

# CHARLESTON COUNTY

## FY 2023 BUDGET

### Detail

Thursday, June 2, 2022



# Recommended Committee Action

*(Request vote at END of presentation)*

## FY 2023 Budget Ordinances

- *Approve County Budgets*
- *Solid Waste Recycling and Disposal Fee*
- *Approve Special Purpose Districts Budgets*

## FY 2023 Budget Directives

- *Approve Library Budgets (General & Special Revenue)*
- *Approve Environmental Mgmt. Capital Improvement Plan*
- *Approve Transportation Sales Tax Plan of Expenditures*

# Council Agencies

- Local Accommodations Tax up (Special Revenue Fund)
  - *Contributions, including municipalities, up*
- Air Service Development up (Special Revenue Fund)
  - *Aviation Authority*
  - *County Projects*
    - *Project Gentle*
- Transit up (Special Revenue Fund)
  - Debt service for 2021 borrowing



# Elected Officials

- Auditor up
  - *One-time funds to digitalize legal records for public access*
- Sheriff Law Enforcement up
  - *One-time funds to replace body cameras*
  - *Decrease from higher budgeted personnel savings*
- Sheriff Detention Center (Adult) down
  - *Decrease from higher budgeted personnel savings*
  - *Reprogramming of positions to Juvenile*
- Sheriff Detention Center (Juvenile) up
  - *Increase in positions for new facility*



# Appointed Officials

- Elections & Voter Registration up
  - *Contracted temporary costs for in-person absentee voting sites*
- Library up
  - *Continued expansion from 2016 referendum*
    - *Rising personnel costs*
    - *Rising facilities costs*
  - *Utilizing \$0.4m of their fund balance*





# Library's Budgets

GENERAL FUND	
State/Other Revenues	1,037,978
County Support	31,852,294
<b>Total General Fund Revenues</b>	<b>32,890,272</b>
<b>Personnel Expenses (328.5 FTEs)</b>	<b>21,858,917</b>
<b>Operating Expenses</b>	<b>11,243,355</b>
<b>Capital Expenses</b>	<b>180,000</b>
<b>Total General Fund Disbursements</b>	<b>33,282,272</b>
SPECIAL REVENUE FUND	
<b>Total Special Revenue Fund Revenues</b>	<b>78,000</b>
<b>Operating Expenses</b>	<b>110,000</b>
<b>Total Special Revenue Fund Disbursements</b>	<b>110,000</b>

# Administrator



- Debt Service up
  - *Higher debt service for 2021 borrowing*
    - *Front-end loading of debt*
- Non-departmental up
  - *Restored vehicle replacement*
  - *Lower support to DAODAS*



# Community Services

- Greenbelt Program up (Special Revenue Fund)
  - *Higher project funds*





# Finance

- Economic Development down (Special Revenue Bond)
  - *Debt service savings from refinancing 2013 Special Source Revenue Bond*
- Human Resources: Employee Benefits up (Internal Service)
  - *Higher employer health insurance costs*
- Revenue Collections up (Enterprise Fund)
  - *Higher revenues allows some support of General Fund*

# General Services

- Building Inspections up
  - *Reprogrammed positions for workload*
- Facilities Management up
  - *Maintenance projects*
  - *New facilities*
- Facilities: Parking Garages down (Enterprise Fund)
  - *Capital maintenance projects*
- Planning/Zoning up
  - *Reprogrammed positions for workload*
- Technology Services up
  - *Technology maintenance & projects*
- Tech. Services: Radio Comm. down (Enterprise)
  - *Replacement of radio tower during FY 2022*



# Public Safety



- Awendaw McClellanville Fire Dept up (Special Revenue)
  - *Safety equipment replacement*
  - *Minimum wage increase to \$15/hour*
- Biological Science Center up (Enterprise Fund)
  - *New function*
- Consolidated Dispatch
  - *Reprogrammed positions for workload*
- Emergency Management up
  - *Volunteer Rescue Squad higher capital costs*
- Emergency Medical Services up
  - *Higher budgeted personnel savings*



