

Charleston County Approved Budget Narrative FY 2013





COUNTY OF CHARLESTON SOUTH CAROLINA



APPROVED BUDGET FOR FISCAL YEAR 2013

BUDGET NARRATIVE

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J. ELLIOTT SUMMEY, VICE CHAIRMAN
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HENRY DARBY
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COUNTY ADMINISTRATOR
Kurt Taylor

CHARLESTON
COUNTY
SOUTH CAROLINA

Distinguished Budget Presentation Award

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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, 2011, for the 23rd 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.

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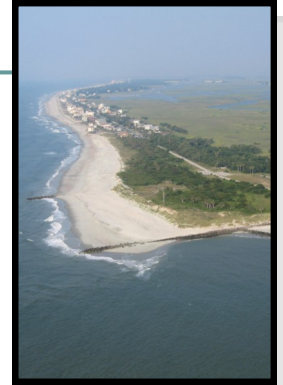
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Charleston County at a Glance

The Land

Charleston County is located along the southeastern coast of South Carolina. It encompasses approximately 919 square miles of land, marshes, rivers and wetlands with a coastline that stretches nearly 100 miles along the Atlantic Ocean.

Charleston County contains vital protected areas, including the Francis Marion National Forest, Cape Romain National Wildlife Refuge, and ACE Basin National Wildlife Refuge.



The People

Charleston County's population has grown 1.3 percent since 2007 to an estimated 2010 population of 355,276, with a median age of 36 (most up to date information available from the federal government). The labor force consists of around 176,000 workers, with a per capita income of approximately \$28,649.

Around 87.3 percent of Charleston County residents have a high school degree or higher level of education, while 36.5 percent hold a bachelor's degree or higher.

Source: U.S. Census Bureau and U.S. Bureau of Economic Analysis

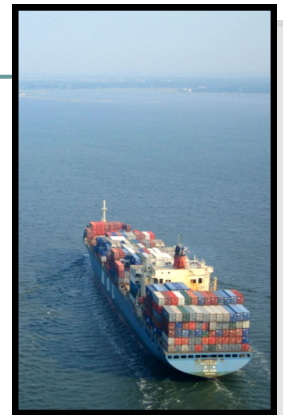


The Industry

Charleston County has a wide range of industry, including shipping, tourism and manufacturing. Total gross retail sales in the county for calendar year 2009 reached almost \$11 billion.

The top 10 major employers in the County are: the Medical University of South Carolina (MUSC), Charleston Air Force Base, Charleston County School District, Roper St. Francis Healthcare, Boeing, Piggly Wiggly Carolina Co Inc., Charleston County Government, City of Charleston, Trident Health System, and Force Protection Inc.

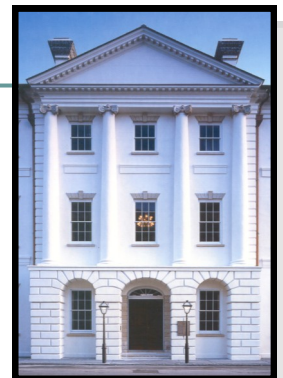
Source: Charleston Metro Chamber of Commerce, Center for Business Research



The Government

Charleston County Government comprises 45 departments and offices. A full-time staff of 2,293 serves the citizens of Charleston County.

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



Letter from the Administrator

Kurt Taylor
County Administrator



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Lonnie Hamilton, III Public Services Building
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Citizens of Charleston County:

I am pleased to present to you the Fiscal Year (FY) 2013 Charleston County Operating Budget, as adopted by Charleston County Council on June 26, 2012. The budget maintains critical services, continues sensitivity to the taxpayer, and protects the quality of life that we value in Charleston County. This budget is a continuation of the financially sound practices Charleston County government has established and embraced. The FY 2013 budget is balanced and meets the following budget objective established at the beginning of the budget process:

HIGHLIGHTS

- *Homeowners Receive Net Tax Cut*
- *Expands Citizen Services*
 - *Consolidated Dispatch*
 - *Recycling Program*
 - *Non-Standard Community Roads*
- *Maintains prudent Fund Balance and Rainy Day Fund*

- ❖ **Limit financial impact on taxpayer.** County Council decreased the level of taxation for our residents and maintained the level of taxation for our businesses. The *net* tax and fee bill for the four percent assessed property homeowner of a \$250,000 in appraised property value will total \$265, which is \$12 less than the current year's bill.
- ❖ **Improve direct services to the community.**
 - Public Safety: This budget includes transition costs associated with the opening of the Consolidated Dispatch Center; and sixteen relief positions to reduce overtime and employee fatigue for Emergency Medical Services staff.
 - Environmental Management Program: This budget includes funding to expand and improve the county wide recycling program.
 - Non-standard Community Roads Program: This budget includes four positions to begin upgrading approximately 300 community roads to County standards.
- ❖ **Maintain a qualified and highly motivated work force.** The FY 2013 budget is not balanced by any changes to the current compensation and benefit packages. Although the State increased the employees' premiums for health insurance, County employees will see a slight reduction in health insurance rates as a result of improvements to the County's insurance experience factor.
- ❖ **Maintain County's fiscal health.** The County endeavors to maintain its strong AAA bond rating with Fitch, Moody's and Standard and Poor's. The County's fund balance level, reserves (Rainy Day funds), structurally balanced budgets, and five-year financial forecasts are all crucial to sustaining the County's fiscal health.
- ❖ **Preserve County assets.** During the recent national recession, the County deferred some building maintenance and equipment replacement. The FY 2013 budget represents increased efforts to preserve the County's assets, including buildings, equipment and vehicles valued over \$430 million.

THE BUDGET IN BRIEF

The national economy is beginning to show some signs of recovery. As a result, the County noticed improvement in the local economy that was reflected in consumer spending and Local Option Sales Tax (LOST) revenues. According to State law, at least 71 percent of this sales tax revenue must be designated to reduce local property taxes. Charleston County budgets to apply 100 percent of the Local Option Sales Tax revenues as credits against local property taxes. As a result of an increase in the LOST credit, County Council was able to reduce the FY 2013 net tax bill for the homeowner although the millage rate increased by 0.8 mills.

Revenues and other sources for all operating funds¹ total \$386.1 million for FY 2013, an increase of \$28.8 million over the previous fiscal year. Due to a 0.8 millage rate increase and one percent property base growth, property tax revenues are increased \$4.8 million in the General Fund. Increased consumer spending provided additional revenues of \$4.6 million in the Local Option Sales Tax (a one percent tax) and \$2.8 million in the Transportation Sales Tax (a 0.5 percent tax). Due to improved revenues at the State level, the General Assemble increased Local Government Fund appropriations which resulted in a \$2.9 million increase for the County. Interfund transfers are also increased and include \$5.4 million in bond premiums/interest income from the Transportation Sales Tax bonds that are available for the debt service payments in the Transportation Sales Tax Funds.

Expenditures and other uses for all operating funds total \$428.3 million for FY 2013, a \$53 million increase from the previous year. This reflects an \$8.4 million increase related to the expansion of the recycling program, \$15 million for a new material recycling facility, and \$5 million for the next phase of the lined landfill. Due to recent borrowings, debt service is up \$1.2 million in the Debt Service Fund and \$6.5 in the Transportation Sales Tax Funds. Because the County is dedicating additional resources to preserving its assets, capital expenditures for vehicles/heavy equipment replacement and information technology upgrades are increased \$5.9 million. Expenditures also include an additional \$1.4 million for 40 new positions and \$2.8 million for higher benefit rates.

The beginning fund balance for all operating funds for FY 2013 is projected at \$211.4 million. The General Fund's beginning fund balance is \$53.0 million which represents several different components. A Designated Reserve is maintained according to a County financial policy that is equal to two months of disbursements. In addition, a portion of fund balance in the General Fund is designated for a "Rainy Day" per the County's budget ordinance. The Rainy Day reserve was established to provide funds for use in the event of a major calamity. This amount is required to be maintained at no less than four percent of General Fund disbursements. A portion of the Environmental Management Fund was used to fund the Rainy Day Fund in FY 2013. For FY 2013, \$8.8 million from the General Fund's fund balance and \$29.4 million from other funds' fund balance are being used for pay-as-you-go capital equipment and other one-time purposes.

¹ The operating fund includes all funds appropriated on an annual basis but excludes project-length budgets, e.g., Capital Projects Funds.

MAJOR POLICY ISSUES

County Council adopted the County's Financial Policies on August 14, 2007. The Capital Improvement section of the Financial Policies states that the County will strive to maintain existing asset and replace infrastructure before they deteriorate to the point of becoming hazardous, incur high maintenance costs, negatively affect property values and/or no longer functionally serve their intended purpose. During the recession, the County used cost saving mechanisms to meet budget constraints, including lower allocations for building maintenance and equipment replacement. The FY 2013 budget represents an increase in funding for building maintenance and vehicle replacement efforts. Capital and one-time expenditures for vehicles/heavy equipment replacement and for information technology upgrades of software for Station Alerting and the Total Law Enforcement System totaled \$12 million for FY 2013, an increase of \$5.9 million. In order to reach this goal of preserving County assets, the budget includes \$8.8 million from one-time funds and \$3.2 million from recurring funds. In previous years, Charleston County has matched one-time funds with capital and one-time expenditures. This is the first time Charleston County has used recurring funds for capital and one-time expenditures to meet its asset preservation goal.

As the nation continues to slowly recover from the recent recession, management will continue monitoring the local economy and address policy issues associated with political and economic changes on the national and state level of governments.

LOOKING AHEAD - CHALLENGES IN FY 2014 AND BEYOND

Several challenges have been identified for FY 2014 and beyond.

Revenue Growth

Due to the slow recovery from the recession and State limits on the County's ability to add new revenue sources, revenue growth is not anticipated to keep pace with the inflationary cost of existing services or the cost to improve or expand services. Future millage increases may be necessary to maintain existing levels of services, and future millage increases appear to be likely for debt service requirements and for the new Consolidated Dispatch program. If the millage is not increased to meet these costs, then new revenues must be generated and/or existing services must be reduced.

Employee Compensation and Benefits

The structure of the County's compensation and related benefits may need to be altered to better correspond with an evolving workforce and available resources. The cost for retirees' health insurance continues to add pressure to the cost of benefits as the County accumulates funds for previously promised benefits.

Debt Service Impact of the Construction Improvement Plans

Similar to the General Fund, the Debt Service Fund and the Transportation Sales Tax Fund are experiencing slower growth in revenues than the corresponding increases to debt service. Millage increases for the Debt Service Fund appear to be likely in FY 2014 and FY 2015, and some reductions to expenditures may be necessary in future years in the Transportation Sales Tax Fund to pay the debt service.

Operating Impact of the Construction Improvement Plans

To address current building and infrastructure needs, the County has adopted a rolling five-year Capital Improvement Plan (CIP).

The largest impact will be the additional cumulative annual cost of \$8 million for personnel and operating costs for the Consolidated Dispatch Center. This project will improve the service and efficiency of the Emergency 911 function in the County although it will shift costs from municipalities to the County.

In addition, the County will continue renovations for a Law Enforcement Center and will start the development of a Total Law Enforcement (computer) System in FY 2014. The additional personnel and operating costs for these projects are estimated to be \$1.8 million.

Countywide Recycling Program and Construction of Lined Landfill Cell

In FY 2009, County Council established several goals for the Environmental Management Department, including closing the waste-to-energy trash incinerator and increasing countywide recycling to 40 percent. The County closed the incinerator in January 2010 and has made significant advances toward reaching the 40 percent recycling goal by expanding the recycling program to accept all paper and plastics, by initiating single-stream recycling, and by increasing the number of households receiving curbside recycling pickup. Staff and consultants continue to analyze the best approaches and their costs to improving the overall Environment Management program.

In FY 2013, the Environmental Management Department will close the first lined cell in the landfill. The next closure is expected in FY 2018, with the final closure of the entire landfill in approximately twenty years. Currently, the County is managing the fund balance and reserves to ensure there is \$9.0 million available for the next cell closure in FY 2018 and \$15.0 million is available for the final closure. In addition to setting aside funds for the closures, the County prudently strives to maintain the unreserved/undesignated portion of the fund balance at no less than \$5.0 million.

State Actions

As the state and local economy are seeing some signs of improvement, the General Assemble was able to increase the funding level to local governments for state-mandated programs in FY 2013. This increase was funded with one-time funds and was less than the statutory allocation formula. The County is uncertain whether the General Assembly will follow the allocation formula in future years.

CONCLUSION

The FY 2013 Charleston County Operating Budget meets the County's budget objectives and addresses the major policy issues that face the County. As the County enters a new year and looks forward to future years, we will continue to strive to efficiently and effectively meet the needs of Charleston County's citizens.

Respectfully submitted,



Kurt Taylor
Charleston County Administrator

Organizational Chart

Charleston County, South Carolina Organizational Chart County Departments

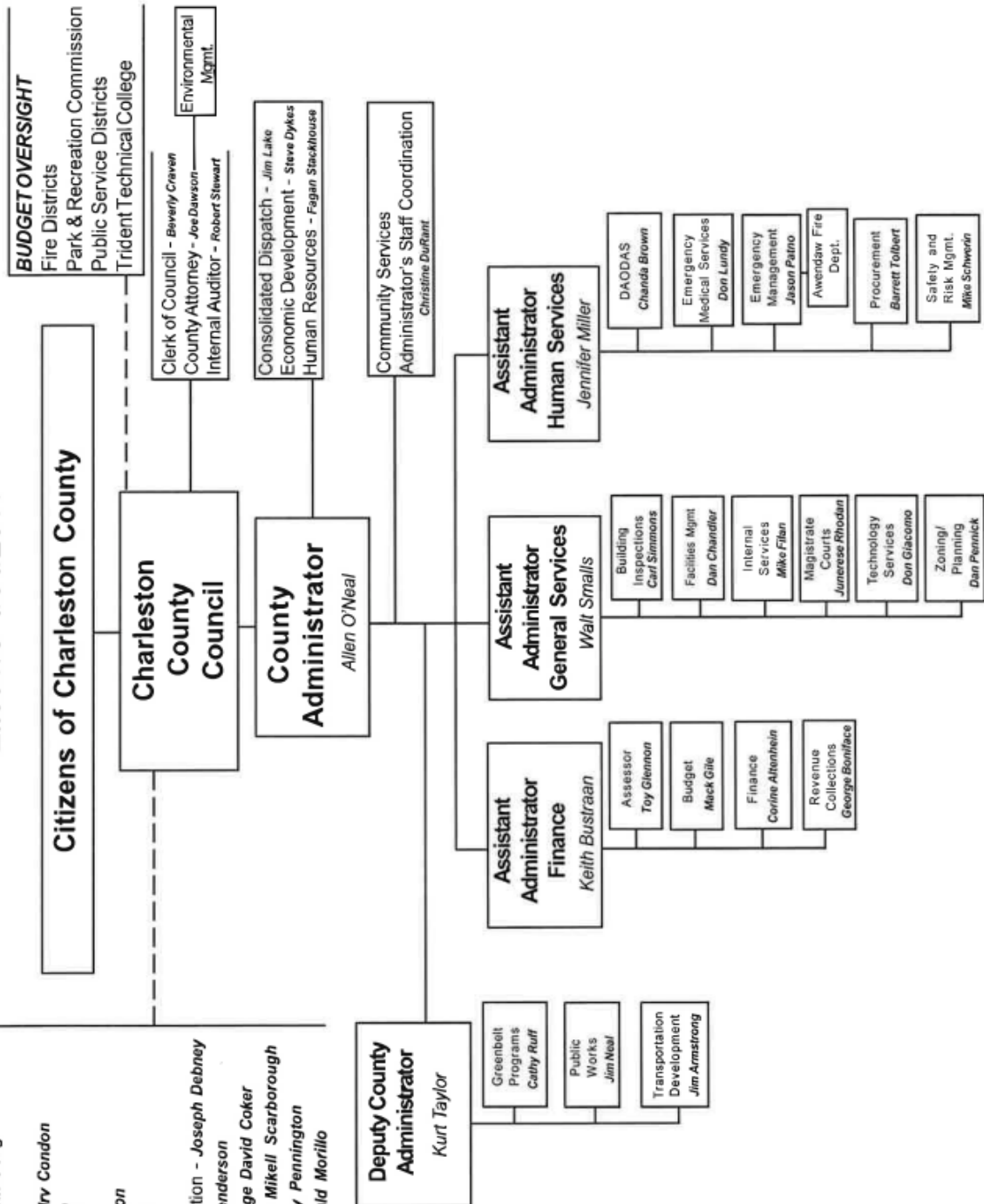
Effective 4/04/2011

ELECTED

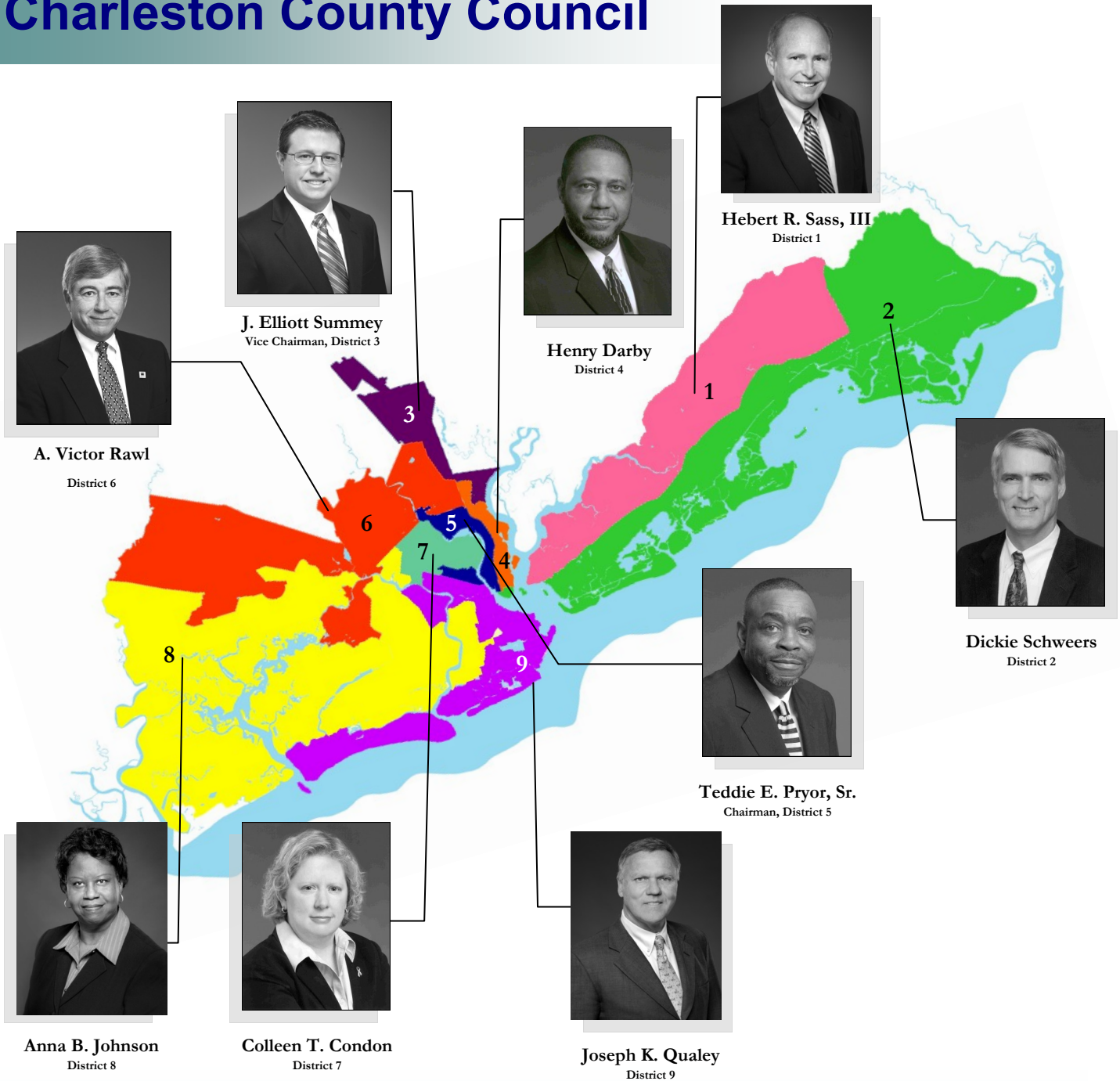
Auditor - *Peggy Moseley*
Clerk of Court - *Julie Armstrong*
Coroner - *Rae Wooten*
Probate Court - *Judge Irv Condon*
RMC - *Charlie Lybrand*
Sheriff - *Al Cannon*
Solicitor - *Scarlett Wilson*
Treasurer - *Andy Smith*

