include replacement of a security scanner and a new driving simulators.



## 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-4<sup>1</sup> classes (VCRB<sup>2</sup> directed) to all new drivers two months after the hire date.

#### MEASURES:

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Number of strain injuries	1	34	25	25
Workers' compensation claims/on-the-job injuries	1,2(b)	161	123	120
<b>Output:</b>				
New drivers trained in DDC-4	3	95	80	95
Percent of new drivers trained in DDC-4	3	90%	80%	90%
<b>Efficiency:</b>				
Lost work days	1	2,235	1,651	1,600
<b>Outcome:</b>				
Percent of strain injury reduction	1	(8.1%)	(26.5%)	(20.0%)
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	100%	100%	100%
Submission of OSHA reports by the prescribed deadline	2(a)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	2(a)(b)	95%	99%	100%
Environmental liabilities incurred per the audited financial statements	2(c)	7	0	0

<sup>1</sup> Defensive Driving Course

<sup>2</sup> Vehicle Collision Review Board

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### 2023 ACTION STEPS

#### Department Goal 1

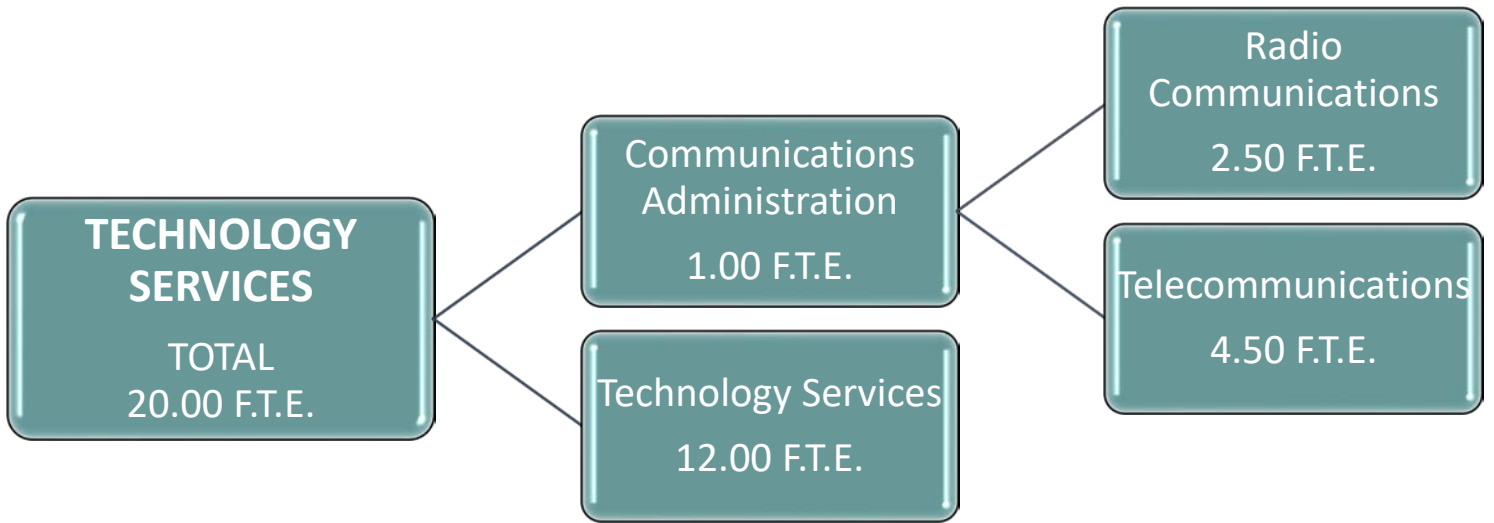
➤ Continue to conduct comprehensive safety inspections of owned and leased Charleston County buildings.

#### Department Goal 2

➤ Implement training programs to prevent and reduce injuries with special emphasis on strain injuries.

#### Department Goal 3

➤ Continue 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 156,909	\$ 160,449	\$ 161,680	\$ 166,794	\$ 5,114	3.2
Operating	2,131	1,760	2,583	2,544	(39)	(1.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	159,040	162,209	164,263	169,338	5,075	3.1
Interfund Transfer Out	793,441	458,922	601,775	732,550	130,775	21.7
TOTAL DISBURSEMENTS	<u>\$ 952,481</u>	<u>\$ 621,131</u>	<u>\$ 766,038</u>	<u>\$ 901,888</u>	<u>\$ 135,850</u>	17.7

### Funding Adjustments for FY 2023 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 a greater amount transferred to the Radio Communications Enterprise Fund to support ongoing operations.

## TECHNOLOGY SERVICES (continued)

**Division:** Radio Communications  
**Fund:** Enterprise Fund  
**Function:** General Government

**Mission:** The Radio Communications Division provides comprehensive communications support to Charleston County agencies and 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Intergovernmental	\$ 10,150	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	2,983,044	2,987,256	3,110,160	3,113,640	3,480	0.1
Interest	30,984	2,081	4,000	4,000	-	0.0
Leases and Rentals	<u>55,259</u>	<u>36,044</u>	<u>65,000</u>	<u>65,000</u>	-	0.0
TOTAL REVENUES	3,079,437	3,025,381	3,179,160	3,182,640	3,480	0.1
Interfund Transfer In	<u>841,209</u>	<u>554,422</u>	<u>1,326,775</u>	<u>732,550</u>	(594,225)	(44.8)
TOTAL SOURCES	<u>\$ 3,920,646</u>	<u>\$ 3,579,803</u>	<u>\$ 4,505,935</u>	<u>\$ 3,915,190</u>	<u>\$ (590,745)</u>	(13.1)
Personnel	\$ 209,885	\$ 237,623	\$ 238,482	\$ 259,762	\$ 21,280	8.9
Operating	3,512,964	3,554,886	3,542,453	3,680,428	137,975	3.9
Capital	<u>-</u>	<u>-</u>	<u>775,000</u>	<u>30,000</u>	(745,000)	(96.1)
TOTAL EXPENDITURES	<u>\$ 3,722,849</u>	<u>\$ 3,792,509</u>	<u>\$ 4,555,935</u>	<u>\$ 3,970,190</u>	<u>\$ (585,745)</u>	(12.9)

### Funding Adjustments for FY 2023 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the County, including all municipal based public safety agencies.
- Interfund Transfer In reflects a decrease in the amount of funding from the General Fund to support the on-going operations of the Radio Communications Division.

## TECHNOLOGY SERVICES (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase to maintenance contracts for machinery and equipment and for city admin charges (indirect) based on current trends.
- Capital expenses include the replacement of five radio base stations.

### 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): Remain up-to-date with demands for new vehicle radio and electronics installations, which include repair tickets.
- Objective 1(b): Maintain a 99.9995% call completion rate during normal operations and a 99.999% overall radio network availability.
- Objective 1(c): Ensure the Fire Station Alerting System maintains the high demands of Fire and EMS dispatches and unit relocations.

MEASURES:	Objective	FY 2021 Actual	FY 2022 Actual <sup>1</sup>	FY 2023 Projected <sup>1</sup>
<b>Input:</b>				
Number of vehicle installs	1(a)	23	N/A	N/A
Number of vehicle strips	1(a)	9	N/A	N/A
Number of tower site checks/repairs	1(a)	485	N/A	N/A
Number of vehicle repair tickets	1(a)	576	N/A	N/A
Number of portable radio repairs	1(a)	46	N/A	N/A
Number of radio calls/PTTs	1(b)	27,638,000	N/A	N/A
Number of system busies	1(b)	0	N/A	N/A
<b>Outcome:</b>				
Percent of radio call completion	1(b)	100.00%	N/A	N/A
Radio network availability	1(b)	100.00%	N/A	N/A
Wide area network availability	1(b)	99.999%	N/A	N/A
Fire station alerting dispatches and unit relocations	1(c)	311,000	N/A	N/A

<sup>1</sup> Data not available at the time of publication.

#### 2023 ACTION STEPS

##### Department Goal 1

- Complete the replacement – swap and drop – of the Awendaw tower.
- Assist with the migration of the Charleston County School District to our network
- Fire Ground Accountability Auto Aid Group – CFD, NCFD, SJFD, SAFD and JIFD - Roll out
- Cutover encryption for all law enforcement agencies on the Charleston County Radio System.
- Upgrade the Radio Management Server to support Astro25 over-the-air programming on multiple, concurrent radio channels.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Intergovernmental	\$ 47,568	\$ 17,784	\$ 37,000	\$ 37,000	\$ -	0.0
Miscellaneous	3,008	1,365	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 50,576</u>	<u>\$ 19,149</u>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,134,057	\$ 1,274,298	\$ 1,346,039	\$ 1,396,742	\$ 50,703	3.8
Operating	9,887,206	10,004,173	11,125,003	11,617,898	492,895	4.4
Capital	<u>1,532,539</u>	<u>980,045</u>	<u>2,377,650</u>	<u>2,500,000</u>	<u>122,350</u>	5.1
<b>TOTAL EXPENDITURES</b>	<u>\$12,553,802</u>	<u>\$12,258,516</u>	<u>\$14,848,692</u>	<u>\$15,514,640</u>	<u>\$ 665,948</u>	<u>4.5</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect payments from Berkeley County for maintenance of computers and system interface used by the Solicitor.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent an increase in technology services contract costs and maintenance of software contracts due to price inflation and new applications.

## TECHNOLOGY SERVICES (continued)

- Capital expenditures represent the purchase of hardware and software requirements for General Fund departments. In addition, capital costs include 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 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Number of computer system hardware/software problems <sup>1</sup>	1(a)(c)	3,762	3,909	4,500
Number of service requests	1(a)(c)	4,338	5,800	6,500
Number of approved work orders	1(b)	31	29	40
Available and reliable systems >98%	1(d)	99.999%	99.9997%	>98%
Availability of Internet connectivity	1(d)	100%	99.989%	>99%
<b>Efficiency:</b>				
Service requests handled in satisfactory manner	1(a)	99.5%	99.5%	>99%
Work orders completed within 10% of schedule and budget <sup>2</sup>	1(b)	100%	100%	100%
<b>Outcome:</b>				
Percent of Help Desk Calls resolved within 1 day	1(a)	98%	99.11%	>90%
Percent of Help Desk Calls resolved within 2 days	1(a)	99%	99.62%	>95%
Percent of system platform availability >98% <sup>2</sup>	1(d)	99.970%	99.975%	>98%
Customer Service Satisfaction survey acceptable or better	2	9.4	9.0	>8.0

<sup>1</sup> Break-Fix.

<sup>2</sup> Scope changes and customer wait time considered.

### 2023 ACTION STEPS

#### Department Goal 1

- External Network Vulnerability Test.
- Email security enhancements-2<sup>nd</sup> factor of authentication
- Consolidated MFA solution
- Office 365 data backup
- Cloud back up of the county on-prem data
- Privilege Access Management Data

#### Department Goal 2

- OnBase version upgrade
- Tiered storage for county wide audio/video files
- Cold storage for Solicitor and Public Defender
- Custom applications for Safety and Risk, PWD for productivity improvements

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	4.50	4.50	4.50	-	0.0
Charges and Fees	\$ 2,040,334	\$ 2,142,864	\$ 2,151,313	\$ 2,206,756	\$ 55,443	2.6
Interest	6,442	704	1,000	2,800	1,800	180.0
Miscellaneous	-	75	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 2,046,776</u>	<u>\$ 2,143,643</u>	<u>\$ 2,152,313</u>	<u>\$ 2,209,556</u>	<u>\$ 57,243</u>	2.7
Personnel	\$ 448,256	\$ 433,045	\$ 436,011	\$ 445,898	\$ 9,887	2.3
Operating	1,734,584	1,666,085	1,742,771	1,779,378	36,607	2.1
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>2,182,840</u>	<u>2,099,130</u>	<u>2,178,782</u>	<u>2,225,276</u>	<u>46,494</u>	2.1
Interfund Transfer Out	-	100,000	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 2,182,840</u>	<u>\$ 2,199,130</u>	<u>\$ 2,178,782</u>	<u>\$ 2,225,276</u>	<u>\$ 46,494</u>	2.1

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in the amount charged to user departments for telecommunication services based on historical trends and current usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase due to countywide requests for new technologies and cable television service.



## 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 2021 Actual	FY 2022 Actual <sup>2</sup>	FY 2023 Projected <sup>2</sup>
<b>Input:</b>				
Number of telephones	1(a)	2,738	N/A	N/A
Number of cellular phones	1(a)	1,381	N/A	N/A
<b>Output:</b>				
Average monthly cellular charges	1(a)	\$50,820	N/A	N/A
Average monthly telephone charges <sup>1</sup>	1(a)	\$93,841	N/A	N/A
Average monthly long distance charges	1(a)	\$2,489	N/A	N/A
Average monthly maintenance/work orders	1(b)	66	N/A	N/A
<b>Efficiency:</b>				
Cost per minute of long distance	1(b)	\$0.02	N/A	N/A
Average cost per line of service	1(b)	\$34.27	N/A	N/A
<b>Outcome:</b>				
Cellular cost per line	1(b)	\$36.79	N/A	N/A
	1(b)	\$0.00014	N/A	N/A

<sup>1</sup> Includes interpolation of telephones based on capacity of radio T1 circuits.

<sup>2</sup> Data not available at the time of publication.

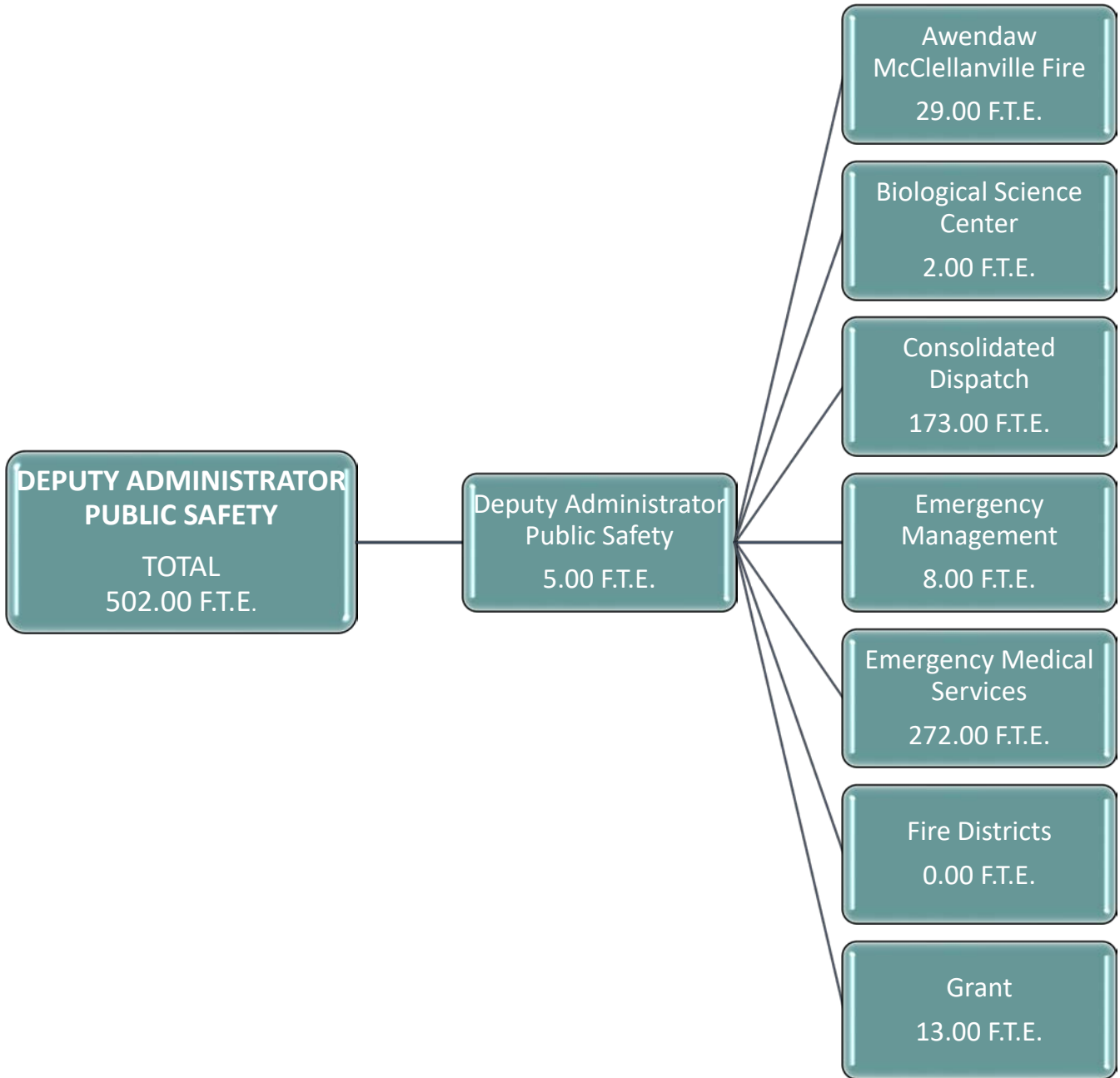
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### 2023 ACTION STEPS

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#### Department Goal 1

- Continue to find new ways to help telework
- 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.
- Migration off PRI and move to SIP trunks



## DEPUTY ADMINISTRATOR PUBLIC SAFETY

**Fund:** General Fund  
**Function:** General Government

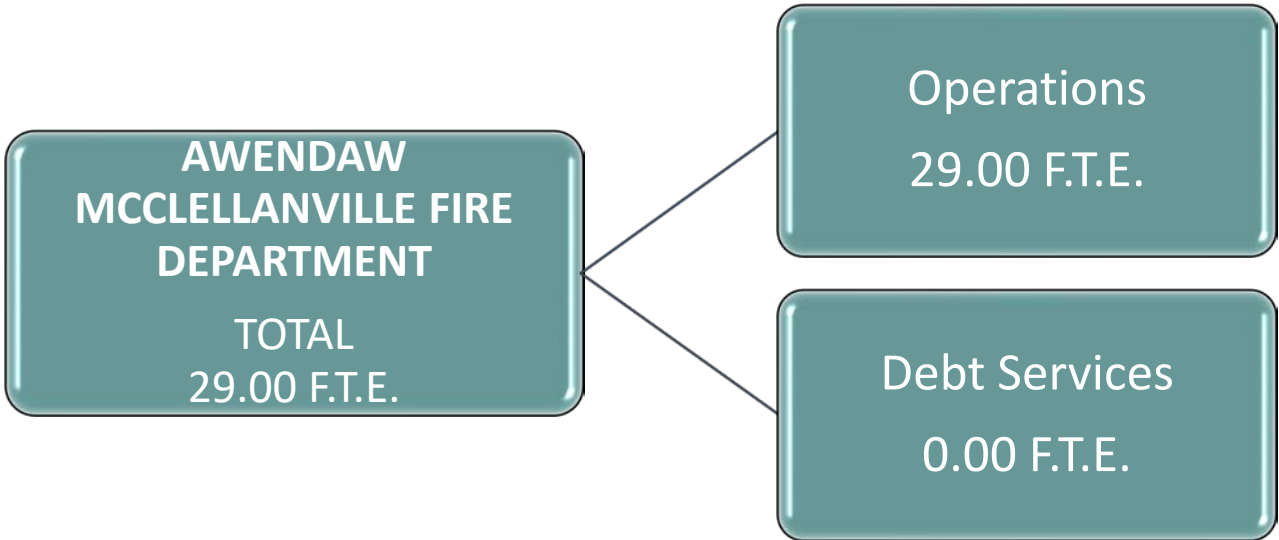
**Mission:** The Deputy Administrator of Public Safety provides administrative oversight and policy direction to five departments, which includes Awendaw-McClellanville Fire Districts, Biological Science Center, Consolidated 9-1-1 Dispatch Center, Emergency Management, Emergency Medical Service, and serves as law enforcement and community liaison for Charleston County Government and its citizens.

### Departmental Summary

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	5.00	5.00	-	0.0
Personnel	\$ 97,562	\$ 443,096	\$ 493,599	\$ 592,641	\$ 99,042	20.1
Operating	26,602	22,523	33,870	84,615	50,745	149.8
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>124,164</b>	<b>465,619</b>	<b>527,469</b>	<b>677,256</b>	<b>149,787</b>	<b>28.4</b>
Interfund Transfer Out	-	-	-	365,208	365,208	100.0
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 124,164</b>	<b>\$ 465,619</b>	<b>\$ 527,469</b>	<b>\$ 1,042,464</b>	<b>\$ 514,995</b>	<b>97.6</b>

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to interdepartmental staffing changes in FY 2022.
- Operating expenditures reflect an increase in community outreach and training and conference costs based on public safety staffing requirements.
- Interfund Transfer Out reflects support of the Biological Science Center.



# AWENDAW McCLELLANVILLE FIRE DEPARTMENT

**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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.00	29.00	29.00	29.00	-	0.0
Property Tax	\$ 2,196,339	\$ 2,271,790	\$ 2,276,000	\$ 2,411,000	\$ 135,000	5.9
Intergovernmental	202,533	190,091	145,839	141,456	(4,383)	(3.0)
Miscellaneous	-	79	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>2,398,872</u>	<u>2,461,960</u>	<u>2,421,839</u>	<u>2,552,456</u>	<u>130,617</u>	<u>5.4</u>
Interfund Transfer In	-	20,414	-	-	-	0.0
<b>TOTAL SOURCES</b>	<u>\$ 2,398,872</u>	<u>\$ 2,482,374</u>	<u>\$ 2,421,839</u>	<u>\$ 2,552,456</u>	<u>\$ 130,617</u>	<u>5.4</u>
Personnel	\$ 1,772,786	\$ 1,684,954	\$ 1,787,821	\$ 2,175,194	\$ 387,373	21.7
Operating	523,063	657,240	443,940	849,812	405,872	91.4
Capital	65,423	-	340,000	-	(340,000)	(100.0)
<b>TOTAL EXPENDITURES</b>	<u>2,361,272</u>	<u>2,342,194</u>	<u>2,571,761</u>	<u>3,025,006</u>	<u>453,245</u>	<u>17.6</u>
Interfund Transfer Out	406,673	-	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 2,767,945</u>	<u>\$ 2,342,194</u>	<u>\$ 2,571,761</u>	<u>\$ 3,025,006</u>	<u>\$ 453,245</u>	<u>17.6</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect property taxes at a 31.4 mill tax rate. The increase in revenues is due to growth in the tax base.
- Personnel costs reflect projected compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to interdepartmental staffing changes.
- Operating expenditures represent an increase in public safety equipment.

# AWENDAW McCLELLANVILLE FIRE DEPARTMENT (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.<sup>1</sup>

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 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Input:</b>				
Number of structural fire responses (working) <sup>1 &amp; 2</sup>	1(a)	16	24	20
Number of emergency fire suppression apparatus	1(b)	11	10	10
Number of Fire Prevention Programs	1(c)	4	30	30
<b>Output:</b>				
Number of personnel arriving on scene in 15 minutes	1(a)	5	3	3
Apparatus determined more than 10 years old	1(b)	6	4	4
Citizens educated for the year	1(c)	115	1,160	1,500
Number of household detectors installed	1(d)	287	101	150
<b>Efficiency:</b>				
Average time it takes to place four personnel on scene	1(a)	12 min	21 min	20 min
<b>Outcome:</b>				
Federal OSHA regulations complied	1(a)	100%	45%	45%
Percent of apparatus more than 10 years old	1(b)	33%	40%	30%
Percent of fires where a smoke detector alerted residents	1(d)	50%	60%	70%

<sup>1</sup> 2 inside a burning structure and 2 outside a burning structure to enable a rescue operation.

<sup>2</sup> Based on 10,734 population.

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## 2023 ACTION STEPS

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### Department Goal 1:

- Increase number of staff to be compliant with OSHA regulation as well as industry standard NFPA 1710.
- Improve on training and mutual aid with neighboring departments
- Develop innovative recruitment and retention for employees and personnel.

### Department Goal 2:

- Continue a comprehensive Fire Prevention program for schools and senior centers
- Increase overall commercial building inspections by 30%
- Create and implement performance metric system for tracking detailed fire information

## AWENDAW McCLELLANVILLE DEBT SERVICE

**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 debt issuance.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 254,791	\$ 287,547	\$ 288,000	\$ 305,000	\$ 17,000	5.9
Intergovernmental	21,050	21,542	15,583	16,514	931	6.0
Interest	2,719	470	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>278,560</b>	<b>309,559</b>	<b>303,583</b>	<b>321,514</b>	<b>17,931</b>	<b>5.9</b>
Interfund Transfer In	14,270	71,731	-	-	-	0.0
<b>TOTAL SOURCES</b>	<b>\$ 292,830</b>	<b>\$ 381,290</b>	<b>\$ 303,583</b>	<b>\$ 321,514</b>	<b>\$ 17,931</b>	<b>5.9</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	221,270	323,642	254,186	250,591	(3,595)	(1.4)
<b>TOTAL EXPENDITURES</b>	<b>221,270</b>	<b>323,642</b>	<b>254,186</b>	<b>250,591</b>	<b>(3,595)</b>	<b>(1.4)</b>
Interfund Transfer Out	65	-	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 221,335</b>	<b>\$ 323,642</b>	<b>\$ 254,186</b>	<b>\$ 250,591</b>	<b>\$ (3,595)</b>	<b>(1.4)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect property taxes generated from a millage rate of 3.1 based on current projections. Intergovernmental revenues reflect an increase in payments from the Town of Mt. Pleasant for annexations.
- Debt Service reflects the scheduled principal and interest payments for Awendaw's share of the General Obligation Bonds.

## BIOLOGICAL SCIENCE CENTER

**Fund:** Enterprise Fund  
**Function:** Public Safety

**Mission:** To Be Determined

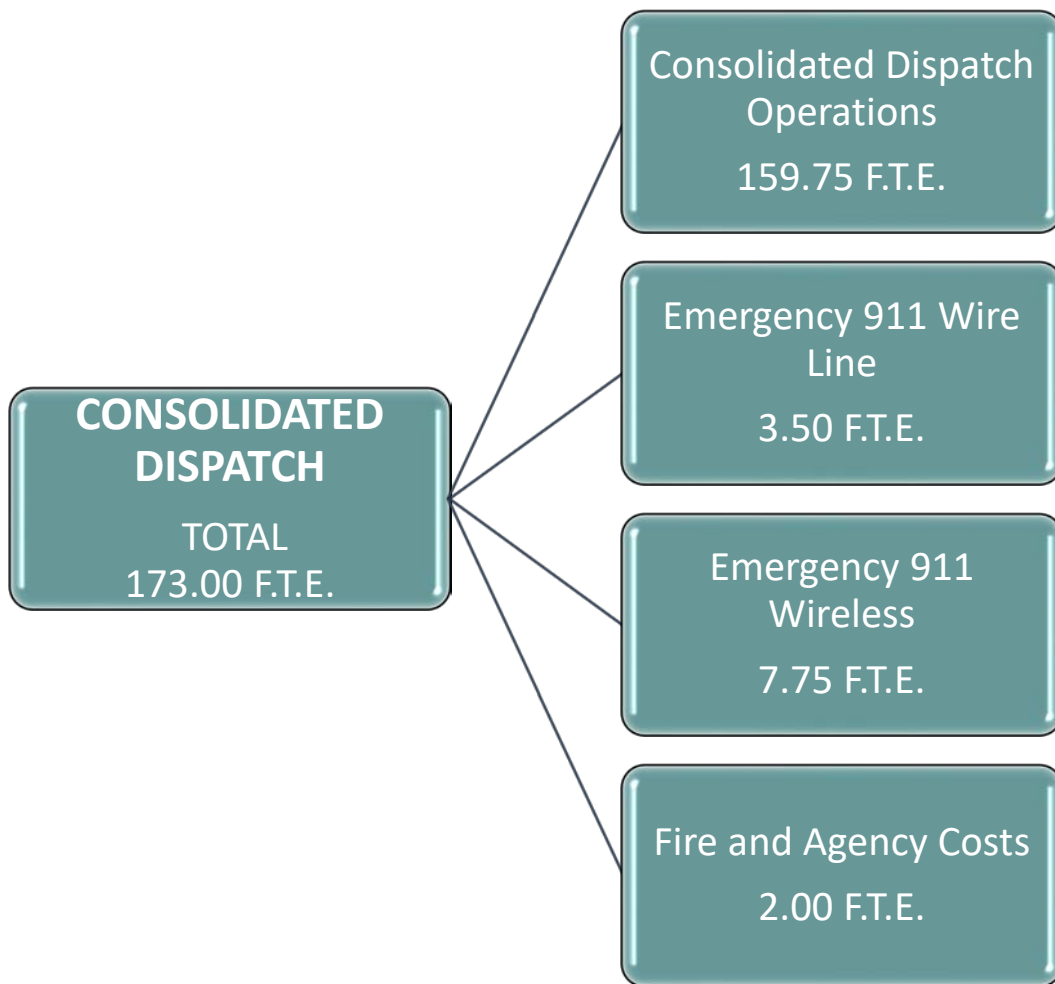
### Departmental Summary

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	2.00	2.00	-	0.0
TOTAL REVENUES	-	-	-	-	-	0.0
Interfund Transfer In	-	-	-	365,208	365,208	100.0
<b>TOTAL SOURCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 365,208</u>	<u>\$ 365,208</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ 340,208	\$ 340,208	100.0
Operating	-	-	-	25,000	25,000	100.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 365,208</u>	<u>\$ 365,208</u>	100.0

### Funding Adjustments for FY 2023 Include:

- Interfund Transfer In reflects support from the General Fund.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include full-year funding for a Forensic Technical Lead position and the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenditures reflect an increase in contingency for costs associated with the establishment of the department.