# Public Safety

- Fire Districts up (Special Revenue Fund)
  - *Millage increase from 12.8 mills to 13.5 mills in Northern Charleston County Fire District (unincorporated area)*
    - C&B Volunteer Fire Department requests to improve services from part-time to full-time
  - *Millage increase from 16.1 mills to 16.5 mills for East Cooper Fire District*
    - Fund 2.5% contractual increase with Town of Mt. Pleasant

# Public Services



- Environmental Management up (Enterprise Fund)
  - *Increase in contracted costs*
  - *Reduction in personnel costs*
  - *Decrease in capital project funding*
- Fleet Operations up
  - *Restoring vehicle replacements for General Fund offices/departments*
  - *Increase in fleet maintenance and fuel costs*
- Public Works up
  - *Higher fuel costs*
- Public Works TST Roads Program up (Special Revenue)
  - *Increase in debt service from 2021 borrowing*





# Environmental Management Capital Plan

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>

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>

Reallocate \$3M from Landfill-Infrastructure to Landfill-Compost Infrastructure.

# Transportation Sales Tax Comprehensive Plan

Comprehensive Plan of Expenditures						
Transportation Sales Tax FY 2023-2027						
(in millions)	Prior	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>REVENUES</b>						
Sales Tax	1,184.3	175.4	188.5	198.0	208.0	180.6
External Funds	68.0	-	-	52.1	19.2	73.0
Bonds	581.6	-	-	170.0	190.0	46.5
Interest and Other	68.6	4.6	5.2	5.5	5.8	5.6
<b>Total, Revenues</b>	<b>1,902.5</b>	<b>180.0</b>	<b>193.7</b>	<b>425.6</b>	<b>423.0</b>	<b>305.7</b>
<b>EXPENDITURES</b>						
Transit Operations	165.1	13.8	14.3	14.8	15.3	15.9
Transit Projects	62.2	-	-	23.9	28.5	118.5
Transit	227.3	13.8	14.3	38.7	43.8	134.4
Greenbelt Admin	3.8	0.4	0.4	0.4	0.4	0.5
Greenbelt Projects	175.7	12.5	12.5	12.5	12.5	12.5
Greenbelt	179.5	12.9	12.9	12.9	12.9	13.0
Roads Admin	49.5	0.4	0.5	0.5	0.5	0.5
Roads Ravenel Bridge	54.0	3.0	3.0	3.0	3.0	3.0
Roads Annual Allocations	190.2	9.9	9.9	9.9	9.9	9.9
Roads Projects	594.9	65.3	81.9	234.6	249.2	38.0
Roads	888.6	78.6	95.3	248.0	262.6	51.4
Debt Service	359.6	45.2	46.0	47.0	67.3	91.3
<b>Total, Expenditures</b>	<b>1,655.0</b>	<b>150.5</b>	<b>168.5</b>	<b>346.6</b>	<b>386.6</b>	<b>290.1</b>
<b>Cumulative Balance</b>	<b>247.5</b>	<b>277.0</b>	<b>302.2</b>	<b>381.2</b>	<b>417.6</b>	<b>433.2</b>

Anticipate reaching full collection of 1<sup>st</sup> sales tax in FY 2027

Issue referendum debt in FY 2025 - FY 2027 for Roads

# Special Purpose Districts

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<b>Appropriations (in thousands of \$)</b>	<b>FY22</b>	<b>FY23</b>	<b>Change</b>	
County Park & Recreation Commission	36,472	40,344	3,873	10.6
Cooper River Park & Playground	272	213	(59)	(21.6)
North Charleston District	1,266	1,331	65	5.1%
St. Andrew's Parks & Playground	3,828	3,907	80	2.1%
St. John's Fire District	16,806	16,406	(400)	(2.4%)
St. Paul's Fire District	7,565	7,478	(87)	(1.2%)

<b>Millage</b>	<b>Operating</b>			<b>Debt</b>			<b>Homeowner Tax</b>
District	FY 22	FY 23	Change	FY22	FY23	Change	per \$100,000
Parks & Recreation Comm.	4.0	4.0	-	1.8	1.8	-	-
Cooper River Parks	14.3	14.3	-	-	-	-	-
North Charleston District	87.6	87.6	-	-	-	-	-
St. Andrew's Parks	19.0	19.0	-	-	-	-	-
St. John's Fire District	25.3	25.3	-	4.1	4.1	-	-
St. Paul's Fire District	57.1	57.1	-	4.7	4.7	-	-