APPOINTED

Elections/Voter Registration - *Joseph Debnay*
Library Board - *Doug Henderson*
Magistrate Courts - *Judge David Coker*
Master-in-Equity--*Judge Mikell Scarborough*
Public Defender - *Ashley Pennington*
Veterans Affairs - *Donald Morillo*



Charleston County Council



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

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

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

Elected Officials



Auditor - Peggy Moseley

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



Coroner - Rae Wooten

The Coroner conducts independent investigations of deaths in Charleston County. An investigation's purpose is to determine the cause of death and the circumstances surrounding it.



Register of Mesne Conveyance - Charlie Lybrand

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



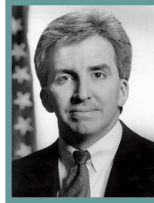
Solicitor - Scarlett Wilson

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



Clerk of Court - Julie Armstrong

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



Probate Court Judge - Judge Irv Condon

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



Sheriff - Al Cannon

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



Treasurer - Andy Smith

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

Appointed Officials



Board of Elections & Voter Registration- Executive Director Joseph Debney

The Board of Elections & Voter Registration conducts elections for all elected positions representing Charleston County residents. The Executive Director is appointed by the Board.



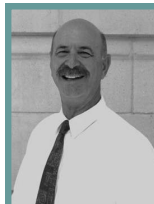
Magistrate Courts - Chief Judge David W. Coker

Magistrate Courts make traffic and criminal case rulings; issue restraining orders and arrest and search warrants; and handle landlord-tenant disputes. The Chief Magistrate is appointed by the governor.



Veterans Affairs - Director Donald Morillo

The Veterans Affairs (VA) Office assists veterans and their dependents with filing eligibility applications for benefit entitlements from the U.S. Department of Veterans Affairs. The Director is appointed by the Charleston



Library Board of Directors - Executive Director Doug Henderson

The Charleston County Library System maintains 16 branches throughout Charleston County to service over 300,000 library card-holders. The Director is appointed by the Library Board of Trustees.



Master-In-Equity - Mikell Scarborough

The Master-in-Equity facilitates litigation resolution for foreclosure cases and a substantial number of civil, non-jury cases that are assigned by the S.C. Circuit Court. The Master-In-Equity is appointed by the governor.



Public Defender - Ashley D. Pennington

The Public Defender provides competent, effective and ethical defense for each client whose representation has been entrusted to the office; conducts that representation in a manner that promotes fairness in the administration of justice; and provides all mandated legal services in a cost effective manner.

Charleston County Budget Highlights

Overview:

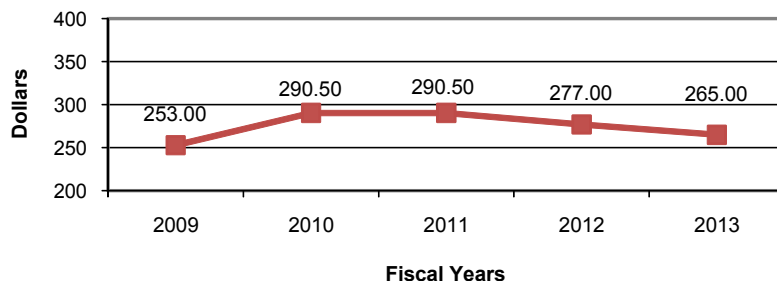
The General Fund operating budget is \$184.7 million, which is up \$11.6 million or 6.7 percent. The FY 2013 Charleston County budget is balanced. The operating millage is 39.9 mills and reflects an increase of 0.8 mills from Fiscal Year 2012.

Debt Service millage remains unchanged at 6.1 mills.

The Local Option Sales Tax (LOST) credit reflects a change to \$195.00 for the homeowner whose property is appraised at \$250,000. The LOST credit reduces the amount of taxes owed by a homeowner.

The Solid Waste, Recycling & Disposal Fee remains unchanged at \$99 per residential property.

**County Taxes (includes LOST credit) FY 2009-2013
(\$250,000 Owner-Occupied Home)**



The graph reflects the tax due on a \$250,000 Owner-Occupied home after the Sales Tax credit for FY 2009 through FY 2013.

The chart illustrates the overall tax and fee bill for a \$250,000 home (four percent assessed property) for FY 2012 and FY 2013.

**County Tax and Fee Bill
(\$250,000 Owner-Occupied Home)**

	FY 2012	FY 2013
Taxes with LOST credit	\$ 277.00	\$ 265.00
Recycling/Disposal Fee	99.00	99.00
Total Tax Bill	<u>\$ 376.00</u>	<u>\$ 364.00</u>

Projects

Initiatives/Projects During Fiscal Year 2013

- Complete construction of Consolidated Dispatch Center
- Continue Radio System Expansion
- Continue renovations of the Law Enforcement Center



Charleston County Budget Highlights

The Assessor performs the valuation process following the appropriate State laws, regulations, and professional guidelines.

EXEMPTIONS

Exemptions are provided by South Carolina law to qualified real property owners to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

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

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

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

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

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

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

COMPUTING REAL PROPERTY TAXES

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

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

<u>WITH HOMESTEAD</u>		<u>WITHOUT HOMESTEAD</u>
\$250,000	Appraised Property Value	\$250,000
- 50,000	Less Homestead Exemption	
200,000	Adjusted Appraised Property Value	
.04	Multiplied by the Legal Residence Assessment Ratio	.04
8,000	Total Assessment	10,000
	Multiplied by the combined millage, for example, using the FY 2013 adopted	
0.0460	County millage rate *	0.0460
368.00	Total Property Tax Due for Charleston County Before Sales Tax Credit	460.00
- 195.00	Less: County Sales Tax Credit x Appraised Value (.00078 x 250,000)	-195.00
173.00	Tax Due After Sales Tax Credit	265.00
99.00	Plus: Environmental Management Recycling and Disposal Fee	99.00
\$ 272.00	Total Amount Due	\$ 364.00

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



End Section

Charleston County Mission and Values

Mission

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



(The Arthur Ravenel Jr. Bridge is a cable-stayed bridge over the Cooper River in Charleston County.)

Values

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

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

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

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

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

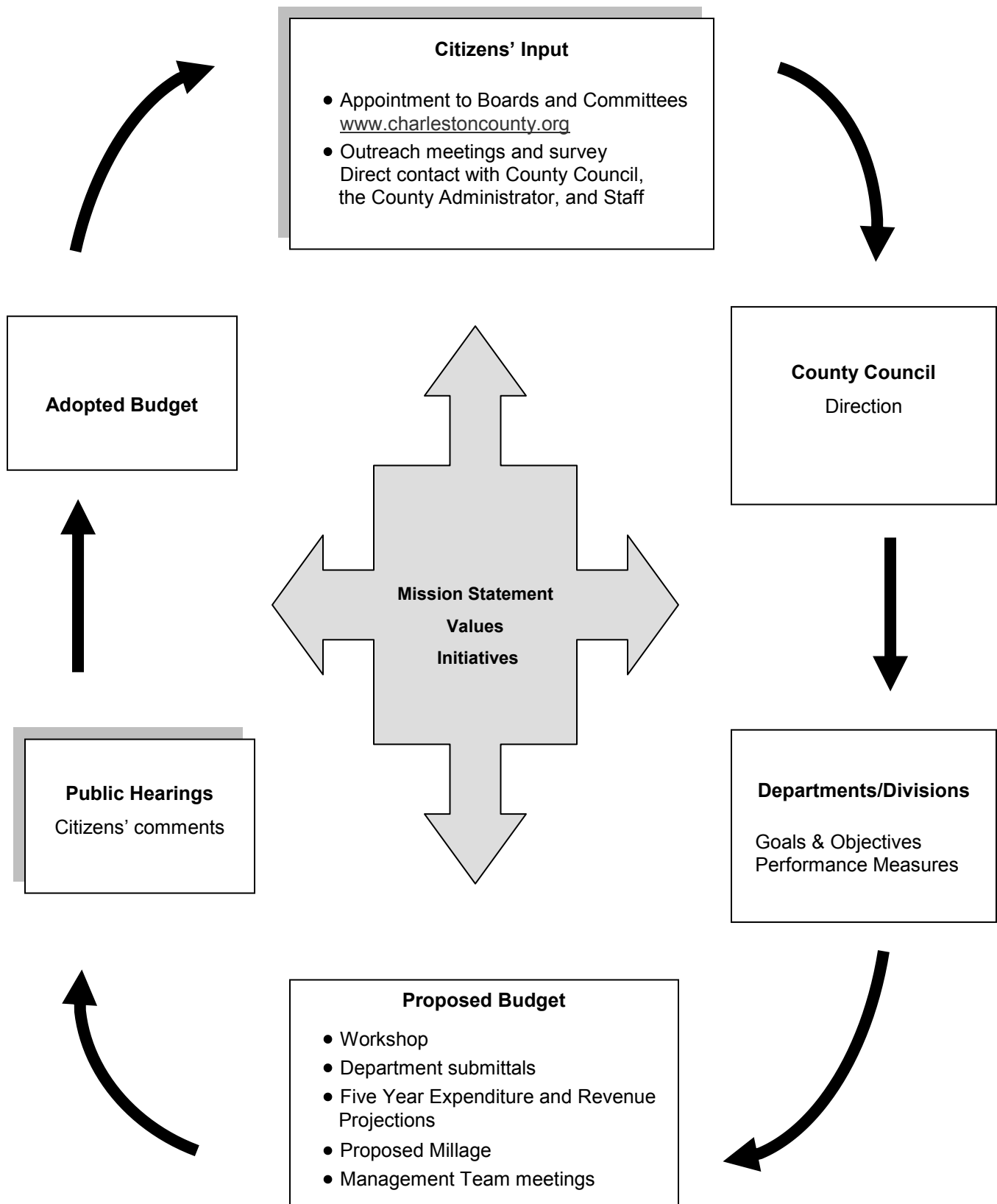
We work as a team - To accomplish our goals, we work together as members of a team, each accountable to himself, to his coworkers, and to the community.

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

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

Performance Measures Guide

Identifying the Goals of Charleston County



Performance Measures Guide

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

Financial Policies

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

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

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

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

Fiscal Year 2012 Notable Results for each **County Initiative** are listed on pages B-4 to B-7. **Department Goals, Objectives, Measures** and **Action Steps** can be found in the individual department/division narratives, where the reader of this document will be able to cross reference a Departmental Goal to one of the County Initiatives.

Fiscal Year 2012 Notables

Initiative I: Service Delivery—Provide a level of service that the customer recognizes as high quality and value.

The **Charleston County Library** offered numerous free programs that included:

- 13 children's programs attended by more than 4,250 people held during Piccolo Spoleto consisting of ballet, opera, music and marionette shows.
- Events, classes, lectures and exhibits attended by more than 194,000 people. This represents a 25% increase in program attendance in one year.
- Summer reading programs offered for children, young adults, and adults attended by more than 44,000 people during the eight-week event.
- A pre-literacy grant funded the Babygarten program that provided six-week classes for children under 18 months of age with a parent or caregiver. The play-filled environment included nursery rhymes, songs and read-aloud books. Children were taught reading skills and parents were encouraged to continue the interactive teaching at home.

In addition to free programs, the library's website now offers free downloadable e-Books, audio books, and music for county residents.

The **Clerk of Court** is the first in the state to provide an online juror response service. With this new option, those who receive a summons can go online at www.charlestoncounty.org to complete and submit the appropriate form for jury duty. Online users can also download exemption forms if applicable. The new process is more convenient for the public and more efficient for the court system.

The expansion of the **Register of Mesne Conveyance** Department's website includes more than 1,100 scanned historical plats creating a permanent record in the event that the originals are lost or destroyed. The earliest plat dates to 1706. The scans have helped to correct water stains, mildew and old age damage that have made the originals difficult to read. The website is also helpful to historians wanting to know where buildings were previously located within the city.

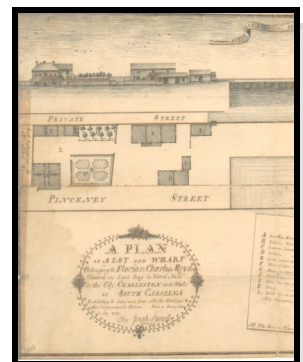
Expanding upon the **Technology Services** Business Continuity Plan, a new web application named CourtPlus enables searches and access to court records via the Internet. Users can create a list of favorite cases and configure notifications to track filings. CourtPlus.org is optimized for mobile devices and includes a notification feature, which allows instant access to court records.



Summer Reading
Dream Big Read!



Jury Duty Stamp



Historical Plat
1707

Fiscal Year 2012 Notables

Initiative II: Human Resources & Resource Management —Develop and maintain a flexible organization that is knowledgeable, productive and committed.

The **Human Resources'** Committee for Auditing Performance and Evaluating Standards awarded to a consultant a structural and compensation systems study to ensure that the County's compensation structure and systems provide clear position descriptions, quality job evaluations, and to support internal equity for all full-time employees. The final results of the study is expected in October 2012.

Initiative III: Long-Term Financial Planning — Ensure sound fiscal long-term planning.

Fitch ratings agency upgraded to AAA their ratings on **Charleston County** bonds. Fitch cited strong financial management and fiscal discipline, favorable operating results, consistent maintenance of reserves, and increasing diversification of a stable local economy. The County's low tax burden relative to other counties in the state, structurally balanced budget, and the fully funded pension obligation contributed to the award. Charleston County joins 33 counties out of 3,000 counties nationwide (the top one percent), with AAA ratings from all three rating agencies.

With the efforts of the Economic Development Department, TIGHITCO, Inc., part of Charleston-based The InterTech Group, with plans to locate a new manufacturing facility in Charleston County. The more than \$30 million investment is expected to generate 350 new jobs. The company is an industry leader in the design, fabrication and repair of engineered components and integrated systems for aerospace and industrial applications. TIGHITCO produces high temperature insulation and fire protection systems such as those used to protect aircraft auxiliary power units, environmental control systems and engine applications, as well as automotive emission system heat shields and thermal management systems for industrial applications. They also manufacture complex carbon composite and metal aircraft components and structures.



“The southeast is becoming a major hub for the aerospace industry, and by opening a facility in South Carolina we will have the ability to provide better service to our customers.”

Jonathan Zucker
President of The InterTech Group

Fiscal Year 2012 Notables

Initiative IV: Workflow Analysis-Process Management— Ensure all new and existing processes and workflow are reviewed for efficiency of resources and utilized funding.

The **Community Services Department** will administer two U.S. Environmental Protection Agency (EPA) Brownfield Assessment Grants totaling \$400,000 awarded to Charleston County. The funding will provide assessment, safe clean up and the reuse of brownfields. The program will bring in community groups and residents to help identify potentially polluted sites. The County will use the federal grant funds to further neighborhood revitalization by identifying sites located in residential areas that are in need of redevelopment and to further economic development by working to create a redevelopment plan for industrial and commercial sites.



“Once we identify the sites, we can enhance the strength of the surrounding neighborhoods and economic development initiatives. Doing so will promote the redevelopment and reuse of properties that were previously unusable because environmental issues prevented their sale.”

Christine Durant
Assistant County Administrator for
Community Services

The **Technology Services Department** was recognized by the U.S. Environmental Protection Agency (EPA) for its commitment to energy savings measures and its enrollment in the LowCarbon IT Campaign with the following initiatives:

- PC Power Settings – More than 70% of PCs on the Charleston County network are configured to go into sleep mode after a brief period of inactivity. This results in an estimated savings of \$75 per computer per year.
- Server Virtualization – Hosting multiple virtual servers on a single physical server results in direct savings on power heating and air costs.
- Purchasing ENERGY STAR compliant IT equipment – All PCs and servers used by Charleston County are ENERGY STAR compliant meeting the EPA guidelines on consuming less energy.



Fiscal Year 2012 Notables

Initiative V: Quality Control—Track progress of County development and use the information to make educated decisions for the future of the County.

The **Charleston County Library** adopted a five-year Strategic Plan after gathering input about services and future needs from local residents, elected officials, and community leaders. The resulting study included the following:

- 75% of County residents visited a library in the past six months
- 90% had a positive impression of the library
- The majority of residents supported increased library funding
- Key issues included the need to renovate and build new facilities, upgrade technology, and increase hours and services



“It’s easy to take for granted all the library offers—and for free. It’s an amazing service ... While we should be celebrating one of our greatest public services, government budget cutbacks are hindering libraries’ progress ... If you haven’t been to your local library lately, stop by for a visit. Wander among the shelves, take in story time with your child, check out a movie or pick up the latest bestseller. I guarantee you’ll find our libraries are worth saving.”