## CONSOLIDATED DISPATCH

**Division:** Consolidated Dispatch Operations  
**Fund:** General Fund  
**Function:** Public Safety

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

**Services Provided:**

- Answer 911 calls, seven-digit emergency calls and seven-digit non-emergency calls for service
- Provide support for life-threatening emergencies, crimes in progress and other emergency situations that require immediate response
- Provide support to public safety officials during non-emergent calls for service
- Provide the hearing and speech impaired with access to public safety services through Text Telephone (TDD/TTY)
- Provide foreign language callers with access to public safety services through a telephone interpreter service specializing in over 175 languages

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	157.75	154.75	159.75	159.75	-	0.0
Intergovernmental	\$ 58,818	\$ 63,844	\$ 60,000	\$ 60,000	\$ -	0.0
Miscellaneous	11,065	14,177	10,000	13,000	3,000	30.0
<b>TOTAL REVENUES</b>	<b>\$ 69,883</b>	<b>\$ 78,021</b>	<b>\$ 70,000</b>	<b>\$ 73,000</b>	<b>\$ 3,000</b>	<b>4.3</b>
Personnel	\$ 7,802,114	\$ 8,182,204	\$ 8,810,925	\$ 9,700,491	\$ 889,566	10.1
Operating	670,944	593,740	701,738	731,632	29,894	4.3
Capital	-	-	80,478	170,000	89,522	111.2
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,473,058</b>	<b>\$ 8,775,944</b>	<b>\$ 9,593,141</b>	<b>\$ 10,602,123</b>	<b>\$ 1,008,982</b>	<b>10.5</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent funds from local municipalities for services outside of Charleston County. The increase in revenues reflects current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect full-year funding for four new positions, Special Operations Manager, Supervisor 911 Quality Assurance, Support Services Manager and Technology Manager and other interdepartmental staffing changes in FY 2022.
- Operating expenditures reflect an increase in staff training costs.
- Capital expenses include replacement of IT core switches.

# CONSOLIDATED DISPATCH (continued)

## Performance Measures:

### Initiative I: Service Delivery

**Department Goal 1:** Implement Process Improvements and Enhancements.

Objective 1(a): Create a lasting routing option (LRO) agreement with another agency in the event our ESInet fails and we cannot route to our Coastal Area Cooperative Partners

Objective 1(b): Evaluate Process Automation (Artificial Intelligence). Increase in Service Level Metrics and decrease call processing times.

### Initiative II: Human Resources & Resource Management

**Department Goal 2:** Enhance Staffing & Workforce Development.

Objective 2(a): Decrease our time to hire from 144 days to 90 days by January 1, 2023.

Objective 2(b): Post and hire for 8.25 hour shifts to aid in recruitment and retention of employees. When we have 100 employees working in the Center, we will allow the 12.25-hour shift employees to move into flexible schedules.

### Initiative III: Long Term Financial Planning

**Department Goal 3:** Enhance partnerships. Utilize the CDC's multi-stakeholder partnerships to mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of ensuring that the highest level of emergency services are provided to all citizens.

Objective 3(a): Continue strengthening community partnerships, which will enhance the CDC's capacity for long-term cooperation and collaboration. We will particularly focus on working with the BCDCOG to secure grant funding.

Objective 3(b): Optimize financial opportunities to offset costs to the general fund.

Objective 3(c): Secure grants that serve the mission of 911 and Public Safety for the County and its citizens.

#### MEASURES:

	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Input:</b>				
Total number of 911 calls	1(b)3(a)	324,019	324,292	325,000
<b>Output:</b>				
Improved overall Personnel evaluation scores	2(a)	2%+ <sup>1</sup>	N/A	N/A
Attrition Rate (FY21 =Effected by FY20 Scheduling changes)	2(b)	25.69%	35.56%	<28%
Citizen Satisfaction Survey results received	3(a)	29	0% <sup>1</sup>	>90%
Fire and Agency fund / 911 Funds relief to the general fund	3(b)	\$2,839,396	\$3,112,896	\$4,550,778
Grant Funds Awarded	3(c)	\$231,778	\$267,493	\$415,955 <sup>2</sup>
<b>Outcome:</b>				
Percentage IAED Compliance rate >93% for Fire	1(a)	96.5%	86.8%	93%
Percentage IAED Compliance rate >93% for EMS	1(a)	94.1%	84.1%	93%
911 Call Performance answered within 10 seconds	1(b)	81.6%	86.4%	87%
911 Call Performance answered within 15 seconds	1(b)	84.7%	88.2%	88%
Survey rating of satisfaction >80%	3(a)	96%	96.7%	96%

<sup>1</sup> This department began measuring performance against this objective during FY 2021.

## 2023 ACTION STEPS

### Department Goal 1

- Determine a last routing option for 911 calls and create an agreement with the partner agency to accept those calls.
- Continue to utilize data available from next generation core services. Identify the data that could be useful in improving service delivery.

## CONSOLIDATED DISPATCH (continued)

- Continue operations for an enhanced multi-location workforce.
- Continue to evaluate training content and delivery methods by increasing the rate of employees in the first year of employment and identify training formats for enhanced adult learning.
- Continue to test and review Artificial Intelligence for non-emergency call taking.
- Continue to implement Summerville CAD-to CAD interface to view active units at a minimum with full functionality between CADs desired.
- Continue to integrate Internet data and continue to research solutions for data across the internet for CAD integration with alarm companies as well as the Internet of Things (IoT) that would reduce the CDC's voice call volume, which would provide a faster response.
- Continue to implement System Integration: Research existing and future solutions designed to coexist on the same computer and display on the same monitor.

### Department Goal 2

- Continue to modify Training Program. Evaluate success of changes to the Training program by surveying the trainees and the CTOs.
- Continue to develop conclusions and recommendations for distribution and allocation of personnel (CALEA1.3.2)
- Continue to evaluate Flexible Schedules with staff that will maintain/enhance operational services.
- Implement new staff satisfaction *Pulse* survey to measure employee engagement and create modifications to enhance employee job satisfaction.
- Continue Professional Leadership Training for all supervisors.

### Department Goal 3

- Continue to grow/maintain fund balance to cover Fire and Agency costs, which offsets the General Fund.
- Continue to establish new Intergovernmental Agreement (IGA) as an update to original Consolidation IGA. Complete draft of new IGA with help of legal staff.
- Continue to maintain partnership meetings with Tri-County Leadership, and Coastal Area Cooperative.
- Expand and Enhance shard services and increase in information sharing and situational awareness.
- Enhance the working relationship between 9-1-1 staff and our responders by requesting all User Agencies send their new first responders (EMS, Fire, LE) to shadow both Call Takers and Dispatcher.
- Resume Focus Groups to communicate with Agency First Responders.

## CONSOLIDATED DISPATCH (continued)

**Division:** Emergency 911 Wire Line Communications  
**Fund:** Enterprise Fund  
**Function:** Public Safety

**Mission:** Emergency 911 Communications enhances 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:**

- Maintain the 911 database including geographical information
- Acts as a single point of communication between Local Police, Fire, and EMS departments
- Uses next generation 911 technology to assist departments in the performance of their duties
- Provides Public Education and 911 Awareness Programs
- Ensures that the Disaster Recovery Plan is current and tested

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	6.00	3.50	(2.50)	(41.7)
Intergovernmental	\$ 658	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	671,018	671,307	700,000	600,000	(100,000)	(14.3)
Interest	18,124	1,321	2,500	5,000	2,500	100.0
Miscellaneous	524,044	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 1,213,844</u>	<u>\$ 672,628</u>	<u>\$ 702,500</u>	<u>\$ 605,000</u>	<u>\$ (97,500)</u>	(13.9)
Personnel	\$ 753,975	\$ 508,885	\$ 405,893	\$ 253,915	\$ (151,978)	(37.4)
Operating	541,247	555,414	618,452	431,522	(186,930)	(30.2)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,295,222</u>	<u>\$ 1,064,299</u>	<u>\$ 1,024,345</u>	<u>\$ 685,437</u>	<u>\$ (338,908)</u>	(33.1)

**Funding Adjustments for FY 2023 Include:**

- Revenues reflects a decrease based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect a decrease due to the transfer of three positions to Emergency 911 Wireless.
- Operating expenses represents a decrease in software maintenance contract costs due to the transfer of funding to Emergency 911 Wireless.

## CONSOLIDATED DISPATCH (continued)

### Performance Measures:

#### Initiative I: Service Delivery

##### **Department Goal 1:** Capital Improvements and Equipment Needs

- Objective 1(a): Purchase and Implement ESInet Installation of the INdigital Emergency Services IP Network (ESInet) to occur for Consolidated Dispatch Center.
- Objective 1(b): Continue connectivity through ESInet with coordinating Agencies, working towards adding four (4) originally planned neighboring counties to the advanced network.
- Objective 1(c): Review space needs plan and determine timeline for implementation.
- Objective 1(d): Purchase and implement AVTEC systems for multiple PC displays, with VMWare Suite 2 replacement completion.

#### Initiative IV: Workflow Analysis-Process Management

##### **Department Goal 2:** Implement Process Improvements and Enhancements

- Objective 2(a): Evaluate reimbursement percentages and addition of technology to determine what expenses the 911 Funds can continue to fund through 2022 to achieve a minimum of 32% or more.
- Objective 2(b): Track and monitor Wireline funding as it is effected by the reduction of landline phone users.
- Objective 2(c): Determine additional alternate solutions for distribution of the administrative calls sent to 911 call takers to reduce the workload and personnel costs.

MEASURES:	<u>Objective</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Projected</u>
<b>Input:</b>				
911 calls received from total call volume	1(b)	37.8%	50.6%	51%
Wireline and Wireless Funds received	2(a)(b)	\$3,785,864	\$2,168,090	\$3,051,231
<b>Output:</b>				
Use of Artificial Intelligence to distribute workload of administrative calls <sup>1</sup>	2(c)	0%	0%	10%
ATC employees relieving work load from 911 Call Takers	2(c)	20	16	20
<b>Efficiency:</b>				
Current level of expense funding derived from 911 Funds	2(b)	40.2%	27.68%	34.5%
<b>Outcome:</b>				
Complete the NG911 System refresh within the 5 year schedule	1(a)(d)	95%	100%	0%
Add new office spaces for administrative personnel	1(c)	0	0	0

<sup>1</sup> This department will begin measuring performance against this objective during FY 2021.

### 2022 ACTION STEPS

#### Department Goal 1

- Implement ESInet.Receive Session Initiated Protocol (SIP) 9-1-1 calls across the Internet Protocol-based network path. Complete Installation and migration of virtual servers. Installation of equipment with successful integration of multiple PC displays.

#### Department Goal 2

- Review and explore Artificial Intelligence options and likelihood of implementation of advances in caller impersonation to alleviate workforce constraints during scenario training and effective call handling of alarm calls.
- Continue development of Master Building Plan. Create/enhance Master Building Plan with partners to include a review and implementation schedule.

## CONSOLIDATED DISPATCH (continued)

**Division:** Emergency 911 Wireless Communications  
**Fund:** Enterprise Fund  
**Function:** Public Safety

**Mission:** Emergency 911 Communications enhances 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:**

- Maintain the 911 database including geographical information
- Acts as a single point of communication between Local Police, Fire, and EMS departments
- Uses next generation 911 technology to assist departments in the performance of their duties
- Provides Public Education and 911 Awareness Programs
- Ensures that the Disaster Recovery Plan is current and tested
- Recovers costs from the State for E911

**Division Summary:**

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.25	5.25	5.25	7.75	2.50	47.6
Intergovernmental	\$ 3,573,122	\$ 1,740,950	\$ 3,529,066	\$ 2,482,837	\$ (1,046,229)	(29.6)
Interest	41,113	4,360	5,000	20,000	15,000	300.0
Miscellaneous	-	710	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 3,614,235</u>	<u>\$ 1,746,020</u>	<u>\$ 3,534,066</u>	<u>\$ 2,502,837</u>	<u>\$ (1,031,229)</u>	<u>(29.2)</u>
Personnel	\$ 475,256	\$ 418,689	\$ 493,912	\$ 770,453	\$ 276,541	56.0
Operating	1,363,304	2,050,906	2,152,666	2,004,152	(148,514)	(6.9)
Capital	-	-	-	71,000	71,000	100.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,838,560</u>	<u>\$ 2,469,595</u>	<u>\$ 2,646,578</u>	<u>\$ 2,845,605</u>	<u>\$ 199,027</u>	<u>7.5</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect a decrease due to a lower amount of reimbursable costs from the State.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect interdepartmental staffing changes in FY 2022.
- Operating expenses represents a decrease in maintenance contract for software costs based on current usage. The decrease is slightly offset by an increase in non-capital IT costs for computer system maintenance.
- Capital expenses include IT switch upgrades.

# CONSOLIDATED DISPATCH (continued)

## Performance Measures:

### Initiative I: Service Delivery

#### Department Goal 1: Capital Improvements and Equipment Needs

- Objective 1(a): Purchase and Implement ESInet. Installation of the INdigital Emergency Services IP Network (ESInet) to occur for Consolidated Dispatch Center.
- Objective 1(b): Continue connectivity through ESInet with coordinating Agencies, working towards adding four (4) originally planned neighboring counties to the advanced network.
- Objective 1(c): Review space needs plan and determine timeline for implementation.
- Objective 1(d): Purchase and implement AVTEC systems for multiple PC displays, with VMWare Suite 2 replacement completion.

### Initiative IV: Workflow Analysis-Process Management

#### Department Goal 2: Implement Process Improvements and Enhancements

- Objective 2(a): Evaluate reimbursement percentages and addition of technology to determine what expenses the 911 Funds can continue to fund through 2022 to achieve a minimum of 32% or more.
- Objective 2(b): Track and monitor Wireline funding as it is effected by the reduction of landline phone users.
- Objective 2(c): Determine additional alternate solutions for distribution of the administrative calls sent to 911 call takers to reduce the workload and personnel costs.

MEASURES:	<u>Objective</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Projected</u>
<b>Input:</b>				
911 calls received from total call volume	1(b)	37.8%	50.6%	51%
Wireline and Wireless Funds Received	2(a)(b)	\$3,785,864	\$2,168,090	\$3,051,231
<b>Output:</b>				
Use of Artificial Intelligence to distribute workload of administrative calls <sup>1</sup>	2(c)	0%	0%	10%
ATC employees relieving work load from 911 Call Takers	2(c)	20	16	20
<b>Efficiency:</b>				
Current level of expense funding derived from 911 Funds	2(b)	40.2%	27.68%	34.5%
<b>Outcome:</b>				
Complete the NG911 System refresh within the 5 year schedule	1(a)(d)	95%	100%	0%
Add new office spaces for administrative personnel	1(c)	0	0	0

<sup>1</sup> This department will begin measuring performance against this objective during FY 2021.

## 2022 ACTION STEPS

### Department Goal 1

- Implement ESInet. Receive Session Initiated Protocol (SIP) 9-1-1 calls across the Internet Protocol-based network path. Complete Installation and migration of virtual servers. Installation of equipment with successful integration of multiple PC displays.
- Explore Next Generation 911 solutions to support advanced CAD functions and features.
- Create a hosted Disaster Recovery/Hot Standby CAD to be implemented on site to eliminate 3<sup>rd</sup> party expenses.

### Department Goal 2

- Review and explore Artificial Intelligence options and likelihood of implementation of advances in caller impersonation to alleviate workforce constraints during scenario training and effective call handling of alarm calls.
- Continue development of Master Building Plan. Create/enhance Master Building Plan with partners to include a review and implementation schedule.



## CONSOLIDATED DISPATCH (continued)

**Division:** Fire and Agency Costs  
**Fund:** Enterprise Fund  
**Function:** Public Safety

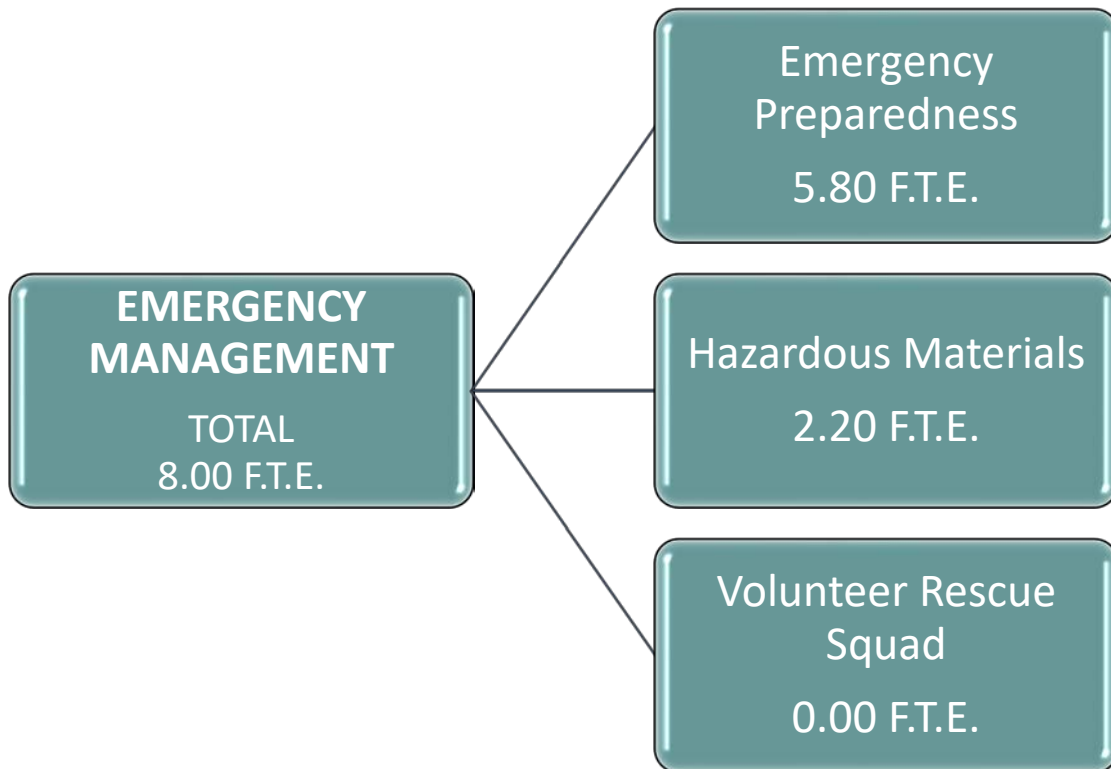
**Mission:** The Fire and Agency Costs Division administers the upgrade and maintenance of the Firehouse Software and the CAD Mobile Data and AVL annual maintenance for the Detention Center, the Sheriff's Law Enforcement Center and other public safety entities.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 685,330	\$ 814,284	\$ 913,131	\$ 693,648	\$ (219,483)	(24.0)
Charges and Fees	252,811	253,779	245,310	277,243	31,933	13.0
Interest	7,502	1,072	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 945,643</u>	<u>\$ 1,069,135</u>	<u>\$ 1,158,441</u>	<u>\$ 970,891</u>	<u>\$ (187,550)</u>	<u>(16.2)</u>
Personnel	\$ 152,213	\$ 88,652	\$ 152,371	\$ 164,098	\$ 11,727	7.7
Operating	618,972	588,970	832,036	846,097	14,061	1.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>771,185</u>	<u>677,622</u>	<u>984,407</u>	<u>1,010,195</u>	<u>25,788</u>	<u>2.6</u>
Interfund Transfer Out	-	359,364	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 771,185</u>	<u>\$ 1,036,986</u>	<u>\$ 984,407</u>	<u>\$ 1,010,195</u>	<u>\$ 25,788</u>	<u>2.6</u>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect a decrease in the external public safety agencies' share of the costs of the program. Revenues from within the organization, categorized as charges and fees, reflect a slight 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 due to a match for a grant application. This increase is slightly offset by a decrease in annual maintenance cost for various public safety software licenses based on current usage.



## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.50	5.50	5.80	5.80	-	0.0
Personnel	\$ 413,398	\$ 473,804	\$ 503,475	\$ 593,303	\$ 89,828	17.8
Operating	118,181	130,121	272,590	278,702	6,112	2.2
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 531,579</u>	<u>\$ 603,925</u>	<u>\$ 776,065</u>	<u>\$ 872,005</u>	<u>\$ 95,940</u>	12.4

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also includes the annualization of various interdepartmental staffing changes.
- Operating expenditures reflect an increase in public safety supplies for additional cots used at the Emergency Operation Center during disasters.

**Performance Measures:**

**Initiative I: Service Delivery**

**Department Goal 1:** Increase County response capability and community awareness.

- Objective 1(a): Conduct bi-annual Red Book training for telecommunicators (CDC) and responders in the community.
- Objective 1(b): Participate in operational checks of communication equipment.
- Objective 1(c): Participate in Responder education and awareness programs.
- Objective 1(d): Increase trained Citizens Emergency Response Team (CERT) and Teen CERT members by 50 persons per year.
- Objective 1(e): Maintain readiness of responder notification through an annual Emergency Operations Center (EOC) Call-Out drill
- Objective 1(f): Conduct National Interagency Incident Management System (NIIMS) training courses.
- Objective 1(g): Conduct Emergency Operations Center training and educational programs.
- Objective 1(h): Develop Disaster Recovery Training to support Points of Distribution (POD) and Neighborhood Distribution and Information Points (NDIP).

## EMERGENCY MANAGEMENT (continued)

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:		FY 2021	FY 2022	FY 2023
	Objective	Actual	Actual	Projected
<b>Output:</b>				
Number of people trained	1(a)(d)(f)(g)(h)	92	684	750
Number of exercises conducted <sup>1</sup>	1(e)(g)(h),2(b)	1	5	5
Number of training classes conducted	1(d)(e),2(a)(c)	5	26	30
Number of public speaking events	1(i)	6	9	25
<b>Efficiency:</b>				
Average hours spent per test of communications systems	1(b)	6	8	8
Average hours spent per event in community education	1(c)	1	5	6
Average hours spent updating plans and procedures	2(a)(c)	500	500	500
Average hours spent per test exercise	1(e)(g)(i),2(b)	6	6	6
<b>Outcome:</b>				
Percent of staff and volunteers trained in NIIMS	1(f)	90.0%	90.0%	90.0%
Percent of tracking and messaging system in place	2(b)	90.0%	90.0%	90.0%
Percent of alternate EOC readiness	2(c)	90.0%	90.0%	90.0%

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

### 2023 ACTION STEPS

#### Department Goal 1

- Update Emergency Operations Plan/Standard Operating Procedures (EOP/SOP) in accordance with joint assessment requirements and with State and Federal updates.

#### Department Goal 2

- Continue to increase the number of citizens trained through the Citizen Emergency Response Team (CERT).
- Continue to increase the number of Responders trained through the EMD programs and state and federal programs.
- Develop Recovery Planning programs to include PODs, Mobile Points of Distribution (MoPOD) and NDIPs with assistance from Charleston, Mt. Pleasant, and North Charleston as well as other County agencies.
- Continue to promote NIMS training to EOC and County Emergency Responders.
- Continue to educate the public of potential community hazards, notification procedures and preparedness activities.
- Continue to meet EMAP Accreditation standards.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 219,800	\$ 220,322	\$ 215,000	\$ 210,000	\$ (5,000)	(2.3)
Miscellaneous	-	126	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 219,800</u>	<u>\$ 220,448</u>	<u>\$ 215,000</u>	<u>\$ 210,000</u>	<u>\$ (5,000)</u>	<u>(2.3)</u>
Personnel	\$ 176,107	\$ 161,850	\$ 181,621	\$ 196,206	\$ 14,585	8.0
Operating	52,868	44,500	40,798	46,109	5,311	13.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>228,975</u>	<u>206,350</u>	<u>222,419</u>	<u>242,315</u>	<u>19,896</u>	<u>8.9</u>
Interfund Transfer Out	<u>121,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 350,225</u>	<u>\$ 206,350</u>	<u>\$ 222,419</u>	<u>\$ 242,315</u>	<u>\$ 19,896</u>	<u>8.9</u>

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect a decrease based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of longevity and merit programs. Personnel costs also reflect the change of a part-time Emergency Management Logistics position to full-time.
- Operating expenses reflect an increase in public safety supplies based on historical usage.

## 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 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 2021	FY 2022	FY 2023
	Objective	Actual	Actual	Projected
<b>Input:</b>				
Reported HazMat incidents	1(a)	30	57	45
Requests for guidance and instruction	1(b)	30	57	55
<b>Output:</b>				
Team members attending advanced training	1(a)	14	21	20
Students trained	1(b)	31	43	50
HazMat incidents invoiced	1(c)	0	0	0
<b>Efficiency:</b>				
Average cost of clean up per incident <sup>1</sup>	1(a)	0	0	0
<b>Outcome:</b>				
Office staff responses to HazMat incidents	1(a)	4	5	5
Training revenue generated	1(b)	220,000	215,000	210,000
Percent of HazMat billed invoices recovered	1(c)	n/a	n/a	n/a

<sup>1</sup> Reflects requests from Fire Departments for reimbursement of spill cleanup costs.

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### 2023 ACTION STEPS

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#### 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 and marine firefighting equipment to assist local emergency responder in firefighting and incident mitigation on the water and at waterfront facilities and also maintain a FEMA Type 1 Team.