# OVERALL SUMMARY

Appropriations (in millions of \$)	FY22	FY23	Change	%
General Fund	\$ 271.6	\$ 292.7	\$ 21.0	7.7%
Debt Service Fund	33.3	47.1	13.8	41.5%
Special Revenue Funds	249.1	279.2	30.1	12.1%
Enterprise Funds	67.2	70.0	2.8	4.2%
Internal Service Funds	61.1	64.8	3.7	6.0%
TOTAL	\$ 682.3	\$ 753.8	\$ 71.5	10.5%

Positions (Full-time Equivalents)	FY22	FY23	Change	%
General Fund	2,204	2,203	(0.5)	-
Special Revenue Funds	226	227	0.5	-
Capital Project Funds	3	3	-	-
Enterprise Funds	247	247	-	-
Internal Service Funds	59	59	-	-
TOTAL	2,740	2,740	-	-

# Millage Rates

District	Operating			Debt			Homeowner Tax per \$100,000
	FY 22	FY 23	Change	FY22	FY23	Change	
County	41.2	41.2	-	6.1	6.1	-	-
Trident Technical College	1.8	1.8	-	0.7	0.7	-	-
Awendaw McClellanville Fire	31.4	31.4	-	4.0	4.0	-	-
East Cooper Fire District	16.1	16.5	0.4	-	-	-	\$1.60
Northern Fire District	12.8	13.5	0.7	-	-	-	\$2.80
W. St. Andrew's Fire District	3.8	3.8	-	-	-	-	-



# Recommended Committee Action

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# Council Agencies

Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
County Council	2,298	2,625	14	14	13	91
Accommodations Tax	16,088	19,475	-	-	18	93
Air Service Development	5,333	9,867	-	-	22	92
Internal Auditor	383	393	3	3	23	95
Legal: General Fund	1,774	1,930	10	10	25	97
Legal: Special Revenue	87	87	-	-	27	98
State Agencies	377	486	-	-	28	99
Transit (1 <sup>st</sup> TST)	9,982	10,354	-	-	29	100
Transit (2 <sup>nd</sup> TST)	22,432	26,164	-	-	30	101
Trident Technical College	8,466	8,861	-	-	31	102
Trident Tech: Debt Service	3,181	3,377	-	-	32	103
TOTAL	70,401	83,619	27	27	-	-

# Elected Officials

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
Auditor	2,874	3,102	32	32	33	105
Clerk of Court: General Fund	4,675	4,687	55	55	36	107
Clerk of Court: Special Revenue	1,430	1,233	5	5	40	108
Coroner	2,996	3,239	22	22	44	111
Legislative Delegation	420	461	3	3	47	113
Probate Courts	3,266	3,509	25	25	49	114
Register of Deeds	2,664	2,688	33	33	52	117
Sheriff: General Fund	81,754	82,208	812	798	55	119
Sheriff: Special Revenue Fund	1,319	1,372	9	9	66	121
Solicitor: General Fund	7,312	7,562	76	76	98	137
Solicitor: Special Revenue Fund	3,101	3,372	40	40	83	129
Treasurer	2,012	2,034	25	25	112	146
TOTAL	113,823	115,467	1,137	1,123	-	-

# Appointed Officials

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
Election & Voter Registration	2,342	3,216	19	19	115	149
Library	25,914	31,263	-	-	119	151
Master-In-Equity	795	823	7	7	120	154
Public Defender: General Fund	3,653	3,800	-	-	130	159
Public Defender: Special Revenue	7,785	8,190	69	69	122	156
Veterans Affairs	430	461	5	5	131	160
TOTAL	40,919	47,753	100	100	-	-

