

Charleston County Fiscal Year 2026 Proposed Budget Narrative



Distinguished Budget
Presentation Award



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COUNTY OF CHARLESTON SOUTH CAROLINA



APPROVED BUDGET FOR FISCAL YEAR 2026

BUDGET NARRATIVE

COUNTY COUNCIL

**KYLON JEROME MIDDLETON, CHAIRMAN
LARRY KOBROVSKY, VICE CHAIRPERSON**

JOE BOYKIN

HENRY E. DARBY

JENNY COSTA HONEYCUTT

C. BRANTLEY MOODY

TEDDIE E. PRYOR, SR.

HERBERT RAVENEL SASS, III

ROBERT L. WEHRMAN

COUNTY ADMINISTRATOR

WILLIAM L. TUTEN

**CHARLESTON
COUNTY
SOUTH CAROLINA**

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About the Cover Art:

Pictured is the Arthur Ravenel Jr. Bridge referred to by locals as the Ravenel Bridge and the Cooper River Bridge. The image was taken during a rare snow day in Charleston County in January of 2025. The Ravenel Bridge is 2.7 miles long and is a local symbol of connectivity. "Today, the Arthur Ravenel Jr. Bridge is not only an architectural marvel but also a testament to the visionary spirit of Charleston's past and its unwavering commitment to embracing the future" (Staats, 2023). Resilient in unexpected circumstances, Charleston County is persistent in upholding its fiduciary responsibility to County residents by following Charleston County's mission:

"To promote and protect the quality of life for everyone by providing services of value to the community while preserving the unique, cultural and historical identity of the Lowcountry."

Staats, Noah. "Ravenel Bridge: A Stunning Engineering Marvel & the Gateway to Charleston." *TheTravel*, 26 July 2023, www.thetravel.com/what-to-know-about-ravenel-bridge-in-charleston/. Accessed 3 Apr. 2025.

Photo Credit:

Cooper River Bridge, Mount Pleasant, SC on January 23, 2025, taken by Palmetto Breeze



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Charleston County
South Carolina**

For the Fiscal Year Beginning

July 1, 2024

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, 2024, for the 36th 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 2019, 2020, 2021, 2022, 2023, 2024, and 2025. 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.

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End Section

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

GENERAL FUND	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 14,117,316	\$ 14,340,000	\$ 15,000,000	\$ 15,900,000	10.9
Current: Real Property Taxes	207,865,490	217,450,000	218,500,000	229,860,000	5.7
Current: TIF Refunds	(5,888,913)	(2,360,000)	(4,050,000)	(4,460,000)	89.0
Subtotal	216,093,893	229,430,000	229,450,000	241,300,000	5.2
Less: Sales Tax Credit	(110,827,801)	(96,820,000)	(97,000,000)	(102,560,000)	5.9
Less: Homestead	(2,317,349)	(2,250,000)	(2,300,000)	(2,300,000)	2.2
Net: Current- Real & Motor Vehicles	102,948,743	130,360,000	130,150,000	136,440,000	4.7
Delinquent: Real Property Taxes	2,873,492	3,340,000	3,020,000	3,180,000	(4.8)
Other Taxes:					
Multi-County Parks	1,634,838	1,561,000	1,800,000	1,500,000	(3.9)
Payments in Lieu of Taxes	49,916	40,000	45,673	40,000	0.0
Sales Tax	95,686,718	97,800,000	100,600,000	103,600,000	5.9
Subtotal	203,193,707	233,101,000	235,615,673	244,760,000	5.0
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	275	500	500	500	0.0
Assessor: Mobile Home Decals	2,720	2,900	2,700	2,700	(6.9)
Assessor: Mobile Home Moving Fee	1,800	2,200	1,500	1,500	(31.8)
Building Inspections: Building Permits	3,970,331	3,000,000	3,400,000	3,200,000	6.7
Building Inspections: Contractor Licensing Fee	207,837	150,000	150,000	150,000	0.0
Building Inspections: Business Licenses	(460)	-	-	-	na
Building Inspections: Contractor Decal Permits	-	-	-	-	na
Coroner: Cremation Permits	102,913	122,000	100,000	100,000	(18.0)
Non-Departmental: Business Licenses	6,041,433	5,800,000	5,500,000	5,500,000	(5.2)
Planning & Zoning: Contractor Licensing Fee	-	-	-	-	na
Planning & Zoning: Zoning Permits	129,150	110,000	100,000	100,000	(9.1)
Probate Courts: Marriage Licenses	382,855	404,000	400,000	400,000	(1.0)
Sheriff: Gold Permits	250	100	100	100	0.0
Sheriff: Non Ferrous Metals Permit	1,600	1,000	500	500	(50.0)
Treasurer: Motor Vehicle Decals	39,549	37,500	42,000	42,500	13.3
Subtotal	10,880,253	9,630,200	9,697,300	9,497,800	(1.4)
INTERGOVERNMENTAL					
Building Inspections: Local Government	17,128	-	-	-	na
Clerk of Court: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Consolidated 911: Local Govt Contribution	85,450	103,407	103,407	299,146	189.3
Coroner: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Coroner: Local Government Contribution	26,610	25,000	10,000	20,000	(20.0)
Detention Center: Federal Prisoners	2,651,766	2,592,000	2,565,000	2,586,000	(0.2)
Detention Center: Juveniles	97,820	114,000	40,000	42,000	(63.2)
Detention Center: Social Security Reimb	800	3,000	1,600	1,600	(46.7)
Elections/Voter Registration: Local Government	770,045	30,000	75,000	780,000	2,500.0
Elections/Voter Registration: State Oper Supp	597,628	603,500	310,000	275,000	(54.4)
Elections/Voter Registration: State Salary Supp	12,157	20,000	12,000	22,500	12.5
EMS: Medicaid Billings - CSM	145,413	200,000	200,000	200,000	0.0
EMS: Medicare Receipts	4,168,486	4,080,000	5,000,000	5,150,000	26.2
Facilities: Local Govt Reimb	-	-	-	29,362	100.0
Facilities: State Reimbursement	145,629	206,000	203,567	209,591	1.7
Federal FILOT	392,332	380,000	380,000	380,000	0.0
Magistrates Courts: State Salary Supplement	113,750	117,500	123,750	130,000	10.6
Non-Departmental: Homestead Direct	2,317,349	2,250,000	2,300,000	2,300,000	2.2
Non-Departmental: Local Govt Contribution Op	(161,228)	-	-	-	na
Probate Courts: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Public Works: Local Govt Contributions	25,139	20,000	50,000	30,000	50.0
Register of Deeds: State Salary Supplement	15,000	15,000	15,000	15,000	0.0

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

GENERAL FUND (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
Sheriff: Federal Reimbursement	\$ 80,693	\$ 50,000	\$ 80,000	\$ 80,000	60.0
Sheriff: Local Govt Contribution	579,519	649,000	550,400	521,000	(19.7)
Sheriff: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Solicitor: State Non-Grant Appropriation	8,294	8,294	8,294	8,294	0.0
State: Aid to Sub- Local Government Fund	17,444,985	18,180,000	14,060,000	19,050,000	4.8
State: FILOT	1,600	5,000	6,000	6,000	20.0
State: Heavy Equip Fee	224,486	225,000	300,000	300,000	33.3
State: Manufacturers Depreciation	780,101	400,000	400,000	400,000	0.0
State: Manufacturers Exemption	388,218	800,000	800,000	800,000	0.0
State: Merchants Inventory Tax	1,107,651	1,107,650	1,107,650	1,107,650	0.0
State: Motor Carrier	350,644	400,000	425,000	425,000	6.3
State: Sunday Liquor Permits	150,900	110,000	100,000	140,000	27.3
Technology Services: Local Govt Contrib-Oper	35,568	37,000	35,568	35,568	(3.9)
Non Dept:Trans Network State Assess	23,393	20,000	25,000	25,000	25.0
Veterans Affairs: State Non-Grant Appropriation	12,871	13,400	13,160	13,420	0.1
Subtotal	32,670,197	32,824,751	29,360,396	35,442,131	8.0
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	203	100	520	200	100.0
Building Inspections: Flood Plain Fees	6,300	4,000	5,000	5,000	25.0
Building Inspections: Plan Review Fees	1,169,909	900,000	1,100,000	1,100,000	22.2
Clerk of Court: Client Fees	1,320	1,500	1,500	1,500	0.0
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,904	2,500	2,000	2,000	(20.0)
Clerk of Court: CP Copy Charges	117	100	100	100	0.0
Clerk of Court: CP Co. 56%/\$100 FJ Filing Fee	5,100	5,000	5,000	5,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	661,507	680,000	680,000	680,000	0.0
Clerk of Court: FC Copy Charges	6,084	5,000	6,000	6,000	20.0
Clerk of Court: FC Co. 100%/\$35 Expunge Fee	490	500	500	500	0.0
Clerk of Court: GS Co. 100%/\$35 Expunge Fee	11,760	15,000	12,000	12,000	(20.0)
Clerk of Court: GS Copy Charges	1,564	1,500	2,000	1,500	0.0
Coroner: Copy Charges	21,875	20,000	25,000	25,000	25.0
County Council: Industrial Bond Processing	2,257	2,500	4,500	3,000	20.0
Delinquent Tax: Levy Costs	1,094,631	1,164,222	1,164,222	1,325,512	13.9
Detention Center: Concealed Weapons	615	1,000	500	500	(50.0)
Detention Center: Copy Charges	158	-	-	-	na
Detention Center: Pay Telephone Commission	1,158,213	1,112,000	1,150,000	1,150,000	3.4
Detention Center: Records Check	6,220	8,000	6,000	6,000	(25.0)
EMS: Debt Set Aside	993,888	1,130,000	750,000	750,000	(33.6)
EMS: Insurance Billings - CSM	8,003,893	7,620,000	9,000,000	9,270,000	21.7
EMS: EMS Charges	1,152	-	-	-	na
EMS: Self-Pay Bilings - CSM	2,127,006	1,220,000	1,450,000	1,490,000	22.1
EMS: Veteran's Admin Fees	680,842	900,000	750,000	750,000	(16.7)
Facilities: Energy Charges	2,533	-	2,000	2,000	100.0
Facilities: Recycling Rev Steel	927	-	-	-	na
Finance: Child Support Fee	2,775	2,400	3,200	3,200	33.3
Magistrates Courts: Civil Fees	610,273	560,000	620,000	640,000	14.3
Magistrates Courts: Copy Charges	270	275	220	220	(20.0)
Magistrates Courts: Boating Under Influence	50	-	50	50	100.0
Magistrates Courts: Worthless Check Fees	-	-	114	-	na
Master-In-Equity: Fees	192,696	250,000	125,000	150,000	(40.0)
Non-Departmental: Cable TV Franchise Fees	674,799	700,000	600,000	550,000	(21.4)
Planning & Zoning: Sale of Maps & Publications	1,077	500	500	500	0.0
Planning & Zoning: Subdivision Fees	43,540	40,000	35,000	35,000	(12.5)
Planning & Zoning: Zoning Fees	59,143	60,000	70,000	60,000	0.0
Probate Adult Drug Court: Client Fee	25,734	45,000	30,000	30,000	(33.3)
Probate Courts: Advertising Discount	60,392	70,000	70,000	70,000	0.0
Probate Courts: Copy Charges	13,023	13,000	13,000	13,000	0.0
Probate Courts: Fees	1,744,701	1,625,000	1,400,000	1,400,000	(13.8)
Probate Courts: Veterans Court	6,681	7,000	4,500	4,500	(35.7)

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

GENERAL FUND (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
Public Works: Engineering Permit/Insp Fees	\$ 13,495	\$ 9,000	\$ 10,000	\$ 10,000	11.1
Public Works: Mosquito Control Services	35,145	56,500	36,500	36,500	(35.4)
Register of Deeds: Discount Documentary Stamps	716,095	595,000	735,000	700,000	17.6
Register of Deeds: Documentary Stamps	10,098,780	8,500,000	10,500,000	10,000,000	17.6
Register of Deeds: Fees	1,337,762	1,190,000	1,350,000	1,300,000	9.2
Sheriff: Civil Fees	52,616	40,000	50,000	50,000	25.0
Sheriff: Copy Charges	12,280	10,000	12,000	12,000	20.0
Sheriff: Off Duty Vehicle Use	31,290	30,000	30,000	30,000	0.0
Sheriff: Records Check Fees	565	500	500	500	0.0
Treasurer: Duplicate Tax Receipt Fee	301	500	500	500	0.0
Subtotal	31,693,951	28,597,597	31,812,926	31,681,782	10.8
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% \$100 Filing Fee	211,666	190,000	190,000	190,000	0.0
Clerk of Court: CP Fine/Fee/Filing State Remit	(715,203)	(651,960)	(653,500)	(653,500)	0.2
Clerk of Court: CP St. 100% \$50 Filing Fee	239,997	220,000	220,000	220,000	0.0
Clerk of Court: CP St. 100% Motion Fee Judicial	204,317	190,000	190,000	190,000	0.0
Clerk of Court: CP St. 44% \$100 OUT	1,496	1,960	1,500	1,500	(23.5)
Clerk of Court: CP St. 56% \$100 Filing Fee	269,393	240,000	242,000	242,000	0.8
Clerk of Court: FC Co. 44% \$100 Filing Fee	115,984	120,000	120,000	120,000	0.0
Clerk of Court: FC Co. 56% Court Costs	9,427	8,000	6,000	6,000	(25.0)
Clerk of Court: FC Co. 56% Fines	3,136	6,000	1,500	1,500	(75.0)
Clerk of Court: FC Fine/Fee/Filing State Remit	(884,993)	(909,200)	(903,900)	(903,900)	(0.6)
Clerk of Court: FC St. 100% \$50 Filing Fee	131,650	135,000	135,000	135,000	0.0
Clerk of Court: FC St. 100% Motion Fee Judicial	76,100	76,000	76,000	76,000	0.0
Clerk of Court: FC St. 44% Court Cost	7,407	6,500	4,700	4,700	(27.7)
Clerk of Court: FC St. 44% Fines	2,464	4,700	1,200	1,200	(74.5)
Clerk of Court: FC St. 44%/5% Support Fee	519,756	534,000	534,000	534,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	147,616	153,000	153,000	153,000	0.0
Clerk of Court: GS \$100 Drug Surcharge	23,643	20,000	20,000	20,000	0.0
Clerk of Court: GS Assessments State Remit	(15,612)	(18,000)	(18,000)	(18,000)	0.0
Clerk of Court: GS Co. 100% 3% Collection Fee	1,359	1,500	1,500	1,500	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	82,957	80,000	25,000	50,000	(37.5)
Clerk of Court: GS Co. 56% Fines	11,886	12,500	12,500	12,500	0.0
Clerk of Court: GS DUI/DUS/BUI State Remit	(6,872)	(4,300)	(4,600)	(4,600)	7.0
Clerk of Court: GS Fine/Fee/Filing State Remit	(85,715)	(90,000)	(45,000)	(70,000)	(22.2)
Clerk of Court: GS St. 100% \$100 DUI Surcharge	5,064	3,000	3,000	3,000	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	17,932	15,000	15,000	15,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	12,501	10,000	10,000	10,000	0.0
Clerk of Court: GS St. 25% Bond Estreatments	63,475	70,000	25,000	50,000	(28.6)
Clerk of Court: GS St. 44% Fines	9,739	10,000	10,000	10,000	0.0
Clerk of Court: GS St. 64.65 Assessment	15,612	18,000	18,000	18,000	0.0
Clerk of Court: GS St. Cr. Justice Academy \$5	115	200	200	200	0.0
Clerk of Court: GS St. DUI 100% \$12 per case	620	500	500	500	0.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	738	500	700	700	40.0
Clerk of Court: GS St. DUI/DUAC Breath Test	450	100	200	200	100.0
Clerk of Court: GS St. DUI SLED Pullout \$200	-	200	200	200	0.0
Clerk of Court: GS Surcharges State Rebate	(41,689)	(35,200)	(35,200)	(35,200)	0.0
Magistrates Courts: Civil St Assess Rebate	(650,572)	(563,500)	(695,000)	(700,000)	24.2
Magistrates Courts: Disorderly Conduct	-	600	600	600	0.0
Magistrates Courts: DUI/DUS/BUI State Remit	(96,095)	(79,650)	(86,650)	(86,650)	8.8
Magistrates Courts: DNR Assessments	47,174	42,450	44,000	44,000	3.7
Magistrates Courts: Filing Assessment \$10	120,640	118,560	125,000	125,000	5.4
Magistrates Courts: Filing Assessment \$25	83,275	75,000	95,000	95,000	26.7
Magistrates Courts: Fine/Fee/Filing State Remit	(203,915)	(193,560)	(220,000)	(220,000)	13.7

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

GENERAL FUND (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
Magistrates Courts: Fines	\$ 639,143	\$ 550,000	\$ 709,800	\$ 749,000	36.2
Magistrates Courts: St. \$100 Drug Surcharge	17,159	12,500	12,500	12,500	0.0
Magistrates Courts: St. 100% \$100 DUI Surch	7,257	7,600	7,600	7,600	0.0
Magistrates Courts: St. 100% \$25 Law Surch.	202,045	185,000	215,000	220,000	18.9
Magistrates Courts: St. 100% Conditional Discharge	(1,050)	(1,200)	(900)	(1,000)	(16.7)
Magistrates Courts: St. 100% Conditional Discharge	1,050	1,200	900	1,000	(16.7)
Magistrates Courts: St. 88.84% Assessment	650,572	563,500	695,000	700,000	24.2
Magistrates Courts: St. Crim Just Acad. Surch	358	400	63	50	(87.5)
Magistrates Courts: St. DUI 100% \$12 Per Case	1,060	1,100	1,100	1,100	0.0
Magistrates Courts: St. DUI/DPS \$100 Hwy	6,721	6,400	6,800	6,800	6.3
Magistrates Courts: St. DUI/DUAC Breath Test	2,090	2,100	2,100	2,100	0.0
Magistrates Courts: St. DUS/DPS \$100 Hwy	28,176	20,000	25,000	25,000	25.0
Magistrates Courts: St. Shellfish	-	45	45	45	0.0
Magistrates Courts: Surcharges State Rebate	(219,562)	(198,545)	(216,000)	(233,195)	17.5
Non-Departmental: Pollution Control Fines	18,874	-	1,296	-	na
Probate-Estates: Lic \$20 Dom Violence	130,760	135,000	135,000	135,000	0.0
Probate-Estates: Fines/Fees/Filing State	(130,760)	(135,000)	(135,000)	(135,000)	0.0
Sheriff: Family Court Fees	6,255	6,000	6,000	6,000	0.0
Sheriff: DUI/DUS	670	-	210	-	na
Subtotal	1,097,741	974,000	1,085,964	1,136,450	16.7
INTEREST					
Clerk of Court: CP Interest Income	4,196	1,000	3,300	2,600	160.0
Magistrates Courts: Interest Income	24	-	-	-	na
Master-In-Equity: Interest Income	16,626	9,000	10,000	8,000	(11.1)
Non-Departmental: Allocated Interest	(115,532)	-	-	-	na
Probate Courts: Estates Interest Income	4	-	-	-	na
Treasurer: Interest Income	73,565,981	45,000,000	64,200,000	50,830,000	13.0
Treasurer: Allocated Interest	(54,542,995)	(33,750,000)	(48,150,000)	(38,122,500)	13.0
Subtotal	18,928,304	11,260,000	16,063,300	12,718,100	12.9
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	5,000	5,000	3,000	3,000	(40.0)
Miscellaneous: Miscellaneous Revenue	368,278	43,500	72,098	50,900	17.0
Non-Departmental: Costs Reimbursement	4,115,688	4,266,153	4,266,153	4,414,713	3.5
Non-Departmental: Credit Card Costs	(147,510)	(150,000)	(175,000)	(200,000)	33.3
Non-Departmental: Escheat Delinquent Taxes	377,151	450,000	300,000	300,000	(33.3)
Non-Departmental: Lawsuit Settlement	-	-	9,460,702	-	na
Contract & Procurement: P-Card Reimbursement	123,108	125,000	122,000	125,000	0.0
Subtotal	4,841,715	4,739,653	14,048,953	4,693,613	(1.0)
LEASES AND RENTALS					
Facilities: Rents & Leases	202,747	61,472	16,733	20,003	(67.5)
Subtotal	202,747	61,472	16,733	20,003	(67.5)
DEBT PROCEEDS					
Facilities: Lease Financing	3,392,339	-	-	-	na
Subtotal	3,392,339	-	-	-	na
Total GENERAL FUND	306,900,954	321,188,673	337,701,245	339,949,879	5.8
DEBT SERVICE FUND					
Debt Service Fund	32,058,002	36,743,127	44,187,190	37,917,127	3.2
Total DEBT SERVICE FUND	32,058,002	36,743,127	44,187,190	37,917,127	3.2

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

SPECIAL REVENUE FUNDS	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 30,171,650	\$ 30,600,000	\$ 29,750,000	\$ 29,640,000	(3.1)
Accommodations Tax: State	661,407	643,000	746,000	844,000	31.3
Air Service Development	7,382,471	7,500,000	6,500,000	6,500,000	(13.3)
Fire Districts: East Cooper Fire District	173,843	179,800	170,800	179,800	0.0
Fire Districts: Northern Charleston Co. Fire	507,039	547,600	611,650	665,550	21.5
Fire Districts: West St. Andrew's Fire Dist.	10,814	6,600	6,335	5,800	(12.1)
Legal: Seized Assets	17,992	3,500	6,258	3,500	0.0
Transit Agencies (1st TST)	16,692,819	17,257,820	17,727,000	18,205,040	5.5
Transit Agencies (2nd TST)	28,939,564	37,886,249	30,166,000	31,031,620	(18.1)
Trident Technical College	9,516,291	10,180,440	10,187,440	10,587,440	4.0
Trident Technical College: Debt Service	2,680,251	-	-	-	na
Subtotal	96,754,141	104,805,009	95,871,483	97,662,750	(6.8)
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	986,462	965,000	1,080,000	1,120,000	16.1
Clerk of Court: Victim's Bill of Rights	77,426	68,000	63,000	69,000	1.5
Coroner: Child Review	31,884	34,783	34,783	34,783	0.0
Sheriff: Asset Forfeiture Federal	197,837	24,000	71,575	25,000	4.2
Sheriff: Asset Forfeiture State	63,021	8,300	260,000	12,000	44.6
Sheriff: IV-D Child Support Enforcement	30,971	35,000	33,000	31,000	(11.4)
Sheriff: Inmate Welfare Program	869,491	900,000	1,160,000	1,000,000	11.1
Sheriff: Sex Offender Registry	26,600	30,900	32,000	29,900	(3.2)
Solicitor: Alcohol Education Program	17,702	20,000	20,000	20,000	0.0
Solicitor: Bond Estreatment	39,688	12,000	20,000	20,000	66.7
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	436,992	350,000	335,000	335,000	(4.3)
Solicitor: DUI Appropriation	73,690	73,690	73,690	73,690	0.0
Solicitor: Expungement	86,810	125,000	100,000	100,000	(20.0)
Solicitor: Juvenile Education Program	70,425	69,000	70,494	66,000	(4.3)
Solicitor: Pretrial Intervention	201,206	100,000	175,000	175,000	75.0
Solicitor: State Appropriation	2,036,700	2,030,001	2,108,163	2,423,873	19.4
Solicitor: Traffic Education Program	308,393	175,000	225,000	225,000	28.6
Solicitor: Victim's Bill of Rights	5,937	11,000	6,000	6,000	(45.5)
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	5,801,860	5,272,299	6,108,330	6,006,871	13.9
APPOINTED OFFICIALS					
Public Defender: Berkeley County	2,098,687	2,200,041	2,197,572	2,379,308	8.1
Public Defender: Charleston County	2,497,378	2,469,027	2,509,539	2,703,941	9.5
Subtotal	4,596,065	4,669,068	4,707,111	5,083,249	8.9
COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	15,345,302	15,605,330	16,068,000	16,468,260	5.5
Greenbelt Programs (2nd TST)	10,977,287	9,174,900	10,529,000	10,549,800	15.0
Magistrates Courts: Victim's Bill of Rights	120,352	109,100	121,500	131,500	20.5
Subtotal	26,442,941	24,889,330	26,718,500	27,149,560	9.1
FINANCE					
Economic Development	4,623,990	4,348,000	4,690,000	4,730,000	8.8
Economic Dev: Revenue Bond Debt Service	26,154,125	24,096,241	27,822,208	24,003,692	(0.4)
Subtotal	30,778,115	28,444,241	32,512,208	28,733,692	1.0

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

SPECIAL REVENUE FUNDS (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
GENERAL SERVICES					
Planning & Zoning: Tree Fund	\$ 129,959	\$ -	\$ 104,626	\$ -	na
Subtotal	129,959	-	104,626	-	na
PUBLIC SAFETY					
Awendaw McClellanville Fire Dept	3,491,672	3,406,396	3,626,023	3,802,852	11.6
Awendaw McClellanville Fire Dept: Debt Svc	367,901	388,321	394,982	419,053	7.9
Emergency Mgmt: Hazardous Materials	242,300	345,000	325,000	325,000	(5.8)
Subtotal	4,101,873	4,139,717	4,346,005	4,546,905	9.8
PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	62,971,617	59,622,850	64,441,000	65,202,700	9.4
Public Works: Roads Program (2nd TST)	66,591,378	57,467,890	66,721,000	65,374,580	13.8
Public Works: Stormwater	4,883,743	4,391,230	4,569,730	4,451,930	1.4
Subtotal	134,446,738	121,481,970	135,731,730	135,029,210	11.2
Total SPECIAL REVENUE FUNDS	303,051,692	293,701,634	306,099,993	304,212,237	3.6
ENTERPRISE FUNDS					
COMMUNITY SERVICES					
Dept of Alcohol and Other Drug Abuse Serv	9,396,969	12,279,402	8,251,303	10,463,041	(14.8)
Subtotal	9,396,969	12,279,402	8,251,303	10,463,041	(14.8)
FINANCE					
Revenue Collections	4,077,062	3,520,198	3,712,755	3,567,798	1.4
Subtotal	4,077,062	3,520,198	3,712,755	3,567,798	1.4
GENERAL SERVICES					
Facilities: Parking Garages	3,854,911	3,609,653	4,039,403	4,550,764	26.1
Tech Services: Radio Communications	3,142,540	3,416,446	3,407,100	3,666,826	7.3
Subtotal	6,997,451	7,026,099	7,446,503	8,217,590	17.0
PUBLIC SAFETY					
Consolidated 911: Emergency 911 Wire Line	521,240	711,000	480,000	454,000	(36.1)
Consolidated 911: Emergency 911 Wireless	2,907,215	2,964,482	2,741,000	2,678,000	(9.7)
Consolidated 911: Fire and Agency Costs	945,273	1,243,875	1,117,259	1,333,194	7.2
Subtotal	4,373,728	4,919,357	4,338,259	4,465,194	(9.2)
PUBLIC SERVICES					
Environmental Management	58,613,674	56,121,000	57,895,150	58,276,000	3.8
Subtotal	58,613,674	56,121,000	57,895,150	58,276,000	3.8
Total ENTERPRISE FUNDS	83,458,884	83,866,056	81,643,970	84,989,623	1.3

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

INTERNAL SERVICE FUNDS	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
FINANCE					
Contracts and Procurement: Central Warehouse	\$ 2,489,385	\$ 2,800,000	\$ 2,500,000	\$ 2,800,000	0.0
Human Resources: Employee Benefits	<u>73,447,390</u>	<u>37,021,777</u>	<u>39,232,968</u>	<u>40,098,196</u>	8.3
Subtotal	<u>75,936,775</u>	<u>39,821,777</u>	<u>41,732,968</u>	<u>42,898,196</u>	7.7
GENERAL SERVICES					
Facilities: Office Services	1,325,809	1,446,185	1,374,540	1,440,219	(0.4)
Facilities: Records Management	572,272	707,741	520,000	618,716	(12.6)
Safety & Risk: Safety/Workers' Compensation	4,056,303	2,735,000	2,825,000	2,630,000	(3.8)
Technology Services: Telecommunications	<u>2,366,940</u>	<u>2,322,267</u>	<u>2,373,606</u>	<u>2,439,243</u>	5.0
Subtotal	<u>8,321,324</u>	<u>7,211,193</u>	<u>7,093,146</u>	<u>7,128,178</u>	(1.2)
PUBLIC SERVICES					
Fleet Operations	<u>11,869,299</u>	<u>12,765,639</u>	<u>12,225,883</u>	<u>12,211,652</u>	(4.3)
Subtotal	<u>11,869,299</u>	<u>12,765,639</u>	<u>12,225,883</u>	<u>12,211,652</u>	(4.3)
Total INTERNAL SERVICE FUNDS	<u>96,127,398</u>	<u>59,798,609</u>	<u>61,051,997</u>	<u>62,238,026</u>	4.1
Total REVENUES	<u>\$ 821,596,930</u>	<u>\$ 795,298,099</u>	<u>\$ 830,684,395</u>	<u>\$ 829,306,892</u>	4.3

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

GENERAL FUND	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
COUNCIL AGENCIES					
County Council	\$ 1,789,913	\$ 11,354,797	\$ 1,772,523	\$ 1,951,594	(82.8)
Internal Auditor	421,672	439,257	436,969	448,073	2.0
Legal	1,891,596	2,206,381	2,164,102	2,326,888	5.5
State Agencies	442,762	486,106	456,106	486,106	0.0
Subtotal	4,545,943	14,486,541	4,829,700	5,212,661	(64.0)
ELECTED OFFICIALS					
Auditor	3,261,342	3,470,512	3,432,327	3,671,101	5.8
Clerk of Court	5,120,480	5,439,107	5,428,256	5,407,714	(0.6)
Coroner	3,508,180	4,249,984	3,714,683	4,202,428	(1.1)
Legislative Delegation	449,542	480,067	478,482	538,439	12.2
Probate Courts	3,668,790	3,941,159	3,918,809	4,230,431	7.3
Register of Deeds	1,954,109	2,399,486	1,937,575	2,276,779	(5.1)
Sheriff: Detention Center - Adult	40,504,318	43,553,273	43,951,357	46,769,380	7.4
Sheriff: Detention Center - Juvenile	5,270,533	5,620,257	5,525,588	5,950,178	5.9
Sheriff: Law Enforcement	43,431,843	43,888,594	45,893,613	48,414,262	10.3
Solicitor	8,098,937	8,980,261	8,065,366	9,182,311	2.2
Treasurer	2,246,577	2,459,864	2,415,313	2,614,404	6.3
Subtotal	117,514,651	124,482,564	124,761,369	133,257,427	7.0
APPOINTED OFFICIALS					
Elections and Voter Registration	4,480,104	5,248,790	4,639,074	5,311,098	1.2
Library	35,808,883	37,363,998	37,363,998	39,659,605	6.1
Master-In-Equity	919,572	957,705	948,325	980,775	2.4
Veterans Affairs	609,479	710,628	702,480	734,907	3.4
Subtotal	41,818,038	44,281,121	43,653,877	46,686,385	5.4
ADMINISTRATOR					
County Administrator	835,353	1,077,597	969,174	1,130,274	4.9
Capital Projects	237,388	471,875	313,267	416,923	(11.6)
Innovation	179,864	520,419	189,734	190,296	(63.4)
Non-Departmental	1,540,679	4,070,000	(2,000,000)	3,240,000	(20.4)
Public Information Officer	247,054	-	313,434	332,648	100.0
Subtotal	3,040,338	6,139,891	(214,391)	5,310,141	(13.5)
COMMUNITY SERVICES					
Deputy Administrator Community Services	524,668	523,317	529,600	546,209	4.4
Community Development & Revitalization	414,738	233,492	156,750	266,580	14.2
Comm. Dev: Medical Indigent Assistance	1,418,246	1,403,652	1,406,250	1,449,068	3.2
Greenbelt Administration	30,396	34,428	36,286	103,181	199.7
Housing & Neighborhood Revitalization	53,963	186,403	182,100	425,095	128.1
Magistrates' Courts	5,863,234	6,679,187	6,221,666	6,783,400	1.6
Subtotal	8,305,245	9,060,479	8,532,652	9,573,533	5.7

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

GENERAL FUND (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
FINANCE					
Deputy Administrator Finance	\$ 730,230	\$ 912,804	\$ 822,892	\$ 778,538	(14.7)
Chief Financial Officer	238,634	441,064	491,025	647,694	46.8
Assessor	5,134,588	6,072,774	5,418,070	6,340,700	4.4
Budget	738,365	1,003,659	986,445	1,017,020	1.3
Contracts and Procurement	1,556,581	1,598,529	1,639,503	1,730,918	8.3
Finance	1,156,627	1,319,391	1,239,810	1,348,116	2.2
Human Resources	2,770,725	3,374,790	3,248,562	3,678,209	9.0
Revenue Collections: Delinquent Tax	1,047,021	1,176,222	1,111,090	1,335,513	13.5
Subtotal	13,372,771	15,899,233	14,957,397	16,876,708	6.1
GENERAL SERVICES					
Deputy Administrator General Services	1,048,196	975,247	856,754	1,167,725	19.7
Building Inspections	3,110,034	3,386,356	3,338,240	3,725,111	10.0
Facilities Management	22,297,224	27,749,828	26,221,881	27,796,361	0.2
Planning & Zoning	2,868,718	3,007,395	2,978,627	3,305,290	9.9
Safety & Risk Mgmt: Risk Management	3,741,677	4,722,169	4,754,209	5,280,791	11.8
Technology Services	18,305,341	16,201,389	18,058,145	19,206,690	18.5
Tech Services: Communications Admin.	186,113	191,984	195,448	199,287	3.8
Subtotal	51,557,303	56,234,368	56,403,304	60,681,255	7.9
PUBLIC SAFETY					
Deputy Administrator Public Safety	820,368	857,741	846,905	859,863	0.2
Criminal Justice Coordinating Council	636,320	798,076	806,278	824,186	3.3
Consolidated 911	7,132,675	9,236,267	9,149,392	10,747,537	16.4
Emergency Management	792,952	917,243	1,048,143	1,346,118	46.8
Emerg Mgmt: Volunteer Rescue Squad	615,000	575,000	575,000	530,000	(7.8)
Emergency Medical Services	23,519,511	24,589,332	24,754,723	29,526,186	20.1
Tri-County Biological Science Center	413,099	629,745	604,508	1,122,421	78.2
Subtotal	33,929,925	37,603,404	37,784,949	44,956,311	19.6
PUBLIC SERVICES					
Dep Administrator Public Services	463,531	566,236	437,249	556,540	(1.7)
Public Works: Administration	1,384,808	1,579,048	1,581,895	1,984,199	25.7
Public Works: Asset Management	1,107,378	1,392,330	1,116,443	1,343,186	(3.5)
Public Works: Engineering	1,821,200	2,357,223	2,009,847	2,418,330	2.6
Public Works: Field Operations	10,045,483	12,153,423	11,136,682	12,172,050	0.2
Public Works: Mosquito Control	2,206,415	2,949,334	2,970,975	3,137,133	6.4
Subtotal	17,028,815	20,997,594	19,253,091	21,611,438	2.9
Total GENERAL FUND	291,113,029	329,185,195	309,961,948	344,165,859	4.6
DEBT SERVICE FUNDS					
ADMINISTRATOR					
Capital Leases	1,020,664	839,600	1,020,666	811,578	(3.3)
General Obligation Bonds	31,582,547	34,609,318	34,207,689	52,711,046	52.3
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	35,603,211	38,448,918	38,228,355	56,522,624	47.0

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

SPECIAL REVENUE FUNDS	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 28,786,661	\$ 38,480,121	\$ 42,121,971	\$ 35,472,129	(7.8)
Accommodations Tax: State	572,447	626,692	656,692	765,000	22.1
Air Service Development	5,979,802	10,075,000	5,265,000	5,265,000	(47.7)
Fire Districts: East Cooper Fire District	172,360	176,669	176,669	181,086	2.5
Fire Districts: Northern Fire District	507,039	547,600	611,650	665,550	21.5
Fire Districts: W. St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Legal: Seized Assets	5,086	88,788	5,333	102,542	15.5
Transit Agencies (1st TST)	10,740,000	11,135,000	11,135,000	11,550,000	3.7
Transit Agencies (2nd TST)	11,957,698	12,063,804	12,063,804	12,174,698	0.9
Trident Technical College	9,651,716	10,301,866	10,335,866	10,713,866	4.0
Trident Technical College Debt	1,691	-	-	-	na
Subtotal	68,382,500	83,503,540	82,379,985	76,897,871	(7.9)
ELECTED OFFICIALS					
Clerk of Ct: Excess IV-D Child Support Enf	54,596	403,256	26,540	403,256	0.0
Clerk of Ct: IV-D Child Support Enforcement	548,924	688,430	525,072	700,051	1.7
Coroner: Child Review	20,458	81,831	10,776	58,673	(28.3)
Sheriff: Asset Forfeiture-Federal	96,460	510,100	456,000	364,100	(28.6)
Sheriff: Asset Forfeiture-State	44,506	149,718	112,500	145,218	(3.0)
Sheriff: Inmate Welfare Program	675,463	1,004,497	729,577	920,009	(8.4)
Sheriff: IV-D Child Support Enforcement	90,082	116,020	112,460	111,748	(3.7)
Sheriff: Sex Offender Registry	4,151	108,250	34,500	135,750	25.4
Sheriff: Victim's Bill of Rights	184,556	-	-	-	na
Solicitor: Alcohol Education Program	107,823	110,318	110,394	113,017	2.4
Solicitor: Bond Estreatment	34,580	30,000	35,000	48,000	60.0
Solicitor: Criminal Domestic Violence	115,795	117,208	121,186	125,057	6.7
Solicitor: Drug Court	228,277	244,477	250,551	262,952	7.6
Solicitor: DUI Appropriation	119,495	124,921	124,163	129,563	3.7
Solicitor: Expungement	120,512	123,242	127,695	114,941	(6.7)
Solicitor: Juvenile Education Program	134,474	96,369	97,863	99,703	3.5
Solicitor: Pretrial Intervention	295,583	297,285	305,811	309,139	4.0
Solicitor: State Appropriation	1,976,909	2,073,374	2,110,350	2,366,242	14.1
Solicitor: Traffic Education Program	246,980	101,189	126,670	126,654	25.2
Solicitor: Victim's Bill of Rights	229,632	231,964	216,338	241,585	4.1
Solicitor: Victim's Unclaimed Restitution	1,861	5,000	5,000	5,000	0.0
Solicitor: Victim-Witness State Approp	45,884	81,429	77,848	81,216	(0.3)
Solicitor: Violent Crime Prosecution	120,231	125,954	125,432	128,996	2.4
Subtotal	5,497,232	6,824,832	5,841,726	6,990,870	2.4
APPOINTED OFFICIALS					
Public Defender: Berkeley County	1,937,325	2,293,866	2,007,524	2,530,200	10.3
Public Defender: Charleston County	6,515,918	7,454,981	7,221,848	8,252,043	10.7
Subtotal	8,453,243	9,748,847	9,229,372	10,782,243	10.6
COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	11,254,550	11,628,168	11,549,429	11,099,257	(4.5)
Magistrates: Victim's Bill of Rights	85,788	-	-	-	na
Subtotal	11,340,338	11,628,168	11,549,429	11,099,257	(4.5)

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

SPECIAL REVENUE FUNDS (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
FINANCE					
Economic Development	\$ 2,925,291	\$ 5,695,851	\$ 3,276,003	\$ 5,829,341	2.3
Economic Dev: Revenue Bond Debt Serv	23,133,765	21,644,982	23,987,028	21,606,331	(0.2)
Human Resources: Summer Youth	115,469	-	-	-	na
Subtotal	26,174,525	27,340,833	27,263,031	27,435,672	0.3
GENERAL SERVICES					
Planning & Zoning: Tree Fund	-	250,000	-	500,000	100.0
Subtotal	-	250,000	-	500,000	100.0
PUBLIC SAFETY					
Awendaw McClellanville Fire Dept Oper	3,302,694	3,493,306	3,250,658	4,047,712	15.9
Awendaw McClellanville Fire Dept Debt	366,880	335,133	341,269	900,708	168.8
Emergency Mgmt: Hazardous Materials	238,636	354,169	268,331	434,741	22.7
Subtotal	3,908,210	4,182,608	3,860,258	5,383,161	28.7
PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	22,684,222	23,345,859	23,519,801	25,187,208	7.9
Public Works: Roads Program (2nd TST)	4,530,453	4,530,321	4,530,321	4,530,803	0.0
Public Works: Stormwater	3,976,513	12,904,587	4,148,659	14,540,641	12.7
Subtotal	31,191,188	40,780,767	32,198,781	44,258,652	8.5
Total SPECIAL REVENUE FUNDS	154,947,236	184,259,595	172,322,582	183,347,726	(0.5)
ENTERPRISE FUNDS					
COMMUNITY SERVICES					
DAODAS: Administration	2,374,861	1,406,606	1,565,680	1,617,202	15.0
DAODAS: Adolescent Services	236,206	496,563	333,070	520,433	4.8
DAODAS: Adult Services	470,814	678,477	653,761	680,377	0.3
DAODAS: Bedded Services	1,181,874	1,144,494	1,745,618	1,650,905	44.2
DAODAS: Community Prevention Services	250,727	343,170	350,657	355,641	3.6
DAODAS: Criminal Justice	783,261	1,093,033	928,388	1,037,780	(5.1)
DAODAS: Detention Outpatient	345,002	400,421	312,333	431,951	7.9
DAODAS: Drug Courts	190,538	225,592	202,635	225,771	0.1
DAODAS: Grants	49,411	-	-	-	na
DAODAS: Medical Services	(2,672)	5,600	45,691	5,600	0.0
DAODAS: New Life	1,174,365	984,030	930,582	1,834,308	86.4
DAODAS: Opioid Treatment Services	2,380,765	2,739,876	2,495,634	2,683,282	(2.1)
DAODAS: Sobering Services	493	225,688	-	-	(100.0)
DAODAS: Support Services	2,164,027	3,014,588	3,254,312	2,016,792	(33.1)
DAODAS: Therapeutic Child Care	278,331	301,082	280,970	315,925	4.9
DAODAS: Women's Services	324,614	572,419	463,466	570,523	(0.3)
Subtotal	12,202,617	13,631,639	13,562,797	13,946,490	2.3
FINANCE					
Revenue Collections	3,067,571	2,778,633	2,972,575	2,893,450	4.1
Subtotal	3,067,571	2,778,633	2,972,575	2,893,450	4.1

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

ENTERPRISE FUNDS (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Percent Change
GENERAL SERVICES					
Facilities: Parking Garages	\$ 3,738,684	\$ 5,496,948	\$ 4,869,455	\$ 4,691,764	(14.6)
Tech Services: Radio Communications	4,765,637	4,364,724	4,458,565	4,882,080	11.9
Subtotal	8,504,321	9,861,672	9,328,020	9,573,844	(2.9)
PUBLIC SAFETY					
Con. 911: Emergency 911 Wire Line	573,779	705,107	540,247	461,966	(34.5)
Con. 911: Emergency 911 Wireless	3,365,844	3,807,729	4,451,755	2,956,101	(22.4)
Con. 911: Fire and Agency Costs	942,940	1,093,898	1,167,135	1,296,980	18.6
Subtotal	4,882,563	5,606,734	6,159,137	4,715,047	(15.9)
PUBLIC SERVICES					
Environmental Management (EM) - Admin	9,989,513	6,176,550	5,536,302	6,497,051	5.2
EM - Bees Ferry Convenience Center	994,213	1,017,640	1,081,636	1,115,458	9.6
EM - Commercial Collections	3,984,123	4,350,000	4,000,000	4,480,500	3.0
EM - Compost/Mulch Operations	1,620,696	1,793,106	1,100,000	1,400,000	(21.9)
EM - Convenience Centers	3,656,920	3,646,196	4,208,851	4,626,242	26.9
EM - Curbside Collection	5,860,907	5,942,750	5,947,857	6,125,748	3.1
EM - Debt Service	381,184	1,262,518	1,262,518	1,262,226	(0.0)
EM - Landfill Operations	6,723,613	8,104,213	10,733,840	10,153,589	25.3
EM - Materials Recovery Facility	4,409,233	4,506,401	4,360,065	4,973,792	10.4
EM - Transfer Station Projects	8,158,031	8,500,000	8,200,000	8,500,000	0.0
Subtotal	45,778,433	45,299,374	46,431,069	49,134,606	8.5
Total ENTERPRISE FUNDS	74,435,505	77,178,052	78,453,598	80,263,437	4.0
INTERNAL SERVICE FUNDS					
FINANCE					
Contract & Procurement: Parts Warehouse	2,588,553	2,800,012	2,500,000	2,842,000	1.5
Human Resources: Employee Benefits	54,067,321	38,046,777	38,317,777	41,848,196	10.0
Subtotal	56,655,874	40,846,789	40,817,777	44,690,196	9.4
GENERAL SERVICES					
Facilities: Office Services	1,341,937	1,433,419	1,359,006	1,408,873	(1.7)
Facilities: Records Mgmt	709,742	729,342	676,571	678,592	(7.0)
Safety & Risk: Safety/Workers' Comp	4,375,474	4,710,121	4,073,006	4,294,292	(8.8)
Tech Services: Telecommunications	2,377,065	3,617,670	3,240,670	2,630,671	(27.3)
Subtotal	8,804,218	10,490,552	9,349,253	9,012,428	(14.1)
PUBLIC SERVICES					
Fleet Operations	13,749,862	18,552,724	16,870,189	19,328,252	4.2
Subtotal	13,749,862	18,552,724	16,870,189	19,328,252	4.2
Total INTERNAL SERVICE FUNDS	79,209,954	69,890,065	67,037,219	73,030,876	4.5
Total EXPENDITURES	\$ 635,308,935	\$ 698,961,825	\$ 666,003,702	\$ 737,330,522	5.5

**Charleston County, South Carolina
Interfund Transfers*
Fiscal Year 2026**

T R A N S F E R F R O M	TRANSFER TO																					
	<div>➡</div>																					
FUND	General	Debt Service	Awendaw Debt Service	Clerk of Court: Excess IV-D	Economic Dev. Revenue Bond Debt	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 (2nd)	Trident Tech. Operating	Cap. Proj.: Facilities Preservation2	Capital Projects: Public Works	DAODAS	Environmental Mgmt: Projects	Tech Serv: Radio Communication	Fleet Management	Office Support Services	Total Out
General		402				5,100	81	290							6,250	1,575	3,483		1,164	3,000		21,345
Accom. Tax State	65																					65
Air Service Development												5,500										5,500
Awendaw Bond Issuance Premium			304																			304
Clerk of Court: Excess IV-D	17																					17
Clerk of Court: Family Court IV-D				420																		420
Economic Development	170																					170
Economic Dev. Revenue Bond	2,618	551			8,569									126								11,864
Greenbelt Projects (1st)									4,261													4,261
Greenbelt Projects (2nd)										9,022												9,022
Solicitor: Programs	165							182														347
Trans. Sales Tax Roads (1st)		3,000									8,125											11,125
Trans. Sales Tax Roads (2nd)												2,000										2,000
Capital Projects		1,610																		1,000		2,610
Environmental Management																		18,500				18,500
Parking Garages	500												110									610
Revenue Collections	714																					714
Telecommunications																					50	50
Total In	4,249	5,563	304	420	8,569	5,100	81	472	4,261	9,022	8,125	7,500	110	126	6,250	1,575	3,483	18,500	1,164	4,000	50	88,924

The transfer out side of \$304 for Awendaw Bond Issuance Premium and \$2,610 for Capital Projects are not reflected in the FY 2026 budget.