Holly Fisher

library patron in “Have you hugged your Library lately?” blog post

In partnership with food waste collectors from commercial businesses, the **Environmental Management Department** is composting food waste previously sent to the municipal solid waste or landfill. The food is now made into finished compost and then sold to Charleston County citizens at a reasonable price. Charleston County has the only site in South Carolina that is approved by DHEC to do full-scale commercial food composting. The program allows for the acceptance of up to 100 tons per week and is part of a larger goal to recycle 40 percent of its stream of solid waste.





End Section

Budget User's Guide

Charleston County

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

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

The Budget Narrative Book is divided into sixteen sections: Performance Measures, Overview, Schedules, Council Agencies, Elected Officials, Appointed Officials, County Administrator, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Human Services, Assistant County Administrator Community Services, Assistant County Administrator Transportation & Public Works, Capital, Debt, Long Term Financial Plans, and Appendix.

Following the **Table of Contents** and Charleston **County At A Glance** is the **County Administrator's Letter to Citizens**, which discusses the contents of the Approved Budget, major policy issues impacting the current budget, and anticipated challenges for future budgets. The introduction to the narrative book also includes the **Organizational Chart** and information about **County Council and Elected and Appointed Officials**. The **Budget Highlights** points out the approved budget's significant elements, addressing frequently asked questions like: "How much is the County's FY 2013 operating budget?" and "Is there a tax increase?".

The first section, **Performance Measures**, provides an overview of the County's performance measures program. The section opens with the **County's Mission and Values**. In the **Performance Measures' Guide**, the County's Initiatives (goals) and the process used to develop measures from the initiatives are described. **Notable Results** in meeting these measures during Fiscal Year 2012 are highlighted. Additional department measures are outlined in the budget narrative sections.

The **Overview** provides a **User Guide** and an analysis of the various funds. The **Description of Funds** and **Fund Balance Changes** provide a brief explanation of various fund types included in this document, and a total budget of expenditures for each fund type and fund and changes from the previous year. The **Budget Analysis** portion highlights major changes in the County's budgets and decisions made during Council's deliberations. This section also outlines financial policies, short and long-term goals, new activities and programs, and provides an explanation of revenue assumptions. The **Major Revenue Sources** section indicates the County's largest revenue sources and addresses trends to determine revenue estimates.

The **Schedules** segment includes a high level summary of the County's available funds and disbursements. It also contains a summary of revenues, expenditures, interfund transfers, and authorized permanent positions for all funds. The summaries are illustrated by graphs detailing the sources of revenues, the function of the expenditures, and authorized positions. The last section displays individual fund statements of revenues and expenditures. This section answers such budget questions as "How many permanent employees does the County have and what divisions do they work in?"; "How much revenue is budgeted for FY 2013 and what are the sources of this funding?"; and "What is the County's total FY 2013 expenditure budget?".

Budget User's Guide

Charleston County

The County's operating budgets are divided into nine major directorates: ***Council Agencies, Elected Officials, Appointed Officials, County Administrator, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Human Services, Assistant County Administrator Community Services, and Assistant County Administrator Transportation & Public Works.*** Individual departmental budgets and narratives are listed alphabetically within each section.

Each budget narrative is generally divided into four sections: Mission, Department or Division Summary, Funding Adjustments for FY 2013, and Performance Measures. Where appropriate, a departmental organizational chart is included. The **Mission** states the purpose of the department or division. The **Department or Division Summary** provides a recap of financial information for four fiscal years, two years of the most recent audited figures, the current year's adjusted budget, and Council's approved FY 2013 budget. In addition, the dollar and percentage change from FY 2012 is computed. The financial information is broken down by major categories of revenue and objects of expenditure (i.e., personnel, operating, and capital expenditures). The **Funding Adjustments for FY 2013** section is broken down into several categories: revenues, major objects of expenditure, and other relevant categories. This section reflects significant changes in funding from FY 2012. The **Performance Measures** are divided into five sections: Initiatives, Department Goals, Objectives, Measures, and Action Steps. Additional information pertaining to performance measures can be referenced in the Performance Measures section on pages B-1 to B-7.

The County's Capital Improvement Program is presented in the **Capital** section and provides detailed information about the County's Capital Improvement Plan. A brief description of each project is included with estimated cash flows, operating costs or savings, and funding source.

The County's outstanding debt and repayment schedule is included in the **Debt** section. The section outlines the County's Debt Policy and the Debt Management Plan, and the State's Constitutional limit on debt capacity for all governmental agencies and information about the County's rating with the three rating agencies.

The **Long Term Financial Plans** section is used to identify future financial challenges and opportunities through financial forecasting and analysis. Based on that information, strategies are devised to achieve financial sustainability.

Finally, the **Appendix** section contains a **Community Profile**, a description of the County's overall **Budget Process and Financial System**; the **Financial Policies**; general statistical information; the FY 2013 **Budget Ordinances**; a **Glossary** of terms and concepts; a listing of **Acronyms**; and an **Index**.

Description of Funds

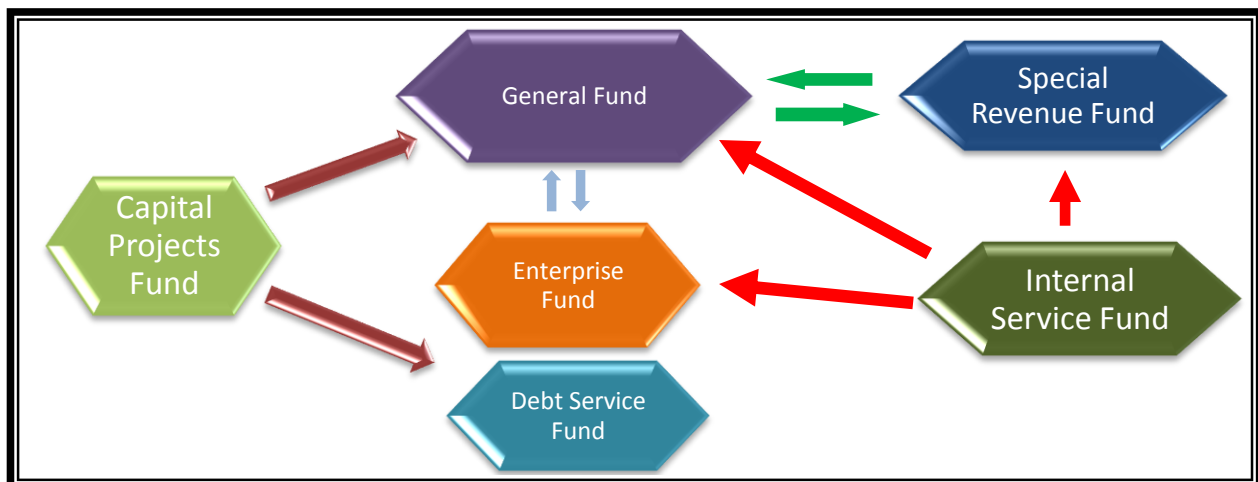
Charleston County

Charleston County utilizes fund accounting to maintain its financial records. A fund is an independent fiscal entity with assets, liability, reserves, residual balance, revenues and expenditures for undertaking various activities. The County's funds are divided into governmental and proprietary fund types, which are defined below.

- **Governmental Funds are used to provide public services.**
 - **General Fund** provides services primarily through tax revenue and is used to account for all financial resources of the government except for those required to be accounted for in another fund.
 - **Debt Service Fund** repays the principal and interest on the County's long-term debt.
 - **Special Revenue Funds** accounts for revenues legally restricted for particular purposes. Often Special Revenue Funds are associated with grants.
 - **Capital Project Funds** are used to acquire equipment and construct facilities.
- **Proprietary Funds are operated similar to private industry (business).**
 - **Enterprise Funds** provide services outside of the County and is supported primarily by service charges.
 - **Internal Service Funds** provide services within the County and is supported primarily by fees to County departments and agencies.

Although each of the above funds can stand alone, there are also on-going financial relationships between governmental and proprietary funds.

- Amounts required for the **Capital Project Fund** are used to determine the funding level for **Debt Service Fund**. Once a capital project is complete, the operating and maintenance associated with the project influence the **General Fund**.
- Services provided by **Internal Service Funds** impact operating costs for the **General Fund**, **Enterprise Funds** and **Special Revenue Funds**.
- **Enterprise Funds** and **Special Revenue Funds** often rely on the **General Fund** for supplemental funding. In addition, the **Enterprise Funds** and **Special Revenue Funds** reimburse the **General Fund** for costs associated with the funds operations.



The table above illustrates the relationships between Governmental and Proprietary Fund.

Description of Funds

Charleston County

The Description of Funds provides a brief explanation of various fund types included in this document and a total budget of expenditures for each fund type and fund.

ALL FUND TYPES : \$428,190,310¹

GOVERNMENTAL FUND TYPES : \$299,101,075²

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

GENERAL FUND : \$184,733,813

This fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds.

DEBT SERVICE FUND : \$25,656,755

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

SPECIAL REVENUE FUNDS : \$88,710,507²

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

CAPITAL PROJECTS FUNDS

These funds account for capital projects that are financed from the County's General Obligation Bonds, Certificates of Participation, notes payable, sales of property, and transfers from the General Fund. These funds are not included in the annual operating budget due to their project-length budgeting basis.

PROPRIETARY FUND TYPES : \$129,089,235

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

ENTERPRISE FUNDS : \$78,630,169

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

INTERNAL SERVICE FUNDS : \$50,459,066

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

¹ Does not reflect \$83,314 in budgeted increases in ending fund balances.

² Does not reflect \$83,314 in budgeted increases in ending fund balances of several funds.

Description of Funds

Charleston County

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS : \$88,710,507³

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

Accommodations Tax - Local : \$11,145,725

This fund records a two percent charge for transient room rentals throughout the entire County. This tax is collected by the County. The expenditure of these funds is restricted to tourist-related activities.

Accommodations Tax - State : \$25,000

This fund is used to account for the two percent sales tax collection from transient room rentals in the unincorporated areas of the County. This tax is collected by the State and disbursed to the County. The first \$25,000 and five percent of the amount above \$25,000 are transferred to the General Fund. The expenditure of the funds transferred to the General Fund is unrestricted, and the expenditure of the remaining funds is restricted to tourist-related activities.

Building Inspections – Project Impact : \$42,380

This fund accounts for monies received to educate the County's citizens related to addressing natural and man-made hazards of the area.

Clerk of Court - IV-D Child Support Enforcement : \$1,060,000

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

Economic Development - Multi-County Parks : \$1,939,952

This fund records revenues from the multi-county industrial park fees assessed in lieu of property taxes. These revenues fund economic development activities among local governments.

Emergency Management - Awendaw Fire Department : \$2,015,634

This fund accounts for the revenues generated by ad valorem property taxes in the Awendaw Consolidated Fire District to provide fire protection in the northern end of the County.

Emergency Management - East Cooper Fire District : \$145,000

This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with the Town of Mt. Pleasant to provide fire service for the district.

Emergency Management - Hazardous Materials Enforcement : \$246,810

This fund records the hazardous materials fee charged to various businesses within the County that store or use hazardous materials. These funds are available for training and the acquisition of equipment to assist fire departments within the County in hazardous materials incidents.

³ Does not reflect \$83,314 in budgeted increases in ending fund balances of several funds.

Description of Funds

Charleston County

Emergency Management - Northern Charleston County Fire District : \$254,200

This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with several fire departments to provide fire service in the northwest portion of the County.

Emergency Management - West St. Andrew's Fire District : \$8,000

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

Legal - Seized Assets : \$184,063

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

Public Defender - Berkeley County : \$685,045⁴

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

Public Defender - Charleston County : \$3,910,149

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

Public Works – Stormwater Drainage : \$3,210,243

This fund accounts for fees collected in the unincorporated areas of the County to address water quality issues for the County's citizens.

Sheriff - Asset Forfeiture : \$172,163

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

Sheriff - Grants and Programs : \$834,710

This fund accounts for various grants and programs within the Sheriff's Office, the largest of which is the Detention Center Inmate Welfare Fund.

Sheriff - IV-D Child Support Enforcement : \$105,000

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

Solicitor - Alcohol Education Program : \$50,312⁵

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

Solicitor - Drug Court : \$282,738

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

⁴ Does not reflect \$3,670 in budgeted increase in ending fund balance.

⁵ Does not reflect \$24,688 in budgeted increase in ending fund balance.

Description of Funds

Charleston County

Solicitor - Estreatment : \$3,500⁶

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

Solicitor - Expungement : \$231,702

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

Solicitor - Juvenile Education : \$123,400

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

Solicitor - Pretrial Intervention : \$499,828

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

Solicitor - State Appropriation : \$997,223

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

Solicitor - Traffic Education Program : \$1,544⁷

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

Solicitor - Victims' Unclaimed Restitution: \$38,946

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

Solicitor - Victim-Witness State Appropriation : \$87,359

This fund accounts for funding from the State to provide assistance to victims and witnesses before, during, and after the court case.

Solicitor - Worthless Check : \$115,241

This fund accounts for funding from the State to process worthless checks as a service to victims by assisting in the collection of restitution.

Transportation Sales Tax - Greenbelts : \$8,710,112

This fund accounts for revenues generated by the half-cent sales tax for greenbelts.

Transportation Sales Tax - Roads : \$36,553,251

This fund accounts for revenues generated by the half-cent sales tax for roads.

Transportation Sales Tax - Transit : \$7,200,000

This fund accounts for revenues generated by the half-cent sales tax for public transportation.

⁶ Does not reflect \$46,500 in budgeted increase in ending fund balance.

⁷ Does not reflect \$8,456 in budgeted increase in ending fund balance.

Description of Funds

Charleston County

Trident Technical College : \$5,824,000

This fund accounts for revenues generated by County-wide ad valorem taxes. The County remits the entire amount collected to Trident Technical College to fund plant maintenance.

Trident Technical College – Debt Service : \$1,456,000

This fund accounts for revenues generated by County-wide ad valorem taxes. The County uses the funds to repay the principal and interest on existing debt issued for the benefit of Trident Technical College.

Victim's Bill of Rights : \$391,277

This fund accumulates assessments from General Sessions Court and Magistrates' Courts and provides victim services with these funds according to the State's Victim's Bill of Rights.

Zoning/Planning – Tree Fund : \$160,000

This fund accounts for the collection of fines for improper tree removal to be used for the public beautification through the planting of trees in Charleston County.

Description of Funds

Charleston County

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS : \$78,630,169

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

Consolidated Dispatch - Emergency 911 Communications : \$1,701,000

This fund records the fees levied County-wide through telephone bills to support the Emergency 911 system.

Consolidated Dispatch – Total Law System : \$109,000

This fund accounts for the cost related to the implementation and maintenance of the Total Law System.

Department of Alcohol and Other Drug Abuse Services (DAODAS) : \$10,342,738

This fund records the activity of programs administered by DAODAS. These programs reduce the negative impact of alcohol and other drugs on constituents by planning and implementing comprehensive and effective programs of professional services. State and federal funding, Medicaid, client fees, ad valorem taxes, and other funding sources support these programs.

Environmental Management : \$57,741,855

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

Internal Services - Parking Garages : \$2,617,236

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

Revenue Collections : \$2,142,000

This fund accounts for costs to collect the accommodations fee, business licenses, the hazardous material fee, stormwater fees, and the solid waste user fee.

Technology Services - Radio Communications : \$3,976,340

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

Description of Funds

Charleston County

INTERNAL SERVICE FUNDS : \$50,459,066

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

Human Resources - Employee Benefits : \$25,181,000

This fund accounts for the revenues and costs of providing health and life insurance to the County's employees and retirees.

Internal Services - Fleet Operations/Central Parts Warehouse : \$15,661,390

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

Internal Services - Office Support Services : \$2,136,500

This fund accounts for centrally administered telephone systems, mail processing and delivery service, photocopying, postage metering service, and records management.

Safety & Risk Management - Safety/Workers' Compensation : \$5,524,104

This fund records the operations of the County's safety program which reduces the impact of worker-related accidents. This fund also accounts for self-insured workers' compensation claims which are less than \$100,000. In addition, this fund accounts for workers' compensation insurance through the South Carolina Counties Workers' Compensation Trust.

Technology Services - Telecommunications : \$1,956,072

This fund accounts for the maintenance and service of telephone systems, pagers, and cellular phones for County departments.

Fund Balance Changes

Charleston County

Charleston County uses the quantitative criteria established in GASB Statement No. 34 to identify major funds: total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that category and at least 5% of the corresponding element for all funds combined. The County's major funds per the last completed audit in FY 2011 were as follows:

Governmental	Proprietary (Enterprise)
General Fund	Environmental Management
Debt Service Fund	Parking Garages
Transportation Sales Tax Special Revenue Fund	
G.O.B. Capital Projects Fund *	

* The FY 2013 operating budget does not include the G.O.B. Capital Projects Fund which is a project length budget.

Charleston County reviews the fund balance in all funds for adequacy on an annual basis. The table below summarizes the fund balance changes occurring in FY 2013.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	\$53.0	\$44.2	(8.8)
Debt Service Fund	18.8	16.9	(1.9)
Special Revenue Fund	44.4	41.1	(3.3)
Enterprise Fund	84.4	56.5	(27.9)
Internal Service Fund	10.8	10.6	(.1)
Total	<u>\$211.4</u>	<u>\$169.3</u>	<u>(\$42.1)</u>

AMOUNTS IN MILLIONS

The **General Fund** is projected to use \$8.8 million or 17% of the \$53.0 million beginning fund balance. The County's financial policies state that additional funds "may be used to fund one-time capital expenditures or other one-time costs." The additional funds are determined after designating two months of the subsequent year's disbursements and the General Fund's share of the Rainy Day Fund. For the FY 2013 budget, \$8.8 million is used for one-time costs and the replacement/upgrade of equipment/software as part of the County's commitment to preserve all County assets.

Financial Policies

- *Financial Reserve Policy 4: Should there be an excess unreserved, undesignated fund balance, the excess may be used to fund one-time capital expenditures or other one-time costs.*

Fund Balance Changes

Charleston County

The **Debt Service Fund** is projected to use \$1.9 million or 10% of the \$18.8 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be designated in the Debt Service Fund's fund balance. After considering the restricted funds held by trustees and the designated funds, the excess is used to fund the difference between revenues and expenditures in the FY 2013 budget. The use of fund balance is anticipated to allow debt service millage to remain level until FY 2014.