Color Code: General Fund, Special Revenue Fund

# Administrator

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
County Administrator	925	974	6	6	133	163
Capital Projects	201	258	1	1	135	164
Capital Projects: Capital Projects	-	-	1	1	-	-
Debt Service	33,289	47,115	-	-	137	-
Non-Departmental: General Fund	6,057	7,573	1	15	139	-
TOTAL	40,472	55,920	9	23	-	-

Color Code: General Fund, Capital Projects Fund, Debt Service



# Community Services

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed d FTEs	Detail	Narrative
Deputy Administrator	442	453	3	3	141	165
Community Development	1,638	1,670	2	2	143	166
Community Development: Special Rev.	-	-	9	9	-	-
DAODAS	11,802	12,061	114	114	146	170
Greenbelt Programs: General Fund	29	37	-	-	190	187
Greenbelt Programs (1 <sup>st</sup> TST)	12,104	14,407	3	3	192	188
Greenbelt Programs (2 <sup>nd</sup> TST)	7,519	9,022	-	-	195	189
Housing & Neighborhood Revitalization	485	214	1	1	196	190
Housing & Neighborhood: Special Rev.	-	-	8	8	-	-
Magistrates: General Fund	5,441	5,704	72	72	198	191
Magistrates: Special Revenue Fund	68	75	1	1	202	193
TOTAL	39,528	43,643	213	213	-	-

Color Code: General Fund, Special Revenue Fund, Enterprise Fund

# Finance

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
Deputy Administrator	820	826	6	6	205	195
Assessor	4,888	5,060	62	62	207	196
Budget	751	774	7	7	210	199
Contracts/Procurement: General Fund	1,418	1,555	15	15	214	203
Contracts/Procurement: Internal Serv	3,000	3,000	4	4	212	201
Economic Development: Special Rev	43,485	40,846	9	9	217	205
Finance	1,116	1,102	12	12	223	208
Human Resources: General Fund	2,822	3,058	26	26	228	211
Human Resources: Internal Service	31,459	32,507	1	1	225	210
Human Resources: Special Revenue	60	172	-	-	231	214
Revenue Collections: General Fund	1,029	1,034	6	6	232	215
Revenue Collections: Enterprise Fund	2,369	2,788	20	20	235	218
TOTAL	93,217	92,722	168	168	-	-

# General Services

(Budgets in Thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
Deputy Administrator	728	818	5	5	239	221
Bldg Inspections: General Fund	2,519	2,975	34	34	241	222
Facilities Mgmt: Capital Projects	-	-	2	2	-	-
Facilities Mgmt: General Fund	21,037	26,549	100	100	244	225
Facilities Mgmt: Enterprise Fund	3,674	3,237	20	20	255	231
Facilities Mgmt: Internal Service Fund	2,052	2,036	14	14	251	229
Planning/Zoning: General Fund	2,138	2,415	28	28	264	237
Planning/Zoning: Special Revenue Fund	250	250	-	-	267	239
Safety & Risk: General Fund	3,393	3,491	1	1	268	240
Safety & Risk: Internal Service Fund	5,762	5,944	5	5	270	242
Technology Services: General Fund	15,615	16,417	13	13	274	244
Tech Services: Enterprise Fund	4,556	3,970	3	3	276	245
Tech Services: Internal Service Fund	2,179	2,225	4	4	285	249
TOTAL	63,903	70,327	229	229	-	-

Color Code: General Fund, Capital Projects Fund, Special Revenue Fund, Enterprise Fund, Internal Service Fund

# Public Safety

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
Deputy Administrator	527	1,042	5	5	289	251
Awendaw McClellanville Fire Dept	2,572	3,025	29	29	291	252
Awendaw McClellanville Fire Debt	254	251	-	-	295	254
Biological Science Center: Enterprise	-	365	2	2	296	255
Consolidated Dispatch: General Fund	9,593	10,602	160	160	298	256
Consolidated Dispatch: Enterprise	4,655	4,541	13	13	303	259
Emergency Mgmt: General Fund	1,166	1,487	6	6	312	264
Emerg Mgmt: Special Revenue	222	242	2	2	315	266
Emergency Medical Services	23,223	23,503	272	272	319	272
Fire Districts	514	530	-	-	324	269
Public Safety Grant: Special	-	-	13	13	-	-
TOTAL	42,726	45,588	502	502	-	-