The transfer in side of \$4,261 for Transportation Sales Tax: Greenbelt Project (1st), \$9,022 for Transportation Sales Tax: Greenbelt Projects (2nd), \$8,125 for Transportation Sales Tax: Roads Projects (1st), \$7,500 for Transportation Sales Tax: Roads Projects (2nd), \$110 for Transportation Sales Tax: Transit Projects (2nd), \$6,250 for Facilities Preservation Fund, \$1,575 for Capital Projects: Public Works and \$18,500 for Environmental Management: Projects is not reflected in the FY 2026 budget.

Reconciliation	(Total Out)	(Total In)
Per Matrix	88,924	88,924
Unbudgeted Per Notes	(2,914)	(55,343)
FY 2026 Budgeted	86,010	33,581

*In Thousands of Dollars

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

GENERAL FUND	FY 2024 Actual	FY 2025 Approved	FY 2025 Adjusted	FY 2026 Proposed	Change
COUNCIL AGENCIES					
County Council	13.00	13.00	13.00	13.00	-
Internal Auditor	3.00	3.00	3.00	3.00	-
Legal	11.00	11.00	11.00	11.00	-
Subtotal	27.00	27.00	27.00	27.00	-
ELECTED OFFICIALS					
Auditor	32.00	32.00	32.00	32.00	-
Clerk of Court	54.92	54.92	54.92	54.92	-
Coroner	25.00	26.00	25.00	26.00	1.00
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	25.00	25.00	25.00	25.00	-
Register of Deeds	31.00	26.00	26.00	26.00	-
Sheriff: Detention Center - Adult	316.00	317.00	313.00	313.00	-
Sheriff: Detention Center - Juvenile	52.00	52.00	53.00	53.00	-
Sheriff: Law Enforcement	388.00	389.00	391.00	391.00	-
Solicitor	79.28	80.28	80.22	79.35	(0.87)
Treasurer	26.00	26.00	26.00	26.00	-
Subtotal	1,032.20	1,031.20	1,029.14	1,029.27	0.13
APPOINTED OFFICIALS					
Elections and Voter Registration	19.00	23.00	23.00	23.00	-
Master-In-Equity	7.00	7.00	7.00	7.00	-
Veterans Affairs	7.00	7.00	7.00	7.00	-
Subtotal	33.00	37.00	37.00	37.00	-
COUNTY ADMINISTRATOR					
County Administrator	5.00	5.00	6.00	6.00	-
Capital Projects	1.00	2.00	2.00	2.00	-
Innovation	3.50	3.50	1.00	1.00	-
Non-Departmental	1.00	5.00	2.00	3.00	1.00
Public Information Office	-	-	2.50	2.60	0.10
Subtotal	10.50	15.50	13.50	14.60	1.10
COMMUNITY SERVICES					
Deputy Administrator Community Services	3.00	3.00	3.00	3.00	-
Community Development & Revitalization	2.00	2.00	2.00	3.00	1.00
Community Develop. & Revital: MIAP	0.48	-	0.48	0.48	-
Greenbelt Administration	0.25	0.25	0.25	0.90	0.65
Housing & Land Management	1.00	1.00	0.60	1.60	1.00
Magistrates' Courts	71.51	72.51	72.51	72.51	-
Subtotal	78.24	78.76	78.84	81.49	2.65

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

GENERAL FUND (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Adjusted	FY 2026 Proposed	Change
FINANCE					
Deputy Administrator Finance	5.00	5.00	4.00	4.00	-
Chief Financial Officer	2.00	2.00	3.00	3.00	-
Assessor	62.00	62.00	62.00	62.00	-
Budget	8.00	8.00	8.00	8.00	-
Contracts & Procurement	14.00	14.00	14.00	14.00	-
Finance	12.00	12.00	12.00	12.00	-
Human Resources	26.00	26.00	26.00	26.00	-
Revenue Collections: Delinquent Tax	6.00	7.00	7.00	8.00	1.00
Subtotal	135.00	136.00	136.00	137.00	1.00
GENERAL SERVICES					
Deputy Administrator General Services	5.00	5.00	6.00	6.00	-
Building Inspections	34.00	34.00	34.00	35.00	1.00
Facilities Management	102.15	102.70	103.70	103.70	-
Planning & Zoning	29.00	29.00	29.00	30.00	1.00
Safety & Risk Management: Risk Mgmt.	1.25	1.70	1.70	1.70	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Technology Services	12.00	12.00	12.00	12.00	-
Subtotal	184.40	185.40	187.40	189.40	2.00
PUBLIC SAFETY					
Deputy Administrator Public Safety	5.00	5.00	5.00	5.00	-
Consolidated 911	158.75	160.00	159.00	159.00	-
Criminal Justice Coordinating Council	6.00	7.00	7.00	7.00	-
Emergency Mgmt: Emergency Prep.	6.80	6.60	6.60	6.60	-
Emergency Medical Services	271.00	281.00	282.00	302.00	20.00
Tri-County Biological Science Center	3.00	3.00	3.00	10.00	7.00
Subtotal	450.55	462.60	462.60	489.60	27.00
PUBLIC SERVICES					
Deputy Administrator Public Services	3.00	3.00	3.00	3.00	-
Public Works: Administration	12.65	12.65	12.90	12.90	-
Public Works: Asset Management	11.00	11.00	11.00	11.00	-
Public Works: Engineering	32.50	33.50	32.50	34.50	2.00
Public Works: Field Operations	129.00	129.00	129.00	129.00	-
Public Works: Mosquito Control	30.00	30.00	30.00	30.00	-
Subtotal	218.15	219.15	218.40	220.40	2.00
Total GENERAL FUND	2,169.04	2,192.61	2,189.88	2,225.76	35.88

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

SPECIAL REVENUE FUNDS	FY 2024 Actual	FY 2025 Approved	FY 2025 Adjusted	FY 2026 Proposed	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	1.00	1.00	-
Coroner: Child Death Review Grant	1.00	1.00	2.00	2.00	-
Coroner: Forensic Sciences	2.00	2.00	1.00	1.00	-
Probate Courts: Veterans Court	1.00	1.00	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: MacArthur Just Home	-	-	1.00	1.00	-
Sheriff: Victim's Bill of Rights	2.00	-	-	-	-
Solicitor: Alcohol Education Program	1.35	1.35	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	2.00	2.00	2.00	2.00	-
Solicitor: Juvenile Education Program	2.00	1.00	1.00	1.00	-
Solicitor: Pretrial Intervention	3.45	3.45	3.45	3.45	-
Solicitor: State Appropriation	16.07	15.07	15.07	15.00	(0.07)
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	8.06	8.00	(0.06)
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	56.80	52.80	53.86	53.73	(0.13)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	18.00	18.00	18.00	18.00	-
Public Defender: Charleston County	57.00	57.00	57.00	58.00	1.00
Subtotal	75.00	75.00	75.00	76.00	1.00
COMMUNITY SERVICES					
Community Develop: American Rescue Act	18.15	18.15	17.15	17.15	-
Community Develop: Urban Entitlement Grant	4.85	4.85	5.37	5.37	-
Greenbelt Programs (1st TST)	3.25	3.25	3.65	2.90	(0.75)
Magistrate Courts: Vict. Bill of Rights	1.00	-	-	-	-
Subtotal	27.25	26.25	26.17	25.42	(0.75)
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 2024 Actual	FY 2025 Approved	FY 2025 Adjusted	FY 2026 Proposed	Change
PUBLIC SAFETY					
Awendaw McClellanville Fire Department	33.00	33.00	33.00	37.00	4.00
Emergency Mgmt: Hazardous Materials	2.20	3.40	3.40	3.40	-
MacArthur Foundation Grant	1.00	-	-	-	-
Subtotal	36.20	36.40	36.40	40.40	4.00
PUBLIC SERVICES					
Public Works - Roads Program (1st TST)	3.10	3.10	3.85	3.85	-
Public Works: Stormwater	26.75	26.75	26.75	26.75	-
Subtotal	29.85	29.85	30.60	30.60	-
Total SPECIAL REVENUE FUNDS	234.10	229.30	231.03	235.15	4.12
CAPITAL PROJECT FUNDS					
ADMINISTRATOR					
Capital Projects: Project Management	1.00	-	-	-	-
Subtotal	1.00	-	-	-	-
GENERAL SERVICES					
Facilities Management: Project Management	0.80	-	-	-	-
Subtotal	0.80	-	-	-	-
Total CAPITAL PROJECT FUNDS	1.80	-	-	-	-
ENTERPRISE FUNDS					
COMMUNITY SERVICES					
DAODAS: Administration	15.35	15.35	14.20	14.20	-
DAODAS: Adolescent Services	4.22	4.22	4.34	4.34	-
DAODAS: Adult Services	6.84	7.84	6.63	6.63	-
DAODAS: BCBS of SC Foundation Grant	1.00	1.00	1.00	1.00	-
DAODAS: Bedded Services	7.24	7.24	5.97	5.97	-
DAODAS: Certified Peer Support Specialist Grant	2.00	2.00	2.00	2.00	-
DAODAS: Comm Prevention Services	3.25	3.25	3.25	3.25	-
DAODAS: Criminal Justice	8.05	8.05	8.55	8.55	-
DAODAS: Detention Outpatient	3.15	3.15	4.35	4.35	-
DAODAS: Drug Court Services	2.20	2.20	2.00	2.00	-
DAODAS: Medical Asst/Nurse Prac Grant	1.00	1.00	1.00	1.00	-
DAODAS: Medical Services	2.00	2.00	2.00	2.00	-
DAODAS: New Life Unit	4.24	4.24	4.98	4.98	-
DAODAS: Opioid Treatment Services	16.35	15.35	14.20	14.20	-
DAODAS: SC Opioid Recovery Fund	4.00	4.00	5.00	5.00	-
DAODAS: Support Services	27.72	27.72	28.15	28.15	-
DAODAS: Therapeutic Child Care	3.25	3.25	3.25	3.25	-
DAODAS: Women's Services	4.14	4.14	5.13	5.13	-
Subtotal	116.00	116.00	116.00	116.00	-

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

ENTERPRISE FUNDS (continued)	FY 2024 Actual	FY 2025 Approved	FY 2025 Adjusted	FY 2026 Proposed	Change
FINANCE					
Revenue Collections	20.00	19.00	19.00	19.00	-
Subtotal	20.00	19.00	19.00	19.00	-
GENERAL SERVICES					
Facilities Management: DAODAS	1.40	1.40	1.40	1.40	-
Facilities Management: Parking Garages	17.80	18.05	18.05	18.05	-
Tech Services: Radio Communications	2.50	2.50	2.50	2.50	-
Subtotal	21.70	21.95	21.95	21.95	-
PUBLIC SAFETY					
Consolidated 911: Emergency 911 Wire Line	3.50	-	-	-	-
Consolidated 911: Emergency 911 Wireless	7.75	-	-	-	-
Consolidated 911: Fire & Agency Costs	2.00	2.00	2.00	2.00	-
Subtotal	13.25	2.00	2.00	2.00	-
PUBLIC SERVICES					
Environ Mgmt (EM) - Administration	10.00	10.00	10.00	8.00	(2.00)
EM - Bees Ferry Landfill Conv Ctr	9.00	9.00	8.00	8.00	-
EM - Convenience Centers	31.00	31.00	32.00	32.00	-
EM - Landfill Operations	12.00	12.00	13.00	13.00	-
EM - Materials Recovery Facility	9.00	9.00	8.00	8.00	-
Subtotal	71.00	71.00	71.00	69.00	(2.00)
Total ENTERPRISE FUNDS	241.95	229.95	229.95	227.95	(2.00)
INTERNAL SERVICE FUNDS					
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	-
GENERAL SERVICES					
Facilities Management: Office Services	5.00	5.00	5.50	5.50	-
Facilities Management: Records Management	7.60	7.60	7.10	7.10	-
Safety & Risk: Safety/Workers' Comp.	4.75	5.30	5.30	5.30	-
Technology Services: Telecommunications	4.50	4.50	4.50	4.50	-
Subtotal	21.85	22.40	22.40	22.40	-
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	58.10	58.65	58.65	58.65	-
Total Positions ALL FUNDS	2,704.99	2,710.51	2,709.51	2,747.51	38.00

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 180,547,193	\$ 244,464,273	\$ 322,318,546	\$ 322,318,546	\$ 391,947,446
Revenues:					
Property Tax	172,645,823	182,869,243	212,439,841	216,237,716	220,985,892
Sales Tax	295,763,512	301,036,115	308,188,000	314,800,000	323,646,000
Licenses and Permits	10,775,645	11,122,553	9,975,200	10,022,300	9,822,800
Intergovernmental	49,914,035	53,841,436	60,131,579	48,701,891	56,190,947
Charges and Fees	180,401,881	203,618,381	167,959,444	168,592,939	174,035,588
Fines and Forfeitures	1,413,262	1,577,004	1,161,000	1,689,518	1,355,450
Interest	36,175,173	56,121,368	29,250,800	46,975,505	36,892,800
Miscellaneous	9,989,250	7,414,982	15,325,355	15,878,727	6,083,613
Leases and Rent	(125,426)	603,503	327,582	284,736	293,802
Debt Proceeds	1,773,739	3,392,339	-	7,501,063	-
Subtotal	758,726,894	821,596,924	804,758,801	830,684,395	829,306,892
Interfund Transfer In	69,739,177	40,420,681	31,045,236	37,892,017	33,581,004
Total Available	1,009,013,264	1,106,481,878	1,158,122,583	1,190,894,958	1,254,835,342
Expenditures:					
Personnel	205,550,179	228,809,574	253,506,820	246,945,080	272,323,866
Operating	292,737,911	309,081,028	332,291,525	302,352,333	329,887,261
Capital	3,612,236	4,403,266	16,916,166	20,675,998	19,348,640
Debt Service	121,717,911	93,015,061	96,247,314	96,030,292	115,770,755
Subtotal	623,618,237	635,308,929	698,961,825	666,003,703	737,330,522
Interfund Transfer Out	140,930,755	148,854,407	151,734,433	132,943,809	86,010,337
Total Disbursements	764,548,992	784,163,336	850,696,258	798,947,512	823,340,859
Nonspendable	95,091,221	98,330,030	98,330,030	98,330,030	98,330,030
Restricted: External	(308,273,579)	(267,819,196)	(272,569,196)	(242,533,046)	(247,932,939)
Restricted: Internal	213,288,057	251,514,731	202,606,971	269,074,488	202,965,278
Available	244,358,573	240,292,981	279,058,520	267,075,974	378,132,114
Ending Balance, June 30	\$ 244,464,272	\$ 322,318,542	\$ 307,426,325	\$ 391,947,446	\$ 431,494,483

Charleston County, South Carolina
General Fund
Fund Statement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 134,439,303	\$ 136,188,348	\$ 133,657,132	\$ 133,657,132	140,984,257
Revenues:					
Property Tax	99,654,335	107,506,991	135,301,000	135,015,673	141,160,000
Sales Tax	94,158,394	95,686,718	97,800,000	100,600,000	103,600,000
Licenses and Permits	10,575,299	10,880,253	9,630,200	9,697,300	9,497,800
Intergovernmental	31,679,362	32,670,196	32,824,751	29,360,396	35,442,131
Charges and Fees	30,496,327	31,693,950	28,597,597	31,812,926	31,681,782
Fines and Forfeitures	923,833	1,097,741	974,000	1,085,964	1,136,450
Interest	13,298,604	18,928,303	11,260,000	16,063,300	12,718,100
Miscellaneous	4,473,881	4,841,711	14,200,355	14,048,953	4,693,613
Leases and Rentals	196,102	202,746	61,472	16,733	20,003
Debt Proceeds	1,707,092	3,392,339	-	-	-
Subtotal	287,163,229	306,900,948	330,649,375	337,701,245	339,949,879
Interfund Transfer In	3,863,038	5,287,190	3,570,722	4,202,233	4,249,010
Total Available	425,465,570	448,376,486	467,877,229	475,560,610	485,183,146
Expenditures:					
Personnel	162,958,079	175,686,532	195,042,134	190,922,336	209,263,396
Operating	100,863,196	110,074,023	129,737,289	113,216,651	127,155,651
Capital	2,900,176	4,133,567	4,405,772	5,822,962	7,746,812
Debt Service	914,058	1,218,907	-	-	-
Subtotal	267,635,509	291,113,029	329,185,195	309,961,949	344,165,859
Interfund Transfer Out	21,641,713	23,606,325	21,529,478	24,614,404	21,345,652
Total Disbursements	289,277,222	314,719,354	350,714,673	334,576,353	365,511,511
Nonspendable	7,380,270	8,765,297	8,765,297	8,765,297	8,765,297
Restricted: Internal	98,761,587	108,897,627	95,815,051	126,300,324	110,000,702
Available	30,046,491	15,994,208	12,582,208	5,918,636	905,636
Ending Balance, June 30	\$ 136,188,348	\$ 133,657,132	\$ 117,162,556	\$ 140,984,257	119,671,635

Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 29,658,423	\$ 27,751,017	\$ 32,772,047	\$ 32,772,047	\$ 45,552,871
Revenues:					
Property Tax	29,535,035	29,938,406	35,093,000	35,000,000	36,509,000
Intergovernmental	564,051	594,019	320,127	296,127	298,127
Interest	979,489	1,525,576	1,330,000	1,390,000	1,110,000
Debt Proceeds	31,939	-	-	7,501,063	-
Subtotal	31,110,514	32,058,001	36,743,127	44,187,190	37,917,127
Interfund Transfer In	14,683,874	8,566,241	4,923,923	6,821,989	5,562,901
Total Available	75,452,811	68,375,259	74,439,097	83,781,226	89,032,899
Expenditures:					
Personnel	-	-	-	-	-
Operating	188,083	89,975	111,800	113,000	115,900
Capital	-	-	-	-	-
Debt Service	43,225,786	35,513,237	38,337,118	38,115,355	56,406,724
Subtotal	43,413,869	35,603,212	38,448,918	38,228,355	56,522,624
Interfund Transfer Out	4,287,925	-	-	-	-
Total Disbursements	47,701,794	35,603,212	38,448,918	38,228,355	56,522,624
Restricted: External	-	-	-	5,399,893	-
Restricted: Internal	15,669,304	17,437,001	26,732,847	37,070,587	29,427,884
Available	12,081,713	15,335,046	9,257,332	3,082,391	3,082,391
Ending Balance, June 30	<u>\$ 27,751,017</u>	<u>\$ 32,772,047</u>	<u>\$ 35,990,179</u>	<u>\$ 45,552,871</u>	<u>\$ 32,510,275</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 10,095,676	\$ 18,098,676	\$ 19,483,666	\$ 19,483,666	\$ 7,111,695
Revenues:					
Sales Tax	28,038,158	29,111,099	30,090,000	29,000,000	29,290,000
Interest	660,425	1,060,551	510,000	750,000	350,000
Subtotal	28,698,583	30,171,650	30,600,000	29,750,000	29,640,000
Total Available	38,794,259	48,270,326	50,083,666	49,233,666	36,751,695
Expenditures:					
Personnel	5,882,040	13,071,574	13,852,160	13,852,160	15,267,940
Operating	14,813,543	15,715,086	24,627,961	28,269,811	20,204,189
Capital	-	-	-	-	-
Subtotal	20,695,583	28,786,660	38,480,121	42,121,971	35,472,129
Total Disbursements	20,695,583	28,786,660	38,480,121	42,121,971	35,472,129
Restricted: Internal	3,156,453	17,220,445	10,099,178	7,111,695	1,279,566
Available	14,942,223	2,263,221	1,504,367	-	-
Ending Balance, June 30	\$ 18,098,676	\$ 19,483,666	\$ 11,603,545	\$ 7,111,695	\$ 1,279,566

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 388,311	\$ 446,691	\$ 479,963	\$ 479,963	\$ 509,271
Revenues:					
Intergovernmental	498,937	638,785	625,000	725,000	825,000
Interest	14,193	22,622	18,000	21,000	19,000
Subtotal	513,130	661,407	643,000	746,000	844,000
Total Available	901,441	1,108,098	1,122,963	1,225,963	1,353,271
Expenditures:					
Personnel	-	-	-	-	-
Operating	406,053	572,446	626,692	656,692	765,000
Capital	-	-	-	-	-
Subtotal	406,053	572,446	626,692	656,692	765,000
Interfund Transfer Out	48,697	55,689	55,000	60,000	65,000
Total Disbursements	454,750	628,135	681,692	716,692	830,000
Restricted: Internal Available	1,250 445,441	38,692 441,271	- 441,271	- 509,271	- 523,271
Ending Balance, June 30	\$ 446,691	\$ 479,963	\$ 441,271	\$ 509,271	\$ 523,271

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 1,913,070	\$ 1,836,393	\$ 3,239,062	\$ 3,239,062	\$ 4,474,062
Revenues:					
Charges and Fees	7,491,173	7,382,471	7,500,000	6,500,000	6,500,000
Subtotal	7,491,173	7,382,471	7,500,000	6,500,000	6,500,000
Total Available	9,404,243	9,218,864	10,739,062	9,739,062	10,974,062
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,567,850	5,979,802	10,075,000	5,265,000	5,265,000
Capital	-	-	-	-	-
Subtotal	7,567,850	5,979,802	10,075,000	5,265,000	5,265,000
Interfund Transfer Out	-	-	-	-	5,500,000
Total Disbursements	7,567,850	5,979,802	10,075,000	5,265,000	10,765,000
Restricted: Internal Available	1,836,393	2,575,000	-	4,265,000	-
	-	664,062	664,062	209,062	209,062
Ending Balance, June 30	\$ 1,836,393	\$ 3,239,062	\$ 664,062	\$ 4,474,062	\$ 209,062

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 1,338,611	\$ 806,917	\$ 995,897	\$ 995,897	\$ 1,371,262
Revenues:					
Property Tax	2,514,124	3,027,067	3,300,000	3,479,000	3,712,000
Intergovernmental	149,094	138,075	106,396	113,962	90,852
Miscellaneous	68,547	326,529	-	33,061	-
Subtotal	2,731,765	3,491,671	3,406,396	3,626,023	3,802,852
Total Available	4,070,376	4,298,588	4,402,293	4,621,920	5,174,114
Expenditures:					
Personnel	2,195,059	2,654,373	2,849,537	2,688,217	3,168,310
Operating	808,285	575,079	643,769	556,187	719,402
Capital	260,115	73,239	-	6,254	160,000
Subtotal	3,263,459	3,302,691	3,493,306	3,250,658	4,047,712
Total Disbursements	3,263,459	3,302,691	3,493,306	3,250,658	4,047,712
Restricted: Internal	251,378	98,751	11,841	244,860	-
Available	555,539	897,146	897,146	1,126,402	1,126,402
Ending Balance, June 30	\$ 806,917	\$ 995,897	\$ 908,987	\$ 1,371,262	\$ 1,126,402

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 325,121	\$ 138,855	\$ 139,877	\$ 139,877	\$ 288,976
Revenues:					
Property Tax	320,136	345,090	371,000	382,000	409,000
Intergovernmental	17,356	15,463	6,321	6,282	4,453
Interest	9,850	7,349	11,000	6,700	5,600
Subtotal	347,342	367,902	388,321	394,982	419,053
Interfund Transfer In	-	-	-	95,386	303,836
Total Available	672,463	506,757	528,198	630,245	1,011,865
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	533,608	366,880	335,133	341,269	900,708
Subtotal	533,608	366,880	335,133	341,269	900,708
Total Disbursements	533,608	366,880	335,133	341,269	900,708
Restricted: Internal	7,686	-	-	177,819	-
Available	131,169	139,877	193,065	111,157	111,157
Ending Balance, June 30	\$ 138,855	\$ 139,877	\$ 193,065	\$ 288,976	\$ 111,157

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 900,000	\$ 982,728	\$ 906,512	\$ 906,512	\$ 906,512
Interfund Transfer In	<u>349,180</u>	<u>436,541</u>	<u>276,570</u>	<u>555,925</u>	<u>419,949</u>
Total Available	<u>1,249,180</u>	<u>1,419,269</u>	<u>1,183,082</u>	<u>1,462,437</u>	<u>1,326,461</u>
Expenditures:					
Personnel	266,452	54,596	403,256	26,540	403,256
Operating	-	-	-	-	-
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>266,452</u>	<u>54,596</u>	<u>403,256</u>	<u>26,540</u>	<u>403,256</u>
Interfund Transfer Out	<u>-</u>	<u>458,161</u>	<u>-</u>	<u>529,385</u>	<u>16,693</u>
Total Disbursements	<u>266,452</u>	<u>512,757</u>	<u>403,256</u>	<u>555,925</u>	<u>419,949</u>
Restricted: Internal	150,982	126,686	-	-	-
Available	<u>831,746</u>	<u>779,826</u>	<u>779,826</u>	<u>906,512</u>	<u>906,512</u>
Ending Balance, June 30	<u>\$ 982,728</u>	<u>\$ 906,512</u>	<u>\$ 779,826</u>	<u>\$ 906,512</u>	<u>\$ 906,512</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ -	\$ -	\$ 997	\$ 997	\$ -
Revenues:					
Intergovernmental	885,090	986,462	965,000	1,080,000	1,120,000
Subtotal	885,090	986,462	965,000	1,080,000	1,120,000
Total Available	885,090	986,462	965,997	1,080,997	1,120,000
Expenditures:					
Personnel	434,028	426,775	566,413	407,000	569,791
Operating	101,882	122,150	122,017	118,072	130,260
Capital	-	-	-	-	-
Subtotal	535,910	548,925	688,430	525,072	700,051
Interfund Transfer Out	349,180	436,541	276,570	555,925	419,949
Total Disbursements	885,090	985,466	965,000	1,080,997	1,120,000
Restricted: Internal	-	997	997	-	-
Ending Balance, June 30	\$ -	\$ 997	\$ 997	\$ -	\$ -

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ -	\$ 34,401	\$ 44,883	\$ 44,883	\$ 23,890
Revenues:					
Intergovernmental	<u>37,681</u>	<u>31,884</u>	<u>34,783</u>	<u>34,783</u>	<u>34,783</u>
Subtotal	<u>37,681</u>	<u>31,884</u>	<u>34,783</u>	<u>34,783</u>	<u>34,783</u>
Total Available	<u>37,681</u>	<u>66,285</u>	<u>79,666</u>	<u>79,666</u>	<u>58,673</u>
Expenditures:					
Personnel	-	9,933	-	10,776	-
Operating	3,280	10,524	81,831	-	58,673
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>3,280</u>	<u>20,457</u>	<u>81,831</u>	<u>10,776</u>	<u>58,673</u>
Interfund Transfer Out	<u>-</u>	<u>945</u>	<u>-</u>	<u>45,000</u>	
Total Disbursements	<u>3,280</u>	<u>21,402</u>	<u>81,831</u>	<u>55,776</u>	<u>58,673</u>
Restricted: Internal	18,613	44,883	-	23,890	-
Available	<u>15,788</u>	<u>-</u>	<u>(2,165)</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 34,401</u>	<u>\$ 44,883</u>	<u>\$ (2,165)</u>	<u>\$ 23,890</u>	<u>\$ -</u>

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ 4,813,828	\$ 6,030,193	\$ 6,228,894	\$ 6,228,894	\$ 7,587,145
Revenues:					
Property Tax	3,991,731	4,248,511	4,162,000	4,440,000	4,480,000
Intergovernmental	157,533	374,478	185,000	250,000	250,000
Miscellaneous	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Subtotal	<u>4,149,264</u>	<u>4,623,989</u>	<u>4,348,000</u>	<u>4,690,000</u>	<u>4,730,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>701,232</u>	<u>-</u>
Total Available	<u>8,963,092</u>	<u>10,654,182</u>	<u>10,576,894</u>	<u>11,620,126</u>	<u>12,317,145</u>
Expenditures:					
Personnel	1,053,036	1,168,149	1,195,088	1,246,000	1,208,420
Operating	1,500,073	1,571,298	4,500,763	2,030,003	4,540,921
Capital	226,335	13,883	-	-	80,000
Debt Service	<u>153,455</u>	<u>171,959</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>2,932,899</u>	<u>2,925,289</u>	<u>5,695,851</u>	<u>3,276,003</u>	<u>5,829,341</u>
Interfund Transfer Out	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>756,978</u>	<u>170,312</u>
Total Disbursements	<u>2,932,899</u>	<u>4,425,289</u>	<u>5,695,851</u>	<u>4,032,981</u>	<u>5,999,653</u>
Restricted: Internal	-	1,347,851	-	1,269,653	-
Available	<u>6,030,193</u>	<u>4,881,043</u>	<u>4,881,043</u>	<u>6,317,492</u>	<u>6,317,492</u>
Ending Balance, June 30	<u>\$ 6,030,193</u>	<u>\$ 6,228,894</u>	<u>\$ 4,881,043</u>	<u>\$ 7,587,145</u>	<u>\$ 6,317,492</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 15,401,540	\$ 16,105,778	\$ 17,972,834	\$ 17,972,834	\$ 18,936,089
Revenues:					
Property Tax	23,925,512	25,205,122	23,454,241	27,102,208	23,434,692
Interest	809,947	949,003	642,000	720,000	569,000
Subtotal	24,735,459	26,154,125	24,096,241	27,822,208	24,003,692
Interfund Transfer In	9,177,172	9,127,684	8,788,596	8,742,414	8,568,899
Total Available	49,314,171	51,387,587	50,857,671	54,537,456	51,508,680
Expenditures:					
Personnel	-	-	-	-	-
Operating	13,440,129	13,912,030	12,857,186	15,203,232	13,038,232
Capital	-	-	-	-	-
Debt Service	9,214,730	9,221,736	8,787,796	8,783,796	8,568,099
Subtotal	22,654,859	23,133,766	21,644,982	23,987,028	21,606,331
Interfund Transfer Out	10,553,534	10,280,987	11,561,002	11,614,339	11,864,305
Total Disbursements	33,208,393	33,414,753	33,205,984	35,601,367	33,470,636
Restricted: External	15,982,638	17,651,687	17,651,687	18,037,944	18,037,944
Restricted: Internal	123,140	321,147	-	898,045	-
Ending Balance, June 30	\$ 16,105,778	\$ 17,972,834	\$ 17,651,687	\$ 18,936,089	\$ 18,038,044

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 123,784	\$ 70,404	\$ 74,067	\$ 74,067	\$ 130,736
Revenues:					
Licenses and Permits	200,346	242,300	345,000	325,000	325,000
Subtotal	200,346	242,300	345,000	325,000	325,000
Total Available	324,130	312,704	419,067	399,067	455,736
Expenditures:					
Personnel	216,235	213,353	310,460	223,000	382,308
Operating	37,491	25,284	43,709	45,331	52,433
Capital	-	-	-	-	-
Subtotal	253,726	238,637	354,169	268,331	434,741
Total Disbursements	253,726	238,637	354,169	268,331	434,741
Restricted: Internal	-	11,344	2,175	109,741	-
Available	70,404	62,723	62,723	20,995	20,995
Ending Balance, June 30	\$ 70,404	\$ 74,067	\$ 64,898	\$ 130,736	\$ 20,995

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 19,381	\$ 18,660	\$ 20,145	\$ 20,145	\$ 14,276
Revenues:					
Property Tax	164,954	171,463	179,500	170,500	179,500
Intergovernmental	2,481	2,381	300	300	300
Subtotal	167,435	173,844	179,800	170,800	179,800
Total Available	186,816	192,504	199,945	190,945	194,076
Expenditures:					
Personnel	-	-	-	-	-
Operating	168,156	172,360	176,669	176,669	181,086
Capital	-	-	-	-	-
Subtotal	168,156	172,360	176,669	176,669	181,086
Total Disbursements	168,156	172,360	176,669	176,669	181,086
Restricted: Internal	60	-	-	1,286	-
Available	18,600	20,145	23,276	12,990	12,990
Ending Balance, June 30	\$ 18,660	\$ 20,145	\$ 23,276	\$ 14,276	\$ 12,990

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	415,476	499,391	546,500	606,000	659,900
Intergovernmental	<u>6,543</u>	<u>7,648</u>	<u>1,100</u>	<u>5,650</u>	<u>5,650</u>
Subtotal	<u>422,019</u>	<u>507,039</u>	<u>547,600</u>	<u>611,650</u>	<u>665,550</u>
Total Available	<u>422,019</u>	<u>507,039</u>	<u>547,600</u>	<u>611,650</u>	<u>665,550</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	422,019	507,039	547,600	611,650	665,550
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>422,019</u>	<u>507,039</u>	<u>547,600</u>	<u>611,650</u>	<u>665,550</u>
Total Disbursements	<u>422,019</u>	<u>507,039</u>	<u>547,600</u>	<u>611,650</u>	<u>665,550</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 4,973	\$ 5,809	\$ 8,622	\$ 8,622	\$ 6,957
Revenues:					
Property Tax	8,810	10,781	6,600	6,335	5,800
Intergovernmental	26	31	-	-	-
Subtotal	8,836	10,812	6,600	6,335	5,800
Total Available	13,809	16,621	15,222	14,957	12,757
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,000	8,000	8,000	8,000	8,000
Capital	-	-	-	-	-
Subtotal	8,000	8,000	8,000	8,000	8,000
Total Disbursements	8,000	8,000	8,000	8,000	8,000
Restricted: Internal	100	1,400	-	2,200	-
Available	5,709	7,222	7,222	4,757	4,757
Ending Balance, June 30	\$ 5,809	\$ 8,622	\$ 7,222	\$ 6,957	\$ 4,757

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 8,169,537	\$ 8,778,069	\$ 9,109,823	\$ 9,109,823	\$ 9,618,394
Revenues:					
Sales Tax	14,753,192	14,980,255	15,325,330	15,742,000	16,214,260
Interest	260,475	365,047	280,000	326,000	254,000
Subtotal	15,013,667	15,345,302	15,605,330	16,068,000	16,468,260
Total Available	23,183,204	24,123,371	24,715,153	25,177,823	26,086,654
Expenditures:					
Personnel	372,194	346,015	356,157	278,000	383,120
Operating	9,224	57,471	24,295	27,039	70,990
Capital	-	-	50,000	49,218	-
Debt Service	10,514,717	10,851,062	11,197,716	11,195,172	10,645,147
Subtotal	10,896,135	11,254,548	11,628,168	11,549,429	11,099,257
Interfund Transfer Out	3,509,000	3,759,000	4,010,000	4,010,000	4,261,000
Total Disbursements	14,405,135	15,013,548	15,638,168	15,559,429	15,360,257
Restricted: Internal	-	32,838	-	-	-
Available	8,778,069	9,076,985	9,076,985	9,618,394	10,726,397
Ending Balance, June 30	\$ 8,778,069	\$ 9,109,823	\$ 9,076,985	\$ 9,618,394	\$ 10,726,397

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 4,912,213	\$ 5,451,620	\$ 6,637,898	\$ 6,637,898	\$ 8,143,898
Revenues:					
Sales Tax	8,678,348	8,811,915	9,014,900	9,260,000	9,537,800
Interest	883,059	1,397,363	160,000	1,269,000	1,012,000
Subtotal	9,561,407	10,209,278	9,174,900	10,529,000	10,549,800
Total Available	14,473,620	15,660,898	15,812,798	17,166,898	18,693,698
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	-	-
Interfund Transfer Out	9,022,000	9,023,000	9,023,000	9,023,000	9,022,000
Total Disbursements	9,022,000	9,023,000	9,023,000	9,023,000	9,022,000
Available	5,451,620	6,637,898	6,789,798	8,143,898	9,671,698
Ending Balance, June 30	\$ 5,451,620	\$ 6,637,898	\$ 6,789,798	\$ 8,143,898	\$ 9,671,698

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 76,676	\$ 85,210	\$ 98,117	\$ 98,117	\$ 99,042
Revenues:					
Fines and Forfeitures	8,233	13,153	-	1,858	-
Interest	3,175	4,839	3,500	4,400	3,500
Subtotal	11,408	17,992	3,500	6,258	3,500
Total Available	88,084	103,202	101,617	104,375	102,542
Expenditures:					
Personnel	-	-	-	-	-
Operating	2,874	5,085	88,788	5,333	102,542
Capital	-	-	-	-	-
Subtotal	2,874	5,085	88,788	5,333	102,542
Total Disbursements	2,874	5,085	88,788	5,333	102,542
Restricted: Internal	85,210	85,288	-	99,042	-
Available	-	12,829	12,829	-	-
Ending Balance, June 30	\$ 85,210	\$ 98,117	\$ 12,829	\$ 99,042	\$ -

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 1,114,701	\$ 1,239,029	\$ 1,368,988	\$ 1,368,988	\$ 1,473,614
Revenues:					
Fines and Forfeitures	124,328	129,959	-	104,626	-
Subtotal	124,328	129,959	-	104,626	-
Total Available	1,239,029	1,368,988	1,368,988	1,473,614	1,473,614
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	250,000	-	500,000
Capital	-	-	-	-	-
Subtotal	-	-	250,000	-	500,000
Total Disbursements	-	-	250,000	-	500,000
Restricted: Internal	-	250,000	-	500,000	-
Available	1,239,029	1,118,988	1,118,988	973,614	973,614
Ending Balance, June 30	<u>\$ 1,239,029</u>	<u>\$ 1,368,988</u>	<u>\$ 1,118,988</u>	<u>\$ 1,473,614</u>	<u>\$ 973,614</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 403,629	\$ 323,895	\$ 485,260	\$ 485,260	\$ 675,308
Revenues:					
Intergovernmental	1,872,755	2,027,821	2,097,041	2,164,572	2,274,308
Charges and Fees	66,901	41,504	85,000	15,000	85,000
Interest	16,495	29,362	18,000	18,000	20,000
Subtotal	1,956,151	2,098,687	2,200,041	2,197,572	2,379,308
Total Available	2,359,780	2,422,582	2,685,301	2,682,832	3,054,616
Expenditures:					
Personnel	1,685,531	1,690,721	2,045,407	1,857,767	2,261,380
Operating	268,546	237,800	248,459	149,757	268,820
Capital	33,240	-	-	-	-
Debt Service	48,568	8,801	-	-	-
Subtotal	2,035,885	1,937,322	2,293,866	2,007,524	2,530,200
Total Disbursements	2,035,885	1,937,322	2,293,866	2,007,524	2,530,200
Restricted: Internal	188,817	107,422	13,597	150,892	-
Available	135,078	377,838	377,838	524,416	524,416
Ending Balance, June 30	\$ 323,895	\$ 485,260	\$ 391,435	\$ 675,308	\$ 524,416