## EMERGENCY MANAGEMENT (continued)

**Division:** Volunteer Rescue Squad  
**Fund:** General Fund  
**Function:** Public Safety

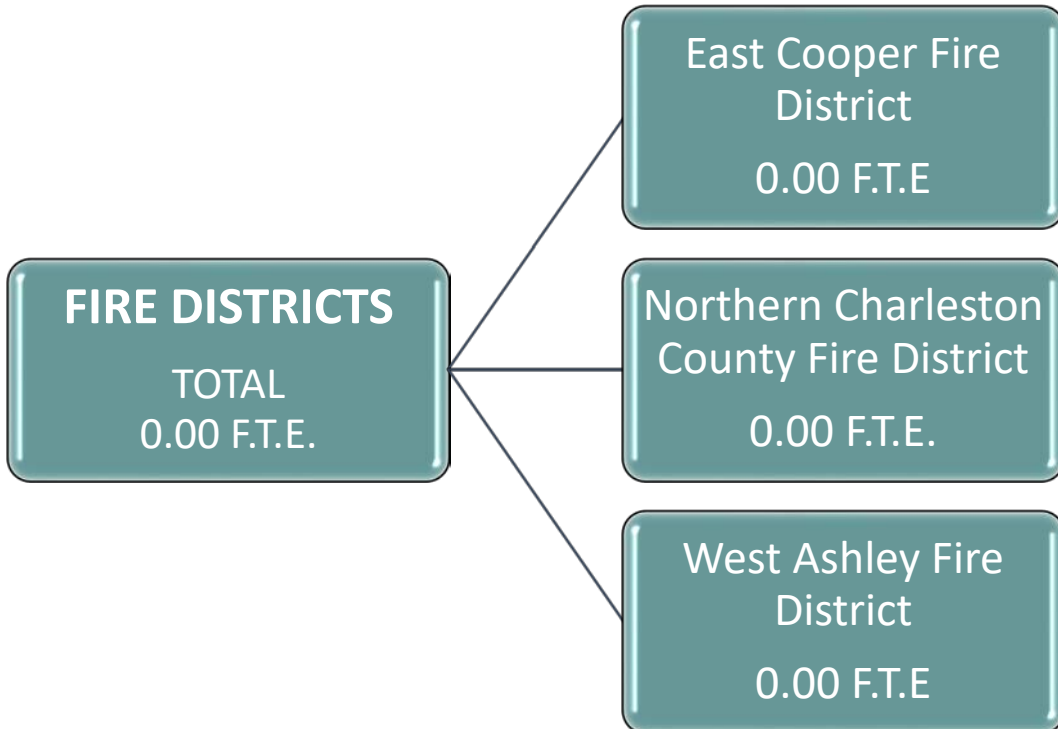
**Mission:** The Charleston County Volunteer Rescue Squad provides land and water search and rescue operations, emergency extrications, and recovery operations through public-minded citizens who contribute their money and volunteer their time to mitigate loss of life.

### Division Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	400,000	294,000	390,000	615,000	225,000	57.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 400,000</u>	<u>\$ 294,000</u>	<u>\$ 390,000</u>	<u>\$ 615,000</u>	<u>\$ 225,000</u>	57.7

### Funding Adjustments for FY 2023 Include:

- Operating expenditures reflect higher appropriations for operating costs. The costs also include additional funding for capital costs to lease three new fully equipped rescue vehicles and various other equipment replacement.





## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 151,452	\$ 153,600	\$ 158,000	\$ 163,000	\$ 5,000	3.2
Intergovernmental	2,282	2,366	200	300	100	50.0
<b>TOTAL REVENUES</b>	<b>\$ 153,734</b>	<b>\$ 155,966</b>	<b>\$ 158,200</b>	<b>\$ 163,300</b>	<b>\$ 5,100</b>	<b>3.2</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	156,150	160,054	164,055	168,156	4,101	2.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 156,150</b>	<b>\$ 160,054</b>	<b>\$ 164,055</b>	<b>\$ 168,156</b>	<b>\$ 4,101</b>	<b>2.5</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect property taxes generated from a millage rate of 16.5 based on current projections.
- Operating expenditures reflect an 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:** 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 270,430	\$ 279,251	\$ 342,000	\$ 354,000	\$ 12,000	3.5
Intergovernmental	6,043	5,610	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 276,473</b>	<b>\$ 284,861</b>	<b>\$ 342,000</b>	<b>\$ 354,000</b>	<b>\$ 12,000</b>	<b>3.5</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	276,473	284,861	342,000	354,000	12,000	3.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 276,473</b>	<b>\$ 284,861</b>	<b>\$ 342,000</b>	<b>\$ 354,000</b>	<b>\$ 12,000</b>	<b>3.5</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in the millage rate from 12.8 mills to 13.2 mills.
- Operating expenditures represent an increase based on contracts with several fire departments to provide fire services in the unincorporated areas. The operating costs include the C&B Volunteer Fire Department's request to improve service with more hours of staffing.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 8,373	\$ 7,858	\$ 7,400	\$ 7,400	-	0.0
Intergovernmental	25	27	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 8,398</b>	<b>\$ 7,885</b>	<b>\$ 7,400</b>	<b>\$ 7,400</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,096	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,000</b>	<b>\$ 8,096</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>0.0</b>

### Funding Adjustments for FY 2023 Include:

- Revenues from the property base and the millage rate remain constant in FY 2023.
- Operating expenditures reflect no change.

# 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	216.00	260.00	272.00	272.00	-	0.0
Intergovernmental	\$ 4,220,137	\$ 3,916,745	\$ 4,304,000	\$ 4,620,000	\$ 316,000	7.3
Charges and Fees	11,924,149	3,994,689	7,780,000	9,050,000	1,270,000	16.3
Miscellaneous	229,604	196,002	190,000	190,000	-	0.0
<b>TOTAL REVENUES</b>	<u>\$16,373,890</u>	<u>\$ 8,107,436</u>	<u>\$12,274,000</u>	<u>\$13,860,000</u>	<u>\$ 1,586,000</u>	12.9
Personnel	\$12,840,557	\$14,124,588	\$18,448,782	\$17,133,920	\$ (1,314,862)	(7.1)
Operating	4,740,888	4,233,024	4,333,340	5,812,304	1,478,964	34.1
Capital	295,070	-	440,904	557,229	116,325	26.4
<b>TOTAL EXPENDITURES</b>	<u>17,876,515</u>	<u>18,357,612</u>	<u>23,223,026</u>	<u>23,503,453</u>	<u>280,427</u>	1.2
Interfund Transfer Out	566,289	1,744,425	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<u>\$18,442,804</u>	<u>\$20,102,037</u>	<u>\$23,223,026</u>	<u>\$23,503,453</u>	<u>\$ 280,427</u>	1.2

**Funding Adjustments for FY 2023 Include:**

- Revenues reflect an increase in services provided based on current and projected usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease in personnel costs represents an increase in anticipated vacancies. The decrease is slightly offset by a higher projected reimbursement from the Local Accommodations Tax for servicing tourist areas.
- Operating expenditures reflect an increase in medical supply and fleet costs based on current trends.

## EMERGENCY MEDICAL SERVICES (continued)

- Capital expenditures represent the replacement of nine stair chairs, nine stretchers and six Zoll monitors. The expenditures also include one medical simulation training tool to enhance and ensure higher training standards.

### 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% fractile for Delta/Echo calls in 10:59 and 90% fractile with Bravo/Charlie calls in 12:59.

#### 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 claims.

Objective 2(b): Medicare and Medicaid will be billed 100% electronically with a rejection rate ≤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(a): Clinical review of all high acuity calls as specified by Medical Director, including all Rapid Sequence Intubations.

Objective 3(b): Through a team of Field Training Officers and a robust training division, ensure routine quality of care through skills assessments and randomized clinical review of patient encounters.

#### 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 Continuing Education Program (CEP).

Objective 4(b): Seek and offer additional training for Paramedics and EMTs, such as Flight Paramedic or Critical Care curriculums in order to further improve clinical care for the public.

#### MEASURES:

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Output:</b>				
Patients transported	1	46,664	49,493	50,250
Incidents responded to	1	60,930	65,219	67,000
Total billed	2(a)	\$21,884,691	\$23,130,288	\$24,379,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
<b>Efficiency:</b>				
Cost per incident	1(a),2(a)	\$359.17	\$356.81	\$359.29
Total received per incident	2(a)(b)	\$262.00	\$258.56	\$268.16
<b>Outcome:</b>				
<u>Response Time Standard</u> <sup>1</sup>	<u>Minutes: Seconds</u>			
Average	<8:59			
Average Response Time		09:29	10:27	11:00
Percentage Of Compliance		D/E 73%	72%	70%
		B/C 78%	75%	72%

## EMERGENCY MEDICAL SERVICES (continued)

Collection	2(a)	12,156,831	12,835,400	13,515,676
Collections less refunds	2(a)	12,224,031	12,797,008	13,475,128
Percent of rejection rate	2(a)(b)	2.4%	2.3%	2%
Percent of revenue increased	2(a)(b)	0%	7.0%	13%
Percent of reviewed reports – 100% critical	3	100%	100%	100%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%

<sup>1</sup> 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.

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### 2023 ACTION STEPS

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#### Department Goal 1

- Reduce unnecessary and unneeded expenses and services that do not impact citizen care and services.

#### Department Goal 2

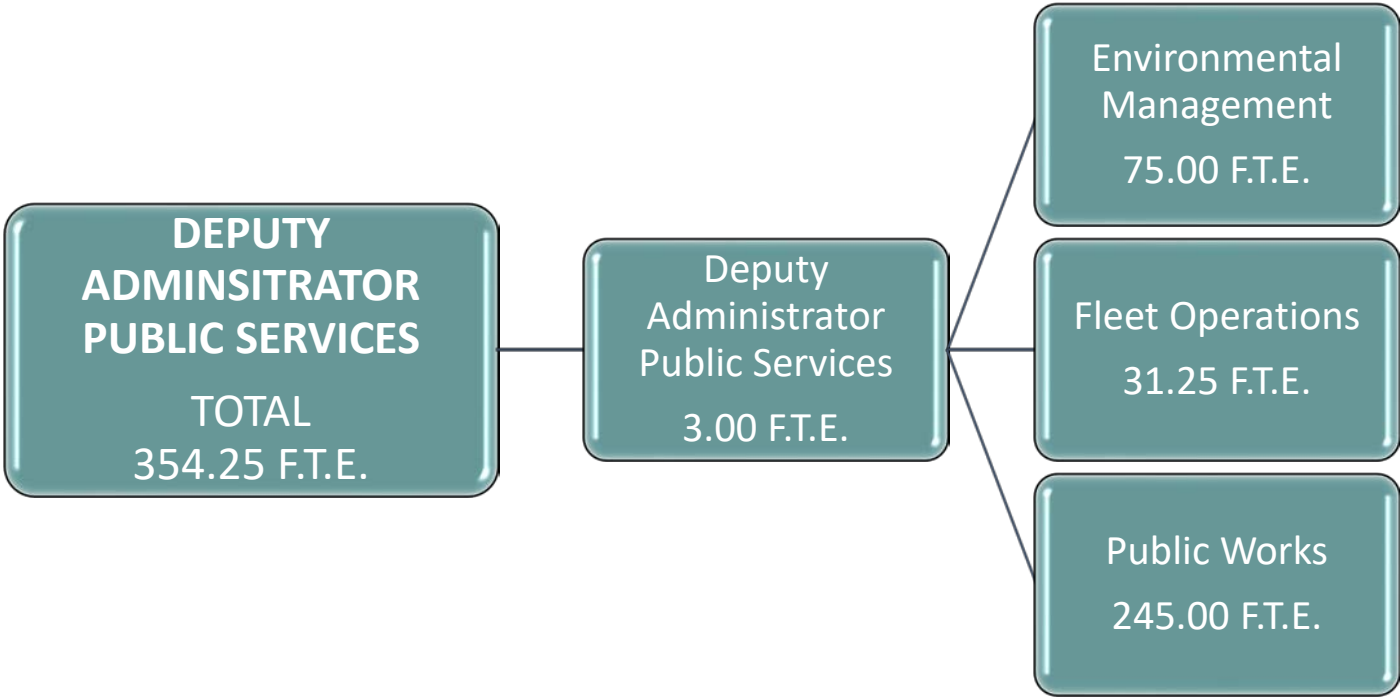
- Innovate process improvements to identify and eliminate fiscal waste and abuse

#### Department Goal 4

- Fill vacancies to budget capacity through innovative recruitment and retention
- Complete leadership development for all persons in leadership roles
- Increase diversity access among workforce through community connections and opportunities
- Maintain certifications for Field Operations personnel
- Ensure deficient skills and care are individually addressed with retraining opportunities
- Monitor skills assessment through regular training to test knowledge and maintain competencies of personnel
- Innovate ability for more field and real-time assessment of clinical care from the training division
- Improve access through hospitals and medical partners to education, training, and lecture series
- Emphasize and incentivize advanced clinical knowledge through ancillary training programs



**End Section**





## DEPUTY ADMINISTRATOR PUBLIC SERVICE

**Fund:** General Fund  
**Function:** General Government

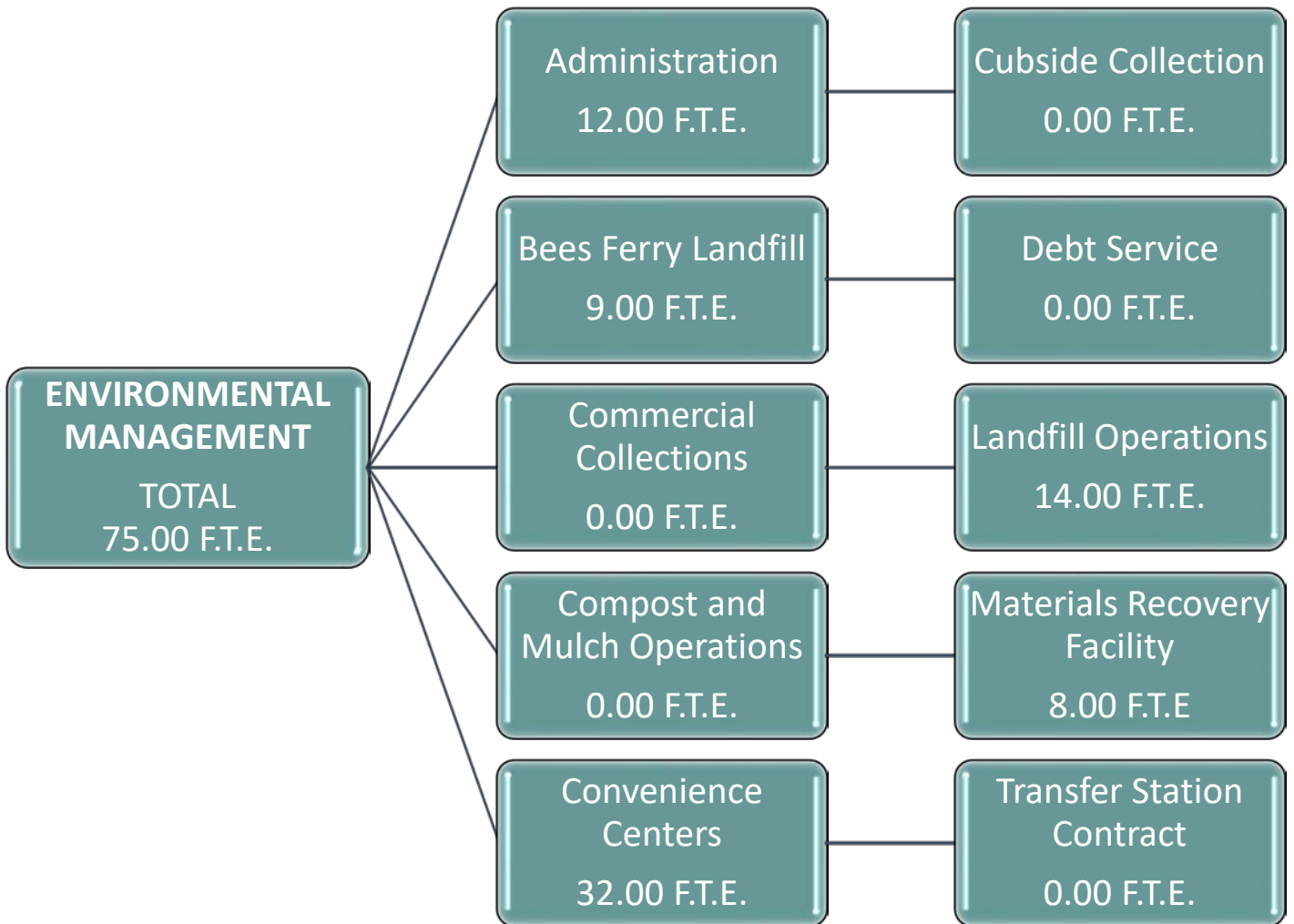
**Mission:** The Office of the Deputy Administrator of Public Services provides support and oversight to three Charleston County departments, which include Environmental Management, Fleet Operations, and Public Works. This office engages in innovative outreach and partnership activities to promote the County’s mission of excellent service delivery and outcomes for our citizens.

**Departmental Summary:**

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 424,851	\$ 441,609	\$ 454,197	\$ 465,857	\$ 11,660	2.6
Operating	28,764	11,929	16,050	16,291	241	1.5
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 453,615</u>	<u>\$ 453,538</u>	<u>\$ 470,247</u>	<u>\$ 482,148</u>	<u>\$ 11,901</u>	2.5

**Funding Adjustments for FY 2023 Include:**

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



## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.50	10.00	12.00	12.00	-	0.0
Intergovernmental	\$ 182,561	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	29,902,065	29,942,738	30,200,000	30,200,000	-	0.0
Interest	818,991	77,499	100,000	200,000	100,000	100.0
Miscellaneous	802,700	503,744	-	-	-	0.0
Leases and Rentals	171,613	240,000	60,000	-	(60,000)	(100.0)
<b>TOTAL REVENUES</b>	<u>\$31,877,930</u>	<u>\$30,763,981</u>	<u>\$30,360,000</u>	<u>\$30,400,000</u>	<u>\$ 40,000</u>	0.1
Personnel	\$ 1,055,795	\$ 1,165,849	\$ 1,221,839	\$ 1,460,360	\$ 238,521	19.5
Operating	5,409,866	5,753,754	4,223,715	4,332,049	108,334	2.6
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 6,465,661</u>	<u>\$ 6,919,603</u>	<u>\$ 5,445,554</u>	<u>\$ 5,792,409</u>	<u>\$ 346,855</u>	6.4

**Funding Adjustments for FY 2023 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 user fee is not projected to change in FY 2023.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenses represent an increase in contingency for unplanned expenses. The increase is slightly offset by a reduction in consultant fees for specialized services and studies.

## ENVIRONMENTAL MANAGEMENT (continued)

### Performance Measures:

#### Initiative I: Service Delivery

**Department Goal 1:** Divert waste from the landfill by promoting the County's recycling and composting programs.

Objective 1(a): Increase and maximize the expected life of the Bee's Ferry Landfill.

**Department Goal 2:** Increase citizen involvement in recycling programs.

Objective 2(a): Increase the current recycling rate from 23% to 40%.

Objective 2(b): Increase educational outreach to all sectors through aggressive community programs.

MEASURES:	Objective	FY 2021 Actual <sup>1</sup>	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Annual MSW Tonnage <sup>2</sup>	1(a)	522,788	503,293	518,392
Total dollars spent for services	1(a)	\$35,379,317	\$40,905,902	\$42,896,514
Total County Population – 2010 US Census 350,209	1(a)	411,406	411,406	411,406
Number of Residential Customers	2(a)(b)	198,000	198,000	205,000
Number of Commercial Customers	2(a)(b)	15,250	15,250	15,300
<b>Output:</b>				
Total tons landfilled	1(a)	404,153	398,150	410,095
Total residential participants	2(a)(b)	140,000	150,000	160,000
Total commercial participants	2(a)(b)	5,250	5,400	5,600
Total Educational Outreach participants	2(a)(b)	235,000	240,800	255,000
<b>Efficiency:</b>				
Total tons composted	1(a)	68,049	59,406	62,000
Total tons recycled	2(a)	50,585	45,736	47,000
<b>Outcome:</b>				
Total tons diverted from landfill	1(a)	118,634	105,142	109,000
Total cost per capita	1(a)	\$86	\$99	\$104
Percentage of recycling rate	1,2(a)(b)	23%	21%	21%

<sup>1</sup> FY 2021 Actual reflects the unaudited total available at time of budget preparation.

<sup>2</sup> Municipal Solid Waste

#### 2023 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	9.00	9.00	9.00	9.00	-	0.0
Charges and Fees	\$ 11,742	\$ 4,455	\$ 8,000	\$ 11,000	\$ 3,000	37.5
<b>TOTAL REVENUES</b>	<b>\$ 11,742</b>	<b>\$ 4,455</b>	<b>\$ 8,000</b>	<b>\$ 11,000</b>	<b>\$ 3,000</b>	<b>37.5</b>
Personnel	\$ 267,942	\$ 370,806	\$ 460,639	\$ 506,225	\$ 45,586	9.9
Operating	469,888	491,216	480,400	447,967	(32,433)	(6.8)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 737,830</b>	<b>\$ 862,022</b>	<b>\$ 941,039</b>	<b>\$ 954,192</b>	<b>\$ 13,153</b>	<b>1.4</b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase the resale value of recyclable products.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in contract temporaries due to fewer staffing vacancies.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	-	-	-	0.0
Personnel	\$ 639,470	\$ 701,863	\$ 685,496	\$ -	\$ (685,496)	(100.0)
Operating	56,031	78,390	80,200	2,738,593	2,658,393	3314.7
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 695,501</u>	<u>\$ 780,253</u>	<u>\$ 765,696</u>	<u>\$ 2,738,593</u>	<u>\$ 1,972,897</u>	<u>257.7</u>

### Funding Adjustments for FY 2023 Include:

- Operating expenses reflect an increase in contracted services due to the privatization in FY 2022.

## 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	-	-	-	-	0.0
Charges and Fees	\$ 448,897	\$ 630,275	\$ 650,000	\$ 643,000	\$ (7,000)	(1.1)
Miscellaneous	9,000	-	-	-	-	0.0
<b>TOTAL REVENUES</b>	<u>\$ 457,897</u>	<u>\$ 630,275</u>	<u>\$ 650,000</u>	<u>\$ 643,000</u>	<u>\$ (7,000)</u>	(1.1)
Personnel	\$ 686,850	\$ 189,179	\$ -	\$ -	\$ -	0.0
Operating	1,378,483	2,067,399	1,526,400	1,596,000	69,600	4.6
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>2,065,333</u>	<u>2,256,578</u>	<u>1,526,400</u>	<u>1,596,000</u>	<u>69,600</u>	4.6
Interfund Transfer Out	-	-	2,350,000	2,800,000	450,000	19.1
<b>TOTAL DISBURSEMENTS</b>	<u>\$ 2,065,333</u>	<u>\$ 2,256,578</u>	<u>\$ 3,876,400</u>	<u>\$ 4,396,000</u>	<u>\$ 519,600</u>	13.4

### Funding Adjustments for FY 2023 Include:

- Revenues reflect a decrease in tipping fees for yard waste debris and compost fees based on the 30% revenue share agreement with the new vendor.
- Operating expenses represent a slight increase based on the contract with the vendor.
- Interfund Transfer Out reflects a transfer of funding for capital projects at the composting facilities.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	26.00	28.00	32.00	32.00	-	0.0
Charges and Fees	\$ 1,439	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous	786	11,699	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 2,225</b>	<b>\$ 11,699</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ 1,198,759	\$ 1,246,549	\$ 1,437,907	\$ 2,006,499	\$ 568,592	39.5
Operating	1,405,785	1,521,236	985,089	1,471,459	486,370	49.4
Capital	-	-	740,000	740,000	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,604,544</b>	<b>\$ 2,767,785</b>	<b>\$ 3,162,996</b>	<b>\$ 4,217,958</b>	<b>\$ 1,054,962</b>	<b>33.4</b>

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents full-year funding for four positions transferred to the division in FY 2022.
- Operating expenses reflect an increase in leased motor vehicles and fleet fuel costs based on current usage.
- Capital costs include two new heavy-duty compactors and the replacement of three roll-off trucks.



## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	24.00	24.00	-	-	-	0.0
Charges and Fees	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.0
Miscellaneous	920	12,229	-	300,000	300,000	100.0
<b>TOTAL REVENUES</b>	<b>\$ 920</b>	<b>\$ 12,229</b>	<b>\$ -</b>	<b>\$ 305,000</b>	<b>\$ 305,000</b>	<b>100.0</b>
Personnel	\$ 1,995,854	\$ 1,983,395	\$ 1,813,597	\$ -	\$ (1,813,597)	(100.0)
Operating	2,913,820	3,404,185	2,312,472	4,704,045	2,391,573	103.4
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,909,674</b>	<b>\$ 5,387,580</b>	<b>\$ 4,126,069</b>	<b>\$ 4,704,045</b>	<b>\$ 577,976</b>	<b>14.0</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase due to the anticipated sale of equipment no longer needed due to the privatization of curbside collection services.
- Operating expenses reflect an increase in contracted services due to the privatization of curbside collections service.

## ENVIRONMENTAL MANAGEMENT (continued)

**Division:** Debt Service  
**Fund:** Enterprise Fund  
**Function:** Public Works

**Mission:** The Debt Service Program accounts for servicing of a portion of the 2019 General Obligation Bonds (GOB) issued to fund \$20 million for construction of the new Materials Recycling Facility. This program records the interest expense and other costs related to the repayment of the borrowing.

### Division Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interest	\$ 17,746	\$ -	\$ -	\$ -	\$ -	0.0
<b>TOTAL REVENUES</b>	<u>\$ 17,746</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	66,948	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	<u>490,937</u>	<u>426,625</u>	<u>1,262,405</u>	<u>1,262,540</u>	<u>135</u>	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 557,885</u>	<u>\$ 426,625</u>	<u>\$ 1,262,405</u>	<u>\$ 1,262,540</u>	<u>\$ 135</u>	0.0

### Funding Adjustments for FY 2023 Include:

- Debt Service reflects no significant change.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	14.00	15.00	14.00	14.00	-	0.0
Intergovernmental	\$ 224,106	\$ 205,709	\$ 200,000	\$ 200,000	\$ -	0.0
Charges and Fees	117,332	183,394	85,000	190,000	105,000	123.5
Miscellaneous	-	267,947	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 341,438</b>	<b>\$ 657,050</b>	<b>\$ 285,000</b>	<b>\$ 390,000</b>	<b>\$ 105,000</b>	<b>36.8</b>
Personnel	\$ 1,252,608	\$ 1,170,149	\$ 1,197,004	\$ 1,189,508	\$ (7,496)	(0.6)
Operating	5,566,263	5,379,458	5,659,093	5,691,270	32,177	0.6
Capital	-	-	-	671,500	671,500	100.0
<b>TOTAL EXPENDITURES</b>	<b>6,818,871</b>	<b>6,549,607</b>	<b>6,856,097</b>	<b>7,552,278</b>	<b>696,181</b>	<b>10.2</b>
Interfund Transfer Out	-	-	3,000,000	-	(3,000,000)	(100.0)
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 6,818,871</b>	<b>\$ 6,549,607</b>	<b>\$ 9,856,097</b>	<b>\$ 7,552,278</b>	<b>\$ (2,303,819)</b>	<b>(23.4)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an increase in revenue generated by recycled steel based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflects a decrease due to interdepartmental staffing changes.
- Operating expenses reflect an increase in fleet maintenance due to current trends. This increase is slightly offset by a decrease in leachate disposal.
- Capital expenses include the replacement of two dozers.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	9.00	9.00	8.00	8.00	-	0.0
Intergovernmental	\$ 10,991	\$ 15,661	\$ -	\$ 445,000	\$ 445,000	100.0
Charges and Fees	313,608	1,776,471	2,100,000	3,727,024	1,627,024	77.5
Miscellaneous	-	20,250	3,000,000	-	(3,000,000)	(100.0)
<b>TOTAL REVENUES</b>	<b>324,599</b>	<b>1,812,382</b>	<b>5,100,000</b>	<b>4,172,024</b>	<b>(927,976)</b>	<b>(18.2)</b>
Interfund Transfer In	245,000	-	-	-	-	0.0
<b>TOTAL SOURCES</b>	<b>\$ 569,599</b>	<b>\$ 1,812,382</b>	<b>\$ 5,100,000</b>	<b>\$ 4,172,024</b>	<b>\$ (927,976)</b>	<b>(18.2)</b>
Personnel	\$ 584,568	\$ 682,559	\$ 772,193	\$ 735,834	\$ (36,359)	(4.7)
Operating	5,147,064	2,882,156	3,122,000	3,505,390	383,390	12.3
Capital	-	-	7,000	-	(7,000)	(100.0)
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,731,632</b>	<b>\$ 3,564,715</b>	<b>\$ 3,901,193</b>	<b>\$ 4,241,224</b>	<b>\$ 340,031</b>	<b>8.7</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect an anticipated increase in the 70% revenue share with the new MRF Operator. Revenues also reflect a decrease due to the sale of property in FY 2022.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect a decrease due to the annualization of interdepartmental staffing changes in FY 2022.
- Operating expenses reflect an increase in recycling costs based on annual consumer price increases.