Financial Policies

- *Debt Management Policy 6:designate a portion of the Debt Service Fund's fund balance equal to the pro-rata share of debt service payments to be made in the next fiscal year.*

The operating portion of the **Environmental Management** is projected to use \$27.7 million or 46% of the \$60.4 million beginning fund balance. The County strives to maintain no less than \$5 million in the unreserved/undesignated portion of the Environmental Management fund, while also setting aside funding for large capital projects planned in the future, such as the next lined landfill cell scheduled for FY 2018. The current fund balance also includes restricted funds held by trustees. During FY 2013, fund balance is being used to fund the final phase of the Single Stream Recycling Program, development of the new Material Recycling Facility, and completion of the current lined landfill cell.

The **non-major funds** are projected to use \$3.7 million or 5% of the \$79.2 million beginning fund balance. The most significant change is in the Stormwater Special Revenue Fund. The Stormwater Special Revenue Fund generated a fund balance in the earlier years of the program when revenues were received while the program's expenditures were still ramping up. The Stormwater Fund is largely using fund balance for drainage-related projects.

The spreadsheet on pages D4-D5 provides an overall picture of the County's finances including the net increase/decrease in fund balance and the beginning and ending fund balance.

Budget Analysis

Charleston County

OVERVIEW

During the preparation of the Fiscal Year (FY) 2013 budget, the County Administrator provided guidance for assembling an operational budget that included the following directives:

- ❖ Limit financial impact on taxpayer.
- ❖ Protect the County's level of financial security.
- ❖ Improve direct public safety services to the community.
- ❖ Maintain a qualified and highly motivated work force.
- ❖ Preserve County assets.

The budget presented to County Council met these directives.

The FY 2013 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds which total \$428.3 million and reflect a \$52.3 million or 13.9 percent increase from the FY 2012 budget. The FY 2013 operating budget is summarized in Figure 1. Additionally, graphs are presented on pages D-2 and D-3 that represent the total available funds and the total disbursements for the County's annually appropriated operating funds. This budget does not include project-length budgets (i.e., Capital Projects Funds or grants) appropriated in previous years.

Figure 1 - Summary of FY 2013 Operating Budget
(Expressed in Millions of Dollars)

<u>Description</u>		
Available Funds (Including Beginning Fund Balance)	\$	597.5
Less Budgeted Disbursements		<u>428.2</u>
Invested in Capital Assets	40.8	
Reserved (Obligated) for External Parties	8.2	
Designated Internally for Specific Purpose	86.7	
Unreserved and Undesignated	<u>33.6</u>	
Ending Fund Balance	\$	<u>169.3</u>

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage is increasing for FY 2013 to 39.9 mills, an increase of 0.8 mills. The Debt Service levy, used to pay interest and principal on funds borrowed for capital projects, is anticipated to remain constant from the FY 2012 rate at 6.1 mills. The combined operating and debt service levy is anticipated to increase to 46.0 mills.

Budget Analysis

Charleston County

Figure 2 presents a summary of the County's millage rates for FY 2013 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property) the 46.0 mills equate to a tax of \$460. As allowed under State law, the County elected beginning in FY 1991 to reduce property taxes by levying a one percent Local Option Sales Tax (LOST). The Sales Tax credit for FY 2013 is \$195 for the \$250,000 homeowner, and has increased \$20 from the current tax year. After applying the Sales Tax credit, the net tax is \$265, representing a \$12 decrease from the current year for the \$250,000 homeowner.

Figure 2 - County Millage Rates

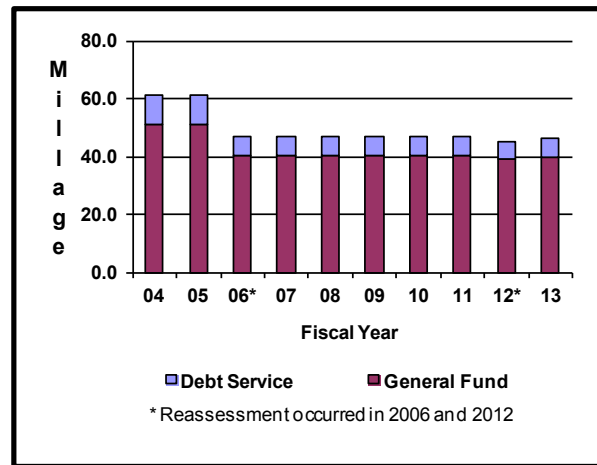
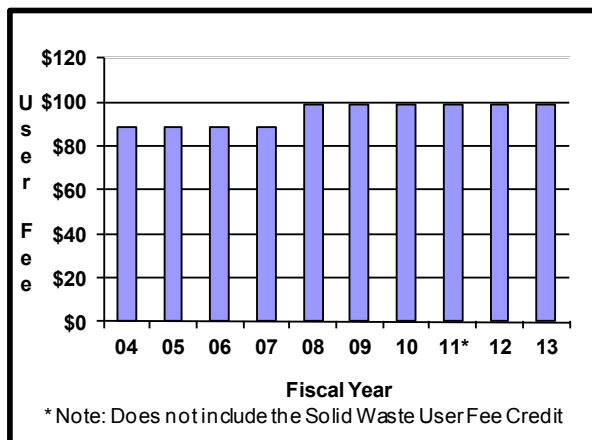


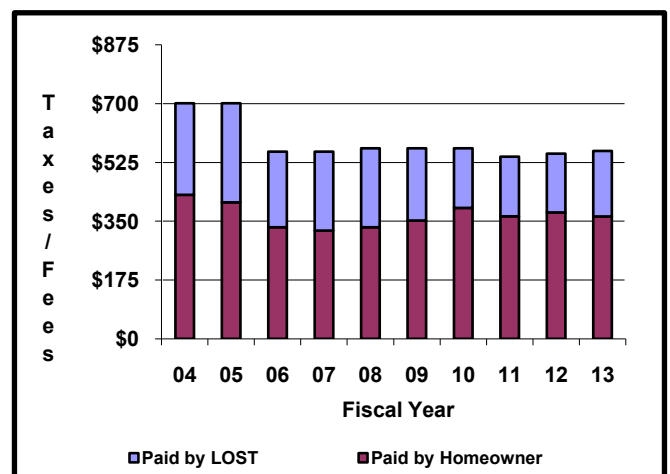
Figure 3 - Solid Waste User Fee



The Solid Waste Recycling and Disposal Fee of \$99 for a single-family residence remains unchanged from FY 2012. In FY 2011, user fee accounts charged the Annual Solid Waste Recycling and Disposal Fee received a \$25 one-time credit to be applied to the user fee bill. The one-time credit was not extended past FY 2012. Figure 3 presents a ten year history of the Solid Waste User Fee.

When the Solid Waste Recycling and Disposal Fee is included, the overall tax and fee bill for the owner of a \$250,000 home (four percent assessed property) amounts to \$364 representing a \$12 decrease from the current tax year. Figure 4 illustrates these amounts, as well as provides a ten-year history of the County's tax and fee bill paid by the homeowner, the LOST credit and by the Solid Waste User Fee credit.

Figure 4 - Tax and Fee Bill



Budget Analysis

Charleston County

There are 41 Full-Time Equivalents (FTEs) added in FY 2013, bringing the total number of FTEs employed by Charleston County to 2,330. The major additions in FTEs resulted from adding 18 FTEs for transition to the new Consolidated Dispatch Center, 16 FTEs for EMS relief factor for employees, 5 FTEs for 24 hour coverage of the Sheriff's administrative phone lines and 4 FTEs for the recently implemented non-standard roads program.

GENERAL FUND

SUMMARY

The FY 2013 Council approved budgeted disbursements for the General Fund total \$184.7 million, an \$11.6 million or 6.7 percent increase from the FY 2012 budget. Budgeted funds available for the FY 2013 budget also total \$184.7 million. The General Fund millage is anticipated to be 39.9 mills.

Page D-32 shows a graphical representation of the County's General Fund budget. Page D-33 shows a fund statement which depicts the numerical summary of the General Fund budget.

BEGINNING BALANCE

The General Fund beginning fund balance for FY 2013 is \$53 million. This fund balance consists of a portion of the "Rainy Day Fund" which is a reserve established and maintained by County Ordinance for catastrophes, a reserve for inventories, and a Designated Reserve of two months operating expenditures. (See Figure 5 for additional detail.)

Financial Policies

- *Financial Reserve Policy 1: ...strive to maintain a minimum unreserved, undesignated fund balance in the General Fund between 1 ½ and 2 months.*
- *Financial Reserve Policy 3: ...maintain a Rainy Day fund.... at no less than four percent of the General Fund disbursement.*

Figure 5 - FY 2013 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Rainy Day Fund	\$ 2,888
Reserved for Inventory/Encumbrances	2,580
Designated for PAYGO projects in FY 2013	10,321
Designated Reserve of two months operating expenditures	30,789
Unreserved/Undesignated	<u>6,398</u>
Total	<u>\$ 52,976</u>

Budget Analysis

Charleston County

The Rainy Day designation was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The designation is intended to equal no less than four percent of the General Fund disbursements as required by the Budget Ordinance. The combined total of the Rainy Day Funds in the General Fund and the Environmental Management Fund meet the four percent criteria. A Designated fund balance has been established to equal two months of the following fiscal year's General Fund budget.

REVENUES

General Fund budgeted revenues of \$175.1 million reflect an increase of \$8.9 million or 5.4 percent from FY 2012. Figure 6 shows the significant budget changes in revenues.

Figure 6 - Major Changes in Revenues for the General Fund
(Expressed in Thousands of Dollars)

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Property Tax Revenue	\$106,500	\$111,260	\$4,760	4.5%
Local Option Sales Tax	40,290	44,840	4,550	11.3%
State Aid to Local Governments	10,640	13,535	2,895	27.2%
Lost: Sales Tax Credit	(40,290)	(44,270)	(3,980)	9.9%

The County's largest revenue source, the Property Tax, reflects an increase of \$4.8 million. This includes a 0.8 mill increase above the FY 2012 millage rate. The increase in the revenue from the Local Option Sales Tax of \$4.6 million, which is used to offset the amount property owners pay on their tax bill, reflects improvements in the local economy. Although the County's millage rate increased in FY 2013, the improvements in the revenue from the Local Option Sales Tax resulted in a net tax decrease for homeowners.

Another change to General Fund revenues is a budgeted increase of \$2.9 million in State Aid to Local Governments. The distribution ratio for this State Aid is based on the ratio of the County's population to the population of the State. This ratio is usually applied by a formula that includes the State's General Fund revenue for the last completed fiscal year (which was FY 2011). As a result of improvements in the State's available revenue, the State increased the funding level to local governments in FY 2013. This increase is a one-time increase and not a change to the aid formula.

INTERFUND TRANSFERS IN

Approximately \$0.8 million is transferred to the General Fund from other funds. The transfers in have not significantly changed from the FY 2012 budget.

EXPENDITURES

The FY 2013 approved budgeted expenditures for the General Fund total \$168.6 million, which represents an increase of \$5.6 million or 3.4 percent from the FY 2012 budget. Figure 7 shows the significant budget changes in expenditures for FY 2013.

Budget Analysis

Charleston County

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Consolidated Dispatch	\$5,695	\$6,852	\$1,157	20.3%
Sheriff: Law Enforcement	24,281	25,672	1,391	5.7%

The \$1.2 million increase in the Consolidated Dispatch operating expenditures represents the hiring of 17 additional Telecommunicators planned for the next phase of the consolidation of Emergency 911 services, which were previously provided by the County and various municipalities, into the County.

The \$1.4 million increase in the Sheriff's Law Enforcement operating expenditures includes the addition of four additional Law Enforcement Specialist II positions which will expand the automated system and allow 24 hour coverage of the Sheriff's non-emergency phone line. This also includes an increase for overtime payments, vehicle fuel expenses and radio communication services.

INTERFUND TRANSFERS OUT

Approximately \$16.1 million is transferred from the General Fund to various other funds. The transfers are increased \$6.0 million or 59.6 percent from the prior year. The increase is a result of the County's decision to use the unanticipated fund balance from FY 2012 for pay-as-you-go capital equipment and one-time expenditures. The majority of the increase will fund the new Station Alerting System and the Total Law Enforcement System upgrade.

FUND BALANCE

The FY 2013 ending fund balance is projected to be \$44.2 million. Of this amount, \$31.7 million is designated in an effort to maintain a two month buffer and is in addition to the \$2.9 million Rainy Day Fund for unexpected events. The County's policy is to use carry-forward to fund one-time expenditures. In FY 2013, Council authorized, in total, the use of \$10.3 million from fund balance for pay-as-you-go capital equipment and other one-time expenditures.

Budget Analysis

Charleston County

DEBT SERVICE FUND

SUMMARY

The FY 2013 approved budgeted disbursements for the Debt Service Fund total \$25.7 million which is a \$1.2 million or 5.0 percent increase from the FY 2012 budget. Budgeted funds available for FY 2013 also total \$25.7 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2012.

Page D-34 displays a graphical representation of the County's Debt Service Fund budget. Page D-35 contains a fund statement which is a numerical summary of the Debt Service Fund.

REVENUES

Debt Service Fund revenues total \$18.8 million and shows no significant budget changes for FY 2013.

INTERFUND TRANSFERS IN

Approximately \$5.0 million is transferred to the Debt Service Fund from other funds. The transfers in have not significantly changed from the FY 2012 budget.

EXPENDITURES

The FY 2013 budgeted expenditures for the Debt Service Fund total \$25.0 million. This amount is a \$1.2 million or 5.2 percent increase from FY 2012 and represents the continued payment of the County's outstanding debt obligations.

INTERFUND TRANSFERS OUT

Approximately \$0.7 million is transferred from the Debt Service Fund to the DAODAS Enterprise Fund for debt service payments. The transfers out have not significantly changed from the FY 2012 budget.

FUND BALANCE

The FY 2013 ending fund balance is projected to be \$16.9 million, which represents a decrease due to the County's decision to reduce the Debt Service fund balance to the minimum level before increasing property taxes.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2013 approved budgeted disbursements for the Special Revenue Funds total \$88.8 million (including budgeted increases in fund balance), a \$5.8 million or a 6.9 percent increase from the FY 2012 budget. Budgeted funds available for FY 2013 also total \$88.7 million.

Page D-36 shows a graphical representation of the County's Special Revenue Fund budgets, while pages D-37 to D-71 contain fund statements reflecting numerical summaries of the budgets.

Budget Analysis

Charleston County

REVENUES

The revenues for the Special Revenue Funds total \$70.1 million and reflect a \$6.2 million or 9.7 percent increase from the FY 2012 budget. Figure 8 provides information on significant budgeted revenue changes.

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Development: Roads Program	\$23,205	\$26,025	\$2,820	12.2%
Transportation Sales Tax: Transit	6,426	7,200	774	12.0%
Transportation Sales Tax: Greenbelts Program	6,194	6,850	656	10.6%

The Special Revenue Funds reflect an increase in sales tax revenues for all three of the Transportation Development programs. The budgeted increase for the sales tax funded revenues is tied to improvements in the local economy through increased consumer spending.

INTERFUND TRANSFERS IN

In total, approximately \$15.3 million is transferred into Special Revenue Funds from various other funds. The overall transfers are increased \$6.2 million or 68.5 percent from the FY 2012 budget. The most significant increase, in Transportation Sales Tax, Greenbelts and Roads Programs, results from a decision by the County to use the premiums from any bond issuance toward the related debt service. This transfer represents a transfer from the bond fund to the operating fund for the payment of the County's outstanding debt obligations.

EXPENDITURES

The FY 2013 budgeted expenditures for the Special Revenue Funds total \$73.2 million, which is a \$5.9 million or 8.8 percent increase from FY 2012. Figure 9 shows the significant budget change in expenditures.

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Transportation Development: Roads Program	\$17,946	\$22,708	\$4,762	26.5%
Transportation Sales Tax: Greenbelts Program	7,740	8,710	970	12.5%

The budgeted increases in Transportation Sales Tax: Roads and Greenbelts Programs are due to funding a larger debt service on the scheduled bond payments.

Budget Analysis

Charleston County

INTERFUND TRANSFERS OUT

Approximately \$15.5 million is transferred from the Special Revenue Funds to various other funds. There is no significant change from the FY 2012 budget.

FUND BALANCE

The FY 2013 ending fund balance is projected to be \$41.1 million.

ENTERPRISE FUNDS

SUMMARY

The FY 2013 approved budgeted disbursements for the Enterprise Funds total \$78.6 million. This is a \$29.9 million or 61.3 percent increase from the FY 2012 budget. Funds available for FY 2013 also total \$78.6 million.

Page D-72 displays a graphical representation of the County's Enterprise Funds budgets, while pages D-73 to D-79 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$46.7 million and reflect a \$1.9 million or 4.2 percent increase from the FY 2012 budget. Figure 10 provides information on significant budgeted revenue changes.

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Radio Communications	\$1,542	\$2,227	\$685	44.4%
Environmental Management	29,375	30,051	676	2.3%

The revenue increase in Radio Communications reflects a proposed radio use fee increase from \$25 to \$38 effective January 1, 2013. The revenue increase in Environmental Management reflects an increase in revenue from the Solid Waste User Fee due to a 1% growth in the County's population.

INTERFUND TRANSFERS IN

In total, approximately \$4.0 million is transferred into the Enterprise Fund. The overall transfers are increased \$0.2 million or 5.2 percent from the FY 2012 budget. The increase reflects additional support from the General Fund for services provided by DAODAS. The increase is slightly offset in Radio Communications due to the General Fund's decreased support as the radio user fee revenue stream increases.

Budget Analysis

Charleston County

EXPENSES

The FY 2013 budgeted expenses for the Enterprise Funds total \$57.2 million which is a \$9.2 million or 19.2 percent increase from FY 2012. Figure 11 shows the significant budget change in expenditures.

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$28,651	\$37,042	\$8,391	29.3%

The \$8.4 million increase in Environmental Management reflects an increase in Curbside Collection Division to purchase additional single stream roll carts to finalize funding for the Single Stream Recycling Program. This increase also represents an increase in vehicle fleet expenses.

