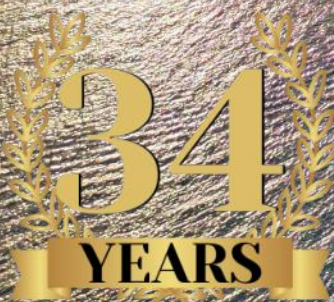


Fiscal Year 2024 Approved Budget Narrative



*Distinguished Budget
Presentation Award*



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COUNTY OF CHARLESTON SOUTH CAROLINA



APPROVED BUDGET FOR FISCAL YEAR 2024

BUDGET NARRATIVE

**COUNTY COUNCIL
HERBERT SASS, CHAIRMAN
JENNY COSTA HONEYCUTT, VICE CHAIRPERSON
JOE BOYKIN
HENRY DARBY
LARRY KOBROVSKY
KYLON JEROME MIDDLETON
C. BRANTLEY MOODY
TEDDIE E. PRYOR, SR.
ROBERT L. WEHRMAN**

**COUNTY ADMINISTRATOR
WILLIAM L. TUTEN**

**CHARLESTON
COUNTY
SOUTH CAROLINA**

Budget Department:

Mack Gile, Budget Director
Pamela Jones, Assistant Budget Director
Gail Marion, Grants Manager
Melissa Gilroy, Budget Analyst II
Asia S. Heath, Budget Analyst II
LaVario Lewis, Budget Analyst I
Audrey Parker, Administrative Assistant III

Telephone: (843) 958-4640
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E-mail: mgile@charlestoncounty.org

About the Cover Picture:

Pictured is the Arthur Ravenel Jr. Bridge (also known as the Ravenel Bridge and the Cooper River Bridge), a cable-stayed bridge with two diamond shaped towers over the Cooper River which connects downtown Charleston to Mount Pleasant. The bridge has a main span of 1,546 feet, the third longest among cable-stayed bridges in the Western Hemisphere.

The bridge is home to the annual USA Track & Field 10,000 metres (6.2 mi) Cooper River Bridge Run held on the first weekend of April. This event attracts up to 50,000 people. The route starts in Mount Pleasant and finishes in downtown Charleston at Marion Square.

The bridge structure is designed to withstand shipping accidents and the natural disasters that have plagued Charleston's history. The span is designed to endure wind gusts in excess of 300 mph, far stronger than those of the worst storm in Charleston's history (Hurricane Hugo in 1989). Engineers also considered the 1886 earthquake that nearly leveled Charleston. The Ravenel Bridge is designed to withstand an earthquake of approximately 7.4 on the Richter magnitude scale without total failure. To protect the bridge from errant ships, the towers are flanked by one-acre rock islands. Ships will run aground on the islands before colliding with the towers.

Photo Credit: Heath Productions™



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Charleston County
South Carolina**

For the Fiscal Year Beginning

July 1, 2022

Christopher P. Morrell

Executive Director

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, 2022, for the 34th 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, 2021, and 2022. 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 2022.

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LETTER FROM THE ADMINISTRATOR

William L. Tuten
County Administrator



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1.800.524.7832
Fax: 843.958.4004
btuten@charlestoncounty.org
Lonnie Hamilton, III Public Services Building
4045 Bridge View Drive
North Charleston, SC 29405-7464

Citizens of Charleston County:

I am pleased to present the Fiscal Year (FY) 2024 Charleston County Operating Budget adopted by Charleston County Council on June 20, 2023. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past thirty-four years and Triple AAA ratings from the bond rating agencies for the past twelve 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 maintaining the net taxes for the average homeowner. The FY 2024 budget is balanced and addresses the following budgetary challenges:

⌘ **No net increase in taxes for the homeowner** ~ County Council conscientiously sought to maintain a consistent level of taxation for our taxpayers. The County's overall tax millage rate and the Local Option Sales Tax credit, used to offset property taxes, remain unchanged 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 2024 operating budget, the Community Development and Housing/Neighborhood Revitalization Departments are utilizing the funds to assist citizens with critical needs including housing. These programs are preliminary to addressing affordable housing needs in the County.



⌘ **Maintaining a competitive and diverse workforce** ~ Investing in the County's employees was the top priority for the Leadership Team in the FY 2024 budget. While the County has always valued our employees, this mantra became more critical as the County continues to struggle to keep talented employees and to recruit new team members. Achieving this goal begins with compensation. The budget includes funding for a 7.5% equity increase for most County employees. In addition, the FY 2024 budget includes funding for the change in the longevity program to ensure that employees have the potential to receive an increase following each year of service.

⌘ **Balancing the budget while overcoming inflationary obstacles** ~ Current inflation had a large impact on the development of the budget. Increases in prices for service contracts and materials proved to be a significant obstacle for the County. In addition, the challenging employment environment led to higher increases than usual for personnel costs.

⌘ **Using alternative funding sources to pay for equipment and projects** ~ The FY 2024 approved budget matches recurring costs with recurring revenues. Instead of utilizing recurring revenues for equipment and projects, the County used one-time funding sources like fund balances and the sale of property for one-time costs (i.e., equipment and projects). This allowed the County to focus the recurring revenues on recurring costs.

County Fiscal Policy

Revenue & Expenditure Policy #1:
County will ... pay for all recurring expenditures with recurring revenues.

THE BUDGET IN BRIEF

Council adopted a budget for FY 2024 that does not include changes in taxes and that does not anticipate changes in service levels.

Revenues and other sources for all operating funds¹ total \$795 million for FY 2024, which is a budgeted increase of \$58 million or eight percent from the previous fiscal year. The County's largest revenue sources are derived from sales taxes, which collectively increased by \$32 million or 11 percent. The Local Option Sales Tax in the General Fund provides property tax relief, the Local Accommodations Tax in the Special Revenue Funds covers tourist-related expenses, and the Transportation Sales Tax in the Special Revenue Funds provides operating and project costs for the greenbelt, road, and transit programs. In addition, revenues are higher by \$20 million in the Enterprise Funds for the first increase in 16 years for the Solid Waste User Fee. Current housing market conditions generate an additional \$15 million from property taxes in the General and Debt Service Funds. Higher rates at the State Investment Pool add \$11 million in interest income in the General Fund and other funds.

Expenditures and other uses for all operating funds¹ total \$809 million for FY 2024, a \$55 million or seven percent increase from the previous year. The largest increases include \$28 million for higher personnel costs across all funds, \$30 million for operating costs including contracts and materials, and \$19 million for road and landfill projects. These increases are partially offset by a \$28 million reduction in scheduled repayment of amounts borrowed by the County for facilities, transit, and road projects.

The projected beginning fund balance for all operating funds is \$202 million, and the projected ending fund balance is \$188 million. The General Fund will spend \$22 million of the beginning fund balance on one-time expenditures including facility, technology, and vehicle/equipment costs in FY 2024. In addition, Council increased the Local Option Sales Tax Credit by \$6 million from fund balance based on revenue collected in FY 2021 and FY 2022 due to increased retail and online sales. The Special Revenue Funds are projected to use \$23 million from fund balance in FY 2024 for road and drainage projects. The use of fund balances in FY 2024 is partially offset by banking \$42 million in the Transportation Sales Tax Special Revenue Funds. The increase in the Transportation Sales Tax's fund balance ensures future continuity of services for the transit operating systems and will fund future 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.

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

MAJOR POLICY ISSUE

County staff continues to work with the College of Charleston's Joseph P. Riley, Jr. Center for Livable Communities to develop an organization-wide strategic plan. County Council selected their strategic priorities, and staff is working to determine the strategies to address their priorities. The Riley Center provides input throughout the process and will coordinate with staff and County Council to finalize the plan. Future budgets will be developed, prioritized, and aligned with Council's strategic plan.



LOOKING AHEAD - CHALLENGES IN FY 2024 AND BEYOND

The County has identified several challenges for FY 2024 and beyond. The following section discusses these challenges and how the County plans to address them.

- ⌘ **Affordable Housing** ~ County Council adopted the Housing Our Future comprehensive plan for housing and housing affordability during FY 2023. The plan brings together all elements needed to understand housing in Charleston County and provides a framework for improving housing attainability. The plan developed strategies related to building capacity for creating and supporting housing, preserving existing housing, building new housing, supporting renters, and promoting homeownership. To fund the program, County Council is exploring the use of several recurring sources of revenue in addition to one-time funds provided by the American Rescue Plan Act.
- ⌘ **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.
- ⌘ **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 2024 and FY 2026. Currently, the County has the capacity to borrow over \$100 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 2024, 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 increased the annual user fee for homeowners from \$99 to \$150 in FY 2024.

CONCLUSION

Preparation and adoption of the budget takes a dedicated team. The FY 2024 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 2024 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,

A handwritten signature in blue ink that reads "William L. Tuten".

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—Karen Hollings
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—Cameron J. Blazer
Veterans Affairs—David J. LeBlanc, Sr.

District 1—Herbert R. Sass, III, Chairman
District 2—Larry Kobrovsky
District 3—Robert L. Wehrman
District 4—Henry Darby
District 5—Teddie E. Pryor, Sr.
District 6—Kylon Jerome Middleton
District 7—C. Brantley Moody
District 8—Joe Boykin
District 9—Jenny Costa Honeycutt, Vice Chair

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

Deputy Administrator
General Services
 Walt Smalls

Building Inspections
 Hakim Bayyoud

Facilities
 Phil Sabatino

Planning and Zoning
 Joel Evans

Safety and Risk Management
 Mike Schwerin

Technology Services
 Donnie Giacomo

Deputy Administrator
Finance
 Corine Altenhein

Assessor
 Sharon Wrona

Budget
 Mack Gile

Contracts and Procurement
 Barrett Tolbert

Economic Development
 Steve Dykes

Finance
 Carla Ritter

Human Resources
 Patricia Holden

Revenue Collections
 Tami Fralick

Deputy Administrator
Community Services
 Christine DuRant

Community Development
 LoElla Smalls

DAODAS
 Chanda Funcell

Greenbelt Program
 Eric Davis

**Housing & Neighborhood
 Revitalization**
 LoElla Smalls

Magistrate Courts
 Junerese Rhodan

Deputy Administrator
Public Safety
 Eric Watson

Awendaw Fire Department
 Shaun Gadsden

Biological Science Center
 Tom Van Koughnett

Consolidated Dispatch
 Jim Lake

Emergency Management
 Joe Coates

Emergency Medical Services
 David Abrams

Deputy Administrator
Public Services
 Jim Armstrong

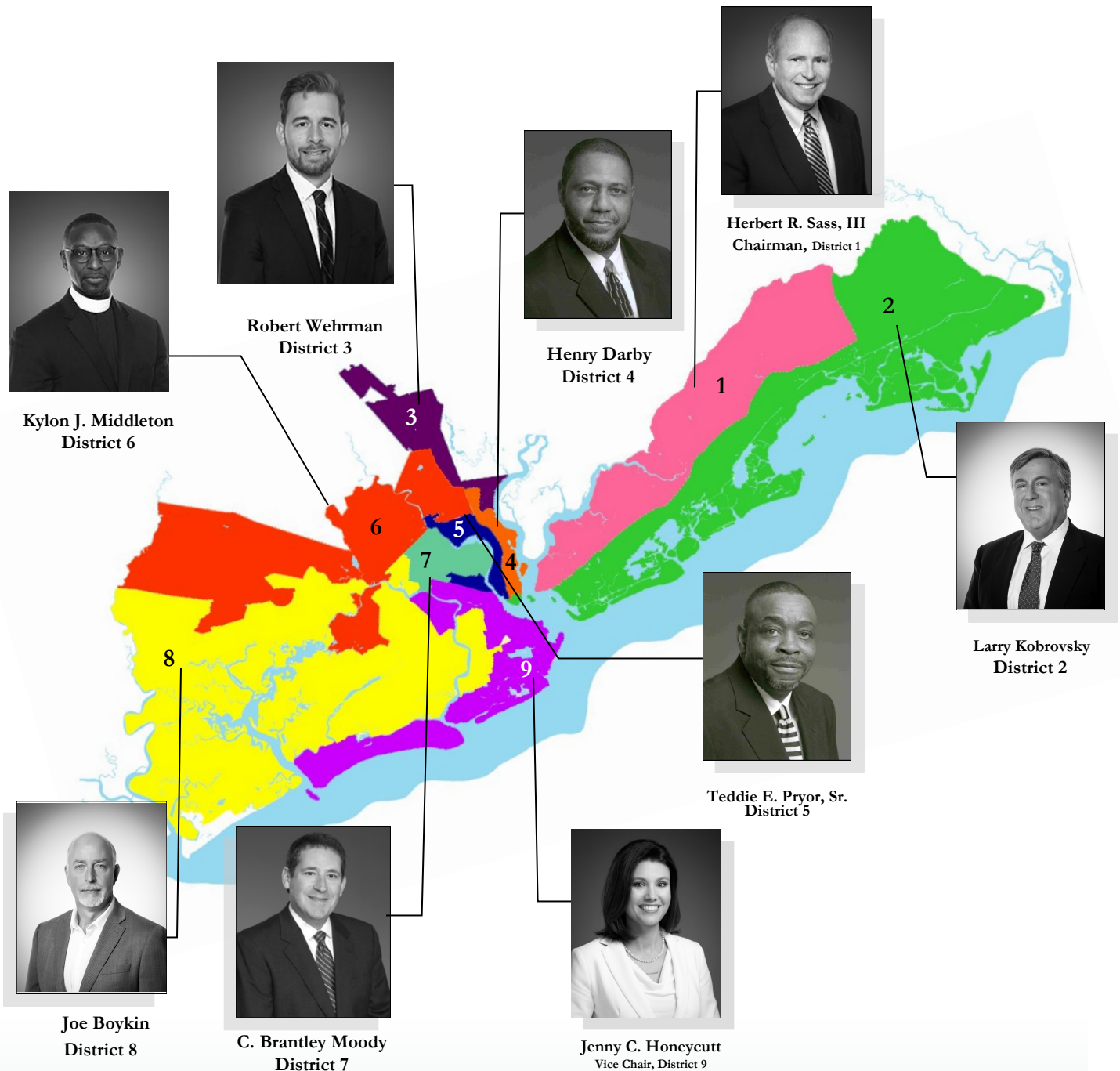
Environmental Management
 Thomas Cue

Fleet Operations
 Cris Taylor

Public Works
 Steve Thigpen

Effective July 2023

CHARLESTON COUNTY COUNCIL

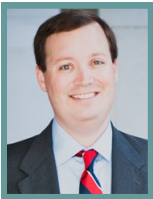


Charleston County Council serves as the legislative, policy-making body of county government through the adoption of ordinances and resolutions. Council members represent nine single-member districts, and each January, the members elect a Chairman and Vice Chairman to represent Council for that calendar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

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

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

ELECTED OFFICIALS



Auditor - Peter J. Tecklenburg

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



Coroner - 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.



Register of Deeds - Karen Hollings

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



Solicitor - Scarlett Wilson

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



Clerk of Court - Julie Armstrong

The Clerk of Court provides administrative support for civil, criminal and family court. Her office also maintains court dockets and records and receives and disburses child support fees, fines and costs.



Probate Court Judge - Judge Irv Condon

The Probate Court probates estates; handles involuntary commitments for alcohol and drug abuse and/or mental illness; issues marriage licenses; appoints legal guardians; and approves minor and wrongful death settlements.



Sheriff - Kristin Graziano

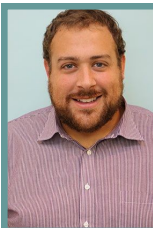
The Sheriff's Office provides public safety to the entire county through community programs, court security, law enforcement and detention.



Treasurer - Mary Tinkler

The Treasurer collects real property, personal property, motor vehicle and other taxes and oversees their disbursement to county government, municipalities, schools and special taxing districts in Charleston County.

APPOINTED OFFICIALS



Board of Elections & Voter Registration- Executive Director 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 - Cameron Blazer

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.

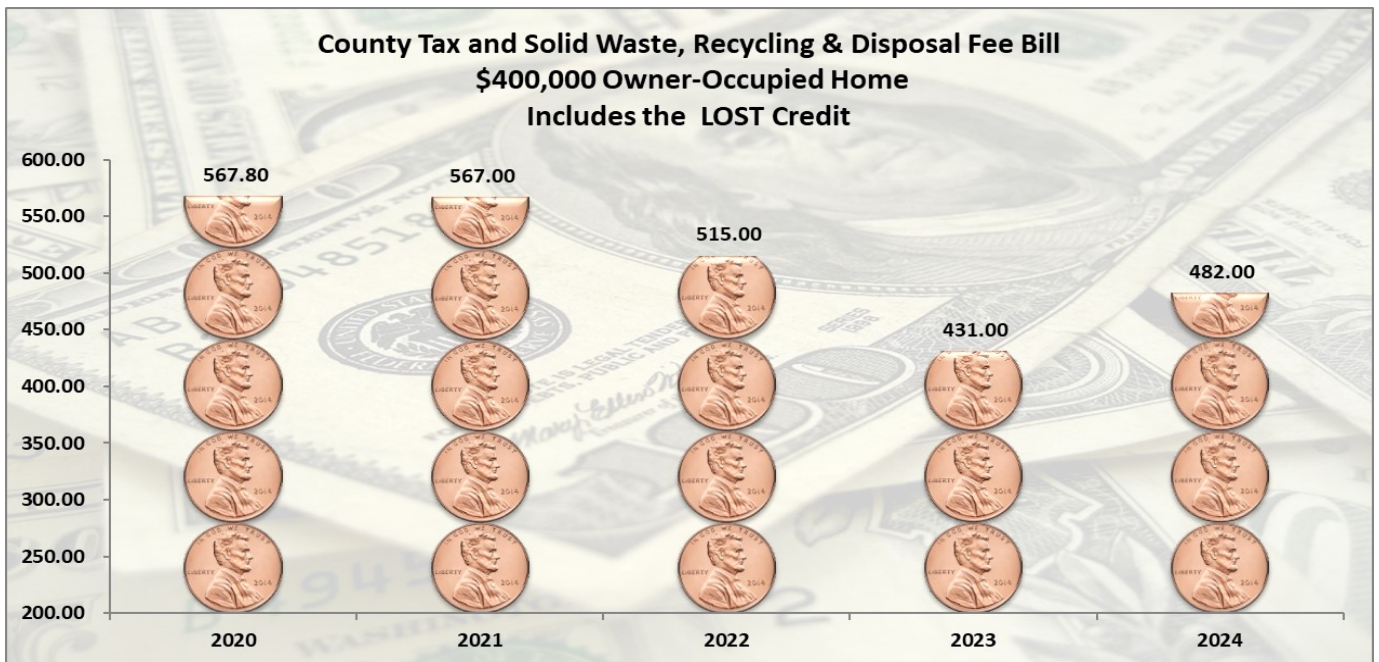
BUDGET HIGHLIGHTS



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

The General Fund operating budget is \$324.7 million, which is up \$32.0 million or 10.9 percent. The FY 2024 Charleston County budget is balanced.

- Operating millage increased to 41.7 mills.



Projects

Initiatives/Projects During Fiscal Year 2024

- Continue construction and renovation of Charleston County Libraries
- Continue design and construction of the Azalea Complex
- Continue design and construction of the Tri-county 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

| <u>WITH HOMESTEAD</u> | | <u>WITHOUT HOMESTEAD</u> |
|-----------------------|--|--------------------------|
| \$400,000 | Appraised Property Value | \$400,000 |
| - 50,000 | Less Homestead Exemption | - 0 |
| 350,000 | Adjusted Appraised Property Value | 400,000 |
| .04 | Multiplied by the Legal Residence Assessment Ratio | .04 |
| 14,000 | Total Assessment | 16,000 |
| | Multiplied by the combined millage, for example, using the FY 2024 adopted County millage rate * | |
| 0.0480 | | 0.0480 |
| 672.00 | Total Property Tax Due for Charleston County Before Sales Tax Credit | 768.00 |
| - 381.50 | Less: County Sales Tax Credit (.00109) x Adjusted Appraised Value (\$350,000 or \$400,000) | - 436.00 |
| 290.50 | Tax Due After Sales Tax Credit | 332.00 |
| 150.00 | Plus: Environmental Management Recycling and Disposal Fee | 150.00 |
| \$ 440.50 | Total Amount Due | \$ 482.00 |

**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

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.

Charleston has continued to be an award winning destination. Some of the rewards received in FY 2022 and FY 2023 include:

- No.1 City in the U.S. for tenth consecutive year by Travel + Leisure magazine. Charleston is home to award winning hotels and restaurants.
- No.1 Best City in the U.S. to Retire by Wallethub Study.
- Charleston named the No.1 Best City in the South by Southern Living magazine.
- Charleston named the No.1 Best Small City in the U.S. by Condé Nast Traveler magazine.
- Charleston named one of the top 15 Best Summer travel destination by Wallethub Study
- Charleston named one of the top fifty Best U.S. Cities for Jobs by Mental Floss.
- Navy Federal ranked Charleston as the No. 1 best place for veterans to live after leaving the service.



**TRAVEL+
LEISURE**

MENTAL FLOSS Southern Living

The Industry



\$413 Million

Residential value of construction permits in 2021

\$51.1 Billion

Gross Regional Product in Charleston



The People



35,700

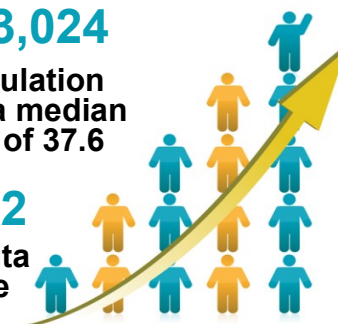
2021-2026
Job Creation Forecast
in the Charleston
Metro

413,024

Population
with a median
age of 37.6

73,032

Per capita
income



92.9%

- Percent of people with high school degree or higher

46.7%

- Percent of people with bachelor's degree or higher

**Median
Sales Price
in 2023***

\$397,488



*forecasted

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



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 419,279 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 numerous

advantages for the seaport, which was recently made the deepest on the east coast. 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 16.6% population growth from 2010 to 2020.

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 thrive in the Lowcountry. Charleston is not only an international vacation destination but a cosmopolitan city whose residents cherish the past and excitedly embrace the future. Charleston International currently has over 50 **non-stop** destinations and continues to add airlines and locales to its roster.

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. These events collectively bring over a quarter million attendees to the Charleston Area. The Southeastern Wildlife Exposition welcomed an estimated 500 artists,

exhibitors, and wildlife experts, generating approximately \$50 million in economic impact. 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.



COMMUNITY PROFILE



The annual Cooper River Bridge Run 10K has an annual attendance of up to 40,000 participants and an estimated direct economic impact of \$25 million. Recognized as a top tourism event by the State of South Carolina, approximately 60 percent of attendees are from out of town.

Charleston provides natural beauty, a humid subtropical climate, and unmatched quality of life that has been consciously updated as well as carefully preserved. Charleston continues to prove a coveted destination for travel.

Readers of leading travel magazines have repeatedly placed Charleston at the top of their lists 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 eleven consecutive years (2013 through 2023). Charleston has received the similar designation of “Best Small City in the U.S.” from *Condé Nast Traveler Reader’s Choice Awards* for ten years straight (2011 through 2020). Charleston regained the top spot in 2022 after slipping to the number two spot, behind Aspen, Colorado in 2021. *Travel + Leisure* magazine readers also ranked Charleston as the only destination in the U.S. among the 25 best cities worldwide and the #1 Top City in the U.S. for 2023. Charleston was also named The South’s Best City in 2023 by Southern Living.

After shrinking by about a third due to the pandemic in 2020, Charleston’s tourism industry recovered and broke records in 2021, continuing this trend into 2022. According to the College of Charleston Office of Tourism Analysis, the industry generated almost \$13 billion in total economic impact and attracted 7.6 million regional visitors. 23.8% of regional sales were attributable to tourism with the average total expenditure per adult reaching an all-time high of \$1,026 in 2022.

Charleston International saw nearly over 5.3 million passengers in 2022 - about 1.1 million more than in 2021. Hotel occupancy was 70% with over 4.8 million room nights sold in 2022. This number broke the previous record from 2019 and contributed to a total attraction attendance of over 2.1 million (based on attendance at 18 of the area’s top attractions).

Charleston area restaurants continue to multiply and flourish with a constant flow of aspiring chefs and affluent visitors. Several Charleston area restaurants were given the ‘Star Diamond Award’ by The American Academy of Hospitality Sciences; landed on Forbes 4 Star Restaurants list; featured in *Wine Enthusiast* magazine’s ‘America’s 100 Best’; and recognized by the James Beard Foundation Awards. More recently, the heritage and influence of the Gullah food culture has been featured on a nationally syndicated food program and is gaining much-deserved recognition.

COMMUNITY PROFILE

Economic Diversity

The Lowcountry has a competitive posture and a diverse economic base due to its high quality of life. The region's economic base includes the Port of Charleston, the eighth largest port in dollar value of goods handled among all seaports in the United States and sixth among East and Gulf coast ports. 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. The new 280-acre terminal continues to come online despite labor disputes. It is the nation's latest new container terminal in over ten years. At completion, the terminal is expected to double Charleston's total container capacity. The recently begun Navy Base Intermodal Container Transfer Facility will help to enhance the success of the new port terminal.



The Port of Charleston handled nearly 2.6 million twenty-foot equivalent units in the fiscal year 2023 (ending June 30, 2023). While consumer demand has slowed since the exceptional 2022 fiscal year, volumes are up 1% from 2021, regarded as a much more representative year. June volumes at the port were up 3% year-over-year. Retail, advanced manufacturing, automotive, and cold storage sectors continue to drive growth at the Port of Charleston. Strategic investments at the Port allow for increasingly competitive performance going forward. 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.



Port of Charleston

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

COMMUNITY PROFILE



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 437th Airlift Wing and its squadrons of C-17 transport planes, the 628th Air Base Wing, and the 315th 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. As the

Coast Guard continues their development of the “superbase” they anticipate personnel in greater Charleston growing from 1,300 in 2023 to 2,300 by 2030. Currently the 1,300 Coast Guard personnel support 2,990 dependent family members and 130 million dollars of annual income. The 2030 force of 2,300 Coast Guard personnel will support 5,290 dependent family members and 230 million dollars of annual income. Charleston is pursuing the designation as a Coast Guard Community.

Economic Development

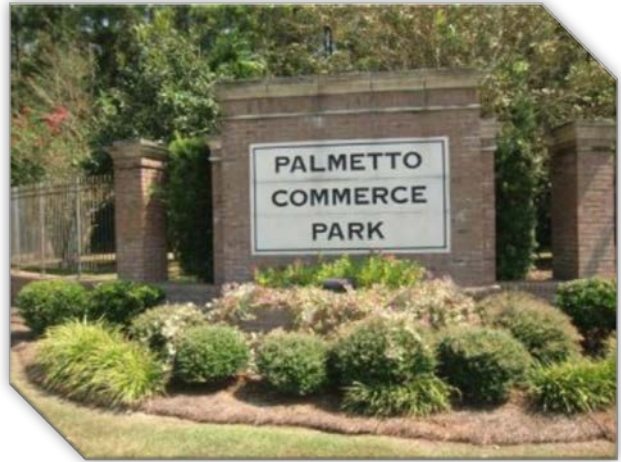
Economic development continues to experience unprecedented growth, as the Charleston County Economic Development Department assisted 11 companies in 2022 with new operations and expansion projects. These economic development announcements represent 790 jobs and \$150 million in capital investment. The 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. Lifesciences and digital services continue to thrive in the Charleston market.

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. Mercedes-Benz Vans’ next-generation eSprinter van is to begin production in North Charleston during the second half of 2023.

COMMUNITY PROFILE

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).



The number of travelers passing through CHS climbed well above 5 million in 2022, with a number possibly reaching 6 million in 2023 according to the most recent analysis. The airport has been energized in recent years by introducing discount air carriers Breeze Airways and Sun Country Airlines.

Palmetto Railways is working with the South Carolina Ports Authority to construct the Navy Base Intermodal Facility on a 118-acre site on the former Charleston Naval Complex. The Navy Base Intermodal Facility will allow the Charleston region to facilitate the movement of goods and commerce over rail within the state and throughout the Southeast region of the United States, stimulating economic development within the region and providing connections to key regional infrastructure.

The location of this facility takes advantage of its proximity to the region's transportation infrastructure, including major roadways and the South Carolina Ports Authority. In addition, this facility provides equal connectivity to the area for both of the state's Class 1 rail carriers, CSX, and Norfolk Southern.



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, TIGHITCO, 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

COMMUNITY PROFILE

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. Located in a rapidly growing area of the Interstate 26 corridor between US 78 (University Boulevard) and Ashley Phosphate Road, the Palmetto Commerce Interchange project will reduce travel times, improve access options, increase traffic mobility in the I-26/Ashley Phosphate Road area, and provide a more efficient commute. The project is led by Charleston County.

The County anticipates beginning construction in the Summer of 2023, with tentative substantial completion early in 2026.

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 broke 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 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 many forms of 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.

| <u>ASSESSED PROPERTY VALUES</u> | | | |
|--|--------------------------------------|-----------------------------|---------------------|
| <u>Fiscal Year</u> | <u>Personal & Vehicle</u> | <u>Real Property</u> | <u>Total</u> |
| 2022 | \$659,915,616 | \$4,484,140,748 | \$5,144,056,364 |
| 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 |
| <i>NOTE: This information was provided by the Charleston County Auditor.</i> | | | |

The following represents the number of new commercial and residential permits issued in the County and the values of the construction permits issued for each of the last ten years.

| <u>CONSTRUCTION</u> | | | |
|--|---------------------------------|--------------------------------|---------------------------------|
| <u>Fiscal Year</u> | <u>Number of Permits</u> | <u>Commercial Value</u> | <u>Residential Value</u> |
| 2022 | 17,081 | 112,659,493 | 413,191,171 |
| 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 |
| <i>NOTE: This information was provided by the Building Inspections Department.</i> | | | |

COMMUNITY STATISTICS

The ten largest taxpayers as of December 2022 are set forth below.

| <u>PRINCIPAL TAXPAYERS</u> | | |
|--|------------------------------|-----------------------------|
| <u>Name</u> | <u>Assessed Value</u> | <u>Business Type</u> |
| Dominion Energy | \$78,411,320 | Public Utility |
| Boeing | 62,819,723 | Manufacturing |
| Kapstone Kraft | 16,694,819 | Manufacturing/Chemical |
| Mercedes Benz Vans LLC | 15,018,623 | Automobile Manufacturing |
| Trident Medical Center LLC | 11,174,460 | Medical Center |
| Mid-America Apartments LP | 10,375,370 | Apartment |
| Kiawah Real Estate Co. | 9,774,600 | Real Estate |
| CR Mount Pleasant | 8,196,110 | Real Estate |
| Berkeley Electric Co-Op | 8,037,530 | Public Utility |
| Mount Pleasant Investments LLC | 6,943,980 | Investment |
| <i>NOTE: This information was provided by the Charleston County Auditor.</i> | | |

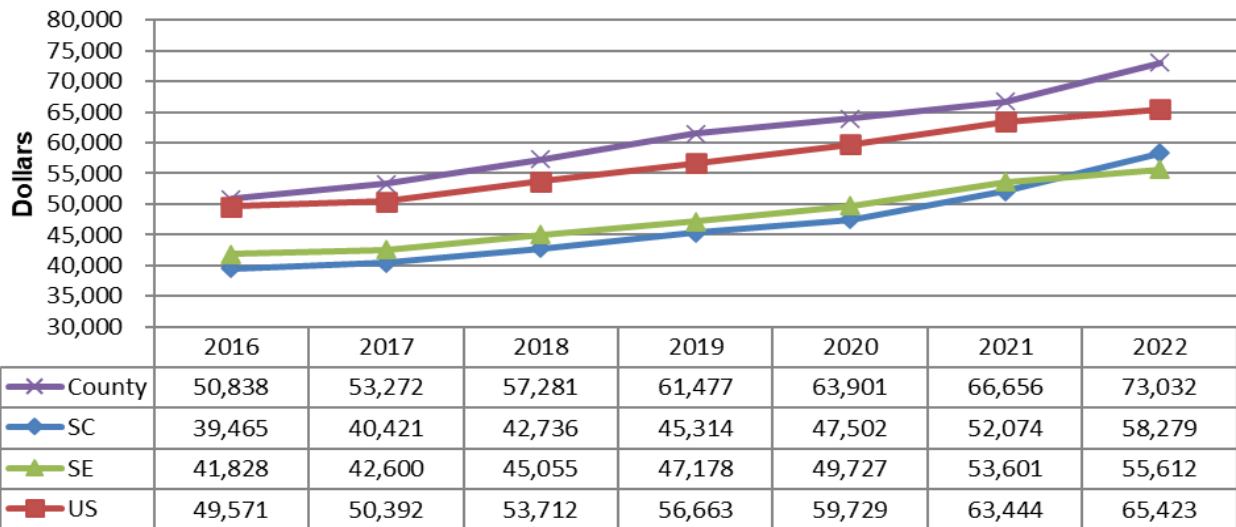
The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2022.

| <u>EMPLOYER</u> | <u>NUMBER OF EMPLOYEES</u> | <u>TOTAL COUNTY EMPLOYMENT</u> |
|---|-----------------------------------|---------------------------------------|
| Joint Base Charleston | 22,000 | 10.29% |
| Medical University of South Carolina (MUSC) | 17,000 | 7.96% |
| Charleston County School District | 6,000 | 2.81% |
| Roper St. Francis Healthcare | 6,000 | 2.81% |
| Boeing Charleston | 5,700 | 2.67% |
| Trident Health Systems | 3,100 | 1.45% |
| R. H. Johnson VA Medical Center | 3,000 | 1.40% |
| Walmart | 3,000 | 1.40% |
| County of Charleston | 2,600 | 1.22% |
| College of Charleston | 2,000 | 0.94% |
| <i>Note: This information was provided by the Charleston Metro Chamber of Commerce Center for Business Research and Charleston Regional Development Alliance.</i> | | |

COMMUNITY STATISTICS

The per capita personal income represents the total personal income of the residents divided by the resident population. According to experts, per capita personal income is 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.

Per Capita Personal Income



NOTE: This information was obtained from the Charleston County Chamber of Commerce and the Bureau of Economic Analysis - U.S. Department of Commerce. The Southeast Region, as defined by the Association of American Geographers, includes Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, and West Virginia.

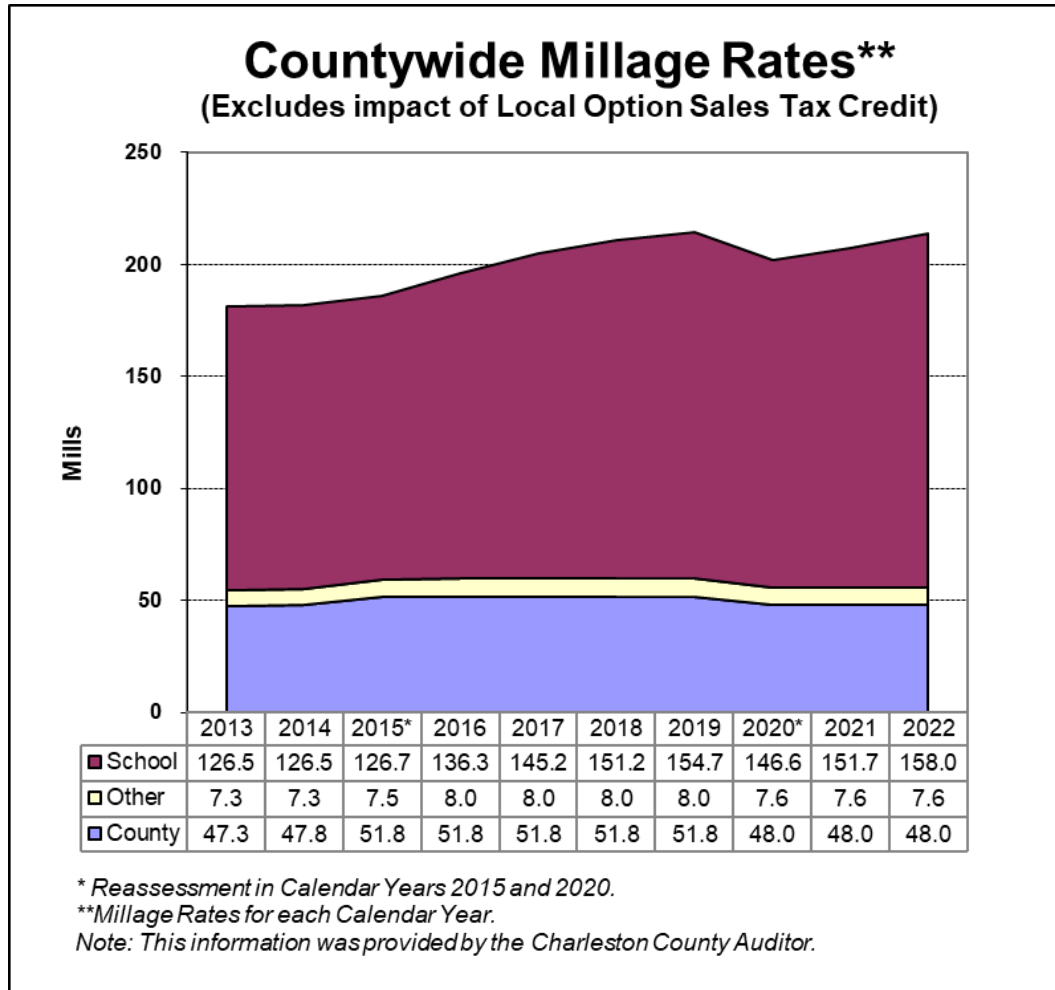
The following represents the County population, median age, and unemployment rate for each of the last ten years.

| DEMOGRAPHICS | | | |
|---------------|-------------------|------------|-------------------|
| Calendar Year | County Population | Median Age | Unemployment Rate |
| 2022 | 413,024 | 37.6 | 2.9% |
| 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% |

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.*

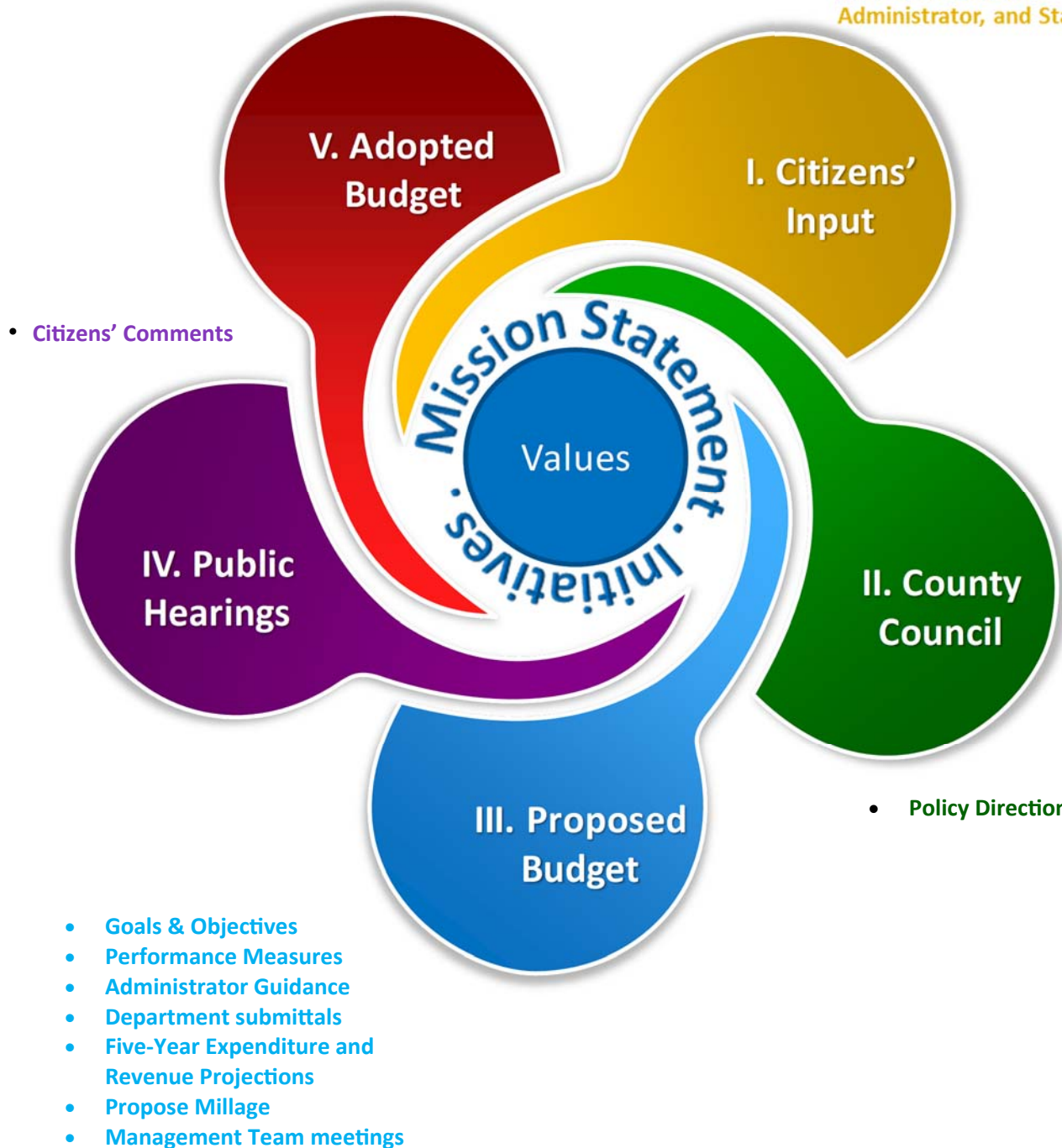
Picture: The Arthur Ravenel Jr. Bridge is a cable-stayed bridge over the Cooper River in Charleston

PERFORMANCE MEASURES GUIDE

Identifying the Goals of Charleston County

- Requires three readings of the ordinance

- Appointment to Boards and Committees
- Outreach meetings and surveys
- Direct contact with County Council, the County Administrator, and Staff



PERFORMANCE MEASURES GUIDE

The Mission and Values of the County begin with concern for each and every citizen. The **County Mission Statement** answers the question, “Why do we exist and for whom.” The County wants to articulate its existence and ensure that everyone has the same understanding of its purpose. The eight **County Values** express the core principles by which the County operates daily. The **County Goals** are comprised of five **Initiatives** developed to set the direction for the County departments/divisions in fulfilling the mission and maintaining value in daily activities.

Financial Policies

- *Operating Budget Policy #6: ...develop and employ performance measures and/or benchmarks that support the County's mission. Selected performance measures will be included in the budget document.*

The **Initiatives** refer to the five County goals that set the direction of departments in fulfilling the mission and values of Charleston County.

- **Initiative I: Service Delivery** - Provide a level of service that the customer recognizes as high in quality and value.
- **Initiative II: Human Resources & Resource Management** - Develop and maintain a flexible organization that is knowledgeable, productive and committed.
- **Initiative III: Long-Term Financial Planning** - Ensure sound fiscal long-term planning.
- **Initiative IV: Workflow Analysis-Process Management** - Ensure all new and existing processes and workflow are reviewed for efficiency of resources and utilized funding.
- **Initiative V: Quality Control** -Track progress of county development and use the information to make educated decisions for the future of the County.

Department Goals state accomplishments required in order to fulfill the mission and serve our citizens. The **Objectives** specify well-defined and measurable terms that can be reached within an achievable time frame. The **Measures** enable the reader to determine the objective accomplished through delivery of products, services, or processes. The four types of measures recognized by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) are input measures, output measures, efficiency measures, and outcome measures. Input measures represent the resources available to provide services or the level of service or number of activities/items the department is expected to service. Output measures represent work or activities undertaken in providing services. Efficiency measures are a useful indicator of the cost-effectiveness of a program or service. Finally, outcome measures provide program results in a numeric format (i.e., measures of timeliness and effectiveness of programs) and report the quality of service being provided. The **Action Steps** highlight short-term and long-term projects for departments and are used as the method of accomplishing the goals.

Performance Measures Results for each **County Initiative** are listed on pages X-X. **Department Goals, Objectives, Measures** and **Action Steps** can be found in the individual department/division narratives, where the reader of this document will be able to cross reference a Departmental Goal to one of the County Initiatives.

PERFORMANCE MEASURES RESULTS

Initiative I: Service Delivery

Brilliant Ideas at Work



The Charleston County Board of Elections and Voter Registration was presented with the National Clearinghouse Award, and recognized for “Best Practices in Recruiting, Retaining, and Training Poll Workers” for having the “Adopt a Polling Location” program and the “Day for Democracy” programs. These programs allow employees to work as election workers and adopt polling locations, without having to use their paid time off. \$9,800 was raised during the “Adopt a Polling Location” program in 2022, and 128 Charleston County employees participated in the inaugural initiative for Day for Democracy. Director Issac Cramer stated, “Receiving national recognition from The U.S. Election Assistance Commission is a testament to our team’s unwavering commitment to democracy and Charleston County voters.”

On May 24, 2023 Charleston County EMS crews were recognized by medical staff at MUSC Shawn Jenkin’s Children’s Hospital for their outstanding work in:

- ♦ Assisting critical pediatric patients in the hospital
- ♦ Offering support to the family members of those patients

Each EMS crew member was issued challenge coins as a token of appreciation for their work in the community.



11:53 minutes

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

39

Well/septic upgrades, maintenance, and connections were provided to households in Charleston County



154

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 fourth 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:

- ◆ Staff members from 27 county departments attended the March 2023 Black Expo, and informed the public about resources and employment opportunities available. Every year, the DEI committee continues to ensure that the County is well-represented at this expo in order to foster community outreach opportunities.
- ◆ On June 15, 2023, DE&I Committee held the second Masterclass training in Council Chambers called “A New Take on Diversity: Moving from Labels to Experiences,” featuring speaker Steve Pemberton.

Initiative III: Long-Term Financial Planning



ECONOMIC
GROWTH



January 2022 — December 2022

11 Companies announced new operations or expansions in Charleston County.

PERFORMANCE MEASURES RESULTS

Initiative IV: Workflow Analysis & Process Management



During Mosquito Control Awareness Week, held from June 18th-June 24th, the Charleston County Mosquito Control Department has been spreading the word about their new testing technology. Previously, when mosquitos were trapped for disease testing, the samples would be sent to S.C. Department of Health and Environment Control, which would take approximately three weeks to receive the test results. Now, Charleston County Mosquito Control's office has equipment to test a sample of mosquitos, and process results within two hours. This process is more efficient, because it drastically decreases the time it takes to eradicate the diseased population, and is more cost-effective.

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 to improve public safety and well-being by:

- ♦ Hosting the public Community Justice Forum
- ♦ Continuing to reach out to the public to apply and serve as CJCC representatives on the board.
- ♦ Collaborating and attending community events, to hear comments and concerns from the public.

Reduction in the
Detention Center
Population - Goal
Met

*CJCC's strives to "foster a criminal justice system
that is fair, just, & equitable"*

PERFORMANCE MEASURES RESULTS

Initiative I: Service Delivery

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

| Measures | FY 2022 Actual | FY 2023 Projected | FY 2023 Actual | Proj Status ✓ if met | FY 2024 Projected |
|---|----------------------|-------------------------|----------------------|----------------------------|-------------------------|
| Number of active voters | 257,002 | 280,000 | 264,000 | | 273,000 |
| Cost per library visit | \$34.42 | \$34.77 | \$29.44 | ✓ | \$29.74 |
| Circulation of all library materials per year | 2,610,907 | 2,929,774 | 2,610,907 | | 2,959,072 |
| Claims filed by Veterans | 2,920 | 3,358 | 3,139 | | 3,374 |
| DAODAS total client intakes | 2,348 | 2,500 | 2,512 | ✓ | 2,550 |
| Incidents EMS responded to | 65,219 | 67,000 | 62,812 | | 62,812 |
| Average EMS Response Time | 10:27 | 11:00 | 11:23 | | 11:53 |
| Number of inspections performed | 37,381 | 36,500 | 36,500 | ✓ | 38,000 |
| IT Customer Service Satisfaction survey acceptable or better | 9.00 | >8.0 | 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 | 105,142 | 109,000 | 113,006 | ✓ | 114,500 |
| Total educational outreach participants in recycling programs | 240,800 | 255,000 | 255,000 | ✓ | 260,000 |
| Total residential participants in recycling | 150,000 | 160,000 | 160,000 | ✓ | 170,000 |
| Condition of paved road network (deterioration) based on Overall Condition Index of 100 | 70.5 | 70.5 | 70.5 | ✓ | 70.5 |
| Percent of Solicitor General Session cases pending over 365 days (≤40%) | 52.0% | 45.0% | 55.0% | ✓ | 55.0% |
| Percent of Solicitor Family Court cases pending over 180 days (≤30%) | 46.0% | <40% | <41.0% | ✓ | 38.0% |

PERFORMANCE MEASURES RESULTS

Initiative II: Human Resources and Resource Management

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

| Measures | FY 2022 Actual | FY 2023 Projected | FY 2023 Actual | Proj Status √ if met | FY 2024 Projected |
|---|----------------------|-------------------------|----------------------|----------------------------|-------------------------|
| Number of New Retirees Processed ¹ | 110 | 100 | 125 | ✓ | 0 |
| Total Number of Unemployment Claims Paid ¹ | 71 | 70 | 65 | ✓ | 50 |
| Percentage of Remote Training Completed by Employees ¹ | 100% | 100% | 100% | ✓ | 100% |
| Number of Benefits Eligible New Hires Onboarded Remotely ¹ | 637 | 500 | 641 | ✓ | 650 |

¹ The Department began tracking this measure in FY 2022.

Initiative III: Long-Term Financial Planning

Ensure sound fiscal long-term planning.

| Measures | FY 2022 Actual | FY 2023 Projected | FY 2023 Actual | Proj Status √ if met | FY 2024 Projected |
|--|----------------------|-------------------------|----------------------|----------------------------|-------------------------|
| Collection rate of real and other taxes | 97.12% | 95.00% | 96.77% | ✓ | 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 Popular Annual Financial Report Award | 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 2022 <u>Actual</u> | FY 2023 <u>Projected</u> | FY 2023 <u>Actual</u> | Proj Status <u>√ if met</u> | FY 2024 <u>Projected</u> |
|---|-----------------------------|--------------------------------|-----------------------------|-----------------------------------|--------------------------------|
| Number of Fire Prevention Programs | 30 | 30 | 30 | ✓ | 35 |
| Average time it takes to place four Awendaw Fire personnel on scene | 21 min | 20 min | 20 min | ✓ | 18 min |
| Closure (collection) rate for real property accounts ≥ 95 | 96.62% | N/A | 95.79% | ✓ | N/A |
| Community Rating System rating (FEMA)-30% reduction in flood insurance premiums | Class 3 | Class 3 | Class 3 | ✓ | Class 2 |
| Percentage of Code Enforcement Officers training completed | 100% | 100% | 100% | ✓ | 1 |
| Workers' Compensation claims/on-the-job injuries | 123 | 120 | 120 | ✓ | 120 |
| Fleet availability (≥90%) | 92.00% | 95.00% | 95.00% | ✓ | 98.00% |

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 2022 <u>Actual</u> | FY 2023 <u>Projected</u> | FY 2023 <u>Actual</u> | Proj Status <u>√ if met</u> | FY 2024 <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% | 99.00% | ✓ | 95.00% |
| Percent of victims who perceive that the judges and court personnel were courteous and responsive to them | 99.00% | 100.00% | 100.00% | ✓ | 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.

The diagram illustrates the structure of a budget document with numbered callouts 1 through 8 pointing to various sections:

- 1** points to the **BUDGET** header.
- 2** points to **Department: Budget**.
- 3** points to **Fund: General Fund**.
- 3** also points to **Function: General Government**.
- 4** points to the **Mission** statement.
- 5** points to the **Services Provided** list.
- 6** points to the **Services Provided** list.
- 7** points to the **Departmental Summary** table.
- 8** points to the **Funding Adjustments for FY 20XX Include:** section.

BUDGET

Department: Budget
Fund: General Fund
Function: General Government

Mission: The Budget Department provides financial services and assists departments with the administration of grant awards in order to maintain the County's financial integrity and accountability and to support effective decision-making.

Services Provided:

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

Departmental Summary:

| | <u>FY 20XX Actual</u> | <u>FY 20XX Actual</u> | <u>FY 20XX Adjusted</u> | <u>FY 20XX 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 |
| TOTAL EXPENDITURES | \$ 744,258 | \$ 756,698 | \$ 745,780 | \$ 837,387 | \$ 91,607 | 12.3 |

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 31 to 34.

9

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

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

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

Initiative V: Quality Control

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

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

MEASURES:

| | Objective | FY 20XX Actual | FY 20XX Actual | FY 20XX Projected |
|--|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Number of Federal Awards | 2 | 92 | 107 | 100 |
| Output: | | | | |
| Budgeted General Fund revenue | 1(a) | \$242,232,055 | \$241,771,215 | \$252,385,894 |
| Actual General Fund revenues ¹ | 1(a) | \$246,598,549 | \$253,661,999 | \$252,385,894 |
| Efficiency: | | | | |
| Dollar amount of Single Audit questioned costs | 2 | \$0 | \$0 | \$0 |
| Outcome: | | | | |
| Five-year plans prepared | 1(b) | 100% | 50% | 100% |
| Percent of revenue variance ¹ | 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% |

¹ FY 20XX Actual & FY 20XX Projected reflect the projection at time of budget preparation.

20XX ACTION STEPS

Department Goal 1

- 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

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

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

DESCRIPTION

Explanation of the project including important key points.

| EXPENDITURES | PRIOR | 20XX | 20XX | 20XX | 20XX | 20XX | BEYOND | TOTAL |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|------------------|
| | \$39,605 | \$43,895 | \$8,000 | \$17,000 | \$0 | \$0 | \$0 | \$108,500 |
| FUNDING SOURCE | PRIOR | 20XX | 20XX | 20XX | 20XX | 20XX | BEYOND | TOTAL |
| Interest, Sales, Transfer & Other | \$13,307 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,307 |
| Existing Bonds | 70,193 | 0 | 0 | 0 | 0 | 0 | 0 | 70,193 |
| Future Bond Issues | 0 | 25,000 | 0 | 0 | 0 | 0 | 0 | 25,000 |
| GRAND TOTAL | \$83,500 | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$108,500 |
| O&M Costs (Savings) | | 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 | | |
| Grand Total | | \$8,521 | \$11,335 | \$11,781 | \$12,244 | \$12,726 | | |

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.

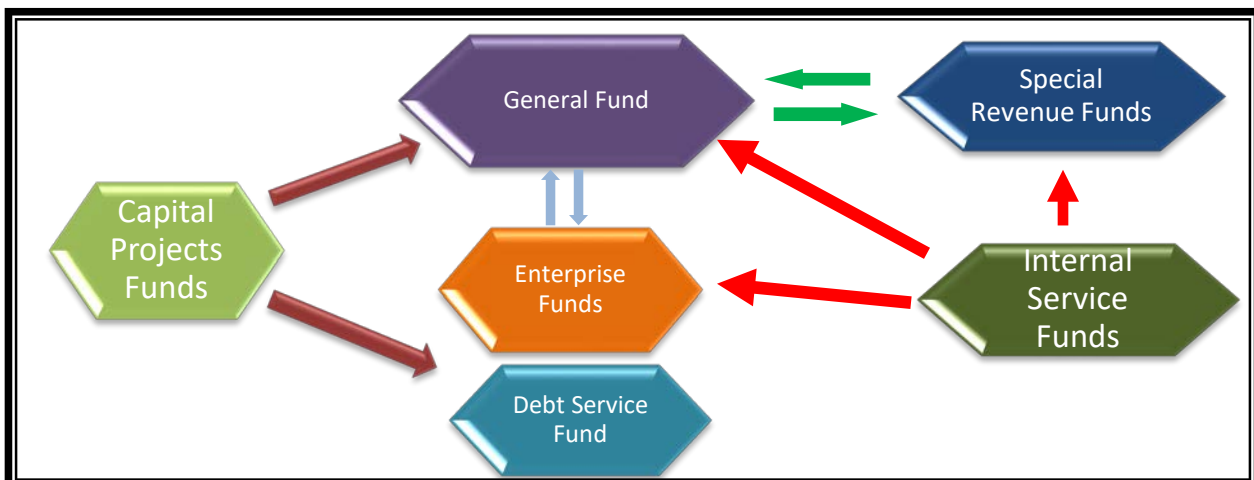
Legally Adopted

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 | 1,949,364 | | | | | 1,949,364 |
| Accommodations Tax: Local | | | 30,414,332 | | | 30,414,332 |
| Accommodations Tax: State | | | 516,250 | | | 516,250 |
| Air Service Development | | | 10,433,070 | | | 10,433,070 |
| Administrator | 1,080,598 | | | | | 1,080,598 |
| Assessor | 5,336,437 | | | | | 5,336,437 |
| Auditor | 3,121,811 | | | | | 3,121,811 |
| Awendaw McClellanville Fire | | | 3,660,298 | | | 3,660,298 |
| Biological Science Center | | | | 474,048 | | 474,048 |
| Budget | 789,537 | | | | | 789,537 |
| Building Inspections Services | 3,147,540 | | | | | 3,147,540 |
| Capital Projects | 255,825 | | | | | 255,825 |
| Clerk of Court | 4,848,585 | | 1,283,256 | | | 6,131,841 |
| Community Development | 1,783,986 | | | | | 1,783,986 |
| Consolidated Dispatch | 7,617,491 | | | 4,743,471 | | 12,360,962 |
| Contracts and Procurement | 1,561,099 | | | | 2,850,000 | 4,411,099 |
| Coroner | 3,571,750 | | 53,396 | | | 3,625,146 |
| Criminal Justice Coordinating Committee | 629,891 | | | | | 629,891 |
| DAODAS | | | | 13,721,514 | | 13,721,514 |
| Deputy Admin Community Services | 473,222 | | | | | 473,222 |
| Deputy Admin Finance | 740,202 | | | | | 740,202 |
| Deputy Admin General Services | 802,859 | | | | | 802,859 |
| Deputy Admin Public Safety | 1,233,512 | | | | | 1,233,512 |
| Deputy Admin Public Services | 507,490 | | | | | 507,490 |
| Economic Development | | | 38,424,923 | | | 38,424,923 |
| Elections/Voter Registration | 4,304,953 | | | | | 4,304,953 |
| Emergency Management | 1,333,696 | | 243,330 | | | 1,577,026 |
| Emergency Medical Services | 22,783,785 | | | | | 22,783,785 |
| Environmental Management | | | | 55,672,206 | | 55,672,206 |
| Facilities Management | 29,365,193 | | | 4,968,693 | 2,060,689 | 36,394,575 |
| Finance | 1,243,139 | | | | | 1,243,139 |
| Fire Districts | | | 624,110 | | | 624,110 |
| Fleet Operations | | | | | 18,620,637 | 18,620,637 |
| Greenbelt Programs | 35,459 | | 24,058,041 | | | 24,093,500 |
| Housing & Neighborhood Revitalization | 169,566 | | | | | 169,566 |
| Human Resources | 3,068,797 | | 157,000 | | 34,822,865 | 38,048,662 |
| Innovation | 168,973 | | | | | 168,973 |
| Internal Auditor | 398,468 | | | | | 398,468 |
| Legal | 1,955,875 | | 119,576 | | | 2,075,451 |
| Legislative Delegation | 454,449 | | | | | 454,449 |
| Library | 35,808,883 | | | | | 35,808,883 |
| Magistrate Courts | 6,044,653 | | 78,419 | | | 6,123,072 |
| Master-In-Equity | 872,165 | | | | | 872,165 |
| Nondepartmental | 17,204,650 | 35,332,723 | | | | 52,537,373 |
| Planning and Zoning | 2,682,511 | | 250,000 | | | 2,932,511 |
| Probate Courts | 3,782,257 | | | | | 3,782,257 |
| Public Defender | 4,200,000 | | 9,788,664 | | | 13,988,664 |
| Public Works | 19,955,367 | | 134,664,552 | | | 154,619,919 |
| Register of Deeds | 2,597,908 | | | | | 2,597,908 |
| Revenue Collections | 1,071,239 | | | 3,504,692 | | 4,575,931 |
| Safety & Risk Management | 3,888,738 | | | | 5,475,779 | 9,364,517 |
| Sheriff | 93,440,466 | | 1,769,323 | | | 95,209,789 |
| Solicitor | 8,214,291 | | 3,867,008 | | | 12,081,299 |
| State Agencies | 486,106 | | | | | 486,106 |
| Technology Services | 16,905,256 | | | 4,225,971 | 2,397,255 | 23,528,482 |
| Transit Agencies | | | 22,698,048 | | | 22,698,048 |
| Treasurer | 2,207,420 | | | | | 2,207,420 |
| Trident Technical College | | | 12,557,557 | | | 12,557,557 |
| Veterans Affairs | 651,735 | | | | | 651,735 |
| Total Disbursements | 324,747,197 | 35,332,723 | 295,661,153 | 87,310,595 | 66,227,225 | 809,278,893 |

DESCRIPTION OF FUNDS

The following table presents the County's organizational structure by function

| Organization | General Govt. | Judicial | Public Safety | Public Works | Health/ Welfare | Culture/ Rec. | Education | Econ. Develop. | Debt Service | Total |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| County Council | 1,949,364 | | | | | | | | | 1,949,364 |
| Accommodations Tax: Local | | | | | | 30,414,332 | | | | 30,414,332 |
| Accommodations Tax: State | | | | | | 516,250 | | | | 516,250 |
| Air Service Development | 10,433,070 | | | | | | | | | 10,433,070 |
| Administrator | 1,080,598 | | | | | | | | | 1,080,598 |
| Assessor | 5,336,437 | | | | | | | | | 5,336,437 |
| Auditor | 3,121,811 | | | | | | | | | 3,121,811 |
| Awendaw McClellanville Fire | | | 3,660,298 | | | | | | | 3,660,298 |
| Biological Science Center | | | 474,048 | | | | | | | 474,048 |
| Budget | 789,537 | | | | | | | | | 789,537 |
| Building Inspections Services | | | 3,147,540 | | | | | | | 3,147,540 |
| Capital Project | 255,825 | | | | | | | | | 255,825 |
| Clerk of Court | | 6,131,841 | | | | | | | | 6,131,841 |
| Community Development | | | | | 1,783,986 | | | | | 1,783,986 |
| Consolidated Dispatch | | | 12,360,962 | | | | | | | 12,360,962 |
| Contracts and Procurement | 4,411,099 | | | | | | | | | 4,411,099 |
| Coroner | | 3,625,146 | | | | | | | | 3,625,146 |
| Criminal Justice Coordinating Committee | 629,891 | | | | | | | | | 629,891 |
| DAODAS | | | | | 13,721,514 | | | | | 13,721,514 |
| Deputy Admin Community Svs | 473,222 | | | | | | | | | 473,222 |
| Deputy Admin Finance | 740,202 | | | | | | | | | 740,202 |
| Deputy Admin General Services | 802,859 | | | | | | | | | 802,859 |
| Deputy Admin Public Safety | 1,233,512 | | | | | | | | | 1,233,512 |
| Deputy Admin Public Services | 507,490 | | | | | | | | | 507,490 |
| Economic Development | | | | | | | | 38,424,923 | | 38,424,923 |
| Elections/Voter Registration | 4,304,953 | | | | | | | | | 4,304,953 |
| Emergency Management | | | 1,577,026 | | | | | | | 1,577,026 |
| Emergency Medical Services | | | 22,783,785 | | | | | | | 22,783,785 |
| Environmental Management | | | | 55,672,206 | | | | | | 55,672,206 |
| Facilities Management | 36,394,575 | | | | | | | | | 36,394,575 |
| Finance | 1,243,139 | | | | | | | | | 1,243,139 |
| Fire Districts | | | 624,110 | | | | | | | 624,110 |
| Fleet Operations | 18,620,637 | | | | | | | | | 18,620,637 |
| Greenbelt Programs | | | | | | 24,093,500 | | | | 24,093,500 |
| Housing & Neighborhood Revitalization | | | | | 169,566 | | | | | 169,566 |
| Human Resources | 38,048,662 | | | | | | | | | 38,048,662 |
| Innovation | 168,973 | | | | | | | | | 168,973 |
| Internal Auditor | 398,468 | | | | | | | | | 398,468 |
| Legal | 2,075,451 | | | | | | | | | 2,075,451 |
| Legislative Delegation | 454,449 | | | | | | | | | 454,449 |
| Library | | | | | | 35,808,883 | | | | 35,808,883 |
| Magistrate Courts | | | 6,123,072 | | | | | | | 6,123,072 |
| Master-In-Equity | | | 872,165 | | | | | | | 872,165 |
| Nondepartmental | 17,204,650 | | | | | | | | 35,332,723 | 52,537,373 |
| Planning and Zoning | 2,932,511 | | | | | | | | | 2,932,511 |
| Probate Courts | | 3,782,257 | | | | | | | | 3,782,257 |
| Public Defender | | 13,988,664 | | | | | | | | 13,988,664 |
| Public Works | | | | 134,664,552 | 19,955,367 | | | | | 154,619,919 |
| Register of Deeds | 2,597,908 | | | | | | | | | 2,597,908 |
| Revenue Collections | 4,575,931 | | | | | | | | | 4,575,931 |
| Safety & Risk Management | 9,364,517 | | | | | | | | | 9,364,517 |
| Sheriff | | | 95,209,789 | | | | | | | 95,209,789 |
| Solicitor | | 12,081,299 | | | | | | | | 12,081,299 |
| State Agencies | 486,106 | | | | | | | | | 486,106 |
| Technology Services | 23,528,482 | | | | | | | | | 23,528,482 |
| Transit Agencies | 22,698,048 | | | | | | | | | 22,698,048 |
| Treasurer | 2,207,420 | | | | | | | | | 2,207,420 |
| Trident Technical College | | | | | | | 12,557,557 | | | 12,557,557 |
| Veterans Affairs | | | | | 651,735 | | | | | 651,735 |
| Total Disbursements | 219,069,797 | 39,609,207 | 146,832,795 | 190,336,758 | 36,282,168 | 90,832,965 | 12,557,557 | 38,424,923 | 35,332,723 | 809,278,893 |

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: \$809,278,893¹

GOVERNMENTAL FUND TYPES: \$655,741,073²

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

GENERAL FUND: \$324,747,197

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: \$35,332,723³

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

SPECIAL REVENUE FUNDS: \$295,661,153⁴

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: \$153,537,820⁵

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

ENTERPRISE FUNDS: \$87,310,595⁶

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: \$66,227,225⁷

These funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost recovery basis.

¹ Does not reflect \$47,399,885 in budgeted increases in the ending fund balances.

² Does not include grants and does not reflect \$47,289,936 in budget increases in the ending fund balance.

³ Does not reflect \$4,360,727 in budgeted increases in the ending fund balances.

⁴ Does not reflect \$42,929,209 in budgeted increases in the ending fund balances.

⁵ Does not include grants and does not reflect \$109,949 in budget increases in the ending fund balance.

⁶ Does not reflect \$97,170 in budgeted increases in the ending fund balances.

⁷ Does not reflect \$12,779 in budgeted increases in the ending fund balances.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS: \$295,661,153⁸

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

Accommodations Tax - Local: \$30,414,332⁹

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: \$516,250

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: \$10,433,070

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: \$3,292,417

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: \$367,881

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: \$880,000

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.

⁸ Does not include grants or reflect \$42,929,209 in budgeted increase in the ending fund balance of several Special Revenue Funds.

⁹ Does not reflect \$455,668 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Coroner – Child Review: \$53,396

This fund is used to conduct medicolegal death investigations in an independent, compassionate, and professional manner to determine the full truth of the circumstances surrounding a death, while serving as a representative of the decedents and an advocate to the survivors.

Economic Development: \$3,960,000

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: \$34,464,923

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: \$243,330

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: \$172,360

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: \$443,750

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 (1st TST): \$15,035,041¹⁰

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

Greenbelt Programs (2nd TST): \$9,023,000¹¹

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).

¹⁰ Does not reflect \$1,344,479 in budgeted increase in the ending fund balance

¹¹ Does not reflect \$ 744,600 in budgeted increase in the ending fund balance

DESCRIPTION OF FUNDS

Human Resources – Summer Youth Program: \$157,000

This fund is used to provide job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

Legal - Seized Assets: \$119,576

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

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: \$2,592,430

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

Public Defender - Charleston County: \$7,196,234

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

Public Works - Roads Program (1st TST): \$47,811,210¹²

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 (2nd TST): \$74,157,020

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: \$12,696,322

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: \$362,330

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: \$156,500

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: \$900,000

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: \$112,793

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

¹² Does not reflect \$15,011,190 in budgeted increase in the ending fund balance

DESCRIPTION OF FUNDS

Sheriff – Sex Offender Registry: \$62,500

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: \$100,999

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

Solicitor – Bond Estreatment: \$17,700

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

Solicitor – Criminal Domestic Violence Appropriation: \$105,661

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

Solicitor - Drug Court: \$393,486

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

Solicitor – DUI Appropriation: \$112,088

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

Solicitor - Expungement: \$159,280

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

Solicitor - Juvenile Education Program: \$137,072

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

Solicitor - Pretrial Intervention: \$271,201

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: \$1,995,029

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

Solicitor - Traffic Education Program: \$173,470

This fund is fee funded and serves to improve road safety in the community for drivers who have received traffic citations that are four points or less.

Solicitor – Victims' Unclaimed Restitution: \$5,000

This fund accounts for unclaimed restitution from individuals in the Pretrial Intervention Program. These funds are used exclusively for services to victims.

DESCRIPTION OF FUNDS

Solicitor - Victim-Witness State Appropriation: \$80,171

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: \$106,637

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.

Transportation Sales Tax - Transit Agencies (1st TST): \$10,740,000¹³

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 (2nd TST): \$11,958,048¹⁴

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: \$9,838,866

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: \$2,718,691

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: \$462,833

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: \$87,310,595¹⁵

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: \$474,048

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

Consolidated Dispatch - Emergency 911 Wire Line: \$836,564

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

¹³ Does not reflect \$6,471,080 in budgeted increase in the ending fund balance.

¹⁴ Does not reflect \$18,902,192 in budgeted increase in the ending fund balance.

¹⁵ Does not reflect \$97,170 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Consolidated Dispatch – Emergency 911 Wireless: \$2,970,835¹⁶

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: \$936,072¹⁷

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

Department of Alcohol and Other Drug Abuse Services (DAODAS): \$13,721,514

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: \$55,672,206

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: \$4,968,693

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

Revenue Collections: \$3,504,692

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: \$4,225,971

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

INTERNAL SERVICE FUNDS: \$66,477,225¹⁸

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: \$2,060,689¹⁴

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: \$21,470,637

This fund accounts for the purchase and maintenance of the County's vehicles. This fund also records the operations of the fleet parts warehouse.

¹⁶ Does not reflect \$41,121 in budgeted increase in the ending fund balance.

¹⁷ Does not reflect \$56,049 in budgeted increase in the ending fund balance.

¹⁸ Does not reflect \$12,779 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Human Resources - Employee Benefits: \$34,822,865

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: \$5,475,779

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: \$2,397,255

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

FUND BALANCE CHANGES

Charleston County defines fund balance as the cumulative total over time of revenues in excess of 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 2024.

| Fund | Beginning Fund Balance | Ending Fund Balance | Net Change |
|------------------------|------------------------|-----------------------|------------------------|
| General Fund | \$123.4 | \$95.3 | (\$28.1) |
| Debt Service Fund | 27.8 | 32.1 | 4.3 |
| Special Revenue Funds | 209.0 | 225.1 | 16.1 |
| Enterprise Funds | 53.3 | 49.7 | (3.6) |
| Internal Service Funds | (211.6) | (214.5) | 2.9 |
| Total | <u>\$201.9</u> | <u>\$187.7</u> | <u>(\$14.2)</u> |

AMOUNTS IN MILLIONS

Charleston County uses the quantitative criteria established in GASB Statement No. 34 to identify major funds including: total assets, liabilities, revenues, or expected expenditures. The expenditures of that specific fund should be 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 2022 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 operating portions of the first and second Transportation Sales Tax Special Revenue Funds are included.

** The FY 2024 operating budget does not include project-length budgets such as grants or capital projects.

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 \$28.1 million or 22.8 percent of the \$123.4 million 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 2024 General Fund balance is used for facility projects, technology projects, and equipment.

FUND BALANCE CHANGES

In addition, the use of the General Fund balance represents an increase in the Local Option Sales Tax that provides taxpayers a higher credit of \$6.3 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 add \$4.4 million or 15.7 percent of the \$27.8 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 balance. After considering the externally restricted and set-aside funds, the excess will be used to fund the difference between revenues and expenditures in future years.

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 increases in the local economy through higher consumer spending.

- **Transportation Sales Tax: Greenbelts Funds**

- The first sales tax is projected to add \$1.3 million or 14.8 percent to the beginning \$9.0 million fund balance. The increase in the fund balance is due to higher transportation sales tax revenue in addition to elevated interest rates. The increase in revenue will also foster the scheduled bond payments of \$10.8 million
- The second sales tax is projected to add \$0.7 million or 14.8 percent to the beginning \$5.0 million. The increase in fund balance is driven by projected growth in sales tax collections and higher interest rates. Interfund transfers out will continue to fund pay-as-you-go Greenbelt projects.

- **Transportation Sales Tax: Roads Funds**

- The first sales tax is projected to add \$15.0 million or 31.0 percent to the beginning \$48.5 million fund balance. The increase in the fund balance is due to higher transportation sales tax and elevated interest rates. The County is accumulating fund balance to ensure continuity of operations through the end of the 25-year tax. As tax collections improve, expenditures are not expected to accelerate, and scheduled bond payments will continue as planned.
- The second sales tax for road projects is projected to use \$14.0 million or 49.2 percent of the beginning \$28.5 million fund balance, due to increased cash flow needs for planned regional and municipal roads.

- **Transportation Sales Tax: Transit Funds**

- The first sales tax is projected to add \$6.5 million or 37.4 percent to the beginning \$17.3 million fund balance due to higher and rising sales tax collections. The County continues to accumulate funding to ensure continuity of operations through the end of the 25-year tax.

FUND BALANCE CHANGES

- The second sales tax for transit projects is projected to add \$18.9 million or 46.9 percent of the beginning \$40.3 million fund balance, also due to higher and rising sales tax collections. This will be utilized for future Bus Rapid Transit expenses.

The operating portion of the **Environmental Management Fund** is projected to use \$1.6 million or 3.2 percent of the beginning \$48.0 million fund balance for one-time expenditures.

The operating portion of the **Parking Garages Fund** is projected to use \$1.4 million or 12.8 percent of the beginning \$11.3 million fund balance for maintenance projects.

Non-major Fund Balance Changes

The non-major funds reflect a negative beginning fund balance of \$157.2 million driven by a negative \$233.2 million in the Human Resources: Employee Benefits Fund for State retirement system calculations. If the employee benefits are excluded, the **non-major funds** are projected to use \$14.5 million or 19.1 percent of the \$76.0 million beginning fund balance. The Public Works: Stormwater Drainage Fund has the most significant fund balance change in the non-major funds category driven by drainage projects.

The **Accommodation Tax: Local Fund** is projected to add \$0.5 million or 2.3 percent to the \$19.6 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 \$8.7 million or 90.1 percent of the \$9.6 million beginning balance for drainage projects.

The **Fleet Operations/Contracts and Procurement: Central Parts Warehouse Fund** is projected to use \$0.5 million or 3.2 percent of the \$16.1 million beginning balance to fund a fuel storage tank replacement.

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 driven by increased contingency for projects.

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) 2024 budget began with the following guidance from the County Administrator for assembling the operational budget:

- ❖ 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

A balanced proposed budget was presented to Council on May 30, 2023. The proposed budget had \$809.3 million in available funds and disbursements for all operating funds. Due to newly identified savings for workers' compensation premiums, Council voted to amend the FY 2024 County Budget as follows:

- ❖ Reduce Workers' Compensation revenues and premiums by \$0.25 million.
- ❖ Reduce General Fund fringe benefit costs by \$0.25 million.
- ❖ Increase the Community Investment program in the General Fund by \$0.25 million

Council approved the third reading of the FY 2024 budget on June 20, 2023.

Approved Budget

The FY 2024 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds, which total \$856.7 million and reflect a \$55.8 million or 7.0 percent change from the FY 2023 budget. Figure 1 summarizes the FY 2024 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 2024 Operating Budget
(Expressed in Millions of Dollars)

| Description | | |
|--|---------|----------|
| Available Funds (Including Beginning Fund Balance) | | \$ 997.0 |
| Less Budgeted Disbursements | | (809.3) |
| Nonspendable | 101.8 | |
| Restricted: External | (292.1) | |
| Restricted: Internal | 164.5 | |
| Available | 213.5 | |
| Ending Fund Balance | | \$ 187.7 |

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage for FY 2024 is 41.7 mills and is 0.5 mills higher than the previous year. The Debt Service levies, used to pay interest and principal on funds borrowed for capital projects, decrease 0.5 mills to 6.3 mills. These changes result in no change in the County's countywide millage rates.

BUDGET ANALYSIS

Figure 2 – County Millage Rates

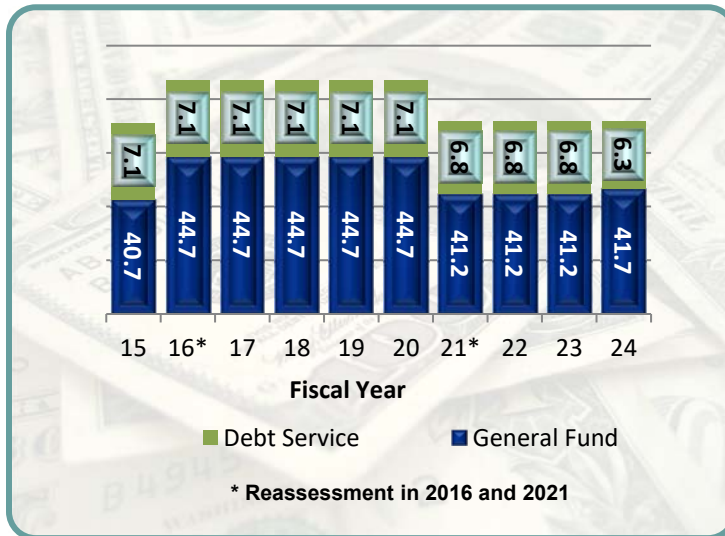


Figure 2 summarizes the County's millage rates for FY 2024 and the prior nine years. For the owner of a \$400,000 home (four percent assessed property), the 48.0 mills equate to a tax of \$768.00, which is unchanged from the previous tax year. As allowed under State law, the County elected beginning in FY 1991 to reduce property taxes by levying a one percent Local Option Sales Tax (LOST). The Sales Tax credit for FY 2024 reflects no change, which equates to \$436.00 for the \$400,000 homeowner. The LOST growth is due to the State's ability to enforce state sales tax collection for online purchases and a strong local economy in FY 2024.

After applying the Sales Tax credit, the net tax is \$332.00, representing no increase from FY 2023 for the \$400,000 homeowner.



The Solid Waste Recycling and Disposal Fee increases from \$99 to \$150 annually for a single-family residence.

When the Solid Waste Recycling and Disposal Fee is included, the overall tax and fee bill for the owner of a \$400,000 home (four percent assessed property) amounts to \$482.00 representing a \$51.00 increase for a \$400,000 homeowner in FY 2023. Figure 3 illustrates these amounts and provides a ten-year prior history of the County's tax and Solid Waste User Fee bill, less the LOST credit, paid by the homeowner.

Figure 3 – Tax and Fee Bill

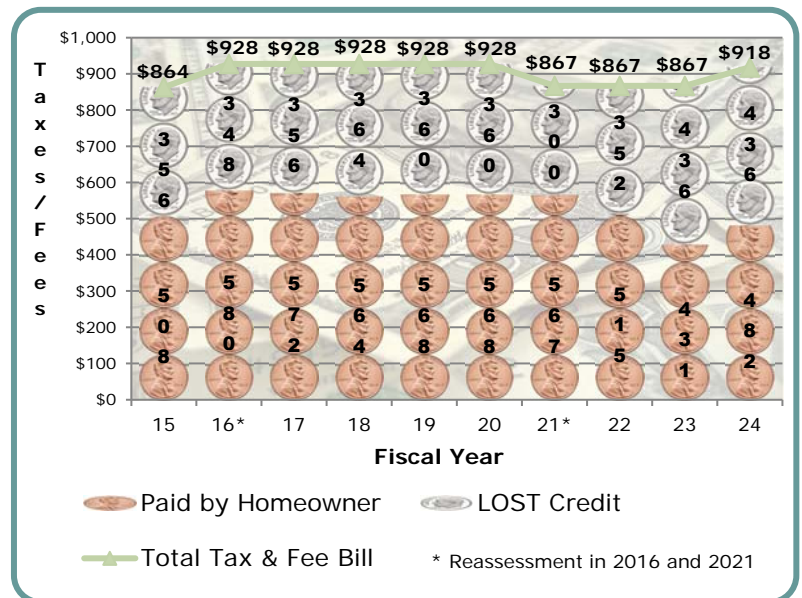
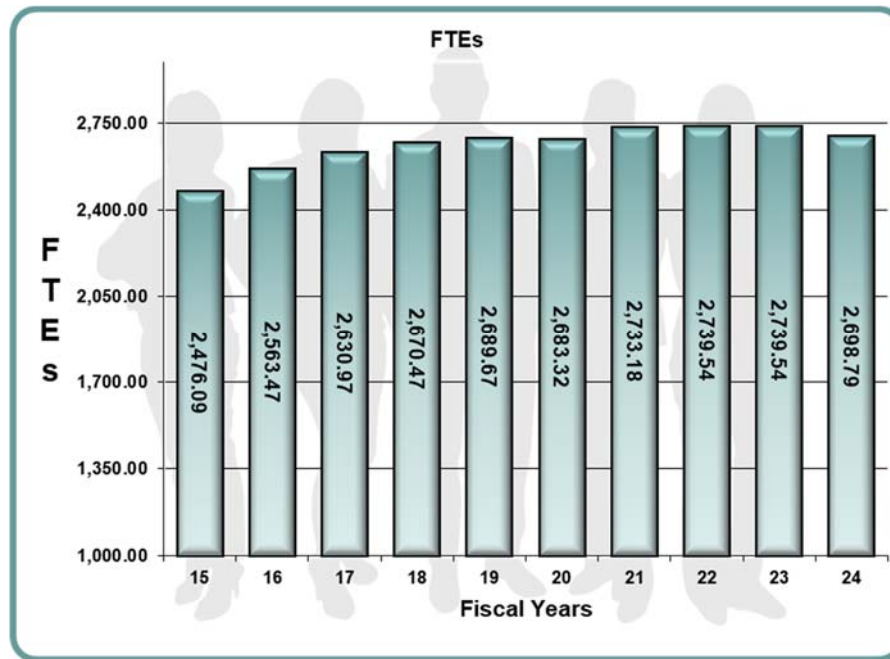


Figure 4 summarizes the County's FTEs for FY 2024 and the prior nine years. The FTEs for Charleston County reflected a steadily increasing trend through FY 2018. The growth in FTEs began stabilizing in FY 2019 as the ability to fund and find personnel diminished. During FY 2023, the Sheriff decided to discontinue the School Crossing Guard function which reduced FTEs by approximately 43 for FY 2024.

BUDGET ANALYSIS

Figure 4 – Full-Time Equivalents (FTEs)



GENERAL FUND

SUMMARY

The FY 2024 Council approved budgeted disbursements for the General Fund is \$324.7 million, a \$32.0 million or 10.9 percent increase from the FY 2023 budget. Budgeted funds available for the FY 2024 budget also total \$324.7 million. The General Fund millage is 41.7 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 2024 is \$123.4 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.)

Figure 5 – FY 2024 General Fund Beginning Balance
(Expressed in Millions of Dollars)

| | |
|---|----------------|
| Non-spendable (Inventory/Long Term Receivables) | \$ 6.7 |
| Restricted: Internal | |
| Encumbrances | 3.0 |
| Designated for PAYGO projects in FY 2024 | 22.1 |
| Rainy Day Fund | 11.7 |
| Two months of Operating Expenditures | 48.8 |
| Additional LOST Credit for FY 2024 in FY 2025 | 12.6 |
| Available | 18.5 |
| Total | <u>\$123.4</u> |

BUDGET ANALYSIS

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.

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.*

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 as a component of fund balance in FY 2020 to reflect the portion of LOST revenue that was not utilized for the LOST Credit. Council continues to utilize this component of fund balance to increase the LOST Credit beyond the estimated revenue in upcoming budgets.

REVENUES

General Fund budgeted revenues of \$292.7 million reflect an increase of \$29.4 million or an 11.2 percent increase from FY 2023. Figure 6 shows the significant budget changes in revenues.

Figure 6 – Major Changes in Revenues for the General Fund
(Expressed in Millions of Dollars)

| <u>Department/Division</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2024</u> <u>Approved</u> | <u>Amount</u> <u>Change</u> | <u>Percent</u> <u>Change</u> |
|----------------------------|-----------------------------------|-----------------------------------|--------------------------------|---------------------------------|
| Property Tax | \$ 96.2 | \$ 110.4 | \$ 14.2 | 14.8% |
| Sales Tax | 96.3 | 103.5 | 7.2 | 7.5% |
| Interest | 1.3 | 5.0 | 3.7 | 284.6% |

Property Taxes represent a \$14.2 million or 14.8 percent increase due to rising property values. The next largest revenue, Sales Tax, includes a \$7.2 million or 7.5 percent from more stringent sales tax collection for online sales by the State as well as increased post-pandemic spending. In addition, Interest Income reflects a \$3.7 million increase due to higher interest rates.

INTERFUND TRANSFERS IN

Approximately \$3.9 million is transferred to the General Fund from other funds, which represents no significant change from the prior fiscal year.

EXPENDITURES

The FY 2024 approved budgeted expenditures for the General Fund total \$306.9 million, representing an increase of \$32.2 million or 11.7 percent from the FY 2023 budget. Figure 7 shows the significant budget changes in expenditures for FY 2024.

BUDGET ANALYSIS

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

| <u>Department/Division</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2024</u> <u>Approved</u> | <u>Amount</u> <u>Change</u> | <u>Percent</u> <u>Change</u> |
|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------|---------------------------------|
| Nondepartmental | \$ 0.2 | \$ 10.8 | \$ 10.7 | 7129.7% |
| Sheriff: Detention Center (Adult) | 37.0 | 44.0 | 7.1 | 19.1% |
| Library | 31.1 | 35.8 | 4.7 | 15.0% |

The largest area of change centers on rising personnel costs. Nondepartmental includes funding for a 7.5 percent equity increase for most employees, while the Sheriff: Detention Center (Adult) reflects a \$7.0 million or 19.1 percent increase largely due to the full-year cost of FY 2023 pay increases.

In addition, the Library includes a \$4.7 million or 15.0 percent increase for personnel costs, library materials, and facilities maintenance costs.

INTERFUND TRANSFERS OUT

Approximately \$17.9 million is transferred from the General Fund to various other funds, which reflects no significant change from FY 2023.

FUND BALANCE

The FY 2024 ending fund balance is projected to be \$95.3 million. This amount is comprised of the following:

- \$54.1 million, two months of expenditures
- \$13.0 million is set aside in the Rainy-Day Fund for unexpected events
- \$12.2 million for future capital purchases and special projects
- \$6.7 million of Nonspendable funds for inventory and long-term receivables
- \$6.3 million for future LOST credit
- \$3.0 million in encumbrances

DEBT SERVICE FUND

SUMMARY

The FY 2024 approved budgeted disbursements for the Debt Service Fund total \$35.3 million, an \$11.8 million or 25.0 percent decrease from the FY 2023 budget. Budgeted funds available for FY 2024 also total \$35.3 million. The Debt Service Fund millage is anticipated to be 5.8 mills and represents a slight reduction from FY 2023.

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 \$32.0 million and reflect an increase of \$2.5 million or 8.4 percent increase from FY 2023. The increase represents additional property tax revenues from a growing property tax base and higher interest rates.

BUDGET ANALYSIS

INTERFUND TRANSFERS IN

Approximately \$7.7 million is expected to be transferred to the Debt Service Fund from other funds. The transfers decreased by \$4.0 million or 34.1 percent compared to the FY 2023 budget, reflecting the use of a premium from the 2021 General Obligation Bond issuance during FY 2023.

EXPENDITURES

The FY 2024 budgeted expenditures for the Debt Service Fund total \$35.3 million. This amount represents a \$7.5 million or a 17.5 percent decrease from FY 2023 due to the one-time repayment of a short-term borrowing to purchase equipment in FY 2023.

FUND BALANCE

The FY 2024 ending fund balance is projected to be \$32.1 million, representing a \$4.4 million or a 15.7 percent increase from the estimated FY 2023 ending balance.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2024 approved budgeted disbursements for the Special Revenue Funds total \$295.7 million, a \$16.5 million or a 5.9 percent increase from the FY 2023 budget. Budgeted funds available for FY 2023 also total \$295.7 million.

Page **119** shows a graphical representation of the County's Special Revenue Fund budgets, while pages **120** to **166** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total \$297.2 million and reflect a \$30.7 million or 11.5 percent increase from the FY 2023 budget. Figure 8 provides information on significant budgeted revenue changes.

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

| <u>Department/Division</u> | | <u>FY 2023</u> <u>Approved</u> | | <u>FY 2024</u> <u>Approved</u> | | <u>Amount</u> <u>Change</u> | <u>Percent</u> <u>Change</u> |
|---------------------------------------|----|-----------------------------------|----|-----------------------------------|----|--------------------------------|---------------------------------|
| Accommodations Tax: Local | \$ | 20.0 | \$ | 30.9 | \$ | 10.9 | 54.3% |
| Public Works: Roads Program (2nd TST) | | 58.1 | | 62.8 | | 4.7 | 8.1% |
| Public Works: Roads Program (1st TST) | | 54.7 | | 60.2 | | 5.4 | 9.9% |

As some of the County's major revenue sources, the Accommodations Tax: Local and the Public Works: Roads Program (1st and 2nd Transportation Sales Tax) have the most significant impact on the revenues in the Special Revenue Funds.

Due a recovery from the pandemic in the tourism industry, the Accommodations Tax: Local Fund increased by \$10.9 million or 54.3 percent.

BUDGET ANALYSIS

Voters passed the first Transportation Sales Tax (TST) by referendum in November 2004 and passed the 2nd TST by referendum in November 2016 for roads, greenbelts, and transit programs. The FY 2024 budget for all three TST Programs is \$197.2 million. The estimated collective increase for the Transportation Sales Tax program is \$17.3 million or 9.6 percent. The collection of transportation sales tax is tied directly to the strong economy and local tourism industry.

INTERFUND TRANSFERS IN

Transfers into the Special Revenue Funds from various other funds are approximately \$14.5 million, a \$21.6 million or 59.8 percent decrease from FY 2023. The most significant decreases are in the 2nd TST Transit and 2nd TST Roads Funds, which reflect the use of a premium from the 2021 General Obligation Bond issuance during FY 2023 for debt repayment.

EXPENSES

The FY 2024 budgeted expenses for the Special Revenue Funds total \$173.0 million, a \$3.2 million or 1.8 percent decrease from FY 2023. Figure 9 shows the significant budget change in expenses.

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

| <u>Department/Division</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2024</u> <u>Approved</u> | <u>Amount</u> <u>Change</u> | <u>Percent</u> <u>Change</u> |
|---------------------------------------|-----------------------------------|-----------------------------------|--------------------------------|---------------------------------|
| Accommodations Tax: Local | \$ 18.8 | \$ 30.4 | \$ 11.6 | 61.8% |
| Public Works: Stormwater | 10.5 | 12.7 | 2.2 | 21.4% |
| Public Works: Roads Program (2nd TST) | 12.2 | 4.5 | (7.7) | -63.0% |
| Transit Agencies (2nd TST) | 26.2 | 12.0 | (14.2) | -14.2% |

The primary change in the FY 2024 budgeted expenses in the Special Revenue Fund is a \$11.6 million or 61.8 percent budgeted increase for the Accommodations Tax: Local Fund. The increase in the Accommodations Tax Local Fund is due to higher reimbursement to the General Fund for tourism-related costs and for higher formula allocations to the Visitors Bureau and municipalities resulting from anticipated revenues.

In addition, there is a \$2.2 million or 21.4 percent increase for the Public Works: Stormwater Fund due to higher budgeted drainage projects.

The Transit Agencies (2nd TST) and the Public Works: Roads Program (2nd TST) are lower due to planned reductions in the repayments of the 2021 General Obligation Bond.

INTERFUND TRANSFERS OUT

Approximately \$122.6 million is transferred from the Special Revenue Funds to various other funds. The increase of \$19.7 million or 19.1 percent relates to cash flows for the pay-as-you-go road and greenbelt projects under the Transportation Sales Tax programs.

BUDGET ANALYSIS

FUND BALANCE

The FY 2024 ending fund balance is projected to be \$225.1 million, which reflects a \$16.1 million or 7.7 percent increase from the estimated FY 2023 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 2024 approved budgeted disbursements for the Enterprise Funds total \$87.3 million. This is a \$17.3 million or 24.7 percent increase from the FY 2023 budget. Funds available for FY 2024 also total \$87.3 million.

Page **167** displays a graphical representation of the County's Enterprise Funds budgets, while pages **168** to **176** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$81.3 million and reflect a \$21.0 million or 34.9 percent increase from the FY 2023 budget. Figure 10 provides information on significant budgeted revenue changes.

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

| Department/Division | FY 2023 <u>Approved</u> | FY 2024 <u>Approved</u> | Amount <u>Change</u> | Percent <u>Change</u> |
|---------------------------------|----------------------------|----------------------------|-------------------------|--------------------------|
| Legal: Environmental Management | \$ 35.9 | \$ 54.1 | \$ 18.2 | 50.7% |

The most significant budgeted change is an increase of \$18.2 million or 50.7 percent in the Legal: Environmental Management Fund due to an increase in the annual Solid Waste User Fee from \$99 to \$150 for Single-Family residences.

INTERFUND TRANSFERS IN

Approximately \$2.4 million is transferred into the Enterprise Funds from the General Fund, which reflects no significant change from the FY 2023 budget.

EXPENSES

The FY 2024 budgeted expenses for the Enterprise Funds total \$80.3 million, a \$13.6 million or 20.4 percent increase from FY 2023. Figure 11 shows the significant budget change in expenses.

BUDGET ANALYSIS

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

| <u>Department/Division</u> | | <u>FY 2023</u> <u>Approved</u> | | <u>FY 2024</u> <u>Approved</u> | | <u>Amount</u> <u>Change</u> | <u>Percent</u> <u>Change</u> |
|--|----|-----------------------------------|----|-----------------------------------|----|--------------------------------|---------------------------------|
| Environmental Management - Landfill Operations | \$ | 7.6 | \$ | 12.0 | \$ | 4.4 | 58.2% |
| Facilities: Parking Garages | | 3.2 | | 4.8 | | 1.6 | 49.7% |

The most significant budgeted increase in the Enterprise Funds is a \$4.4 million or 58.2 percent increase in the Environmental Management Landfill Operations Fund due to Landfill Closure Costs, Leachate Disposal, and equipment replacement.

In addition, there is a \$1.6 million or 49.7 increase in Facilities: Parking Garages Fund due to an increase in on-going repairs and maintenance to the garages.

INTERFUND TRANSFERS OUT

The transfers from the Enterprise Fund to other funds are approximately \$7.1 million, a \$3.7 million or 109.9 percent increase. The Environmental Management – Landfill Operations interfund transfer out represents construction of the next lined landfill cell.

FUND BALANCE

The FY 2024 combined ending fund balance is projected to be \$49.7 million, which reflects a \$3.6 million or 6.7 percent decrease from the estimated FY 2023 fund balance. The Environmental Management and Facilities: Parking Garages Funds utilize some fund balance for projects.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2024 approved budgeted disbursements for the Internal Service Funds total \$66.2 million. This is a \$1.4 million or 2.2 percent increase from the FY 2023 budget. Funds available for FY 2024 also total \$66.2 million.

Page **177** shows a graphical representation of the County's Internal Service Funds budgets, while pages **178** to **182** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$58.4 million and represent a \$0.7 million or 1.2 percent increase from FY 2023. Figure 12 provides information on significant budgeted revenue changes.

BUDGET ANALYSIS

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

| <u>Department/Division</u> | | <u>FY 2023 Approved</u> | | <u>FY 2024 Approved</u> | | <u>Amount Change</u> | <u>Percent Change</u> |
|---|----|-----------------------------|----|-----------------------------|----|--------------------------|---------------------------|
| Human Resources: Employee Benefits | \$ | 32.5 | \$ | 33.4 | \$ | 0.9 | 2.8% |
| Safety & Risk: Safety/Worker's Compensation | | 5.5 | | 4.5 | | (1.0) | -18.5% |

The primary change in the Internal Service Funds is higher interest income across the various funds including a \$0.9 million or 2.8 percent increase in the Human Resources: Employee Benefits Fund. The increase is partially offset by a \$1.0 million or 18.5 percent decrease in the Safety & Risk: Safety/Workers' Compensation Fund which represents lower worker's compensation contributions. During budget deliberations, Council further reduced the worker's compensation County Contribution by \$0.25 million.

INTERFUND TRANSFERS IN

Approximately \$4.8 million is transferred into the Internal Service Funds, which reflects a \$0.3 million or 5.7 percent decrease from the FY 2023 budget. The \$4.8 million transfers represent a decrease 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 2024 budgeted expenses for the Internal Service Funds total \$66.2 million, a \$1.4 million or 2.2 percent increase from FY 2023. Figure 13 shows the significant budget change in expenses.

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

| <u>Department/Division</u> | | <u>FY 2023 Approved</u> | | <u>FY 2024 Approved</u> | | <u>Amount Change</u> | <u>Percent Change</u> |
|------------------------------------|----|-----------------------------|----|-----------------------------|----|--------------------------|---------------------------|
| Human Resources: Employee Benefits | \$ | 32.5 | \$ | 34.8 | \$ | 2.3 | 7.1% |

The most significant budgeted increase in the Internal Service Funds is an increase of \$2.3 million or 7.1 percent in the Human Resources: Employee Benefits Fund due to rising costs of various insurances as determined by the State.

FUND BALANCE

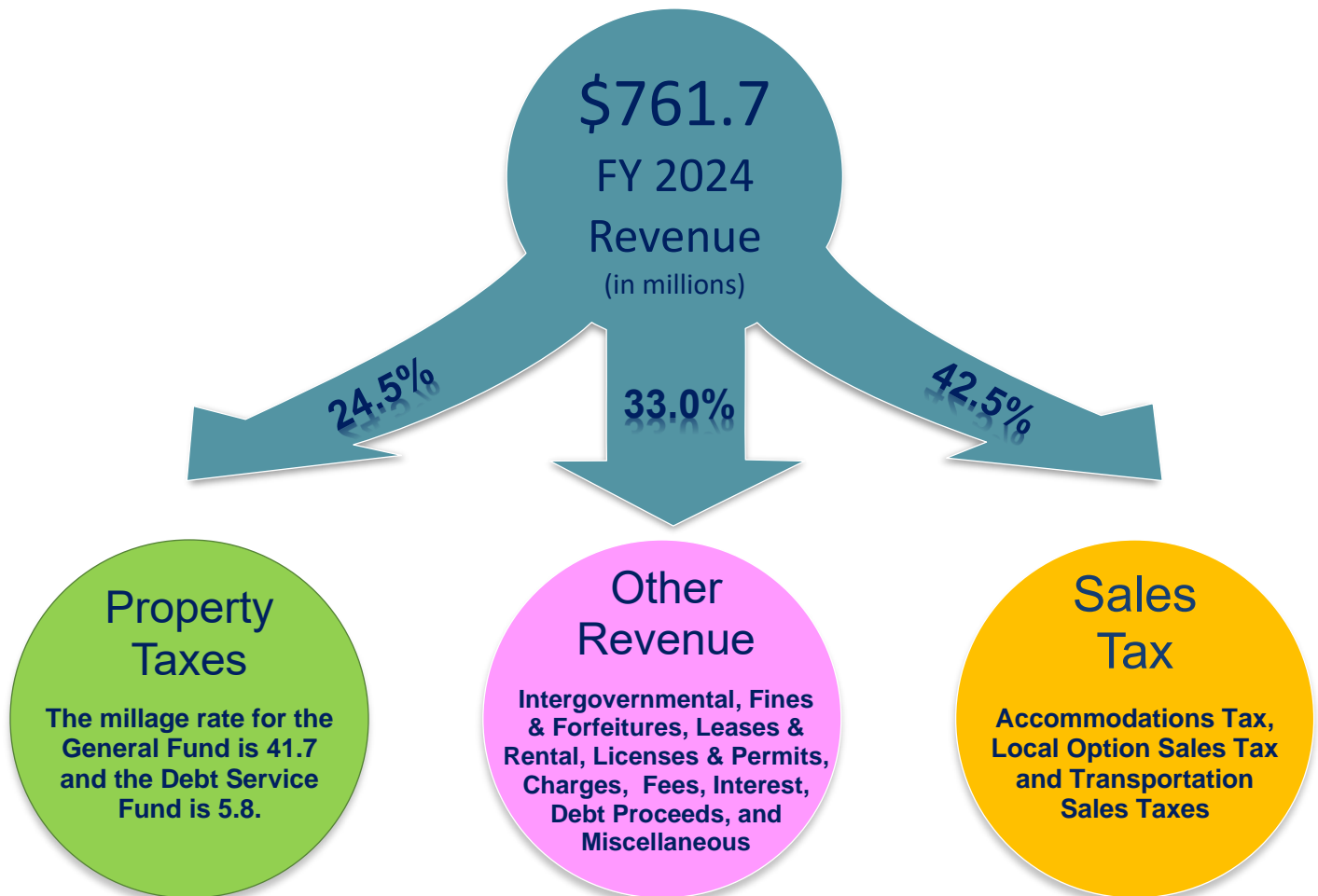
The FY 2024 ending fund balance is projected to be a negative \$214.5 million, representing a positive \$2.1 million or 1.0 percent increase from the FY 2023 ending balance. The negative fund balance is due to reporting \$289.2 million in retirement benefits in the Human Resources: Employee Benefits Fund.