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 781,579	\$ 757,401	\$ 1,178,859	\$ 1,178,859	\$ 1,316,550
Revenues:					
Intergovernmental	1,716,677	2,166,063	2,077,027	2,194,539	2,358,941
Charges and Fees	329,701	280,344	350,000	250,000	300,000
Fines and Forfeitures	(26,240)	(20,860)	-	-	-
Interest	37,384	71,831	42,000	65,000	45,000
Miscellaneous	500	-	-	-	-
Debt Proceeds	34,708	-	-	-	-
Subtotal	2,092,730	2,497,378	2,469,027	2,509,539	2,703,941
Interfund Transfer In	3,800,000	4,440,000	4,850,000	4,850,000	5,100,000
Total Available	6,674,309	7,694,779	8,497,886	8,538,398	9,120,491
Expenditures:					
Personnel	4,860,231	5,797,663	6,544,291	6,451,000	7,226,294
Operating	887,963	706,514	840,690	700,848	899,749
Capital	163,901	-	70,000	70,000	126,000
Debt Service	4,813	11,743	-	-	-
Subtotal	5,916,908	6,515,920	7,454,981	7,221,848	8,252,043
Total Disbursements	5,916,908	6,515,920	7,454,981	7,221,848	8,252,043
Restricted: Internal	234,062	135,954	-	448,102	-
Available	523,339	1,042,905	1,042,905	868,448	868,448
Ending Balance, June 30	\$ 757,401	\$ 1,178,859	\$ 1,042,905	\$ 1,316,550	\$ 868,448

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 36,079,433	\$ 49,878,063	\$ 65,790,461	\$ 65,790,461	\$ 85,836,660
Revenues:					
Sales Tax	56,409,262	57,277,447	58,596,850	60,190,000	61,995,700
Interest	3,615,973	5,694,172	1,026,000	4,251,000	3,207,000
Subtotal	60,025,235	62,971,619	59,622,850	64,441,000	65,202,700
Total Available	96,104,668	112,849,682	125,413,311	130,231,461	151,039,360
Expenditures:					
Personnel	370,507	341,769	382,789	516,000	572,016
Operating	3,396	57,586	14,473	55,744	13,914
Capital	-	-	-	-	-
Debt Service	21,652,702	22,284,866	22,948,597	22,948,057	24,601,278
Subtotal	22,026,605	22,684,221	23,345,859	23,519,801	25,187,208
Interfund Transfer Out	24,200,000	24,375,000	45,125,000	20,875,000	11,125,000
Total Disbursements	46,226,605	47,059,221	68,470,859	44,394,801	36,312,208
Restricted: External	75,000	24,750,000	20,000,000	44,250,000	44,250,000
Restricted: Internal	161,470	8,888,739	40,730	-	-
Available	49,641,593	32,151,722	36,901,722	41,586,660	70,477,152
Ending Balance, June 30	\$ 49,878,063	\$ 65,790,461	\$ 56,942,452	\$ 85,836,660	114,727,152

Note: This fund consists of two separate divisions:

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ 37,352,494	\$ 33,462,357	\$ 27,602,950	\$ 27,602,950	\$ 48,793,629
Revenues:					
Sales Tax	52,937,923	53,752,681	54,990,890	56,486,000	58,180,580
Interest	<u>7,226,010</u>	<u>12,838,697</u>	<u>2,477,000</u>	<u>10,235,000</u>	<u>7,194,000</u>
Subtotal	<u>60,163,933</u>	<u>66,591,378</u>	<u>57,467,890</u>	<u>66,721,000</u>	<u>65,374,580</u>
Interfund Transfer In	<u>9,201,891</u>	<u>1,705,584</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>106,718,318</u>	<u>101,759,319</u>	<u>85,070,840</u>	<u>94,323,950</u>	<u>114,168,209</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	<u>12,235,703</u>	<u>4,530,453</u>	<u>4,530,321</u>	<u>4,530,321</u>	<u>4,530,803</u>
Subtotal	<u>12,235,703</u>	<u>4,530,453</u>	<u>4,530,321</u>	<u>4,530,321</u>	<u>4,530,803</u>
Interfund Transfer Out	<u>61,020,258</u>	<u>69,625,916</u>	<u>41,000,000</u>	<u>41,000,000</u>	<u>2,000,000</u>
Total Disbursements	<u>73,255,961</u>	<u>74,156,369</u>	<u>45,530,321</u>	<u>45,530,321</u>	<u>6,530,803</u>
Restricted: Internal	14,001,860	-	-	-	-
Available	<u>19,460,497</u>	<u>27,602,950</u>	<u>39,540,519</u>	<u>48,793,629</u>	<u>107,637,406</u>
Ending Balance, June 30	<u>\$ 33,462,357</u>	<u>\$ 27,602,950</u>	<u>\$ 39,540,519</u>	<u>\$ 48,793,629</u>	<u>\$107,637,406</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 8,622,616	\$ 10,401,611	\$ 11,308,842	\$ 11,308,842	\$ 11,246,313
Revenues:					
Intergovernmental	1,010,923	1,040,413	1,008,289	1,008,289	1,008,289
Charges and Fees	3,069,985	3,264,875	3,002,941	3,002,941	3,002,941
Interest	370,893	578,454	380,000	558,500	440,700
Subtotal	4,451,801	4,883,742	4,391,230	4,569,730	4,451,930
Total Available	13,074,417	15,285,353	15,700,072	15,878,572	15,698,243
Expenditures:					
Personnel	1,794,264	2,046,528	2,710,479	2,431,000	2,770,567
Operating	690,300	1,790,092	10,164,108	1,717,659	11,715,074
Capital	-	139,891	30,000	-	55,000
Subtotal	2,484,564	3,976,511	12,904,587	4,148,659	14,540,641
Interfund Transfer Out	188,242	-	-	483,600	-
Total Disbursements	2,672,806	3,976,511	12,904,587	4,632,259	14,540,641
Nonspendable	314,845	415,613	415,613	415,613	415,613
Restricted: Internal	9,755,872	10,041,733	1,528,376	10,830,700	741,989
Available	330,894	851,496	851,496	-	-
Ending Balance, June 30	<u>\$ 10,401,611</u>	<u>\$ 11,308,842</u>	<u>\$ 2,795,485</u>	<u>\$ 11,246,313</u>	<u>\$ 1,157,602</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 560,961	\$ 677,120	\$ 748,001	\$ 748,001	\$ 355,101
Revenues:					
Fines and Forfeitures	118,978	68,830	-	43,570	-
Interest	22,014	33,888	24,000	28,005	25,000
Miscellaneous	-	95,119	-	-	-
Subtotal	140,992	197,837	24,000	71,575	25,000
Total Available	701,953	874,957	772,001	819,576	380,101
Expenditures:					
Personnel	-	-	-	-	-
Operating	4,293	96,460	510,100	359,300	364,100
Capital	5,584	-	-	96,700	-
Subtotal	9,877	96,460	510,100	456,000	364,100
Interfund Transfer Out	14,956	30,496	-	8,475	-
Total Disbursements	24,833	126,956	510,100	464,475	364,100
Restricted: Internal	362,330	486,100	-	339,100	-
Available	314,790	261,901	261,901	16,001	16,001
Ending Balance, June 30	\$ 677,120	\$ 748,001	\$ 261,901	\$ 355,101	\$ 16,001

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 201,438	\$ 183,069	\$ 201,585	\$ 201,585	\$ 349,085
Revenues:					
Fines and Forfeitures	30,876	52,902	-	250,000	-
Interest	7,392	9,819	8,300	10,000	12,000
Miscellaneous	-	300	-	-	-
Subtotal	38,268	63,021	8,300	260,000	12,000
Total Available	239,706	246,090	209,885	461,585	361,085
Expenditures:					
Personnel	-	-	-	-	-
Operating	40,287	44,505	128,718	91,500	124,218
Capital	16,350	-	21,000	21,000	21,000
Subtotal	56,637	44,505	149,718	112,500	145,218
Total Disbursements	56,637	44,505	149,718	112,500	145,218
Restricted: Internal	166,500	141,418	-	133,218	-
Available	16,569	60,167	60,167	215,867	215,867
Ending Balance, June 30	\$ 183,069	\$ 201,585	\$ 60,167	\$ 349,085	\$ 215,867

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 1,512,036	\$ 1,486,964	\$ 1,680,990	\$ 1,680,990	\$ 2,111,413
Revenues:					
Miscellaneous	879,978	869,491	900,000	1,160,000	1,000,000
Subtotal	879,978	869,491	900,000	1,160,000	1,000,000
Total Available	2,392,014	2,356,455	2,580,990	2,840,990	3,111,413
Expenditures:					
Personnel	213,163	189,535	213,720	218,000	207,363
Operating	685,352	443,244	790,777	511,577	712,646
Capital	6,535	42,686	-	-	-
Subtotal	905,050	675,465	1,004,497	729,577	920,009
Total Disbursements	905,050	675,465	1,004,497	729,577	920,009
Restricted: Internal	27,086	104,497	-	-	-
Available	1,459,878	1,576,493	1,576,493	2,111,413	2,191,404
Ending Balance, June 30	\$ 1,486,964	\$ 1,680,990	\$ 1,576,493	\$ 2,111,413	\$ 2,191,404

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 1,560
Revenues:					
Intergovernmental	31,845	30,971	35,000	33,000	31,000
Subtotal	31,845	30,971	35,000	33,000	31,000
Interfund Transfer In	69,838	59,112	81,020	81,020	80,748
Total Available	101,683	90,083	116,020	114,020	113,308
Expenditures:					
Personnel	98,288	86,623	112,560	109,000	111,748
Operating	3,395	3,460	3,460	3,460	-
Capital	-	-	-	-	-
Subtotal	101,683	90,083	116,020	112,460	111,748
Total Disbursements	101,683	90,083	116,020	112,460	111,748
Available	-	-	-	1,560	1,560
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ 1,560	\$ 1,560

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 229,204	\$ 248,203	\$ 270,652	\$ 270,652	\$ 268,152
Revenues:					
Charges and Fees	29,000	26,600	30,900	32,000	29,900
Subtotal	29,000	26,600	30,900	32,000	29,900
Total Available	258,204	274,803	301,552	302,652	298,052
Expenditures:					
Personnel	-	-	-	30,000	30,000
Operating	10,001	4,151	108,250	4,500	105,750
Capital	-	-	-	-	-
Subtotal	10,001	4,151	108,250	34,500	135,750
Total Disbursements	10,001	4,151	108,250	34,500	135,750
Restricted: Internal	31,600	77,350	-	105,850	-
Available	216,603	193,302	193,302	162,302	162,302
Ending Balance, June 30	<u>\$ 248,203</u>	<u>\$ 270,652</u>	<u>\$ 193,302</u>	<u>\$ 268,152</u>	<u>\$ 162,302</u>

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	<u>20,943</u>	<u>17,702</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Subtotal	<u>20,943</u>	<u>17,702</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Interfund Transfer In	<u>77,995</u>	<u>90,121</u>	<u>90,318</u>	<u>90,394</u>	<u>93,017</u>
Total Available	<u>98,938</u>	<u>107,823</u>	<u>110,318</u>	<u>110,394</u>	<u>113,017</u>
Expenditures:					
Personnel	97,154	105,776	108,924	109,000	111,545
Operating	1,784	2,047	1,394	1,394	1,472
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>98,938</u>	<u>107,823</u>	<u>110,318</u>	<u>110,394</u>	<u>113,017</u>
Total Disbursements	<u>98,938</u>	<u>107,823</u>	<u>110,318</u>	<u>110,394</u>	<u>113,017</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 121,488	\$ 127,477	\$ 132,585	\$ 132,585	\$ 117,585
Revenues:					
Fines and Forfeitures	70,776	39,688	12,000	20,000	20,000
Subtotal	70,776	39,688	12,000	20,000	20,000
Total Available	192,264	167,165	144,585	152,585	137,585
Expenditures:					
Personnel	-	-	-	-	-
Operating	64,787	34,580	30,000	35,000	48,000
Capital	-	-	-	-	-
Subtotal	64,787	34,580	30,000	35,000	48,000
Total Disbursements	64,787	34,580	30,000	35,000	48,000
Restricted: Internal	17,700	18,000	-	28,000	-
Available	109,777	114,585	114,585	89,585	89,585
Ending Balance, June 30	\$ 127,477	\$ 132,585	\$ 114,585	\$ 117,585	\$ 89,585

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	<u>73,691</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>
Subtotal	<u>73,691</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>	<u>73,690</u>
Interfund Transfer In	<u>36,399</u>	<u>45,805</u>	<u>51,231</u>	<u>50,473</u>	<u>55,873</u>
Total Available	<u>110,090</u>	<u>119,495</u>	<u>124,921</u>	<u>124,163</u>	<u>129,563</u>
Expenditures:					
Personnel	109,356	118,241	123,973	123,215	128,658
Operating	734	1,254	948	948	905
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>110,090</u>	<u>119,495</u>	<u>124,921</u>	<u>124,163</u>	<u>129,563</u>
Total Disbursements	<u>110,090</u>	<u>119,495</u>	<u>124,921</u>	<u>124,163</u>	<u>129,563</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 21,024	\$ 23,480	\$ 7,684	\$ 7,684	\$ -
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Interfund Transfer In	-	-	10,782	13,502	25,057
Total Available	121,024	123,480	118,466	121,186	125,057
Expenditures:					
Personnel	96,810	114,542	116,360	120,338	124,152
Operating	734	1,254	848	848	905
Capital	-	-	-	-	-
Subtotal	97,544	115,796	117,208	121,186	125,057
Total Disbursements	97,544	115,796	117,208	121,186	125,057
Restricted: Internal	5,661	6,426	-	-	-
Available	17,819	1,258	1,258	-	-
Ending Balance, June 30	\$ 23,480	\$ 7,684	\$ 1,258	\$ -	\$ -

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 262,909	\$ 253,739	\$ 287,454	\$ 287,454	\$ 214,403
Revenues:					
Intergovernmental	367,962	416,992	330,000	315,000	315,000
Charges and Fees	-	20,000	20,000	20,000	20,000
Subtotal	367,962	436,992	350,000	335,000	335,000
Total Available	630,871	690,731	637,454	622,454	549,403
Expenditures:					
Personnel	115,724	111,460	111,926	116,000	119,364
Operating	110,724	116,817	132,551	134,551	143,588
Capital	-	-	-	-	-
Subtotal	226,448	228,277	244,477	250,551	262,952
Interfund Transfer Out	150,684	175,000	157,500	157,500	165,000
Total Disbursements	377,132	403,277	401,977	408,051	427,952
Restricted: Internal	38,486	51,977	-	92,952	-
Available	215,253	235,477	235,477	121,451	121,451
Ending Balance, June 30	\$ 253,739	\$ 287,454	\$ 235,477	\$ 214,403	\$ 121,451

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 88,198	\$ 19,280	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	118,400	86,810	125,000	100,000	100,000
Subtotal	118,400	86,810	125,000	100,000	100,000
Interfund Transfer In	-	14,423	-	27,695	14,941
Total Available	206,598	120,513	125,000	127,695	114,941
Expenditures:					
Personnel	180,410	117,878	118,547	124,000	111,131
Operating	6,908	2,635	4,695	3,695	3,810
Capital	-	-	-	-	-
Subtotal	187,318	120,513	123,242	127,695	114,941
Total Disbursements	187,318	120,513	123,242	127,695	114,941
Restricted: Internal	19,280	-	-	-	-
Available	-	-	1,758	-	-
Ending Balance, June 30	\$ 19,280	\$ -	\$ 1,758	\$ -	\$ -

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	8,688	10,425	9,000	10,494	6,000
Subtotal	68,688	70,425	69,000	70,494	66,000
Interfund Transfer In	55,871	64,049	27,369	27,369	33,703
Total Available	124,559	134,474	96,369	97,863	99,703
Expenditures:					
Personnel	122,145	131,398	92,820	93,000	95,944
Operating	2,414	3,076	3,549	4,863	3,759
Capital	-	-	-	-	-
Subtotal	124,559	134,474	96,369	97,863	99,703
Total Disbursements	124,559	134,474	96,369	97,863	99,703
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 100,000	\$ 152,072	\$ 77,695	\$ 77,695	\$ 96,884
Revenues:					
Charges and Fees	98,090	93,990	100,000	100,000	100,000
Miscellaneous	86,511	107,216	-	75,000	75,000
Subtotal	184,601	201,206	100,000	175,000	175,000
Interfund Transfer In	141,268	20,000	150,000	150,000	150,000
Total Available	425,869	373,278	327,695	402,695	421,884
Expenditures:					
Personnel	244,523	264,377	272,274	277,000	283,418
Operating	29,274	31,206	25,011	28,811	25,721
Capital	-	-	-	-	-
Subtotal	273,797	295,583	297,285	305,811	309,139
Total Disbursements	273,797	295,583	297,285	305,811	309,139
Restricted: Internal	51,201	47,285	-	-	-
Available	100,871	30,410	30,410	96,884	112,745
Ending Balance, June 30	\$ 152,072	\$ 77,695	\$ 30,410	\$ 96,884	\$ 112,745

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 467,626	\$ 320,255	\$ 232,510	\$ 232,510	\$ 202,628
Revenues:					
Intergovernmental	1,372,096	2,036,700	2,030,001	2,108,163	2,423,873
Subtotal	1,372,096	2,036,700	2,030,001	2,108,163	2,423,873
Interfund Transfer In	5,962	98,027	-	-	-
Total Available	1,845,684	2,454,982	2,262,511	2,340,673	2,626,501
Expenditures:					
Personnel	1,230,598	1,944,176	2,041,575	2,078,551	2,334,703
Operating	27,809	32,733	31,799	31,799	31,539
Capital	-	-	-	-	-
Subtotal	1,258,407	1,976,909	2,073,374	2,110,350	2,366,242
Interfund Transfer Out	267,022	245,563	-	27,695	38,061
Total Disbursements	1,525,429	2,222,472	2,073,374	2,138,045	2,404,303
Restricted: Internal	126,379	59,723	16,350	-	-
Available	193,876	172,787	172,787	202,628	222,198
Ending Balance, June 30	\$ 320,255	\$ 232,510	\$ 189,137	\$ 202,628	\$ 222,198

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 177,959	\$ 165,701	\$ 136,991	\$ 136,991	\$ 94,927
Revenues:					
Charges and Fees	216,330	308,393	175,000	225,000	225,000
Subtotal	216,330	308,393	175,000	225,000	225,000
Total Available	394,289	474,094	311,991	361,991	319,927
Expenditures:					
Personnel	11,993	13,125	13,519	14,000	13,973
Operating	75,327	233,857	87,670	112,670	112,681
Capital	-	-	-	-	-
Subtotal	87,320	246,982	101,189	126,670	126,654
Interfund Transfer Out	141,268	90,121	140,318	140,394	143,017
Total Disbursements	228,588	337,103	241,507	267,064	269,671
Restricted: Internal	13,470	66,507	-	44,671	-
Available	152,231	70,484	70,484	50,256	50,256
Ending Balance, June 30	\$ 165,701	\$ 136,991	\$ 70,484	\$ 94,927	\$ 50,256

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 13,747	\$ 13,747	\$ 11,886	\$ 11,886	\$ 6,886
Total Available	13,747	13,747	11,886	11,886	6,886
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	1,861	5,000	5,000	5,000
Capital	-	-	-	-	-
Subtotal	-	1,861	5,000	5,000	5,000
Total Disbursements	-	1,861	5,000	5,000	5,000
Restricted: Internal	5,000	5,000	-	5,000	-
Available	8,747	6,886	6,886	1,886	1,886
Ending Balance, June 30	\$ 13,747	\$ 11,886	\$ 6,886	\$ 6,886	\$ 1,886

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>
Subtotal	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>	<u>40,625</u>
Interfund Transfer In	<u>38,736</u>	<u>5,259</u>	<u>40,804</u>	<u>37,223</u>	<u>40,591</u>
Total Available	<u>79,361</u>	<u>45,884</u>	<u>81,429</u>	<u>77,848</u>	<u>81,216</u>
Expenditures:					
Personnel	78,627	44,898	80,581	77,000	80,311
Operating	734	986	848	848	905
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>79,361</u>	<u>45,884</u>	<u>81,429</u>	<u>77,848</u>	<u>81,216</u>
Total Disbursements	<u>79,361</u>	<u>45,884</u>	<u>81,429</u>	<u>77,848</u>	<u>81,216</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 57,034	\$ 51,539	\$ 31,308	\$ 31,308	\$ 5,876
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Interfund Transfer In	-	-	-	-	23,120
Total Available	157,034	151,539	131,308	131,308	128,996
Expenditures:					
Personnel	104,511	119,245	125,106	124,284	128,091
Operating	984	986	848	1,148	905
Capital	-	-	-	-	-
Subtotal	105,495	120,231	125,954	125,432	128,996
Total Disbursements	105,495	120,231	125,954	125,432	128,996
Restricted: Internal	6,637	25,954	-	5,876	-
Available	44,902	5,354	5,354	-	-
Ending Balance, June 30	\$ 51,539	\$ 31,308	\$ 5,354	\$ 5,876	\$ -

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 11,609,505	\$ 17,263,917	\$ 23,216,736	\$ 23,216,736	\$ 29,808,736
Revenues:					
Sales Tax	15,621,026	15,861,447	16,226,820	16,668,000	17,168,040
Interest	387,385	831,372	1,031,000	1,059,000	1,037,000
Subtotal	16,008,411	16,692,819	17,257,820	17,727,000	18,205,040
Total Available	27,617,916	33,956,736	40,474,556	40,943,736	48,013,776
Expenditures:					
Personnel	-	-	-	-	-
Operating	10,354,000	10,740,000	11,135,000	11,135,000	11,550,000
Capital	-	-	-	-	-
Subtotal	10,354,000	10,740,000	11,135,000	11,135,000	11,550,000
Total Disbursements	10,354,000	10,740,000	11,135,000	11,135,000	11,550,000
Available	17,263,916	23,216,736	29,339,556	29,808,736	36,463,776
Ending Balance, June 30	<u>\$ 17,263,916</u>	<u>\$ 23,216,736</u>	<u>\$ 29,339,556</u>	<u>\$ 29,808,736</u>	<u>\$ 36,463,776</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 23,552,362	\$ 42,229,147	\$ 61,801,328	\$ 61,801,328	\$ 79,903,524
Revenues:					
Sales Tax	25,167,209	25,554,553	26,143,210	26,854,000	27,659,620
Intergovernmental	-	-	7,238,039	-	-
Interest	2,623,246	4,153,021	4,505,000	3,312,000	3,372,000
Subtotal	27,790,455	29,707,574	37,886,249	30,166,000	31,031,620
Interfund Transfer In	17,050,778	1,822,305	-	-	-
Total Available	68,393,595	73,759,026	99,687,577	91,967,328	110,935,144
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,441,000	3,544,000	3,650,000	3,650,000	3,760,000
Capital	-	-	-	-	-
Debt Service	22,723,448	8,413,698	8,413,804	8,413,804	8,414,698
Subtotal	26,164,448	11,957,698	12,063,804	12,063,804	12,174,698
Total Disbursements	26,164,448	11,957,698	12,063,804	12,063,804	12,174,698
Available	42,229,147	61,801,328	87,623,773	79,903,524	98,760,446
Ending Balance, June 30	\$ 42,229,147	\$ 61,801,328	\$ 87,623,773	\$ 79,903,524	\$ 98,760,446

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	8,726,324	9,286,113	10,026,000	10,036,000	10,436,000
Intergovernmental	<u>214,221</u>	<u>230,177</u>	<u>154,440</u>	<u>151,440</u>	<u>151,440</u>
Subtotal	<u>8,940,545</u>	<u>9,516,290</u>	<u>10,180,440</u>	<u>10,187,440</u>	<u>10,587,440</u>
Interfund Transfer In	<u>132,426</u>	<u>135,426</u>	<u>121,426</u>	<u>148,426</u>	<u>126,426</u>
Total Available	<u>9,072,971</u>	<u>9,651,716</u>	<u>10,301,866</u>	<u>10,335,866</u>	<u>10,713,866</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	9,072,971	9,651,716	10,301,866	10,335,866	10,713,866
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>9,072,971</u>	<u>9,651,716</u>	<u>10,301,866</u>	<u>10,335,866</u>	<u>10,713,866</u>
Total Disbursements	<u>9,072,971</u>	<u>9,651,716</u>	<u>10,301,866</u>	<u>10,335,866</u>	<u>10,713,866</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>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 581	\$ 3,087	\$ (2,488)	\$ (2,488)	\$ -
Revenues:					
Intergovernmental	33,811	7,368	12,100	6,000	6,500
Charges and Fees	1,103	756	1,000	1,000	1,000
Fines and Forfeitures	162,478	195,591	175,000	183,500	199,000
Subtotal	197,392	203,715	188,100	190,500	206,500
Interfund Transfer In	259,344	290,685	43,864	28,326	35,085
Total Available	457,317	497,487	229,476	216,338	241,585
Expenditures:					
Personnel	443,189	497,489	229,684	214,000	236,531
Operating	11,041	2,486	2,280	2,338	5,054
Capital	-	-	-	-	-
Subtotal	454,230	499,975	231,964	216,338	241,585
Total Disbursements	454,230	499,975	231,964	216,338	241,585
Available	3,087	(2,488)	(2,488)	-	-
Ending Balance, June 30	\$ 3,087	\$ (2,488)	\$ (2,488)	\$ -	\$ -

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

	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Approved</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Proposed</u>
	\$ (131,478)	\$ (114,356)	\$ (166,893)	\$ (166,893)	\$ (227,140)
Revenues:					
Charges and Fees	576,361	510,514	700,000	475,000	450,000
Interest	<u>10,144</u>	<u>10,726</u>	<u>11,000</u>	<u>5,000</u>	<u>4,000</u>
Subtotal	<u>586,505</u>	<u>521,240</u>	<u>711,000</u>	<u>480,000</u>	<u>454,000</u>
Total Available	<u>455,027</u>	<u>406,884</u>	<u>544,107</u>	<u>313,107</u>	<u>226,860</u>
Expenditures:					
Personnel	187,195	136,678	-	200,000	150,000
Operating	379,713	432,813	705,107	340,247	311,966
Capital	-	-	-	-	-
Debt Service	<u>2,475</u>	<u>4,286</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>569,383</u>	<u>573,777</u>	<u>705,107</u>	<u>540,247</u>	<u>461,966</u>
Total Disbursements	<u>569,383</u>	<u>573,777</u>	<u>705,107</u>	<u>540,247</u>	<u>461,966</u>
Nonspendable	23,701	9,187	9,187	9,187	9,187
Restricted: External	(350,683)	(350,683)	(350,683)	(350,683)	(350,683)
Restricted: Internal	176,564	46,900	46,900	7,966	-
Available	<u>36,062</u>	<u>127,703</u>	<u>133,596</u>	<u>106,390</u>	<u>106,390</u>
Ending Balance, June 30	<u>\$ (114,356)</u>	<u>\$ (166,893)</u>	<u>\$ (161,000)</u>	<u>\$ (227,140)</u>	<u>\$ (235,106)</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
	\$ 3,546,118	\$ 2,486,314	\$ 2,027,684	\$ 2,027,684	\$ 316,929
Revenues:					
Intergovernmental	2,485,979	2,762,816	2,864,482	2,650,000	2,625,000
Interest	95,828	144,399	100,000	91,000	53,000
Miscellaneous	225	-	-	-	-
Subtotal	2,582,032	2,907,215	2,964,482	2,741,000	2,678,000
Total Available	6,128,150	5,393,529	4,992,166	4,768,684	2,994,929
Expenditures:					
Personnel	894,647	943,064	-	-	-
Operating	2,747,189	2,422,781	1,980,835	2,442,100	2,720,101
Capital	-	-	1,826,894	2,009,655	236,000
Subtotal	3,641,836	3,365,845	3,807,729	4,451,755	2,956,101
Total Disbursements	3,641,836	3,365,845	3,807,729	4,451,755	2,956,101
Nonspendable	375,904	330,278	330,278	330,278	330,278
Restricted: External	(1,204,411)	(1,316,805)	(1,316,805)	(1,316,805)	(1,316,805)
Restricted: Internal	116,316	1,565,563	722,316	278,101	-
Available	3,198,505	1,448,648	1,448,648	1,025,355	1,025,355
Ending Balance, June 30	\$ 2,486,314	\$ 2,027,684	\$ 1,184,437	\$ 316,929	\$ 38,828

Charleston County, South Carolina
Enterprise Fund
Consolidated 911: Fire and Agency Costs
Fund Statement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 330,127	\$ 109,423	\$ 111,756	\$ 111,756	\$ 61,880
Revenues:					
Intergovernmental	609,477	657,803	930,616	800,000	997,912
Charges and Fees	171,316	267,697	297,259	297,259	320,282
Interest	14,095	19,773	16,000	20,000	15,000
Subtotal	794,888	945,273	1,243,875	1,117,259	1,333,194
Total Available	1,125,015	1,054,696	1,355,631	1,229,015	1,395,074
Expenditures:					
Personnel	194,750	138,702	197,707	199,000	185,198
Operating	748,073	804,238	896,191	968,135	1,111,782
Capital	-	-	-	-	-
Subtotal	942,823	942,940	1,093,898	1,167,135	1,296,980
Interfund Transfer Out	72,769	-	-	-	-
Total Disbursements	1,015,592	942,940	1,093,898	1,167,135	1,296,980
Restricted: External	(196,673)	(216,126)	(216,126)	(216,126)	(216,126)
Restricted: Internal	48,728	12,994	-	-	-
Available	257,368	314,888	477,859	278,006	314,220
Ending Balance, June 30	\$ 109,423	\$ 111,756	\$ 261,733	\$ 61,880	\$ 98,094

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

	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Approved</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Proposed</u>
Beginning Balance, July 1	\$ (8,843,261)	\$ (10,382,785)	\$ (11,035,094)	\$ (11,035,094)	\$ (11,294,873)
Revenues:					
Intergovernmental	3,738,654	4,307,214	4,696,451	3,809,073	4,753,073
Charges and Fees	4,193,237	4,956,675	7,367,044	4,210,717	5,561,733
Interest	69,355	(14,500)	70,000	-	-
Miscellaneous	13,641	7,927	2,000	88,713	2,000
Leases and Rentals	129,634	139,653	143,907	142,800	146,235
Subtotal	<u>8,144,521</u>	<u>9,396,969</u>	<u>12,279,402</u>	<u>8,251,303</u>	<u>10,463,041</u>
Interfund Transfer In	<u>1,814,410</u>	<u>2,153,339</u>	<u>1,186,916</u>	<u>5,051,715</u>	<u>3,483,449</u>
Total Available	<u>1,115,670</u>	<u>1,167,523</u>	<u>2,431,224</u>	<u>2,267,924</u>	<u>2,651,617</u>
Expenditures:					
Personnel	6,057,233	6,626,687	8,450,994	7,385,896	8,800,887
Operating	5,441,222	5,575,930	5,130,645	6,135,621	5,145,603
Capital	-	-	50,000	41,280	-
Subtotal	<u>11,498,455</u>	<u>12,202,617</u>	<u>13,631,639</u>	<u>13,562,797</u>	<u>13,946,490</u>
Total Disbursements	<u>11,498,455</u>	<u>12,202,617</u>	<u>13,631,639</u>	<u>13,562,797</u>	<u>13,946,490</u>
Nonspendable	4,552,782	4,691,240	4,691,240	4,691,240	4,691,240
Restricted: External	(16,350,654)	(16,986,113)	(16,986,113)	(16,986,113)	(16,986,113)
Restricted: Internal	723,949	165,321	-	-	-
Available	<u>691,138</u>	<u>1,094,458</u>	<u>1,094,458</u>	<u>1,000,000</u>	<u>1,000,000</u>
Ending Balance, June 30	<u><u>\$ (10,382,785)</u></u>	<u><u>\$ (11,035,094)</u></u>	<u><u>\$ (11,200,415)</u></u>	<u><u>\$ (11,294,873)</u></u>	<u><u>\$ (11,294,873)</u></u>

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 53,015,310	\$ 49,382,134	\$ 62,217,375	\$ 62,217,375	\$ 55,681,456
Revenues:					
Intergovernmental	466,272	698,389	800,000	800,000	800,000
Charges and Fees	37,102,158	55,047,542	53,521,000	54,675,150	55,536,000
Interest	1,616,074	2,656,580	1,800,000	2,420,000	1,940,000
Miscellaneous	3,256,676	111,162	-	-	-
Leases and Rentals	(566,613)	100,000	-	-	-
Subtotal	41,874,567	58,613,673	56,121,000	57,895,150	58,276,000
Total Available	94,889,877	107,995,807	118,338,375	120,112,525	113,957,456
Expenditures:					
Personnel	5,007,241	5,141,681	5,650,558	5,661,000	6,282,093
Operating	40,099,280	40,255,567	38,386,298	36,193,072	39,438,287
Capital	-	-	-	3,314,479	2,152,000
Debt Service	401,222	381,184	1,262,518	1,262,518	1,262,226
Subtotal	45,507,743	45,778,432	45,299,374	46,431,069	49,134,606
Interfund Transfer Out	-	-	18,000,000	18,000,000	18,500,000
Total Disbursements	45,507,743	45,778,432	63,299,374	64,431,069	67,634,606
Nonspendable	52,819,468	50,593,533	50,593,533	50,593,533	50,593,533
Restricted: External	(19,950,348)	(20,510,158)	(20,510,158)	(20,510,158)	(20,510,158)
Restricted: Internal	2,585,377	16,493,257	9,314,883	15,358,606	6,000,000
Available	13,927,637	15,640,743	15,640,743	10,239,475	10,239,475
Ending Balance, June 30	\$ 49,382,134	\$ 62,217,375	\$ 55,039,001	\$ 55,681,456	\$ 46,322,850

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 11,605,583	\$ 12,101,703	\$ 12,127,008	\$ 12,127,008	\$ 11,193,956
Revenues:					
Intergovernmental	408,634	425,007	415,000	415,000	-
Charges and Fees	3,366,647	3,290,654	3,187,450	3,543,200	4,513,200
Interest	128,683	186,291	135,000	169,000	135,000
Miscellaneous	(162,101)	(158,973)	(200,000)	(160,000)	(170,000)
Leases and Rentals	67,806	111,933	72,203	72,203	72,564
Subtotal	3,809,669	3,854,912	3,609,653	4,039,403	4,550,764
Total Available	15,415,252	15,956,615	15,736,661	16,166,411	15,744,720
Expenditures:					
Personnel	1,238,316	1,363,085	1,422,088	1,441,000	1,503,100
Operating	1,978,825	2,375,599	1,399,860	1,366,005	1,600,664
Capital	-	-	2,675,000	2,062,450	1,588,000
Subtotal	3,217,141	3,738,684	5,496,948	4,869,455	4,691,764
Interfund Transfer Out	96,408	90,923	115,000	103,000	610,000
Total Disbursements	3,313,549	3,829,607	5,611,948	4,972,455	5,301,764
Nonspendable	11,811,739	11,987,395	11,987,395	11,987,395	11,987,395
Restricted: External	(2,861,634)	(2,984,834)	(2,984,834)	(2,984,834)	(2,984,834)
Restricted: Internal	2,784,008	2,372,221	369,926	751,000	-
Available	367,590	752,226	752,226	1,440,395	1,440,395
Ending Balance, June 30	\$ 12,101,703	\$ 12,127,008	\$ 10,124,713	\$ 11,193,956	\$ 10,442,956

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ (2,525,391)	\$ (2,837,729)	\$ (3,200,171)	\$ (3,200,171)	\$ (3,297,682)
Revenues:					
Charges and Fees	2,988,016	3,661,091	3,218,198	3,333,755	3,264,798
Interest	271,303	413,386	300,000	376,000	300,000
Miscellaneous	2,628	2,585	2,000	3,000	3,000
Subtotal	3,261,947	4,077,062	3,520,198	3,712,755	3,567,798
Total Available	736,556	1,239,333	320,027	512,584	270,116
Expenditures:					
Personnel	1,711,994	1,909,361	1,923,704	1,998,000	1,982,412
Operating	1,047,291	1,158,213	854,929	930,575	911,038
Capital	-	-	-	44,000	-
Subtotal	2,759,285	3,067,574	2,778,633	2,972,575	2,893,450
Interfund Transfer Out	815,000	1,371,930	741,565	837,691	714,348
Total Disbursements	3,574,285	4,439,504	3,520,198	3,810,266	3,607,798
Nonspendable	303,794	157,974	157,974	157,974	157,974
Restricted: External	(3,776,257)	(3,955,656)	(3,955,656)	(3,955,656)	(3,955,656)
Restricted: Internal	134,794	95,500	95,500	40,000	-
Available	499,940	502,011	502,011	460,000	460,000
Ending Balance, June 30	\$ (2,837,729)	\$ (3,200,171)	\$ (3,200,171)	\$ (3,297,682)	\$ (3,337,682)

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 2,225,792	\$ 2,025,055	\$ 1,343,204	\$ 1,343,204	\$ 1,340,017
Revenues:					
Charges and Fees	3,052,673	3,077,371	3,351,446	3,340,500	3,600,926
Interest	17,487	15,997	15,000	13,600	10,900
Leases and Rentals	47,645	49,171	50,000	53,000	55,000
Subtotal	3,117,805	3,142,539	3,416,446	3,407,100	3,666,826
Interfund Transfer In	1,138,405	941,247	948,278	1,048,278	1,164,399
Total Available	6,482,002	6,108,841	5,707,928	5,798,582	6,171,242
Expenditures:					
Personnel	237,641	275,161	273,500	279,000	282,205
Operating	4,186,897	4,462,215	4,061,224	4,109,565	4,196,047
Capital	-	-	30,000	70,000	403,828
Debt Service	32,409	28,261	-	-	-
Subtotal	4,456,947	4,765,637	4,364,724	4,458,565	4,882,080
Total Disbursements	4,456,947	4,765,637	4,364,724	4,458,565	4,882,080
Nonspendable	2,029,694	1,653,895	1,653,895	1,653,895	1,653,895
Restricted: External	(590,957)	(614,733)	(614,733)	(614,733)	(614,733)
Restricted: Internal	307,573	160,572	160,572	50,855	-
Available	278,745	143,470	143,470	250,000	250,000
Ending Balance, June 30	\$ 2,025,055	\$ 1,343,204	\$ 1,343,204	\$ 1,340,017	\$ 1,289,162

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 222,919	\$ 210,091	\$ 191,496	\$ 191,496	\$ 150,459
Revenues:					
Charges and Fees	1,838,098	1,887,882	2,145,926	1,886,540	2,051,935
Interest	7,521	10,199	8,000	8,000	7,000
Miscellaneous	-	-	-	-	-
Subtotal	<u>1,845,619</u>	<u>1,898,081</u>	<u>2,153,926</u>	<u>1,894,540</u>	<u>2,058,935</u>
Interfund Transfer In	<u>50,000</u>	<u>135,000</u>	<u>-</u>	<u>100,000</u>	<u>50,000</u>
Total Available	<u>2,118,538</u>	<u>2,243,172</u>	<u>2,345,422</u>	<u>2,186,036</u>	<u>2,259,394</u>
Expenditures:					
Personnel	779,600	851,932	865,514	827,000	860,803
Operating	1,071,016	1,193,604	832,936	738,577	785,590
Capital	-	-	30,000	30,000	-
Debt Service	<u>57,831</u>	<u>6,140</u>	<u>434,311</u>	<u>440,000</u>	<u>441,072</u>
Subtotal	<u>1,908,447</u>	<u>2,051,676</u>	<u>2,162,761</u>	<u>2,035,577</u>	<u>2,087,465</u>
Total Disbursements	<u>1,908,447</u>	<u>2,051,676</u>	<u>2,162,761</u>	<u>2,035,577</u>	<u>2,087,465</u>
Nonspendable	111,446	70,439	70,439	70,439	70,439
Restricted: Internal	-	8,835	-	-	-
Available	<u>98,645</u>	<u>112,222</u>	<u>112,222</u>	<u>80,020</u>	<u>101,490</u>
Ending Balance, June 30	<u>\$ 210,091</u>	<u>\$ 191,496</u>	<u>\$ 182,661</u>	<u>\$ 150,459</u>	<u>\$ 171,929</u>

Charleston County, South Carolina
Internal Service Fund
Fleet Operations / Contracts and Procurement: Central Parts Warehouse
Fund Statement

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ 17,701,492	\$ 23,554,234	\$ 25,582,205	\$ 25,582,205	\$ 24,804,893
Revenues:					
Charges and Fees	13,806,653	12,724,977	14,885,639	13,705,883	14,221,652
Interest	270,786	467,389	280,000	420,000	340,000
Miscellaneous	<u>1,338,272</u>	<u>1,166,318</u>	<u>400,000</u>	<u>600,000</u>	<u>450,000</u>
Subtotal	<u>15,415,711</u>	<u>14,358,684</u>	<u>15,565,639</u>	<u>14,725,883</u>	<u>15,011,652</u>
Interfund Transfer In	<u>7,388,976</u>	<u>4,962,261</u>	<u>4,583,417</u>	<u>3,868,417</u>	<u>4,000,000</u>
Total Available	<u>40,506,179</u>	<u>42,875,179</u>	<u>45,731,261</u>	<u>44,176,505</u>	<u>43,816,545</u>
Expenditures:					
Personnel	2,641,903	2,688,594	3,364,335	2,878,000	3,265,005
Operating	13,225,253	13,647,975	11,600,901	10,348,189	12,220,747
Capital	-	-	6,387,500	6,144,000	6,684,500
Debt Service	<u>2,386</u>	<u>1,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>15,869,542</u>	<u>16,338,417</u>	<u>21,352,736</u>	<u>19,370,189</u>	<u>22,170,252</u>
Interfund Transfer Out	<u>1,082,403</u>	<u>954,557</u>	<u>-</u>	<u>1,423</u>	<u>-</u>
Total Disbursements	<u>16,951,945</u>	<u>17,292,974</u>	<u>21,352,736</u>	<u>19,371,612</u>	<u>22,170,252</u>
Nonspendable	14,853,990	19,214,156	19,214,156	19,214,156	19,214,156
Restricted: Internal	6,088,044	3,318,555	2,114,875	3,158,600	-
Available	<u>2,612,200</u>	<u>3,049,494</u>	<u>3,049,494</u>	<u>2,432,137</u>	<u>2,432,137</u>
Ending Balance, June 30	<u>\$ 23,554,234</u>	<u>\$ 25,582,205</u>	<u>\$ 24,378,525</u>	<u>\$ 24,804,893</u>	<u>\$ 21,646,293</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	(235,601,597)	(219,919,363)	(200,539,294)	(200,539,294)	(199,624,103)
Revenues:					
Intergovernmental	1,149,949	1,150,020	-	-	-
Charges and Fees	63,381,677	68,992,119	34,521,777	36,232,968	37,698,196
Interest	2,182,753	3,305,252	2,500,000	3,000,000	2,400,000
Subtotal	66,714,379	73,447,391	37,021,777	39,232,968	40,098,196
Total Available	(168,887,218)	(146,471,972)	(163,517,517)	(161,306,326)	(159,525,907)
Expenditures:					
Personnel	112,732	124,174	129,777	128,000	132,196
Operating	50,919,413	53,943,148	37,917,000	38,189,777	41,716,000
Capital	-	-	-	-	-
Subtotal	51,032,145	54,067,322	38,046,777	38,317,777	41,848,196
Total Disbursements	51,032,145	54,067,322	38,046,777	38,317,777	41,848,196
Restricted: External	(279,174,600)	(263,410,775)	(263,410,775)	(263,410,775)	(263,410,775)
Restricted: Internal	53,915,137	56,540,137	55,515,137	57,265,137	55,515,137
Available	5,340,100	6,331,344	6,331,344	6,521,535	6,521,535
Ending Balance, June 30	(219,919,363)	(200,539,294)	(201,564,294)	(199,624,103)	(201,374,103)