INTERFUND TRANSFERS OUT

In total, approximately \$21.4 million is transferred from Environmental Management to the capital fund for Environmental Management. The overall transfers are increased \$20.7 million from the FY 2012 budget. The transfer out increases represent Environmental Management's plans to develop a new Materials Recovery Facility and costs associated with the lined landfill cell project.

FUND BALANCE

A Rainy Day designation was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The designation is intended to equal no less than four percent of the General Fund disbursements as required by the Budget ordinance. In FY 2011, Council set aside a \$6.1 million dollar Rainy Day Fund in the Enterprise Fund Balance. This shift was possible due to trash and debris removal constituting the majority of the costs occurring after a natural disaster. The combined total of the Rainy Day Funds in the General Fund and the Environmental Management Fund meet the four percent criteria. The FY 2013 combined ending fund balance is projected to be \$56.5 million which reflects a \$29.7 million reduction for Environmental Management's recycling efforts and capital needs.

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2013 approved budgeted disbursements for the Internal Service Funds total \$50.5 million, which is a \$4.6 million or 10.0 percent increase from the FY 2012 budget. Funds available for FY 2013 also total \$50.5 million.

Budget Analysis

Charleston County

Page D-80 shows a graphical representation of the County's Internal Service Funds budgets, while pages D-81 to D-85 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$45.3 million, a \$4.3 million or 10.4 percent increase from the FY 2012. Figure 12 provides information on significant budgeted revenue changes.

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$23,770	\$25,181	\$1,411	5.9%
Safety & Risk: Safety/Workers' Compensation	4,127	5,477	1,350	32.7%
Fleet Operations	7,947	9,120	1,173	14.8%

The increase in Human Resources: Employee Benefits reflects an increase due to the requirements for Other Post Retirement Benefits (OPEB) as well as an increase by South Carolina State to the health insurance rate for employers and employees. In addition, Safety & Risk: Safety/Worker's Compensation revenues reflect the cost to recover the increased cost of the worker's compensation and the safety programs from County departments. The revenues for Fleet Operations are due to the increased cost in fuel.

INTERFUND TRANSFERS IN

Approximately \$5.0 million is transferred to the Internal Service Funds from other funds. The transfer increased \$1.1 million from the FY 2012 budget to reflect the replacement of vehicles and heavy equipment by Fleet Operations for General Fund offices/departments.

EXPENSES

Internal Service Funds expenses total \$50.4 million which is a \$4.6 million or 10.1 percent increase from the FY 2012 budget. Figure 13 shows the significant budget change in expenditures.

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

<u>Department/Division</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Internal Services: Fleet Operations	\$11,374	\$13,861	\$2,487	21.9%
Safety & Risk: Safety/Workers' Compensation	4,633	5,524	891	19.2%
Human Resources: Employee Benefits	24,305	25,181	876	3.6%

Budget Analysis

Charleston County

The increase in Internal Services: Fleet Operations represents capital expenses as well as the higher cost of fuel. Human Resources: Employee Benefits increase reflects the requirements for Other Post Employment Benefits (OPEB) in addition to an increase by South Carolina State to the health insurance rate for employers and employees.

FUND BALANCE

The FY 2013 ending fund balance is projected to be \$10.6 million.

Major Revenue Sources

Charleston County

Charleston County seeks to reduce the impact of governmental cost on the taxpayer, to provide for relatively stable and diversified revenue, and to equate the cost of services to revenue received.

Financial Policies

- *Revenue Policy #1: ...strive to maintain a diversified and stable revenue system to aid in sheltering it from the impact of short-term fluctuations in any one revenue source.*

The revenue that Charleston County uses to fund its services and programs is generated from a balanced revenue stream, which consists of three main parts: property taxes, sales taxes and other revenue sources.

- Property Taxes
- Sales Taxes
- Intergovernmental
- Fines and Forfeitures
- Leases and Rentals
- Licenses and Permits
- Charges and Fees
- Interest
- Miscellaneous

The major revenue sources for Charleston County account for 76.6% of the \$356.0 million in total revenues.

	FY 2013 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	\$117,830	3.2%
General Fund: Local Option Sales Tax	44,840	12.6%
General Fund: Local Government Fund	13,535	3.8%
Debt Service Fund: Ad Valorem Taxes	17,550	4.7%
Special Revenue Fund: Transportation Sales Tax	40,000	11.2%
Special Revenue Fund: Accommodations Tax – Local	11,110	3.1%
Enterprise Fund: User Fee	27,900	7.8%

Amounts in the thousands

The following pages include an analysis of major revenue sources approved through the annual budget process, including a trend analysis and explanation of the revenue estimation process for each. This analysis includes revenue sources from the General Fund, Debt Service Fund, Special Revenue Funds and Enterprise Funds.

A detailed schedule of the County's revenues is on page D-7 to D-13.

Major Revenue Sources

Charleston County

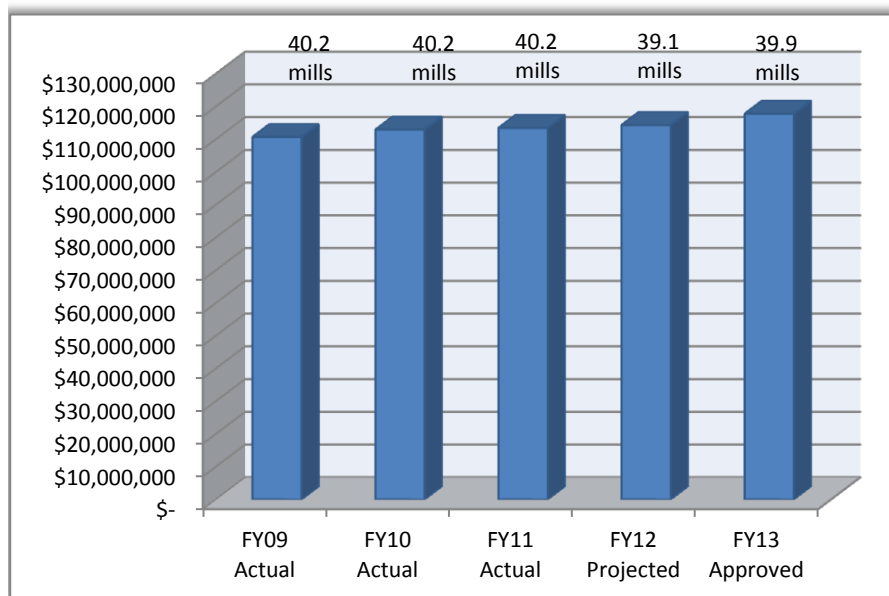
General Fund Ad Valorem Taxes

Description

The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the County and remits these collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicles are billed annually during the month when the taxpayer's license registration is due for renewal.

Trend

The County's portion of ad valorem taxes for its General Fund shows a consistent increasing trend, which reflects continued growth in the County's tax base.



FY 2009	\$ 110,728,101
FY 2010	112,996,493
FY 2011	113,508,603
FY 2012*	114,400,000
FY 2013	117,830,000

*Reassessment Year

Revenue Estimate

The tax base for FY 2013 is estimated to increase one percent from the FY 2012 projections. Also included in the FY 2013 estimate is a 0.8 mill increase. The millage rate increase for FY 2013 equates to \$3.20 per \$100,000 of appraised value for the homeowner.

Major Revenue Sources

Charleston County

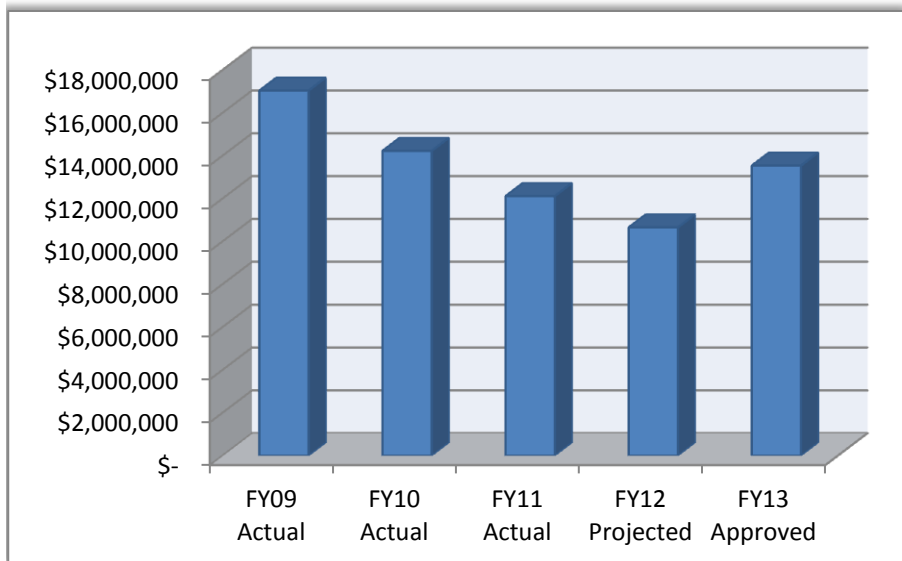
General Fund Local Government Fund

Description

The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated many other taxes allocated by the State. The State determines the Local Government Fund based on 4.5 percent of the State's General Fund revenues for the State's last completed fiscal year. Changes in the State's overall economy are not reflected in this revenue until two years after the change. However, the State has the authority to change the percentage used to calculate the aid provided to the County.

Trend

Revenues from the Local Government Fund showed a decreasing trend beginning in FY 2009 as the economic downturn began to affect the State's revenue collections and the State's budget. The State and local economy began seeing improvements late in FY 2012. The State increased the funding level to local governments in FY 2013, although the allocation formula was not followed. This increase has been noted by the State as one-time funds.



FY 2009	\$ 17,036,681
FY 2010	14,223,422
FY 2011	12,111,216
FY 2012	10,650,000
FY 2013	13,535,000

Revenue Estimate

As a result of the overall improvement in the State economy, the budgeted Local Government Fund reflects an estimated 27% increase from FY 2012.

Major Revenue Sources

Charleston County

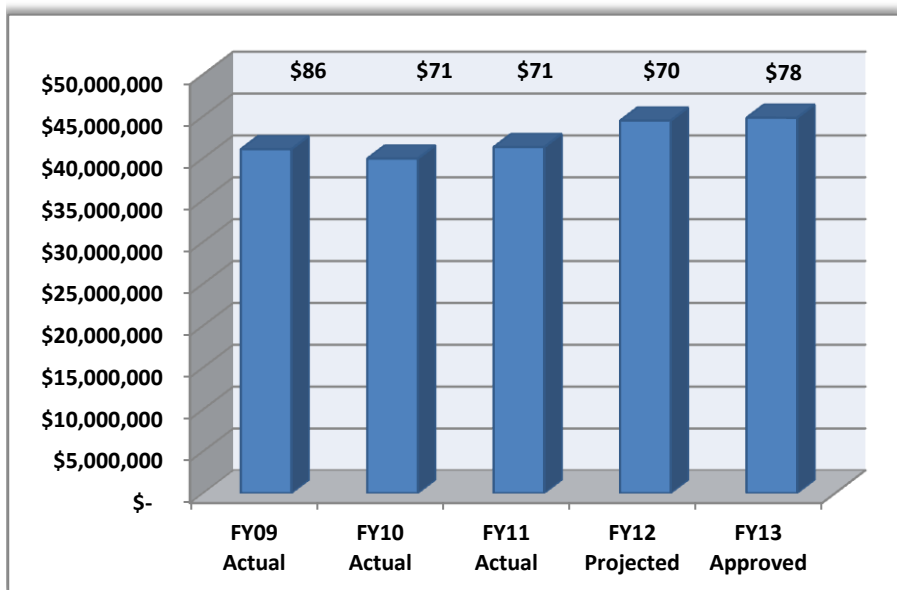
General Fund Local Option Sales Tax

Description

The citizens of Charleston County passed, by referendum, an additional one percent sales tax which took effect during FY 1991. According to State law, a portion of the sales tax revenues are designated to reduce local property taxes. Charleston County attempts to apply 100 percent of the Local Option Sales Tax revenues as credits against local property taxes.

Trend

The Local Option Sales Tax (LOST) is directly tied to the level of consumer spending in Charleston County. The revenue from the LOST showed an increasing trend until the beginning of the recession in FY 2009 and continued to decline through FY 2010. The economy began improving in FY 2011, resulting in ongoing increased revenue for Local Option Sales Tax revenue.



FY 2009	\$ 41,085,569
FY 2010	39,955,809
FY 2011	41,340,224
FY 2012*	44,500,000
FY 2013	44,840,000

*Reassessment Year

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax reflect a slight increase from FY 2012 projections. Although the local economy is seeing signs of improvements, the increase is offset due to the re-incorporation of the Town of James Island that results in a reduction of LOST available for the County. The revenue for FY 2013 equates to a credit of \$78 per \$100,000 of appraised value, an increase of \$8 from FY 2102.

Major Revenue Sources

Charleston County

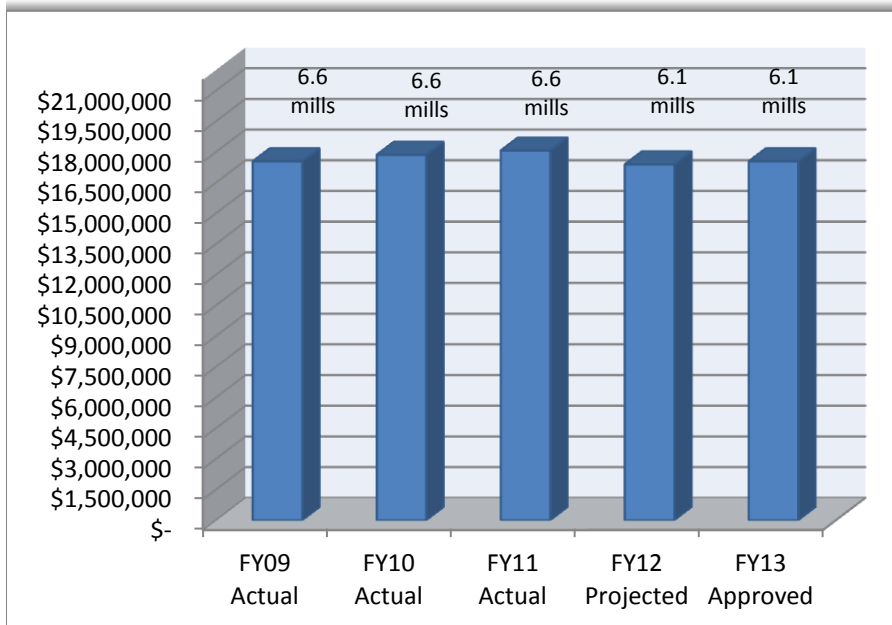
Debt Service Fund Ad Valorem Taxes

Description

The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the County and remits these collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicles are billed annually during the month when the taxpayer's license registration is due for renewal.

Trend

The County's portion of ad valorem taxes for its Debt Service remained steady through FY 2011, reflecting a slow growth in the County's tax base for those years. South Carolina Law requires that counties reassess properties every five years. The state mandated reassessment resulted in a loss of revenue due to the State's formula for adjusting the tax millage rate. However, the County anticipates a slow increase in the tax base in the following years.



FY 2009	\$ 17,553,075
FY 2010	17,871,007
FY 2011	18,077,188
FY 2012*	17,400,000
FY 2013	17,550,000

*Reassessment Year

Revenue Estimate

The FY 2013 estimate includes approximately a one percent increase in the tax base for FY 2013.

Major Revenue Sources

Charleston County

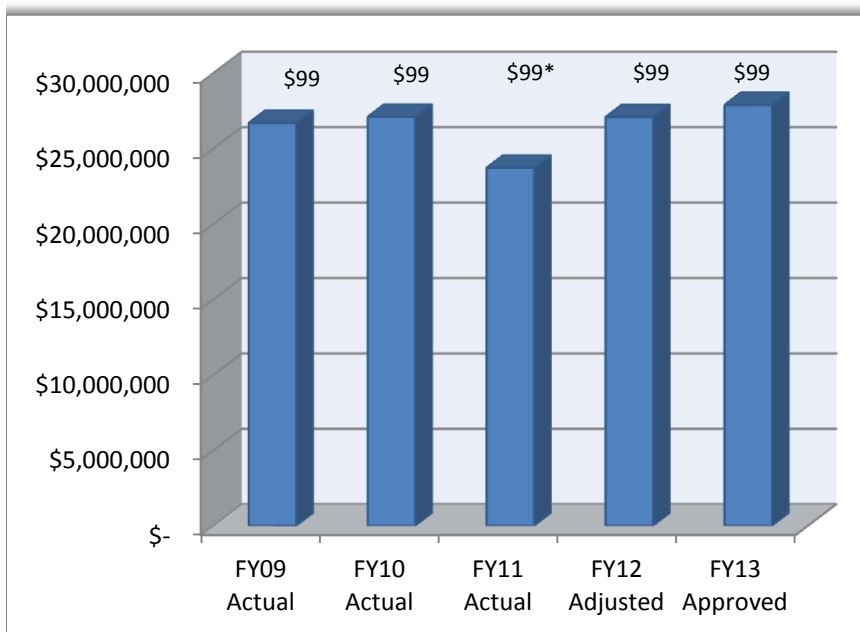
Enterprise Fund User Fee

Description

The County charges a user fee to real property owners, as well as certain commercial and governmental entities to provide funding for the County's recycling, solid waste, and disposal efforts. The Revenue Collections Department administers the billing and collection of this fee. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department calculates and bills the commercial entities on an annual basis.

Trend

The revenues from the User Fee had shown a slightly increasing trend until FY 2011 when the County provided a one-time \$25 credit to the Solid Waste User Fee. The User Fee revenues continue to show a moderate increase as the number of residents and businesses in the County grows.



FY 2009	\$ 26,708,365
FY 2010	27,111,689
FY 2011*	23,737,170
FY 2012	27,100,000
FY 2013	27,900,000

*One-time \$25 credit

Revenue Estimate

The User Fee has remained constant at \$99 for the last five years. Each \$1 of the User Fee generates approximately \$280,000 in revenue.