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 87.3 percent of the \$761.7 million in total revenues for FY 2024. The table below identifies external revenues that are greater than \$15 million.

MAJOR REVENUE SOURCES

| | FY 2024 Approved | Percentage of Total Revenue |
|---|---------------------|--------------------------------|
| General Fund: Ad Valorem Taxes | 219,910 | 28.9% |
| General Fund: Local Option Sales Tax | 103,500 | 13.6% |
| General Fund: Local Government Fund | 17,520 | 2.3% |
| Debt Service Fund: Ad Valorem Taxes | 30,220 | 4.0% |
| Special Revenue Fund: Transportation Sales Tax | 189,712 | 25.0% |
| Special Revenue Fund: Accommodations Tax – Local | 30,570 | 4.0% |
| Special Revenue Fund: Special Source Revenue Bond | 25,115 | 3.3% |
| Enterprise Fund: User Fee | 48,700 | 6.4% |

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

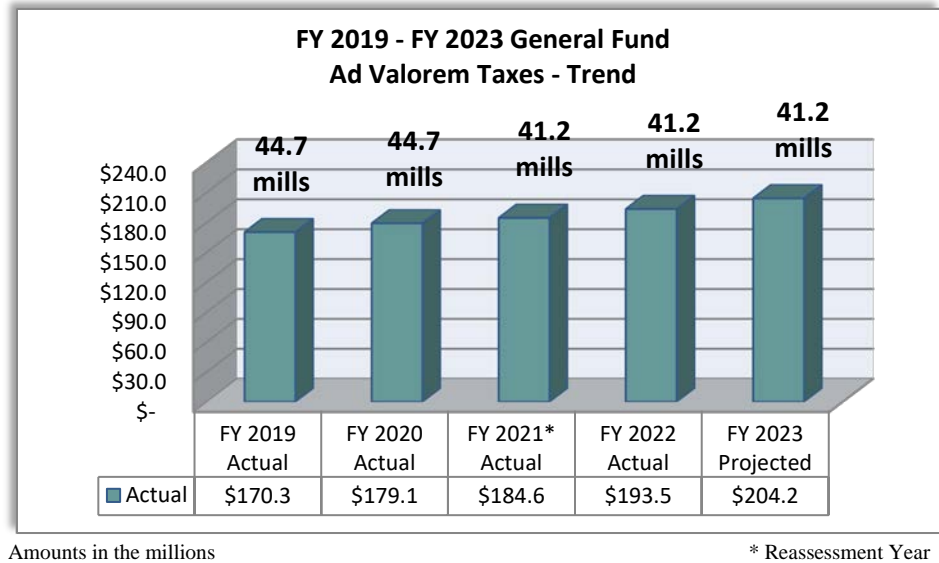
General Fund Ad Valorem Taxes

Description

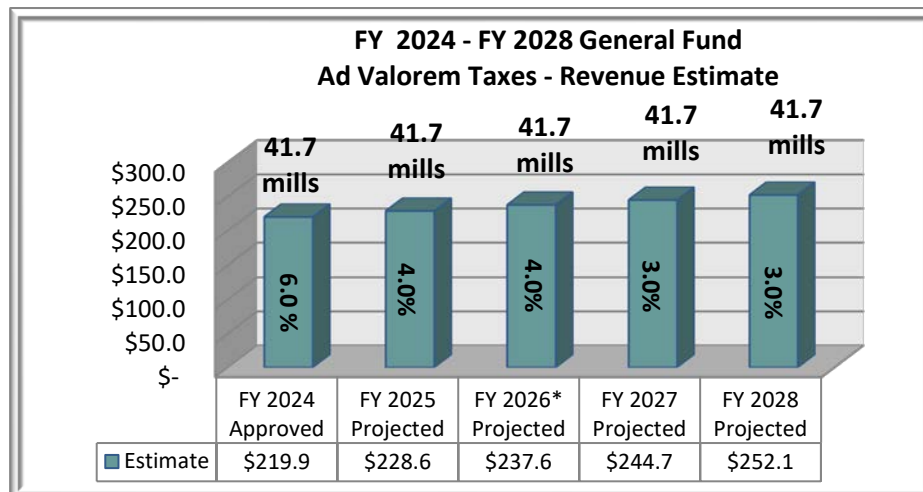
The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer 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



The County expects the property tax growth to continue as property value increases in the area.



Revenue Estimates

The FY 2024 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 2022 receipts, and FY 2023 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 6.0% in FY24, to increase by 4.0% for FY 2025 through FY 2026, and to increase 3.0% in FY 2027 through FY 2028. The 41.7 millage rate reflects a 0.5 mill increase from the previous year and is expected to remain constant through FY 2028. The millage equates to \$166.80 per \$100,000 of appraised value for the homeowner.

MAJOR REVENUE SOURCES

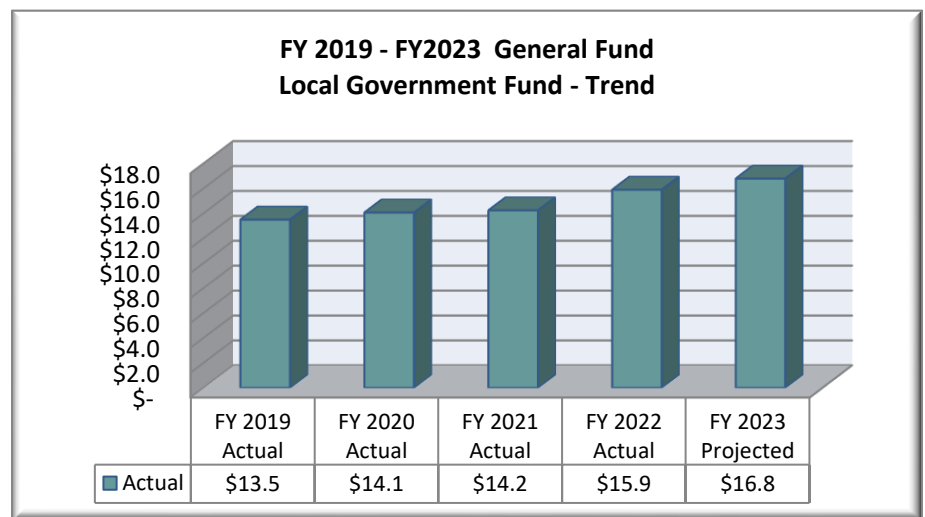
General Fund Local Government Fund

Description

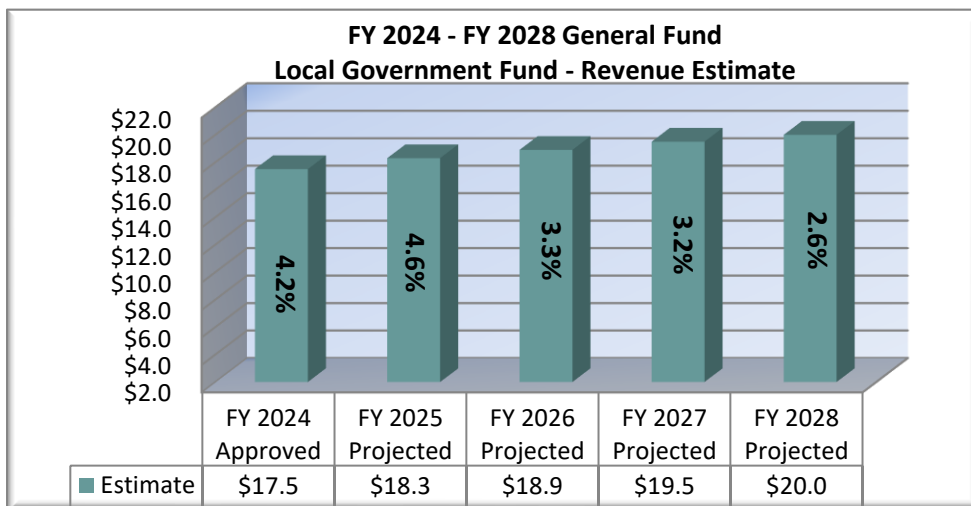
The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and provide a predictable revenue source for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated many other 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 an upward trend from FY 2019 through FY 2020. 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 5.7 percent revenue increase in FY 2023 for county and municipal governments.



Amounts in millions



Amounts in millions

Revenue Estimate

The FY 2024 revenues reflect a moderate 4.2% increase. There is uncertainty in calculating the ongoing trend for this major revenue source beyond FY 2024 because the State's allocation is tied to the State's economy.

MAJOR REVENUE SOURCES

General Fund Local Option Sales Tax

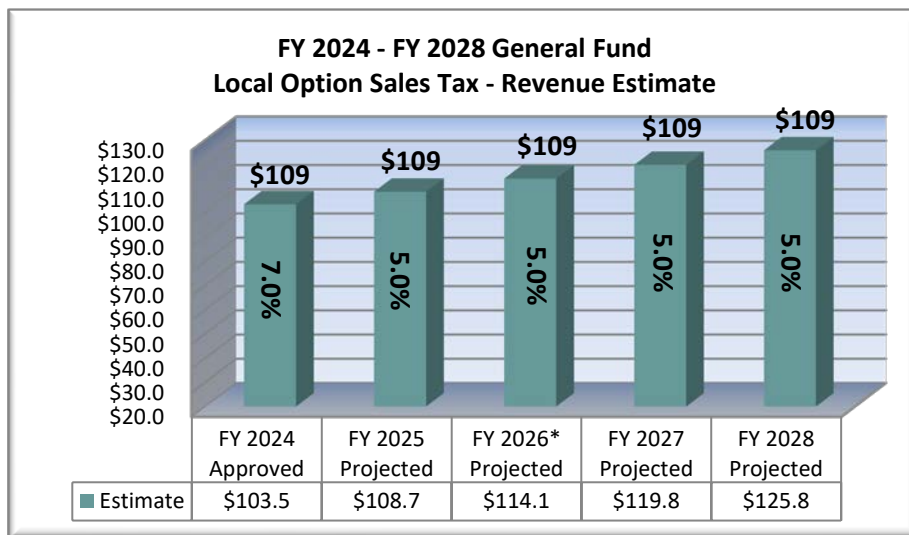
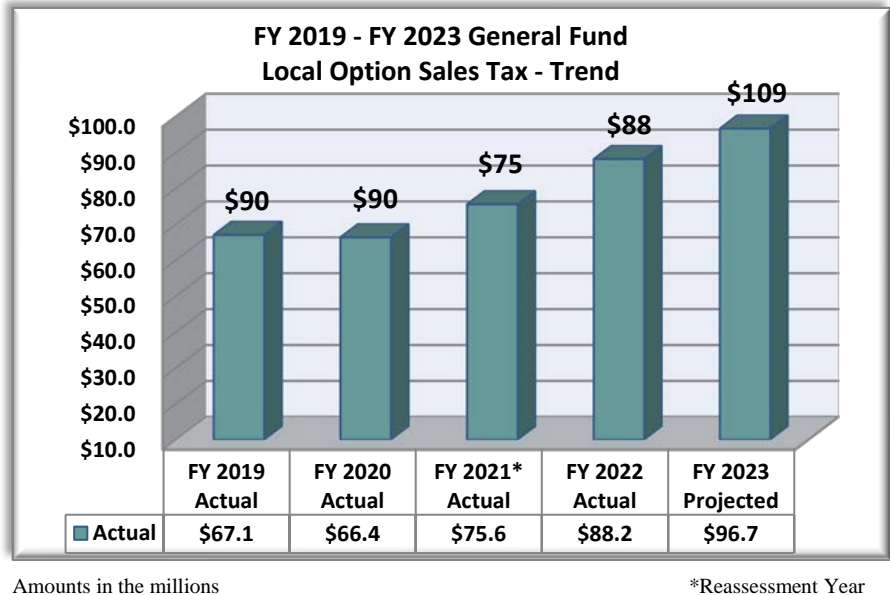
Description

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 decreasing trend between FY 2019 and FY 2020. 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 continued into FY 2022 and FY 2023 as the revenue increased. The value of the LOST credit remained flat between FY 2019 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 2023 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 2024 equates to a credit of \$109 per \$100,000 of the appraised value and is projected to remain flat through FY 2028. Due to increased spending and inflation, sales tax receipts are expected to increase by 7.0 percent in FY 2024. The revenue will

continue to increase from FY 2025 to FY 2028 at a consistent rate of 5.0 percent based on long-range trends.

MAJOR REVENUE SOURCES

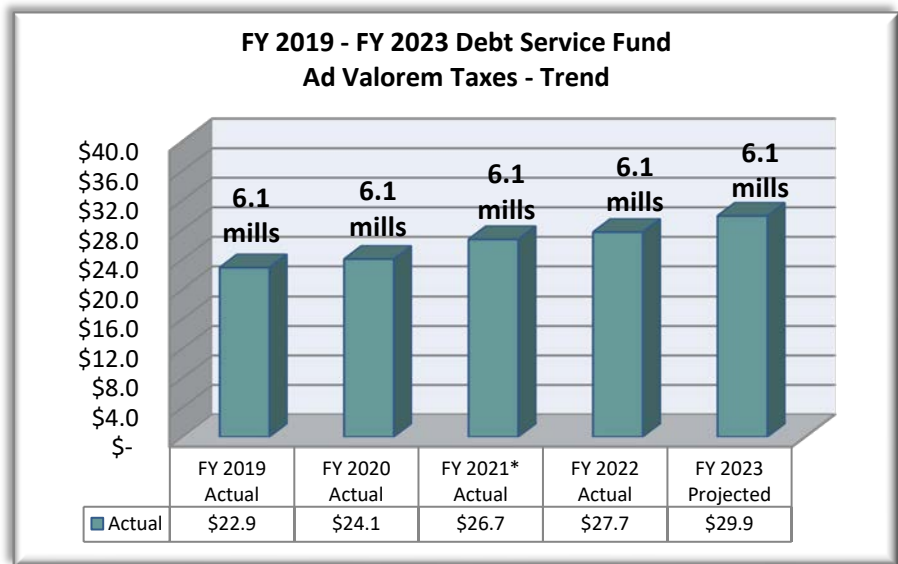
Debt Service Fund Ad Valorem Taxes

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.

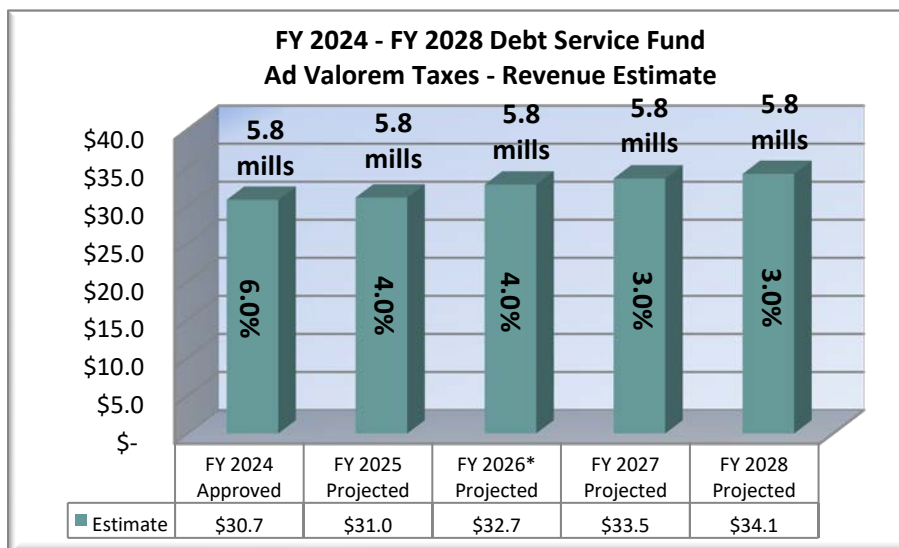
Trend

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 2019 through FY 2023, 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

6.1 millage rate reflects a decrease to 5.8 mills in FY2024 from the previous year. The millage is expected to remain constant through FY 2028. The millage equates to \$23.20 per \$100,000 of appraised value for the homeowner.

Revenue Estimate

The FY 2024 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 2022 receipts, and FY 2023 year-to-date collection trends. In addition, the estimates include new construction and fair market value changes for properties that change ownership. The

MAJOR REVENUE SOURCES

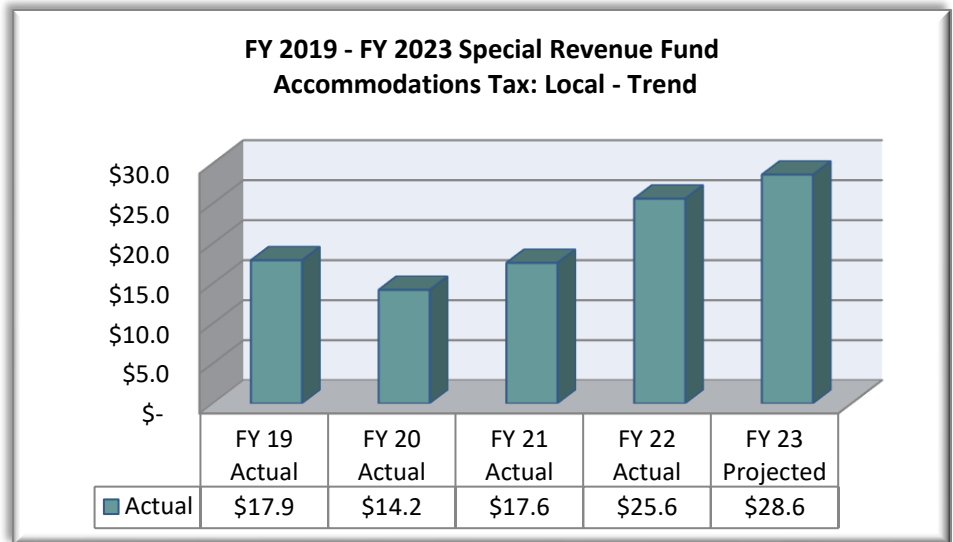
Special Revenue Fund Accommodations Tax - Local

Description

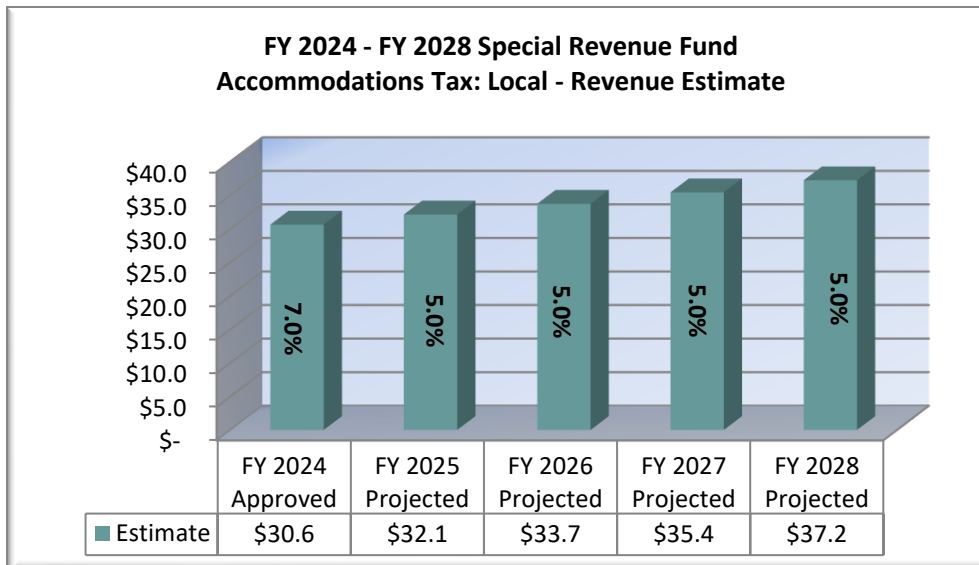
The Accommodations Tax – Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax – Local began on April 1, 1994, upon which its legitimacy 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 were reduced during the pandemic 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 in FY 2022, reflecting the full-year removal of worldwide travel restrictions and pent-up demand for travel. The revenue increased 11.7 percent in FY 2023 as tourism and travel growth continues.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2022 receipts, FY 2023 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. However, budgeted Accommodations Tax - Local revenue in FY 2024 projects a 7.0 percent increase from FY 2023, reflecting a return to a pre-pandemic growth percentage. Looking into the future, the revenue is projected to increase annually by 5.0 percent.

MAJOR REVENUE SOURCES

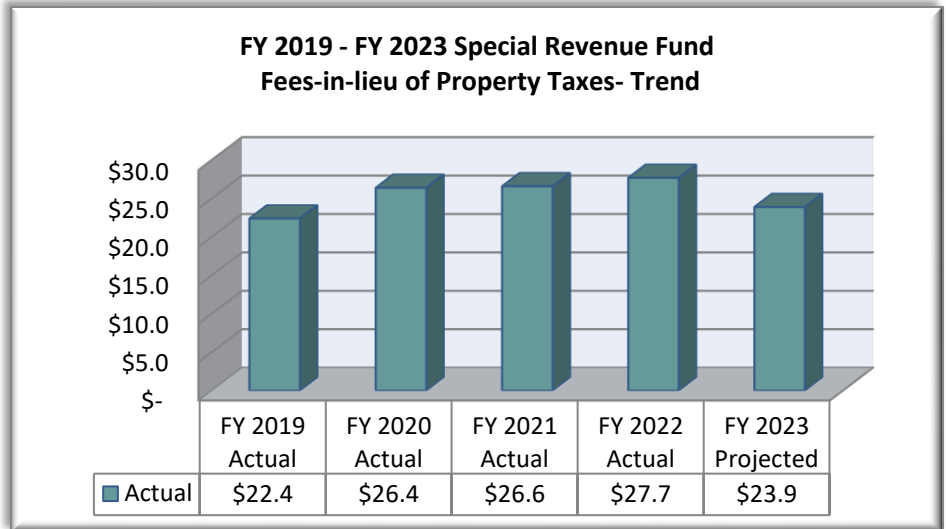
Special Revenue Fund Fees-in-lieu of Property Taxes

Description

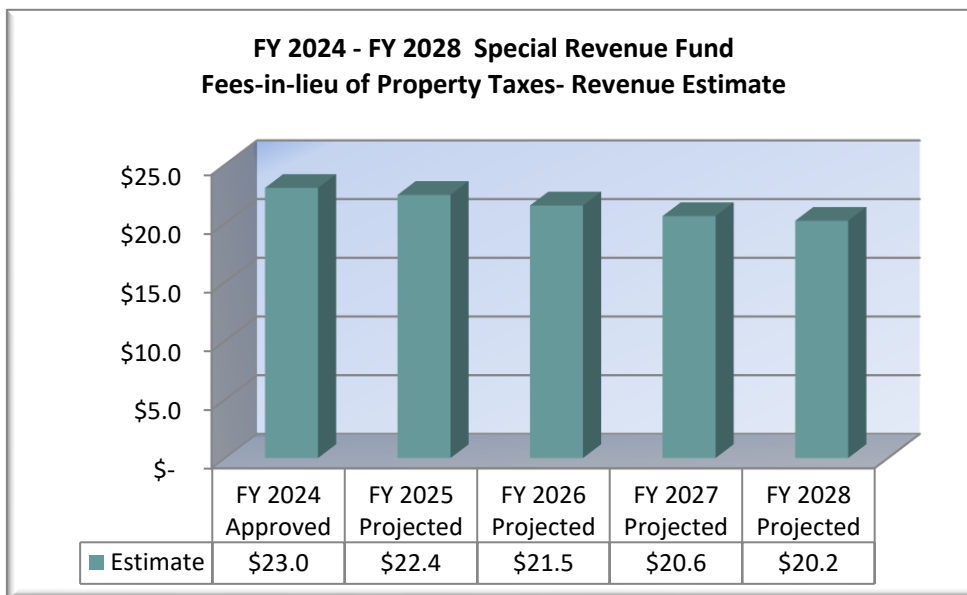
In 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013 and refinanced in 2021. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed 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. New development has more than offset the decrease, resulting in a flat trend between FY 2020 and FY2022. In FY 2023 developments declined which, resulted in a decrease.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The revenue estimate is based on a review of actual FY 2022 receipts, FY 2023 year-to-date collection trends, and information from the Economic Development Department. The projections for FY 2024 through FY 2028 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

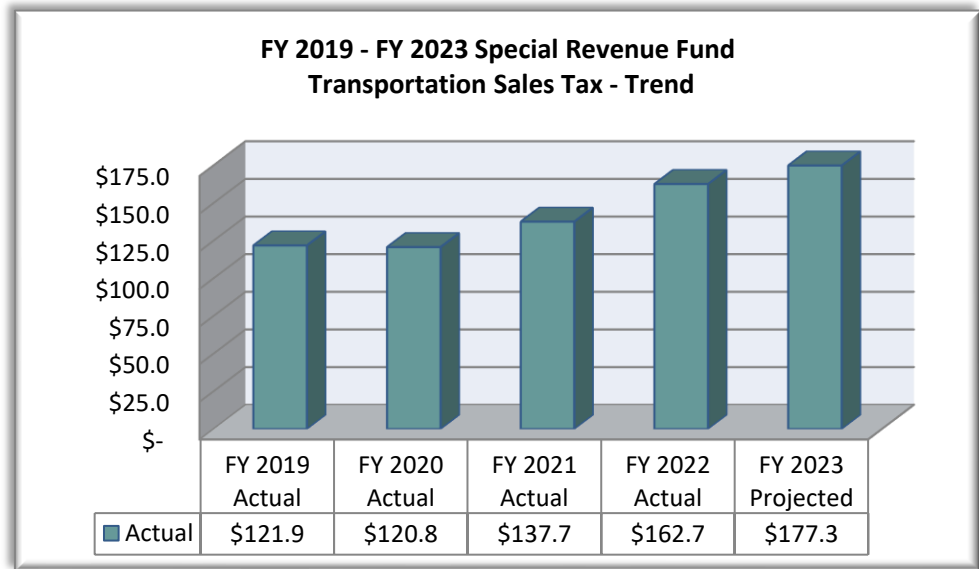
Special Revenue Fund Transportation Sales Tax

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

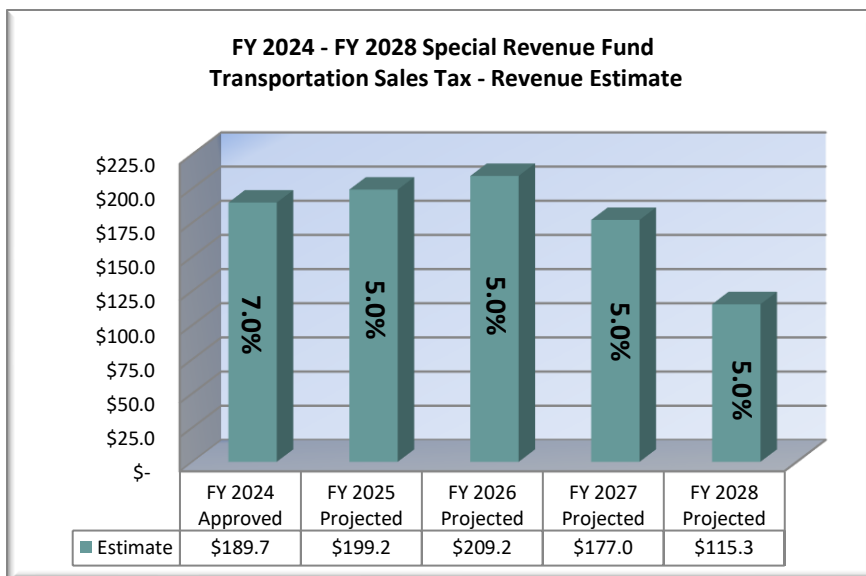


Amount in the millions

offset a portion of the decline in sales tax due to the pandemic. The County experienced a 18.2 percent growth rate in FY 2022 and 9.0 in FY 2023 as the nation continues rebound 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 2022 receipts, and FY 2023 year-to-date collection trends. The Transportation Sales Tax is estimated to increase by 7.0 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

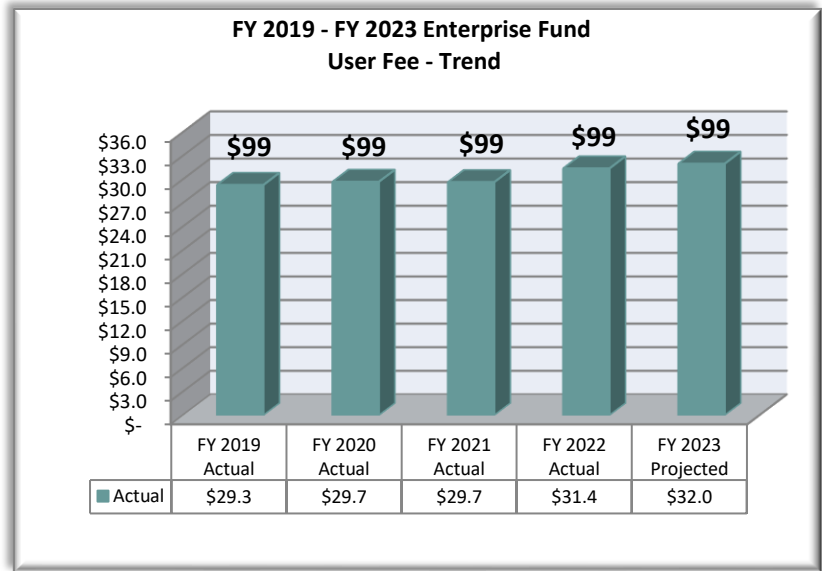
Enterprise Fund User Fee

Description

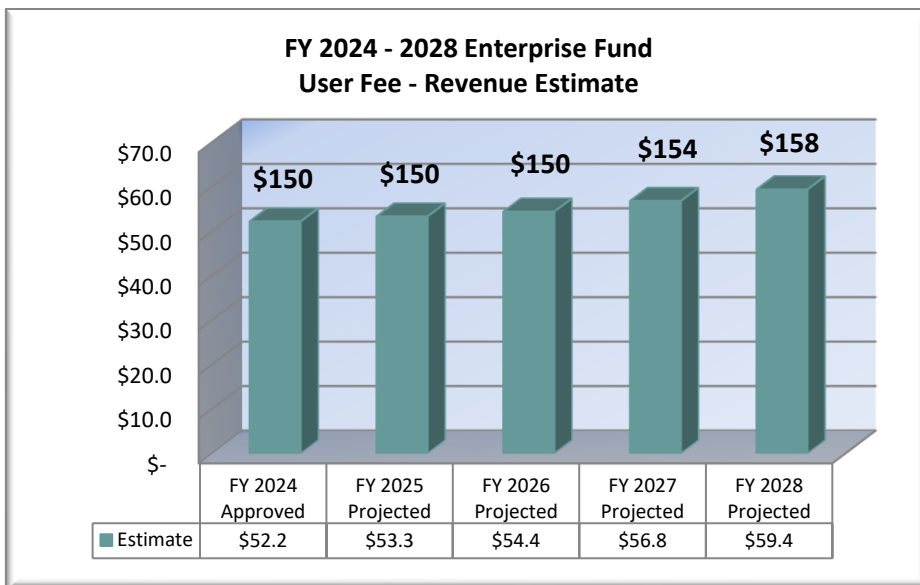
In 1989, Charleston County began charging a user fee to real property owners and certain commercial and governmental entities to fund the County's recycling, solid waste, and disposal efforts. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department 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 continues to see a slight increases in the revenue in FY 2023 to the pre-pandemic revenue level.



Amount in the millions



Amount in the millions

Revenue Estimate

The FY 2024 User Fee estimate is based on actual FY 2022 receipts and FY 2023 year-to-date collection trends. In FY 2024 the User Fee increased to \$150 and is projected to remain constant until FY 2027. In FY 2027 the User Fee is projected to increase \$4 annually to fund future operating and capital costs.

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 **491** to **497** 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 **471** to **473** 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 2024 All Funds** graph on page **84**, the **Where It Goes. . . . FY 2024 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 **182**) 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 2021, 2022, 2023, and 2024. Page **114** provides a summary by fund type of the County's Fiscal Year 2024 budget. Individual fund statements start on page **116** with the General Fund. Note that the FY 2024 Projected column on the fund statements includes the estimated amounts from the FY 2023 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

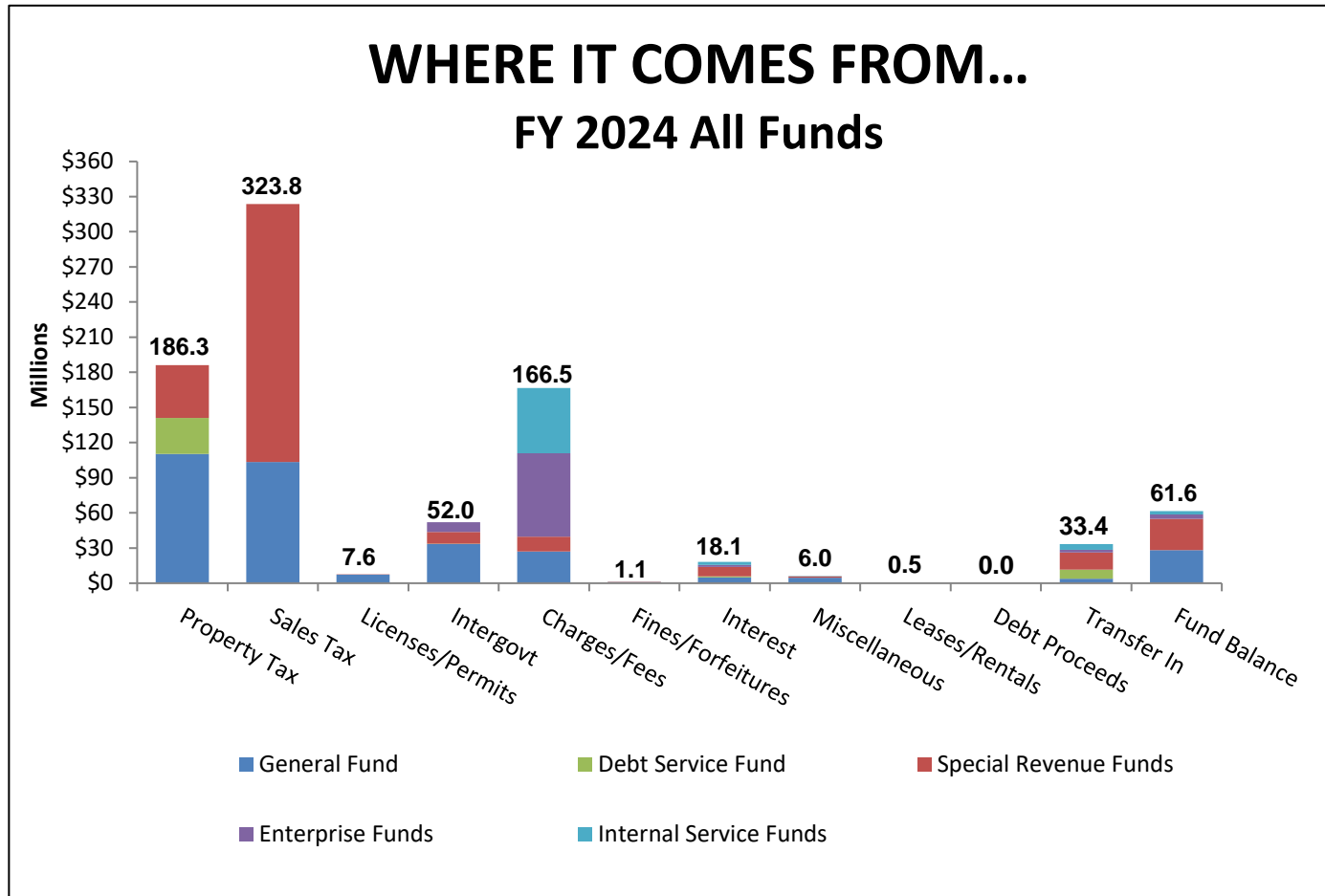
Charleston County, South Carolina All Funds Fund Statement

| | FY 20XX Actual | FY 20XX Actual | FY 20XX Approved | FY 20XX Projected | FY 20XX Approved |
|-----------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| 1 Beginning Balance, July 1 | \$144,481,110 | \$115,700,254 | \$180,547,196 | \$180,547,196 | \$201,931,248 |
| 2 Revenues: | | | | | |
| Property Tax | 189,841,370 | 186,064,591 | 171,125,025 | 171,262,552 | 186,268,247 |
| Sales Tax | 230,925,411 | 276,572,983 | 291,750,000 | 302,570,000 | 323,782,000 |
| Licenses and Permits | 7,241,852 | 8,489,032 | 7,175,600 | 8,579,950 | 7,609,950 |
| Intergovernmental | 44,024,292 | 49,662,585 | 47,185,345 | 48,375,418 | 51,964,480 |
| Charges and Fees | 147,845,572 | 170,726,941 | 146,575,381 | 147,817,170 | 166,481,891 |
| Fines and Forfeitures | 1,287,270 | 1,851,143 | 871,500 | 1,261,417 | 1,054,500 |
| Interest | 1,687,409 | 3,109,701 | 6,705,200 | 17,867,500 | 18,074,000 |
| Miscellaneous | 7,583,375 | 7,539,769 | 5,800,231 | 9,498,792 | 5,960,588 |
| Leases and Rent | 669,070 | 573,146 | 271,284 | (105,422) | 479,610 |
| Debt Proceeds | - | 8,012,486 | - | - | - |
| Subtotal | 631,105,621 | 712,602,377 | 677,459,566 | 707,127,377 | 761,675,266 |
| 3 Interfund Transfer In | 44,422,573 | 39,062,922 | 59,250,891 | 63,019,106 | 33,370,175 |
| 4 Total Available | 820,009,304 | 867,365,552 | 917,257,653 | 950,693,679 | 996,976,689 |
| 5 Expenditures: | | | | | |
| Personnel | 190,557,346 | 194,359,062 | 214,805,061 | 206,439,945 | 242,990,657 |
| Operating | 264,403,397 | 284,457,059 | 277,198,283 | 265,745,437 | 307,478,326 |
| Capital | 3,234,404 | 4,913,208 | 12,205,820 | 15,698,056 | 18,659,000 |
| Debt Service | 96,370,142 | 67,411,191 | 121,029,314 | 121,463,944 | 92,605,936 |
| Subtotal | 554,565,289 | 551,140,520 | 625,238,478 | 609,347,382 | 661,733,919 |
| 6 Interfund Transfer Out | 149,753,412 | 135,677,841 | 128,615,249 | 139,415,049 | 147,544,974 |
| 7 Total Disbursements | 704,318,701 | 686,818,361 | 753,853,727 | 748,762,431 | 809,278,893 |
| 8 Nonspendable | 96,648,947 | 101,806,541 | 101,806,541 | 101,806,541 | 101,806,541 |
| 9 Restricted: External | (317,649,975) | (314,023,127) | (318,386,053) | (306,581,797) | (292,081,797) |
| Restricted: Internal | 254,744,486 | 213,156,653 | 193,363,057 | 211,097,118 | 164,464,442 |
| Available | 81,947,145 | 179,607,128 | 186,620,380 | 195,609,386 | 213,508,610 |
| 10 Ending Balance, June 30 | \$115,690,603 | \$180,547,192 | \$163,403,926 | \$201,931,248 | \$187,697,796 |

12

ALL FUNDS

The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2024.

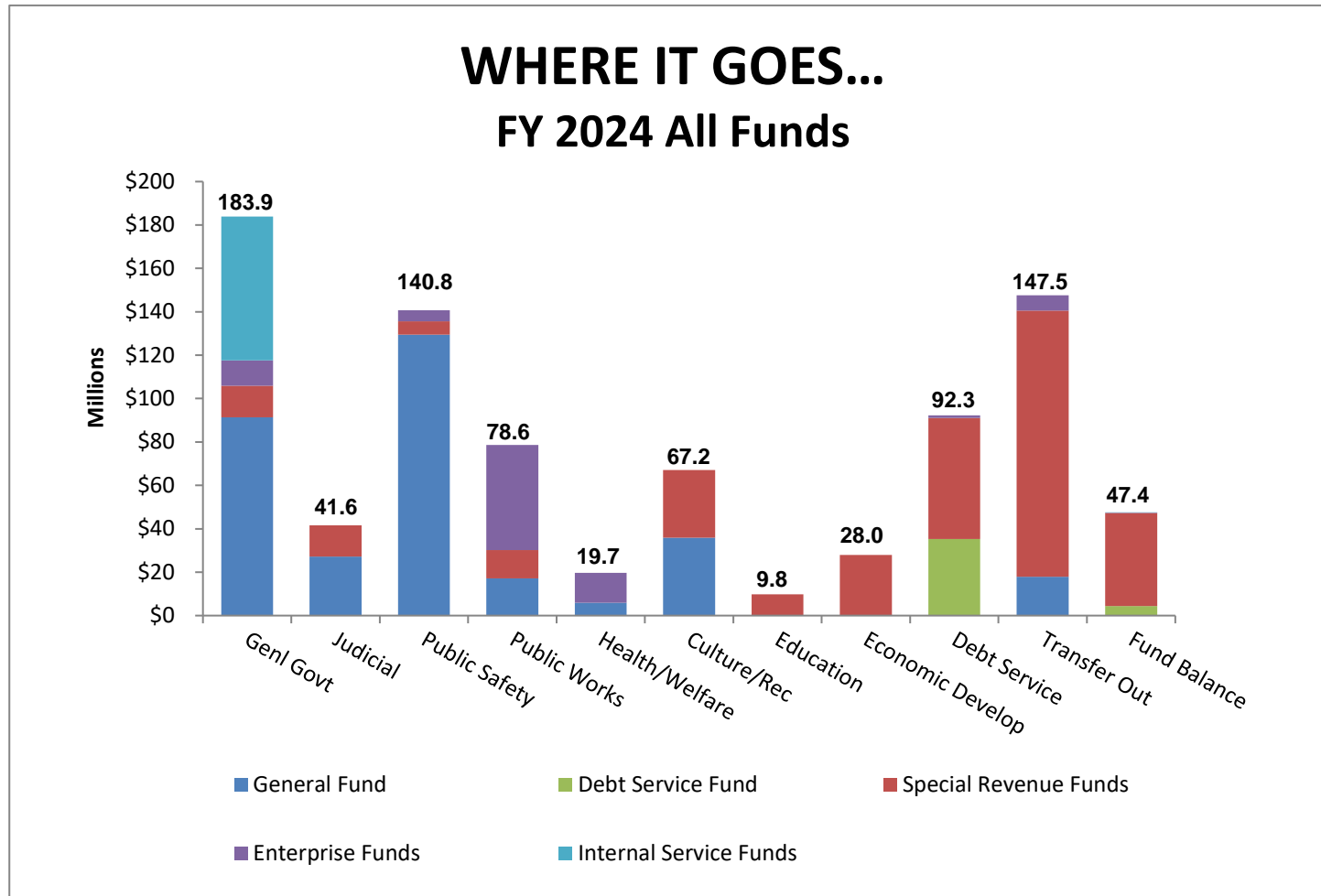


Total Available Budgeted: \$856,678,778

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Projected | FY 2024 Approved | Change | Percent Change |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
| Property Tax | \$ 189,841,370 | \$ 186,064,591 | \$ 171,262,552 | \$ 186,268,247 | \$ 15,005,695 | 8.8 |
| Sales Tax | 230,925,411 | 276,572,983 | 302,570,000 | 323,782,000 | 21,212,000 | 7.0 |
| Licenses & Permits | 7,241,852 | 8,489,032 | 8,579,950 | 7,609,950 | (970,000) | (11.3) |
| Intergovernmental | 44,024,292 | 49,662,585 | 48,375,418 | 51,964,480 | 3,589,062 | 7.4 |
| Charges & Fees | 147,845,572 | 170,726,941 | 147,817,170 | 166,481,891 | 18,664,721 | 12.6 |
| Fines & Forfeitures | 1,287,270 | 1,851,143 | 1,261,417 | 1,054,500 | (206,917) | (16.4) |
| Interest | 1,687,409 | 3,109,701 | 17,867,500 | 18,074,000 | 206,500 | 1.2 |
| Miscellaneous | 7,583,375 | 7,539,769 | 9,498,792 | 5,960,588 | (3,538,204) | (37.2) |
| Leases & Rentals | 669,070 | 573,146 | (105,422) | 479,610 | 585,032 | (554.9) |
| Debt Proceeds | - | 8,012,486 | - | - | - | 0.0 |
| Total Revenues | 631,105,621 | 712,602,377 | 707,127,377 | 761,675,266 | 54,547,889 | 7.7 |
| Transfer In | 44,422,573 | 39,062,922 | 63,019,106 | 33,370,175 | (29,648,931) | (47.0) |
| Use of Fund Balance | 67,893,954 | 6,826,001 | 30,992,694 | 61,633,337 | 30,640,643 | 98.9 |
| Total Avail. Budgeted | \$ 743,422,148 | \$ 758,491,299 | \$ 801,139,177 | \$ 856,678,778 | \$ 55,539,601 | 6.9 |

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 2024.



Total Uses: \$856,678,778

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Projected | FY 2024 Approved | Change | Percent Change |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
| General Govt. | \$ 181,762,977 | \$ 165,613,273 | \$ 157,105,663 | \$ 183,866,983 | \$ 26,761,320 | 17.0 |
| Judicial | 31,927,395 | 34,848,618 | 36,873,763 | 41,558,026 | 4,684,263 | 12.7 |
| Public Safety | 114,908,690 | 119,746,879 | 131,863,535 | 140,769,011 | 8,905,476 | 6.8 |
| Public Works | 50,556,295 | 59,307,600 | 60,307,793 | 78,613,750 | 18,305,957 | 30.4 |
| Health/Welfare | 14,803,423 | 15,866,787 | 16,685,857 | 19,655,561 | 2,969,705 | 17.8 |
| Culture/Recreation | 38,784,131 | 45,259,381 | 51,615,464 | 67,150,586 | 15,535,122 | 30.1 |
| Education | 8,261,200 | 8,568,736 | 9,113,866 | 9,838,866 | 725,000 | 0.0 |
| Economic Develop. | 17,214,953 | 24,332,029 | 24,541,818 | 28,003,515 | 3,461,697 | 14.1 |
| Debt Service | 96,346,225 | 77,597,213 | 121,239,622 | 92,277,621 | (28,962,001) | (23.9) |
| Total Expenditures | 554,565,289 | 551,140,515 | 609,347,382 | 661,733,919 | 52,386,538 | 8.6 |
| Transfer Out | 149,753,412 | 135,677,841 | 139,415,049 | 147,544,974 | 8,129,925 | 5.8 |
| Total Disbursements | 704,318,701 | 686,818,356 | 748,762,431 | 809,278,893 | 60,516,463 | 8.1 |
| Increase in Fund Bal. | 39,103,447 | 71,672,943 | 52,376,746 | 47,399,885 | (4,976,861) | (9.5) |
| Total Uses | \$ 743,422,148 | \$ 758,491,299 | \$ 801,139,177 | \$ 856,678,778 | \$ 55,539,602 | 6.9 |

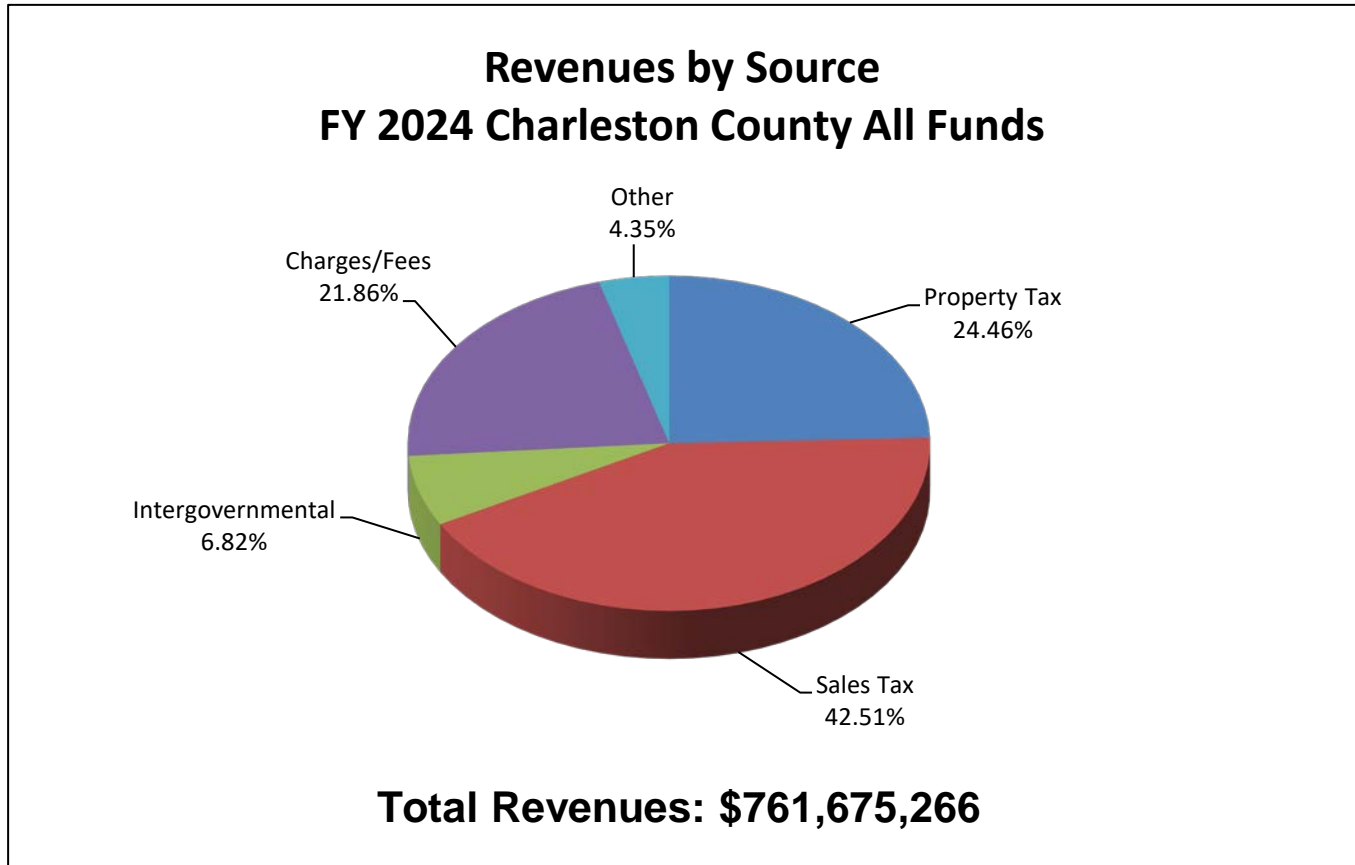
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2024

| | Fund Statement Page Number | Revenues (88 to 95) | Transfers In (Page 103) | Sources |
|--|-------------------------------|------------------------|----------------------------|----------------------|
| GENERAL FUND | 116 | \$ 292,707,049 | \$ 3,900,046 | \$296,607,095 |
| DEBT SERVICE FUND | 118 | 31,989,127 | 7,704,323 | 39,693,450 |
| Accommodations Tax: Local | 120 | 30,870,000 | - | 30,870,000 |
| Accommodations Tax: State | 121 | 515,000 | - | 515,000 |
| Air Service Development | 122 | 8,500,000 | - | 8,500,000 |
| Awendaw McClellanville Fire | 123 | 3,052,627 | - | 3,052,627 |
| Awendaw McClellanville Fire Debt | 124 | 360,195 | - | 360,195 |
| Clerk of Court: Excess IV-D | 125 | - | 252,274 | 252,274 |
| Clerk of Court: IV-D Child Support Enf | 126 | 880,000 | - | 880,000 |
| Coroner: Child Review | 127 | 35,000 | - | 35,000 |
| Economic Development | 128 | 3,960,000 | - | 3,960,000 |
| Economic Dev.: Revenue Bond Debt Service | 129 | 25,115,247 | 9,226,536 | 34,341,783 |
| Emergency Mgmt.: Hazard Materials Enforce | 130 | 210,000 | - | 210,000 |
| Fire Districts: East Cooper Fire District | 131 | 172,300 | - | 172,300 |
| Fire Districts: Northern Chas Co Fire Dist | 132 | 443,750 | - | 443,750 |
| Fire Districts: West St. Andrew's Fire Dist | 133 | 7,900 | - | 7,900 |
| Greenbelt Programs 1st TST | 134 | 16,379,520 | - | 16,379,520 |
| Greenbelt Programs 2nd TST | 135 | 9,767,600 | - | 9,767,600 |
| Human Resources: Summer Youth Program | 136 | - | 75,000 | 75,000 |
| Legal: Seized Assets | 137 | 23,000 | - | 23,000 |
| Planning/Zoning: Tree Fund | 138 | - | - | - |
| Public Defender: Berkeley County | 139 | 2,403,613 | - | 2,403,613 |
| Public Defender: Charleston County | 140 | 2,762,172 | 4,200,000 | 6,962,172 |
| Public Works: Roads Program 1st TST | 141 | 62,822,400 | - | 62,822,400 |
| Public Works: Roads Program 2nd TST | 142 | 60,155,160 | - | 60,155,160 |
| Public Works: Stormwater Drainage | 143 | 4,011,230 | - | 4,011,230 |
| Sheriff: Asset Forfeiture Federal | 144 | - | - | - |
| Sheriff: Asset Forfeiture State | 145 | - | - | - |
| Sheriff: Inmate Welfare | 146 | 900,000 | - | 900,000 |
| Sheriff: IV-D Child Support Enforcement | 147 | 25,000 | 87,793 | 112,793 |
| Sheriff: Sex Offender Registry | 148 | 30,900 | - | 30,900 |
| Solicitor: Alcohol Education Program | 149 | 40,000 | 60,999 | 100,999 |
| Solicitor: Bond Estreatment | 150 | - | - | - |
| Solicitor: Criminal Domestic Violence Approp | 151 | 100,000 | - | 100,000 |
| Solicitor: Drug Court | 152 | 355,000 | - | 355,000 |
| Solicitor: DUI Appropriation | 153 | 73,690 | 38,398 | 112,088 |
| Solicitor: Expungement | 154 | 140,000 | - | 140,000 |
| Solicitor: Juvenile Education Program | 155 | 70,000 | 67,072 | 137,072 |
| Solicitor: Pretrial Intervention | 156 | 180,000 | 40,000 | 220,000 |
| Solicitor: State Appropriation | 157 | 1,891,000 | - | 1,891,000 |
| Solicitor: Traffic Education Program | 158 | 160,000 | - | 160,000 |
| Solicitor: Victims' Unclaimed Restitution | 159 | - | - | - |
| Solicitor: Victim-Witness State Approp | 160 | 40,625 | 39,546 | 80,171 |
| Solicitor: Violent Crime Prosecution | 161 | 100,000 | - | 100,000 |
| Transit Agencies 1st TST | 162 | 17,211,080 | - | 17,211,080 |
| Transit Agencies 2nd TST | 163 | 30,860,240 | - | 30,860,240 |
| Trident Technical College | 164 | 9,711,440 | 127,426 | 9,838,866 |
| Trident Technical College: Debt Service | 165 | 2,696,000 | 22,691 | 2,718,691 |
| Victim's Bill of Rights | 166 | 167,900 | 294,933 | 462,833 |
| SPECIAL REVENUE FUNDS | | 297,199,589 | 14,532,668 | 311,732,257 |
| Biological Science Center | 168 | - | 474,048 | 474,048 |
| Consoli. Dispatch: Emergency 911 Wire Line | 169 | 660,000 | - | 660,000 |
| Consoli. Dispatch: Emergency 911 Wireless | 170 | 3,011,956 | - | 3,011,956 |
| Consoli. Dispatch: Fire & Agency Costs | 171 | 992,121 | - | 992,121 |
| Dept of Alcohol & Other Drug Abuse Services | 172 | 12,172,090 | 1,153,339 | 13,325,429 |
| Environmental Management | 173 | 54,117,000 | - | 54,117,000 |
| Facilities Management: Parking Garages | 174 | 3,529,399 | - | 3,529,399 |
| Revenue Collections | 175 | 3,471,498 | - | 3,471,498 |
| Technology Services: Radio Communications | 176 | 3,380,359 | 774,871 | 4,155,230 |
| ENTERPRISE FUNDS | | 81,334,423 | 2,402,258 | 83,736,681 |
| Fac Mgmt.: Office Services/Records Mgmt. | 178 | 2,013,468 | 60,000 | 2,073,468 |
| Fleet Operations/Procurement: Central Parts | 179 | 16,185,711 | 4,770,880 | 20,956,591 |
| Human Resources: Employee Benefits | 180 | 33,422,865 | - | 33,422,865 |
| Safety & Risk Mgt: Safety/Workers' Comp | 181 | 4,475,779 | - | 4,475,779 |
| Technology Services: Telecommunications | 182 | 2,347,255 | - | 2,347,255 |
| INTERNAL SERVICE FUNDS | | 58,445,078 | 4,830,880 | 63,275,958 |
| Total of All Funds | | \$ 761,675,266 | \$33,370,175 | \$795,045,441 |

| Expenditures/ Expenses (96 to 102) | Transfers Out (Page 103) | Disbursements | Net Increase (Decrease) in Fund Balance | Beginning Fund Balance | Ending Fund Balance |
|--|-----------------------------|----------------|---|---------------------------|------------------------|
| \$ 306,893,670 | \$ 17,853,527 | \$ 324,747,197 | (\$28,140,102) | \$ 123,417,021 | \$ 95,276,919 |
| 35,332,723 | - | 35,332,723 | 4,360,727 | 27,772,353 | 32,133,080 |
| 30,414,332 | - | 30,414,332 | 455,668 | 19,630,648 | 20,086,316 |
| 467,500 | 48,750 | 516,250 | (1,250) | 413,189 | 411,939 |
| 10,433,070 | - | 10,433,070 | (1,933,070) | 1,933,070 | - |
| 3,292,417 | - | 3,292,417 | (239,790) | 752,848 | 513,058 |
| 367,881 | - | 367,881 | (7,686) | 134,159 | 126,473 |
| 403,256 | - | 403,256 | (150,982) | 900,367 | 749,385 |
| 627,726 | 252,274 | 880,000 | - | - | - |
| 53,396 | - | 53,396 | (18,396) | 18,396 | - |
| 3,960,000 | - | 3,960,000 | - | 5,621,338 | 5,621,338 |
| 22,836,981 | 11,627,942 | 34,464,923 | (123,140) | 15,215,789 | 15,092,649 |
| 243,330 | - | 243,330 | (33,330) | 76,780 | 43,450 |
| 172,360 | - | 172,360 | (60) | 21,526 | 21,466 |
| 443,750 | - | 443,750 | - | - | - |
| 8,000 | - | 8,000 | (100) | 6,175 | 6,075 |
| 11,276,041 | 3,759,000 | 15,035,041 | 1,344,479 | 9,085,966 | 10,430,445 |
| - | 9,023,000 | 9,023,000 | 744,600 | 5,035,213 | 5,779,813 |
| 157,000 | - | 157,000 | (82,000) | 90,735 | 8,735 |
| 119,576 | - | 119,576 | (96,576) | 96,576 | - |
| 250,000 | - | 250,000 | (250,000) | 1,188,533 | 938,533 |
| 2,592,430 | - | 2,592,430 | (188,817) | 263,481 | 74,664 |
| 7,196,234 | - | 7,196,234 | (234,062) | 672,707 | 438,645 |
| 22,686,210 | 25,125,000 | 47,811,210 | 15,011,190 | 48,459,898 | 63,471,088 |
| 4,531,103 | 69,625,917 | 74,157,020 | (14,001,860) | 28,467,860 | 14,466,000 |
| 12,696,322 | - | 12,696,322 | (8,685,092) | 9,634,998 | 949,906 |
| 362,330 | - | 362,330 | (362,330) | 653,620 | 291,290 |
| 156,500 | - | 156,500 | (156,500) | 157,428 | 928 |
| 900,000 | - | 900,000 | - | 1,540,056 | 1,540,056 |
| 112,793 | - | 112,793 | - | - | - |
| 62,500 | - | 62,500 | (31,600) | 247,654 | 216,054 |
| 100,999 | - | 100,999 | - | - | - |
| 17,700 | - | 17,700 | (17,700) | 115,767 | 98,067 |
| 105,661 | - | 105,661 | (5,661) | 25,290 | 19,629 |
| 218,486 | 175,000 | 393,486 | (38,486) | 230,568 | 192,082 |
| 112,088 | - | 112,088 | - | - | - |
| 159,280 | - | 159,280 | (19,280) | 42,664 | 23,384 |
| 137,072 | - | 137,072 | - | - | - |
| 271,201 | - | 271,201 | (51,201) | 100,000 | 48,799 |
| 1,791,794 | 203,235 | 1,995,029 | (104,029) | 363,137 | 259,108 |
| 92,471 | 80,999 | 173,470 | (13,470) | 149,897 | 136,427 |
| 5,000 | - | 5,000 | (5,000) | 13,747 | 8,747 |
| 80,171 | - | 80,171 | - | - | - |
| 106,637 | - | 106,637 | (6,637) | 55,051 | 48,414 |
| 10,740,000 | - | 10,740,000 | 6,471,080 | 17,325,505 | 23,796,585 |
| 11,958,048 | - | 11,958,048 | 18,902,192 | 40,302,236 | 59,204,428 |
| 9,838,866 | - | 9,838,866 | - | - | - |
| - | 2,718,691 | 2,718,691 | - | - | - |
| 462,833 | - | 462,833 | - | 581 | 581 |
| 173,021,345 | 122,639,808 | 295,661,153 | 16,071,104 | 209,043,453 | 225,114,557 |
| 474,048 | - | 474,048 | - | - | - |
| 836,564 | - | 836,564 | (176,564) | (103,065) | (279,629) |
| 2,970,835 | - | 2,970,835 | 41,121 | 3,450,984 | 3,492,105 |
| 936,072 | - | 936,072 | 56,049 | 196,095 | 252,144 |
| 13,721,514 | - | 13,721,514 | (396,085) | (9,213,725) | (9,609,810) |
| 49,672,206 | 6,000,000 | 55,672,206 | (1,555,206) | 47,981,287 | 46,426,081 |
| 4,843,693 | 125,000 | 4,968,693 | (1,439,294) | 11,285,027 | 9,845,733 |
| 2,578,053 | 926,639 | 3,504,692 | (33,194) | (2,525,391) | (2,558,585) |
| 4,225,971 | - | 4,225,971 | (70,741) | 2,202,297 | 2,131,556 |
| 80,258,956 | 7,051,639 | 87,310,595 | (3,573,914) | 53,273,509 | 49,699,595 |
| 2,060,689 | - | 2,060,689 | 12,779 | 141,280 | 154,059 |
| 21,470,637 | - | 21,470,637 | (514,046) | 16,103,567 | 15,589,521 |
| 34,822,865 | - | 34,822,865 | (1,400,000) | (233,190,597) | (234,590,597) |
| 5,475,779 | - | 5,475,779 | (1,000,000) | 4,893,579 | 3,893,579 |
| 2,397,255 | - | 2,397,255 | (50,000) | 477,083 | 427,083 |
| 66,227,225 | - | 66,227,225 | (2,951,267) | (211,575,088) | (214,526,355) |
| \$ 661,733,919 | \$147,544,974 | \$809,278,893 | (\$14,233,452) | \$201,931,248 | \$ 187,697,796 |
| Total Increase in Ending Fund Balance | | | 47,399,885 | | |
| Total Use of Beginning Fund Balance | | | (61,633,337) | | |

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 \$761,925,266 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 2021 Actual | FY 2022 Actual | FY 2023 Projected | FY 2024 Approved | Change | Percent Change |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
| Property Tax | \$ 189,841,370 | \$ 186,064,591 | \$ 171,262,552 | \$186,268,247 | \$ 15,005,695 | 8.8 |
| Sales Tax | 230,925,411 | 276,572,983 | 302,570,000 | 323,782,000 | 21,212,000 | 7.0 |
| Licenses & Permits | 7,241,852 | 8,489,032 | 8,579,950 | 7,609,950 | (970,000) | (11.3) |
| Intergovernmental | 44,024,292 | 49,662,585 | 48,375,418 | 51,964,480 | 3,589,062 | 7.4 |
| Charges & Fees | 147,845,572 | 170,726,941 | 147,817,170 | 166,481,891 | 18,664,721 | 12.6 |
| Fines & Forfeitures | 1,287,270 | 1,851,143 | 1,261,417 | 1,054,500 | (206,917) | (16.4) |
| Interest | 1,687,409 | 3,109,701 | 17,867,500 | 18,074,000 | 206,500 | 1.2 |
| Miscellaneous | 7,583,375 | 7,539,769 | 9,498,792 | 5,960,588 | (3,538,204) | (37.2) |
| Leases & Rentals | 669,070 | 573,146 | (105,422) | 479,610 | 585,032 | (554.9) |
| Debt Proceeds | - | 8,012,486 | - | - | - | 0.0 |
| Total Revenues | \$ 631,105,621 | \$ 712,602,377 | \$ 707,127,377 | \$ 761,675,266 | \$ 54,547,889 | 7.7 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|--|-------------------|---------------------|----------------------|---------------------|-------------------|
| GENERAL FUND | | | | | |
| TAXES | | | | | |
| Ad Valorem Taxes: | | | | | |
| Current: Motor Vehicle Taxes | \$ 11,526,965 | \$ 11,330,000 | \$ 12,220,000 | \$ 12,990,000 | 14.7 |
| Current: Real Property Taxes | 181,948,189 | 190,600,000 | 192,000,000 | 206,920,000 | 8.6 |
| Current: TIF Refunds | (5,204,509) | (5,910,000) | (5,220,000) | (2,820,000) | (52.3) |
| Subtotal | 188,270,645 | 196,020,000 | 199,000,000 | 217,090,000 | 10.7 |
| Less: Sales Tax Credit | (77,915,608) | (103,130,000) | (103,130,000) | (109,020,000) | 5.7 |
| Less: Homestead | (2,239,369) | (2,350,000) | (2,300,000) | (2,300,000) | (2.1) |
| Net: Current- Real & Motor Vehicles | 108,115,669 | 90,540,000 | 93,570,000 | 105,770,000 | 16.8 |
| Delinquent: Real Property Taxes | 2,891,392 | 4,100,000 | 3,050,000 | 3,290,000 | (19.8) |
| Other Taxes: | | | | | |
| Multi-County Parks | 1,015,891 | 1,365,000 | 1,272,000 | 1,287,000 | (5.7) |
| Payments in Lieu of Taxes | 55,560 | 50,000 | 46,599 | 40,000 | (20.0) |
| Sales Tax | 88,244,796 | 96,300,000 | 96,700,000 | 103,500,000 | 7.5 |
| Subtotal | 200,323,309 | 192,355,000 | 194,638,599 | 213,887,000 | 11.2 |
| LICENSES AND PERMITS | | | | | |
| Assessor: Mobile Home Dealer Fee | 600 | 600 | 450 | 450 | (25.0) |
| Assessor: Mobile Home Decals | 2,490 | 3,000 | 2,500 | 2,500 | (16.7) |
| Assessor: Mobile Home Moving Fee | 2,050 | 2,000 | 2,000 | 2,000 | 0.0 |
| Building Inspections: Building Permits | 3,218,817 | 2,200,000 | 3,250,000 | 2,250,000 | 2.3 |
| Building Inspections: Contractor Licensing Fee | 186,759 | 180,000 | 180,000 | 150,000 | (16.7) |
| Coroner: Cremation Permits | 93,980 | 70,000 | 115,000 | 120,000 | 71.4 |
| Non-Departmental: Business Licenses | 4,255,456 | 4,100,000 | 4,300,000 | 4,350,000 | 6.1 |
| Planning & Zoning: Zoning Permits | 105,050 | 80,000 | 95,000 | 90,000 | 12.5 |
| Probate Courts: Marriage Licenses | 379,755 | 300,000 | 390,000 | 400,000 | 33.3 |
| Sheriff: Gold Permits | 100 | - | - | - | na |
| Sheriff: Non Ferrous Metals Permit | 1,600 | - | - | - | na |
| Treasurer: Motor Vehicle Decals | 33,322 | 30,000 | 35,000 | 35,000 | 16.7 |
| Subtotal | 8,279,978 | 6,965,600 | 8,369,950 | 7,399,950 | 6.2 |
| INTERGOVERNMENTAL | | | | | |
| Building Inspections: Local Government | 24,629 | 58,000 | 58,153 | 68,000 | 17.2 |
| Clerk of Court: State Salary Supplement | 1,181 | 15,000 | 15,000 | 15,000 | 0.0 |
| Consolidated Dispatch: Local Govt Contribution | - | 60,000 | 118,022 | 85,420 | 42.4 |
| Coroner: State Salary Supplement | 1,181 | 1,575 | 1,575 | 15,000 | 852.4 |
| Coroner: Local Government Contribution | 24,130 | 20,000 | 25,000 | 25,000 | 25.0 |
| Detention Center: Federal Prisoners | 3,360,978 | 3,100,000 | 3,180,000 | 3,180,000 | 2.6 |
| Detention Center: Illegal Alien Assistance | - | 95,000 | 337,604 | 200,000 | 110.5 |
| Detention Center: Juveniles | 128,171 | 170,000 | 108,000 | 114,000 | (32.9) |
| Detention Center: Social Security Reimb | 1,600 | 1,200 | 5,000 | 3,000 | 150.0 |
| Elections/Voter Registration: Local Government | 160,577 | 10,000 | 10,000 | 425,000 | 4,150.0 |
| Elections/Voter Registration: State Oper Supp | 189,589 | 200,000 | 212,335 | 500,000 | 150.0 |
| Elections/Voter Registration: State Salary Supp | 9,504 | 11,000 | 10,000 | 11,000 | 0.0 |
| EMS: Medicaid Billings - CSM | 211,954 | 210,000 | 220,000 | 230,000 | 9.5 |
| EMS: Medicare Receipts | 4,176,130 | 4,410,000 | 3,700,000 | 3,850,000 | (12.7) |
| Facilities: State Reimbursement | 167,793 | 160,000 | 160,000 | 168,000 | 5.0 |
| Federal FILOT | 363,168 | 130,000 | 370,000 | 370,000 | 184.6 |
| Non-Departmental: Homestead Direct | 2,239,369 | 2,350,000 | 2,300,000 | 2,300,000 | (2.1) |
| Probate Courts: State Salary Supplement | 1,181 | 15,000 | 15,000 | 15,000 | 0.0 |
| Public Works: Asset Mgmt - Local Govt Contribution | 163 | - | - | - | na |
| Public Works: Local Govt Contributions | 53,165 | 20,000 | 20,000 | 20,000 | 0.0 |
| Register of Deeds: State Salary Supplement | 1,181 | 1,575 | 1,575 | 15,000 | 852.4 |
| Sheriff: Federal Reimbursement | 51,949 | 63,000 | 50,000 | 50,000 | (20.6) |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---|-------------------|---------------------|----------------------|---------------------|-------------------|
| GENERAL FUND (continued) | | | | | |
| Sheriff: Local Govt Contribution | \$ 940,054 | \$ 930,000 | \$ 977,689 | \$ 636,132 | (31.6) |
| Sheriff: Local Govt Reimbursement | 750 | 2,000 | 1,000 | 1,000 | (50.0) |
| Sheriff: State Salary Supplement | 1,181 | 15,000 | 15,000 | 15,000 | 0.0 |
| Solicitor: Local Government Contributions | 4,500 | 7,500 | 4,500 | 4,500 | (40.0) |
| Solicitor: State Non-Grant Appropriation | 8,294 | 8,294 | 8,294 | 8,294 | 0.0 |
| State: Aid to Sub- Local Government Fund | 15,888,239 | 16,990,000 | 16,840,000 | 17,520,000 | 3.1 |
| State: FILOT | 19,040 | 2,000 | 15,000 | 15,000 | 650.0 |
| State: Heavy Equip Fee | 493,997 | 275,000 | 500,000 | 500,000 | 81.8 |
| State: Manufacturers Depreciation | 570,466 | 500,000 | 625,000 | 650,000 | 30.0 |
| State: Manufacturers Exemption | - | - | 240,000 | 620,000 | 100.0 |
| State: Merchants Inventory Tax | 1,107,651 | 1,107,650 | 1,107,650 | 1,107,650 | 0.0 |
| State: Motor Carrier | 413,098 | 375,000 | 425,000 | 450,000 | 20.0 |
| State: Sunday Liquor Permits | 129,205 | 110,000 | 130,000 | 130,000 | 18.2 |
| Technology Services: Local Govt Contrib-Oper | 53,352 | 37,000 | 35,568 | 35,568 | (3.9) |
| Non Dept:Trans Network State Assess | 12,783 | 10,000 | 17,000 | 17,000 | 70.0 |
| Veterans Affairs: State Non-Grant Appropriation | 11,901 | 11,901 | 12,556 | 13,000 | 9.2 |
| Subtotal | 30,822,104 | 31,482,695 | 31,871,521 | 33,382,564 | 6.0 |
| CHARGES AND FEES | | | | | |
| Assessor: Sale of Maps & Publications | 566 | 300 | 300 | 300 | 0.0 |
| Building Inspections: Flood Plain Fees | 5,500 | 5,000 | 5,000 | 4,000 | (20.0) |
| Building Inspections: Plan Review Fees | 1,139,578 | 750,000 | 1,000,000 | 600,000 | (20.0) |
| Clerk of Court: Client Fees | 2,480 | 2,000 | 1,200 | 1,200 | (40.0) |
| Clerk of Court: CP Co 56% / \$100 Out St. Subp. | 1,932 | 1,000 | 2,500 | 2,500 | 150.0 |
| Clerk of Court: CP Copy Charges | 74 | 100 | 3,000 | 100 | 0.0 |
| Clerk of Court: CP St 56%/ \$200 Rein | 700 | - | - | - | na |
| Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee | 4,900 | 4,000 | 5,000 | 5,000 | 25.0 |
| Clerk of Court: FC Co. 56%/5% Support Fee | 620,527 | 680,000 | 650,000 | 680,000 | 0.0 |
| Clerk of Court: FC Copy Charges | 4,134 | 4,000 | 5,000 | 4,000 | 0.0 |
| Clerk of Court: FC Co. 100%/\$35 Expunge Fee | 735 | - | 500 | 500 | 100.0 |
| Clerk of Court: GS Co. 100%/\$35 Expunge Fee | 16,800 | 18,000 | 18,000 | 18,000 | 0.0 |
| Clerk of Court: GS Copy Charges | 1,194 | 1,500 | 1,500 | 1,500 | 0.0 |
| Coroner: Copy Charges | 15,466 | 15,000 | 20,000 | 22,000 | 46.7 |
| County Council: Industrial Bond Processing | - | 2,500 | 2,500 | 2,500 | 0.0 |
| Delinquent Tax: Levy Costs | 978,531 | 1,018,103 | 1,018,103 | 1,048,653 | 3.0 |
| Detention Center: Concealed Weapons | 2,570 | 4,000 | 1,000 | 1,000 | (75.0) |
| Detention Center: Copy Charges | 124 | - | 109 | - | na |
| Detention Center: Pay Telephone Commission | 185,743 | 185,000 | 680,000 | 1,020,000 | 451.4 |
| Detention Center: Records Check | 8,739 | 9,000 | 8,000 | 8,000 | (11.1) |
| EMS: Debt Set Aside | 995,807 | 1,000,000 | 1,020,000 | 1,060,000 | 6.0 |
| EMS: Insurance Billings - CSM | 6,450,639 | 6,700,000 | 6,700,000 | 6,970,000 | 4.0 |
| EMS: Self-Pay Bilings - CSM | 1,774,301 | 1,340,000 | 1,830,000 | 1,900,000 | 41.8 |
| EMS: Veteran's Admin Fees | 26,820 | 10,000 | 800,000 | 830,000 | 8,200.0 |
| Finance: Child Support Fee | 2,820 | 2,800 | 2,750 | 2,700 | (3.6) |
| Magistrates Courts: Civil Fees | 493,817 | 400,000 | 550,000 | 575,000 | 43.8 |
| Magistrates Courts: Copy Charges | 438 | 500 | 400 | 400 | (20.0) |
| Magistrates Courts: St. Boating Under Influence | 50 | - | - | - | na |
| Master-In-Equity: Fees | 175,538 | 300,000 | 200,000 | 250,000 | (16.7) |
| Non-Departmental: Cable TV Franchise Fees | 800,376 | 800,000 | 800,000 | 800,000 | 0.0 |
| Planning & Zoning: Restitution | 6,500 | 3,000 | 5,000 | - | (100.0) |
| Planning & Zoning: Sale of Maps & Publications | 446 | 500 | 600 | 500 | 0.0 |
| Planning & Zoning: Subdivision Fees | 39,370 | 30,000 | 40,000 | 40,000 | 33.3 |
| Planning & Zoning: Zoning Fees | 65,857 | 60,000 | 70,000 | 60,000 | 0.0 |
| Probate Adult Drug Court Charleston: Client Fee | 41,712 | 35,000 | 35,000 | 35,000 | 0.0 |
| Probate Courts: Advertising Discount | 62,570 | 70,000 | 60,000 | 70,000 | 0.0 |
| Probate Courts: Copy Charges | 13,409 | 14,000 | 11,000 | 10,000 | (28.6) |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---|-------------------|---------------------|----------------------|---------------------|-------------------|
| GENERAL FUND (continued) | | | | | |
| Probate Courts: Fees | \$ 1,386,853 | \$ 1,200,000 | \$ 1,250,000 | \$ 1,300,000 | 8.3 |
| Probate Courts: Veterans Court | - | 5,000 | - | - | (100.0) |
| Public Works: Engineering Permit/Insp Fees | 4,130 | 4,000 | 4,445 | 4,000 | 0.0 |
| Public Works: Mosquito Control Services | 11,424 | 100,000 | 56,500 | 56,500 | (43.5) |
| Register of Deeds: Discount Documentary Stamps | 1,085,757 | 630,000 | 585,000 | 560,000 | (11.1) |
| Register of Deeds: Documentary Stamps | 15,312,030 | 9,000,000 | 9,000,000 | 8,000,000 | (11.1) |
| Register of Deeds: Fees | 2,119,325 | 1,800,000 | 1,260,000 | 1,120,000 | (37.8) |
| Sheriff: Civil Fees | 35,031 | 40,000 | 35,000 | 35,000 | (12.5) |
| Sheriff: Copy Charges | 1,933 | 2,000 | 6,000 | 4,000 | 100.0 |
| Sheriff: Off Duty Vehicle Use | 30,770 | 25,000 | 50,000 | 50,000 | 100.0 |
| Sheriff: Records Check Fees | 2,012 | 2,500 | 500 | 500 | (80.0) |
| Treasurer: Duplicate Tax Receipt Fee | 415 | - | 500 | 500 | 100.0 |
| Subtotal | 33,930,442 | 26,273,803 | 27,794,407 | 27,153,353 | 3.3 |
| FINES AND FORFEITURES | | | | | |
| Clerk of Court: CP Co. 44% \$100 Filing Fee | 210,454 | 160,000 | 180,000 | 180,000 | 12.5 |
| Clerk of Court: CP Fine/Fee/Filing State Remit | (596,491) | (574,790) | (605,960) | (597,960) | 4.0 |
| Clerk of Court: CP St. 100% \$50 Filing Fee | 193,453 | 190,000 | 203,000 | 195,000 | 2.6 |
| Clerk of Court: CP St. 100% Motion Fee Judicial | 184,400 | 180,000 | 172,000 | 172,000 | (4.4) |
| Clerk of Court: CP St. 44% \$100 OUT | 1,518 | 790 | 1,960 | 1,960 | 148.1 |
| Clerk of Court: CP St. 56% \$100 Filing Fee | 217,120 | 204,000 | 229,000 | 229,000 | 12.3 |
| Clerk of Court: FC Co. 44% \$100 Filing Fee | 117,568 | 120,000 | 114,000 | 120,000 | 0.0 |
| Clerk of Court: FC Co. 56% Court Costs | 6,143 | 10,000 | 6,600 | 7,000 | (30.0) |
| Clerk of Court: FC Co. 56% Fines | 1,064 | - | 6,000 | 6,000 | 100.0 |
| Clerk of Court: FC Fine/Fee/Filing State Remit | (848,226) | (899,900) | (870,900) | (902,200) | 0.3 |
| Clerk of Court: FC St. 100% \$50 Filing Fee | 133,500 | 140,000 | 129,000 | 129,000 | (7.9) |
| Clerk of Court: FC St. 100% Motion Fee Judicial | 71,875 | 65,000 | 76,000 | 76,000 | 16.9 |
| Clerk of Court: FC St. 44% Court Cost | 4,827 | 7,900 | 5,200 | 5,500 | (30.4) |
| Clerk of Court: FC St. 44% Fines | 836 | - | 4,700 | 4,700 | 100.0 |
| Clerk of Court: FC St. 44%/5% Support Fee | 487,557 | 534,000 | 511,000 | 534,000 | 0.0 |
| Clerk of Court: FC St. 56% \$100 Filing Fee | 149,632 | 153,000 | 145,000 | 153,000 | 0.0 |
| Clerk of Court: GS \$100 Drug Surcharge | 16,816 | 30,000 | 17,400 | 20,000 | (33.3) |
| Clerk of Court: GS Assessments State Remit | (20,121) | (35,000) | (24,000) | (24,000) | (31.4) |
| Clerk of Court: GS Co. 100% 3% Collection Fee | 1,822 | 2,500 | 2,000 | 2,500 | 0.0 |
| Clerk of Court: GS Co. 50%/25% Bond Estreat | - | - | 75,000 | 50,000 | 100.0 |
| Clerk of Court: GS Co. 56% Fines | 28,129 | 20,000 | 20,000 | 20,000 | 0.0 |
| Clerk of Court: GS DUI/DUS/BUI State Remit | (4,560) | (8,700) | (2,500) | (4,500) | (48.3) |
| Clerk of Court: GS Fine/Fee/Filing State Remit | (26,319) | (36,000) | (99,500) | (76,000) | 111.1 |
| Clerk of Court: GS St. 100% \$100 DUI Surcharge | 3,037 | 4,500 | 1,500 | 3,000 | (33.3) |
| Clerk of Court: GS St. 100% \$25 Law Enf Surchg | 13,010 | 20,000 | 14,000 | 14,000 | (30.0) |
| Clerk of Court: GS St. 100% Condition Discharge | 14,045 | 20,000 | 8,500 | 10,000 | (50.0) |
| Clerk of Court: GS St. 25% Bond Estreatments | - | - | 75,000 | 50,000 | 100.0 |
| Clerk of Court: GS St. 44% Fines | 12,274 | 16,000 | 16,000 | 16,000 | 0.0 |
| Clerk of Court: GS St. 64.65 Assessment | 20,121 | 35,000 | 24,000 | 24,000 | (31.4) |
| Clerk of Court: GS St. Cr. Justice Academy \$5 | 206 | 1,000 | 100 | 1,000 | 0.0 |
| Clerk of Court: GS St. DUI 100% \$12 per case | 388 | 700 | 200 | 200 | (71.4) |
| Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy | 809 | 3,000 | 500 | 1,000 | (66.7) |
| Clerk of Court: GS St. DUI/DUAC Breath Test | 225 | 500 | 100 | 100 | (80.0) |
| Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy | 100 | - | - | - | na |
| Clerk of Court: GS St. DUI SLED Pullout \$200 | - | - | 200 | 200 | 100.0 |
| Clerk of Court: GS Surcharges State Rebate | (30,032) | (51,000) | (31,500) | (35,000) | (31.4) |
| Magistrates Courts: Civil St Assess Rebate | (561,264) | (560,000) | (494,976) | (495,000) | (11.6) |
| Magistrates Courts: DUI/DUS/BUI State Remit | (81,767) | (43,000) | (68,818) | (68,600) | 59.5 |
| Magistrates Courts: DNR Assessments | (4,245) | (40,000) | 35,817 | 35,000 | (187.5) |
| Magistrates Courts: Filing Assessment \$10 | 92,840 | 70,000 | 116,376 | 118,000 | 68.6 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|--|--------------------|---------------------|----------------------|---------------------|-------------------|
| GENERAL FUND (continued) | | | | | |
| Magistrates Courts: Filing Assessment \$25 | \$ 78,800 | \$ 85,000 | \$ 85,800 | \$ 87,000 | 2.4 |
| Magistrates Courts: Fine/Fee/Filing State Remit | (171,640) | (155,000) | (202,176) | (205,000) | 32.3 |
| Magistrates Courts: Fines | 575,411 | 400,000 | 488,730 | 488,000 | 22.0 |
| Magistrates Courts: St. \$100 Drug Surcharge | 14,284 | 15,000 | 15,045 | 15,000 | 0.0 |
| Magistrates Courts: St. 100% \$100 DUI Surch | 7,589 | 7,000 | 6,439 | 6,500 | (7.1) |
| Magistrates Courts: St. 100% \$25 Law Surch. | 205,824 | 200,000 | 171,967 | 172,000 | (14.0) |
| Magistrates Courts: St. 100% Conditional Discharge | (1,950) | (4,000) | (3,600) | (3,750) | (6.3) |
| Magistrates Courts: St. 100% Conditional Discharge | 1,500 | 4,000 | 3,600 | 3,750 | (6.3) |
| Magistrates Courts: St. 88.84% Assessment | 561,027 | 560,000 | 494,976 | 495,000 | (11.6) |
| Magistrates Courts: St. Crim Just Acad. Surch | 571 | 1,500 | 404 | 400 | (73.3) |
| Magistrates Courts: St. DUI 100% \$12 Per Case | 1,077 | 1,000 | 917 | 1,000 | 0.0 |
| Magistrates Courts: St. DUI/DPS \$100 Hwy | 5,521 | 5,000 | 4,528 | 4,500 | (10.0) |
| Magistrates Courts: St. DUI/DUAC Breath Test | 2,053 | 2,000 | 1,631 | 1,600 | (20.0) |
| Magistrates Courts: St. DUS/DPS \$100 Hwy | 22,642 | 28,000 | 19,486 | 20,000 | (28.6) |
| Magistrates Courts: Surcharges State Rebate | (220,407) | (216,500) | (187,416) | (187,400) | (13.4) |
| Non-Departmental: Pollution Control Fines | 33,051 | - | - | - | na |
| Probate-Estates: Lic \$20 Dom Violence | 128,285 | 102,000 | 133,000 | 136,000 | 33.3 |
| Probate-Estates: Fines/Fees/Filing State | (128,285) | (102,000) | (133,000) | (136,000) | 33.3 |
| Sheriff: Family Court Fees | 6,820 | 7,000 | 5,000 | 5,000 | (28.6) |
| Sheriff: DUI/DUS | 570 | - | - | - | na |
| Subtotal | 933,485 | 679,500 | 897,330 | 878,500 | 29.3 |
| INTEREST | | | | | |
| Clerk of Court: CP Interest Income | 201 | 500 | 1,000 | 1,000 | 100.0 |
| Master-In-Equity: Interest Income | 2,349 | 2,000 | 3,000 | 4,000 | 100.0 |
| Treasurer: Interest Income | 3,528,991 | 5,200,000 | 25,000,000 | 25,000,000 | 380.8 |
| Treasurer: Allocated Interest | (2,411,390) | (3,900,000) | (20,000,000) | (20,000,000) | 412.8 |
| Subtotal | 1,120,151 | 1,302,500 | 5,004,000 | 5,005,000 | 284.3 |
| MISCELLANEOUS | | | | | |
| Delinquent Tax: Bidder Default Fee | 7,000 | 8,000 | 6,000 | 5,000 | (37.5) |
| Miscellaneous: Interest Income | 596 | - | - | - | na |
| Miscellaneous: Miscellaneous Revenue | (795,852) | 342,500 | 247,804 | 221,900 | (35.2) |
| Non-Departmental: Costs Reimbursement | 3,724,617 | 3,748,303 | 3,748,303 | 4,115,688 | 9.8 |
| Non-Departmental: Credit Card Costs | (86,026) | (325,000) | (100,000) | (100,000) | (69.2) |
| Non-Departmental: Escheat Delinquent Taxes | 403,836 | 300,000 | 400,000 | 400,000 | 33.3 |
| Contract & Procurement: P-Card Reimbursement | 153,768 | 160,000 | 125,510 | 145,000 | (9.4) |
| Subtotal | 3,407,939 | 4,233,803 | 4,427,617 | 4,787,588 | 13.1 |
| LEASES AND RENTALS | | | | | |
| Facilities: Rents & Leases | 97,934 | 57,282 | 228,096 | 213,094 | 272.0 |
| Subtotal | 97,934 | 57,282 | 228,096 | 213,094 | 272.0 |
| DEBT PROCEEDS | | | | | |
| Facilities: Lease Financing | 1,117,546 | - | - | - | na |
| Subtotal | 1,117,546 | - | - | - | na |
| Total GENERAL FUND | 280,032,887 | 263,350,183 | 273,231,520 | 292,707,049 | 11.1 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---|-------------------|---------------------|----------------------|---------------------|-------------------|
| DEBT SERVICE FUND | | | | | |
| Debt Service Fund | \$ 34,445,306 | \$ 29,499,555 | \$ 31,068,127 | \$ 31,989,127 | 8.4 |
| Total DEBT SERVICE FUND | 34,445,306 | 29,499,555 | 31,068,127 | 31,989,127 | 8.4 |
| SPECIAL REVENUE FUNDS | | | | | |
| COUNCIL AGENCIES | | | | | |
| Accommodations Tax: Local | 25,613,740.09 | 20,012,000.00 | 28,870,000.00 | 30,870,000.00 | 54.3 |
| Accommodations Tax: State | 367,865 | 252,000 | 462,500 | 515,000 | 104.4 |
| Air Service Development | 7,487,551 | 8,000,000 | 8,000,000 | 8,500,000 | 6.3 |
| Fire Districts: Charleston Co. Northern Fire | 363,728 | 354,000 | 399,265 | 443,750 | 25.4 |
| Fire Districts: East Cooper Fire District | 171,215 | 163,300 | 170,300 | 172,300 | 5.5 |
| Fire Districts: West St. Andrew's Fire Dist. | 8,430 | 7,400 | 9,201 | 7,900 | 6.8 |
| Legal: Seized Assets | 18,550 | 20,400 | 23,000 | 23,000 | 12.7 |
| Transit Agencies (1st TST) | 14,707,971 | 15,994,500 | 16,070,000 | 17,211,080 | 7.6 |
| Transit Agencies (2nd TST) | 23,814,784 | 26,960,250 | 28,604,500 | 30,860,240 | 14.5 |
| Trident Technical College | 8,429,310 | 8,718,440 | 8,981,440 | 9,711,440 | 11.4 |
| Trident Technical College: Debt Service | 3,261,478 | 3,355,000 | 3,477,000 | 2,696,000 | (19.6) |
| Subtotal | 84,244,622 | 83,837,290 | 95,067,206 | 101,010,710 | 20.5 |
| ELECTED OFFICIALS | | | | | |
| Clerk of Court: IV-D Child Support Enf | 989,520 | 830,000 | 880,000 | 880,000 | 6.0 |
| Clerk of Court: Victim's Bill of Rights | 60,380 | 70,000 | 58,000 | 60,000 | (14.3) |
| Coroner: Child Review | - | - | 35,000 | 35,000 | 100.0 |
| Sheriff: Asset Forfeiture Federal | 200,897 | - | 118,199 | - | na |
| Sheriff: Asset Forfeiture State | 96,162 | - | 12,340 | - | na |
| Sheriff: IV-D Child Support Enforcement | 22,556 | 20,000 | 25,000 | 25,000 | 25.0 |
| Sheriff: Inmate Welfare Program | 875,876 | 850,000 | 875,249 | 900,000 | 5.9 |
| Sheriff: Sex Offender Registry | 27,900 | 30,900 | 30,900 | 30,900 | 0.0 |
| Solicitor: Alcohol Education Program | 24,683 | 40,000 | 40,000 | 40,000 | 0.0 |
| Solicitor: Bond Estreatment | 625 | - | 3,895 | - | na |
| Solicitor: Criminal Domestic Violence Approp | 100,000 | 100,000 | 100,000 | 100,000 | 0.0 |
| Solicitor: Drug Court | 361,858 | 280,000 | 350,000 | 355,000 | 26.8 |
| Solicitor: DUI Appropriation | 73,690 | 73,690 | 73,690 | 73,690 | 0.0 |
| Solicitor: Expungement | 114,500 | 120,000 | 139,000 | 140,000 | 16.7 |
| Solicitor: Juvenile Education Program | 70,661 | 67,000 | 70,000 | 70,000 | 4.5 |
| Solicitor: Pretrial Intervention | 179,589 | 95,000 | 180,000 | 180,000 | 89.5 |
| Solicitor: State Appropriation | 1,973,903 | 1,350,000 | 1,318,854 | 1,891,000 | 40.1 |
| Solicitor: Traffic Education Program | 158,500 | 140,000 | 155,000 | 160,000 | 14.3 |
| Solicitor: Victim's Bill of Rights | 8,737 | 5,500 | 9,500 | 10,500 | 90.9 |
| 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 | 5,480,662 | 4,212,715 | 4,615,252 | 5,091,715 | 20.9 |
| APPOINTED OFFICIALS | | | | | |
| Public Defender: Berkeley County | 1,975,986 | 1,841,028 | 1,910,729 | 2,403,613 | 30.6 |
| Public Defender: Charleston County | 1,993,626 | 2,045,589 | 2,063,713 | 2,762,172 | 35.0 |
| Subtotal | 3,969,611 | 3,886,617 | 3,974,442 | 5,165,785 | 32.9 |
| DEPUTY ADMIN COMMUNITY SERVICES | | | | | |
| Greenbelt Programs (1st TST) | 13,892,603 | 15,153,250 | 15,320,500 | 16,379,520 | 8.1 |
| Greenbelt Programs (2nd TST) | 8,213,204 | 8,982,500 | 9,145,000 | 9,767,600 | 8.7 |
| Magistrates Courts: Victim's Bill of Rights | 101,263 | 103,000 | 97,386 | 97,400 | (5.4) |
| Subtotal | 22,207,070 | 24,238,750 | 24,562,886 | 26,244,520 | 8.3 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|--|--------------------|---------------------|----------------------|---------------------|-------------------|
| SPECIAL REVENUE FUNDS (continued) | | | | | |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Economic Development | \$ 5,387,092 | \$ 3,971,242 | \$ 3,930,000 | \$ 3,960,000 | (0.3) |
| Economic Dev: Revenue Bond Debt Service | 27,762,251 | 26,797,383 | 23,925,512 | 25,115,247 | (6.3) |
| Subtotal | 33,149,343 | 30,768,625 | 27,855,512 | 29,075,247 | (5.5) |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Planning & Zoning: Tree Fund | 454,417 | - | 73,832 | - | na |
| Subtotal | 454,417 | - | 73,832 | - | na |
| DEPUTY ADMIN PUBLIC SAFETY | | | | | |
| Awendaw McClellanville Fire Dept | 2,534,595 | 2,552,456 | 2,587,837 | 3,052,627 | 19.6 |
| Awendaw McClellanville Fire Dept: Debt Svc | 321,530 | 321,514 | 344,104 | 360,195 | 12.0 |
| Emergency Mgmt: Hazardous Materials | 210,077 | 210,000 | 210,000 | 210,000 | 0.0 |
| Subtotal | 3,066,201 | 3,083,970 | 3,141,941 | 3,622,822 | 17.5 |
| DEPUTY ADMIN PUBLIC SERVICES | | | | | |
| Public Works: Roads Program (1st TST) | 53,278,774 | 58,091,250 | 58,774,500 | 62,822,400 | 8.1 |
| Public Works: Roads Program (2nd TST) | 50,251,749 | 54,732,250 | 56,666,500 | 60,155,160 | 9.9 |
| Public Works: Stormwater | 3,965,429 | 3,682,352 | 3,918,390 | 4,011,230 | 8.9 |
| Subtotal | 107,495,952 | 116,505,852 | 119,359,390 | 126,988,790 | 9.0 |
| Total SPECIAL REVENUE FUNDS | 260,067,879 | 266,533,819 | 278,650,461 | 297,199,589 | 11.5 |
| ENTERPRISE FUNDS | | | | | |
| COUNCIL AGENCIES | | | | | |
| Legal: Environmental Management | 40,093,497 | 35,921,024 | 41,089,578 | 54,117,000 | 50.7 |
| Subtotal | 40,093,497 | 35,921,024 | 41,089,578 | 54,117,000 | 50.7 |
| DEPUTY ADMIN COMMUNITY SERVICES | | | | | |
| Dept of Alcohol and Other Drug Abuse Serv | 8,167,478 | 11,246,736 | 9,191,637 | 12,172,090 | 8.2 |
| Subtotal | 8,167,478 | 11,246,736 | 9,191,637 | 12,172,090 | 8.2 |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Facilities: Parking Garages | 3,569,530 | 3,080,352 | 3,427,752 | 3,529,399 | 14.6 |
| Tech Services: Radio Communications | 3,058,400 | 3,182,640 | 3,265,373 | 3,380,359 | 6.2 |
| Subtotal | 6,627,930 | 6,262,992 | 6,693,125 | 6,909,758 | 10.3 |
| DEPUTY ADMIN PUBLIC SAFETY | | | | | |
| Consolidated Dispatch: Emergency 911 Wire Line | 632,156 | 605,000 | 660,000 | 660,000 | 9.1 |
| Consolidated Dispatch: Emergency 911 Wireless | 2,856,939 | 2,502,837 | 2,922,430 | 3,011,956 | 20.3 |
| Consolidated Dispatch: Fire and Agency Costs | 743,989 | 970,891 | 988,891 | 992,121 | 2.2 |
| Subtotal | 4,233,084 | 4,078,728 | 4,571,321 | 4,664,077 | 14.4 |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Revenue Collections | 2,983,965 | 2,788,146 | 3,211,846 | 3,471,498 | 24.5 |
| Subtotal | 2,983,965 | 2,788,146 | 3,211,846 | 3,471,498 | 24.5 |
| Total ENTERPRISE FUNDS | 62,105,955 | 60,297,626 | 64,757,507 | 81,334,423 | 34.9 |

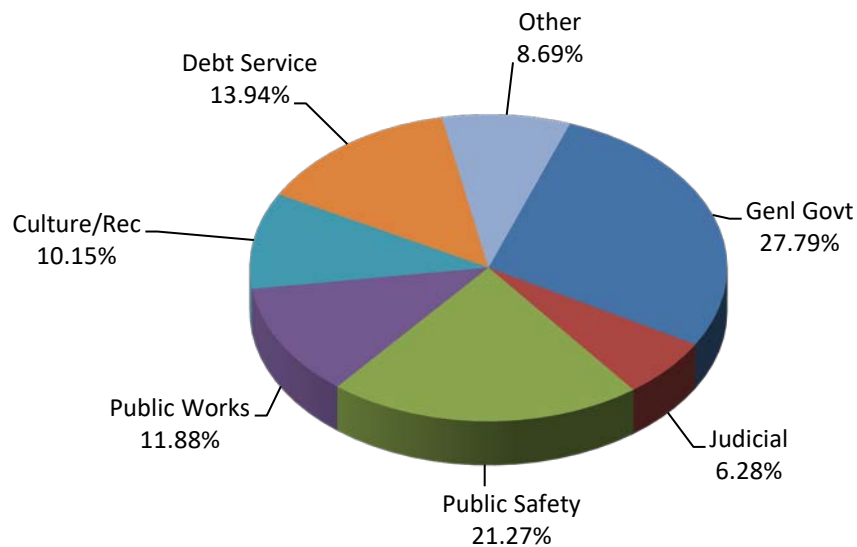
Charleston County, South Carolina
All Funds Revenues by Fund Type and Organization

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| INTERNAL SERVICE FUNDS | | | | | |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Contracts and Procurement: Central Warehouse | \$ 2,307,707 | \$ 3,000,000 | \$ 2,680,117 | \$ 2,850,000 | (5.0) |
| Human Resources: Employee Benefits | 53,367,561 | 32,506,866 | 34,440,000 | 33,422,865 | 2.8 |
| Subtotal | 55,675,268 | 35,506,866 | 37,120,117 | 36,272,865 | 2.2 |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Facilities: Office Services | 1,196,186 | 1,342,490 | 1,285,742 | 1,359,734 | 1.3 |
| Safety & Risk: Safety/Workers' Compensation | 5,331,601 | 5,489,242 | 5,718,814 | 4,475,779 | (18.5) |
| Technology Services: Records Management | 537,041 | 660,196 | 660,196 | 653,734 | (1.0) |
| Technology Services: Telecommunications | 2,156,975 | 2,209,556 | 2,234,156 | 2,347,255 | 6.2 |
| Subtotal | 9,221,803 | 9,701,484 | 9,898,908 | 8,836,502 | (8.9) |
| DEPUTY ADMIN PUBLIC SERVICES | | | | | |
| Fleet Operations | 11,053,288 | 12,570,033 | 12,400,737 | 13,335,711 | 6.1 |
| Subtotal | 11,053,288 | 12,570,033 | 12,400,737 | 13,335,711 | 6.1 |
| Total INTERNAL SERVICE FUNDS | 75,950,359 | 57,778,383 | 59,419,762 | 58,445,078 | 1.2 |
| Total GENERAL FUND | 280,032,887 | 263,350,183 | 273,231,520 | 292,707,049 | 11.1 |
| Total OTHER FUNDS | 432,569,499 | 414,109,383 | 433,895,857 | 468,968,217 | 13.2 |
| Total REVENUES | \$ 712,602,386 | \$ 677,459,566 | \$ 707,127,377 | \$ 761,675,266 | 12.4 |

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 \$661,733,919 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**.