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

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>
Beginning Balance, July 1	\$ 2,566,306	\$ 5,252,432	\$ 4,933,263	\$ 4,933,263	\$ 3,685,257
Revenues:					
Charges and Fees	5,630,668	3,626,883	2,435,000	2,445,000	2,320,000
Interest	255,646	384,823	280,000	350,000	280,000
Miscellaneous	<u>29,745</u>	<u>44,597</u>	<u>20,000</u>	<u>30,000</u>	<u>30,000</u>
Subtotal	<u>5,916,059</u>	<u>4,056,303</u>	<u>2,735,000</u>	<u>2,825,000</u>	<u>2,630,000</u>
Total Available	<u>8,482,365</u>	<u>9,308,735</u>	<u>7,668,263</u>	<u>7,758,263</u>	<u>6,315,257</u>
Expenditures:					
Personnel	480,859	661,001	677,715	670,000	736,542
Operating	2,749,074	3,714,471	3,992,406	3,359,006	3,512,250
Capital	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>44,000</u>	<u>45,500</u>
Subtotal	<u>3,229,933</u>	<u>4,375,472</u>	<u>4,710,121</u>	<u>4,073,006</u>	<u>4,294,292</u>
Total Disbursements	<u>3,229,933</u>	<u>4,375,472</u>	<u>4,710,121</u>	<u>4,073,006</u>	<u>4,294,292</u>
Nonspendable	299,380	278,214	278,214	278,214	278,214
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	1,000,000	1,980,841	5,720	1,664,292	-
Available	<u>3,828,052</u>	<u>2,549,208</u>	<u>2,549,208</u>	<u>1,617,751</u>	<u>1,617,751</u>
Ending Balance, June 30	<u>\$ 5,252,432</u>	<u>\$ 4,933,263</u>	<u>\$ 2,958,142</u>	<u>\$ 3,685,257</u>	<u>\$ 2,020,965</u>

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed
Beginning Balance, July 1	\$ 411,767	\$ 370,420	\$ 285,294	\$ 285,294	\$ 518,230
Revenues:					
Charges and Fees	2,347,736	2,347,156	2,312,267	2,357,606	2,425,243
Interest	9,489	19,784	10,000	16,000	14,000
Miscellaneous	747	-	-	-	-
Subtotal	<u>2,357,972</u>	<u>2,366,940</u>	<u>2,322,267</u>	<u>2,373,606</u>	<u>2,439,243</u>
Interfund Transfer In	<u>37,500</u>	<u>-</u>	<u>1,300,000</u>	<u>1,200,000</u>	<u>-</u>
Total Available	<u>2,807,239</u>	<u>2,737,360</u>	<u>3,907,561</u>	<u>3,858,900</u>	<u>2,957,473</u>
Expenditures:					
Personnel	468,378	523,288	531,188	541,000	549,695
Operating	1,968,441	1,853,778	1,786,482	1,849,670	2,030,976
Capital	-	-	1,300,000	850,000	50,000
Subtotal	<u>2,436,819</u>	<u>2,377,066</u>	<u>3,617,670</u>	<u>3,240,670</u>	<u>2,630,671</u>
Interfund Transfer Out	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>100,000</u>	<u>50,000</u>
Total Disbursements	<u>2,436,819</u>	<u>2,452,066</u>	<u>3,617,670</u>	<u>3,340,670</u>	<u>2,680,671</u>
Nonspendable	214,208	162,809	162,809	162,809	162,809
Restricted: Internal	50,000	-	-	241,428	-
Available	<u>106,212</u>	<u>122,485</u>	<u>127,082</u>	<u>113,993</u>	<u>113,993</u>
Ending Balance, June 30	<u>\$ 370,420</u>	<u>\$ 285,294</u>	<u>\$ 289,891</u>	<u>\$ 518,230</u>	<u>\$ 276,802</u>



End Section

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.00	13.00	13.00	13.00	-	0.0
Charges and Fees	\$ 2,257	\$ 2,500	\$ 4,500	\$ 3,000	\$ 500	20.0
TOTAL REVENUES	<u>\$ 2,257</u>	<u>\$ 2,500</u>	<u>\$ 4,500</u>	<u>\$ 3,000</u>	<u>\$ 500</u>	20.0
Personnel	\$ 737,846	\$ 739,976	\$ 696,054	\$ 809,967	\$ 69,991	9.5
Operating	1,052,067	10,614,821	1,076,469	1,141,627	(9,473,194)	(89.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,789,913</u>	<u>\$11,354,797</u>	<u>\$ 1,772,523</u>	<u>\$ 1,951,594</u>	<u>\$ (9,403,203)</u>	(82.8)

Funding Adjustments for FY 2026 Include:

- Personnel expenditures up from projected compensation and benefits.
- Operating expenditures down due to reduction in Council contingency from one-time funds received in FY 2025.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 29,111,099	\$ 30,090,000	\$ 29,000,000	\$ 29,290,000	\$ (800,000)	(2.7)
Interest	1,060,551	510,000	750,000	350,000	(160,000)	(31.4)
TOTAL REVENUES	<u>\$ 30,171,650</u>	<u>\$ 30,600,000</u>	<u>\$ 29,750,000</u>	<u>\$ 29,640,000</u>	<u>\$ (960,000)</u>	<u>(3.1)</u>
Personnel	\$ 13,071,575	\$ 13,852,160	\$ 13,852,160	\$ 15,267,940	\$ 1,415,780	10.2
Operating	15,715,086	24,627,961	28,269,811	20,204,189	(4,423,772)	(18.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 28,786,661</u>	<u>\$ 38,480,121</u>	<u>\$ 42,121,971</u>	<u>\$ 35,472,129</u>	<u>\$ (3,007,992)</u>	<u>(7.8)</u>

Funding Adjustments for FY 2026 Include:

- Sales Tax down for lower collections from the local tourism industry.
- Interest income down for lower interest rates.
- Personnel up for higher reimbursement to the General Fund for services provided to support tourists visiting the County.
- Operating down due to the completion of the Medal of Honor Museum and the Mother Emanuel Memorial Foundation obligations.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 638,785	\$ 625,000	\$ 725,000	\$ 825,000	\$ 200,000	32.0
Interest	<u>22,622</u>	<u>18,000</u>	<u>21,000</u>	<u>19,000</u>	<u>1,000</u>	5.6
TOTAL REVENUES	<u>\$ 661,407</u>	<u>\$ 643,000</u>	<u>\$ 746,000</u>	<u>\$ 844,000</u>	<u>\$ 201,000</u>	31.3
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	572,447	626,692	656,692	765,000	138,308	22.1
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>572,447</u>	<u>626,692</u>	<u>656,692</u>	<u>765,000</u>	<u>138,308</u>	22.1
Interfund Transfer Out	<u>55,689</u>	<u>55,000</u>	<u>60,000</u>	<u>65,000</u>	<u>10,000</u>	18.2
TOTAL DISBURSEMENTS	<u>\$ 628,136</u>	<u>\$ 681,692</u>	<u>\$ 716,692</u>	<u>\$ 830,000</u>	<u>\$ 148,308</u>	21.8

Funding Adjustments for FY 2026 Include:

- Intergovernmental Revenues up due to an increase in collections.
- Interest income up due to an increase in budgeted interest income.
- Operating up due to an increase in the Visitors Bureau's allocation.
- 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	<u>\$ 7,382,471</u>	<u>\$ 7,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ (1,000,000)</u>	(13.3)
TOTAL REVENUES	<u>\$ 7,382,471</u>	<u>\$ 7,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ (1,000,000)</u>	(13.3)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,979,802	10,075,000	5,265,000	5,265,000	(4,810,000)	(47.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>5,979,802</u>	<u>10,075,000</u>	<u>5,265,000</u>	<u>5,265,000</u>	<u>(4,810,000)</u>	(47.7)
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,500,000</u>	<u>5,500,000</u>	100.0
TOTAL DISBURSEMENTS	<u>\$ 5,979,802</u>	<u>\$10,075,000</u>	<u>\$ 5,265,000</u>	<u>\$10,765,000</u>	<u>\$ 690,000</u>	6.8

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in Rental Car User Fees.
- Operating down due to decreased expenditures for the Aviation Authority and contingency removal.
- Interfund Transfer Out reflects funding for the Airport Connector Road project.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 171,462	\$ 179,500	\$ 170,500	\$ 179,500	\$ -	0.0
Intergovernmental	2,381	300	300	300	-	0.0
TOTAL REVENUES	\$ 173,843	\$ 179,800	\$ 170,800	\$ 179,800	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	172,360	176,669	176,669	181,086	4,417	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 172,360	\$ 176,669	\$ 176,669	\$ 181,086	\$ 4,417	2.5

Funding Adjustments for FY 2026 Include:

- 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 499,390	\$ 546,500	\$ 606,000	\$ 659,900	\$ 113,400	20.8
Intergovernmental	7,649	1,100	5,650	5,650	4,550	413.6
TOTAL REVENUES	<u>\$ 507,039</u>	<u>\$ 547,600</u>	<u>\$ 611,650</u>	<u>\$ 665,550</u>	<u>\$ 117,950</u>	<u>21.5</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	507,039	547,600	611,650	665,550	117,950	21.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 507,039</u>	<u>\$ 547,600</u>	<u>\$ 611,650</u>	<u>\$ 665,550</u>	<u>\$ 117,950</u>	<u>21.5</u>

Funding Adjustments for FY 2026 Include:

- Revenues up due to increase in the millage rate from 15.5 mills to 16.2 mills and an increase in the South Carolina Heavy Equipment Fee.
- 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 10,782	\$ 6,600	\$ 6,335	\$ 5,800	\$ (800)	(12.1)
Intergovernmental	32	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 10,814</u></u>	<u><u>\$ 6,600</u></u>	<u><u>\$ 6,335</u></u>	<u><u>\$ 5,800</u></u>	<u><u>\$ (800)</u></u>	<u><u>(12.1)</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ -</u></u>	<u><u>0.0</u></u>

Funding Adjustments for FY 2026 Include:

- Property tax down due to an anticipated reduction in collections.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 410,499	\$ 425,888	\$ 424,000	\$ 433,942	\$ 8,054	1.9
Operating	11,173	13,369	12,969	14,131	762	5.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 421,672	\$ 439,257	\$ 436,969	\$ 448,073	\$ 8,816	2.0

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected benefits and compensation.

Performance Measures:

Priority IV: Financial Stability

Goal 3: Evaluate risk annually and enhance security measures and internal controls, as needed, to reduce financial vulnerabilities.

Strategy B: Utilize internal audits to track compliance with policies, procedures, state, and federal laws; advise on emerging demands or risks; and prevent fraud, waste, and abuse.

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Strategy (c): Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

INTERNAL AUDITOR (continued)

MEASURES:	<u>Priority Goal/Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Output:				
Council audit reports	IV:3 (B)	15	17	20
Periodic monitoring reports and projects	IV:3 (B)	4	11	3
Integrity services investigations	IV:3 (B)	2	3	2
Recommendations in audit reports ¹	IV:3 (B)	12	18	15
Efficiency:				
Cost per audit hour	IV:3 (B)	\$91.47	\$88.02	\$90.00
Outcome:				
Completion percent of Annual Audit Plan	IV:3 (B)	72.4%	119.2%	80.0%
Surveys returned	V: 1(C), V: 2 (B)	53.3%	35.7%	50.0%
Average evaluation score	V: 1(C), V: 2 (B)	97.5	96.0	95.0
Recommendations accepted and implemented	V: 1(C), V: 2 (B)	11	15.2	12
Percent of recommendations accepted and implemented	V: 1(C), V: 2 (B)	91.7%	84.4%	80.0%

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

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:

	FY 2024 <u>Actual</u>	FY 2025 <u>Approved</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	11.00	11.00	-	0.0
Personnel	\$ 1,778,560	\$ 2,028,279	\$ 1,981,000	\$ 2,141,741	\$ 113,462	5.6
Operating	113,036	178,102	183,102	185,147	7,045	4.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,891,596	\$ 2,206,381	\$ 2,164,102	\$ 2,326,888	\$ 120,507	5.5

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected pay and benefits.
- Operating up due to increased internet costs as well as increased court reporter fees.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 13,153	\$ -	\$ 1,858	\$ -	\$ -	0.0
Interest	4,839	3,500	4,400	3,500	-	0.0
TOTAL REVENUES	\$ 17,992	\$ 3,500	\$ 6,258	\$ 3,500	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,086	88,788	5,333	102,542	13,754	15.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,086	\$ 88,788	\$ 5,333	\$ 102,542	\$ 13,754	15.5

Funding Adjustments for FY 2026 Include:

- Operating up due to increased 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	442,762	486,106	456,106	486,106	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 442,762	\$ 486,106	\$ 456,106	\$ 486,106	\$ -	0.0

Funding Adjustments for FY 2026 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$15,861,447	\$16,226,820	\$16,668,000	\$17,168,040	\$ 941,220	5.8
Interest	831,372	1,031,000	1,059,000	1,037,000	6,000	0.6
TOTAL REVENUES	<u>\$16,692,819</u>	<u>\$17,257,820</u>	<u>\$17,727,000</u>	<u>\$18,205,040</u>	<u>\$ 947,220</u>	5.5
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	10,740,000	11,135,000	11,135,000	11,550,000	415,000	3.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$10,740,000</u>	<u>\$11,135,000</u>	<u>\$11,135,000</u>	<u>\$11,550,000</u>	<u>\$ 415,000</u>	3.7

Funding Adjustments for FY 2026 Include:

- Sales Tax up for higher projected collections.
- Interest income slightly up due to higher budgeted interest earnings.
- Operating up for higher contributions to the Charleston Area Regional Transportation Authority (CARTA) 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$24,786,543	\$26,143,210	\$26,854,000	\$27,659,620	\$ 1,516,410	5.8
Intergovernmental	-	7,238,039	-	-	(7,238,039)	(100.0)
Interest	<u>4,153,021</u>	<u>4,505,000</u>	<u>3,312,000</u>	<u>3,372,000</u>	<u>(1,133,000)</u>	<u>(25.1)</u>
TOTAL REVENUES	28,939,564	37,886,249	30,166,000	31,031,620	(6,854,629)	(18.1)
Interfund Transfer In	<u>1,822,305</u>	-	-	-	-	0.0
TOTAL SOURCES	<u>\$30,761,869</u>	<u>\$37,886,249</u>	<u>\$30,166,000</u>	<u>\$31,031,620</u>	<u>\$ (6,854,629)</u>	<u>(18.1)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,544,000	3,650,000	3,650,000	3,760,000	110,000	3.0
Capital	-	-	-	-	-	0.0
Debt Service	<u>8,413,698</u>	<u>8,413,804</u>	<u>8,413,804</u>	<u>8,414,698</u>	<u>894</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$11,957,698</u>	<u>\$12,063,804</u>	<u>\$12,063,804</u>	<u>\$12,174,698</u>	<u>\$ 110,894</u>	<u>0.9</u>

Funding Adjustments for FY 2026 Include:

- Sales Tax up for higher anticipated collections.
- Intergovernmental down due to no longer receiving a reimbursement from the Federal Transit Authority.
- Interest income down due to lower balances in the fund available for investment.
- Operating up for higher contributions to the Charleston Area Regional Transportation Authority to provide for ongoing services.
- Debt Service slightly up due to scheduled bond payments.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 9,286,114	\$10,026,000	\$10,036,000	\$10,436,000	\$ 410,000	4.1
Intergovernmental	230,177	154,440	151,440	151,440	(3,000)	(1.9)
TOTAL REVENUES	9,516,291	10,180,440	10,187,440	10,587,440	407,000	4.0
Interfund Transfer In	135,426	121,426	148,426	126,426	5,000	4.1
TOTAL SOURCES	\$ 9,651,717	\$10,301,866	\$10,335,866	\$10,713,866	\$ 412,000	4.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	9,651,716	10,301,866	10,335,866	10,713,866	412,000	4.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 9,651,716	\$10,301,866	\$10,335,866	\$10,713,866	\$ 412,000	4.0

Funding Adjustments for FY 2026 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.



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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	32.00	32.00	32.00	32.00	-	0.0
Personnel	\$ 2,677,579	\$ 2,846,476	\$ 2,790,000	\$ 2,917,408	\$ 70,932	2.5
Operating	583,763	624,036	642,327	753,693	129,657	20.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,261,342	\$ 3,470,512	\$ 3,432,327	\$ 3,671,101	\$ 200,589	5.8

Funding Adjustments for FY 2026 Include:

- Personnel up to for projected compensation.
- Operating up due to increased office expenses.

AUDITOR (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	Priority Goal/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Output:				
Refunds processed	V: 2 (b)	12,076	10,976	11,957
Set millage/projected revenue for taxing authorities	V: 2	38	38	38
Tax notices processed	V: 1, V: 2	735,143	741,850	754,601
Deed transfers processed	V: 2 (b)	21,576	20,584	23,529
Output Continued:				
Measurement changes processed	V: 2 (b)	431	261	259
Homestead Exemptions/Property Tax Relief processed	V: 2 (b)	2,311	2,222	2,847
Community outreach events ¹	V: 1	N/A	23	24
Paperless billing enrollment ¹	V: 1 (b)	N/A	2.1%	5%
Electronic form submission ¹	V: 1 (b)	N/A	33%	35%
	Priority Goal/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Efficiency:				
Average time in days per deed transfer to process	V: 2 (b)	15	13	12
Outcome:				
Fair Market Value accuracy rate	V: 2	98%	98%	98%
Set millage accuracy rate	V: 2	100%	100%	100%
Percent of returned mail	V: 2	3%	3%	2%
Deed transfer accuracy rate	V: 2	98.5%	98.5%	98.5%
Measurement change accuracy rate	V: 2 (b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	V: 1 (b)	100%	100%	100%

¹ All newly added measures, no data for FY 2023.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	54.92	54.92	54.92	54.92	-	0.0
Intergovernmental	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0
Charges and Fees	689,846	711,100	709,100	708,600	(2,500)	(0.4)
Fines and Forfeitures	436,416	418,000	356,500	381,500	(36,500)	(8.7)
Interest	4,196	1,000	3,300	2,600	1,600	160.0
Miscellaneous	46,389	50,400	50,400	50,400	-	0.0
TOTAL REVENUES	1,191,847	1,195,500	1,134,300	1,158,100	(37,400)	(3.1)
Interfund Transfer In	-	-	529,385	16,693	16,693	100.0
TOTAL SOURCES	\$ 1,191,847	\$ 1,195,500	\$ 1,663,685	\$ 1,174,793	\$ (20,707)	(1.7)
Personnel	\$ 4,610,184	\$ 4,889,311	\$ 4,923,460	\$ 4,873,856	\$ (15,455)	(0.3)
Operating	510,296	549,796	504,796	533,858	(15,938)	(2.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,120,480	\$ 5,439,107	\$ 5,428,256	\$ 5,407,714	\$ (31,393)	(0.6)

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower collections of fines and forfeitures.
- Personnel down due to projected compensation.
- Operating down due to decreased need for records services.

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:
 Clerk of Court Excess IVD

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	\$ 436,541	\$ 276,570	\$ 555,925	\$ 419,949	\$ 143,379	51.8
TOTAL SOURCES	<u>\$ 436,541</u>	<u>\$ 276,570</u>	<u>\$ 555,925</u>	<u>\$ 419,949</u>	<u>\$ 143,379</u>	51.8
Personnel	\$ 54,596	\$ 403,256	\$ 26,540	\$ 403,256	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>54,596</u>	<u>403,256</u>	<u>26,540</u>	<u>403,256</u>	<u>-</u>	0.0
Interfund Transfer Out	<u>458,161</u>	<u>-</u>	<u>529,385</u>	<u>16,693</u>	<u>16,693</u>	100.0
TOTAL DISBURSEMENTS	<u>\$ 512,757</u>	<u>\$ 403,256</u>	<u>\$ 555,925</u>	<u>\$ 419,949</u>	<u>\$ 16,693</u>	4.1

Funding Adjustments for FY 2026 Include:

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

CLERK OF COURT (continued)

Program: IV-D Child Support Enforcement
Fund: Special Revenue Fund
Function: Judicial

Mission: The Family Court Section collects and disburses the court-ordered support obligations owed by non-custodial parents to their children.

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.08	5.08	5.08	5.08	-	0.0
Intergovernmental	<u>\$ 986,462</u>	<u>\$ 965,000</u>	<u>\$ 1,080,000</u>	<u>\$ 1,120,000</u>	<u>\$ 155,000</u>	16.1
TOTAL REVENUES	<u>\$ 986,462</u>	<u>\$ 965,000</u>	<u>\$ 1,080,000</u>	<u>\$ 1,120,000</u>	<u>\$ 155,000</u>	16.1
Personnel	<u>\$ 426,774</u>	<u>\$ 566,413</u>	<u>\$ 407,000</u>	<u>\$ 569,791</u>	<u>\$ 3,378</u>	0.6
Operating	<u>122,150</u>	<u>122,017</u>	<u>118,072</u>	<u>130,260</u>	<u>8,243</u>	6.8
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>548,924</u>	<u>688,430</u>	<u>525,072</u>	<u>700,051</u>	<u>11,621</u>	1.7
Interfund Transfer Out	<u>436,541</u>	<u>276,570</u>	<u>555,925</u>	<u>419,949</u>	<u>143,379</u>	51.8
TOTAL DISBURSEMENTS	<u>\$ 985,465</u>	<u>\$ 965,000</u>	<u>\$ 1,080,997</u>	<u>\$ 1,120,000</u>	<u>\$ 155,000</u>	16.1

Funding Adjustments for FY 2026 Include:

- Revenues up due to the increased support from the Department of Social Services.
- Personnel up due to projected pay and benefits.
- Operating up due to higher records storage and service costs as well as increased services cost.
- Interfund Transfer Out up due to increased support to Clerk of Court Excess IV-D.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 77,426	\$ 68,000	\$ 63,000	\$ 69,000	\$ 1,000	1.5
TOTAL REVENUES	<u>\$ 77,426</u>	<u>\$ 68,000</u>	<u>\$ 63,000</u>	<u>\$ 69,000</u>	<u>\$ 1,000</u>	1.5
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase 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:

	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Change	Percent Change
Positions/FTE	25.00	26.00	25.00	26.00	-	0.0
Licenses and Permits	\$ 102,913	\$ 122,000	\$ 100,000	\$ 100,000	\$ (22,000)	(18.0)
Intergovernmental	41,610	40,000	25,000	35,000	(5,000)	(12.5)
Charges and Fees	21,875	20,000	25,000	25,000	5,000	25.0
Miscellaneous	500	-	-	-	-	0.0
TOTAL REVENUES	\$ 166,898	\$ 182,000	\$ 150,000	\$ 160,000	\$ (22,000)	(12.1)
Personnel	\$ 2,197,524	\$ 3,403,456	\$ 2,458,000	\$ 3,353,748	\$ (49,708)	(1.5)
Operating	1,310,656	846,528	1,256,683	848,680	2,152	0.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	3,508,180	4,249,984	3,714,683	4,202,428	(47,556)	(1.1)
Interfund Transfer Out	28,214	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 3,536,394	\$ 4,249,984	\$ 3,714,683	\$ 4,202,428	\$ (47,556)	(1.1)

Funding Adjustments for FY 2026 Include:

- Personnel down due to the addition of one full-time staff and based on projected compensation.
- Operating up due to increase in Autopsy Services and increase in Special Communications Service rate increase.

CORONER (continued)

Program: Child Review
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.

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 31,884	\$ 34,783	\$ 34,783	\$ 34,783	\$ -	0.0
TOTAL REVENUES	<u>\$ 31,884</u>	<u>\$ 34,783</u>	<u>\$ 34,783</u>	<u>\$ 34,783</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 9,933	\$ -	\$ 10,776	\$ -	\$ -	0.0
Operating	10,525	81,831	-	58,673	(23,158)	(28.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>20,458</u>	<u>81,831</u>	<u>10,776</u>	<u>58,673</u>	<u>(23,158)</u>	<u>(28.3)</u>
Interfund Transfer Out	945	-	45,000	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 21,403</u>	<u>\$ 81,831</u>	<u>\$ 55,776</u>	<u>\$ 58,673</u>	<u>\$ (23,158)</u>	<u>(28.3)</u>

Funding Adjustments for FY 2026 Include:

- Operating down due to lower available funds.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 354,931	\$ 385,215	\$ 388,000	\$ 412,728	\$ 27,513	7.1
Operating	94,611	94,852	90,482	125,711	30,859	32.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 449,542</u></u>	<u><u>\$ 480,067</u></u>	<u><u>\$ 478,482</u></u>	<u><u>\$ 538,439</u></u>	<u><u>\$ 58,372</u></u>	<u><u>12.2</u></u>

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating up due to an increased costs in contracted services.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	25.00	25.00	25.00	25.00	-	0.0
Licenses and Permits	\$ 382,855	\$ 404,000	\$ 400,000	\$ 400,000	\$ (4,000)	(1.0)
Intergovernmental	15,000	15,000	15,000	15,000	-	0.0
Charges and Fees	1,850,531	1,760,000	1,517,500	1,517,500	(242,500)	(13.8)
Interest	4	-	-	-	-	0.0
TOTAL REVENUES	2,248,390	2,179,000	1,932,500	1,932,500	(246,500)	(11.3)
Interfund Transfer In	175,000	157,500	157,500	165,000	7,500	4.8
TOTAL SOURCES	\$ 2,423,390	\$ 2,336,500	\$ 2,090,000	\$ 2,097,500	\$ (239,000)	(10.2)
Personnel	\$ 2,877,164	\$ 3,079,798	\$ 3,174,000	\$ 3,342,950	\$ 263,152	8.5
Operating	791,626	861,361	744,809	887,481	26,120	3.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,668,790	\$ 3,941,159	\$ 3,918,809	\$ 4,230,431	\$ 289,272	7.3

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower anticipated volume of Marriage Licenses and Probate Court Fees.
- Interfund Transfer In up due to increase in support from the Solicitor Drug Court.
- Personnel up due to projected benefits and compensation.
- Operating up due to an increase in Contracted Services.

PROBATE COURT (continued)

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

MEASURES:	<u>Priority: Goal</u> <u>(Strategy)</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Projected</u>
Input:				
Number of conservatorships and guardianships filed	V:2	220	219	220
Number of court cases filed	V:2(C)	2,720	2,720	2,800
Output:				
Certified copies issued	V:2	12,535	11,110	11,000
Cases scheduled for litigation	V:2(C)	1,330	1,745	2,000
Estates opened ¹	V:2	2,390	2,289	2,500
Speaking engagements	V:1, V:3 (A)	287	311	325
Number of accountings and guardianship reports	V:2(C)	820	832	825
Marriage licenses issued	V:2	6,776	6,541	6,500
Mandatory probate forms completed	V:2(C)	12,000	12,000	12,000
Efficiency:				
Average cases per clerk	V:2	695	627	600
Estates Open:	V:2(C)			
366 days to 455 days		249	275	250
456 days to 540 days		185	194	180
541 days to 720 days		164	210	200
721 days or more		1,040	804	700
Percentage of delinquent accountings and guardianships ²	V:2(C)	4%	2%	2%
South Carolina Law compliance	V:2(C)	100%	100%	100%
Certified marriage license compliance	V:2	100%	100%	100%
Mandatory probate form compliance	V:2(C)	100%	100%	100%

¹ Annualized based on a calendar year.

² Reflects a calendar year.

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:

Register of Deeds

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	26.00	26.00	26.00	-	0.0
Intergovernmental	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0
Charges and Fees	12,152,637	10,285,000	12,585,000	12,000,000	1,715,000	16.7
Miscellaneous	(6,744)	-	-	-	-	0.0
TOTAL REVENUES	<u>\$12,160,893</u>	<u>\$10,300,000</u>	<u>\$12,600,000</u>	<u>\$12,015,000</u>	<u>\$ 1,715,000</u>	16.7
Personnel	\$ 1,851,688	\$ 2,243,961	\$ 1,825,000	\$ 2,162,473	\$ (81,488)	(3.6)
Operating	102,421	155,525	112,575	114,306	(41,219)	(26.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,954,109</u>	<u>\$ 2,399,486</u>	<u>\$ 1,937,575</u>	<u>\$ 2,276,779</u>	<u>\$ (122,707)</u>	(5.1)

Funding Adjustments for FY 2026 Include:

- Charges and Fees up due to volume of deed recording fees.
- Personnel down due to projected compensation.
- Operating down due to reduction in office expenses.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

REGISTER OF DEEDS (continued)

MEASURES:

	<u>Priority</u> <u>Goal/Strategy</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Projected</u>
Output:				
Percent of office computerization for public use	V: 1(b)	100%	100%	100%
Documents recorded ¹	V: 1(b)	74,002	70,000	70,000
Efficiency:				
Average number of documents processed per staff	V: 2(b)	3,900	3,900	3,900
Outcome:				
Revenue above budget		639,289.40	600,00	500,00
Document turnaround time	V: 2(b)	3 weeks	2 weeks	1 weeks
Percent decrease in turnaround time	V: 2(b)	75%	33%	50%
Percent of Plats scanned	V: 1(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.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	316.00	317.00	313.00	313.00	(4.00)	(1.3)
Intergovernmental	\$ 2,652,566	\$ 2,595,000	\$ 2,566,600	\$ 2,587,600	\$ (7,400)	(0.3)
Charges and Fees	1,165,206	1,121,000	1,156,500	1,156,500	35,500	3.2
Miscellaneous	32,759	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 3,850,531</u></u>	<u><u>\$ 3,716,000</u></u>	<u><u>\$ 3,723,100</u></u>	<u><u>\$ 3,744,100</u></u>	<u><u>\$ 28,100</u></u>	<u><u>0.8</u></u>
Personnel	\$27,482,090	\$29,552,646	\$29,838,500	\$31,486,215	\$ 1,933,569	6.5
Operating	13,015,239	13,575,035	13,687,265	14,966,046	1,391,011	10.2
Capital	6,989	425,592	425,592	317,119	(108,473)	(25.5)
TOTAL EXPENDITURES	<u><u>40,504,318</u></u>	<u><u>43,553,273</u></u>	<u><u>43,951,357</u></u>	<u><u>46,769,380</u></u>	<u><u>3,216,107</u></u>	<u><u>7.4</u></u>
Interfund Transfer Out	99,570	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u><u>\$40,603,888</u></u>	<u><u>\$43,553,273</u></u>	<u><u>\$43,951,357</u></u>	<u><u>\$46,769,380</u></u>	<u><u>\$ 3,216,107</u></u>	<u><u>7.4</u></u>

Funding Adjustments for FY 2026 Include:

- Revenues up due to increased commissions from pay telephone usage.
- Personnel up due to projected pay and benefits. Staffing decrease by four positions due to various intradepartmental staffing changes in FY 2025.
- Operating up due to higher medical contract and food contract costs.
- Capital down to due to fewer replacements of Detention Center equipment.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	52.00	52.00	53.00	53.00	1.00	1.9
Intergovernmental	\$ 97,820	\$ 114,000	\$ 40,000	\$ 42,000	\$ (72,000)	(63.2)
Miscellaneous	-	-	2,038	-	-	0.0
TOTAL REVENUES	\$ 97,820	\$ 114,000	\$ 42,038	\$ 42,000	\$ (72,000)	(63.2)
Personnel	\$ 5,005,988	\$ 5,348,417	\$ 5,275,300	\$ 5,633,908	\$ 285,491	5.3
Operating	264,545	271,840	250,288	316,270	44,430	16.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,270,533	\$ 5,620,257	\$ 5,525,588	\$ 5,950,178	\$ 329,921	5.9

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower Prisoner's Per Diem revenue projections.
- Personnel up due to projected compensation and benefits, as well as an interdepartmental position transfer in FY 2025.
- Operating up due to increased software maintenance contract 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 68,830	\$ -	\$ 43,570	\$ -	\$ -	0.0
Interest	33,888	24,000	28,005	25,000	1,000	4.2
Miscellaneous	95,119	-	-	-	-	0.0
TOTAL REVENUES	\$ 197,837	\$ 24,000	\$ 71,575	\$ 25,000	\$ 1,000	4.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	96,460	510,100	359,300	364,100	(146,000)	(28.6)
Capital	-	-	96,700	-	-	0.0
TOTAL EXPENDITURES	96,460	510,100	456,000	364,100	(146,000)	(28.6)
Interfund Transfer Out	30,496	-	8,475	-	-	0.0
TOTAL DISBURSEMENTS	\$ 126,956	\$ 510,100	\$ 464,475	\$ 364,100	\$ (146,000)	(28.6)

Funding Adjustments for FY 2026 Include:

- Revenues up due to increase in anticipated interest earnings.
- Operating down due to a decrease in weapons and ammunition purchases.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Miscellaneous	\$ 869,491	\$ 900,000	\$ 1,160,000	\$ 1,000,000	\$ 100,000	11.1
TOTAL REVENUES	<u>\$ 869,491</u>	<u>\$ 900,000</u>	<u>\$ 1,160,000</u>	<u>\$ 1,000,000</u>	<u>\$ 100,000</u>	<u>11.1</u>
Personnel	\$ 189,534	\$ 213,720	\$ 218,000	\$ 207,363	\$ (6,357)	(3.0)
Operating	443,243	790,777	511,577	712,646	(78,131)	(9.9)
Capital	42,686	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 675,463</u>	<u>\$ 1,004,497</u>	<u>\$ 729,577</u>	<u>\$ 920,009</u>	<u>\$ (84,488)</u>	<u>(8.4)</u>

Funding Adjustments for FY 2026 Include:

- Revenue up due to higher commissions from increased vending machine usage.
- Personnel down due to projected pay and benefits.
- Operating down due to a decrease in contracted services and prisoner transportation expenses.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 30,971	\$ 35,000	\$ 33,000	\$ 31,000	\$ (4,000)	(11.4)
TOTAL REVENUES	30,971	35,000	33,000	31,000	(4,000)	(11.4)
Interfund Transfer In	59,112	81,020	81,020	80,748	(272)	(0.3)
TOTAL SOURCES	<u>\$ 90,083</u>	<u>\$ 116,020</u>	<u>\$ 114,020</u>	<u>\$ 111,748</u>	<u>\$ (4,272)</u>	<u>(3.7)</u>
Personnel	\$ 86,622	\$ 112,560	\$ 109,000	\$ 111,748	\$ (812)	(0.7)
Operating	3,460	3,460	3,460	-	(3,460)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 90,082</u>	<u>\$ 116,020</u>	<u>\$ 112,460</u>	<u>\$ 111,748</u>	<u>\$ (4,272)</u>	<u>(3.7)</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a projected decrease in State funding.
- Interfund Transfer In down due to a decrease in General Fund's support of the program.
- Personnel down due to projected compensation and benefits.
- Operating down due to the shift of telephone expenses to Sheriff Law Enforcement.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	388.00	389.00	391.00	391.00	2.00	0.5
Licenses and Permits	\$ 1,850	\$ 1,100	\$ 600	\$ 600	\$ (500)	(45.5)
Intergovernmental	675,212	714,000	645,400	616,000	(98,000)	(13.7)
Charges and Fees	96,751	80,500	92,500	92,500	12,000	14.9
Fines and Forfeitures	6,925	6,000	6,210	6,000	-	0.0
Miscellaneous	56,720	45,000	55,000	50,000	5,000	11.1
TOTAL REVENUES	<u>\$ 837,458</u>	<u>\$ 846,600</u>	<u>\$ 799,710</u>	<u>\$ 765,100</u>	<u>\$ (81,500)</u>	<u>(9.6)</u>
Personnel	\$34,675,934	\$36,429,485	\$38,617,926	\$40,937,169	\$ 4,507,684	12.4
Operating	8,320,487	7,047,050	7,004,325	7,457,950	410,900	5.8
Capital	435,422	412,059	271,362	19,143	(392,916)	(95.4)
TOTAL EXPENDITURES	<u>43,431,843</u>	<u>43,888,594</u>	<u>45,893,613</u>	<u>48,414,262</u>	<u>4,525,668</u>	<u>10.3</u>
Interfund Transfer Out	168,962	81,020	93,049	80,748	(272)	(0.3)
TOTAL DISBURSEMENTS	<u>\$43,600,805</u>	<u>\$43,969,614</u>	<u>\$45,986,662</u>	<u>\$48,495,010</u>	<u>\$ 4,525,396</u>	<u>10.3</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower local government contributions.
- Personnel up due to projected compensation and benefits, as well as various intradepartmental staffing changes in FY 2025.
- Operating up due to higher software maintenance cost and, increased weapons and ammunition costs.
- Capital down due to the replacement of public safety equipment in FY 2025, this decrease is slightly offset by furniture replacement in FY 2026.

SHERIFF (continued)

- Interfund Transfer Out down to reflect the General Fund's portion of the cost to support the Sheriff's IV-D.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

Priority VI: Public Wellbeing

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

MEASURES:	Priority/Goal: (Strategy)	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Detention operating expenditures	V: 2	\$11,098,644	\$12,467,699	\$13,575,035
Federal prisoner per diem revenues	V: 2	\$3,184,008	\$2,467,798	\$2,592,000
Output:				
Number of employees completed AFIS ¹ Training ²	V: 2	N/A	3	3
Number of detainees who completed educational programs ²	V: 3(a)	54	68	68
Value of property stolen due to crime	VI: 2	\$4,319,428	\$4,976,684	\$4,000,000
Bad check warrants received	VI: 2	23	4	4
Bad check warrants served	VI: 2	33	18	18
Grant monies awarded no-match		\$132,401	\$559,836	\$600,000
Efficiency:				
Value of property recovered	VI: 2	\$1,046,622	\$1,333,231	\$1,350,000
Daily cost per prisoner		\$67	\$67	\$67
Actual cost of grant personnel and purchased equipment		\$132,401	\$559,836	\$600,000
Outcome:				
Value of property recovered as a percent of property reported stolen	VI: 2	24.23%	26.79%	33.75%
Percent of bad check warrants served	VI: 2	69.70%	22.22%	22.22%
Percent of federal prisoner per diem revenues to expenditures	V: 2	28.69%	19.79%	19.09%
Personnel, equipment purchased using non-general fund dollars	V: 2	37%	52%	60%
Actual civil fees received	V: 1	\$21,964	\$22,113	\$23,000
Percent of detainees that attended mental health workshop ¹	V: 3(a)	10.00%	10.00%	10.00%

¹ Automated Fingerprint Identification System (AFIS)

² Department began tracking this measure in FY 2023

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 26,600	\$ 30,900	\$ 32,000	\$ 29,900	\$ (1,000)	(3.2)
TOTAL REVENUES	<u>\$ 26,600</u>	<u>\$ 30,900</u>	<u>\$ 32,000</u>	<u>\$ 29,900</u>	<u>\$ (1,000)</u>	<u>(3.2)</u>
Personnel	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	100.0
Operating	4,151	108,250	4,500	105,750	(2,500)	(2.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 4,151</u>	<u>\$ 108,250</u>	<u>\$ 34,500</u>	<u>\$ 135,750</u>	<u>\$ 27,500</u>	<u>25.4</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower volume of registry fees.
- Personnel up due a personnel reimbursement to Sheriff Law Enforcement.
- Operating down due to a decrease in court prep cost and photo supply usage.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 52,902	\$ -	\$ 250,000	\$ -	\$ -	0.0
Interest	9,819	8,300	10,000	12,000	3,700	44.6
Miscellaneous	300	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 63,021</u></u>	<u><u>\$ 8,300</u></u>	<u><u>\$ 260,000</u></u>	<u><u>\$ 12,000</u></u>	<u><u>\$ 3,700</u></u>	<u><u>44.6</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	44,506	128,718	91,500	124,218	(4,500)	(3.5)
Capital	-	21,000	21,000	21,000	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 44,506</u></u>	<u><u>\$ 149,718</u></u>	<u><u>\$ 112,500</u></u>	<u><u>\$ 145,218</u></u>	<u><u>\$ (4,500)</u></u>	<u><u>(3.0)</u></u>

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in interest earnings.
- Operating down due to a decrease in K9 expenses.
- Capital remains unchanged.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.35	1.35	1.35	1.35	-	0.0
Charges and Fees	\$ 17,702	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0
TOTAL REVENUES	17,702	20,000	20,000	20,000	-	0.0
Interfund Transfer In	90,121	90,318	90,394	93,017	2,699	3.0
TOTAL SOURCES	<u>\$ 107,823</u>	<u>\$ 110,318</u>	<u>\$ 110,394</u>	<u>\$ 113,017</u>	<u>\$ 2,699</u>	2.4
Personnel	\$ 105,776	\$ 108,924	\$ 109,000	\$ 111,545	\$ 2,621	2.4
Operating	2,047	1,394	1,394	1,472	78	5.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 107,823</u>	<u>\$ 110,318</u>	<u>\$ 110,394</u>	<u>\$ 113,017</u>	<u>\$ 2,699</u>	2.4

Funding Adjustments for FY 2026 Include:

- Interfund Transfer In up due to support from the Traffic Education program.
- Personnel up due to projected benefits and compensation.
- Operating expenditures represent no significant change.

SOLICITOR (continued)

Program: Bond Estreatment
Fund: Special Revenue Fund
Function: Judicial

Mission: The Bond Estreatment Program remits funds to the Solicitor due to bond forfeiture in accordance with the South Carolina Code of Laws.