Major Revenue Sources

Charleston County

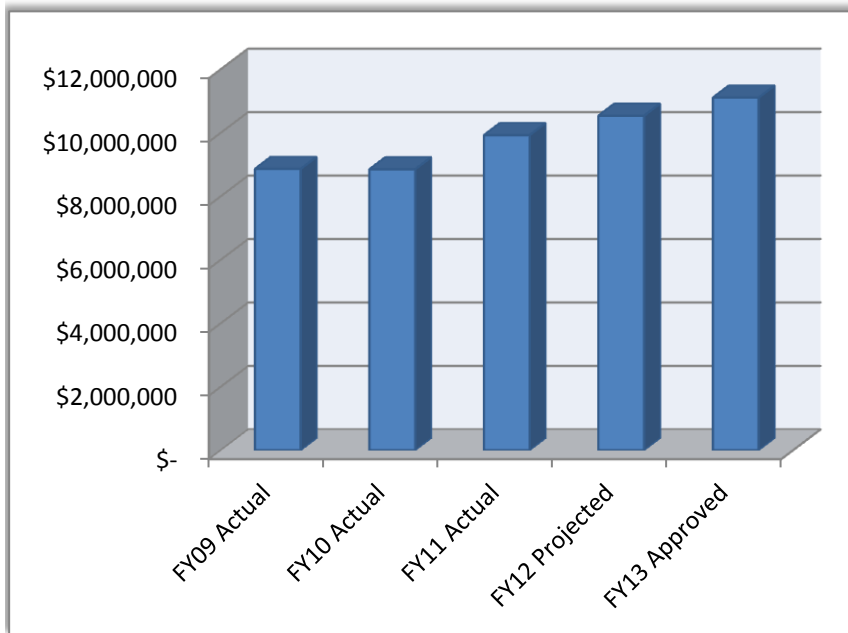
Special Revenue Fund Accommodations Tax - Local

Description

The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy was challenged in court. In November 1995, the State Supreme Court ruled in favor of the tax which is collected on a monthly basis.

Trend

The revenues from the Accommodations Tax - Local had consistently shown an increasing trend until FY 2009 when the recession impacted tourism. The downward trend continued through FY 2010, but began showing improvement in FY 2011 and FY 2012. The upward trend is expected to remain constant as tourism continues to improve in the Charleston area.



FY 2009	\$ 8,864,365
FY 2010	8,851,895
FY 2011	9,927,318
FY 2012	10,540,000
FY 2013	11,110,000

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 5% increase from the FY 2012 projection. The Charleston Area will host the 94th Annual PGA Championship in FY 2013. The impact from the golf tournament and the improvement in the tourism both contribute to the increase in this revenue.

Major Revenue Sources

Charleston County

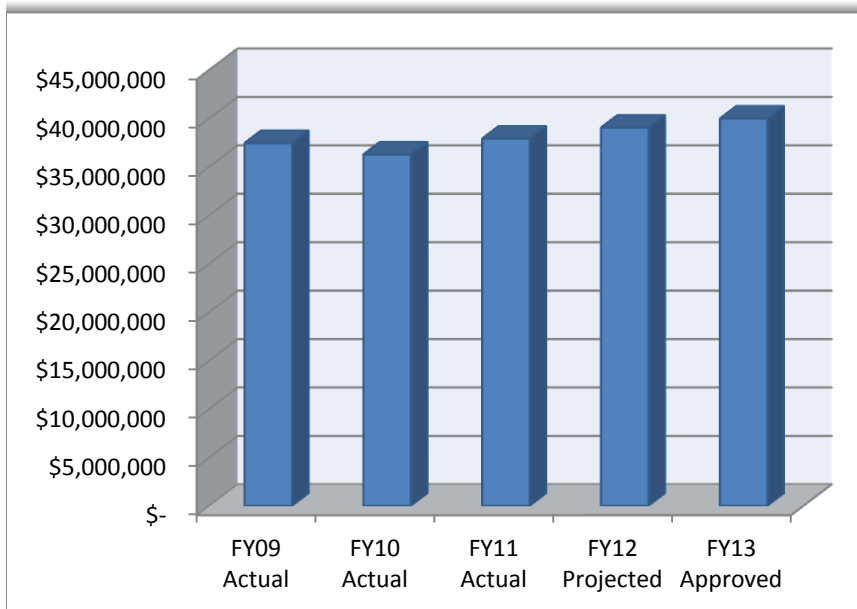
Special Revenue Fund Transportation Sales Tax

Description

The citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2005 and will continue for 25 years or until \$1.3 billion is collected. According to the referendum, the sales tax revenues are designated to provide funds for transportation-related projects, mass transit, and greenbelts.

Trend

The revenues from the Transportation Sales Tax had a general trend of increasing through FY 2008. As a result of the nationwide recession, the revenue from the Transportation Sales Tax declined in FY 2009 and FY 2010. Consumer spending in the County began improving in FY 2011. The Transportation Sales Tax is directly tied to the level of consumer spending in Charleston County.



FY 2009	\$ 37,469,812
FY 2010	36,292,922
FY 2011	37,930,907
FY 2012	39,069,000
FY 2013	40,000,000

Revenue Estimate

The Transportation Sales Tax shows a two percent increase from the FY 2012 projection reflecting a slight improvement in the local economy.



End Section

Schedules

Charleston County

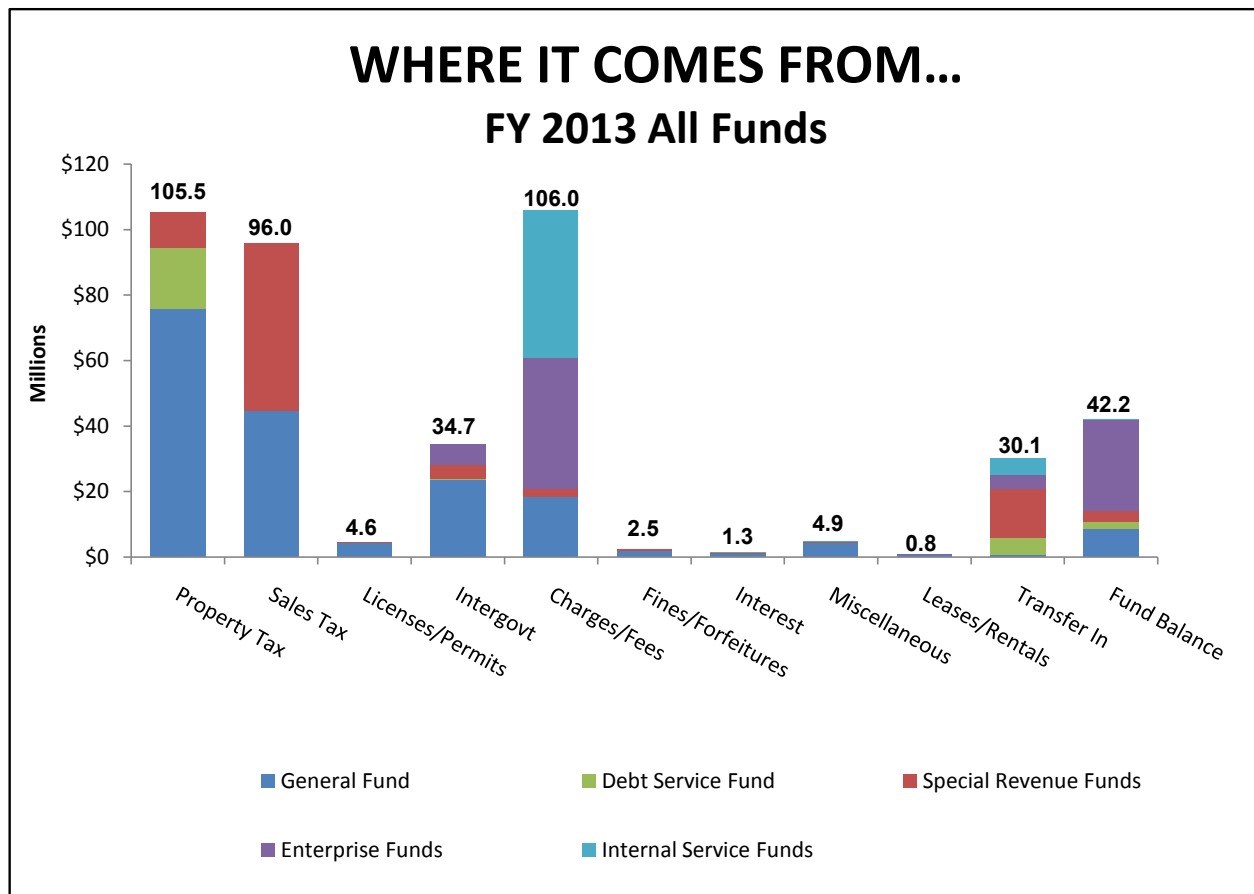
The Schedules section illustrates the County's annual operating budgets. Charleston County budgets annually for Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, the Debt Service Fund, and the Special Revenue Funds. The Proprietary Funds include the Enterprise Funds and the Internal Service Funds. Refer to the **Glossary** on pages Q-36 to Q-41 for definitions of Governmental Funds, Proprietary Funds, the General Fund, the Debt Service Fund, Special Revenue Funds, Enterprise Funds, and Internal Service Funds. Refer to the **Budget Process** on pages Q-9 to Q-12 for a description of the budgeting process.

The Schedules section provides an overall summary of the County's annual operating budgets with the **Where It Comes From . . . FY 2013 All Funds** graph, the **Where It Goes. . . FY 2013 All Funds** graph, and the **Budget Summary All Funds** on pages D-4 to D-5. Note that these graphs and schedules include interfund transfers as well as revenues and expenditures.

The next part of the Schedules provides a detailed perspective of revenues, expenditures, and interfund transfers of all funds. The revenues are on pages D-6 to D-13. The expenditures are on pages D-14 to D-19. The interfund transfers are on page D-20. This is followed by a summary of County authorized positions on pages D-21 to D-29.

The last portion of the Schedules section (pages D-30 to D-85) displays graphical summaries for each of the fund types budgeted by the County as well as tabular representations for the individual funds making up these fund types. Page D-30 shows a combined fund statement for all funds for Fiscal Years 2010, 2011, 2012, and 2013. Page D-31 provides a summary by fund type of the County's Fiscal Year 2013 budget. Individual fund statements start on page D-32 with the General Fund. Note that the FY 2012 Projected column on the fund statements includes the estimated amounts from the FY 2012 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances and designations carried forward from previous years. Refer to the **Glossary** on pages Q-36 to Q-41 for definitions of Beginning Fund Balance (Fund Balance or Carry Forward), Revenues, Transfers In, Sources, Available, Expenditures or Expenses, Transfers Out, Disbursements, Uses, and Ending Fund Balance (Fund Balance) including Invested in Capital Assets, Reservations, and Designations.

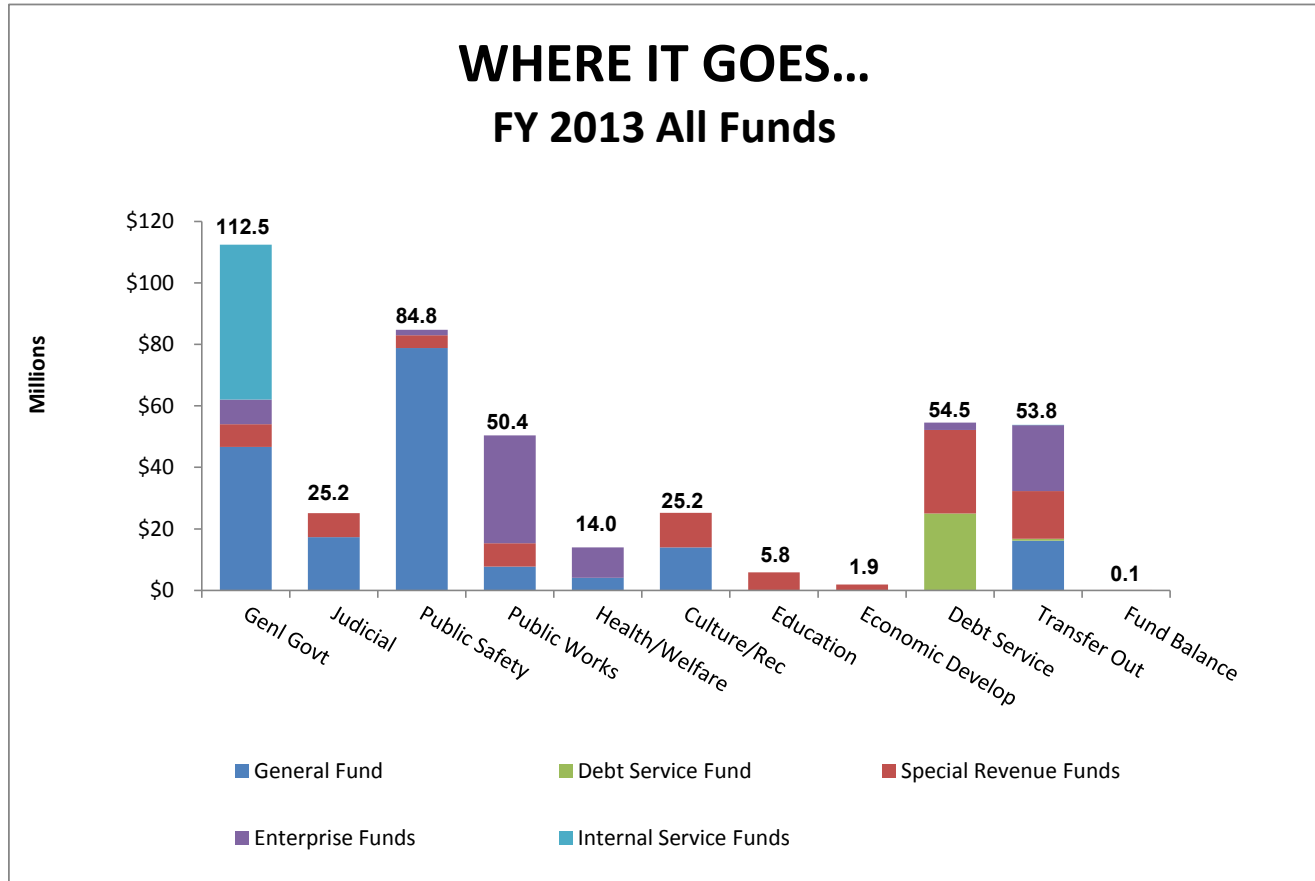
The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2013.



Total Available Budgeted: \$428,273,624

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Property Tax	\$ 102,001,511	\$ 104,625,893	\$ 102,430,633	\$ 105,459,637	\$ 3,029,004	3.0
Sales Tax	85,180,083	89,223,161	86,609,000	95,975,000	9,366,000	10.8
Licenses & Permits	4,143,536	4,074,230	4,129,950	4,561,650	431,700	10.5
Intergovernmental	33,197,046	34,505,651	32,409,679	34,669,669	2,259,990	7.0
Charges & Fees	97,560,947	95,817,475	99,808,835	105,918,929	6,110,094	6.1
Fines & Forfeitures	3,035,233	2,420,797	2,409,782	2,465,700	55,918	2.3
Interest	2,339,286	1,441,680	1,701,500	1,266,500	(435,000)	(25.6)
Miscellaneous	4,713,952	5,908,057	4,551,204	4,919,805	368,601	8.1
Leases & Rentals	693,004	756,243	796,714	789,302	(7,412)	(0.9)
Total Revenues	332,864,598	338,773,187	334,847,297	356,026,192	21,178,895	6.3
Transfer In	22,881,429	18,557,437	22,440,548	30,057,539	7,616,991	33.9
Use of Fund Balance	11,672,381	47,079,822	18,661,346	42,189,893	23,528,547	126.1
Total Avail. Budgeted	\$ 367,418,408	\$ 404,410,446	\$ 375,949,191	\$ 428,273,624	\$ 52,324,433	13.9

The County disburses funds according to functional areas. The following graph and table summarize the total uses by function and/or fund type for FY 2013.



Total Uses: \$428,273,624

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
General Govt.	\$ 96,857,687	\$ 101,702,986	\$ 106,712,517	\$ 112,493,207	\$ 5,780,690	5.4
Judicial	22,592,444	22,321,212	24,352,279	25,154,746	802,467	3.3
Public Safety	73,408,047	77,954,286	81,176,643	84,785,531	3,608,888	4.4
Public Works	59,917,115	48,066,413	43,541,674	50,417,385	6,875,711	15.8
Health/Welfare	13,021,451	12,365,412	13,806,739	14,021,665	214,926	1.6
Culture/Recreation	22,239,777	24,136,004	24,431,310	25,249,948	818,638	3.4
Education	5,719,553	5,833,111	5,739,913	5,824,000	84,087	1.5
Economic Develop.	971,263	1,061,456	1,318,322	1,939,952	621,630	47.2
Debt Service	38,954,833	39,471,732	46,765,394	54,522,337	7,756,943	16.6
Total Expenditures	333,682,170	332,912,612	347,844,791	374,408,771	26,563,980	7.6
Transfer Out	18,717,113	64,148,739	27,316,854	53,781,539	26,464,685	96.9
Total Disbursements	352,399,283	397,061,351	375,161,645	428,190,310	53,028,665	14.1
Increase in Fund Bal.	15,019,125	7,349,095	787,546	83,314	(704,232)	(89)
Total Uses	\$ 367,418,408	\$ 404,410,446	\$ 375,949,191	\$ 428,273,624	\$ 52,324,433	13.9

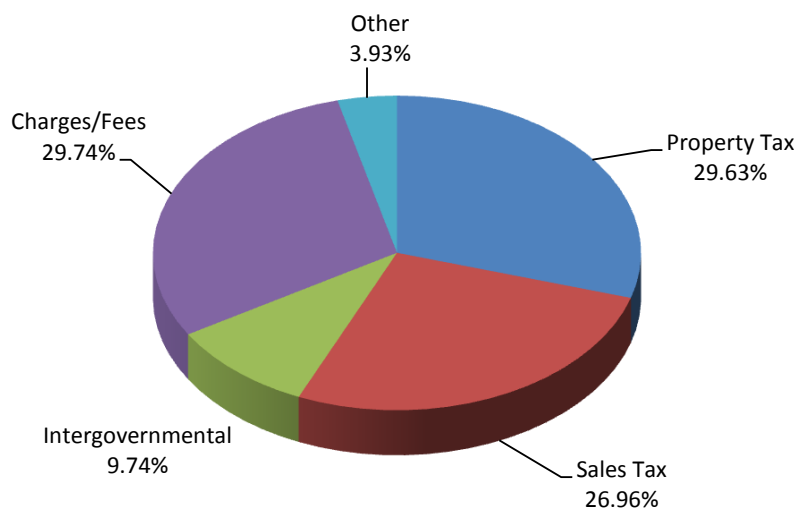
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2013