## 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 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	6,948,585	6,166,417	6,700,158	7,209,000	508,842	7.6
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 6,948,585</u>	<u>\$ 6,166,417</u>	<u>\$ 6,700,158</u>	<u>\$ 7,209,000</u>	<u>\$ 508,842</u>	7.6

### Funding Adjustments for FY 2023 Include:

- Operating expenses represent an increase to the contract based on current trends.

## 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:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.25	32.25	31.25	31.25	-	0.0
Charges and Fees	\$10,731,744	\$10,074,678	\$11,764,852	\$12,220,033	\$ 455,181	3.9
Interest	75,565	10,405	10,000	10,000	-	0.0
Miscellaneous	591,465	789,635	280,000	340,000	60,000	21.4
<b>TOTAL REVENUES</b>	<b>11,398,774</b>	<b>10,874,718</b>	<b>12,054,852</b>	<b>12,570,033</b>	<b>515,181</b>	<b>4.3</b>
Interfund Transfer In	5,144,295	2,714,536	3,654,830	5,124,410	1,469,580	40.2
<b>TOTAL SOURCES</b>	<b><u>\$16,543,069</u></b>	<b><u>\$13,589,254</u></b>	<b><u>\$15,709,682</u></b>	<b><u>\$17,694,443</u></b>	<b><u>\$ 1,984,761</u></b>	<b>12.6</b>
Personnel	\$ 2,296,952	\$ 2,457,168	\$ 2,772,552	\$ 2,765,830	\$ (6,722)	(0.2)
Operating	12,555,854	11,572,716	8,836,130	10,488,942	1,652,812	18.7
Capital	-	-	5,059,000	5,845,000	786,000	15.5
<b>TOTAL EXPENDITURES</b>	<b>14,852,806</b>	<b>14,029,884</b>	<b>16,667,682</b>	<b>19,099,772</b>	<b>2,432,090</b>	<b>14.6</b>
Interfund Transfer Out	326,731	518,346	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$15,179,537</u></b>	<b><u>\$14,548,230</u></b>	<b><u>\$16,667,682</u></b>	<b><u>\$19,099,772</u></b>	<b><u>\$ 2,432,090</u></b>	<b>14.6</b>

**Funding Adjustments for FY 2023 Include:**

- Revenues represent an increase in fuel based on projected fuel prices. This increase is slightly offset due to the privatization of Curbside Collection.
- 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.

## FLEET OPERATIONS (continued)

- Operating expenses reflect an increase due to higher projected fuel prices and costs for parts and contracted labor.
- Capital expenses include the replacement cost of ambulances, law enforcement vehicles, Public Works heavy equipment, and various other vehicles.

### Performance Measures:

#### Initiative III: Long-Term Financial Planning

**Department Goal 1:** Ensure fiscal accountability in managing and “Right-Sizing” Fleet assets.

Objective 1: Establish optimal size of fleet through the review process of the Fleet Equipment Review Committee (ERC).

#### Initiative IV: Workflow Analysis-Process Management

**Department Goal 2:** Provide cost effective maintenance promoting the useful life and availability of Fleet equipment.

Objective 2(a): Minimize breakdown repairs through an effective Preventative Maintenance (PM) Program.

Objective 2(b): Achieve optimal fleet availability through an effective PM Program and by performing efficient and timely repairs.

Objective 2(c): Monitor cost per mile to operate support vehicles.

#### MEASURES:

	Objective	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected
<b>Input:</b>				
Number of support vehicles	1	745	830	945
Total number of work orders	2(a)	8,558	7,451	7,550
<b>Output:</b>				
Availability of fleet units	2(b)	94%	92%	95%
Average total expenses versus budgeted total expenses	2(c)	99%	100%	99%
<b>Efficiency:</b>				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.42	\$0.50	\$0.50
Average cost per work order	2(a)	\$1,164	\$927	\$1,150
Average number of units out of service per day <sup>1</sup>	2(b)	29	32	32
<b>Outcome:</b>				
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 <sup>2</sup>	1	n/a	n/a	n/a
Percent of “repair” work order to total work orders ( $\leq 45\%$ ) <sup>1</sup>	2(a)	73%	62%	60%
Percent of scheduled maintenance to unscheduled repairs ( $\geq 60\%$ ) <sup>1</sup>	2(b)	42.5%	38%	40%
Fleet availability ( $\geq 90\%$ ) <sup>1</sup>	2(b)	94%	92%	95%
Percent of actual total expenses to budgeted total expenses ( $\leq 100\%$ ) <sup>1</sup>	2(a)(b)(c)	99%	100%	99%

<sup>1</sup> Based on automated FASTER Fleet Management System information retrieval.

<sup>2</sup> Data includes capital savings and excludes operating costs.

## FLEET OPERATIONS (continued)

### 2023 ACTION STEPS

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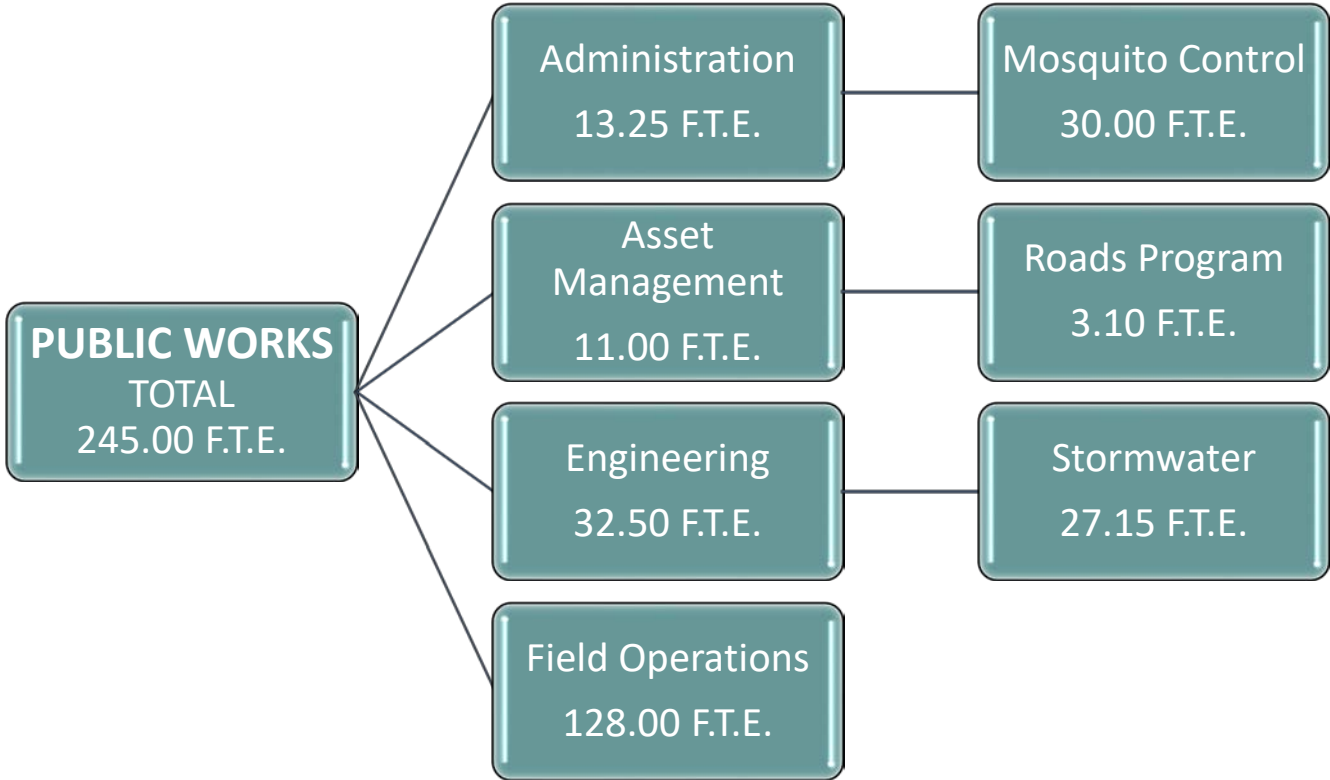
#### Department Goal 1

- Leverage competitive cooperative purchasing agreements to acquire vehicles and equipment as opportunities to get better competition and receive better pricing for fleet equipment.
- Seek a standardized light utility work truck (pickup) replacement option for County users for cost efficiency.
- Guide County agencies in the development of specifications on cost effective solutions for acquiring construction and specialized equipment focuses on meeting their mission requirements.
- Explore every major vehicle manufacturer for a standardized law enforcement pursuit vehicle to promote economies of scale on reutilizing up-fit equipment upon the unit's replacement to reduce costs.
- Utilize professional memberships in trade organizations to maintain knowledge of innovative technology, products (vehicles and equipment) and services for certifications and to 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 (to include temporary leasing) for capital expenditures.
- Fully integrate the new Fleet Management System to provide more accurate, useable data.
- Maintain active participation in the Azalea Compound development for fueling site development and addition of vehicle washing facilities.
- 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.
- Ensure 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

- Further implement fleet information management system affording County agencies capability to search fleet costs and other key vehicle data for cost effectiveness.
- Furnish County agencies life cycle costs to date of equipment items in the fleet information management system to make informed decisions for retention or disposal of the vehicle.
- Streamline procedures for the "remounting" of ambulance medical boxes onto new chassis to promote cost effectiveness and reduce capital outlays for ambulance replacements.
- 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.
- Continue efforts toward fuel consumption awareness and conservation.
- Continue to generate utilization reports for senior management decision making.
- 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
- Replace/upgrade the County's central fuel distribution center at Azalea Drive.





## PUBLIC WORKS

**Division:** Administration  
**Fund:** General Fund  
**Function:** Public Works

**Mission:** The Administration Division of Public Works manages and coordinates the activities of Public Works' four other operating divisions to ensure efficient and consistent delivery of the Department's service activities to the citizens of Charleston County.

**Services Provided:**

- Provide efficient, effective, responsive, and responsible County road and drainage infrastructure management
- Provide maintenance, engineering, stormwater, and mosquito control services

**Division Summary:**

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.50	13.50	13.75	13.25	(0.50)	(3.6)
Personnel	\$ 900,362	\$ 1,224,374	\$ 1,314,467	\$ 1,373,079	\$ 58,612	4.5
Operating	50,616	213,003	117,682	114,558	(3,124)	(2.7)
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 950,978</u>	<u>\$ 1,437,377</u>	<u>\$ 1,432,149</u>	<u>\$ 1,487,637</u>	<u>\$ 55,488</u>	3.9

**Funding Adjustments for FY 2023 Include:**

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in dues and memberships and copier based on historical and projected usage.

**Performance Measures:**

**Initiative I: Service Delivery**

**Department Goal 1:** Maintain a safe and quality roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a paved roadway overall condition Index (OCI) of 60 or more.<sup>8</sup>

**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.<sup>1</sup>

Objective 2(b): Increase Citizen Awareness Program to match Charleston County population growth.

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.<sup>2</sup>

Objective 3(a): Maintain to grade 20% of mechanically cleaned drainage systems annually.

## PUBLIC WORKS (continued)

Objective 3(b): Inspect 20% of open drainage systems annually.

**Department Goal 4:** Protect the waterways of Charleston County through implementation of Charleston County's Stormwater Management Program.<sup>3</sup>

Objective 4(a): Review all submitted plans for permitting within 15 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.

**Department Goal 5:** Maintain a safe and quality of the roadway network for the citizens of Charleston County.

Objective 5(a): Maintain a paved roadway overall condition Index (OCI) of 60 or more.

MEASURES:		FY 2021	FY 2022	FY 2023
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
<b>Input:</b>				
Total roadway inventory (earth/rock/paved/platted CNSR - each)	1(a)	351	N/A	N/A
Mosquito Control expenditures <sup>4</sup>	2(a)	1,534,718	2,021,086	2,766,072
Charleston County population (from online U.S. Census data) <sup>5</sup>	2(b)	421,774	426,958	432,210
Number of requests for service	2(c)	1,565	1,360	2,000
Drainage inventory subject to treatment (miles)	3(a)	191	0	0
Drainage inventory mechanically maintained (miles)	3(b)	79	80	80
Plans submitted for stormwater permits	4(a)	1,982	2,625	2,880
Stormwater permitted sites inspected	4(b)	509	628	650
Paved road expenditures	5(a)	8,394,984	10,013,235	17,000,000
Roads inspected (each)	1(a)	255	0	0
Light trap collection count (statistical mean, calendar based) <sup>6</sup>	2(a)	1.64	1.48	2.0
Landing rate count (statistical mean, calendar based) <sup>6</sup>	2(a)	1.45	0.95	2.0
Two-day service request (statistical mean, calendar based) <sup>6</sup>	2(a)	8.01	6.64	7.5
	<u>Objective</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Projected</u>
<b>Output:</b>				
Charleston County population growth (from online U.S. Census data) <sup>9</sup>	2(b)	1.24%	1.22%	1.23%
Number of households visited (Mosquito Control) <sup>7</sup>	2(b)	3,472	2,485	3,500
Service requests cleared within 36 business hours	2(c)	1,537	1,511	1,700
Drainage system inventory treated (miles)	3(a)	94	0	0
Vegetation control expenditures	3(a)	\$72,755	0	0
Drainage system inventory mechanically excavated to grade (miles)	3(b)	26	16	20
Mechanically maintained drainageway expenditures	3(b)	\$525,555	\$410,228	\$458,529
Open drainage system inspected (each)	3(c)	576	449	270
Stormwater permits reviewed within 20 working days	4(a)	1,982	2,625	2,880
Stormwater permit review expenses	4(a)	\$432,000	\$576,000	\$596,000
Stormwater permitted sites inspected at least twice	4(b)	509	628	650
Stormwater permit site inspection expenses	4(b)	\$348,000	\$378,400	\$385,000
Lane Miles Treated	5(a)	155	0	0

## PUBLIC WORKS (continued)

Efficiency:				
Cost per ADI unit <sup>7</sup>	2(a)	\$1,382,628	\$2,001,075	\$922,024
Cost per mile vegetation control	3(a)	\$773.98	0	0
Cost per mile mechanically cleaned drainageways	3(b)	\$20,214	\$25,639	\$22,926
Cost per stormwater permit processed	4(a)	\$218	\$917	\$925
Cost per site for stormwater inspection services	4(b)	\$684	\$603	\$593
Outcome:				
Percentage of roadway network inspected	1(a)	73%	0	0
Level of mosquito control (ADI) <sup>6</sup>	2(a)	1.11	1.01	3.0
Citizen Awareness Program change	2(b)	37.8%	0%	0%
Percentage of service requests cleared within 36 business hours	2(c)	93.19%	98.08%	80%
Percentage of drainage system treated	3(a)	45%	0	0
Percentage of drainage system mechanically cleaned	3(b)	34%	20%	20%
Condition of paved road network (OCI)	5(a)	63	70.5	70.5

<sup>1</sup> Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests.

<sup>2</sup> Includes only sections of drainage ways actively maintained by the Public Works Department.

<sup>3</sup> Includes only unincorporated Charleston County and municipalities covered under an Intergovernmental Agreement (IGA).

<sup>4</sup> ADI has been projected to represent a full year based on available empirical data.

<sup>5</sup> Significant reduction in households visited in FY 2020 was due to COVID 19 and restriction of door-to-door.

<sup>6</sup> Measurement threshold changed to 36 calendar hours.

<sup>7</sup> FY 2021 and FY 2022 reflects an increase in mechanically cleaned drainage ways due to storm damages and cost increases due to repairs from previous storms. Force labor has increased by 30% to maintain adequate labor or service.

<sup>8</sup> This department began measuring performance against this objective during FY 2023.

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### 2023 ACTION STEPS

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#### Department Goal 1

- Continue to develop an effective pavement management program

#### Department Goal 2

- Continue work on reducing impact of “Do Not Sprays” and assist spray techs with identifying “No Sprays” when they are spraying.
- Expand the use of new PCR machine and conduct more disease testing onsite.
- Improve educational display that is used for outreach events.
- Increase CAP (Citizen Awareness Program) by 10% in FY 2023 to expand Public Education for mosquito awareness.

#### Department Goal 3

- Regulate inspection cycle based on best practices and regulatory requirements.
- Create a Level of Service rating system to ensure that County canals are maintained to an acceptable condition.

#### Department Goal 4

- Review new development applications on a timely basis
- Assist regulatory agencies in protecting the waters of the state by requiring design standards through implementation of the stormwater manual as amended

## PUBLIC WORKS (continued)

**Division:** Asset Management  
**Fund:** General Fund  
**Function:** Public works

**Mission:** The Asset Management Division provides quality assurance, quality control, and accountability for Public Works' assets to ensure efficient delivery of services to the citizens of Charleston County.

### Division Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	11.00	11.00	-	0.0
Personnel	\$ 486,693	\$ 877,991	\$ 891,149	\$ 1,005,817	\$ 114,668	12.9
Operating	80,404	113,627	194,843	241,132	46,289	23.8
Capital	-	-	-	-	-	0.0
<b>TOTAL EXPENDITURES</b>	<u>\$ 567,097</u>	<u>\$ 991,618</u>	<u>\$ 1,085,992</u>	<u>\$ 1,246,949</u>	<u>\$ 160,957</u>	14.8

### Funding Adjustments for FY 2023 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in non-capital IT costs for the replacement of outdated inventory.

## PUBLIC WORKS (continued)

**Division:** Engineering  
**Fund:** General Fund  
**Function:** Public Works

**Mission:** The 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.50	30.50	32.50	32.50	-	0.0
Charges and Fees	\$ 3,185	\$ 5,381	\$ 4,000	\$ 4,000	\$ -	0.0
<b>TOTAL REVENUES</b>	<b>\$ 3,185</b>	<b>\$ 5,381</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>0.0</b>
Personnel	\$ 1,451,887	\$ 2,635,822	\$ 2,807,721	\$ 2,926,396	\$ 118,675	4.2
Operating	46,840	(1,101,187)	(1,193,519)	(1,201,743)	(8,224)	0.7
Capital	-	13,342	-	64,000	64,000	100.0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,498,727</b>	<b>\$ 1,547,977</b>	<b>\$ 1,614,202</b>	<b>\$ 1,788,653</b>	<b>\$ 174,451</b>	<b>10.8</b>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent no significant change.
- Capital expenditures include one survey GPS unit and one robotic survey instrument.

## PUBLIC WORKS (continued)

**Division:** Field Operations  
**Fund:** General Fund  
**Function:** Public Works

**Mission:** The Field Operations Division of Public Works provides clearing, cleaning, construction and improvement for drainageway systems; bridge maintenance and replacement; construction and maintenance of earth, rock and paved roads, streets, driveways, and parking areas; and a selected grounds maintenance program. The Operations Field Division ensures that Charleston County citizens and tourists are provided safe, effective and locally maintained road and drainage systems.

### Division Summary:

	FY 2020 <u>Actual</u>	FY 2021 <u>Actual</u>	FY 2022 <u>Adjusted</u>	FY 2023 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	128.00	129.00	128.00	128.00	-	0.0
Intergovernmental	\$ 13,482	\$ 68,024	\$ 20,000	\$ 20,000	\$ -	0.0
Miscellaneous	<u>7,320</u>	<u>4,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	20,802	72,854	20,000	20,000	-	0.0
Interfund Transfer In	<u>11,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL SOURCES	<u>\$ 32,728</u>	<u>\$ 72,854</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 5,751,987	\$ 5,769,033	\$ 7,184,744	\$ 7,142,251	\$ (42,493)	(0.6)
Operating	2,166,387	1,674,888	3,390,629	3,823,018	432,389	12.8
Capital	<u>38,150</u>	<u>8,411</u>	<u>95,000</u>	<u>11,500</u>	<u>(83,500)</u>	<u>(87.9)</u>
TOTAL EXPENDITURES	7,956,524	7,452,332	10,670,373	10,976,769	306,396	2.9
Interfund Transfer Out	<u>60,000</u>	<u>1,820,372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL DISBURSEMENTS	<u>\$ 8,016,524</u>	<u>\$ 9,272,704</u>	<u>\$10,670,373</u>	<u>\$10,976,769</u>	<u>\$ 306,396</u>	<u>2.9</u>

### Funding Adjustments for FY 2023 Include:

- Revenues reflect no change.
- 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 an increase for Fleet parts and fuel due to current trends.

## PUBLIC WORKS (continued)

**Division:** Mosquito Control  
**Fund:** General Fund  
**Function:** Health and Welfare

**Mission:** The Mosquito Control Division protects the health and well-being of the citizens of Charleston County through an integrated program consisting of suppression of mosquitoes with safe, effective and economical control products, source elimination, and public education.

### Division Summary:

	<u>FY 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.00	28.00	30.00	30.00	-	0.0
Charges and Fees	\$ 12,853	\$ 22,432	\$ 80,000	\$ 100,000	\$ 20,000	25.0
<b>TOTAL REVENUES</b>	<b>\$ 12,853</b>	<b>\$ 22,432</b>	<b>\$ 80,000</b>	<b>\$ 100,000</b>	<b>\$ 20,000</b>	<b>25.0</b>
Personnel	\$ 1,240,140	\$ 1,241,779	\$ 1,466,990	\$ 1,568,646	\$ 101,656	6.9
Operating	541,337	448,067	952,081	996,641	44,560	4.7
Capital	436,761	-	-	40,000	40,000	100.0
<b>TOTAL EXPENDITURES</b>	<b>2,218,238</b>	<b>1,689,846</b>	<b>2,419,071</b>	<b>2,605,287</b>	<b>186,216</b>	<b>7.7</b>
Interfund Transfer Out	-	25,000	-	-	-	0.0
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 2,218,238</b>	<b>\$ 1,714,846</b>	<b>\$ 2,419,071</b>	<b>\$ 2,605,287</b>	<b>\$ 186,216</b>	<b>7.7</b>

### Funding Adjustments for FY 2023 Include:

- Revenues are derived from an increase in the costs for contracts to service dredged material disposal sites managed by Federal, State, and local governments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The expenditures also represent annualization of interdepartmental changes in FY2022.
- Operating expenditures represent an increase in flying contracts due to current trends. The increases are offset by a projected amount for lapsed appropriations.
- Capital expenditures include a forklift.



## PUBLIC WORKS (continued)

**Division:** Roads Program (1<sup>st</sup> 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.85	2.85	2.60	3.10	0.50	19.2
Sales Tax	\$39,272,724	\$44,765,310	\$44,525,000	\$57,021,250	\$12,496,250	28.1
Interest	876,623	277,531	101,000	1,070,000	969,000	959.4
<b>TOTAL REVENUES</b>	<b>40,149,347</b>	<b>45,042,841</b>	<b>44,626,000</b>	<b>58,091,250</b>	<b>13,465,250</b>	<b>30.2</b>
Interfund Transfer In	1,148,000	-	-	-	-	0.0
<b>TOTAL SOURCES</b>	<b><u>\$41,297,347</u></b>	<b><u>\$45,042,841</u></b>	<b><u>\$44,626,000</u></b>	<b><u>\$58,091,250</u></b>	<b><u>\$13,465,250</u></b>	<b>30.2</b>
Personnel	\$ 435,696	\$ 301,494	\$ 330,656	\$ 369,121	\$ 38,465	11.6
Operating	132,214	108,319	150,666	78,675	(71,991)	(47.8)
Capital	-	-	-	-	-	0.0
Debt Service	20,034,522	20,471,227	21,027,846	21,653,891	626,045	3.0
<b>TOTAL EXPENDITURES</b>	<b>20,602,432</b>	<b>20,881,040</b>	<b>21,509,168</b>	<b>22,101,687</b>	<b>592,519</b>	<b>2.8</b>
Interfund Transfer Out	20,018,350	12,965,000	26,875,000	12,200,000	(14,675,000)	(54.6)
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$40,620,782</u></b>	<b><u>\$33,846,040</u></b>	<b><u>\$48,384,168</u></b>	<b><u>\$34,301,687</u></b>	<b><u>\$ (14,082,481)</u></b>	<b>(29.1)</b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase due to projected growth in sales tax collections. The increase also reflects higher interest earnings projections.
- Personnel costs reflect projected benefits and compensation and interest income earnings, including the continuation of the longevity and merit programs. The increases also reflect interdepartmental staffing changes.
- Operating expenditures represent a decrease in contracted services due to current trends.
- Debt Service increase is due to the scheduled bond payments.
- Interfund Transfer Out represents \$3 million annually for the Ravenel Bridge and \$9.2 million for annual allocations of Transportation Sales Tax projects. The decrease reflects lower amounts for road projects.

## PUBLIC WORKS (continued)

**Division:** Roads Program (2<sup>nd</sup> 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 2020 Actual</u>	<u>FY 2021 Actual</u>	<u>FY 2022 Adjusted</u>	<u>FY 2023 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$36,855,940	\$42,010,521	\$41,785,000	\$53,512,250	\$11,727,250	28.1
Interest	<u>1,459,011</u>	<u>375,744</u>	<u>118,000</u>	<u>1,220,000</u>	<u>1,102,000</u>	933.9
<b>TOTAL REVENUES</b>	<b>38,314,951</b>	<b>42,386,265</b>	<b>41,903,000</b>	<b>54,732,250</b>	<b>12,829,250</b>	<b>30.6</b>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,705,477</u>	<u>7,705,477</u>	100.0
<b>TOTAL SOURCES</b>	<b><u>\$38,314,951</u></b>	<b><u>\$42,386,265</u></b>	<b><u>\$41,903,000</u></b>	<b><u>\$62,437,727</u></b>	<b><u>\$20,534,727</u></b>	<b>49.0</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,235,353</u>	<u>12,235,353</u>	100.0
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,235,353</b>	<b>12,235,353</b>	<b>100.0</b>
Interfund Transfer Out	<u>19,112,000</u>	<u>73,030,000</u>	<u>44,535,000</u>	<u>61,020,258</u>	<u>16,485,258</u>	37.0
<b>TOTAL DISBURSEMENTS</b>	<b><u>\$19,112,000</u></b>	<b><u>\$73,030,000</u></b>	<b><u>\$44,535,000</u></b>	<b><u>\$73,255,611</u></b>	<b><u>\$28,720,611</u></b>	<b>64.5</b>

### Funding Adjustments for FY 2023 Include:

- Revenues represent an increase due to projected growth in sales tax collections. The revenues also reflect higher interest earning projections.
- Interfund Transfer In represents the balance of the premium from issuing debt in 2021.
- Debt Service reflects the scheduled payments for the 2021 General Obligation Bond.
- Interfund Transfer Out includes \$2 million for improvements to rural county roads and the balance for regional and municipal roads. The increase relates to the cash flows for the planned road projects.

## PUBLIC WORKS (continued)

**Division:** Stormwater  
**Fund:** Special Revenue Fund  
**Function:** Public Works

**Mission:** The 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 Stormwater Division also manages the stormwater management program for five other municipalities.