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 39,688	\$ 12,000	\$ 20,000	\$ 20,000	\$ 8,000	66.7
TOTAL REVENUES	<u>\$ 39,688</u>	<u>\$ 12,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 8,000</u>	66.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	34,580	30,000	35,000	48,000	18,000	60.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 34,580</u>	<u>\$ 30,000</u>	<u>\$ 35,000</u>	<u>\$ 48,000</u>	<u>\$ 18,000</u>	60.0

Funding Adjustments for FY 2026 Include:

- Revenues up due to resumption of bond estreatment sharing.
- Operating up due to increase in contingency for unbudgeted expenditures.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</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	100,000	100,000	100,000	100,000	-	0.0
Interfund Transfer In	-	10,782	13,502	25,057	14,275	132.4
TOTAL SOURCES	<u>\$ 100,000</u>	<u>\$ 110,782</u>	<u>\$ 113,502</u>	<u>\$ 125,057</u>	<u>\$ 14,275</u>	12.9
Personnel	\$ 114,541	\$ 116,360	\$ 120,338	\$ 124,152	\$ 7,792	6.7
Operating	1,254	848	848	905	57	6.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 115,795</u>	<u>\$ 117,208</u>	<u>\$ 121,186</u>	<u>\$ 125,057</u>	<u>\$ 7,849</u>	6.7

Funding Adjustments for FY 2026 Include:

- Interfund Transfer In up due to increase from Solicitor General Fund.
- Personnel up due to projected benefits and compensation.
- Operating no significant change.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental	\$ 416,992	\$ 330,000	\$ 315,000	\$ 315,000	\$ (15,000)	(4.5)
Charges and Fees	20,000	20,000	20,000	20,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 436,992</u>	<u>\$ 350,000</u>	<u>\$ 335,000</u>	<u>\$ 335,000</u>	<u>\$ (15,000)</u>	<u>(4.3)</u>
Personnel	\$ 111,459	\$ 111,926	\$ 116,000	\$ 119,364	\$ 7,438	6.6
Operating	116,818	132,551	134,551	143,588	11,037	8.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>228,277</u>	<u>244,477</u>	<u>250,551</u>	<u>262,952</u>	<u>18,475</u>	<u>7.6</u>
Interfund Transfer Out	<u>175,000</u>	<u>157,500</u>	<u>157,500</u>	<u>165,000</u>	<u>7,500</u>	<u>4.8</u>
TOTAL DISBURSEMENTS	<u>\$ 403,277</u>	<u>\$ 401,977</u>	<u>\$ 408,051</u>	<u>\$ 427,952</u>	<u>\$ 25,975</u>	<u>6.5</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to anticipated decrease in State funding.
- Personnel up due to projected benefits and compensation.
- Operating up due to increase in counseling services.
- Interfund Transfer Out up due to increase in shared funding support to Probate Juvenile Drug Court.

SOLICITOR (continued)

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

Mission: DUI Appropriation processes magisterial DUI cases and assists and/or prosecutes general sessions cases to relieve the burden on law enforcement officers who prosecute their own cases.

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</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	45,805	51,231	50,473	55,873	4,642	9.1
TOTAL SOURCES	<u>\$ 119,495</u>	<u>\$ 124,921</u>	<u>\$ 124,163</u>	<u>\$ 129,563</u>	<u>\$ 4,642</u>	3.7
Personnel	\$ 118,241	\$ 123,973	\$ 123,215	\$ 128,658	\$ 4,685	3.8
Operating	1,254	948	948	905	(43)	(4.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 119,495</u>	<u>\$ 124,921</u>	<u>\$ 124,163</u>	<u>\$ 129,563</u>	<u>\$ 4,642</u>	3.7

Funding Adjustments for FY 2026 Include:

- Interfund Transfer In up due to increase support from Solicitor General Fund.
- Personnel up due to increase in compensation and benefits.
- Operating expenditures reflect no significant change.

SOLICITOR (continued)

Program: Expungement
Fund: Special Revenue Fund
Function: Judicial

Mission: The Expungement Program processes defendant applications for record destruction relating to an arrest or conviction in accordance with the circumstances and requirements contained in South Carolina Code of Laws.

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Charges and Fees	\$ 86,810	\$ 125,000	\$ 100,000	\$ 100,000	\$ (25,000)	(20.0)
TOTAL REVENUES	86,810	125,000	100,000	100,000	(25,000)	(20.0)
Interfund Transfer In	14,423	-	27,695	14,941	14,941	100.0
TOTAL SOURCES	<u>\$ 101,233</u>	<u>\$ 125,000</u>	<u>\$ 127,695</u>	<u>\$ 114,941</u>	<u>\$ (10,059)</u>	(8.0)
Personnel	\$ 117,877	\$ 118,547	\$ 124,000	\$ 111,131	\$ (7,416)	(6.3)
Operating	2,635	4,695	3,695	3,810	(885)	(18.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 120,512</u>	<u>\$ 123,242</u>	<u>\$ 127,695</u>	<u>\$ 114,941</u>	<u>\$ (8,301)</u>	(6.7)

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in expungement fees.
- Interfund Transfer In up due to increase support from Solicitor General Fund.
- Personnel down due to elimination of temporary funding.
- Operating down due to a decrease in office expenses and technology costs.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0
Charges and Fees	10,425	9,000	10,494	6,000	\$ (3,000)	(33.3)
TOTAL REVENUES	70,425	69,000	70,494	66,000	(3,000)	(4.3)
Interfund Transfer In	64,049	27,369	27,369	33,703	6,334	23.1
TOTAL SOURCES	<u>\$ 134,474</u>	<u>\$ 96,369</u>	<u>\$ 97,863</u>	<u>\$ 99,703</u>	<u>\$ 3,334</u>	3.5
Personnel	\$ 131,398	\$ 92,820	\$ 93,000	\$ 95,944	\$ 3,124	3.4
Operating	3,076	3,549	4,863	3,759	210	5.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 134,474</u>	<u>\$ 96,369</u>	<u>\$ 97,863</u>	<u>\$ 99,703</u>	<u>\$ 3,334</u>	3.5

Funding Adjustments for FY 2026 Include:

- Revenues down due to decrease in arbitration fees.
- Interfund Transfer In up due to increase in support from the General Fund.
- Personnel up due to projected benefits and compensation.
- Operating expenditures reflect no significant change.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.45	3.45	3.45	3.45	-	0.0
Charges and Fees	\$ 93,990	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
Miscellaneous	107,216	-	75,000	75,000	75,000	100.0
TOTAL REVENUES	201,206	100,000	175,000	175,000	75,000	75.0
Interfund Transfer In	20,000	150,000	150,000	150,000	-	0.0
TOTAL SOURCES	\$ 221,206	\$ 250,000	\$ 325,000	\$ 325,000	\$ 75,000	30.0
Personnel	\$ 264,377	\$ 272,274	\$ 277,000	\$ 283,418	\$ 11,144	4.1
Operating	31,206	25,011	28,811	25,721	710	2.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 295,583	\$ 297,285	\$ 305,811	\$ 309,139	\$ 11,854	4.0

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in miscellaneous revenues.
- Personnel up due to projected benefits and compensation.
- Operating up due to increase in office expenses, technology costs, copier and messenger expenses.

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:

	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Change	Percent Change
Positions/FTE	79.28	80.28	80.22	79.35	(0.93)	(1.2)
Intergovernmental	\$ 8,294	\$ 8,294	\$ 8,294	\$ 8,294	\$ -	0.0
TOTAL REVENUES	<u>\$ 8,294</u>	<u>\$ 8,294</u>	<u>\$ 8,294</u>	<u>\$ 8,294</u>	<u>\$ -</u>	0.0
Personnel	\$ 7,638,401	\$ 8,515,837	\$ 7,590,612	\$ 8,664,070	\$ 148,233	1.7
Operating	460,536	464,424	474,754	518,241	53,817	11.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>8,098,937</u>	<u>8,980,261</u>	<u>8,065,366</u>	<u>9,182,311</u>	<u>202,050</u>	2.2
Interfund Transfer Out	<u>121,769</u>	<u>274,050</u>	<u>256,893</u>	<u>290,309</u>	<u>16,259</u>	5.9
TOTAL DISBURSEMENTS	<u>\$ 8,220,706</u>	<u>\$ 9,254,311</u>	<u>\$ 8,322,259</u>	<u>\$ 9,472,620</u>	<u>\$ 218,309</u>	2.4

Funding Adjustments for FY 2026 Include:

- Personnel up due an increase in temporary staff needs and internal staffing changes
- Operating up due to an increase in Noncapital IT Purchases and Fleet Fuel.
- Interfund Transfer Out up due to more funding to support special programs from the General Fund.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Priority VI: Public Wellbeing

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

SOLICITOR (continued)

Strategy C: Continue to coordinate and collaborate with local law enforcement partners.

MEASURES:		FY 2023	FY 2024	FY 2025
	Priority/Strategy	Actual	Actual	Projected
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year ⁵	VI: 2	13,964	13,716	14,025
Average number of open cases per attorney	VI: 2	399	370	379
Family Court:				
Number of open cases beginning of fiscal year ⁶	VI: 2	858	886	787
Average number of open cases per attorney	VI: 2	215	222	197
Output:				
Court of General Sessions:				
Number of arrest warrants issued	VI: 2 (c)	7,463	8,223	8,500
Number of cases disposed ¹	V: 2	8,256	8,265	8,500
Family Court:				
Number of new cases	V: 1 (c)	1,434	1,447	1,500
Number of cases disposed ¹	V: 2	1,468	1604	1,650
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤400)	VI: 2	219	222	230
Average number of disposed cases added per attorney ¹	V: 2	242	306	230
Family Court:				
Average number of new cases added per attorney (≤600)	VI: 2	478	362	375
Average number of disposed cases per attorney ¹	V: 2	489	401	412
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days (≤40%) ^{1 & 5}	V: 2 (c)	55.0%	56.0%	55.0 %
Percent of cases available for plea or trial ²	V: 2	92.0%	92.0%	92.0%
Dispositions:				
Percent of convictions (≥50%) ¹	VI: 2 (c)	44.0%	42%	43%
Percent of NP/Dismissal	V: 2	55.0%	50%	50%
Percent found not guilty	V: 2 (c)	>0.01%	>0.01%	>0.01%
Diversion program cases	VI: 2	0.50%	0.50%	0.50%
Completion rate of warrants added (100%) ^{1,3}	VI: 2 (c)	95.0%	101.0%	95.0%
Family Court:				
Percent of cases pending over 180 days (≤30%) ⁶	V: 2	<41.0%	33.0%	30.0%
Percent of cases available for adjudication ⁴	V:2	100.0%	100.0%	95.0%
Dispositions:				
Percent adjudicated (≥50%) ¹	V: 2	30.0%	30.0%	35.0%
Percent NP/Dismissal	V:2	70.0%	70.0%	65.0%
Percent found not guilty	VI: 2 (c)	0.0%	0.0%	0.0%
Percent of adjudicated cases referred to arbitration	V: 2	25.0%	17.0%	19.0%
Percent of cases referred to diversion	V: 2	12.0%	13.0%	15.0%
Completion rate of cases added (100%) ¹	V:2	95.0%	95.0%	95.0%

¹ Due to COVID-19, Court availability has been restricted in compliance with the SC Chief of Justice's 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 2024 Administrative Order, redefined the case docketing process for the Court of General Sessions and to Solicitor's Office. These administrative changes hurt the overall reduction of pending cases in the Solicitor's Office.

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.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.07	15.07	15.07	15.00	(0.07)	(0.5)
Intergovernmental	<u>\$ 2,036,700</u>	<u>\$ 2,030,001</u>	<u>\$ 2,108,163</u>	<u>\$ 2,423,873</u>	<u>\$ 393,872</u>	19.4
TOTAL REVENUES	2,036,700	2,030,001	2,108,163	2,423,873	393,872	19.4
Interfund Transfer In	<u>98,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u><u>\$ 2,134,727</u></u>	<u><u>\$ 2,030,001</u></u>	<u><u>\$ 2,108,163</u></u>	<u><u>\$ 2,423,873</u></u>	<u><u>\$ 393,872</u></u>	19.4
Personnel	<u>\$ 1,944,177</u>	<u>\$ 2,041,575</u>	<u>\$ 2,078,551</u>	<u>\$ 2,334,703</u>	<u>\$ 293,128</u>	14.4
Operating	<u>32,732</u>	<u>31,799</u>	<u>31,799</u>	<u>31,539</u>	<u>(260)</u>	(0.8)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>1,976,909</u>	<u>2,073,374</u>	<u>2,110,350</u>	<u>2,366,242</u>	<u>292,868</u>	14.1
Interfund Transfer Out	<u>245,563</u>	<u>-</u>	<u>27,695</u>	<u>38,061</u>	<u>38,061</u>	100.0
TOTAL DISBURSEMENTS	<u><u>\$ 2,222,472</u></u>	<u><u>\$ 2,073,374</u></u>	<u><u>\$ 2,138,045</u></u>	<u><u>\$ 2,404,303</u></u>	<u><u>\$ 330,929</u></u>	16.0

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in State non-grant Appropriations.
- Personnel up due to projected benefits and compensation.
- Operating reflects no significant change.
- Interfund Transfer Out up due to an increase in support for Violent Crime Prosecution and the Expungement program.

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.20	0.20	0.20	0.20	-	0.0
Charges and Fees	<u>\$ 308,393</u>	<u>\$ 175,000</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 50,000</u>	28.6
TOTAL REVENUES	<u>\$ 308,393</u>	<u>\$ 175,000</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 50,000</u>	28.6
Personnel	\$ 13,123	\$ 13,519	\$ 14,000	\$ 13,973	\$ 454	3.4
Operating	233,857	87,670	112,670	112,681	25,011	28.5
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	246,980	101,189	126,670	126,654	25,465	25.2
Interfund Transfer Out	<u>90,121</u>	<u>140,318</u>	<u>140,394</u>	<u>143,017</u>	<u>2,699</u>	1.9
TOTAL DISBURSEMENTS	<u>\$ 337,101</u>	<u>\$ 241,507</u>	<u>\$ 267,064</u>	<u>\$ 269,671</u>	<u>\$ 28,164</u>	11.7

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in traffic education fees.
- Personnel up due to projected benefits and compensation.
- Operating up due to higher allocations to the state and municipalities as required by state statute.
- Interfund Transfer Out up due to increase in support to the Pretrial Intervention program and Alcohol Education 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	1,861	5,000	5,000	5,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,861</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ -</u></u>	<u><u>0.0</u></u>

Funding Adjustments for FY 2026 Include:

- Operating unchanged.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Intergovernmental	\$ 5,181	\$ 10,000	\$ 5,000	\$ 5,000	\$ (5,000)	(50.0)
Charges and Fees	<u>756</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	5,937	11,000	6,000	6,000	(5,000)	(45.5)
Interfund Transfer In	<u>71,559</u>	<u>43,864</u>	<u>28,326</u>	<u>35,085</u>	<u>(8,779)</u>	<u>(20.0)</u>
TOTAL SOURCES	<u>\$ 77,496</u>	<u>\$ 54,864</u>	<u>\$ 34,326</u>	<u>\$ 41,085</u>	<u>\$ (13,779)</u>	<u>(25.1)</u>
Personnel	\$ 227,146	\$ 229,684	\$ 214,000	\$ 236,531	\$ 6,847	3.0
Operating	2,486	2,280	2,338	5,054	2,774	121.7
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 229,632</u>	<u>\$ 231,964</u>	<u>\$ 216,338</u>	<u>\$ 241,585</u>	<u>\$ 9,621</u>	<u>4.1</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to increase in projected local government contributions.
- Interfund Transfer In down due to lower support needed from Solicitor General Fund.
- Personnel up due to projected benefits and compensation.
- Operating up due to increase in technology 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</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	5,259	40,804	37,223	40,591	(213)	(0.5)
TOTAL SOURCES	<u>\$ 45,884</u>	<u>\$ 81,429</u>	<u>\$ 77,848</u>	<u>\$ 81,216</u>	<u>\$ (213)</u>	<u>(0.3)</u>
Personnel	\$ 44,898	\$ 80,581	\$ 77,000	\$ 80,311	\$ (270)	(0.3)
Operating	986	848	848	905	57	6.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 45,884</u>	<u>\$ 81,429</u>	<u>\$ 77,848</u>	<u>\$ 81,216</u>	<u>\$ (213)</u>	<u>(0.3)</u>

Funding Adjustments for FY 2026 Include:

- Interfund Transfer In no significant change.
- Personnel no significant change.
- Operating no significant change.

SOLICITOR (continued)

Program: Violent Crime Prosecution
Fund: Special Revenue Fund
Function: Judicial

Mission: The Violent Crime Prosecution Program prosecutes offenders of violent crimes by assisting with backlogs and delays in prosecuting victims' cases to reduce the number of inmates detained in the detention center and the re-release of violent offenders on bond.

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</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	100,000	100,000	100,000	100,000	-	0.0
Interfund Transfer In	-	-	-	23,120	23,120	100.0
TOTAL SOURCES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 123,120</u>	<u>\$ 23,120</u>	23.1
Personnel	\$ 119,245	\$ 125,106	\$ 124,284	\$ 128,091	\$ 2,985	2.4
Operating	986	848	1,148	905	57	6.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 120,231</u>	<u>\$ 125,954</u>	<u>\$ 125,432</u>	<u>\$ 128,996</u>	<u>\$ 3,042</u>	2.4

Funding Adjustments for FY 2026 Include:

- Interfund Transfer In up due to increase support from Solicitor General Fund.
- Personnel up due to projected benefits and compensation.
- Operating expenditures reflect no significant change.

TREASURER

Fund: General Fund
Function: General Government

Mission: The Treasurer's Office develops sound fiscal management practices to effectively collect and disburse tax revenues, invest idle money, and perform other Treasurer's functions required by law.

Services Provided:

- Collection and investment of funds
- Tax notification
- Issuance of tax refunds

Departmental Summary:

Treasurer

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	26.00	26.00	26.00	26.00	-	0.0
Licenses and Permits	\$ 39,549	\$ 37,500	\$ 42,000	\$ 42,500	\$ 5,000	13.3
Charges and Fees	301	500	500	500	-	0.0
Interest	19,022,986	11,250,000	16,050,000	12,707,500	1,457,500	13.0
Miscellaneous	766	500	500	500	-	0.0
TOTAL REVENUES	<u>\$19,063,602</u>	<u>\$11,288,500</u>	<u>\$16,093,000</u>	<u>\$12,751,000</u>	<u>\$ 1,462,500</u>	13.0
Personnel	\$ 2,065,244	\$ 2,260,031	\$ 2,213,000	\$ 2,389,330	\$ 129,299	5.7
Operating	181,333	199,833	202,313	225,074	25,241	12.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,246,577</u>	<u>\$ 2,459,864</u>	<u>\$ 2,415,313</u>	<u>\$ 2,614,404</u>	<u>\$ 154,540</u>	6.3

Funding Adjustments for FY 2026 Include:

- Interest income up due to higher budgeted interest income.
- Personnel up for projected pay and benefits.
- Operating up due to increased rates in security services contracts.

TREASURER (continued)

Performance Measures:

Priority IV: Financial Stability

Goal 1: Follow and implement financial policies and procedures that maintain the County's strong financial position.

Strategy (a): Review and update as needed the financial policies and procedures to ensure the County is adhering to applicable laws, regulations, and best financial practices.

Strategy (c): Present Council with financial strategies including multi-year financial plans for one of the following options: General Fund, Capital Improvement Plan, Debt Services, Transportation Sales Tax, or Environmental Management.

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	<u>Priority Goal/Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Overage/shortage per cashier	V: 2	\$58.53	\$18.98	\$10.00
Interest revenue	IV: 1	\$49,543,173	\$72,738,387	\$35,000,000
Revenue for Decal Issuance program	V: 2	\$37,486	\$39,549	\$39,000
Output:				
Total electronic payments	V: 1 (b)	\$267,974,191	\$356,151,941	\$409,574,732
Advance Tax Installment Applications received	IV: 1	184	172	150
Total real and other taxes billed	V: 2 (b)	\$1,301,191,333	\$1,419,212,524	\$1,547,938,521
Efficiency:				
Average debit/credit and online payments per month	V: 1 & 2	\$22,331,183	\$29,679,328	\$34,131,228
Average monthly interest rate	IV: 1	4.0%	5.55%	4.0%
Average collections per month	V: 2	\$92,936,532	\$102,102,420	\$112,172,294
Outcome:				
Rate of increase in electronic payments	V: 1 (b)	30%	33%	20%
Rate of decrease in overages/shortages	V: 2	73%	68%	47%
Total taxpayers enrolled in Advance Installment Program	V: 1 (b)	1,599	1,630	1,680
Rate of increase in interest revenue	IV: 1	1,347%	47%	(52%)
Total real and other taxes collected	V: 2 (b)	\$1,115,238,389	\$1,225,229,035	\$1,346,067,534
Collection rate of real and other taxes	V: 2 (b)	96.77%	97.15%	95.0%

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	23.00	23.00	23.00	-	0.0
Intergovernmental	\$ 1,379,830	\$ 653,500	\$ 397,000	\$ 1,077,500	\$ 424,000	64.9
Miscellaneous	175	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 1,380,005</u></u>	<u><u>\$ 653,500</u></u>	<u><u>\$ 397,000</u></u>	<u><u>\$ 1,077,500</u></u>	<u><u>\$ 424,000</u></u>	64.9
Personnel	\$ 2,964,745	\$ 3,417,302	\$ 2,104,000	\$ 2,601,875	\$ (815,427)	(23.9)
Operating	1,515,359	1,831,488	2,535,074	2,709,223	877,735	47.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>4,480,104</u></u>	<u><u>5,248,790</u></u>	<u><u>4,639,074</u></u>	<u><u>5,311,098</u></u>	<u><u>62,308</u></u>	1.2
Interfund Transfer Out	-	-	7,686	-	-	0.0
TOTAL DISBURSEMENTS	<u><u>\$ 4,480,104</u></u>	<u><u>\$ 5,248,790</u></u>	<u><u>\$ 4,646,760</u></u>	<u><u>\$ 5,311,098</u></u>	<u><u>\$ 62,308</u></u>	1.2

Funding Adjustments for FY 2026 Include:

- Intergovernmental revenues up due to higher local municipal reimbursements.
- Personnel reflects a decrease in cost for poll workers to support the national, municipal, and local elections.
- Operating up due to an increase in contracted temps for facilitation of early voting.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy B: Increase and enhance digital engagement by 5%.

ELECTIONS & VOTER REGISTRATION (continued)

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

MEASURES:		FY 2023	FY 2024	FY 2025
	Priority/Strategy	Actual	Actual	Projected
Output:				
Number of active voters	V: 2 (a)	264,000	268,000	275,000
Number of poll workers attending one or more training sessions	V: 1 (c), 3 (a)	1,726	1,800	2,000
Average number of classes conducted	V: 3 (a)	60	60	75
Number of poll workers training on-line	V: 1 (b), 3 (a)	750	700	900
Efficiency:				
Total cost per training class ¹	V: 3 (a)	N/A	N/A	N/A
Total hours to train ¹	V: 3 (a)	150	3	N/A
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	V: 2	1,726	1,800	N/A
Percent of poll managers with passing score	V: 2	100%	100%	100%
Percent of precincts utilizing electronic poll books	V: 1 (c), 2	100%	100%	100%

¹ Data not available at the time of publication.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 333,744	\$ 361,307	\$ 361,307	\$ 465,523	\$ 104,216	28.8
Operating	35,475,139	37,002,691	37,002,691	39,194,082	2,191,391	5.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$35,808,883</u></u>	<u><u>\$37,363,998</u></u>	<u><u>\$37,363,998</u></u>	<u><u>\$39,659,605</u></u>	<u><u>\$ 2,295,607</u></u>	6.1

Funding Adjustments for FY 2026 Include:

- Personnel up to reflect projected compensation and benefits.
- Operating up due to increase in facilities maintenance costs.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy B: Increase and enhance digital engagement by 5%.

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

Priority VI: Public Wellbeing

LIBRARY (continued)

Goal 3: Connect residents with diverse resources to address community needs based on a data-driven decision-making approach.

MEASURES:	<u>Priority/ Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Library visits ¹	V: 1, 2, 3	1,133,705	1,330,792	1,344,100
Hours Open ¹	V: 1, 2, 3	42,273	46,260	46,723
Program attendees	V: 3 (a), VI: 3	81,259	115,282	116,435
PC use ¹	V: 1, 2, 3	189,997	250,997	253,507
Output:				
Registered cardholders ³	VI: 3	227,136	213,825	215,963
Programs held ⁵	V: 3 (a)	4,031	5,199	5,251
Reference questions answered ^{1,2}	V: 1 (c), 2 (a)	274,985	300,667	303,674
Efficiency:				
Library visits per capita	V: 1, 2, 3	2.78	3.26	3.29
Cost per library visit ⁵	V: 3 (a)	\$29.44	\$27.99	\$28.27
Cost per registered cardholder ⁴	V: 3 (a)	\$146.95	\$174.19	\$175.93
Reference questions answered per capita ²	V: 1 (c), 2 (a)	0.67	0.74	0.74
Percent change in circulation per capita	V: 2 (a)(c)	12.21%	13.95%	14.09%
Items catalogued per capita ⁴	V: 2 (a)	4.33	4.63	4.68
Circulation of all materials per year	VI: 3	2,929,774	3,338,585	3,371,971
Outcome:				
New registrations added annually ^{3,4}	V: 1, 2, 3 / VI: 3	30,346	30,499	30,804
Registered users as a percentage of the population ³	VI: 3	55.64%	52.38%	52.90%
Percent change in registrations as percent of population ^{3,4}	VI:3	19.61%	0.50%	0.51%
Percentage increase of questions answered ²	V: 1(c), 2 (a)	8.86%	9.34%	9.43%
Circulation per capita	VI: 3	7.18	8.18	8.26

¹ Unexpected closure due to weather and maintenance, alongside renovations at six branches (Village, John L. Dart, West Ashley, McClellanville, Folly Beach, and Edisto Island), impact all service areas, notably affecting library visits and hours open.

² Inactive cardholders whose last activity date is five years old or older are purged from the system once a year.

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

⁴ County population of 408,235 from the U.S. Census Bureau as of April 2020 was used to calculate the measure.

⁵ Fiscal year expenditure projections as of July 8, 2024, were utilized to calculate the measure.

⁶ In FY2024 CCPL did not have to add a large opening day collection for a new branch, nor a regional-sized refresh collection to the catalog.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$ 192,696	\$ 250,000	\$ 125,000	\$ 150,000	\$ (100,000)	(40.0)
Interest	16,626	9,000	10,000	8,000	(1,000)	(11.1)
TOTAL REVENUES	\$ 209,322	\$ 259,000	\$ 135,000	\$ 158,000	\$ (101,000)	(39.0)
Personnel	\$ 902,211	\$ 935,030	\$ 929,000	\$ 959,044	\$ 24,014	2.6
Operating	17,361	22,675	19,325	21,731	(944)	(4.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 919,572	\$ 957,705	\$ 948,325	\$ 980,775	\$ 23,070	2.4

Funding Adjustments for FY 2026 Include:

- Charges and Fees down due to lower volume of fee collections.
- Personnel up due to projected compensation.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MASTER-IN-EQUITY (continued)

MEASURES:	<u>Priority/Goal Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Cases referred	V:1(B)	594	486	600
Output:				
Disposed cases	V:2(B)	519	488	575
Percent of disposed cases	V:2(B)	.8737%	1.004%	90%
Efficiency:				
Cost per case	V:2(B)	\$1,252.49	\$1,245.60	\$1,157.24
Outcome:				
Average case length in days	V:2(B)	n/a	n/a	n/a

1 We anticipate the Government restrictions on mortgage loans (VA and FHA) will be lifted once the election is held in November and we should be inundated with work.

2 No cases originate in the Office of the Master in Equity. Cases are filed with the Clerk of Court, and after service of all parties Plaintiffs may request the case be referred to out Court – because legally and logically our court is the proper jurisdiction for matters that are born out of the terms of a contract between parties.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.00	18.00	18.00	18.00	-	0.0
Intergovernmental	\$ 2,027,821	\$ 2,097,041	\$ 2,164,572	\$ 2,274,308	\$ 177,267	8.5
Charges and Fees	41,504	85,000	15,000	85,000	-	0.0
Interest	29,362	18,000	18,000	20,000	2,000	11.1
TOTAL REVENUES	\$ 2,098,687	\$ 2,200,041	\$ 2,197,572	\$ 2,379,308	\$ 179,267	8.1
Personnel	\$ 1,690,721	\$ 2,045,407	\$ 1,857,767	\$ 2,261,380	\$ 215,973	10.6
Operating	246,604	248,459	149,757	268,820	20,361	8.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,937,325	\$ 2,293,866	\$ 2,007,524	\$ 2,530,200	\$ 236,334	10.3

Funding Adjustments for FY 2026 Include:

- Revenues up due to Intergovernmental carryforwards from the State and Berkeley County.
- Personnel down due to projected compensation and benefits, as well as the availability of state recruitment and retention funds.
- Operating up due to increase training expenses and office expenses.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	57.00	57.00	57.00	58.00	1.00	1.8
Intergovernmental	\$ 2,166,063	\$ 2,077,027	\$ 2,194,539	\$ 2,358,941	\$ 281,914	13.6
Charges and Fees	280,344	350,000	250,000	300,000	(50,000)	(14.3)
Fines and Forfeitures	(20,860)	-	-	-	-	0.0
Interest	71,831	42,000	65,000	45,000	3,000	7.1
TOTAL REVENUES	2,497,378	2,469,027	2,509,539	2,703,941	234,914	9.5
Interfund Transfer In	4,440,000	4,850,000	4,850,000	5,100,000	250,000	5.2
TOTAL SOURCES	\$ 6,937,378	\$ 7,319,027	\$ 7,359,539	\$ 7,803,941	\$ 484,914	6.6
Personnel	\$ 5,797,663	\$ 6,544,291	\$ 6,451,000	\$ 7,226,294	\$ 682,003	10.4
Operating	718,255	840,690	700,848	899,749	59,059	7.0
Capital	-	70,000	70,000	126,000	56,000	80.0
TOTAL EXPENDITURES	\$ 6,515,918	\$ 7,454,981	\$ 7,221,848	\$ 8,252,043	\$ 797,062	10.7

Funding Adjustments for FY 2026 Include:

- Revenues down due to decreases in Recovered Court costs.
- Interfund Transfer In up due to the General Fund support of the Public Defender's function in Charleston County.
- Personnel up due to projected compensation and benefits, the addition of one full-time position, and the availability of state recruitment and retention funds.
- Operating up due to increased software subscription cost and training expenses.
- Capital up due to the replacement of two vehicles and the addition of two vehicles.

PUBLIC DEFENDER (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

Strategy (c): Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods.

Priority VI: Public Wellbeing

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

MEASURES:	Priority/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Jail cases pending per attorney per month	V: 2, 3	23	26	30
Output:				
Case law meetings and in-house training per attorney	V: 2 (b)	8	4	4
In-house training sessions for paralegals	V: 2 (b)	2	1	2
Community and school activities attended	V: 1, 3 / VI: 2	40	35	35
Efficiency:				
Hours spent per case law meeting per attorney	V: 2	8	20	20
Hours spent per in-house training session per paralegal	V: 2 (b)	2	2	2
Average number of cases (charges) per attorney	V: 2	350	325	325
Hours spent per community/school activities per staff	V: 1, 3 / VI: 2	5	5	5
Outcome:				
Cases disposed of annually by:				
<u>General Sessions (jail & non-jail) ¹</u>				
Trials (clients)	V: 2, 3 / VI: 2	12	9	12
Guilty Pleas (clients)	V: 2, 3 / VI: 2	1,200	1500	1000
Probation Violations (warrants)	V: 2, 3 / VI: 2	230	60	75
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials	V: 2, 3 / VI: 2	3	3	3
Total petitions disposed	V: 2, 3 / VI: 2	1,100	613	800
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed	V: 2, 3 / VI: 2	300	303	300
<u>Sentencing Specialist</u>				
Clients assisted	V: 2, 3 / VI: 2	550	1184	1000
<u>Initial Bond Court Representation</u>				
Clients represented	V: 2, 3 / VI: 2	3,300	4109	4200

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

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</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>4,440,000</u>	<u>4,850,000</u>	<u>4,850,000</u>	<u>5,100,000</u>	<u>250,000</u>	5.2
TOTAL DISBURSEMENTS	<u>\$ 4,440,000</u>	<u>\$ 4,850,000</u>	<u>\$ 4,850,000</u>	<u>\$ 5,100,000</u>	<u>\$ 250,000</u>	5.2

Funding Adjustments for FY 2026 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Intergovernmental	\$ 12,871	\$ 13,400	\$ 13,160	\$ 13,420	\$ 20	0.1
TOTAL REVENUES	<u>\$ 12,871</u>	<u>\$ 13,400</u>	<u>\$ 13,160</u>	<u>\$ 13,420</u>	<u>\$ 20</u>	<u>0.1</u>
Personnel	\$ 582,370	\$ 691,518	\$ 684,000	\$ 711,797	\$ 20,279	2.9
Operating	27,109	19,110	18,480	23,110	4,000	20.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 609,479</u>	<u>\$ 710,628</u>	<u>\$ 702,480</u>	<u>\$ 734,907</u>	<u>\$ 24,279</u>	<u>3.4</u>

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating up due increased personnel attending conferences.

VETERANS AFFAIRS (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:		FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
	Priority/Strategy			
Output:				
Office contacts	V: 2 (b)	20,960	20,372	2,174
Claims filed	V: 2	3,139	2,598	2,868
Outcome:				
Percent of walk-ins served in five minutes	V: 2	85%	80%	85%
Percent of claims submitted within two business days	V: 2	75%	70%	75%

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	6.00	6.00	1.00	20.0
Personnel	\$ 781,826	\$ 922,558	\$ 898,000	\$ 974,792	\$ 52,234	5.7
Operating	53,527	155,039	71,174	155,482	443	0.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 835,353	\$ 1,077,597	\$ 969,174	\$ 1,130,274	\$ 52,677	4.9

Funding Adjustments for FY 2026 Include:

- Personnel up due to staffing adjustments during FY 2025.
- Operating has no significant changes.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 225,383	\$ 424,298	\$ 270,000	\$ 403,468	\$ (20,830)	(4.9)
Operating	12,005	47,577	43,267	13,455	(34,122)	(71.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 237,388	\$ 471,875	\$ 313,267	\$ 416,923	\$ (54,952)	(11.6)

Funding Adjustments for FY 2026 Include:

- Personnel down due to staffing changes.
- Operating down due to a decrease in consultant fees.

INNOVATION

Fund: General Fund
Function: General Government

Mission: The Innovation 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.50	1.00	1.00	(2.50)	(71.4)
Personnel	\$ 179,864	\$ 501,391	\$ 186,000	\$ 190,296	\$ (311,095)	(62.0)
Operating	-	19,028	3,734	-	(19,028)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 179,864</u></u>	<u><u>\$ 520,419</u></u>	<u><u>\$ 189,734</u></u>	<u><u>\$ 190,296</u></u>	<u><u>\$ (330,123)</u></u>	<u><u>(63.4)</u></u>

Funding Adjustments for FY 2026 Include:

- Personnel down due to reallocation of staff during FY 2025.
- Operating down due to reallocation of costs to the Public Information Office.

PUBLIC INFORMATION OFFICE

Fund: General Fund
Function: General Government

Mission: The Public Information Office (PIO) ensures timely, accurate, and effective internal and external communication to diverse employee and community groups.

Services Provided:

- Leads county media relation efforts including: press releases, facilitating media interviews, and disseminating information during emergencies.
- Produces multiple newsletters and digital media content to increase engagement between employees and the public.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.50	0.00	2.50	2.60	2.60	100.0
Personnel	\$ 241,228	\$ -	\$ 308,000	\$ 322,285	\$ 322,285	100.0
Operating	4,862	-	5,434	10,363	10,363	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 246,090	\$ -	\$ 313,434	\$ 332,648	\$ 332,648	100.0

Funding Adjustments for FY 2026 Include:

- Personnel up due to reallocation of staff during FY 2025.
- Operating up due to the reallocation of cost from the Innovation Department.

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 and Revitalization, Housing & Neighborhood Revitalization, Medically Indigent Assistance Program, Charleston Center (DAODAS), Greenbelt Programs, and Magistrates' Court.

Departmental Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 518,863	\$ 514,717	\$ 521,000	\$ 538,749	\$ 24,032	4.7
Operating	5,805	8,600	8,600	7,460	(1,140)	(13.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 524,668</u></u>	<u><u>\$ 523,317</u></u>	<u><u>\$ 529,600</u></u>	<u><u>\$ 546,209</u></u>	<u><u>\$ 22,892</u></u>	<u><u>4.4</u></u>

Funding Adjustments for FY 2026 Include:

- Personnel up due to anticipated compensation and benefits.
- Operating down due to decrease wireless tech and copier costs.

COMMUNITY DEVELOPMENT & REVITALIZATION

Program: Administration
Fund: General Fund
Function: General Government

Mission: The Community Development and Revitalization Department enhances citizens' quality of life while promoting economic growth by developing and revitalizing housing and communities.

Services Provided:

- Administers and oversees grants awarded from the American Rescue Plan Act (ARPA), MacArthur Foundation, Medically Indigent Assistance Program (MIAP), Department of Housing and Urban Development (HUD), including Community Development Block Grant (CDBG), HOME Investment Partnership, and Emergency Shelter Grant (ESG), and other granting programs.
- Manages the workforce housing programs funded by accommodations taxes and special source revenue credits.
- Manages the well/septic upgrade, connection, and maintenance program.
- Manages financial monitoring, compliance, environmental clearances, and special projects benefitting the community's affordable housing and economic growth.

Program Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	3.00	1.00	50.0
Personnel	\$ 391,841	\$ 193,794	\$ 138,000	\$ 239,867	\$ 46,073	23.8
Operating	22,897	39,698	18,750	26,713	(12,985)	(32.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 414,738	\$ 233,492	\$ 156,750	\$ 266,580	\$ 33,088	14.2

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits, as well as the addition of a full-time position in FY 2026.
- Operating down due to the allocation of some office expenses prior to reimbursement from grants.

Performance Measures:

Priority III: Quality of Life

Goal 2: Continue to monitor and implement initiatives through Charleston County's "Housing Our Future Plan."

Strategy A: Create a new Multi-County Park agreement with support of the municipalities and Colleton County dedicated exclusively to affordable housing.

Strategy B: Establish policies and create systems for Special Source Revenue Credits and Accommodations which to consider and evaluate affordable housing projects requesting financial incentive assistance.

COMMUNITY DEVELOPMENT & REVITALIZATION

Strategy C: Develop and implement programs to utilize and bank land to support affordable and mixed income housing developments.

Strategy D: Explore opportunities to continue housing initiatives currently funded by ARPA.

Priority VII: American Rescue Plan Act (ARPA)

Goal 1: Continue to monitor and implement the ARPA Strategic plan.

Goal 2: Commit all ARPA funding by December 2024.

Goal 3: Expend all ARPA funding by September 2026.

MEASURES:	<u>Priority: Goal (Strategy)</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Meet with municipalities and Colleton County and collaborated with Grow America	III: 2 (A)	0%	100%	N/A
Discuss concepts with consultants and stakeholders for Special Source Revenue Credits	III-2-B	0%	100%	N/A
Discuss concepts with consultants and stakeholders for Accommodations Tax	III-2-B	0%	0%	100%
Discuss concepts with stakeholders for programs to utilize and bank land	III-2-C	0%	100%	N/A
Identify program to utilize and bank land	III-2-C	0%	100%	N/A
Explore opportunities to continue housing initiatives	III-2-D	0%	0%	100%
LOST Revenue Received in FY23	VII-1	\$30 M	N/A	N/A
ARPA Revenue Received in FY23	VII-1	\$50 M	N/A	N/A
Output:				
Obtain buy-in from municipalities and Colleton County	III-2-A	0%	100%	N/A
Obtain buy-in from consultants and stakeholders - for Special-Source-Revenue-Credits	III-2-B	0%	100%	N/A
Obtain buy-in from consultants and stakeholders - for Accommodations Tax	III-2-B	0%	0%	100%
Lost Revenue funds committed (\$30 million)	VII-2	\$0	\$7.7 M	\$3.2M
ARPA funds committed (\$50 million)	VII-2	\$9.3 M	\$20.0 M	\$20.7 M
Lost Revenue funds expended (\$30 million)	VII-3	\$16.5 M	\$2.6 M	\$6.6 M
ARPA funds expended (\$50 million)	VII-3	\$6.8 M	\$10.2 M	\$16.5 M
Outcome:				
Create Multi-County Park Agreement	III-2-A	0%	100%	N/A
Create Special Source Revenue Credit (SSRC) Policy ¹ and System	III-2-B	0%	90%	10%
Implement Uniform Tax Exemption Program	III-2-B	0%	0%	100%
Create Accommodations Tax Policy and System	III-2-B	0%	0%	100%
Implement Accommodations Tax Policy Program.	III-2-C	0%	0%	0%
Develop Affordable Housing Land Acquisition Program	III-2-C	0%	100%	N/A
Implement Affordable Housing Land Acquisition Program	III-2-C	0%	0%	100%

¹ Accomplished in a document titled the Uniform Tax Exemption Procedure (UTEP)

COMMUNITY DEVELOPMENT & REVITALIZATION (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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.48	-	0.48	0.48	0.48	100.0
Personnel	\$ 33,765	\$ 33,402	\$ 36,000	\$ 40,203	\$ 6,801	20.4
Operating	1,384,481	1,370,250	1,370,250	1,408,865	38,615	2.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,418,246</u></u>	<u><u>\$ 1,403,652</u></u>	<u><u>\$ 1,406,250</u></u>	<u><u>\$ 1,449,068</u></u>	<u><u>\$ 45,416</u></u>	3.2

Funding Adjustments for FY 2026 Include:

- Personnel up due to anticipated compensation and benefits.
- 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.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

Division: Administration
Fund: Enterprise Fund
Function: Health and Welfare

Mission: DAODAS operates a comprehensive array of residential, outpatient, 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.35	15.35	14.35	14.20	(1.15)	(7.5)
Intergovernmental	\$ 10,895	\$ 10,895	\$ 211,674	\$ 87,799	\$ 76,904	705.9
Charges and Fees	228,174	350,000	175,500	225,500	\$ (124,500)	(35.6)
Interest	(14,500)	70,000	-	-	(70,000)	(100.0)
Miscellaneous	7,927	2,000	-	2,000	-	0.0
Leases and Rentals	139,653	143,907	142,800	146,235	2,328	1.6
TOTAL REVENUES	372,149	576,802	529,974	461,534	(115,268)	(20.0)
Interfund Transfer In	2,153,339	1,186,916	5,051,715	3,483,449	2,296,533	193.5
TOTAL SOURCES	\$ 2,525,488	\$ 1,763,718	\$ 5,581,689	\$ 3,944,983	\$ 2,181,265	123.7
Personnel	\$ 1,104,102	\$ 1,072,580	\$ 1,187,100	\$ 1,139,721	\$ 67,141	6.3
Operating	1,266,400	284,026	337,300	477,481	193,455	68.1
Capital	-	50,000	41,280	-	(50,000)	(100.0)
TOTAL EXPENDITURES	\$ 2,370,502	\$ 1,406,606	\$ 1,565,680	\$ 1,617,202	\$ 210,596	15.0

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower fees and a reduction in interest income in FY 2026.
- Interfund Transfer In up to reflect higher General Fund support.
- Personnel up due to projected compensation and benefits.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

- Operating up due to higher County administrative charges.
- Capital down due to the replacement a vehicle in FY 2025.