	Fund Statement Page Number	Revenues (D-6 to D-13)	Transfers In (Page D-20)	Sources
GENERAL FUND	D-32	175,094,800	817,859	\$175,912,659
DEBT SERVICE FUND	D-34	18,812,977	4,964,831	23,777,808
Accommodations Tax: Local	D-37	11,115,000	-	11,115,000
Accommodations Tax: State	D-38	25,000	-	25,000
Building Inspections: Project Impact	D-39	-	-	-
Clerk of Court: IV-D Child Support Enf	D-40	1,060,000	-	1,060,000
Economic Development	D-41	1,939,952	-	1,939,952
Emergency Mgmt: Awendaw Fire Department	D-42	1,955,854	-	1,955,854
Emergency Mgmt: East Cooper Fire District	D-43	145,000	-	145,000
Emergency Mgmt: Hazard Materials Enforce	D-44	191,000	-	191,000
Emergency Mgmt: Northern Chas Co Fire Dist	D-45	254,200	-	254,200
Emergency Mgmt: West St. Andrew's Fire Dist	D-46	7,785	-	7,785
Legal: Seized Assets	D-47	23,000	-	23,000
Public Defender: Berkeley County	D-48	688,715	-	688,715
Public Defender: Charleston County	D-49	865,744	2,925,961	3,791,705
Public Works: Stormwater Drainage	D-50	1,577,650	-	1,577,650
Sheriff: Asset Forfeiture	D-51	74,450	-	74,450
Sheriff: Grants and Programs	D-52	462,672	97,359	560,031
Sheriff: IV-D Child Support Enforcement	D-53	105,000	-	105,000
Solicitor: Alcohol Education Program	D-54	75,000	-	75,000
Solicitor: Drug Court	D-55	187,000	-	187,000
Solicitor: Estreatment	D-56	50,000	-	50,000
Solicitor: Expungement	D-57	150,000	-	150,000
Solicitor: Juvenile Education Program	D-58	120,000	-	120,000
Solicitor: Pretrial Intervention	D-59	400,000	-	400,000
Solicitor: State Appropriation	D-60	739,925	-	739,925
Solicitor: Traffic Education	D-61	10,000	-	10,000
Solicitor: Victims' Unclaimed Restitution	D-62	-	-	-
Solicitor: Victim-Witness State Approp	D-63	40,000	-	40,000
Solicitor: Worthless Check Unit	D-64	115,241	-	115,241
Transportation Sales Tax: Greenbelts	D-65	6,850,000	1,837,000	8,687,000
Transportation Sales Tax: Roads	D-66	26,025,000	10,434,000	36,459,000
Transportation Sales Tax: Transit	D-67	7,200,000	-	7,200,000
Trident Technical College	D-68	5,824,000	-	5,824,000
Trident Technical College: Debt Service	D-69	1,456,000	-	1,456,000
Victim's Bill of Rights	D-70	343,000	-	343,000
Zoning/Planning Tree Fund	D-71	10,000	-	10,000
SPECIAL REVENUE FUNDS	D-36	70,086,188	15,294,320	85,380,508
Consolidated Dispatch: Emergency 911 Comm	D-73	1,701,000	-	1,701,000
Consolidated Dispatch: Total Law Enf. System	D-74	-	109,000	109,000
Dept of Alcohol & Other Drug Abuse Services	D-75	8,026,817	2,164,297	10,191,114
Environmental Management	D-76	30,051,000	-	30,051,000
Internal Services: Parking Garages	D-77	2,617,236	-	2,617,236
Revenue Collections	D-78	2,105,000	-	2,105,000
Technology Services: Radio Communications	D-79	2,227,390	1,698,950	3,926,340
ENTERPRISE FUNDS	D-72	46,728,443	3,972,247	50,700,690
Human Resources: Employee Benefits	D-81	25,181,000	-	25,181,000
Internal Services: Fleet/Parts Warehouse	D-82	10,920,390	4,741,000	15,661,390
Internal Services: Office Support Services	D-83	1,869,218	267,282	2,136,500
Safety & Risk Mgt: Safety/Workers' Comp	D-84	5,477,104	-	5,477,104
Technology Services: Telecommunications	D-85	1,856,072	-	1,856,072
INTERNAL SERVICE FUNDS	D-80	45,303,784	5,008,282	50,312,066
Total of All Funds		\$356,026,192	\$30,057,539	\$386,083,731

Expenditures/ Expenses (D-14 to D-19)	Transfers Out (Page D-20)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
168,617,537	16,116,276	\$184,733,813	(\$8,821,154)	\$ 52,976,168	\$44,155,014
24,971,769	684,986	25,656,755	(1,878,947)	18,817,901	16,938,954
11,145,725	-	11,145,725	(30,725)	586,475	555,750
-	25,000	25,000	-	-	-
42,380	-	42,380	(42,380)	42,380	-
674,112	385,888	1,060,000	-	-	-
1,939,952	-	1,939,952	-	1,106,163	1,106,163
2,015,634	-	2,015,634	(59,780)	338,329	278,549
145,000	-	145,000	-	7,361	7,361
246,810	-	246,810	(55,810)	205,342	149,532
254,200	-	254,200	-	-	-
8,000	-	8,000	(215)	(2,785)	(3,000)
184,063	-	184,063	(161,063)	161,063	-
685,045	-	685,045	3,670	130,281	133,951
3,910,149	-	3,910,149	(118,444)	670,917	552,473
3,210,243	-	3,210,243	(1,632,593)	1,632,593	-
172,163	-	172,163	(97,713)	782,180	684,467
834,710	-	834,710	(274,679)	1,071,042	796,363
75,962	29,038	105,000	-	-	-
50,312	-	50,312	24,688	315,821	340,509
157,448	125,290	282,738	(95,738)	303,673	207,935
3,500	-	3,500	46,500	164,615	211,115
231,702	-	231,702	(81,702)	769,587	687,885
123,400	-	123,400	(3,400)	45,223	41,823
499,828	-	499,828	(99,828)	483,456	383,628
997,223	-	997,223	(257,298)	317,585	60,287
1,544	-	1,544	8,456	32,037	40,493
38,946	-	38,946	(38,946)	38,946	-
87,359	-	87,359	(47,359)	136,066	88,707
115,241	-	115,241	-	-	-
8,710,112	-	8,710,112	(23,112)	15,835,425	15,812,313
23,053,251	13,500,000	36,553,251	(94,251)	25,343,271	25,249,020
7,200,000	-	7,200,000	-	(6,332,850)	(6,332,850)
5,824,000	-	5,824,000	-	-	-
-	1,456,000	1,456,000	-	-	-
391,277	-	391,277	(48,277)	50,670	2,393
160,000	-	160,000	(150,000)	195,966	45,966
73,189,291	15,521,216	88,710,507	(3,329,999)	44,430,832	41,100,833
1,701,000	-	1,701,000	-	6,105,209	6,105,209
109,000	-	109,000	-	-	-
10,342,738	-	10,342,738	(151,624)	5,504,911	5,353,287
37,041,855	20,700,000	57,741,855	(27,690,855)	60,446,460	32,755,605
2,110,818	506,418	2,617,236	-	11,601,594	11,601,594
1,943,966	198,034	2,142,000	(37,000)	201,662	164,662
3,976,340	-	3,976,340	(50,000)	544,868	494,868
57,225,717	21,404,452	78,630,169	(27,929,479)	84,404,704	56,475,225
25,181,000	-	25,181,000	-	776,258	776,258
15,661,390	-	15,661,390	-	8,727,871	8,727,871
2,081,891	54,609	2,136,500	-	111,073	111,073
5,524,104	-	5,524,104	(47,000)	960,029	913,029
1,956,072	-	1,956,072	(100,000)	198,258	98,258
50,404,457	54,609	50,459,066	(147,000)	10,773,488	10,626,488
\$374,408,771	\$53,781,539	\$428,190,310	(42,106,579)	\$211,403,093	\$169,296,514
Total Increase in Ending Fund Balance			83,314		
Total Use of Beginning Fund Balance			(42,189,893)		

Throughout the budget document, revenues are presented in several different ways: by Source; by Fund Type; and by Organization - governmental authority. Each format shows the \$356,026,192 in revenues, but each format organizes the revenues by different categories. The County's Revenues are presented below by Source. The County's Revenues are presented by Fund Type and Organization on pages D-7 to D-13.

Revenues by Source FY 2013 Charleston County All Funds



Total Revenues: \$356,026,192

Source	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Property Tax	\$ 102,001,511	\$ 104,625,893	\$ 102,430,633	\$105,459,637	\$ 3,029,004	3.0
Sales Tax	85,180,083	89,223,161	86,609,000	95,975,000	9,366,000	10.8
Licenses & Permits	4,143,536	4,074,230	4,129,950	4,561,650	431,700	10.5
Intergovernmental	33,197,046	34,505,651	32,409,679	34,669,669	2,259,990	7.0
Charges & Fees	97,560,947	95,817,475	99,808,835	105,918,929	6,110,094	6.1
Fines & Forfeitures	3,035,233	2,420,797	2,409,782	2,465,700	55,918	2.3
Interest	2,339,286	1,441,680	1,701,500	1,266,500	(435,000)	(25.6)
Miscellaneous	4,713,952	5,908,057	4,551,204	4,919,805	368,601	8.1
Leases & Rentals	693,004	756,243	796,714	789,302	(7,412)	(0.9)
Total Revenues	\$332,864,598	\$338,773,187	\$334,847,297	\$356,026,192	\$21,178,895	6.3

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 6,708,741	\$ 6,233,699	\$ 6,390,000	\$ 6,570,000	2.8
Current: Real Property Taxes	106,289,377	107,274,904	106,500,000	111,260,000	4.5
Refunds for Reassessment Cap	(1,625)	-	-	-	na
Current: TIF Refunds	(3,199,564)	(3,136,084)	(3,230,000)	(3,360,000)	4.0
Subtotal	109,796,929	110,372,519	109,660,000	114,470,000	4.4
Less: Sales Tax Credit	(38,495,845)	(38,139,912)	(40,290,000)	(44,270,000)	9.9
Less: Homestead	(1,670,694)	(1,705,295)	(1,800,000)	(1,800,000)	0.0
Net: Current- Real & Motor Veh	69,630,390	70,527,312	67,570,000	68,400,000	1.2
Delinquent: Real Property Taxes	4,058,298	4,475,258	4,020,000	4,500,000	11.9
Other: Adds to Adds	(202,549)	108,963	-	-	na
Other Taxes:					
FILOT Rebate	3,853	1,084	2,500	-	(100.0)
Multi-County Parks	1,937,157	2,038,966	2,120,000	2,950,000	39.2
Payments in Lieu of Taxes	195,835	144,361	200,000	140,000	(30.0)
Sales Tax	39,955,809	41,340,224	40,290,000	44,840,000	11.3
Subtotal	115,578,793	118,636,168	114,202,500	120,830,000	5.8
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	-	625	600	600	0.0
Assessor: Mobile Home Decals	3,085	2,830	3,000	2,000	(33.3)
Assessor: Mobile Home Moving Fee	-	3,480	3,000	3,000	0.0
Auditor: Temporary Vehicle License	340	310	250	200	(20.0)
Building Inspections: Building Permits	712,170	793,880	800,000	950,000	18.8
Building Inspections: Contractor Licensing Fee	117,833	142,389	143,000	165,000	15.4
Building Inspections: Trade Permits	25,387	46,603	35,000	75,000	114.3
Coroner: Cremation Permits	30,260	31,425	25,000	32,500	30.0
Non-Departmental: Business Licenses	2,795,241	2,559,472	2,650,000	2,850,000	7.5
Probate Courts: Marriage Licenses	208,894	225,698	200,000	230,000	15.0
Sheriff: Chauffeur Licenses	1,770	-	-	-	na
Sheriff: Gold Permits	100	300	100	150	50.0
Sheriff: Non Ferrous Metals Permit	-	-	-	2,200	100.0
Zoning/Planning: Zoning Permits	78,116	76,019	80,000	60,000	(25.0)
Subtotal	3,973,196	3,883,031	3,939,950	4,370,650	10.9
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supp	1,575	1,575	1,575	1,575	0.0
Consolidated Dispatch: Local Gov Contribution	169,153	2,642,607	2,766,960	2,708,676	(2.1)
Coroner: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Detention Center: Federal Prisoners	3,050,885	4,752,676	4,500,000	3,650,000	(18.9)
Detention Center: Illegal Alien Assistance	-	185,959	200,000	200,000	0.0
Detention Center: Social Security Reimb	46,200	53,000	55,000	40,000	(27.3)
Election/Voter Registration: Local Government	58,170	-	105,000	-	(100.0)
Election/Voter Registration: State Oper Supp	177,214	187,174	185,000	224,225	21.2
Election/Voter Registration: State Salary Supp	11,369	-	-	12,500	100.0
Election/VoterRegistration: State Reimb	-	-	140,000	-	(100.0)
Emergency Preparedness: Disaster Grant	13,196	744	-	-	na
Non-Departmental: Homestead Direct	1,670,694	1,705,295	1,800,000	1,800,000	0.0
Non-Departmental: Federal Non-grant Approp	-	1,027	-	-	na
Probate Courts: State Salary Supplement	1,575	1,575	1,575	1,575	0.0

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND (continued)					
Procurement: Local Reimbursement	\$ 35,731	\$ 17,089	\$ -	\$ -	na
Public Works: Local Govt Reimbursement	4,043	10,472	300,000	-	(100.0)
Public Works: Civil Eng. Local Govt Reimb	3,281	1,349	-	-	na
RMC: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Sheriff: Federal Reimbursement	48,602	65,935	40,000	85,000	112.5
Sheriff: State Salary Supplement	1,575	1,575	1,575	1,575	0.0
Solicitor: Victim/Witness Grant	9,760	8,823	8,000	8,000	0.0
State: Aid to Sub- Local Government Fund	14,223,422	12,111,216	10,640,000	13,535,000	27.2
State: Manufacturers Depreciation	165,797	212,875	165,000	200,000	21.2
State: Merchants Inventory Tax	1,101,298	1,101,298	1,101,298	1,101,298	0.0
State: Motor Carrier	97,939	90,535	90,000	85,000	(5.6)
State: Sunday Liquor Permits	83,100	91,500	80,000	80,000	0.0
Veterans Affairs: State Op Supplement	11,163	11,163	11,000	10,000	(9.1)
Subtotal	20,988,892	23,258,612	22,195,133	23,747,574	7.0
CHARGES AND FEES					
Assessor: Sale of Maps & Publ	6,190	5,342	4,500	5,000	11.1
Auditor: Copy Charges	300	25	100	100	0.0
Building Inspections: Contracted Bldg Services	5,000	4,164	5,000	2,000	(60.0)
Building Inspections: Flood Plain Fees	26,975	22,664	33,000	15,000	(54.5)
Building Inspections: Plan Review Fees	217,933	254,246	235,000	265,000	12.8
Building Inspections: Sale of Code Books	436	365	-	-	na
Building Inspections: Sales of Maps/Publications	-	(5)	-	-	na
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	896	1,008	1,000	1,000	0.0
Clerk of Court: CP Copy Charges	322	275	300	500	66.7
Clerk of Court: CP Co. 44%/ \$200 Rein	88	88	200	50	(75.0)
Clerk of Court: CP St 56%/ \$200 Rein	112	312	150	400	166.7
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	-	2,000	-	2,000	100.0
Clerk of Court: FC Co. 56%/5% Support Fee	797,797	794,096	795,000	780,000	(1.9)
Clerk of Court: FC Copy Charges	15,679	11,110	12,500	12,500	0.0
Clerk of Court: Client Fees	-	120	-	1,600	100.0
Clerk of Court: FC Co. 100%/ \$35 Expunge Fee	-	630	600	600	0.0
Clerk of Court: GS Co. 100%/ \$35 Expunge Fee	29,960	29,820	27,500	30,000	9.1
Clerk of Court: GS Copy Charges	11,708	10,789	11,000	11,000	0.0
Coroner: Copy Charges	5,498	6,367	4,500	5,000	11.1
Delinquent Tax: Levy Costs	1,318,951	1,462,170	1,000,000	1,000,000	0.0
Detention Center: Concealed Weapons	11,675	3,360	3,000	3,000	0.0
Detention Center: Copy Charges	-	392	300	300	0.0
Detention Center: Pay Telephone Comm	275,641	296,794	300,000	275,000	(8.3)
Detention Center: Records Check	-	9,152	10,000	8,000	(20.0)
Election/Voter Registration: Copy Charges	574	73	-	75	100.0
EMS: Charges	6,088,383	7,050,004	6,980,000	7,140,000	2.3
EMS: Copy Charges	300	895	1,000	-	(100.0)
EMS: Debt Set Aside	498,663	480,134	400,000	475,000	18.8
Finance: Child Support Fee	5,466	5,175	5,200	5,000	(3.8)
Health Department: Vital Statistics Fee	126,153	123,213	120,000	120,000	0.0
Magistrate Courts: Civil Fees	1,017,285	969,758	1,030,000	1,000,000	(2.9)
Magistrate Courts: Copy Charges	2,079	4,475	2,000	2,000	0.0
Magistrate Courts: St. Boating Under Influence	50	147	-	300	100.0
Magistrate Courts: Worthless Check Fee	450	1,000	-	-	na
Master-In-Equity: Advertising Discount	274,552	309,452	200,000	240,000	20.0
Master-In-Equity: Fees	1,687,096	1,731,808	1,000,000	1,200,000	20.0
Non-Departmental: Cable TV Franchise Fees	825,465	578,864	700,000	750,000	7.1
Non-Departmental: Worthless Check Fee	58,507	64,288	70,000	65,000	(7.1)