### Division Summary:

	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Actual</u>	<u>FY 2022</u> <u>Adjusted</u>	<u>FY 2023</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	24.15	25.15	27.15	27.15	-	0.0
Intergovernmental	\$ 1,020,927	\$ 1,001,464	\$ 977,900	\$ 982,400	\$ 4,500	0.5
Charges and Fees	2,875,198	2,890,864	2,687,000	2,699,952	12,952	0.5
Interest	98,617	12,848	-	-	-	0.0
Miscellaneous	-	724	-	-	-	0.0
<b>TOTAL REVENUES</b>	<b>\$ 3,994,742</b>	<b>\$ 3,905,900</b>	<b>\$ 3,664,900</b>	<b>\$ 3,682,352</b>	<b>\$ 17,452</b>	<b>0.5</b>
Personnel	\$ 1,845,348	\$ 1,833,371	\$ 2,109,089	\$ 2,290,059	\$ 180,970	8.6
Operating	552,590	1,528,967	7,713,997	8,129,680	415,683	5.4
Capital	-	-	72,000	40,000	(32,000)	(44.4)
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,397,938</b>	<b>\$ 3,362,338</b>	<b>\$ 9,895,086</b>	<b>\$10,459,739</b>	<b>\$ 564,653</b>	<b>5.7</b>

### Funding Adjustments for FY 2023 Include:

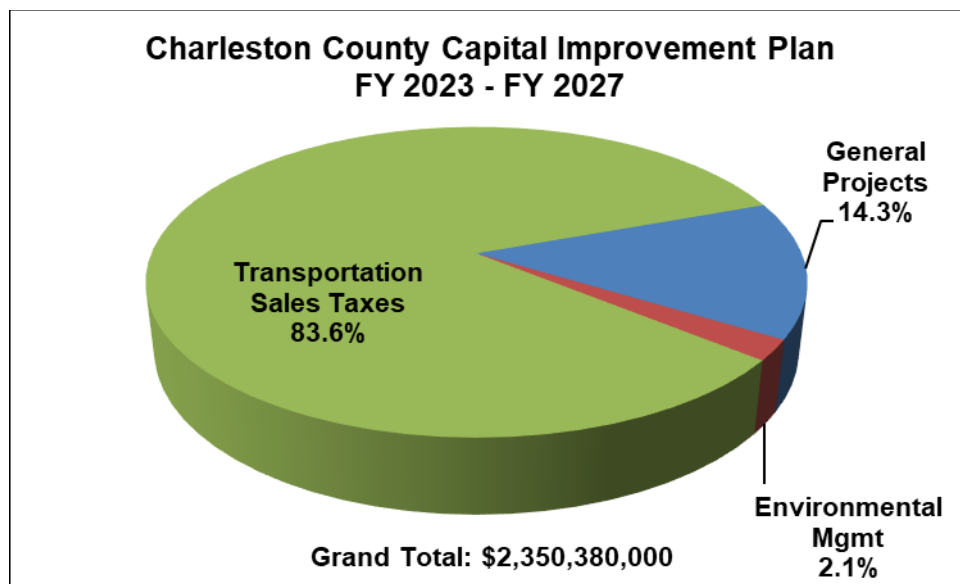
- Revenues are generated by the collection of a stormwater fee for services provided in unincorporated areas of the County. Revenues also include receipts from several municipalities to enact a program within the municipalities. The projected revenue estimate increased due to current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the annualization of various interdepartmental staff changes during FY 2022.
- Operating expenditures reflect an increase due to higher costs for planned projects and ongoing maintenance. Anticipated projects include permitting reviews, TMDL compliance, and drainage improvement projects.
- Capital expenditures include the replacement of one crew cab pickup truck.

## CAPITAL PROJECTS – OVERVIEW

### Overview

The FY 2023 – FY 2027 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 \$2,350.4 million and include \$335.4 million allocated to the General Capital Improvement Plan, \$1,964.6 million allocated to the Transportation Sales Tax Comprehensive Plans of Expenditures, and \$50.4 million allocated to the Environmental Management Enterprise Fund Capital Improvement Plan.



The County defines capital assets as major assets that benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, vehicles, machinery equipment, computer software, and infrastructure that meet the County capitalization threshold. The capitalization threshold for various assets is as stated in the following table.

Asset Category	Items to be Capitalized
Land	All, regardless of cost.
Non-Depreciable Land Improvements	All, regardless of cost.
Depreciable Land Improvements	Any costing more than \$100,000.
Buildings and Building Improvements	Any costing more than \$100,000.
Infrastructure	Any costing more than \$100,000.
Machinery, Equipment & Vehicles	Any costing more than \$5,000.

## CAPITAL PROJECTS – OVERVIEW

Some capital expenditures are included within the operating budget since they are recurring or affordable on a pay-as-you-go basis. Examples of capital expenditures included in the operating budget are vehicles and equipment purchases. Following is a table summarizing capital expenditures in the operating budget.

Capital Expenditures	
General Fund	\$3,593,576
Special Revenue Funds	331,000
Enterprise Funds	2,143,244
Internal Service Funds	6,138,000
<b>Grand Total</b>	<b>\$12,205,820</b>

Charleston County's CIP is a financial management tool that assists in facility replacement and capital development. Implementing a multi-year CIP promotes better use of the County's limited financial resources and assists in the coordination of public and private development. As a financial tool, a multi-year CIP provides early indications of major outlays and assures timely facility maintenance or replacement. In addition, five-year capital improvement plans are an integral part of long-range planning and are viewed positively by bond rating agencies.

Each multi-year plan covers a five-year planning period and is updated annually to reflect 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.

### Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*

### 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 expanded over the years to include the Management Team; the Capital Projects, Facilities Management and Budget Departments. Input is received from the Public Works Department 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 2020, the Facilities Management Department began an evaluation of the County's facilities. The evaluation was completed during FY 2021, and the County established a Facilities Preservation Fund to annually fund facilities maintenance projects.

## CAPITAL PROJECTS – GENERAL

### Capital Improvement Plan – General

The County updates the Capital Improvement Plan (CIP) annually. The FY2023–FY2027 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 \*

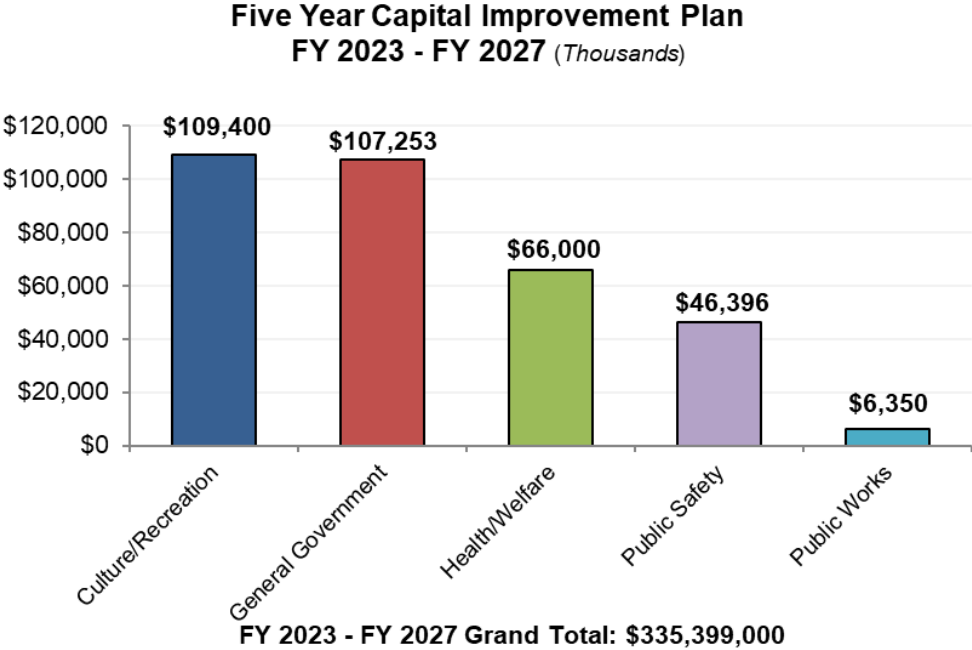
Project Title	Prior	2023	2024	2025	2026	2027	Beyond	Total
<b>CULTURE/RECREATION</b>								
Library Facilities	\$ 91,900	\$ 3,100	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ 108,500
Library: Edisto	-	900	-	-	-	-	-	900
<b>Culture/Recreation Total</b>	<b>91,900</b>	<b>4,000</b>	<b>13,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,400</b>
<b>GENERAL GOVERNMENT</b>								
Assessor Relocation	-	100	400	-	-	-	-	500
Azalea Complex	4,938	18,134	24,700	39,825	15,000	-	-	102,597
County Office Building Renovations	1,999	1,432	-	-	-	-	-	3,431
Radio Tower Replacements	654	71	-	-	-	-	-	725
<b>General Government Total</b>	<b>7,591</b>	<b>19,737</b>	<b>25,100</b>	<b>39,825</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>107,253</b>
<b>HEALTH/WELFARE</b>								
Social Services Hub	44,924	21,076	-	-	-	-	-	66,000
<b>Health/Welfare Total</b>	<b>44,924</b>	<b>21,076</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,000</b>
<b>PUBLIC SAFETY</b>								
Biological Science Center	-	3,405	2,500	595	-	-	-	6,500
Juvenile Detention	14,843	813	-	-	-	-	-	15,656
EMS Station: Edisto Island	41	4,199	-	-	-	-	-	4,240
Emergency Services Building	-	300	2,700	10,000	7,000	-	-	20,000
<b>Public Safety Total</b>	<b>14,884</b>	<b>8,717</b>	<b>5,200</b>	<b>10,595</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>46,396</b>
<b>PUBLIC WORKS</b>								
Emergency Debris Removal Site	-	2,750	-	-	-	-	-	2,750
Work Camps	2	1,198	1,200	1,200	-	-	-	3,600
<b>Public Works Total</b>	<b>2</b>	<b>3,948</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,350</b>
<b>GRAND TOTAL</b>	<b>\$ 159,301</b>	<b>\$ 57,478</b>	<b>\$ 45,000</b>	<b>\$ 51,620</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 335,399</b>

\* Amounts in thousands of dollars

# CAPITAL PROJECTS – GENERAL

Most of the projects listed in the CIP have funds appropriated for use in FY 2023.

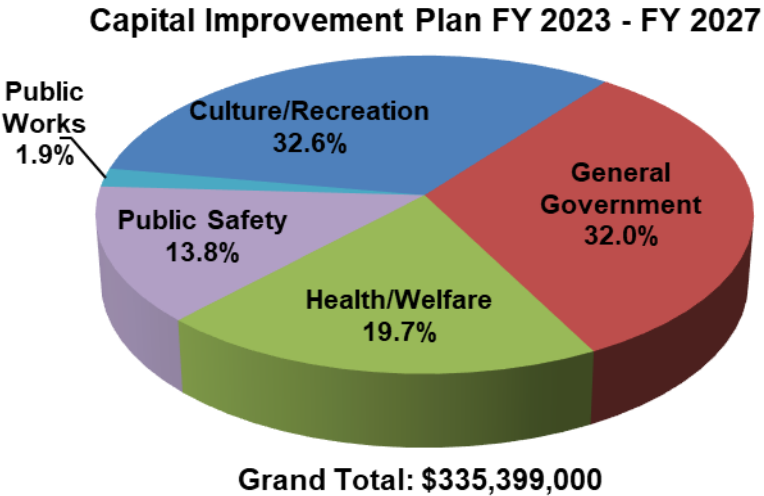
The following graph shows the proposed projects scheduled during the five-year CIP. See the Project Summary pages for project details.



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...*



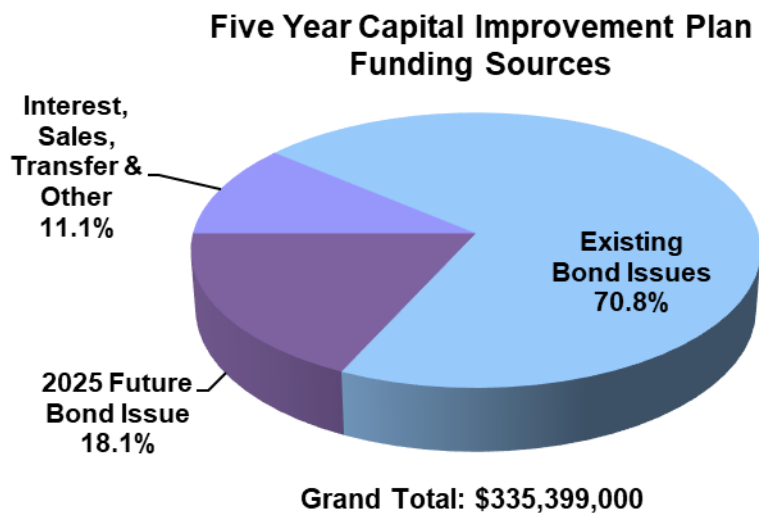
## CAPITAL PROJECTS – GENERAL

### General Project Source Summary \*

Funding Source	Prior	2023	2024	2025	2026	2027	Beyond	Total
Interest, Sales, Transfer & Other	\$ 17,647	\$ 19,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,147
Existing Bond Issues	237,652	-	-	-	-	-	-	237,652
2025 Future Bond Issue	-	-	-	60,600	-	-	-	60,600
<b>GRAND TOTAL</b>	<b>\$ 255,299</b>	<b>\$ 19,500</b>	<b>\$ -</b>	<b>\$ 60,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 335,399</b>

\* Amounts in thousands of dollars

5.8 percent of the funding associated with the five-year General Capital Improvement Plan is scheduled to be applied to projects in FY 2023.



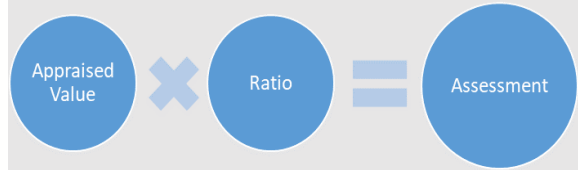
### Impact on the Operating Budget

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

## Assessor Relocation



### Project Highlights

**Initiative:** Service Delivery  
**Function:** General Government  
**Type:** Renovation  
**Management:** Facilities Management  
**Duration:** 2023-2025

**Total Project Cost:**  
**\$500,000**

### DESCRIPTION

The County Assessor leases space for approximately \$470,000 annually, increasing 3% every year of the lease in the future. To eliminate that expense, the County will move the Assessor's Department into the space vacated by Public Works at the Public Service Building when PW moves to new facilities at the Azalea Complex.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$0	\$100	\$400	\$0	\$0	\$0	\$0	\$500
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Bond Issues	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
GRAND TOTAL	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
O&M Costs (Savings)		2023	2024	2025	2026	2027		
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	(538)	(549)		
Grand Total		\$0	\$0	\$0	(\$538)	(\$549)		

\*Amounts in thousands of dollars

### Operation & Maintenance Impacts

*The relocation of the Assessor's Department to the County PSB is expected to decrease the operating cost of the annual lease the County currently pays to a third party.*

# CAPITAL PROJECTS - GENERAL

## Azalea Complex



*Existing complex located on Azalea Drive*

### Project Highlights

**Initiative:** Service Delivery  
**Function:** General Government  
**Type:** New  
**Management:** Phase I – Facilities Management, Phase II – Capital Projects  
**Duration:** 2017-2026

Total Project Cost:  
\$102,597,000

### DESCRIPTION

Capital Projects is planning a multi-year project to redevelop the Azalea Complex to house offices and equipment for Public Works, Facilities Management, Fleet Management, Emergency Medical Services, and the Board of Elections and Voter Registration. The redevelopment was initiated with acquisition of land in 2017, 2018, 2019, and 2021. The plan reorganizes the site to provide a more practical circulation pattern including separation of areas accessed by the public and staff. Fueling facilities will be consolidated and upgraded. A new administration building will be constructed along with right-sized shops, garages, warehouse and yards.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$4,938	\$18,134	\$24,700	\$39,825	\$15,000	\$0	\$0	\$102,597
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$2,326	\$12,055	\$0	\$0	\$0	\$0	\$0	\$14,381
Existing Bonds	48,516	0	0	0	0	0	0	48,516
Future Bond Issues	0	0	0	39,700	0	0	0	39,700
GRAND TOTAL	\$50,842	\$12,055	\$0	\$39,700	\$0	\$0	\$0	\$102,597

O&M Costs (Savings)	2023	2024	2025	2026	2027
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**  
*The County expects additional O&M costs in 2024 and beyond as the new facilities are placed into service. At this stage of planning, the annual operating costs are unknown.*

# CAPITAL PROJECTS - GENERAL

## Biological Science Center



*Aerial view of the new Biological Science Center site on Leeds Avenue.*

### Project Highlights

**Initiative:** Service Delivery  
**Function:** Public Safety  
**Type:** New  
**Management:** Capital Projects

**Duration:** 2023-2025

**Total Project Cost:**  
**\$6,500,000**

### DESCRIPTION

The Tri-County Biological Science Center will process criminal DNA. It is the result of a partnership with Charleston, Berkeley, and Dorchester Counties, and will be located at 3765 Leeds Avenue, North Charleston. The project will include the construction of a 10,000 square foot building, purchase of equipment, and onboarding of staff. The design/build process is expected to begin in late 2022 with construction completed in early 2024. The lab is scheduled to open in the first quarter of 2025.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$0	\$3,405	\$2,500	\$595	\$0	\$0	\$0	\$6,500
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$3,095	\$0	\$0	\$0	\$0	\$0	\$3,095
Existing Bond Issues	0	3,405	0	0	0	0	0	3,405
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$6,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,500</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	*Amounts in thousands of dollars	
Personnel		\$340	\$373	\$1,154	\$1,188	\$1,224		
Operating		25	50	100	300	306		
<b>Grand Total</b>		<b>\$365</b>	<b>\$423</b>	<b>\$1,254</b>	<b>\$1,488</b>	<b>\$1,530</b>		

**Operation & Maintenance Impacts**      *An additional 8 FTEs will be used to operate this facility.*

## CAPITAL PROJECTS - GENERAL

### Charleston County Office Building Renovations



*Photo of COB*

#### Project Highlights

**Initiative:** Service Delivery  
**Function:** General Government  
**Type:** Renovation  
**Management:** Facilities Management  
**Duration:** 2020-2023

**Total Project Cost:**  
**\$3,431,000**

#### DESCRIPTION

Charleston County Facilities performed a space utilization study for the County Office Building to re-evaluate the most efficient use of space after the departure of the Assessor's Department. Renovations will occur on the 1<sup>st</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> floors and include renovations to office space, a conference room, as well as sufficient storage. Renovations will also include the relocation of a Magistrate's Office from 995 Morrison Drive to the 3<sup>rd</sup> floor.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$1,999	\$1,432	\$0	\$0	\$0	\$0	\$0	\$3,431
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Transfer & Other	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Existing Bonds	\$2,331	\$0	\$0	\$0	\$0	\$0	\$0	\$2,331
<b>GRAND TOTAL</b>	<b>\$3,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,431</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		(50)	(50)	(50)	(50)	(50)		
<b>Grand Total</b>		<b>(50)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>	<b>(50)</b>		

**Operation & Maintenance Impacts**  
*The County expects savings in operating costs due to the elimination of a Magistrate's Court and office space at 995 Morrison Drive.*

# CAPITAL PROJECTS - GENERAL

## Emergency Debris Removal Site

*Construction of a Debris Removal site for hurricane Dorian*



### Project Highlights

**Initiative:** Service Delivery  
**Function:** Public Works  
**Type:** New  
**Management:** Facilities Management  
**Duration:** 2023

**Total Project Cost:  
\$2,750,000**

### DESCRIPTION

In preparation for a potential disaster such as hurricanes, the County is seeking land to establish an Emergency Debris Removal Site.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$0	\$2,750	\$0	\$0	\$0	\$0	\$0	\$2,750
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Bond Issues	\$0	\$2,750	\$0	\$0	\$0	\$0	\$0	\$2,750
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$2,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,750</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

### Operation & Maintenance Impacts

*Minimal O+M costs are anticipated to maintain the site.*



# CAPITAL PROJECTS - GENERAL

## Emergency Services Building



*Emergency Services Building  
on Palmetto Commerce  
Parkway.*

### Project Highlights

**Initiative:** Service Delivery  
**Function:** Public Safety  
**Type:** New  
**Management:** Capital Projects

**Duration:** 2023-2026

**Total Project Cost:**  
**\$20,000,000**

### DESCRIPTION

Capital Projects is working with Emergency Management and Consolidated Dispatch to assist with developing their need and justification for expansion. Once a clear need and appropriate justification is provided to Capital Projects, a design / build firm will be used to complete the design and construction process.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$0	\$300	\$2,700	\$10,000	\$7,000	\$0	\$0	\$20,000
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$300
Future Bond Issues	0	0	0	19,700	0	0	0	19,700
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$19,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Operation & Maintenance Impacts**  
*The new Emergency Services Building will have increased square footage and County expects an increase in annual O&M costs.*

# CAPITAL PROJECTS - GENERAL

## EMS Station: Edisto Island

*EMS Station 4 located on James Island. This is inspiration for the new Edisto Island Station.*



### Project Highlights

**Initiative:** Service Delivery  
**Function:** Public Safety  
**Type:** New  
**Management:** Facilities Management  
**Duration:** 2022-2023

**Total Project Cost:**  
**\$4,240,000**

### DESCRIPTION

This project involves replacement of existing building on current site with a new EMS Station building designed similar to the James Island EMS Station 4. The replacement includes turnkey construction of the new station and demolition of the existing current residential house being used as an EMS station.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$41	\$4,199	\$0	\$0	\$0	\$0	\$0	\$4,240
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Bond Issues	\$4,240	\$0	\$0	\$0	\$0	\$0	\$0	\$4,240
<b>GRAND TOTAL</b>	<b>\$4,240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,240</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027		
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	66	67	68	69		
<b>Grand Total</b>		<b>\$0</b>	<b>\$66</b>	<b>\$67</b>	<b>\$68</b>	<b>\$69</b>		

*\*Amounts in thousands of dollars*

**Operation & Maintenance Impacts** *New EMS Station will have increased square footage and County expects an increase in annual O&M costs.*



## CAPITAL PROJECTS - GENERAL

### Juvenile Detention Center



*New Juvenile Detention Center*

#### Project Highlights

**Initiative:** Service Delivery  
**Function:** Public Safety  
**Type:** Replacement  
**Management:** Facilities Management  
**Duration:** 2018-2023

**Total Project Cost:**  
**\$15,656,000**

#### DESCRIPTION

This project will re-purpose two buildings on Leeds Avenue to accommodate the relocation of the State Department of Juvenile Justice and State Probation and Parole.

A new Juvenile Center will be constructed on Leeds Avenue and replace the existing facility at Headquarters Road. The project began design in FY 2018 and is estimated to complete construction in FY 2023. When completed, the new Juvenile Center will have capacity to house 72 juveniles, include an outdoor recreation space, administration and medical space, classrooms, and public visitation space.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$14,843	\$813	\$0	\$0	\$0	\$0	\$0	\$15,656
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$90
Existing Bond Issues	\$15,566	\$0	\$0	\$0	\$0	\$0	\$0	\$15,566
<b>GRAND TOTAL</b>	<b>\$15,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,656</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$500	\$515	\$530	\$546	\$562		
Operating		100	103	106	109	113		
<b>Grand Total</b>		<b>\$600</b>	<b>\$618</b>	<b>\$636</b>	<b>\$655</b>	<b>\$675</b>		

#### Operation & Maintenance Impacts

*The new Juvenile Detention Center will have a different layout and higher capacity that will require an additional 18 FTEs to staff the Facility. The new Juvenile Detention Center will have increased square footage and the County expects an increase in annual operating and maintenance costs.*

## CAPITAL PROJECTS - GENERAL

### Library: Edisto



*Edisto Island Branch Library next to the Historic Trinity Church.*

### Project Highlights

**Initiative:** Service Delivery  
**Function:** Culture/Recreation  
**Type:** Replacement  
**Management:** Facilities Management  
**Duration:** 2023

**Total Project Cost:**  
**\$900,000**

### DESCRIPTION

During discussion of the 2021 General Obligation Bond, Council added a replacement library on Edisto Island. The bond provides funding for design. Grant funding is anticipated for construction.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$900
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Bonds	900	0	0	0	0	0	0	900
<b>GRAND TOTAL</b>	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$900
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	TBD	TBD	TBD		
Operating		0	0	TBD	TBD	TBD		
<b>Grand Total</b>		\$0	\$0	\$0	\$0	\$0		

### Operation & Maintenance Impacts

*Although specifics are unknown, additional FTEs and operating costs are anticipated due to an increase in the size of the library.*

# CAPITAL PROJECTS - GENERAL

## Library Facilities

Wando Mt. Pleasant Library was first to open in FY 2019 as part of the extensive library CIP approved by the 2014 referendum



### Project Highlights

**Initiative:** Service Delivery  
**Function:** Culture/Recreation  
**Type:** New and Replacement  
**Management:** Facilities Management  
**Duration:** 2016-2024

**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 utilizes a pay as you go funding strategy assisted by bond issuances in FY 2017 and in FY 2020.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$91,900	\$3,100	\$13,500	\$0	\$0	\$0	\$0	\$108,500
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$13,307	\$0	\$0	\$0	\$0	\$0	\$0	\$13,307
Existing Bonds	95,193	0	0	0	0	0	0	95,193
<b>GRAND TOTAL</b>	<b>\$108,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,500</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	*Amounts in thousands of dollars	
Personnel		\$8,372	\$8,707	\$9,055	\$9,417	\$9,794		
Operating		3,109	3,231	3,357	3,489	3,626		
<b>Grand Total</b>		<b>\$11,481</b>	<b>\$11,938</b>	<b>\$12,412</b>	<b>\$12,906</b>	<b>\$13,420</b>		

### Operation & Maintenance Impacts

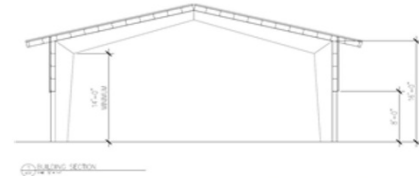
O&M costs include the addition of 115 positions for Library operations, facilities maintenance and grounds maintenance. In addition, O&M costs include Library materials, insurance and technology maintenance. The O&M costs are anticipated to be funded from the General Fund millage increase in FY 2016 after utilizing the funds on a pay-as-you-go basis for the capital costs.

# CAPITAL PROJECTS - GENERAL

## Public Works Work Camps



Sheds for for storage of vehicles and equipment



### Project Highlights

Initiative: Service Delivery  
 Function: Public Works  
 Type: Replace  
 Management: Facilities Management  
 Duration: 2022-2025

**Total Project Cost:  
\$3,600,000**

### DESCRIPTION

Facilities Management and Public Works evaluated five Public Works Work Camps. Three of the sites were selected to replace the current sheds with updated facilities.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$2	\$1,198	\$1,200	\$1,200	\$0	\$0	\$0	\$3,600
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Bond Issues	\$1,100	\$1,300	\$0	\$0	\$0	\$0	\$0	\$2,400
Future Bond Issues	0	0	0	1,200	0	0	0	1,200
<b>GRAND TOTAL</b>	<b>\$1,100</b>	<b>\$1,300</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,600</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	*Amounts in thousands of dollars	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Operation & Maintenance Impacts** *No Significant changes in O&M costs for these new sheds.*

## CAPITAL PROJECTS - GENERAL

### Radio Tower Replacements



*Radio Tower*

#### Project Highlights

**Initiative:** Service Delivery  
**Function:** General Government  
**Type:** Replacement  
**Management:** Facilities Management  
**Duration:** 2019-2023

**Total Project Cost:**  
**\$725,000**

#### DESCRIPTION

This project involves replacement of two radio control towers used by public safety departments and other third parties in the area. The replacement includes turnkey construction of two new towers and demolition of the two old towers. One tower is located at Adams Run and the other one in a remote section of Awendaw.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$654	\$71	\$0	\$0	\$0	\$0	\$0	\$725
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Future Bond Issues	725	0	0	0	0	0	0	725
<b>GRAND TOTAL</b>	<b>\$725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$725</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

#### Operation & Maintenance Impacts

*No increases in annual operating and maintenance costs are expected at this time.*

# CAPITAL PROJECTS - GENERAL

## Social Services Hub

*Rendering of Social Services Hub*



### Project Highlights

**Initiative:** Service Delivery  
**Function:** Health / Welfare  
**Type:** New  
**Management:** Capital Projects  
**Duration:** 2020-2023

**Total Project Cost:  
\$66,000,000**

### DESCRIPTION

The County plans to create a 175,000 square foot Social Services Hub that will consolidate the current tenants of the Department of Alcohol and Other Drug Abuse Services (DAODAS), State Department of Social Services, State Department of Health and Human Services, SC DHEC Administration Office and Clinics, and SC DHEC Vital Records. The project will be located at the corner of Rivers Avenue and McMillan Avenue. The consolidation of these multiple departments and agencies is expected to improve access to services.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$44,924	\$21,076	\$0	\$0	\$0	\$0	\$0	\$66,000
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$824	\$0	\$0	\$0	\$0	\$0	\$0	\$824
Existing Bond Issues	65,176	0	0	0	0	0	0	65,176
<b>GRAND TOTAL</b>	<b>\$66,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,000</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Operation & Maintenance Impacts**  
*The operating costs are not expected to significantly change because of the similar amount of space utilized by these functions. However, savings are anticipated for large maintenance projects at the previous locations.*



# CAPITAL PROJECTS – TRANSPORTATION SALES TAX

## Overview of the 1<sup>st</sup> Transportation Sales Tax

The 1<sup>st</sup> 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 Public Works 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) and Tri-County Link 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 2023 – FY 2027 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 1<sup>st</sup> TST.