Performance Measures:

Priority VI: Public Wellbeing

Goal 3: Connect residents with diverse resources to address community needs based on a data driven decision-making approach

Strategy B: Explore a data dashboard to track overdoses, Narcan distribution, and fentanyl test strip distribution to enhance public awareness around community needs and services.

Strategy C: Provide targeted outreach and distribution of Narcan through the use of National OD (Overdose) Map to provide a better view of overdose locations and follow up for treatment.

MEASURES:

	<u>Priority/Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Number of Narcan Distribution Events	VI: 3 (C)	13 ¹	82	100
Output:				
Number of Narcan distributed in the County	VI: 3 (C)	752*	2,630	2,800
Number of Fentanyl Test Strips distributed in the County	VI: 3 (B)	2,617*	5,650	6,000
Outcome:				
Number of clicks on the Opioid Overdose Dashboard	VI: 3 (B)	n/a	n/a	2,000

¹Numbers were not tracked prior to Jan 1st, 2023

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 use and misuse on adolescents and their families.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.22	4.22	4.34	4.34	0.12	2.8
Intergovernmental	\$ 184,002	\$ 179,172	\$ 143,055	\$ 154,017	\$ (25,155)	(14.0)
Charges and Fees	68,277	96,251	(23,300)	78,817	(17,434)	(18.1)
TOTAL REVENUES	<u>\$ 252,279</u>	<u>\$ 275,423</u>	<u>\$ 119,755</u>	<u>\$ 232,834</u>	<u>\$ (42,589)</u>	<u>(15.5)</u>
Personnel	\$ 156,388	\$ 351,009	\$ 149,000	\$ 377,080	\$ 26,071	7.4
Operating	79,818	145,554	184,070	143,353	(2,201)	(1.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 236,206</u>	<u>\$ 496,563</u>	<u>\$ 333,070</u>	<u>\$ 520,433</u>	<u>\$ 23,870</u>	<u>4.8</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a lower allocation of the Alcohol Beverage Tax.
- Personnel up due to increased various intradepartmental staffing changes in FY 2025.
- Operating down due to a decrease in the allocation of administrative 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.84	7.84	6.63	6.63	(1.21)	(15.4)
Intergovernmental	\$ 666,980	\$ 767,866	\$ 301,700	\$ 382,677	\$ (385,189)	(50.2)
Charges and Fees	259,263	459,962	145,000	325,000	(134,962)	(29.3)
TOTAL REVENUES	<u>\$ 926,243</u>	<u>\$ 1,227,828</u>	<u>\$ 446,700</u>	<u>\$ 707,677</u>	<u>\$ (520,151)</u>	<u>(42.4)</u>
Personnel	\$ 293,793	\$ 436,497	\$ 368,200	\$ 451,495	\$ 14,998	3.4
Operating	177,021	241,980	285,561	228,882	(13,098)	(5.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 470,814</u>	<u>\$ 678,477</u>	<u>\$ 653,761</u>	<u>\$ 680,377</u>	<u>\$ 1,900</u>	<u>0.3</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a lower allocation of the Alcohol Beverage Tax.
- Personnel up due to projected compensation and benefits.
- Operating down due to a lower 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 Transitional Care Unit, provides healthcare through cost-effective methods for the benefit of the patient and community.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.24	7.24	5.97	5.97	(1.27)	(17.5)
Intergovernmental	\$ 796,686	\$ 1,030,729	\$ 755,454	\$ 755,454	\$ (275,275)	(26.7)
Charges and Fees	500,964	618,729	437,100	486,234	(132,495)	(21.4)
TOTAL REVENUES	<u><u>\$ 1,297,650</u></u>	<u><u>\$ 1,649,458</u></u>	<u><u>\$ 1,192,554</u></u>	<u><u>\$ 1,241,688</u></u>	<u><u>\$ (407,770)</u></u>	<u><u>(24.7)</u></u>
Personnel	\$ 390,247	\$ 581,841	\$ 523,296	\$ 506,169	\$ (75,672)	(13.0)
Operating	791,627	562,653	1,222,322	1,144,736	582,083	103.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,181,874</u></u>	<u><u>\$ 1,144,494</u></u>	<u><u>\$ 1,745,618</u></u>	<u><u>\$ 1,650,905</u></u>	<u><u>\$ 506,411</u></u>	<u><u>44.2</u></u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in billings and lower Medicaid reimbursements.
- Personnel up due to various intradepartmental staffing changes in FY 2025.
- Operating up due to higher allocation of support services.

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, nicotine, other drug use and misuse, 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.25	3.25	3.25	3.25	-	0.0
Intergovernmental	\$ 111,414	\$ 215,062	\$ 201,800	\$ 226,719	\$ 11,657	5.4
Charges and Fees	725	12,000	500	12,000	-	0.0
TOTAL REVENUES	<u>\$ 112,139</u>	<u>\$ 227,062</u>	<u>\$ 202,300</u>	<u>\$ 238,719</u>	<u>\$ 11,657</u>	5.1
Personnel	\$ 159,804	\$ 234,097	\$ 234,000	\$ 245,715	\$ 11,618	5.0
Operating	90,923	109,073	116,657	109,926	853	0.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 250,727</u>	<u>\$ 343,170</u>	<u>\$ 350,657</u>	<u>\$ 355,641</u>	<u>\$ 12,471</u>	3.6

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in grant funding.
- Personnel costs up due to projected compensation and benefits.
- Operating up due to increased training and conference expenses.

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 use disorder programs for justice-involved individuals.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.05	8.05	8.55	8.55	0.50	6.2
Intergovernmental	\$ 42,725	\$ 7,450	\$ 206,000	\$ 548,978	\$ 541,528	7268.8
Charges and Fees	299,127	737,550	200,000	400,000	(337,550)	(45.8)
Miscellaneous	-	-	88,563	-	-	0.0
TOTAL REVENUES	<u><u>\$ 341,852</u></u>	<u><u>\$ 745,000</u></u>	<u><u>\$ 494,563</u></u>	<u><u>\$ 948,978</u></u>	<u><u>\$ 203,978</u></u>	27.4
Personnel	\$ 473,790	\$ 700,861	\$ 509,300	\$ 681,891	\$ (18,970)	(2.7)
Operating	309,471	392,172	419,088	355,889	(36,283)	(9.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 783,261</u></u>	<u><u>\$ 1,093,033</u></u>	<u><u>\$ 928,388</u></u>	<u><u>\$ 1,037,780</u></u>	<u><u>\$ (55,253)</u></u>	(5.1)

Funding Adjustments for FY 2026 Include:

- Revenues up due to a higher allocation of the Alcohol Beverage Tax
- Personnel down due to projected compensation.
- Operating down due to a decrease in 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 (PIER) provides continuum care through substance use disorder treatment services, which include screening and assessment, treatment services, and post release support for continued recovery, to reduce the recidivism of Charleston County Detention Center residents who have a substance use disorder.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.15	3.15	4.35	4.35	1.20	38.1
Charges and Fees	<u>\$ 322,716</u>	<u>\$ 354,427</u>	<u>\$ 313,827</u>	<u>\$ 334,996</u>	<u>\$ (19,431)</u>	(5.5)
TOTAL REVENUES	<u>\$ 322,716</u>	<u>\$ 354,427</u>	<u>\$ 313,827</u>	<u>\$ 334,996</u>	<u>\$ (19,431)</u>	(5.5)
Personnel	\$ 279,296	\$ 326,289	\$ 240,000	\$ 359,765	\$ 33,476	10.3
Operating	65,706	74,132	72,333	72,186	(1,946)	(2.6)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 345,002</u>	<u>\$ 400,421</u>	<u>\$ 312,333</u>	<u>\$ 431,951</u>	<u>\$ 31,530</u>	7.9

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decreased reimbursement from Sheriff Inmate Welfare.
- Personnel up due to interdepartmental staffing changes in FY 2025.
- Operating down due to a decrease in the allocation of administration cost.

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 intensive rehabilitation to assist recovery from substance use disorders, reduce recidivism, and increase public safety.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.20	2.20	2.00	2.00	(0.20)	(9.1)
Charges and Fees	<u>\$ 114,842</u>	<u>\$ 166,437</u>	<u>\$ 202,635</u>	<u>\$ 225,771</u>	<u>\$ 59,334</u>	35.6
TOTAL REVENUES	<u>\$ 114,842</u>	<u>\$ 166,437</u>	<u>\$ 202,635</u>	<u>\$ 225,771</u>	<u>\$ 59,334</u>	35.6
Personnel	\$ 133,856	\$ 166,437	\$ 131,000	\$ 165,491	\$ (946)	(0.6)
Operating	56,682	59,155	71,635	60,280	1,125	1.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 190,538</u>	<u>\$ 225,592</u>	<u>\$ 202,635</u>	<u>\$ 225,771</u>	<u>\$ 179</u>	0.1

Funding Adjustments for FY 2026 Include:

- Revenues up due to increased support from Probate Adult Drug Court.
- Personnel down due to interdepartmental staffing changes in FY 2025.
- Operating up due an increase in office expenses.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Medical Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Medical Services Division provides residential and withdrawal management services to patients with severe substance use disorders.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Charges and Fees	\$ 1,125	\$ 5,600	\$ 1,725	\$ 5,600	\$ -	0.0
TOTAL REVENUES	<u>\$ 1,125</u>	<u>\$ 5,600</u>	<u>\$ 1,725</u>	<u>\$ 5,600</u>	<u>\$ -</u>	0.0
Personnel	\$ 99,976	\$ 112,869	\$ 124,000	\$ 120,786	\$ 7,917	7.0
Operating	(102,648)	(107,269)	(78,309)	(115,186)	(7,917)	7.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ (2,672)</u>	<u>\$ 5,600</u>	<u>\$ 45,691</u>	<u>\$ 5,600</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2026 Include:

- Revenues reflect no change.
- Personnel costs up due to projected compensation and benefits.
- Operating down due to an increase in reimbursements from other divisions.

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 use disorders on pregnant and parenting-age women and their children.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.24	4.24	4.98	4.98	0.74	17.5
Intergovernmental	\$ 580,498	\$ 645,921	\$ 651,548	\$ 756,985	\$ 111,064	17.2
Charges and Fees	436,086	618,891	293,850	375,000	(243,891)	(39.4)
TOTAL REVENUES	<u>\$ 1,016,584</u>	<u>\$ 1,264,812</u>	<u>\$ 945,398</u>	<u>\$ 1,131,985</u>	<u>\$ (132,827)</u>	<u>(10.5)</u>
Personnel	\$ 358,831	\$ 401,888	\$ 403,000	\$ 434,990	\$ 33,102	8.2
Operating	815,534	582,142	527,582	1,399,318	817,176	140.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,174,365</u>	<u>\$ 984,030</u>	<u>\$ 930,582</u>	<u>\$ 1,834,308</u>	<u>\$ 850,278</u>	<u>86.4</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in billings.
- Personnel up due to intradepartmental staffing changes in FY 2025.
- Operating up due to an increase in the allocation of support services cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Opioid Treatment Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Opioid Treatment Services Division, through intake, assessment, counseling, nursing services, medical services, harm reduction services and extensive case management, reduces the impact that opioid use disorders have on individuals and the community.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.35	15.35	14.20	14.20	(1.15)	(7.5)
Intergovernmental	\$ 20,683	\$ 45,000	\$ 180,749	\$ 337,864	\$ 292,864	650.8
Charges and Fees	<u>1,913,952</u>	<u>2,204,315</u>	<u>1,832,000</u>	<u>2,144,315</u>	<u>(60,000)</u>	(2.7)
TOTAL REVENUES	<u>\$ 1,934,635</u>	<u>\$ 2,249,315</u>	<u>\$ 2,012,749</u>	<u>\$ 2,482,179</u>	<u>\$ 232,864</u>	10.4
Personnel	\$ 1,063,977	\$ 1,181,241	\$ 1,055,000	\$ 1,225,123	\$ 43,882	3.7
Operating	<u>1,316,788</u>	<u>1,558,635</u>	<u>1,440,634</u>	<u>1,458,159</u>	<u>(100,476)</u>	(6.4)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 2,380,765</u>	<u>\$ 2,739,876</u>	<u>\$ 2,495,634</u>	<u>\$ 2,683,282</u>	<u>\$ (56,594)</u>	(2.1)

Funding Adjustments for FY 2026 Include:

- Revenues up due to a higher allocation of the Alcohol Beverage Tax.
- Personnel up for projected compensation and benefits.
- Operating down due to lower cost of medical supplies.

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 residential and withdrawal management services at the Charleston Center.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.72	27.72	28.15	28.15	0.43	1.6
Intergovernmental	\$ 1,369,791	\$ 1,366,955	\$ 862,715	\$ 1,210,896	\$ (156,059)	(11.4)
Charges and Fees	653,452	1,412,522	569,000	820,000	(592,522)	(41.9)
TOTAL REVENUES	<u><u>\$ 2,023,243</u></u>	<u><u>\$ 2,779,477</u></u>	<u><u>\$ 1,431,715</u></u>	<u><u>\$ 2,030,896</u></u>	<u><u>\$ (748,581)</u></u>	<u><u>(26.9)</u></u>
Personnel	\$ 1,560,869	\$ 2,021,092	\$ 1,890,000	\$ 2,328,818	\$ 307,726	15.2
Operating	603,158	993,496	1,364,312	(312,026)	(1,305,522)	(131.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 2,164,027</u></u>	<u><u>\$ 3,014,588</u></u>	<u><u>\$ 3,254,312</u></u>	<u><u>\$ 2,016,792</u></u>	<u><u>\$ (997,796)</u></u>	<u><u>(33.1)</u></u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease insurance fees and billings, this decrease also includes a lower allocation of the Alcohol Beverage Tax.
- Personnel up for projected compensation and benefits, as well as various interdepartmental staffing changes in FY 2025.
- Operating down due to higher reimbursements from other divisions.

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 childcare for children of patients in order to assist in the patient's recovery, the child's developmental growth, and the reintegration into the community for patients and their children.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.25	3.25	3.25	3.25	-	0.0
Intergovernmental	\$ 78,608	\$ 98,029	\$ 21,765	\$ 15,265	\$ (82,764)	(84.4)
Charges and Fees	23,242	75,000	14,730	35,000	(40,000)	(53.3)
TOTAL REVENUES	<u>\$ 101,850</u>	<u>\$ 173,029</u>	<u>\$ 36,495</u>	<u>\$ 50,265</u>	<u>\$ (122,764)</u>	<u>(70.9)</u>
Personnel	\$ 188,475	\$ 202,598	\$ 206,000	\$ 222,688	\$ 20,090	9.9
Operating	89,856	98,484	74,970	93,237	(5,247)	(5.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 278,331</u>	<u>\$ 301,082</u>	<u>\$ 280,970</u>	<u>\$ 315,925</u>	<u>\$ 14,843</u>	<u>4.9</u>

Funding Adjustments for FY 2026 Include:

- Revenues down for a lower allocation of the Alcohol Beverage Tax.
- Personnel up due to projected compensation and benefits.
- Operating down due to lower food related supplies and bad debt provision.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.14	4.14	5.13	5.13	0.99	23.9
Intergovernmental	\$ 395,622	\$ 329,372	\$ 272,613	\$ 276,419	\$ (52,953)	(16.1)
Charges and Fees	134,730	255,360	48,300	93,500	(161,860)	(63.4)
TOTAL REVENUES	<u>\$ 530,352</u>	<u>\$ 584,732</u>	<u>\$ 320,913</u>	<u>\$ 369,919</u>	<u>\$ (214,813)</u>	<u>(36.7)</u>
Personnel	\$ 220,068	\$ 388,667	\$ 258,000	\$ 401,961	\$ 13,294	3.4
Operating	104,546	183,752	205,466	168,562	(15,190)	(8.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 324,614</u>	<u>\$ 572,419</u>	<u>\$ 463,466</u>	<u>\$ 570,523</u>	<u>\$ (1,896)</u>	<u>(0.3)</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in billings and Alcohol Beverage Tax.
- Personnel up due to intradepartmental staffing changes in FY 2025.
- Operating down due to a decrease in the allocation of administrative cost.

GREENBELT ADMINISTRATION

Fund: General Fund
Function: Culture & Recreation

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

Services Provided:

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

Departmental Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.25	0.25	0.25	0.90	0.65	260.0
Personnel	\$ 26,589	\$ 27,642	\$ 30,000	\$ 94,404	\$ 66,762	241.5
Operating	3,807	6,786	6,286	8,777	1,991	29.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 30,396	\$ 34,428	\$ 36,286	\$ 103,181	\$ 68,753	199.7

Funding Adjustments for FY 2026 Include:

- Personnel expenditures up due to an anticipated reallocation of personnel in FY 2026.
- Operating up slightly due to increase in fleet maintenance costs.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.25	3.25	3.65	2.90	(0.35)	(10.8)
Sales Tax	\$ 14,980,255	\$ 15,325,330	\$ 15,742,000	\$ 16,214,260	\$ 888,930	5.8
Interest	365,047	280,000	326,000	254,000	(26,000)	(9.3)
TOTAL REVENUES	<u><u>\$ 15,345,302</u></u>	<u><u>\$ 15,605,330</u></u>	<u><u>\$ 16,068,000</u></u>	<u><u>\$ 16,468,260</u></u>	<u><u>\$ 862,930</u></u>	<u><u>5.5</u></u>
Personnel	\$ 346,015	\$ 356,157	\$ 278,000	\$ 383,120	\$ 26,963	7.6
Operating	57,472	24,295	24,495	70,990	46,695	192.2
Capital	-	50,000	49,218	-	(50,000)	(100.0)
Debt Service	10,851,063	11,197,716	11,197,716	10,645,147	(552,569)	(4.9)
TOTAL EXPENDITURES	<u><u>11,254,550</u></u>	<u><u>11,628,168</u></u>	<u><u>11,549,429</u></u>	<u><u>11,099,257</u></u>	<u><u>(528,911)</u></u>	<u><u>(4.5)</u></u>
Interfund Transfer Out	3,759,000	4,010,000	4,010,000	4,261,000	251,000	6.3
TOTAL DISBURSEMENTS	<u><u>\$ 15,013,550</u></u>	<u><u>\$ 15,638,168</u></u>	<u><u>\$ 15,559,429</u></u>	<u><u>\$ 15,360,257</u></u>	<u><u>\$ (277,911)</u></u>	<u><u>(1.8)</u></u>

Funding Adjustments for FY 2026 Include:

- Revenues up due to higher receipt of transportation sales tax.
- Personnel up due to projected compensation.
- Operating up due to higher costs associated with the implementation of the new software
- Debt Service down due to debt service schedule.
- Interfund Transfer Out up due 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 9,579,925	\$ 9,014,900	\$ 9,260,000	\$ 9,537,800	\$ 522,900	5.8
Interest	1,397,362	160,000	1,269,000	1,012,000	852,000	532.5
TOTAL REVENUES	<u>\$10,977,287</u>	<u>\$ 9,174,900</u>	<u>\$10,529,000</u>	<u>\$10,549,800</u>	<u>\$ 1,374,900</u>	15.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	<u>9,023,000</u>	<u>9,023,000</u>	<u>9,023,000</u>	<u>9,022,000</u>	<u>(1,000)</u>	(0.0)
TOTAL DISBURSEMENTS	<u>\$ 9,023,000</u>	<u>\$ 9,023,000</u>	<u>\$ 9,023,000</u>	<u>\$ 9,022,000</u>	<u>\$ (1,000)</u>	(0.0)

Funding Adjustments for FY 2026 Include:

- Revenues up due to higher sales tax collections and increase in budgeted interest income.

HOUSING & LAND MANAGEMENT

Program: Housing & Land Management
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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	0.60	1.60	0.60	60.0
Interfund Transfer In	\$ -	\$ -	\$ -	\$ 170,312	\$ 170,312	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,312</u>	<u>\$ 170,312</u>	100.0
Personnel	\$ -	\$ 86,403	\$ 62,100	\$ 280,095	\$ 193,692	224.2
Operating	53,963	100,000	120,000	145,000	45,000	45.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 53,963</u>	<u>\$ 186,403</u>	<u>\$ 182,100</u>	<u>\$ 425,095</u>	<u>\$ 238,692</u>	128.1

Funding Adjustments for FY 2026 Include:

- Interfund Transfer In up due to support from Economic Development Special Revenue Fund.
- Personnel up due to projected compensation and benefits.
- Operating up due to consultant cost related to housing.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	71.51	72.51	72.51	72.51	-	0.0
Intergovernmental	\$ 113,750	\$ 117,500	\$ 123,750	\$ 130,000	\$ 12,500	10.6
Charges and Fees	610,593	560,275	620,384	640,270	79,995	14.3
Fines and Forfeitures	635,526	550,000	721,958	748,950	198,950	36.2
Interest	24	-	-	-	-	0.0
Miscellaneous	11,880	7,100	9,560	9,500	2,400	33.8
TOTAL REVENUES	<u>\$ 1,371,773</u>	<u>\$ 1,234,875</u>	<u>\$ 1,475,652</u>	<u>\$ 1,528,720</u>	<u>\$ 293,845</u>	<u>23.8</u>
Personnel	\$ 5,339,264	\$ 6,237,427	\$ 5,763,000	\$ 6,298,336	\$ 60,909	1.0
Operating	523,970	441,760	458,666	485,064	43,304	9.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>5,863,234</u>	<u>6,679,187</u>	<u>6,221,666</u>	<u>6,783,400</u>	<u>104,213</u>	<u>1.6</u>
Interfund Transfer Out	34,570	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 5,897,804</u>	<u>\$ 6,679,187</u>	<u>\$ 6,221,666</u>	<u>\$ 6,783,400</u>	<u>\$ 104,213</u>	<u>1.6</u>

Funding Adjustments for FY 2026 Include:

- Revenues up due to increased fines and the Magistrates' State salary supplement.
- Personnel up due to projected compensation and benefits, and increased state funding.
- Operating up due to the replacement of court rooms furniture and office expenses.

MAGISTRATES' COURTS (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy B: Increase an enhance digital engagement by 5%.

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

MEASURES:	Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Small Claims cases filed ¹	V:1 (B), (C)	3,199	31,77	3,180
DUI cases filed ¹	V:2 (A), (C)	315	323	330
Efficiency:				
Average Small Claims case age in days	V:2 (A), (C)	125	75	70
Cost per case	V:2 (A), (C)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	V:2 (A), (C)	300	301	300
Outcome:				
Disposed Small Claims cases	V:2 (A), (C)	3,619	3,329	3,300
Percent of Small Claims cases disposed	V:2 (A), (C)	97%	96%	\$97%
Disposed DUI cases	V:2 (A), (C)	405	357	360
Percent of DUI cases disposed	V:2 (A), (C)	94%	96%	96%
DUI cases pending	V:2 (A), (C)	320	341	330

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	-	-	-	-	0.0
Intergovernmental	\$ 2,187	\$ 2,100	\$ 1,000	\$ 1,500	\$ (600)	(28.6)
Fines and Forfeitures	<u>118,165</u>	<u>107,000</u>	<u>120,500</u>	<u>130,000</u>	<u>23,000</u>	21.5
TOTAL REVENUES	120,352	109,100	121,500	131,500	22,400	20.5
Interfund Transfer In	<u>34,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 154,922</u>	<u>\$ 109,100</u>	<u>\$ 121,500</u>	<u>\$ 131,500</u>	<u>\$ 22,400</u>	20.5
Personnel	\$ 85,788	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 85,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2026 Include:

- Revenues up due to increased fines.

DEPUTY ADMINISTRATOR FINANCE

Fund: General Fund
Function: General Government

Mission: The Deputy Administrator Finance provides administrative oversight and project direction to five departments, which include Assessor, Contracts and Procurement, Economic Development, Human Resources, and Revenue Collections.

Departmental Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	4.00	4.00	(1.00)	(20.0)
Personnel	\$ 706,215	\$ 886,076	\$ 698,000	\$ 751,865	\$ (134,211)	(15.1)
Operating	24,015	26,728	124,892	26,673	(55)	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 730,230</u></u>	<u><u>\$ 912,804</u></u>	<u><u>\$ 822,892</u></u>	<u><u>\$ 778,538</u></u>	<u><u>\$ (134,266)</u></u>	<u><u>(14.7)</u></u>

Funding Adjustments for FY 2026 Include:

- Personnel down due to the transfer of a position to the Chief Financial Officer in FY 2025.
- Operating down due to decreased office expenses.

CHIEF FINANCIAL OFFICER

Fund: General Fund
Function: General Government

Mission: The Chief Financial Officer provides administrative oversight and project direction to the Budget and Finance Departments.

Departmental Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	3.00	3.00	1.00	50.0
Personnel	\$ 238,070	\$ 439,039	\$ 479,000	\$ 639,194	\$ 200,155	45.6
Operating	564	2,025	12,025	8,500	6,475	319.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 238,634	\$ 441,064	\$ 491,025	\$ 647,694	\$ 206,630	46.8

Funding Adjustments for FY 2026 Include:

- Personnel up due to transfer of the Financial Technical Services Manager from the Deputy Administrator Finance during FY 2025.
- Operating up due to training costs for the new position to maintain and improve financial services.

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:

Assessor's Office

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	62.00	62.00	62.00	62.00	-	0.0
Licenses and Permits	\$ 4,795	\$ 5,600	\$ 4,700	\$ 4,700	\$ (900)	(16.1)
Charges and Fees	203	100	520	200	100	100.0
Miscellaneous	600	-	100	-	-	0.0
TOTAL REVENUES	\$ 5,598	\$ 5,700	\$ 5,320	\$ 4,900	\$ (800)	(14.0)
Personnel	\$ 4,878,197	\$ 5,597,379	\$ 4,959,000	\$ 5,597,067	\$ (312)	(0.0)
Operating	256,391	475,395	459,070	743,633	268,238	56.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,134,588	\$ 6,072,774	\$ 5,418,070	\$ 6,340,700	\$ 267,926	4.4

Funding Adjustments for FY 2026 Include:

- Licenses and Permits down due to fewer permits issued.
- Personnel down due to projected compensation.
- Operating up due to increases in contractual services and consulting fees.

Performance Measures:

Priority V: Public Engagement & Communications

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (a): Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

ASSESSOR

Strategy (b): Improve intragovernmental operations through department and office collaboration, by reviewing all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

MEASURES:	Priority/ Goal/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Number of New Construction appraisals completed during FY ¹	V: 2(b)	5,021	4,659	5,000
Number of ATI appraisals completed during fiscal year	V: 2(b)	14,726	11,565	12,000
Inspections per fiscal year ³	V: 2(b)	64,966	52,906	53,000
Output:				
Percent of time spent on new construction ⁴	V: 2(b)	28.31%	28.95%	28.5%
Percent of time spent on new ATI appraisals ⁵	V: 2(b)	7.8%	5.52%	6%
Percent of time spent on objections and reviews	V: 2(b)	5.07%	5.52%	5%
Median date of inspection for improved properties ⁶	V: 2(a)(b)	6/11/21	6/15/22	6/15/23
Lag in inspection date median versus Tax Year ⁶	V: 2(a)(b)	1.5 yrs	1.5 yrs	1.5 yrs
Percent of appraiser time spent in field	V: 2(b)	11%	16%	16%
Efficiency:				
Avg Rate per day new construction appraisals (per appraiser)	V: 2(b)	2.6	2.3	2.5
Avg Rate per day ATI appraisals (per appraiser) ⁵	V: 2(b)	27.65	30.22	30
Avg Rate per day objections (per appraiser)	V: 2(b)	3.08	2.07	2.5
Outcome:				
Date new construction 95% completed ¹	V: 2(a)	5/20/23	5/20/24	6/30/25
New construction appraisals completed for Fiscal Year	V: 2(b)	5,021	4,659	5,000
Change in valuation tax base due to new construction	V: 2(b)	2%	2.1%	2%
Date ATIs completed ⁵	V: 2(a)	7/17/23	7/17/24	8/15/25
Change in valuation tax base due to ATIs	V: 2(b)	2.5%	3.5%	3.5%
Percentage reassessment BAAs completed (occurs every five years)	V: 2(b)	98%	100%	100%
Date annual objections completed for prior tax year	V: 2(a)	6/8/23	6/28/24	6/30/25
Increase in percentage of field time per year	V: 2(a)(b)	-22%	45%	0%

¹ Due to the number of new houses, new construction overlaps ATIs. New construction will finish later in FY25 due to reassessment.

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%. 6% is considered stabilized. ATIs will finish later in FY25 due to reassessment.

⁶ 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.

BUDGET

Fund: General Fund
Function: General Government

Mission: The Budget Department provides financial services and assists departments with the administration of grant awards 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Personnel	\$ 716,143	\$ 972,995	\$ 957,000	\$ 987,052	\$ 14,057	1.4
Operating	22,222	30,664	29,445	29,968	(696)	(2.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 738,365	\$ 1,003,659	\$ 986,445	\$ 1,017,020	\$ 13,361	1.3

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating reflects no significant changes.

Performance Measures:

Priority I: Infrastructure

Goal 3: Construct and maintain County facilities that are safe and sustainable for employees and community.

Strategy (c): Maintain a Capital Improvement Plan to address County growth.

Priority III: Quality of Life

Goal 3: Encourage a diverse economy that provides high paying jobs and opportunities so every resident can succeed and thrive.

Strategy (e): Continue protecting passive, active, and reclaimed greenspace, corridors, natural infrastructure, lowcountry natural resources, and productive and heritage landscapes through the Greenbelt Program. Develop an allocation plan for the Greenbelt Program through the continuation of half-cent sales tax. Explore avenues to assist community non-profit organizations with securing outside funding and in-kind contributions for implementing planned improvements to public greenspaces.

BUDGET

Priority IV: Financial Stability

Goal 1: Follow and implement financial policies and procedures that maintain the County's strong financial position.

Strategy (a): Review and update as needed the financial policies and procedures to ensure the County is adhering to applicable laws, regulations, and best financial practices.

Strategy (b): Maintain AAA bond ratings with all three credit rating agencies.

Strategy (c): Present Council with financial strategies including multi-year financial plans for one of the following options: General Fund, Capital Improvement Plan, Debt Service, Transportation Sales Tax, and Environmental Management.

Goal 2: Present an annual balanced budget while minimizing additional financial impacts to residents.

Strategy (a): Maintain an aggressive policy in collection of revenues.

Strategy (c): Conduct annual evaluation of County fees and update, as needed.

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	Priority: Goal (Strategy)	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Number of Federal Awards	IV: 1, IV: 2(b)	≈99 ²		
Output:				
Budgeted General Fund revenue	IV: 2(a)	\$263,350,183		
Actual General Fund revenues ¹	IV: 2(a)	\$273,231,520		
Efficiency:				
Dollar amount of Single Audit questioned costs	IV	\$0		
Outcome:				
Five-year plans prepared	IV, V	75%		
Percent of revenue variance from budget to actual ¹	IV: 2(a)	3.8%		
Single Audit findings	V: 2	0		
Percent of Single Audit questioned costs	V: 2	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.

CENTRAL PARTS WAREHOUSE

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	<u>\$ 2,489,385</u>	<u>\$ 2,800,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,800,000</u>	<u>\$ -</u>	0.0
TOTAL REVENUES	<u>\$ 2,489,385</u>	<u>\$ 2,800,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,800,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 293,760	\$ 298,082	\$ 281,000	\$ 318,855	\$ 20,773	7.0
Operating	2,294,793	2,501,930	2,219,000	2,481,145	(20,785)	(0.8)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,000</u>	<u>42,000</u>	100.0
TOTAL EXPENDITURES	<u>\$ 2,588,553</u>	<u>\$ 2,800,012</u>	<u>\$ 2,500,000</u>	<u>\$ 2,842,000</u>	<u>\$ 41,988</u>	1.5

Funding Adjustments for FY 2026 Include:

- Revenues remain constant due to usage of parts by Fleet Operations.
- Personnel up due to projected pay and benefits.
- Operating down due to a decrease in parts purchases.
- Capital up due to the replacement of one vehicle.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	14.00	14.00	-	0.0
Miscellaneous	\$ 128,287	\$ 125,000	\$ 122,000	\$ 125,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 128,287</u>	<u>\$ 125,000</u>	<u>\$ 122,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 1,494,741	\$ 1,534,047	\$ 1,563,000	\$ 1,637,199	\$ 103,152	6.7
Operating	61,840	64,482	76,503	93,719	29,237	45.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,556,581</u>	<u>\$ 1,598,529</u>	<u>\$ 1,639,503</u>	<u>\$ 1,730,918</u>	<u>\$ 132,389</u>	<u>8.3</u>

Funding Adjustments for FY 2026 Include:

- Revenues remain unchanged.
- Personnel up due to projected compensation and benefits.
- Operating up due to increased office expenses, as well as an increase to the Small Business Enterprise programs.

Performance Measures:

Priority IV: Financial Stability

Goal 3: Evaluate risk annually and enhance security measures and internal controls, as needed, to reduce financial vulnerabilities.

Strategy (a): Maintain an inventory of capital assets.

Strategy (b): Utilize internal audits to track compliance with policies, procedures, state, and federal laws; advise on emerging demands or risks; and prevent fraud, waste, and abuse.

Goal 2: Present an annual balanced budget while minimizing additional financial impacts to residents.

Strategy (a): Maintain an annual balance budget while minimizing additional financial impacts to residents.

CONTRACTS AND PROCUREMENT (continued)

Strategy (b): Pursue local, state, and federal grant opportunities to fund projects and programs that are consistent with the County's Strategic Plan.

Strategy (c): Conduct annual evaluation of County fees and update, as needed.

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	Priority/ Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Purchase Card purchases	IV: 3	20,000	22,000	23,000
Purchase orders	IV: 3 (a)(b)	1,800	2,190	2,000
Output:				
Number of staff attending training	V: 2 (b)	7	9	11
Purchase orders processed ≤ \$25,000	V: 2	1,300	1,522	1,400
Solicitations processed	IV: 3 (b)	75	73	70
Purchase orders ≥ \$25,000 processed	V: 2	500	641	600
Number of Purchase Orders audited	IV: 3 (b)	300	300	300
Efficiency:				
Cost per purchase order processed	IV: 3	\$100	\$100	\$100
Outcome:				
Percent of staff receiving at least 2 CEUs per fiscal year	V: 2 (b)	50%	60%	50%
Percent of purchase orders ≤ \$25,000 processed within 8 business days	V: 2	80%	78%	80%
Percent of purchase orders ≥ \$25,000 processed within 72 business day	V: 2	80%	73%	75%
Percent of audited purchase orders in compliance	IV: 3 (b)	100%	100%	100%
Percent of purchases awarded without protest	IV: 3	100%	100%	100%
Percent of informal solicitations having three quotes	IV: 3 (b)	100%	100%	100%

ECONOMIC DEVELOPMENT

Division: 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	9.00	9.00	9.00	-	0.0
Property Tax	\$ 4,248,512	\$ 4,162,000	\$ 4,440,000	\$ 4,480,000	\$ 318,000	7.6
Intergovernmental	374,478	185,000	250,000	250,000	65,000	35.1
Miscellaneous	1,000	1,000	-	-	(1,000)	(100.0)
TOTAL REVENUES	4,623,990	4,348,000	4,690,000	4,730,000	382,000	8.8
Interfund Transfer In	-	-	701,232	-	-	0.0
TOTAL SOURCES	\$ 4,623,990	\$ 4,348,000	\$ 5,391,232	\$ 4,730,000	\$ 382,000	8.8
Personnel	\$ 1,168,150	\$ 1,195,088	\$ 1,246,000	\$ 1,208,420	\$ 13,332	1.1
Operating	1,743,258	4,500,763	2,030,003	4,540,921	40,158	0.9
Capital	13,883	-	-	80,000	80,000	100.0
TOTAL EXPENDITURES	2,925,291	5,695,851	3,276,003	5,829,341	133,490	2.3
Interfund Transfer Out	1,500,000	-	756,978	170,312	170,312	100.0
TOTAL DISBURSEMENTS	\$ 4,425,291	\$ 5,695,851	\$ 4,032,981	\$ 5,999,653	\$ 303,802	5.3

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in the value of multi-county parks and budgeting State reimbursements for State Manufacturing Exempt Replacement.
- Personnel up due to projected compensation and benefits.
- Operating up due to increased training and conference expenses, as well as increased technology software subscription costs.
- Capital up due to the replacement of one vehicle.

ECONOMIC DEVELOPMENT (continued)

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$25,205,122	\$23,454,241	\$27,102,208	\$23,434,692	\$ (19,549)	(0.1)
Interest	949,003	642,000	720,000	569,000	(73,000)	(11.4)
TOTAL REVENUES	26,154,125	24,096,241	27,822,208	24,003,692	(92,549)	(0.4)
Interfund Transfer In	9,127,684	8,788,596	8,742,414	8,568,899	(219,697)	(2.5)
TOTAL SOURCES	<u>\$35,281,809</u>	<u>\$32,884,837</u>	<u>\$36,564,622</u>	<u>\$32,572,591</u>	<u>\$ (312,246)</u>	(0.9)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	13,912,029	12,857,186	15,203,232	13,038,232	181,046	1.4
Capital	-	-	-	-	-	0.0
Debt Service	9,221,736	8,787,796	8,783,796	8,568,099	(219,697)	(2.5)
TOTAL EXPENDITURES	23,133,765	21,644,982	23,987,028	21,606,331	(38,651)	(0.2)
Interfund Transfer Out	10,280,987	11,561,002	11,614,339	11,864,305	303,303	2.6
TOTAL DISBURSEMENTS	<u>\$33,414,752</u>	<u>\$33,205,984</u>	<u>\$35,601,367</u>	<u>\$33,470,636</u>	<u>\$ 264,652</u>	0.8

Funding Adjustments for FY 2026 Include:

- Revenue down due to lower interest earnings projections in FY 2026.
- Interfund Transfer In down to reflect availability of projected interest to pay debt service.
- Operating down in correlation to lower budgeted multi-county park revenues and principal payment on bonds.
- Interfund Transfer Out up due to a transfer to the debt fund for the Special Source Revenue Bonds.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 2,775	\$ 2,400	\$ 3,200	\$ 3,200	\$ 800	33.3
TOTAL REVENUES	<u>\$ 2,775</u>	<u>\$ 2,400</u>	<u>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 800</u>	33.3
Personnel	\$ 1,113,354	\$ 1,268,133	\$ 1,169,000	\$ 1,298,106	\$ 29,973	2.4
Operating	43,273	51,258	70,810	50,010	(1,248)	(2.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,156,627</u>	<u>\$ 1,319,391</u>	<u>\$ 1,239,810</u>	<u>\$ 1,348,116</u>	<u>\$ 28,725</u>	2.2

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected benefits and compensation.

Performance Measures:

Priority IV: Financial Stability

Goal 1: Follow and implement financial policies and procedures that maintain the County's strong financial position.

Strategy (b): Maintain AAA bond rating with all three credit rating agencies.

Goal 3: Evaluate risk annually and enhance security measures and internal controls, as needed, to reduce financial vulnerabilities.

Strategy (a): Maintain an inventory of capital assets.

Priority V: Public Engagement and Communications

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

FINANCE

MEASURES:

	Priority: Goal (Strategy)	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Output:				
Number of deadlines missed	V: 2(b)	1		
Number of days to prepare the CAFR	IV: 3, V: 2(b)	210		
Outcome:				
<u>General Obligation Bond</u>	IV: 1(b)			
Standards & Poor's Corporation		AAA		
Moody's Investors Service		Aaa		
Fitch Ratings, Inc.		AAA		
Regulatory filing deadlines missed	IV: 1	0		
<u>CAFR Preparation</u>	IV: 3			
External auditor proposed adjustments		0		
Days to close fiscal year end		75		
Journal entries required after year end		85		
Management letter comments/material weaknesses/significant deficiency		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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 1,150,020	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	68,992,118	34,521,777	36,232,968	37,698,196	3,176,419	9.2
Interest	3,305,252	2,500,000	3,000,000	2,400,000	(100,000)	(4.0)
TOTAL REVENUES	<u><u>\$73,447,390</u></u>	<u><u>\$37,021,777</u></u>	<u><u>\$39,232,968</u></u>	<u><u>\$40,098,196</u></u>	<u><u>\$ 3,076,419</u></u>	8.3
Personnel	\$ 124,173	\$ 129,777	\$ 128,000	\$ 132,196	\$ 2,419	1.9
Operating	53,943,148	37,917,000	38,189,777	41,716,000	3,799,000	10.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$54,067,321</u></u>	<u><u>\$38,046,777</u></u>	<u><u>\$38,317,777</u></u>	<u><u>\$41,848,196</u></u>	<u><u>\$ 3,801,419</u></u>	10.0

Funding Adjustments for FY 2026 Include:

- Revenue up due to an increase in wellness contributions.
- Personnel reflects no significant change.
- Operating expenses up due to rising costs of employee group health and dental insurance.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	26.00	26.00	26.00	26.00	-	0.0
Personnel	\$ 2,296,114	\$ 2,712,468	\$ 2,680,000	\$ 3,128,612	\$ 416,144	15.3
Operating	474,611	662,322	568,562	549,597	(112,725)	(17.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	2,770,725	3,374,790	3,248,562	3,678,209	303,419	9.0
Interfund Transfer Out	(309)	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 2,770,416	\$ 3,374,790	\$ 3,248,562	\$ 3,678,209	\$ 303,419	9.0

Funding Adjustments for FY 2026 Include:

- Personnel costs up due to increase in projected benefits and compensation and reflects internal staffing changes.
- Operating down due to lower maintenance contract software costs and consultant fees.

HUMAN RESOURCES

Performance Measures:

Priority II: Workforce

Goal 1: Enhance strategies to recruit and retain quality employees who reflect the County's population demographics.

Strategy A: Update all job descriptions in the next three (3) years in order to:

- Implement career mapping software for employee advancement.
- Review, develop, and update, as needed, career ladder plans for 100% of departments/offices when required.