Expenditures by Function FY 2024 Charleston County All Funds



Total Expenditures: \$661,733,919

| Function | FY 2021 Actual | FY 2022 Actual | FY 2023 Projected | FY 2024 Approved | Change | Percent Change |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
| General Govt. | \$ 181,762,977 | \$ 165,613,273 | \$ 157,105,663 | \$ 183,866,983 | \$ 26,761,320 | 17.0 |
| Judicial | 31,927,395 | 34,848,618 | 36,873,763 | 41,558,026 | 4,684,263 | 12.7 |
| Public Safety | 114,908,690 | 119,746,879 | 131,863,535 | 140,769,011 | 8,905,476 | 6.8 |
| Public Works | 50,556,295 | 59,307,600 | 60,307,793 | 78,613,750 | 18,305,957 | 30.4 |
| Health/Welfare | 14,803,423 | 15,866,787 | 16,685,857 | 19,655,561 | 2,969,705 | 17.8 |
| Culture/Recreation | 38,784,131 | 45,259,381 | 51,615,464 | 67,150,586 | 15,535,122 | 30.1 |
| Education | 8,261,200 | 8,568,736 | 9,113,866 | 9,838,866 | 725,000 | 0.0 |
| Economic Develop. | 17,214,953 | 24,332,029 | 24,541,818 | 28,003,515 | 3,461,697 | 14.1 |
| Debt Service | 96,346,225 | 77,597,213 | 121,239,622 | 92,277,621 | (28,962,001) | (23.9) |
| Total Expenditures | \$ 554,565,289 | \$ 551,140,515 | \$ 609,347,382 | \$ 661,733,919 | \$ 52,386,538 | 8.6 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|--|-------------------|---------------------|----------------------|---------------------|-------------------|
| GENERAL FUND | | | | | |
| COUNCIL AGENCIES | | | | | |
| County Council | \$ 2,048,005 | \$ 2,624,857 | \$ 1,986,478 | \$ 1,949,364 | (25.7) |
| Internal Auditor | 342,625 | 392,968 | 383,236 | 398,468 | 1.4 |
| Legal | 1,693,864 | 1,929,722 | 1,868,065 | 1,955,875 | 1.4 |
| State Agencies | 310,130 | 486,106 | 486,106 | 486,106 | 0.0 |
| Subtotal | 4,394,624 | 5,433,653 | 4,723,885 | 4,789,813 | (11.8) |
| ELECTED OFFICIALS | | | | | |
| Auditor | 2,778,057 | 3,101,870 | 3,113,849 | 3,121,811 | 0.6 |
| Clerk of Court | 4,296,792 | 4,700,651 | 4,641,002 | 4,848,585 | 3.1 |
| Coroner | 3,054,617 | 3,238,909 | 3,335,614 | 3,571,750 | 10.3 |
| Legislative Delegation | 375,278 | 461,163 | 446,872 | 454,449 | (1.5) |
| Probate Courts | 3,232,818 | 3,522,266 | 3,382,230 | 3,782,257 | 7.4 |
| Register of Deeds | 2,285,025 | 2,687,666 | 2,291,038 | 2,597,908 | (3.3) |
| Sheriff: Detention Center (Adult) | 34,579,166 | 37,016,091 | 36,562,283 | 44,079,734 | 19.1 |
| Sheriff: Detention Center (Juvenile) | 3,302,267 | 3,948,916 | 4,407,072 | 5,114,069 | 29.5 |
| Sheriff: Law Enforcement | 38,085,822 | 40,242,709 | 41,198,758 | 43,983,670 | 9.3 |
| Sheriff: School Crossing Guards | 666,155 | 803,226 | 761,226 | - | (100.0) |
| Solicitor | 6,954,603 | 7,542,117 | 7,505,199 | 8,194,291 | 8.6 |
| Treasurer | 1,852,862 | 2,034,215 | 1,982,741 | 2,207,420 | 8.5 |
| Subtotal | 101,463,462 | 109,299,799 | 109,627,884 | 121,955,944 | 11.6 |
| APPOINTED OFFICIALS | | | | | |
| Elections and Voter Registration | 2,451,960 | 3,216,250 | 3,107,340 | 4,304,953 | 33.9 |
| Library | 25,913,679 | 31,142,997 | 31,472,220 | 35,808,883 | 15.0 |
| Master-In-Equity | 722,174 | 823,418 | 791,055 | 872,165 | 5.9 |
| Veterans Affairs | 439,862 | 461,334 | 477,795 | 651,735 | 41.3 |
| Subtotal | 29,527,675 | 35,643,999 | 35,848,410 | 41,637,736 | 16.8 |
| ADMINISTRATOR | | | | | |
| County Administrator | 851,846 | 974,406 | 1,025,462 | 1,080,598 | 10.9 |
| Capital Projects | 203,062 | 257,653 | 233,153 | 255,825 | (0.7) |
| Innovation | - | - | 143,164 | 168,973 | 100.0 |
| Nondepartmental | 198,132 | 150,000 | (2,408,680) | 10,844,549 | 7,129.7 |
| Subtotal | 1,253,040 | 1,382,059 | (1,006,902) | 12,349,945 | 793.6 |
| DEPUTY ADMINISTRATOR COMMUNITY SERVICES | | | | | |
| Deputy Administrator Community Services | 431,211 | 453,047 | 468,450 | 473,222 | 4.5 |
| Community Development: Administration | 287,347 | 286,271 | 393,051 | 365,910 | 27.8 |
| Comm. Dev: Medical Indigent Assistance | 1,360,822 | 1,383,341 | 1,428,673 | 1,418,076 | 2.5 |
| Greenbelt Administration | 33,826 | 37,104 | 37,801 | 35,459 | (4.4) |
| Housing & Neighborhood Revitalization | 404,863 | 213,568 | 203,531 | 169,566 | (20.6) |
| Magistrates' Courts | 5,361,747 | 5,663,519 | 5,461,024 | 5,983,139 | 5.6 |
| Subtotal | 7,879,816 | 8,036,850 | 7,992,530 | 8,445,372 | 5.1 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---------------------------------------|--------------------|---------------------|----------------------|---------------------|-------------------|
| GENERAL FUND (continued) | | | | | |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Deputy Administrator Finance | \$ 766,618 | \$ 826,152 | \$ 716,687 | \$ 740,202 | (10.4) |
| Assessor | 4,596,933 | 5,059,686 | 4,803,799 | 5,336,437 | 5.5 |
| Budget | 746,058 | 774,376 | 727,940 | 789,537 | 2.0 |
| Contracts and Procurement | 1,335,804 | 1,555,150 | 1,444,607 | 1,561,099 | 0.4 |
| Finance | 986,945 | 1,102,081 | 1,038,602 | 1,243,139 | 12.8 |
| Human Resources | 2,558,187 | 2,930,666 | 2,669,156 | 2,993,797 | 2.2 |
| Revenue Collections: Delinquent Tax | 890,640 | 1,033,603 | 779,666 | 1,071,239 | 3.6 |
| Subtotal | 11,881,185 | 13,281,714 | 12,180,457 | 13,735,450 | 3.4 |
| DEPUTY ADMINISTRATOR GENERAL SERVICES | | | | | |
| Deputy Administrator General Services | 719,972 | 817,976 | 1,055,936 | 802,859 | (1.8) |
| Building Inspections | 2,374,027 | 2,974,610 | 3,124,350 | 3,147,540 | 5.8 |
| Facilities Management | 21,024,273 | 21,374,408 | 21,315,176 | 23,740,193 | 11.1 |
| Planning & Zoning | 2,078,379 | 2,415,928 | 2,475,808 | 2,682,511 | 11.0 |
| Safety & Risk Mgmt: Risk Management | 3,444,716 | 3,491,301 | 3,737,836 | 3,888,738 | 11.4 |
| Technology Services | 13,709,922 | 15,514,640 | 14,489,905 | 15,955,591 | 2.8 |
| Tech Services: Communications Admin. | 165,379 | 169,338 | 172,544 | 174,794 | 3.2 |
| Subtotal | 43,516,668 | 46,758,201 | 46,371,555 | 50,392,226 | 7.8 |
| DEPUTY ADMINISTRATOR PUBLIC SAFETY | | | | | |
| Deputy Administrator Public Safety | 531,205 | 618,640 | 712,400 | 759,464 | 22.8 |
| Criminal Justice Coordinating Council | 55,958 | 58,616 | 58,158 | 629,891 | 974.6 |
| Consolidated Dispatch | 8,678,333 | 10,602,123 | 9,313,311 | 7,617,491 | (28.2) |
| Emergency Management | 741,219 | 872,005 | 827,482 | 718,696 | (17.6) |
| Emerg Mgmt: Volunteer Rescue Squad | 390,000 | 615,000 | 615,000 | 615,000 | 0.0 |
| Emergency Medical Services | 21,439,548 | 23,503,453 | 24,097,580 | 22,783,785 | (3.1) |
| Subtotal | 31,836,263 | 36,269,837 | 35,623,931 | 33,124,327 | (8.7) |
| DEPUTY ADMINISTRATOR PUBLIC SERVICES | | | | | |
| Dep Administrator Public Services | 465,791 | 482,148 | 492,072 | 507,490 | 5.3 |
| Public Works: Administration | 1,413,036 | 1,487,637 | 1,286,294 | 1,515,588 | 1.9 |
| Public Works: Asset Management | 1,126,866 | 1,246,949 | 1,081,144 | 1,176,297 | (5.7) |
| Public Works: Engineering | 1,482,773 | 1,788,653 | 1,938,143 | 2,275,065 | 27.2 |
| Public Works: Field Operations | 8,339,500 | 10,976,769 | 10,497,896 | 12,145,763 | 10.6 |
| Public Works: Mosquito Control | 2,244,596 | 2,605,287 | 2,820,190 | 2,842,654 | 9.1 |
| Subtotal | 15,072,562 | 18,587,443 | 18,115,739 | 20,462,857 | 10.1 |
| Total GENERAL FUND | 246,825,295 | 274,693,555 | 269,477,489 | 306,893,670 | 11.7 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---|-------------------|---------------------|----------------------|---------------------|-------------------|
| DEBT SERVICE FUNDS | | | | | |
| ADMINISTRATOR | | | | | |
| Capital Leases | \$ 540,370 | \$ 450,000 | \$ 600,000 | \$ 750,000 | 66.7 |
| General Obligation Bonds | 30,527,871 | 39,383,895 | 39,493,520 | 31,582,723 | (19.8) |
| Loan Payable (Bridge) | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 0.0 |
| Total DEBT SERVICE FUNDS | 34,068,241 | 42,833,895 | 43,093,520 | 35,332,723 | (17.5) |
| SPECIAL REVENUE FUNDS | | | | | |
| COUNCIL AGENCIES | | | | | |
| Accommodations Tax: Local | 18,715,243 | 18,803,078 | 19,335,028 | 30,414,332 | 61.8 |
| Accommodations Tax: State | 201,330 | 636,123 | 391,372 | 467,500 | (26.5) |
| Air Service Development | 6,016,531 | 9,867,050 | 7,980,000 | 10,433,070 | 5.7 |
| Fire Districts: East Cooper Fire District | 164,055 | 168,156 | 168,156 | 172,360 | 2.5 |
| Fire Districts: Northern Fire District | 363,728 | 354,000 | 399,265 | 443,750 | 25.4 |
| Fire Districts: W. St. Andrew's Fire District | 8,000 | 8,000 | 8,000 | 8,000 | 0.0 |
| Legal: Seized Assets | 23,561 | 86,687 | 3,100 | 119,576 | 37.9 |
| Transit Agencies (1st TST) | 9,982,000 | 10,354,000 | 10,354,000 | 10,740,000 | 3.7 |
| Transit Agencies (2nd TST) | 5,847,829 | 26,163,798 | 26,164,798 | 11,958,048 | (54.3) |
| Trident Technical College | 8,568,736 | 8,860,866 | 9,113,866 | 9,838,866 | 11.0 |
| Subtotal | 49,891,013 | 75,301,758 | 73,917,585 | 74,595,502 | (0.9) |
| ELECTED OFFICIALS | | | | | |
| Clerk of Ct: Excess IV-D Child Support Enf | 52,095 | 403,256 | 347,056 | 403,256 | 0.0 |
| Clerk of Ct: IV-D Child Support Enforcement | 513,819 | 651,649 | 532,577 | 627,726 | (3.7) |
| Coroner: Child Review | - | - | 16,604 | 53,396 | 100.0 |
| Sheriff: Asset Forfeiture-Federal | 4,837 | 189,366 | 10,584 | 362,330 | 91.3 |
| Sheriff: Asset Forfeiture-State | 50,386 | 56,500 | 56,350 | 156,500 | 177.0 |
| Sheriff: Inmate Welfare Program | 770,349 | 837,937 | 847,229 | 900,000 | 7.4 |
| Sheriff: IV-D Child Support Enforcement | 92,359 | 89,995 | 102,395 | 112,793 | 25.3 |
| Sheriff: Sex Offender Registry | 617 | 58,500 | 12,450 | 62,500 | 6.8 |
| Sheriff: Victim's Bill of Rights | 137,501 | 140,196 | 164,852 | 175,200 | 25.0 |
| Solicitor: Alcohol Education Program | 83,558 | 86,298 | 98,504 | 100,999 | 17.0 |
| Solicitor: Bond Estreatment | 11,689 | 12,000 | 9,616 | 17,700 | 47.5 |
| Solicitor: Criminal Domestic Violence | 100,393 | 103,076 | 95,734 | 105,661 | 2.5 |
| Solicitor: Drug Court | 194,788 | 210,141 | 211,341 | 218,486 | 4.0 |
| Solicitor: DUI Appropriation | 124,812 | 107,722 | 108,034 | 112,088 | 4.1 |
| Solicitor: Expungement | 148,526 | 173,830 | 184,534 | 159,280 | (8.4) |
| Solicitor: Juvenile Education Program | 127,833 | 129,455 | 123,322 | 137,072 | 5.9 |
| Solicitor: Pretrial Intervention | 251,859 | 256,268 | 264,911 | 271,201 | 5.8 |
| Solicitor: State Appropriation | 1,558,901 | 1,264,227 | 1,209,834 | 1,791,794 | 41.7 |
| Solicitor: Traffic Education Program | 84,026 | 81,796 | 89,647 | 92,471 | 13.1 |
| Solicitor: Victim's Bill of Rights | 191,891 | 204,806 | 201,482 | 209,214 | 2.2 |
| Solicitor: Victim's Unclaimed Restitution | 57 | 5,000 | - | 5,000 | 0.0 |
| Solicitor: Victim-Witness State Approp | 76,935 | 78,922 | 77,734 | 80,171 | 1.6 |
| Solicitor: Violent Crime Prosecution | 97,926 | 100,749 | 101,983 | 106,637 | 5.8 |
| Subtotal | 4,675,157 | 5,241,689 | 4,866,773 | 6,261,475 | 19.5 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|--|--------------------|---------------------|----------------------|---------------------|-------------------|
| <u>SPECIAL REVENUE FUND (continued)</u> | | | | | |
| APPOINTED OFFICIALS | | | | | |
| Public Defender: Berkeley County | \$ 1,998,010 | \$ 2,051,550 | \$ 2,050,877 | \$ 2,592,430 | 26.4 |
| Public Defender: Charleston County | 5,533,384 | 6,138,867 | 5,972,585 | 7,196,234 | 17.2 |
| Subtotal | 7,531,394 | 8,190,417 | 8,023,462 | 9,788,664 | 19.5 |
| DEPUTY ADMINISTRATOR COMMUNITY SERVICES | | | | | |
| Greenbelt Programs (1st TST) | 10,590,999 | 10,898,317 | 10,895,071 | 11,276,041 | 3.5 |
| Magistrates: Victim's Bill of Rights | 75,365 | 74,544 | 77,869 | 78,419 | 5.2 |
| Subtotal | 10,666,364 | 10,972,861 | 10,972,940 | 11,354,460 | 3.5 |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Economic Development | 4,152,583 | 3,971,242 | 3,122,491 | 3,960,000 | (0.3) |
| Economic Dev: Revenue Bond Debt Serv | 21,933,403 | 23,814,124 | 22,654,858 | 22,836,981 | (4.1) |
| Human Resources: Summer Youth | 17,857 | 171,950 | 96,800 | 157,000 | (8.7) |
| Subtotal | 26,103,843 | 27,957,316 | 25,874,149 | 26,953,981 | (3.6) |
| DEPUTY ADMINISTRATOR GENERAL SERVICES | | | | | |
| Planning & Zoning: Tree Fund | - | 250,000 | - | 250,000 | 0.0 |
| Subtotal | - | 250,000 | - | 250,000 | 0.0 |
| DEPUTY ADMINISTRATOR PUBLIC SAFETY | | | | | |
| Awendaw McClellanville Fire Dept Oper | 2,491,364 | 3,025,006 | 3,173,600 | 3,292,417 | 8.8 |
| Awendaw McClellanville Fire Dept Debt | 254,186 | 250,591 | 535,066 | 367,881 | 46.8 |
| Emergency Mgmt: Hazardous Materials | 164,014 | 242,315 | 257,004 | 243,330 | 0.4 |
| Subtotal | 2,909,564 | 3,517,912 | 3,965,670 | 3,903,628 | 11.0 |
| DEPUTY ADMINISTRATOR PUBLIC SERVICES | | | | | |
| Public Works: Roads Program (1st TST) | 21,321,028 | 22,101,687 | 22,194,035 | 22,686,210 | 2.6 |
| Public Works: Roads Program (2nd TST) | 1,350,370 | 12,235,353 | 12,236,353 | 4,531,103 | (63.0) |
| Public Works: Stormwater | 2,621,414 | 10,459,739 | 2,906,008 | 12,696,322 | 21.4 |
| Subtotal | 25,292,812 | 44,796,779 | 37,336,396 | 39,913,635 | (10.9) |
| Total SPECIAL REVENUE FUNDS | 127,070,148 | 176,228,732 | 164,956,975 | 173,021,345 | (1.8) |


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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---|-------------------|---------------------|----------------------|---------------------|-------------------|
| ENTERPRISE FUNDS | | | | | |
| COUNCIL AGENCIES | | | | | |
| Environmental Management (EM) - Admin | \$ 8,393,070 | \$ 5,792,409 | \$ 5,229,476 | \$ 6,626,732 | 14.4 |
| EM - Bees Ferry Convenience Center | 916,740 | 954,192 | 893,000 | 1,012,678 | 6.1 |
| EM - Commercial Collections | 1,088,121 | 2,738,593 | 3,850,000 | 4,050,000 | 47.9 |
| EM - Compost/Mulch Operations | 1,710,743 | 1,596,000 | 1,750,000 | 1,675,800 | 5.0 |
| EM - Convenience Centers | 2,948,395 | 4,217,958 | 3,961,946 | 4,495,952 | 6.6 |
| EM - Curbside Collection | 5,505,032 | 4,704,045 | 5,667,676 | 5,986,109 | 27.3 |
| EM - Debt Service | 420,780 | 1,262,540 | 1,262,540 | 1,262,900 | 0.0 |
| EM - Landfill Operations | 12,360,618 | 7,552,278 | 9,128,220 | 11,946,647 | 58.2 |
| EM - Litter Control | 104,976 | - | - | - | na |
| EM - Materials Recovery Facility | 4,005,655 | 4,241,224 | 3,970,743 | 4,615,388 | 8.8 |
| EM - Transfer Station Projects | 6,829,356 | 7,209,000 | 7,610,000 | 8,000,000 | 11.0 |
| Subtotal | 44,283,486 | 40,268,239 | 43,323,601 | 49,672,206 | 23.4 |
| DEPUTY ADMINISTRATOR COMMUNITY SERVICES | | | | | |
| DAODAS: Administration | 2,293,678 | 1,212,075 | 1,167,391 | 2,199,792 | 81.5 |
| DAODAS: Adolescent Services | 205,066 | 308,385 | 396,808 | 394,883 | 28.0 |
| DAODAS: Adult Services | 494,496 | 733,829 | 597,111 | 750,427 | 2.3 |
| DAODAS: Bedded Services | 1,251,459 | 1,221,895 | 1,254,012 | 1,382,314 | 13.1 |
| DAODAS: Community Prevention Services | 232,784 | 249,929 | 298,591 | 372,192 | 48.9 |
| DAODAS: Criminal Justice | 837,316 | 1,069,307 | 913,528 | 1,038,867 | (2.8) |
| DAODAS: Detention Outpatient | 323,184 | 374,769 | 337,637 | 358,655 | (4.3) |
| DAODAS: Drug Courts | 183,897 | 330,151 | 164,286 | 212,745 | (35.6) |
| DAODAS: Grants | 421,545 | - | - | - | na |
| DAODAS: Medical Services | 28,560 | 5,599 | (4,468) | (21,190) | (478.5) |
| DAODAS: New Life | 1,593,735 | 1,498,310 | 1,260,503 | 1,348,584 | (10.0) |
| DAODAS: Opioid Treatment Services | 1,938,697 | 2,086,039 | 2,164,839 | 2,689,684 | 28.9 |
| DAODAS: Sobering Services | - | 292,497 | 185,926 | 292,983 | 0.2 |
| DAODAS: Support Services | 478,577 | 1,903,700 | 1,430,976 | 1,915,761 | 0.6 |
| DAODAS: Therapeutic Child Care | 109,883 | 216,134 | 216,030 | 290,662 | 34.5 |
| DAODAS: Women's Services | 426,288 | 558,527 | 493,341 | 495,155 | (11.3) |
| Subtotal | 10,819,165 | 12,061,146 | 10,876,511 | 13,721,514 | 13.8 |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Revenue Collections | 2,669,284 | 2,227,910 | 2,470,498 | 2,578,053 | 15.7 |
| Subtotal | 2,669,284 | 2,227,910 | 2,470,498 | 2,578,053 | 15.7 |
| DEPUTY ADMINISTRATOR GENERAL SERVICES | | | | | |
| Facilities: Parking Garages | 2,831,664 | 3,236,576 | 3,625,308 | 4,843,693 | 49.7 |
| Tech Services: Radio Communications | 4,008,416 | 3,970,190 | 4,021,418 | 4,225,971 | 6.4 |
| Subtotal | 6,840,080 | 7,206,766 | 7,646,726 | 9,069,664 | 25.8 |
| DEPUTY ADMINISTRATOR PUBLIC SAFETY | | | | | |
| Biological Science Center | 21,431 | 365,208 | 267,020 | 474,048 | 29.8 |
| Con. Dispatch: Emergency 911 Wire Line | 962,102 | 685,437 | 631,587 | 836,564 | 22.0 |
| Con. Dispatch: Emergency 911 Wireless | 2,875,249 | 2,845,605 | 3,017,564 | 2,970,835 | 4.4 |
| Con. Dispatch: Fire and Agency Costs | 773,625 | 1,010,195 | 1,050,154 | 936,072 | (7.3) |
| Subtotal | 4,632,407 | 4,906,445 | 4,966,325 | 5,217,519 | 6.3 |
| Total ENTERPRISE FUNDS | 69,244,422 | 66,670,506 | 69,283,661 | 80,258,956 | 20.4 |

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

| | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved | Percent Change |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| INTERNAL SERVICE FUNDS | | | | | |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Contract & Procurement: Parts Warehouse | \$ 2,561,190 | \$ 3,000,000 | \$ 2,680,117 | \$ 2,850,000 | (5.0) |
| Human Resources: Employee Benefits | 48,347,380 | 32,506,866 | 32,029,000 | 34,822,865 | 7.1 |
| Subtotal | 50,908,570 | 35,506,866 | 34,709,117 | 37,672,865 | 6.1 |
| DEPUTY ADMINISTRATOR GENERAL SERVICES | | | | | |
| Facilities: Office Services | 1,225,755 | 1,382,410 | 1,349,080 | 1,345,225 | (2.7) |
| Safety & Risk: Safety/Workers' Comp | 4,834,242 | 5,943,526 | 3,391,541 | 5,475,779 | (7.9) |
| Technology Services: Records Mgmt | 504,032 | 653,940 | 678,497 | 715,464 | 9.4 |
| Tech Services: Telecommunications | 2,231,166 | 2,225,276 | 2,168,840 | 2,397,255 | 7.7 |
| Subtotal | 8,795,195 | 10,205,152 | 7,587,959 | 9,933,723 | (2.7) |
| DEPUTY ADMINISTRATOR PUBLIC SERVICES | | | | | |
| Fleet Operations | 14,058,743 | 19,099,772 | 20,238,662 | 18,620,637 | (2.5) na |
| Subtotal | 14,058,743 | 19,099,772 | 20,238,662 | 18,620,637 | (2.5) |
| Total INTERNAL SERVICE FUND | 73,762,508 | 64,811,790 | 62,535,738 | 66,227,225 | 2.2 |
| Total GENERAL FUND | 246,825,295 | 274,693,555 | 269,477,489 | 306,893,670 | 11.7 |
| Total OTHER FUNDS | 304,145,319 | 350,544,923 | 339,869,894 | 354,840,249 | 1.2 |
| Total EXPENDITURES | \$ 550,970,614 | \$ 625,238,478 | \$ 609,347,383 | \$ 661,733,919 | 5.8 |

Charleston County, South Carolina
Interfund Transfers*
Fiscal Year 2024

| T R A N S F E R F R O M | TRANSFER TO  | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---------|--------------|-----------------------------|---------------------------------|-------------------------------|-----------------------|-------------------|---------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|--------------------|-------------------------|-----------------------|-------------------------------------|---------------------------|--------|------------------------------|--------------------------------|------------------|-------------------------|-----------|
| | FUND | General | Debt Service | Clerk of Court: Excess IV-D | Economic Dev. Revenue Bond Debt | Human Resources: Summer Youth | Public Defender: Chas | Sheriff: Programs | Solicitor: Programs | Trans. Sales: Greenbelt Proj (1st) | Trans. Sales: Greenbelt Proj (2nd) | Trans. Sales: Roads Projects (1st) | Trans. Sales: Roads Projects (2nd) | Trans. Sales: Transit Projects (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 | Office Support Services | Total Out |
| | General | | 436 | | | 75 | 4,200 | 88 | 20 | | | | | | | | 237 | 5,565 | 474 | 1,153 | | 775 | 4,771 | 60 | 17,854 |
| | Economic Dev. Revenue Bond | 2,750 | 486 | | 9,226 | | | | | | | | | | 23 | 127 | | | | | | | | | 12,612 |
| | Accom. Tax State | 49 | | | | | | | | | | | | | | | | | | | | | | | 49 |
| | Clerk of Court: Family Court IV-D | | | 252 | | | | | | | | | | | | | | | | | | | | | 252 |
| | Solicitor: Programs | 175 | | | | | | | 226 | | | | | | | | 58 | | | | | | | | 459 |
| | Greenbelt Projects (1st) | | | | | | | | | 3,759 | | | | | | | | | | | | | | | 3,759 |
| | Greenbelt Projects (2nd) | | | | | | | | | | 9,023 | | | | | | | | | | | | | | 9,023 |
| | Trans. Sales Tax Roads (1st) | | 3,000 | | | | | | | | | 22,125 | | | | | | | | | | | | | 25,125 |
| | Trans. Sales Tax Roads (2nd) | | | | | | | | | | | | 69,626 | | | | | | | | | | | | 69,626 |
| | Trident Tech Debt Service | | 2,719 | | | | | | | | | | | | | | | | | | | | | | 2,719 |
| | Capital Projects | | 1,064 | | | | | | | | | | | | | | | | | | | | | | 1,064 |
| | Environmental Management | | | | | | | | | | | | | | | | | | | | 6,000 | | | | 6,000 |
| | Parking Garages | | | | | | | | | | | | | 125 | | | | | | | | | | | 125 |
| | Revenue Collections | 926 | | | | | | | | | | | | | | | | | | | | | | | 926 |
| | Total In | 3,900 | 7,705 | 252 | 9,226 | 75 | 4,200 | 88 | 246 | 3,759 | 9,023 | 22,125 | 69,626 | 125 | 23 | 127 | 295 | 5,565 | 474 | 1,153 | 6,000 | 775 | 4,771 | 60 | 149,593 |

The transfer out side of \$1,064 for Capital Projects and \$984 for Economic Development Revenue Bond is not reflected in the FY 2024 budget.

The transfer in side of \$3,759 for Transportation Sales Tax: Greenbelt Project (1st), \$9,023 for Transportation Sales Tax: Greenbelt Projects (2nd), \$22,125 for Transportation Sales Tax: Roads Projects (1st), \$69,626 for Transportation Sales Tax: Roads Projects (2nd), \$125 for Transportation Sales Tax: Transit Projects (2nd), \$5,565 for Facilities Preservation Fund, and \$6,000 for Environmental Management: Projects is not reflected in the FY 2024 budget.

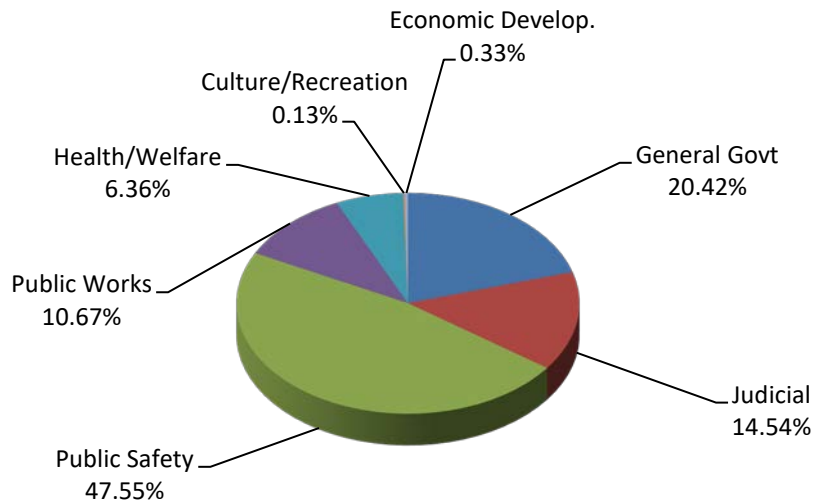
| Reconciliation | (Total Out) | Total In |
|----------------------|-------------|-----------|
| Per Matrix | 149,593 | 149,593 |
| Unbudgeted Per Notes | (2,048) | (116,223) |
| FY 2024 Budgeted | 147,545 | 33,370 |

*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 2,698.79 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 2024 Charleston County All Funds



Total FTEs: 2,698.79

| Source | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Proposed | Change | Percent Change |
|--------------------|-------------------|---------------------|---------------------|---------------------|----------------|-------------------|
| General Govt | 544.58 | 559.58 | 556.93 | 551.13 | (5.80) | (1.0) |
| Judicial | 371.01 | 384.01 | 372.01 | 392.51 | 20.50 | 5.5 |
| Public Safety | 1,353.25 | 1,324.25 | 1,333.25 | 1,283.00 | (50.25) | (3.8) |
| Public Works | 290.00 | 289.75 | 289.00 | 288.00 | (1.00) | (0.3) |
| Health/Welfare | 168.00 | 169.25 | 177.65 | 171.65 | (6.00) | (3.4) |
| Culture/Recreation | 3.70 | 3.70 | 3.70 | 3.50 | (0.20) | (5.4) |
| Economic Develop. | 9.00 | 9.00 | 9.00 | 9.00 | 0.0 | 0.0 |
| Total FTEs | 2,739.54 | 2,739.54 | 2,741.54 | 2,698.79 | (42.75) | (1.6) |

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2024 Approved

| Organization | General Fund | Special Revenue Funds | Capital Project Funds | Enterprise Funds | Internal Service Funds | Total |
|---|-----------------|-----------------------|-----------------------|------------------|------------------------|-----------------|
| County Council | 14.00 | | | | | 14.00 |
| Administrator | 6.50 | | | | | 6.50 |
| Assessor | 62.00 | | | | | 62.00 |
| Auditor | 32.00 | | | | | 32.00 |
| Awendaw McClellanville Fire Department | | 33.00 | | | | 33.00 |
| Biological Science Center | | | | 3.00 | | 3.00 |
| 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 | 10.00 | | | | 12.00 |
| Consolidated Dispatch | 158.75 | | | 13.25 | | 172.00 |
| Contracts & Procurement | 14.00 | | | | 4.00 | 18.00 |
| Criminal Justive Coordinating Committee | 6.00 | 1.00 | | | | 7.00 |
| Coroner | 23.00 | 3.00 | | | | 26.00 |
| DAODAS | | | | 116.00 | | 116.00 |
| Deputy Admin Community Services | 2.75 | | | | | 2.75 |
| Deputy Admin Finance | 5.00 | | | | | 5.00 |
| Deputy Admin General Services | 5.00 | | | | | 5.00 |
| Deputy Admin Public Safety | 5.00 | | | | | 5.00 |
| 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 | | | | 73.00 | | 73.00 |
| Facilities Management | 102.35 | | 1.60 | 19.20 | 12.60 | 135.75 |
| Finance | 12.00 | | | | | 12.00 |
| Fleet Operations | | | | | 31.25 | 31.25 |
| Greenbelt Programs | 0.25 | 3.25 | | | | 3.50 |
| Housing and Neighborhood Revitalization | 1.00 | 11.25 | | | | 12.25 |
| Human Resources | 26.00 | | | | 1.00 | 27.00 |
| Innovations | 1.00 | | | | | 1.00 |
| 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 | 5.00 | | | | | 5.00 |
| Planning and Zoning | 28.00 | | | | | 28.00 |
| Probate Courts | 25.00 | | | | | 25.00 |
| Public Defender | | 75.00 | | | | 75.00 |
| Public Works | 214.75 | 30.25 | | | | 245.00 |
| Register of Deeds | 31.00 | | | | | 31.00 |
| Revenue Collections | 6.00 | | | 20.00 | | 26.00 |
| Safety and Risk Management | 1.25 | | | | 4.75 | 6.00 |
| Sheriff | 756.00 | 5.00 | | | | 761.00 |
| Solicitor | 78.28 | 41.72 | | | | 120.00 |
| Technology Services | 13.00 | | | 2.50 | 4.50 | 20.00 |
| Treasurer | 25.00 | | | | | 25.00 |
| Veterans Affairs | 7.00 | | | | | 7.00 |
| Total FTEs | <u>2,160.39</u> | <u>230.75</u> | <u>2.60</u> | <u>246.95</u> | <u>58.10</u> | <u>2,698.79</u> |

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2024 Approved

| Organization | General Govt. | Judicial | Public Safety | Public Works | Health/ Welfare | Culture/ Rec. | Econ. Develop. | Total |
|---------------------------------------|------------------|----------|------------------|-----------------|--------------------|------------------|-------------------|----------|
| County Council | 14.00 | | | | | | | 14.00 |
| Administrator | 6.50 | | | | | | | 6.50 |
| Assessor | 62.00 | | | | | | | 62.00 |
| Auditor | 32.00 | | | | | | | 32.00 |
| Awendaw McClellanville Fire | | | 33.00 | | | | | 33.00 |
| 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 | | | | | 12.00 | | | 12.00 |
| Consolidated Dispatch | | | 172.00 | | | | | 172.00 |
| Contracts & Procurement | 18.00 | | | | | | | 18.00 |
| Coroner | | 26.00 | | | | | | 26.00 |
| Criminal Justice Coordinating Council | | 7.00 | | | | | | 7.00 |
| DAODAS | | | | | 116.00 | | | 116.00 |
| Deputy Admin Comm Svs | 2.75 | | | | | | | 2.75 |
| Deputy Admin Finance | 5.00 | | | | | | | 5.00 |
| Deputy Admin General Svs | 5.00 | | | | | | | 5.00 |
| Deputy Admin Public Safety | 5.00 | | | | | | | 5.00 |
| 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 | | | | 73.00 | | | | 73.00 |
| Facilities Management | 134.35 | | | | 1.40 | | | 135.75 |
| Finance | 12.00 | | | | | | | 12.00 |
| Fleet Operations | 31.25 | | | | | | | 31.25 |
| Greenbelt Programs | | | | | | 3.50 | | 3.50 |
| Housing and Neighborhood | | | | | 12.25 | | | 12.25 |
| Human Resources | 27.00 | | | | | | | 27.00 |
| Innovation | 1.00 | | | | | | | 1.00 |
| 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 | 5.00 | | | | | | | 5.00 |
| Planning and Zoning | 28.00 | | | | | | | 28.00 |
| Probate Courts | | 25.00 | | | | | | 25.00 |
| Public Defender | | 75.00 | | | | | | 75.00 |
| Public Works | | | | 215.00 | 30.00 | | | 245.00 |
| Register of Deeds | 31.00 | | | | | | | 31.00 |
| Revenue Collections | 26.00 | | | | | | | 26.00 |
| Safety and Risk Management | 6.00 | | | | | | | 6.00 |
| Sheriff | | | 761.00 | | | | | 761.00 |
| Solicitor | | 120.00 | | | | | | 120.00 |
| Tri-County Biological Science Center | | | 3.00 | | | | | 3.00 |
| Technology Services | 20.00 | | | | | | | 20.00 |
| Treasurer | 25.00 | | | | | | | 25.00 |
| Veterans Affairs | 7.00 | | | | | | | 7.00 |
| Total FTEs | 551.13 | 392.51 | 1,283.00 | 288.00 | 171.65 | 3.50 | 9.00 | 2,698.79 |

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

| GENERAL FUND | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
|---|-------------------|---------------------|---------------------|---------------------|---------|
| COUNCIL AGENCIES | | | | | |
| County Council | 14.00 | 14.00 | 14.00 | 14.00 | - |
| Internal Auditor | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Legal | 10.28 | 10.28 | 10.28 | 10.28 | - |
| Subtotal | 27.28 | 27.28 | 27.28 | 27.28 | - |
| ELECTED OFFICIALS | | | | | |
| Auditor | 32.00 | 32.00 | 32.00 | 32.00 | - |
| Clerk of Court | 54.92 | 54.92 | 54.92 | 54.92 | - |
| Coroner | 22.00 | 22.00 | 22.00 | 23.00 | 1.00 |
| Legislative Delegation | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Probate Courts | 24.50 | 24.50 | 24.50 | 25.00 | 0.50 |
| Register of Deeds | 33.00 | 33.00 | 33.00 | 31.00 | (2.00) |
| Sheriff: Detention Center - Adult | 335.00 | 321.00 | 318.00 | 318.00 | - |
| Sheriff: Detention Center - Juvenile | 51.00 | 51.00 | 51.00 | 51.00 | - |
| Sheriff: Law Enforcement | 384.00 | 384.00 | 387.00 | 387.00 | - |
| Sheriff: School Crossing Guards | 42.25 | 42.25 | 42.25 | - | (42.25) |
| Solicitor | 76.25 | 76.25 | 76.28 | 78.28 | 2.00 |
| Treasurer | 25.00 | 25.00 | 25.00 | 25.00 | - |
| Subtotal | 1,082.92 | 1,068.92 | 1,068.95 | 1,028.20 | (40.75) |
| APPOINTED OFFICIALS | | | | | |
| Elections and Voter Registration | 19.00 | 19.00 | 19.00 | 19.00 | - |
| Master-In-Equity | 7.00 | 7.00 | 7.00 | 7.00 | - |
| Veterans Affairs | 5.00 | 5.00 | 6.00 | 7.00 | 1.00 |
| Subtotal | 31.00 | 31.00 | 32.00 | 33.00 | 1.00 |
| COUNTY ADMINISTRATOR | | | | | |
| County Administrator | 6.30 | 6.30 | 6.30 | 6.50 | 0.20 |
| Capital Projects | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Innovation | - | - | 1.00 | 1.00 | - |
| Non-Departmental | 2.00 | 16.00 | 15.00 | 5.00 | (10.00) |
| Subtotal | 9.30 | 23.30 | 23.30 | 13.50 | (9.80) |
| DEPUTY ADMIN COMMUNITY SERVICES | | | | | |
| Deputy Administrator Community Services | 3.00 | 3.00 | 2.75 | 2.75 | - |
| Community Development: Administration | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Greenbelt Programs | 0.35 | 0.35 | 0.35 | 0.25 | (0.10) |
| Housing & Neighborhood Revitalization | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Magistrate Courts | 71.51 | 71.51 | 71.51 | 71.51 | - |
| Subtotal | 77.86 | 77.86 | 77.61 | 77.51 | (0.10) |

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

| GENERAL FUND (continued) | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
|---|-------------------|---------------------|---------------------|---------------------|----------------|
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Deputy Administrator Finance | 6.00 | 6.00 | 5.00 | 5.00 | - |
| Assessor | 62.00 | 62.00 | 62.00 | 62.00 | - |
| Budget | 7.00 | 7.00 | 7.00 | 7.00 | - |
| Contracts & Procurement | 15.00 | 15.00 | 15.00 | 14.00 | (1.00) |
| Finance | 11.00 | 11.00 | 12.00 | 12.00 | - |
| Human Resources | 26.00 | 26.00 | 26.00 | 26.00 | - |
| Revenue Collections: Delinquent Tax | 6.00 | 6.00 | 6.00 | 6.00 | - |
| Subtotal | 133.00 | 133.00 | 133.00 | 132.00 | (1.00) |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Deputy Administrator General Services | 5.00 | 5.00 | 5.00 | 5.00 | - |
| Building Inspections | 34.00 | 34.00 | 34.00 | 34.00 | - |
| Facilities Management | 100.10 | 100.10 | 102.35 | 102.35 | - |
| Planning & Zoning | 28.00 | 28.00 | 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 | 181.35 | 181.35 | 183.60 | 183.60 | - |
| DEPUTY ADMIN PUBLIC SAFETY | | | | | |
| Deputy Administrator Public Safety | 5.00 | 4.00 | 5.00 | 5.00 | - |
| Consolidated Dispatch | 159.75 | 159.75 | 158.75 | 158.75 | - |
| Criminal Justice Coordinating Committee | - | 1.00 | 1.00 | 6.00 | 5.00 |
| Emergency Mgmt: Emergency Prep. | 5.80 | 5.80 | 5.80 | 5.80 | - |
| Emergency Medical Services | 272.00 | 272.00 | 272.00 | 272.00 | - |
| Subtotal | 442.55 | 442.55 | 442.55 | 447.55 | 5.00 |
| DEPUTY ADMIN PUBLIC SERVICES | | | | | |
| Deputy Administrator Public Services | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Public Works: Administration | 13.75 | 13.25 | 13.25 | 13.25 | - |
| Public Works: Asset Management | 11.00 | 11.00 | 11.00 | 11.00 | - |
| Public Works: Engineering | 32.50 | 32.50 | 32.50 | 32.50 | - |
| Public Works: Field Operations | 128.00 | 128.00 | 128.00 | 128.00 | - |
| Public Works: Mosquito Control | 30.00 | 30.00 | 30.00 | 30.00 | - |
| Subtotal | 218.25 | 217.75 | 217.75 | 217.75 | - |
| Total GENERAL FUND | 2,203.51 | 2,203.01 | 2,206.04 | 2,160.39 | (45.65) |

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

| SPECIAL REVENUE FUNDS | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|
| ELECTED OFFICIALS | | | | | |
| Clerk of Court: IV-D Child Support Enf. | 5.08 | 5.08 | 5.08 | 5.08 | - |
| Coroner: Autopsy Grant | - | - | 1.00 | 1.00 | - |
| Coroner: Opioid Grant | - | - | 1.00 | 1.00 | - |
| Coroner: Forensic Improvement Grant | - | - | 1.00 | 1.00 | - |
| Sheriff: Inmate Welfare Program | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Sheriff: IV-D Child Support Enforcement | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Sheriff: Victim Advocate Grant | 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 | 1.35 | 1.35 | - |
| 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 | - | - | - |
| Solicitor: Juvenile Education Program | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Solicitor: Pretrial Intervention | 3.50 | 3.50 | 3.45 | 3.45 | - |
| Solicitor: State Appropriation | 13.01 | 13.01 | 12.98 | 16.98 | 4.00 |
| Solicitor: Traffic Education Program | 0.20 | 0.20 | 0.20 | 0.20 | - |
| Solicitor: Victim's Bill of Rights | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Solicitor: Victims of Crime Act Grant | 8.00 | 8.00 | 7.00 | 7.00 | - |
| Solicitor: Victim-Witness State Approp | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Solicitor: Violence Against Women Grant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Solicitor: Violent Crime Prosecution | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Subtotal | 53.83 | 53.83 | 50.80 | 54.80 | 4.00 |
| APPOINTED OFFICIALS | | | | | |
| Public Defender: Berkeley County | 17.00 | 17.00 | 17.00 | 18.00 | 1.00 |
| Public Defender: Charleston County | 52.00 | 52.00 | 52.00 | 57.00 | 5.00 |
| Subtotal | 69.00 | 69.00 | 69.00 | 75.00 | 6.00 |
| DEPUTY ADMIN COMMUNITY SERVICES | | | | | |
| Community Develop: American Rescue Act | - | - | 1.15 | 1.15 | - |
| Community Develop: Emer. Rental Assist Grant | 4.00 | 4.00 | 4.00 | 4.00 | - |
| Community Develop: Urban Entitlement Grant | 5.00 | 5.00 | 4.85 | 4.85 | - |
| Greenbelt Programs (1st TST) | 3.35 | 3.35 | 3.35 | 3.25 | (0.10) |
| Housing & Neighborhood: American Rescue Grant | 8.00 | 8.00 | 11.25 | 11.25 | - |
| Magistrate Courts: Vict. Bill of Rights | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Subtotal | 21.35 | 21.35 | 25.60 | 25.50 | (0.10) |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Economic Development | 9.00 | 9.00 | 9.00 | 9.00 | - |
| Subtotal | 9.00 | 9.00 | 9.00 | 9.00 | - |

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

| SPECIAL REVENUE FUNDS (continued) | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
|---|-------------------|---------------------|---------------------|---------------------|-------------|
| DEPUTY ADMIN PUBLIC SAFETY | | | | | |
| Awendaw McClellanville Fire Department | 29.00 | 29.00 | 29.00 | 33.00 | 4.00 |
| Emergency Mgmt: Hazardous Materials | 2.20 | 2.20 | 2.20 | 2.20 | - |
| MacArthur Foundation Grant | 13.00 | 13.00 | 12.00 | 1.00 | (11.00) |
| Subtotal | 44.20 | 44.20 | 43.20 | 36.20 | (7.00) |
| DEPUTY ADMIN PUBLIC SERVICES | | | | | |
| Public Works - Roads Program (1st TST) | 2.60 | 3.10 | 3.10 | 3.10 | - |
| Public Works: Stormwater | 27.15 | 27.15 | 27.15 | 27.15 | - |
| Subtotal | 29.75 | 30.25 | 30.25 | 30.25 | - |
| Total SPECIAL REVENUE FUNDS | 227.13 | 227.63 | 227.85 | 230.75 | 2.90 |
| CAPITAL PROJECT FUNDS | | | | | |
| ADMINISTRATOR | | | | | |
| Capital Projects: Project Management | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Subtotal | 1.00 | 1.00 | 1.00 | 1.00 | - |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Facilities Management: Project Management | 2.00 | 2.00 | 1.60 | 1.60 | - |
| Subtotal | 2.00 | 2.00 | 1.60 | 1.60 | - |
| Total CAPITAL PROJECT FUNDS | 3.00 | 3.00 | 2.60 | 2.60 | - |
| ENTERPRISE FUNDS | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
| COUNCIL AGENCIES | | | | | |
| Legal Environ Mgmt (EM) - Administration | 12.00 | 12.00 | 12.00 | 11.00 | (1.00) |
| Legal EM - Bees Ferry Landfill Conv Ctr | 9.00 | 9.00 | 9.00 | 9.00 | - |
| Legal EM - Convenience Centers | 32.00 | 32.00 | 31.00 | 31.00 | - |
| Legal EM - Landfill Operations | 14.00 | 14.00 | 14.00 | 14.00 | - |
| Legal EM - Materials Recovery Facility | 8.00 | 8.00 | 8.00 | 8.00 | - |
| Subtotal | 75.00 | 75.00 | 74.00 | 73.00 | (1.00) |

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

| ENTERPRISE FUNDS (continued) | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|---------------|
| DEPUTY ADMIN COMMUNITY SERVICES | | | | | |
| DAODAS: Administration | 15.80 | 15.80 | 14.80 | 14.60 | (0.20) |
| DAODAS: Adolescent Services | 2.10 | 3.10 | 3.42 | 3.22 | (0.20) |
| DAODAS: Adult Services | 7.23 | 6.23 | 6.82 | 6.84 | 0.02 |
| DAODAS: BCBS of SC Foundation Grant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| DAODAS: Bedded Services | 5.40 | 6.30 | 4.90 | 5.40 | 0.50 |
| DAODAS: Certified Peer Support Specialist Grant | - | - | 2.00 | 2.00 | - |
| DAODAS: Comm Prevention Services | 3.10 | 3.10 | 3.10 | 3.25 | 0.15 |
| DAODAS: Criminal Justice | 8.38 | 8.38 | 7.38 | 8.05 | 0.67 |
| DAODAS: Detention Outpatient | 5.13 | 5.13 | 4.13 | 4.15 | 0.02 |
| DAODAS: Drug Court Services | 3.20 | 3.20 | 2.20 | 2.20 | - |
| DAODAS: Medical Asst/Nurse Prac Grant | 1.00 | 1.00 | 1.00 | 1.00 | - |
| DAODAS: Medical Services | 2.35 | 2.35 | 2.00 | 2.00 | - |
| DAODAS: New Life Unit | 6.40 | 6.30 | 5.90 | 5.40 | (0.50) |
| DAODAS: Opioid Treatment Services | 13.68 | 13.68 | 14.30 | 15.35 | 1.05 |
| DAODAS: SC Opioid Recovery Fund | - | - | 5.00 | 5.00 | - |
| DAODAS: Sobering Services | 4.00 | 4.00 | 3.00 | 3.00 | - |
| DAODAS: Support Services | 26.85 | 26.05 | 26.48 | 25.15 | (1.33) |
| DAODAS: Therapeutic Child Care | 2.65 | 2.65 | 3.50 | 3.25 | (0.25) |
| DAODAS: Women's Services | 5.73 | 5.73 | 5.07 | 5.14 | 0.07 |
| Subtotal | 114.00 | 114.00 | 116.00 | 116.00 | - |
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| Revenue Collections | 20.00 | 20.00 | 20.00 | 20.00 | - |
| Subtotal | 20.00 | 20.00 | 20.00 | 20.00 | - |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Facilities Management: DAODAS | 2.00 | 2.00 | 1.40 | 1.40 | - |
| Facilities Management: Parking Garages | 18.05 | 18.05 | 17.80 | 17.80 | - |
| Tech Services: Radio Communications | 2.50 | 2.50 | 2.50 | 2.50 | - |
| Subtotal | 22.55 | 22.55 | 21.70 | 21.70 | - |
| DEPUTY ADMIN PUBLIC SAFETY | | | | | |
| Biological Science Center | 2.00 | 2.00 | 2.00 | 3.00 | 1.00 |
| Consolidated Disp: Emergency 911 Wire Line | 6.00 | 3.50 | 3.50 | 3.50 | - |
| Consolidated Disp: Emergency 911 Wireless | 5.25 | 7.75 | 7.75 | 7.75 | - |
| Consolidated Dispatch: Fire & Agency Costs | 2.00 | 2.00 | 2.00 | 2.00 | - |
| Subtotal | 15.25 | 15.25 | 15.25 | 16.25 | 1.00 |
| Total ENTERPRISE FUNDS | 246.80 | 246.80 | 246.95 | 246.95 | - |

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

| INTERNAL SERVICE FUNDS | FY 2022 Actual | FY 2023 Approved | FY 2023 Adjusted | FY 2024 Approved | Change |
|--|---------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|
| DEPUTY ADMINISTRATOR FINANCE | | | | | |
| 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 | 5.00 | 5.00 | 5.00 | 5.00 | - |
| DEPUTY ADMIN GENERAL SERVICES | | | | | |
| Facilities Management: Office Services | 5.20 | 5.20 | 4.70 | 4.70 | - |
| Facilities Management: Records Management | 8.40 | 8.40 | 7.90 | 7.90 | - |
| 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 | 22.85 | 22.85 | 21.85 | 21.85 | - |
| DEPUTY ADMIN PUBLIC SERVICES | | | | | |
| Fleet Operations | 31.25 | 31.25 | 31.25 | 31.25 | - |
| Subtotal | 31.25 | 31.25 | 31.25 | 31.25 | - |
| Total INTERNAL SERVICE FUNDS | 59.10 | 59.10 | 58.10 | 58.10 | - |
| Total Positions GENERAL FUND | 2,203.51 | 2,203.01 | 2,206.04 | 2,160.39 | (45.65) |
| Total Positions OTHER FUNDS | 536.03 | 536.53 | 535.50 | 538.40 | 2.90 |
| Total Positions ALL FUNDS | 2,739.54 | 2,739.54 | 2,741.54 | 2,698.79 | (42.75) |

Charleston County, South Carolina
All Funds
Fund Statement

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance, July 1 | \$144,481,110 | \$115,700,254 | \$180,547,196 | \$180,547,196 | \$201,931,248 |
| Revenues: | | | | | |
| Property Tax | 189,841,370 | 186,064,591 | 171,125,025 | 171,262,552 | 186,268,247 |
| Sales Tax | 230,925,411 | 276,572,983 | 291,750,000 | 302,570,000 | 323,782,000 |
| Licenses and Permits | 7,241,852 | 8,489,032 | 7,175,600 | 8,579,950 | 7,609,950 |
| Intergovernmental | 44,024,292 | 49,662,585 | 47,185,345 | 48,375,418 | 51,964,480 |
| Charges and Fees | 147,845,572 | 170,726,941 | 146,575,381 | 147,817,170 | 166,481,891 |
| Fines and Forfeitures | 1,287,270 | 1,851,143 | 871,500 | 1,261,417 | 1,054,500 |
| Interest | 1,687,409 | 3,109,701 | 6,705,200 | 17,867,500 | 18,074,000 |
| Miscellaneous | 7,583,375 | 7,539,769 | 5,800,231 | 9,498,792 | 5,960,588 |
| Leases and Rent | 669,070 | 573,146 | 271,284 | (105,422) | 479,610 |
| Debt Proceeds | - | 8,012,486 | - | - | - |
| Subtotal | 631,105,621 | 712,602,377 | 677,459,566 | 707,127,377 | 761,675,266 |
| Interfund Transfer In | 44,422,573 | 39,062,922 | 59,250,891 | 63,019,106 | 33,370,175 |
| Total Available | 820,009,304 | 867,365,552 | 917,257,653 | 950,693,679 | 996,976,689 |
| Expenditures: | | | | | |
| Personnel | 190,557,346 | 194,359,062 | 214,805,061 | 206,439,945 | 242,990,657 |
| Operating | 264,403,397 | 284,457,059 | 277,198,283 | 265,745,437 | 307,478,326 |
| Capital | 3,234,404 | 4,913,208 | 12,205,820 | 15,698,056 | 18,659,000 |
| Debt Service | 96,370,142 | 67,411,191 | 121,029,314 | 121,463,944 | 92,605,936 |
| Subtotal | 554,565,289 | 551,140,520 | 625,238,478 | 609,347,382 | 661,733,919 |
| Interfund Transfer Out | 149,753,412 | 135,677,841 | 128,615,249 | 139,415,049 | 147,544,974 |
| Total Disbursements | 704,318,701 | 686,818,361 | 753,853,727 | 748,762,431 | 809,278,893 |
| Nonspendable | 96,648,947 | 101,806,541 | 101,806,541 | 101,806,541 | 101,806,541 |
| Restricted: External | (317,649,975) | (314,023,127) | (318,386,053) | (306,581,797) | (292,081,797) |
| Restricted: Internal | 254,744,486 | 213,156,653 | 193,363,057 | 204,714,132 | 164,464,442 |
| Available | 81,947,145 | 179,607,128 | 186,620,380 | 201,992,372 | 213,508,610 |
| Ending Balance, June 30 | <u>\$115,690,603</u> | <u>\$180,547,192</u> | <u>\$163,403,926</u> | <u>\$201,931,248</u> | <u>\$187,697,796</u> |

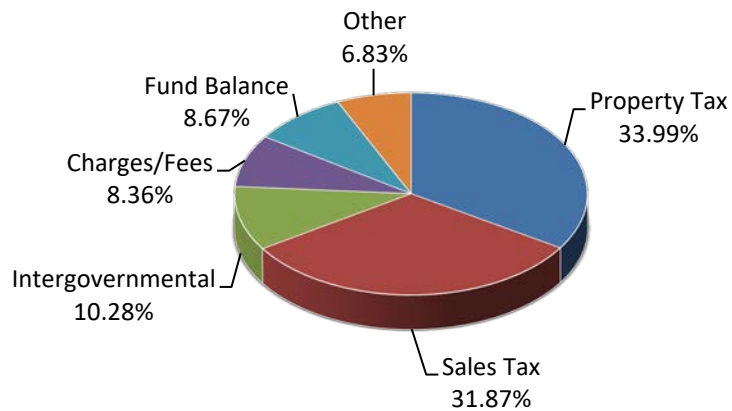
Charleston County, South Carolina
Fund Statement by Fund Type

| | General Fund | Debt Service Fund | Special Revenue Funds | Enterprise Funds | Internal Service Funds | Total |
|---------------------------|-----------------|-------------------------|-----------------------------|---------------------|------------------------------|----------------|
| Beginning Balance, July 1 | \$ 123,417,021 | \$ 27,772,353 | \$ 209,043,453 | \$ 53,273,509 | \$ (211,575,088) | \$ 201,931,248 |
| Revenues: | | | | | | |
| Property Tax | 110,387,000 | 30,713,000 | 45,168,247 | - | - | 186,268,247 |
| Sales Tax | 103,500,000 | - | 220,282,000 | - | - | 323,782,000 |
| Licenses and Permits | 7,399,950 | - | 210,000 | - | - | 7,609,950 |
| Intergovernmental | 33,382,564 | 376,127 | 10,004,001 | 8,201,788 | - | 51,964,480 |
| Charges and Fees | 27,153,353 | - | 12,589,341 | 71,046,119 | 55,693,078 | 166,481,891 |
| Fines and Forfeitures | 878,500 | - | 176,000 | - | - | 1,054,500 |
| Interest | 5,005,000 | 900,000 | 7,859,000 | 1,978,000 | 2,332,000 | 18,074,000 |
| Miscellaneous | 4,787,588 | - | 911,000 | (158,000) | 420,000 | 5,960,588 |
| Leases and Rent | 213,094 | - | - | 266,516 | - | 479,610 |
| Subtotal | 292,707,049 | 31,989,127 | 297,199,589 | 81,334,423 | 58,445,078 | 761,675,266 |
| Interfund Transfer In | 3,900,046 | 7,704,323 | 14,532,668 | 2,402,258 | 4,830,880 | 33,370,175 |
| Total Available | 420,024,116 | 67,465,803 | 520,775,710 | 137,010,190 | (148,299,130) | 996,976,689 |
| Expenditures: | | | | | | |
| General Government | 91,301,041 | - | 14,691,000 | 11,647,717 | 66,227,225 | 183,866,983 |
| Judicial | 27,252,187 | - | 14,305,839 | - | - | 41,558,026 |
| Public Safety | 129,449,340 | - | 6,102,152 | 5,217,519 | - | 140,769,011 |
| Public Works | 17,112,713 | - | 13,091,731 | 48,409,306 | - | 78,613,750 |
| Health/Welfare | 5,934,047 | - | - | 13,721,514 | - | 19,655,561 |
| Culture/Recreation | 35,844,342 | - | 31,306,244 | - | - | 67,150,586 |
| Education | - | - | 9,838,866 | - | - | 9,838,866 |
| Economic Development | - | - | 28,003,515 | - | - | 28,003,515 |
| Debt Service | - | 35,332,723 | 55,681,998 | 1,262,900 | - | 92,277,621 |
| Subtotal | 306,893,670 | 35,332,723 | 173,021,345 | 80,258,956 | 66,227,225 | 661,733,919 |
| Interfund Transfer Out | 17,853,527 | - | 122,639,808 | 7,051,639 | - | 147,544,974 |
| Total Disbursements | 324,747,197 | 35,332,723 | 295,661,153 | 87,310,595 | 66,227,225 | 809,278,893 |
| Nonspendable | 6,661,326 | - | 294,923 | 80,857,648 | 13,992,644 | 101,806,541 |
| Restricted: External | - | - | 40,842,649 | (43,891,376) | (289,033,070) | (292,081,797) |
| Restricted: Internal | 88,615,592 | 17,437,001 | 6,919,738 | 1,476,974 | 50,015,137 | 164,464,442 |
| Available | - | 14,696,079 | 177,057,247 | 11,256,349 | 10,498,934 | 213,508,610 |
| Ending Balance, June 30 | \$ 95,276,919 | \$ 32,133,080 | \$ 225,114,557 | \$ 49,699,595 | \$ (214,526,355) | \$ 187,697,796 |

GENERAL FUND

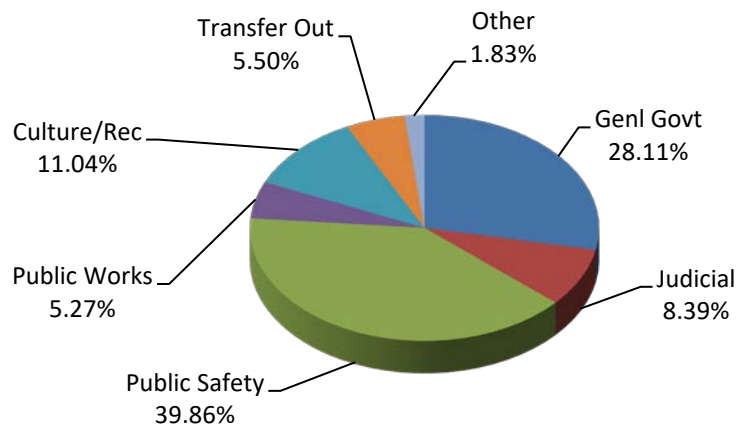
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2024 Charleston County General Fund



Total Available Budgeted: \$324,747,197

WHERE IT GOES... FY 2024 Charleston County General Fund



Total Uses: \$324,747,197

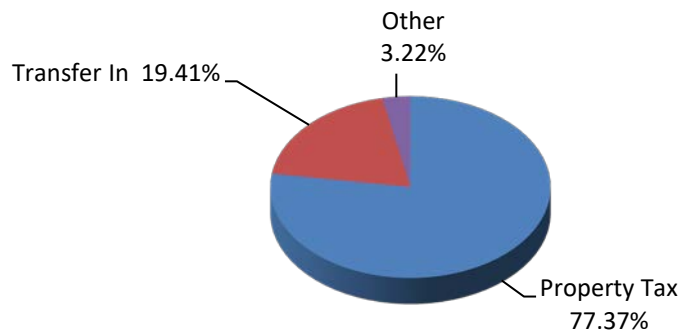
Charleston County, South Carolina
General Fund
Fund Statement

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 99,203,375 | \$ 110,582,177 | \$ 134,439,303 | \$ 134,439,303 | \$ 123,417,021 |
| Revenues: | | | | | |
| Property Tax | 118,296,676 | 112,078,513 | 96,187,000 | 97,938,599 | 110,387,000 |
| Sales Tax | 75,614,563 | 88,244,796 | 96,300,000 | 96,700,000 | 103,500,000 |
| Licenses and Permits | 7,021,530 | 8,279,978 | 6,965,600 | 8,369,950 | 7,399,950 |
| Intergovernmental | 28,154,270 | 30,822,104 | 31,350,695 | 31,871,521 | 33,382,564 |
| Charges and Fees | 24,304,244 | 33,930,442 | 26,273,803 | 27,794,407 | 27,153,353 |
| Fines and Forfeitures | 817,008 | 933,485 | 679,500 | 897,330 | 878,500 |
| Interest | 409,272 | 1,120,747 | 1,302,500 | 5,004,000 | 5,005,000 |
| Miscellaneous | 4,922,947 | 3,407,343 | 4,233,803 | 4,427,617 | 4,787,588 |
| Leases and Rentals | 167,873 | 97,934 | 57,282 | 228,096 | 213,094 |
| Debt Proceeds | - | 1,117,546 | - | - | - |
| Subtotal | 259,708,383 | 280,032,887 | 263,350,183 | 273,231,520 | 292,707,049 |
| Interfund Transfer In | 4,236,026 | 3,975,888 | 3,868,143 | 3,807,255 | 3,900,046 |
| Total Available | 363,147,784 | 394,590,952 | 401,657,629 | 411,478,078 | 420,024,116 |
| Expenditures: | | | | | |
| Personnel | 148,534,429 | 151,452,577 | 168,213,679 | 163,792,083 | 184,627,637 |
| Operating | 89,426,309 | 91,524,920 | 102,886,300 | 102,922,279 | 117,945,388 |
| Capital | 3,131,516 | 3,847,797 | 3,593,576 | 2,763,127 | 4,320,645 |
| Subtotal | 241,092,254 | 246,825,294 | 274,693,555 | 269,477,489 | 306,893,670 |
| Interfund Transfer Out | 11,473,353 | 13,326,355 | 18,013,918 | 18,583,568 | 17,853,527 |
| Total Disbursements | 252,565,607 | 260,151,649 | 292,707,473 | 288,061,057 | 324,747,197 |
| Nonspendable | 6,260,267 | 6,661,326 | 6,661,326 | 6,661,326 | 6,661,326 |
| Restricted: Internal | 74,593,363 | 100,822,707 | 92,246,157 | 98,175,102 | 88,615,592 |
| Available | 29,728,547 | 26,955,269 | 10,042,672 | 18,580,592 | - |
| Ending Balance, June 30 | \$ 110,582,177 | \$ 134,439,303 | \$ 108,950,156 | \$ 123,417,021 | \$ 95,276,919 |

DEBT SERVICE FUND

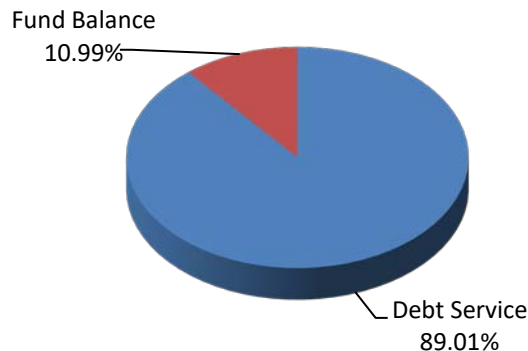
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2024 Charleston County Debt Service Funds



Total Available Budgeted: \$39,693,450

WHERE IT GOES... FY 2024 Charleston County Debt Service Funds



Total Uses: \$39,693,450*

* Includes \$4,360,727 in budgeted increases in fund balance.

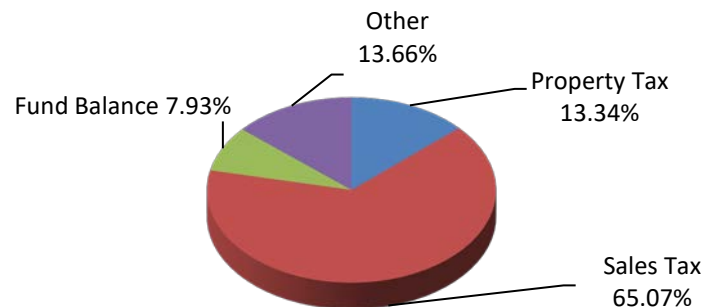
Charleston County, South Carolina
Debt Service Fund
Fund Statement

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 40,264,994 | \$ 21,573,901 | \$ 29,658,423 | \$ 29,658,423 | \$ 27,772,353 |
| Revenues: | | | | | |
| Property Tax | 26,726,523 | 27,716,222 | 28,997,000 | 29,855,000 | 30,713,000 |
| Intergovernmental | 474,408 | 594,923 | 131,127 | 313,127 | 376,127 |
| Interest | 44,195 | 75,784 | 200,000 | 900,000 | 900,000 |
| Miscellaneous | 171,429 | 685,714 | 171,428 | - | - |
| Debt Proceeds | - | 5,372,663 | - | - | - |
| Subtotal | 27,416,555 | 34,445,306 | 29,499,555 | 31,068,127 | 31,989,127 |
| Interfund Transfer In | 19,808,151 | 8,620,009 | 11,693,398 | 14,427,249 | 7,704,323 |
| Total Available | 87,489,700 | 64,639,216 | 70,851,376 | 75,153,799 | 67,465,803 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 92,140 | 120,400 | 88,400 | 198,025 | 98,000 |
| Capital | - | - | - | - | - |
| Debt Service | 54,383,899 | 33,947,841 | 42,745,495 | 42,895,495 | 35,234,723 |
| Subtotal | 54,476,039 | 34,068,241 | 42,833,895 | 43,093,520 | 35,332,723 |
| Interfund Transfer Out | 11,439,760 | 912,552 | 4,281,075 | 4,287,926 | - |
| Total Disbursements | 65,915,799 | 34,980,793 | 47,114,970 | 47,381,446 | 35,332,723 |
| Restricted: External | - | 4,287,926 | - | - | - |
| Restricted: Internal | 14,017,061 | 22,019,860 | 15,669,304 | 15,669,304 | 17,437,001 |
| Available | 7,556,840 | 3,350,637 | 8,067,102 | 12,103,049 | 14,696,079 |
| Ending Balance, June 30 | \$ 21,573,901 | \$ 29,658,423 | \$ 23,736,406 | \$ 27,772,353 | \$ 32,133,080 |

SPECIAL REVENUE FUNDS

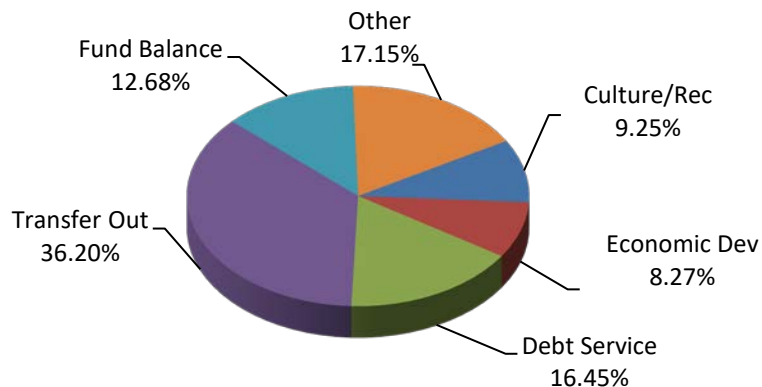
The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2024 Charleston County Special Revenue Funds



Total Available Budgeted: \$338,590,362

WHERE IT GOES... FY 2024 Charleston County Special Revenue Funds



Total Uses: \$338,590,362*

* Includes \$42,929,209 in budgeted increases in fund balance.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ (506,977) | \$ 3,197,180 | \$ 10,095,676 | \$ 10,095,676 | \$ 19,630,648 |
| Revenues: | | | | | |
| Sales Tax | 17,571,434 | 25,587,541 | 20,000,000 | 28,570,000 | 30,570,000 |
| Interest | 3,018 | 26,198 | 12,000 | 300,000 | 300,000 |
| Subtotal | 17,574,452 | 25,613,739 | 20,012,000 | 28,870,000 | 30,870,000 |
| Total Available | 17,067,475 | 28,810,919 | 30,107,676 | 38,965,676 | 50,500,648 |
| Expenditures: | | | | | |
| Personnel | 5,749,511 | 6,624,963 | 5,882,040 | 5,882,040 | 13,250,267 |
| Operating | 8,120,784 | 12,090,280 | 12,921,038 | 13,452,988 | 17,164,065 |
| Capital | - | - | - | - | - |
| Subtotal | 13,870,295 | 18,715,243 | 18,803,078 | 19,335,028 | 30,414,332 |
| Total Disbursements | 13,870,295 | 18,715,243 | 18,803,078 | 19,335,028 | 30,414,332 |
| Restricted: Internal | 784,498 | 1,404,683 | 1,404,683 | 4,777,123 | 6,264,755 |
| Available | 2,412,682 | 8,690,993 | 9,899,915 | 14,853,525 | 13,821,561 |
| Ending Balance, June 30 | \$ 3,197,180 | \$ 10,095,676 | \$ 11,304,598 | \$ 19,630,648 | \$ 20,086,316 |

Note: Refer to page **184** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|-----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 98,754 | \$ 263,873 | \$ 388,311 | \$ 388,311 | \$ 413,189 |
| Revenues: | | | | | |
| Intergovernmental | 278,489 | 366,924 | 250,000 | 450,000 | 500,000 |
| Interest | 351 | 940 | 2,000 | 12,500 | 15,000 |
| Subtotal | 278,840 | 367,864 | 252,000 | 462,500 | 515,000 |
| Total Available | 377,594 | 631,737 | 640,311 | 850,811 | 928,189 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 76,047 | 201,330 | 636,123 | 391,372 | 467,500 |
| Capital | - | - | - | - | - |
| Subtotal | 76,047 | 201,330 | 636,123 | 391,372 | 467,500 |
| Interfund Transfer Out | 37,674 | 42,096 | 36,250 | 46,250 | 48,750 |
| Total Disbursements | 113,721 | 243,426 | 672,373 | 437,622 | 516,250 |
| Restricted: Internal Available | 217,504 46,369 | - 388,311 | - (32,062) | 1,250 411,939 | - 411,939 |
| Ending Balance, June 30 | \$ 263,873 | \$ 388,311 | \$ (32,062) | \$ 413,189 | \$ 411,939 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ 442,050 | \$ 1,913,070 | \$ 1,913,070 | \$ 1,933,070 |
| Revenues: | | | | | |
| Charges and Fees | 2,326,578 | 7,487,551 | 8,000,000 | 8,000,000 | 8,500,000 |
| Subtotal | 2,326,578 | 7,487,551 | 8,000,000 | 8,000,000 | 8,500,000 |
| Total Available | 2,326,578 | 7,929,601 | 9,913,070 | 9,913,070 | 10,433,070 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 1,884,528 | 6,016,531 | 9,867,050 | 7,980,000 | 10,433,070 |
| Capital | - | - | - | - | - |
| Subtotal | 1,884,528 | 6,016,531 | 9,867,050 | 7,980,000 | 10,433,070 |
| Total Disbursements | 1,884,528 | 6,016,531 | 9,867,050 | 7,980,000 | 10,433,070 |
| Restricted: Internal | 332,500 | 1,867,050 | - | 1,933,070 | - |
| Available | 109,550 | 46,020 | 46,020 | - | - |
| Ending Balance, June 30 | \$ 442,050 | \$ 1,913,070 | \$ 46,020 | \$ 1,933,070 | \$ - |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 1,155,201 | \$ 1,295,381 | \$ 1,338,611 | \$ 1,338,611 | \$ 752,848 |
| Revenues: | | | | | |
| Property Tax | 2,271,790 | 2,362,053 | 2,411,000 | 2,437,000 | 2,930,000 |
| Intergovernmental | 190,091 | 172,541 | 141,456 | 148,086 | 122,627 |
| Miscellaneous | 79 | - | - | 2,751 | - |
| Subtotal | 2,461,960 | 2,534,594 | 2,552,456 | 2,587,837 | 3,052,627 |
| Interfund Transfer In | 20,414 | - | - | - | - |
| Total Available | 3,637,575 | 3,829,975 | 3,891,067 | 3,926,448 | 3,805,475 |
| Expenditures: | | | | | |
| Personnel | 1,684,954 | 1,926,623 | 2,175,194 | 2,185,000 | 2,646,272 |
| Operating | 657,240 | 464,951 | 849,812 | 784,451 | 561,145 |
| Capital | - | 99,790 | - | 204,149 | 85,000 |
| Subtotal | 2,342,194 | 2,491,364 | 3,025,006 | 3,173,600 | 3,292,417 |
| Total Disbursements | 2,342,194 | 2,491,364 | 3,025,006 | 3,173,600 | 3,292,417 |
| Restricted: Internal | 149,922 | 664,929 | 192,379 | 239,790 | - |
| Available | 1,145,459 | 673,682 | 673,682 | 513,058 | 513,058 |
| Ending Balance, June 30 | \$ 1,295,381 | \$ 1,338,611 | \$ 866,061 | \$ 752,848 | \$ 513,058 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 200,129 | \$ 257,777 | \$ 325,121 | \$ 325,121 | \$ 134,159 |
| Revenues: | | | | | |
| Property Tax | 287,547 | 300,747 | 305,000 | 321,000 | 340,000 |
| Intergovernmental | 21,542 | 19,862 | 16,514 | 11,104 | 8,195 |
| Interest | 470 | 921 | - | 12,000 | 12,000 |
| Subtotal | 309,559 | 321,530 | 321,514 | 344,104 | 360,195 |
| Interfund Transfer In | 71,731 | - | - | - | - |
| Total Available | 581,419 | 579,307 | 646,635 | 669,225 | 494,354 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Debt Service | 323,642 | 254,186 | 250,591 | 535,066 | 367,881 |
| Subtotal | 323,642 | 254,186 | 250,591 | 535,066 | 367,881 |
| Total Disbursements | 323,642 | 254,186 | 250,591 | 535,066 | 367,881 |
| Restricted: Internal | - | - | - | 7,686 | - |
| Available | 257,777 | 325,121 | 396,044 | 126,473 | 126,473 |
| Ending Balance, June 30 | \$ 257,777 | \$ 325,121 | \$ 396,044 | \$ 134,159 | \$ 126,473 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ 900,000 | \$ 900,000 | \$ 900,367 |
| Interfund Transfer In | - | 952,095 | 178,351 | 347,423 | 252,274 |
| Total Available | - | 952,095 | 1,078,351 | 1,247,423 | 1,152,641 |
| Expenditures: | | | | | |
| Personnel | - | - | 403,256 | 347,056 | 403,256 |
| Operating | - | 25,125 | - | - | - |
| Capital | - | 26,970 | - | - | - |
| Subtotal | - | 52,095 | 403,256 | 347,056 | 403,256 |
| Total Disbursements | - | 52,095 | 403,256 | 347,056 | 403,256 |
| Restricted: Internal | - | 224,905 | - | 403,256 | - |
| Available | - | 675,095 | 675,095 | 497,111 | 749,385 |
| Ending Balance, June 30 | \$ - | \$ 900,000 | \$ 675,095 | \$ 900,367 | \$ 749,385 |

Note: Refer to page **217** 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 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 123,000 | \$ 123,000 | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Intergovernmental | 1,325,867 | 989,520 | 830,000 | 880,000 | 880,000 |
| Subtotal | 1,325,867 | 989,520 | 830,000 | 880,000 | 880,000 |
| Total Available | 1,448,867 | 1,112,520 | 830,000 | 880,000 | 880,000 |
| Expenditures: | | | | | |
| Personnel | 394,800 | 412,873 | 535,072 | 430,000 | 513,937 |
| Operating | 92,846 | 100,947 | 116,577 | 102,577 | 113,789 |
| Capital | 53,509 | - | - | - | - |
| Subtotal | 541,155 | 513,820 | 651,649 | 532,577 | 627,726 |
| Interfund Transfer Out | 784,712 | 598,701 | 178,351 | 347,423 | 252,274 |
| Total Disbursements | 1,325,867 | 1,112,521 | 830,000 | 880,000 | 880,000 |
| Restricted: Internal | 100,000 | - | - | - | - |
| Available | 23,000 | - | - | - | - |
| Ending Balance, June 30 | \$ 123,000 | \$ - | \$ - | \$ - | \$ - |

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

Charleston County, South Carolina
Special Revenue Fund
Coroner: Child Review
Fund Statement

| | <u>FY 2021 Actual</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ 18,396 |
| Revenues: | | | | | |
| Intergovernmental | - | - | - | 35,000 | 35,000 |
| Subtotal | - | - | - | 35,000 | 35,000 |
| Total Available | - | - | - | 35,000 | 53,396 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | - | - | 16,604 | 53,396 |
| Capital | - | - | - | - | - |
| Subtotal | - | - | - | 16,604 | 53,396 |
| Total Disbursements | - | - | - | 16,604 | 53,396 |
| Restricted: Internal | - | - | - | 18,396 | - |
| Ending Balance, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18,396</u> | <u>\$ -</u> |

Note: Refer to page **222** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 3,574,283 | \$ 5,270,820 | \$ 4,813,829 | \$ 4,813,829 | \$ 5,621,338 |
| Revenues: | | | | | |
| Property Tax | 4,123,597 | 3,969,709 | 3,961,242 | 3,930,000 | 3,950,000 |
| Miscellaneous | (10,325) | - | 10,000 | - | 10,000 |
| Debt Proceeds | - | 1,417,383 | - | - | - |
| Subtotal | 4,113,272 | 5,387,092 | 3,971,242 | 3,930,000 | 3,960,000 |
| Total Available | 7,687,555 | 10,657,912 | 8,785,071 | 8,743,829 | 9,581,338 |
| Expenditures: | | | | | |
| Personnel | 1,028,128 | 934,461 | 1,224,166 | 1,019,000 | 1,160,169 |
| Operating | 1,388,607 | 2,948,990 | 2,687,076 | 1,877,377 | 2,749,831 |
| Capital | - | 269,133 | 60,000 | 226,114 | 50,000 |
| Subtotal | 2,416,735 | 4,152,584 | 3,971,242 | 3,122,491 | 3,960,000 |
| Interfund Transfer Out | - | 1,691,500 | - | - | - |
| Total Disbursements | 2,416,735 | 5,844,084 | 3,971,242 | 3,122,491 | 3,960,000 |
| Restricted: Internal | - | 247,542 | - | - | - |
| Available | 5,270,820 | 4,566,287 | 4,813,829 | 5,621,338 | 5,621,338 |
| Ending Balance, June 30 | \$ 5,270,820 | \$ 4,813,829 | \$ 4,813,829 | \$ 5,621,338 | \$ 5,621,338 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 15,182,927 | \$ 14,811,771 | \$ 15,401,540 | \$ 15,401,540 | \$ 15,215,789 |
| Revenues: | | | | | |
| Property Tax | 26,630,376 | 27,701,356 | 26,797,383 | 23,925,512 | 25,115,247 |
| Interest | 38,411 | 60,894 | - | - | - |
| Subtotal | 26,668,787 | 27,762,250 | 26,797,383 | 23,925,512 | 25,115,247 |
| Interfund Transfer In | 10,736,198 | 9,412,551 | 9,213,731 | 9,215,531 | 9,226,536 |
| Total Available | 52,587,912 | 51,986,572 | 51,412,654 | 48,542,583 | 49,557,572 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 12,914,490 | 14,163,715 | 14,601,393 | 13,440,127 | 13,611,245 |
| Capital | - | - | - | - | - |
| Debt Service | 10,735,549 | 7,769,688 | 9,212,731 | 9,214,731 | 9,225,736 |
| Subtotal | 23,650,039 | 21,933,403 | 23,814,124 | 22,654,858 | 22,836,981 |
| Interfund Transfer Out | 14,126,102 | 14,651,629 | 13,060,137 | 10,671,936 | 11,627,942 |
| Total Disbursements | 37,776,141 | 36,585,032 | 36,874,261 | 33,326,794 | 34,464,923 |
| Restricted: External | 13,466,851 | 14,538,393 | 14,538,393 | 15,092,649 | 15,092,649 |
| Restricted: Internal | 1,344,920 | 863,147 | - | 123,140 | - |
| Ending Balance, June 30 | \$ 14,811,771 | \$ 15,401,540 | \$ 14,538,393 | \$ 15,215,789 | \$ 15,092,649 |

Note: Refer to page **329** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 63,623 | \$ 77,721 | \$ 123,784 | \$ 123,784 | \$ 76,780 |
| Revenues: | | | | | |
| Licenses and Permits | 220,322 | 209,054 | 210,000 | 210,000 | 210,000 |
| Miscellaneous | 126 | 1,023 | - | - | - |
| Subtotal | 220,448 | 210,077 | 210,000 | 210,000 | 210,000 |
| Total Available | 284,071 | 287,798 | 333,784 | 333,784 | 286,780 |
| Expenditures: | | | | | |
| Personnel | 161,850 | 132,449 | 196,206 | 216,808 | 203,983 |
| Operating | 44,500 | 31,565 | 46,109 | 40,196 | 39,347 |
| Capital | - | - | - | - | - |
| Subtotal | 206,350 | 164,014 | 242,315 | 257,004 | 243,330 |
| Total Disbursements | 206,350 | 164,014 | 242,315 | 257,004 | 243,330 |
| Restricted: Internal | 7,419 | - | - | 33,330 | - |
| Available | 70,302 | 123,784 | 91,469 | 43,450 | 43,450 |
| Ending Balance, June 30 | \$ 77,721 | \$ 123,784 | \$ 91,469 | \$ 76,780 | \$ 43,450 |

Note: Refer to page **399** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 16,310 | \$ 12,222 | \$ 19,382 | \$ 19,382 | \$ 21,526 |
| Revenues: | | | | | |
| Property Tax | 153,600 | 168,852 | 163,000 | 170,000 | 172,000 |
| Intergovernmental | 2,366 | 2,362 | 300 | 300 | 300 |
| Subtotal | 155,966 | 171,214 | 163,300 | 170,300 | 172,300 |
| Total Available | 172,276 | 183,436 | 182,682 | 189,682 | 193,826 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 160,054 | 164,055 | 168,156 | 168,156 | 172,360 |
| Capital | - | - | - | - | - |
| Subtotal | 160,054 | 164,055 | 168,156 | 168,156 | 172,360 |
| Total Disbursements | 160,054 | 164,055 | 168,156 | 168,156 | 172,360 |
| Restricted: Internal | 5,855 | - | - | 60 | - |
| Available | 6,367 | 19,382 | 14,526 | 21,466 | 21,466 |
| Ending Balance, June 30 | \$ 12,222 | \$ 19,382 | \$ 14,526 | \$ 21,526 | \$ 21,466 |

Note: Refer to page **187** for budget narrative related to this fund.