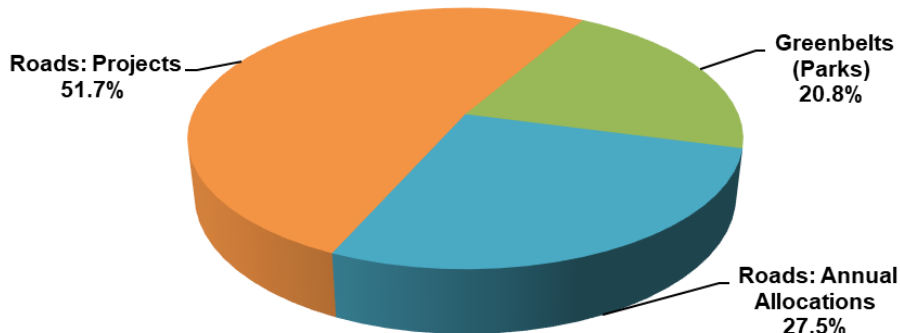
### 1st Transportation Sales Tax Cost Summary

(in thousands)

	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
<b>CULTURE/RECREATION</b>							
Greenbelts: Projects	\$ 146,155	\$ 3,509	\$ 3,759	\$ 4,010	\$ 4,261	\$ 4,511	\$ 166,205
<b>Culture/Recreation Total</b>	<b>146,155</b>	<b>3,509</b>	<b>3,759</b>	<b>4,010</b>	<b>4,261</b>	<b>4,511</b>	<b>166,205</b>
<b>PUBLIC WORKS</b>							
Roads: Annual Allocations	180,181	7,875	7,875	7,875	7,875	7,875	219,556
Roads: Projects	351,555	4,325	11,250	25,750	20,000	-	412,880
<b>Public Works Total</b>	<b>531,736</b>	<b>12,200</b>	<b>19,125</b>	<b>33,625</b>	<b>27,875</b>	<b>7,875</b>	<b>632,436</b>
<b>GRAND TOTAL</b>	<b>\$ 677,891</b>	<b>\$ 15,709</b>	<b>\$ 22,884</b>	<b>\$ 37,635</b>	<b>\$ 32,136</b>	<b>\$ 12,386</b>	<b>\$ 798,641</b>

The total cost of the FY 2023 – FY 2027 plan of capital expenditures in the first Transportation Sales Tax program total \$798.6 million.

### Comprehensive Plan of Expenditures (Capital) for 1st Transportation Sales Tax for FY 2023-2027



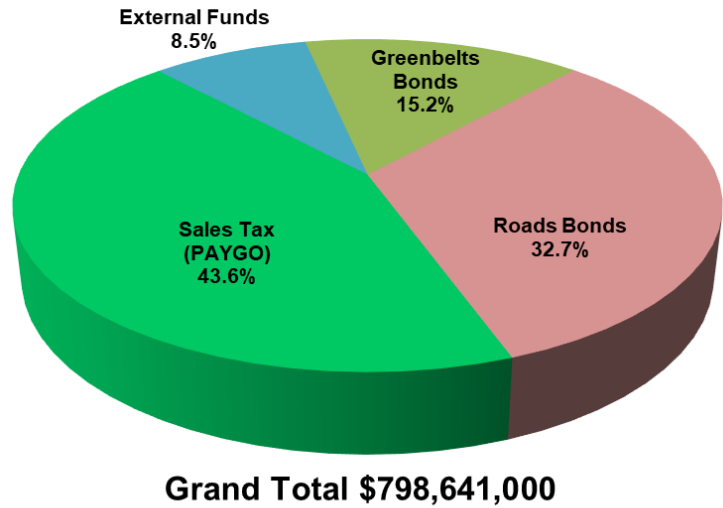
**Grand Total \$798,641,000**

# 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 Revenues



## 1st Transportation Sales Tax Sources

(in thousands)

	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Sales Tax (PAYGO)	\$ 227,891	\$ 15,709	\$ 22,884	\$ 37,635	\$ 32,136	\$ 12,386	\$ 348,641
External Funds	68,000	-	-	-	-	-	68,000
Greenbelts Bonds	121,000	-	-	-	-	-	121,000
Roads Bonds	261,000	-	-	-	-	-	261,000
<b>GRAND TOTAL</b>	<b>\$ 677,891</b>	<b>\$ 15,709</b>	<b>\$ 22,884</b>	<b>\$ 37,635</b>	<b>\$ 32,136</b>	<b>\$ 12,386</b>	<b>\$ 798,641</b>

## Overview of the 2<sup>nd</sup> Transportation Sales Tax

A 2<sup>nd</sup> 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 2<sup>nd</sup> TST lasts for 25 years or until the projected \$2.1 billion is collected – whichever comes first, and the 2<sup>nd</sup> TST overlaps the 1<sup>st</sup> TST for 13 years from FY 2018 to FY 2030. Revenues from the 2<sup>nd</sup> TST are allocated among the same three programs as the 1<sup>st</sup> TST with 10 percent to greenbelt, 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 Public Works 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), and the Berkeley Charleston Dorchester Council of Governments 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 2023 – FY 2027 plan includes \$1,166.0 million in capital projects for the components of the Transportation Sales Tax: greenbelts, roads, and transit.



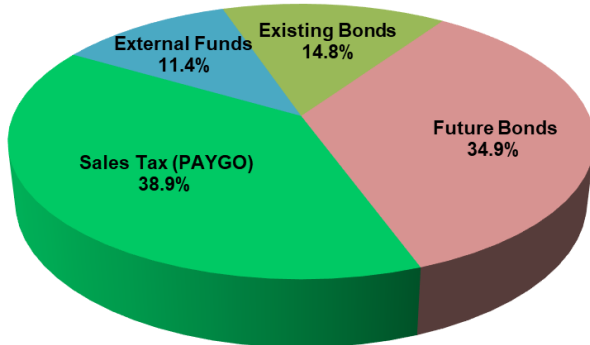
# CAPITAL PROJECTS – TRANSPORTATION SALES TAX

## 2nd Transportation Sales Tax Cost Summary

(in thousands)

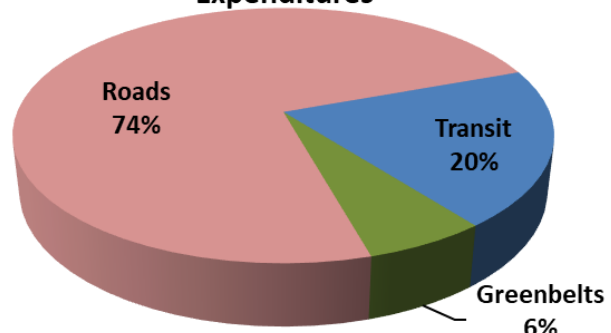
	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
<b>CULTURE/RECREATION</b>							
Greenbelt Purchases	\$ 29,574	\$ 9,022	\$ 8,772	\$ 8,521	\$ 8,270	\$ 8,020	\$ 72,179
<b>Culture/Recreation Total</b>	<b>29,574</b>	<b>9,022</b>	<b>8,772</b>	<b>8,521</b>	<b>8,270</b>	<b>8,020</b>	<b>72,179</b>
<b>GENERAL GOVERNMENT</b>							
Transit: Bus Rapid Transit	51,007	-	-	23,873	28,500	118,500	221,880
Transit: Other Projects	11,228	-	-	-	-	-	11,228
<b>General Total</b>	<b>62,235</b>	<b>-</b>	<b>-</b>	<b>23,873</b>	<b>28,500</b>	<b>118,500</b>	<b>233,108</b>
<b>PUBLIC WORKS</b>							
Roads: Rural Allocation	10,000	2,000	2,000	2,000	2,000	2,000	20,000
Roads: Projects	232,931	61,020	70,700	208,832	229,200	38,000	840,683
<b>Public Works Total</b>	<b>242,931</b>	<b>63,020</b>	<b>72,700</b>	<b>210,832</b>	<b>231,200</b>	<b>40,000</b>	<b>860,683</b>
<b>GRAND TOTAL</b>	<b>\$ 334,740</b>	<b>\$ 72,042</b>	<b>\$ 81,472</b>	<b>\$ 243,226</b>	<b>\$ 267,970</b>	<b>\$ 166,520</b>	<b>\$ 1,165,970</b>

### 2nd Transportation Sales Tax Revenues



Grand Total \$1,165,970,000

### 2nd Transportation Sales Tax Expenditures



Grand Total \$1,165,970,000

## Funding the Projects

For the 2<sup>nd</sup> 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	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Sales Tax (PAYGO)	\$ 303,733	\$ 11,022	\$ 72,631	\$ 7,243	\$ 49,470	\$ 10,020	\$ 454,119
External Funds	-	-	-	44,928	17,100	71,100	133,128
Existing Bonds	172,223	-	-	-	-	-	172,223
Future Bonds	-	-	-	170,000	190,000	46,500	406,500
<b>GRAND TOTAL</b>	<b>\$ 475,956</b>	<b>\$ 11,022</b>	<b>\$ 72,631</b>	<b>\$ 222,171</b>	<b>\$ 256,570</b>	<b>\$ 127,620</b>	<b>\$ 1,165,970</b>

## CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The following sections of the Capital Projects: Transportation Sales Tax include detailed discussion of the Greenbelts Program, the Transit Program and the Roads Program.

### **Greenbelts Program** <https://greenbelt.charlestoncounty.org/>

#### **Greenbelt Advisory Board**

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.

As part of the mandatory 5-year review of the Comprehensive Greenbelt Plan completed in 2018, County Council increased the Greenbelt Advisory Board's role to include the review of all Rural and Urban Greenbelt project applications and to make funding recommendations on the projects to County Council.

#### **Rural Greenbelt Program**

The rural areas of the County are unincorporated lands and municipalities located outside the County's Urban Growth Boundary. Rural greenbelt lands generally encompass undeveloped lands used for timber production, wildlife habitat, recreational and commercial fishing, and limited agriculture. In Charleston County, the rural areas also encompass significant acreage of fresh, brackish, and saltwater tidal marshes, as well as important habitat for nongame and endangered species. The Rural Grants Program promotes rural land conservation, wetlands protection, historic and cultural preservation, parkland acquisition, greenway and trail acquisition, and waterway access acquisition.

#### **Urban Greenbelt Program**

The urban area of the County consists of the municipalities and unincorporated areas lying inside the County's Urban Growth Boundary. Greenbelt urban funds are allocated to urban municipalities and the unincorporated urban area based on their percentage of population in Charleston County. Urban greenbelt lands contain the greatest population density and intensity of development, as well as the greatest concentration of jobs and economic activity. Conservation of greenspace for various uses will be crucial in offsetting the negative impacts of increased density. Typical uses for urban greenbelt lands include urban parks cultural/historic sites, reclaimed greenspace, and water access.

The Rural and Urban Grants are primarily for the conservation of land; however, some grant funds can support the development of related minor improvements that in essence provide for public access and use of conservation lands. These allowable minor improvements are limited to boardwalks, footbridges, unpaved trails, unpaved roadways, and unpaved small parking areas.

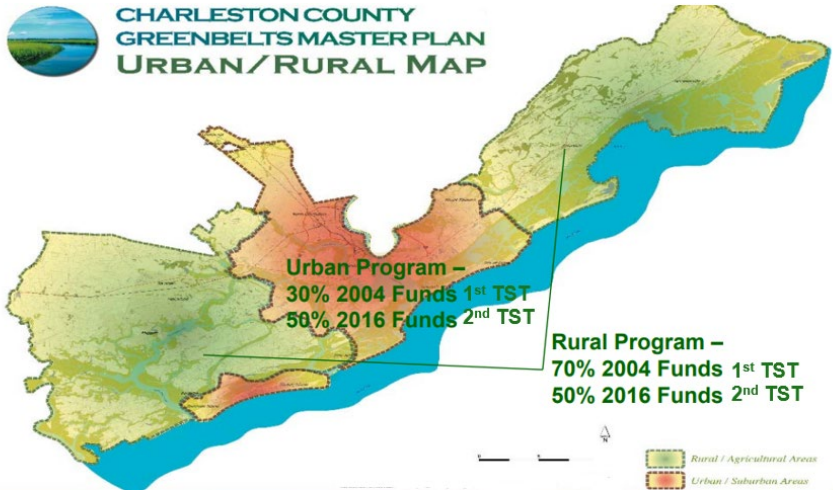
## CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The diagram below highlights the accomplishments of the Greenbelt Program:



The Greenbelt Advisory Board completed a 5-year plan review before determining a Comprehensive Plan of Expenditures for the 2nd Transportation Sales Tax funds. This process required an inventory of green space, a determination of public need, a determination of available resources, and a board recommendation to County Council. Nearly 1,500 local citizens participated in a survey to indicate their use of greenspace, their favored landscapes for the program, and critical areas of need for the County. The study indicated combined efforts of Charleston County and partners since 2006 had met 94% of the original target to protect 40,000 acres. Changes to the use of the 2<sup>nd</sup> Transportation Sales Tax Greenbelts Program funds included a 50% equal division of funds between rural and urban areas of the County. Municipalities will get a proportional share of the urban funds based on population. Rural funds are distributed on a competitive, merit basis. An updated criterion will be used to evaluate potential projects for funding. Program information is updated at <https://greenbelt.charlestoncounty.org>.

# CAPITAL PROJECTS – TRANSPORTATION SALES TAX



## Impact on the Operating Budget

Although entities receiving the greenbelt funds are responsible for operating and maintaining the Greenbelt properties, the County is responsible for monitoring each project to ensure the land uses comply with the Greenbelt deed restrictions. The monitoring cost is funded from the General Fund.

## Transit Program <https://lowcountryrapidtransit.com/>

The County plans to allocate up to \$250.0 million to the Berkeley Charleston Dorchester Council of Governments (BCDCOG) 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 BCDCOG conducted a study to identify a transit alternative that will improve transit service and enhance regional mobility along the 21-mile I-26 corridor connecting 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 17 hybrid-electric articulated vehicles operating in a semi-exclusive guideway with transit signal priority. The planned service originates at the Exchange Park/Ladson Fairgrounds and ends in downtown Charleston at Line Street. The plan calls for 20 stations with park & rides, transit hubs, and neighborhood stops serving major activity centers such as 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 initial Bus Rapid Transit (BRT) recommendation:

<b>Corridor Length:</b>	21 Miles (Semi Exclusive Guideway & Mixed Traffic)
<b>Number of Stations:</b>	20 (Park & Rides, Transit Hubs, & Neighborhood Stations)
<b>One-Way Travel Time:</b>	60 Minutes (Includes Station Delay Time)
<b>Number of Vehicles:</b>	17 Articulated / Hybrid electric (or other clean fuel)
<b>Planning Level Estimated Capital Construction Cost:</b>	\$625 Million with up to 375 or 60% can be funded with federal funds
<b>Planning Level Annual Operating Costs:</b>	\$9.0 million/ Year starting in FY 2031
<b>Total Annual BRT Transit Trips/ Systemwide Transit Trips:</b>	2 million BRT Trips / 6.5 million Systemwide
<b>Total Daily Trips/" New" Transit Trips:</b>	6,784 Daily BRT Trips / 3,772 New Transit Trips (from other modes)

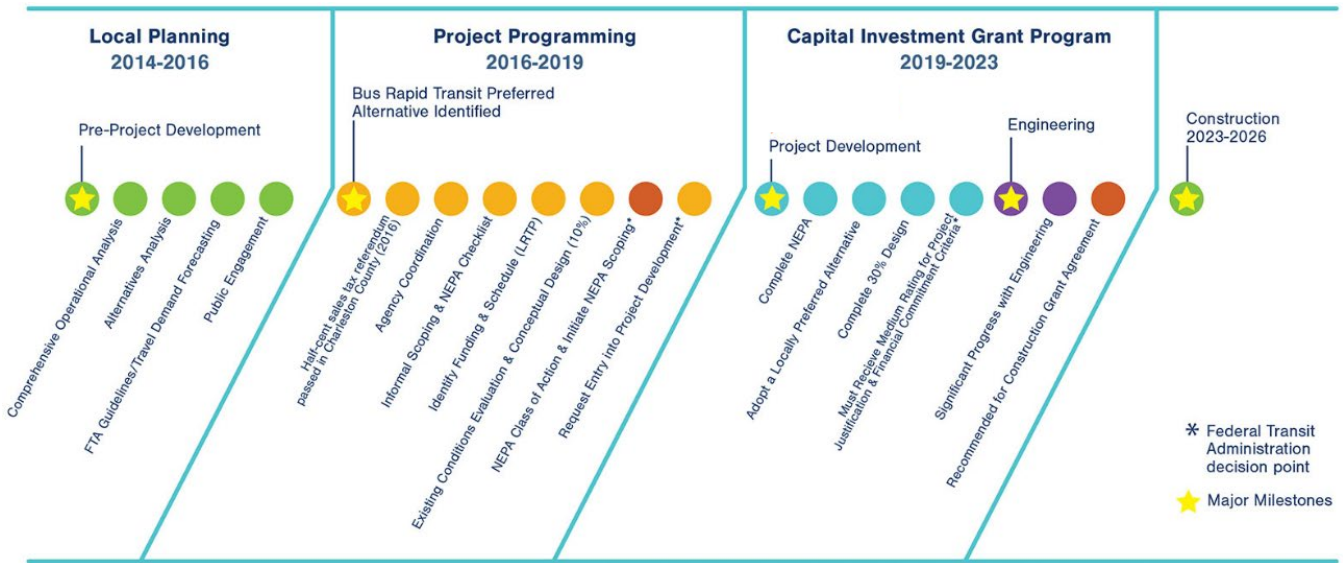
## Impact on the Operating Budget

The Council of Governments has estimated that the annual operating costs are \$9.0 million. The 2<sup>nd</sup> TST estimated that the local match for operating the BRT would start in FY 2031.



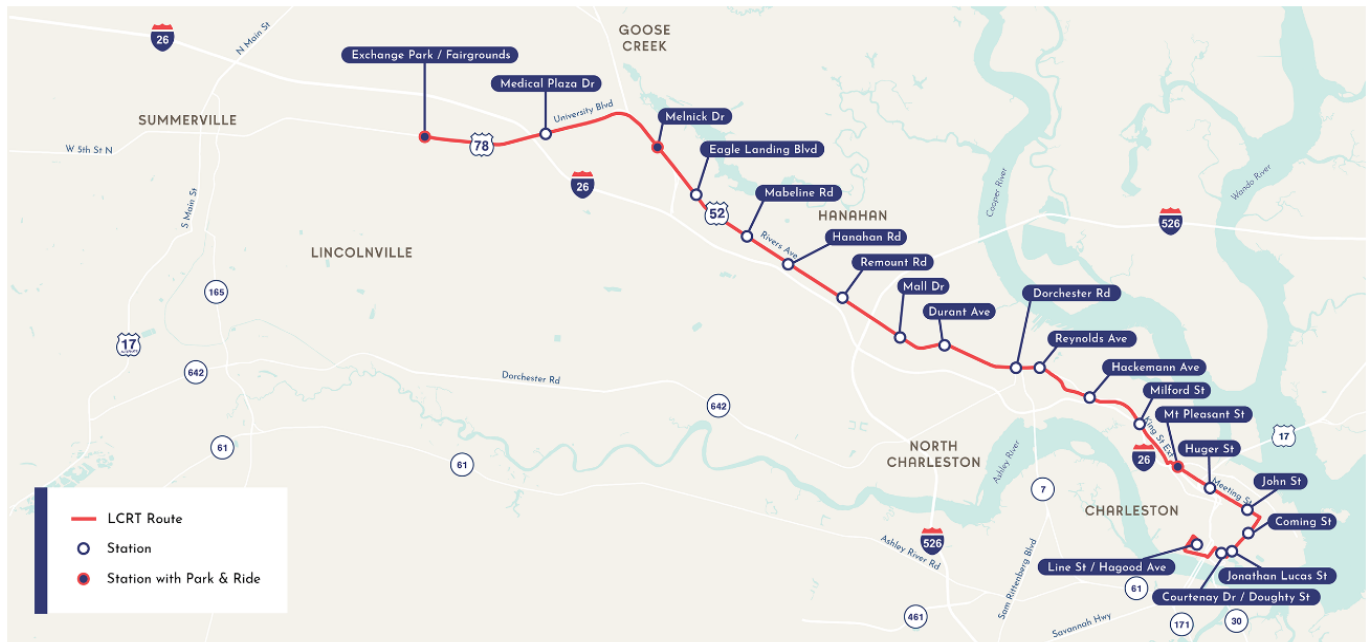
# CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The timeline for the Bus Rapid Transit (BRT):



Project timeline is estimated under the New Starts Capital Investment Grant program guidelines.

The proposed route for the Bus Rapid Transit (BRT):



## Roads Program <https://roads.charlestoncounty.org/>

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 1<sup>st</sup> 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.

## CAPITAL PROJECTS – TRANSPORTATION SALES TAX

### Projects

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, and intersection improvements. Selection criteria factors in road condition and community need.

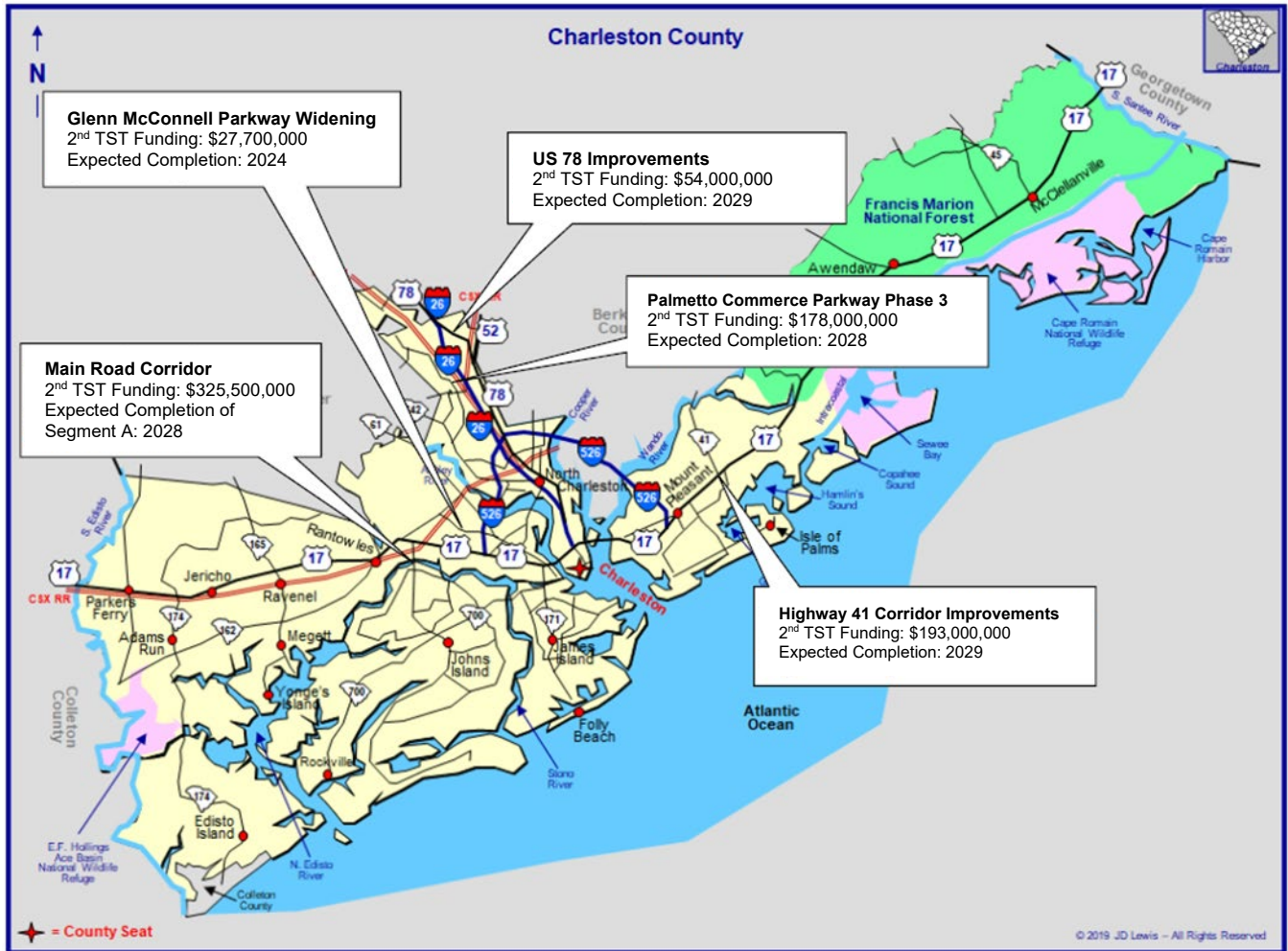
In addition, there are several large-scale projects that were primarily funded through bond funds approved by referendums passed in 2004 and 2006. The bond funds provided immediate funds for use on the larger projects to be repaid through future half-cent sales tax revenues. The projects are financed by PAYGO funds, past bonds and other external funding. The projects are included in the capital portion of the Comprehensive Plan of Expenditures.

The table below provides a summary of the major roads projects with a related timeline.

Description	2nd TST	External Funding	(millions) Total
<b>Segment A:</b> US 17 and Main Road Intersection & Main Road Improvements - Bees Ferry to River Road. <b>Segment B:</b> Main Road Improvements - River Road to Maybank Highway. <b>Segment C:</b> Bohicket Road Improvements - Maybank Highway to Betsy Kerris on Parkway. <b>Intersection Improvements:</b> Main Road at Maybank Highway.	\$287,700	\$40,800	\$325,500
Widening of Highway 41 from US 17 to Wando Bride; including Intersection Improvemens at and along US 17.	\$192,800	\$200	\$193,000
Extending Palmetto Commerce Parkway form Ashley Phosphate Road to West Aviation Avenue with four-lane roadway.	\$123,000	\$55,000	\$178,000
Improvements along US 78, including intersections at the junctions of US 78, Ladson Road and College Park Road.	\$54,000	None	\$54,000
Relieve traffic Congestion on Glenn McConnell Parkway by widening road from four-to-six lanes between Bees Ferry Road and Magwood Drive.	\$25,000	\$2,700	\$27,700

# CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The map below provides a project outline of the major transportation projects that are in progress during FY 2023. The map highlights the location, the budget, the length of the road and the estimated completion date.



## Transportation Sales Tax (1<sup>st</sup> & 2<sup>nd</sup>) - FY 2022 Major Road Projects

### Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures for the roads program to be minimal.

# CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

## Environmental Management Capital Improvement Plan

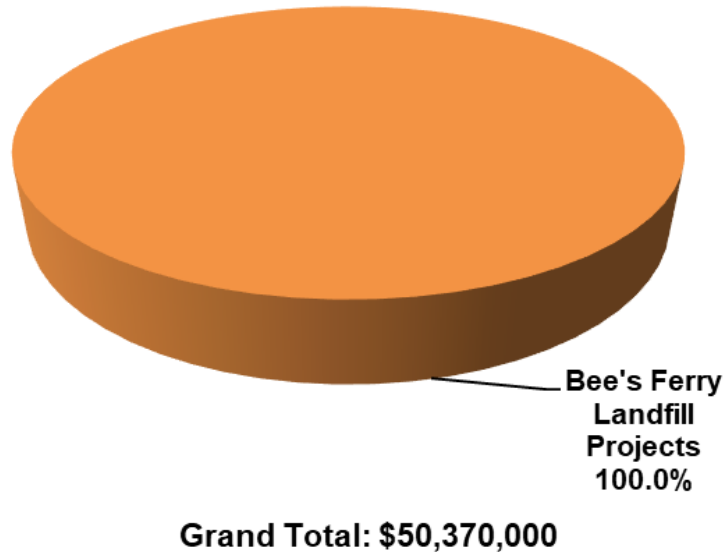
The Environmental Management Department's Five Year Capital Improvement Plan provides long-range plans to dispose of the County's waste stream. The five-year capital improvement plan provides a structured approach to support these goals.

### Environmental Management Project Cost Summary \*

Project Title	Prior	2023	2024	2025	2026	2027	Beyond	Total
<b>Public Works</b>								
Bee's Ferry Landfill-Compost Infra	\$ 4,520	\$ 5,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,320
Bee's Ferry Landfill-Infrastructure	1,090	-	3,000	-	-	-	-	4,090
Bee's Ferry Landfill-Lined Cells	11,960	-	-	-	12,000	-	12,000	35,960
<b>GRAND TOTAL</b>	<b>\$ 17,570</b>	<b>\$ 5,800</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 50,370</b>

\* Amounts in thousands of dollars

### Environmental Management Capital Improvement Plan FY 2023-2027





## 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	2023	2024	2025	2026	2027	Beyond	Total
Interest, Sales, Transfer & Other	\$ 17,570	\$ 5,800	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 28,370
Future Sources	-	-	3,000	-	7,000	-	12,000	22,000
<b>GRAND TOTAL</b>	<b>\$ 17,570</b>	<b>\$ 5,800</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 50,370</b>

\* 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 – Compost Infrastructure



Composting Cycle

### Project Highlights

Initiative: Service Delivery  
 Function: Public Works  
 Type: New  
 Management: Environmental Management  
 Duration: 2020-2023

**Total Project Cost:  
 \$10,320,000**

### DESCRIPTION

Improvements to the 10-acre compost pad over the closed Phase 1 landfill will be completed in FY2023. The compost contractor is currently operating on Cell 6 and will expand operations to the previously closed Phase 1 landfill once the improvements are complete. An extension of the 10-acre compost pad is under consideration. The compost pad will be expanded to provide additional acreage for composting operations and sales at such time when Cell 6 is needed for landfill operations.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$4,520	\$5,800	\$0	\$0	\$0	\$0	\$0	\$10,320

FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Funds	\$4,520	\$5,800	\$0	\$0	\$0	\$0	\$0	\$10,320
<b>GRAND TOTAL</b>	<b>\$4,520</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,320</b>

O&M Costs (Savings)	2023	2024	2025	2026	2027
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Amounts in thousands of dollars

### Operation & Maintenance Impacts

The County does not expect any additional operating costs. Diverting yard waste from the landfill will extend the useful life of landfill cells.

# CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

## Bee's Ferry Landfill – Infrastructure



Entrance to Bee's Ferry Landfill

### Project Highlights

Initiative: Service Delivery  
 Function: Public Works  
 Type: Replacement  
 Management: Environmental Management  
 Duration: 2022-2024

**Total Project Cost:  
\$4,090,000**

### DESCRIPTION

The landfill road improvements were completed in FY2022. Additional improvements are planned for the citizen's convenience center at the Bee's Ferry Landfill to increase operational efficiencies and to improve safety, traffic flow and serviceability. The conceptual design phase began in FY 2021. The redesigned site will include facilities to allow residents to safely and efficiently drop off municipal solid waste, construction & demolition debris, tires, white goods, recyclables, yard waste and Household Hazardous Waste (HHW). The HHW site requires additional facility needs for covered storage, processing and shipment loading. The available site has limited area for expansion, so design and construction will be challenging to ensure sufficient area for operations and stormwater management, all while phasing construction to ensure the site can continue to operate during construction.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$1,090	\$0	\$3,000	\$0	\$0	\$0	\$0	\$4,090

FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Funds	\$1,090	\$0	\$0	\$0	\$0	\$0	\$0	\$1,090
Future Sources	0	0	3,000	0	0	0	0	3,000
<b>GRAND TOTAL</b>	<b>\$1,090</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,090</b>

O&M Costs (Savings)	2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>
Personnel	\$0	\$0	\$0	\$0	\$0	
Operating	10	10	10	10	10	
<b>Grand Total</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	

**Operation & Maintenance Impacts**  
 The addition of new facilities, utilities and maintenance cost will be required in the FY2025 operating budget

# 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: 2019-2026

**Total Project Cost:  
 \$35,960,000**

### DESCRIPTION

The next cell will need to be constructed and operational prior to the current cell reaching capacity. The next cell is anticipated for completion during FY 2026, and the following cell projected after FY 2027.

EXPENDITURES	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
	\$11,960	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$35,960
FUNDING SOURCE	PRIOR	2023	2024	2025	2026	2027	BEYOND	TOTAL
Existing Funds	\$11,960	\$0	\$0	\$0	\$5,000	\$0	\$0	\$16,960
Future Sources	0	0	0	0	7,000	0	12,000	19,000
<b>GRAND TOTAL</b>	<b>\$11,960</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$35,960</b>
O&M Costs (Savings)		2023	2024	2025	2026	2027	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**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 \$24 million in closure costs as the landfill is utilized.



**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.

#### *Financial Policies*

- *Debt Management Policy #1: The County shall only use long-term debt for capital projects or equipment.*
  - *When current revenues are not sufficient to use pay-as-you-go funding.*
  - *When the useful life of the project or equipment equals or exceeds the term of financing.*

All major types of debt are authorized by resolution of County Council. Where advantageous, the County issues debt that can be repaid from sources other than taxes, such as special assessment, revenue, or other self-supporting bonds. The County utilizes a variety of debt instruments including:

General Obligation Bonds (GOBs) - GOBs are written promises to repay a stated sum of principal at a specified future date along with periodic interest at a specified rate. The County issues GOBs to obtain funding for the acquisition and construction of major capital facilities. These bonds are considered direct obligations and are backed by the full faith, credit, and taxing power of the County. Except for bonds approved by voter referendum, GOBs are subject to the legislated debt limits.

Revenue Bonds - Revenue bonds are supported by the revenue generated from a specific project or source. The County issues revenue bonds to construct or expand a variety of revenue generating enterprises. Principal and interest associated with these bonds are paid at specified future dates and interest rates from project revenues, not other general tax sources. Because of this, these bonds are not subject to the current legislated debt limits.

Intergovernmental Payable – The County entered into an intergovernmental loan agreement for the purpose of financing a portion of the cost of the Arthur Ravenel, Jr. Bridge. The County has agreed to pay an annual amount of \$3,000,000 from the Transportation Sales Tax. This debt is not subject to the legislated debt limit.

Capital Leases - The County uses capital leases to fund the acquisition of various pieces of equipment. Capital leases provide the County with the ability to fund smaller capital needs without issuing GOBs. Capital leases are not subject to the legislated debt limit.

## DEBT SERVICE

### Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2022, outstanding debt is \$1,092.8 million (principal payments of \$869.5 million and interest payments of \$223.3 million).

<b>Debt Issues</b> (\$ millions)				
	Type	Purpose	Original	Outstanding
2001 SC Transportation Infrastructure	Revenue	State Bridge	\$ 39.4	14.9
2012 GOB (Sales Tax) Refunding	Revenue	-	32.1	11.7
2013 GOB (Sales Tax) Refunding	Revenue	-	70.1	51.2
2013 GOB Refunding (Taxable)	GOB	-	28.9	16.5
2013 Special Source Revenue Bond	Revenue	Economic Development	86.4	6.0
2015 GOB	GOB	Education Facility	18.8	14.6
2015 GOB Awendaw McClellanville Fire	Revenue	Fire Equipment/Station	2.1	1.1
2015 GOB Refunding	GOB	-	56.7	48.3
2015 GOB (Sales Tax) Refunding	Revenue	-	46.3	31.5
2017 GOB	GOB	Libraries	103.2	90.2
2017 GOB Refunding	GOB	-	16.4	16.4
2017 GOB (Sales Tax) Refunding	Revenue	-	97.6	97.6
2017 Special Source Revenue Bond	Revenue	Economic Development	35.8	30.8
2019 GOB	GOB	Libraries	25.0	21.6
2019 GOB	GOB	Social Services, Corrections	90.7	76.5
2019 GOB Awendaw McClellanville Fire	Revenue	Fire Station	0.7	0.6
2019 GOB Environmental Management	Revenue	Recycling Facility	20.0	16.9
2021 GOB	Revenue	Transit Project, Road Projects	200.0	200.0
2021 GOB	GOB	Public Works Facility	45.6	45.6
2021 GOB	GOB	Public Works Heavy Equipment	4.0	4.0
2021 Special Source Refunding	Revenue	-	73.5	73.5
<b>TOTAL</b>			<b>\$ 1,093.3</b>	<b>\$ 869.5</b>

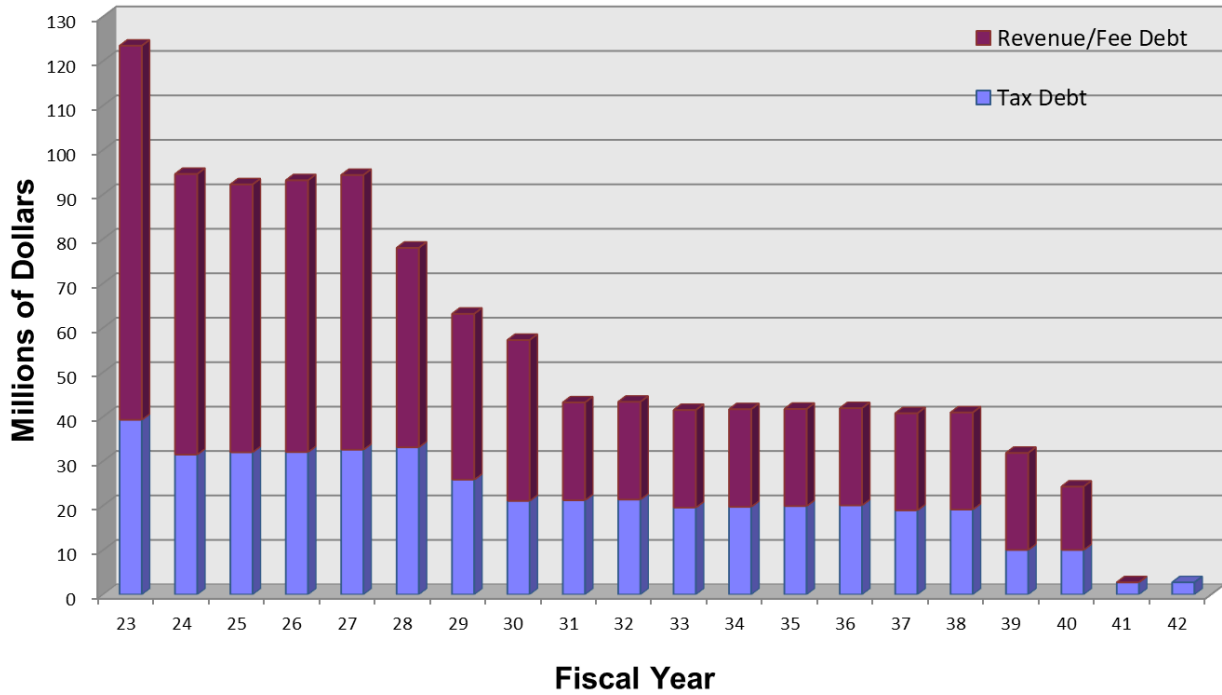
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

### 20 Year Schedule of Debt Service

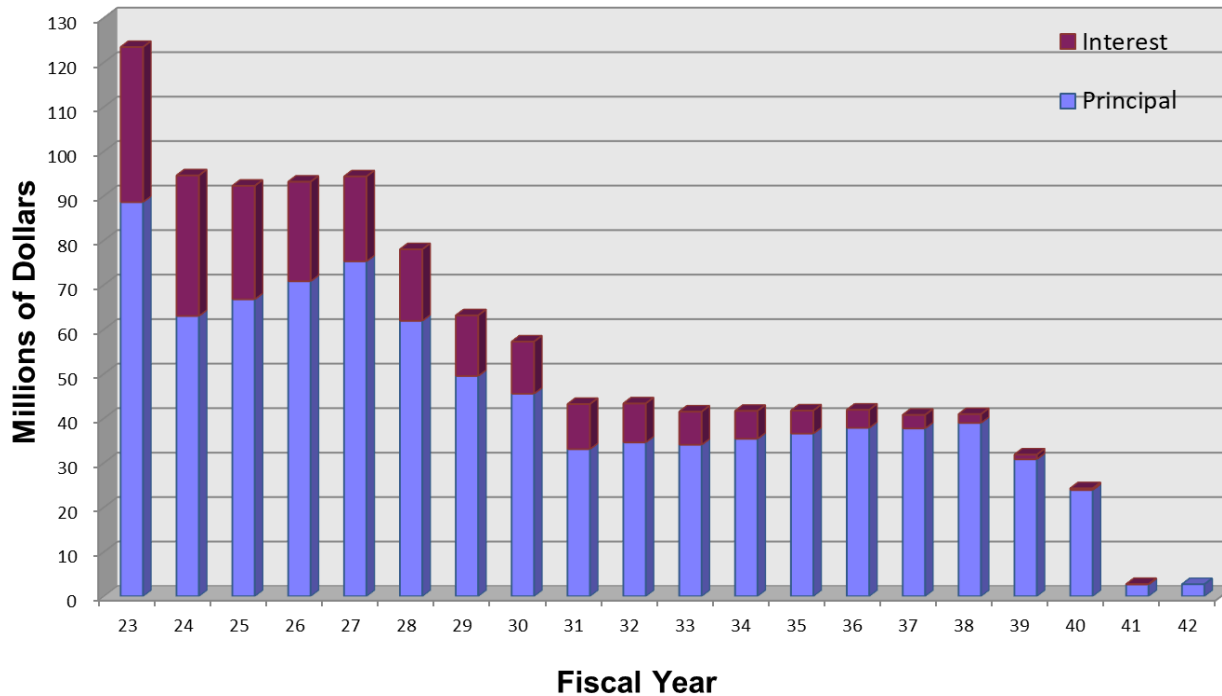
Fiscal Year	23	24	25	26	27	28-32	33-37	38-42	TOTAL
<b>Tax Supported (GOB)</b>									
Principal	\$ 26.3	\$ 19.6	\$ 21.1	\$ 22.2	\$ 23.8	\$ 93.1	\$ 84.9	\$ 42.8	\$ 333.8
Interest	13.0	11.9	10.9	9.9	8.7	29.5	13.2	1.8	98.9
<b>Subtotal</b>	<b>39.3</b>	<b>31.5</b>	<b>32.0</b>	<b>32.1</b>	<b>32.5</b>	<b>122.6</b>	<b>98.1</b>	<b>44.6</b>	<b>432.7</b>
<b>Revenue/Fee Supported</b>									
Principal	62.3	43.4	45.7	48.6	51.4	131.5	96.7	56.1	535.7
Interest	21.8	19.7	14.6	12.5	10.4	30.8	12.8	1.8	124.4
<b>Subtotal</b>	<b>84.1</b>	<b>63.1</b>	<b>60.3</b>	<b>61.1</b>	<b>61.8</b>	<b>162.3</b>	<b>109.5</b>	<b>57.9</b>	<b>660.1</b>
<b>Total</b>									
Principal	88.6	63.0	66.8	70.8	75.2	224.6	181.6	98.9	869.5
Interest	34.8	31.6	25.5	22.4	19.1	60.3	26.0	3.6	223.3
<b>TOTAL ANNUAL DEBT</b>	<b>\$123.4</b>	<b>\$ 94.6</b>	<b>\$ 92.3</b>	<b>\$ 93.2</b>	<b>\$ 94.3</b>	<b>\$ 284.9</b>	<b>\$ 207.6</b>	<b>\$ 102.5</b>	<b>\$ 1,092.8</b>

## DEBT SERVICE

### Tax versus Revenue Debt



### Principal versus Interest





## DEBT SERVICE

### Future Debt Service

Looking forward, the County anticipates issuing \$61 million for the Azalea Complex (Public Works) and an Emergency Services Building expansion in FY 2024.

For a complete summary of the details and projects included in the County's Capital Improvement Plan (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. There are no premiums anticipated 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 2027.

<b>Debt Management Plan</b>						
Tax Supported (GOB)						
	<b>Fiscal Year</b>					
(millions)	2023	2024	2025	2026	2027	TOTAL
<b>Revenues</b>						
Existing Sources	\$ 36.9	\$ 39.0	\$ 40.6	\$ 41.9	\$ 43.0	\$ 201.4
Additional Revenues from issuance premiums	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	36.9	39.0	40.6	41.9	43.0	201.4
<b>Disbursements</b>						
Existing Disbursements	43.9	35.2	35.8	36.0	36.7	187.6
Additional Disbursements Resulting from New Debt	0.0	0.0	0.0	4.9	4.9	9.8
Subtotal	43.9	35.2	35.8	40.9	41.6	197.4
Increase (use) of Fund Balance	\$ (7.0)	\$ 3.8	\$ 4.8	\$ 1.0	\$ 1.4	\$ 4.0

# DEBT SERVICE

## Legal Debt Service Limit

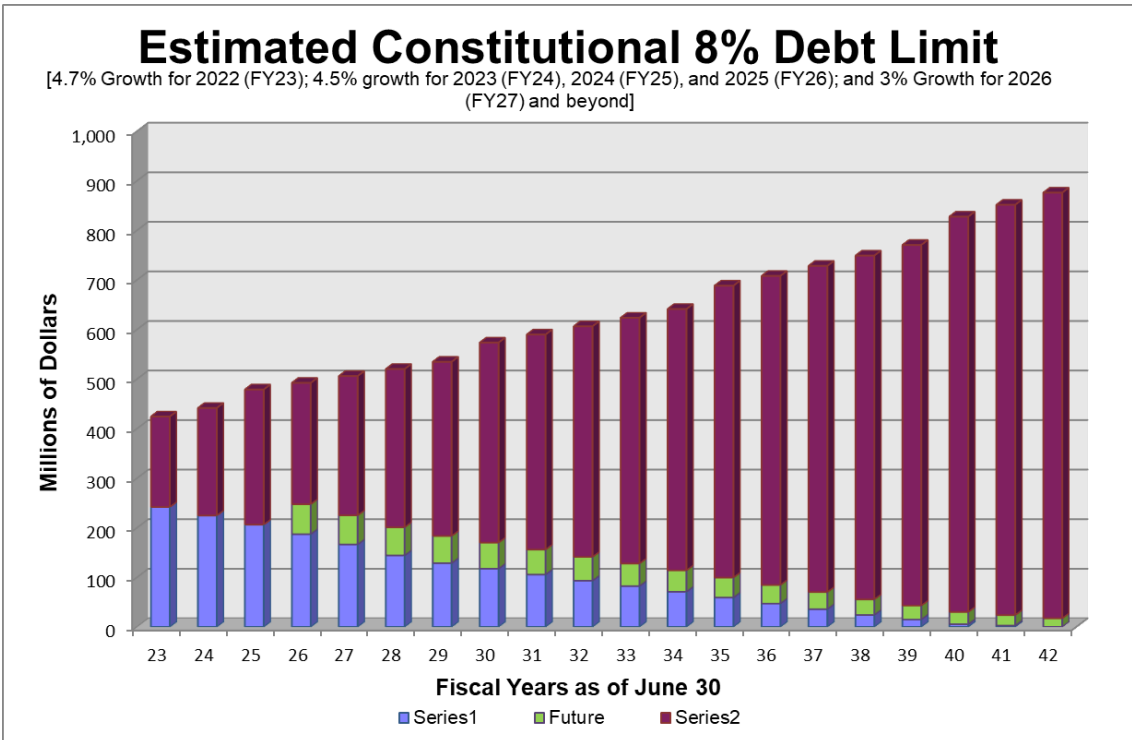
The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds and GOBs approved by voter referendum are not currently subject to this limitation.

The County can borrow up to \$408.1 million or 8% of the assessed property value. The County has borrowed \$265.9 million of the limit, as of June 30, 2022; and the County has the capacity to borrow \$142.2 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, 2022	\$5,100.9
Constitutional Debt Limit (8% of Assessment)	\$408.1
Outstanding 8% Debt	\$265.9
Available Capacity	\$142.2

Based on the County’s Capital Improvement Plan, future debt issuances are expected in FY 2024. The impact of these future debt issuances are reflected in the 20 year estimated constitutional 8% Debt Limit below.



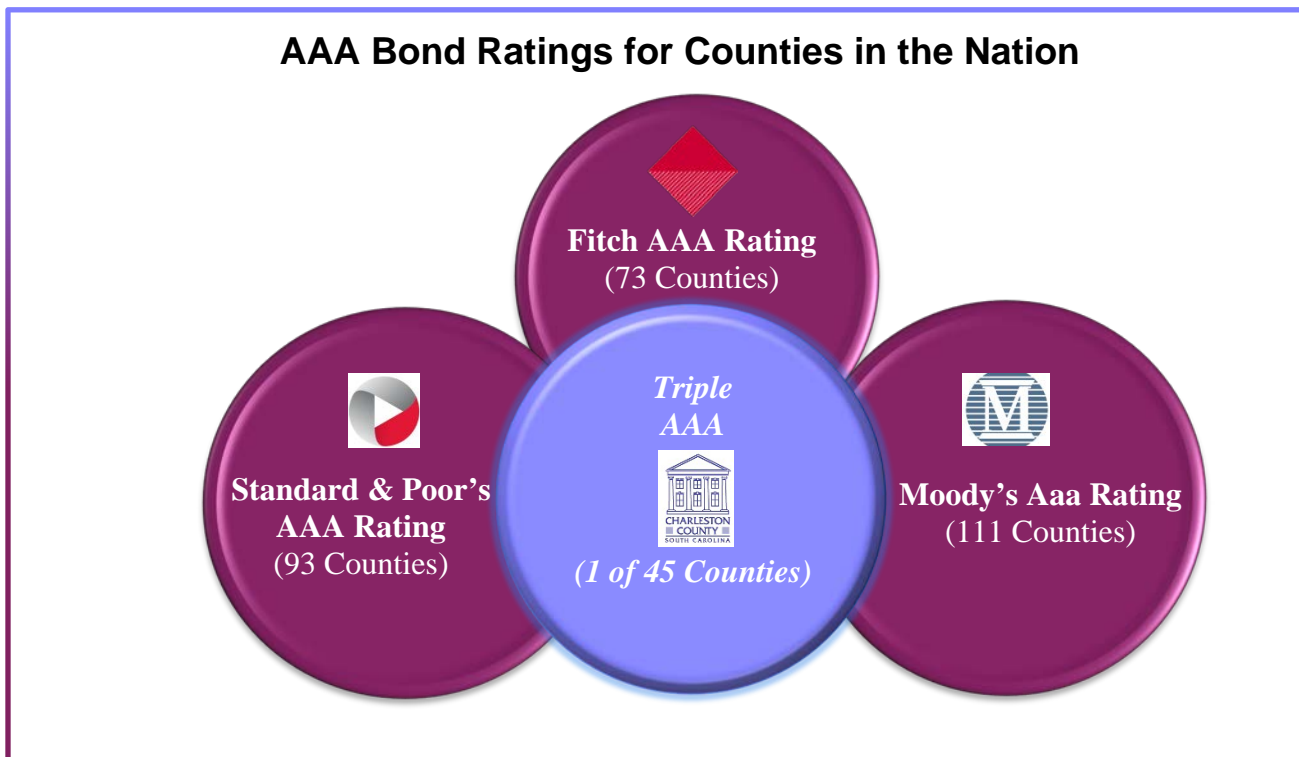
***Financial Policies***

- *Debt Management Policy #5: ... maintain at least 20 percent of its constitutional debt limit margin... for use in the event of a major calamity."*

## 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.



Of the 3,143 Counties in the Nation

- 111 have an Aaa rating from Moody's Investors Service
- 93 have an AAA rating from Standards and Poor's Rating Services
- 73 have an AAA rating from Fitch Ratings.

**ONLY 45 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 \$550.4 million or 73% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$292.7
Debt Service Fund	47.1
Transportation Sales Tax Special Revenue Funds	167.5
Environmental Management Enterprise Fund	43.1

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

Due to the uncertain economy, the County focused on the short-term plan for the FY23 budget. There are some assumptions that were developed for a five-year forecast, but the high level of uncertainty across numerous revenues and expenditures led to suspending the five-year forecast until FY24.

#### Assumptions:

- Revenues
  - Property tax base is estimated to grow 4.7% for FY 2023; 4.5% for FY 2024, FY 2025 and FY 2026; and 3.0% for FY 2027.
  - Sales taxes are estimated to grow 10% in FY 2023; 7.5% in FY 2024; and 5% annually in FY 2025, FY 2026 and FY 2027.
- Expenditures
  - Personnel costs are projected to increase at least 3% per year to cover compensation (merit and longevity) and benefit (retirement) increases.
  - Operating expenditures are projected to increase at least 2% per year to cover inflationary increases and smaller programmatic initiatives.

#### Challenges:

- Additional revenues may be needed to implement a personnel market study in FY 2024 and maintain competitive compensation in future years.
- Budget cuts may be needed to balance the FY 2024 budget.

# LONG-TERM FINANCIAL PLANNING

## Debt Management Plan

### Assumptions:

- Revenues

- #1 ○ Property tax base is estimated to grow 4.7% for FY 2023; 4.5% for FY 2024, FY 2025 and FY 2026; and 3.0% for FY 2027.
- #2 ○ Interfund Transfer In reflects a higher than typical amount in FY23 for the use of the premium from the 2021 bond issue.

- Expenditures

- #3 ○ Debt service includes scheduled payments for existing debt and for estimated future debt issues. A \$61 million issue for the Azalea Complex (Public Works) and the Emergency Services Building is planned in FY 2024.
- #4 ○ Interfund Transfer Out reflects the use of the premium from the 2021 bond issue.

### Challenges:

- There are no significant challenges for the Debt Service Fund.

		FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Beginning Balance, July 1		\$ 28,506,219	\$ 22,584,202	\$ 26,451,866	\$ 31,164,339	\$ 32,183,351
Property Tax	#1	28,997,000	30,866,000	32,073,000	33,299,000	34,140,000
Intergovernmental		131,127	131,127	131,127	131,127	131,127
Interest		200,000	206,000	212,000	218,000	225,000
Miscellaneous		171,428	171,428	171,432	-	-
Interfund Transfer In	#2	11,693,398	7,668,632	7,969,632	8,271,632	8,462,632
<b>Total Available</b>		<b>69,699,172</b>	<b>61,627,389</b>	<b>67,009,057</b>	<b>73,084,098</b>	<b>75,142,110</b>
<b>Expenditures:</b>						
Operating		88,400	90,800	93,200	95,700	98,200
Debt Service	#3	42,745,495	35,084,723	35,751,518	40,805,047	41,431,517
Interfund Transfer Out	#4	4,281,075	-	-	-	-
<b>Total Disbursements</b>		<b>47,114,970</b>	<b>35,175,523</b>	<b>35,844,718</b>	<b>40,900,747</b>	<b>41,529,717</b>
Restricted: Internal		15,669,304	16,525,303	17,918,221	18,870,598	19,831,913
Available		6,914,898	9,926,563	13,246,118	13,312,753	13,780,480
<b>Ending Balance, June 30</b>		<b>\$ 22,584,202</b>	<b>\$ 26,451,866</b>	<b>\$ 31,164,339</b>	<b>\$ 32,183,351</b>	<b>\$ 33,612,393</b>

## LONG-TERM FINANCIAL PLANNING

### Transportation Sales Tax Comprehensive Plan of Expenditures

#### Assumptions:

- Revenues

- #1 ○ The Transportation Sales Taxes are estimated to grow 10% in FY 2023; 7.5% in FY 2024; and 5% annually in FY 2025, FY 2026 and FY 2027 to reach the \$1.3 billion/\$2.1 billion limits before the end of the 25-year authorization. The first tax is anticipated to finish collecting the maximum amount during FY 2027.
- #2 ○ Intergovernmental revenues are anticipated from the Federal Transit Authority to fund 60% of the Lowcountry Bus Rapid Transit project.
- #3 ○ Debt Proceeds are anticipated during FY 2025 through FY 2027 based on project cash flows.
- #4 ○ Interfund Transfer In reflects premiums from the issuance of debt in 2021.

