

# CHARLESTON COUNTY

## FY 2023 BUDGET

### OVERVIEW

Tuesday, May 24, 2022



# Budget Schedule

## TUESDAY, MAY 24

- Overview
- No Council action requested

## THURSDAY, JUNE 2

- Review of Offices & Departments
- Special Purpose Districts
- 1st Reading of Budget Ordinances

## TUESDAY, JUNE 7

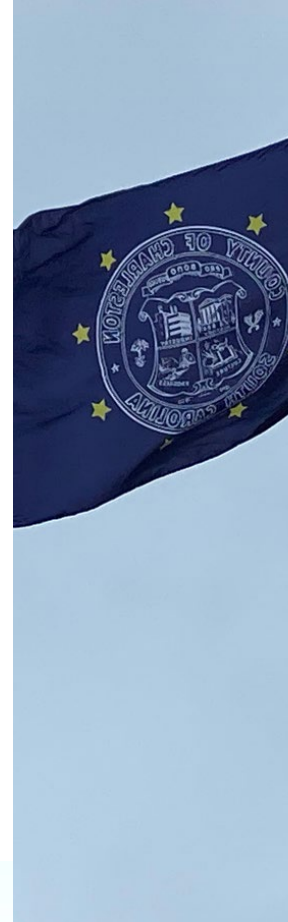
- Public Hearing
- 2nd Reading of the Budget Ordinances

## TUESDAY, JUNE 21

- 3rd Reading of the Budget Ordinances

# CHALLENGES / STRATEGIES

- Challenges
  - Competitive Pay
  - Removal of State "pause" for employer health insurance costs increases
  - Inflation
    - Contracts and Materials
    - Fuel prices
  - Opening new facilities



# CHALLENGES / STRATEGIES



- Strategies
  - Competitive Pay
    - Increase minimum wage to \$15/hour
  - Contain cost increases
    - Increase budgeted personnel savings to account for current vacancy levels
    - No new FTEs/reprogram vacant FTEs to address most critical FTE needs



# MILLAGE RATES

	Operating			Debt			Homeowner Tax per
District	FY 22	FY 23	Change	FY22	FY23	Change	\$100,000
County	41.2	41.2	-	6.1	6.1	-	-
Trident Technical College	1.8	1.8	-	0.7	0.7	-	-
Awendaw McClellanville Fire	31.4	31.4	-	4.0	4.0	-	-
East Cooper Fire District	16.1	16.5	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	-	-	-	-	-
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	-	-

## GENERAL FUND REVENUES UP \$21.0M TO \$292.7M

- Net property tax revenues down \$15m
  - Increased by growth in property base
  - Reduced by higher credit from the Local Option Sales Tax
    - Including some from prior years
  - 28% reduction for homeowners
- Sales Tax up \$21m
  - 100% of budgeted amount returned as credit
- Interest Earnings up \$1m

# GENERAL FUND REVENUES

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(in millions)	FY22	FY23	Change
Property Taxes (net of LOST credit)	\$ 110.9	\$ 96.2	\$ (14.7)
Local Option Sales Tax	75.3	96.3	21.0
Intergovernmental	29.3	31.3	2.0
Charges & fees	25.1	26.3	1.2
Interest, licenses, fines & other	16.2	17.1	0.9
Fund balance (one-time)	14.8	25.5	10.7
TOTAL	\$ 271.6	\$ 292.7	\$ 21.0



# GENERAL FUND DISBURSEMENT UP \$21.0M TO \$292.7M

- Personnel up \$3.3m
  - Employee compensation & benefits
    - Annualization of FY 2022 pay changes
    - Minimum wage increase to \$15/hour
  - Increases offset by higher budgeted savings based on existing vacancy levels
- Operating up \$11.0m
  - Inflation
    - Fuel prices
    - Contract costs
  - Opening new facilities
    - Libraries
    - Juvenile Detention
    - Social Services Building

## GENERAL FUND DISBURSEMENT UP \$21.0M TO \$292.7M

- Capital Up \$0.3m
  - Technology projects funding higher
- Transfers Out up
  - Facilities maintenance projects
  - Fleet replacement

# GENERAL FUND EXPENSES

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(in millions)	FY22	FY23	Change
Personnel	\$ 164.9	\$ 168.2	\$ 3.3
Operating	91.9	102.9	11.0
Capital	3.3	3.6	0.3
Transfers Out	11.5	18.0	6.5
TOTAL	\$ 271.6	\$ 292.7	\$ 21.0

# CONTRIBUTIONS: UP \$4.0M TO \$26.2M

State Budget proviso on transparency requires Council approval of all contributions.

Community Investment Allocation	300,000	General	Mother Emanuel Memorial Foun	100,000	Atax
Council of Govts	510,294	General	N Chas Convention Center	1,434,960	Atax
MAD USA	100,000	General	Seabrook Island	96,000	Atax
Mental Health Center	156,247	General	Sullivans Island	15,000	Atax
Turning Leaf	85,000	General	Town of Mt Pleasant	607,000	Atax
Clemson Extension	22,450	EM	Visitors Bureau	3,577,500	Atax
Atax Allocation	300,000	Atax	Chas Soil & Water Conservation	25,778	Storm
Charleston Museum	366,000	Atax	CARTA	13,220,000	TST
Chas Museum Facility Fund	233,334	Atax	Tri-County LINK	575,000	TST
City of Charleston	486,000	Atax	Chamber of Commerce	120,000	ED
City of North Charleston	155,000	Atax	Chas Digital Corridor	100,000	ED
College of Chas: Coliseum	350,000	Atax	Chas Regional Develop Alliance	507,800	ED
Folly Beach	382,000	Atax	Council of Governments	25,000	ED
Int. African American Museum	250,000	Atax	Dig South	7,500	ED
Isle of Palms	851,000	Atax	Harbor Entrepreneur	20,000	ED
Kiawah Island	721,000	Atax	Lowcountry Local First	15,000	ED
Medal of Honor	500,000	Atax	SCBIZ: N Chas Business Expo	5,000	ED



# RECOMMENDED COMMITTEE ACTION

- NO ACTION REQUESTED UNTIL JUNE 2