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

| | <u>FY 2021 Actual</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Property Tax | 279,251 | 357,284 | 354,000 | 399,265 | 443,100 |
| Intergovernmental | <u>5,610</u> | <u>6,442</u> | <u>-</u> | <u>-</u> | <u>650</u> |
| Subtotal | <u>284,861</u> | <u>363,726</u> | <u>354,000</u> | <u>399,265</u> | <u>443,750</u> |
| Total Available | <u>284,861</u> | <u>363,726</u> | <u>354,000</u> | <u>399,265</u> | <u>443,750</u> |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 284,861 | 363,726 | 354,000 | 399,265 | 443,750 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Subtotal | <u>284,861</u> | <u>363,726</u> | <u>354,000</u> | <u>399,265</u> | <u>443,750</u> |
| Total Disbursements | <u>284,861</u> | <u>363,726</u> | <u>354,000</u> | <u>399,265</u> | <u>443,750</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 **188** 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 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 4,754 | \$ 4,543 | \$ 4,974 | \$ 4,974 | \$ 6,175 |
| Revenues: | | | | | |
| Property Tax | 7,858 | 8,403 | 7,400 | 9,176 | 7,900 |
| Intergovernmental | 27 | 27 | - | 25 | - |
| Subtotal | 7,885 | 8,430 | 7,400 | 9,201 | 7,900 |
| Total Available | 12,639 | 12,973 | 12,374 | 14,175 | 14,075 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 8,096 | 8,000 | 8,000 | 8,000 | 8,000 |
| Capital | - | - | - | - | - |
| Subtotal | 8,096 | 8,000 | 8,000 | 8,000 | 8,000 |
| Total Disbursements | 8,096 | 8,000 | 8,000 | 8,000 | 8,000 |
| Restricted: Internal | 600 | - | - | 100 | - |
| Available | 3,943 | 4,974 | 4,374 | 6,075 | 6,075 |
| Ending Balance, June 30 | \$ 4,543 | \$ 4,974 | \$ 4,374 | \$ 6,175 | \$ 6,075 |

Note: Refer to page **189** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Beginning Balance, July 1 | \$ 4,767,834 | \$ 6,371,933 | \$ 8,169,537 | \$ 8,169,537 | \$ 9,085,966 |
| Revenues: | | | | | |
| Sales Tax | 11,707,850 | 13,832,955 | 14,913,250 | 15,070,500 | 16,125,520 |
| Interest | <u>67,342</u> | <u>59,648</u> | <u>240,000</u> | <u>250,000</u> | <u>254,000</u> |
| Subtotal | <u>11,775,192</u> | <u>13,892,603</u> | <u>15,153,250</u> | <u>15,320,500</u> | <u>16,379,520</u> |
| Total Available | <u>16,543,026</u> | <u>20,264,536</u> | <u>23,322,787</u> | <u>23,490,037</u> | <u>25,465,486</u> |
| Expenditures: | | | | | |
| Personnel | 251,513 | 371,944 | 368,876 | 366,000 | 360,772 |
| Operating | 7,237 | 10,219,055 | 18,413 | 18,043 | 68,640 |
| Capital | - | - | - | - | - |
| Debt Service | <u>9,912,343</u> | <u>-</u> | <u>10,511,028</u> | <u>10,511,028</u> | <u>10,846,629</u> |
| Subtotal | <u>10,171,093</u> | <u>10,590,999</u> | <u>10,898,317</u> | <u>10,895,071</u> | <u>11,276,041</u> |
| Interfund Transfer Out | <u>-</u> | <u>1,504,000</u> | <u>3,509,000</u> | <u>3,509,000</u> | <u>3,759,000</u> |
| Total Disbursements | <u>10,171,093</u> | <u>12,094,999</u> | <u>14,407,317</u> | <u>14,404,071</u> | <u>15,035,041</u> |
| Restricted: Internal | 426,914 | - | - | - | - |
| Available | <u>5,945,019</u> | <u>8,169,537</u> | <u>8,915,470</u> | <u>9,085,966</u> | <u>10,430,445</u> |
| Ending Balance, June 30 | <u>\$ 6,371,933</u> | <u>\$ 8,169,537</u> | <u>\$ 8,915,470</u> | <u>\$ 9,085,966</u> | <u>\$ 10,430,445</u> |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|--------------------------------|----------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 2,794,766 | \$ 4,218,009 | \$ 4,912,213 | \$ 4,912,213 | \$ 5,035,213 |
| Revenues: | | | | | |
| Sales Tax | 6,886,971 | 8,137,032 | 8,772,500 | 8,865,000 | 9,485,600 |
| Interest | 50,272 | 76,172 | 210,000 | 280,000 | 282,000 |
| Subtotal | 6,937,243 | 8,213,204 | 8,982,500 | 9,145,000 | 9,767,600 |
| Total Available | 9,732,009 | 12,431,213 | 13,894,713 | 14,057,213 | 14,802,813 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Subtotal | - | - | - | - | - |
| Interfund Transfer Out | 5,514,000 | 7,519,000 | 9,022,000 | 9,022,000 | 9,023,000 |
| Total Disbursements | 5,514,000 | 7,519,000 | 9,022,000 | 9,022,000 | 9,023,000 |
| Restricted: Internal Available | 648,000 3,570,009 | - 4,912,213 | - 4,872,713 | - 5,035,213 | - 5,779,813 |
| Ending Balance, June 30 | \$ 4,218,009 | \$ 4,912,213 | \$ 4,872,713 | \$ 5,035,213 | \$ 5,779,813 |

Note: Refer to page **307** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|--------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 130,392 | \$ 130,392 | \$ 112,535 | \$ 112,535 | \$ 90,735 |
| Interfund Transfer In | - | - | 127,533 | 75,000 | 75,000 |
| Total Available | 130,392 | 130,392 | 240,068 | 187,535 | 165,735 |
| Expenditures: | | | | | |
| Personnel | - | 14,950 | 126,423 | 63,000 | 96,000 |
| Operating | - | 2,907 | 45,527 | 33,800 | 61,000 |
| Capital | - | - | - | - | - |
| Subtotal | - | 17,857 | 171,950 | 96,800 | 157,000 |
| Total Disbursements | - | 17,857 | 171,950 | 96,800 | 157,000 |
| Restricted: Internal Available | 60,000 70,392 | 44,417 68,118 | - 68,118 | 82,000 8,735 | - 8,735 |
| Ending Balance, June 30 | \$ 130,392 | \$ 112,535 | \$ 68,118 | \$ 90,735 | \$ 8,735 |

Note: Refer to page **337** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 83,793 | \$ 81,687 | \$ 76,676 | \$ 76,676 | \$ 96,576 |
| Revenues: | | | | | |
| Fines and Forfeitures | 13,973 | 18,273 | 20,000 | 20,000 | 20,000 |
| Interest | 158 | 277 | 400 | 3,000 | 3,000 |
| Subtotal | 14,131 | 18,550 | 20,400 | 23,000 | 23,000 |
| Total Available | 97,924 | 100,237 | 97,076 | 99,676 | 119,576 |
| Expenditures: | | | | | |
| Personnel | 8,793 | - | - | - | - |
| Operating | 7,444 | 23,561 | 86,687 | 3,100 | 119,576 |
| Capital | - | - | - | - | - |
| Subtotal | 16,237 | 23,561 | 86,687 | 3,100 | 119,576 |
| Total Disbursements | 16,237 | 23,561 | 86,687 | 3,100 | 119,576 |
| Restricted: Internal | 72,150 | - | - | 96,576 | - |
| Available | 9,537 | 76,676 | 10,389 | - | - |
| Ending Balance, June 30 | \$ 81,687 | \$ 76,676 | \$ 10,389 | \$ 96,576 | \$ - |

Note: Refer to page **206** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 517,491 | \$ 660,284 | \$ 1,114,701 | \$ 1,114,701 | \$ 1,188,533 |
| Revenues: | | | | | |
| Fines and Forfeitures | 142,793 | 454,417 | - | 73,832 | - |
| Subtotal | 142,793 | 454,417 | - | 73,832 | - |
| Total Available | 660,284 | 1,114,701 | 1,114,701 | 1,188,533 | 1,188,533 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | - | 250,000 | - | 250,000 |
| Capital | - | - | - | - | - |
| Subtotal | - | - | 250,000 | - | 250,000 |
| Total Disbursements | - | - | 250,000 | - | 250,000 |
| Restricted: Internal | 250,000 | - | - | 250,000 | - |
| Available | 410,284 | 1,114,701 | 864,701 | 938,533 | 938,533 |
| Ending Balance, June 30 | \$ 660,284 | \$ 1,114,701 | \$ 864,701 | \$ 1,188,533 | \$ 938,533 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 406,320 | \$ 425,653 | \$ 403,629 | \$ 403,629 | \$ 263,481 |
| Revenues: | | | | | |
| Intergovernmental | 1,397,508 | 1,785,061 | 1,748,028 | 1,855,729 | 2,298,613 |
| Charges and Fees | 67,007 | 84,677 | 90,000 | 40,000 | 90,000 |
| Fines and Forfeitures | (120) | - | - | - | - |
| Interest | 750 | 1,354 | 3,000 | 15,000 | 15,000 |
| Debt Proceeds | - | 104,894 | - | - | - |
| Subtotal | 1,465,145 | 1,975,986 | 1,841,028 | 1,910,729 | 2,403,613 |
| Total Available | 1,871,465 | 2,401,639 | 2,244,657 | 2,314,358 | 2,667,094 |
| Expenditures: | | | | | |
| Personnel | 1,267,143 | 1,529,596 | 1,629,045 | 1,689,795 | 2,195,936 |
| Operating | 178,669 | 419,845 | 392,505 | 331,082 | 396,494 |
| Capital | - | - | 30,000 | 30,000 | - |
| Debt Service | - | 48,569 | - | - | - |
| Subtotal | 1,445,812 | 1,998,010 | 2,051,550 | 2,050,877 | 2,592,430 |
| Total Disbursements | 1,445,812 | 1,998,010 | 2,051,550 | 2,050,877 | 2,592,430 |
| Restricted: Internal | 109,843 | - | - | 188,817 | - |
| Available | 315,810 | 403,629 | 193,107 | 74,664 | 74,664 |
| Ending Balance, June 30 | \$ 425,653 | \$ 403,629 | \$ 193,107 | \$ 263,481 | \$ 74,664 |

Note: Refer to page **268** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 804,080 | \$ 668,331 | \$ 781,579 | \$ 781,579 | \$ 672,707 |
| Revenues: | | | | | |
| Intergovernmental | 1,371,556 | 1,665,805 | 1,624,589 | 1,683,213 | 2,316,172 |
| Charges and Fees | 318,342 | 336,922 | 415,000 | 368,000 | 415,000 |
| Fines and Forfeitures | (5,880) | (11,800) | - | (18,000) | - |
| Interest | 1,568 | 2,698 | 6,000 | 30,000 | 30,000 |
| Miscellaneous | - | - | - | 500 | 1,000 |
| Subtotal | 1,685,586 | 1,993,625 | 2,045,589 | 2,063,713 | 2,762,172 |
| Interfund Transfer In | 3,378,862 | 3,653,007 | 3,800,000 | 3,800,000 | 4,200,000 |
| Total Available | 5,868,528 | 6,314,963 | 6,627,168 | 6,645,292 | 7,634,879 |
| Expenditures: | | | | | |
| Personnel | 4,627,004 | 4,660,070 | 4,978,181 | 4,867,000 | 6,209,645 |
| Operating | 573,193 | 873,314 | 980,686 | 926,347 | 986,589 |
| Capital | - | - | 180,000 | 179,238 | - |
| Subtotal | 5,200,197 | 5,533,384 | 6,138,867 | 5,972,585 | 7,196,234 |
| Total Disbursements | 5,200,197 | 5,533,384 | 6,138,867 | 5,972,585 | 7,196,234 |
| Restricted: Internal | 125,800 | 296,119 | 2,841 | 234,062 | - |
| Available | 542,531 | 485,460 | 485,460 | 438,645 | 438,645 |
| Ending Balance, June 30 | \$ 668,331 | \$ 781,579 | \$ 488,301 | \$ 672,707 | \$ 438,645 |

Note: Refer to page **269** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 19,799,886 | \$ 30,996,687 | \$ 36,079,433 | \$ 36,079,433 | \$ 48,459,898 |
| Revenues: | | | | | |
| Sales Tax | 44,765,310 | 52,890,710 | 57,021,250 | 57,622,500 | 61,656,400 |
| Interest | 277,531 | 388,064 | 1,070,000 | 1,152,000 | 1,166,000 |
| Subtotal | 45,042,841 | 53,278,774 | 58,091,250 | 58,774,500 | 62,822,400 |
| Total Available | 64,842,727 | 84,275,461 | 94,170,683 | 94,853,933 | 111,282,298 |
| Expenditures: | | | | | |
| Personnel | 301,494 | 265,427 | 369,121 | 371,000 | 381,476 |
| Operating | 108,319 | 25,979 | 78,675 | 166,249 | 13,933 |
| Capital | - | - | - | - | - |
| Debt Service | 20,471,227 | 21,029,622 | 21,653,891 | 21,656,786 | 22,290,801 |
| Subtotal | 20,881,040 | 21,321,028 | 22,101,687 | 22,194,035 | 22,686,210 |
| Interfund Transfer Out | 12,965,000 | 26,875,000 | 12,200,000 | 24,200,000 | 25,125,000 |
| Total Disbursements | 33,846,040 | 48,196,028 | 34,301,687 | 46,394,035 | 47,811,210 |
| Restricted: External | 125,000 | 75,000 | - | 11,250,000 | 25,750,000 |
| Restricted: Internal | 30,871,687 | 140,038 | 27,163,519 | - | - |
| Available | - | 35,864,395 | 32,705,477 | 37,209,898 | 37,721,088 |
| Ending Balance, June 30 | \$ 30,996,687 | \$ 36,079,433 | \$ 59,868,996 | \$ 48,459,898 | \$ 63,471,088 |

Note: Refer to page **420** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance, July 1 | \$ 62,279,480 | \$ 31,635,745 | \$ 37,352,494 | \$ 37,352,494 | \$ 28,467,860 |
| Revenues: | | | | | |
| Sales Tax | 42,010,521 | 49,635,897 | 53,512,250 | 54,076,500 | 57,862,160 |
| Interest | <u>375,744</u> | <u>615,852</u> | <u>1,220,000</u> | <u>2,590,000</u> | <u>2,293,000</u> |
| Subtotal | <u>42,386,265</u> | <u>50,251,749</u> | <u>54,732,250</u> | <u>56,666,500</u> | <u>60,155,160</u> |
| Interfund Transfer In | <u>-</u> | <u>1,350,370</u> | <u>7,705,477</u> | <u>7,705,477</u> | <u>-</u> |
| Total Available | <u>104,665,745</u> | <u>83,237,864</u> | <u>99,790,221</u> | <u>101,724,471</u> | <u>88,623,020</u> |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | - | - | 1,000 | 1,000 |
| Capital | - | - | - | - | - |
| Debt Service | <u>-</u> | <u>1,350,370</u> | <u>12,235,353</u> | <u>12,235,353</u> | <u>4,530,103</u> |
| Subtotal | <u>-</u> | <u>1,350,370</u> | <u>12,235,353</u> | <u>12,236,353</u> | <u>4,531,103</u> |
| Interfund Transfer Out | <u>73,030,000</u> | <u>44,535,000</u> | <u>61,020,258</u> | <u>61,020,258</u> | <u>69,625,917</u> |
| Total Disbursements | <u>73,030,000</u> | <u>45,885,370</u> | <u>73,255,611</u> | <u>73,256,611</u> | <u>74,157,020</u> |
| Restricted: Internal | 31,635,745 | 10,817,884 | - | 14,001,860 | - |
| Available | <u>-</u> | <u>26,534,610</u> | <u>26,534,610</u> | <u>14,466,000</u> | <u>14,466,000</u> |
| Ending Balance, June 30 | <u>\$ 31,635,745</u> | <u>\$ 37,352,494</u> | <u>\$ 26,534,610</u> | <u>\$ 28,467,860</u> | <u>\$ 14,466,000</u> |

Note: Refer to page **421** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 6,764,735 | \$ 7,308,297 | \$ 8,622,616 | \$ 8,622,616 | \$ 9,634,998 |
| Revenues: | | | | | |
| Intergovernmental | 1,001,464 | 1,008,579 | 982,400 | 993,509 | 1,008,289 |
| Charges and Fees | 2,890,864 | 2,931,191 | 2,699,952 | 2,924,881 | 3,002,941 |
| Interest | 12,849 | 25,657 | - | - | - |
| Miscellaneous | 724 | - | - | - | - |
| Subtotal | 3,905,901 | 3,965,427 | 3,682,352 | 3,918,390 | 4,011,230 |
| Total Available | 10,670,636 | 11,273,724 | 12,304,968 | 12,541,006 | 13,646,228 |
| Expenditures: | | | | | |
| Personnel | 1,833,371 | 1,755,794 | 2,290,059 | 1,774,000 | 2,431,037 |
| Operating | 1,528,968 | 762,588 | 8,129,680 | 1,088,247 | 10,145,285 |
| Capital | - | 103,031 | 40,000 | 43,761 | 120,000 |
| Subtotal | 3,362,339 | 2,621,413 | 10,459,739 | 2,906,008 | 12,696,322 |
| Interfund Transfer Out | - | 29,695 | - | - | - |
| Total Disbursements | 3,362,339 | 2,651,108 | 10,459,739 | 2,906,008 | 12,696,322 |
| Nonspendable | 326,574 | 294,923 | 294,923 | 294,923 | 294,923 |
| Restricted: Internal | 6,981,723 | 7,632,770 | 995,135 | 9,340,075 | 654,983 |
| Available | - | 694,923 | 555,171 | - | - |
| Ending Balance, June 30 | \$ 7,308,297 | \$ 8,622,616 | \$ 1,845,229 | \$ 9,634,998 | \$ 949,906 |

Note: Refer to page **422** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 376,995 | \$ 392,149 | \$ 560,961 | \$ 560,961 | \$ 653,620 |
| Revenues: | | | | | |
| Fines and Forfeitures | 92,695 | 199,517 | - | 118,199 | - |
| Interest | 629 | 1,380 | - | - | - |
| Subtotal | 93,324 | 200,897 | - | 118,199 | - |
| Total Available | 470,319 | 593,046 | 560,961 | 679,160 | 653,620 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 52,670 | 4,837 | 189,366 | 5,000 | 362,330 |
| Capital | 10,000 | - | - | 5,584 | - |
| Subtotal | 62,670 | 4,837 | 189,366 | 10,584 | 362,330 |
| Interfund Transfer Out | 15,500 | 27,248 | - | 14,956 | - |
| Total Disbursements | 78,170 | 32,085 | 189,366 | 25,540 | 362,330 |
| Restricted: Internal | 190,866 | 189,366 | - | 362,330 | - |
| Available | 201,283 | 371,595 | 371,595 | 291,290 | 291,290 |
| Ending Balance, June 30 | \$ 392,149 | \$ 560,961 | \$ 371,595 | \$ 653,620 | \$ 291,290 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 274,584 | \$ 155,662 | \$ 201,438 | \$ 201,438 | \$ 157,428 |
| Revenues: | | | | | |
| Fines and Forfeitures | 52,399 | 95,603 | - | 12,340 | - |
| Interest | 404 | 559 | - | - | - |
| Subtotal | 52,803 | 96,162 | - | 12,340 | - |
| Total Available | 327,387 | 251,824 | 201,438 | 213,778 | 157,428 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 160,825 | 50,386 | 35,500 | 40,000 | 135,500 |
| Capital | 10,900 | - | 21,000 | 16,350 | 21,000 |
| Subtotal | 171,725 | 50,386 | 56,500 | 56,350 | 156,500 |
| Total Disbursements | 171,725 | 50,386 | 56,500 | 56,350 | 156,500 |
| Restricted: Internal | 77,192 | 56,500 | - | 156,500 | - |
| Available | 78,470 | 144,938 | 144,938 | 928 | 928 |
| Ending Balance, June 30 | \$ 155,662 | \$ 201,438 | \$ 144,938 | \$ 157,428 | \$ 928 |

Note: Refer to page **239** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 1,235,176 | \$ 1,406,510 | \$ 1,512,036 | \$ 1,512,036 | \$ 1,540,056 |
| Revenues: | | | | | |
| Miscellaneous | 860,874 | 875,876 | 850,000 | 875,249 | 900,000 |
| Subtotal | 860,874 | 875,876 | 850,000 | 875,249 | 900,000 |
| Total Available | 2,096,050 | 2,282,386 | 2,362,036 | 2,387,285 | 2,440,056 |
| Expenditures: | | | | | |
| Personnel | 195,328 | 187,880 | 183,643 | 219,000 | 208,434 |
| Operating | 465,733 | 444,857 | 654,294 | 621,694 | 691,566 |
| Capital | 28,479 | 137,613 | - | 6,535 | - |
| Subtotal | 689,540 | 770,350 | 837,937 | 847,229 | 900,000 |
| Total Disbursements | 689,540 | 770,350 | 837,937 | 847,229 | 900,000 |
| Restricted: Internal | 246,513 | - | - | - | - |
| Available | 1,159,997 | 1,512,036 | 1,524,099 | 1,540,056 | 1,540,056 |
| Ending Balance, June 30 | \$ 1,406,510 | \$ 1,512,036 | \$ 1,524,099 | \$ 1,540,056 | \$ 1,540,056 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Intergovernmental | 11,880 | 22,556 | 20,000 | 25,000 | 25,000 |
| Subtotal | 11,880 | 22,556 | 20,000 | 25,000 | 25,000 |
| Interfund Transfer In | 80,951 | 69,803 | 69,995 | 77,395 | 87,793 |
| Total Available | 92,831 | 92,359 | 89,995 | 102,395 | 112,793 |
| Expenditures: | | | | | |
| Personnel | 89,389 | 88,964 | 86,600 | 99,000 | 109,333 |
| Operating | 3,442 | 3,395 | 3,395 | 3,395 | 3,460 |
| Capital | - | - | - | - | - |
| Subtotal | 92,831 | 92,359 | 89,995 | 102,395 | 112,793 |
| Total Disbursements | 92,831 | 92,359 | 89,995 | 102,395 | 112,793 |
| Ending Balance, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 177,527 | \$ 201,922 | \$ 229,204 | \$ 229,204 | \$ 247,654 |
| Revenues: | | | | | |
| Charges and Fees | 26,700 | 27,900 | 30,900 | 30,900 | 30,900 |
| Subtotal | 26,700 | 27,900 | 30,900 | 30,900 | 30,900 |
| Total Available | 204,227 | 229,822 | 260,104 | 260,104 | 278,554 |
| Expenditures: | | | | | |
| Personnel | 1,062 | - | - | - | - |
| Operating | 1,243 | 618 | 58,500 | 12,450 | 62,500 |
| Capital | - | - | - | - | - |
| Subtotal | 2,305 | 618 | 58,500 | 12,450 | 62,500 |
| Total Disbursements | 2,305 | 618 | 58,500 | 12,450 | 62,500 |
| Restricted: Internal | 31,500 | 27,600 | - | 31,600 | - |
| Available | 170,422 | 201,604 | 201,604 | 216,054 | 216,054 |
| Ending Balance, June 30 | \$ 201,922 | \$ 229,204 | \$ 201,604 | \$ 247,654 | \$ 216,054 |

Note: Refer to page **238** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Charges and Fees | 39,200 | 24,683 | 40,000 | 40,000 | 40,000 |
| Subtotal | 39,200 | 24,683 | 40,000 | 40,000 | 40,000 |
| Interfund Transfer In | 39,930 | 58,875 | 46,298 | 58,504 | 60,999 |
| Total Available | 79,130 | 83,558 | 86,298 | 98,504 | 100,999 |
| Expenditures: | | | | | |
| Personnel | 78,654 | 82,334 | 84,794 | 97,000 | 99,117 |
| Operating | 476 | 1,224 | 1,504 | 1,504 | 1,882 |
| Capital | - | - | - | - | - |
| Subtotal | 79,130 | 83,558 | 86,298 | 98,504 | 100,999 |
| Total Disbursements | 79,130 | 83,558 | 86,298 | 98,504 | 100,999 |
| Ending Balance, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 132,314 | \$ 132,552 | \$ 121,488 | \$ 121,488 | \$ 115,767 |
| Revenues: | | | | | |
| Fines and Forfeitures | 5,000 | 625 | - | 3,895 | - |
| Subtotal | 5,000 | 625 | - | 3,895 | - |
| Total Available | 137,314 | 133,177 | 121,488 | 125,383 | 115,767 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 4,762 | 11,689 | 12,000 | 9,616 | 17,700 |
| Capital | - | - | - | - | - |
| Subtotal | 4,762 | 11,689 | 12,000 | 9,616 | 17,700 |
| Interfund Transfer Out | - | - | - | - | - |
| Total Disbursements | 4,762 | 11,689 | 12,000 | 9,616 | 17,700 |
| Restricted: Internal | 13,000 | 12,000 | - | 17,700 | - |
| Available | 119,552 | 109,488 | 109,488 | 98,067 | 98,067 |
| Ending Balance, June 30 | \$ 132,552 | \$ 121,488 | \$ 109,488 | \$ 115,767 | \$ 98,067 |

Note: Refer to page **243** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 23,003 | \$ 21,417 | \$ 21,024 | \$ 21,024 | \$ 25,290 |
| 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 | 123,003 | 121,417 | 121,024 | 121,024 | 125,290 |
| Expenditures: | | | | | |
| Personnel | 100,930 | 99,737 | 102,342 | 95,000 | 104,675 |
| Operating | 656 | 656 | 734 | 734 | 986 |
| Capital | - | - | - | - | - |
| Subtotal | 101,586 | 100,393 | 103,076 | 95,734 | 105,661 |
| Total Disbursements | 101,586 | 100,393 | 103,076 | 95,734 | 105,661 |
| Restricted: Internal | 546 | 3,076 | - | 5,661 | - |
| Available | 20,871 | 17,948 | 17,948 | 19,629 | 19,629 |
| Ending Balance, June 30 | \$ 21,417 | \$ 21,024 | \$ 17,948 | \$ 25,290 | \$ 19,629 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|--------------------------------|-------------------|--------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 305,832 | \$ 238,317 | \$ 262,909 | \$ 262,909 | \$ 230,568 |
| Revenues: | | | | | |
| Intergovernmental | 207,823 | 342,858 | 250,000 | 330,000 | 335,000 |
| Charges and Fees | 20,000 | 19,000 | 30,000 | 20,000 | 20,000 |
| Subtotal | 227,823 | 361,858 | 280,000 | 350,000 | 355,000 |
| Total Available | 533,655 | 600,175 | 542,909 | 612,909 | 585,568 |
| Expenditures: | | | | | |
| Personnel | 94,445 | 107,476 | 125,464 | 112,664 | 114,645 |
| Operating | 69,796 | 87,312 | 84,677 | 98,677 | 103,841 |
| Capital | - | - | - | - | - |
| Subtotal | 164,241 | 194,788 | 210,141 | 211,341 | 218,486 |
| Interfund Transfer Out | 131,097 | 142,478 | 175,000 | 171,000 | 175,000 |
| Total Disbursements | 295,338 | 337,266 | 385,141 | 382,341 | 393,486 |
| Restricted: Internal Available | 64,512 173,805 | 105,141 157,768 | - 157,768 | 38,486 192,082 | - 192,082 |
| Ending Balance, June 30 | \$ 238,317 | \$ 262,909 | \$ 157,768 | \$ 230,568 | \$ 192,082 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 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 | 49,814 | 51,122 | 34,032 | 34,344 | 38,398 |
| Total Available | 123,504 | 124,812 | 107,722 | 108,034 | 112,088 |
| Expenditures: | | | | | |
| Personnel | 122,615 | 124,084 | 106,688 | 107,000 | 110,902 |
| Operating | 889 | 728 | 1,034 | 1,034 | 1,186 |
| Capital | - | - | - | - | - |
| Subtotal | 123,504 | 124,812 | 107,722 | 108,034 | 112,088 |
| Total Disbursements | 123,504 | 124,812 | 107,722 | 108,034 | 112,088 |
| Ending Balance, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - |

Note: Refer to page **246** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 205,258 | \$ 122,224 | \$ 88,198 | \$ 88,198 | \$ 42,664 |
| Revenues: | | | | | |
| Charges and Fees | 120,185 | 114,500 | 120,000 | 139,000 | 140,000 |
| Subtotal | 120,185 | 114,500 | 120,000 | 139,000 | 140,000 |
| Total Available | 325,443 | 236,724 | 208,198 | 227,198 | 182,664 |
| Expenditures: | | | | | |
| Personnel | 201,907 | 145,706 | 167,296 | 178,000 | 154,218 |
| Operating | 1,312 | 2,820 | 6,534 | 6,534 | 5,062 |
| Capital | - | - | - | - | - |
| Subtotal | 203,219 | 148,526 | 173,830 | 184,534 | 159,280 |
| Total Disbursements | 203,219 | 148,526 | 173,830 | 184,534 | 159,280 |
| Restricted: Internal | 67,734 | 53,830 | - | 19,280 | - |
| Available | 54,490 | 34,368 | 34,368 | 23,384 | 23,384 |
| Ending Balance, June 30 | \$ 122,224 | \$ 88,198 | \$ 34,368 | \$ 42,664 | \$ 23,384 |

Note: Refer to page **247** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Intergovernmental | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Charges and Fees | 8,450 | 10,661 | 7,000 | 10,000 | 10,000 |
| Subtotal | 68,450 | 70,661 | 67,000 | 70,000 | 70,000 |
| Interfund Transfer In | 43,767 | 57,172 | 62,455 | 53,322 | 67,072 |
| Total Available | 112,217 | 127,833 | 129,455 | 123,322 | 137,072 |
| Expenditures: | | | | | |
| Personnel | 112,004 | 125,286 | 126,133 | 120,000 | 133,245 |
| Operating | 213 | 2,547 | 3,322 | 3,322 | 3,827 |
| Capital | - | - | - | - | - |
| Subtotal | 112,217 | 127,833 | 129,455 | 123,322 | 137,072 |
| Total Disbursements | 112,217 | 127,833 | 129,455 | 123,322 | 137,072 |
| Ending Balance, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Revenues: | | | | | |
| Charges and Fees | 126,280 | 179,589 | 95,000 | 180,000 | 180,000 |
| Miscellaneous | 53,274 | - | - | - | - |
| Subtotal | 179,554 | 179,589 | 95,000 | 180,000 | 180,000 |
| Interfund Transfer In | 59,656 | 72,270 | 161,268 | 84,911 | 40,000 |
| Total Available | 239,210 | 251,859 | 356,268 | 364,911 | 320,000 |
| Expenditures: | | | | | |
| Personnel | 217,381 | 227,269 | 234,462 | 243,000 | 247,911 |
| Operating | 21,829 | 24,590 | 21,806 | 21,911 | 23,290 |
| Capital | - | - | - | - | - |
| Subtotal | 239,210 | 251,859 | 256,268 | 264,911 | 271,201 |
| Total Disbursements | 239,210 | 251,859 | 256,268 | 264,911 | 271,201 |
| Restricted: Internal | - | - | - | 51,201 | - |
| Available | - | - | 100,000 | 48,799 | 48,799 |
| Ending Balance, June 30 | \$ - | \$ - | \$ 100,000 | \$ 100,000 | \$ 48,799 |

Note: Refer to page **249** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 331,230 | \$ 313,419 | \$ 467,626 | \$ 467,626 | \$ 363,137 |
| Revenues: | | | | | |
| Intergovernmental | 1,330,914 | 1,973,903 | 1,350,000 | 1,318,854 | 1,891,000 |
| Subtotal | 1,330,914 | 1,973,903 | 1,350,000 | 1,318,854 | 1,891,000 |
| Total Available | 1,662,144 | 2,287,322 | 1,817,626 | 1,786,480 | 2,254,137 |
| Expenditures: | | | | | |
| Personnel | 1,088,644 | 1,113,008 | 1,238,906 | 1,161,000 | 1,635,370 |
| Operating | 14,750 | 17,018 | 25,321 | 26,485 | 156,424 |
| Capital | - | 428,874 | - | 22,349 | - |
| Subtotal | 1,103,394 | 1,558,900 | 1,264,227 | 1,209,834 | 1,791,794 |
| Interfund Transfer Out | 245,331 | 260,796 | 241,065 | 213,509 | 203,235 |
| Total Disbursements | 1,348,725 | 1,819,696 | 1,505,292 | 1,423,343 | 1,995,029 |
| Restricted: Internal | 74,379 | 177,642 | 22,350 | 104,029 | - |
| Available | 239,040 | 289,984 | 289,984 | 259,108 | 259,108 |
| Ending Balance, June 30 | \$ 313,419 | \$ 467,626 | \$ 312,334 | \$ 363,137 | \$ 259,108 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 246,195 | \$ 275,756 | \$ 177,959 | \$ 177,959 | \$ 149,897 |
| Revenues: | | | | | |
| Charges and Fees | 151,170 | 158,500 | 140,000 | 155,000 | 160,000 |
| Subtotal | 151,170 | 158,500 | 140,000 | 155,000 | 160,000 |
| Total Available | 397,365 | 434,256 | 317,959 | 332,959 | 309,897 |
| Expenditures: | | | | | |
| Personnel | 10,433 | 11,197 | 11,649 | 12,000 | 12,274 |
| Operating | 51,520 | 72,830 | 70,147 | 77,647 | 80,197 |
| Capital | - | - | - | - | - |
| Subtotal | 61,953 | 84,027 | 81,796 | 89,647 | 92,471 |
| Interfund Transfer Out | 59,656 | 72,270 | 141,268 | 93,415 | 80,999 |
| Total Disbursements | 121,609 | 156,297 | 223,064 | 183,062 | 173,470 |
| Restricted: Internal | 62,502 | 83,064 | - | 13,470 | - |
| Available | 213,254 | 194,895 | 94,895 | 136,427 | 136,427 |
| Ending Balance, June 30 | \$ 275,756 | \$ 277,959 | \$ 94,895 | \$ 149,897 | \$ 136,427 |

Note: Refer to page **254** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 10,805 | \$ 13,805 | \$ 13,747 | \$ 13,747 | \$ 13,747 |
| Revenues: | | | | | |
| Miscellaneous | 3,000 | - | - | - | - |
| Subtotal | 3,000 | - | - | - | - |
| Total Available | 13,805 | 13,805 | 13,747 | 13,747 | 13,747 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | 58 | 5,000 | - | 5,000 |
| Capital | - | - | - | - | - |
| Subtotal | - | 58 | 5,000 | - | 5,000 |
| Total Disbursements | - | 58 | 5,000 | - | 5,000 |
| Restricted: Internal | 5,000 | 5,000 | - | 5,000 | - |
| Available | 8,805 | 8,747 | 8,747 | 8,747 | 8,747 |
| Ending Balance, June 30 | \$ 13,805 | \$ 13,747 | \$ 8,747 | \$ 13,747 | \$ 8,747 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 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 | 35,393 | 36,310 | 38,297 | 37,109 | 39,546 |
| Total Available | 76,018 | 76,935 | 78,922 | 77,734 | 80,171 |
| Expenditures: | | | | | |
| Personnel | 75,362 | 76,279 | 78,188 | 77,000 | 79,185 |
| Operating | 656 | 656 | 734 | 734 | 986 |
| Capital | - | - | - | - | - |
| Subtotal | 76,018 | 76,935 | 78,922 | 77,734 | 80,171 |
| Total Disbursements | 76,018 | 76,935 | 78,922 | 77,734 | 80,171 |
| Ending Balance, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 60,775 | \$ 54,959 | \$ 57,034 | \$ 57,034 | \$ 55,051 |
| 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 | 160,775 | 154,959 | 157,034 | 157,034 | 155,051 |
| Expenditures: | | | | | |
| Personnel | 105,160 | 97,269 | 100,015 | 101,000 | 105,651 |
| Operating | 656 | 656 | 734 | 983 | 986 |
| Capital | - | - | - | - | - |
| Subtotal | 105,816 | 97,925 | 100,749 | 101,983 | 106,637 |
| Total Disbursements | 105,816 | 97,925 | 100,749 | 101,983 | 106,637 |
| Restricted: Internal | - | 749 | - | 6,637 | - |
| Available | 54,959 | 56,285 | 56,285 | 48,414 | 48,414 |
| Ending Balance, June 30 | \$ 54,959 | \$ 57,034 | \$ 56,285 | \$ 55,051 | \$ 48,414 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 4,070,248 | \$ 6,883,534 | \$ 11,609,505 | \$ 11,609,505 | \$ 17,325,505 |
| Revenues: | | | | | |
| Sales Tax | 12,396,547 | 14,646,658 | 15,790,500 | 15,957,000 | 17,074,080 |
| Interest | 39,739 | 61,313 | 204,000 | 113,000 | 137,000 |
| Subtotal | 12,436,286 | 14,707,971 | 15,994,500 | 16,070,000 | 17,211,080 |
| Total Available | 16,506,534 | 21,591,505 | 27,604,005 | 27,679,505 | 34,536,585 |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 9,623,000 | 9,982,000 | 10,354,000 | 10,354,000 | 10,740,000 |
| Capital | - | - | - | - | - |
| Subtotal | 9,623,000 | 9,982,000 | 10,354,000 | 10,354,000 | 10,740,000 |
| Total Disbursements | 9,623,000 | 9,982,000 | 10,354,000 | 10,354,000 | 10,740,000 |
| Available | 6,883,534 | 11,609,505 | 17,250,005 | 17,325,505 | 23,796,585 |
| Ending Balance, June 30 | \$ 6,883,534 | \$ 11,609,505 | \$ 17,250,005 | \$ 17,325,505 | \$ 23,796,585 |

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

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

| | <u>FY 2021 Actual</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| Beginning Balance, July 1 | \$ 18,737,134 | \$ 22,169,578 | \$ 23,552,362 | \$ 23,552,362 | \$ 40,302,236 |
| Revenues: | | | | | |
| Sales Tax | 19,972,215 | 23,597,394 | 25,440,250 | 25,708,500 | 27,508,240 |
| Interest | <u>143,229</u> | <u>217,390</u> | <u>1,520,000</u> | <u>2,896,000</u> | <u>3,352,000</u> |
| Subtotal | <u>20,115,444</u> | <u>23,814,784</u> | <u>26,960,250</u> | <u>28,604,500</u> | <u>30,860,240</u> |
| Interfund Transfer In | <u>-</u> | <u>2,507,829</u> | <u>14,310,172</u> | <u>14,310,172</u> | <u>-</u> |
| Total Available | <u>38,852,578</u> | <u>48,492,191</u> | <u>64,822,784</u> | <u>66,467,034</u> | <u>71,162,476</u> |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 1,120,000 | 3,340,000 | 3,441,000 | 3,442,000 | 3,545,000 |
| Capital | - | - | - | - | - |
| Debt Service | <u>-</u> | <u>2,507,829</u> | <u>22,722,798</u> | <u>22,722,798</u> | <u>8,413,048</u> |
| Subtotal | <u>1,120,000</u> | <u>5,847,829</u> | <u>26,163,798</u> | <u>26,164,798</u> | <u>11,958,048</u> |
| Interfund Transfer Out | <u>15,563,000</u> | <u>19,092,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Disbursements | <u>16,683,000</u> | <u>24,939,829</u> | <u>26,163,798</u> | <u>26,164,798</u> | <u>11,958,048</u> |
| Restricted: Internal | 22,169,578 | - | - | - | - |
| Available | <u>-</u> | <u>23,552,362</u> | <u>38,658,986</u> | <u>40,302,236</u> | <u>59,204,428</u> |
| Ending Balance, June 30 | <u>\$ 22,169,578</u> | <u>\$ 23,552,362</u> | <u>\$ 38,658,986</u> | <u>\$ 40,302,236</u> | <u>\$ 59,204,428</u> |

Note: Refer to page **209** for budget narrative related to this fund.

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

| | <u>FY 2021 Actual</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> |
|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Property Tax | 7,930,810 | 8,206,949 | 8,609,000 | 8,837,000 | 9,550,000 |
| Intergovernmental | <u>186,964</u> | <u>222,361</u> | <u>109,440</u> | <u>144,440</u> | <u>161,440</u> |
| Subtotal | <u>8,117,774</u> | <u>8,429,310</u> | <u>8,718,440</u> | <u>8,981,440</u> | <u>9,711,440</u> |
| Interfund Transfer In | <u>143,426</u> | <u>139,426</u> | <u>142,426</u> | <u>132,426</u> | <u>127,426</u> |
| Total Available | <u>8,261,200</u> | <u>8,568,736</u> | <u>8,860,866</u> | <u>9,113,866</u> | <u>9,838,866</u> |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | 8,261,200 | 8,568,736 | 8,860,866 | 9,113,866 | 9,838,866 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Subtotal | <u>8,261,200</u> | <u>8,568,736</u> | <u>8,860,866</u> | <u>9,113,866</u> | <u>9,838,866</u> |
| Total Disbursements | <u>8,261,200</u> | <u>8,568,736</u> | <u>8,860,866</u> | <u>9,113,866</u> | <u>9,838,866</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 **210** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|--------------------|--------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenues: | | | | | |
| Property Tax | 3,133,342 | 3,194,503 | 3,333,000 | 3,440,000 | 2,660,000 |
| Intergovernmental | <u>55,484</u> | <u>66,975</u> | <u>22,000</u> | <u>37,000</u> | <u>36,000</u> |
| Subtotal | <u>3,188,826</u> | <u>3,261,478</u> | <u>3,355,000</u> | <u>3,477,000</u> | <u>2,696,000</u> |
| Interfund Transfer In | <u>1,691</u> | <u>18,691</u> | <u>21,691</u> | <u>19,691</u> | <u>22,691</u> |
| Total Available | <u>3,190,517</u> | <u>3,280,169</u> | <u>3,376,691</u> | <u>3,496,691</u> | <u>2,718,691</u> |
| Expenditures: | | | | | |
| Personnel | - | - | - | - | - |
| Operating | - | - | - | - | - |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Subtotal | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Interfund Transfer Out | <u>3,190,517</u> | <u>3,280,169</u> | <u>3,376,691</u> | <u>3,496,691</u> | <u>2,718,691</u> |
| Total Disbursements | <u>3,190,517</u> | <u>3,280,169</u> | <u>3,376,691</u> | <u>3,496,691</u> | <u>2,718,691</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 **211** for budget narrative related to this fund.

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

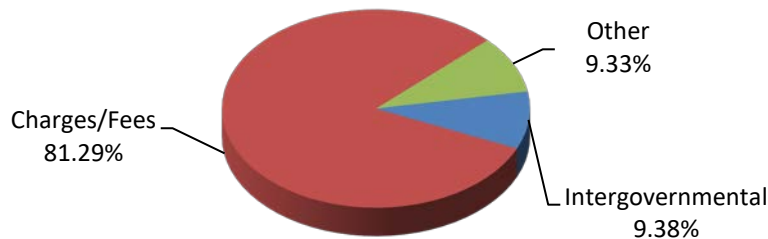
| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 29,693 | \$ 24,000 | \$ 581 | \$ 581 | \$ 581 |
| Revenues: | | | | | |
| Intergovernmental | 12,997 | 9,228 | 6,500 | 10,565 | 11,400 |
| Charges and Fees | 193 | 812 | - | 500 | 500 |
| Fines and Forfeitures | 169,402 | 160,340 | 172,000 | 153,821 | 156,000 |
| Subtotal | 182,592 | 170,380 | 178,500 | 164,886 | 167,900 |
| Interfund Transfer In | 192,350 | 210,958 | 241,046 | 279,317 | 294,933 |
| Total Available | 404,635 | 405,338 | 420,127 | 444,784 | 463,414 |
| Expenditures: | | | | | |
| Personnel | 373,965 | 396,804 | 410,093 | 436,300 | 460,553 |
| Operating | 6,670 | 7,953 | 9,453 | 7,903 | 2,280 |
| Capital | - | - | - | - | - |
| Subtotal | 380,635 | 404,757 | 419,546 | 444,203 | 462,833 |
| Total Disbursements | 380,635 | 404,757 | 419,546 | 444,203 | 462,833 |
| Available | 24,000 | 581 | 581 | 581 | 581 |
| Ending Balance, June 30 | \$ 24,000 | \$ 581 | \$ 581 | \$ 581 | \$ 581 |

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page **219**), Sheriff Victim's Bill of Rights (page **240**), Solicitor Victim's Bill of Rights (page **256**) and Magistrates' Courts Victim's Bill of Rights (page **313**).

ENTERPRISE FUNDS

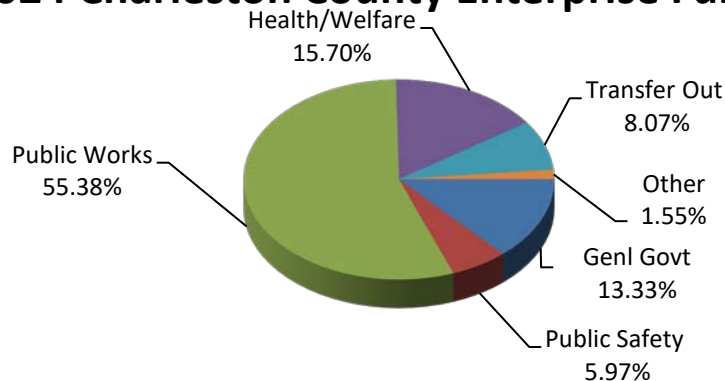
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates nine Enterprise 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 2024 Charleston County Enterprise Funds



Total Available Budgeted: \$87,407,765

WHERE IT GOES... FY 2024 Charleston County Enterprise Funds



Total Uses: \$87,407,765*

* Includes \$97,170 in budgeted increases in fund balance.

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

| | <u>FY 2021</u> <u>Actual</u> | <u>FY 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</u> <u>Approved</u> |
|---------------------------|---------------------------------|---------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Beginning Balance, July 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interfund Transfer In | <u>-</u> | <u>21,431</u> | <u>365,208</u> | <u>267,020</u> | <u>474,048</u> |
| Total Available | <u>-</u> | <u>21,431</u> | <u>365,208</u> | <u>267,020</u> | <u>474,048</u> |
| Expenditures: | | | | | |
| Personnel | - | 19,324 | 340,208 | 242,020 | 398,795 |
| Operating | - | 2,107 | 25,000 | 25,000 | 75,253 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Subtotal | <u>-</u> | <u>21,431</u> | <u>365,208</u> | <u>267,020</u> | <u>474,048</u> |
| Total Disbursements | <u>-</u> | <u>21,431</u> | <u>365,208</u> | <u>267,020</u> | <u>474,048</u> |
| Ending Balance, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Note: Refer to page **405** for budget narrative related to this fund.

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

| | <u>FY 2021 Actual</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> |
|-------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| | \$ 590,140 | \$ 198,469 | \$ (131,478) | \$ (131,478) | \$ (103,065) |
| Revenues: | | | | | |
| Charges and Fees | 671,307 | 630,787 | 600,000 | 650,000 | 650,000 |
| Interest | <u>1,321</u> | <u>1,369</u> | <u>5,000</u> | <u>10,000</u> | <u>10,000</u> |
| Subtotal | <u>672,628</u> | <u>632,156</u> | <u>605,000</u> | <u>660,000</u> | <u>660,000</u> |
| Total Available | <u>1,262,768</u> | <u>830,625</u> | <u>473,522</u> | <u>528,522</u> | <u>556,935</u> |
| Expenditures: | | | | | |
| Personnel | 508,885 | 484,977 | 253,915 | 225,000 | 287,761 |
| Operating | 555,414 | 477,126 | 431,522 | 406,587 | 548,803 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Subtotal | <u>1,064,299</u> | <u>962,103</u> | <u>685,437</u> | <u>631,587</u> | <u>836,564</u> |
| Total Disbursements | <u>1,064,299</u> | <u>962,103</u> | <u>685,437</u> | <u>631,587</u> | <u>836,564</u> |
| Nonspendable | 26,505 | 3,941 | 3,941 | 3,941 | 3,941 |
| Restricted: External | (350,683) | (350,683) | (350,683) | (350,683) | (350,683) |
| Restricted: Internal | 357,007 | 104,270 | 23,833 | 176,564 | - |
| Available | <u>165,640</u> | <u>110,994</u> | <u>110,994</u> | <u>67,113</u> | <u>67,113</u> |
| Ending Balance, June 30 | <u>\$ 198,469</u> | <u>\$ (131,478)</u> | <u>\$ (211,915)</u> | <u>\$ (103,065)</u> | <u>\$ (279,629)</u> |

Note: Refer to page **389** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|-------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| | \$ 4,288,002 | \$ 3,564,427 | \$ 3,546,118 | \$ 3,546,118 | \$ 3,450,984 |
| Revenues: | | | | | |
| Intergovernmental | 1,740,950 | 2,850,362 | 2,482,837 | 2,842,430 | 2,931,956 |
| Interest | 4,360 | 6,577 | 20,000 | 80,000 | 80,000 |
| Miscellaneous | 710 | - | - | - | - |
| Subtotal | 1,746,020 | 2,856,939 | 2,502,837 | 2,922,430 | 3,011,956 |
| Total Available | 6,034,022 | 6,421,366 | 6,048,955 | 6,468,548 | 6,462,940 |
| Expenditures: | | | | | |
| Personnel | 418,689 | 544,665 | 770,453 | 804,000 | 824,801 |
| Operating | 2,050,906 | 2,330,583 | 2,004,152 | 2,142,564 | 1,680,679 |
| Capital | - | - | 71,000 | 71,000 | 465,355 |
| Subtotal | 2,469,595 | 2,875,248 | 2,845,605 | 3,017,564 | 2,970,835 |
| Total Disbursements | 2,469,595 | 2,875,248 | 2,845,605 | 3,017,564 | 2,970,835 |
| Nonspendable | 2,016,630 | 1,129,960 | 1,129,960 | 1,129,960 | 1,129,960 |
| Restricted: External | (944,744) | (1,122,540) | (1,122,540) | (1,122,540) | (1,122,540) |
| Restricted: Internal | 295,492 | 744,629 | 401,861 | - | - |
| Available | 2,197,049 | 2,794,069 | 2,794,069 | 3,443,564 | 3,484,685 |
| Ending Balance, June 30 | \$ 3,564,427 | \$ 3,546,118 | \$ 3,203,350 | \$ 3,450,984 | \$ 3,492,105 |

Note: Refer to page **391** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 358,834 | \$ 390,983 | \$ 330,127 | \$ 330,127 | \$ 196,095 |
| Revenues: | | | | | |
| Intergovernmental | 814,284 | 582,702 | 693,648 | 693,648 | 692,741 |
| Charges and Fees | 253,779 | 159,722 | 277,243 | 277,243 | 281,380 |
| Interest | 1,072 | 1,565 | - | 18,000 | 18,000 |
| Subtotal | 1,069,135 | 743,989 | 970,891 | 988,891 | 992,121 |
| Total Available | 1,427,969 | 1,134,972 | 1,301,018 | 1,319,018 | 1,188,216 |
| Expenditures: | | | | | |
| Personnel | 88,652 | 144,981 | 164,098 | 184,000 | 167,414 |
| Operating | 588,970 | 628,644 | 846,097 | 866,154 | 768,658 |
| Capital | - | - | - | - | - |
| Subtotal | 677,622 | 773,625 | 1,010,195 | 1,050,154 | 936,072 |
| Interfund Transfer Out | 359,364 | 31,220 | - | 72,769 | - |
| Total Disbursements | 1,036,986 | 804,845 | 1,010,195 | 1,122,923 | 936,072 |
| Nonspendable | 727 | - | - | - | - |
| Restricted: External | (170,764) | (187,226) | (187,226) | (187,226) | (187,226) |
| Restricted: Internal | 70,000 | 202,145 | 162,841 | - | - |
| Available | 491,020 | 315,208 | 315,208 | 383,321 | 439,370 |
| Ending Balance, June 30 | \$ 390,983 | \$ 330,127 | \$ 290,823 | \$ 196,095 | \$ 252,144 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance, July 1 | \$ (6,577,063) | \$ (7,694,617) | \$ (8,843,261) | \$ (8,843,261) | \$ (9,213,725) |
| Revenues: | | | | | |
| Intergovernmental | 3,300,796 | 4,005,315 | 3,762,496 | 3,507,552 | 3,706,964 |
| Charges and Fees | 3,907,607 | 3,951,668 | 7,381,740 | 5,496,451 | 8,272,401 |
| Interest | 654 | 4,378 | 2,500 | 50,000 | 50,000 |
| Miscellaneous | 53,382 | 65,887 | 20,000 | 275 | 2,000 |
| Leases and Rentals | 160,270 | 140,230 | 80,000 | 137,359 | 140,725 |
| Subtotal | 7,422,709 | 8,167,478 | 11,246,736 | 9,191,637 | 12,172,090 |
| Interfund Transfer In | 2,155,255 | 1,503,045 | 1,314,410 | 1,314,410 | 1,153,339 |
| Total Available | 3,000,901 | 1,975,906 | 3,717,885 | 1,662,786 | 4,111,704 |
| Expenditures: | | | | | |
| Personnel | 5,752,269 | 5,156,029 | 7,828,047 | 6,211,679 | 8,853,628 |
| Operating | 4,943,249 | 5,663,138 | 4,201,099 | 4,621,911 | 4,867,886 |
| Capital | - | - | 32,000 | 42,921 | - |
| Subtotal | 10,695,518 | 10,819,167 | 12,061,146 | 10,876,511 | 13,721,514 |
| Total Disbursements | 10,695,518 | 10,819,167 | 12,061,146 | 10,876,511 | 13,721,514 |
| Nonspendable | 6,122,738 | 5,324,474 | 5,324,474 | 5,324,474 | 5,324,474 |
| Restricted: External | (14,925,058) | (15,916,106) | (15,916,106) | (15,916,106) | (15,916,106) |
| Restricted: Internal | - | - | - | 396,085 | - |
| Available | 1,107,703 | 1,748,371 | 2,248,371 | 981,822 | 981,822 |
| Ending Balance, June 30 | <u>\$ (7,694,617)</u> | <u>\$ (8,843,261)</u> | <u>\$ (8,343,261)</u> | <u>\$ (9,213,725)</u> | <u>\$ (9,609,810)</u> |

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

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 59,264,595 | \$ 57,375,202 | \$ 53,015,310 | \$ 53,015,310 | \$ 47,981,287 |
| Revenues: | | | | | |
| Intergovernmental | 221,370 | 228,204 | 645,000 | 460,000 | 475,000 |
| Charges and Fees | 32,537,333 | 37,698,871 | 34,776,024 | 35,918,340 | 52,242,000 |
| Interest | 77,499 | 119,861 | 200,000 | 1,400,000 | 1,400,000 |
| Miscellaneous | 815,869 | 1,806,562 | 300,000 | 3,902,850 | - |
| Leases and Rentals | 240,000 | 240,000 | - | (591,612) | - |
| Subtotal | 33,892,071 | 40,093,498 | 35,921,024 | 41,089,578 | 54,117,000 |
| Total Available | 93,156,666 | 97,468,700 | 88,936,334 | 94,104,888 | 102,098,287 |
| Expenditures: | | | | | |
| Personnel | 7,581,776 | 7,630,200 | 5,898,426 | 5,151,000 | 6,075,650 |
| Operating | 27,773,063 | 36,402,409 | 31,695,773 | 35,447,107 | 37,443,656 |
| Capital | - | - | 1,411,500 | 1,462,954 | 4,890,000 |
| Debt Service | 426,625 | 420,780 | 1,262,540 | 1,262,540 | 1,262,900 |
| Subtotal | 35,781,464 | 44,453,389 | 40,268,239 | 43,323,601 | 49,672,206 |
| Interfund Transfer Out | - | - | 2,800,000 | 2,800,000 | 6,000,000 |
| Total Disbursements | 35,781,464 | 44,453,389 | 43,068,239 | 46,123,601 | 55,672,206 |
| Nonspendable | 55,585,435 | 59,604,970 | 59,604,970 | 59,604,970 | 59,604,970 |
| Restricted: External | (18,003,559) | (19,320,567) | (19,320,567) | (19,320,567) | (19,320,567) |
| Restricted: Internal | 15,166,471 | 9,310,514 | 2,163,299 | 2,912,180 | 1,356,974 |
| Available | 4,626,855 | 3,420,393 | 3,420,393 | 4,784,704 | 4,784,704 |
| Ending Balance, June 30 | \$ 57,375,202 | \$ 53,015,310 | \$ 45,868,095 | \$ 47,981,287 | \$ 46,426,081 |

Note: Refer to page **193** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 11,048,421 | \$ 11,101,885 | \$ 11,605,583 | \$ 11,605,583 | \$ 11,285,027 |
| Revenues: | | | | | |
| Intergovernmental | 393,368 | 399,707 | 394,000 | 390,000 | 395,127 |
| Charges and Fees | 2,599,675 | 3,239,340 | 2,752,350 | 3,043,200 | 3,143,200 |
| Interest | 2,433 | 13,299 | 10,000 | 80,000 | 80,000 |
| Miscellaneous | (108,086) | (150,789) | (145,000) | (154,450) | (160,000) |
| Leases and Rentals | 64,883 | 67,974 | 69,002 | 69,002 | 71,072 |
| Subtotal | 2,952,273 | 3,569,531 | 3,080,352 | 3,427,752 | 3,529,399 |
| Total Available | 14,000,694 | 14,671,416 | 14,685,935 | 15,033,335 | 14,814,426 |
| Expenditures: | | | | | |
| Personnel | 1,115,395 | 1,177,427 | 1,311,662 | 1,204,000 | 1,312,719 |
| Operating | 1,783,414 | 1,654,238 | 1,326,170 | 1,279,434 | 1,330,974 |
| Capital | - | - | 598,744 | 1,141,874 | 2,200,000 |
| Subtotal | 2,898,809 | 2,831,665 | 3,236,576 | 3,625,308 | 4,843,693 |
| Interfund Transfer Out | - | 234,168 | - | 123,000 | 125,000 |
| Total Disbursements | 2,898,809 | 3,065,833 | 3,236,576 | 3,748,308 | 4,968,693 |
| Nonspendable | 12,171,477 | 11,934,512 | 11,934,512 | 11,934,512 | 11,934,512 |
| Restricted: External | (2,587,509) | (2,771,890) | (2,771,890) | (2,771,890) | (2,771,890) |
| Restricted: Internal | 972,009 | 660,697 | 504,473 | 1,559,294 | 120,000 |
| Available | 545,908 | 1,782,264 | 1,782,264 | 563,111 | 563,111 |
| Ending Balance, June 30 | <u>\$ 11,101,885</u> | <u>\$ 11,605,583</u> | <u>\$ 11,449,359</u> | <u>\$ 11,285,027</u> | <u>\$ 9,845,733</u> |

Note: Refer to page **356** for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance, July 1 | \$ (2,292,621) | \$ (2,420,072) | \$ (2,525,391) | \$ (2,525,391) | \$ (2,525,391) |
| Revenues: | | | | | |
| Charges and Fees | 2,517,711 | 2,953,875 | 2,752,146 | 2,967,846 | 3,231,498 |
| Interest | 16,270 | 22,639 | 36,000 | 240,000 | 240,000 |
| Miscellaneous | 3,778 | 7,451 | - | 4,000 | - |
| Subtotal | 2,537,759 | 2,983,965 | 2,788,146 | 3,211,846 | 3,471,498 |
| Total Available | 245,138 | 563,893 | 262,755 | 686,455 | 946,107 |
| Expenditures: | | | | | |
| Personnel | 1,571,100 | 1,621,380 | 1,625,828 | 1,640,000 | 1,809,431 |
| Operating | 894,110 | 1,047,904 | 602,082 | 734,998 | 768,622 |
| Capital | - | - | - | 95,500 | - |
| Subtotal | 2,465,210 | 2,669,284 | 2,227,910 | 2,470,498 | 2,578,053 |
| Interfund Transfer Out | 200,000 | 420,000 | 560,236 | 741,348 | 926,639 |
| Total Disbursements | 2,665,210 | 3,089,284 | 2,788,146 | 3,211,846 | 3,504,692 |
| Nonspendable | 330,888 | 454,597 | 454,597 | 454,597 | 454,597 |
| Restricted: External | (3,388,617) | (3,648,726) | (3,648,726) | (3,648,726) | (3,648,726) |
| Restricted: Internal | 227,500 | 118,900 | 118,900 | 33,194 | - |
| Available | 410,157 | 549,838 | 549,838 | 635,544 | 635,544 |
| Ending Balance, June 30 | <u>\$ (2,420,072)</u> | <u>\$ (2,525,391)</u> | <u>\$ (2,525,391)</u> | <u>\$ (2,525,391)</u> | <u>\$ (2,558,585)</u> |

Note: Refer to page **341** for budget narrative related to this fund.

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

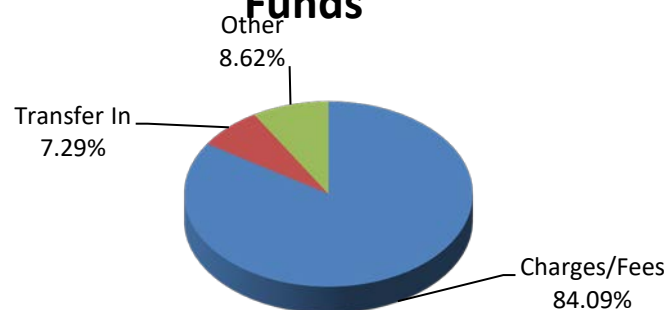
| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 2,090,899 | \$ 1,878,193 | \$ 2,225,792 | \$ 2,225,792 | \$ 2,202,297 |
| Revenues: | | | | | |
| Charges and Fees | 2,987,256 | 3,021,456 | 3,113,640 | 3,113,640 | 3,225,640 |
| Interest | 2,081 | 9,936 | 4,000 | 100,000 | 100,000 |
| Leases and Rentals | 36,044 | 27,008 | 65,000 | 51,733 | 54,719 |
| Subtotal | 3,025,381 | 3,058,400 | 3,182,640 | 3,265,373 | 3,380,359 |
| Interfund Transfer In | 554,422 | 1,297,615 | 732,550 | 732,550 | 774,871 |
| Total Available | 5,670,702 | 6,234,208 | 6,140,982 | 6,223,715 | 6,357,527 |
| Expenditures: | | | | | |
| Personnel | 237,623 | 209,807 | 259,762 | 231,000 | 246,119 |
| Operating | 3,554,886 | 3,798,609 | 3,680,428 | 3,652,418 | 3,949,852 |
| Capital | - | - | 30,000 | 138,000 | 30,000 |
| Subtotal | 3,792,509 | 4,008,416 | 3,970,190 | 4,021,418 | 4,225,971 |
| Total Disbursements | 3,792,509 | 4,008,416 | 3,970,190 | 4,021,418 | 4,225,971 |
| Nonspendable | 1,979,155 | 2,405,194 | 2,405,194 | 2,405,194 | 2,405,194 |
| Restricted: External | (530,835) | (573,638) | (573,638) | (573,638) | (573,638) |
| Restricted: Internal | 112,901 | 191,122 | 136,122 | 70,741 | - |
| Available | 316,972 | 203,114 | 203,114 | 300,000 | 300,000 |
| Ending Balance, June 30 | \$ 1,878,193 | \$ 2,225,792 | \$ 2,170,792 | \$ 2,202,297 | \$ 2,131,556 |

Note: Refer to page **373** for budget narrative related to this fund.

INTERNAL SERVICE FUNDS

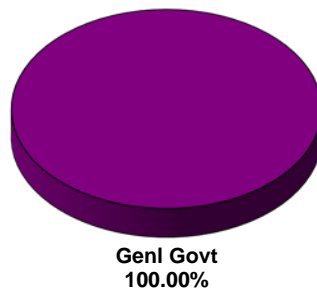
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2024 Charleston County Internal Service Funds



Total Available Budgeted: \$66,240,004

WHERE IT GOES... FY 2024 Charleston County Internal Service Funds



Total Uses: \$66,240,004*

* Includes \$12,779 in budgeted increases in fund balance.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 276,994 | \$ 184,478 | \$ 222,919 | \$ 222,919 | \$ 141,280 |
| Revenues: | | | | | |
| Charges and Fees | 2,015,347 | 1,730,944 | 2,002,686 | 1,945,938 | 2,013,468 |
| Fines and Forfeitures | - | 683 | - | - | - |
| Interest | 384 | - | - | - | - |
| Miscellaneous | - | 1,600 | - | - | - |
| Subtotal | <u>2,015,731</u> | <u>1,733,227</u> | <u>2,002,686</u> | <u>1,945,938</u> | <u>2,013,468</u> |
| Interfund Transfer In | <u>100,000</u> | <u>35,000</u> | <u>-</u> | <u>-</u> | <u>60,000</u> |
| Total Available | <u>2,392,725</u> | <u>1,952,705</u> | <u>2,225,605</u> | <u>2,168,857</u> | <u>2,214,748</u> |
| Expenditures: | | | | | |
| Personnel | 814,073 | 660,516 | 771,179 | 789,000 | 800,375 |
| Operating | 1,277,317 | 986,964 | 770,284 | 755,430 | 766,199 |
| Capital | - | - | 60,000 | 53,000 | 60,000 |
| Debt Service | <u>116,857</u> | <u>82,306</u> | <u>434,887</u> | <u>430,147</u> | <u>434,115</u> |
| Subtotal | <u>2,208,247</u> | <u>1,729,786</u> | <u>2,036,350</u> | <u>2,027,577</u> | <u>2,060,689</u> |
| Total Disbursements | <u>2,208,247</u> | <u>1,729,786</u> | <u>2,036,350</u> | <u>2,027,577</u> | <u>2,060,689</u> |
| Nonspendable | 75,539 | 93,103 | 93,103 | 93,103 | 93,103 |
| Restricted: Internal | 49,441 | 33,664 | - | - | - |
| Available | <u>59,498</u> | <u>96,152</u> | <u>96,152</u> | <u>48,177</u> | <u>60,956</u> |
| Ending Balance, June 30 | <u>\$ 184,478</u> | <u>\$ 222,919</u> | <u>\$ 189,255</u> | <u>\$ 141,280</u> | <u>\$ 154,059</u> |

Note: Refer to pages **354** and **359** 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 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance, July 1 | \$ 17,290,757 | \$ 16,337,940 | \$ 17,701,492 | \$ 17,701,492 | \$ 16,103,567 |
| Revenues: | | | | | |
| Charges and Fees | 12,884,652 | 12,536,687 | 15,220,033 | 14,540,854 | 15,665,711 |
| Interest | 10,405 | 10,210 | 10,000 | 120,000 | 120,000 |
| Miscellaneous | 789,635 | 814,097 | 340,000 | 420,000 | 400,000 |
| Subtotal | 13,684,692 | 13,360,994 | 15,570,033 | 15,080,854 | 16,185,711 |
| Interfund Transfer In | 2,714,536 | 5,019,455 | 5,124,410 | 6,240,000 | 4,770,880 |
| Total Available | 33,689,985 | 34,718,389 | 38,395,935 | 39,022,346 | 37,060,158 |
| Expenditures: | | | | | |
| Personnel | 2,717,784 | 2,670,448 | 3,028,788 | 2,647,500 | 3,008,842 |
| Operating | 14,125,566 | 13,949,485 | 13,225,984 | 11,108,679 | 12,127,795 |
| Capital | - | - | 5,845,000 | 9,162,600 | 6,334,000 |
| Subtotal | 16,843,350 | 16,619,933 | 22,099,772 | 22,918,779 | 21,470,637 |
| Interfund Transfer Out | 518,346 | 396,964 | - | - | - |
| Total Disbursements | 17,361,696 | 17,016,897 | 22,099,772 | 22,918,779 | 21,470,637 |
| Nonspendable | 11,269,951 | 13,510,641 | 13,510,641 | 13,510,641 | 13,510,641 |
| Restricted: Internal | 3,105,433 | 3,537,752 | 2,132,423 | 514,046 | - |
| Available | 1,952,905 | 653,099 | 653,099 | 2,078,880 | 2,078,880 |
| Ending Balance, June 30 | <u>\$ 16,328,289</u> | <u>\$ 17,701,492</u> | <u>\$ 16,296,163</u> | <u>\$ 16,103,567</u> | <u>\$ 15,589,521</u> |

Note: Refer to pages **409** and **323** for budget narratives related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | (228,647,896) | (240,621,777) | (235,601,597) | (235,601,597) | (233,190,597) |
| Revenues: | | | | | |
| Intergovernmental | 1,149,949 | 1,149,949 | - | - | - |
| Charges and Fees | 49,558,423 | 52,052,073 | 32,106,866 | 32,440,000 | 31,422,865 |
| Interest | 94,089 | 165,539 | 400,000 | 2,000,000 | 2,000,000 |
| Subtotal | 50,802,461 | 53,367,561 | 32,506,866 | 34,440,000 | 33,422,865 |
| Total Available | (177,845,435) | (187,254,216) | (203,094,731) | (201,161,597) | (199,767,732) |
| Expenditures: | | | | | |
| Personnel | 113,936 | 116,969 | 119,366 | 117,000 | 117,365 |
| Operating | 62,662,406 | 48,230,412 | 32,387,500 | 31,912,000 | 34,705,500 |
| Capital | - | - | - | - | - |
| Subtotal | 62,776,342 | 48,347,381 | 32,506,866 | 32,029,000 | 34,822,865 |
| Total Disbursements | 62,776,342 | 48,347,381 | 32,506,866 | 32,029,000 | 34,822,865 |
| Restricted: External | (290,465,057) | (289,158,070) | (289,158,070) | (289,158,070) | (289,158,070) |
| Restricted: Internal | 48,265,137 | 50,015,137 | 50,015,137 | 51,415,137 | 50,015,137 |
| Available | 1,578,143 | 3,541,336 | 3,541,336 | 4,552,336 | 4,552,336 |
| Ending Balance, June 30 | (240,621,777) | (235,601,597) | (235,601,597) | (233,190,597) | (234,590,597) |

Note: Refer to page **333** for budget narrative related to this fund.

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 2,267,684 | \$ 2,068,947 | \$ 2,566,306 | \$ 2,566,306 | \$ 4,893,579 |
| Revenues: | | | | | |
| Charges and Fees | 5,370,405 | 5,289,168 | 5,444,242 | 5,498,814 | 4,255,779 |
| Interest | 10,205 | 17,428 | 25,000 | 200,000 | 200,000 |
| Miscellaneous | 25,884 | 25,005 | 20,000 | 20,000 | 20,000 |
| Subtotal | 5,406,494 | 5,331,601 | 5,489,242 | 5,718,814 | 4,475,779 |
| Total Available | 7,674,178 | 7,400,548 | 8,055,548 | 8,285,120 | 9,369,358 |
| Expenditures: | | | | | |
| Personnel | 493,850 | 527,329 | 539,840 | 481,000 | 552,046 |
| Operating | 5,111,381 | 4,306,913 | 5,170,686 | 2,877,541 | 4,890,733 |
| Capital | - | - | 233,000 | 33,000 | 33,000 |
| Subtotal | 5,605,231 | 4,834,242 | 5,943,526 | 3,391,541 | 5,475,779 |
| Total Disbursements | 5,605,231 | 4,834,242 | 5,943,526 | 3,391,541 | 5,475,779 |
| Nonspendable | 96,965 | 96,342 | 96,342 | 96,342 | 96,342 |
| Restricted: External | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Restricted: Internal | 350,000 | 454,284 | - | 1,200,000 | - |
| Available | 1,496,982 | 1,890,680 | 1,890,680 | 3,472,237 | 3,672,237 |
| Ending Balance, June 30 | \$ 2,068,947 | \$ 2,566,306 | \$ 2,112,022 | \$ 4,893,579 | \$ 3,893,579 |

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

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

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Approved | FY 2023 Projected | FY 2024 Approved |
|---------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|
| Beginning Balance, July 1 | \$ 576,445 | \$ 520,958 | \$ 411,767 | \$ 411,767 | \$ 477,083 |
| Revenues: | | | | | |
| Charges and Fees | 2,142,864 | 2,155,923 | 2,206,756 | 2,222,156 | 2,335,255 |
| Interest | 704 | 1,052 | 2,800 | 12,000 | 12,000 |
| Miscellaneous | 75 | - | - | - | - |
| Subtotal | 2,143,643 | 2,156,975 | 2,209,556 | 2,234,156 | 2,347,255 |
| Total Available | 2,720,088 | 2,677,933 | 2,621,323 | 2,645,923 | 2,824,338 |
| Expenditures: | | | | | |
| Personnel | 433,045 | 429,990 | 445,898 | 452,000 | 479,811 |
| Operating | 1,666,085 | 1,801,176 | 1,779,378 | 1,716,840 | 1,867,444 |
| Capital | - | - | - | - | 50,000 |
| Subtotal | 2,099,130 | 2,231,166 | 2,225,276 | 2,168,840 | 2,397,255 |
| Interfund Transfer Out | 100,000 | 35,000 | - | - | - |
| Total Disbursements | 2,199,130 | 2,266,166 | 2,225,276 | 2,168,840 | 2,397,255 |
| Nonspendable | 386,096 | 292,558 | 292,558 | 292,558 | 292,558 |
| Restricted: Internal | 34,269 | 23,520 | 7,800 | 50,000 | - |
| Available | 100,593 | 95,689 | 95,689 | 134,525 | 134,525 |
| Ending Balance, June 30 | \$ 520,958 | \$ 411,767 | \$ 396,047 | \$ 477,083 | \$ 427,083 |

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

COUNTY COUNCIL

Fund: General Fund
Function: General Government

Mission: County Council makes policy decisions for Charleston County as established by State law, sets primary policies establishing the community vision, states the organizational mission, and defines any area of the County Administrator's authority not specifically addressed by State law.

Services Provided:

- Serve as a link between County government and the citizens, municipalities and agencies located within its boundaries
- Represent the area's concerns and interests when dealing with other local, state, federal or international governments
- Responsible for approving an annual budget to fund County operations, including the determination of any necessary taxes or fees

Departmental Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 14.00 | 14.00 | 14.00 | 14.00 | - | 0.0 |
| Charges and Fees | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ 2,500</u> | <u>\$ 2,500</u> | <u>\$ 2,500</u> | <u>\$ -</u> | <u>0.0</u> |
| Personnel | \$ 707,886 | \$ 904,093 | \$ 725,356 | \$ 805,486 | \$ (98,607) | (10.9) |
| Operating | 1,340,119 | 1,720,764 | 1,261,122 | 1,143,878 | (576,886) | (33.5) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 2,048,005</u> | <u>\$ 2,624,857</u> | <u>\$ 1,986,478</u> | <u>\$ 1,949,364</u> | <u>\$ (675,493)</u> | <u>(25.7)</u> |

Funding Adjustments for FY 2024 Include:

- Personnel down due to the conversion of one position.
- Operating expenditures down for a lower contingency.
- During budget deliberations County Council restored contributions.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Sales Tax | \$25,587,541 | \$20,000,000 | \$28,570,000 | \$30,570,000 | \$10,570,000 | 52.9 |
| Interest | 26,199 | 12,000 | 300,000 | 300,000 | 288,000 | 2400.0 |
| TOTAL REVENUES | <u>\$25,613,740</u> | <u>\$20,012,000</u> | <u>\$28,870,000</u> | <u>\$30,870,000</u> | <u>\$10,858,000</u> | 54.3 |
| Personnel | \$ 6,624,963 | \$ 5,882,040 | \$ 5,882,040 | \$13,250,267 | \$ 7,368,227 | 125.3 |
| Operating | 12,090,280 | 12,921,038 | 13,452,988 | 17,164,065 | 4,243,027 | 32.8 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$18,715,243</u> | <u>\$18,803,078</u> | <u>\$19,335,028</u> | <u>\$30,414,332</u> | <u>\$11,611,254</u> | 61.8 |

Funding Adjustments for FY 2024 Include:

- Sales Tax up for higher collections from a strong local tourism industry.
- Interest income up for higher interest rates.
- Personnel up for higher reimbursement to the General Fund for services provided to support tourists visiting the County.
- Operating up for higher reimbursement to the General Fund for tourism-related costs and for higher formula allocations to the Visitors Bureau and municipalities resulting from anticipated 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Intergovernmental | \$ 366,925 | \$ 250,000 | \$ 450,000 | \$ 500,000 | \$ 250,000 | 100.0 |
| Interest | 940 | 2,000 | 12,500 | 15,000 | 13,000 | 650.0 |
| TOTAL REVENUES | <u>\$ 367,865</u> | <u>\$ 252,000</u> | <u>\$ 462,500</u> | <u>\$ 515,000</u> | <u>\$ 263,000</u> | 104.4 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 201,330 | 636,123 | 391,372 | 467,500 | (168,623) | (26.5) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>201,330</u> | <u>636,123</u> | <u>391,372</u> | <u>467,500</u> | <u>(168,623)</u> | (26.5) |
| Interfund Transfer Out | 42,096 | 36,250 | 46,250 | 48,750 | 12,500 | 34.5 |
| TOTAL DISBURSEMENTS | <u>\$ 243,427</u> | <u>\$ 672,373</u> | <u>\$ 437,622</u> | <u>\$ 516,250</u> | <u>\$ (156,123)</u> | (23.2) |

Funding Adjustments for FY 2024 Include:

- Intergovernmental Revenues up for rising collections as determined by the State's formula for allocating accommodations to local governments.
- Interest income up for rising interest rates.
- Operating down due to less carry-forward funding for the County's Accommodations Tax Committee to make recommendations to County Council.
- Interfund Transfer Out up for higher amount available to the General Fund as determined by State formula.

AIR SERVICE DEVELOPMENT

Fund: Special Revenue 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Charges and Fees | <u>\$ 7,487,551</u> | <u>\$ 8,000,000</u> | <u>\$ 8,000,000</u> | <u>\$ 8,500,000</u> | <u>\$ 500,000</u> | 6.3 |
| TOTAL REVENUES | <u>\$ 7,487,551</u> | <u>\$ 8,000,000</u> | <u>\$ 8,000,000</u> | <u>\$ 8,500,000</u> | <u>\$ 500,000</u> | 6.3 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 6,016,531 | 9,867,050 | 7,980,000 | 10,433,070 | 566,020 | 5.7 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 6,016,531</u> | <u>\$ 9,867,050</u> | <u>\$ 7,980,000</u> | <u>\$10,433,070</u> | <u>\$ 566,020</u> | 5.7 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in Rental Car User Fees.
- Operating up due to increased contingency and elevated expenditures for the Aviation Authority.

FIRE DISTRICTS

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$ 168,852 | \$ 163,000 | \$ 170,000 | \$ 172,000 | \$ 9,000 | 5.5 |
| Intergovernmental | 2,362 | 300 | 300 | 300 | \$ - | 0.0 |
| TOTAL REVENUES | <u><u>\$ 171,215</u></u> | <u><u>\$ 163,300</u></u> | <u><u>\$ 170,300</u></u> | <u><u>\$ 172,300</u></u> | <u><u>\$ 9,000</u></u> | 5.5 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 164,055 | 168,156 | 168,156 | 172,360 | 4,204 | 2.5 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 164,055</u></u> | <u><u>\$ 168,156</u></u> | <u><u>\$ 168,156</u></u> | <u><u>\$ 172,360</u></u> | <u><u>\$ 4,204</u></u> | 2.5 |

Funding Adjustments for FY 2024 Include:

- Property Tax up due to higher property base at an unchanged millage rate of 16.5 mills.
- Operating up due to a 2.5% increase in the contract with the Town of Mt. Pleasant to provide fire services in the unincorporated areas near the Town.

FIRE DISTRICTS (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 in the northwest portion of the County through contracts with the C&B Fire Department, the City of North Charleston, and the Town of Summerville.

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$ 357,284 | \$ 354,000 | \$ 398,615 | \$ 443,100 | \$ 89,100 | 25.2 |
| Intergovernmental | 6,443 | - | 650 | 650 | \$ 650 | 100.0 |
| TOTAL REVENUES | <u><u>\$ 363,728</u></u> | <u><u>\$ 354,000</u></u> | <u><u>\$ 399,265</u></u> | <u><u>\$ 443,750</u></u> | <u><u>\$ 89,750</u></u> | <u><u>25.4</u></u> |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 363,728 | 354,000 | 399,265 | 443,750 | 89,750 | 25.4 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 363,728</u></u> | <u><u>\$ 354,000</u></u> | <u><u>\$ 399,265</u></u> | <u><u>\$ 443,750</u></u> | <u><u>\$ 89,750</u></u> | <u><u>25.4</u></u> |

Funding Adjustments for FY 2024 Include:

- Property Tax up due to increase in the millage rate from 13.5 mills to 14.7 mills.
- Operating costs up for contracted fire services to correspond with the amount of property tax.

FIRE DISTRICTS (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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$ 8,403 | \$ 7,400 | \$ 9,176 | \$ 7,900 | \$ 500 | 6.8 |
| Intergovernmental | 27 | - | 25 | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 8,430</u> | <u>\$ 7,400</u> | <u>\$ 9,201</u> | <u>\$ 7,900</u> | <u>\$ 500</u> | 6.8 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 8,000 | 8,000 | 8,000 | 8,000 | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 8,000</u> | <u>\$ 8,000</u> | <u>\$ 8,000</u> | <u>\$ 8,000</u> | <u>\$ -</u> | 0.0 |

Funding Adjustments for FY 2024 Include:

- Property tax down due to a reduction in the millage rate from 3.8 mills to 3.1 mills to satisfy the contract amount.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------------|---------------------------|
| Positions/FTE | 3.00 | 3.00 | 3.00 | 3.00 | - | 0.0 |
| Personnel | \$ 330,568 | \$ 379,732 | \$ 370,000 | \$ 385,600 | \$ 5,868 | 1.5 |
| Operating | 12,057 | 13,236 | 13,236 | 12,868 | (368) | (2.8) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 342,625</u></u> | <u><u>\$ 392,968</u></u> | <u><u>\$ 383,236</u></u> | <u><u>\$ 398,468</u></u> | <u><u>\$ 5,500</u></u> | <u><u>1.4</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to equity adjustments, longevity and merit.

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:

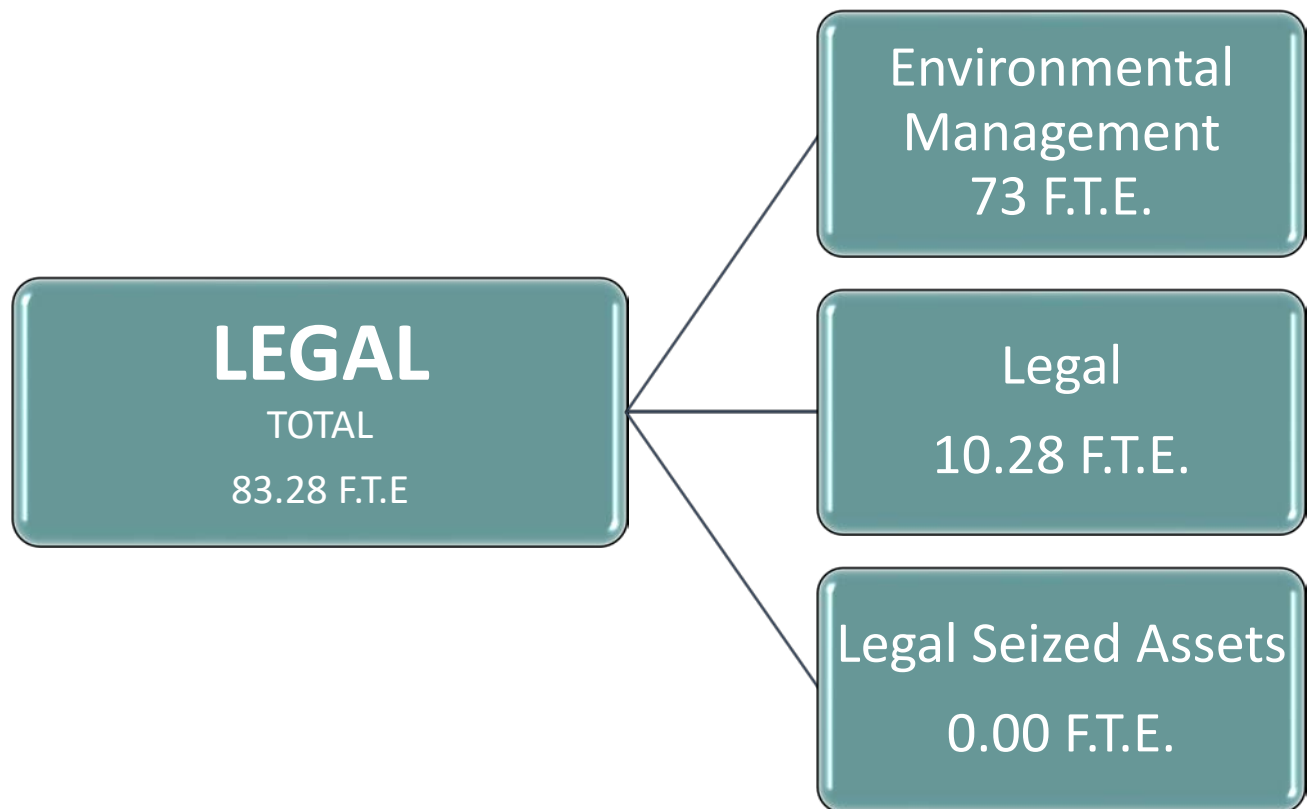
| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Council audit reports | 1(a) | 27 | 15 | 21 |
| Periodic monitoring reports and projects | 1(a) | 3 | 4 | 3 |
| Integrity services investigations | 1(a) | 1 | 2 | 2 |
| Recommendations in audit reports ¹ | 2(b) | 37 | 12 | 15 |
| Efficiency: | | | | |
| Cost per audit hour | 1(b) | \$73.87 | \$91.47 | \$95.00 |
| Outcome: | | | | |
| Completion percent of Annual Audit Plan | 1(a) | 124% | 72.4% | 80% |
| Surveys returned | 2(a) | 70.8% | 53.3% | 50.0% |
| Average evaluation score | 2(a) | 97.6 | 97.5 | 90 |
| Recommendations accepted and implemented | 2(b) | 29 | 11 | 12 |
| Percent of recommendations accepted and implemented | 2(b) | 78.4% | 91.7 | 80% |

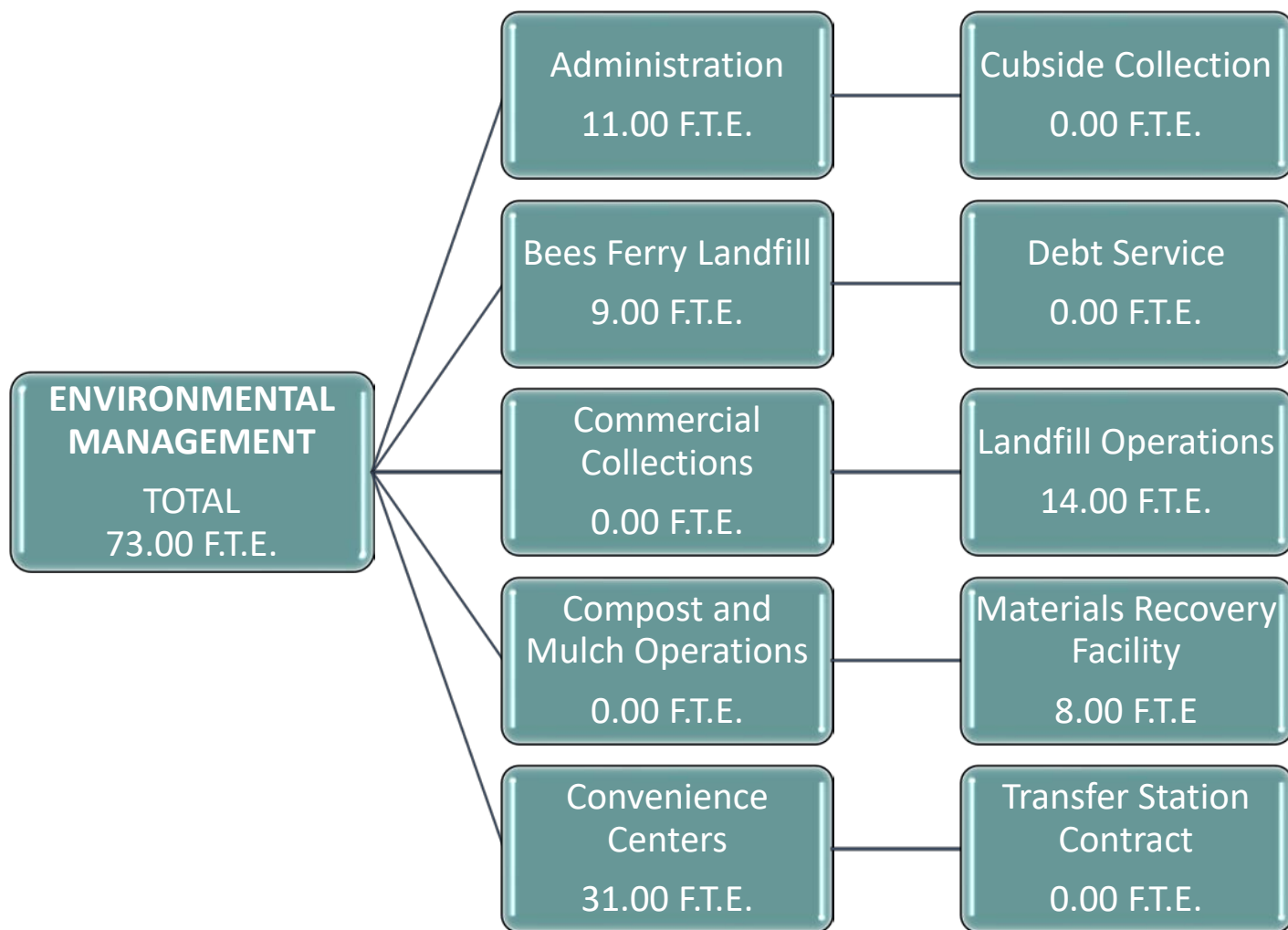
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, Integrity Services Investigations, and some requested audits.

2024 ACTION STEPS

Department Goal 1

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





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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|----------------------|---------------------------|
| Positions/FTE | 12.00 | 12.00 | 12.00 | 11.00 | (1.00) | (8.3) |
| Charges and Fees | \$ 31,537,516 | \$ 30,200,000 | \$ 32,200,000 | \$ 49,000,000 | \$ 18,800,000 | 62.3 |
| Interest | 119,861 | 200,000 | 1,400,000 | 1,400,000 | 1,200,000 | 600.0 |
| Miscellaneous | (1,609,242) | - | 3,898,000 | - | - | 0.0 |
| Leases and Rentals | 240,000 | - | (591,612) | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 30,288,135</u> | <u>\$ 30,400,000</u> | <u>\$ 36,906,388</u> | <u>\$ 50,400,000</u> | <u>\$ 20,000,000</u> | 65.8 |
| Personnel | \$ 1,225,983 | \$ 1,460,360 | \$ 1,009,000 | \$ 1,553,119 | \$ 92,759 | 6.4 |
| Operating | 7,167,087 | 4,332,049 | 4,220,476 | 5,073,613 | 741,564 | 17.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 8,393,070</u> | <u>\$ 5,792,409</u> | <u>\$ 5,229,476</u> | <u>\$ 6,626,732</u> | <u>\$ 834,323</u> | 14.4 |

Funding Adjustments for FY 2024 Include:

- Charges and Fees up due to increase in the Solid Waste User Fee from \$99 to \$150 for Single-Family residences.
- Interest income up for higher interest rates.
- Personnel up due to equity adjustments.
- Operating up due to Revenue Collection costs of the User Fee, Indirect Costs paid to the General Fund, and Contingency for unplanned expenses.

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: | | FY 2022 | FY 2023 | FY 2024 |
|--|-----------|---------------------|--------------|--------------|
| | Objective | Actual ¹ | Actual | Projected |
| Input: | | | | |
| Annual MSW Tonnage ² | 1(a) | 503,293 | 521,456 | 530,000 |
| Total dollars spent for services | 1(a) | \$44,453,389 | \$46,123,601 | \$49,292,206 |
| 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 | 205,000 | 208,000 |
| Number of Commercial Customers | 2(a)(b) | 15,250 | 15,250 | 15,400 |
| Output: | | | | |
| Total tons landfilled | 1(a) | 398,150 | 408,851 | 508,851 |
| Total residential participants | 2(a)(b) | 150,000 | 160,000 | 170,000 |
| Total commercial participants | 2(a)(b) | 5,400 | 5,600 | 5,700 |
| Total Educational Outreach participants | 2(a)(b) | 240,800 | 255,000 | 260,000 |
| Efficiency: | | | | |
| Total tons composted | 1(a) | 59,406 | 63,904 | 65,000 |
| Total tons recycled | 2(a) | 45,736 | 49,102 | 49,500 |
| Outcome: | | | | |
| Total tons diverted from landfill | 1(a) | 105,142 | 113,006 | 114,500 |
| Total cost per capita | 1(a) | \$108 | \$112 | \$119 |
| Percentage of recycling rate | 1,2(a)(b) | 21% | 22% | 22% |

¹ FY 2023 Actual reflects the unaudited total available at time of budget preparation.

² Municipal Solid Waste

2024 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 9.00 | 9.00 | 9.00 | 9.00 | - | 0.0 |
| Charges and Fees | \$ 15,329 | \$ 11,000 | \$ 17,000 | \$ 17,000 | \$ 6,000 | 54.5 |
| TOTAL REVENUES | <u>\$ 15,329</u> | <u>\$ 11,000</u> | <u>\$ 17,000</u> | <u>\$ 17,000</u> | <u>\$ 6,000</u> | 54.5 |
| Personnel | \$ 417,808 | \$ 506,225 | \$ 514,000 | \$ 557,143 | \$ 50,918 | 10.1 |
| Operating | 498,932 | 447,967 | 379,000 | 415,535 | (32,432) | (7.2) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>40,000</u> | <u>40,000</u> | 100.0 |
| TOTAL EXPENDITURES | <u>\$ 916,740</u> | <u>\$ 954,192</u> | <u>\$ 893,000</u> | <u>\$ 1,012,678</u> | <u>\$ 58,486</u> | 6.1 |

Funding Adjustments for FY 2024 Include:

- Charges and Fees up due to increase in the resale value of recyclable products.
- Personnel up due to the projected compensation and benefits.
- Operating down due to a reduction in E Waste Disposal contract.
- Capital up to replace a forklift.

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 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</u> <u>Approved</u> | <u>Change</u> | <u>Percent</u> <u>Change</u> |
|---------------------------|---------------------------------|-----------------------------------|------------------------------------|-----------------------------------|----------------------------|---------------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ 739,784 | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 348,337 | 2,738,593 | 3,850,000 | 4,050,000 | 1,311,407 | 47.9 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 1,088,121</u></u> | <u><u>\$ 2,738,593</u></u> | <u><u>\$ 3,850,000</u></u> | <u><u>\$ 4,050,000</u></u> | <u><u>\$ 1,311,407</u></u> | 47.9 |

Funding Adjustments for FY 2024 Include:

- Operating up due to rising costs of contracted services.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Compost and Mulch Operations
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Compost and Mulch Operation 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Charges and Fees | \$ 547,084 | \$ 643,000 | \$ 597,000 | \$ 597,000 | \$ (46,000) | (7.2) |
| TOTAL REVENUES | <u>\$ 547,084</u> | <u>\$ 643,000</u> | <u>\$ 597,000</u> | <u>\$ 597,000</u> | <u>\$ (46,000)</u> | (7.2) |
| Personnel | \$ (878) | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 1,711,621 | 1,596,000 | 1,750,000 | 1,675,800 | 79,800 | 5.0 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | 1,710,743 | 1,596,000 | 1,750,000 | 1,675,800 | 79,800 | 5.0 |
| Interfund Transfer Out | <u>-</u> | <u>2,800,000</u> | <u>2,800,000</u> | <u>-</u> | <u>(2,800,000)</u> | (100.0) |
| TOTAL DISBURSEMENTS | <u>\$ 1,710,743</u> | <u>\$ 4,396,000</u> | <u>\$ 4,550,000</u> | <u>\$ 1,675,800</u> | <u>\$ (2,720,200)</u> | (61.9) |

Funding Adjustments for FY 2024 Include:

- Charges and Fees down due to lower contracted revenue share.
- Operating up due to the increased need for contracted services.
- Interfund Transfer Out down due to the completion of the capital project during FY 2023.

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 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</u> <u>Approved</u> | <u>Change</u> | <u>Percent</u> <u>Change</u> |
|--------------------|---------------------------------|-----------------------------------|------------------------------------|-----------------------------------|-------------------|---------------------------------|
| Positions/FTE | 32.00 | 32.00 | 31.00 | 31.00 | (1.00) | (3.1) |
| Miscellaneous | \$ - | \$ - | \$ 4,850 | \$ - | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,850</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ 1,608,981 | \$ 2,006,499 | \$ 1,903,000 | \$ 2,061,161 | \$ 54,662 | 2.7 |
| Operating | 1,339,414 | 1,471,459 | 1,482,742 | 1,534,791 | 63,332 | 4.3 |
| Capital | <u>(0)</u> | <u>740,000</u> | <u>576,204</u> | <u>900,000</u> | <u>160,000</u> | 21.6 |
| TOTAL EXPENDITURES | <u>\$ 2,948,395</u> | <u>\$ 4,217,958</u> | <u>\$ 3,961,946</u> | <u>\$ 4,495,952</u> | <u>\$ 277,994</u> | 6.6 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to the projected compensation and benefits.
- Operating up due to increased fuel and additional need for contracted temporaries.
- Capital up due to replacement of one Grapple and two 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Charges and Fees | \$ - | \$ 5,000 | \$ 126,650 | \$ 50,000 | \$ 45,000 | 900.0 |
| Miscellaneous | <u>240,264</u> | <u>300,000</u> | <u>-</u> | <u>-</u> | <u>(300,000)</u> | <u>(100.0)</u> |
| TOTAL REVENUES | <u>\$ 240,264</u> | <u>\$ 305,000</u> | <u>\$ 126,650</u> | <u>\$ 50,000</u> | <u>\$ (255,000)</u> | <u>(83.6)</u> |
| Personnel | \$ 1,763,619 | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 3,741,413 | 4,704,045 | 5,667,676 | 5,986,109 | 1,282,064 | 27.3 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>\$ 5,505,032</u> | <u>\$ 4,704,045</u> | <u>\$ 5,667,676</u> | <u>\$ 5,986,109</u> | <u>\$ 1,282,064</u> | <u>27.3</u> |

Funding Adjustments for FY 2024 Include:

- Miscellaneous Revenues down due to anticipated Sale of Personal Property in FY 2023.
- Operating up due to the increased cost for contracted services.

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 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</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 |
| Debt Service | <u>420,780</u> | <u>1,262,540</u> | <u>1,262,540</u> | <u>1,262,900</u> | <u>360</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 420,780</u> | <u>\$ 1,262,540</u> | <u>\$ 1,262,540</u> | <u>\$ 1,262,900</u> | <u>\$ 360</u> | 0.0 |

Funding Adjustments for FY 2024 Include:

- Debt Service up for scheduled bond payments.

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 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</u> <u>Approved</u> | <u>Change</u> | <u>Percent</u> <u>Change</u> |
|----------------------------|---------------------------------|-----------------------------------|------------------------------------|-----------------------------------|----------------------|---------------------------------|
| Positions/FTE | 14.00 | 14.00 | 14.00 | 14.00 | - | 0.0 |
| Intergovernmental | \$ 228,204 | \$ 200,000 | \$ 260,000 | \$ 275,000 | \$ 75,000 | 37.5 |
| Charges and Fees | 454,352 | 190,000 | 299,690 | 300,000 | 110,000 | 57.9 |
| Miscellaneous | 249,725 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 932,281</u> | <u>\$ 390,000</u> | <u>\$ 559,690</u> | <u>\$ 575,000</u> | <u>\$ 185,000</u> | 47.4 |
| Personnel | \$ 1,031,045 | \$ 1,189,508 | \$ 1,055,000 | \$ 1,195,413 | \$ 5,905 | 0.5 |
| Operating | 11,329,573 | 5,691,270 | 7,186,470 | 7,251,234 | 1,559,964 | 27.4 |
| Capital | - | 671,500 | 886,750 | 3,500,000 | 2,828,500 | 421.2 |
| TOTAL EXPENDITURES | <u>12,360,618</u> | <u>7,552,278</u> | <u>9,128,220</u> | <u>11,946,647</u> | <u>4,394,369</u> | 58.2 |
| Interfund Transfer Out | - | - | - | 6,000,000 | 6,000,000 | 100.0 |
| TOTAL DISBURSEMENTS | <u>\$ 12,360,618</u> | <u>\$ 7,552,278</u> | <u>\$ 9,128,220</u> | <u>\$ 17,946,647</u> | <u>\$ 10,394,369</u> | 137.6 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase generated by recycled steel, tipping fees for tires, and other economic conditions.
- Operating up due to Landfill Closure Costs and Leachate Disposal.
- Capital up to replace or upgrade Tractor, Dozer, Landfill Compactor, Offroad Truck, and Security Cameras.
- Interfund Transfer Out up for next lined landfill cell.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|---------------------------|
| Positions/FTE | 8.00 | 8.00 | 8.00 | 8.00 | - | 0.0 |
| Intergovernmental | \$ - | \$ 445,000 | \$ 200,000 | \$ 200,000 | \$ (245,000) | (55.1) |
| Charges and Fees | 5,144,590 | 3,727,024 | 2,678,000 | 2,278,000 | \$ (1,449,024) | (38.9) |
| Miscellaneous | <u>2,925,815</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL REVENUES | <u>\$ 8,070,405</u> | <u>\$ 4,172,024</u> | <u>\$ 2,878,000</u> | <u>\$ 2,478,000</u> | <u>\$ (1,694,024)</u> | (40.6) |
| Personnel | \$ 767,339 | \$ 735,834 | \$ 670,000 | \$ 708,814 | \$ (27,020) | (3.7) |
| Operating | 3,238,317 | 3,505,390 | 3,300,743 | 3,456,574 | (48,816) | (1.4) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>450,000</u> | <u>450,000</u> | 100.0 |
| TOTAL EXPENDITURES | <u>\$ 4,005,655</u> | <u>\$ 4,241,224</u> | <u>\$ 3,970,743</u> | <u>\$ 4,615,388</u> | <u>\$ 374,164</u> | 8.8 |

Funding Adjustments for FY 2024 Include:

- Charges and Fees down due to reduced market for Mixed Recyclables.
- Personnel down due to anticipated compensation and benefits.
- Operating down due to Maintenance Contract for Machinery and Equipment
- Capital up due to the replacement of a Rubber Wheel Loader.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 6,829,356 | 7,209,000 | 7,610,000 | 8,000,000 | 791,000 | 11.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 6,829,356</u> | <u>\$ 7,209,000</u> | <u>\$ 7,610,000</u> | <u>\$ 8,000,000</u> | <u>\$ 791,000</u> | 11.0 |

Funding Adjustments for FY 2024 Include:

- Operating up due to increase in Waste Disposal Services.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | 10.28 | 10.28 | 10.28 | 10.28 | - | 0.0 |
| Personnel | \$ 1,536,588 | \$ 1,684,257 | \$ 1,695,000 | \$ 1,746,269 | \$ 62,012 | 3.7 |
| Operating | 157,276 | 245,465 | 173,065 | 209,606 | (35,859) | (14.6) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 1,693,864</u></u> | <u><u>\$ 1,929,722</u></u> | <u><u>\$ 1,868,065</u></u> | <u><u>\$ 1,955,875</u></u> | <u><u>\$ 26,153</u></u> | 1.4 |

Funding Adjustments for FY 2024 Include:

- Personnel up for anticipated pay and benefits.
- Operating down due to lower anticipated outside counsel expenses.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Fines and Forfeitures | \$ 18,273 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.0 |
| Interest | 277 | 400 | 3,000 | 3,000 | 2,600 | 650.0 |
| TOTAL REVENUES | <u><u>\$ 18,550</u></u> | <u><u>\$ 20,400</u></u> | <u><u>\$ 23,000</u></u> | <u><u>\$ 23,000</u></u> | <u><u>\$ 2,600</u></u> | 11.3 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 23,561 | 86,687 | 3,100 | 119,576 | 32,889 | 37.9 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 23,561</u></u> | <u><u>\$ 86,687</u></u> | <u><u>\$ 3,100</u></u> | <u><u>\$ 119,576</u></u> | <u><u>\$ 32,889</u></u> | 37.9 |

Funding Adjustments for FY 2024 Include:

- Interest income up for higher interest rates.
- Operating up for a higher contingency for unplanned expenditures.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 310,130 | 486,106 | 486,106 | 486,106 | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 310,130 | \$ 486,106 | \$ 486,106 | \$ 486,106 | \$ - | 0.0 |

Funding Adjustments for FY 2024 Include:

- Operating expenditures reflect no change.

TRANSPORTATION SALES TAX (1ST) TRANSIT AGENCIES

Program: 1st Transit Sales Tax
Fund: Special Revenue Fund
Function: General Government

Mission: Charleston County's citizens authorized a half cent sales tax by referendum in November 2004; part of this tax is used to provide transportation alternatives in the County. Funds are allocated to the Charleston Area Regional Transportation Authority and Tri-county Link to provide transit solutions to the urban and rural areas of the County.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Sales Tax | \$14,646,658 | \$15,790,500 | \$15,957,000 | \$17,074,080 | \$ 1,283,580 | 8.1 |
| Interest | 61,313 | 204,000 | 113,000 | 137,000 | (67,000) | (32.8) |
| TOTAL REVENUES | <u>\$14,707,971</u> | <u>\$15,994,500</u> | <u>\$16,070,000</u> | <u>\$17,211,080</u> | <u>\$ 1,216,580</u> | 7.6 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 9,982,000 | 10,354,000 | 10,354,000 | 10,740,000 | 386,000 | 3.7 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 9,982,000</u> | <u>\$10,354,000</u> | <u>\$10,354,000</u> | <u>\$10,740,000</u> | <u>\$ 386,000</u> | 3.7 |

Funding Adjustments for FY 2024 Include:

- Sales Tax up for rising and higher projected collections.
- Interest income up due to higher interest rates.
- Operating up for higher contributions to the Charleston Area Regional Transportation Authority and Tri-county Link to provide for ongoing services.

TRANSPORTATION SALES TAX (2ND) TRANSIT AGENCIES

Program: 2nd Transit Sales Tax
Fund: Special Revenue Fund
Function: General Government

Mission: Charleston County's citizens authorized a half cent sales tax by referendum in November 2016; part of this tax is used to provide transportation alternatives in the County. Funds are allocated to the Charleston Area Regional Transportation Authority (CARTA).

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Sales Tax | \$23,597,394 | \$25,440,250 | \$25,708,500 | \$27,508,240 | \$ 2,067,990 | 8.1 |
| Interest | 217,390 | 1,520,000 | 2,896,000 | 3,352,000 | 1,832,000 | 120.5 |
| TOTAL REVENUES | 23,814,784 | 26,960,250 | 28,604,500 | 30,860,240 | 3,899,990 | 14.5 |
| Interfund Transfer In | 2,507,829 | 14,310,172 | 14,310,172 | - | (14,310,172) | (100.0) |
| TOTAL SOURCES | \$26,322,614 | \$41,270,422 | \$42,914,672 | \$30,860,240 | \$ (10,410,182) | (25.2) |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 3,340,000 | 3,441,000 | 3,442,000 | 3,545,000 | 104,000 | 3.0 |
| Capital | - | - | - | - | - | 0.0 |
| Debt Service | 2,507,829 | 22,722,798 | 22,722,798 | 8,413,048 | (14,309,750) | (63.0) |
| TOTAL EXPENDITURES | 5,847,829 | 26,163,798 | 26,164,798 | 11,958,048 | (14,205,750) | (54.3) |
| Interfund Transfer Out | 19,092,000 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | \$24,939,829 | \$26,163,798 | \$26,164,798 | \$11,958,048 | \$ (14,205,750) | (54.3) |

Funding Adjustments for FY 2024 Include:

- Sales Tax up for rising and higher anticipated collections.
- Interest income up for higher interest rates.
- Operating up for higher contributions to the Charleston Area Regional Transportation Authority (CARTA) to provide funding for operations.
- Debt Service down due to lower 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$ 8,206,950 | \$ 8,609,000 | \$ 8,837,000 | \$ 9,550,000 | \$ 941,000 | 10.9 |
| Intergovernmental | <u>222,361</u> | <u>109,440</u> | <u>144,440</u> | <u>161,440</u> | <u>\$ 52,000</u> | 47.5 |
| TOTAL REVENUES | 8,429,310 | 8,718,440 | 8,981,440 | 9,711,440 | 993,000 | 11.4 |
| Interfund Transfer In | <u>139,426</u> | <u>142,426</u> | <u>132,426</u> | <u>127,426</u> | <u>(15,000)</u> | (10.5) |
| TOTAL SOURCES | <u>\$ 8,568,736</u> | <u>\$ 8,860,866</u> | <u>\$ 9,113,866</u> | <u>\$ 9,838,866</u> | <u>\$ 978,000</u> | 11.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 8,568,736 | 8,860,866 | 9,113,866 | 9,838,866 | 978,000 | 11.0 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 8,568,736</u> | <u>\$ 8,860,866</u> | <u>\$ 9,113,866</u> | <u>\$ 9,838,866</u> | <u>\$ 978,000</u> | 11.0 |

Funding Adjustments for FY 2024 Include:

- Property Tax up due to growth in the property base at a consistent 1.8 tax mill rate.
- Operating up to correspond with revenues and to provide 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$ 3,194,503 | \$ 3,333,000 | \$ 3,440,000 | \$ 2,660,000 | \$ (673,000) | (20.2) |
| Intergovernmental | <u>66,975</u> | <u>22,000</u> | <u>37,000</u> | <u>36,000</u> | <u>\$ 14,000</u> | 63.6 |
| TOTAL REVENUES | 3,261,478 | 3,355,000 | 3,477,000 | 2,696,000 | (659,000) | (19.6) |
| Interfund Transfer In | <u>18,691</u> | <u>21,691</u> | <u>19,691</u> | <u>22,691</u> | <u>1,000</u> | 4.6 |
| TOTAL SOURCES | <u>\$ 3,280,169</u> | <u>\$ 3,376,691</u> | <u>\$ 3,496,691</u> | <u>\$ 2,718,691</u> | <u>\$ (658,000)</u> | (19.5) |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | - | - | - | 0.0 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.0 |
| Interfund Transfer Out | <u>3,280,169</u> | <u>3,376,691</u> | <u>3,496,691</u> | <u>2,718,691</u> | <u>(658,000)</u> | (19.5) |
| TOTAL DISBURSEMENTS | <u>\$ 3,280,169</u> | <u>\$ 3,376,691</u> | <u>\$ 3,496,691</u> | <u>\$ 2,718,691</u> | <u>\$ (658,000)</u> | (19.5) |

Funding Adjustments for FY 2024 Include:

- Property Tax down due to a reduction in the millage rate from 0.7 mills to 0.5 mills.
- Interfund Transfer Out down to correspond with revenues and with scheduled repayment of 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Proposed</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | 32.00 | 32.00 | 32.00 | 32.00 | - | 0.0 |
| Personnel | \$ 2,327,434 | \$ 2,514,688 | \$ 2,495,000 | \$ 2,585,508 | \$ 70,820 | 2.8 |
| Operating | 450,622 | 587,182 | 618,849 | 536,303 | (50,879) | (8.7) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 2,778,057</u></u> | <u><u>\$ 3,101,870</u></u> | <u><u>\$ 3,113,849</u></u> | <u><u>\$ 3,121,811</u></u> | <u><u>\$ 19,941</u></u> | 0.6 |

Funding Adjustments for FY 2024 Include:

- Personnel costs up for anticipated pay and benefits.
- Operating down from lower one-time contracted services to digitize records.

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 with the public, and various county and state agencies, by using a digital tracking system and providing training opportunities.