Color Code: General Fund, Special Revenue Fund, Enterprise Fund



# Public Services

(Budgets in thousands of dollars)

	FY 22 Adjusted	FY 23 Proposed	FY 22 Adjusted FTEs	FY 23 Proposed FTEs	Detail	Narrative
Deputy Administrator	470	482	3	3	327	275
Environmental Management	40,160	43,068	75	75	329	276
Fleet Operations	16,668	19,100	31	31	356	287
Public Works: General Fund	17,222	18,105	215	215	362	290
Public Works: Special Revenue	102,814	118,017	30	30	381	298
TOTAL	177,334	198,772	354	354	-	-

Color Code: General Fund, Special Revenue Fund, Enterprise Fund, Internal Service Fund



# Library's Budgets

Revenues		GENERAL FUND			
42807	State Grants - Operating	918,528	65503	ITS Software Leases	610,000
42919	Parking Garage Fees	6,130	65506	DP Hardware Leases and Rentals	415,000
42930	Copy Charges	55,770	65601	Noncapital IT Purchases	80,000
43007	Library Fines	57,550	65801	Training and Conference	43,800
	County Support	31,852,294	66701	Maint Contract Mach & Equip	207,700
<b>Total Revenues</b>		<b>32,890,272</b>	66702	Advertising	1,500
<b>Personnel Expenses</b>			66704	Website Maintenance/Development	42,000
54001	Salaries and Wages (328.5 FTEs)	15,834,278	66706	Dues Member & Accreditation	17,550
54002	Temporaries	20,000	66709	Local Mileage Reimbursement	7,000
54008	Anticipated Vacancies (6%)	(1,340,026)	66710	Employee Recruitment	3,000
54010	One-time COLA (ARPA Funds)	450,000	66712	Entertainment and Awards	5,000
54201	Fringe Benefits	6,555,864	66716	Contingency	5,000
89200	Personnel Reimb Out - Facilities	338,801	66721	Bank Charges	4,000
<b>Total Personnel Expenses</b>		<b>21,858,917</b>	66737	Parking Expense	97,500
<b>Operating Expenses</b>			66793	Disaster/Emergency Supplies	10,000
64600	Postage Direct	20,990	66800	Fleet ISF	19,325
64603	Office Expenses	110,025	66806	Fleet Fuel ISF	27,549
64611	Copy Supplies	211,015	66512	Outreach and Recruitment	30,000
64642	Repair and Maint Supplies	8,500	64613	Public Educ. Supplies/Programming	55,000
64649	Library Materials	4,993,000	89400	Op Reimbursement Out - Insurance	232,083
64654	Noncapital FF&E	32,000	89400	Op Reimbursement Out - Facilities	3,647,393
64658	Supplies for ITS Department	30,000	<b>Total Operating Expenses</b>		<b>11,243,355</b>
64659	Marketing/Promotions	4,500	<b>Capital Expenses</b>		
64660	Audio/Visual Supplies	11,000	78331	CO Furniture & Equipment	60,000
64800	Consultant Fees	2,000	78500	CO Vehicles	120,000
64802	Special Legal Services	2,500	<b>Total Capital Expenses</b>		<b>180,000</b>
64803	Accounting and Audit Services	34,500	<b>Total General Fund Disbursements</b>		<b>33,282,272</b>
64811	Waste Disposal Services	25,470	<b>Revenues</b>		<b>SPECIAL REVENUE FUND</b>
64815	Alarm System Services	18,650		Restricted contributions	25,000
64816	Moving Services	65,000		Friends of Library contributions	53,000
64820	Counseling Services	6,300	<b>Total Revenues</b>		<b>78,000</b>
64826	Printing and Binding	15,925	<b>Operating Expenses</b>		
64840	Contracted Services	17,000		Public Programming	110,000
65300	Telephone Direct	15,580	<b>Total Operating Expenses</b>		<b>110,000</b>
65301	Wireless Technologies Direct	24,000	<b>Total Special Revenue Disbursements</b>		<b>110,000</b>
65302	DP Land Line Charges	35,000			