Strategy B: Develop a process to continuously review and update, as needed, the human resource policies to ensure the County is adhering to applicable laws and regulations and providing policies that encourage growth and retention within the County.

Strategy C: Develop an agile and inclusive workforce recruitment strategy that attracts, engages, and retains diverse and qualified talent.

Goal 2: Invest in employee training and professional development to encourage succession planning and knowledge transfer.

Strategy A: Increase employee training participation in Online OnDemand and classroom training by 5% on an annual basis.

Strategy B: Evaluate and analyze the current training programs and personnel to enhance or create additional training and education division improvement/opportunities.

Strategy C: Explore a retiree temporary work program to assist with on-the-job training for new hires.

Goal 3: Develop a highly engaged, diverse, and high-performing workforce.

Strategy A: Create a plan to measure employee engagement and identify areas for improvement.

Strategy B: Expand employee appreciation and hiring events.

Strategy C: Provide employees with opportunities to join professional development organizations.

- Track employee awards, certifications, and other achievements through HR database.

MEASURES:	Priority/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Output:				
Number of new retirees processed	II:2(c)	98	49	60
Number of meetings held with employees/retirees	II:2(c)	125	115	125
Number of active retirees	II:2(c)	932	938	940
Number of new inquiries to the Freshdesk portal	II:2(b)	1,252	1107	1200
Number of retiree calls and changes	II:2(c)	132	151	150
Number of employees taking classes	II:2(a)(b)	2,493	3178	3178
Number of classes taken	II:2(a)(b)	14,561	12735	14250
Number of online, on-demand classes offered	II:2(a)(b)	1,027	559	550
Number of internal promotions	II:1(a)(b)	282	200	241
Number of benefits-eligible new hires Onboarded remotely	II:1(c)	641	670	695
Number of Mandatory Classes for New Hires	II:1(c)	18	19	19
Number of New Hires Completing Mandatory Classes	II:1(c)	641	670	695
Outcome:				
Percentage of remote training completed by employees	II:1(a)	100%	100%	100%

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:

	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Change	Percent Change
Positions/FTE	6.00	7.00	7.00	8.00	1.00	14.3
Charges and Fees	\$ 1,094,631	\$ 1,164,222	\$ 1,164,222	\$ 1,325,512	\$ 161,290	13.9
Miscellaneous	12,341	12,000	10,000	10,000	(2,000)	(16.7)
TOTAL REVENUES	\$ 1,106,972	\$ 1,176,222	\$ 1,174,222	\$ 1,335,512	\$ 159,290	13.5
Personnel	\$ 757,011	\$ 899,132	\$ 807,000	\$ 1,007,030	\$ 107,898	12.0
Operating	290,010	277,090	304,090	328,483	51,393	18.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,047,021	\$ 1,176,222	\$ 1,111,090	\$ 1,335,513	\$ 159,291	13.5

Funding Adjustments for FY 2026 Include:

- Revenues up due to increased levy charges to cover increased costs of the division.
- Personnel up due to projected compensation and benefits, as well as the addition of a full-time position in FY 2026.
- Operating up due to increase postage cost.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	19.00	19.00	19.00	-	0.0
Charges and Fees	\$ 3,661,091	\$ 3,218,198	\$ 3,333,755	\$ 3,264,798	\$ 46,600	1.4
Interest	413,386	300,000	376,000	300,000	-	0.0
Miscellaneous	2,585	2,000	3,000	3,000	1,000	50.0
TOTAL REVENUES	<u>\$ 4,077,062</u>	<u>\$ 3,520,198</u>	<u>\$ 3,712,755</u>	<u>\$ 3,567,798</u>	<u>\$ 47,600</u>	<u>1.4</u>
Personnel	\$ 1,909,361	\$ 1,923,704	\$ 1,998,000	\$ 1,982,412	\$ 58,708	3.1
Operating	1,158,210	854,929	930,575	911,038	56,109	6.6
Capital	-	-	44,000	-	-	0.0
TOTAL EXPENDITURES	<u>3,067,571</u>	<u>2,778,633</u>	<u>2,972,575</u>	<u>2,893,450</u>	<u>114,817</u>	<u>4.1</u>
Interfund Transfer Out	1,371,930	741,565	837,691	714,348	(27,217)	(3.7)
TOTAL DISBURSEMENTS	<u>\$ 4,439,501</u>	<u>\$ 3,520,198</u>	<u>\$ 3,810,266</u>	<u>\$ 3,607,798</u>	<u>\$ 87,600</u>	<u>2.5</u>

Funding Adjustments for FY 2026 Include:

- Revenues up due to higher County Collection fees.
- Personnel up due to projected compensation and benefits.
- Operating up due to an increase in software maintenance and postage for mailers.
- Interfund Transfer Out down due to the decrease in profits transferred to the General Fund.

REVENUE COLLECTIONS (continued)

Performance Measures:

Priority IV: Financial Stability

Goal 2: Present an annual balanced budget while minimizing additional financial impacts to residents.

Strategy (a): Maintain an aggressive policy in collection of revenues.

Strategy (c): Present Council with financial strategies including multi-year financial plans for one of the following options: General Fund, Capital Improvement Plan, Debt Services, Transportation Sales Tax, Environmental Management.

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	Priority Goal/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Output:				
Field inspections/calls/emails	IV: 2 (a), V: 1	4,700	5,000	7,500
Illegal businesses located – businesses noncompliant	IV: 2(a)	110	142	200
Audits conducted	IV: 2	513	674	720
Efficiency:				
Average chargeback per audit	V: 2 (b)	376	491	500
Outcome:				
Percent increase of business license inspections ¹	IV: 2 (a), V: 2	(9%)	6%	50%
Percent increase of locating businesses operating illegally ¹	IV: 2 (a), V: 2	26%	23%	41%
Percent increase of audits conducted	IV: 2, V: 2	(28%)	24%	7%
Collections from audit chargebacks	IV: 2, V: 2	\$193,097	\$331,007	\$340,000



End Section

DEPUTY ADMINISTRATOR GENERAL SERVICES

Fund: General Fund
Function: General Government

Mission: The Deputy Administrator General Services provides administrative oversight and project direction to five departments, which include Building Inspections Services, Facilities Management, Planning and Zoning, Safety and Risk Management and Technology Services.

Departmental Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	6.00	6.00	1.00	20.0
Miscellaneous	\$ 469	\$ 500	\$ 500	\$ 500	\$ -	0.0
TOTAL REVENUES	<u>\$ 469</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	0.0
Personnel	\$ 815,393	\$ 884,538	\$ 793,000	\$ 937,379	\$ 52,841	6.0
Operating	232,803	90,709	63,754	230,346	139,637	153.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,048,196</u>	<u>\$ 975,247</u>	<u>\$ 856,754</u>	<u>\$ 1,167,725</u>	<u>\$ 192,478</u>	19.7

Funding Adjustments for FY 2026 Include:

- Personnel up due to addition of a full-time position and projected pay and benefits.
- Operating up due to increased costs in contracted services and an increase in contingency for resilience and sustainability efforts.

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, and ordinances

Division Summary:

	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Change	Percent Change
Positions/FTE	34.00	34.00	34.00	35.00	1.00	2.9
Licenses and Permits	\$ 4,177,708	\$ 3,150,000	\$ 3,550,000	\$ 3,350,000	\$ 200,000	6.3
Intergovernmental	17,128	-	-	-	-	0.0
Charges and Fees	1,176,209	904,000	1,105,000	1,105,000	201,000	22.2
Miscellaneous	3,485	(150,000)	(150,000)	(150,000)	-	0.0
TOTAL REVENUES	\$ 5,374,530	\$ 3,904,000	\$ 4,505,000	\$ 4,305,000	\$ 401,000	10.3
Personnel	\$ 2,868,797	\$ 3,118,955	\$ 3,063,000	\$ 3,374,784	\$ 255,829	8.2
Operating	241,237	267,401	275,240	350,327	82,926	31.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	3,110,034	3,386,356	3,338,240	3,725,111	338,755	10.0
Interfund Transfer Out	19,565	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 3,129,599	\$ 3,386,356	\$ 3,338,240	\$ 3,725,111	\$ 338,755	10.0

Funding Adjustments for FY 2026 Include:

- Licenses and Permits up due to an increase of projected Building Permits and Plan Review Fees both in volume and due to proposed plan review fee additions.
- Personnel up due to addition of new position and projected compensation.
- Operating up due to an increase in contractual services.

Performance Measures:

Priority I: Infrastructure

Goal 2: Reduce the vulnerability of flood hazards to protect the life, health, safety, and welfare of the community's residents and visitors.

BUILDING INSPECTIONS SERVICES (continued)

Strategy (a): Strengthen local building codes regulations to include:

- Reduce residential and commercial flooding in designated zones through higher standard construction requirements and grant projects.
- Reduce or prohibit use of fill to elevate building/land by limiting the height of fill or prohibiting the use of fill in the floodplain.
- Apply stricter limitations on use of enclosed areas built below flood elevation.

Priority III: Quality of Life

Goal 3: Preserve and protect the unique qualities and characteristics of Charleston County by encouraging responsible and strategic growth.

Strategy (d): Support state legislation that strengthens the ability for counties to enforce local quality of life regulations.

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Priority VI: Public Wellbeing

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

MEASURES:	<u>Priority: Goal (Strategy)</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Permit revenue	III: 3 (d)	\$3,978,352.18	\$3,901,049.31	\$3,000,000
Output:				
Permits issued	III: 3 (d)	21,297	19,230	18,850
Inspections performed	III: 3 (d)	50,475	50,095	38,000
Commercial plans approved	I: 2 (a), III: 3 (d)	284	215	185
Residential plans approved	I: 2 (a), III: 3 (d)	1,870	1,864	1,650
Number of contractor's licenses issued/renewed	I: 2 (a), III: 3 (d)	2,589	2,715	2,100
Number of Certificates of Occupancy issued	I: 2 (a), III: 3 (d)	950	926	830
Number of people serviced by web-based system	V: 1 (b), VI: 2	86,850	88,000	90,000
Number impacted by public education programs	I: 2 (a), V: 1 (b), VI: 2	115,200	117,150	120,000
Number attending educational seminars	I: 2 (a), V: 1 (b), VI: 2	5,100	5,200	5,350
Hours of Code Enforcement Officers training	V: 1 (b), VI: 2	890	1,150	1,360
Efficiency:				
Average number of days per commercial plan review	I: 2 (a), III: 3 (d)	20	15	10
Average number of days per residential plan review	I: 2 (a), III: 3 (d)	20	15	10
Outcome:				
Web-based requests satisfied	V: 1 (b), VI: 2	100%	100%	100%
Percentage of auto system training program completed	V: 1 (b), VI: 2	100%	100%	100%
Percentage of Met or Exceeded Department service Goals	I: 2 (a), III: 3 (d), V: 1 (b), VI: 2	100%	100%	100%
Favorable Rating achieved during Semi-Annual Internal Audit	III: 3 (d)	Yes	Yes	Yes
Percentage of outreach programs completed	I: 2 (a), V: 1 (b), VI: 2	100%	100%	100%
Percentage of educational seminars completed	I: 2 (a), V: 1 (b), VI: 2	100%	100%	100%
Community Rating System rating	I: 2 (a)	Class 3	Class 2	Class 2
Insurance Services Office rating	I: 2 (a)	Class 3/2	Class 3/2	Class 3/2
Percentage of Code Enforcement Officers training completed	V: 1 (b), VI: 2	100%	100%	100%

FACILITIES MANAGEMENT (continued)

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 capital improvement reserve programs.
- Forecast capital improvement and repair expenses and identify excess Real Property for disposition.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	102.15	102.70	103.70	103.70	1.00	1.0
Intergovernmental	\$ 145,629	\$ 206,000	\$ 203,567	\$ 238,953	\$ 32,953	16.0
Charges and Fees	3,460	-	2,000	2,000	2,000	100.0
Miscellaneous	5,173	-	-	-	-	0.0
Leases and Rentals	<u>202,747</u>	<u>61,472</u>	<u>16,733</u>	<u>20,003</u>	<u>(41,469)</u>	<u>(67.5)</u>
TOTAL REVENUES	<u>\$ 357,009</u>	<u>\$ 267,472</u>	<u>\$ 222,300</u>	<u>\$ 260,956</u>	<u>\$ (6,516)</u>	<u>(2.4)</u>
Personnel	\$ 7,740,223	\$ 8,888,305	\$ 8,372,000	\$ 8,943,781	\$ 55,476	0.6
Operating	14,271,056	18,761,773	17,263,795	18,727,580	(34,193)	(0.2)
Capital	<u>285,945</u>	<u>99,750</u>	<u>586,086</u>	<u>125,000</u>	<u>25,250</u>	<u>25.3</u>
TOTAL EXPENDITURES	<u>22,297,224</u>	<u>27,749,828</u>	<u>26,221,881</u>	<u>27,796,361</u>	<u>46,533</u>	<u>0.2</u>
Interfund Transfer Out	<u>7,824,680</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,250,000</u>	<u>250,000</u>	<u>4.2</u>
TOTAL DISBURSEMENTS	<u>\$30,121,904</u>	<u>\$33,749,828</u>	<u>\$32,221,881</u>	<u>\$34,046,361</u>	<u>\$ 296,533</u>	<u>0.9</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower rents and leases cost.
- Personnel up due to projected benefit and compensation.
- Operating down due to a decrease in electricity and gas usage. This is partially offset by an increase in maintenance for building and grounds.

FACILITIES MANAGEMENT (continued)

- Capital up due to the purchase of equipment.
- Interfund Transfer Out up to support rising preservation costs of facilities.

Performance Measures:

Priority I: Infrastructure

Goal 3: Construct and maintain County facilities that are safe and sustainable for employees and the community.

Strategy A: Achieve completion or substantial completion on time and within budget of the following Countywide facilities by the end of Fiscal Year 2027.

- Phase II of Azalea Complex while achieving the Green Global certification on the new Administration building.¹
- EMS Station 8 Edisto Island
- St. Andrew's PSD/EMS Station
- St. John's EMS Station/CCSO Substation
- Tri-County Biological Science Center¹
- James Island, Ravenel, Johns Island Remote Public Works Facilities

Strategy B: Study potential funding alternatives to address facilities' preventative maintenance backlog.

Strategy C: Maintain a Capital Improvement Plan to address County Growth. Develop a plan to expand the judicial services downtown and the Administrative Campus in North Charleston, to include land acquisition and design of a new Financial Center.

MEASURES:

	<u>Priority/ Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
<u>Design and Construction:</u> ²				
Total Value of A/E Services Performed	I/3(a)(c)	\$1,023,378	\$937,558	\$1,050,000
Total Value of Construction Placement	I/3(a)(c)	\$11,357,237	\$11,979,676	\$15,000,000
Total Cost of Oversight and Project Management	I/3(a)(c)	\$750,263	\$809,556	\$812,000
Total Cost of User-Requested Change Orders	I/3(a)(c)	\$21,590	\$92,453	\$300,000
Total Number of PMs on Staff	I/3(a)(c)	4	4	5
Total Number of Projects Managed	I/3(a)(c)	26	25	27
<u>Operations:</u>				
Work orders issued	I/3(b)(c)	11,545	12,954	13,420
Projects scheduled	I/3(b)(c)	65	73	70
Programmed maintenance work orders issued	I/3(b)(c)	10,730	13,326	15,991
Total Contracted Services Budgeted	I/3(b)(c)	\$9,461,683	9,601,616	10,380,28
Approved operating budget	I/3(b)(c)	\$19,781,317	23,098,255	25,586,378
Total number of County Contracts	I/3(b)(c)	73	110	115
<u>Real Property:</u>				
Total number of acquisitions/dispositions ²	I/3(c)	8	2	4
Total number of lease agreements	I/3(c)	75	77	79
Output:				
<u>Design and Construction:</u>				
Percentage of Project Costs Attributed to Design	I/3(a)(c)	8%	7%	6%
Percentage of Project Costs Attributed to User Requested COs	I/3(a)(c)	0.16%	0.67%	0.5%
<u>Operations:</u>				
Number of solicited & amended contracted service contracts	I/3(b)(c)	83	62	70
<u>Real Property:</u>				
Percent of due diligence completed for acquisition/disposition	I/3(c)	100%	100%	100%
Number of new real estate agreements completed	I/3(c)	43	41	45

Efficiency:

<u>Design and Construction:</u>				
Project Cost Savings/Credits Due to PM Oversight	I/3(a)(c)	0	\$159,122	\$300,000

FACILITIES MANAGEMENT (continued)

Percentage of Project Costs Attributed to County Overhead	I/3(a)(c)	6.1%	5.0%	3.2%
<u>Operations:</u>				
Percent of work orders completed	I/3(b)(c)	99.80%	97.52%	95.00%
Percent of projects completed	I/3(b)(c)	61.54%	00.05%	65.00%
Programmed maintenance compliance	I/3(b)(c)	99.92%	89.82%	95.00%
Budgeting effectiveness percent – Contracts	I/3(b)(c)	98.50%	97%	98%
Department operating budget effectiveness	I/3(b)(c)	96.6%	92.6%	100%
Energy Conservation Projects	I/3(b)(c)	0%	100%	100%
<u>Real Property:</u>				
Percent of closings completed per all contract terms	I/3(c)	100%	100%	100%
Percent of leases renewed/amended before lease end	I/3(c)	100%	100%	100%
Percentage of asset/warranty lists database completed	I/3(b)(c)	100%	100%	100%
<u>Outcome:</u>				
<u>Design and Construction:</u>				
Average Number of Projects per PM	I/3(a)(c)	6.5	6.3	5.4
Average Project Expenditures per PM	I/3(a)(c)	\$3,095,154	\$3,229,309	\$3,210,000
<u>Operations:</u>				
Work orders completed	I/3(b)(c)	11,527	11,259	12,749
Projects completed	I/3(b)(c)	40	4	46
Preventive Maintenance (PM) work orders completed	I/3(b)(c)	10,721	11,969	15,191
Actual expended costs of special projects	I/3(b)(c)	\$1,487,316	1,353,142	2,000,000
Total contracted services' actual expenses	I/3(b)(c)	\$9,351,288	9,019,620	9,798,292
Operating budget expenditures	I/3(b)(c)	\$19,112,266	21,389,078	25,586,378
Actual Cost of Assets scheduled for replacement per reserve study	I/3(b)(c)	\$5,000,000	5,600,000	\$6,000,000
Actual Cost of Active Facilities Contracts	I/3(b)(c)	\$7,928,046	\$9,935,436	\$9,999,999
Energy Conservation Project Costs	I/3(b)(c)	0	\$177,982	\$475,000
<u>Real Property:</u>				
Number of completed real estate closings/condemnations	I/3(c)	0	2	4
Dollar Value of Acquisitions	I/3(c)	\$0.00	\$0.00	\$0.00
Dollar Value of Dispositions	I/3(c)	\$0.00	\$68,400	\$52,500,000

1 This Project falls under the Capital Projects Department

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.50	5.50	0.50	10.0
Charges and Fees	\$ 1,315,610	\$ 1,438,185	\$ 1,366,540	\$ 1,433,219	\$ (4,966)	(0.3)
Interest	10,199	8,000	8,000	7,000	(1,000)	(12.5)
TOTAL REVENUES	1,325,809	1,446,185	1,374,540	1,440,219	(5,966)	(0.4)
Interfund Transfer In	75,000	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 1,400,809</u>	<u>\$ 1,446,185</u>	<u>\$ 1,374,540</u>	<u>\$ 1,440,219</u>	<u>\$ (5,966)</u>	<u>(0.4)</u>
Personnel	\$ 343,237	\$ 351,613	\$ 347,000	\$ 370,129	\$ 18,516	5.3
Operating	998,700	1,081,806	1,012,006	1,038,744	(43,062)	(4.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,341,937</u>	<u>\$ 1,433,419</u>	<u>\$ 1,359,006</u>	<u>\$ 1,408,873</u>	<u>\$ (24,546)</u>	<u>(1.7)</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in postage costs and interest earnings.
- Personnel up due to projected benefits and compensation and personnel changes in FY 2025.
- Operating down due to lower postage direct and maintenance contract costs.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.80	18.05	18.05	18.05	-	0.0
Intergovernmental	\$ 425,007	\$ 415,000	\$ 415,000	\$ -	\$ (415,000)	(100.0)
Charges and Fees	3,290,653	3,187,450	3,543,200	4,513,200	1,325,750	41.6
Interest	186,291	135,000	169,000	135,000	-	0.0
Miscellaneous	(158,973)	(200,000)	(160,000)	(170,000)	30,000	(15.0)
Leases and Rentals	111,933	72,203	72,203	72,564	361	0.5
TOTAL REVENUES	<u>\$ 3,854,911</u>	<u>\$ 3,609,653</u>	<u>\$ 4,039,403</u>	<u>\$ 4,550,764</u>	<u>\$ 941,111</u>	26.1
Personnel	\$ 1,363,083	\$ 1,422,088	\$ 1,441,000	\$ 1,503,100	\$ 81,012	5.7
Operating	2,375,601	1,399,860	1,366,005	1,600,664	200,804	14.3
Capital	-	2,675,000	2,062,450	1,588,000	(1,087,000)	(40.6)
TOTAL EXPENDITURES	<u>3,738,684</u>	<u>5,496,948</u>	<u>4,869,455</u>	<u>4,691,764</u>	<u>(805,184)</u>	(14.6)
Interfund Transfer Out	<u>90,923</u>	<u>115,000</u>	<u>103,000</u>	<u>610,000</u>	<u>495,000</u>	430.4
TOTAL DISBURSEMENTS	<u>\$ 3,829,607</u>	<u>\$ 5,611,948</u>	<u>\$ 4,972,455</u>	<u>\$ 5,301,764</u>	<u>\$ (310,184)</u>	(5.5)

Funding Adjustments for FY 2026 Include:

- Revenues up due to increase in rented spaces and fee increase. This increase is partially offset by a decrease in local governmental contributions.
- Personnel up due to projected benefits and compensation.

FACILITIES MANAGEMENT (continued)

- Operating up due to higher county administration charges and security services.
- Capital down due to less funding needed for repairs and maintenance to the garages.
- Interfund transfer out up due to and increase of profits to the General Fund.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.60	7.60	7.10	7.10	(0.50)	(6.6)
Charges and Fees	\$ 572,272	\$ 707,741	\$ 520,000	\$ 618,716	\$ (89,025)	(12.6)
TOTAL REVENUES	572,272	707,741	520,000	618,716	(89,025)	(12.6)
Interfund Transfer In	60,000	-	100,000	50,000	50,000	100.0
TOTAL SOURCES	<u>\$ 632,272</u>	<u>\$ 707,741</u>	<u>\$ 620,000</u>	<u>\$ 668,716</u>	<u>\$ (39,025)</u>	(5.5)
Personnel	\$ 508,695	\$ 513,901	\$ 480,000	\$ 490,674	\$ (23,227)	(4.5)
Operating	201,047	185,441	166,571	187,918	2,477	1.3
Capital	-	30,000	30,000	-	(30,000)	(100.0)
TOTAL EXPENDITURES	<u>\$ 709,742</u>	<u>\$ 729,342</u>	<u>\$ 676,571</u>	<u>\$ 678,592</u>	<u>\$ (50,750)</u>	(7.0)

Funding Adjustments for FY 2026 Include:

- Revenues down for lower charges to user offices/ departments for microfilm and records storage services.
- Interfund Transfer In up due to one-time funding from Telecommunications.
- Personnel down due to Personnel changes in FY 2025. Personnel reflects no significant changes.
- Operating reflects no significant changes.
- Capital reflects a decrease due to the completion of three replacement HVAC systems in FY 2025.

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 Ordinance; 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 and environmental 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
- Provide staff support to the Emergency Operations Center as the Planning Section

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.00	29.00	29.00	30.00	1.00	3.4
Licenses and Permits	\$ 129,150	\$ 110,000	\$ 100,000	\$ 100,000	\$ (10,000)	(9.1)
Charges and Fees	103,760	100,500	105,500	95,500	(5,000)	(5.0)
Debt Proceeds	107,641	-	-	-	-	0.0
TOTAL REVENUES	\$ 340,551	\$ 210,500	\$ 205,500	\$ 195,500	\$ (15,000)	(7.1)
Personnel	\$ 2,552,572	\$ 2,773,568	\$ 2,752,000	\$ 3,033,838	\$ 260,270	9.4
Operating	316,146	233,827	226,627	271,452	37,625	16.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,868,718	\$ 3,007,395	\$ 2,978,627	\$ 3,305,290	\$ 297,895	9.9

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in the number of zoning permits and fees.
- Personnel up due to the addition of a Planner I position and projected benefits and compensation.
- Operating up due to Technology Subscriptions.

PLANNING AND ZONING (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	<u>Priority: Goal (Strategy)</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Subdivision applications submitted	V: 2 (b)	348	375	385
Pre-application conferences	V: 2 (b)	328	293	300
Output:				
Zoning Permits processed	V: 2 (b)	2,949	3,098	3,200
Site plans reviewed	V: 2(b)	158	125	150
Outcome:				
Percent of zoning permits processed error free	V: 2(b)	99%	99%	100%
Percent of site plan review applications processed < 30 days	V: 2(b)	100%	100%	100%
Percent of subdivision applications reviewed < 10 days	V: 2(b)	100%	100%	100%
Percent of pre-application conference schedules < 14 days	V: 2(b)	100%	100%	100%

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 129,959	\$ -	\$ 104,626	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 129,959</u>	<u>\$ -</u>	<u>\$ 104,626</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	250,000	-	500,000	250,000	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 250,000</u>	100.0

Funding Adjustments for FY 2026 Include:

- Operating expenditures reflect an increase in contracted services.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.25	1.70	1.70	1.70	-	0.0
Personnel	\$ 173,010	\$ 216,116	\$ 201,000	\$ 249,687	\$ 33,571	15.5
Operating	3,568,667	4,506,053	4,553,209	5,031,104	525,051	11.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 3,741,677</u></u>	<u><u>\$ 4,722,169</u></u>	<u><u>\$ 4,754,209</u></u>	<u><u>\$ 5,280,791</u></u>	<u><u>\$ 558,622</u></u>	11.8

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected benefits and compensation.
- Operating up due to higher insurance costs.

Performance Measures:

Priority II: Workforce

Goal 1: Enhance strategies to recruit and retain quality employees who reflect the County's population demographics.

Strategy B: Develop a process to continuously review and update, as needed, the human resource policies to ensure the County is adhering to applicable laws and regulations and providing policies that encourage growth and retention within the County.

Goal 2: Invest in employee training and professional development to encourage succession planning and knowledge transfer.

Strategy B: Evaluate and analyze the current training programs and personnel to enhance or create additional training and education division improvement/opportunities.

Priority III: Financial Stability

Goal 1: Follow and implement financial policies and procedures that maintain the County's strong financial position.

Strategy A: Review and update, as needed, financial policies and procedures to ensure the County is adhering to applicable laws, regulations, and best financial practices.

SAFETY & RISK MANAGEMENT (continued)

Goal 3: Evaluate risk annually and enhance security measures and internal controls, as needed, to reduce financial vulnerabilities.

Strategy B: Utilize internal audits to track compliance with policies, procedures, state, and federal laws: advise on emerging demands or risk: and prevent, fraud, waste, and abuse.

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements, and supporting latest technology.

- Update the County website design and conduct periodic review of website content by departments/offices to ensure currency of information.
- Explore notification systems for agendas quarterly newsletters and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality county services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy B: Improve intragovernmental operations through department and office collaboration.

- Review all internal and external county processes and implement additional digital processes to reduce paper and expedite County procedures.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

MEASURES:

	Priority/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Tort and property claims	III: 3	21	23	25
Outcome:				
Two business days turnaround on approving insurance certificates for contractors	V: 2 (b)	100%	90%	100%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	V: 1 (c), 2 (b)	90%	95%	100%
Two business days turnaround on reporting insurance claims to carriers	V: 1 (c), 2 (b)	100%	85%	95%

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 and illness 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.75	5.30	5.30	5.30	-	0.0
Charges and Fees	\$ 3,626,883	\$ 2,435,000	\$ 2,445,000	\$ 2,320,000	\$ (115,000)	(4.7)
Interest	384,823	280,000	350,000	280,000	-	0.0
Miscellaneous	44,597	20,000	30,000	30,000	10,000	50.0
TOTAL REVENUES	<u><u>\$ 4,056,303</u></u>	<u><u>\$ 2,735,000</u></u>	<u><u>\$ 2,825,000</u></u>	<u><u>\$ 2,630,000</u></u>	<u><u>\$ (105,000)</u></u>	<u><u>(3.8)</u></u>
Personnel	\$ 661,002	\$ 677,715	\$ 670,000	\$ 736,522	\$ 58,807	8.7
Operating	3,714,472	3,992,406	3,359,006	3,512,250	(480,156)	(12.0)
Capital	-	40,000	44,000	45,500	5,500	13.8
TOTAL EXPENDITURES	<u><u>\$ 4,375,474</u></u>	<u><u>\$ 4,710,121</u></u>	<u><u>\$ 4,073,006</u></u>	<u><u>\$ 4,294,272</u></u>	<u><u>\$ (415,849)</u></u>	<u><u>(8.8)</u></u>

Funding Adjustments for FY 2026 Include:

- Revenue down due to lower worker's compensation contributions required.
- Personnel up due projected benefits and compensation.
- Operating down due to a decrease in Worker's Compensation Premiums.
- Capital up due to additional public safety equipment.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 184,550	\$ 189,536	\$ 193,000	\$ 196,839	\$ 7,303	3.9
Operating	1,563	2,448	2,448	2,448	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	186,113	191,984	195,448	199,287	7,303	3.8
Interfund Transfer Out	889,010	2,248,278	2,248,278	1,164,399	(1,083,879)	(48.2)
TOTAL DISBURSEMENTS	<u>\$ 1,075,123</u>	<u>\$ 2,440,262</u>	<u>\$ 2,443,726</u>	<u>\$ 1,363,686</u>	<u>\$ (1,076,576)</u>	(44.1)

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Interfund Transfer Out down due decreased support to the Telecommunications Internal Service 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:

	FY 2024 Actual	FY 2025 Approved	FY 2025 Projected	FY 2026 Proposed	Change	Percent Change
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 3,077,371	\$ 3,351,446	\$ 3,340,500	\$ 3,600,926	\$ 249,480	7.4
Interest	15,998	15,000	13,600	10,900	(4,100)	(27.3)
Leases and Rentals	49,171	50,000	53,000	55,000	5,000	10.0
TOTAL REVENUES	3,142,540	3,416,446	3,407,100	3,666,826	250,380	7.3
Interfund Transfer In	941,247	948,278	1,048,278	1,164,399	216,121	22.8
TOTAL SOURCES	\$ 4,083,787	\$ 4,364,724	\$ 4,455,378	\$ 4,831,225	\$ 466,501	10.7
Personnel	\$ 275,161	\$ 273,500	\$ 279,000	\$ 282,205	\$ 8,705	3.2
Operating	4,490,476	4,061,224	4,109,565	4,196,047	134,823	3.3
Capital	-	30,000	70,000	403,828	373,828	1246.1
TOTAL EXPENDITURES	\$ 4,765,637	\$ 4,364,724	\$ 4,458,565	\$ 4,882,080	\$ 517,356	11.9

Funding Adjustments for FY 2026 Include:

- Revenues up due to an increase in radio fee from \$38 per month to \$40 per month.
- Interfund Transfer In up for General Fund support.
- Personnel up due to projected compensation and benefits.
- Operating up for rising contracted maintenance costs for machinery and equipment.
- Capital up due to the replacement of the County's phone system.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Intergovernmental	\$ 35,568	\$ 37,000	\$ 35,568	\$ 35,568	\$ (1,432)	(3.9)
Miscellaneous	2,748	1,000	15,000	1,000	-	0.0
Debt Proceeds	<u>1,858,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	<u>\$ 1,896,783</u>	<u>\$ 38,000</u>	<u>\$ 50,568</u>	<u>\$ 36,568</u>	<u>\$ (1,432)</u>	<u>(3.8)</u>
Personnel	\$ 1,549,405	\$ 1,621,795	\$ 1,638,000	\$ 1,676,533	\$ 54,738	3.4
Operating	15,281,684	12,702,982	13,375,526	13,561,224	858,242	6.8
Capital	<u>1,474,252</u>	<u>1,876,612</u>	<u>3,044,619</u>	<u>3,968,933</u>	<u>2,092,321</u>	<u>111.5</u>
TOTAL EXPENDITURES	<u>\$18,305,341</u>	<u>\$16,201,389</u>	<u>\$18,058,145</u>	<u>\$19,206,690</u>	<u>\$ 3,005,301</u>	<u>18.5</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower Local Government Contributions.
- Personnel up for projected compensation and benefits.
- Operating up for higher software maintenance costs due to price inflation and new technology hardware/software.
- Capital up due to scheduled technology infrastructure replacements and projects.

TECHNOLOGY SERVICES (continued)

Performance Measures:

Priority I: Infrastructure

Goal 4: Enhance security and availability of County's critical IT data and application services.

Strategy A: Enhance data security through various security measures.

Strategy B: Incorporate cloud technology to increase the resilience of IT services.

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements and supporting latest technology.

- Update the County website design and conduct periodic review of website content by departments/offices to ensure currency of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%.

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy B: Improve intragovernmental operations through department and office collaboration.

- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

MEASURES:	Priority Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Output:				
Number of computer system hardware/software problems ¹	V: 2 (a), (b)	4285	3992	4200
Number of service requests	V: 2 (a), (b)	5797	5901	6000
Number of approved work orders	V: 2 (a), (b)	46	43	40
Available and reliable systems >98%	I: 4 (a), (b)	99.999%	99.997%	>98.00%
Availability of Internet connectivity	I: 4 (a), (b)	100.000%	100.000%	>99.00%
Efficiency:				
Service requests handled in satisfactory manner	V: 2 (a), (b)	99.5%	99.5%	> 99.00%
Work orders completed within 10% of schedule and budget ²	V: 2 (a), (b)	100%	100%	100%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	V: 2 (a), (b)	98.76%	99.32%	> 90.00%
Percent of Help Desk Calls resolved within 2 days	V: 2 (a), (b)	99.58%	99.77%	> 95.00%
Percent of system platform availability >98% ²	I: 4 (a), (b)	99.993%	99.895%	> 98.00%
Customer Service Satisfaction survey acceptable or better	V: 2 (a), (b)	9.0	9.0	> 8.0

¹ Break-Fix.

² Scope changes and customer wait time considered.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	4.50	4.50	4.50	-	0.0
Charges and Fees	\$ 2,347,156	\$ 2,312,267	\$ 2,357,606	\$ 2,425,243	\$ 112,976	4.9
Interest	19,784	10,000	16,000	14,000	4,000	40.0
TOTAL REVENUES	2,366,940	2,322,267	2,373,606	2,439,243	116,976	5.0
Interfund Transfer In	-	1,300,000	1,200,000	-	(1,300,000)	(100.0)
TOTAL SOURCES	<u>\$ 2,366,940</u>	<u>\$ 3,622,267</u>	<u>\$ 3,573,606</u>	<u>\$ 2,439,243</u>	<u>\$ (1,183,024)</u>	(32.7)
Personnel	\$ 523,287	\$ 531,188	\$ 541,000	\$ 549,695	\$ 18,507	3.5
Operating	1,853,778	1,786,482	1,849,670	2,030,976	244,494	13.7
Capital	-	1,300,000	850,000	50,000	(1,250,000)	(96.2)
TOTAL EXPENDITURES	2,377,065	3,617,670	3,240,670	2,630,671	(986,999)	(27.3)
Interfund Transfer Out	75,000	-	100,000	50,000	50,000	100.0
TOTAL DISBURSEMENTS	<u>\$ 2,452,065</u>	<u>\$ 3,617,670</u>	<u>\$ 3,340,670</u>	<u>\$ 2,680,671</u>	<u>\$ (936,999)</u>	(25.9)

Funding Adjustments for FY 2026 Include:

- Revenues up due to the amount charged to user departments for services.
- Interfund transfer In down for less General Fund support for capital costs.
- Personnel up due to projected increase in compensation and benefits.
- Operating up due to higher costs of the central phone system and wireless technologies direct.
- Capital down due to partial completion of the County's telephone system replacement.



End Section

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, Consolidated 911 Dispatch Center, Criminal Justice Coordinating Council, Emergency Management, Emergency Medical Services, Tri-County Biological Center and serves as law enforcement and community liaison for Charleston County Government and its citizens.

Departmental Summary

	5	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE		5.00	5.00	5.00	5.00	-	0.0
Personnel	\$	764,422	\$ 788,533	\$ 778,000	\$ 798,658	\$ 10,125	1.3
Operating		55,946	69,208	68,905	61,205	(8,003)	(11.6)
Capital		-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$	<u>820,368</u>	<u>857,741</u>	<u>846,905</u>	<u>859,863</u>	<u>2,122</u>	0.2

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating down due to decrease in community outreach.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	33.00	33.00	33.00	37.00	4.00	12.1
Property Tax	\$ 3,027,067	\$ 3,300,000	\$ 3,479,000	\$ 3,712,000	\$ 412,000	12.5
Intergovernmental	138,075	106,396	113,962	90,852	(15,544)	(14.6)
Miscellaneous	326,530	-	33,061	-	-	0.0
TOTAL REVENUES	<u><u>\$ 3,491,672</u></u>	<u><u>\$ 3,406,396</u></u>	<u><u>\$ 3,626,023</u></u>	<u><u>\$ 3,802,852</u></u>	<u><u>\$ 396,456</u></u>	11.6
Personnel	\$ 2,654,375	\$ 2,849,537	\$ 2,688,217	\$ 3,168,310	\$ 318,773	11.2
Operating	575,080	643,769	556,187	719,402	75,633	11.7
Capital	73,239	-	6,254	160,000	160,000	100.0
TOTAL EXPENDITURES	<u><u>\$ 3,302,694</u></u>	<u><u>\$ 3,493,306</u></u>	<u><u>\$ 3,250,658</u></u>	<u><u>\$ 4,047,712</u></u>	<u><u>\$ 554,406</u></u>	15.9

Funding Adjustments for FY 2026 Include:

- Revenues up due to projected property tax revenues.
- Personnel up due to projected pay and benefits as well as the addition of four full-time positions.
- Operating up due to higher insurance cost, training expenses, and anticipated Facilities projects.
- Capital up due to the replacement of A/C units and two vehicles.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements, and supporting latest technology.

AWENDAW McCLELLANVILLE FIRE DEPARTMENT (continued)

- Update the county website design and conduct periodic review of website content by departments/offices to ensure currency of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy B: Improve intragovernmental operations through department and office collaboration.

- Review permitting processes to streamline service and improve efficiency and develop a communication plan to disseminate modifications to staff and customers.
- Conduct monthly meetings with permitting team to review and respond to survey results and opportunities for improvement.
- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

Priority VI: Public Wellbeing

Goal 1: Provide coordination and assistance in response to a variety of man-made and natural hazards and /or other emergencies.

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.

Strategy B: Resource allocation and training for all public safety events through the Public Safety's Critical Incident Support Team.

- Beach Communities
- Special Events
- Significant disaster and/or emergency response

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

Strategy A: Identify local, regional, and national partners to enhance our 9-1-1 goals and strengthen our ability to receive, process, and dispatch calls for service.

Strategy C: Continue to coordinate and collaborate with local law enforcement.

Goal 3: Connect residents with diverse resources to address community needs based on a data driven decision-making approach.

Strategy A: Expand the presence of the Awendaw McClellanville Fire District (AMFD) through fire alarm distribution program, additional outreach events, and increase full time employees as funding allows.

MEASURES:

	<u>Priority/ Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Number of structural fire responses (working) ^{1 & 2}	V: 2 (a)	20	32	40
Number of emergency fire suppression apparatus	V: 2 (a)	10	10	9
Number of Fire Prevention Programs	V:3 (a)	30	45	52

AWENDAW McCLELLANVILLE FIRE DEPARTMENT

Output:

Number of personnel arriving on scene in 15 minutes	VI: 3 (a)	3	4	4
Apparatus determined more than 10 years old	V: 2 (a)	4	4	4
Citizens educated for the year	VI: 3 (a)	1,500	1,700	1,800
Number of household detectors installed	VI: 3 (a)	150	168	200

	<u>Priority/ Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Efficiency:				
Average time it takes to place four personnel on scene	VI: 3 (a)	20 min	20	15
Outcome:				
Federal OSHA regulations complied	VI: 3 (a)	45%	45%	45%
Percent of apparatus more than 10 years old	VI: 3 (a)	30%	40%	35%
Percent of fires where a smoke detector alerted residents	V: 3 (a)	70%	80%	85%

¹ 2 inside a burning structure and 2 outside a burning structure to enable a rescue operation.

² Based on 10,734 population.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 345,089	\$ 371,000	\$ 382,000	\$ 409,000	\$ 38,000	10.2
Intergovernmental	15,463	6,321	6,282	4,453	(1,868)	(29.6)
Interest	7,349	11,000	6,700	5,600	(5,400)	(49.1)
TOTAL REVENUES	367,901	388,321	394,982	419,053	30,732	7.9
Interfund Transfer In	-	-	95,386	303,836	303,836	100.0
TOTAL SOURCES	\$ 367,901	\$ 388,321	\$ 490,368	\$ 722,889	\$ 334,568	86.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	366,880	335,133	341,269	900,708	565,575	165.7
TOTAL EXPENDITURES	\$ 366,880	\$ 335,133	\$ 341,269	\$ 900,708	\$ 565,575	168.8

Funding Adjustments for FY 2026 Include:

- Property taxes up due to higher tax base at a consistent a millage rate of 4.0.
- Debt Service up due to scheduled bond payments from additional borrowing anticipated in FY 2026.

CONSOLIDATED 911

Division: Consolidated 911
Fund: General Fund
Function: Public Safety

Mission: Consolidated 911 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, ten-digit emergency calls and seven-digit non-emergency calls for service
- Receive and process calls via text and 911helpme.com
- 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	158.75	160.00	159.00	159.00	(1.00)	(0.6)
Intergovernmental	\$ 85,450	\$ 103,407	\$ 103,407	\$ 299,146	\$ 195,739	189.3
Miscellaneous	11,025	12,000	12,000	12,000	-	0.0
TOTAL REVENUES	<u>\$ 96,475</u>	<u>\$ 115,407</u>	<u>\$ 115,407</u>	<u>\$ 311,146</u>	<u>\$ 195,739</u>	169.6
Personnel	\$ 6,323,046	\$ 8,304,443	\$ 8,621,000	\$ 9,688,302	\$ 1,383,859	16.7
Operating	560,919	523,824	200,848	860,718	336,894	64.3
Capital	248,710	408,000	327,544	198,517	(209,483)	(51.3)
TOTAL EXPENDITURES	<u>\$ 7,132,675</u>	<u>\$ 9,236,267</u>	<u>\$ 9,149,392</u>	<u>\$10,747,537</u>	<u>\$ 1,511,270</u>	16.4

Funding Adjustments for FY 2026 Include:

- Intergovernmental revenue up due to projected costs of service to the City of Charleston outside the County.
- Personnel up due to higher projected compensation and benefits are partially offset by a higher reimbursement from Local Accommodations Tax for tourist-related services.
- Operating up due to increase in technology subscriptions. These costs are partially offset by higher reimbursement in the operating expenses from the Local Accommodations Tax.