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)

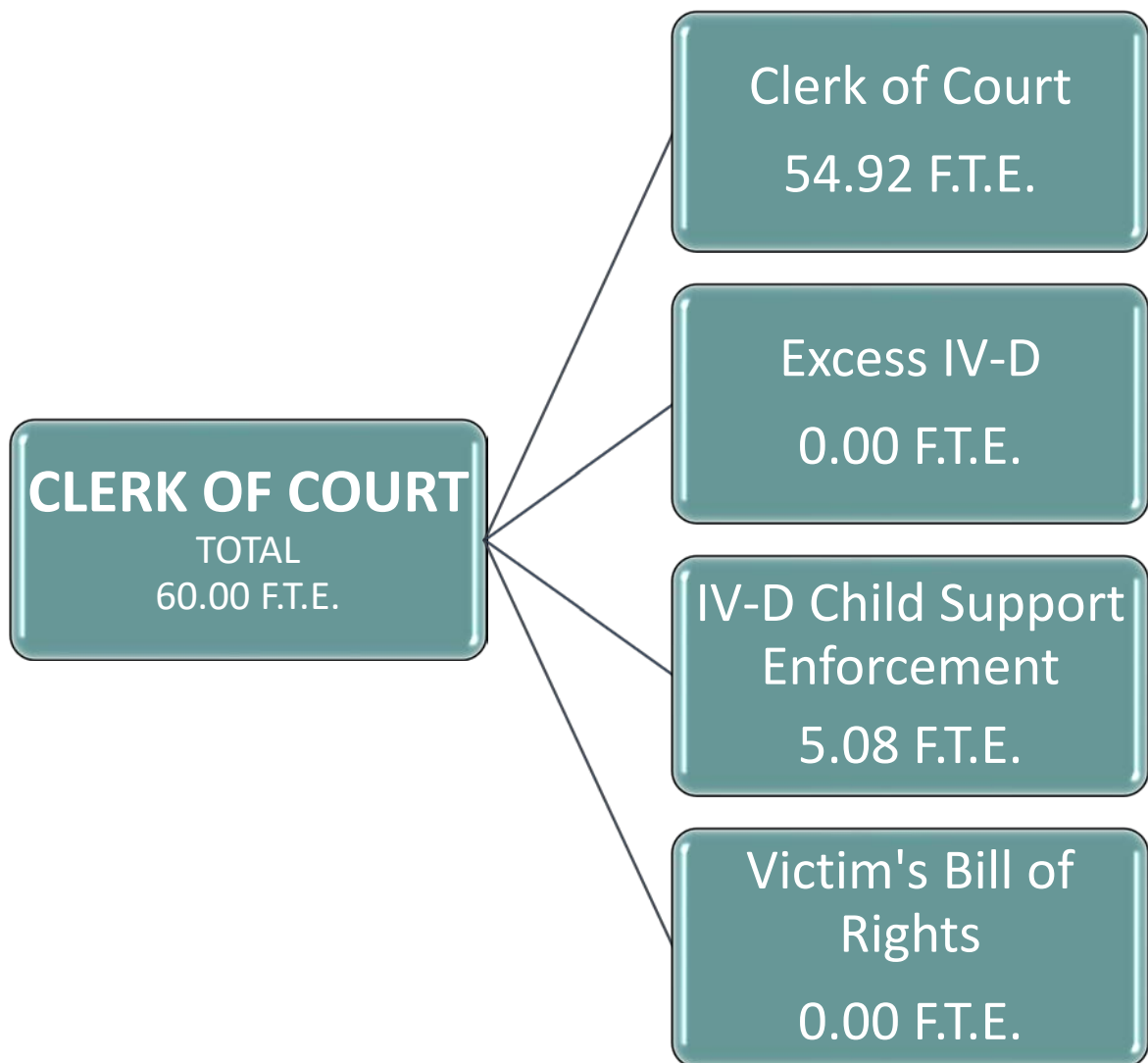
MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Refunds processed | 1(b),2(b) | 12,818 | 12,076 | 13,568 |
| Set millage/projected revenue for taxing authorities | 1(c) | 38 | 38 | 38 |
| Tax notices processed | 2(a) | 687,204 | 735,143 | 741,440 |
| Deed transfers processed | 2(b) | 25,625 | 21,576 | 27,646 |
| Measurement changes processed | 2(b) | 450 | 431 | 349 |
| Homestead Exemptions/Property Tax Relief processed | 2(c) | 1,881 | 2,311 | 2,773 |
| Efficiency: | | | | |
| Average time in days per deed transfer to process | 2(b) | 31 | 15 | 14 |
| Outcome: | | | | |

2024 ACTION STEPS

Department Goal 2

- Continue to expand working relationships with various county and state agencies.
- Continue to increase customer satisfaction by providing cross training courses to employees to demonstrate efficiency in all property types on the Aumentum tax system.
- 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 54.92 | 54.92 | 54.92 | 54.92 | - | 0.0 |
| Intergovernmental | \$ 1,181 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0 |
| Charges and Fees | 653,476 | 710,600 | 686,700 | 712,800 | \$ 2,200 | 0.3 |
| Fines and Forfeitures | 365,180 | 312,500 | 403,600 | 385,500 | 73,000 | 23.4 |
| Interest | 201 | 500 | 1,000 | 1,000 | 500 | 100.0 |
| Miscellaneous | 61,638 | 56,000 | 59,600 | 60,400 | 4,400 | 7.9 |
| TOTAL REVENUES | <u>\$ 1,081,676</u> | <u>\$ 1,094,600</u> | <u>\$ 1,165,900</u> | <u>\$ 1,174,700</u> | <u>\$ 80,100</u> | <u>7.3</u> |
| Personnel | \$ 3,847,455 | \$ 4,157,638 | \$ 4,157,638 | \$ 4,306,965 | \$ 149,327 | 3.6 |
| Operating | 449,337 | 543,013 | 483,364 | 541,620 | (1,393) | (0.3) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>4,296,792</u> | <u>4,700,651</u> | <u>4,641,002</u> | <u>4,848,585</u> | <u>147,934</u> | <u>3.1</u> |
| Interfund Transfer Out | <u>353,394</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL DISBURSEMENTS | <u>\$ 4,650,186</u> | <u>\$ 4,700,651</u> | <u>\$ 4,641,002</u> | <u>\$ 4,848,585</u> | <u>\$ 147,934</u> | <u>3.1</u> |

Funding Adjustments for FY 2024 Include:

- Fines and forfeitures up on resumption of bond estreatment sharing.
- Personnel up for anticipated compensation and benefits.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| TOTAL REVENUES | - | - | - | - | - | 0.0 |
| Interfund Transfer In | 952,095 | 178,351 | 347,423 | 252,274 | 73,923 | 41.4 |
| TOTAL SOURCES | <u>\$ 952,095</u> | <u>\$ 178,351</u> | <u>\$ 347,423</u> | <u>\$ 252,274</u> | <u>\$ 73,923</u> | 41.4 |
| Personnel | \$ - | \$ 403,256 | \$ 347,056 | \$ 403,256 | \$ - | 0.0 |
| Operating | 25,125 | - | - | - | - | 0.0 |
| Capital | 26,970 | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 52,095</u> | <u>\$ 403,256</u> | <u>\$ 347,056</u> | <u>\$ 403,256</u> | <u>\$ -</u> | 0.0 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In up due to an increase in excess funds from Family Court IV-D.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 5.08 | 5.08 | 5.08 | 5.08 | - | 0.0 |
| Intergovernmental | <u>\$ 989,520</u> | <u>\$ 830,000</u> | <u>\$ 880,000</u> | <u>\$ 880,000</u> | <u>\$ 50,000</u> | 6.0 |
| TOTAL REVENUES | <u>\$ 989,520</u> | <u>\$ 830,000</u> | <u>\$ 880,000</u> | <u>\$ 880,000</u> | <u>\$ 50,000</u> | 6.0 |
| Personnel | <u>\$ 412,873</u> | <u>\$ 535,072</u> | <u>\$ 430,000</u> | <u>\$ 513,937</u> | <u>\$ (21,135)</u> | (3.9) |
| Operating | <u>100,947</u> | <u>116,577</u> | <u>102,577</u> | <u>113,789</u> | <u>(2,788)</u> | (2.4) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>513,819</u> | <u>651,649</u> | <u>532,577</u> | <u>627,726</u> | <u>(23,923)</u> | (3.7) |
| Interfund Transfer Out | <u>598,701</u> | <u>178,351</u> | <u>347,423</u> | <u>252,274</u> | <u>73,923</u> | 41.4 |
| TOTAL DISBURSEMENTS | <u>\$ 1,112,520</u> | <u>\$ 830,000</u> | <u>\$ 880,000</u> | <u>\$ 880,000</u> | <u>\$ 50,000</u> | 6.0 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to the reimbursement from the Department of Social Services.
- Personnel down to lower usage of temporary employees.
- Operating down due to a decrease in office expenses.
- Interfund Transfer Out up due to increased support to Clerk of Court Excess IVD.

CLERK OF COURT (continued)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Judicial

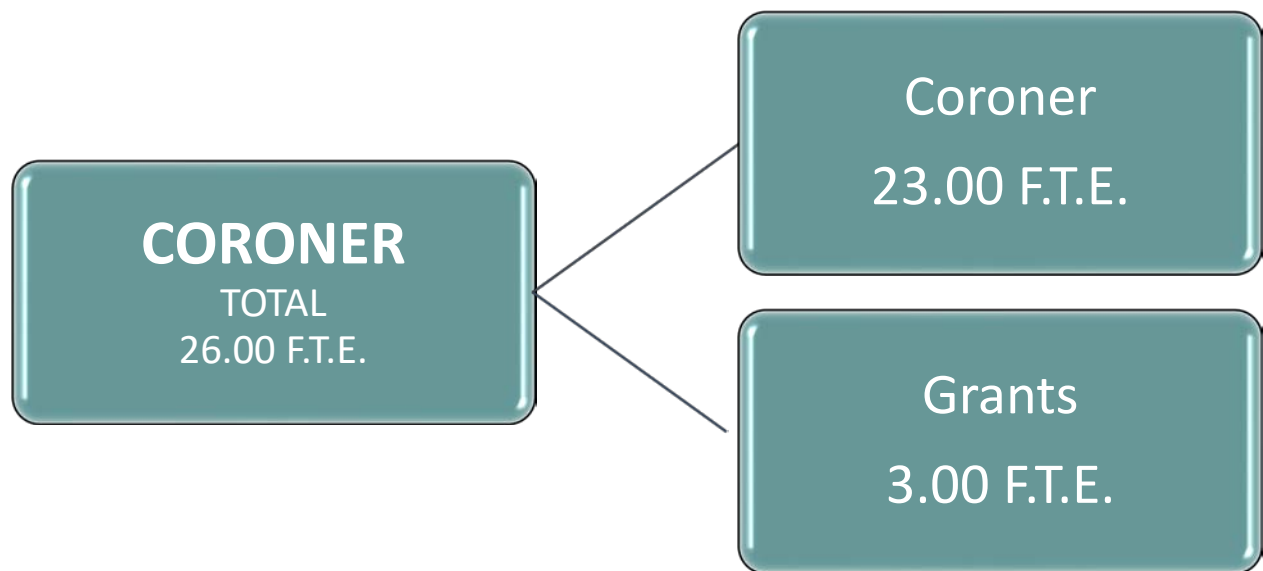
Mission: The Victim's Bill of Rights program provides funding assistance to meet the critical needs of crime victims as mandated by federal and state law.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Fines and Forfeitures | \$ 60,380 | \$ 70,000 | \$ 58,000 | \$ 60,000 | \$ (10,000) | (14.3) |
| TOTAL REVENUES | <u>\$ 60,380</u> | <u>\$ 70,000</u> | <u>\$ 58,000</u> | <u>\$ 60,000</u> | <u>\$ (10,000)</u> | <u>(14.3)</u> |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | - | - | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>0.0</u> |

Funding Adjustments for FY 2024 Include:

- Revenues down due to a decrease in fines.



CORONER

Division: 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 22.00 | 22.00 | 22.00 | 23.00 | 1.00 | 4.5 |
| Licenses and Permits | \$ 93,980 | \$ 70,000 | \$ 115,000 | \$ 120,000 | \$ 50,000 | 71.4 |
| Intergovernmental | 25,311 | 21,575 | 26,575 | 40,000 | 18,425 | 85.4 |
| Charges and Fees | 15,466 | 15,000 | 20,000 | 22,000 | 7,000 | 46.7 |
| Miscellaneous | 252 | - | - | - | - | 0.0 |
| TOTAL REVENUES | \$ 135,009 | \$ 106,575 | \$ 161,575 | \$ 182,000 | \$ 75,425 | 70.8 |
| Personnel | \$ 1,765,289 | \$ 2,381,709 | \$ 2,008,000 | \$ 2,582,346 | \$ 200,637 | 8.4 |
| Operating | 1,289,328 | 857,200 | 1,327,614 | 989,404 | 132,204 | 15.4 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 3,054,617 | 3,238,909 | 3,335,614 | 3,571,750 | 332,841 | 10.3 |
| Interfund Transfer Out | 45,000 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | \$ 3,099,617 | \$ 3,238,909 | \$ 3,335,614 | \$ 3,571,750 | \$ 332,841 | 10.3 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increases in the State Supplement and Cremation Permits.
- Personnel up due to the addition of a new Special Opioid Medicolegal Death Investigator position in FY 2024.
- Operating up due to rising frequency and costs of autopsies.

CORONER

Fund: Special Revenue Fund
Function: Judicial

Mission: The Coroner Child Review conducts medicolegal death investigations in an independent, compassionate, and professional manner to determine the full truth of the circumstances surrounding a death, while serving as a representative of the decedents and an advocate to the survivors.

Services Provided:

- Purchase office equipment
- Hire forensic or administrative personnel, on an as-needed basis for training or office support

Departmental Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Intergovernmental | \$ - | \$ - | \$ 35,000 | \$ 35,000 | \$ 35,000 | 100.0 |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 35,000</u> | <u>\$ 35,000</u> | <u>\$ 35,000</u> | <u>100.0</u> |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | 16,604 | 53,396 | 53,396 | 100.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 16,604</u> | <u>\$ 53,396</u> | <u>\$ 53,396</u> | <u>100.0</u> |

Funding Adjustments for FY 2024 Include:

- Revenue up due to State Awarded Grant Funding.
- Operating up due to increase in contingency.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------------|---------------------------|
| Positions/FTE | 3.00 | 3.00 | 3.00 | 3.00 | - | 0.0 |
| Personnel | \$ 322,333 | \$ 362,291 | \$ 350,000 | \$ 356,012 | \$ (6,279) | (1.7) |
| Operating | 52,945 | 98,872 | 96,872 | 98,437 | (435) | (0.4) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 375,278</u></u> | <u><u>\$ 461,163</u></u> | <u><u>\$ 446,872</u></u> | <u><u>\$ 454,449</u></u> | <u><u>\$ (6,714)</u></u> | <u><u>(1.5)</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel down due to anticipated compensation and benefits.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|----------------------------------|------------------------------------|-------------------------------------|------------------------------------|----------------------|----------------------------------|
| Positions/FTE | 24.50 | 24.50 | 24.50 | 25.00 | 0.50 | 2.0 |
| Licenses and Permits | \$ 379,755 | \$ 300,000 | \$ 390,000 | \$ 400,000 | \$ 100,000 | 33.3 |
| Intergovernmental | 1,181 | 15,000 | 15,000 | 15,000 | - | 0.0 |
| Charges and Fees | 1,504,544 | 1,324,000 | 1,356,000 | 1,415,000 | 91,000 | 6.9 |
| Interest | 1 | - | - | - | - | 0.0 |
| TOTAL REVENUES | 1,885,481 | 1,639,000 | 1,761,000 | 1,830,000 | 191,000 | 11.7 |
| Interfund Transfer In | 142,478 | 175,000 | 171,000 | 175,000 | - | 0.0 |
| TOTAL SOURCES | \$ 2,027,959 | \$ 1,814,000 | \$ 1,932,000 | \$ 2,005,000 | \$ 191,000 | 10.5 |
| Personnel | \$ 2,610,367 | \$ 2,771,076 | \$ 2,644,832 | \$ 2,932,688 | \$ 161,612 | 5.8 |
| Operating | 622,450 | 751,190 | 737,398 | 849,569 | 98,379 | 13.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 3,232,818 | \$ 3,522,266 | \$ 3,382,230 | \$ 3,782,257 | \$ 259,991 | 7.4 |

Funding Adjustments for FY 2024 Include:

- Licenses and permits up for anticipated Marriage Licenses.
- Charges and Fees up for projected Probate Court Fees.
- Personnel up due to changing a Special Associate Judge to Full-time.
- Operating up due to an increase in frequency of Toxicology Services.

PROBATE COURT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To provide the public with useful information through workshops and the County website.

Objective 1(a): Assist the general public in establishing conservatorships and guardianships.

Objective 1(b): Provide a forum for the handling of involuntary commitments of alcohol and drug abuse and mental illness cases.

Objective 1(c): Reply to certified marriage license requests within 24 hours.

Objective 1(d): Provide a forum for the resolution of disputes in estates consisting of creditors' claims, elective share cases, and will contests.

Objective 1(e): Provide information and education to the general public through speeches and seminars to service organizations and educational groups.

Objective 1(f): Lower the estate age for estates open by 5%.

Initiative III: Long-Term Financial Planning

Department Goal 2: Maintain accountability of delinquencies through calendar year reports.

Objective 2: Monitor annual accountings and guardianship reports in active files to keep delinquencies below 3%.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: To comply with South Carolina Law for marriage licenses and probating estates through the education of staff.

Objective 3(a): Ensure annual compliance with South Carolina Law in the sale of marriage licenses.

Objective 3(b): Ensure completion of mandatory probate forms in statutory time periods for probating estates.

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Number of conservatorships and guardianships filed | 1(a) | 205 | 220 | 225 |
| Number of court cases filed | 1(b) | 2,550 | 2,720 | 2,725 |
| Output: | | | | |
| Certified copies issued | 1(c) | 11,780 | 12,535 | 13,000 |
| Cases scheduled for litigation | 1(b)(d) | 2,235 | 1,330 | 1,000 |
| Estates opened ¹ | 1(d) | 2,345 | 2,390 | 2,500 |
| Speaking engagements | 1(e)(f) | 125 | 287 | 300 |
| Number of accountings and guardianship reports | 2 | 816 | 820 | 840 |
| Marriage licenses issued | 3(a) | 6,046 | 6,776 | 6,800 |
| Marriage ceremonies performed | 3(a) | 0 | 0 | 0 |
| Mandatory probate forms completed | 3(b) | 12,000 | 12,000 | 12,000 |
| Efficiency: | | | | |
| Average cases per clerk | 1(b)(d) | 629 | 695 | 600 |

PROBATE COURT (continued)

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Outcome: | | | | |
| Estates Open: | 1(e)(f) | | | |
| 366 days to 455 days | | 263 | 249 | 200 |
| 456 days to 540 days | | 197 | 185 | 150 |
| 541 days to 720 days | | 121 | 164 | 125 |
| 721 days or more | | 932 | 1,040 | 800 |
| Percentage of delinquent accountings and guardianships ² | 2 | 8% | 4% | 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% |

¹ Annualized based on a calendar year.

² Reflects a calendar year.

2024 ACTION STEPS

Department Goal 1

- Continue to educate the public about Probate Court procedures through continuance of outreach events such as workshops, resource fairs, seminars, public speaking engagements, and the County website.

REGISTER OF DEEDS

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|---------------------------|
| Positions/FTE | 33.00 | 33.00 | 33.00 | 31.00 | (2.00) | (6.1) |
| Intergovernmental | \$ 1,181 | \$ 1,575 | \$ 1,575 | \$ 15,000 | \$ 13,425 | 852.4 |
| Charges and Fees | 18,517,112 | 11,430,000 | 10,845,000 | 9,680,000 | \$ (1,750,000) | (15.3) |
| Miscellaneous | (3,029) | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$18,515,264</u> | <u>\$11,431,575</u> | <u>\$10,846,575</u> | <u>\$ 9,695,000</u> | <u>\$ (1,736,575)</u> | <u>(15.2)</u> |
| Personnel | \$ 2,170,681 | \$ 2,471,168 | \$ 2,185,000 | \$ 2,380,883 | \$ (90,285) | (3.7) |
| Operating | 105,836 | 216,498 | 106,038 | 217,025 | 527 | 0.2 |
| Capital | 8,509 | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 2,285,025</u> | <u>\$ 2,687,666</u> | <u>\$ 2,291,038</u> | <u>\$ 2,597,908</u> | <u>\$ (89,758)</u> | <u>(3.3)</u> |

Funding Adjustments for FY 2024 Include:

- Charges and Fees down due to a decrease in documentary stamps and fees based on economic conditions.
- Personnel down due to the elimination of two FTE's: a Legal Instrument Examiner I and II in FY 2024.

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.

REGISTER OF DEEDS (continued)

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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Percent of office computerization for public use | 1 | 100% | 100% | 100% |
| Documents recorded* | 2(a) | 115,192 | 74,002 | 70,000 |
| Efficiency: | | | | |
| Average number of documents processed per staff | 2(a) | 4,800 | 3,900 | 3,900 |
| Outcome: | | | | |
| Revenue above budget | 2(a) | 4,931,764 | 639,289.40 | 600,000 |
| Document turnaround time | 2(a) | 12 weeks | 3 weeks | 2 weeks |
| Percent decrease in turnaround time | 2(a) | 0% | 75% | 33% |
| Percent of Plats scanned | 2(b) | 100% | 100% | 100% |

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

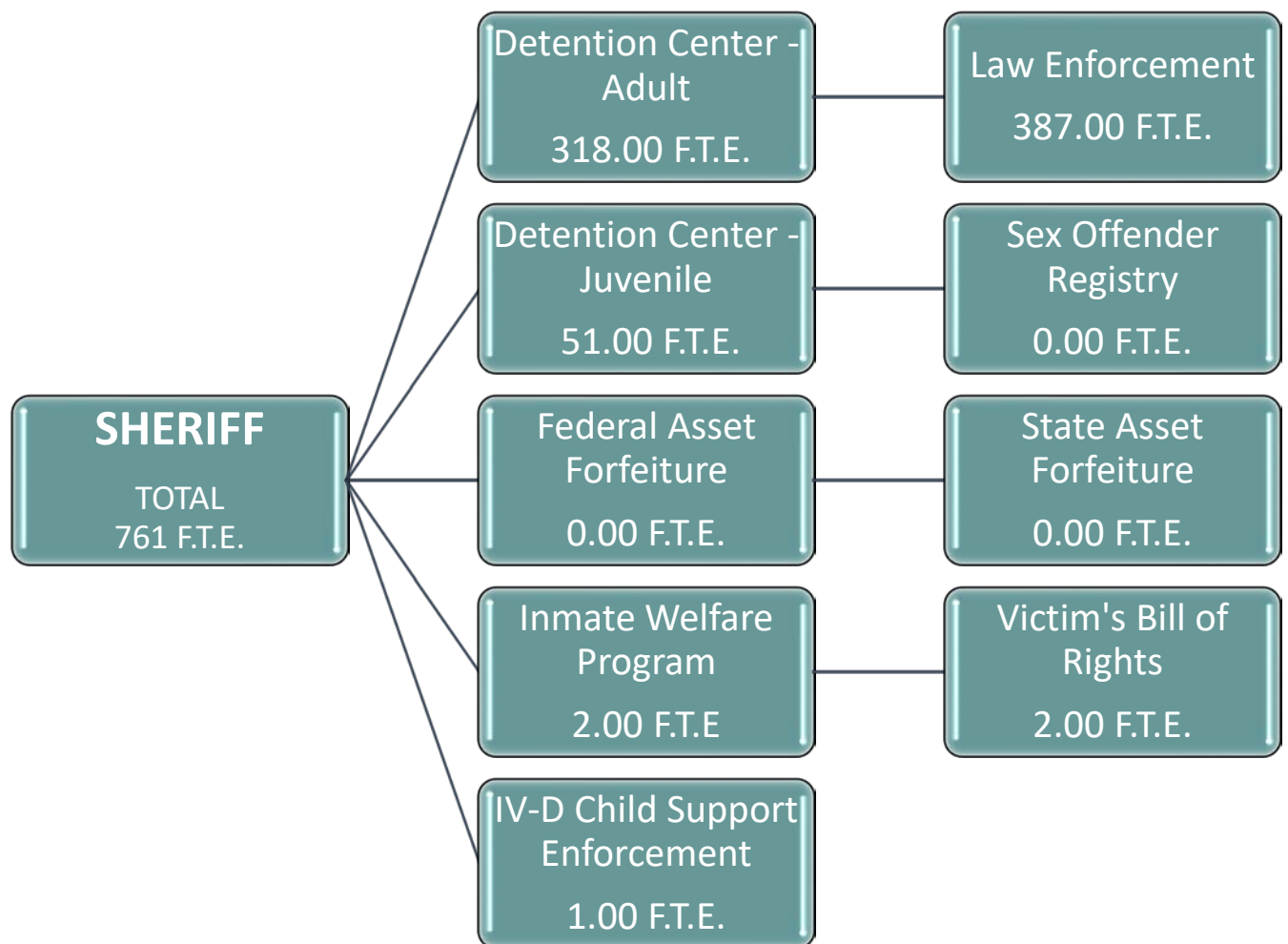
2024 ACTION STEPS

Department Goal 1

- Implement the process of e-recording and e-filing.
- Implement a new, computerized payment structure.

Department Goal 2

- Continue scanning historic books for electronic use with estimated completion within four years.
- Continue preservation of deteriorated historical plats.
- Catalog and index maps and plats donated to Register of Deeds but exclude on County public records.
- Continue to identify grants, and address the preservation, digitization, and scanning of all documents.



SHERIFF

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

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 335.00 | 321.00 | 318.00 | 318.00 | (3.00) | (0.9) |
| Intergovernmental | \$ 3,362,578 | \$ 3,196,200 | \$ 3,522,604 | \$ 3,383,000 | \$ 186,800 | 5.8 |
| Charges and Fees | 197,176 | 198,000 | 689,109 | 1,029,000 | 831,000 | 419.7 |
| Miscellaneous | 5,037 | - | 459 | - | - | 0.0 |
| TOTAL REVENUES | \$ 3,564,791 | \$ 3,394,200 | \$ 4,212,172 | \$ 4,412,000 | \$ 1,017,800 | 30.0 |
| Personnel | \$23,684,715 | \$25,725,433 | \$24,812,000 | \$30,018,271 | \$ 4,292,838 | 16.7 |
| Operating | 10,843,969 | 11,089,811 | 11,037,283 | 13,689,810 | 2,599,999 | 23.4 |
| Capital | 50,482 | 200,847 | 713,000 | 371,653 | 170,806 | 85.0 |
| TOTAL EXPENDITURES | 34,579,166 | 37,016,091 | 36,562,283 | 44,079,734 | 7,063,643 | 19.1 |
| Interfund Transfer Out | 72,690 | 72,678 | 84,426 | 92,713 | 20,035 | 27.6 |
| TOTAL DISBURSEMENTS | \$34,651,856 | \$37,088,769 | \$36,646,709 | \$44,172,447 | \$ 7,083,678 | 19.1 |

Funding Adjustments for FY 2024 Include:

- Intergovernmental up from federal reimbursements for “holding” federal prisoners.
- Charges and fees up for rising rates and use of technology connections.
- Personnel up for full-year cost of FY 2023 pay increases.
- Operating up for an increase in the costs of medical contract and food supplies based on current trends.
- Capital up due to replacement of Detention Center equipment.
- Interfund Transfer Out up to support the Victim’s Bill of Rights rising personnel costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| Positions/FTE | 51.00 | 51.00 | 51.00 | 51.00 | - | 0.0 |
| Intergovernmental | \$ 128,171 | \$ 170,000 | \$ 108,000 | \$ 114,000 | \$ (56,000) | (32.9) |
| Miscellaneous | 651 | - | 32 | - | - | 0.0 |
| TOTAL REVENUES | <u><u>\$ 128,822</u></u> | <u><u>\$ 170,000</u></u> | <u><u>\$ 108,032</u></u> | <u><u>\$ 114,000</u></u> | <u><u>\$ (56,000)</u></u> | <u><u>(32.9)</u></u> |
| Personnel | \$ 3,049,179 | \$ 3,679,391 | \$ 4,189,000 | \$ 4,866,446 | \$ 1,187,055 | 32.3 |
| Operating | 253,088 | 269,525 | 218,072 | 247,623 | (21,902) | (8.1) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 3,302,267</u></u> | <u><u>\$ 3,948,916</u></u> | <u><u>\$ 4,407,072</u></u> | <u><u>\$ 5,114,069</u></u> | <u><u>\$ 1,165,153</u></u> | <u><u>29.5</u></u> |

Funding Adjustments for FY 2024 Include:

- Intergovernmental down due to lower usage by other local governments.
- Personnel up for full-year cost of FY 2023 pay increases.
- Operating down for lower budgeted food costs.

SHERIFF (continued)

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Fines and Forfeitures | \$ 199,517 | \$ - | \$ 118,199 | \$ - | \$ - | 0.0 |
| Interest | 1,380 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 200,897</u> | <u>\$ -</u> | <u>\$ 118,199</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 4,837 | 189,366 | 5,000 | 362,330 | 172,964 | 91.3 |
| Capital | - | - | 5,584 | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>4,837</u> | <u>189,366</u> | <u>10,584</u> | <u>362,330</u> | <u>172,964</u> | 91.3 |
| Interfund Transfer Out | 27,248 | - | 14,956 | - | - | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$ 32,085</u> | <u>\$ 189,366</u> | <u>\$ 25,540</u> | <u>\$ 362,330</u> | <u>\$ 172,964</u> | 91.3 |

Funding Adjustments for FY 2024 Include:

- Operating up for higher contingency for unplanned expenditures.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | 2.00 | 2.00 | 2.00 | 2.00 | - | 0.0 |
| Miscellaneous | <u>\$ 875,876</u> | <u>\$ 850,000</u> | <u>\$ 875,249</u> | <u>\$ 900,000</u> | <u>\$ 50,000</u> | 5.9 |
| TOTAL REVENUES | <u><u>\$ 875,876</u></u> | <u><u>\$ 850,000</u></u> | <u><u>\$ 875,249</u></u> | <u><u>\$ 900,000</u></u> | <u><u>\$ 50,000</u></u> | 5.9 |
| Personnel | \$ 187,880 | \$ 183,643 | \$ 219,000 | \$ 208,434 | \$ 24,791 | 13.5 |
| Operating | 444,857 | 654,294 | 621,694 | 691,566 | 37,272 | 5.7 |
| Capital | <u>137,613</u> | <u>-</u> | <u>6,535</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 770,349</u></u> | <u><u>\$ 837,937</u></u> | <u><u>\$ 847,229</u></u> | <u><u>\$ 900,000</u></u> | <u><u>\$ 62,063</u></u> | 7.4 |

Funding Adjustments for FY 2024 Include:

- Miscellaneous revenues up from commissions from vending sales trends of items sold to inmates.
- Personnel up for full-year funding of FY 2023 pay increases.
- Operating up for expanded training and a higher contingency for unplanned expenditures.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| Intergovernmental | \$ 22,556 | \$ 20,000 | \$ 25,000 | \$ 25,000 | \$ 5,000 | 25.0 |
| TOTAL REVENUES | 22,556 | 20,000 | 25,000 | 25,000 | 5,000 | 25.0 |
| Interfund Transfer In | 69,803 | 69,995 | 77,395 | 87,793 | 17,798 | 25.4 |
| TOTAL SOURCES | <u>\$ 92,359</u> | <u>\$ 89,995</u> | <u>\$ 102,395</u> | <u>\$ 112,793</u> | <u>\$ 22,798</u> | 25.3 |
| Personnel | \$ 88,964 | \$ 86,600 | \$ 99,000 | \$ 109,333 | \$ 22,733 | 26.3 |
| Operating | 3,395 | 3,395 | 3,395 | 3,460 | 65 | 1.9 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 92,359</u> | <u>\$ 89,995</u> | <u>\$ 102,395</u> | <u>\$ 112,793</u> | <u>\$ 22,798</u> | 25.3 |

Funding Adjustments for FY 2024 Include:

- Intergovernmental revenues up based on recent trends in State funding.
- Interfund Transfer In up for General Fund's support of the program.
- Personnel up for full-year funding for FY 2023 pay increase.

SHERIFF (continued)

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

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

Services Provided:

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

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 384.00 | 384.00 | 387.00 | 387.00 | 3.00 | 0.8 |
| Licenses and Permits | \$ 1,700 | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Intergovernmental | 993,934 | 1,010,000 | 1,043,689 | 702,132 | \$ (307,868) | (30.5) |
| Charges and Fees | 69,746 | 69,500 | 91,500 | 89,500 | \$ 20,000 | 28.8 |
| Fines and Forfeitures | 7,390 | 7,000 | 5,000 | 5,000 | (2,000) | (28.6) |
| Miscellaneous | 97,489 | 20,000 | 60,000 | 45,000 | 25,000 | 125.0 |
| TOTAL REVENUES | \$ 1,170,259 | \$ 1,106,500 | \$ 1,200,189 | \$ 841,632 | \$ (264,868) | (23.9) |
| Personnel | \$29,929,257 | \$31,801,007 | \$32,107,000 | \$35,159,320 | \$ 3,358,313 | 10.6 |
| Operating | 7,626,473 | 8,441,702 | 8,907,587 | 8,654,126 | 212,424 | 2.5 |
| Capital | 530,092 | - | 184,171 | 170,224 | 170,224 | 100.0 |
| TOTAL EXPENDITURES | 38,085,822 | 40,242,709 | 41,198,758 | 43,983,670 | 3,740,961 | 9.3 |
| Interfund Transfer Out | 143,626 | 137,513 | 157,821 | 170,280 | 32,767 | 23.8 |
| TOTAL DISBURSEMENTS | \$38,229,447 | \$40,380,222 | \$41,356,579 | \$44,153,950 | \$ 3,773,728 | 9.3 |

Funding Adjustments for FY 2024 Include:

- Intergovernmental revenues down due to lower projected reimbursements from local governments for services provided by the Sheriff.
- Personnel up to provide full-year funding for the FY 2023 pay increases.
- Operating up for rising fuel and fleet maintenance costs.
- Capital up to replace public safety equipment.

SHERIFF (continued)

- Interfund Transfer Out up to reflect 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.¹

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

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

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.¹

| MEASURES: | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Detention operating expenditures | 4(a) | \$10,843,969 | \$10,359,560 | \$13,689,860 |
| Federal prisoner per diem revenues | 4(a) | \$3,360,978 | \$2,976,274 | \$3,180,000 |
| Output: | | | | |
| Number of employees who completed AFIS Training ¹ | 5(a) | N/A | 3 | 3 |
| Number of detainees who completed educational programs ¹ | 2(a) | N/A | 54 | 60 |
| Value of property stolen due to crime | 3(a) | \$5,616,865 | \$7,013,984 | \$6,000,000 |
| Bad check warrants received | 3(b) | 9 | 0 | 0 |
| Bad check warrants served | 3(b) | 17 | 2 | 5 |
| Grant monies awarded no-match | 4(b) | \$41,500 | \$179,859 | \$100,000 |
| Efficiency: | | | | |
| Value of property recovered | 3(a) | \$528,919 | \$332,187 | \$332,000 |
| Daily cost per prisoner | 4(a) | \$67 | \$67 | \$67 |
| Actual cost of grant personnel and purchased equipment | 4(b) | \$1,492,363 | \$297,477 | \$214,939 |
| Outcome: | | | | |
| Value of property recovered as a percent of property reported stolen | 3(a) | 9.42% | 4.74% | 5.53% |
| Percent of bad check warrants served | 3(b) | 188.89% | 0.00% | 0.00 |
| Percent of federal prisoner per diem revenues to expenditures | 4(a) | 30.99% | 28.73% | 23.23% |
| Personnel, equipment purchased using non-general fund dollars | 4(b) | 3596% | 60% | 47% |
| Actual civil fees received | 4(c) | \$22,113 | \$22,113 | \$28,572 |
| Percent of detainees that attended mental health workshop ¹ | 1(a) | N/A | 10.00% | 20.00% |

SHERIFF (continued)

¹ Department began tracking this measure in FY 2023.

2024 ACTION STEPS

Department Goal 1

- Provide two mental health counselors via grant funding

Department Goal 2

- 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.

Department Goal 5

- Implement NICE Investigative Software to streamline investigations.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Charges and Fees | \$ 27,900 | \$ 30,900 | \$ 30,900 | \$ 30,900 | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 27,900</u> | <u>\$ 30,900</u> | <u>\$ 30,900</u> | <u>\$ 30,900</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 617 | 58,500 | 12,450 | 62,500 | 4,000 | 6.8 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 617</u> | <u>\$ 58,500</u> | <u>\$ 12,450</u> | <u>\$ 62,500</u> | <u>\$ 4,000</u> | 6.8 |

Funding Adjustments for FY 2024 Include:

- Operating up for rising usage of supplies.

SHERIFF

Division: State Asset Forfeiture
Fund: Special Revenue Fund
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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Fines and Forfeitures | \$ 95,603 | \$ - | \$ 11,340 | \$ - | \$ - | 0.0 |
| Interest | <u>559</u> | <u>-</u> | <u>1,000</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL REVENUES | <u>\$ 96,162</u> | <u>\$ -</u> | <u>\$ 12,340</u> | <u>\$ -</u> | <u>\$ -</u> | <u>0.0</u> |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 50,386 | 35,500 | 40,000 | 135,500 | 100,000 | 281.7 |
| Capital | <u>-</u> | <u>21,000</u> | <u>16,350</u> | <u>21,000</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>\$ 50,386</u> | <u>\$ 56,500</u> | <u>\$ 56,350</u> | <u>\$ 156,500</u> | <u>\$ 100,000</u> | <u>177.0</u> |

Funding Adjustments for FY 2024 Include:

- Operating up to supplement weapons and ammunition purchases for Sheriff: Law Enforcement.

SHERIFF (continued)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Public Safety

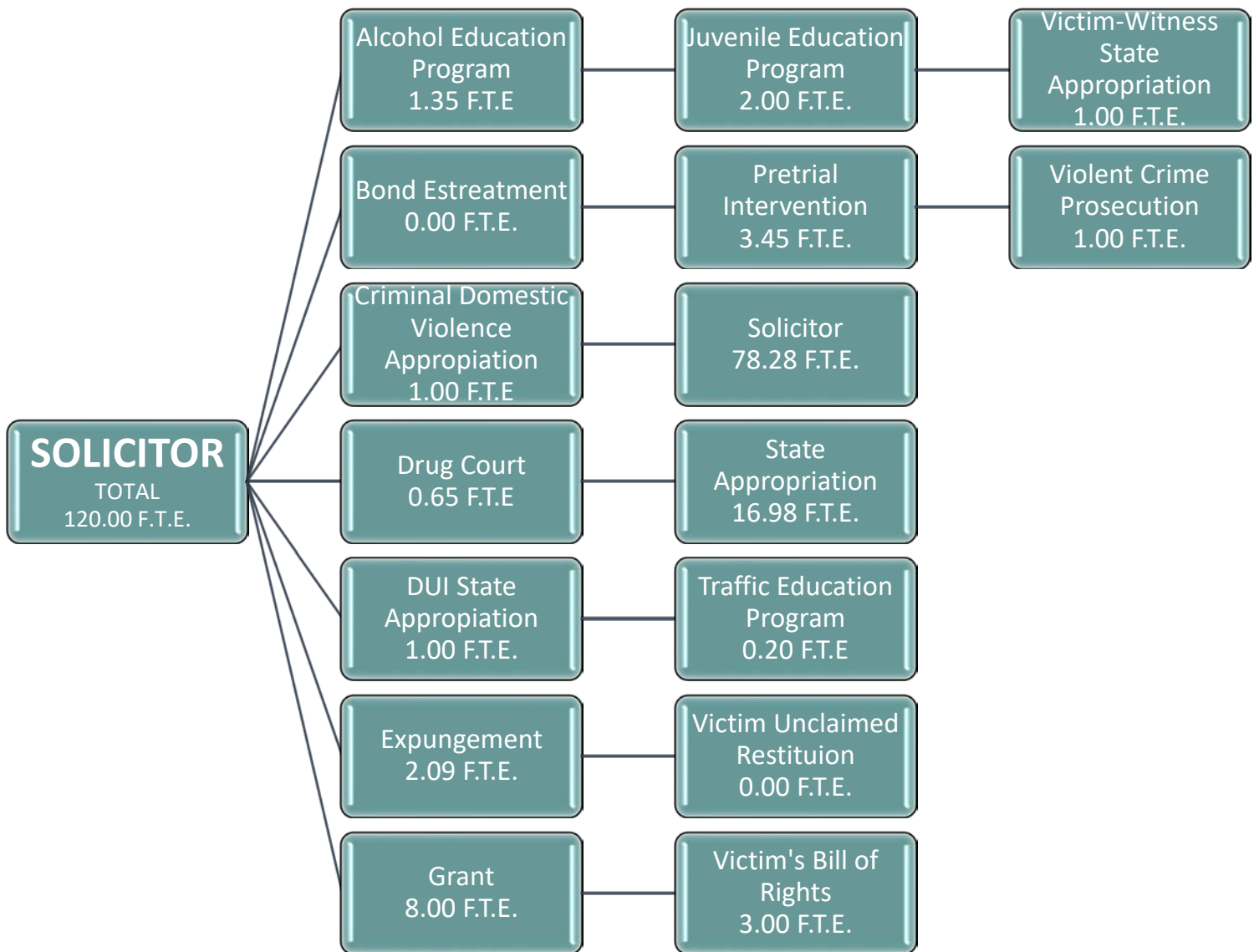
Mission: The Victim's Bill of Rights Program provides information to victims regarding current case status and recommends follow-up services available to them and their families.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | 2.00 | 2.00 | 2.00 | 2.00 | - | 0.0 |
| Interfund Transfer In | <u>\$ 137,501</u> | <u>\$ 140,196</u> | <u>\$ 164,852</u> | <u>\$ 175,200</u> | <u>\$ 35,004</u> | 25.0 |
| TOTAL SOURCES | <u>\$ 137,501</u> | <u>\$ 140,196</u> | <u>\$ 164,852</u> | <u>\$ 175,200</u> | <u>\$ 35,004</u> | 25.0 |
| Personnel | \$ 135,021 | \$ 137,344 | \$ 162,000 | \$ 175,200 | \$ 37,856 | 27.6 |
| Operating | 2,480 | 2,852 | 2,852 | - | (2,852) | (100.0) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 137,501</u> | <u>\$ 140,196</u> | <u>\$ 164,852</u> | <u>\$ 175,200</u> | <u>\$ 35,004</u> | 25.0 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In up for continued support from the General Fund.
- Personnel up to reflect full-year funding of FY 2023 pay increases.



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 1.30 | 1.30 | 1.35 | 1.35 | 0.05 | 3.8 |
| | | | | | | 0.0 |
| Charges and Fees | \$ 24,683 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ - | 0.0 |
| TOTAL REVENUES | 24,683 | 40,000 | 40,000 | 40,000 | - | 0.0 |
| Interfund Transfer In | 58,875 | 46,298 | 58,504 | 60,999 | 14,701 | 31.8 |
| TOTAL SOURCES | <u>\$ 83,558</u> | <u>\$ 86,298</u> | <u>\$ 98,504</u> | <u>\$ 100,999</u> | <u>\$ 14,701</u> | 17.0 |
| Personnel | \$ 82,334 | \$ 84,794 | \$ 97,000 | \$ 99,117 | \$ 14,323 | 16.9 |
| Operating | 1,224 | 1,504 | 1,504 | 1,882 | 378 | 25.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 83,558</u> | <u>\$ 86,298</u> | <u>\$ 98,504</u> | <u>\$ 100,999</u> | <u>\$ 14,701</u> | 17.0 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In up due to support from State Appropriations.
- Personnel up due to reallocation of staff.
- Operating up due to increase in DP Refresh costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Fines and Forfeitures | \$ 625 | \$ - | \$ 3,895 | \$ - | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 625</u> | <u>\$ -</u> | <u>\$ 3,895</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 11,689 | 12,000 | 9,616 | 17,700 | 5,700 | 47.5 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 11,689</u> | <u>\$ 12,000</u> | <u>\$ 9,616</u> | <u>\$ 17,700</u> | <u>\$ 5,700</u> | 47.5 |

Funding Adjustments for FY 2024 Include:

- Operating up due to increase in contingency.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| Intergovernmental | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | <u>0.0</u> |
| Personnel | \$ 99,737 | \$ 102,342 | \$ 95,000 | \$ 104,675 | \$ 2,333 | 2.3 |
| Operating | 656 | 734 | 734 | 986 | 252 | 34.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 100,393</u> | <u>\$ 103,076</u> | <u>\$ 95,734</u> | <u>\$ 105,661</u> | <u>\$ 2,585</u> | <u>2.5</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected benefits and compensation.
- Operating up due to increase in DP Refresh costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 0.65 | 0.65 | 0.65 | 0.65 | - | 0.0 |
| Intergovernmental | \$ 342,858 | \$ 250,000 | \$ 330,000 | \$ 335,000 | \$ 85,000 | 34.0 |
| Charges and Fees | <u>19,000</u> | <u>30,000</u> | <u>20,000</u> | <u>20,000</u> | <u>\$ (10,000)</u> | <u>(33.3)</u> |
| TOTAL REVENUES | <u>\$ 361,858</u> | <u>\$ 280,000</u> | <u>\$ 350,000</u> | <u>\$ 355,000</u> | <u>\$ 75,000</u> | <u>26.8</u> |
| Personnel | \$ 107,476 | \$ 125,464 | \$ 112,664 | \$ 114,645 | \$ (10,819) | (8.6) |
| Operating | 87,312 | 84,677 | 98,677 | 103,841 | 19,164 | 22.6 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>194,788</u> | <u>210,141</u> | <u>211,341</u> | <u>218,486</u> | <u>8,345</u> | <u>4.0</u> |
| Interfund Transfer Out | <u>142,478</u> | <u>175,000</u> | <u>171,000</u> | <u>175,000</u> | <u>-</u> | <u>0.0</u> |
| TOTAL DISBURSEMENTS | <u>\$ 337,266</u> | <u>\$ 385,141</u> | <u>\$ 382,341</u> | <u>\$ 393,486</u> | <u>\$ 8,345</u> | <u>2.2</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to anticipated increase to State funding.
- Personnel down due to reallocation of staff.
- Operating up due to increase in Toxicology services.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 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 | 51,122 | 34,032 | 34,344 | 38,398 | 4,366 | 12.8 |
| TOTAL SOURCES | <u>\$ 124,812</u> | <u>\$ 107,722</u> | <u>\$ 108,034</u> | <u>\$ 112,088</u> | <u>\$ 4,366</u> | 4.1 |
| Personnel | \$ 124,085 | \$ 106,688 | \$ 107,000 | \$ 110,902 | \$ 4,214 | 3.9 |
| Operating | 728 | 1,034 | 1,034 | 1,186 | 152 | 14.7 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 124,812</u> | <u>\$ 107,722</u> | <u>\$ 108,034</u> | <u>\$ 112,088</u> | <u>\$ 4,366</u> | 4.1 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In up due to support from State Appropriations.
- Personnel up due to reallocations of staff.
- Operating up due to increase in DP Refresh costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 2.09 | 2.09 | 2.09 | 2.09 | - | 0.0 |
| Charges and Fees | \$ 114,500 | \$ 120,000 | \$ 139,000 | \$ 140,000 | \$ 20,000 | 16.7 |
| TOTAL REVENUES | <u>\$ 114,500</u> | <u>\$ 120,000</u> | <u>\$ 139,000</u> | <u>\$ 140,000</u> | <u>\$ 20,000</u> | 16.7 |
| Personnel | \$ 145,706 | \$ 167,296 | \$ 178,000 | \$ 154,218 | \$ (13,078) | (7.8) |
| Operating | 2,820 | 6,534 | 6,534 | 5,062 | (1,472) | (22.5) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 148,526</u> | <u>\$ 173,830</u> | <u>\$ 184,534</u> | <u>\$ 159,280</u> | <u>\$ (14,550)</u> | (8.4) |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in expungement fees.
- Personnel down due to decrease in personnel reimbursement out.
- Operating down due to a decrease in contingency.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | 2.00 | 2.00 | 2.00 | 2.00 | - | 0.0 |
| Intergovernmental | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | 0.0 |
| Charges and Fees | 10,661 | 7,000 | 10,000 | 10,000 | \$ 3,000 | 42.9 |
| TOTAL REVENUES | 70,661 | 67,000 | 70,000 | 70,000 | 3,000 | 4.5 |
| Interfund Transfer In | 57,173 | 62,455 | 53,322 | 67,072 | 4,617 | 7.4 |
| TOTAL SOURCES | <u>\$ 127,833</u> | <u>\$ 129,455</u> | <u>\$ 123,322</u> | <u>\$ 137,072</u> | <u>\$ 7,617</u> | 5.9 |
| Personnel | \$ 125,286 | \$ 126,133 | \$ 120,000 | \$ 133,245 | \$ 7,112 | 5.6 |
| Operating | 2,547 | 3,322 | 3,322 | 3,827 | 505 | 15.2 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 127,833</u> | <u>\$ 129,455</u> | <u>\$ 123,322</u> | <u>\$ 137,072</u> | <u>\$ 7,617</u> | 5.9 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increase in arbitration fees.
- Interfund Transfer in up due to support from State Appropriations.
- Personnel up due to reallocation of staff.
- Operating up due to increase in DP Refresh costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------------|---------------------------|
| Positions/FTE | 3.50 | 3.50 | 3.45 | 3.45 | (0.05) | (1.4) |
| Charges and Fees | <u>\$ 179,589</u> | <u>\$ 95,000</u> | <u>\$ 180,000</u> | <u>\$ 180,000</u> | <u>\$ 85,000</u> | 89.5 |
| TOTAL REVENUES | 179,589 | 95,000 | 180,000 | 180,000 | 85,000 | 89.5 |
| Interfund Transfer In | <u>72,271</u> | <u>161,268</u> | <u>84,911</u> | <u>40,000</u> | <u>(121,268)</u> | (75.2) |
| TOTAL SOURCES | <u><u>\$ 251,859</u></u> | <u><u>\$ 256,268</u></u> | <u><u>\$ 264,911</u></u> | <u><u>\$ 220,000</u></u> | <u><u>\$ (36,268)</u></u> | (14.2) |
| Personnel | \$ 227,269 | \$ 234,462 | \$ 243,000 | \$ 247,911 | \$ 13,449 | 5.7 |
| Operating | 24,590 | 21,806 | 21,911 | 23,290 | 1,484 | 6.8 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 251,859</u></u> | <u><u>\$ 256,268</u></u> | <u><u>\$ 264,911</u></u> | <u><u>\$ 271,201</u></u> | <u><u>\$ 14,933</u></u> | 5.8 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in Pre-trial Intervention Fees.
- Interfund Transfer In down due to less support from the General and the Special Revenue Funds: Traffic Education.
- Personnel up due to projected benefits and compensation.
- Operating up due to increase in DP Refresh costs and training.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 76.25 | 76.25 | 76.28 | 78.28 | 2.03 | 2.7 |
| Intergovernmental | \$ 12,794 | \$ 15,794 | \$ 12,794 | \$ 12,794 | \$ (3,000) | (19.0) |
| Miscellaneous | 7,610 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 20,404</u> | <u>\$ 15,794</u> | <u>\$ 12,794</u> | <u>\$ 12,794</u> | <u>\$ (3,000)</u> | <u>(19.0)</u> |
| Personnel | \$ 6,548,234 | \$ 7,099,526 | \$ 7,038,808 | \$ 7,732,638 | \$ 633,112 | 8.9 |
| Operating | 406,368 | 442,591 | 466,391 | 461,653 | 19,062 | 4.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>6,954,603</u> | <u>7,542,117</u> | <u>7,505,199</u> | <u>8,194,291</u> | <u>652,174</u> | <u>8.6</u> |
| Interfund Transfer Out | - | 20,000 | 20,000 | 20,000 | - | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$ 6,954,603</u> | <u>\$ 7,562,117</u> | <u>\$ 7,525,199</u> | <u>\$ 8,214,291</u> | <u>\$ 652,174</u> | <u>8.6</u> |

Funding Adjustments for FY 2024 Include:

- Intergovernmental revenues down due to a decrease in local government operating contributions.
- Personnel up due to the addition of one Computer Specialist position and one Legal Assistant I position from the MacArthur Grant.
- Operating up due to an increase in training & conference, court reporter fees, and subscriptions.

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: | | FY 2022 | FY 2023 | FY 2024 |
|--|------------------|---------------|---------------|------------------|
| | <u>Objective</u> | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> |
| Input: | | | | |
| Court of General Sessions: | | | | |
| Number of open cases beginning of fiscal year ⁵ | 1(a) | 14,937 | 13,964 | 13,716 |
| Average number of open cases per attorney | 1(a) | 427 | 399 | 399 |
| Family Court: | | | | |
| Number of open cases beginning of fiscal year ⁶ | 1(b) | 1,249 | 858 | 883 |
| Average number of open cases per attorney | 1(b) | 312 | 215 | 295 |
| Output: | | | | |
| Court of General Sessions: | | | | |
| Number of arrest warrants issued | 2(b)(d) | 7,521 | 7,463 | 7,600 |
| Number of cases disposed ¹ | 2(d) | 1,242 | 8,256 | 8,000 |
| Family Court: | | | | |
| Number of new cases | 2(c)(d) | 1,242 | 1,434 | 1,500 |
| Number of cases disposed ¹ | 2(d) | 1,613 | 1,468 | 1,300 |
| Efficiency: | | | | |
| Court of General Sessions: | | | | |
| Average number of new cases added per attorney (≤400) | 2(b) | 214 | 219 | 223 |
| Average number of disposed cases added per attorney ¹ | 2(d) | 239 | 242 | 235 |
| Family Court: | | | | |
| Average number of new cases added per attorney (≤600) | 2(c) | 310 | 478 | 375 |
| Average number of disposed cases per attorney ¹ | 2(d) | 403 | 489 | 325 |
| Outcome: | | | | |
| Court of General Sessions: | | | | |
| Percent of cases pending over 365 days (≤40%) ^{1 & 5} | 1(a) | 52.0% | 55.0% | 55.0% |
| Percent of cases available for plea or trial ² | 2(a) | 92.0% | 92.0% | 92.0% |
| Dispositions: | | | | |
| Percent of convictions (≥50%) ¹ | | 37.0% | 44.0% | 47.0% |
| Percent of NP/Dismissal | | 63.0% | 55.0% | 53.0% |
| Percent found not guilty | | >0.01% | >0.01% | >0.01% |
| Diversion program cases | | >0.22% | 0.50% | 0.50% |
| Completion rate of warrants added (100%) ^{1,3} | 2(d) | 90.0% | 95.0% | 90.0% |

SOLICITOR (continued)

| | <u>Objective</u> | <u>FY 2021 Actual</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Family Court: | | | | |
| Percent of cases pending over 180 days ($\leq 30\%$) ⁶ | 1(b) | <40.0% | <41.0% | 38.0% |
| Percent of cases available for adjudication ⁴ | 2(a) | 85.0% | 100.0% | 95.0% |
| <u>Dispositions:</u> | 2(a) | | | |
| Percent adjudicated ($\geq 50\%$) ¹ | | 50.0% | 30.0% | 40.0% |
| Percent NP/Dismissal | | 50.0% | 70.0% | 60.0% |
| Percent found not guilty | | 0.0% | 0.0% | 0.0% |
| Percent of adjudicated cases referred to arbitration | | 25.0% | 25.0% | 25.0% |
| Percent of cases referred to diversion | | 15.0% | 12.0% | 15.0% |
| Completion rate of cases added (100%) ¹ | 2(d) | 95.0% | 95.0% | 95.0% |

¹ 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.

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

³ 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.

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

⁵ 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.

⁶ 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.

2024 ACTION STEPS

Department Goal 1

- Continue to implement our new advanced case management system utilizing the latest technology in order to prosecute criminal cases in a more timely and efficient 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 13.01 | 13.01 | 12.98 | 16.98 | 4.00 | 30.7 |
| Intergovernmental | <u>\$ 1,973,903</u> | <u>\$ 1,350,000</u> | <u>\$ 1,318,854</u> | <u>\$ 1,891,000</u> | <u>\$ 541,000</u> | 40.1 |
| TOTAL REVENUES | <u>\$ 1,973,903</u> | <u>\$ 1,350,000</u> | <u>\$ 1,318,854</u> | <u>\$ 1,891,000</u> | <u>\$ 541,000</u> | 40.1 |
| Personnel | \$ 1,113,009 | \$ 1,238,906 | \$ 1,161,000 | \$ 1,635,370 | \$ 396,464 | 32.0 |
| Operating | 17,018 | 25,321 | 26,485 | 156,424 | 131,103 | 517.8 |
| Capital | <u>428,874</u> | <u>-</u> | <u>22,349</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | 1,558,901 | 1,264,227 | 1,209,834 | 1,791,794 | 527,567 | 41.7 |
| Interfund Transfer Out | <u>260,796</u> | <u>241,065</u> | <u>213,509</u> | <u>203,235</u> | <u>(37,830)</u> | (15.7) |
| TOTAL DISBURSEMENTS | <u>\$ 1,819,696</u> | <u>\$ 1,505,292</u> | <u>\$ 1,423,343</u> | <u>\$ 1,995,029</u> | <u>\$ 489,737</u> | 32.5 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in State/Non-grant Appropriations.
- Personnel up due to the addition of four Assistant Solicitors in FY 2024.
- Operating up due to increase in contingency.
- Interfund Transfer down due to overall support for Juvenile Education Program, Alcohol Education, Victim-Witness State Appropriation, and Local Victim Bill of Rights.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 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>\$ 158,500</u> | <u>\$ 140,000</u> | <u>\$ 155,000</u> | <u>\$ 160,000</u> | <u>\$ 20,000</u> | 14.3 |
| TOTAL REVENUES | <u>\$ 158,500</u> | <u>\$ 140,000</u> | <u>\$ 155,000</u> | <u>\$ 160,000</u> | <u>\$ 20,000</u> | 14.3 |
| Personnel | \$ 11,196 | \$ 11,649 | \$ 12,000 | \$ 12,274 | \$ 625 | 5.4 |
| Operating | 72,830 | 70,147 | 77,647 | 80,197 | 10,050 | 14.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 84,026 | 81,796 | 89,647 | 92,471 | 10,675 | 13.1 |
| Interfund Transfer Out | <u>72,271</u> | <u>141,268</u> | <u>93,415</u> | <u>80,999</u> | <u>(60,269)</u> | (42.7) |
| TOTAL DISBURSEMENTS | <u>\$ 156,297</u> | <u>\$ 223,064</u> | <u>\$ 183,062</u> | <u>\$ 173,470</u> | <u>\$ (49,594)</u> | (22.2) |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in traffic education fees.
- Personnel up due to reallocation of staff.
- Operating up due to higher allocations to the state and municipalities as required by state statute.
- Interfund Transfer Out down due to lower 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 57 | 5,000 | - | 5,000 | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 57</u> | <u>\$ 5,000</u> | <u>\$ -</u> | <u>\$ 5,000</u> | <u>\$ -</u> | <u>0.0</u> |

Funding Adjustments for FY 2024 Include:

- Operating reflects no change.

SOLICITOR (continued)

Program: Victim's Bill of Rights
Fund: Special Revenue Fund
Function: Judicial

Mission: The Victim's Bill of Rights Program provides services to victims of crime, including those required by law, under the State's enacted Victim's Bill of Rights.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | 3.00 | 3.00 | 3.00 | 3.00 | - | 0.0 |
| Intergovernmental | \$ 7,925 | \$ 5,500 | \$ 9,000 | \$ 10,000 | \$ 4,500 | 81.8 |
| Charges and Fees | 812 | - | 500 | 500 | \$ 500 | 100.0 |
| TOTAL REVENUES | 8,737 | 5,500 | 9,500 | 10,500 | 5,000 | 90.9 |
| Interfund Transfer In | 56,281 | 59,983 | 58,734 | 58,219 | (1,764) | (2.9) |
| TOTAL SOURCES | <u>\$ 65,018</u> | <u>\$ 65,483</u> | <u>\$ 68,234</u> | <u>\$ 68,719</u> | <u>\$ 3,236</u> | 4.9 |
| Personnel | \$ 186,913 | \$ 198,774 | \$ 197,000 | \$ 206,934 | \$ 8,160 | 4.1 |
| Operating | 4,978 | 6,032 | 4,482 | 2,280 | (3,752) | (62.2) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 191,891</u> | <u>\$ 204,806</u> | <u>\$ 201,482</u> | <u>\$ 209,214</u> | <u>\$ 4,408</u> | 2.2 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increase in local government contributions.
- Interfund Transfer In down due to less support from State Appropriations.
- Personnel up due to projected benefits and compensation.
- Operating down due to decrease in DP Refresh costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 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 | 36,310 | 38,297 | 37,109 | 39,546 | 1,249 | 3.3 |
| TOTAL SOURCES | <u>\$ 76,935</u> | <u>\$ 78,922</u> | <u>\$ 77,734</u> | <u>\$ 80,171</u> | <u>\$ 1,249</u> | 1.6 |
| Personnel | \$ 76,279 | \$ 78,188 | \$ 77,000 | \$ 79,185 | \$ 997 | 1.3 |
| Operating | 656 | 734 | 734 | 986 | 252 | 34.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 76,935</u> | <u>\$ 78,922</u> | <u>\$ 77,734</u> | <u>\$ 80,171</u> | <u>\$ 1,249</u> | 1.6 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In up due to support from State Appropriations.
- Personnel up due to reallocation of staff.
- Operating up due to increase in DP Refresh costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| Intergovernmental | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ 97,270 | \$ 100,015 | \$ 101,000 | \$ 105,651 | \$ 5,636 | 5.6 |
| Operating | 656 | 734 | 983 | 986 | 252 | 34.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 97,926</u> | <u>\$ 100,749</u> | <u>\$ 101,983</u> | <u>\$ 106,637</u> | <u>\$ 5,888</u> | 5.8 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected benefits and compensation.
- Operating up due to increase in DP Refresh cost.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 25.00 | 25.00 | 25.00 | 25.00 | - | 0.0 |
| Licenses and Permits | \$ 33,322 | \$ 30,000 | \$ 35,000 | \$ 35,000 | \$ 5,000 | 16.7 |
| Charges and Fees | 415 | - | 500 | 500 | 500 | 100.0 |
| Interest | 1,117,601 | 1,300,000 | 5,000,000 | 5,000,000 | 3,700,000 | 284.6 |
| Miscellaneous | 490 | - | 500 | 500 | 500 | 100.0 |
| TOTAL REVENUES | \$ 1,151,828 | \$ 1,330,000 | \$ 5,036,000 | \$ 5,036,000 | \$ 3,706,000 | 278.6 |
| Personnel | \$ 1,670,395 | \$ 1,851,482 | \$ 1,808,008 | \$ 2,011,787 | \$ 160,305 | 8.7 |
| Operating | 182,467 | 182,733 | 174,733 | 195,633 | 12,900 | 7.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 1,852,862 | \$ 2,034,215 | \$ 1,982,741 | \$ 2,207,420 | \$ 173,205 | 8.5 |

Funding Adjustments for FY 2024 Include:

- Interest income up due to higher interest rates.
- Personnel up for anticipated pay and benefits.
- Operating up for higher postage costs.

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 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|---|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Overage/shortage per cashier | 1(c) | \$210.11 | \$58.53 | \$10.00 |
| Interest revenue | 2(a) | \$3,422,738 | \$49,543,173 | \$15,000,000 |
| Revenue for Decal Issuance program | 1(d) | \$33,322 | \$37,486 | \$37,000 |
| Output: | | | | |
| Total debit/credit card payments | 1(a) | \$206,736,726 | \$267,974,191 | \$308,170,320 |
| Advance Tax Installment Applications received | 1(b) | 213 | 184 | 150 |
| Total real and other taxes billed | 2(b) | \$1,190,382,283 | \$1,301,191,333 | \$1,422,315,259 |
| Efficiency: | | | | |
| Average debit/credit and online payments per month | 1(a) | \$17,228,061 | \$22,331,183 | \$25,680,860 |
| Average monthly interest rate | 2(a) | 0.33% | 4.0% | 4.0% |
| Average collections per month | 2(b) | \$87,134,378 | \$92,936,532 | \$99,125,044 |
| Outcome: | | | | |
| Rate of increase in debit/credit card payments | 1(a) | 23% | 30% | 15% |
| Rate of decrease in overages/shortages | 1(c) | (2,759%) | 73% | 83% |
| Total taxpayers enrolled in Advance Installment Program | 1(b) | 1,539 | 1,599 | 1,649 |
| Rate of increase in interest revenue | 2(a) | 219% | 1,347% | (70%) |
| Total real and other taxes collected | 2(b) | \$1,045,612,533 | \$1,115,238,389 | \$1,189,500,532 |
| Collection rate of real and other taxes | 2(b) | 97.12% | 96.77% | 95.0% |

2024 ACTION STEPS

Department Goal 1

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

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 19.00 | 19.00 | 19.00 | 19.00 | - | 0.0 |
| Intergovernmental | \$ 359,670 | \$ 221,000 | \$ 232,335 | \$ 936,000 | \$ 715,000 | 323.5 |
| Miscellaneous | - | - | 25 | - | - | 0.0 |
| TOTAL REVENUES | \$ 359,670 | \$ 221,000 | \$ 232,360 | \$ 936,000 | \$ 715,000 | 323.5 |
| Personnel | \$ 1,814,406 | \$ 2,026,049 | \$ 1,930,000 | \$ 2,808,700 | \$ 782,651 | 38.6 |
| Operating | 637,554 | 1,140,201 | 1,177,340 | 1,496,253 | 356,052 | 31.2 |
| Capital | - | 50,000 | - | - | (50,000) | (100.0) |
| TOTAL EXPENDITURES | \$ 2,451,960 | \$ 3,216,250 | \$ 3,107,340 | \$ 4,304,953 | \$ 1,088,703 | 33.9 |

Funding Adjustments for FY 2024 Include:

- Intergovernmental revenues up due to anticipated state and municipal reimbursements.
- Personnel up for poll workers to support the national, municipal, and local elections.
- Operating up due to an increase of in-person absentee voting site costs.

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 and motivate the citizens of Charleston County to get involved in Elections & Voting Services.

ELECTIONS & VOTER REGISTRATION (continued)

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Number of active voters | 1 | 257,002 | 264,000 | 273,000 |
| Number of poll workers attending one or more training sessions | 1 | 1,453 | 1,726 | 3,000 |
| Average number of classes conducted | 1 | 57 | 60 | 130 |
| Number of poll workers training on-line | 1 | 677 | 750 | 1,300 |
| Efficiency: | | | | |
| Total cost per training class | 1 | \$1,920 | \$1,726 | \$1,384 |
| Total hours to train | 1 | 156 | 150 | 325 |
| Outcome: | | | | |
| Poll Managers issued passing score upon completion of training sessions. | 1 | 1,453 | 1,726 | 3,000 |
| Percent of poll managers with passing score | 1 | 100% | 100% | 100% |
| Percent of precincts utilizing electronic poll books | 1 | 100% | 100% | 100% |

2024 Action Steps

Department Goal 1

- Ensure that 50% of Executive Staff and Management team members attain the nationally recognized C.E.R.A. Certification.
- Increase poll worker recruitment by 10% for June Primaries and November General Elections by adopting a polling location, implementing safety measures and security training, instituting Day for Democracy, and Community Outreach Programs.
- Increase social media presence to attract 5% more constituent followers, increase likes by 10%, and decrease phone calls by 1%.
- Increase early voting participation by 10% by holding more outreach events and expanding the public relations platform.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ 314,554 | \$ 338,801 | \$ 338,801 | \$ 333,744 | \$ (5,057) | (1.5) |
| Operating | 25,599,125 | 30,804,196 | 31,133,419 | 35,475,139 | 4,670,943 | 15.2 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 25,913,679 | 31,142,997 | 31,472,220 | 35,808,883 | 4,665,886 | 15.0 |
| Interfund Transfer Out | - | 120,000 | 120,000 | - | (120,000) | (100.0) |
| TOTAL DISBURSEMENTS | <u>\$25,913,679</u> | <u>\$31,262,997</u> | <u>\$31,592,220</u> | <u>\$35,808,883</u> | <u>\$ 4,545,886</u> | 14.5 |

Funding Adjustments for FY 2024 Include:

- Personnel down for lower cost of the Facilities Management personnel that maintain the libraries.
- Operating up for higher appropriation to fund the library. The library's budget includes the following changes:
 - Personnel up to reflect projected compensation and benefits.
 - Operating up for Library materials and facilities maintenance costs.

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.

LIBRARY (continued)

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

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Library visits ¹ | 1(a) | 832,299 | 1,133,705 | 1,145,042 |
| Hours open ¹ | 1(a) | 36,099 | 42,273 | 42,695 |
| Program attendees | 1(a) | 25,310 | 81,259 | 82,072 |
| PC use ¹ | 1(a) | 116,033 | 189,997 | 191,897 |
| Output: | | | | |
| Registered cardholders ³ | 1(a) | 189,999 | 227,136 | 229,407 |
| Programs held ⁵ | 1(a) | 1,462 | 4,031 | 4,071 |
| Reference questions answered ^{1,2} | 1(b) | 252,602 | 274,985 | 277,735 |
| Efficiency: | | | | |
| Library visits per capita | 1(a) | 2.04 | 2.78 | 2.80 |
| Cost per library visit ⁵ | 1(a) | \$34.42 | \$29.44 | \$29.74 |
| Cost per registered cardholder ⁴ | 1(a) | \$150.87 | \$146.95 | \$148.42 |
| Reference questions answered per capita ² | 1(b) | 0.62 | 0.67 | 0.68 |
| Percent change in circulation per capita | 1(c) | 2.12% | 12.21% | 12.34% |
| Items catalogued per capita ⁴ | 1(c) | 3.93 | 4.33 | 4.38 |
| Circulation of all materials per year | 1(c) | 2,610,907 | 2,929,774 | 2,959,072 |
| Outcome: | | | | |
| New registrations added annually ^{3,4} | 1(a) | 24,705 | 30,346 | 30,649 |
| Registered users as percentage of population ³ | 1(a) | 46.52% | 55.64% | 56.19% |
| Percent change in registrations as percent of population ^{3,4} | 1(a) | -33.37% | 19.61% | 19.41% |
| Percentage increase of questions answered ² | 1(b) | 27.78% | 8.86% | 8.95% |
| Circulation per capita | 1(c) | 6.40 | 7.18 | 7.25 |

¹ County population of 408,235 from the U.S. Census Bureau as of April 2020 was used to calculate measure.

² Unexpected closures affected library visits and hours open. Renovations of three branches (John L. Dart, Village, and West Ashley) also affected library visits and hours open.

³ The library uses the standards set up by the South Carolina State Library for counting reference statistics.

⁴ 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.

⁵ The opening of one new branch (Keith Summey North Charleston) and renovation of three branches previously mentioned included the purchase of collection materials which contributed to an increase in items added to the catalogue.

FY 2024 ACTION STEPS

Department Goal 1:

- Continue renovations of existing branches as part of a referendum approved in November 2014.
- Continue to implement strategies around the Core Five Principles of Equity, Community Engagement, Workforce Development, Educational Success, and Literacy as outlined by the current Strategic Vision.
- Develop a new Strategic Vision for 2025-2028.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 7.00 | 7.00 | 7.00 | 7.00 | - | 0.0 |
| Charges and Fees | \$ 175,538 | \$ 300,000 | \$ 200,000 | \$ 250,000 | \$ (50,000) | (16.7) |
| Interest | 2,349 | 2,000 | 3,000 | 4,000 | 2,000 | 100.0 |
| TOTAL REVENUES | \$ 177,887 | \$ 302,000 | \$ 203,000 | \$ 254,000 | \$ (48,000) | (15.9) |
| Personnel | \$ 700,478 | \$ 801,363 | \$ 769,000 | \$ 850,040 | \$ 48,677 | 6.1 |
| Operating | 21,696 | 22,055 | 22,055 | 22,125 | 70 | 0.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 722,174 | \$ 823,418 | \$ 791,055 | \$ 872,165 | \$ 48,747 | 5.9 |

Funding Adjustments for FY 2024 Include:

- Charges and fees down due to a decrease in cases.
- Personnel up due to equity adjustments and increased insurance cost.

Performance Measures:

Initiative I: Service Delivery

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

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

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|-----------------------------|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Cases referred | 1 | 459 | 594 | 675 |
| Output: | | | | |
| Disposed cases | 1 | 570 | 519 | 625 |
| Percent of disposed cases | 1 | 124.0% | .8737% | .9259% |
| Efficiency: | | | | |
| Cost per case | 1 | \$1,001.83 | \$1,252.49 | \$1,040.06 |
| Outcome: | | | | |
| Average case length in days | 1 | n/a | n/a | n/a |

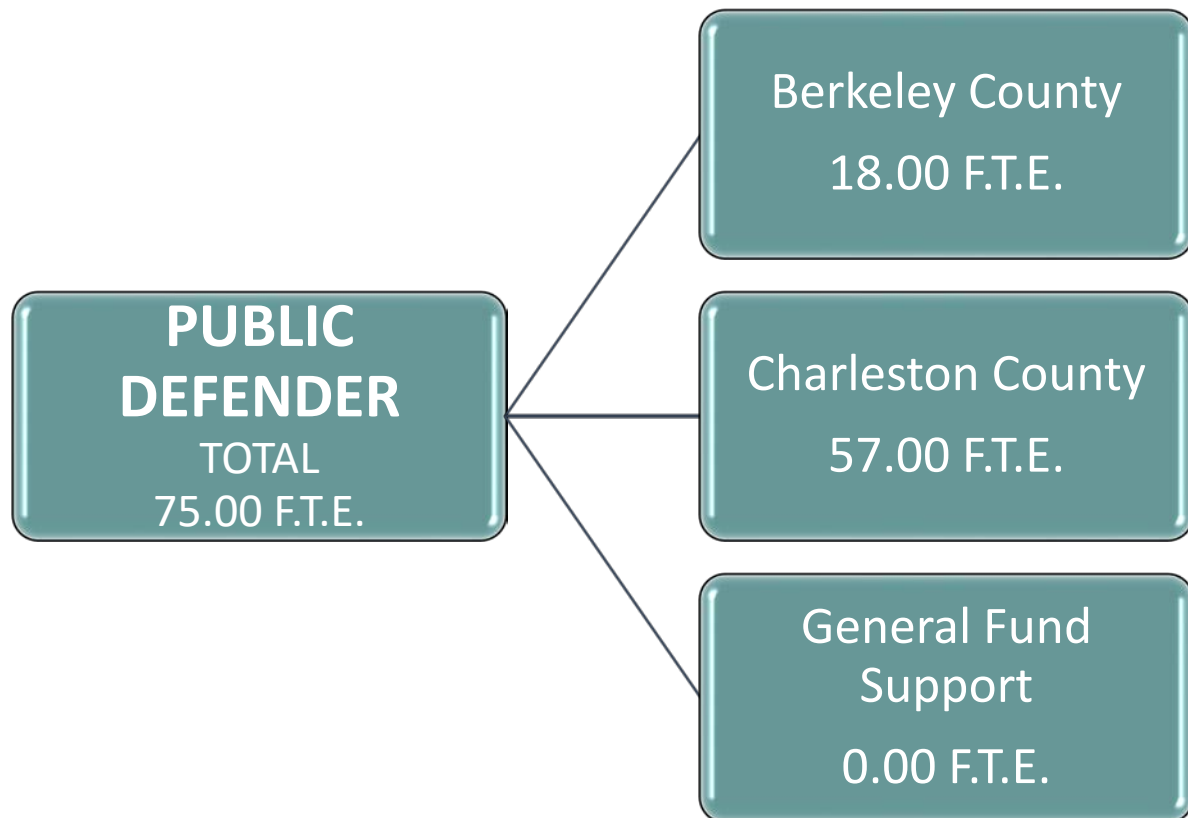
MASTER-IN-EQUITY (continued)

¹ 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.

2024 ACTION STEPS

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 17.00 | 17.00 | 17.00 | 18.00 | 1.00 | 5.9 |
| Intergovernmental | \$ 1,785,061 | \$ 1,748,028 | \$ 1,855,729 | \$ 2,298,613 | \$ 550,585 | 31.5 |
| Charges and Fees | 84,677 | 90,000 | 40,000 | 90,000 | - | 0.0 |
| Interest | 1,354 | 3,000 | 15,000 | 15,000 | 12,000 | 400.0 |
| Debt Proceeds | 104,894 | - | - | - | - | 0.0 |
| TOTAL REVENUES | \$ 1,975,986 | \$ 1,841,028 | \$ 1,910,729 | \$ 2,403,613 | \$ 562,585 | 30.6 |
| Personnel | \$ 1,529,596 | \$ 1,629,045 | \$ 1,689,795 | \$ 2,195,936 | \$ 566,891 | 34.8 |
| Operating | 468,414 | 392,505 | 331,082 | 396,494 | 3,989 | 1.0 |
| Capital | - | 30,000 | 30,000 | - | (30,000) | (100.0) |
| TOTAL EXPENDITURES | \$ 1,998,010 | \$ 2,051,550 | \$ 2,050,877 | \$ 2,592,430 | \$ 540,880 | 26.4 |

Funding Adjustments for FY 2024 Include:

- Intergovernmental up for increases in State appropriations and Indigent Defense Supplements.
- Personnel up due to increased State funding and the addition of one Assistant Public Defender position in FY 2024.
- Operating up due to an increase in contract cost and lease expenses.
- Capital down due to the purchase of a vehicle in FY 2023.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 52.00 | 52.00 | 52.00 | 57.00 | 5.00 | 9.6 |
| Intergovernmental | \$ 1,665,805 | \$ 1,624,589 | \$ 1,683,213 | \$ 2,316,172 | \$ 691,583 | 42.6 |
| Charges and Fees | 336,922 | 415,000 | 368,000 | 415,000 | - | 0.0 |
| Fines and Forfeitures | (11,800) | - | (18,000) | - | - | 0.0 |
| Interest | 2,698 | 6,000 | 30,000 | 30,000 | 24,000 | 400.0 |
| Miscellaneous | - | - | 500 | 1,000 | 1,000 | 100.0 |
| TOTAL REVENUES | 1,993,626 | 2,045,589 | 2,063,713 | 2,762,172 | 716,583 | 35.0 |
| Interfund Transfer In | 3,653,007 | 3,800,000 | 3,800,000 | 4,200,000 | 400,000 | 10.5 |
| TOTAL SOURCES | \$ 5,646,633 | \$ 5,845,589 | \$ 5,863,713 | \$ 6,962,172 | \$ 1,116,583 | 19.1 |
| Personnel | \$ 4,660,070 | \$ 4,978,181 | \$ 4,867,000 | \$ 6,209,645 | \$ 1,231,464 | 24.7 |
| Operating | 873,314 | 980,686 | 926,347 | 986,589 | 5,903 | 0.6 |
| Capital | - | 180,000 | 179,238 | - | (180,000) | (100.0) |
| TOTAL EXPENDITURES | \$ 5,533,384 | \$ 6,138,867 | \$ 5,972,585 | \$ 7,196,234 | \$ 1,057,367 | 17.2 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to State appropriations and fees, in addition to increased interest earning projections.
- Interfund Transfer In up due to increased funding from the General Fund to support the Public Defender's function in Charleston County.
- Personnel up due to increased State funding and the addition of five Assistant Public Defender positions in FY 2024.
- Operating up due to an increase in contracted services and office expenses.

PUBLIC DEFENDER (continued)

- Capital down due to the purchase of two vehicles and IT equipment in FY 2023.

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 2022 Actual | FY 2023 Actual | FY 2024 Approved |
|--|---------------|-------------------|-------------------|---------------------|
| Input: | | | | |
| Jail cases pending per attorney per month | 1(a)(d) | 22 | 23 | |
| Output: | | | | |
| Case law meetings and in-house training per attorney | 1(a)(b)(c)(d) | 4 | 8 | |
| In-house training sessions for paralegals | 1(a)(b)(d) | 0 | 2 | |
| Community and school activities attended | 1(e) | 30 | 40 | |
| Efficiency: | | | | |
| Hours spent per case law meeting per attorney | 1(a)(b)(c)(d) | 2 | 8 | |
| Hours spent per in-house training session per paralegal | 1(a)(b)(d) | 0 | 2 | |
| Average number of cases (charges) per attorney | 1(a)(d) | 357 | 350 | |
| Hours spent per community/school activities per staff | 1(e) | 40 | 5 | |
| Outcome: | | | | |
| Cases disposed of annually by: | 1(a)(b)(c)(d) | | | |
| <u>General Sessions (jail & non-jail)</u> ¹ | | | | |
| Trials (clients) | | 7 | 12 | |
| Guilty Pleas (clients) | | 948 | 1,200 | |
| Probation Violations (warrants) | | 210 | 230 | |
| <u>Family Court/Juveniles (jail & non-jail)</u> ¹ | | | | |
| Trials | | 1 | 3 | |
| Total petitions disposed | | 1,003 | 1,100 | |
| <u>Magistrate Court (jail & non-jail)</u> | | | | |
| Clients disposed | | 210 | 300 | |
| <u>Sentencing Specialist</u> | | | | |
| Clients assisted | | 495 | 550 | |
| <u>Initial Bond Court Representation</u> | | | | |
| Clients represented | | 3,292 | 3,300 | |

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

2024 ACTION STEPS

Department Goal 1

- Continue to provide quality legal representation of indigent citizens of Charleston County charged with crimes.

PUBLIC DEFENDER (continued)

Program: General Fund Support
Fund: General Fund
Function: Judicial

Mission: The Public Defender is mandated to defend in the State court system all persons within Charleston County who are required by statute or State or Federal Constitution to be provided with legal counsel at public expense.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | - | - | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.0 |
| Interfund Transfer Out | <u>3,653,007</u> | <u>3,800,000</u> | <u>3,800,000</u> | <u>4,200,000</u> | <u>400,000</u> | 10.5 |
| TOTAL DISBURSEMENTS | <u>\$ 3,653,007</u> | <u>\$ 3,800,000</u> | <u>\$ 3,800,000</u> | <u>\$ 4,200,000</u> | <u>\$ 400,000</u> | 10.5 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer Out up due to 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 5.00 | 5.00 | 6.00 | 7.00 | 2.00 | 40.0 |
| Intergovernmental | \$ 11,901 | \$ 11,901 | \$ 12,556 | \$ 13,000 | \$ 1,099 | 9.2 |
| TOTAL REVENUES | <u>\$ 11,901</u> | <u>\$ 11,901</u> | <u>\$ 12,556</u> | <u>\$ 13,000</u> | <u>\$ 1,099</u> | 9.2 |
| Personnel | \$ 425,689 | \$ 444,039 | \$ 461,500 | \$ 634,175 | \$ 190,136 | 42.8 |
| Operating | 14,173 | 17,295 | 16,295 | 17,560 | 265 | 1.5 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 439,862</u> | <u>\$ 461,334</u> | <u>\$ 477,795</u> | <u>\$ 651,735</u> | <u>\$ 190,401</u> | 41.3 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in the State operating grant.
- Personnel up due to the addition of a position in FY 2023 and a position in FY 2024.

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 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|------------------|-------------------|-------------------|----------------------|
| | <u>Objective</u> | | | |
| Output: | | | | |
| Office contacts ¹ | 1(a) | 19,272 | 20,960 | 22,679 |
| Claims filed ¹ | 1(b) | 2,920 | 3,139 | 3,374 |
| Outcome: | | | | |
| Percent of walk-ins served in five minutes | 1(a) | 100% | 85% | 95% |
| Percent of claims submitted within two business days | 1(b) | 100% | 75% | 95% |

¹ Actual data is documented on Quarterly Reports submitted to the South Carolina Department of Veterans Affairs (SCDVA).

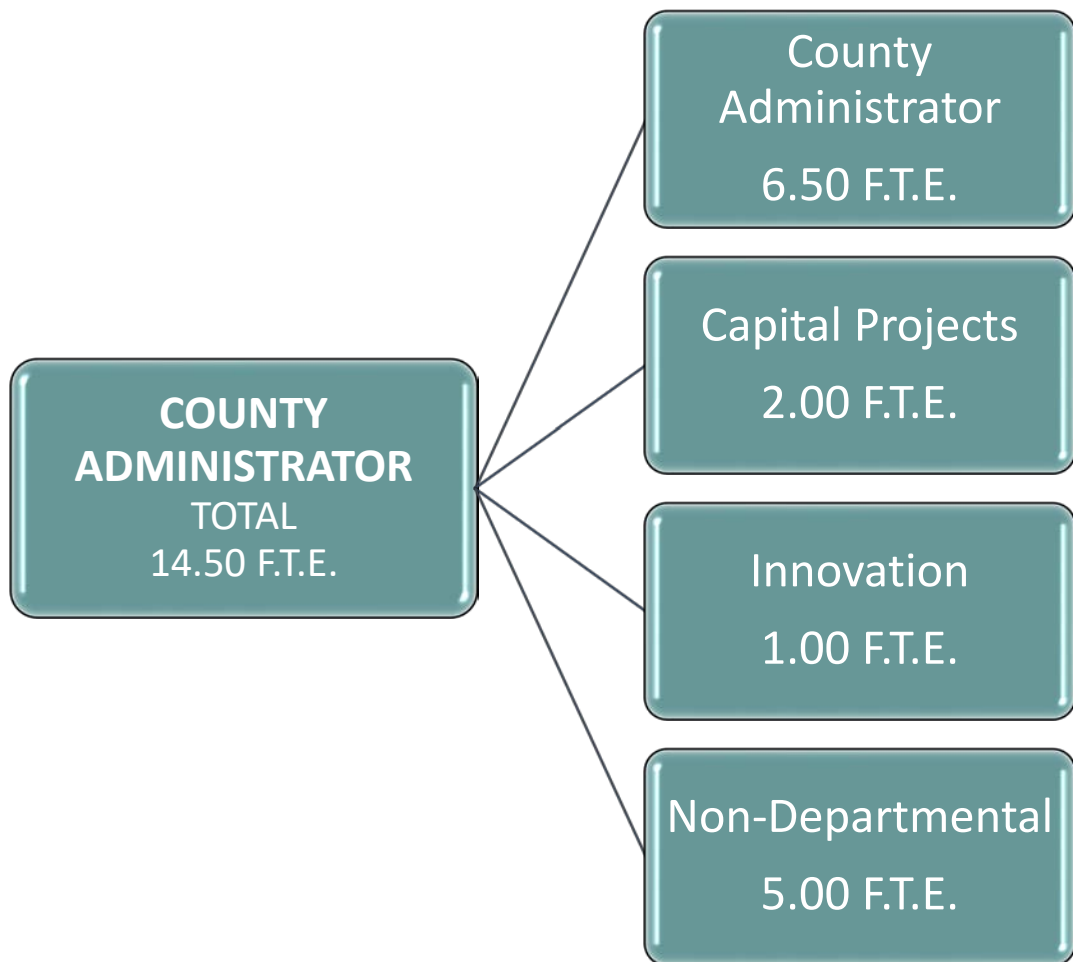
2024 ACTION STEPS

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 including 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 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</u> <u>Approved</u> | <u>Change</u> | <u>Percent</u> <u>Change</u> |
|---------------------------|---------------------------------|-----------------------------------|------------------------------------|-----------------------------------|-------------------|---------------------------------|
| Positions/FTE | 6.30 | 6.30 | 6.30 | 6.50 | 0.20 | 3.2 |
| Personnel | \$ 792,306 | \$ 832,658 | \$ 883,000 | \$ 943,851 | \$ 111,193 | 13.4 |
| Operating | 59,540 | 141,748 | 142,462 | 136,747 | (5,001) | (3.5) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 851,846 | \$ 974,406 | \$ 1,025,462 | \$ 1,080,598 | \$ 106,192 | 10.9 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected benefits, compensation and a shared position with Greenbelts.
- Operating down due to a lower 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| Personnel | \$ 203,062 | \$ 206,440 | \$ 209,000 | \$ 212,076 | \$ 5,636 | 2.7 |
| Operating | - | 51,213 | 24,153 | 43,749 | (7,464) | (14.6) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 203,062</u> | <u>\$ 257,653</u> | <u>\$ 233,153</u> | <u>\$ 255,825</u> | <u>\$ (1,828)</u> | <u>(0.7)</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected increase in benefits and compensation.
- Operating down due to a lower contingency for unexpected items, in addition to no proposed moving expenditures.

INNOVATION

Fund: General Fund
Function: General Government

Mission: The Innovation Department creates internal and external impacts, including incremental improvements to existing procedures, reducing costs, and creating new systems.

Services Provided:

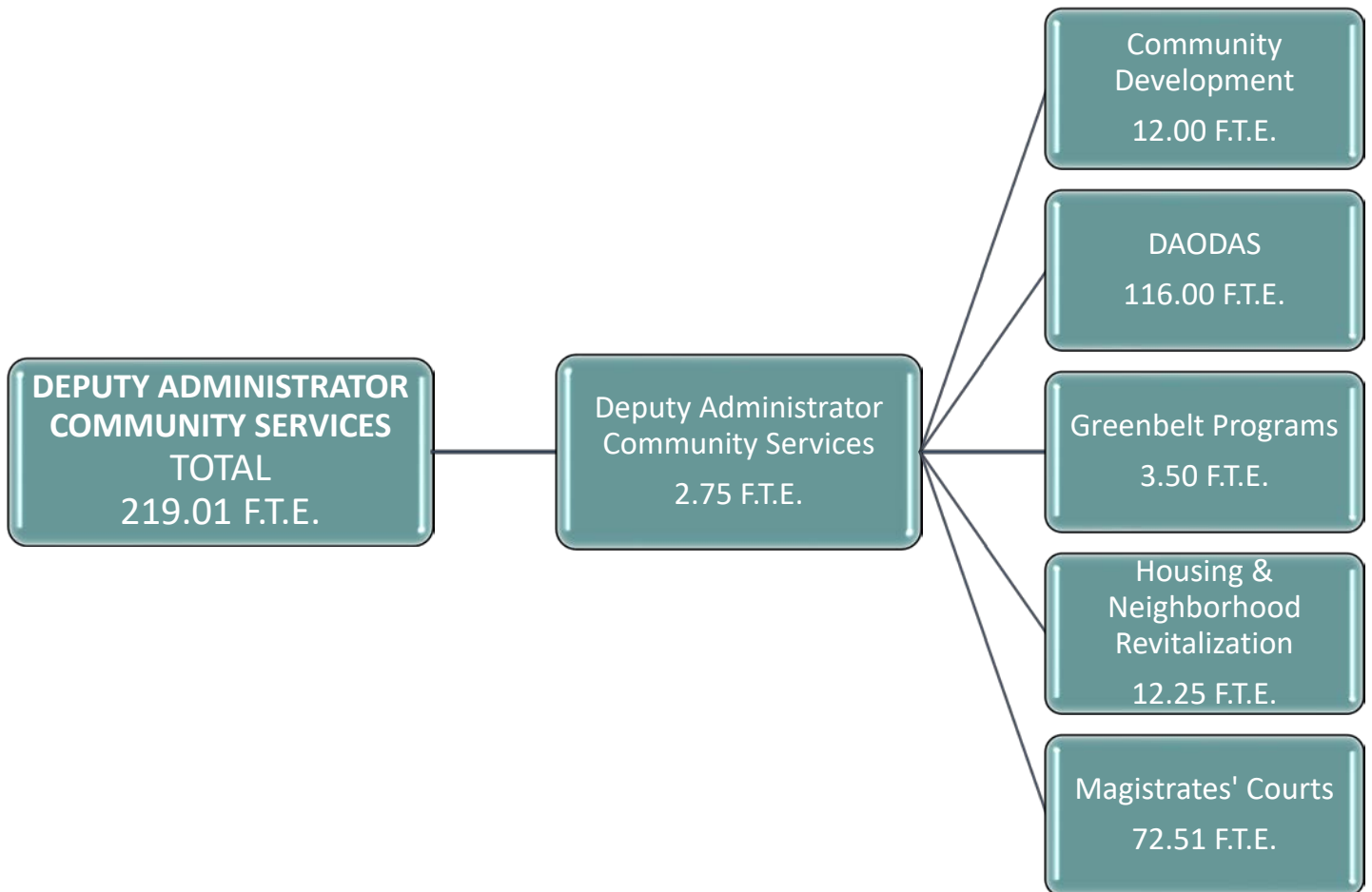
- Works with government departments on external projects and internal improvements
- Advises department staff with innovation expertise, assistance, and leadership
- Coordinates project development and implementation for the Emerging Leaders program

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | - | 1.00 | 1.00 | 1.00 | 100.0 |
| Personnel | \$ - | \$ - | \$ 141,000 | \$ 168,973 | \$ 168,973 | 100.0 |
| Operating | - | - | 2,164 | - | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 143,164</u> | <u>\$ 168,973</u> | <u>\$ 168,973</u> | 100.0 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to the establishment of the department in FY 2023.



DEPUTY ADMINISTRATOR COMMUNITY SERVICES

Fund: General Fund
Function: General Government

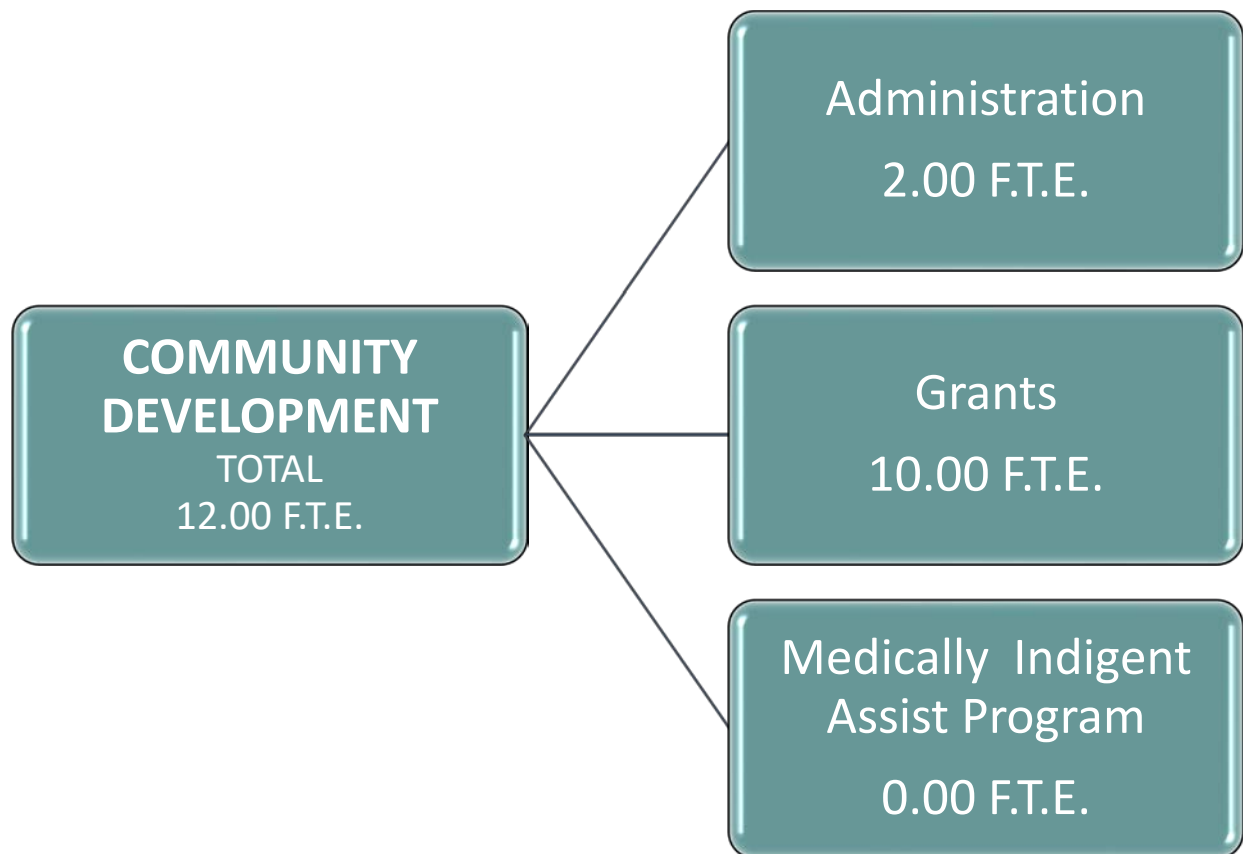
Mission: The Deputy Administrator Community Services provides administrative oversight and project direction to four departments that include Community Development, Housing & Neighborhood Revitalization, Medically Indigent Assistance Program, Charleston Center (DAODAS), Greenbelt Programs, and Magistrates' Court.

Departmental Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | 3.00 | 3.00 | 2.75 | 2.75 | (0.25) | (8.3) |
| Personnel | \$ 423,599 | \$ 444,597 | \$ 460,000 | \$ 466,380 | \$ 21,783 | 4.9 |
| Operating | 7,612 | 8,450 | 8,450 | 6,842 | (1,608) | (19.0) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 431,211</u></u> | <u><u>\$ 453,047</u></u> | <u><u>\$ 468,450</u></u> | <u><u>\$ 473,222</u></u> | <u><u>\$ 20,175</u></u> | 4.5 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to longevity program.
- Operating down due to copier services.



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 2.00 | 2.00 | 2.00 | 2.00 | - | 0.0 |
| Personnel | \$ 278,258 | \$ 274,035 | \$ 377,000 | \$ 345,951 | \$ 71,916 | 26.2 |
| Operating | 9,089 | 12,236 | 16,051 | 19,959 | 7,723 | 63.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 287,347 | \$ 286,271 | \$ 393,051 | \$ 365,910 | \$ 79,639 | 27.8 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to addition of temporary to assist transition of new personnel.
- Operating up due to training for new personnel.

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 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Housing-related contracts issued/managed | 1(a) | 9 | 9 | 20 |
| Infrastructure contracts issued/managed (well/septic program) | 1(b) | 3 | 4 | 4 |
| Contracts issued/managed for homeless services ¹ | 1(c) | 3 | 2 | 2 |
| Output: | | | | |
| LMI individuals provided housing assistance ² | 1(a) | 54 | 53 | 154 |
| LMI households provided infrastructure service ² | 1(b) | 21 | 39 | 33 |
| Homeless individuals served | 1(c) | 226 | 220 | 217 |
| Efficiency: | | | | |
| LMI individuals served for housing needs per contract issued | 1(a) | 4 | 6 | 8 |
| LMI households served per contract issued/managed | 1(b) | 7 | 13 | 8 |
| Homeless individuals served per contract issued/managed | 1(c) | 75 | 111 | 109 |
| Outcome: | | | | |
| Percent increase of individuals served - housing-related needs | 1(a) | 4% | 0% | 190% |
| Percent increase of individuals served - infrastructure-needs ³ | 1(b) | (75%) | 57% | (15%) |
| Percent increase of homeless individuals | 1(c) | 35% | (2%) | (1%) |

¹ Emergency Solutions Grant regulations implemented for programs assisting homeless individuals/families through shelter operations and rapid re-housing services.

² Output reflects outcomes for several years of funding. Some housing and infrastructure projects take 1-2 years to have fully actualized outcomes.

³ The awarding of U.S. Treasury ARPA in addition to HUD funds has enabled the department to expand well/septic and housing repair services to LMI Homeowners.

2024 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ 30,237 | \$ 32,378 | \$ 32,000 | \$ 33,532 | \$ 1,154 | 3.6 |
| Operating | 1,330,585 | 1,350,963 | 1,396,673 | 1,384,544 | 33,581 | 2.5 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 1,360,822</u> | <u>\$ 1,383,341</u> | <u>\$ 1,428,673</u> | <u>\$ 1,418,076</u> | <u>\$ 34,735</u> | 2.5 |

Funding Adjustments for FY 2024 Include:

- Operating up due to higher budgeted State required payments to the Department of Health and Human Services based on the formula set by the State.

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.

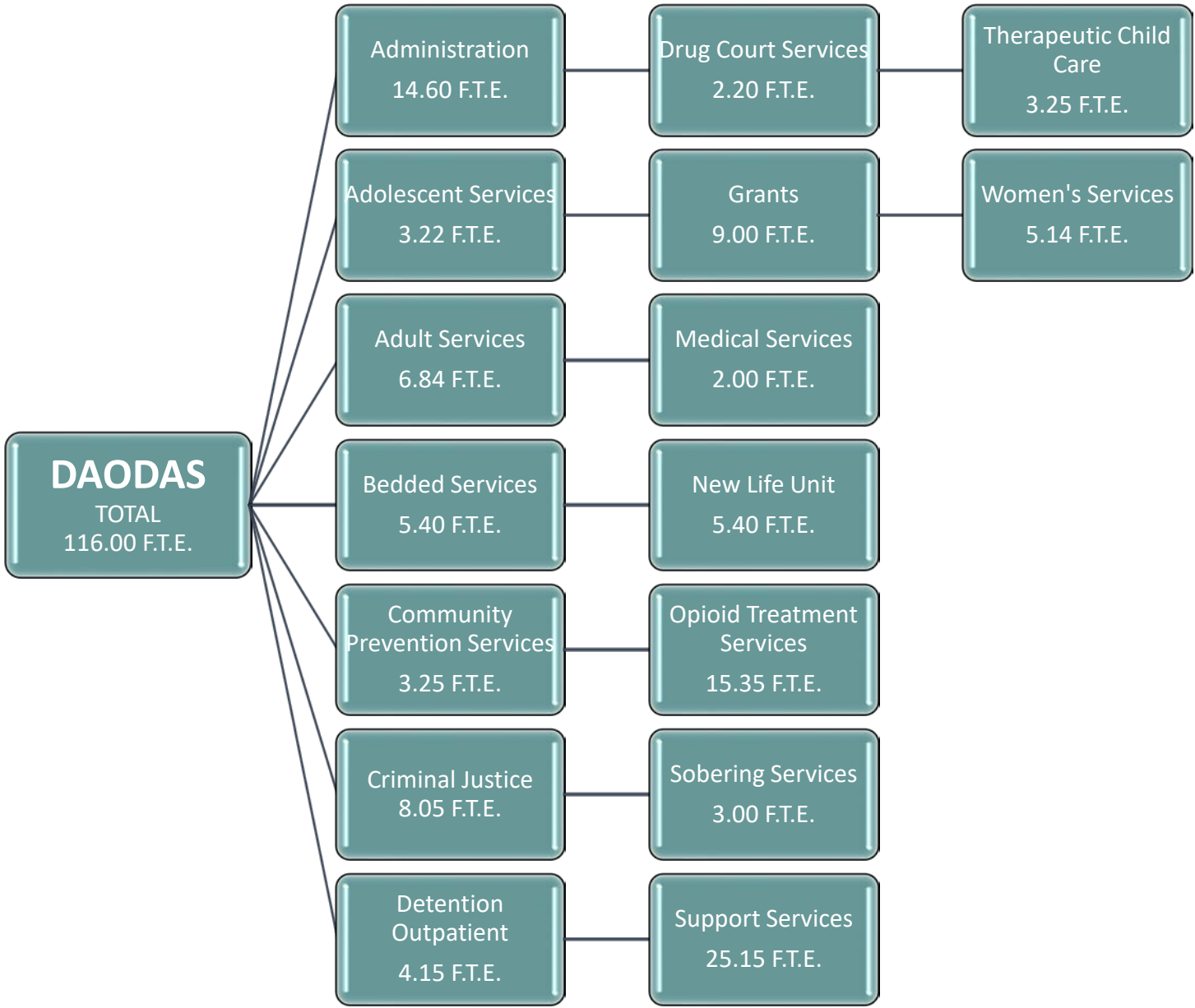
MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|----------------------------------|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Number of applications received | 1 | 2 | 5 | 3 |
| Output: | | | | |
| Number of approved applications | 1 | 2 | 5 | 3 |
| Outcome: | | | | |
| Percent of approved applications | 1 | 100% | 100% | 100% |

2024 ACTION STEPS

Department Goal 1

- Continue to ensure a positive return on investment of the County's contribution for inpatient hospital services to indigent citizens



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 15.80 | 15.80 | 14.80 | 14.60 | (1.20) | (7.6) |
| Intergovernmental | \$ 10,895 | \$ 10,895 | \$ 10,895 | \$ - | \$ (10,895) | (100.0) |
| Charges and Fees | 319,353 | 250,000 | 413,228 | 330,000 | \$ 80,000 | 32.0 |
| Interest | 4,378 | 2,500 | 50,000 | 50,000 | 47,500 | 1900.0 |
| Miscellaneous | 1,091 | 20,000 | 275 | 2,000 | (18,000) | (90.0) |
| Leases and Rentals | 140,230 | 80,000 | 137,359 | 140,725 | 60,725 | 75.9 |
| TOTAL REVENUES | 475,946 | 363,395 | 611,757 | 522,725 | 159,330 | 43.8 |
| Interfund Transfer In | 1,503,045 | 1,314,410 | 1,314,410 | 1,153,339 | (161,071) | (12.3) |
| TOTAL SOURCES | \$ 1,978,991 | \$ 1,677,805 | \$ 1,926,167 | \$ 1,676,064 | \$ (1,741) | (0.1) |
| Personnel | \$ 975,466 | \$ 1,514,193 | \$ 1,381,000 | \$ 2,093,337 | \$ 579,144 | 38.2 |
| Operating | 1,318,212 | (302,118) | (213,609) | 106,455 | 408,573 | (135.2) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 2,293,678 | \$ 1,212,075 | \$ 1,167,391 | \$ 2,199,792 | \$ 987,717 | 81.5 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased service charge fees and higher rental costs.
- Interfund Transfer In down due to a decrease in General Fund funding.
- Personnel up due to equity adjustments and various interdepartmental staffing changes in FY 2024.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

- Operating up 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 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|---|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Total client intakes ¹ | 1(a) | 2,348 | 2,512 | 2,550 |
| Number of drug free births | 3(b) | 1 | 3 | 5 |
| Output: | | | | |
| Percentage attendance of scheduled patients | 1(b) | 70% | 72% | 75% |
| Percentage direct client contact hours | 1(c) | 44% | 42.2% | 45% |
| Collections of accounts receivable | 2(a) | 4,221,518 | 4,148,447 | 4,250,000 |
| Overall department billing ¹ | 2(b) | 3,766,084 | 4,463,484 | 4,500,000 |
| Outcome: | | | | |
| Percentage increase of collection rate | 2(a) | 16.2% | -0.08% | 5% |
| Percentage increase of billing rate | 2(b) | 3.8% | 15% | 5% |
| Percentage of successful tobacco buys to minors ² | 3(a) | 0% | 7.6% | 0% |
| Percentage Increase of post discharge contacts | 3(b) | 18% | 24% | 25% |
| Percentage of drug-free births | 3(b) | 100% | 100% | 100% |
| Client satisfaction rating for all applicable programs combined | 3(c) | 95% | 99% | 95% |

¹To 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.