- Expenditures

- #5 ○ Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit increases.
- #6 ○ Operating expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.
- #7 ○ Debt Service reflects a decrease in FY 2024 after the 2021 premium is utilized in FY 2023. The additional borrowings in FY 2025 and FY 2026 increase the debt service in FY 2026 and FY 2027.
- #8 ○ Interfund Transfer Out is projected to be higher in FY 2024 and FY 2027 to fund 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.

## LONG-TERM FINANCIAL PLANNING

### Transportation Sales Tax Comprehensive Plan of Expenditures (continued)

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 247,663,559	\$ 282,088,798	\$ 302,186,219	\$ 381,237,170	\$ 417,478,094
Sales Tax	#1	175,450,000	188,608,000	198,038,000	207,940,000	180,629,293
Intergovernmental	#2	-	-	52,166,039	19,160,819	73,007,646
Interest		4,464,000	5,073,000	5,481,000	5,860,000	5,586,000
Debt Proceeds	#3	-	-	170,000,000	190,000,000	46,500,000
Interfund Transfer In	#4	22,015,649	-	-	-	-
<b>Total Available</b>		<u>449,593,208</u>	<u>475,769,798</u>	<u>727,871,258</u>	<u>804,197,989</u>	<u>723,201,033</u>
Expenditures:						
Personnel	#5	737,994	768,000	798,000	830,000	864,000
Operating	#6	13,892,088	14,384,000	14,888,000	15,415,000	15,961,000
Debt Service	#7	67,123,070	46,075,579	47,087,088	67,368,895	91,311,903
Interfund Transfer Out	#8	85,751,258	112,356,000	283,861,000	303,106,000	181,906,000
<b>Total Disbursements</b>		<u>167,504,410</u>	<u>173,583,579</u>	<u>346,634,088</u>	<u>386,719,895</u>	<u>290,042,903</u>
Restricted: External		142,692,691	128,381,917	96,701,917	48,201,917	75,000,000
Restricted: Internal		21,713,226	47,152,000	49,509,000	51,985,000	27,292,736
Available		<u>117,682,881</u>	<u>126,652,302</u>	<u>235,026,253</u>	<u>317,291,177</u>	<u>330,865,394</u>
<b>Ending Balance, June 30</b>		<u><u>\$ 282,088,798</u></u>	<u><u>\$ 302,186,219</u></u>	<u><u>\$ 381,237,170</u></u>	<u><u>\$ 417,478,094</u></u>	<u><u>\$ 433,158,130</u></u>



## LONG-TERM FINANCIAL PLANNING

### Environmental Management Five-year Forecast

#### Assumptions:

- Revenues

#1

- Charges and Fees are anticipated to increase at 2% per year based on increasing population and expanding businesses.

#2

- In addition, the User Fee (part of Charges and Fees) is projected to increase in future years to fund operating and capital costs. Prior to a user fee increase, the various programs in Environmental Management and their capital needs will be analyzed for the path forward.

#3

- Miscellaneous revenues reflect the anticipated sale of excess property.

- Expenditures

#4

- Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit increases.

#5

- Operating and capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives. Operating expenditures may change based on privatization efforts.

#6

- Based on historical performance, 1% of the personnel, operating and capital expenditure budget is anticipated to be unspent.

#7

- Interfund Transfer Out reflects the use of fund balance and/or recurring funds for the Environmental Management Capital Improvement Plan with the largest portions for lined landfill cell construction.

#### Challenges:

- Fund operations and capital from recurring funds while maintaining the available portion of fund balance at no less than two months of disbursements or approximately \$7 million.

## LONG-TERM FINANCIAL PLANNING

### Environmental Management Five-year Forecast (continued)

		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 57,243,388	\$ 50,486,173	\$ 48,978,114	\$ 50,205,676	\$ 47,536,513
Intergovernmental		645,000	658,000	671,000	684,000	698,000
Charges and Fees	#1	34,776,024	35,472,000	36,181,000	36,905,000	37,643,000
User Fee Increase	#2	-	6,000,000	6,120,000	9,360,000	9,550,000
Interest		200,000	204,000	208,000	212,000	216,000
Miscellaneous	#3	300,000	-	-	-	-
<b>Total Available</b>		<b>93,164,412</b>	<b>92,820,173</b>	<b>92,158,114</b>	<b>97,366,676</b>	<b>95,643,513</b>
Expenditures:						
Personnel	#4	5,898,426	6,257,640	6,627,631	6,826,460	7,031,254
Operating	#5	31,695,773	32,329,688	32,976,282	33,635,808	34,308,524
Capital		1,411,500	1,439,730	1,468,525	1,497,895	1,527,853
Debt Service		1,262,540	1,215,000	1,290,000	1,290,000	1,290,000
Lapse	#6	(390,000)	(400,000)	(410,000)	(420,000)	(430,000)
Interfund Transfer Out	#7	2,800,000	3,000,000	-	7,000,000	-
<b>Total Disbursements</b>		<b>42,678,239</b>	<b>43,842,059</b>	<b>41,952,438</b>	<b>49,830,163</b>	<b>43,727,631</b>
Nonspendable		55,585,435	55,585,435	55,585,435	55,585,435	55,585,435
Restricted: External		(18,003,559)	(18,003,559)	(18,003,559)	(18,003,559)	(18,003,559)
Restricted: Internal		7,790,136	7,790,136	7,790,136	7,790,136	7,790,136
Available		5,114,161	3,606,102	4,833,664	2,164,501	6,543,870
<b>Ending Balance, June 30</b>		<b>\$ 50,486,173</b>	<b>\$ 48,978,114</b>	<b>\$ 50,205,676</b>	<b>\$ 47,536,513</b>	<b>\$ 51,915,882</b>



**End Section**

## DESCRIPTION OF BUDGET PROCESS

Charleston County's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page 480 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. Budget Calls for departments that provide services to other departments are also issued in October. Finally, a workshop may be held in October to provide additional instructions and guidance to budget preparers if needed.

### **DEVELOPMENT**

The departments prepare their overall requests and submit them to the Budget Department starting in mid-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.

### **MID-YEAR REVIEW**

During January/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.

### **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.

## DESCRIPTION OF BUDGET PROCESS

### 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").

"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.

## DESCRIPTION OF BUDGET PROCESS

For Proprietary Funds, the County departs from the above basis of accounting for budgeting capital facilities 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 497 to 503 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 facilities and delivery of services. The CIP was expanded to include Environmental Management in Fiscal Year 2006.

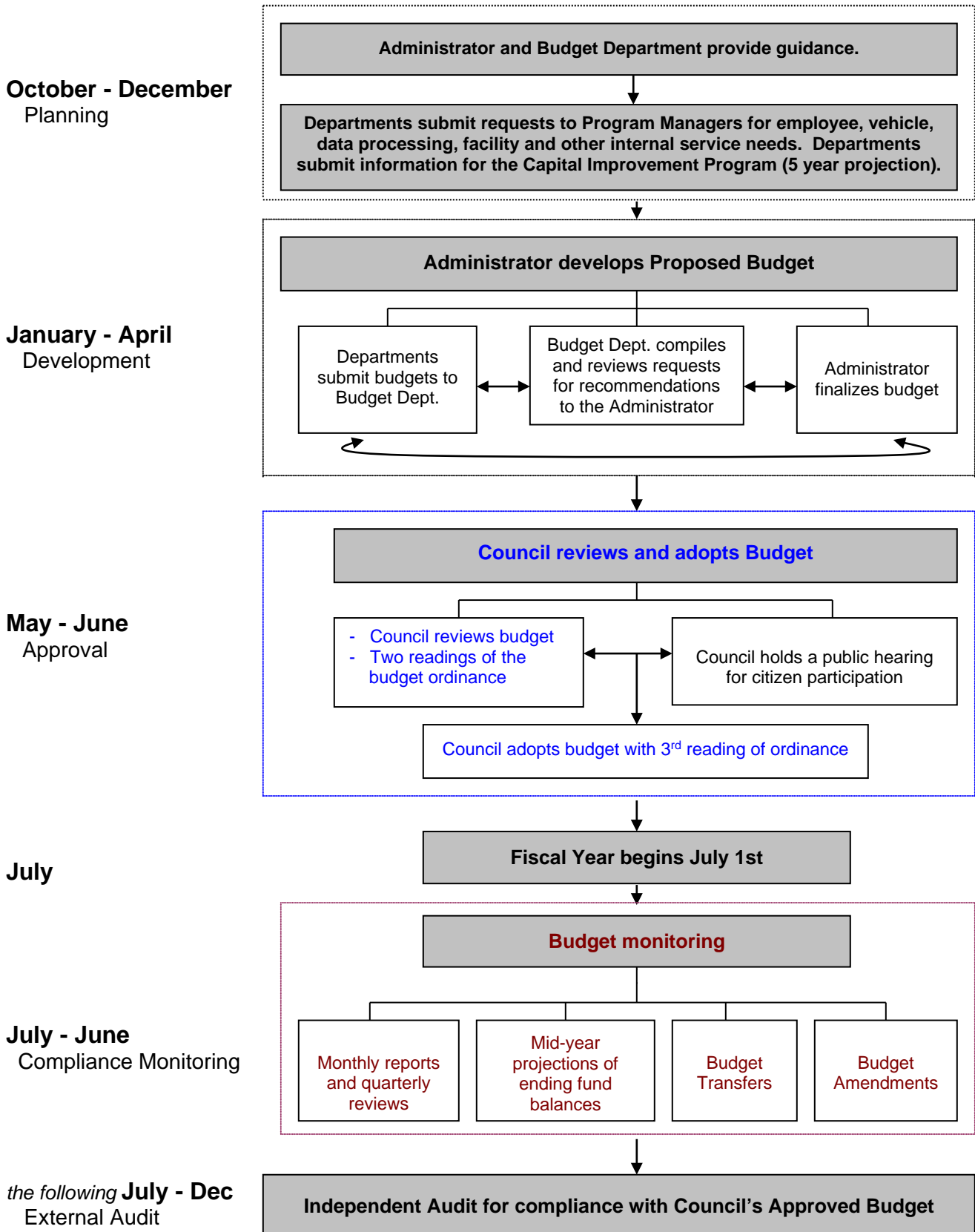
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those 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 2211**

**PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023, HEREINAFTER REFERRED TO AS FISCAL YEAR 2023; 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 2023; 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 the following mills in the year 2022:

<i>Entity</i>	<i>Operating</i>	<i>Debt Service</i>
Charleston County	41.2	6.1
Awendaw McClellanville Consolidated Fire Protection District	31.4	4.0
East Cooper Fire District	16.5	-
Northern Charleston County Fire District	13.5	-
West St. Andrew's Fire District	3.8	-
Trident Technical College	1.8	0.7

Proceeds of the levy upon all taxable property in Charleston County ("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 2023, 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, 2022, and ending June 30, 2023, to wit:



Organization Units:	General	Debt Service	Special Revenue	Proprietary	TOTAL
<b>COUNCIL AGENCIES</b>					
County Council	\$ 2,624,857	\$ -	\$ -	\$ -	\$ 2,624,857
Accommodations Tax	-	-	19,475,451	-	19,475,451
Air Service Development	-	-	9,867,050	-	9,867,050
Internal Auditor	392,968	-	-	-	392,968
Legal	1,929,722	-	86,687	-	2,016,409
State Agencies	486,106	-	-	-	486,106
Transit Agencies	-	-	36,517,798	-	36,517,798
Trident Technical College	-	-	12,237,557	-	12,237,557
<b>ELECTED OFFICIALS</b>					
Auditor	3,101,870	-	-	-	3,101,870
Clerk of Court	4,700,651	-	1,233,256	-	5,933,907
Coroner	3,238,909	-	-	-	3,238,909
Legislative Delegation	461,163	-	-	-	461,163
Probate Courts	3,522,266	-	-	-	3,522,266
Register of Deeds	2,687,666	-	-	-	2,687,666
Sheriff	82,221,133	-	1,372,494	-	83,593,627
Solicitor	7,562,117	-	3,371,623	-	10,933,740
Treasurer	2,034,215	-	-	-	2,034,215
<b>APPOINTED OFFICIALS</b>					
Elections and Voter Registration	3,216,250	-	-	-	3,216,250
Library	31,262,997	-	-	-	31,262,997
Master-In-Equity	823,418	-	-	-	823,418
Public Defender	3,800,000	-	8,190,417	-	11,990,417
Veterans Affairs	461,334	-	-	-	461,334
<b>ADMINISTRATOR</b>					
Capital Projects	974,406	-	-	-	974,406
Nondepartmental	257,653	-	-	-	257,653
Community Development	7,572,569	47,114,970	-	-	54,687,539
<b>DEPUTY ADMIN COMMUNITY SVCS</b>					
Community Development	453,047	-	-	-	453,047
Dept of Alcohol & Other Drug Abuse	1,669,612	-	-	-	1,669,612
Dept of Alcohol & Other Drug Abuse	-	-	-	12,061,146	12,061,146
Greenbelt Programs	37,104	-	23,429,317	-	23,466,421
Housing & Neighborhood Revitalization	213,568	-	-	-	213,568
Magistrates' Courts	5,704,386	-	74,544	-	5,778,930
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Assessor	826,152	-	-	-	826,152
Assessor	5,059,686	-	-	-	5,059,686
Budget	774,376	-	-	-	774,376
Contracts & Procurement	1,555,150	-	-	3,000,000	4,555,150
Economic Development	-	-	40,845,503	-	40,845,503
Finance	1,102,081	-	-	-	1,102,081
Human Resources	3,058,199	-	171,950	32,506,866	35,737,015
Revenue Collections	1,033,603	-	-	2,788,146	3,821,749
<b>DEPUTY ADMIN GENERAL SERVICES</b>					
Building Inspections	817,976	-	-	-	817,976
Building Inspections	2,974,610	-	-	-	2,974,610
Facilities Management	26,549,408	-	-	5,272,926	31,822,334
Planning & Zoning	2,415,928	-	250,000	-	2,665,928
Safety & Risk Management	3,491,301	-	-	5,943,526	9,434,827
Technology Services	16,416,528	-	-	6,195,466	22,611,994
<b>DEPUTY ADMIN PUBLIC SAFETY</b>					
Aw endaw McClellanville Fire	1,042,464	-	-	-	1,042,464
Aw endaw McClellanville Fire	-	-	3,275,597	-	3,275,597
Biological Science Center	-	-	-	365,208	365,208
Consolidated Dispatch	10,602,123	-	-	4,541,237	15,143,360
Emergency Management	1,487,005	-	242,315	-	1,729,320
Fire Districts	-	-	530,156	-	530,156
Emergency Medical Services	23,503,453	-	-	-	23,503,453
<b>DEPUTY ADMIN PUBLIC SVCS</b>					
Environmental Management	482,148	-	-	-	482,148
Environmental Management	-	-	-	43,068,239	43,068,239
Fleet Management	-	-	-	19,099,772	19,099,772
Public Works	18,105,295	-	118,017,037	-	136,122,332
<b>TOTAL</b>	<b>\$ 292,707,473</b>	<b>\$ 47,114,970</b>	<b>\$ 279,188,752</b>	<b>\$134,842,532</b>	<b>\$753,853,727</b>

**SECTION 3:** Unless covered by SECTION 4 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 Charleston County Approved Operating Budget, with the detail and provisos as so stated in the document titled Charleston County Approved Budget Detail Fiscal Year 2023, 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 5:** The anticipated Revenues and Transfers In accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance.

(a) Should actual Revenues and Transfers In 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 Revenues or Transfers In be greater than projected in this Ordinance, the Administrator, or his designated representative, may revise budgeted disbursements.

(b) Should Charleston County experience a need for additional funds in any Proprietary or Special Revenue Fund; the County Administrator, or his designated representative, may revise budgeted disbursements up to the amount of available fund balance in any such fund.

(c) Any such actions shall be periodically reported to County Council.

**SECTION 6:** All monies properly encumbered as of June 30, 2022, shall be added to the applicable organizational unit's budget for Fiscal Year 2023. 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 7:** All monies designated by County Council as of June 30, 2022, shall be added to the applicable organizational unit's budget for Fiscal Year 2023. 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 8:** For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2023 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 her 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 her discretion to make any such loans from special fund or funds, including sinking funds, in her 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 9: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2023 Approved Budget Detail document.

(a) For contributions, the organizational budgets are bound by "object code."

(b) 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.

(c) County Council may by resolution effect transfers from Council's Contingency to organizational units.

(d) County Council may by amendment to this Ordinance adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this Ordinance.

SECTION 10: 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 11:

(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 12: A Rainy Day Fund in the General 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. For Fiscal Year 2023, the Rainy Day Fund is established at \$11,707,000.

SECTION 13: A Two Month Reserve of fund balance in the General Fund is established to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. This reserve will be maintained at exactly 2/12 of General Fund disbursements. For Fiscal Year 2023, the Two Month Reserve is established at \$48,778,000.

SECTION 14: Contracts necessary to expend monies appropriated for contributions in the budget are hereby authorized.

SECTION 15:

(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 2023 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 .....	\$122,553.60
Clerk of Court .....	148,241.60
Coroner .....	125,507.20
Probate Judge.....	170,643.20
Register of Deeds .....	129,230.40
Sheriff .....	174,907.20
Treasurer .....	139,859.20

(d) Travel and expense allowances shall be paid only upon proper documentation as prescribed by the Administrator. The per diem rates adopted by the General Services Administration (GSA) and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply. The Administrator may allow for a special exception to use the United States Department of State per diem rates.

SECTION 16: 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 17: The Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 18: 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 19: This Ordinance shall become effective upon approval of County Council following third reading.

ADOPTED and APPROVED in meeting duly assembled this 21st day of June, 2022.

CHARLESTON COUNTY, SOUTH CAROLINA



CHARLESTON COUNTY, SOUTH CAROLINA

By:   
\_\_\_\_\_  
Teddie E. Pryor, Sr.  
Chairman of Charleston County Council

ATTEST:

By:   
\_\_\_\_\_  
Kristen Salisbury  
Clerk to Charleston County Council

First Reading: June 2, 2022  
Second Reading: June 7, 2022  
Third Reading: June 21, 2022

## FINANCIAL SYSTEMS

The Deputy Administrator for Finance is responsible for providing many County financial services, including budgeting, financial accounting and reporting, payroll, contracts, procurement, accounts payable disbursement, and financial analyses for County management. These functions are performed by the Budget, Finance and Contracts/Procurement 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 (OneSolution) 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. The County completed a major upgrade of the software in September 2019. The maintenance and continual upgrade of the County's financial systems remain a priority of the Technology Services Department.

Financial records are maintained according to generally accepted accounting principles (GAAP). Accounting records for governmental fund types and similar trust funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and liabilities are incurred. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred.

The County prepares its audited financial statements in accordance with the financial reporting model required by the Government Accounting Standards Board (GASB) Statement Number 34. This model provides a government-wide perspective which presents the County in its entirety. The main features of this model are the inclusion of infrastructure assets, the depreciation of all assets, and the elimination of interfund transactions to avoid doubling of revenues and expenditures. This model more closely follows corporate accounting to allow the reader to more easily understand the financial status and activity of the County.

The 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, "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 & ACFR)*
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 Annual Comprehensive 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, an Annual Comprehensive Financial Report (ACFR) 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.

**ClearGov** – A budgeting software used to automate the budget process(to be implemented in FY 2024).

**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.

## GLOSSARY

**Depreciation** - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds.

**Designations** - The portions of fund balance established by County ordinance or Council directive for specific purposes. (Part of fund balance in the Restricted: Internal category.)

**Disbursements** - In the context of this budget book, the total of expenses/expenditures and transfers out.

**Division** - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

**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.

**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.

## GLOSSARY

**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).

**Objectives** - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

## GLOSSARY

**Operating Expenditures (Expenses)** - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

**Ordinance (Budget)** - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

**Outcome Measures** - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

**Output Measures** - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

**Performance Measures** - Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

**Personnel Expenditures (Expenses)** - A major object of expenditure which includes salaries, overtime payments made to County employees, and fringe benefit costs.

**Proprietary Funds** - The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds.

**Rainy Day Funds** - These funds are amounts set aside in the General Fund or Environmental Management fund balance per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are to be maintained at no less than four percent of the current General Fund budget.

**Reimbursement** - Repayment of actual expenditures/expenses by another department or entity.

**Restricted: External** – Part of fund balance set aside to meet criteria of external organizations usually related to legal requirements.

**Restricted: Internal** – Part of fund balance set aside for encumbrances, designations, or reservations by financial policy.

**Revenues** - Amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

**Revenue Bond** - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or service.

**Sources** - In the context of this budget book, the total of revenues and transfers in.

**Special Revenue Funds** - Funds established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

## GLOSSARY

**Tax Anticipation Note (TAN)** - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

**Transfer In/Transfer Out** - See Interfund Transfer.

**Transportation Sales Tax** –Charleston County levies additional sales tax on top of the State’s sales tax and the County’s Local Option Sales Tax for roads, mass transit and green space projects. Beginning in May 2005, an additional one half of one percent sales tax began to generate \$1.3 billion and end when the amount is collected or after 25 years (whichever occurs first). Beginning in May 2017, another one half of one percent sales tax began to generate \$2.1 billion and end when the amount is collected or after 25 years (whichever occurs first).

**Uses** - In the context of this budget book, the total of expenditures/expenses, transfers out, and the increase in ending fund balance.

## ACRONYMS

**AC** - Aircraft  
**ADA** - Americans with Disabilities Act  
**ADI** - Adult Density Index (used for mosquito control)  
**APWA** - American Public Works Association  
**ASE** - Institutes of Automotive Service Excellence  
**ATC** - Administrative Telecommunicator  
**ATI** - Assessable Transfer of Interest  
**AVL** - Automatic Vehicle Locator

**BAA** - Board of Assessment Appeals  
**BAN** - Bond Anticipation Note  
**BCBS** - Blue Cross Blue Shield  
**BCDCOG** - Berkeley, Charleston, Dorchester Council of Governments  
**BEVR** - Board of Elections and Voter Registration  
**BPC** - Business Personal County  
**BPS** - Business Personal State  
**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  
**CAP** - Citizen Awareness Program  
**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  
**CEP** - Continuing Education Program  
**CERT** - Citizens Emergency Response Team  
**CEU** - Continuing Education Unit  
**CFO** - Chief Financial Officer  
**CHDO** - Community Housing Development Organization  
**CHS** - Charleston  
**CIP** - Capital Improvement Plan  
**CJCC** - Criminal Justice Coordinating Committee  
**CMBS** - Commercial Mortgage-Backed Security  
**CMS** - Court Management System  
**CNSR** - County Non-Standard Roads  
**COB** - Charleston Office Building  
**COLA** - Cost of Living Adjustment  
**COP** - Certificate of Participation  
**CPE** - Customer Premises Equipment  
**CPI** - Consumer Price Index  
**CPR** - Cardiopulmonary Resuscitation  
**CQI** - Continuous Quality Improvement  
**CSU** - Charleston Southern University  
**CTO** - Communications Training Officer

**DAODAS** - Department of Alcohol and Other Drug Abuse Services  
**DDC** - Defensive Driving Class  
**DHEC** - Department of Health and Environmental Control  
**DNA** - Deoxyribonucleic Acid  
**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)



## ACRONYMS

**DUS** - Driving Under Suspension

**E911** - Emergency 911 Division

**EAP**- Employee Assistance Program

**ECS** - Engineering Consulting Services

**EEO** - Equal Employment Opportunity

**EHR**- Electronic Health Records

**EMD** - Emergency Medical Dispatch

**EMS** - Emergency Medical Services

**EMT** - Emergency Medical Technician

**EOC** - Emergency Operations Center

**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

**GSC** - General Sessions Court

**GSF** - Gross Square Footage

**Haz Mat** - Hazardous Materials Enforcement Division

**HESG** - Homeless Emergency Shelter Grant

**HHW** - Hazardous Household Waste

**HPC** - Historic Preservation Committee

**HSEEP** - Homeland Security Exercise and Evaluation Program

**HUD** - The U.S. Department of Housing and Urban Development

**HVAC** - Heating Ventilation Air Conditioning

**IAED** - International Academies of Emergency Dispatch

**IAS** - International Accreditation Service

**IBM** - International Business Machines

**ICS** - Incident Command System

**IGA**- Intergovernmental Agreements

**IOT** - Internet Of Things

**ISF** - Internal Service Fund

**IST** - In Service Training

**ITS** - Information Technology Services

**IVD** - Title IV Section D of Social Security Act

**IWMS** - Integrated Workplace Management System

**JAG** - Justice Assistance Grant

**JOC** - Journal Of Commerce

**JCC** - Judicial Center Complex

**LLC** - Limited Liability Company

**LMI** - Low to Moderate Income



## ACRONYMS

**LOST** - Local Option Sales Tax

**MB** - Megabyte

**MERV** - Minimum Efficiency Reporting Values

**MHz** - Megahertz

**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

**NACo** - National Association of Counties

**NAFTA** - North American Free Trade Agreement

**NAICS** - North American Industry Classification System

**NDIP** - Neighborhood Distribution and Information Points

**NFPA** - National Fire Protection Association

**NIDA** - National Institute on Drug Abuse

**NIIMS** - National Interagency Incident Management System

**NIWC** - Naval Information Warfare Center

**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

**PAYGO** - Pay As You Go

**PEBA** - Public Employee Benefit Authority

**PGA** - Professional Golfers Association

**PM** - Preventative Maintenance

**POD** - Points of Distribution

**PRC** - Park and Recreation Commission

**PSB** - Public Service Building

**PTI** - Pretrial Intervention

**QR Code** - Quick Response Code

**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

**SCDMV** - South Carolina Department of Motor Vehicles

**SCDVA** - South Carolina Division of Veterans Affairs

**SCPA** - South Carolina Ports Authority

**SLED** - South Carolina Law Enforcement Division

**SME** - Small and Medium Enterprise

**SOP** - Standard Operating Procedure

**SOW** - Statement of Work

**SPAWAR** - Space and Air Warfare Systems Center

**SPCC** - Spill Prevention Control Counter Measure

## ACRONYMS

**SRO** - School Resource Officer  
**SSRB DS**- Special Source Revenue Bond Debt Service  
**STR** - Short Term Rental

**TAB** - Transportation Advisory Board  
**TAN** - Tax Anticipation Note  
**TIF** - Tax Increment Financing  
**TST** - Transportation Sales Tax  
**TTC** - Trident Technical College  
**TTY** - Text Telephone

**UDS** - Urine Drug Screening  
**ULV** - Ultra-Low Volume  
**USGA** - United States Golf Association

**VA** - Veterans Affairs  
**VAMC** - Veterans Affairs Medical Center  
**VBMS** - Veterans Benefits Management System  
**VIMS** - Veterans Information Management System

**WC** - Watercraft  
**Wi-Fi** - Wireless Fidelity  
**WIP** - Work In Progress

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