CONSOLIDATED 911

- Capital down due to completed purchase of radio communication equipment related to the renovation. This is partially offset by increase for network server and storage upgrades.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software programs.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (i.e.: costs and participation numbers). Be intentional/strategic with outreach impact.

Priority VI: Public Wellbeing

Goal 1: Provide coordination and assistance in response to a variety of man-made and natural hazards and/or other emergencies.

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

Strategy C: Continue to coordinate and collaborate with all local public safety partners.

MEASURES:	Priority: Goal (Strategy)	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Total number of 911 calls	VI: 1(A)	315,096	297,152	306,124
Output:				
Improved overall Personnel evaluation scores ¹	VI: 2(C)	0%	48.86%	>50%
Attrition Rate	VI: 2(C)	14.6%	14.47%	<13%
Staff Satisfaction, Pulse Survey ² Participation results received ¹	VI: 1(A)	0%	78%	>80%
Fire and Agency & 911 Funds relief to the general fund	VI: 2(C)	2,758,536	3,890,875	4,815,339
Grant Funds Awarded	VI: 1(A)	198,628	0	1,834,213
Outcome:				
Percentage IAED ³ Compliance ⁴ rate >93% for Fire	V: 2(A)	96.4%	96.8%	96%
Percentage IAED ³ Compliance ⁴ rate >93% for EMS	V: 2(A)	99.2%	96%	96%
911 Call Performance 90% answered within 15 seconds	V: 1(C)	77.88%	80.15%	83%
911 Call Performance 95% answered within 20 seconds	V: 1(C)	80.48%	82.42%	84.8%
Survey rating of satisfaction >80%	V: 3(A)	80%	90%	90%

¹ This department began measuring performance against this metric in FY2024.

² Pulse Survey developed from Gallup standards.

³ IAED stands for International Academies of Emergency Dispatch.

⁴ Compliance in accordance to Academies of Emergency Dispatch protocols.

CONSOLIDATED 911

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	-	-	-	-	0.0
Charges and Fees	\$ 510,514	\$ 700,000	\$ 475,000	\$ 450,000	\$ (250,000)	(35.7)
Interest	10,726	11,000	5,000	4,000	(7,000)	(63.6)
TOTAL REVENUES	<u>\$ 521,240</u>	<u>\$ 711,000</u>	<u>\$ 480,000</u>	<u>\$ 454,000</u>	<u>\$ (257,000)</u>	<u>(36.1)</u>
Personnel	\$ 136,680	\$ -	\$ 200,000	\$ 150,000	\$ 150,000	100.0
Operating	437,099	705,107	340,247	311,966	(393,141)	(55.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 573,779</u>	<u>\$ 705,107</u>	<u>\$ 540,247</u>	<u>\$ 461,966</u>	<u>\$ (243,141)</u>	<u>(34.5)</u>

Funding Adjustments for FY 2026 Include:

- Revenues down based on current trends.
- Personnel up due to personnel reimbursement to Consolidated Dispatch in the General Fund.
- Operating down due to completed Wireless for capital reimbursement purchases in FY 2025.

CONSOLIDATED 911 (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 E-911

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.75	-	-	-	-	0.0
Intergovernmental	\$ 2,762,816	\$ 2,864,482	\$ 2,650,000	\$ 2,625,000	\$ (239,482)	(8.4)
Interest	144,399	100,000	91,000	53,000	(47,000)	(47.0)
TOTAL REVENUES	<u>\$ 2,907,215</u>	<u>\$ 2,964,482</u>	<u>\$ 2,741,000</u>	<u>\$ 2,678,000</u>	<u>\$ (286,482)</u>	<u>(9.7)</u>
Personnel	\$ 943,063	\$ -	\$ -	\$ -	\$ -	0.0
Operating	2,422,781	1,980,835	2,442,100	2,720,101	739,266	37.3
Capital	-	1,826,894	2,009,655	236,000	(1,590,894)	(87.1)
TOTAL EXPENDITURES	<u>\$ 3,365,844</u>	<u>\$ 3,807,729</u>	<u>\$ 4,451,755</u>	<u>\$ 2,956,101</u>	<u>\$ (851,628)</u>	<u>(22.4)</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to lower reimbursement from the State.
- Operating up due to an increase in technology subscriptions.
- Capital down due to completed purchases of technology and equipment related to renovation of the call-takers space.

CONSOLIDATED 911 (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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 657,803	\$ 930,616	\$ 800,000	\$ 997,912	\$ 67,296	7.2
Charges and Fees	267,697	297,259	297,259	320,282	23,023	7.7
Interest	19,773	16,000	20,000	15,000	(1,000)	(6.3)
TOTAL REVENUES	\$ 945,273	\$ 1,243,875	\$ 1,117,259	\$ 1,333,194	\$ 89,319	7.2
Personnel	\$ 138,702	\$ 197,707	\$ 199,000	\$ 185,198	\$ (12,509)	(6.3)
Operating	804,238	896,191	968,135	1,111,782	215,591	24.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 942,940	\$ 1,093,898	\$ 1,167,135	\$ 1,296,980	\$ 203,082	18.6

Funding Adjustments for FY 2026 Include:

- Revenue up due to higher anticipated fees paid by governmental agencies.
- Personnel down due to projected benefits and compensation.
- Operating up due to increase in technology subscriptions.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 624,235	\$ 781,056	\$ 789,000	\$ 806,725	\$ 25,669	3.3
Operating	12,085	17,020	17,278	17,461	441	2.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 636,320	\$ 798,076	\$ 806,278	\$ 824,186	\$ 26,110	3.3

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating up due to an increase in copier and messenger costs.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy (b): Increase and enhance digital engagement by 5%.

Strategy (c): Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy (b): Improve intragovernmental operations through department and office collaboration.

Priority VI: Public Wellbeing

Goal 1: Provide coordination and assistance in response to a variety of man-made and natural hazards and/or other emergencies.

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

Strategy (b): Add four community representatives to the Criminal Justice Coordinating Council from nonprofit, healthcare, business, and defense bar.

Strategy (c): Continue to coordinate and collaborate with local law enforcement partners.

CRIMINAL JUSTICE COORDINATING COUNCIL

MEASURES:

	<u>Priority Goal/Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Filling out executive and community representative boards ¹	VI: 2 (b)	N/A	N/A	12
Number of community dialogues across the county	V: 1 (c)	<5	1	6
Number of dialogues conducted ¹	V: 1, 2 / VI: 2 (c)	N/A	N/A	8-10
Outcome:				
Percentage of people attending Dialogues ¹	V: 1, 2 / VI: 2 (c)	N/A	N/A	200
Number of Council board meetings	V: 1(c), 2 (b)	12	N/A ²	8

¹ Department began tracking these measures in FY 2025

² Data unavailable at the time of publication

EMERGENCY MANAGEMENT

Division: Emergency Management
Fund: General Fund
Function: Public Safety

Mission: The Emergency Management Department provides leadership and assistance by planning for, responding to and recovery efforts from special events and disasters that impact the communities of Charleston County through coordination and collaborative partnerships.

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
- Coordinate unified mobile command response

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.80	6.60	6.60	6.60	-	0.0
Personnel	\$ 643,225	\$ 685,364	\$ 770,077	\$ 887,893	\$ 202,529	29.6
Operating	149,727	182,879	245,066	428,225	245,346	134.2
Capital	-	49,000	33,000	30,000	(19,000)	(38.8)
TOTAL EXPENDITURES	\$ 792,952	\$ 917,243	\$ 1,048,143	\$ 1,346,118	\$ 428,875	46.8

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating up due to increase in consultant fees and noncapital technology purchases.
- Capital down due to completed purchase of specialized radio communication equipment.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements, and supporting latest technology.

- Update the county website design and conduct periodic review of website content by departments/offices to ensure currently of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

EMERGENCY MANAGEMENT (continued)

Priority VI: Public Wellbeing

Goal 1: Provide coordination and assistance in response to a variety of man-made and natural hazards and /or other emergencies.

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.

Strategy B: Resource allocation and training for all public safety events through the Public Safety's Critical Incident Support Team.

- Beach Communities
- Special Events
- Significant disaster and/or emergency response

MEASURES:		FY 2023	FY 2024	FY 2025
	Priority/Strategy	Actual	Actual	Projected
Output:				
Number of people trained	VI:1(b)	801	877	1000
Number of exercises conducted ¹	VI:1(b)	5	12	15
Number of training classes conducted	VI:1(b)	30	30	40
Number of public speaking events	V:3(a)	25	36	50
Efficiency:				
Average hours spent per test of communications systems	V:1(a)	8	1	1
Average hours spent per event in community education	V:3(a)	6	4	4
Average hours spent updating plans and procedures	VI:1(A)	500	600	600
Average hours spent per test exercise	VI:1(A)	6	8	8
Outcome:				
Percent of staff and volunteers trained in NIIMS	VI:1(b)	90.0%	88%	100%
Percent of tracking and messaging system in place	V:1(a)	90.0%	100%	100%
Percent of alternate EOC readiness	VI:1(a)	90.0%	90%	90%

¹ There is constant training in cycles throughout the year in a variety of training/exercise programs.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.20	3.40	3.40	3.40	-	0.0
Licenses and Permits	<u>\$ 242,300</u>	<u>\$ 345,000</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ (20,000)</u>	(5.8)
TOTAL REVENUES	<u>\$ 242,300</u>	<u>\$ 345,000</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>	<u>\$ (20,000)</u>	(5.8)
Personnel	\$ 213,352	\$ 310,460	\$ 223,000	\$ 382,308	\$ 71,848	23.1
Operating	25,284	43,709	45,331	52,433	8,724	20.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 238,636</u>	<u>\$ 354,169</u>	<u>\$ 268,331</u>	<u>\$ 434,741</u>	<u>\$ 80,572</u>	22.7

Funding Adjustments for FY 2026 Include:

- Licenses and Permits down based on historical trends.
- Personnel up due to internal staffing changes and anticipated compensation and benefits.
- Operating up due to increase in training cost.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	615,000	575,000	575,000	530,000	(45,000)	(7.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 615,000</u>	<u>\$ 575,000</u>	<u>\$ 575,000</u>	<u>\$ 530,000</u>	<u>\$ (45,000)</u>	<u>(7.8)</u>

Funding Adjustments for FY 2026 Include:

- Operating down due to a decrease in equipment purchases.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	271.00	281.00	282.00	302.00	21.00	7.5
Intergovernmental	\$ 4,313,899	\$ 4,280,000	\$ 5,200,000	\$ 5,350,000	\$ 1,070,000	25.0
Charges and Fees	11,806,781	10,870,000	11,950,000	12,260,000	1,390,000	12.8
Miscellaneous	22,261	20,000	20,000	20,000	-	0.0
TOTAL REVENUES	<u>\$16,142,941</u>	<u>\$15,170,000</u>	<u>\$17,170,000</u>	<u>\$17,630,000</u>	<u>\$ 2,460,000</u>	16.2
Personnel	\$16,600,953	\$17,880,344	\$18,256,000	\$21,223,906	\$ 3,343,562	18.7
Operating	5,254,596	5,722,729	5,512,464	5,514,280	(208,449)	(3.6)
Capital	1,663,962	986,259	986,259	2,788,000	1,801,741	182.7
TOTAL EXPENDITURES	<u>23,519,511</u>	<u>24,589,332</u>	<u>24,754,723</u>	<u>29,526,186</u>	<u>4,936,854</u>	20.1
Interfund Transfer Out	1,503	-	36,503	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$23,521,014</u>	<u>\$24,589,332</u>	<u>\$24,791,226</u>	<u>\$29,526,186</u>	<u>\$ 4,936,854</u>	20.1

Funding Adjustments for FY 2026 Include:

- Revenues up due to higher Medicare receipts and insurance billing.
- Personnel up due to the addition of twelve Emergency Medical Technicians and eight Paramedic positions. Costs partially offset by a higher reimbursement from Local Accommodations Tax for tourist-related costs.
- Operating down due to decrease in fleet maintenance.
- Capital includes replacement equipment on ambulances.

EMERGENCY MEDICAL SERVICES (continued)

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements, and supporting latest technology.

- Update the county website design and conduct periodic review of website content by departments/offices to ensure currency of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy B: Improve intragovernmental operations through department and office collaboration.

- Review permitting processes to streamline service and improve efficiency and develop a communication plan to disseminate modifications to staff and customers.
- Conduct monthly meetings with permitting team to review and respond to survey results and opportunities for improvement.
- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods.

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

Priority VI: Public Wellbeing

Goal 1: Provide coordination and assistance in response to a variety of man-made and natural hazards and /or other emergencies.

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.

Strategy B: Resource allocation and training for all public safety events through the Public Safety's Critical Incident Support Team.

- Beach Communities
- Special Events
- Significant disaster and/or emergency response

Goal 2: Work in partnership with community leaders, local and municipal government agencies, and community stakeholders to address emerging public safety concerns.

Strategy A: Identify local, regional, and national partners to enhance our 9-1-1 goals and strengthen our ability to receive, process, and dispatch calls for service.

Strategy C: Continue to coordinate and collaborate with local law enforcement.

Goal 3: Connect residents with diverse resources to address community needs based on a data driven decision-making approach.

Strategy B: Explore a data dashboard to track overdoses, Narcan distribution, and fentanyl test strip distribution to enhance public awareness around community needs and services.

Strategy C: Provide targeted outreach and distribution of Narcan through the use of National OD (Overdose) Map to provide a better view of overdose locations and follow up for treatment.

EMERGENCY MEDICAL SERVICES (continued)

MEASURES:

		FY 2023	FY 2024	FY 2025
	<u>Priority/Strategy</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Patients transported	V: 2	45,502	46,941	47,880
Incidents responded to	V: 3	62,812	64,316	65,602
Total billed	V:3(A)	\$29,448,036	\$30,269,030	\$30,874,411
Percentage of Medicare/Medicaid billed electronically	V:3(A)	100%	100%	100%
Efficiency:				
Cost per incident	V:1(A), (B)	\$366.47	\$491.98	\$556.05
Total received per incident	V:1(A)	\$261.54	\$263.31	\$305.88
Outcome:				
<u>Response Time Standard</u> ¹	<u>Minutes: Seconds</u>			
Average	<9:59			
Average Response Time	11:23	10:27	10:01	10:01
Percentage Of Compliance	68%	72%	74.09%	75%
Collection	V: 2(A), (B)	\$15,904,255	\$15,110,546	\$15,412,757
Collection less refunds	V:2(A), (B)	12,012,192	\$12,384,936	\$12,756,484
Percent of rejection rate	V:2(B), (C)	2.3%	2.03%	2%
Percent of revenue increased	V:2(B), (C)	-7.0%	-5.0%	-2.9%
Percent of reviewed reports – 100% critical	V:2(B)	100%	100%	100%
Percent of Field Operations personnel certified	VI:1(A), (B)	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.

TRI-COUNTY BIOLOGICAL SCIENCE CENTER

Fund: General 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	10.00	7.00	233.3
Personnel	\$ 374,059	\$ 562,237	\$ 532,000	\$ 901,619	\$ 339,382	60.4
Operating	39,040	67,508	72,508	220,802	153,294	227.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 413,099</u></u>	<u><u>\$ 629,745</u></u>	<u><u>\$ 604,508</u></u>	<u><u>\$ 1,122,421</u></u>	<u><u>\$ 492,676</u></u>	<u><u>78.2</u></u>

Funding Adjustments for FY 2026 Include:

- Personnel up due to the addition of six Forensic Laboratory Analyst position and one Seized Drugs Technical Leader in FY 2026.
- Operating up due to an increase in public safety supplies.

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:

	FY 2024 <u>Actual</u>	FY 2025 <u>Approved</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 452,134	\$ 550,362	\$ 420,000	\$ 541,348	\$ (9,014)	(1.6)
Operating	11,397	15,874	17,249	15,192	(682)	(4.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 463,531	\$ 566,236	\$ 437,249	\$ 556,540	\$ (9,696)	(1.7)

Funding Adjustments for FY 2026 Include:

- Personnel down due to projected compensation and benefits.
- Operating down due to a decrease in office expenses.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	8.00	(2.00)	(20.0)
Charges and Fees	\$51,081,290	\$49,650,000	\$51,400,000	\$52,154,500	\$ 2,504,500	5.0
Interest	2,656,580	1,800,000	2,420,000	1,940,000	140,000	7.8
Miscellaneous	111,162	-	-	-	-	0.0
TOTAL REVENUES	<u><u>\$53,849,032</u></u>	<u><u>\$51,450,000</u></u>	<u><u>\$53,820,000</u></u>	<u><u>\$54,094,500</u></u>	<u><u>\$ 2,644,500</u></u>	5.1
Personnel	\$ 855,205	\$ 885,596	\$ 910,000	\$ 1,092,456	\$ 206,860	23.4
Operating	9,134,308	5,290,954	4,626,302	5,364,595	73,641	1.4
Capital	-	-	-	40,000	40,000	100.0
TOTAL EXPENDITURES	<u><u>\$ 9,989,513</u></u>	<u><u>\$ 6,176,550</u></u>	<u><u>\$ 5,536,302</u></u>	<u><u>\$ 6,497,051</u></u>	<u><u>\$ 320,501</u></u>	5.2

Funding Adjustments for FY 2026 Include:

- Charges and Fees up due to the rising volume of customers paying the Solid Waste User Fee.
- Interest income up due to higher budgeted interest.
- Personnel up due to projected benefits and compensation. Also reflects the elimination of two positions.
- Operating up due higher indirect costs paid to the General Fund, and rising facilities costs.

ENVIRONMENTAL MANAGEMENT (continued)

Performance Measures:

Priority I: Infrastructure

Goal 3: Construct and maintain County facilities that are safe and sustainable for employees and community.

Strategy D: Develop a plan to address the future of solid waste when the landfill is at capacity and stay current on strategies to reduce the waste stream.

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy C: Create a Plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy B: Improve intragovernmental operations through department and office collaboration.

- Review permitting processes to streamline service and improve efficiency and develop a communication plan to disseminate modifications to staff and customers.
- Conduct monthly meetings with permitting team to review and respond to survey results and opportunities for improvement.
- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

MEASURES:	<u>Priority, Goal, Strategy</u>	<u>FY 2023 Actual¹</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Input:				
Annual MSW Tonnage ²	I:3(D)	521,456	551,768	560,000
Total dollars spent for services	I:3(D)	\$46,123,601	\$43,714,084	\$45,099,374
Total County Population – 2010 US Census 350,209	V:1(C), V:2(C)	411,406	411,406	411,406
Number of Residential Customers	V:1(C), V:2(C)	205,000	205,881	212,000
Number of Commercial Customers	V:1(C), V:2(C)	15,250	15,300	15,350
Output:				
Total tons landfilled	I:3(D)	408,851	411,970	420,000
Total residential participants	V:1(C), V:2(C)	160,000	175,000	180,000
Total commercial participants	V:1(C), V:2(C)	5,600	5,600	5,750
Total Educational Outreach participants	V:2(A), V:2(C)	255,000	260,000	265,000
Efficiency:				
Total tons composted	I:3(D)	63,904	54,888	65,000
Total tons recycled	I:3(D)	49,102	58,085	60,000
Outcome:				
Total tons diverted from landfill	I:3(D)	113,006	112,973	125,000
Total cost per capita	I:3(D)	\$112	\$106	\$109
Percentage of recycling rate	I:3(D)	22%	20%	22%

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

² Municipal Solid Waste

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	9.00	8.00	8.00	(1.00)	(11.1)
Charges and Fees	\$ 24,700	\$ 16,000	\$ 24,000	\$ 23,000	\$ 7,000	43.8
Miscellaneous	-	-	150	-	-	0.0
TOTAL REVENUES	<u>\$ 24,700</u>	<u>\$ 16,000</u>	<u>\$ 24,150</u>	<u>\$ 23,000</u>	<u>\$ 7,000</u>	43.8
Personnel	\$ 552,572	\$ 612,524	\$ 558,000	\$ 558,738	\$ (53,786)	(8.8)
Operating	441,641	405,116	396,620	556,720	151,604	37.4
Capital	-	-	127,016	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 994,213</u>	<u>\$ 1,017,640</u>	<u>\$ 1,081,636</u>	<u>\$ 1,115,458</u>	<u>\$ 97,818</u>	9.6

Funding Adjustments for FY 2026 Include:

- Charges and Fees up due to higher resale value of recyclable products.
- Personnel down due to internal staffing changes in FY 2025.
- Operating up due to an increase in electronic waste disposal and fleet maintenance costs.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,984,123	4,350,000	4,000,000	4,480,500	130,500	3.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,984,123</u>	<u>\$ 4,350,000</u>	<u>\$ 4,000,000</u>	<u>\$ 4,480,500</u>	<u>\$ 130,500</u>	3.0

Funding Adjustments for FY 2026 Include:

- Operating down due to lower 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 573,535	\$ 607,000	\$ 163,000	\$ 134,000	\$ (473,000)	(77.9)
TOTAL REVENUES	<u>\$ 573,535</u>	<u>\$ 607,000</u>	<u>\$ 163,000</u>	<u>\$ 134,000</u>	<u>\$ (473,000)</u>	<u>(77.9)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	1,620,696	1,793,106	1,100,000	1,400,000	(393,106)	(21.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,620,696</u>	<u>\$ 1,793,106</u>	<u>\$ 1,100,000</u>	<u>\$ 1,400,000</u>	<u>\$ (393,106)</u>	<u>(21.9)</u>

Funding Adjustments for FY 2026 Include:

- Charges and Fees down due to lower contracted revenue share.
- Operating down due to the lower costs of contractor services.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	31.00	32.00	32.00	1.00	3.2
Personnel	\$ 2,079,493	\$ 2,238,922	\$ 2,346,000	\$ 2,497,551	\$ 258,629	11.6
Operating	1,577,427	1,407,274	1,403,351	1,386,691	(20,583)	(1.5)
Capital	-	-	459,500	742,000	742,000	100.0
TOTAL EXPENDITURES	<u>\$ 3,656,920</u>	<u>\$ 3,646,196</u>	<u>\$ 4,208,851</u>	<u>\$ 4,626,242</u>	<u>\$ 980,046</u>	26.9

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating down due to lower radio communications fees and fewer contracted temporaries.
- Capital up due to seven compactor replacements and one roll-off truck replacement.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 209,500	\$ 250,000	\$ 90,000	\$ 225,000	\$ (25,000)	(10.0)
TOTAL REVENUES	<u>\$ 209,500</u>	<u>\$ 250,000</u>	<u>\$ 90,000</u>	<u>\$ 225,000</u>	<u>\$ (25,000)</u>	<u>(10.0)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	5,860,907	5,942,750	5,947,857	6,125,748	182,998	3.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,860,907</u>	<u>\$ 5,942,750</u>	<u>\$ 5,947,857</u>	<u>\$ 6,125,748</u>	<u>\$ 182,998</u>	<u>3.1</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease of contracted liquidated damages.
- Operating up due to higher costs 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 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Approved</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Proposed</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>381,184</u>	<u>1,262,518</u>	<u>1,262,518</u>	<u>1,262,226</u>	<u>(292)</u>	<u>(0.0)</u>
TOTAL EXPENDITURES	<u>\$ 381,184</u>	<u>\$ 1,262,518</u>	<u>\$ 1,262,518</u>	<u>\$ 1,262,226</u>	<u>\$ (292)</u>	<u>(0.0)</u>

Funding Adjustments for FY 2026 Include:

- Debt Service reflect no significant change.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Landfill Operations
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Landfill Operations Division provides a disposal site for Environmental Management and construction debris to Charleston County customers including residents, municipalities, public service districts, other government contractors, and private haulers.

Division Summary:

	<u>FY 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.00	12.00	13.00	13.00	1.00	8.3
Intergovernmental	\$ 168,937	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0
Charges and Fees	300,532	290,000	290,000	341,500	51,500	17.8
TOTAL REVENUES	\$ 469,469	\$ 540,000	\$ 540,000	\$ 591,500	\$ 51,500	9.5
Personnel	\$ 978,548	\$ 1,091,227	\$ 1,096,000	\$ 1,393,001	\$ 301,774	27.7
Operating	5,745,065	7,012,986	7,238,840	7,840,588	827,602	11.8
Capital	-	-	2,399,000	920,000	920,000	100.0
TOTAL EXPENDITURES	6,723,613	8,104,213	10,733,840	10,153,589	2,049,376	25.3
Interfund Transfer Out	-	18,000,000	18,000,000	18,500,000	500,000	2.8
TOTAL DISBURSEMENTS	\$ 6,723,613	\$26,104,213	\$28,733,840	\$28,653,589	\$ 2,549,376	9.8

Funding Adjustments for FY 2026 Include:

- Revenues up due to increased volume in fees.
- Personnel up reflects projected compensation and benefits.
- Operating up due to increase in consultant fees and other operating supplies.
- Capital up due to the replacement of one dozer and security camera upgrade.
- Interfund Transfer Out up for purchase of the Landfill Land and Bee's Ferry Convenience Center Building.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	9.00	9.00	8.00	8.00	(1.00)	(11.1)
Intergovernmental	\$ 529,453	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	0.0
Charges and Fees	2,857,985	2,708,000	2,708,000	2,658,000	\$ (50,000)	(1.8)
Leases and Rentals	100,000	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 3,487,438</u>	<u>\$ 3,258,000</u>	<u>\$ 3,258,000</u>	<u>\$ 3,208,000</u>	<u>\$ (50,000)</u>	<u>(1.5)</u>
Personnel	\$ 675,861	\$ 822,289	\$ 751,000	\$ 740,347	\$ (81,942)	(10.0)
Operating	3,733,372	3,684,112	3,280,102	3,783,445	99,333	2.7
Capital	-	-	328,963	450,000	450,000	100.0
TOTAL EXPENDITURES	<u>\$ 4,409,233</u>	<u>\$ 4,506,401</u>	<u>\$ 4,360,065</u>	<u>\$ 4,973,792</u>	<u>\$ 467,391</u>	<u>10.4</u>

Funding Adjustments for FY 2026 Include:

- Revenues down due to reduced market for mixed recyclables.
- Personnel down due to internal staffing changes in FY 2025 and projected compensation and benefits.
- Operating up due to an increase in repair and maintenance supplies.
- 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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,158,031	8,500,000	8,200,000	8,500,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 8,158,031</u>	<u>\$ 8,500,000</u>	<u>\$ 8,200,000</u>	<u>\$ 8,500,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2026 Include:

- Operating reflects no change.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.25	31.25	31.25	31.25	-	0.0
Charges and Fees	\$10,235,593	\$12,085,639	\$11,205,883	\$11,421,652	\$ (663,987)	(5.5)
Interest	467,389	280,000	420,000	340,000	60,000	21.4
Miscellaneous	1,166,317	400,000	600,000	450,000	50,000	12.5
TOTAL REVENUES	11,869,299	12,765,639	12,225,883	12,211,652	(553,987)	(4.3)
Interfund Transfer In	4,962,261	4,583,417	3,868,417	4,000,000	(583,417)	(12.7)
TOTAL SOURCES	<u>\$16,831,560</u>	<u>\$17,349,056</u>	<u>\$16,094,300</u>	<u>\$16,211,652</u>	<u>\$ (1,137,404)</u>	(6.6)
Personnel	\$ 2,394,834	\$ 3,066,253	\$ 2,597,000	\$ 2,946,150	\$ (120,103)	(3.9)
Operating	11,355,028	9,098,971	8,129,189	9,739,602	640,631	7.0
Capital	-	6,387,500	6,144,000	6,642,500	255,000	4.0
TOTAL EXPENDITURES	13,749,862	18,552,724	16,870,189	19,328,252	775,528	4.2
Interfund Transfer Out	954,557	-	1,423	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$14,704,419</u>	<u>\$18,552,724</u>	<u>\$16,871,612</u>	<u>\$19,328,252</u>	<u>\$ 775,528</u>	4.2

Funding Adjustments for FY 2026 Include:

- Revenues down due to a decrease in anticipated cost recovery from offices/departments.
- Interfund Transfer In down due to lower need for funds from the General Fund to purchase vehicles and heavy equipment for General Fund offices/departments.
- Personnel down due to projected compensation and benefits.
- Operating up due to higher maintenance and technology costs.
- Capital up due to the replacement of vehicles throughout the County.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.65	12.65	12.90	12.90	0.25	2.0
Personnel	\$ 1,327,949	\$ 1,472,428	\$ 1,479,000	\$ 1,573,434	\$ 101,006	6.9
Operating	56,859	106,620	102,895	410,765	304,145	285.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,384,808	\$ 1,579,048	\$ 1,581,895	\$ 1,984,199	\$ 405,151	25.7

Funding Adjustments for FY 2026 Include:

- Personnel expenditures up due to a reallocation of a position during FY 2025.
- Operating up due to an increase in educational outreach for transportation sales tax.

Performance Measures:

Priority I Infrastructure

Goal 1: Advance access to safe, efficient, reliable, affordable, and sustainable transport systems for all.

Strategy A: Develop an allocation plan for continuation of half-cent sales tax, including financing options for a comprehensive multi-modal transportation system for the County.

Strategy B: Continue local funding match for Lowcountry Rapid Transit System (LCRT), maintain County representation to serve on LCRT's Executive Leadership Team, and review right-of-way and engineering plans.

Strategy C: Achieve completion or substantial completion of the following infrastructure projects by the end of Fiscal Year 2027.

1. Glenn McConnel Parkway Widening
2. Highway 41 corridor Improvements
3. Main Road corridor
4. Palmetto Commerce Interchange
5. Folly Road Pedestrian Improvements

Strategy D: Assist the South Carolina Department of Transportation in securing the Record of Decision form the Federal Highway Administration and the Army corps of Engineers permit for the Mark Clark Extension project.

Strategy E: Maintain a network pavement condition index (PCI) of seventy (70) for the paved secondary roadway system throughout Charleston County.

PUBLIC WORKS (continued)

Strategy F: Increase alternative pavement preservation (Photocatalytic Rejuvenator) program by 5% annually on qualifying roads.

Goal 2: Reduce the vulnerability of flood hazards to protect the life, health, safety, and welfare of the community's residents and visitors.

Strategy C: Develop a capital improvement program through Stormwater for drainage projects that identifies the needs, assets, level of service needed, and cost share with participating municipalities.

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy B: Increase and enhance digital engagement by 5%.

Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.

Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

Goal 3: Promote County services across demographics utilizing various communication methods,

Strategy A: Evaluate the current participation in outreach events (ie: costs and participation numbers). Be intentional/strategic with outreach impact.

MEASURES:	Priority/ Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Mosquito Control expenditures	I: 2	\$2,212,262	\$2,437,182.42	\$2,949,334
Charleston County population (from online U.S. Census data)	V:1, 3(a)	425,644	429,384	450,895
Number of requests for service	V: 2	3,411	1,424	2,200
Open drainage system to be inspected (miles)	I: 2 (c), V: 2	42	42	42
Drainage inventory mechanically maintained (miles)	I: 2 (c), V: 2	300	300	300
Plans submitted for stormwater permits	I: 2 (c), V: 2	2,752	3,174	3660
Stormwater permitted sites inspected	I: 2 (c), V: 2	695	713	725
Paved road expenditures	I: 1 (e) (f)	5,913,510	\$9,857,822	\$13,961,021
Output:				
Service requests cleared within 36 business hours	V: 2	3,343	1,324	2,090
Lane Miles Treated	I: 1 (e) (f)	131	66	200
Light Trap collection count (statistical mean, calendar-based)	V: 1 (c)	2.71	2.59	2.6
Landing rate count (statistical mean, calendar-based)	V: 1 (c)	2.76	1.24	2
Two-day service request (statistical mean, calendar-based)	V: 2	12.94	6.83	8
Number of households visited for Citizens Awareness Program	V: 3 (a)	1,100	1,000	1,500
Drainage system inventory mechanically excavated to grade (miles)	I: 2 (c), V: 2	23	25	25
Mechanically maintained drainage way expenditures	I: 2 (c), V: 2			
Open drainage system inspected (each)	I: 2 (c)	517	291	300
Stormwater permits reviewed within 20 working days	I: 2 (c)	2,752	3,174	3,660
Stormwater permit review expenses	I: 2 (c)	\$645,000	\$785,000	\$940,000
Stormwater-permitted sites inspected at least twice	I: 2 (c)	695	713	725
Stormwater permit site inspection expenses	I: 2 (c)	\$418,000	\$510,000	\$612,000

PUBLIC WORKS (continued)

	<u>Priority/ Strategy</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>
Efficiency:				
Cost per ADI unit	I: 2	\$1,388,117	\$1,778,964.96	\$1,843,333
Cost per mile mechanically cleaned drainage ways	I: 2 (c), V: 2	\$29,465	\$43,958	\$50,000
Cost per stormwater permit processed	I: 2 (c), V: 2	\$920	\$1,100	\$1,296
Cost per site for stormwater inspection services	I: 2 (c), V: 2	\$605	\$715	\$844
Outcome:				
Level of mosquito control (ADI) ¹	I: 2	1.79	1.37	1.6
Citizen Awareness Program change	V:1, 3 (a)	0%	0%	0%
Percentage of service requests cleared within 36 business hours	V: 2	98%	93%	95%
Percentage of drainage system inspected	I: 2 (c), V: 2	40%	20%	20%
Percentage of drainage system mechanically cleaned	I: 2 (c), V: 2	22%	35%	35%
Condition of paved road network (OCI)	I: 1 (e), (f)	70.5	63.0	59.4

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.

*Indicates only areas of unincorporated Charleston County

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	11.00	11.00	-	0.0
Personnel	\$ 987,108	\$ 1,110,034	\$ 880,000	\$ 1,122,879	\$ 12,845	1.2
Operating	120,270	282,296	236,443	220,307	(61,989)	(22.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,107,378</u></u>	<u><u>\$ 1,392,330</u></u>	<u><u>\$ 1,116,443</u></u>	<u><u>\$ 1,343,186</u></u>	<u><u>\$ (49,144)</u></u>	<u><u>(3.5)</u></u>

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected compensation and benefits.
- Operating down due to a shift in GPS contracted services and a decrease in operating supplies.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	32.50	33.50	32.50	34.50	1.00	3.0
Charges and Fees	\$ 13,495	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000	11.1
TOTAL REVENUES	<u>\$ 13,495</u>	<u>\$ 9,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,000</u>	11.1
Personnel	\$ 3,064,183	\$ 3,543,400	\$ 3,218,000	\$ 3,594,950	\$ 51,550	1.5
Operating	(1,261,272)	(1,198,177)	(1,220,153)	(1,193,720)	4,457	(0.4)
Capital	18,289	12,000	12,000	17,100	5,100	42.5
TOTAL EXPENDITURES	1,821,200	2,357,223	2,009,847	2,418,330	61,107	2.6
Interfund Transfer Out	1,216,220	1,500,000	1,500,000	750,000	(750,000)	(50.0)
TOTAL DISBURSEMENTS	<u>\$ 3,037,420</u>	<u>\$ 3,857,223</u>	<u>\$ 3,509,847</u>	<u>\$ 3,168,330</u>	<u>\$ (688,893)</u>	(17.9)

Funding Adjustments for FY 2026 Include:

- Revenue slightly up resulting from increase in permit and inspection fees.
- Personnel expenditures up due to an anticipated reallocation of personnel in FY 2026
- Operating slightly up due to an increase in non-capital furniture, fixture and equipment expenses.
- Capital up due to purchase of a survey total station.
- Interfund Transfer Out down for drainage projects managed through a Capital Projects Fund.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	129.00	129.00	129.00	129.00	-	0.0
Intergovernmental	\$ 25,139	\$ 20,000	\$ 50,000	\$ 30,000	\$ 10,000	50.0
Miscellaneous	7,068	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 32,207</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ 10,000</u>	50.0
Personnel	\$ 7,871,521	\$ 8,870,682	\$ 8,324,000	\$ 9,055,632	\$ 184,950	2.1
Operating	2,173,962	3,146,241	2,676,182	2,881,418	(264,823)	(8.4)
Capital	-	136,500	136,500	235,000	98,500	72.2
TOTAL EXPENDITURES	<u>10,045,483</u>	<u>12,153,423</u>	<u>11,136,682</u>	<u>12,172,050</u>	<u>18,627</u>	0.2
Interfund Transfer Out	<u>1,133,566</u>	<u>825,000</u>	<u>825,000</u>	<u>825,000</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$11,179,049</u>	<u>\$12,978,423</u>	<u>\$11,961,682</u>	<u>\$12,997,050</u>	<u>\$ 18,627</u>	0.1

Funding Adjustments for FY 2026 Include:

- Personnel up due to projected benefits and compensation.
- Operating down due to a decrease in vehicle maintenance costs.
- Capital up due to the purchase of lawn maintenance and construction equipment.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	30.00	30.00	30.00	30.00	-	0.0
Charges and Fees	\$ 35,145	\$ 56,500	\$ 36,500	\$ 36,500	\$ (20,000)	(35.4)
TOTAL REVENUES	<u>\$ 35,145</u>	<u>\$ 56,500</u>	<u>\$ 36,500</u>	<u>\$ 36,500</u>	<u>\$ (20,000)</u>	<u>(35.4)</u>
Personnel	\$ 1,684,577	\$ 1,745,604	\$ 1,796,000	\$ 1,928,845	\$ 183,241	10.5
Operating	521,838	1,203,730	1,174,975	1,160,288	(43,442)	(3.6)
Capital	-	-	-	48,000	48,000	100.0
TOTAL EXPENDITURES	<u>\$ 2,206,415</u>	<u>\$ 2,949,334</u>	<u>\$ 2,970,975</u>	<u>\$ 3,137,133</u>	<u>\$ 187,799</u>	<u>6.4</u>

Funding Adjustments for FY 2026 Include:

- Personnel up due to a projected increase in benefits and compensation
- Operating down due to a decrease in aviation parts and flying contracts.
- Capital up due to purchase of helicopter rotor blades.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.10	3.10	3.85	3.85	0.75	24.2
Sales Tax	\$57,277,447	\$58,596,850	\$60,190,000	\$61,995,700	\$ 3,398,850	5.8
Interest	5,694,170	1,026,000	4,251,000	3,207,000	2,181,000	212.6
TOTAL REVENUES	<u>\$62,971,617</u>	<u>\$59,622,850</u>	<u>\$64,441,000</u>	<u>\$65,202,700</u>	<u>\$ 5,579,850</u>	9.4
Personnel	\$ 341,769	\$ 382,789	\$ 516,000	\$ 572,016	\$ 189,227	49.4
Operating	57,587	14,473	55,204	13,914	(559)	(3.9)
Capital	-	-	-	-	-	0.0
Debt Service	22,284,866	22,948,597	22,948,597	24,601,278	1,652,681	7.2
TOTAL EXPENDITURES	<u>22,684,222</u>	<u>23,345,859</u>	<u>23,519,801</u>	<u>25,187,208</u>	<u>1,841,349</u>	7.9
Interfund Transfer Out	24,375,000	45,125,000	20,875,000	11,125,000	(34,000,000)	(75.3)
TOTAL DISBURSEMENTS	<u>\$47,059,222</u>	<u>\$68,470,859</u>	<u>\$44,394,801</u>	<u>\$36,312,208</u>	<u>\$ (32,158,651)</u>	(47.0)

Funding Adjustments for FY 2026 Include:

- Revenue up due to more receipts of transportation sales tax and increase in budgeted interest income.
- Personnel expenditures up due to a reallocation of personnel in FY 2025.
- Operating down due to an increase in interest expense on the debt.
- Debt Service up for the scheduled bond payments.
- Interfund Transfer Out down with removal or completion of Mark Clark Expressway, Old Towne District Transportation Improvement (SC7 at SC171), and Calhoun & Courtney Intersection Improvement projects.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$53,752,681	\$54,990,890	\$56,486,000	\$58,180,580	\$ 3,189,690	5.8
Interest	12,838,697	2,477,000	10,235,000	7,194,000	4,717,000	190.4
TOTAL REVENUES	66,591,378	57,467,890	66,721,000	65,374,580	7,906,690	13.8
Interfund Transfer In	1,705,584	-	-	-	-	0.0
TOTAL SOURCES	\$68,296,962	\$57,467,890	\$66,721,000	\$65,374,580	\$ 7,906,690	13.8
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	4,530,453	4,530,321	4,530,321	4,530,803	482	0.0
TOTAL EXPENDITURES	4,530,453	4,530,321	4,530,321	4,530,803	482	0.0
Interfund Transfer Out	69,625,917	41,000,000	41,000,000	2,000,000	(39,000,000)	(95.1)
TOTAL DISBURSEMENTS	\$74,156,370	\$45,530,321	\$45,530,321	\$ 6,530,803	\$ (38,999,518)	(85.7)

Funding Adjustments for FY 2026 Include:

- Revenues up due to higher receipt of transportation sales tax.
- Interfund Transfer Out down due to lower cash flow needs of planned regional and municipal roads.
- Debt Service slightly up due to scheduled bond payments.

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 2024 Actual</u>	<u>FY 2025 Approved</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Proposed</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	26.75	26.75	26.75	26.75	-	0.0
Intergovernmental	\$ 1,040,414	\$ 1,008,289	\$ 1,008,289	\$ 1,008,289	\$ -	0.0
Charges and Fees	3,264,875	3,002,941	3,002,941	3,002,941	-	0.0
Interest	578,454	380,000	558,500	440,700	60,700	16.0
TOTAL REVENUES	\$ 4,883,743	\$ 4,391,230	\$ 4,569,730	\$ 4,451,930	\$ 60,700	1.4
Personnel	\$ 2,046,527	\$ 2,710,479	\$ 2,431,000	\$ 2,770,567	\$ 60,088	2.2
Operating	1,790,095	10,164,108	1,717,659	11,715,074	1,550,966	15.3
Capital	139,891	30,000	-	55,000	25,000	83.3
TOTAL EXPENDITURES	3,976,513	12,904,587	4,148,659	14,540,641	1,636,054	12.7
Interfund Transfer Out	-	-	483,600	-	-	0.0
TOTAL DISBURSEMENTS	\$ 3,976,513	\$12,904,587	\$ 4,632,259	\$14,540,641	\$ 1,636,054	12.7

Funding Adjustments for FY 2026 Include:

- Revenues up due to budgeted interest income.
- Personnel up due to projected benefits and compensation.
- Operating up due to budgeted drainage projects.
- Capital includes one drone for canal and post hurricane debris data collection.



End Section