2024 ACTION STEPS

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 OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 2.10 | 3.10 | 3.42 | 3.22 | 0.12 | 3.9 |
| Intergovernmental | \$ 185,940 | \$ 183,704 | \$ 179,172 | \$ 181,252 | \$ (2,452) | (1.3) |
| Charges and Fees | <u>32,014</u> | <u>82,395</u> | <u>46,539</u> | <u>96,251</u> | <u>\$ 13,856</u> | 16.8 |
| TOTAL REVENUES | <u>\$ 217,954</u> | <u>\$ 266,099</u> | <u>\$ 225,711</u> | <u>\$ 277,503</u> | <u>\$ 11,404</u> | 4.3 |
| Personnel | \$ 122,114 | \$ 195,066 | \$ 232,000 | \$ 264,691 | \$ 69,625 | 35.7 |
| Operating | 82,952 | 113,319 | 164,808 | 130,192 | 16,873 | 14.9 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 205,066</u> | <u>\$ 308,385</u> | <u>\$ 396,808</u> | <u>\$ 394,883</u> | <u>\$ 86,498</u> | 28.0 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased service charge fees.
- Personnel up due to increased use of temporary employee and various interdepartmental staffing changes in FY 2024.
- Operating up due to an increase 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 7.23 | 6.23 | 6.82 | 6.84 | 0.61 | 9.8 |
| Intergovernmental | \$ 1,081,273 | \$ 776,633 | \$ 783,978 | \$ 805,983 | \$ 29,350 | 3.8 |
| Charges and Fees | <u>209,456</u> | <u>578,692</u> | <u>285,948</u> | <u>584,962</u> | <u>\$ 6,270</u> | 1.1 |
| TOTAL REVENUES | <u>\$ 1,290,729</u> | <u>\$ 1,355,325</u> | <u>\$ 1,069,926</u> | <u>\$ 1,390,945</u> | <u>\$ 35,620</u> | 2.6 |
| Personnel | \$ 294,463 | \$ 434,939 | \$ 353,000 | \$ 471,198 | \$ 36,259 | 8.3 |
| Operating | 200,033 | 298,890 | 244,111 | 279,229 | (19,661) | (6.6) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 494,496</u> | <u>\$ 733,829</u> | <u>\$ 597,111</u> | <u>\$ 750,427</u> | <u>\$ 16,598</u> | 2.3 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased tax revenue and higher fees.
- Personnel costs up due to longevity and merit, and insurance cost.
- Operating down due to a decrease 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 5.40 | 6.30 | 4.90 | 5.40 | (0.90) | (14.3) |
| Intergovernmental | \$ 427,741 | \$ 821,726 | \$ 969,472 | \$ 1,040,450 | \$ 218,724 | 26.6 |
| Charges and Fees | <u>283,909</u> | <u>804,971</u> | <u>388,527</u> | <u>618,729</u> | <u>\$ (186,242)</u> | <u>(23.1)</u> |
| TOTAL REVENUES | <u>\$ 711,650</u> | <u>\$ 1,626,697</u> | <u>\$ 1,357,999</u> | <u>\$ 1,659,179</u> | <u>\$ 32,482</u> | <u>2.0</u> |
| Personnel | \$ 239,409 | \$ 394,498 | \$ 263,000 | \$ 395,355 | \$ 857 | 0.2 |
| Operating | 1,012,051 | 827,397 | 991,012 | 986,959 | 159,562 | 19.3 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>\$ 1,251,459</u> | <u>\$ 1,221,895</u> | <u>\$ 1,254,012</u> | <u>\$ 1,382,314</u> | <u>\$ 160,419</u> | <u>13.1</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to higher reimbursements from Medicaid.
- Operating up due to 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 3.10 | 3.10 | 3.10 | 3.25 | 0.15 | 4.8 |
| Intergovernmental | \$ 187,274 | \$ 181,683 | \$ 205,639 | \$ 215,062 | \$ 33,379 | 18.4 |
| Charges and Fees | <u>1,925</u> | <u>12,000</u> | <u>1,200</u> | <u>12,000</u> | <u>\$ -</u> | 0.0 |
| TOTAL REVENUES | <u>\$ 189,199</u> | <u>\$ 193,683</u> | <u>\$ 206,839</u> | <u>\$ 227,062</u> | <u>\$ 33,379</u> | 17.2 |
| Personnel | \$ 129,076 | \$ 152,707 | \$ 180,000 | \$ 221,199 | \$ 68,492 | 44.9 |
| Operating | 103,709 | 97,222 | 118,591 | 150,993 | 53,771 | 55.3 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 232,784</u> | <u>\$ 249,929</u> | <u>\$ 298,591</u> | <u>\$ 372,192</u> | <u>\$ 122,263</u> | 48.9 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased grant funding.
- Personnel costs up due to longevity and merit, and insurance cost.
- Operating up due to an increase in the allocation of administrative and facilities 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 8.38 | 8.38 | 7.38 | 8.05 | (0.33) | (3.9) |
| Intergovernmental | \$ 30,575 | \$ 15,000 | \$ 10,436 | \$ 7,450 | \$ (7,550) | (50.3) |
| Charges and Fees | <u>282,849</u> | <u>730,000</u> | <u>487,837</u> | <u>737,550</u> | <u>\$ 7,550</u> | 1.0 |
| TOTAL REVENUES | <u>\$ 313,424</u> | <u>\$ 745,000</u> | <u>\$ 498,273</u> | <u>\$ 745,000</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ 467,205 | \$ 613,515 | \$ 519,000 | \$ 663,133 | \$ 49,618 | 8.1 |
| Operating | 370,111 | 455,792 | 394,528 | 375,734 | (80,058) | (17.6) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 837,316</u> | <u>\$ 1,069,307</u> | <u>\$ 913,528</u> | <u>\$ 1,038,867</u> | <u>\$ (30,440)</u> | (2.8) |

Funding Adjustments for FY 2024 Include:

- Personnel up due to increased use of temporary employees and various interdepartmental staffing changes in FY 2024.
- Operating down due to a decrease in the allocation of administrative costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 5.13 | 5.13 | 4.13 | 4.15 | (0.98) | (19.1) |
| Charges and Fees | <u>\$ 385,252</u> | <u>\$ 312,694</u> | <u>\$ 318,694</u> | <u>\$ 312,709</u> | <u>\$ 15</u> | 0.0 |
| TOTAL REVENUES | <u>\$ 385,252</u> | <u>\$ 312,694</u> | <u>\$ 318,694</u> | <u>\$ 312,709</u> | <u>\$ 15</u> | 0.0 |
| Personnel | \$ 228,432 | \$ 281,354 | \$ 269,000 | \$ 289,961 | \$ 8,607 | 3.1 |
| Operating | 94,752 | 93,415 | 68,637 | 68,694 | (24,721) | (26.5) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 323,184</u> | <u>\$ 374,769</u> | <u>\$ 337,637</u> | <u>\$ 358,655</u> | <u>\$ (16,114)</u> | (4.3) |

Funding Adjustments for FY 2024 Include:

- Personnel up due to increased use of temporary employees and various interdepartmental staffing changes in FY 2024
- Operating down due to a decrease in the allocation of administrative costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 3.20 | 3.20 | 2.20 | 2.20 | (1.00) | (31.3) |
| Intergovernmental | \$ 3,425 | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Charges and Fees | 95,968 | 125,957 | 80,000 | 138,512 | \$ 12,555 | 10.0 |
| TOTAL REVENUES | \$ 99,393 | \$ 125,957 | \$ 80,000 | \$ 138,512 | \$ 12,555 | 10.0 |
| Personnel | \$ 109,597 | \$ 208,037 | \$ 88,000 | \$ 147,840 | \$ (60,197) | (28.9) |
| Operating | 74,300 | 122,114 | 76,286 | 64,905 | (57,209) | (46.8) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 183,897 | \$ 330,151 | \$ 164,286 | \$ 212,745 | \$ (117,406) | (35.6) |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increased reimbursement from Probate Adult Drug Court.
- Personnel down due to various interdepartmental staffing changes in FY 2024
- Operating down due to a decrease in the allocation of administrative and facilities 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 2.35 | 2.35 | 2.00 | 2.00 | (0.35) | (14.9) |
| Charges and Fees | \$ 2,025 | \$ 5,600 | \$ 4,100 | \$ 5,600 | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 2,025</u> | <u>\$ 5,600</u> | <u>\$ 4,100</u> | <u>\$ 5,600</u> | <u>\$ -</u> | <u>0.0</u> |
| Personnel | \$ 152,545 | \$ 157,223 | \$ 123,200 | \$ 110,792 | \$ (46,431) | (29.5) |
| Operating | (123,985) | (151,624) | (127,668) | (131,982) | 19,642 | (13.0) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>\$ 28,560</u> | <u>\$ 5,599</u> | <u>\$ (4,468)</u> | <u>\$ (21,190)</u> | <u>\$ (26,789)</u> | <u>(478.5)</u> |

Funding Adjustments for FY 2024 Include:

- Personnel down due to various interdepartmental staffing changes in FY 2024
- Operating down due to an increase 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 6.40 | 6.30 | 5.90 | 5.40 | (0.90) | (14.3) |
| Intergovernmental | \$ 484,966 | \$ 613,449 | \$ 469,948 | \$ 650,438 | \$ 36,989 | 6.0 |
| Charges and Fees | <u>237,978</u> | <u>861,865</u> | <u>495,777</u> | <u>988,891</u> | <u>\$ 127,026</u> | 14.7 |
| TOTAL REVENUES | <u>\$ 722,944</u> | <u>\$ 1,475,314</u> | <u>\$ 965,725</u> | <u>\$ 1,639,329</u> | <u>\$ 164,015</u> | 11.1 |
| Personnel | \$ 274,616 | \$ 428,506 | \$ 258,000 | \$ 400,342 | \$ (28,164) | (6.6) |
| Operating | 1,319,119 | 1,069,804 | 1,002,503 | 948,242 | (121,562) | (11.4) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 1,593,735</u> | <u>\$ 1,498,310</u> | <u>\$ 1,260,503</u> | <u>\$ 1,348,584</u> | <u>\$ (149,726)</u> | (10.0) |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase from State Block grant funding and higher fees.
- Personnel down due to a decreased usage of temporary employees and various interdepartmental staffing changes in FY 2024
- Operating down due to a decrease in the allocation of administrative, facilities, and 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 13.68 | 13.68 | 14.30 | 15.35 | 1.67 | 12.2 |
| Intergovernmental | \$ 53,623 | \$ 150,000 | \$ 74,023 | \$ 45,000 | \$ (105,000) | (70.0) |
| Charges and Fees | <u>1,686,281</u> | <u>1,964,000</u> | <u>2,035,908</u> | <u>2,504,315</u> | <u>\$ 540,315</u> | <u>27.5</u> |
| TOTAL REVENUES | <u>\$ 1,739,904</u> | <u>\$ 2,114,000</u> | <u>\$ 2,109,931</u> | <u>\$ 2,549,315</u> | <u>\$ 435,315</u> | <u>20.6</u> |
| Personnel | \$ 657,021 | \$ 850,679 | \$ 775,000 | \$ 1,086,290 | \$ 235,611 | 27.7 |
| Operating | <u>1,281,675</u> | <u>1,235,360</u> | <u>1,389,839</u> | <u>1,603,394</u> | <u>368,034</u> | <u>29.8</u> |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>\$ 1,938,697</u> | <u>\$ 2,086,039</u> | <u>\$ 2,164,839</u> | <u>\$ 2,689,684</u> | <u>\$ 603,645</u> | <u>28.9</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in insurance fees.
- Personnel up due to various interdepartmental staffing changes in FY 2024 and the elimination of anticipated vacancies.
- Operating up due to higher 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------|---------------------------|
| Positions/FTE | 4.00 | 4.00 | 3.00 | 3.00 | (1.00) | (25.0) |
| Personnel | \$ - | \$ 226,055 | \$ 110,479 | \$ 202,146 | \$ (23,909) | (10.6) |
| Operating | - | 66,442 | 75,447 | 90,837 | 24,395 | 36.7 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ 292,497</u> | <u>\$ 185,926</u> | <u>\$ 292,983</u> | <u>\$ 486</u> | <u>0.2</u> |

Funding Adjustments for FY 2024 Include:

- Personnel down to due to lower use of temporary employees and various interdepartmental staffing changes in FY 2024.
- Operating up due to an increase in the allocation of administrative and facilities costs.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 26.85 | 26.05 | 26.48 | 25.15 | (0.90) | (3.5) |
| Intergovernmental | \$ 497,903 | \$ 558,733 | \$ 380,565 | \$ 325,121 | \$ (233,612) | (41.8) |
| Charges and Fees | <u>334,976</u> | <u>1,344,967</u> | <u>808,010</u> | <u>1,612,522</u> | <u>\$ 267,555</u> | 19.9 |
| TOTAL REVENUES | <u>\$ 832,878</u> | <u>\$ 1,903,700</u> | <u>\$ 1,188,575</u> | <u>\$ 1,937,643</u> | <u>\$ 33,943</u> | 1.8 |
| Personnel | \$ 997,195 | \$ 1,891,494 | \$ 1,251,000 | \$ 1,972,457 | \$ 80,963 | 4.3 |
| Operating | (518,619) | (19,794) | 137,055 | (56,696) | (36,902) | 186.4 |
| Capital | <u>-</u> | <u>32,000</u> | <u>42,921</u> | <u>-</u> | <u>(32,000)</u> | (100.0) |
| TOTAL EXPENDITURES | <u>\$ 478,577</u> | <u>\$ 1,903,700</u> | <u>\$ 1,430,976</u> | <u>\$ 1,915,761</u> | <u>\$ 12,061</u> | 0.6 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in insurance fees.
- Personnel up due to various interdepartmental staffing changes in FY 2024 and insurance cost.
- Operating down due to a decrease in the allocation of administrative costs.
- Capital down due to the purchase of a vehicle in FY 2023.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 2.65 | 2.65 | 3.50 | 3.25 | 0.60 | 22.6 |
| Intergovernmental | \$ 129,248 | \$ 96,427 | \$ 101,153 | \$ 102,915 | \$ 6,488 | 6.7 |
| Charges and Fees | (1,180) | 75,000 | 31,500 | 75,000 | \$ - | 0.0 |
| TOTAL REVENUES | \$ 128,068 | \$ 171,427 | \$ 132,653 | \$ 177,915 | \$ 6,488 | 3.8 |
| Personnel | \$ 61,783 | \$ 129,426 | \$ 126,000 | \$ 193,462 | \$ 64,036 | 49.5 |
| Operating | 48,100 | 86,708 | 90,030 | 97,200 | 10,492 | 12.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 109,883 | \$ 216,134 | \$ 216,030 | \$ 290,662 | \$ 74,528 | 34.5 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in Alcohol Beverage Tax.
- Personnel up due to a various interdepartmental staffing changes in FY 2024 and insurance cost.
- Operating up due to an increase in the allocation of facilities cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Women's Services
Fund: Enterprise Fund
Function: Health and Welfare

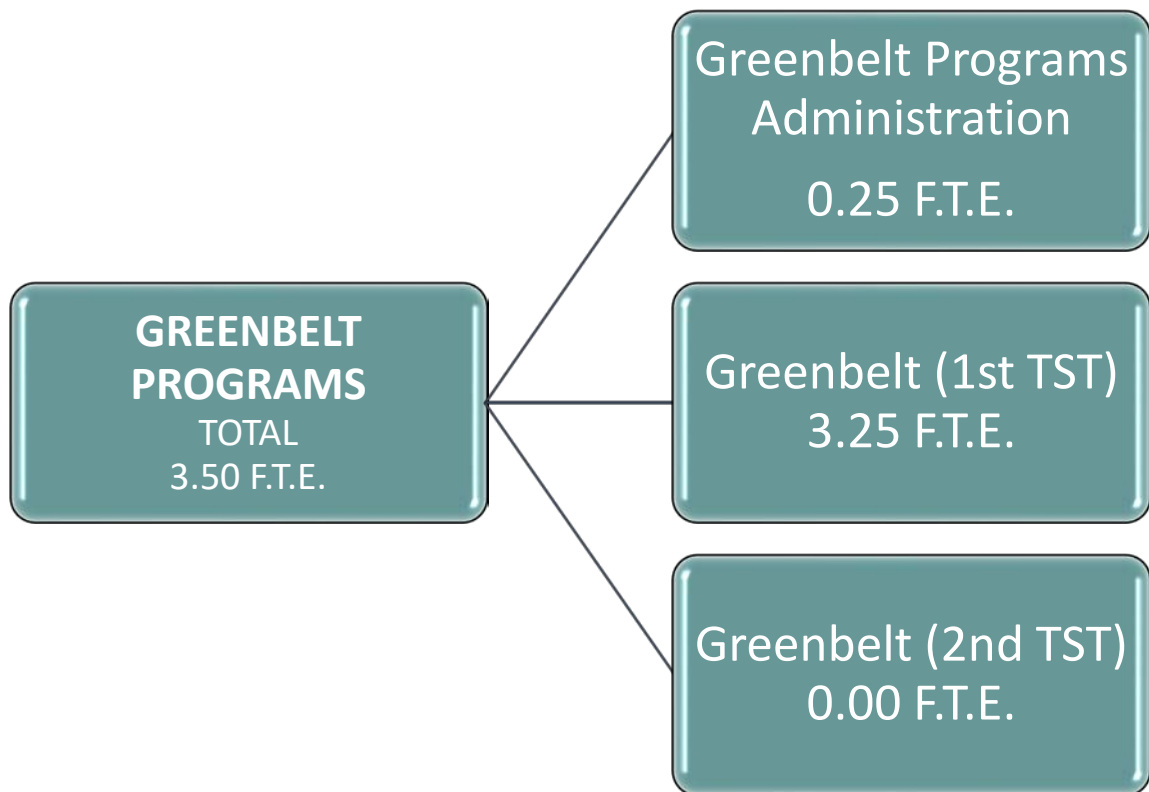
Mission: The Women's Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 5.73 | 5.73 | 5.07 | 5.14 | (0.59) | (10.3) |
| Intergovernmental | \$ 584,862 | \$ 354,246 | \$ 322,271 | \$ 333,293 | \$ (20,953) | (5.9) |
| Charges and Fees | <u>80,863</u> | <u>233,599</u> | <u>99,183</u> | <u>255,360</u> | <u>\$ 21,761</u> | 9.3 |
| TOTAL REVENUES | <u>\$ 665,725</u> | <u>\$ 587,845</u> | <u>\$ 421,454</u> | <u>\$ 588,653</u> | <u>\$ 808</u> | 0.1 |
| Personnel | \$ 252,916 | \$ 350,355 | \$ 283,000 | \$ 341,425 | \$ (8,930) | (2.5) |
| Operating | 173,372 | 208,172 | 210,341 | 153,730 | (54,442) | (26.2) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 426,288</u> | <u>\$ 558,527</u> | <u>\$ 493,341</u> | <u>\$ 495,155</u> | <u>\$ (63,372)</u> | (11.3) |

Funding Adjustments for FY 2024 Include:

- Personnel down due to a various interdepartmental staffing changes in FY 2024 and insurance cost.
- Operating down due to a decrease in the allocation of administrative and facilities 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------------|---------------------------|
| Positions/FTE | 0.35 | 0.35 | 0.35 | 0.25 | (0.10) | (28.6) |
| Personnel | \$ 33,506 | \$ 36,357 | \$ 36,000 | \$ 32,309 | \$ (4,048) | (11.1) |
| Operating | 320 | 747 | 1,801 | 3,150 | 2,403 | 321.7 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 33,826</u></u> | <u><u>\$ 37,104</u></u> | <u><u>\$ 37,801</u></u> | <u><u>\$ 35,459</u></u> | <u><u>\$ (1,645)</u></u> | <u><u>(4.4)</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel down due to reallocation of staff.
- Operating up due to increased training and copier needs.

GREENBELT PROGRAMS (1ST TRANSPORTATION SALES TAX)

Fund: Special Revenue Fund
Function: Culture & Recreation

Mission: The Greenbelt Programs provide coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Greenbelt Program in Charleston County in addition to implementing the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program.

Services Provided:

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

Departmental Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 3.35 | 3.35 | 3.35 | 3.25 | (0.10) | (3.0) |
| Sales Tax | \$ 13,832,955 | \$ 14,913,250 | \$ 15,070,500 | \$ 16,125,520 | \$ 1,212,270 | 8.1 |
| Interest | <u>59,648</u> | <u>240,000</u> | <u>250,000</u> | <u>254,000</u> | <u>14,000</u> | 5.8 |
| TOTAL REVENUES | <u>\$ 13,892,603</u> | <u>\$ 15,153,250</u> | <u>\$ 15,320,500</u> | <u>\$ 16,379,520</u> | <u>\$ 1,226,270</u> | 8.1 |
| Personnel | \$ 371,944 | \$ 368,876 | \$ 366,000 | \$ 360,772 | \$ (8,104) | (2.2) |
| Operating | 10,219,055 | 10,529,441 | 10,529,071 | 68,640 | (10,460,801) | (99.3) |
| Capital | - | - | - | - | - | 0.0 |
| Debt Service | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,846,629</u> | <u>10,846,629</u> | 100.0 |
| TOTAL EXPENDITURES | 10,590,999 | 10,898,317 | 10,895,071 | 11,276,041 | 377,724 | 3.5 |
| Interfund Transfer Out | <u>1,504,000</u> | <u>3,509,000</u> | <u>3,509,000</u> | <u>3,759,000</u> | <u>250,000</u> | 7.1 |
| TOTAL DISBURSEMENTS | <u>\$ 12,094,999</u> | <u>\$ 14,407,317</u> | <u>\$ 14,404,071</u> | <u>\$ 15,035,041</u> | <u>\$ 627,724</u> | 4.4 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to higher transportation sales taxes in addition to elevated interest rates.
- Personnel down due to reallocation of staff.
- Operating up due to the implementation of a new IT system.
- Debt Service up due to scheduled bond payments.
- Interfund Transfer Out up due to a transfer to fund pay-as-you-go Greenbelt projects.

GREENBELT PROGRAMS (2ND TRANSPORTATION SALES TAX)

Fund: Special Revenues Fund
Function: Culture & Recreation

Mission: The Greenbelt Programs provide coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Greenbelt Program in Charleston County in addition to implementing the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program.

Services Provided:

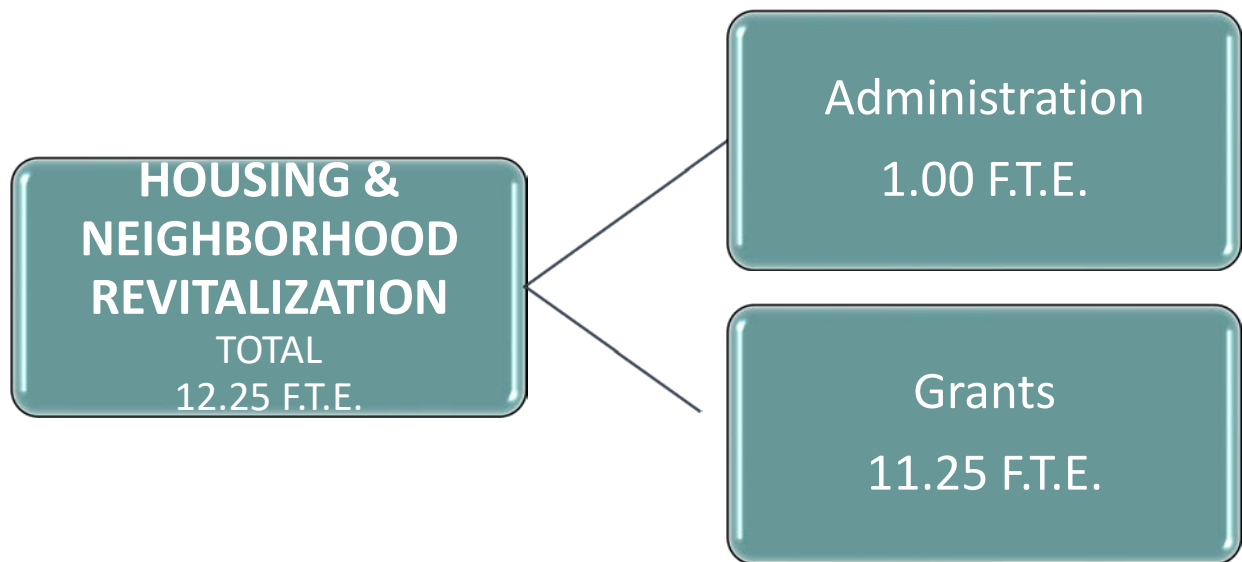
- Prepare and deliver to County Council findings, recommendations, and comments regarding the Comprehensive Greenbelt Plan
- Review Rural and Urban Program applications and present the Greenbelt boards' recommendations regarding Greenbelt projects to County Council
- Conduct annual and as-needed monitoring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

Departmental Summary:

| | <u>FY 2022</u> <u>Actual</u> | <u>FY 2023</u> <u>Approved</u> | <u>FY 2023</u> <u>Projected</u> | <u>FY 2024</u> <u>Approved</u> | <u>Change</u> | <u>Percent</u> <u>Change</u> |
|----------------------------|---------------------------------|-----------------------------------|------------------------------------|-----------------------------------|-------------------|---------------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Sales Tax | \$ 8,137,032 | \$ 8,772,500 | \$ 8,865,000 | \$ 9,485,600 | \$ 713,100 | 8.1 |
| Interest | 76,172 | 210,000 | 280,000 | 282,000 | 72,000 | 34.3 |
| TOTAL REVENUES | <u>\$ 8,213,204</u> | <u>\$ 8,982,500</u> | <u>\$ 9,145,000</u> | <u>\$ 9,767,600</u> | <u>\$ 785,100</u> | 8.7 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | - | - | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.0 |
| Interfund Transfer Out | <u>7,519,000</u> | <u>9,022,000</u> | <u>9,022,000</u> | <u>9,023,000</u> | <u>1,000</u> | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$ 7,519,000</u> | <u>\$ 9,022,000</u> | <u>\$ 9,022,000</u> | <u>\$ 9,023,000</u> | <u>\$ 1,000</u> | 0.0 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to projected growth in sales tax collections and higher interest rates.
- Interfund Transfer Out up due to a transfer to fund pay-as-you-go Greenbelt projects.



HOUSING & NEIGHBORHOOD REVITALIZATION

Program: Housing & Neighborhood Revitalization
Fund: General Fund
Function: General Government

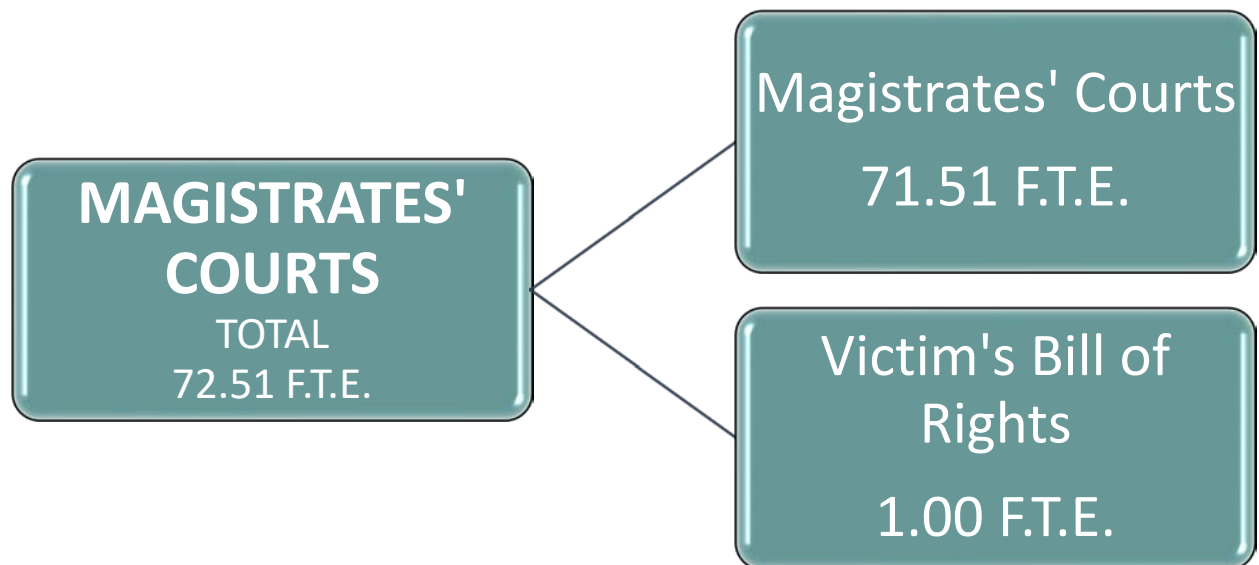
Mission: The Housing & Neighborhood Revitalization program administers funds to improve the quality of life for low-to-moderate income citizens through improved affordable housing and revitalization of the physical and economic infrastructure.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| TOTAL REVENUES | - | - | - | - | - | 0.0 |
| Interfund Transfer In | 337,656 | - | - | - | - | 0.0 |
| TOTAL SOURCES | <u>\$ 337,656</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ 183,685 | \$ 188,568 | \$ 94,476 | \$ 161,366 | \$ (27,202) | (14.4) |
| Operating | 221,178 | 25,000 | 109,055 | 8,200 | (16,800) | (67.2) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 404,863</u> | <u>\$ 213,568</u> | <u>\$ 203,531</u> | <u>\$ 169,566</u> | <u>\$ (44,002)</u> | (20.6) |

Funding Adjustments for FY 2024 Include:

- Personnel down due to personnel vacancy.
- Operating down due to lower anticipated contingency items.



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 71.51 | 71.51 | 71.51 | 71.51 | - | 0.0 |
| Charges and Fees | \$ 494,305 | \$ 400,500 | \$ 550,400 | \$ 575,400 | \$ 174,900 | 43.7 |
| Fines and Forfeitures | 527,864 | 360,000 | 488,730 | 488,000 | 128,000 | 35.6 |
| Interest | 1 | - | - | - | - | 0.0 |
| Miscellaneous | 4,158 | 5,000 | 10,000 | 10,000 | 5,000 | 100.0 |
| TOTAL REVENUES | \$ 1,026,328 | \$ 765,500 | \$ 1,049,130 | \$ 1,073,400 | \$ 307,900 | 40.2 |
| Personnel | \$ 4,876,326 | \$ 5,249,658 | \$ 5,040,000 | \$ 5,566,818 | \$ 317,160 | 6.0 |
| Operating | 475,609 | 413,861 | 421,024 | 416,321 | 2,460 | 0.6 |
| Capital | 9,812 | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 5,361,747 | 5,663,519 | 5,461,024 | 5,983,139 | 319,620 | 5.6 |
| Interfund Transfer Out | 17,176 | 40,867 | 55,731 | 61,514 | 20,647 | 50.5 |
| TOTAL DISBURSEMENTS | \$ 5,378,923 | \$ 5,704,386 | \$ 5,516,755 | \$ 6,044,653 | \$ 340,267 | 6.0 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to a decrease in civil fees and fine collections.
- Personnel up due to salary adjustments and increased state funding.
- Operating up due to an increase in training and office expenses.
- Interfund Transfer up due to increased support to VBA Summary Court Administration.

MAGISTRATES' COURTS (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Ensure efficient use of time management in order to expedite cases.

Objective 1(a): Reduce the average age of Small Claims court cases by increasing the number of disposed cases.

Objective 1(b): Reduce the average age of Driving Under the Influence (DUI) related traffic cases to within 120 days.

MEASURES:

| | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Small Claims cases filed ¹ | 1(a) | 3,194 | 3,177 | 3,200 |
| DUI cases filed ¹ | 1(b) | 322 | 315 | 328 |
| Efficiency: | | | | |
| Average Small Claims case age in days | 1(a) | 139 | 125 | 70 |
| Cost per case | 1(a) | \$80.00 | \$80.00 | \$80.00 |
| Average DUI case age in days | 1(b) | 322 | 300 | 255 |
| Outcome: | | | | |
| Disposed Small Claims cases | 1(a) | 3,308 | 3,619 | 3,311 |
| Percent of Small Claims cases disposed | 1(a) | 97% | 97% | 97% |
| Disposed DUI cases | 1(b) | 396 | 405 | 299 |
| Percent of DUI cases disposed | 1(b) | 96% | 94% | 82% |
| DUI cases pending | 1(b) | 380 | 320 | 404 |

¹The 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.

2024 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:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| Intergovernmental | \$ 1,303 | \$ 1,000 | \$ 1,565 | \$ 1,400 | \$ 400 | 40.0 |
| Fines and Forfeitures | <u>99,960</u> | <u>102,000</u> | <u>95,821</u> | <u>96,000</u> | <u>(6,000)</u> | <u>(5.9)</u> |
| TOTAL REVENUES | 101,263 | 103,000 | 97,386 | 97,400 | (5,600) | (5.4) |
| Interfund Transfer In | <u>17,176</u> | <u>40,867</u> | <u>55,731</u> | <u>61,514</u> | <u>20,647</u> | <u>50.5</u> |
| TOTAL SOURCES | <u>\$ 118,439</u> | <u>\$ 143,867</u> | <u>\$ 153,117</u> | <u>\$ 158,914</u> | <u>\$ 15,047</u> | <u>10.5</u> |
| Personnel | \$ 74,870 | \$ 73,975 | \$ 77,300 | \$ 78,419 | \$ 4,444 | 6.0 |
| Operating | 495 | 569 | 569 | - | (569) | (100.0) |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL EXPENDITURES | <u>\$ 75,365</u> | <u>\$ 74,544</u> | <u>\$ 77,869</u> | <u>\$ 78,419</u> | <u>\$ 3,875</u> | <u>5.2</u> |

Funding Adjustments for FY 2024 Include:

- Revenues down due to decreased fines.
- Interfund Transfer In up due to insufficient revenues in the program.
- Personnel up due to increased personnel costs and higher overtime projections.

MAGISTRATES' COURTS (continued)

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.

| MEASURES: | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| 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% |
| Efficiency: | | | | |
| Average hours per service | 1(a) | 1.5 | 1.0 | 1.0 |
| Outcome: | | | | |
| Percent of victims who perceive that the judges and court personnel were courteous and responsive to them | 1(b) | 99.0% | 100% | 100% |

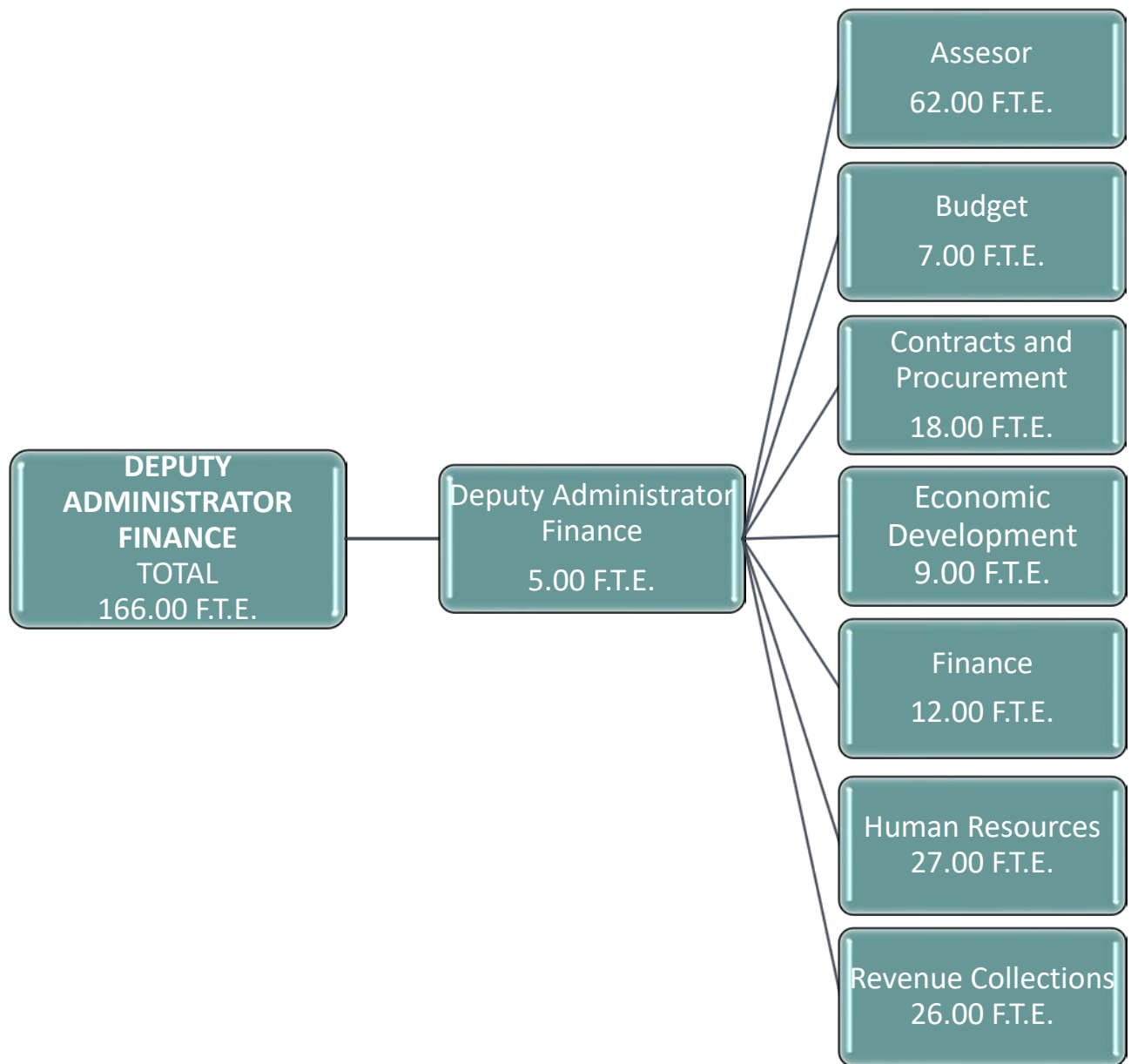
2024 ACTION STEPS

Department Goal 1

- Continue to improve fluidity of victim services on general session offenses.



End Section



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------------|---------------------------|
| Positions/FTE | 6.00 | 6.00 | 5.00 | 5.00 | (1.00) | (16.7) |
| Personnel | \$ 750,069 | \$ 809,260 | \$ 702,000 | \$ 724,099 | \$ (85,161) | (10.5) |
| Operating | 16,550 | 16,892 | 14,687 | 16,103 | (789) | (4.7) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 766,618</u></u> | <u><u>\$ 826,152</u></u> | <u><u>\$ 716,687</u></u> | <u><u>\$ 740,202</u></u> | <u><u>\$ (85,950)</u></u> | <u><u>(10.4)</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel down to due to the conversion of a position to Finance in FY 2023.
- Operating down due to a reduction in office expenses.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 62.00 | 62.00 | 62.00 | 62.00 | - | 0.0 |
| Licenses and Permits | \$ 5,140 | \$ 5,600 | \$ 4,950 | \$ 4,950 | \$ (650) | (11.6) |
| Charges and Fees | 566 | 300 | 300 | 300 | - | 0.0 |
| Miscellaneous | 100 | - | - | - | - | 0.0 |
| TOTAL REVENUES | \$ 5,806 | \$ 5,900 | \$ 5,250 | \$ 5,250 | \$ (650) | (11.0) |
| Personnel | \$ 4,345,159 | \$ 4,680,515 | \$ 4,523,000 | \$ 4,981,719 | \$ 301,204 | 6.4 |
| Operating | 251,774 | 379,171 | 280,799 | 354,718 | (24,453) | (6.4) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 4,596,933 | \$ 5,059,686 | \$ 4,803,799 | \$ 5,336,437 | \$ 276,751 | 5.5 |

Funding Adjustments for FY 2024 Include:

- Revenues down due to mobile home permits and dealer fees.
- Personnel up due to increase in projected benefits and compensation.
- Operating down due to lower need for contractors.

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 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|---|------------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Number of New Construction appraisals completed during FY ¹ | 1(a) | 6,810 | 6,500 | 6,500 |
| Number of ATI appraisals completed during fiscal year ² | 1(b) | 25,245 | 14,726 | 12,000 |
| Inspections per fiscal year ³ | 2(a)(b)(c) | 52,701 | 64,966 | 50,000 |
| Output: | | | | |
| Percent of time spent on new construction ⁴ | 1(a) | 26.70% | 28.31% | 30% |
| Percent of time spent on new ATI appraisals ⁵ | 1(b) | 10.35% | 7.8% | 10% |
| Percent of time spent on objections and reviews | 1(c) | 4% | 5.07% | 4% |
| Median date of inspection for improved properties ⁹ | 2(a) | 6/11/20 | 6/11/21 | 6/11/22 |
| Lag in inspection date median versus Tax Year ⁹ | 2(b) | 1.5 yrs. | 1.5 yrs | 1.5 yrs |
| Percent of appraiser time spent in field | 2(c) | 17% | 11% | 15% |
| Efficiency: | | | | |
| Avg Rate per day new construction appraisals (per appraiser) | 1(a) | 3.55 | 2.6 | 3.5 |
| Avg Rate per day ATI appraisals (per appraiser) ⁵ | 1(a) | 33.9 | 27.65 | 35 |
| Avg Rate per day objections (per appraiser) | 1(b) | 2.07 | 3.08 | 2.5 |
| Outcome: | | | | |
| Date new construction 95% completed ¹ | 1(a) | 5/20/22 | 5/20/23 | 5/20/24 |
| New construction appraisals completed for Fiscal Year | 1(a) | 6,810 | 5,021 | 6,500 |
| Change in valuation tax base due to new construction | 1(a) | 1.80% | 2% | 2% |
| Date ATIs completed ⁵ | 1(b) | 7/20/22 | 7/17/23 | 7/1/24 |
| Change in valuation tax base due to ATIs ⁶ | 1(b) | 4.76% | 2.5% | 2.5% |
| Percentage reassessment BAAs completed (occurs every five years) ⁷ | 1(c) | 75% | 98% | 100% |
| Date annual objections completed for prior tax year | 1(c) | 3/11/22 | 6/8/23 | 3/1/24 |
| Increase in percentage of field time per year ⁸ | 2(a)(b)(c) | 25% | -22% | 25% |

¹ Due to the number of new houses, new construction overlaps ATIs.

² 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.

³ Annual inspections should stabilize at 50,000 – 55,000.

⁴ Time spent on new construction cycles with reassessment every five years. Typically, low points are the reassessment year or the year after.

⁵ 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)

⁶ The FY 2022 increase for ATIs is larger than expected, due to soaring prices. Many ATIs also have new construction.

⁷ Good progress was made on reassessment BAAs in FY 2022.

⁸ FY 2022 saw a good rebound in field inspections from FY 2021.

⁹ 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.

2024 ACTION STEPS

Department Goal 1

- Continue to ensure and maintain the validity of tax base calculations, complete annual work including ATI's and new construction to mail notices and provide preliminary roll certification by early August 2022.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 7.00 | 7.00 | 7.00 | 7.00 | - | 0.0 |
| Personnel | \$ 710,011 | \$ 748,598 | \$ 706,000 | \$ 766,131 | \$ 17,533 | 2.3 |
| Operating | 36,047 | 25,778 | 21,940 | 23,406 | (2,372) | (9.2) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 746,058 | \$ 774,376 | \$ 727,940 | \$ 789,537 | \$ 15,161 | 2.0 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected compensation and benefits.
- Operating down due to a lower training costs.

Performance Measures:

Initiative III: Long-Term Financial Planning

Department Goal 1: Ensure the County's 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.

Department Goal 3: Reduce effort and time to produce annual budget.

Objective 3: Achieve delivery of annual budget to Council by the second Tuesday in May.

Initiative V: Quality Control

BUDGET (continued)

Department Goal 4: Ensure compliance with grant terms and conditions.

Objective 4: Work with departments to ensure zero audit findings and/or questioned costs in the Single Audit.

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Number of Federal Awards | 3 | 97 | ≈99 ² | 102 |
| Output: | | | | |
| Budgeted General Fund revenue | 2 | \$252,385,894 | \$263,350,183 | \$292,707,049 |
| Actual General Fund revenues ¹ | 2 | \$280,032,887 | \$273,231,520 | \$292,707,049 |
| Efficiency: | | | | |
| Dollar amount of Single Audit questioned costs | 3 | \$0 | \$0 | \$0 |
| Outcome: | | | | |
| Five-year plans prepared | 1 | 100% | 75% | 100% |
| Percent of revenue variance from budget to actual ¹ | 2 | 11.0% | 3.8% | 0.0% |
| Single Audit findings | 3 | 0 | 0 | 0 |
| Percent of Single Audit questioned costs | 3 | 0.0% | 0.0% | 0.0% |

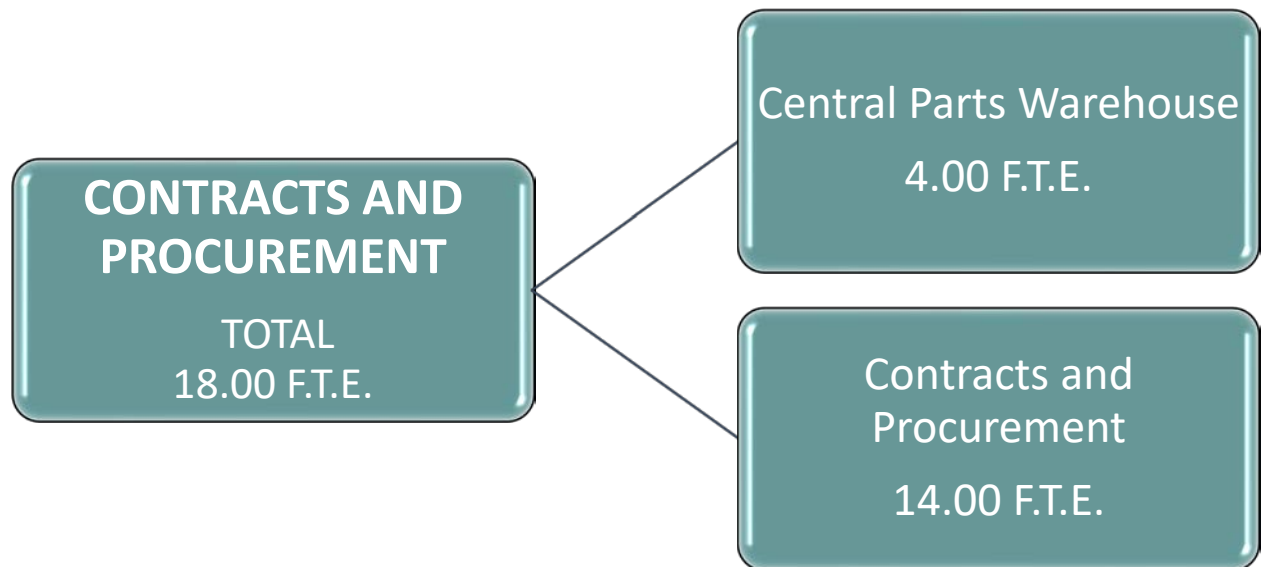
¹ FY 2023 Actual & FY 2024 Projected reflect the projection at time of budget preparation.

² Currently an estimated figure. Actual amount is reported approximately in January 2024.

2024 ACTION STEPS

Department Goal 3

- Expand Implementation of ClearGov software for FY 2025 budget process to include personnel, capital and digital budget document.



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 4.00 | 4.00 | 4.00 | 4.00 | - | 0.0 |
| Charges and Fees | <u>\$ 2,307,707</u> | <u>\$ 3,000,000</u> | <u>\$ 2,680,117</u> | <u>\$ 2,850,000</u> | <u>\$ (150,000)</u> | (5.0) |
| TOTAL REVENUES | <u>\$ 2,307,707</u> | <u>\$ 3,000,000</u> | <u>\$ 2,680,117</u> | <u>\$ 2,850,000</u> | <u>\$ (150,000)</u> | (5.0) |
| Personnel | \$ 256,990 | \$ 262,958 | \$ 264,500 | \$ 272,686 | \$ 9,728 | 3.7 |
| Operating | 2,304,200 | 2,737,042 | 2,415,617 | 2,577,314 | (159,728) | (5.8) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 2,561,190</u> | <u>\$ 3,000,000</u> | <u>\$ 2,680,117</u> | <u>\$ 2,850,000</u> | <u>\$ (150,000)</u> | (5.0) |

Funding Adjustments for FY 2024 Include:

- Revenues down due to lower cost and usage of maintenance parts by Fleet Operations.
- Personnel up due to increased longevity and merit, and overtime.
- Operating down due to a decrease in warehouse inventory.

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: | | FY 2022 | FY 2023 | FY 2024 |
|---|------------------|----------------|----------------|------------------|
| | <u>Objective</u> | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> |
| Output: | | | | |
| Inventory line items | 1(a) | 1,570 | 1,586 | 1,600 |
| Supplies issued monthly | 1(b) | 3,248 | 2,656 | 2,800 |
| Received and stored items processed monthly | 1(b) | 5,311 | 2,886 | 3,000 |
| Efficiency: | | | | |
| Average error rate on issuing supplies | 1(c) | 2.0% | 2.0% | 2.0% |
| Outcome: | | | | |
| Percent of stored items processed within 2 hours of receipt | 1(b) | 92% | 92% | 93% |
| Annual ratio of stock turnover | 1(c) | 4.0:1 | 3.7:1 | 4.0:1 |

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|---|---------------------------|
| Positions/FTE | 15.00 | 15.00 | 15.00 | 14.00 | (1.00) | (6.7) |
| Miscellaneous | <u>\$ 153,768</u> | <u>\$ 160,000</u> | <u>\$ 125,510</u> | <u>\$ 145,000</u> | ▲ <u>\$ (15,000)</u> | (9.4) |
| TOTAL REVENUES | <u><u>\$ 153,768</u></u> | <u><u>\$ 160,000</u></u> | <u><u>\$ 125,510</u></u> | <u><u>\$ 145,000</u></u> | <u><u>\$ (15,000)</u></u> | (9.4) |
| Personnel | \$ 1,277,021 | \$ 1,488,448 | \$ 1,377,000 | \$ 1,494,356 | \$ 5,908 | 0.4 |
| Operating | 58,782 | 66,702 | 67,607 | 66,743 | 41 | 0.1 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 1,335,804</u></u> | <u><u>\$ 1,555,150</u></u> | <u><u>\$ 1,444,607</u></u> | <u><u>\$ 1,561,099</u></u> | <u><u>\$ 5,949</u></u> | 0.4 |

Funding Adjustments for FY 2024 Include:

- Revenues down due to procurement card rebates.
- Personnel up due to the continuation of the longevity and merit programs.

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: | | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|------------------|-------------------|-------------------|----------------------|
| Input: | Objective | | | |
| Purchase Card purchases | 2(a) | 21,729 | 20,000 | 21,144 |
| Purchase orders | 2(a)(b),4 | 1,934 | 1,800 | 2,100 |
| Output: | | | | |
| Number of staff attending training | 1(a) | 5 | 7 | 6 |
| Purchase orders processed ≤ \$25,000 | 2(a),3(a)(b),4 | 1,379 | 1,300 | 1,500 |
| Solicitations processed | 2(b),3(a)(b) | 76 | 75 | 75 |
| Purchase orders ≥ \$25,000 processed | 3(a)(b) | 555 | 500 | 600 |
| Number of Purchase Orders audited | 3(a) | 300 | 300 | 300 |
| Efficiency: | | | | |
| Cost per purchase order processed | 2(a)(b) | \$100 | \$100 | \$100 |
| Outcome: | | | | |
| Percent of staff receiving at least 2 CEUs per fiscal year | 1(a) | 30% | 50% | 50% |
| Percent of purchase orders ≤ \$25,000 processed within 8 business days | 2(a) | 74.3% | 80% | 80% |
| Percent of purchase orders ≥ \$25,000 processed within 72 business day | 2(b) | 73.7% | 80% | 80% |
| Percent of audited purchase orders in compliance | 3(a) | 95% | 100% | 100% |
| Percent of purchases awarded without protest | 3(b) | 100% | 100% | 100% |
| Percent of informal solicitations having three quotes | 4 | 100% | 100% | 100% |

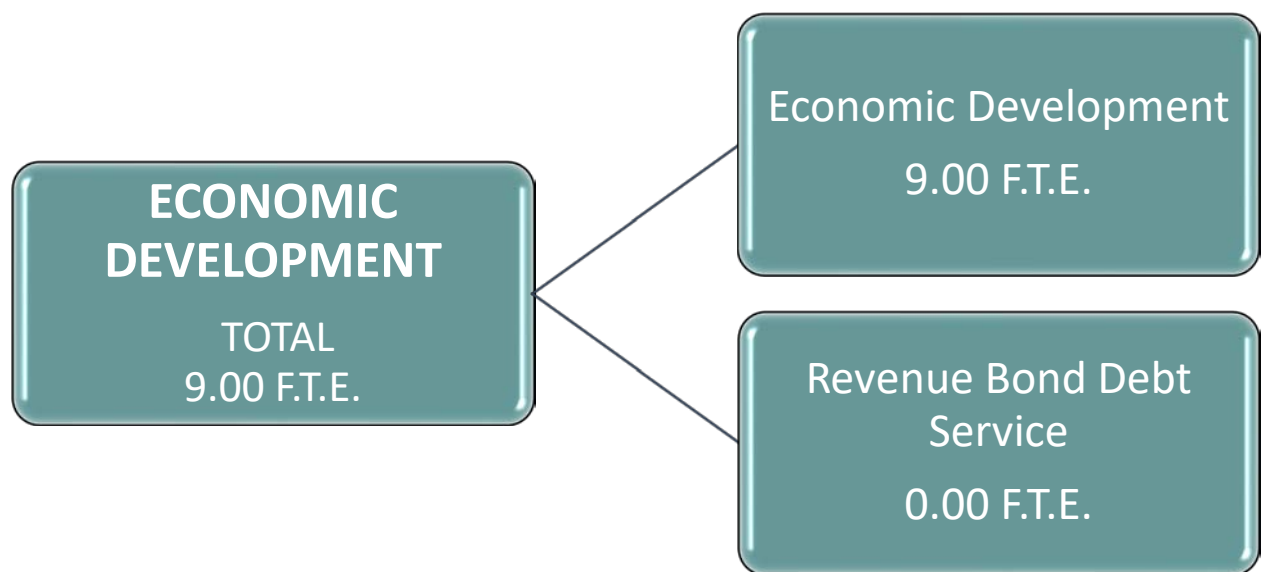
2024 ACTION STEPS

Department Goal 1

- Continue to provide training sessions on procurement procedures to all departments.

Department Goal 3

- Continue to establish guidelines and monitor purchases to ensure goals are being met.
- 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|---------------------------|---------------------------|
| Positions/FTE | 9.00 | 9.00 | 9.00 | 9.00 | - | 0.0 |
| Property Tax | \$ 3,969,709 | \$ 3,961,242 | \$ 3,930,000 | \$ 3,950,000 | \$ (11,242) | (0.3) |
| Miscellaneous | - | 10,000 | - | 10,000 | - | 0.0 |
| Debt Proceeds | 1,417,383 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u><u>\$ 5,387,092</u></u> | <u><u>\$ 3,971,242</u></u> | <u><u>\$ 3,930,000</u></u> | <u><u>\$ 3,960,000</u></u> | <u><u>\$ (11,242)</u></u> | <u><u>(0.3)</u></u> |
| Personnel | \$ 934,460 | \$ 1,224,166 | \$ 1,019,000 | \$ 1,160,169 | \$ (63,997) | (5.2) |
| Operating | 2,948,990 | 2,687,076 | 1,877,378 | 2,749,831 | 62,755 | 2.3 |
| Capital | 269,133 | 60,000 | 226,114 | 50,000 | (10,000) | (16.7) |
| TOTAL EXPENDITURES | <u><u>4,152,583</u></u> | <u><u>3,971,242</u></u> | <u><u>3,122,491</u></u> | <u><u>3,960,000</u></u> | <u><u>(11,242)</u></u> | <u><u>(0.3)</u></u> |
| Interfund Transfer Out | 1,691,500 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | <u><u>\$ 5,844,083</u></u> | <u><u>\$ 3,971,242</u></u> | <u><u>\$ 3,122,491</u></u> | <u><u>\$ 3,960,000</u></u> | <u><u>\$ (11,242)</u></u> | <u><u>(0.3)</u></u> |

Funding Adjustments for FY 2024 Include:

- Revenues down due to a decrease in the value of existing multi-county parks.
- Personnel down due to decreased insurance cost and vacancies.
- Operating up due to increased training and office expenses.
- Capital down due to fewer new building construction projects.

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 airport area road projects 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$27,701,356 | \$26,797,383 | \$23,925,512 | \$25,115,247 | \$ (1,682,136) | (6.3) |
| Interest | 60,895 | - | - | - | - | 0.0 |
| TOTAL REVENUES | 27,762,251 | 26,797,383 | 23,925,512 | 25,115,247 | (1,682,136) | (6.3) |
| Interfund Transfer In | 9,412,551 | 9,213,731 | 9,215,531 | 9,226,536 | 12,805 | 0.1 |
| TOTAL SOURCES | \$37,174,803 | \$36,011,114 | \$33,141,043 | \$34,341,783 | \$ (1,669,331) | (4.6) |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 21,933,403 | 23,814,124 | 22,654,858 | 13,611,245 | (10,202,879) | (42.8) |
| Capital | - | - | - | - | - | 0.0 |
| Debt Service | - | - | - | 9,225,736 | 9,225,736 | 100.0 |
| TOTAL EXPENDITURES | 21,933,403 | 23,814,124 | 22,654,858 | 22,836,981 | (977,143) | (4.1) |
| Interfund Transfer Out | 14,651,630 | 13,060,137 | 10,671,936 | 11,627,942 | (1,432,195) | (11.0) |
| TOTAL DISBURSEMENTS | \$36,585,033 | \$36,874,261 | \$33,326,794 | \$34,464,923 | \$ (2,409,338) | (6.5) |

Funding Adjustments for FY 2024 Include:

- Property tax down due to potential impact of State decrease in the effective assessment ratio.
- Interfund Transfer In up to correspond with higher debt service.
- Operating down in correlation to lower budgeted multi-county park revenues.
- Interfund Transfer Out down in correlation to lower budgeted multi-county park revenues.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|-----------------------|-------------------------|--------------------------|-------------------------|-------------------|-----------------------|
| Positions/FTE | 11.00 | 11.00 | 12.00 | 12.00 | 1.00 | 9.1 |
| Charges and Fees | \$ 2,820 | \$ 2,800 | \$ 2,750 | \$ 2,700 | \$ (100) | (3.6) |
| TOTAL REVENUES | <u>\$ 2,820</u> | <u>\$ 2,800</u> | <u>\$ 2,750</u> | <u>\$ 2,700</u> | <u>\$ (100)</u> | <u>(3.6)</u> |
| Personnel | \$ 941,076 | \$ 1,053,979 | \$ 992,000 | \$ 1,192,573 | \$ 138,594 | 13.1 |
| Operating | 45,869 | 48,102 | 46,602 | 50,566 | 2,464 | 5.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 986,945</u> | <u>\$ 1,102,081</u> | <u>\$ 1,038,602</u> | <u>\$ 1,243,139</u> | <u>\$ 141,058</u> | <u>12.8</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to increase in projected benefits and compensation.
- Operating up due to increase in postage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Keep management and public informed of the County's financial status.

Objective 1(a): Submit 100% of regulatory filings (State and Federal) by the prescribed deadline to avoid penalties and receive maximum benefits allowed.

Objective 1(b): Prepare the 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.

FINANCE

Initiative V: Quality Control

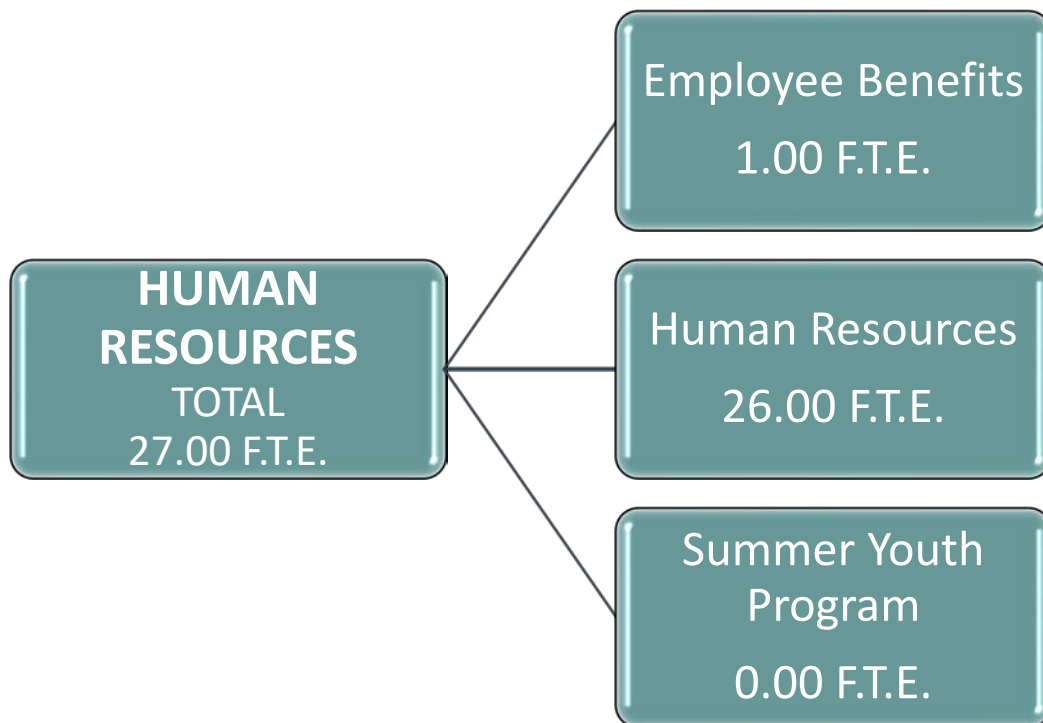
Department Goal 3: Safeguard the County's assets.

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 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Number of deadlines missed | 1(a),2 | 0 | 1 | 0 |
| Number of days to prepare the CAFR | 1(b) | 173 | 210 | 175 |
| Outcome: | | | | |
| <u>General Obligation Bond</u> | 3(a) | | | |
| Standards & Poor's Corporation | | AAA | AAA | AAA |
| Moody's Investors Service | | Aaa | Aaa | Aaa |
| Fitch Ratings, Inc. | | AAA | AAA | |
| 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 | | 62 | 75 | 65 |
| Journal entries required after year end | | 51 | 85 | 75 |
| Management letter comments/material weaknesses/significant deficiency | | 1 | 0 | 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 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 | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Charges and Fees | 52,052,073 | 32,106,866 | 32,440,000 | 31,422,865 | \$ (684,001) | (2.1) |
| Interest | 165,539 | 400,000 | 2,000,000 | 2,000,000 | 1,600,000 | 400.0 |
| TOTAL REVENUES | <u><u>\$53,367,561</u></u> | <u><u>\$32,506,866</u></u> | <u><u>\$34,440,000</u></u> | <u><u>\$33,422,865</u></u> | <u><u>\$ 915,999</u></u> | <u><u>2.8</u></u> |
| Personnel | \$ 116,968 | \$ 119,366 | \$ 117,000 | \$ 117,365 | \$ (2,001) | (1.7) |
| Operating | 48,230,412 | 32,387,500 | 31,912,000 | 34,705,500 | 2,318,000 | 7.2 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$48,347,380</u></u> | <u><u>\$32,506,866</u></u> | <u><u>\$32,029,000</u></u> | <u><u>\$34,822,865</u></u> | <u><u>\$ 2,315,999</u></u> | <u><u>7.1</u></u> |

Funding Adjustments for FY 2024 Include:

- Charges and fees down due to higher interest income and use of fund balance.
- Interest income up due to higher rates.
- Operating expenses up due to rising 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 26.00 | 26.00 | 26.00 | 26.00 | - | 0.0 |
| Personnel | \$ 2,266,519 | \$ 2,466,003 | \$ 2,178,000 | \$ 2,439,660 | \$ (26,343) | (1.1) |
| Operating | 291,669 | 464,663 | 491,156 | 554,137 | 89,474 | 19.3 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 2,558,187 | 2,930,666 | 2,669,156 | 2,993,797 | 63,131 | 2.2 |
| Interfund Transfer Out | - | 127,533 | 75,000 | 75,000 | (52,533) | (41.2) |
| TOTAL DISBURSEMENTS | \$ 2,558,187 | \$ 3,058,199 | \$ 2,744,156 | \$ 3,068,797 | \$ 10,598 | 0.3 |

Funding Adjustments for FY 2024 Include:

- Personnel costs down for a frozen position.
- Operating up for contracted services in lieu of a full-time position.
- Interfund Transfer Out down for support of the Summer Youth program based on projected utilization.

HUMAN RESOURCES

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 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|-----------|-------------------|-------------------|----------------------|
| Output: | | | | |
| <u>Benefits:</u> | | | | |
| Number of days to complete accurately the benefits enrollments | 1(b) | 3 days | 3 days | N/A* |
| Number of new retirees processed | 1(b) | 110 | 98 | 100 |
| Number of meetings held with employees/retirees | 1(b) | 82 | 125 | 100 |
| Number of active retirees | 1(b) | 1,253 | 932 | 1,000 |
| Number of new inquiries to the FreshDesk portal | 1(c) | 1,418 | 1,252 | N/A* |
| Number of retiree calls and changes | 1(c) | N/A* | 132 | 125 |
| <u>Unemployment:</u> | | | | |
| Number of claims processed | 2(a) | 101 | 116 | 100 |
| Total number of claims paid | 2(a) | 71 | 65 | 50 |
| <u>Employee Learning & Development:</u> | | | | |
| Number of employees taking classes | 3(a) | 2,443 | 2,493 | 2,500 |
| Number of classes taken | 3(a) | 14,658 | 14,561 | 14,500 |
| Number of online, on-demand classes offered | 3(b) | 500 | 1,027 | 1,100 |

HUMAN RESOURCES

Employment & Compensation:

| | | | | |
|-------------------------------|------|-----|-----|-----|
| Number of internal promotions | 4(a) | 235 | 282 | 250 |
|-------------------------------|------|-----|-----|-----|

Onboarding:

| | | | | |
|--|------|-----|-----|-----|
| Number of benefits eligible new hires Onboarded remotely | 1(d) | 637 | 641 | 650 |
| Number of Mandatory Classes for New Hires | 1(d) | 17 | 18 | 20 |
| Number of New Hires completing Mandatory Classes | 1(d) | 601 | 641 | 650 |

Outcome:

| | | | | |
|--|-----------|------|------|------|
| Percentage of accurate completion of benefits enrollment | 1(a) | 100% | 100% | 100% |
| Percentage of FreshDesk responses within 24 business hours | 1(c) | 100% | 98% | 100% |
| Percentage of remote training completed by employees | 3(a),3(b) | 100% | 100% | 100% |

*Data unavailable at time of publication

2024 ACTION STEPS

Department Goal 1:

- Analyze the current retirement process, and develop informative materials, click-throughs, and videos that explain the advantage of the retirement system, for the life cycle of an employee from new hire, up to retirement and post-retirement.
- Continue to monitor monthly reports and develop new metrics that allow accurate comparisons to a variety of internal systems to various benefit and retirement reports.
- Benefits Manager will partner with the training team to outline the short-term disability claims process. Identify information that needs to be updated on the platform and create new material for Onboarding.
- Review, update, and create new Standard Operating Procedures (SOPs), as needed.

Department Goal 2:

- Develop and implement HR Reps, supervisors, and management training on all Employee Relations procedures
- Provide training to ER staff to improve all processes

Department Goal 3:

- Develop the skills of the new 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
- Expand the learning management system, NeoGov LEARN, to fully utilize the system's features
- 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

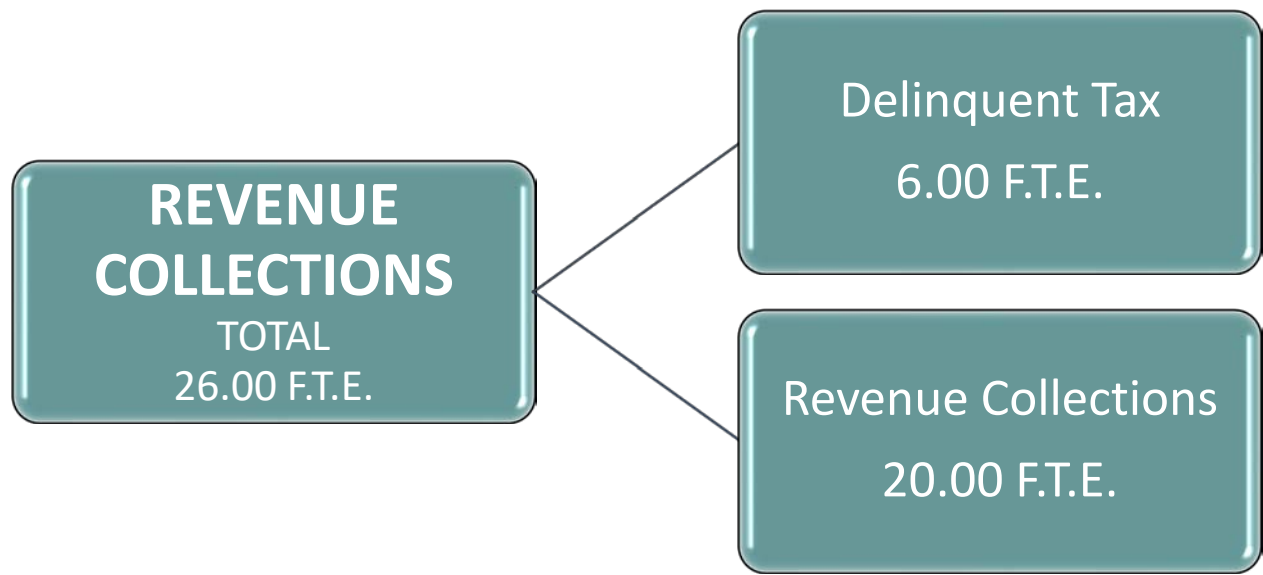
Mission: The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Interfund Transfer In | - | \$ 127,533 | \$ 75,000 | \$ 75,000 | \$ (52,533) | (41.2) |
| TOTAL SOURCES | <u>\$ -</u> | <u>\$ 127,533</u> | <u>\$ 75,000</u> | <u>\$ 75,000</u> | <u>\$ (52,533)</u> | <u>(41.2)</u> |
| Personnel | \$ 14,950 | \$ 126,423 | \$ 63,000 | \$ 96,000 | \$ (30,423) | (24.1) |
| Operating | 2,907 | 45,527 | 33,800 | 61,000 | 15,473 | 34.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 17,857</u> | <u>\$ 171,950</u> | <u>\$ 96,800</u> | <u>\$ 157,000</u> | <u>\$ (14,950)</u> | <u>(8.7)</u> |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In down to reflect lower needed support from the General Fund.
- Personnel down due to lower projected participation in the program.
- Operating up to reflect the Library's 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 6.00 | 6.00 | 6.00 | 6.00 | - | 0.0 |
| Charges and Fees | \$ 978,531 | \$ 1,018,103 | \$ 1,018,103 | \$ 1,048,653 | \$ 30,550 | 3.0 |
| Miscellaneous | 16,308 | 15,500 | 13,500 | 12,500 | (3,000) | (19.4) |
| TOTAL REVENUES | <u>\$ 994,838</u> | <u>\$ 1,033,603</u> | <u>\$ 1,031,603</u> | <u>\$ 1,061,153</u> | <u>\$ 27,550</u> | <u>2.7</u> |
| Personnel | \$ 675,298 | \$ 750,879 | \$ 555,992 | \$ 794,702 | \$ 43,823 | 5.8 |
| Operating | 215,343 | 282,724 | 223,674 | 276,537 | (6,187) | (2.2) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 890,640</u> | <u>\$ 1,033,603</u> | <u>\$ 779,666</u> | <u>\$ 1,071,239</u> | <u>\$ 37,636</u> | <u>3.6</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased levy costs.
- Personnel up due to an increase in salary adjustments.
- Operating down due to a decrease in office expenses and contracted services.

REVENUE COLLECTIONS (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase the amount of County revenue by collecting delinquent taxes in an efficient and timely manner.

Objective 1(a): Attain collection rates of 97% for valid delinquent real property taxed accounts.¹

Objective 1(b): Attain collection rates of 70% existing mobile home taxed accounts.¹

Objective 1(c): Attain collection rates of 25% of existing personal property accounts in Watercraft, Business Personal State/County, Aircraft and Rental Residential.¹

| MEASURES: | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|------------|-------------------|-------------------|-------------------------|
| Output: | | | | |
| Total accounts collected in real property ^{2 & 3} | 1(a) | 8,251-279 | 9,180-347 | 9,395-N/A ⁴ |
| Total accounts collected in mobile homes ^{2 & 3} | 1(b) | 2,257-1,448 | 2,234-1,273 | 2,055-N/A ⁴ |
| Total accounts collected in personal property ^{2 & 3} | 1(c) | 12,140-9,630 | 13,062-6,342 | 17,552-N/A ⁴ |
| Efficiency: | | | | |
| Cost per collection ⁴ | 1(a)(b)(c) | \$73.84 | \$60.80 | N/A ⁴ |
| Outcome: | | | | |
| Closure rate for real property accounts ^{2 & 3} | 1(a) | 96.62% | 95.79% | N/A ⁴ |
| Closure rate for mobile home accounts | 1(b) | 35.84% | 43.60% | N/A ⁴ |
| Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC) | 1(c) | 20.68% | 47.74% | N/A ⁴ |

¹All 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".

²FY 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.

³FY 2023 showed an increase in closure rates listed for Mobile Homes and Personal Property most in part to increased focus on the collections for these types. Debt Setoff went through a change in staffing and the new team increased the amounts submitted to the program. This resulted in the increase in money collected, however; there was a coinciding increase in refunds generated on the lack of research due to staffing shortages. This may be a statistic that will need to be monitored moving forward with the expectation of increased account submittal to the program. Due to this, yearly goals for Personal Property were achieved, surpassing the previous year. Goals for Personal Property and Mobile Homes were adjusted to 50% to address the increase in Personal Property and decline in Mobile Homes. The continued drop in collections for Mobile Home has led to the Tax Collector to shifting resources to better assist this moving forward.

⁴Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2022 shows \$890,640 in actual expenditures. The Delinquent Tax Office experienced a \$13 decrease in cost per collection.

2024 ACTION STEPS

Department Goal 1

- Address the collection process for all Personal Property levels by ending redundant billing on all closed and uncollectable accounts, and increasing collections through a third party collection agency
- Establish a procedure which will fully close out a business to prevent redundant billing, to ensure closed accounts are recognized by all associated county departments, including the County Auditor and Revenue Collections (Business License and Delinquent Tax) before finalizing the closure with the SC Department of Revenue.
- Continue to contract with a third party collection agency to assist the Delinquent Tax Collector with unpaid personal property bills. Have the company begin collections of personal property to determine the statistics on its viability for the FY24 year.

REVENUE COLLECTIONS (continued)

Division: Revenue Collections
Fund: Enterprise Fund
Function: General Government

Mission: Revenue Collections administers on a fee basis the collection of accommodations taxes, business license fees, hazardous material fees, stormwater fees, and the solid waste user fee for the County and municipalities. Also included are franchise fees, hospitality fees, 800 MHz fees, bankruptcy fees, and municipal improvement district taxes.

Services Provided:

- File legal actions against delinquent accounts and for non-compliance to collect unpaid fees owed to Charleston County
- Work with the Planning Department on zoning issues
- Collect fees for other County departments as requested

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 20.00 | 20.00 | 20.00 | 20.00 | - | 0.0 |
| Charges and Fees | \$ 2,953,875 | \$ 2,752,146 | \$ 2,967,846 | \$ 3,231,498 | \$ 479,352 | 17.4 |
| Interest | 22,639 | 36,000 | 240,000 | 240,000 | 204,000 | 566.7 |
| Miscellaneous | 7,451 | - | 4,000 | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 2,983,965</u> | <u>\$ 2,788,146</u> | <u>\$ 3,211,846</u> | <u>\$ 3,471,498</u> | <u>\$ 683,352</u> | <u>24.5</u> |
| Personnel | \$ 1,621,380 | \$ 1,625,828 | \$ 1,640,000 | \$ 1,809,431 | \$ 183,603 | 11.3 |
| Operating | 1,047,904 | 602,082 | 734,998 | 768,622 | 166,540 | 27.7 |
| Capital | - | - | 95,500 | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>2,669,284</u> | <u>2,227,910</u> | <u>2,470,498</u> | <u>2,578,053</u> | <u>350,143</u> | <u>15.7</u> |
| Interfund Transfer Out | 420,000 | 560,236 | 741,348 | 926,639 | 366,403 | 65.4 |
| TOTAL DISBURSEMENTS | <u>\$ 3,089,284</u> | <u>\$ 2,788,146</u> | <u>\$ 3,211,846</u> | <u>\$ 3,504,692</u> | <u>\$ 716,546</u> | <u>25.7</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased collection fees and higher interest earnings.
- Personnel up due to pay adjustment increases.
- Operating up due to an increase in maintenance contract software and indirect costs.
- Interfund Transfer Out up due to the increase in profits transferred to the General Fund.

REVENUE COLLECTION (continued)

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:

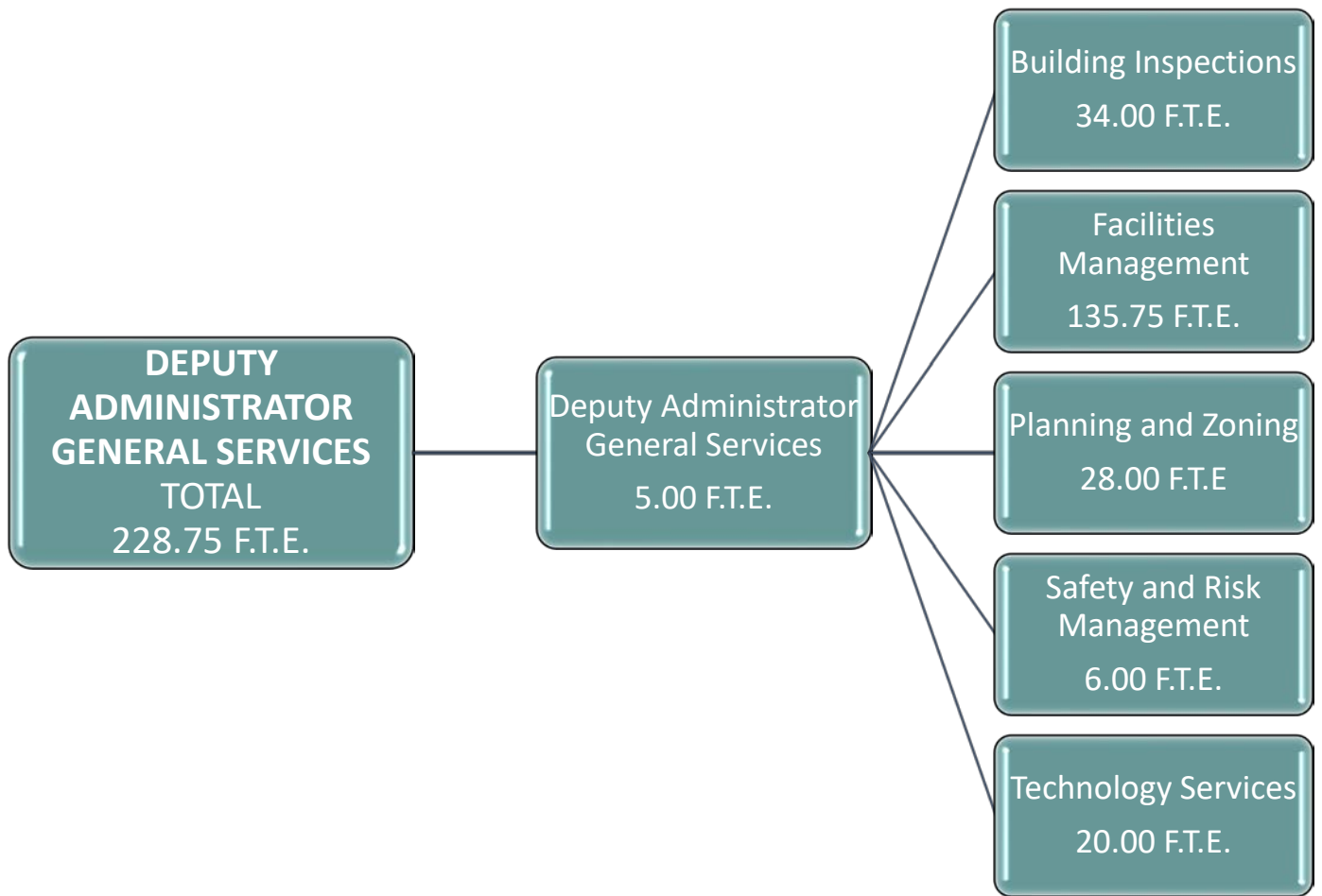
| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Field inspections/calls/emails | 1(a) | 5,120 | 4,700 | 5,500 |
| Illegal businesses located – businesses noncompliant | 1(b) | 82 | 110 | 100 |
| Audits conducted | 1(c) | 707 | 513 | 660 |
| Efficiency: | | | | |
| Average chargeback per audit | 1(c) | 740 | 376 | 500 |
| Outcome: | | | | |
| Percent increase of business license inspections ¹ | 1(a) | 67% | (9%) | 15% |
| Percent increase of locating businesses operating illegally ¹ | 1(b) | 330% | 26% | 26% |
| Percent increase of audits conducted | 1(c) | 27% | (28%) | 23% |
| Collections from audit chargebacks | 1(c) | \$523,459.42 | \$193,097 | \$225,000 |

Decreases are due to staff turnover in field inspection and audit division.

2024 ACTION STEPS

Department Goal 1

- Continue to locate unlicensed accommodations accounts across the county.
- Continue with efforts to identify businesses not in compliance with business license.
Further integrate divisions throughout the department to increase productivity across the board.



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 5.00 | 5.00 | 5.00 | 5.00 | - | 0.0 |
| Miscellaneous | \$ 26 | \$ - | \$ 500 | \$ 500 | \$ 500 | 100.0 |
| TOTAL REVENUES | <u>\$ 26</u> | <u>\$ -</u> | <u>\$ 500</u> | <u>\$ 500</u> | <u>\$ 500</u> | <u>100.0</u> |
| Personnel | \$ 704,854 | \$ 749,040 | \$ 757,000 | \$ 782,955 | \$ 33,915 | 4.5 |
| Operating | 15,118 | 68,936 | 298,936 | 19,904 | (49,032) | (71.1) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 719,972</u> | <u>\$ 817,976</u> | <u>\$ 1,055,936</u> | <u>\$ 802,859</u> | <u>\$ (15,117)</u> | <u>(1.8)</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to an increase in compensation, including longevity and merit.
- Operating down due to a decrease to fund grant matches in FY 2024.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 34.00 | 34.00 | 34.00 | 34.00 | - | 0.0 |
| Licenses and Permits | \$ 3,405,576 | \$ 2,380,000 | \$ 3,430,000 | \$ 2,400,000 | \$ 20,000 | 0.8 |
| Intergovernmental | 24,629 | 58,000 | 58,153 | 68,000 | \$ 10,000 | 17.2 |
| Charges and Fees | 1,145,078 | 755,000 | 1,005,000 | 604,000 | \$ (151,000) | (20.0) |
| Miscellaneous | (3,264) | 1,000 | - | - | (1,000) | (100.0) |
| TOTAL REVENUES | <u>\$ 4,572,018</u> | <u>\$ 3,194,000</u> | <u>\$ 4,493,153</u> | <u>\$ 3,072,000</u> | <u>\$ (122,000)</u> | <u>(3.8)</u> |
| Personnel | \$ 2,176,960 | \$ 2,670,918 | \$ 2,604,000 | \$ 2,776,779 | \$ 105,861 | 4.0 |
| Operating | 197,067 | 303,692 | 520,350 | 370,761 | 67,069 | 22.1 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 2,374,027</u> | <u>\$ 2,974,610</u> | <u>\$ 3,124,350</u> | <u>\$ 3,147,540</u> | <u>\$ 172,930</u> | <u>5.8</u> |
| Interfund Transfer Out | (1,606) | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$ 2,372,421</u> | <u>\$ 2,974,610</u> | <u>\$ 3,124,350</u> | <u>\$ 3,147,540</u> | <u>\$ 172,930</u> | <u>5.8</u> |

Funding Adjustments for FY 2024 Include:

- Revenues down resulting from a decrease in plan review fees and contractor license registrations.
- Personnel up due to projected benefits and compensation paired with longevity and merit increases.
- Operating expenditures represent an increase in contracted temps.

BUILDING INSPECTIONS SERVICES (continued)

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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Permit revenue | 1(a) | \$3,167,706 | \$1,700,000 | \$1,900,000 |
| Output: | | | | |
| Permits issued | 1(a) | 17,081 | 15,680 | 16,000 |
| Inspections performed | 1(a) | 37,381 | 36,500 | 38,000 |
| Commercial plans approved | 1(a) | 405 | 385 | 400 |
| Residential plans approved | 1(a) | 2,340 | 1,890 | 2,500 |
| Number of contractor's licenses issued/renewed | 1(a) | 3,007 | 2,750 | 2,750 |
| Number of Certificates of Occupancy issued | 1(a) | 1,223 | 950 | 1,000 |
| Number of people serviced by web-based system | 1(a)(b) | 90,450 | 86,850 | 87,500 |
| Number impacted by public education programs | 2(a) | 108,500 | 115,200 | 125,000 |
| Number attending educational seminars | 2(b) | 5,100 | 5,100 | 5,200 |
| Hours of Code Enforcement Officers training | 3(c) | 980 | 890 | 1,050 |
| Efficiency: | | | | |
| Average number of days per commercial plan review | 1(a)(c) | 16 | 20 | 23 |
| Average number of days per residential plan review | 1(a)(c) | 16 | 20 | 30 |

BUILDING INSPECTIONS SERVICES (continued)

| MEASURES: | <u>Objective</u> | FY 2022 <u>Actual</u> | FY 2023 <u>Actual</u> | FY 2024 <u>Projected</u> |
|---|------------------|--------------------------|--------------------------|-----------------------------|
| Outcome: | | | | |
| Web-based requests satisfied | 1(a) | 100% | 100% | 100% |
| Percentage of auto system training program completed | 1(a) | 100% | 100% | 100% |
| Percentage of Met or Exceeded Department Service Goals | 1(c) | 100% | 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 2 |
| 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% |

2024 ACTION STEPS

Department Goal 1

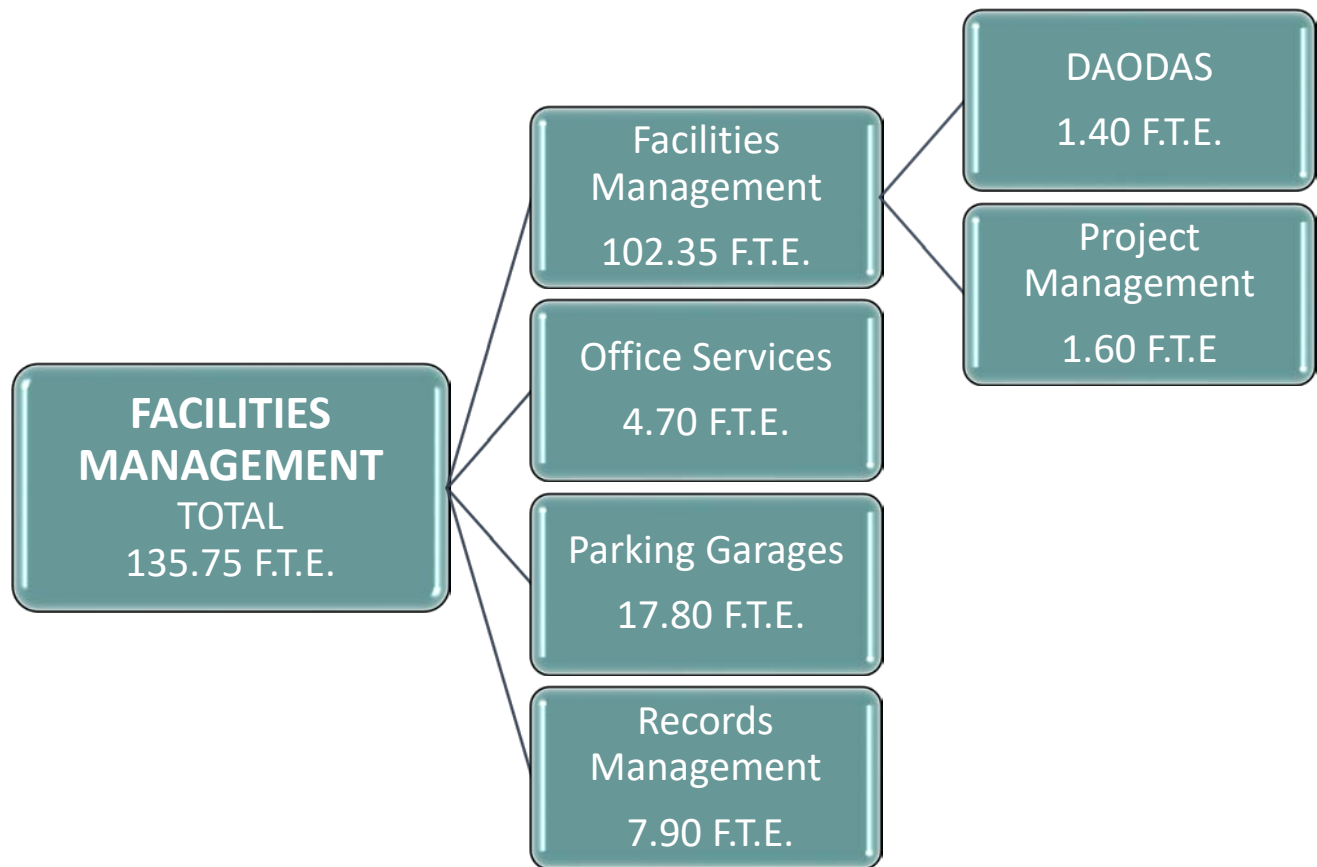
- Continue moving the entire plan documentation system to be fully digital
- Integrate the Decisions Engine self-service application into the Energov permitting system to enhance the department's services online, including integrating electronic plans/ permitting services and inspection management
- 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
- 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 100.10 | 100.10 | 102.35 | 102.35 | 2.25 | 2.2 |
| Intergovernmental | \$ 167,793 | \$ 160,000 | \$ 160,000 | \$ 168,000 | \$ 8,000 | 5.0 |
| Interest | 560 | - | - | - | - | 0.0 |
| Miscellaneous | 44,859 | - | 4,307 | - | - | 0.0 |
| Leases and Rentals | 97,934 | 57,282 | 228,096 | 213,094 | 155,812 | 272.0 |
| Debt Proceeds | 1,117,546 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 1,428,692</u> | <u>\$ 217,282</u> | <u>\$ 392,403</u> | <u>\$ 381,094</u> | <u>\$ 163,812</u> | 75.4 |
| Personnel | \$ 6,035,718 | \$ 6,943,378 | \$ 6,397,199 | \$ 7,576,966 | \$ 633,588 | 9.1 |
| Operating | 13,585,075 | 14,431,030 | 14,895,968 | 16,163,227 | 1,732,197 | 12.0 |
| Capital | 1,403,480 | - | 22,009 | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>21,024,273</u> | <u>21,374,408</u> | <u>21,315,176</u> | <u>23,740,193</u> | <u>2,365,785</u> | 11.1 |
| Interfund Transfer Out | 1,165,000 | 5,175,000 | 5,305,773 | 5,625,000 | 450,000 | 8.7 |
| TOTAL DISBURSEMENTS | <u>\$ 22,189,273</u> | <u>\$ 26,549,408</u> | <u>\$ 26,620,949</u> | <u>\$ 29,365,193</u> | <u>\$ 2,815,785</u> | 10.6 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in rents and leases.
- Personnel up due to reallocation of staff.
- Operating up due to an increase in utilities and maintenance.

FACILITIES MANAGEMENT (continued)

- Interfund Transfer Out to the Facilities Preservation Fund for maintenance projects.

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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Design and Construction: | | | | |
| Total number of active construction contracts | 1(a) | 13 | 16 | 12 |
| Percent of completed construction contracts designed by A&E | 1(a) | 82% | 85% | 90% |
| Total value of active contracts | 1(a) | \$28.6M | \$35.0M | \$32.1M |
| Dollar value of contracts awarded | 1(b) | \$28.6M | \$35.0M | \$32.1M |
| Real Property: | | | | |
| Total number of acquisitions/dispositions ¹ | 3(a) | 10 | 8 | 4 |
| Total number of lease agreements ¹ | 3(b) | 69 | 75 | 77 |
| Total number of County Contracts ¹ | 3(c) | 66 | 73 | 70 |
| Output: | | | | |
| Design and Construction: | | | | |
| Number of contracts awarded (design & construction) | 1(a) | 61 | 70 | 58 |
| Design estimate for awarded contracts | 1(c) | \$2.19M | \$2.5M | \$2M |
| Number of change orders negotiated | 1(d) | 23 | 30 | 20 |
| Dollar value of negotiated change orders | 1(d) | \$900,253 | \$1.0M | \$500,000 |
| Total resources approved at construction award | 1(d) | \$28.6M | \$35.0M | \$30M |
| Operations: | | | | |
| Work orders issued | 2(a) | 8,990 | 11,545 | 13,276 |
| Projects schedules | 2(b) | 74 | 65 | 71 |
| Programmed maintenance work orders issued | 2(c) | 8,989 | 10,730 | 12,339 |
| Total contracted services budgeted | 4(b) | \$8,584,696 | \$9,461,683 | 11,519,054 |
| Department operating budget | 4(c) | \$18,775,435 | \$20,081,317 | 22,455,676 |
| Real Property: | | | | |
| Percent of due diligence completed for acquisition/disposition | 3(a) | 100% | 100% | 100% |
| Number of new leases/IGAs/easements & agreement renewals/terminations/amendments completed ¹ | 3(b) | 83 | 43 | 45 |
| Number of solicited & amended contracted service contracts ¹ | 3(c) | 53 | 83 | 80 |
| Efficiency: | | | | |
| Design and Construction: | | | | |
| Percent of awarded value to estimate | 1(a) | 83% | 85% | 120% |
| Average number of days from "substantial completion" to completion of "punch list" | 1(b) | 30 | 30 | 30 |
| Operations: | | | | |
| Percent of work orders completed | 2(a) | 92.85% | 99.80% | 98.80% |
| Percent of projects completed | 2(b) | 55.40% | 61.54% | 61.54% |
| Programmed maintenance compliance | 2(c) | 85.33% | 99.92% | 98.30% |
| Budgeting effectiveness percent – Contracts | 3(b) | 85.45% | 98.50% | 100% |
| Department operating budget effectiveness percent | 3(d) | 93.6% | 97.1% | 100% |
| Real Property: | | | | |
| Percent of closings completed per all contract terms ¹ | 3(a) | 100% | 100% | 100% |
| Percent of leases renewed/amended prior to lease end ¹ | 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 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Outcome: | | | | |
| Design and Construction: | | | | |
| Number of contracts completed (design & construction) | 1(a) | 51 | 39 | 40 |
| Dollar value of construction completed (WIP) | 1(a) | \$20.01M | \$19.4M | \$20M |
| Total number of construction contracts closed out | 1(a) | 7 | 5 | 10 |
| Total number of projects completed | 1(a) | 47 | 9 | 10 |
| Total final cost of projects completed | 1(a) | \$20.01M | \$19.4M | \$20M |
| Number of projects completed within approved resources | 1(a) | 51 | 39 | 40 |
| Number of contracts within 15% design estimate | 1(c) | 51 | 37 | 40 |
| Operations: | | | | |
| Work orders completed | 2(a) | 8,348 | 11,527 | 13,010 |
| Projects completed | 2(b) | 41 | 40 | 44 |
| Programmed maintenance work orders completed | 2(c) | 7,670 | 10,721 | 12,129 |
| Actual expended costs of special projects | 4(a) | \$1,150,117 | \$1,482,194 | \$1,510,087 |
| Total contracted services actual expenses | 4(b) | \$7,327,456 | \$9,351,288 | \$11,519,054 |
| Department operating budget expenditures | 4(c) | \$17,565,570 | \$19,510,348 | \$22,275,593 |
| Real Property: | | | | |
| Number of completed real estate closings/condemnations | 3(a) | 5 | 0 | 4 |
| Dollar Value of Acquisitions | 3(a) | \$4,970,000 | \$0.00 | \$1,200,000 |
| Dollar Value of Dispositions | 3(a) | \$414,000 | \$0.00 | \$44,500,000 |
| Actual cost of Active Facilities Contracts | 3(c) | \$7,682,130 | \$7,928,046 | \$8,100,000 |
| Actual cost of Assets scheduled for replacement per reserve study ¹ | 3(d) | \$6,500,000 | \$5,000,000 | \$20,379,970 |

¹ This department began measuring performance against this objective during FY 2022.

2024 ACTION STEPS

Department Goal 1:

- Complete renovations of three Branch Libraries by MB Kahn: Dart, S. Windermere and Village Library.
- Work with Library staff to finalize Design and Gross Maximum Prices (GMP) for the Main Library renovations based on fund raising initiative with Harbor Entrepreneur Center to potentially add additional floor.
- Complete County Office Building four (4) Elevator replacements.
- Complete demolition of County owned Garage at 995 Morrison Dr.
- Complete construction of the Azalea (Phase I) Fuel Depot.
- Complete bid process and begin construction of EMS Station #8 (Edisto).
- Complete bid process or award under NCPA contract to begin and complete construction of Coroner Expansion project.
- Complete concrete repairs to the King and Queen parking garage.
- Complete renovations of new BEVR building at 4340 Corporate Rd.
- Complete construction of EMS Station 15 (Ladson) expansion for North Charleston, July 2023.
- Complete Detention Center Admin/Energy Plant roof replacement: security fencing, roof replacement, and civil work.
- Complete Historic Courthouse Façade repairs and Blake Tenement structural repairs.
- Complete assessment, design and begin replacement of the Judicial Center roof.
- Complete assessment, design and begin replacement of the LEC roof.
- Complete relocation of SC Dept of PPPS and renovation of Remount Rd. Space.
- Complete replacement of the Perimeter Center Roof
- Initiate programming and begin design of Perimeter Center space for the Assessor's Office.
- Complete construction of the new James Island PW Shed.
- Complete design of new EMS/CCSO/St. John Fire station in the Kiawah River Development
- Begin construction in partnership with SAPSD for new EMS and St Andrews Fire Station
- Begin design of the Fleet Garage expansion

Department Goal 2:

FACILITIES MANAGEMENT (continued)

- Complete renovations of four Branch Libraries by FM Operations: Poe, Edisto and Folly. McClellanville will be completed once decision is made with McClellanville to renovate or move to McClellanville Middle School.
- Complete renovations of building 2 at Law Lane to accommodate Community Dev. Mission.
- Complete replacement of the Records Center Fire Protection System.
- Complete installation of new Emergency Generators at the MRF.
- Complete roof replacements on various buildings to include S. Windermere Library and Johns Island Library.
- Complete installation of ActivePure technology on the 3rd floor of the SS HUB for the DAODAS program resident areas.
- Continue assessments of all County HVAC systems to enhance air quality using higher MERV rated filters and/or ActivePure technology.
- Complete Implementation of the new Integrated Workplace Management System (IWMS).
- Complete installation of new Parking Control System in both parking garages.

Department Goal 3:

- Continue the implementation of the completed Countywide Reserve Study results into a Reserve Program to achieve a sustainable funding strategy for asset renewal and preservation.
- Maintain 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 for space planning per the terms and guidelines set forth in each individual real estate agreement.
- Maintain, solicit and award all 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 5.20 | 5.20 | 4.70 | 4.70 | (0.50) | (9.6) |
| Charges and Fees | \$ 1,193,903 | \$ 1,342,490 | \$ 1,285,742 | \$ 1,359,734 | \$ 17,244 | 1.3 |
| Fines and Forfeitures | 683 | - | - | - | - | 0.0 |
| Miscellaneous | 1,600 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 1,196,186</u> | <u>\$ 1,342,490</u> | <u>\$ 1,285,742</u> | <u>\$ 1,359,734</u> | <u>\$ 17,244</u> | <u>1.3</u> |
| Personnel | \$ 333,479 | \$ 311,840 | \$ 307,000 | \$ 320,611 | \$ 8,771 | 2.8 |
| Operating | 892,276 | 1,040,570 | 1,012,080 | 590,499 | (450,071) | (43.3) |
| Capital | - | 30,000 | 30,000 | - | (30,000) | (100.0) |
| Debt Service | - | - | - | 434,115 | 434,115 | 100.0 |
| TOTAL EXPENDITURES | <u>\$ 1,225,755</u> | <u>\$ 1,382,410</u> | <u>\$ 1,349,080</u> | <u>\$ 1,345,225</u> | <u>\$ (37,185)</u> | <u>(2.7)</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in mail delivery and postage costs.
- Personnel up due to reallocation of staff.
- Operating down due to reduced usage in maintenance contract machinery.
- Debt Service up due to 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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Budgeted for postage | 2(b) | \$192,195 | \$230,000 | \$274,150 |
| Budgeted for copying | 2(b) | \$663,896 | \$672,265 | \$711,817 |
| Output: | | | | |
| Mail pieces processed in-house | 1(a),3(a) | 278,256 | 306,739 | 375,000 |
| Mail pieces sent to outside contractor | 2(a) | 925,461 | 935,275 | 900,000 |
| Number of copiers maintained | 3(a) | 247 | 248 | 248 |
| Copies produced | 3(a) | 10,558,488 | 10,207,780 | 10,000,000 |
| Efficiency: | | | | |
| Percent of mail that meets automation criteria ¹ | 1(a) | 96% | 97% | 96% |
| Man hours saved using mail preparation equipment | 1(b) | 10 | 0 | 15 |
| Number of copiers networked | 3(a) | 236 | 237 | 237 |
| Outcome: | | | | |
| Amount saved due to presorting flats | 1(a) | \$0 | \$0 | \$0 |
| Amount saved due to postal discounts and combining mail | 1(a),2(a) | \$26,216 | \$23,761 | \$25,000 |
| Ratio of actual postal expenses to budgeted postal expenses | 2(c) | 84% | 84% | 100% |
| Ratio of actual copier expenses to budgeted copier expenses | 2(c) | 90% | 94% | 100% |

¹ Due to various types of mail (special services, packages, flats), not all mail pieces meet the automation criteria and qualify for postal discounts. If compared against first class mail only, the percent of mail meeting the automation criteria would be higher.

2024 ACTION STEPS

Department Goal 1

- Assist County departments in validating and updating their address databases to better utilize machinable 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 18.05 | 18.05 | 17.80 | 17.80 | (0.25) | (1.4) |
| Intergovernmental | \$ 399,707 | \$ 394,000 | \$ 390,000 | \$ 395,127 | \$ 1,127 | 0.3 |
| Charges and Fees | 3,239,340 | 2,752,350 | 3,043,200 | 3,143,200 | 390,850 | 14.2 |
| Interest | 13,299 | 10,000 | 80,000 | 80,000 | 70,000 | 700.0 |
| Miscellaneous | (150,789) | (145,000) | (154,450) | (160,000) | (15,000) | 10.3 |
| Leases and Rentals | 67,974 | 69,002 | 69,002 | 71,072 | 2,070 | 3.0 |
| TOTAL REVENUES | \$ 3,569,530 | \$ 3,080,352 | \$ 3,427,752 | \$ 3,529,399 | \$ 449,047 | 14.6 |
| Personnel | \$ 1,177,426 | \$ 1,311,662 | \$ 1,204,000 | \$ 1,312,719 | \$ 1,057 | 0.1 |
| Operating | 1,654,238 | 1,326,170 | 1,279,434 | 1,330,974 | 4,804 | 0.4 |
| Capital | - | 598,744 | 1,141,874 | 2,200,000 | 1,601,256 | 267.4 |
| TOTAL EXPENDITURES | 2,831,664 | 3,236,576 | 3,625,308 | 4,843,693 | 1,607,117 | 49.7 |
| Interfund Transfer Out | 234,168 | - | 123,000 | 125,000 | 125,000 | 100.0 |
| TOTAL DISBURSEMENTS | \$ 3,065,832 | \$ 3,236,576 | \$ 3,748,308 | \$ 4,968,693 | \$ 1,732,117 | 53.5 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in fees for monthly parking and transient parking.
- Personnel up due to increase in temporary staffing to assist with increased workloads.
- Operating up due to an increase in consultant fees and security services.

FACILITIES MANAGEMENT (continued)

- Capital up due to on going repairs and maintenance to the 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 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Employee customer service training sessions conducted ¹ | 1(a) | N/A | 0 | 1 |
| Customer time spent paying and exiting the garage | 1(b) | 5m 3s | 5m 2s | 5m 1s |
| Command Center average yearly incoming call volume | 1(c) | 46,227 | 50,066 | 48,000 |
| Cumberland Parking Garage: | | | | |
| <u>Parking Revenue</u> | 2(b) | | | |
| Transient revenue | | \$920,210 | \$1,117,011 | \$1,027,760 |
| City reimbursement | | \$399,707 | \$408,688 | \$395,127 |
| Contracts | | \$983,548 | \$865,440 | \$865,440 |
| Commercial space leases (shops) | | \$66,992 | \$69,002 | \$71,072 |
| King and Queen Parking Garage: | | | | |
| <u>Parking Revenue</u> | 2(b) | | | |
| Transient revenue | | \$1,259,592 | \$1,248,298 | \$1,194,800 |
| Contracts | | \$58,680 | \$55,200 | \$55,200 |
| Recorded incidents of theft, accidents, and hazards | 3(a) | 15 | 18 | 18 |
| Annual number of safety training initiatives conducted | 3(b) | 12 | 12 | 12 |
| Number of safety inspections conducted | 3(b) | 24 | 24 | 24 |
| Number of security rounds conducted annually | 3(c) | N/A ⁴ | N/A ⁴ | 3,650 |
| Efficiency: | | | | |
| Annual operating expense per space – combined garage costs ² | 2(a) | \$1,516 | \$1,612 | \$1,944 |
| Outcome: | | | | |
| Annual revenue per space: | 2(b) | | | |
| Cumberland Parking Garage ³ | | \$2,619 | \$2,718 | \$2,607 |

FACILITIES MANAGEMENT (continued)

King and Queen Parking Garage ³

\$3,161

\$3,126

\$2,998

¹ Due to COVID, Parking Operations was unable to conduct detailed/parking specific training in a classroom setting.

² 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)

³ Annual revenue per space is the sum of total revenue divided by number of spaces.

⁴ No data from security vendor.

⁵ Figure will be determined under new security contract.

2024 ACTION STEPS

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

- Continue to seek additional revenue-generating opportunities focusing on local businesses and tourism as well as investigate integrating Library Parking with Parking Operations.
- Continue to 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. Both documents updated June 2023.
- 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 8.40 | 8.40 | 7.90 | 7.90 | (0.50) | (6.0) |
| Charges and Fees | <u>\$ 537,041</u> | <u>\$ 660,196</u> | <u>\$ 660,196</u> | <u>\$ 653,734</u> | <u>\$ (6,462)</u> | (1.0) |
| TOTAL REVENUES | 537,041 | 660,196 | 660,196 | 653,734 | (6,462) | (1.0) |
| Interfund Transfer In | <u>35,000</u> | <u>-</u> | <u>-</u> | <u>60,000</u> | <u>60,000</u> | 100.0 |
| TOTAL SOURCES | <u>\$ 572,041</u> | <u>\$ 660,196</u> | <u>\$ 660,196</u> | <u>\$ 713,734</u> | <u>\$ 53,538</u> | 8.1 |
| Personnel | \$ 327,038 | \$ 459,339 | \$ 482,000 | \$ 479,764 | \$ 20,425 | 4.4 |
| Operating | 176,994 | 164,601 | 173,497 | 175,700 | 11,099 | 6.7 |
| Capital | <u>-</u> | <u>30,000</u> | <u>23,000</u> | <u>60,000</u> | <u>30,000</u> | 100.0 |
| TOTAL EXPENDITURES | <u>\$ 504,032</u> | <u>\$ 653,940</u> | <u>\$ 678,497</u> | <u>\$ 715,464</u> | <u>\$ 61,524</u> | 9.4 |

Funding Adjustments for FY 2024 Include:

- Revenues down due to the amount charged to user departments for microfilm services.
- Interfund Transfer In up due to reallocation of funds from the Facilities Preservation Fund.
- Personnel up due to reallocation of staff.
- Operating up due to an increase in maintenance contract costs.
- Capital up due to the replacement of a HVAC system.

FACILITIES MANAGEMENT (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Maintain a financial management process that tracks customer operating expenditure and accurately records revenues, and a performance management process that tracks staff and production 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 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|---|-----------|-------------------|-------------------|----------------------|
| Output: | | | | |
| Warehouse service units provided ¹ | 1 | 293,728 | 282,296 | 300,000 |
| Microfilm service units provided ² | 1 | 774,765 | 786,238 | 820,000 |
| Laboratory service units provided ³ | 1 | 1,724 | 1,650 | 2,000 |
| Digital imaging service units provided ⁴ | 1 | 2,086,973 | 2,079,621 | 2,100,000 |
| Preservation services units provided ⁵ | 1 | 2,168 | 1,923 | 2,000 |
| Efficiency: | | | | |
| Services Provided per Dollar Expended by County Depts: | 1 | | | |
| Warehouse service units per dollar ¹ | | 1.50 | 1.50 | 1.50 |
| Microfilm service units per dollar ² | | 23.44 | 23.44 | 23.44 |
| Laboratory service units per dollar ³ | | .11 | .11 | .11 |
| Digital imaging service units per dollar ⁴ | | 11.49 | 11.49 | 11.49 |
| Preservation service units per dollar ⁵ | | .04 | .04 | .04 |
| Outcome: | | | | |
| Cost of Services Provided to County Depts: | 1 | | | |
| <u>Warehouse Services</u> ¹ | | | | |
| Monthly box storage | | \$0.52 | \$0.52 | \$0.52 |
| Document in-transfers | | \$4.65 | \$4.65 | \$4.65 |
| File destructions | | \$4.65 | \$4.65 | \$4.65 |
| Fire retrievals | | \$4.65 | \$4.65 | \$4.65 |
| Transports | | \$19.58 | \$19.58 | \$19.58 |
| <u>Microfilm Services</u> ² | | | | |
| Archive Writer Image processing per hour | | \$26.91 | \$26.91 | \$26.91 |
| Archive Writer Images converted per image | | \$0.03 | \$0.03 | \$0.03 |
| Quality checking by page | | \$0.055 | \$0.75 | \$0.75 |
| Cartridge loading | | \$2.15 | \$2.15 | \$2.15 |
| Cartridge labeling | | \$0.83 | \$0.83 | \$0.83 |
| <u>Laboratory Services</u> ³ | | | | |
| Standard processing per 100 ft roll | | \$7.26 | \$7.26 | \$7.26 |
| Quality inspection per roll | | \$5.49 | \$5.49 | \$5.49 |
| <u>Digital Imaging Services</u> ⁴ | | | | |
| Document scan per page | | \$0.098 | \$0.098 | \$0.098 |
| Document book scan per page | | \$0.64 | \$0.64 | \$0.64 |
| Convert microfilm to image per frame | | \$0.12 | \$0.12 | \$0.12 |
| Convert image to microfilm per frame | | \$0.03 | \$0.03 | \$0.03 |
| Indexing per image | | \$0.064 | \$0.064 | \$0.064 |

FACILITIES MANAGEMENT (continued)

| <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|---------------------------|---------------------------|------------------------------|
| <u>Preservation Services</u> ⁵ | | | |
| Repairs | \$0 | \$0 | \$200 |
| Records Processing (per hour) | \$23.92 | \$23.92 | \$23.92 |
| Cutting books | \$0.04 | \$0.04 | \$0.04 |

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals.

² Microfilm services include Archive Writer processing and conversion, cartridge loading, cartridge labels. All documents are scanned with standard document scanners or the book scanner in Digital Imaging Services charges.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected.

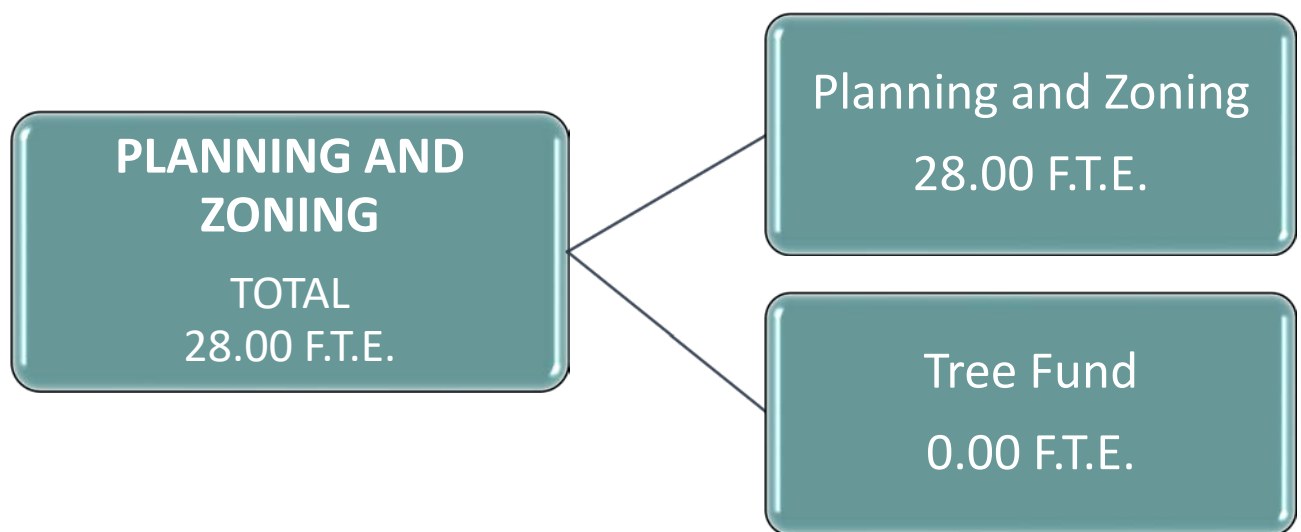
⁴ Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files.

2024 ACTION STEPS

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 28.00 | 28.00 | 28.00 | 28.00 | - | 0.0 |
| Licenses and Permits | \$ 105,050 | \$ 80,000 | \$ 95,000 | \$ 90,000 | \$ 10,000 | 12.5 |
| Charges and Fees | 112,173 | 93,500 | 115,600 | 100,500 | \$ 7,000 | 7.5 |
| TOTAL REVENUES | \$ 217,223 | \$ 173,500 | \$ 210,600 | \$ 190,500 | \$ 17,000 | 9.8 |
| Personnel | \$ 1,859,094 | \$ 2,196,079 | \$ 2,282,000 | \$ 2,476,514 | \$ 280,435 | 12.8 |
| Operating | 219,284 | 219,849 | 193,808 | 205,997 | (13,852) | (6.3) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 2,078,379 | \$ 2,415,928 | \$ 2,475,808 | \$ 2,682,511 | \$ 266,583 | 11.0 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to increased permits and fees.
- Personnel up due to the increase of projected benefits and compensation.
- Operating down due to lower need of contractors for the Town of James Island.

PLANNING AND ZONING (continued)

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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Subdivision applications submitted | 1(c) | 323 | 348 | 350 |
| Pre-application conferences | 1(d) | 354 | 328 | 350 |
| Output: | | | | |
| Zoning/Building Permits processed | 1(a) | 2,832 | 2,949 | 3,000 |
| Site plans reviewed | 1(b) | 117 | 158 | 175 |
| Outcome: | | | | |
| 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% |

2024 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

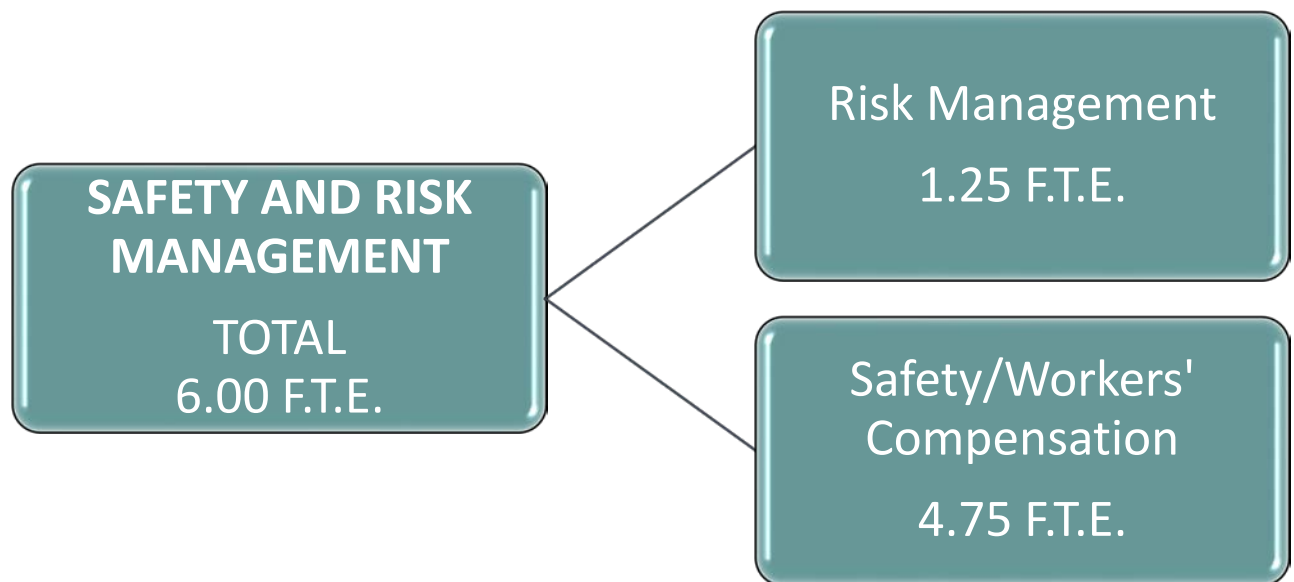
Mission: The Tree Fund receives funds exacted from tree removal violation fines and places the funds in an account established exclusively for public beautification through the planting of trees in Charleston County.

Program Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Fines and Forfeitures | \$ 454,417 | \$ - | \$ 73,832 | \$ - | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 454,417</u> | <u>\$ -</u> | <u>\$ 73,832</u> | <u>\$ -</u> | <u>\$ -</u> | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | 250,000 | - | 250,000 | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ -</u> | <u>\$ 250,000</u> | <u>\$ -</u> | <u>\$ 250,000</u> | <u>\$ -</u> | 0.0 |

Funding Adjustments for FY 2024 Include:

- Operating reflects 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:

- Maintain all workers' compensation, property, vehicle, equipment, aviation, liability, fidelity, and crime insurance claim files for the County

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 1.25 | 1.25 | 1.25 | 1.25 | - | 0.0 |
| Personnel | \$ 136,100 | \$ 138,211 | \$ 141,000 | \$ 141,659 | \$ 3,448 | 2.5 |
| Operating | 3,308,616 | 3,353,090 | 3,596,836 | 3,747,079 | 393,989 | 11.8 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 3,444,716 | \$ 3,491,301 | \$ 3,737,836 | \$ 3,888,738 | \$ 397,437 | 11.4 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected benefits and compensation.
- Operating up due to higher costs for insurance and professional medical services.

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.

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Tort and property claims | 1(c) | 25 | 21 | 20 |
| Outcome: | | | | |
| Two business days turnaround on approving insurance certificates for contractors | 1(a) | 100% | 100% | 100% |
| Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date | 1(b) | 90% | 90% | 95% |
| Two business days turnaround on reporting insurance claims to carriers | 1(c) | 100% | 100% | 100% |

SAFETY & RISK MANAGEMENT (continued)

2024 ACTION STEPS

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|---------------------------|
| Positions/FTE | 4.75 | 4.75 | 4.75 | 4.75 | - | 0.0 |
| Charges and Fees | \$ 5,289,168 | \$ 5,444,242 | \$ 5,498,814 | \$ 4,255,779 | \$ (1,188,463) | (21.8) |
| Interest | 17,428 | 25,000 | 200,000 | 200,000 | 175,000 | 700.0 |
| Miscellaneous | 25,005 | 20,000 | 20,000 | 20,000 | - | 0.0 |
| TOTAL REVENUES | <u>\$ 5,331,601</u> | <u>\$ 5,489,242</u> | <u>\$ 5,718,814</u> | <u>\$ 4,475,779</u> | <u>\$ (1,013,463)</u> | <u>(18.5)</u> |
| Personnel | \$ 527,329 | \$ 539,840 | \$ 481,000 | \$ 552,046 | \$ 12,206 | 2.3 |
| Operating | 4,306,913 | 5,170,686 | 2,877,541 | 4,890,733 | (279,953) | (5.4) |
| Capital | - | 233,000 | 33,000 | 33,000 | (200,000) | (85.8) |
| TOTAL EXPENDITURES | <u>\$ 4,834,242</u> | <u>\$ 5,943,526</u> | <u>\$ 3,391,541</u> | <u>\$ 5,475,779</u> | <u>\$ (467,747)</u> | <u>(7.9)</u> |

Funding Adjustments for FY 2024 Include:

- Revenue down due to lower worker's compensation contributions. During budget deliberations, Council reduced the worker's compensation County Contribution by \$250,000.
- Personnel up due to projected benefits and compensation.
- Operating down due to a decrease in medical supplies. During budget deliberations, Council reduced the worker's compensation premiums by \$250,000.
- Capital down due to completion of task and the need of a Baggage Checker and Walkthrough system.

SAFETY AND RISK MANAGEMENT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Respond to safety issues on a timely basis.

Objective 1: Investigate all on-the-job injuries within 10 working days to determine cause and corrective measures for prevention of similar injuries in the future.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Adhere to all State and Federal safety guidelines.

Objective 2(a): Immediate completion of the Occupational Safety and Health (OSHA) record keeping logs, with a turnaround of 100%, within two business days. Reports will be submitted to OSHA by the prescribed deadlines.

Objective 2(b): Administer and maintain all workers' compensation policies and claim files for the County, with 100% of the claims reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

Objective 2(c): Work with Department of Health and Environmental Control (DHEC) to ensure annual compliance with environmental laws and regulations with regard to the County's underground storage tanks.

Initiative V: Quality Control

Department Goal 3: Provide defensive driver training to all County drivers.

Objective 3: Offer the DDC-4¹ classes (VCRB² directed) to all new drivers two months after the hire date.

MEASURES:

| | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|---|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Number of strain injuries | 1 | 25 | 25 | 25 |
| Workers' compensation claims/on-the-job injuries | 1,2(b) | 123 | 120 | 120 |
| Output: | | | | |
| New drivers trained in DDC-4 | 3 | 80 | 95 | 90 |
| Percent of new drivers trained in DDC-4 | 3 | 80% | 90% | 90% |
| Efficiency: | | | | |
| Lost work days | 1 | 1,651 | 1,524 | 1,520 |
| Outcome: | | | | |
| Percent of strain injury reduction | 1 | (26.5%) | (20.0%) | (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% | 80% | 100% |
| Two business days turnaround on reporting insurance claims to carriers | 2(a)(b) | 99% | 100% | 100% |
| Environmental liabilities incurred per the audited financial statements | 2(c) | 0 | 4 | 0 |

¹ Defensive Driving Course

² Vehicle Collision Review Board

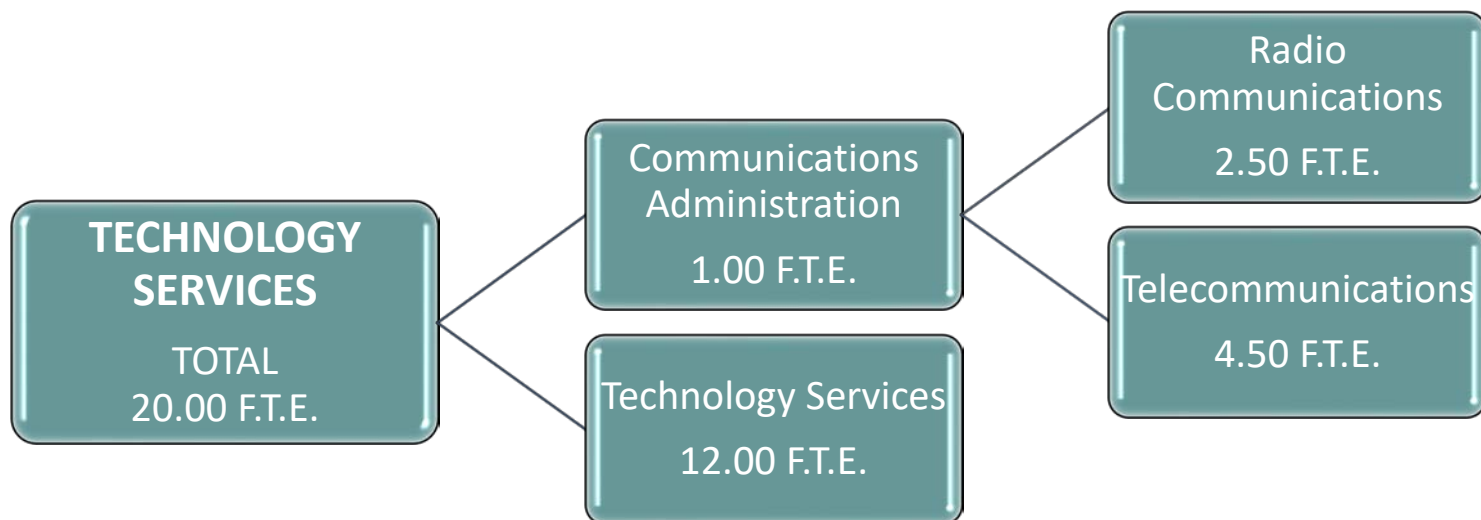
2024 ACTION STEPS

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.
- 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.0 |
| Personnel | \$ 163,797 | \$ 166,794 | \$ 170,000 | \$ 172,246 | \$ 5,452 | 3.3 |
| Operating | 1,582 | 2,544 | 2,544 | 2,548 | 4 | 0.2 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 165,379 | 169,338 | 172,544 | 174,794 | 5,456 | 3.2 |
| Interfund Transfer Out | 601,775 | 732,550 | 732,550 | 774,871 | 42,321 | 5.8 |
| TOTAL DISBURSEMENTS | <u>\$ 767,154</u> | <u>\$ 901,888</u> | <u>\$ 905,094</u> | <u>\$ 949,665</u> | <u>\$ 47,777</u> | 5.3 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected compensation and benefits.
- Interfund Transfer Out up to support the Radio Communications Enterprise Fund.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 2.50 | 2.50 | 2.50 | 2.50 | - | 0.0 |
| Charges and Fees | \$ 3,021,456 | \$ 3,113,640 | \$ 3,113,640 | \$ 3,225,640 | \$ 112,000 | 3.6 |
| Interest | 9,936 | 4,000 | 100,000 | 100,000 | 96,000 | 2400.0 |
| Leases and Rentals | 27,008 | 65,000 | 51,733 | 54,719 | (10,281) | (15.8) |
| TOTAL REVENUES | 3,058,400 | 3,182,640 | 3,265,373 | 3,380,359 | 197,719 | 6.2 |
| Interfund Transfer In | 1,297,615 | 732,550 | 732,550 | 774,871 | 42,321 | 5.8 |
| TOTAL SOURCES | \$ 4,356,014 | \$ 3,915,190 | \$ 3,997,923 | \$ 4,155,230 | \$ 240,040 | 6.1 |
| Personnel | \$ 209,808 | \$ 259,762 | \$ 231,000 | \$ 246,119 | \$ (13,643) | (5.3) |
| Operating | 3,798,609 | 3,680,428 | 3,652,418 | 3,949,852 | 269,424 | 7.3 |
| Capital | - | 30,000 | 138,000 | 30,000 | - | 0.0 |
| TOTAL EXPENDITURES | \$ 4,008,416 | \$ 3,970,190 | \$ 4,021,418 | \$ 4,225,971 | \$ 255,781 | 6.4 |

Funding Adjustments for FY 2024 Include:

- Charges and fees up for larger use of radios by Charleston County agencies.
- Interest income up for higher interest rates.
- Interfund Transfer In up for General Fund support.
- Personnel costs down for anticipated compensation and benefits.
- Operating up for rising contracted maintenance costs for machinery and equipment.

TECHNOLOGY SERVICES (continued)

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 2022 Actual | FY 2023 Actual ¹ | FY 2024 Projected ¹ |
|---|-----------|-------------------|--------------------------------|-----------------------------------|
| Input: | | | | |
| Number of vehicles installed | 1(a) | N/A | 88 | 70 |
| Number of vehicle strips | 1(a) | N/A | 66 | 50 |
| Number of tower site checks/repairs | 1(a) | N/A | 1,266 | 1,200 |
| Number of vehicle repair tickets | 1(a) | N/A | 436 | 400 |
| Number of portable radio repairs | 1(a) | N/A | 32 | 30 |
| Number of radio calls/PTTs | 1(b) | N/A | 21,450,000 | 22,250,000 |
| Number of system busies | 1(b) | N/A | 20 | 20 |
| Outcome: | | | | |
| Percent of radio call completion | 1(b) | N/A | 99.9999% | 99.9999% |
| Radio network availability | 1(b) | N/A | 100.00% | 100.00% |
| Wide area network availability | 1(b) | N/A | 99.9999% | 99.9999% |
| Fire station alerting dispatches and unit relocations | 1(c) | N/A | 313,000 | 320,000 |

¹ Data not available at the time of publication.

2024 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
- Roll out Fire Ground Accountability Auto Aid Group – CFD, NCFD, SJFD, SAFD and JIFD
- 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 12.00 | 12.00 | 12.00 | 12.00 | - | 0.0 |
| Intergovernmental | \$ 53,352 | \$ 37,000 | \$ 35,568 | \$ 35,568 | \$ (1,432) | (3.9) |
| Miscellaneous | 330 | - | 1,000 | 1,000 | 1,000 | 100.0 |
| TOTAL REVENUES | <u>\$ 53,682</u> | <u>\$ 37,000</u> | <u>\$ 36,568</u> | <u>\$ 36,568</u> | <u>\$ (432)</u> | <u>(1.2)</u> |
| Personnel | \$ 1,163,631 | \$ 1,396,742 | \$ 1,212,000 | \$ 1,467,695 | \$ 70,953 | 5.1 |
| Operating | 11,778,208 | 11,617,898 | 12,305,199 | 12,219,613 | 601,715 | 5.2 |
| Capital | 768,083 | 2,500,000 | 972,706 | 2,268,283 | (231,717) | (9.3) |
| TOTAL EXPENDITURES | <u>\$13,709,922</u> | <u>\$15,514,640</u> | <u>\$14,489,905</u> | <u>\$15,955,591</u> | <u>\$ 440,951</u> | <u>2.8</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up for anticipated compensation and benefits.
- Operating up for higher software maintenance costs due to price inflation and new applications.
- Capital lower for scheduled technology infrastructure replacements.

TECHNOLOGY SERVICES (continued)

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 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Number of computer system hardware/software problems ¹ | 1(a)(c) | 3,909 | 4,285 | 4,500 |
| Number of service requests | 1(a)(c) | 5,800 | 5,797 | 6,000 |
| Number of approved work orders | 1(b) | 29 | 46 | 50 |
| Available and reliable systems >98% | 1(d) | 99.9997% | 99.999% | >98% |
| Availability of Internet connectivity | 1(d) | 99.989% | 100% | >99% |
| Efficiency: | | | | |
| Service requests handled in satisfactory manner | 1(a) | 99.5% | 99.5% | >99% |
| Work orders completed within 10% of schedule and budget ² | 1(b) | 100% | 100% | 100% |
| Outcome: | | | | |
| Percent of Help Desk Calls resolved within 1 day | 1(a) | 99.11% | 98.76% | >90% |
| Percent of Help Desk Calls resolved within 2 days | 1(a) | 99.62% | 99.58% | >95% |
| Percent of system platform availability >98% ² | 1(d) | 99.975% | 99.988% | >98% |
| Customer Service Satisfaction survey acceptable or better | 2 | 9.0 | 9.0 | >8.0% |

¹ Break-Fix.

² Scope changes and customer wait time considered.

2024 ACTION STEPS

Department Goal 1

- Conduct external Network Vulnerability Test.
- Email security enhancements-2nd factor of authentication
- Implement Consolidated MFA solution and the Office 365 data backup
- Conduct cloud back up of the county on-prem data
- Store Privilege Access Management Data

Department Goal 2

- Implement OnBase version upgrade
- Implement tiered storage for county wide audio/video files
- Implement cold storage for Solicitor and Public Defender
- Establish 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 4.50 | 4.50 | 4.50 | 4.50 | - | 0.0 |
| Charges and Fees | \$ 2,155,923 | \$ 2,206,756 | \$ 2,222,156 | \$ 2,335,255 | \$ 128,499 | 5.8 |
| Interest | 1,052 | 2,800 | 12,000 | 12,000 | 9,200 | 328.6 |
| TOTAL REVENUES | <u>\$ 2,156,975</u> | <u>\$ 2,209,556</u> | <u>\$ 2,234,156</u> | <u>\$ 2,347,255</u> | <u>\$ 137,699</u> | <u>6.2</u> |
| Personnel | \$ 429,989 | \$ 445,898 | \$ 452,000 | \$ 479,811 | \$ 33,913 | 7.6 |
| Operating | 1,801,176 | 1,779,378 | 1,716,840 | 1,867,444 | 88,066 | 4.9 |
| Capital | - | - | - | 50,000 | 50,000 | 100.0 |
| TOTAL EXPENDITURES | <u>2,231,166</u> | <u>2,225,276</u> | <u>2,168,840</u> | <u>2,397,255</u> | <u>171,979</u> | <u>7.7</u> |
| Interfund Transfer Out | <u>35,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0</u> |
| TOTAL DISBURSEMENTS | <u>\$ 2,266,166</u> | <u>\$ 2,225,276</u> | <u>\$ 2,168,840</u> | <u>\$ 2,397,255</u> | <u>\$ 171,979</u> | <u>7.7</u> |

Funding Adjustments for FY 2024 Include:

- Charges and fees up to recoup costs of services from user departments.
- Personnel up for anticipated compensation and benefits.
- Operating up for rising costs of the central phone system.
- Capital up for purchase of utility van.

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.

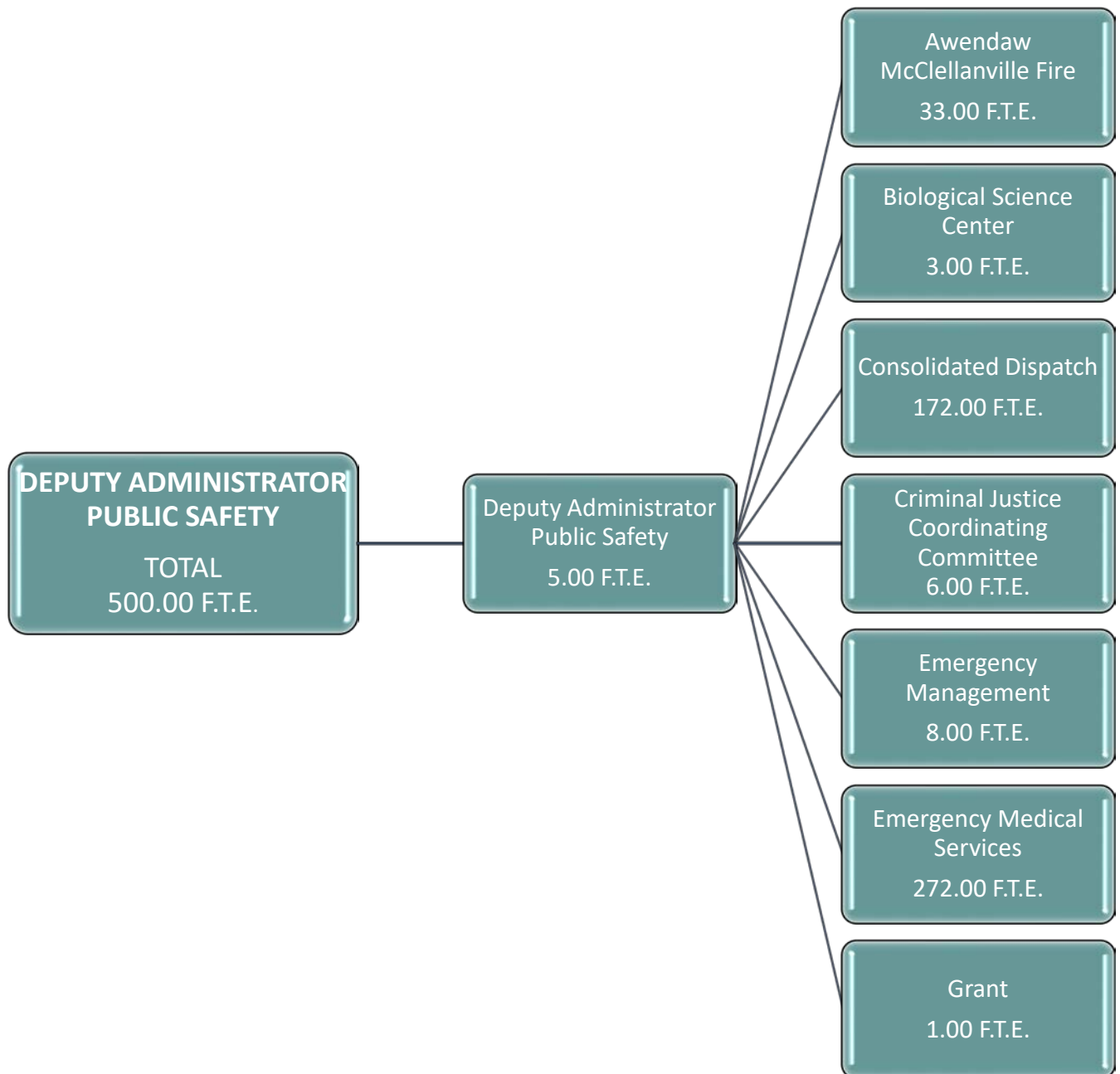
| MEASURES: | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Number of telephones | 1(a) | 2,742 | 2,740 | 2,743 |
| Number of cellular phones | 1(a) | 1,380 | 1,338 | 1,370 |
| Output: | | | | |
| Average monthly cellular charges | 1(a) | 51,523 | 57,359 | 62,666 |
| Average monthly telephone charges ¹ | 1(a) | 94,393 | 140,745 | 95,000 |
| Average monthly long distance charges | 1(a) | 2,320 | 1,725 | 1,500 |
| Average monthly maintenance/work orders | 1(b) | 70 | 84 | 80 |
| Efficiency: | | | | |
| Cost per minute of long distance | 1(b) | \$0.02 | \$0.02 | \$0.02 |
| Average cost per line of service | 1(b) | \$34.40 | \$34.40 | \$34.40 |
| Outcome: | | | | |
| Cellular cost per line | 1(b) | \$37.95 | \$38.86 | \$38.00 |

¹ FY23 shows AT&T excessive overbilling. Telecom is working with AT&T to receive a refund on the overbilling.

2024 ACTION STEPS

Department Goal 1

- 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.
- Implement Phase 2, and move remote PRIs to SIP trunks.



DEPUTY ADMINISTRATOR PUBLIC SAFETY

Fund: General Fund
Function: General Government

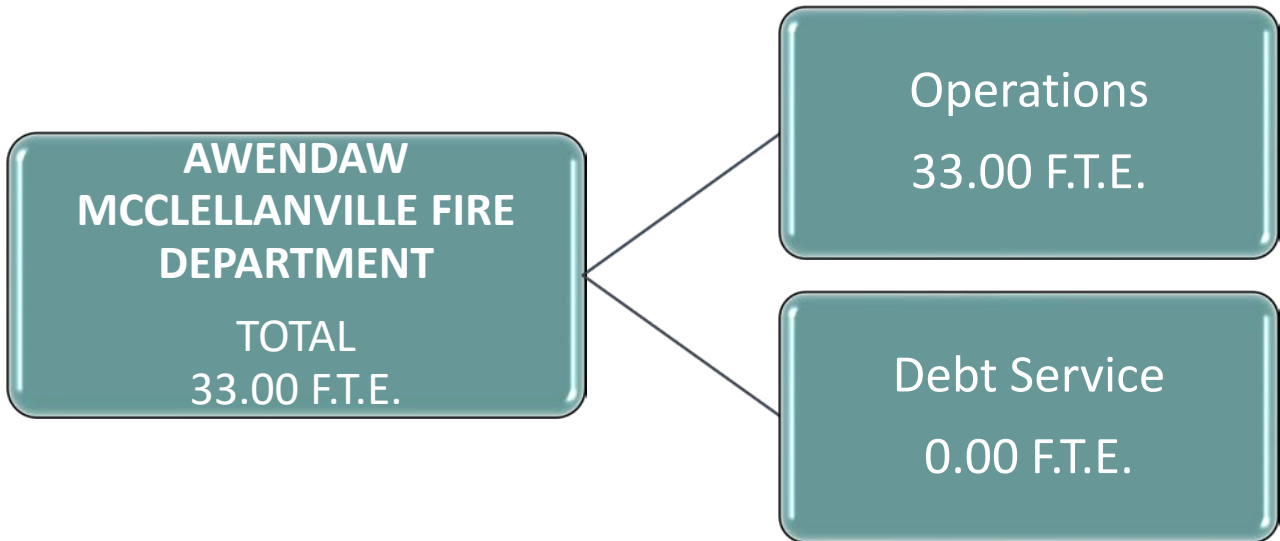
Mission: The Deputy Administrator of Public Safety provides administrative oversight and policy direction to five departments, which includes Awendaw-McClellanville Fire Districts, Biological Science Center, Consolidated 9-1-1 Dispatch Center, Emergency Management, Emergency Medical Service, and serves as law enforcement and community liaison for Charleston County Government and its citizens.

Departmental Summary

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 5.00 | 4.00 | 5.00 | 5.00 | 1.00 | 25.0 |
| Personnel | \$ 502,919 | \$ 540,300 | \$ 659,000 | \$ 698,925 | \$ 158,625 | 29.4 |
| Operating | 28,286 | 78,340 | 53,400 | 60,539 | (17,801) | (22.7) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 531,205 | 618,640 | 712,400 | 759,464 | 140,824 | 22.8 |
| Interfund Transfer Out | 21,431 | 365,208 | 267,020 | 474,048 | 108,840 | 29.8 |
| TOTAL DISBURSEMENTS | <u>\$ 552,637</u> | <u>\$ 983,848</u> | <u>\$ 979,420</u> | <u>\$ 1,233,512</u> | <u>\$ 249,664</u> | 25.4 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to reallocation of staff.
- Operating down due to a decrease in Community Outreach.
- Interfund Transfer Out up due to the support of the Tri-County 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 29.00 | 29.00 | 29.00 | 33.00 | 4.00 | 13.8 |
| Property Tax | \$ 2,362,053 | \$ 2,411,000 | \$ 2,437,000 | \$ 2,930,000 | \$ 519,000 | 21.5 |
| Intergovernmental | 172,541 | 141,456 | 148,086 | 122,627 | \$ (18,829) | (13.3) |
| Miscellaneous | - | - | 2,751 | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 2,534,595</u> | <u>\$ 2,552,456</u> | <u>\$ 2,587,837</u> | <u>\$ 3,052,627</u> | <u>\$ 500,171</u> | <u>19.6</u> |
| Personnel | \$ 1,926,623 | \$ 2,175,194 | \$ 2,185,000 | \$ 2,646,272 | \$ 471,078 | 21.7 |
| Operating | 464,951 | 849,812 | 784,451 | 561,145 | (288,667) | (34.0) |
| Capital | 99,790 | - | 204,149 | 85,000 | 85,000 | 100.0 |
| TOTAL EXPENDITURES | <u>\$ 2,491,364</u> | <u>\$ 3,025,006</u> | <u>\$ 3,173,600</u> | <u>\$ 3,292,417</u> | <u>\$ 267,411</u> | <u>8.8</u> |

Funding Adjustments for FY 2024 Include:

- Revenue up due to 4.0 millage increase from 31.4 mills to 35.4 mills.
- Personnel up due to equity adjustments and the addition of four Firefighters.
- Operating down due to decrease in public safety equipment.
- Capital up due to the replacement of a Utility Vehicle.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase service to the community.

Objective 1(a): Comply 100% with Federal OSHA regulations of 2 in 2 out at structural fires within 15 minutes of initial alarm.¹

Objective 1(b): Maintain emergency fire suppression apparatus that meets National Fire Protection Association (NFPA) standards of less than 10 years old for first out response.

Objective 1(c): Provide adequate and age appropriate fire prevention education to those within the District.

AWENDAW McCLELLANVILLE FIRE DEPARTMENT (continued)

Objective 1(d): Implement a smoke detector program to provide and install smoke detectors in homes of citizens who cannot afford them.

MEASURES:

| | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Number of structural fire responses (working) ^{1 & 2} | 1(a) | 24 | 20 | 30 |
| Number of emergency fire suppression apparatus | 1(b) | 10 | 10 | 7 |
| Number of Fire Prevention Programs | 1(c) | 30 | 30 | 35 |
| Output: | | | | |
| Number of personnel arriving on scene in 15 minutes | 1(a) | 3 | 3 | 3 |
| Apparatus determined more than 10 years old | 1(b) | 4 | 4 | 4 |
| Citizens educated for the year | 1(c) | 1,160 | 1,500 | 1,800 |
| Number of household detectors installed | 1(d) | 101 | 150 | 200 |
| Efficiency: | | | | |
| Average time it takes to place four personnel on scene | 1(a) | 21 min | 20 min | 18 min |
| Outcome: | | | | |
| Federal OSHA regulations complied | 1(a) | 45% | 45% | 40% |
| Percent of apparatus more than 10 years old | 1(b) | 40% | 30% | 30% |
| Percent of fires where a smoke detector alerted residents | 1(d) | 60% | 70% | 75% |

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

² Based on 10,734 population.

2024 ACTION STEPS

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

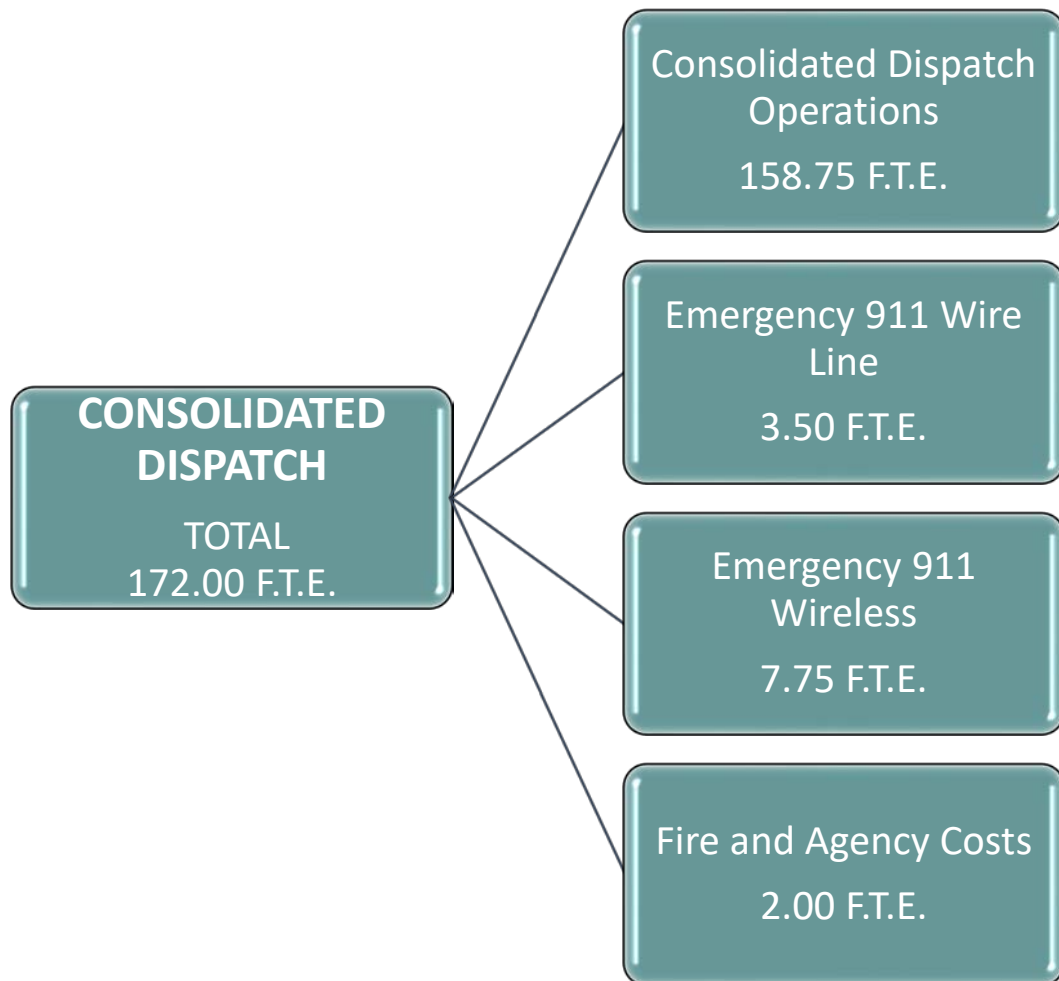
Mission: The Awendaw McClellanville Debt Service Program accounts for the principal, interest, and other costs related to the repayment of debt issuance.

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Property Tax | \$ 300,747 | \$ 305,000 | \$ 321,000 | \$ 340,000 | \$ 35,000 | 11.5 |
| Intergovernmental | 19,862 | 16,514 | 11,104 | 8,195 | \$ (8,319) | (50.4) |
| Interest | 921 | - | 12,000 | 12,000 | 12,000 | 100.0 |
| TOTAL REVENUES | <u><u>\$ 321,530</u></u> | <u><u>\$ 321,514</u></u> | <u><u>\$ 344,104</u></u> | <u><u>\$ 360,195</u></u> | <u><u>\$ 38,681</u></u> | 12.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | - | - | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| Debt Service | 254,186 | 250,591 | 535,066 | 367,881 | (167,185) | (66.7) |
| TOTAL EXPENDITURES | <u><u>\$ 254,186</u></u> | <u><u>\$ 250,591</u></u> | <u><u>\$ 535,066</u></u> | <u><u>\$ 367,881</u></u> | <u><u>\$ (167,185)</u></u> | (66.7) |

Funding Adjustments for FY 2024 Include:

- Revenues up due to property taxes generated from a millage rate of 3.1 based on economic conditions.
- Operating down due to reallocations of funds.
- Debt Service up due to scheduled bond payment.



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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|---------------------------|
| Positions/FTE | 159.75 | 159.75 | 158.75 | 158.75 | (1.00) | (0.6) |
| Intergovernmental | \$ - | \$ 60,000 | \$ 118,022 | \$ 85,420 | \$ 25,420 | 42.4 |
| Miscellaneous | 14,040 | 13,000 | 12,000 | 12,000 | (1,000) | (7.7) |
| TOTAL REVENUES | <u>\$ 14,040</u> | <u>\$ 73,000</u> | <u>\$ 130,022</u> | <u>\$ 97,420</u> | <u>\$ 24,420</u> | 33.5 |
| Personnel | \$ 8,040,321 | \$ 9,700,491 | \$ 8,458,466 | \$ 7,029,140 | \$ (2,671,351) | (27.5) |
| Operating | 638,012 | 731,632 | 686,710 | 463,086 | (268,546) | (36.7) |
| Capital | - | 170,000 | 168,135 | 125,265 | (44,735) | (26.3) |
| TOTAL EXPENDITURES | <u>\$ 8,678,333</u> | <u>\$10,602,123</u> | <u>\$ 9,313,311</u> | <u>\$ 7,617,491</u> | <u>\$ (2,984,632)</u> | (28.2) |

Funding Adjustments for FY 2024 Include:

- Intergovernmental revenue up due to projected costs of service to the City of Charleston outside the County.
- Personnel down due to the freezing of eight positions and a higher reimbursement from Local Accommodations Tax for tourist-related services.
- Operating down due to a decrease in uniforms, telephone charges, and a higher reimbursement in the operating expenses from the Local Accommodations Tax.
- Capital down due to lower equipment replacements.

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:

| | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|---|-----------|-------------------|-------------------|----------------------|
| Input: | | | | |
| Total number of 911 calls | 1(b)3(a) | 299,738 | 315,096 | 330,453 |
| Output: | | | | |
| Improved overall Personnel evaluation scores | 2(a) | 114 | 74 | <50 |
| Attrition Rate (FY21 =Effected by FY20 Scheduling changes) | 2(b) | 35.56% | 14.6% | <20% |
| Citizen Satisfaction Survey results received | 3(a) | 0% ¹ | 0% ¹ | >80% |
| Fire and Agency fund / 911 Funds relief to the general fund | 3(b) | 3,626,126 | 2,758,536 | 2,896,464 |
| Grant Funds Awarded | 3(c) | 416,934 | 0 | 229,221 |
| Outcome: | | | | |
| Percentage IAED Compliance rate >93% for Fire | 1(a) | 96.2% | 96.4% | >95% |
| Percentage IAED Compliance rate >93% for EMS | 1(a) | 93.7% | 99.2% | >95% |
| 911 Call Performance answered within 10 seconds | 1(b) | 86.4% | 77.88% | >85% |
| 911 Call Performance answered within 15 seconds | 1(b) | 88.2% | 80.48% | >85% |
| Survey rating of satisfaction >80% | 3(a) | 96.7% | 80% | >80% |

¹ This department began measuring performance against this objective during late FY2023.

2024 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 and identify useful data that is available from next generation core services, in order to improve service delivery.

CONSOLIDATED DISPATCH (continued)

- Continue operations for an enhanced multi-location workforce.
- Continue to test and review Artificial Intelligence for non-emergency call taking.
- Continue to research and implement Summerville CAD-to CAD interface to view active units at a minimum with full functionality between CADs.
- Decrease traditional voice-call volume and improve response times.
- Automate internet-based emergency call data generated from alarm companies and Internet of Things (IoT) signaling devices into our Computer Aided Dispatch (CAD) system.
- Research existing and future solutions designed to coexist on the same computer and display on the same monitor.

Department Goal 2

- Continue to modify and evaluate training content 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 *Pulse*, the new staff satisfaction survey, to measure and enhance employee engagement.
- 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.
- Complete draft of the new Intergovernmental Agreement (IGA) with the help of legal staff.
- Continue to maintain partnership meetings with Tri-County Leadership, and Coastal Area Cooperative.
- Expand and Enhance shared 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 6.00 | 3.50 | 3.50 | 3.50 | - | 0.0 |
| Charges and Fees | \$ 630,787 | \$ 600,000 | \$ 650,000 | \$ 650,000 | \$ 50,000 | 8.3 |
| Interest | 1,369 | 5,000 | 10,000 | 10,000 | 5,000 | 100.0 |
| TOTAL REVENUES | <u>\$ 632,156</u> | <u>\$ 605,000</u> | <u>\$ 660,000</u> | <u>\$ 660,000</u> | <u>\$ 55,000</u> | <u>9.1</u> |
| Personnel | \$ 484,976 | \$ 253,915 | \$ 225,000 | \$ 287,761 | \$ 33,846 | 13.3 |
| Operating | 477,126 | 431,522 | 406,587 | 548,803 | 117,281 | 27.2 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 962,102</u> | <u>\$ 685,437</u> | <u>\$ 631,587</u> | <u>\$ 836,564</u> | <u>\$ 151,127</u> | <u>22.0</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to higher fees and interest rates.
- Personnel up due to projected benefits and compensation.
- Operating up due to increase in software maintenance contract costs.

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.

CONSOLIDATED DISPATCH (continued)

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 affected 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:

| | | FY 2022 | FY 2023 | FY 2024 |
|--|-----------|----------------|---------------------|-----------------|
| | Objective | Actual | Actual | Projected |
| Input: | | | | |
| 911 calls received from total call volume | 1(b) | 299,738 | 315,096 | 330,453 |
| Wireline and Wireless Funds received | 2(a)(b) | 3,481,148 | 2,571,036 | 2,820,716 |
| Output: | | | | |
| Use of Artificial Intelligence to distribute workload of administrative calls ¹ | 2(c) | 0 ¹ | 37,150 ¹ | 222,900 |
| ATC employees relieving work load from 911 Call Takers | 2(c) | 5 | 4 | <2 ² |
| Efficiency: | | | | |
| Current level of expense funding derived from 911 Funds | 2(b) | 100% | 100% | 100% |
| Outcome: | | | | |
| Complete the NG911 System refresh within the 5 year schedule | 1(a)(d) | 90% | 95% | 100% |
| Add new office spaces for administrative personnel | 1(c) | 2 | 1 | 2 |

¹ This department began measuring performance against this objective during May 2023.

² This department has changed this program to include other methods including use of Artificial Intelligence.

2024 ACTION STEPS

Department Goal 1

- Implement ESInet, and receive Session Initiated Protocol (SIP) 9-1-1 calls across the Internet Protocol-based network path. Complete Installation and migration of virtual servers and 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 and enhancement of the Master Building Plan with partners by including 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|----------------------|---------------------------|
| Positions/FTE | 5.25 | 7.75 | 7.75 | 7.75 | - | 0.0 |
| Intergovernmental Interest | \$ 2,850,362 6,577 | \$ 2,482,837 20,000 | \$ 2,842,430 80,000 | \$ 2,931,956 80,000 | \$ 449,119 60,000 | 18.1 300.0 |
| TOTAL REVENUES | <u>\$ 2,856,939</u> | <u>\$ 2,502,837</u> | <u>\$ 2,922,430</u> | <u>\$ 3,011,956</u> | <u>\$ 509,119</u> | 20.3 |
| Personnel | \$ 544,666 | \$ 770,453 | \$ 804,000 | \$ 824,801 | \$ 54,348 | 7.1 |
| Operating | 2,330,583 | 2,004,152 | 2,142,564 | 1,680,679 | (323,473) | (16.1) |
| Capital | - | 71,000 | 71,000 | 465,355 | 394,355 | 555.4 |
| TOTAL EXPENDITURES | <u>\$ 2,875,249</u> | <u>\$ 2,845,605</u> | <u>\$ 3,017,564</u> | <u>\$ 2,970,835</u> | <u>\$ 125,230</u> | 4.4 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to higher reimbursable costs from the State and increased interest earnings.
- Personnel costs up due to projected benefits and compensation.
- Operating down due to lower telephone direct costs and maintenance contract for software.
- Capital up due to the need for IT switch upgrade and Forcepoint Appliance.

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: | | FY 2022 | FY 2023 | FY 2024 |
|--|-----------|----------------|---------------------|-----------------|
| | Objective | Actual | Actual | Projected |
| Input: | | | | |
| 911 calls received from total call volume | 1(b) | 299,738 | 315,096 | 330,453 |
| Wireline and Wireless Funds Received | 2(a)(b) | 3,481,148 | 2,571,036 | 2,820,716 |
| Output: | | | | |
| Use of Artificial Intelligence to distribute workload of administrative calls ¹ | 2(c) | 0 ¹ | 37,150 ¹ | 222,900 |
| ATC employees relieving work load from 911 Call Takers | 2(c) | 5 | 4 | <2 ² |
| Efficiency: | | | | |
| Current level of expense funding derived from 911 Funds | 2(b) | 100% | 100% | 100% |
| Outcome: | | | | |
| Complete the NG911 System refresh within the 5 year schedule | 1(a)(d) | 90% | 95% | 100% |
| Add new office spaces for administrative personnel | 1(c) | 2 | 1 | 2 |

¹ This department began measuring performance against this objective during FY May 2023.

² This department has changed this program to include other methods including use of Artificial Intelligence.

2024 ACTION STEPS

Department Goal 1

- Implement ESInet, and receive Session Initiated Protocol (SIP) 9-1-1 calls across the Internet Protocol-based network path. Complete Installation and migration of virtual servers. and 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 3rd party expenses.

CONSOLIDATED DISPATCH (continued)

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 2.00 | 2.00 | 2.00 | 2.00 | - | 0.0 |
| Intergovernmental | \$ 582,702 | \$ 693,648 | \$ 693,648 | \$ 692,741 | \$ (907) | (0.1) |
| Charges and Fees | 159,722 | 277,243 | 277,243 | 281,380 | \$ 4,137 | 1.5 |
| Interest | 1,565 | - | 18,000 | 18,000 | 18,000 | 100.0 |
| TOTAL REVENUES | \$ 743,989 | \$ 970,891 | \$ 988,891 | \$ 992,121 | \$ 21,230 | 2.2 |
| Personnel | \$ 144,981 | \$ 164,098 | \$ 184,000 | \$ 167,414 | \$ 3,316 | 2.0 |
| Operating | 628,644 | 846,097 | 866,154 | 768,658 | (77,439) | (9.2) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 773,625 | 1,010,195 | 1,050,154 | 936,072 | (74,123) | (7.3) |
| Interfund Transfer Out | 31,220 | - | 72,769 | - | - | 0.0 |
| TOTAL DISBURSEMENTS | \$ 804,845 | \$ 1,010,195 | \$ 1,122,923 | \$ 936,072 | \$ (74,123) | (7.3) |

Funding Adjustments for FY 2024 Include:

- Revenue up due to higher than anticipated interest earnings.
- Personnel up due to projected benefits and compensation.
- Operating down due to lower annual maintenance cost for various public safety software licenses.

CRIMINAL JUSTICE COORDINATING COUNCIL

Fund: General Fund
Function: General Government

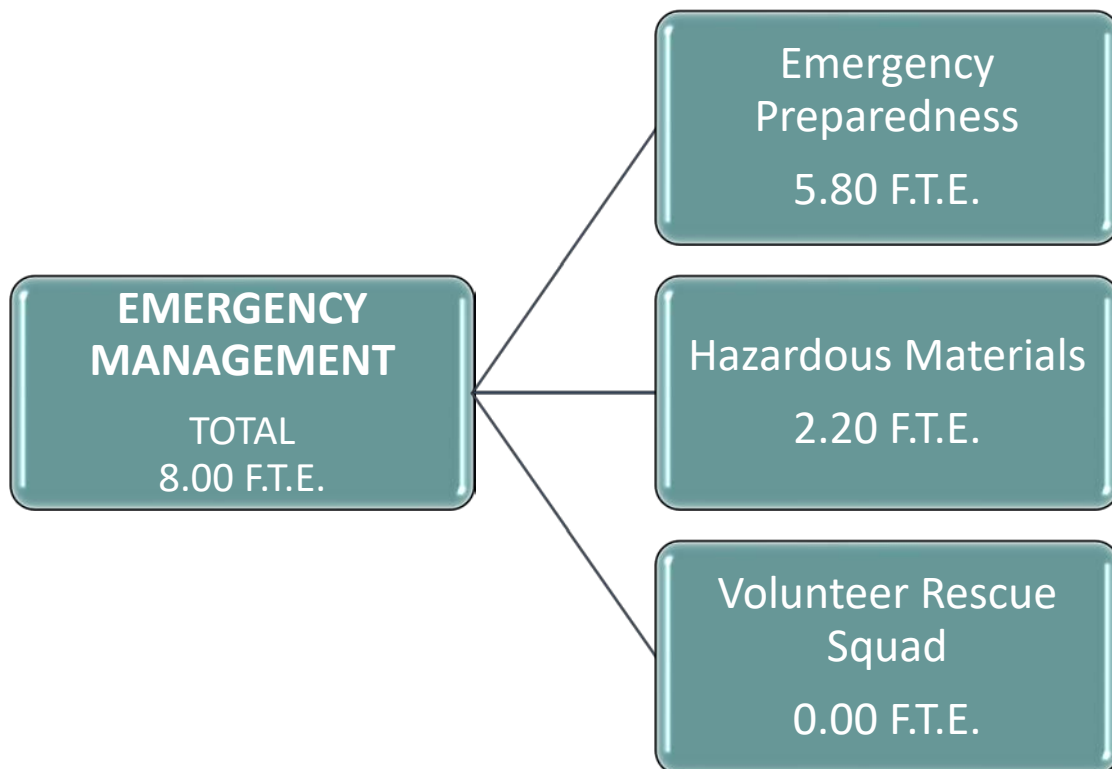
Mission: The Criminal Justice Coordinating Council exists to assist in making sustainable, data-driven improvements to Charleston County's criminal justice system and thereby improve public safety and community well-being.

Departmental Summary

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | - | 1.00 | 1.00 | 6.00 | 5.00 | 500.0 |
| Personnel | \$ 50,257 | \$ 52,341 | \$ 53,000 | \$ 617,738 | \$ 565,397 | 1080.2 |
| Operating | 5,701 | 6,275 | 5,158 | 12,153 | 5,878 | 93.7 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | 55,958 | 58,616 | 58,158 | 629,891 | 571,275 | 974.6 |
| Interfund Transfer Out | 361,796 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$ 417,753</u> | <u>\$ 58,616</u> | <u>\$ 58,158</u> | <u>\$ 629,891</u> | <u>\$ 571,275</u> | 974.6 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to shift of five FTEs from the MacArthur Grant.
- Operating up due to an increase in Copier and Telephone Internal Service Funds.



EMERGENCY MANAGEMENT

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| Positions/FTE | 5.80 | 5.80 | 5.80 | 5.80 | - | 0.0 |
| Personnel | \$ 479,210 | \$ 593,303 | \$ 548,007 | \$ 566,337 | \$ (26,966) | (4.5) |
| Operating | 262,009 | 278,702 | 279,475 | 152,359 | (126,343) | (45.3) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 741,219</u></u> | <u><u>\$ 872,005</u></u> | <u><u>\$ 827,482</u></u> | <u><u>\$ 718,696</u></u> | <u><u>\$ (153,309)</u></u> | <u><u>(17.6)</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel down due to position conversion, and estimated longevity.
- Operating down due to decreased uniform replacement, public safety supplies, and water/sewer.

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).
- Objective 1(i): Participate, attend, or conduct public events to educate the public.

EMERGENCY MANAGEMENT (continued)

Initiative V: Quality Control

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

Objective 2(a): Configure Emergency Support Function's (ESF), Recovery Support Functions (RSFs), and related plans in conjunction with SC Emergency Management Division and Federal Emergency Management Administration designations.

Objective 2(b): Provide incident tracking and messaging training through annual EOC seminars.

Objective 2(c): Exercise Alert Notification and Warning systems and procedures.

MEASURES:

| | Objective | FY 2022 Actual | FY 2023 Actual | FY 2024 Projected |
|--|------------------|-------------------|-------------------|----------------------|
| Output: | | | | |
| Number of people trained | 1(a)(d)(f)(g)(h) | 684 | 801 | 700 |
| Number of exercises conducted ¹ | 1(e)(g)(h),2(b) | 5 | 5 | 5 |
| Number of training classes conducted | 1(d)(e),2(a)(c) | 26 | 30 | 30 |
| Number of public speaking events | 1(i) | 9 | 25 | 25 |
| Efficiency: | | | | |
| Average hours spent per test of communications systems | 1(b) | 8 | 8 | 8 |
| Average hours spent per event in community education | 1(c) | 5 | 6 | 5 |
| 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 |
| Outcome: | | | | |
| 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% |

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

2024 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------|---------------------------|
| Positions/FTE | 2.20 | 2.20 | 2.20 | 2.20 | - | 0.0 |
| Licenses and Permits | \$ 209,054 | \$ 210,000 | \$ 210,000 | \$ 210,000 | \$ - | 0.0 |
| Miscellaneous | 1,023 | - | - | - | - | 0.0 |
| TOTAL REVENUES | \$ 210,077 | \$ 210,000 | \$ 210,000 | \$ 210,000 | \$ - | 0.0 |
| Personnel | \$ 132,449 | \$ 196,206 | \$ 216,808 | \$ 203,983 | \$ 7,777 | 4.0 |
| Operating | 31,565 | 46,109 | 40,196 | 39,347 | (6,762) | (14.7) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 164,014 | \$ 242,315 | \$ 257,004 | \$ 243,330 | \$ 1,015 | 0.4 |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected benefits and compensation, paired with merit and longevity increases. Personnel costs also reflect the change of a part-time Emergency Management Logistics position to full-time.
- Operating expenses reflect a decrease in public safety supplies.

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 2022 | FY 2023 | FY 2024 |
|--|------------------|---------------|---------------|------------------|
| | <u>Objective</u> | <u>Actual</u> | <u>Actual</u> | <u>Projected</u> |
| Input: | | | | |
| Reported HazMat incidents | 1(a) | 57 | 45 | 48 |
| Requests for guidance and instruction | 1(b) | 57 | 55 | 50 |
| Output: | | | | |
| Team members attending advanced training | 1(a) | 21 | 20 | 50 |
| Students trained | 1(b) | 43 | 108 | 110 |
| HazMat incidents invoiced | 1(c) | 0 | 0 | 0 |
| Efficiency: | | | | |
| Average cost of clean up per incident ¹ | 1(a) | 0 | 0 | 0 |
| Outcome: | | | | |
| Office staff responses to HazMat incidents | 1(a) | 5 | 5 | 5 |
| Training revenue generated | 1(b) | 215,000 | 210,000 | 210,000 |
| Percent of HazMat billed invoices recovered | 1(c) | n/a | n/a | n/a |

¹ Reflects requests from Fire Departments for reimbursement of spill cleanup costs.

2024 ACTION STEPS

Department Goal 1

- Continue to provide advanced training in Hazardous Materials, Terrorism, and Marine Fire Fighting to the Emergency Responders of Charleston County.
- Continue to send WMD-HAZMAT Regional Response Team-Charleston members to specialized training.
- Hold an annual exercise for WMD-HAZMAT Regional Response Team-Charleston members meeting HSEEP requirements.
- Continue to sustain current inventory of equipment and purchase new hazardous materials 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | 390,000 | 615,000 | 615,000 | 615,000 | - | 0.0 |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 390,000</u> | <u>\$ 615,000</u> | <u>\$ 615,000</u> | <u>\$ 615,000</u> | <u>\$ -</u> | <u>0.0</u> |

Funding Adjustments for FY 2024 Include:

- Operating appropriations 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 272.00 | 272.00 | 272.00 | 272.00 | - | 0.0 |
| Intergovernmental | \$ 4,388,085 | \$ 4,620,000 | \$ 3,920,000 | \$ 4,080,000 | \$ (540,000) | (11.7) |
| Charges and Fees | 9,247,566 | 9,050,000 | 10,350,000 | 10,760,000 | \$ 1,710,000 | 18.9 |
| Miscellaneous | 115,758 | 190,000 | 41,881 | 35,000 | (155,000) | (81.6) |
| TOTAL REVENUES | <u>\$13,751,409</u> | <u>\$13,860,000</u> | <u>\$14,311,881</u> | <u>\$14,875,000</u> | <u>\$ 1,015,000</u> | 7.3 |
| Personnel | \$15,210,887 | \$17,133,920 | \$16,959,000 | \$16,106,927 | \$ (1,026,993) | (6.0) |
| Operating | 5,188,472 | 5,812,304 | 6,533,474 | 5,309,638 | (502,666) | (8.6) |
| Capital | 1,040,190 | 557,229 | 605,106 | 1,367,220 | 809,991 | 145.4 |
| TOTAL EXPENDITURES | <u>21,439,548</u> | <u>23,503,453</u> | <u>24,097,580</u> | <u>22,783,785</u> | <u>(719,668)</u> | <u>(3.1)</u> |
| Interfund Transfer Out | <u>1,521</u> | <u>-</u> | <u>14,521</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$21,441,069</u> | <u>\$23,503,453</u> | <u>\$24,112,101</u> | <u>\$22,783,785</u> | <u>\$ (719,668)</u> | <u>(3.1)</u> |

Funding Adjustments for FY 2024 Include:

- Revenues up due to Veteran's Admin Receipts, along with self-pay and insurance billings.
- Personnel down due to the freezing of 20 positions, reduction of overtime, and a higher reimbursement from Local Accommodations Tax for tourist-related costs.
- Operating down due to decreased training paired with higher reimbursement from Local Accommodations Tax for tourist-related costs.

EMERGENCY MEDICAL SERVICES (continued)

- Capital up due to expected need for additional equipment.

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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|-------------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Patients transported | 1 | 49,493 | 45,502 | 48,000 |
| Incidents responded to | 1 | 65,219 | 62,812 | 62,812 |
| Total billed | 2(a) | \$23,130,288 | \$29,448,036 | \$29,448,036 |
| Percentage of Medicare/Medicaid billed electronically | 2(b) | 100% | 100% | 100% |
| Efficiency: | | | | |
| Cost per incident | 1(a),2(a) | \$356.81 | \$366.47 | \$366.47 |
| Total received per incident | 2(a)(b) | \$258.56 | \$261.54 | \$261.54 |
| Outcome: | | | | |
| Response Time Standard ¹ | <u>Minutes: Seconds</u> | | | |
| Average | <8:59 | | | |
| Average Response Time | | 10:27 | 11:23 | 11:53 |
| Percentage Of Compliance | | 72% | 68% | 65% |

EMERGENCY MEDICAL SERVICES (continued)

| | | | | |
|---|---------|------------|------------|------------|
| Collection | 2(a) | 12,835,400 | 12,015,307 | 12,015,307 |
| Collection less refunds | 2(a) | 12,797,008 | 12,012,192 | 12,012,192 |
| Percent of rejection rate | 2(a)(b) | 2.3% | 2.3% | 2.3% |
| Percent of revenue increased | 2(a)(b) | 7.0% | -7.0% | -7.0% |
| Percent of reviewed reports – 100% critical | 3 | 100% | 100% | 100% |
| Percent of Field Operations personnel certified | 4(a) | 100% | 100% | 100% |

¹ Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha, and Omega.

2024 ACTION STEPS

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

TRI-COUNTY BIOLOGICAL SCIENCE CENTER

Fund: Enterprise Fund
Function: Public Safety

Mission: The Tri-County Biological Science Center provides high quality unbiased forensic testing services to agencies within the Tri-County criminal justice system.

Departmental Summary

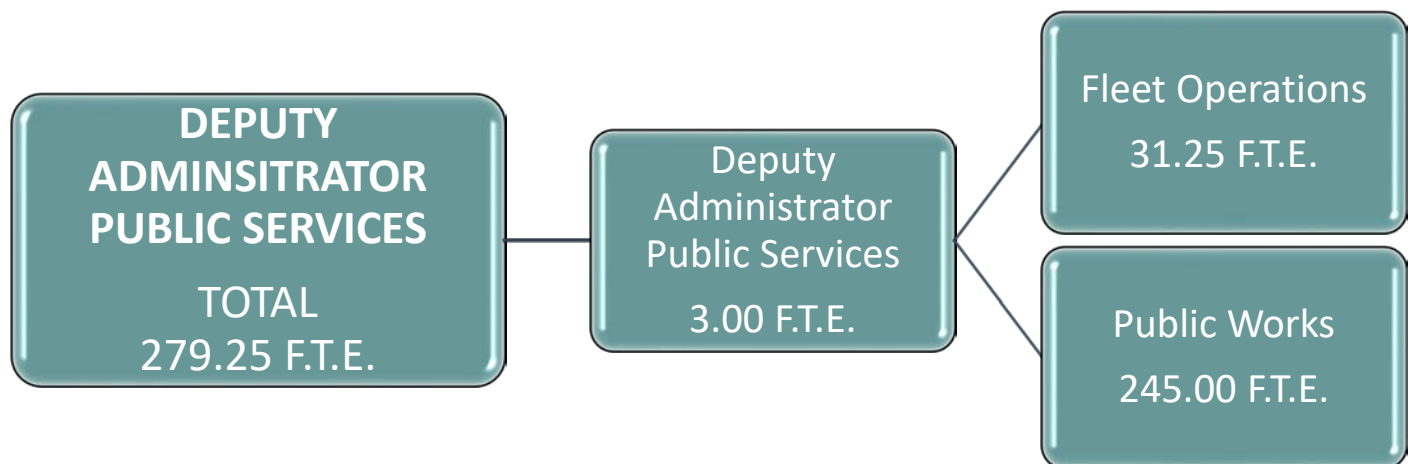
| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|-----------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 2.00 | 2.00 | 2.00 | 3.00 | 1.00 | 50.0 |
| TOTAL REVENUES | - | - | - | - | - | 0.0 |
| Interfund Transfer In | <u>21,431</u> | <u>365,208</u> | <u>267,020</u> | <u>474,048</u> | <u>108,840</u> | 29.8 |
| TOTAL SOURCES | <u>\$ 21,431</u> | <u>\$ 365,208</u> | <u>\$ 267,020</u> | <u>\$ 474,048</u> | <u>\$ 108,840</u> | 29.8 |
| Personnel | \$ 19,325 | \$ 340,208 | \$ 242,020 | \$ 398,795 | \$ 58,587 | 17.2 |
| Operating | 2,107 | 25,000 | 25,000 | 75,253 | 50,253 | 201.0 |
| Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | 0.0 |
| TOTAL EXPENDITURES | <u>\$ 21,431</u> | <u>\$ 365,208</u> | <u>\$ 267,020</u> | <u>\$ 474,048</u> | <u>\$ 108,840</u> | 29.8 |

Funding Adjustments for FY 2024 Include:

- Interfund Transfer In up due to support from the General Fund.
- Personnel up due to the addition of a Forensic Quality Assurance Manager in FY 2024.
- Operating up due to the establishment of the department.



End Section



DEPUTY ADMINISTRATOR PUBLIC SERVICES

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 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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------|---------------------------|
| Positions/FTE | 3.00 | 3.00 | 3.00 | 3.00 | - | 0.0 |
| Personnel | \$ 451,731 | \$ 465,857 | \$ 476,000 | \$ 491,317 | \$ 25,460 | 5.5 |
| Operating | 14,059 | 16,291 | 16,072 | 16,173 | (118) | (0.7) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 465,791</u></u> | <u><u>\$ 482,148</u></u> | <u><u>\$ 492,072</u></u> | <u><u>\$ 507,490</u></u> | <u><u>\$ 25,342</u></u> | <u><u>5.3</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected longevity, merit and increased insurance cost.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 31.25 | 31.25 | 31.25 | 31.25 | - | 0.0 |
| Charges and Fees | \$10,228,980 | \$12,220,033 | \$11,860,737 | \$12,815,711 | \$ 595,678 | 4.9 |
| Interest | 10,210 | 10,000 | 120,000 | 120,000 | 110,000 | 1100.0 |
| Miscellaneous | 814,097 | 340,000 | 420,000 | 400,000 | 60,000 | 17.6 |
| TOTAL REVENUES | 11,053,288 | 12,570,033 | 12,400,737 | 13,335,711 | 765,678 | 6.1 |
| Interfund Transfer In | 5,019,455 | 5,124,410 | 6,240,000 | 4,770,880 | (353,530) | (6.9) |
| TOTAL SOURCES | \$16,072,742 | \$17,694,443 | \$18,640,737 | \$18,106,591 | \$ 412,148 | 2.3 |
| Personnel | \$ 2,413,458 | \$ 2,765,830 | \$ 2,383,000 | \$ 2,736,156 | \$ (29,674) | (1.1) |
| Operating | 11,645,285 | 10,488,942 | 8,693,062 | 9,550,481 | (938,461) | (8.9) |
| Capital | - | 5,845,000 | 9,162,600 | 6,334,000 | 489,000 | 8.4 |
| TOTAL EXPENDITURES | 14,058,743 | 19,099,772 | 20,238,662 | 18,620,637 | (479,135) | (2.5) |
| Interfund Transfer Out | 396,964 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | \$14,455,707 | \$19,099,772 | \$20,238,662 | \$18,620,637 | \$ (479,135) | (2.5) |

Funding Adjustments for FY 2024 Include:

- Revenues up due to an increase in fuel based on projected fuel prices and increased interest earnings.
- Interfund Transfer In down based on fewer fund from the General Fund to purchase vehicles and heavy equipment for General Fund offices/departments.
- Personnel down due to decreased insurance cost and projected vacancies.
- Operating down due to lower fuel usage projections, costs for parts, and contracted labor.

FLEET OPERATIONS (continued)

- Capital up due to the replacement cost of various vehicles and heavy equipment throughout the County, in addition to increased cost to repair a fuel tank.

Performance Measures:

Initiative III: Long-Term Financial Planning

Department Goal 1: Ensure fiscal accountability in managing and “Right-Sizing” Fleet assets.

Objective 1: Establish optimal size of fleet through the review process of the Fleet Equipment Review Committee (ERC).

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Provide cost effective maintenance promoting the useful life and availability of Fleet equipment.

Objective 2(a): Minimize breakdown repairs through an effective Preventative Maintenance (PM) Program.

Objective 2(b): Achieve optimal fleet availability through an effective PM Program and by performing efficient and timely repairs.

Objective 2(c): Monitor cost per mile to operate support vehicles.

MEASURES:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|--|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Number of support vehicles | 1 | 830 | 1008 | 1000 |
| Total number of work orders | 2(a) | 7,451 | 7,234 | 7,150 |
| Output: | | | | |
| Availability of fleet units | 2(b) | 92% | 95% | 98% |
| Average total expenses versus budgeted total expenses | 2(c) | 100% | 99% | 100% |
| Efficiency: | | | | |
| Average cost per mile to operate a support vehicle | 1,2(c) | \$0.50 | \$0.55 | \$0.50 |
| Average cost per work order | 2(a) | \$927 | \$1,053 | \$1,200 |
| Average number of units out of service per day ¹ | 2(b) | 32 | 32 | 32 |
| Outcome: | | | | |
| Number of vehicles added to departments from surplus | 1 | 0 | 0 | 0 |
| Number of vehicles turned in | 1 | 0 | 0 | 0 |
| Savings per reduction of support vehicles ² | 1 | n/a | n/a | n/a |
| Percent of “repair” work order to total work orders (≤45%) ¹ | 2(a) | 62% | 60% | 60% |
| Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹ | 2(b) | 38% | 40% | 40% |
| Fleet availability (≥90%) ¹ | 2(b) | 92% | 95% | 98% |
| Percent of actual total expenses to budgeted total expenses (≤100%) ¹ | 2(a)(b)(c) | 100% | 99% | 100% |

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs.

FLEET OPERATIONS (continued)

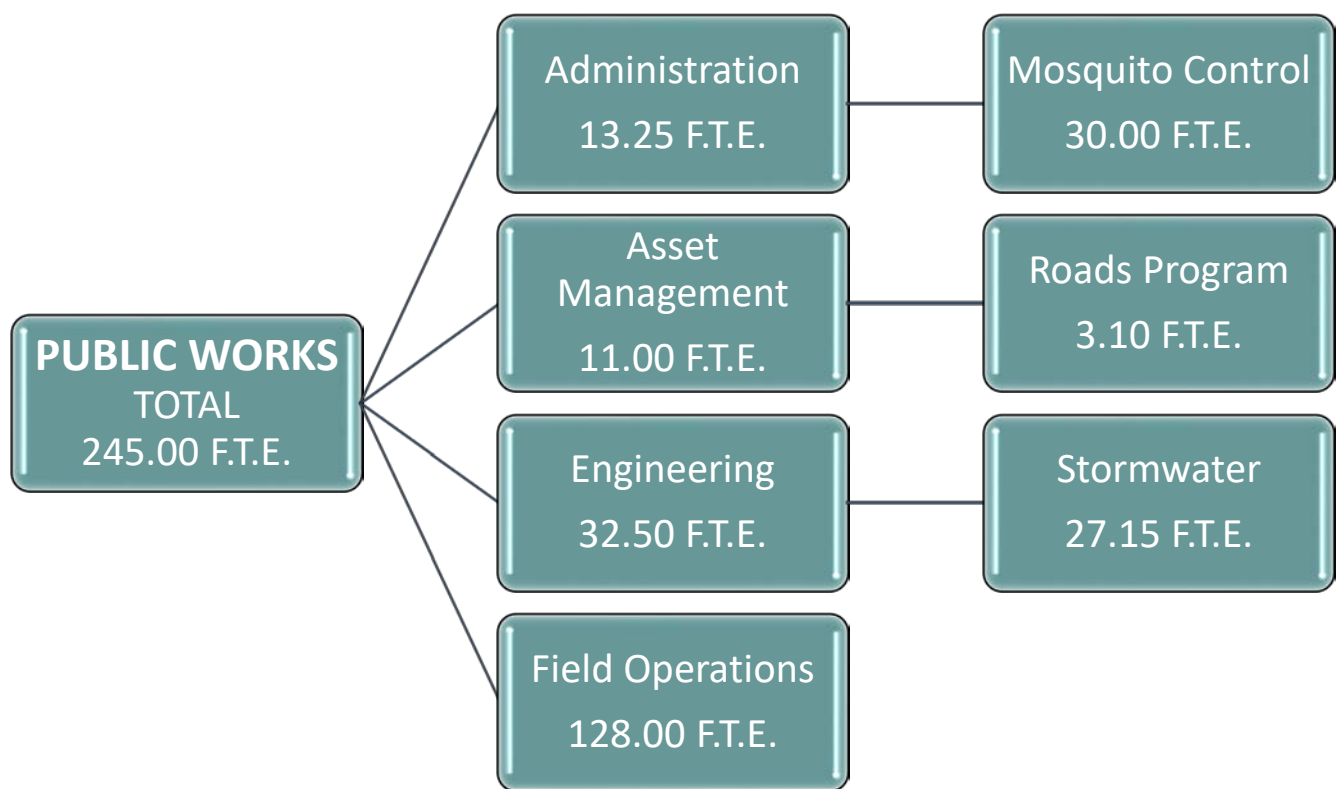
2024 ACTION STEPS

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|------------------|---------------------------|
| Positions/FTE | 13.75 | 13.25 | 13.25 | 13.25 | - | 0.0 |
| Personnel | \$ 1,278,069 | \$ 1,373,079 | \$ 1,203,000 | \$ 1,425,554 | \$ 52,475 | 3.8 |
| Operating | 134,967 | 114,558 | 83,294 | 90,034 | (24,524) | (21.4) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | \$ 1,413,036 | \$ 1,487,637 | \$ 1,286,294 | \$ 1,515,588 | \$ 27,951 | 1.9 |

Funding Adjustments for FY 2024 Include:

- Personnel up resulting from projected benefits and compensation, paired with equity, longevity, and merit increases.
- Operating down due to a decrease in maintenance and fuel.

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.⁸

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.¹

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.²

Objective 3(a): Maintain to grade 20% of mechanically cleaned drainage systems annually.

Objective 3(b): Inspect 20% of open drainage systems annually.

PUBLIC WORKS (continued)

Department Goal 4: Protect the waterways of Charleston County through implementation of Charleston County's Stormwater Management Program.³

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:

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Input: | | | | |
| Mosquito Control expenditures | 2(a) | 2,021,086 | 2,212,262 | 2,599,835 |
| Charleston County population (from online U.S. Census data) | 2(b) | 419,279 | 425,644 | 434,156 |
| Number of requests for service | 2(c) | 1,360 | 3,411 | 2,500 |
| Open drainage system to be inspected (miles) | 3(a) | 42 | 42 | 42 |
| Drainage inventory mechanically maintained (miles) | 3(b) | 300 | 300 | 300 |
| Plans submitted for stormwater permits | 4(a) | 2,625 | 2,752 | 2,900 |
| Stormwater permitted sites inspected | 4(b) | 628 | 695 | 750 |
| Paved road expenditures | 5(a) | 10,013,235 | 5,913,510 | 15,871,665 |

| | <u>Objective</u> | <u>FY 2022 Actual</u> | <u>FY 2023 Actual</u> | <u>FY 2024 Projected</u> |
|---|------------------|---------------------------|---------------------------|------------------------------|
| Output: | | | | |
| Service requests cleared within 36 business hours | 2(c) | 1,511 | 3,343 | 1,800 |
| Lane Miles Treated | 1(a) | 155 | 131 | 195 |
| Light Trap collection count (statistical mean, calendar-based) | 2(a) | 1.48 | 2.71 | 2 |
| Landing rate count (statistical mean, calendar-based) | 2(a) | 0.95 | 2.76 | 2 |
| Two-day service request (statistical mean, calendar-based) | 2(a) | 6.64 | 12.94 | 9 |
| Number of households visited for Citizens Awareness Program | 2(b) | 2,485 | 1,100 | 2,000 |
| Drainage system inventory mechanically excavated to grade (miles) | 3(b) | 16 | 23 | 20 |
| Mechanically maintained drainageway expenditures | 3(b) | \$410,228 | \$677,696 | \$560,000 |
| Open drainage system inspected (each) | 3(c) | 449 | 517 | 500 |
| Stormwater permits reviewed within 20 working days | 4(a) | 2,625 | 2,752 | 2,900 |
| Stormwater permit review expenses | 4(a) | \$576,000 | \$645,000 | \$722,000 |
| Stormwater permitted sites inspected at least twice | 4(b) | 628 | 695 | 750 |
| Stormwater permit site inspection expenses | 4(b) | \$378,400 | \$418,000 | \$468,000 |

PUBLIC WORKS (continued)

Efficiency:

| | | | | |
|--|------|-------------|-------------|-----------|
| Cost per ADI unit | 2(a) | \$2,001,075 | \$1,388,117 | \$885,000 |
| Cost per mile mechanically cleaned drainageways | 3(b) | \$25,639 | \$29,465 | \$28,000 |
| Cost per stormwater permit processed | 4(a) | \$917 | \$920 | \$925 |
| Cost per site for stormwater inspection services | 4(b) | \$603 | \$605 | \$610 |

Outcome:

| | | | | |
|---|------|--------|------|------|
| Level of mosquito control (ADI) ¹ | 2(a) | 1.11 | 1.79 | 3 |
| Citizen Awareness Program change | 2(b) | 0% | 0% | 10% |
| Percentage of service requests cleared within 36 business hours | 2(c) | 98.08% | 98% | 90% |
| Percentage of drainage system inspected | 3(b) | 35% | 40% | 35% |
| Percentage of drainage system mechanically cleaned | 3(b) | 20% | 22% | 22% |
| Condition of paved road network (OCI) | 5(a) | 70.5 | 70.5 | 70.5 |

- ¹ Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests.

2024 ACTION STEPS

Department Goal 1

- Continue to develop an effective pavement management program with a focus on incorporating innovative technologies.

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.
- Increase CAP (Citizen Awareness Program) by 10% in FY 2024 to expand Public Education for mosquito awareness.

Department Goal 3

- Regulate inspection cycle based on best practices and regulatory requirements.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|---------------------------|---------------------------|
| Positions/FTE | 11.00 | 11.00 | 11.00 | 11.00 | - | 0.0 |
| Personnel | \$ 919,874 | \$ 1,005,817 | \$ 951,000 | \$ 1,022,095 | \$ 16,278 | 1.6 |
| Operating | 206,992 | 241,132 | 130,144 | 154,202 | (86,930) | (36.1) |
| Capital | - | - | - | - | - | 0.0 |
| TOTAL EXPENDITURES | <u><u>\$ 1,126,866</u></u> | <u><u>\$ 1,246,949</u></u> | <u><u>\$ 1,081,144</u></u> | <u><u>\$ 1,176,297</u></u> | <u><u>\$ (70,652)</u></u> | <u><u>(5.7)</u></u> |

Funding Adjustments for FY 2024 Include:

- Personnel up resulting from benefits and compensation, paired with equity, longevity, and merit increases.
- Operating down due to a decrease in consultant fees.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-------------------|---------------------------|
| Positions/FTE | 32.50 | 32.50 | 32.50 | 32.50 | - | 0.0 |
| Intergovernmental | \$ 163 | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Charges and Fees | 4,130 | 4,000 | 4,445 | 4,000 | \$ - | 0.0 |
| TOTAL REVENUES | <u>\$ 4,293</u> | <u>\$ 4,000</u> | <u>\$ 4,445</u> | <u>\$ 4,000</u> | <u>\$ -</u> | <u>0.0</u> |
| Personnel | \$ 2,625,042 | \$ 2,926,396 | \$ 2,760,000 | \$ 3,241,872 | \$ 315,476 | 10.8 |
| Operating | (1,142,269) | (1,201,743) | (919,857) | (984,807) | 216,936 | (18.1) |
| Capital | - | 64,000 | 98,000 | 18,000 | (46,000) | (71.9) |
| TOTAL EXPENDITURES | <u>\$ 1,482,773</u> | <u>\$ 1,788,653</u> | <u>\$ 1,938,143</u> | <u>\$ 2,275,065</u> | <u>\$ 486,412</u> | <u>27.2</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up resulting from projected benefits and compensation, paired with equity, longevity, and merit increases.
- Operating up resulting from fewer reimbursements in.
- Capital down due to previous purchase of one Impulse Radar 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:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 128.00 | 128.00 | 128.00 | 128.00 | - | 0.0 |
| Intergovernmental | \$ 53,165 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | 0.0 |
| Miscellaneous | 364 | - | - | - | - | 0.0 |
| TOTAL REVENUES | <u>\$ 53,529</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ -</u> | <u>0.0</u> |
| Personnel | \$ 6,091,857 | \$ 7,142,251 | \$ 6,874,000 | \$ 7,910,449 | \$ 768,198 | 10.8 |
| Operating | 2,247,644 | 3,823,018 | 3,623,896 | 4,235,314 | 412,296 | 10.8 |
| Capital | - | 11,500 | - | - | (11,500) | (100.0) |
| TOTAL EXPENDITURES | <u>8,339,500</u> | <u>10,976,769</u> | <u>10,497,896</u> | <u>12,145,763</u> | <u>1,168,994</u> | <u>10.6</u> |
| Interfund Transfer Out | 557,625 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | <u>\$ 8,897,125</u> | <u>\$10,976,769</u> | <u>\$10,497,896</u> | <u>\$12,145,763</u> | <u>\$ 1,168,994</u> | <u>10.6</u> |

Funding Adjustments for FY 2024 Include:

- Personnel up due to projected benefits and compensation paired with longevity and merit.
- Operating up resulting from an increase for fleet parts and fuel as well as an increase in non-capital construction.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|--------------------|---------------------------|
| Positions/FTE | 30.00 | 30.00 | 30.00 | 30.00 | - | 0.0 |
| Charges and Fees | <u>\$ 11,424</u> | <u>\$ 100,000</u> | <u>\$ 56,500</u> | <u>\$ 56,500</u> | <u>\$ (43,500)</u> | (43.5) |
| TOTAL REVENUES | <u>\$ 11,424</u> | <u>\$ 100,000</u> | <u>\$ 56,500</u> | <u>\$ 56,500</u> | <u>\$ (43,500)</u> | (43.5) |
| Personnel | \$ 1,362,340 | \$ 1,568,646 | \$ 1,492,000 | \$ 1,606,546 | \$ 37,900 | 2.4 |
| Operating | 845,106 | 996,641 | 1,328,190 | 1,236,108 | 239,467 | 24.0 |
| Capital | <u>37,150</u> | <u>40,000</u> | <u>-</u> | <u>-</u> | <u>(40,000)</u> | (100.0) |
| TOTAL EXPENDITURES | <u>\$ 2,244,596</u> | <u>\$ 2,605,287</u> | <u>\$ 2,820,190</u> | <u>\$ 2,842,654</u> | <u>\$ 237,367</u> | 9.1 |

Funding Adjustments for FY 2024 Include:

- Revenues down due to a reduction in Mosquito Abatement Services.
- Personnel up due to projected merit, longevity, and equity increases.
- Operating up due to an increase in flying contracts and aviation parts.

PUBLIC WORKS (continued)

Division: Roads Program (1st Transportation Sales Tax)
Fund: Special Revenue Fund
Function: Public Works

Mission: The Transportation Development Roads Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 2.60 | 3.10 | 3.10 | 3.10 | - | 0.0 |
| Sales Tax | \$52,890,710 | \$57,021,250 | \$57,622,500 | \$61,656,400 | \$ 4,635,150 | 8.1 |
| Interest | 388,064 | 1,070,000 | 1,152,000 | 1,166,000 | 96,000 | 9.0 |
| TOTAL REVENUES | <u>\$53,278,774</u> | <u>\$58,091,250</u> | <u>\$58,774,500</u> | <u>\$62,822,400</u> | <u>\$ 4,731,150</u> | <u>8.1</u> |
| Personnel | \$ 265,426 | \$ 369,121 | \$ 371,000 | \$ 381,476 | \$ 12,355 | 3.3 |
| Operating | 21,055,601 | 21,732,566 | 21,823,035 | 18,933 | (21,713,633) | (99.9) |
| Capital | - | - | - | - | - | 0.0 |
| Debt Service | - | - | - | 22,285,801 | 22,285,801 | 100.0 |
| TOTAL EXPENDITURES | <u>21,321,028</u> | <u>22,101,687</u> | <u>22,194,035</u> | <u>22,686,210</u> | <u>584,523</u> | <u>2.6</u> |
| Interfund Transfer Out | 26,875,000 | 12,200,000 | 24,200,000 | 25,125,000 | 12,925,000 | 105.9 |
| TOTAL DISBURSEMENTS | <u>\$48,196,028</u> | <u>\$34,301,687</u> | <u>\$46,394,035</u> | <u>\$47,811,210</u> | <u>\$13,509,523</u> | <u>39.4</u> |

Funding Adjustments for FY 2024 Include:

- Revenue up due to higher transportation sales tax and elevated interest rates.
- Personnel up due to projected benefits and compensation.
- Operating down due to lower need for contractors.
- Debt Service up for the scheduled bond payments.
- Interfund Transfer Out up for Mark Clark Expressway and West Ashley Crossing project.

PUBLIC WORKS (continued)

Division: Roads Program (2nd Transportation Sales Tax)
Fund: Special Revenue Fund
Function: Public Works

Mission: The Transportation Development Roads Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

| | <u>FY 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|---------------------------|
| Positions/FTE | - | - | - | - | - | 0.0 |
| Sales Tax | \$49,635,897 | \$53,512,250 | \$54,076,500 | \$57,862,160 | \$ 4,349,910 | 8.1 |
| Interest | 615,852 | 1,220,000 | 2,590,000 | 2,293,000 | 1,073,000 | 88.0 |
| TOTAL REVENUES | 50,251,749 | 54,732,250 | 56,666,500 | 60,155,160 | 5,422,910 | 9.9 |
| Interfund Transfer In | 1,350,370 | 7,705,477 | 7,705,477 | - | (7,705,477) | (100.0) |
| TOTAL SOURCES | <u>\$51,602,119</u> | <u>\$62,437,727</u> | <u>\$64,371,977</u> | <u>\$60,155,160</u> | <u>\$ (2,282,567)</u> | (3.7) |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0 |
| Operating | - | - | 1,000 | 1,000 | 1,000 | 100.0 |
| Capital | - | - | - | - | - | 0.0 |
| Debt Service | 1,350,370 | 12,235,353 | 12,235,353 | 4,530,103 | (7,705,250) | (63.0) |
| TOTAL EXPENDITURES | 1,350,370 | 12,235,353 | 12,236,353 | 4,531,103 | (7,704,250) | (63.0) |
| Interfund Transfer Out | 44,535,000 | 61,020,258 | 61,020,258 | 69,625,917 | 8,605,659 | 14.1 |
| TOTAL DISBURSEMENTS | <u>\$45,885,370</u> | <u>\$73,255,611</u> | <u>\$73,256,611</u> | <u>\$74,157,020</u> | <u>\$ 901,409</u> | 1.2 |

Funding Adjustments for FY 2024 Include:

- Revenues up due to higher transportation sales tax and elevated interest rates.
- Debt Service down due to lower scheduled payments for the 2021 General Obligation Bond.
- Interfund Transfer Out up because of cash flow needs for planned regional and municipal roads.

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 2022 Actual</u> | <u>FY 2023 Approved</u> | <u>FY 2023 Projected</u> | <u>FY 2024 Approved</u> | <u>Change</u> | <u>Percent Change</u> |
|----------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|---------------------|---------------------------|
| Positions/FTE | 27.15 | 27.15 | 27.15 | 27.15 | - | 0.0 |
| Intergovernmental | \$ 1,008,581 | \$ 982,400 | \$ 993,509 | \$ 1,008,289 | \$ 25,889 | 2.6 |
| Charges and Fees | 2,931,191 | 2,699,952 | 2,924,881 | 3,002,941 | \$ 302,989 | 11.2 |
| Interest | 25,657 | - | - | - | - | 0.0 |
| TOTAL REVENUES | \$ 3,965,429 | \$ 3,682,352 | \$ 3,918,390 | \$ 4,011,230 | \$ 328,878 | 8.9 |
| Personnel | \$ 1,755,794 | \$ 2,290,059 | \$ 1,774,000 | \$ 2,431,037 | \$ 140,978 | 6.2 |
| Operating | 762,589 | 8,129,680 | 1,088,247 | 10,145,285 | 2,015,605 | 24.8 |
| Capital | 103,031 | 40,000 | 43,761 | 120,000 | 80,000 | 200.0 |
| TOTAL EXPENDITURES | 2,621,414 | 10,459,739 | 2,906,008 | 12,696,322 | 2,236,583 | 21.4 |
| Interfund Transfer Out | 29,695 | - | - | - | - | 0.0 |
| TOTAL DISBURSEMENTS | \$ 2,651,109 | \$10,459,739 | \$ 2,906,008 | \$12,696,322 | \$ 2,236,583 | 21.4 |

Funding Adjustments for FY 2024 Include:

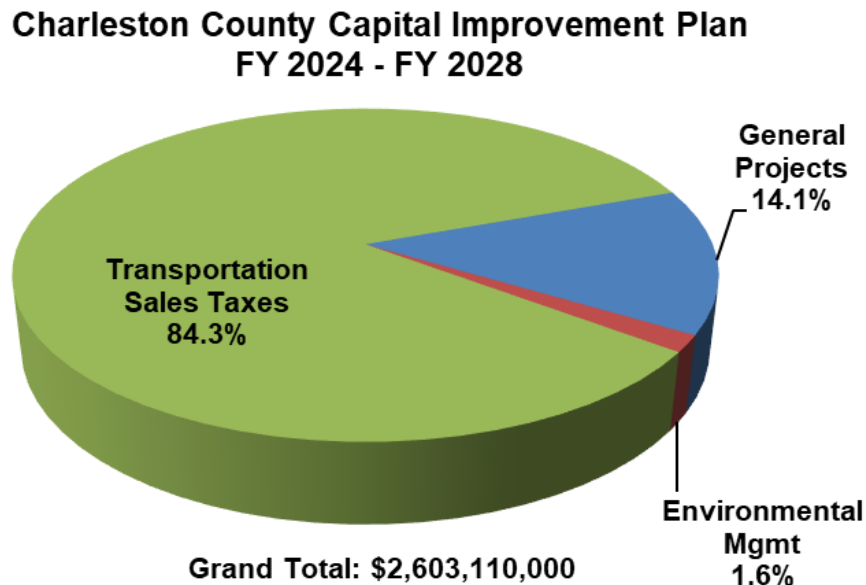
- Revenues up due to increases in utility, permit and inspection fees.
- Personnel up due to projected benefits and compensation.
- Operating expenditures up due to drainage projects.
- Capital expenditures include three replacement vehicles.

CAPITAL PROJECTS – OVERVIEW

Overview

The FY 2024 – FY 2028 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 \$2,603.1 million and include \$367.4 million allocated to the General Capital Improvement Plan, \$2,193.6 million allocated to the Transportation Sales Tax Comprehensive Plans of Expenditures, and \$42.0 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 | \$4,320,645 |
| Special Revenue Funds | 276,000 |
| Enterprise Funds | 7,585,355 |
| Internal Service Funds | 6,477,000 |
| Grand Total | \$18,659,000 |

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 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.

CAPITAL PROJECTS – OVERVIEW

The main goals of the CIP was to more effectively utilize County facilities and invest in technology to better serve the County's citizens.

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 Leadership Team; and 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 FY2024–FY2028 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 | 2024 | 2025 | 2026 | 2027 | 2028 | Beyond | Total |
|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|------------------|-------------------|
| CULTURE/RECREATION | | | | | | | | |
| Library Facilities | \$ 97,891 | \$ 1,870 | \$ 8,739 | \$ - | \$ - | \$ - | \$ - | \$ 108,500 |
| Culture/Recreation Total | 97,891 | 1,870 | 8,739 | - | - | - | - | 108,500 |
| GENERAL GOVERNMENT | | | | | | | | |
| Assessor Relocation | 31 | 69 | 400 | 2,250 | - | - | - | 2,750 |
| Azalea Complex: Fueling | 3,916 | 8,881 | 2,500 | - | - | - | - | 15,297 |
| Azalea Complex: Main | 7,000 | 23,000 | 25,000 | 10,000 | - | - | - | 65,000 |
| Azalea Complex: Fleet Shop | - | 120 | 1,080 | - | - | - | - | 1,200 |
| Azalea Complex: Elections/EMS | - | 300 | 2,000 | 15,000 | 15,000 | 7,700 | - | 40,000 |
| Magistrate Court (Remount Road) | - | 2,000 | - | - | - | - | - | 2,000 |
| General Government Total | 10,947 | 34,370 | 30,980 | 27,250 | 15,000 | 7,700 | - | 126,247 |
| HEALTH/WELFARE | | | | | | | | |
| Social Services Hub | 58,400 | 200 | - | - | - | - | - | 58,600 |
| Health/Welfare Total | 58,400 | 200 | - | - | - | - | - | 58,600 |
| PUBLIC SAFETY | | | | | | | | |
| EMS Station: Edisto Island | 228 | 4,012 | - | - | - | - | - | 4,240 |
| EMS Station: Mead Westvaco | - | - | - | - | - | - | 5,800 | 5,800 |
| EMS Station: St. John's Fire | - | - | 900 | 900 | - | - | - | 1,800 |
| EMS Station: St. Andrews PSD | - | 900 | 900 | - | - | - | - | 1,800 |
| Emergency Services Building | - | - | - | - | - | - | 20,000 | 20,000 |
| Sheriff: Small Arms Range | - | - | - | - | - | - | 10,600 | 10,600 |
| Tri-County Biological Science Ctr | 2,200 | 1,000 | 9,800 | 10,000 | - | - | - | 23,000 |
| Public Safety Total | 2,428 | 5,912 | 11,600 | 10,900 | - | - | 36,400 | 67,240 |
| PUBLIC WORKS | | | | | | | | |
| Emergency Debris Removal Site | - | - | - | - | - | - | 3,000 | 3,000 |
| Remote Facilities | 2 | 1,198 | 1,320 | 1,320 | - | - | - | 3,840 |
| Public Works Total | 2 | 1,198 | 1,320 | 1,320 | - | - | 3,000 | 6,840 |
| GRAND TOTAL | \$ 169,668 | \$ 43,550 | \$ 52,639 | \$ 39,470 | \$ 15,000 | \$ 7,700 | \$ 39,400 | \$ 367,427 |

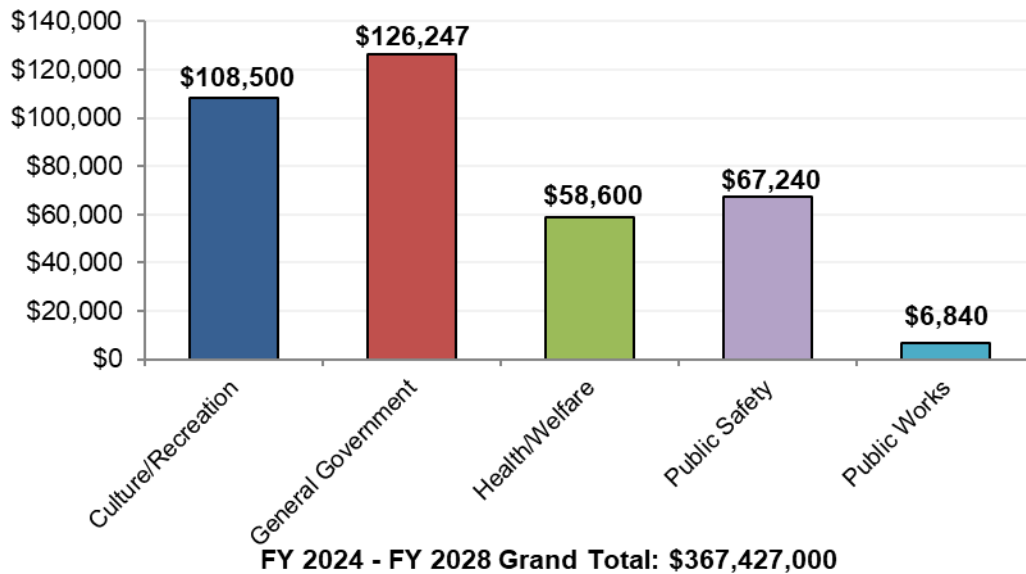
* Amounts in thousands of dollars

CAPITAL PROJECTS – GENERAL

Most of the projects listed in the CIP have funds appropriated for use in FY 2024.

The following graph shows the proposed projects scheduled during the five-year CIP. See the Project Summary pages for project details.

Five Year Capital Improvement Plan
FY 2024 - FY 2028 (Thousands)

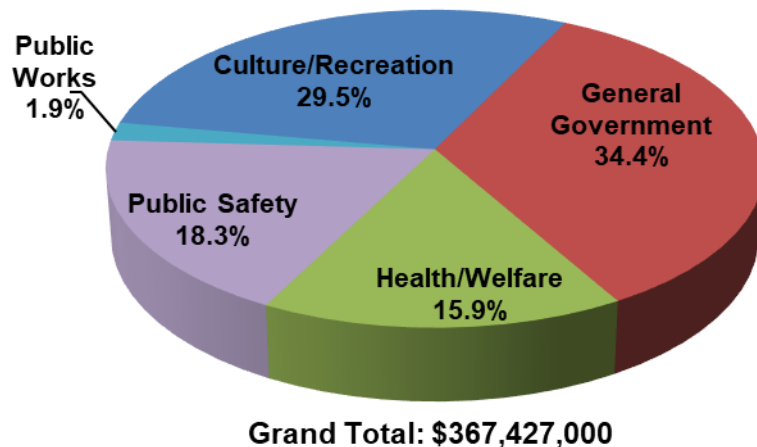


Council and staff will continue to review the program, its direction, progress, and financing requirements annually.

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.

Capital Improvement Plan FY 2024 - FY 2028



Financial Policies

- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

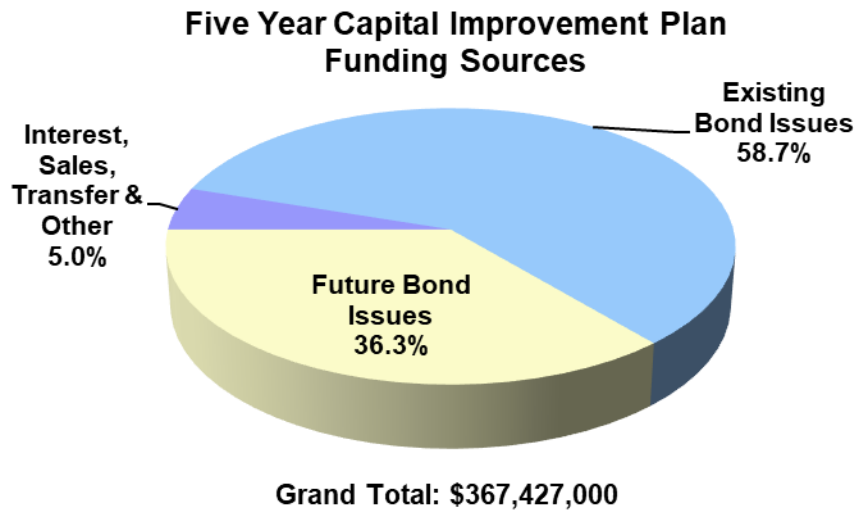
CAPITAL PROJECTS – GENERAL

General Project Source Summary *

| Funding Source | Prior | 2024 | 2025 | 2026 | 2027 | 2028 | Beyond | Total |
|-----------------------------------|-------------------|------------------|-------------|------------------|-------------|-------------|------------------|-------------------|
| Interest, Sales, Transfer & Other | \$ 18,325 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,325 |
| Existing Bond Issues | 215,784 | - | - | - | - | - | - | 215,784 |
| Future Bond Issues | - | 41,968 | - | 51,950 | - | - | 39,400 | 133,318 |
| GRAND TOTAL | \$ 234,109 | \$ 41,968 | \$ - | \$ 51,950 | \$ - | \$ - | \$ 39,400 | \$ 367,427 |

* Amounts in thousands of dollars

11.4 percent of the funding associated with the five-year General Capital Improvement Plan is scheduled to be applied to projects in FY 2024.



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

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 Renovation
Management: Facilities Management
Duration: 2016-2025

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. The planning phase, site selection, and initial actions to carry out the plans began in FY 2016.

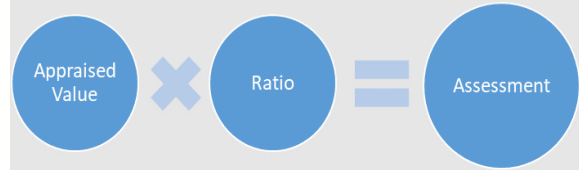
Construction started at multiple new library sites in FY 2017. The CIP also includes renovation of 13 existing library facilities and renovation of a building purchased to house library administration and support functions. The project utilizes a pay as you go funding strategy assisted by bond issuances in FY 2017 and in FY 2020.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|-----------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|------------------|
| | \$97,891 | \$1,870 | \$8,739 | \$0 | \$0 | \$0 | \$0 | \$108,500 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | 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 |
| GRAND TOTAL | \$108,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$108,500 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$9,209 | \$9,485 | \$9,770 | \$10,063 | \$10,365 | | |
| Operating | | 3,420 | 3,522 | 3,628 | 3,737 | 3,849 | | |
| Grand Total | | \$12,629 | \$13,008 | \$13,398 | \$13,800 | \$14,214 | | |

| | |
|--|---|
| Operation & Maintenance Impacts | <i>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.</i> |
|--|---|

CAPITAL PROJECTS - GENERAL

Assessor Relocation



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Renovation
Management: Facilities Management
Duration: 2024-2026

Total Project Cost:
\$2,750,000

DESCRIPTION

The County Assessor leases space for approximately \$510,000 annually, increasing 3% every year of the lease into 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 Public Works moves to new facilities at the Azalea Complex.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|----------------------|--------------|------------|------------|----------------|--------------|--------------|----------------------------------|----------------|
| | \$31 | \$69 | \$400 | \$2,250 | \$0 | \$0 | \$0 | \$2,750 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Bond Issues | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$500 |
| Future Bond Issues | 0 | 0 | 0 | 2,250 | 0 | 0 | 0 | 2,250 |
| GRAND TOTAL | \$500 | \$0 | \$0 | \$2,250 | \$0 | \$0 | \$0 | \$2,750 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | (538) | (549) | (560) | | |
| Grand Total | | \$0 | \$0 | (538) | (549) | (560) | | |

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 and III –
Facilities Mgmt.

Management, Phase II and IV –
Capital Projects

Total Project Cost:
\$121,497,000

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, warehouses, and yards.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------------------|--|----------|----------|----------|----------|----------------------------------|--------|-----------|
| | \$10,916 | \$32,301 | \$30,580 | \$25,000 | \$15,000 | \$7,700 | \$0 | \$121,497 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Bonds | \$46,464 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 46,464 |
| Future Bond Issues | 0 | 35,333 | 0 | 39,700 | 0 | 0 | 0 | 75,033 |
| GRAND TOTAL | \$46,464 | \$35,333 | \$0 | \$39,700 | \$0 | \$0 | \$0 | \$121,497 |
| O&M Costs (Savings) | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | | |
| Personnel | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Operating | 0 | 0 | 0 | 0 | 0 | | | |
| Grand Total | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Operation & Maintenance Impacts | The County expects additional O&M costs in 2025 and beyond as the new facilities are placed into service. At this stage of planning, the annual operating costs are unknown. | | | | | | | |

CAPITAL PROJECTS - GENERAL

Magistrate Court (Remount Road)

Photo of Magistrate Court
(Remount Road)



Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Renovation
Management: Facilities Management
Duration: 2024

Total Project Cost:
\$2,000,000

DESCRIPTION

Charleston County Facilities performed a space utilization study for the Magistrates Courts to re-evaluate the most efficient use of space. To eliminate lease costs for the North Area Magistrate's Court, the County-owned building at 1357 Remount Road will be renovated. Renovations will include renovations to office space, a conference room, as well as sufficient storage.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------|-------|---------|---------|---------|---------|---------|----------------------------------|---------|
| | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Future Bond Issues | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| GRAND TOTAL | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | (267) | (275) | (283) | (292) | | |
| Grand Total | | \$0 | (\$267) | (\$275) | (\$283) | (\$292) | | |

Operation & Maintenance Impacts

The relocation of the Magistrate Court to 1357 Remount Road is expected to decrease the operating cost of the annual lease that the county currently pays to a third party.

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: 2020-2024

Total Project Cost:
\$58,600,000

DESCRIPTION

The Teddie E. Pryor, Sr. Social Services Building opened in November 2022. The 175,000 square foot Social Services Hub consolidates the current tenants of the Department of Alcohol and Other Drug Abuse Services (DAODAS), State Department of Social Services, and State Department of Health and Human Services. The project is located at the corner of Rivers Avenue and McMillan Avenue. The consolidation of these multiple departments and agencies has improved access to services.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|-----------------------------------|-----------------|------------|------------|------------|------------|------------|----------------------------------|-----------------|
| | \$58,400 | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$58,600 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Interest, Sales, Transfer & Other | \$824 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$824 |
| Existing Bond Issues | 57,776 | 0 | 0 | 0 | 0 | 0 | 0 | 57,776 |
| GRAND TOTAL | \$58,600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$58,600 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts

The operating costs are not expected to significantly change because of the similar amount of space utilized by these functions. However, savings are anticipated from avoiding large maintenance projects at the previous locations.

CAPITAL PROJECTS - GENERAL

Tri-County 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: 2023-2026

Total Project Cost:
\$23,000,000

DESCRIPTION

The Tri-County Biological Science Center will serve as a solution to provide the regional criminal justice system with timely forensic analysis services. The laboratory will provide analysis of physical evidence for law enforcement agencies, provide support to the Coroner's Office in identifying bodily remains, and offer courtroom testimony as required under the criminal justice system and the law. The project is the result of a committed partnership with Charleston, Berkeley and Dorchester counties. Located at 3765 Leeds Avenue, the center is a proposed 21,500 square foot building which will include administrative, laboratory and support spaces.

The design/build process began in late 2022. Construction will start in 2024 with building occupancy expected in fourth quarter 2025. Beginning in 2026, the laboratory will undergo a rigorous validation, training and implementation phase. The laboratory will seek accreditation in 2027.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|-----------------------------------|-----------------|----------------|--------------|-----------------|----------------|----------------|----------------------------------|-----------------|
| | \$2,200 | \$1,000 | \$9,800 | \$10,000 | \$0 | \$0 | \$0 | \$23,000 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Interest, Sales, Transfer & Other | \$3,000 | \$1,095 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,095 |
| Existing Bond Issues | 8,905 | 0 | 0 | 0 | 0 | 0 | 0 | 8,905 |
| Future Bond Issues | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 10,000 |
| GRAND TOTAL | \$11,905 | \$1,095 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$23,000 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$388 | \$552 | \$859 | \$1,360 | \$1,346 | | |
| Operating | | 50 | 100 | 300 | 301 | 310 | | |
| Grand Total | | \$438 | \$652 | \$1,159 | \$1,661 | \$1,656 | | |

Operation & Maintenance Impacts

A total of 12 FTEs will be used to operate this facility 2027.

CAPITAL PROJECTS - GENERAL

EMS Station: Edisto Island

EMS Station 8 located in Edisto. This design is for the new EMS Station on Edisto Island.



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2022-2024

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 demolition of the existing current residential house being used as an EMS station and turnkey construction of the new station. The new building will include space for a Sheriff's Office substation.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|----------------------|----------------|------------|--------------|--------------|--------------|--------------|----------------------------------|----------------|
| | \$228 | \$4,012 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,240 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Bond Issues | \$4,240 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,240 |
| GRAND TOTAL | \$4,240 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,240 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 100 | 103 | 106 | 109 | | |
| Grand Total | | \$0 | \$100 | \$103 | \$106 | \$109 | | |

Operation & Maintenance Impacts New EMS Station will have increased square footage and County expects an increase in annual O&M costs.

CAPITAL PROJECTS - GENERAL

EMS Station: Mead Westvaco

EMS Station 8 located in Edisto. A similar station may be used for the new EMS Station in the Mead Westvaco development



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Capital Projects

Duration: Beyond

Total Project Cost:
\$5,800,000

DESCRIPTION

This project involves the construction of a new EMS Station when the Mead Westvaco development in the Ravenal area reaches more density.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------|-------|------|------|------|------|------|----------------------------------|---------|
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,800 | \$5,800 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Future Bond Issues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,800 | \$5,800 |
| GRAND TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,800 | \$5,800 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts County expects an increase in annual O&M costs from this new EMS station.

CAPITAL PROJECTS - GENERAL

EMS Station: St. John's Fire

EMS Station 8 located in Edisto. This design may be used for the new EMS Station on Kiawah Island.



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: Replacement

Management: Facilities
Management

Duration: 2025-2026

Total Project Cost:
\$1,800,000

DESCRIPTION

This project involves the replacement of existing EMS Medic 10 Station. The new station will be located on Kiawah River Drive on John's Island and will include a Sheriff's Office substation. The St. John's Fire Department will construct a separate new fire station on this County-owned property.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|----------------------|--------------|--------------|------------|------------|------------|------------|----------------------------------|----------------|
| | \$0 | \$0 | \$900 | \$900 | \$0 | \$0 | \$0 | \$1,800 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Bond Issues | \$900 | \$900 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,800 |
| GRAND TOTAL | \$900 | \$900 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,800 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts

The operating costs are not expected to significantly change because of the similar amount of space utilized by these functions.

CAPITAL PROJECTS - GENERAL

EMS Station: St. Andrew's Public Service District

This is a rendering for the new EMS Station: St. Andrew's PSD.



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: 2024-2025

Total Project Cost:
\$1,800,000

DESCRIPTION

This is a joint project that combines a Fire/EMS station in West Ashely. The new station, located on Ashley River Road, will be owned by the St Andrew's Public Service District (PSD). The County will provide funding toward the construction and enter into a long-term lease with the PSD.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|----------------------|----------------|------------|-------------|-------------|-------------|-------------|----------------------------------|----------------|
| | \$0 | \$900 | \$900 | \$0 | \$0 | \$0 | \$0 | \$1,800 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Bond Issues | \$1,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,800 |
| GRAND TOTAL | \$1,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,800 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 27 | 56 | 58 | 59 | | |
| Grand Total | | \$0 | \$27 | \$56 | \$58 | \$59 | | |

Operation & Maintenance Impacts

New EMS Station is anticipated to have new annual O&M costs.

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: Beyond

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 new facility may be constructed adjacent to the current facility.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------|-------|------|------|------|------|------|-------------------------------------|----------|
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$20,000 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Future Bond Issues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$20,000 |
| GRAND TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$20,000 | \$20,000 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts

If needed, the additional building on the Emergency Services complex will increase the square footage dedicated to emergency services and increase annual O&M costs.

CAPITAL PROJECTS - GENERAL

Sheriff: Small Arms Range

Indoor Small Arms Range



Project Highlights

Initiative: Service Delivery

Function: Public Safety

Type: New

Management: Facilities
Management

Duration: Beyond

Total Project Cost:
\$10,600,000

DESCRIPTION

This project will create a small arms range to support training operations. In addition to a 50-yard pistol range, the project may include an administrative building with classrooms, restroom facilities, and a parking lot.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------|------------|------------|------------|------------|------------|------------|----------------------------------|-----------------|
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,600 | \$10,600 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Future Bond Issues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,600 | \$10,600 |
| GRAND TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,600 | \$10,600 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts

The new facility will require maintenance, utilities, and insurance. These costs are unknown at this time.

CAPITAL PROJECTS - GENERAL

Emergency Debris Removal Site

Debris Removal site for disasters



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Facilities
Management

Duration: Beyond

Total Project Cost:
\$3,000,000

DESCRIPTION

In preparation for a potential disaster such as hurricanes, the County is seeking land to establish an Emergency Debris Removal Site. The Site will serve as a temporary holding site until the debris can be processed.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------|-------|------|------|------|------|------|----------------------------------|---------|
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 | \$3,000 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Future Bond Issues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 | \$3,000 |
| GRAND TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 | \$3,000 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

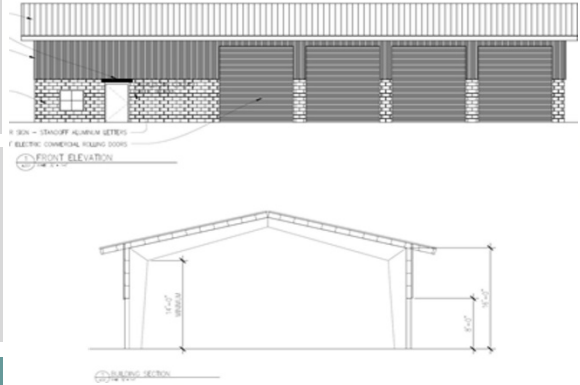
Operation & Maintenance Impacts

Minimal O&M costs are anticipated to maintain the site.

CAPITAL PROJECTS - GENERAL

Public Works Remote Facilities

Remote Facilities for storage of vehicles and equipment



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: Replace

Management: Facilities Management

Duration: 2022-2026

Total Project Cost:
\$3,840,000

DESCRIPTION

Facilities Management and Public Works evaluated five Public Works Remote Facilities. It was decided that three of the sites needed to have their facilities replaced with new construction. The other two sites were determined to be unnecessary and the buildings on those sites have been torn down.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|----------------------|----------------|----------------|------------|------------|------------|------------|----------------------------------|----------------|
| | \$2 | \$1,198 | \$1,320 | \$1,320 | \$0 | \$0 | \$0 | \$3,840 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Bond Issues | \$1,200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,200 |
| Future Bond Issues | 0 | 2,640 | 0 | 0 | 0 | 0 | 0 | 2,640 |
| GRAND TOTAL | \$1,200 | \$2,640 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,840 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts

No significant changes in O&M costs is anticipated for these new sheds.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Overview of the 1st Transportation Sales Tax

The 1st Transportation Sales Tax (TST) program was developed after the voters of Charleston County passed a referendum in November 2004 to initiate a 0.5 percent Transportation Sales Tax for green space, roads and mass transit. Collection of the Sales Tax funds began in May 2005 and will continue for 25 years or until \$1.3 billion is collected (whichever comes first). Revenues from the 1st TST are allocated with 17 percent to greenbelt, 65 percent to roads, and 18 percent to transit. The Greenbelt Department manages the green space portion of the 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 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.

County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax each year in June. The FY 2024 – FY 2028 plan includes the capital projects projections for two components of the 1st TST: green space and roads.

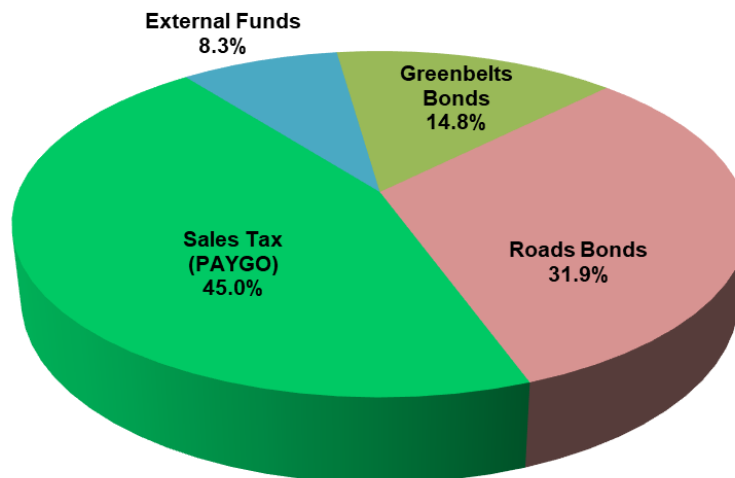
1st Transportation Sales Tax Cost Summary

(in thousands)

| | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Total |
|---------------------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|-------------------|
| CULTURE/RECREATION | | | | | | | |
| Greenbelts: Projects | \$ 149,664 | \$ 3,759 | \$ 4,010 | \$ 4,261 | \$ 5,352 | \$ - | \$ 167,046 |
| Culture/Recreation Total | 149,664 | 3,759 | 4,010 | 4,261 | 5,352 | - | 167,046 |
| PUBLIC WORKS | | | | | | | |
| Roads: Annual Allocations | 188,056 | 10,875 | 7,875 | 7,875 | 7,875 | 7,875 | 230,431 |
| Roads: Projects | 364,880 | 11,250 | 25,750 | 20,000 | - | - | 421,880 |
| Public Works Total | 552,936 | 22,125 | 33,625 | 27,875 | 7,875 | 7,875 | 652,311 |
| GRAND TOTAL | \$ 702,600 | \$ 25,884 | \$ 37,635 | \$ 32,136 | \$ 13,227 | \$ 7,875 | \$ 819,357 |

The total cost of the FY 2024 – FY 2028 plan of capital expenditures in the 1st Transportation Sales Tax program is \$819.4 million.

1st Transportation Sales Tax Revenues



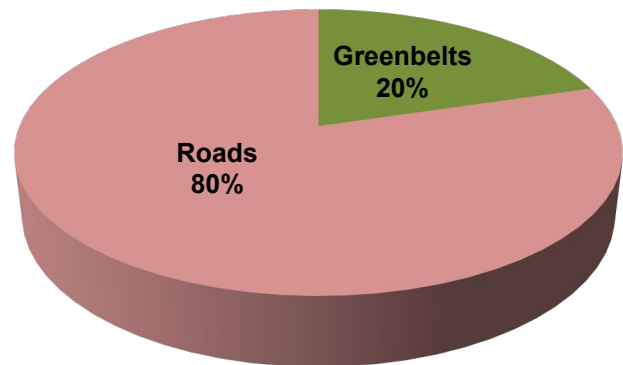
Grand Total \$819,357,000
443

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Funding the CIP

The projects are funded with sales tax revenues on a Pay-As-You-Go (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 Expenditures



Grand Total \$ 819,357,000

1st Transportation Sales Tax Sources

(in thousands)

| | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Total |
|--------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|-------------------|
| Sales Tax (PAYGO) | \$ 252,600 | \$ 25,884 | \$ 37,635 | \$ 32,136 | \$ 13,227 | \$ 7,875 | \$ 369,357 |
| External Funds | 68,000 | - | - | - | - | - | 68,000 |
| Greenbelts Bonds | 121,000 | - | - | - | - | - | 121,000 |
| Roads Bonds | 261,000 | - | - | - | - | - | 261,000 |
| GRAND TOTAL | \$ 702,600 | \$ 25,884 | \$ 37,635 | \$ 32,136 | \$ 13,227 | \$ 7,875 | \$ 819,357 |

Overview of the 2nd Transportation Sales Tax

A 2nd TST program was developed and approved by voters of Charleston County via a referendum in November 2016 to provide an additional 0.5 percent Transportation Sales Tax for green space, transportation and mass transit. The 2nd TST lasts for 25 years or until the projected \$2.1 billion is collected (whichever comes first), and the 2nd TST overlaps the 1st TST for 13 years from FY 2018 to FY 2030. Revenues from the 2nd TST are allocated among the same three programs as the 1st TST with 10 percent to greenbelt, 61 percent to roads, and 29 percent to transit. The Greenbelt Department manages the green space portion of the 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 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 TST each year in June. The FY 2024 – FY 2028 plan includes \$1,374.0 million in capital projects for the components of the 2nd TST: greenbelts, roads, and transit.

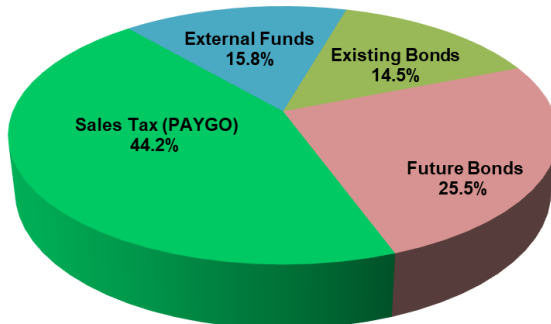
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

2nd Transportation Sales Tax Cost Summary

(in thousands)

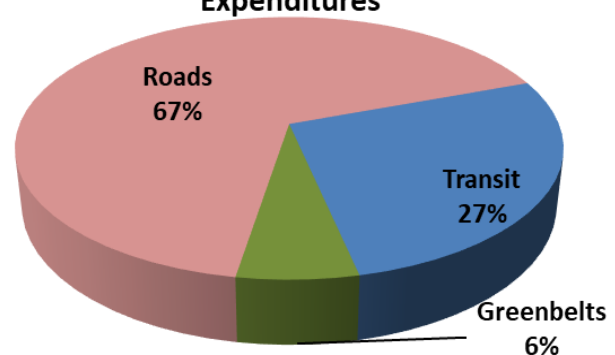
| | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Total |
|---------------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|---------------------|
| CULTURE/RECREATION | | | | | | | |
| Greenbelt: Projects | \$ 38,596 | \$ 9,023 | \$ 9,023 | \$ 9,022 | \$ 9,022 | \$ 8,182 | \$ 82,868 |
| Culture/Recreation Total | 38,596 | 9,023 | 9,023 | 9,022 | 9,022 | 8,182 | 82,868 |
| GENERAL GOVERNMENT | | | | | | | |
| Transit: Bus Rapid Transit | 51,007 | - | 23,873 | 28,500 | 118,500 | 139,750 | 361,630 |
| Transit: Other Projects | 11,228 | - | - | - | - | - | 11,228 |
| General Total | 62,235 | - | 23,873 | 28,500 | 118,500 | 139,750 | 372,858 |
| PUBLIC WORKS | | | | | | | |
| Roads: Annual Allocations | 12,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 22,000 |
| Roads: Projects | 291,941 | 67,626 | 6,755 | 159,000 | 217,778 | 153,500 | 896,600 |
| Public Works Total | 303,941 | 69,626 | 8,755 | 161,000 | 219,778 | 155,500 | 918,600 |
| GRAND TOTAL | \$ 404,772 | \$ 78,649 | \$ 41,651 | \$ 198,522 | \$ 347,300 | \$ 303,432 | \$ 1,374,326 |

2nd Transportation Sales Tax Revenues



Grand Total \$1,374,326,000

2nd Transportation Sales Tax Expenditures



Grand Total \$1,374,326,000

Funding the Projects

For the 2nd TST, the County is attempting to maximize the PAYGO 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 PAYGO funding and future bond issues.

2nd Transportation Sales Tax Sources

(in thousands)

| | Prior | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | Total |
|--------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|---------------------|
| Sales Tax (PAYGO) | \$ 346,957 | \$ 17,629 | \$ 32,810 | \$ 80,367 | \$ 119,800 | \$ 10,182 | \$ 607,745 |
| External Funds | - | - | 44,928 | 17,100 | 71,100 | 83,850 | 216,978 |
| Existing Bonds | 199,603 | - | - | - | - | - | 199,603 |
| Future Bonds | - | - | - | 80,000 | 145,000 | 125,000 | 350,000 |
| GRAND TOTAL | \$ 546,560 | \$ 17,629 | \$ 77,738 | \$ 177,467 | \$ 335,900 | \$ 219,032 | \$ 1,374,326 |

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 habitats, 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 habitats 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 and provision of public greenspace; 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 through June 2023:

Protected Acres

- Rural Greenbelt Program 22,736
- Urban Greenbelt Program 2,174
- Small Landowner Program 12



Funds from the Urban Greenbelt Program paid to develop the Sullivan's Island Natural Trail #16.

Funds Awarded

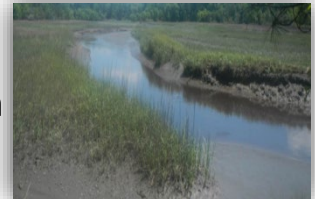
- Rural Greenbelt Program \$86.6 million
- Urban Greenbelt Program \$54.2 million
- Small Landowner Program \$1.1 million



The Rural Greenbelt Program funded the purchase of 12 additional acres to the Edisto Island Open Land Trust's Legacy Live Oak Park.

Remaining Funds

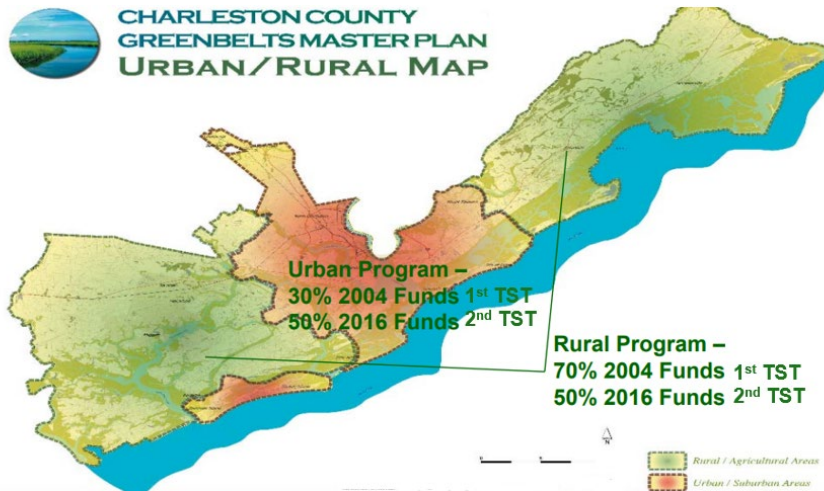
- Rural Greenbelt Program \$103.7 million
- Urban Greenbelt Program \$84.5 million
- Small Landowner Program \$55.5 million



The Rural Greenbelt Program funded the future park site on the Toogoodoo Creek.

In 2017, the Greenbelt Advisory Board completed a 5-year plan review before recommending 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, and a determination of available resources. County Council approved the recommendations found in the 2017 Comprehensive Greenbelt Plan Supplemental report in 2018. Changes to the use of the 2nd Transportation Sales Tax Greenbelts Program funds included a 50% equal division of funds between rural and urban areas of the County. Municipalities receive a proportional share of the urban funds based on population. Rural funds are distributed on a competitive, merit basis. The most recent 5-year plan review was completed, and recommendations adopted by County Council in 2023. Notable changes include minor updates to project evaluation criteria and new standard impervious surface limitations for some Greenbelt projects. 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 hours, 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:

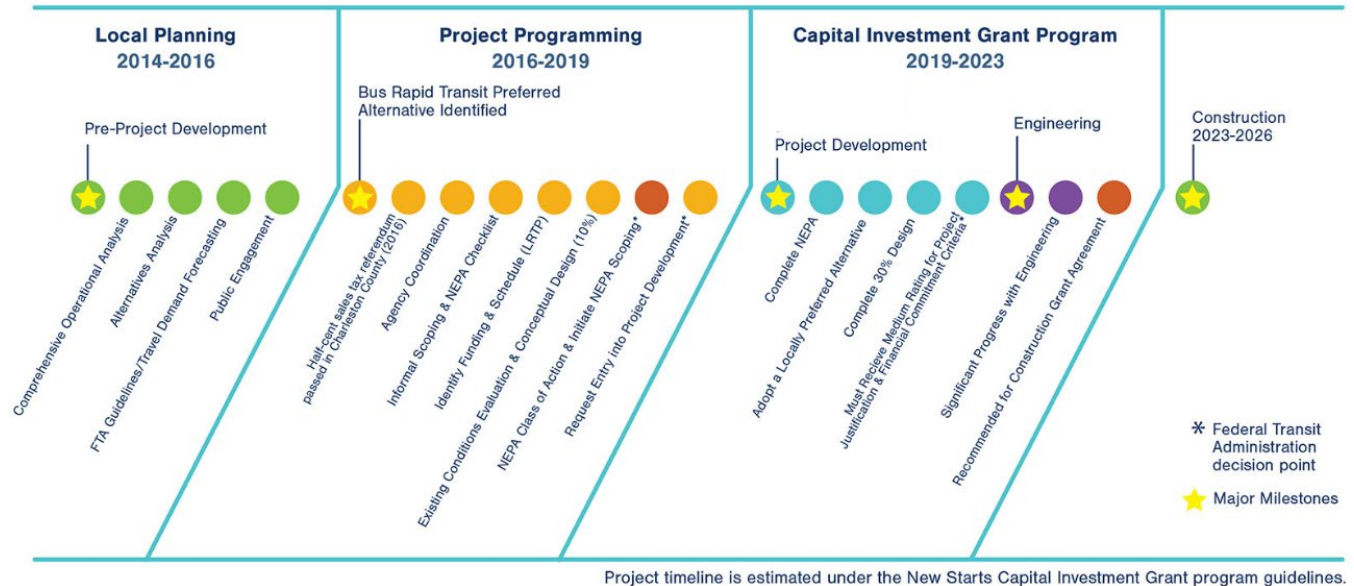
| | |
|--|---|
| Corridor Length: | 21.3 Miles (Semi Exclusive Guideway & Mixed Traffic) |
| Number of Stations: | 20 (Park & Rides, Transit Hubs, & Neighborhood Stations) |
| One-Way Travel Time: | 60 Minutes (Includes Station Delay Time) |
| Number of Vehicles: | 17 Articulated / Hybrid electric (or other clean fuel) |
| Planning Level Estimated Capital Construction Cost: | \$625 Million with up to \$375 million or 60% funded with federal funds |
| Planning Level Annual Operating Costs: | \$9.0 million/ Year starting in FY 2031 |
| Total Annual BRT Transit Trips/ Systemwide Transit Trips: | 2 million BRT Trips / 6.5 million Systemwide |
| Total Daily Trips/" New" Transit Trips: | 7,600 Daily BRT Trips / 3,772 New Transit Trips (from other modes) |

Impact on the Operating Budget

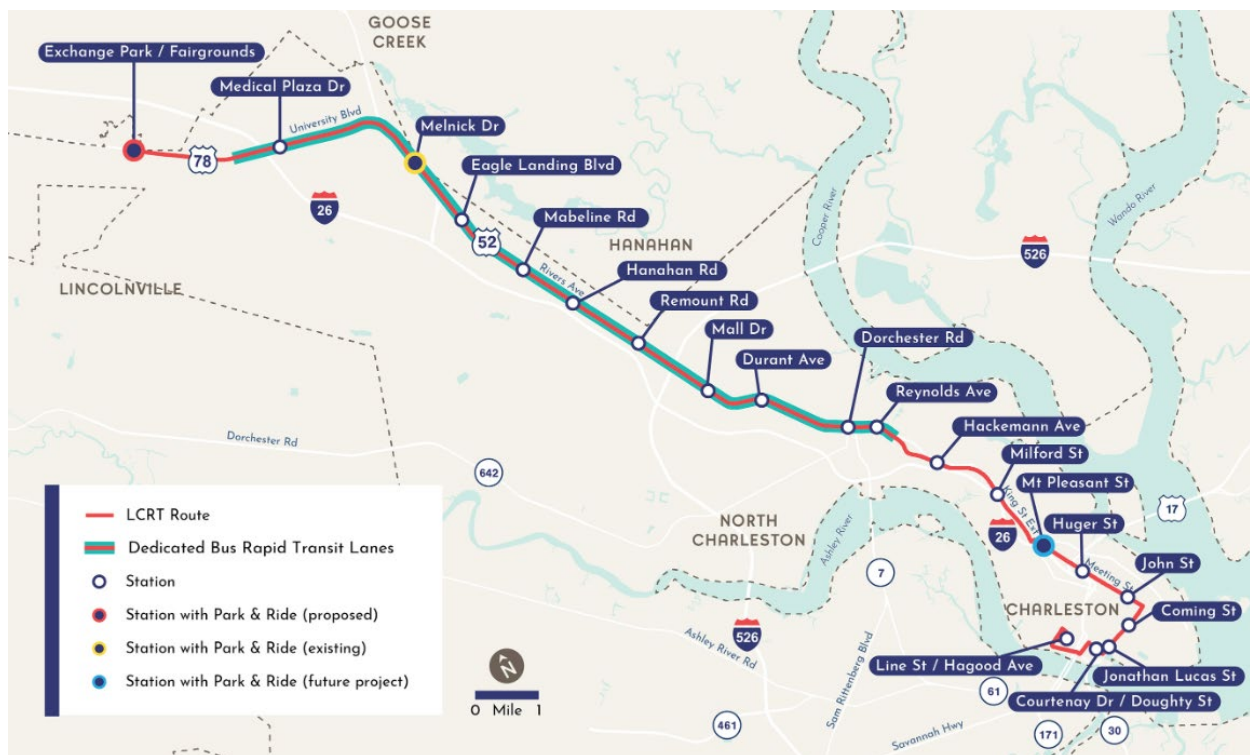
The Council of Governments has estimated that the annual operating costs are \$9.0 million, and the 2nd TST estimated that this local match for operating the BRT would start in FY 2031.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The timeline for the Bus Rapid Transit (BRT):



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 PAYGO funding. After the 1st TST ends in FY 2030, the allocations will expand to include resurfacing, small paving, bike and pedestrian paths, and intersection improvements. Selection criteria incorporates road condition and community need.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

In addition, there are several large-scale projects that are funded through PAYGO funding and future bonds approved by referendums passed in 2016. The bond funds will provide additional funding over the PAYGO funding when the construction phase of the larger projects begin.

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 paths, and intersection improvements. Selection criteria factors in road condition and community need.

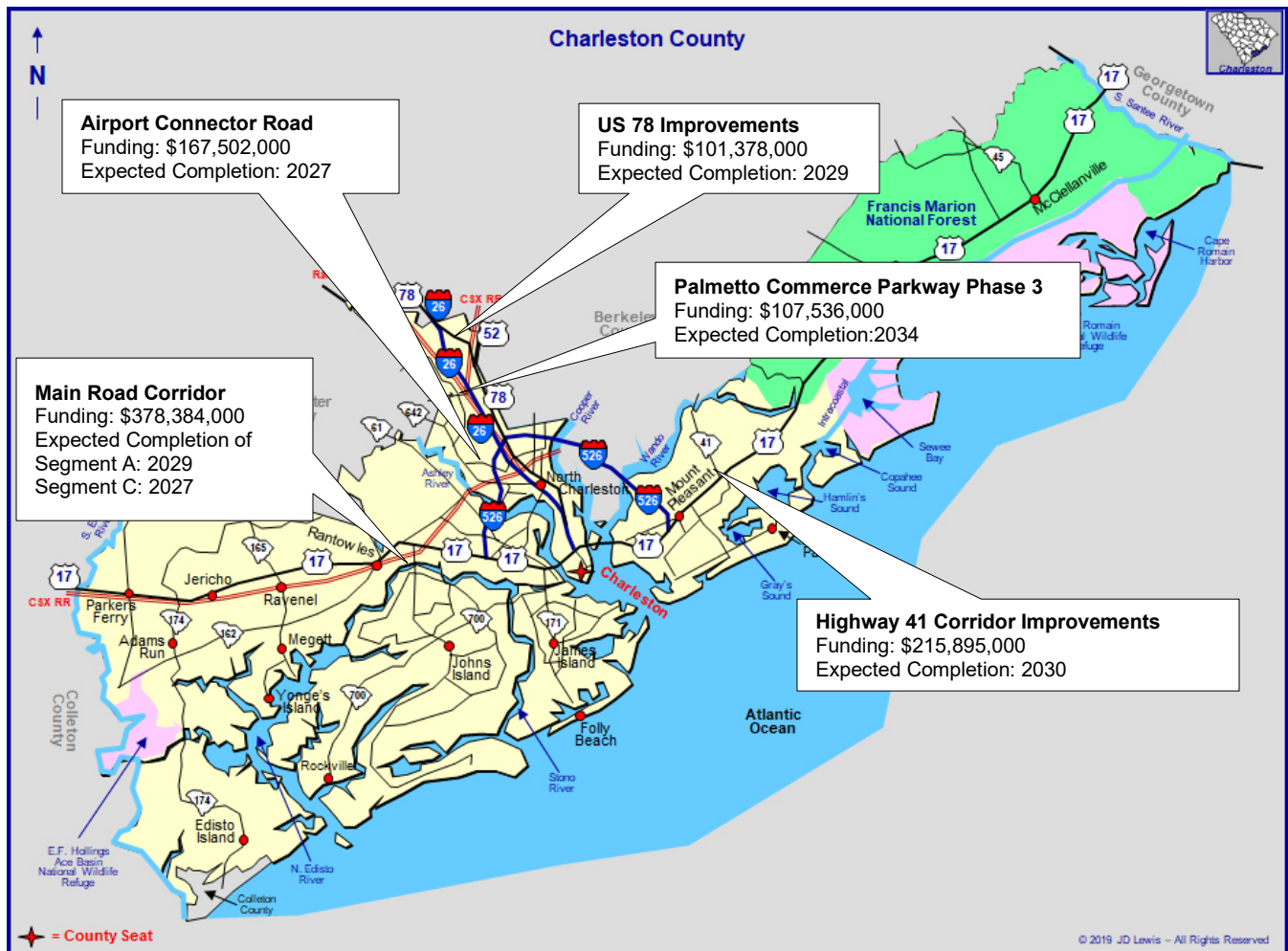
In addition, there are several large-scale projects that were primarily funded through bond funds approved by referendums passed in 2004 and 2006. The bond funds provided immediate funds for use on the larger projects to be repaid through future half-cent sales tax revenues. The projects are financed 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 | 2 nd TST | Other Funding | (millions) Total |
|--|---------------------|---------------|---------------------|
| <u>Main Road Corridor:</u> | | | |
| <u>Segment A:</u> US 17 and Main Road Intersection & Main Road Improvements – Bees Ferry to River Road. | \$267.7 | \$110.7 | \$378.4 |
| <u>Segment C:</u> Bohicket Road Improvements – Maybank Highway to Betsy Kerris on Parkway. | | | |
| Widening of Highway 41 from US 17 to Wando Bridge; including intersection Improvements at and along US 17. | \$151.5 | \$64.4 | \$215.9 |
| Airport Connection Road | \$30.7 | \$136.8 | \$167.5 |
| Extending Palmetto Commerce Parkway from Ashley Phosphate Road to West Aviation Avenue with Four – lane roadway. | \$83.5 | \$24.0 | \$107.5 |
| Improvements along US 78, including intersections at the junctions of US 78, Ladson Road, and College Park Road. | \$101.4 | None | \$101.4 |

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The map below provides a project outline of the major transportation projects that are in progress during FY 2024. The map highlights the location, the budget, the length of the road and the estimated completion date.



Transportation Sales Tax (1st & 2nd) - FY 2024 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

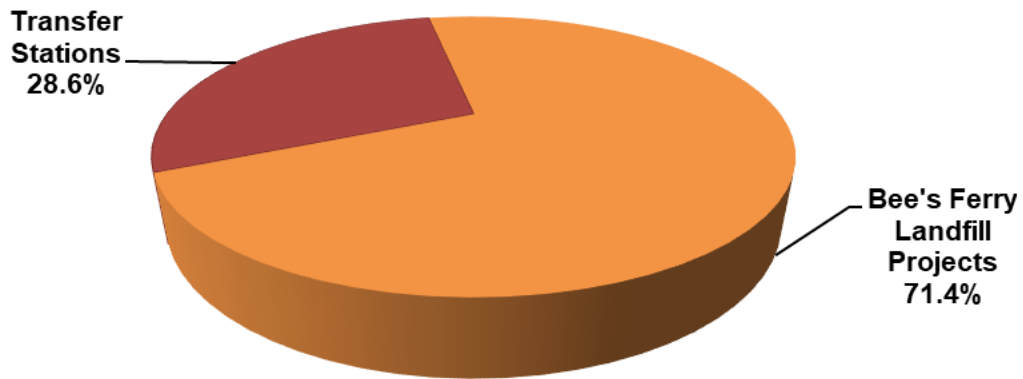
The Environmental Management Department's Five-Year Capital Improvement Plan provides long-range plans to dispose of the County's waste stream. The capital improvement plan provides a structured approach to support these goals.

Environmental Management Project Cost Summary *

| Project Title | Prior | 2024 | 2025 | 2026 | 2027 | 2028 | Beyond | Total |
|----------------------------------|-------------|-----------------|-----------------|------------------|-------------|-------------|------------------|------------------|
| Public Works | | | | | | | | |
| Bee's Ferry Landfill Cell 6 | \$ - | \$ 3,000 | \$ 9,000 | \$ - | \$ - | \$ - | \$ - | \$ 12,000 |
| Bee's Ferry Landfill Cell 3 | - | - | - | - | - | - | 15,000 | 15,000 |
| Bee's Ferry Landfill Gas Collect | - | - | - | 3,000 | - | - | - | 3,000 |
| Transfer Station North | - | - | - | 6,000 | - | - | - | 6,000 |
| Transfer Station South | - | - | - | 6,000 | - | - | - | 6,000 |
| GRAND TOTAL | \$ - | \$ 3,000 | \$ 9,000 | \$ 15,000 | \$ - | \$ - | \$ 15,000 | \$ 42,000 |

* Amounts in thousands of dollars

Environmental Management Capital Improvement Plan FY 2024-2028



Grand Total: \$42,000,000

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Funding the CIP

The funding for this plan will come from the use of existing funds, from future operating revenues, or from future debt issuance.

Environmental Management Source Summary *

| Funding Source | Prior | 2024 | 2025 | 2026 | 2027 | 2028 | Beyond | Total |
|-----------------------------------|-------------|-----------------|-----------------|------------------|-------------|-------------|------------------|------------------|
| Interest, Sales, Transfer & Other | \$ - | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000 |
| Future Sources | - | - | 6,000 | 15,000 | - | - | 15,000 | 36,000 |
| GRAND TOTAL | \$ - | \$ 6,000 | \$ 6,000 | \$ 15,000 | \$ - | \$ - | \$ 15,000 | \$ 42,000 |

* 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

Cell 4 prepared for solid waste



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental
Management

Duration: 2024 - Beyond

Total Project Cost:
\$30,000,000

DESCRIPTION

Cell 6, a new cell, will need to be constructed and operational prior to the current cell reaching capacity. This cell is anticipated for completion during FY 2025. Cell 3 will be reopened as it has the capacity for additional waste. It is anticipated that closure of this cell will be after FY 2028. A landfill gas collection system is also anticipated for FY 2026.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|---------------------|------------|----------------|----------------|----------------|------------|------------|----------------------------------|-----------------|
| | \$0 | \$3,000 | \$9,000 | \$3,000 | \$0 | \$0 | \$15,000 | \$30,000 |
| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
| Existing Funds | \$0 | \$3,000 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$6,000 |
| Future Sources | 0 | 0 | 6,000 | 3,000 | 0 | 0 | 15,000 | 24,000 |
| GRAND TOTAL | \$0 | \$3,000 | \$9,000 | \$3,000 | \$0 | \$0 | \$15,000 | \$30,000 |
| O&M Costs (Savings) | | 2024 | 2025 | 2026 | 2027 | 2028 | *Amounts in thousands of dollars | |
| Personnel | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| Operating | | 0 | 0 | 0 | 0 | 0 | | |
| Grand Total | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

Operation & Maintenance Impacts

There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to constructing the final cover and post-closure care when all of the lined landfill cells are closed. In accordance with governmental accounting standards, the County records a proportion of the estimated \$33 million in closure costs as the landfill is utilized.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Transfer Stations

Potential Transfer Station



Project Highlights

Initiative: Service Delivery

Function: Public Works

Type: New

Management: Environmental
Management

Duration: 2026

**Total Project Cost:
\$12,000,000**

DESCRIPTION

Waste collection and disposal will become a greater challenge in the county as the Bee's Ferry Landfill nears capacity. The location of a future Lanfill site may require transfer stations in the northern and southern positions of the county. The capital plan includes funding of these transfer stations in FY 2026, but it is uncertain at this time if those stations will be needed.

| EXPENDITURES | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|--------------|-------|------|------|----------|------|------|--------|----------|
| | \$0 | \$0 | \$0 | \$12,000 | \$0 | \$0 | \$0 | \$12,000 |

| FUNDING SOURCE | PRIOR | 2024 | 2025 | 2026 | 2027 | 2028 | BEYOND | TOTAL |
|--------------------|-------|------|------|----------|------|------|--------|----------|
| Future Sources | \$0 | \$0 | \$0 | \$12,000 | \$0 | \$0 | \$0 | \$12,000 |
| GRAND TOTAL | \$0 | \$0 | \$0 | \$12,000 | \$0 | \$0 | \$0 | \$12,000 |

| O&M Costs (Savings) | 2024 | 2025 | 2026 | 2027 | 2028 |
|---------------------|------|------|------|------|------|
| 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

Should transfer stations be required in the future these will be an O&M impact beginning in 2027. This impact is unknown at this time.



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, 2023, outstanding debt is \$966.9 million (principal payments of \$781.8 million and interest payments of \$185.1 million).

| Debt Issues (\$ millions) | | | | |
|---------------------------------------|---------|--------------------------------|-------------------|-----------------|
| | Type | Purpose | Original | Outstanding |
| 2001 SC Transportation Infrastructure | Revenue | State Bridge | \$ 39.4 | \$ 12.7 |
| 2012 GOB (Sales Tax) Refunding | Revenue | - | 32.1 | 7.9 |
| 2013 GOB (Sales Tax) Refunding | Revenue | - | 70.1 | 40.0 |
| 2013 GOB Refunding (Taxable) | GOB | - | 28.9 | 11.5 |
| 2013 Special Source Revenue Bond | Revenue | Economic Development | 86.4 | 3.0 |
| 2015 GOB | GOB | Education Facility | 18.8 | 13.8 |
| 2015 GOB Awendaw McClellanville Fire | Revenue | Fire Equipment/Station | 2.1 | 0.9 |
| 2015 GOB Refunding | GOB | - | 56.7 | 45.2 |
| 2015 GOB (Sales Tax) Refunding | Revenue | - | 46.3 | 31.5 |
| 2017 GOB | GOB | Libraries | 103.2 | 87.3 |
| 2017 GOB Refunding | GOB | - | 16.4 | 15.1 |
| 2017 GOB (Sales Tax) Refunding | Revenue | - | 97.6 | 87.9 |
| 2017 Special Source Revenue Bond | Revenue | Economic Development | 35.8 | 28.3 |
| 2019 GOB | GOB | Libraries | 25.0 | 20.8 |
| 2019 GOB | GOB | Social Services, Corrections | 90.7 | 73.7 |
| 2019 GOB Awendaw McClellanville Fire | Revenue | Fire Station | 0.7 | 0.6 |
| 2019 GOB Environmental Management | Revenue | Recycling Facility | 20.0 | 16.3 |
| 2021 GOB | Revenue | Transit Project, Road Projects | 200.0 | 171.9 |
| 2021 GOB | GOB | Public Works Facility | 45.6 | 40.1 |
| 2021 GOB | GOB | Public Works Heavy Equipment | 4.0 | - |
| 2021 Special Source Refunding | Revenue | - | 73.5 | 72.4 |
| 2022 GOB Awendaw McClellanville Fire | Revenue | Fire Equipment | 1.2 | 0.9 |
| TOTAL | | | \$ 1,094.5 | \$ 781.8 |

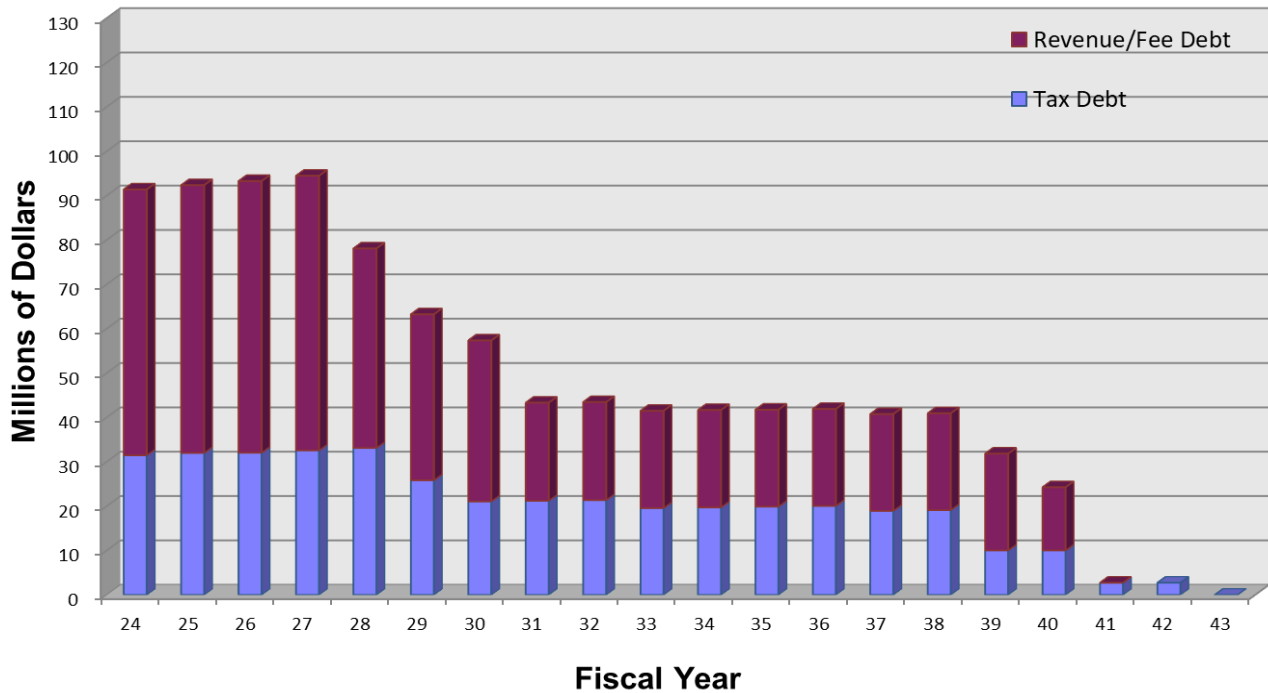
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

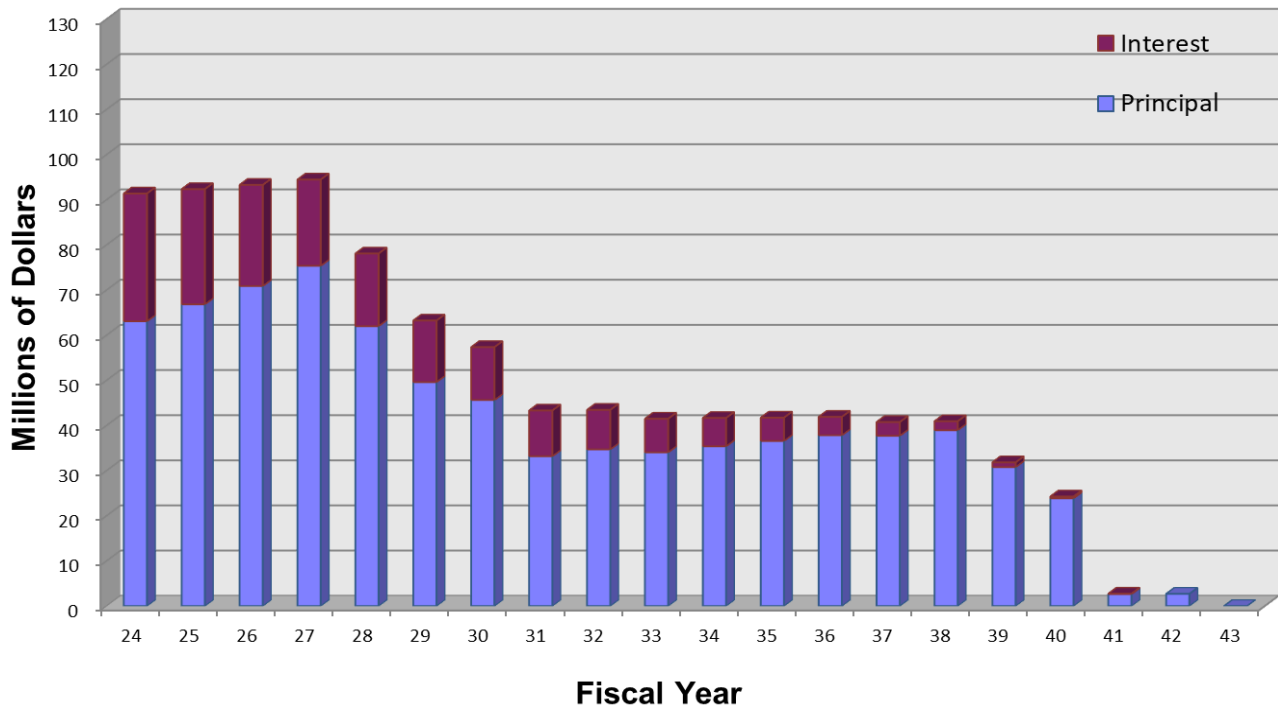
| Fiscal Year | 24 | 25 | 26 | 27 | 28 | 29-33 | 34-38 | 39-43 | TOTAL |
|------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|
| Tax Supported (GOB) | | | | | | | | | |
| Principal | \$ 19.6 | \$ 21.1 | \$ 22.2 | \$ 23.8 | \$ 25.5 | \$ 83.3 | \$ 87.3 | \$ 24.6 | \$ 307.4 |
| Interest | 11.9 | 10.9 | 9.9 | 8.7 | 7.6 | 25.7 | 10.3 | 0.8 | 85.8 |
| Subtotal | 31.5 | 32.0 | 32.1 | 32.5 | 33.1 | 109.0 | 97.6 | 25.4 | 393.2 |
| Revenue/Fee Supported | | | | | | | | | |
| Principal | 43.5 | 45.8 | 48.7 | 51.5 | 36.5 | 113.9 | 99.1 | 35.4 | 474.4 |
| Interest | 16.4 | 14.6 | 12.5 | 10.4 | 8.5 | 26.0 | 10.2 | 0.7 | 99.3 |
| Subtotal | 59.9 | 60.4 | 61.2 | 61.9 | 45.0 | 139.9 | 109.3 | 36.1 | 573.7 |
| Total | | | | | | | | | |
| Principal | 63.1 | 66.9 | 70.9 | 75.3 | 62.0 | 197.2 | 186.4 | 60.0 | 781.8 |
| Interest | 28.3 | 25.5 | 22.4 | 19.1 | 16.1 | 51.7 | 20.5 | 1.5 | 185.1 |
| TOTAL ANNUAL DEBT | \$ 91.4 | \$ 92.4 | \$ 93.3 | \$ 94.4 | \$ 78.1 | \$ 248.9 | \$ 206.9 | \$ 61.5 | \$ 966.9 |

DEBT SERVICE

Tax versus Revenue Debt



Principal versus Interest



DEBT SERVICE

Future Debt Service

Looking forward, the County anticipates issuing \$42 million in FY 2024 for the Azalea Complex (Public Works), and \$52 million in FY 2026 for the Azalea Complex (Emergency Medical Services) and Tri-County Biological Science Center.

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 2028.

| Debt Management Plan | | | | | | |
|--|--------------------|----------|---------|----------|----------|----------|
| Tax Supported (GOB) | | | | | | |
| | Fiscal Year | | | | | |
| (millions) | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
| Revenues | | | | | | |
| Existing Sources | \$ 39.7 | \$ 40.1 | \$ 41.1 | \$ 42.0 | \$ 43.2 | \$ 243.0 |
| Additional Revenues from issuance premiums | - | - | - | - | - | - |
| Subtotal | 39.7 | 40.1 | 41.1 | 42.0 | 43.2 | 243.0 |
| Disbursements | | | | | | |
| Existing Disbursements | 35.3 | 36.1 | 36.2 | 36.7 | 37.4 | 224.5 |
| Additional Disbursements Resulting from New Debt | - | 5.5 | 3.4 | 10.7 | 7.5 | 27.1 |
| Subtotal | 35.3 | 41.6 | 39.6 | 47.4 | 44.9 | 251.6 |
| Increase (use) of Fund Balance | \$ 4.4 | \$ (1.5) | \$ 1.5 | \$ (5.4) | \$ (1.7) | \$ (8.6) |

DEBT SERVICE

Legal Debt Service Limit

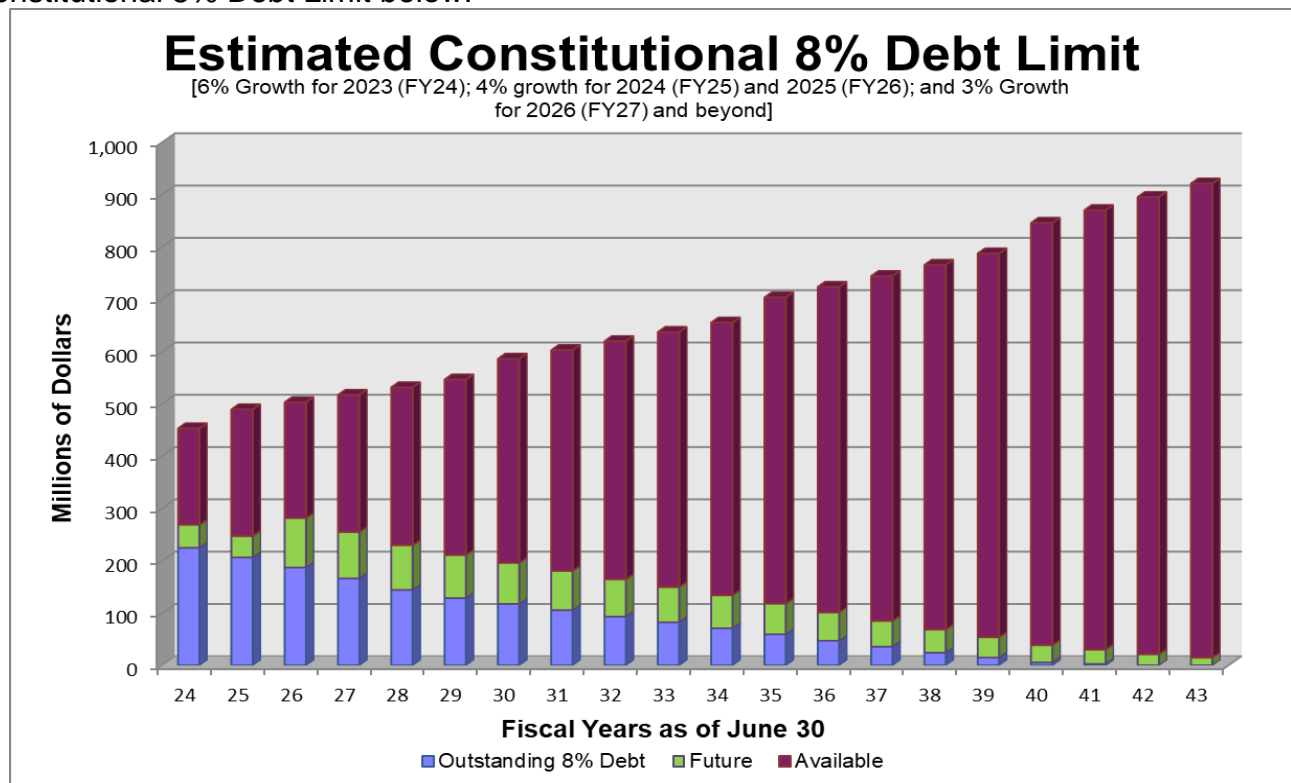
The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds and GOBs approved by voter referendum are not currently subject to this limitation.

The County can borrow up to \$436.5 million or 8% of the assessed property value. The County has borrowed \$241.8 million of the limit, as of June 30, 2023; and the County has the capacity to borrow \$194.6 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, 2023 | \$5,455.6 |
| Constitutional Debt Limit (8% of Assessment) | \$436.5 |
| Outstanding 8% Debt | \$241.8 |
| Available Capacity | \$194.6 |

Based on the County's Capital Improvement Plan, future debt issuances are expected in FY 2025. The impact of these future debt issuances are reflected in the 20 year estimated constitutional 8% Debt Limit below.



Financial Policies

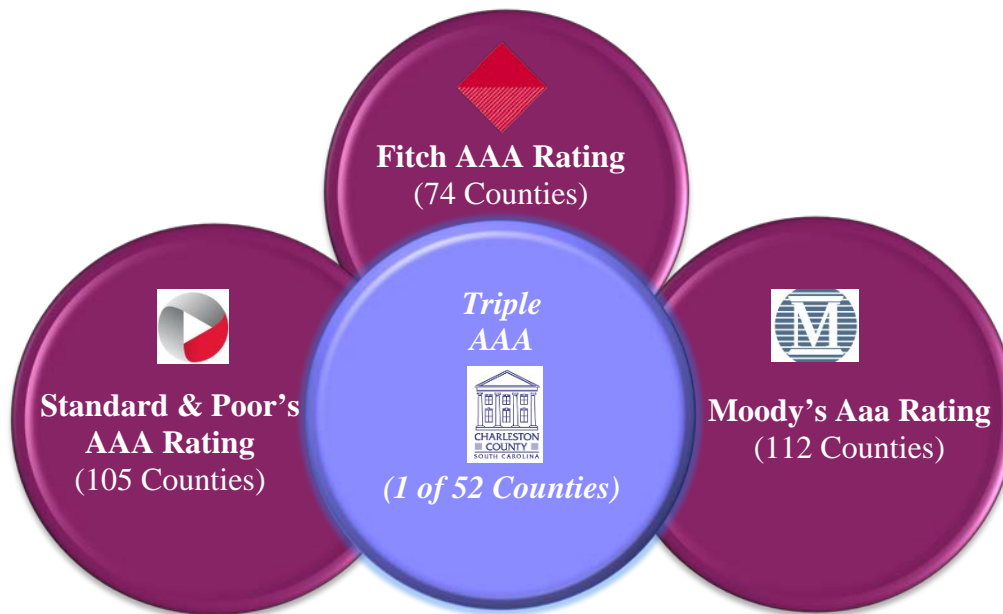
- Debt Management Policy #5: ... maintain at least 20 percent of its constitutional debt limit margin... for use in the event of a major calamity."*

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.

AAA Bond Ratings for Counties in the Nation



Of the 3,143 Counties in the Nation

112 have an Aaa rating from Moody's Investors Service

105 have an AAA rating from Standards and Poor's Global Rating Services

74 have an AAA rating from Fitch Ratings.

ONLY 52 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 \$584.5 million or 72% of the County's operating funds and include the following:

| | Amount (in millions) |
|--|----------------------|
| General Fund | \$324.7 |
| Debt Service Fund | 35.3 |
| Transportation Sales Tax Special Revenue Funds | 168.7 |
| Environmental Management Enterprise Fund | 55.7 |

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).

Debt Management Plan – This five-year plan is required by the County's Financial Policies to

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

be developed annually. The Debt Section of this budget document includes this plan and other information on the County's debt obligations.

Transportation Sales Tax Comprehensive Plan of Expenditures – These five-year plans are

Financial Policies

- *Debt Management Policy #3: A five-year Debt Management Plan shall be developed annually.*

required by the County ordinances that established the Transportation Sales Taxes. These plans include the operating expenditures for the Greenbelts Program, the Roads Program, and the Transit Program. The capital portion of the Transportation Sales Tax programs is discussed in the Capital Section of this budget document.

Environmental Management Five-year Plan – Although not required by the County's Financial Policies, the County prepares this plan because of the Environmental Management Fund's significance as a major Enterprise Fund.

LONG-TERM FINANCIAL PLANNING

General Fund Five-year Forecast

Assumptions:

- Revenues

- #1 ○ Property tax base is estimated to grow 6% for FY 2024; 4% for FY 2025 and FY 2026; and 3% for FY 2027 and FY 2028. The property tax millage rate increased 0.5 mills for FY 2024. (Debt Service Funds decreased 0.5 mills to maintain an overall constant millage rate.)
 - #2 ○ Sales taxes are estimated to grow 7% in FY 2024; and 5% annually in FY 2025 through FY 2028.
 - #3 ○ Based on recent historical performance, an additional 2% of overall revenues is anticipated over budget.

- Expenditures

- #4 ○ Personnel costs are projected to increase 3% per year to cover compensation (merit and longevity) and benefit (retirement) increases.
 - #5 ○ Operating expenditures are projected to increase 3% per year to cover inflationary increases and smaller programmatic initiatives.
 - #6 ○ Based on recent historical performance, 3% of the personnel, operating and capital expenditure budget is anticipated to be unspent.

Challenges:

- Additional revenues may be needed to keep pace with personnel and operating inflation as well as facilities maintenance projects.
 - #7 ○ Budget cuts may be needed to balance the FY 2025 budget.

LONG-TERM FINANCIAL PLANNING

General Fund Five-year Forecast (continued)

| | | FY 2024 Projected | FY 2025 Projected | FY 2026 Projected | FY 2027 Projected | FY 2028 Projected |
|---------------------------|----|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance, July 1 | | 123,417,021 | 110,322,498 | 103,285,366 | 102,700,032 | 100,268,868 |
| Revenues: | | | | | | |
| Property Tax | #1 | 110,387,000 | 113,607,500 | 123,191,000 | 124,176,500 | 125,009,000 |
| Sales Tax | #2 | 103,500,000 | 108,700,000 | 114,100,000 | 119,800,000 | 125,800,000 |
| Licenses and Permits | | 7,399,950 | 7,301,950 | 7,253,950 | 7,305,950 | 7,358,950 |
| Intergovernmental | | 33,382,564 | 34,045,832 | 35,049,332 | 35,437,932 | 36,858,532 |
| Charges and Fees | | 27,153,353 | 27,720,700 | 28,249,700 | 28,809,700 | 29,391,700 |
| Fines and Forfeitures | | 878,500 | 878,500 | 878,500 | 878,500 | 878,500 |
| Interest | | 5,005,000 | 4,004,000 | 3,004,000 | 3,004,000 | 3,004,000 |
| Miscellaneous | | 4,787,588 | 4,995,900 | 5,128,900 | 5,265,900 | 5,406,900 |
| Leases and Rentals | | 213,094 | 217,000 | 221,100 | 225,200 | 229,300 |
| Unanticipated: 2.0% | #3 | 5,850,000 | 6,030,000 | 6,340,000 | 6,500,000 | 6,680,000 |
| Interfund Transfer In | | 3,900,046 | 3,977,657 | 4,036,000 | 4,065,000 | 4,074,000 |
| Total Available | | 425,874,116 | 421,801,537 | 430,737,848 | 438,168,714 | 444,959,750 |
| Expenditures: | | | | | | |
| Personnel | #4 | 184,253,270 | 190,369,255 | 196,080,332 | 201,962,742 | 208,021,624 |
| Operating | #5 | 121,945,388 | 125,483,750 | 129,248,262 | 133,125,110 | 137,119,573 |
| Capital | | 4,320,645 | 4,450,264 | 4,584,000 | 4,722,000 | 4,864,000 |
| Lapse: 3.0% | #6 | (9,195,579) | (9,489,098) | (9,773,778) | (10,067,006) | (10,369,026) |
| Lapse: Enc & Desig | | (4,000,000) | (4,120,000) | (4,243,000) | (4,371,000) | (4,502,000) |
| Budget Cuts: 2% | #7 | - | (6,490,000) | (6,690,000) | (6,890,000) | (7,100,000) |
| Interfund Transfer Out | | 18,227,894 | 18,312,000 | 18,832,000 | 19,418,000 | 20,023,000 |
| Total Disbursements | | 315,551,618 | 318,516,171 | 328,037,816 | 337,899,846 | 348,057,172 |
| Nonspendable | | 6,661,326 | 6,861,000 | 7,067,000 | 7,279,000 | 7,497,000 |
| Restricted: Internal | | 93,791,230 | 90,097,112 | 94,592,170 | 98,282,316 | 101,234,705 |
| Available | | 9,869,942 | 6,327,254 | 1,040,862 | (5,292,448) | (11,829,127) |
| Ending Balance, June 30 | | 110,322,498 | 103,285,366 | 102,700,032 | 100,268,868 | 96,902,578 |

LONG-TERM FINANCIAL PLANNING

Debt Management Plan

Assumptions:

- Revenues

#1

- Property tax base is estimated to grow 6% for FY 2024; 4% for FY 2025 and FY 2026; and 3% for FY 2027 and FY 2028. The property tax millage rate decreased by 0.3 mills in FY 2024.

- Expenditures

#2

- Debt service includes scheduled payments for existing debt and for estimated future debt issues. A \$42 million issuance for the Azalea Complex (Public Works and Facilities) is planned in FY 2024, and a \$52 million issuance for the Azalea Complex (Emergency Medical Services) and Tri-county Biological Science Center is planned for FY 2026.

Challenges:

- There are no significant challenges for the Debt Service Fund.

| | | FY 2024 Projected | FY 2025 Projected | FY 2026 Projected | FY 2027 Projected | FY 2028 Projected |
|---------------------------|----|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance, July 1 | | \$ 27,772,353 | \$ 32,133,080 | \$ 30,627,132 | \$ 32,173,256 | \$ 26,774,195 |
| Property Tax | #1 | 30,713,000 | 30,961,000 | 32,730,000 | 33,548,000 | 34,114,000 |
| Intergovernmental | | 376,127 | 376,127 | 376,127 | 376,127 | 376,127 |
| Interest | | 900,000 | 700,000 | 500,000 | 515,000 | 225,000 |
| Interfund Transfer In | | 7,704,323 | 8,031,632 | 7,460,632 | 7,596,632 | 8,462,632 |
| Total Available | | 67,465,803 | 72,201,839 | 71,693,891 | 74,209,015 | 69,951,954 |
| Expenditures: | | | | | | |
| Operating | | 98,000 | 103,000 | 108,100 | 113,200 | 119,400 |
| Debt Service | #2 | 35,234,723 | 41,471,707 | 39,412,535 | 47,321,620 | 44,775,561 |
| Total Disbursements | | 35,332,723 | 41,574,707 | 39,520,635 | 47,434,820 | 44,894,961 |
| Restricted: Internal | | 25,637,482 | 24,131,534 | 25,677,658 | 20,278,597 | 15,915,448 |
| Available | | 6,495,598 | 6,495,598 | 6,495,598 | 6,495,598 | 9,141,545 |
| Ending Balance, June 30 | | \$ 32,133,080 | \$ 30,627,132 | \$ 32,173,256 | \$ 26,774,195 | \$ 25,056,993 |

LONG-TERM FINANCIAL PLANNING

Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

- #1

○ Sales taxes are estimated to grow 7% in FY 2024; and 5% annually in FY 2025 through FY 2028 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 Council of Governments (Federal Transit Authority) to fund 60% of the Lowcountry Bus Rapid Transit project.
- #3

○ Debt Proceeds are anticipated during FY 2026 through FY 2028 based on project cash flows.

- Expenditures

- #4

○ Personnel costs are projected to increase approximately 3% per year to cover compensation (merit and longevity) and benefit (retirement) increases.
- #5

○ Operating expenditures are projected to increase approximately 3% per year to cover inflationary increases and smaller programmatic initiatives.
- #6

○ Debt Service reflects an increase in FY 2027 and FY 2028 to reflect additional borrowings in FY 2026 and FY 2027.
- #7

○ Interfund Transfer Out is projected to be higher in FY 2026 through FY 2028 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 2024 Projected | FY 2025 Projected | FY 2026 Projected | FY 2027 Projected | FY 2028 Projected |
|---------------------------|----|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance, July 1 | | \$ 278,418,595 | \$ 306,890,277 | \$ 420,856,544 | \$ 439,530,788 | \$ 404,218,971 |
| Sales Tax | #1 | 189,712,000 | 199,198,000 | 209,158,000 | 176,981,969 | 115,298,000 |
| Intergovernmental | #2 | - | 52,166,039 | 19,160,819 | 73,007,646 | 85,596,625 |
| Interest | | 7,484,000 | 7,578,000 | 8,362,000 | 8,012,000 | 6,379,000 |
| Debt Proceeds | #3 | - | - | 80,000,000 | 145,000,000 | 125,000,000 |
| Total Available | | 475,614,595 | 565,832,316 | 737,537,363 | 842,532,403 | 736,492,596 |
| Expenditures: | | | | | | |
| Personnel | #4 | 742,247 | 772,000 | 803,000 | 836,000 | 869,000 |
| Operating | #5 | 14,368,573 | 14,830,000 | 15,356,000 | 15,901,000 | 16,465,000 |
| Debt Service | #6 | 46,080,581 | 47,088,088 | 48,189,575 | 58,889,805 | 61,150,625 |
| Interfund Transfer Out | #7 | 107,532,917 | 82,285,684 | 233,658,000 | 362,686,627 | 340,074,000 |
| Total Disbursements | | 168,724,318 | 144,975,772 | 298,006,575 | 438,313,432 | 418,558,625 |
| Restricted: External | | 155,491,917 | 125,868,917 | 77,368,917 | 24,676,000 | - |
| Restricted: Internal | | 36,282,000 | 49,800,000 | 52,289,000 | 27,452,000 | 28,824,000 |
| Available | | 115,116,360 | 245,187,627 | 309,872,871 | 352,090,971 | 289,109,971 |
| Ending Balance, June 30 | | <u>\$ 306,890,277</u> | <u>\$ 420,856,544</u> | <u>\$ 439,530,788</u> | <u>\$ 404,218,971</u> | <u>\$ 317,933,971</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. In addition, the User Fee increased \$51 to \$150 per year in FY 2024 to fund operating and capital costs. Beginning in FY 2027, an annual increase of approximately \$4 (not to exceed 5%) is projected.

- Expenditures

#2

- Personnel costs are projected to increase 3% per year to cover compensation (merit and longevity) and benefit (retirement) increases.

#3

- Operating and capital expenditures are projected to increase 3% per year to cover inflationary increases and smaller programmatic initiatives.

#4

- Based on historical performance, 3% of the personnel, operating and capital expenditure budget is anticipated to be unspent.

#5

- 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 and transfer stations.

Challenges:

- Funding operations and capital from recurring funds while maintaining the available portion of fund balance at no less than two months of disbursements, or approximately \$9 million. A future bond issuance may be necessary to fund the projects in the Capital Improvement Plan.

LONG-TERM FINANCIAL PLANNING

Environmental Management Five-year Forecast (continued)

| | | FY 2024 Projected | FY 2025 Projected | FY 2026 Projected | FY 2027 Projected | FY 2028 Projected |
|---------------------------|----|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Balance, July 1 | | \$ 47,981,287 | \$ 47,878,360 | \$ 47,189,623 | \$ 42,770,913 | \$ 42,361,702 |
| Intergovernmental | | 475,000 | 485,000 | 495,000 | 505,000 | 515,000 |
| Charges and Fees | #1 | 52,242,000 | 53,287,000 | 54,353,000 | 56,830,000 | 59,369,000 |
| Interest | | 1,400,000 | 1,120,000 | 840,000 | 857,000 | 874,000 |
| Total Available | | 102,098,287 | 102,770,360 | 102,877,623 | 100,962,913 | 103,119,702 |
| Expenditures: | | | | | | |
| Personnel | #2 | 6,075,650 | 6,257,920 | 6,445,657 | 6,639,027 | 6,838,198 |
| Operating | #3 | 37,443,656 | 38,566,966 | 39,723,975 | 40,915,694 | 42,143,165 |
| Capital | | 4,890,000 | 5,036,700 | 5,187,801 | 5,343,435 | 5,503,738 |
| Debt Service | | 1,262,900 | 1,215,000 | 1,290,000 | 1,290,000 | 1,290,000 |
| Lapse at 3% | #4 | (1,452,279) | (1,495,848) | (1,540,723) | (1,586,945) | (1,634,553) |
| Interfund Transfer Out | #5 | 6,000,000 | 6,000,000 | 9,000,000 | 6,000,000 | - |
| Total Disbursements | | 54,219,927 | 55,580,737 | 60,106,710 | 58,601,211 | 54,140,547 |
| Nonspendable | | 59,604,970 | 59,604,970 | 59,604,970 | 59,604,970 | 59,604,970 |
| Restricted: External | | (19,320,567) | (19,320,567) | (19,320,567) | (19,320,567) | (19,320,567) |
| Restricted: Internal | | 1,356,974 | - | - | - | - |
| Available | | 6,236,983 | 6,905,220 | 2,486,510 | 2,077,300 | 8,694,752 |
| Ending Balance, June 30 | | \$ 47,878,360 | \$ 47,189,623 | \$ 42,770,913 | \$ 42,361,702 | \$ 48,979,155 |

DESCRIPTION OF BUDGET PROCESS

Charleston County's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page **474** 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 9 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 5 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 11(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 9 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 X to X 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.

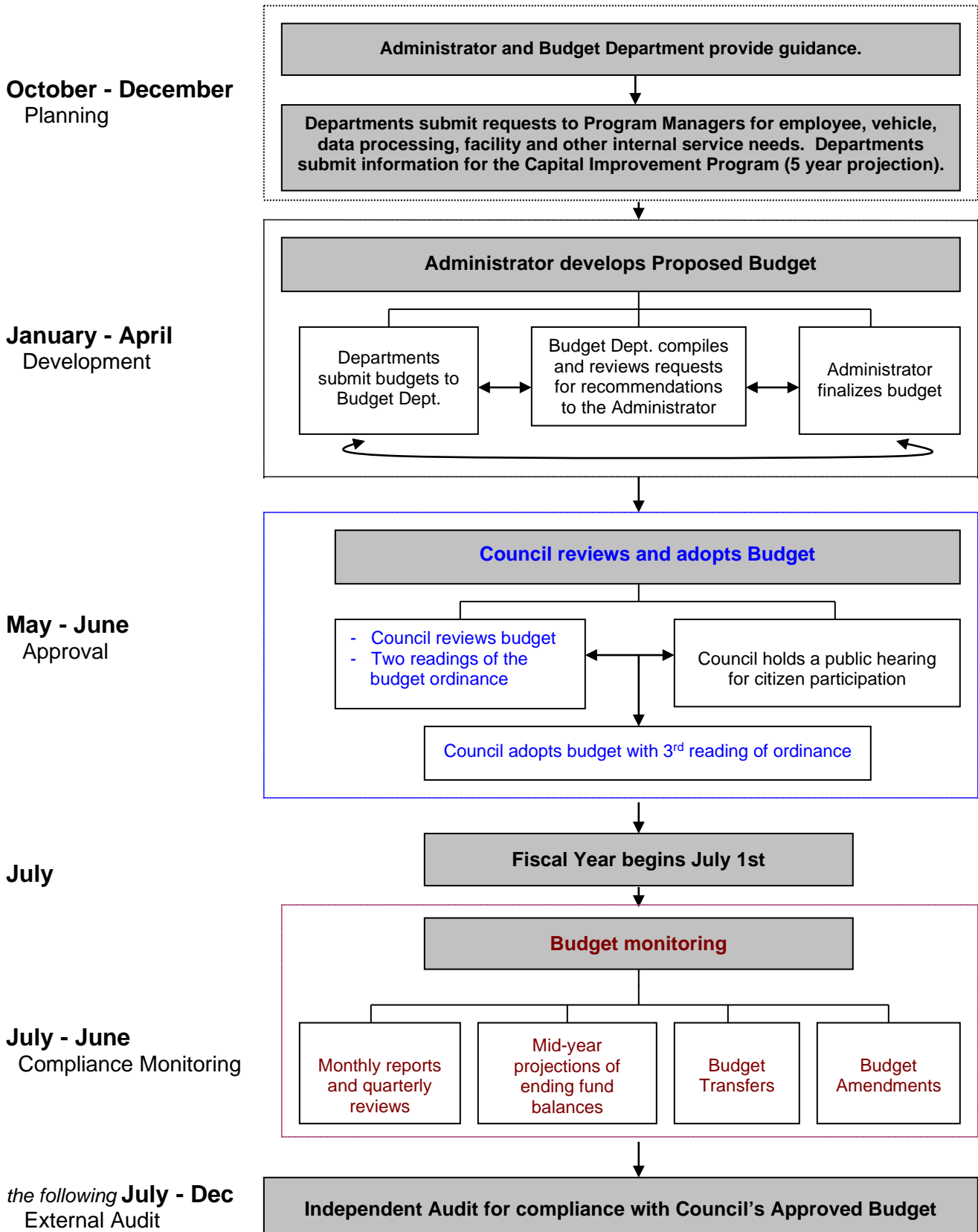
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those 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 2252

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, HEREINAFTER REFERRED TO AS FISCAL YEAR 2024; 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 2024; 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 \$50,000,000 FOR CHARLESTON COUNTY AND UP TO \$1,000,000 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 2023:

| <i>Entity</i> | <i>Operating</i> | <i>Debt Service</i> |
|--|------------------|---------------------|
| Charleston County | 41.7 | 5.8 |
| Awendaw McClellanville Consolidated Fire Protection District | 35.4 | 4.0 |
| East Cooper Fire District | 16.5 | - |
| Northern Charleston County Fire District | 14.7 | - |
| West St. Andrew's Fire District | 3.1 | - |
| Trident Technical College | 1.8 | 0.5 |

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 2024, 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.

The amount of property tax revenues along with all revenues and income accruing to the County during the Fiscal Year 2024 are summarized following:

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, 2023, and ending June 30, 2024, to wit:

| Revenues | General | Debt Service | Special Revenue | Proprietary | TOTAL |
|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Property Tax | \$ 110,387,000 | \$ 30,713,000 | \$ 45,168,247 | \$ - | \$ 186,268,247 |
| Sales Tax | 103,500,000 | - | 220,282,000 | - | 323,782,000 |
| Licenses and Permits | 7,399,950 | - | 210,000 | - | 7,609,950 |
| Intergovernmental | 33,382,564 | 376,127 | 10,004,001 | 8,201,788 | 51,964,480 |
| Charges and Fees | 27,153,353 | - | 12,589,341 | 126,739,197 | 166,481,891 |
| Fines and Forfeitures | 878,500 | - | 176,000 | - | 1,054,500 |
| Interest | 5,005,000 | 900,000 | 7,859,000 | 4,310,000 | 18,074,000 |
| Miscellaneous | 4,787,588 | - | 911,000 | 262,000 | 5,960,588 |
| Leases and Rent | 213,094 | - | - | 266,516 | 479,610 |
| Interfund Transfer In | 3,900,046 | 7,704,323 | 14,532,668 | 7,233,138 | 33,370,175 |
| TOTAL | <u>\$ 296,607,095</u> | <u>\$ 39,693,450</u> | <u>\$ 311,732,257</u> | <u>\$ 147,012,639</u> | <u>\$ 795,045,441</u> |

Intentionally left blank.

| Organization Units: | General | Debt Service | Special Revenue | Proprietary | TOTAL |
|---|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| COUNCIL AGENCIES | | | | | |
| County Council | \$ 1,949,364 | \$ - | \$ - | \$ - | \$ 1,949,364 |
| Accommodations Tax | - | - | 30,930,582 | - | 30,930,582 |
| Air Service Development | - | - | 10,433,070 | - | 10,433,070 |
| Fire Districts | - | - | 624,110 | - | 624,110 |
| Internal Auditor | 398,468 | - | - | - | 398,468 |
| Legal | 1,955,875 | - | 119,576 | - | 2,075,451 |
| Legal: Environmental Management | - | - | - | 55,672,206 | 55,672,206 |
| State Agencies | 486,106 | - | - | - | 486,106 |
| Transit Agencies | - | - | 22,698,048 | - | 22,698,048 |
| Trident Technical College | - | - | 12,557,557 | - | 12,557,557 |
| ELECTED OFFICIALS | | | | | |
| Auditor | 3,121,811 | - | - | - | 3,121,811 |
| Clerk of Court | 4,848,585 | - | 1,283,256 | - | 6,131,841 |
| Coroner | 3,571,750 | - | 53,396 | - | 3,625,146 |
| Legislative Delegation | 454,449 | - | - | - | 454,449 |
| Probate Courts | 3,782,257 | - | - | - | 3,782,257 |
| Register of Deeds | 2,597,908 | - | - | - | 2,597,908 |
| Sheriff | 93,440,466 | - | 1,769,323 | - | 95,209,789 |
| Solicitor | 8,214,291 | - | 3,867,008 | - | 12,081,299 |
| Treasurer | 2,207,420 | - | - | - | 2,207,420 |
| APPOINTED OFFICIALS | | | | | |
| Elections and Voter Registration | 4,304,953 | - | - | - | 4,304,953 |
| Library | 35,808,883 | - | - | - | 35,808,883 |
| Master-In-Equity | 872,165 | - | - | - | 872,165 |
| Public Defender | 4,200,000 | - | 9,788,664 | - | 13,988,664 |
| Veterans Affairs | 651,735 | - | - | - | 651,735 |
| ADMINISTRATOR | 1,080,598 | - | - | - | 1,080,598 |
| Capital Projects | 255,825 | - | - | - | 255,825 |
| Innovation | 168,973 | - | - | - | 168,973 |
| Nondepartmental | 17,204,650 | 35,332,723 | - | - | 52,537,373 |
| DEPUTY ADMIN COMMUNITY SVCS | 473,222 | - | - | - | 473,222 |
| Community Development | 1,783,986 | - | - | - | 1,783,986 |
| Dept of Alcohol & Other Drug Abuse | - | - | - | 13,721,514 | 13,721,514 |
| Greenbelt Programs | 35,459 | - | 24,058,041 | - | 24,093,500 |
| Housing & Neighborhood Revitalization | 169,566 | - | - | - | 169,566 |
| Magistrates' Courts | 6,044,653 | - | 78,419 | - | 6,123,072 |
| DEPUTY ADMINISTRATOR FINANCE | 740,202 | - | - | - | 740,202 |
| Assessor | 5,336,437 | - | - | - | 5,336,437 |
| Budget | 789,537 | - | - | - | 789,537 |
| Contracts & Procurement | 1,561,099 | - | - | 2,850,000 | 4,411,099 |
| Economic Development | - | - | 38,424,923 | - | 38,424,923 |
| Finance | 1,243,139 | - | - | - | 1,243,139 |
| Human Resources | 3,068,797 | - | 157,000 | 34,822,865 | 38,048,662 |
| Revenue Collections | 1,071,239 | - | - | 3,504,692 | 4,575,931 |
| DEPUTY ADMIN GENERAL SERVICES | 802,859 | - | - | - | 802,859 |
| Building Inspections | 3,147,540 | - | - | - | 3,147,540 |
| Facilities Management | 29,365,193 | - | - | 7,029,382 | 36,394,575 |
| Planning & Zoning | 2,682,511 | - | 250,000 | - | 2,932,511 |
| Safety & Risk Management | 3,888,738 | - | - | 5,475,779 | 9,364,517 |
| Technology Services | 16,905,256 | - | - | 6,623,226 | 23,528,482 |
| DEPUTY ADMIN PUBLIC SAFETY | 1,233,512 | - | - | - | 1,233,512 |
| Aw endaw McClellanville Fire | - | - | 3,660,298 | - | 3,660,298 |
| Biological Science Center | - | - | - | 474,048 | 474,048 |
| Consolidated Dispatch | 7,617,491 | - | - | 4,743,471 | 12,360,962 |
| Criminal Justice Coordinating Committee | 629,891 | - | - | - | 629,891 |
| Emergency Management | 1,333,696 | - | 243,330 | - | 1,577,026 |
| Emergency Medical Services | 22,783,785 | - | - | - | 22,783,785 |
| DEPUTY ADMIN PUBLIC SVCS | 507,490 | - | - | - | 507,490 |
| Fleet Management | - | - | - | 18,620,637 | 18,620,637 |
| Public Works | 19,955,367 | - | 134,664,552 | - | 154,619,919 |
| TOTAL | \$ 324,747,197 | \$ 35,332,723 | \$ 295,661,153 | \$ 153,537,820 | \$ 809,278,893 |

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 2024, 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, 2023, shall be added to the applicable organizational unit's budget for Fiscal Year 2024. 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, 2023, shall be added to the applicable organizational unit's budget for Fiscal Year 2024. 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 2024 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 \$50,000,000 for the use of the County and a sum not exceeding in the aggregate \$1,000,000 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 2024 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 2024, the Rainy Day Fund is established at \$12,990,000.

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 2024, the Two Month Reserve is established at \$54,125,000.

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 2024 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 | \$125,008.00 |
| Clerk of Court | 151,216.00 |
| Coroner | 128,024.00 |
| Probate Judge | 174,075.20 |
| Register of Deeds | 129,230.40 |
| Sheriff | 178,422.40 |
| Treasurer | 142,667.20 |

(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:

- (a) The number of authorized positions (Full Time Equivalents - FTEs) is hereby established as 2,698.79. County Council may increase the number of FTEs by Council directive.
- (b) FTEs associated with grants expire upon the grant's expiration.
- (c) The Administrator, or his designated representative, is hereby authorized to transfer 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 20th day of June, 2023.



CHARLESTON COUNTY, SOUTH CAROLINA

By: Herbert R. Sass, III
Herbert R. Sass, III
Chairman of Charleston County Council

ATTEST:

By: Kristen Salisbury
Kristen Salisbury
Clerk to Charleston County Council

First Reading: June 1, 2023
Second Reading: June 6, 2023
Third Reading: June 20, 2023

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.

Innovation - One of the County's General Fund departments.

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.

Non-Major Fund – A fund in which the total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are less than 10% of the corresponding total for all funds of that fund type and less than 5% of all funds combined.

GLOSSARY

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.

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.

GLOSSARY

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).

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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