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND (continued)					
Probate Courts: Advertising Discount	\$ 66,003	\$ 57,790	\$ 60,000	\$ 50,000	(16.7)
Probate Courts: Copy Charges	16,877	15,124	13,000	14,000	7.7
Probate Courts: Fees	1,107,449	803,201	850,000	750,000	(11.8)
Probate Courts: Marriage Ceremonies	-	4,680	-	15,000	100.0
Probate Courts: Non-Profit Reimbursement	14,000	14,000	14,000	14,000	0.0
Probate Courts: Adult Court: Client Fee	41,678	44,347	40,000	45,000	12.5
Peobate Courts: Juvenile Court: Client Fees	-	636	-	-	na
Procurement: Copy Charges	403	501	500	500	0.0
Public Works: Civil Engineering Permit/Insp Fees	-	2,170	-	-	na
Public Works: Mosquito Abatement Services	53,095	109,933	150,000	100,000	(33.3)
RMC: Discount Documentary Stamps	179,128	190,542	182,000	185,500	1.9
RMC: Documentary Stamps	2,458,094	2,686,954	2,800,000	2,650,000	(5.4)
RMC: Fees	1,106,921	1,094,757	1,075,000	1,090,000	1.4
Sheriff: Animal Shelter Fees	23,015	37,720	35,000	35,000	0.0
Sheriff: Civil Fees	66,888	96,846	80,000	70,000	(12.5)
Sheriff: Copy Charges	988	878	800	600	(25.0)
Sheriff: Escort Fees	22,240	3,499	5,000	2,000	(60.0)
Sheriff: Off Duty Vehicle Use	-	11,030	5,000	13,000	160.0
Sheriff: Records Check Fees	5,318	4,512	5,000	4,000	(20.0)
Tech. Svcs: Orthophoto Sales	16,703	8,825	14,000	7,000	(50.0)
Treasurer: Copy Charges	13	3	-	-	na
Treasurer: Duplicate Tax Receipt Fee	2,324	1,624	1,000	1,000	0.0
Zoning/Planning: Sale of Maps & Publications	1,026	153	500	500	0.0
Zoning/Planning: Subdivision Fees	19,850	22,140	20,000	20,000	0.0
Zoning/Planning: Zoning Fees	32,882	304,619	30,000	10,000	(66.7)
Subtotal	18,545,079	19,751,054	18,332,650	18,492,525	0.9
FINES AND FORFEITURES					
Clerk of Court: GS Fine/Fee/Filing State Remit	(50,275)	(123,381)	(46,000)	(105,000)	128.3
Clerk of Court: GS St. 44% Fines	46,275	47,135	44,000	44,000	0.0
Clerk of Court: GS Co. 56% Fines	57,206	59,060	57,000	60,000	5.3
Clerk of Court: GS DUI/DUS/BUI State Remit	(16,963)	(13,089)	(14,450)	(13,550)	(6.2)
Clerk of Court: GS Co. 100% 3% Collection Fee	11,357	13,457	10,000	11,000	10.0
Clerk of Court: GS St. 100% \$25 Law Enf Surg	41,447	38,111	40,000	35,000	(12.5)
Clerk of Court: GS \$100 Drug Surcharge	54,383	61,854	60,000	55,000	(8.3)
Clerk of Court: GS Surcharges State Rebate	(102,674)	(106,594)	(106,000)	(96,000)	(9.4)
Clerk of Court: GS St. 25% Bond Estreatments	4,000	74,246	1,500	60,000	3,900.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	6,063	86,246	750	80,000	10,567
Clerk of Court: GS Co. 100%/4% BE Handling	280	-	-	-	na
Clerk of Court: GS Assessments State Remit	(63,968)	(54,843)	(60,000)	(55,000)	(8.3)
Clerk of Court: GS St. Cr. Justice Academy \$5	6,843	6,628	6,000	6,000	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	160	457	100	500	400.0
Clerk of Court: GS St. DUI 100% \$12 per case	1,126	861	1,000	800	(20.0)
Clerk of Court: GS St. 100% \$100 DUI Surch	8,760	7,270	8,100	7,000	(13.6)
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	6,643	4,002	5,000	5,000	0.0
Clerk of Court: GS St. DUI SLED Pullout \$200 3rd	50	200	50	50	0.0
Clerk of Court: GS St. 64.65 Assessment	63,968	54,843	60,000	55,000	(8.3)
Clerk of Court: GS St. DUI/DUAC Breath Test	223	300	200	200	0.0
Clerk of Court: GS St. 100% Condition Discharge	-	700	500	1,000	100.0
Clerk of Court: FC Co. 44% \$100 Filing Fee	141,504	167,442	150,000	150,000	0.0
Clerk of Court: FC St. 56% \$100 Filing Fee	180,096	213,108	190,000	185,440	(2.4)
Clerk of Court: FC St. 44%/5% Support Fee	626,840	623,933	620,000	610,000	(1.6)
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,040,292)	(1,107,933)	(1,051,000)	(1,036,040)	(1.4)

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND (continued)					
Clerk of Court: FC St. 44% Fines	\$ 1,331	\$ 968	\$ 1,000	\$ 1,000	0.0
Clerk of Court: FC Co. 56% Fines	1,694	1,232	1,272	1,900	49.4
Clerk of Court: FC Co. 56% Court Costs	218,405	90,881	200,000	100,000	(50.0)
Clerk of Court: FC ST. 44% Court Cost	-	7,424	-	80,000	100.0
Clerk of Court: FC St. 100% Motion Fee Judicial	71,275	72,250	70,000	68,000	(2.9)
Clerk of Court: FC St. 100% \$50 Filing Fee	160,750	190,250	170,000	170,000	0.0
Clerk of Court: CP Co. 44% \$100 Filing Fee	336,204	319,830	350,000	320,000	(8.6)
Clerk of Court: CP St. 56% \$100 Filing Fee	427,896	406,993	435,000	424,560	(2.4)
Clerk of Court: CP Fine/Fee/Filing State Remit	(1,100,448)	(1,050,536)	(1,095,850)	(1,077,410)	(1.7)
Clerk of Court: CP St. 100% Motion Fee Judicial	289,710	281,775	280,000	272,000	(2.9)
Clerk of Court: CP St. 100% \$50 Filing Fee	382,050	360,888	380,000	380,000	0.0
Clerk of Court: CP St. 44% \$100 OUT	704	792	700	800	14.3
Sheriff: Family Court Fees	17,240	(4,639)	5,500	5,500	0.0
Sheriff: DUI/DUS	6,180	-	4,000	4,000	0.0
Magistrate Courts: Fine/Fee/Filing State Remit	(330,550)	(311,737)	(345,000)	(325,000)	(5.8)
Magistrate Courts: Fines	1,451,240	1,148,106	1,150,000	1,200,000	4.3
Magistrate Courts: DUI/DUS/BUI State Remit	(117,446)	(118,627)	(100,000)	(120,000)	20.0
Magistrate Courts: St. 100% \$25 Law Surch.	444,528	370,786	360,000	370,000	2.8
Magistrate Courts: St. \$100 Drug Surcharge	23,858	37,752	35,000	35,000	0.0
Magistrate Courts: Surcharges State Rebate	(551,691)	(479,823)	(475,000)	(475,000)	0.0
Magistrate Courts: Civil St Assess Rebate	(1,195,657)	(1,057,063)	(1,000,000)	(1,050,000)	5.0
Magistrate Courts: St. Crim Just Acad. Surch	83,305	71,285	80,000	70,000	(12.5)
Magistrate Courts: Filing Assessment \$25	128,200	112,810	120,000	110,000	(8.3)
Magistrate Courts: Filing Assessment \$10	202,585	198,692	210,000	215,000	2.4
Magistrate Courts: St. DUS/DPS \$100 Hwy	35,799	33,724	30,000	30,000	0.0
Magistrate Courts: St. DUI 100% \$12 Per Case	2,036	1,912	2,000	2,500	25.0
Magistrate Courts: St. 100% \$100 DUI Surch	17,018	15,966	14,000	20,000	42.9
Magistrate Courts: St. DUI/DPS \$100 Hwy	15,247	15,193	13,000	18,000	38.5
Magistrate Courts: St. DUI/DUAC Breath Test	600	2,135	1,000	4,000	300.0
Magistrate Courts: St. 88.84% Assessment	1,195,657	1,057,063	1,000,000	1,050,000	5.0
Magistrate Courts: ST 100% Condition Disch	-	1,650	-	3,000	100.0
Non-Departmental: Pollution Control Fines	28,288	560	20,000	-	(100.0)
Subtotal	2,229,060	1,832,505	1,893,372	1,968,250	4.0
INTEREST					
Clerk of Court: GS Interest Income	834	(435)	-	-	na
Clerk of Court: CP Interest Income	1,228	1,895	1,000	1,000	0.0
Delinquent Tax: Interest Income	(31,607)	48,154	100,000	50,000	(50.0)
Magistrate Courts: Interest Income	1,951	2,986	1,000	1,000	0.0
Master-In-Equity: Interest Income	4,283	3,683	4,000	4,000	0.0
RMC: Interest Income	490	435	500	500	0.0
Treasurer: Allocated Interest	(1,443,154)	(791,356)	(1,000,000)	(1,250,000)	25.0
Treasurer: Interest Income	2,710,991	1,506,810	2,000,000	2,000,000	0.0
Subtotal	1,245,016	772,172	1,106,500	806,500	(27.1)
MISCELLANEOUS					
EMS:Credit Card Costs	(195)	-	-	-	na
Miscellaneous: Miscellaneous Revenue	184,003	416,141	65,947	221,000	235.1
Non-Departmental: Costs Reimbursement	3,704,150	3,682,022	3,846,157	4,108,301	6.8
Non-Departmental: Credit Card Costs	(23,136)	(15,942)	(25,000)	(15,000)	(40.0)
Safety & Risk Management: Ins Prm Rebates	16,869	8,369	-	-	na
Subtotal	3,881,691	4,090,590	3,887,104	4,314,301	11.0

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND (continued)					
LEASES AND RENTALS					
Cap. Proj./Facilities: Rents & Leases	\$ 619,639	\$ 618,864	\$ 610,000	\$ 565,000	(7.4)
Subtotal	619,639	618,864	610,000	565,000	(7.4)
Total GENERAL FUND	167,061,366	172,842,996	166,167,209	175,094,800	5.4
DEBT SERVICE FUND					
Debt Service Fund	19,076,065	19,431,819	18,911,977	18,812,977	(0.5)
Total DEBT SERVICE FUND	19,076,065	19,431,819	18,911,977	18,812,977	(0.5)
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	8,866,637	9,932,827	10,565,000	11,115,000	5.2
Accommodations Tax: State	79,579	24,778	79,000	25,000	(68.4)
Legal: Seized Assets	47,625	19,383	17,200	23,000	33.7
Transportation Sales Tax: Transit	6,532,726	6,827,564	6,426,000	7,200,000	12.0
Trident Technical College	5,719,553	5,833,111	5,739,913	5,824,000	1.5
Trident Technical College: Debt Service	-	-	1,330,000	1,456,000	9.5
Subtotal	21,246,120	22,637,663	24,157,113	25,643,000	6.2
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	845,188	1,104,217	1,055,000	1,060,000	0.5
Clerk of Court: Victim Bill of Rights	191,862	184,128	192,500	150,000	(22.1)
Sheriff: Asset Forfeiture	364,540	144,931	92,710	74,450	(19.7)
Sheriff: Grants and Programs	561,673	547,911	596,800	462,672	(22.5)
Sheriff: IV-D Child Support Enforcement	103,488	105,551	110,000	105,000	(4.5)
Solicitor: Alcohol Education Program	94,204	77,828	93,000	75,000	(19.4)
Solicitor: Bond Estreatment	8,461	73,793	4,000	50,000	1,150.0
Solicitor: Drug Court	133,562	187,853	160,000	187,000	16.9
Solicitor: Expungements	168,983	186,987	125,000	150,000	20.0
Solicitor: Juvenile Education Program	143,793	110,780	125,000	120,000	(4.0)
Solicitor: Pretrial Intervention	389,826	404,153	400,000	400,000	0.0
Solicitor: State Appropriation	627,186	639,511	473,094	739,925	56.4
Solicitor: Traffic Diversion	9,810	20,673	15,000	10,000	(33.3)
Solicitor: Victim-Witness State Appropriation	42,189	40,625	40,000	40,000	0.0
Solicitor: Victims' Unclaimed Restitution	-	38,946	-	-	na
Solicitor: Worthless Check	85,550	117,568	95,000	115,241	21.3
Subtotal	3,770,315	3,985,455	3,577,104	3,739,288	4.5
APPOINTED OFFICIALS					
Public Defender: Berkeley County	653,063	575,208	628,270	688,715	9.6
Public Defender: Charleston County	986,842	883,242	734,402	865,744	17.9
Subtotal	1,639,905	1,458,450	1,362,672	1,554,459	14.1
ADMINISTRATOR					
Economic Development	749,879	1,207,438	1,240,083	1,939,952	56.4
Greenbelt Programs	6,282,324	6,537,750	6,194,000	6,850,000	10.6
Subtotal	7,032,203	7,745,188	7,434,083	8,789,952	18.2

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

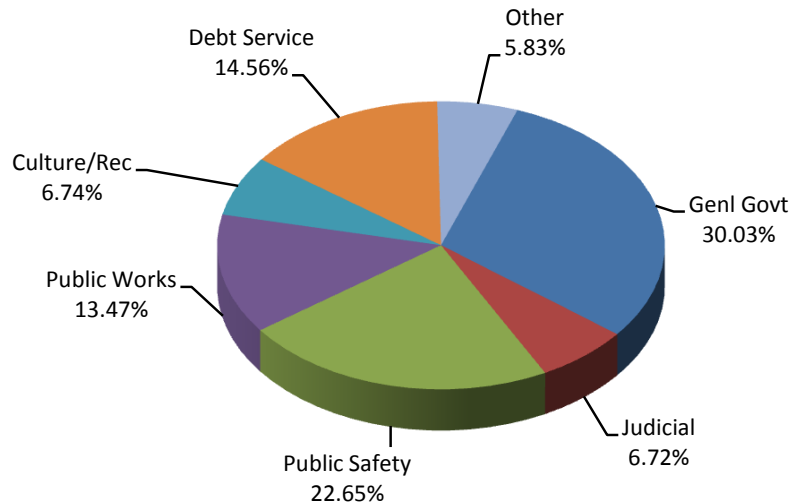
	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
<u>SPECIAL REVENUE FUNDS (continued)</u>					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	\$ 15,444	\$ 110	\$ -	\$ -	na
Magistrate Courts: Victim Bill of Rights	234,075	195,611	205,500	193,000	(6.1)
Zoning/Planning: Tree Fund	4,278	2,400	10,000	10,000	0.0
Subtotal	253,797	198,121	215,500	203,000	(5.8)
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Department	1,810,428	1,764,537	1,738,768	1,955,854	12.5
Emergency Mgmt: Charleston Co. Northern Fire	230,559	250,119	203,900	254,200	24.7
Emergency Mgmt: East Cooper Fire District	140,496	144,522	142,900	145,000	1.5
Emergency Mgmt: Haz-Mat Enforcement	157,840	191,199	190,000	191,000	0.5
Emergency Mgmt: West St. Andrew's Fire Dist.	7,438	7,952	9,037	7,785	(13.9)
Subtotal	2,346,761	2,358,329	2,284,605	2,553,839	11.8
ASST CTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	1,870,653	1,716,734	1,646,250	1,577,650	(4.2)
Transportation Development: Roads Program	23,771,145	25,059,089	23,205,000	26,025,000	12.2
Subtotal	25,641,798	26,775,823	24,851,250	27,602,650	11.1
Total SPECIAL REVENUE FUNDS	61,930,899	65,159,029	63,882,327	70,086,188	9.7
<u>ENTERPRISE FUNDS</u>					
COUNCIL AGENCIES					
Legal: Environmental Management	31,398,909.00	27,563,571	29,375,000	30,051,000	2.3
Subtotal	31,398,909	27,563,571	29,375,000	30,051,000	2.3
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	2,499,716	1,708,537	1,685,000	1,701,000	0.9
Subtotal	2,499,716	1,708,537	1,685,000	1,701,000	0.9
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	1,872,773	1,672,687	2,078,459	2,105,000	1.3
Subtotal	1,872,773	1,672,687	2,078,459	2,105,000	1.3
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	2,580,072	2,827,620	2,557,802	2,617,236	2.3
Tech Services: Radio Communications	1,283,975	1,584,067	1,541,900	2,227,390	44.5
Subtotal	3,864,047	4,411,687	4,099,702	4,844,626	18.2
ASST CTY ADMIN COMMUNITY SERVICES					
DAODAS	6,831,508	6,121,518	7,622,250	8,026,817	5.3
Subtotal	6,831,508	6,121,518	7,622,250	8,026,817	5.3
Total ENTERPRISE FUNDS	46,466,953	41,478,000	44,860,411	46,728,443	4.2

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

	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Adjusted</u>	<u>FY 2013</u> <u>Approved</u>	<u>Percent</u> <u>Change</u>
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Records Management	\$ 566,528	\$ 572,762	\$ 588,831	\$ 616,867	4.8
Internal Services: Fleet Operations	7,597,410	8,361,061	7,947,002	9,120,390	14.8
Internal Services: Office Services	925,673	1,086,354	1,149,497	1,252,351	8.9
Tech Services: Telecommunications	1,551,266	1,526,819	1,642,723	1,856,072	13.0
Subtotal	<u>10,640,877</u>	<u>11,546,996</u>	<u>11,328,053</u>	<u>12,845,680</u>	13.4
ASSISTANT ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	22,424,151	23,113,213	23,770,000	25,181,000	5.9
Procurement: Central Warehouse	1,755,231	1,652,943	1,800,000	1,800,000	0.0
Safety & Risk: Safety/Workers' Compensation	3,509,056	3,548,190	4,127,320	5,477,104	32.7
Subtotal	<u>27,688,438</u>	<u>28,314,346</u>	<u>29,697,320</u>	<u>32,458,104</u>	9.3
Total INTERNAL SERVICE FUNDS	<u>38,329,315</u>	<u>39,861,342</u>	<u>41,025,373</u>	<u>45,303,784</u>	10.4
Total GENERAL FUND	167,061,366	172,842,996	166,167,209	175,094,800	5.4
Total OTHER FUNDS	<u>165,803,232</u>	<u>165,930,190</u>	<u>168,680,088</u>	<u>180,931,392</u>	7.3
Total REVENUES	<u>\$332,864,598</u>	<u>\$338,773,186</u>	<u>\$334,847,297</u>	<u>\$356,026,192</u>	6.3

Throughout this budget book, expenditures are presented in several different ways: by Function - programmatic area of government; by Organization - governmental authority; and by Object - type of expenditure. Each format shows the \$374,408,771 in expenditures, but each format organizes the expenditures by different categories. The County's Expenditures are presented below by Function. The expenditures are presented by Organization on pages D-15 to D-19 and by Major Expenditure Category on page D-30.

Expenditures by Function FY 2013 Charleston County All Funds



Total Expenditures: \$374,408,771

Function	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
General Govt.	\$ 96,857,687	\$ 101,702,986	\$ 106,712,517	\$ 112,493,207	\$ 5,780,690	5.4
Judicial	22,592,444	22,321,212	24,352,279	25,154,746	802,467	3.3
Public Safety	73,408,047	77,954,286	81,176,643	84,785,531	3,608,888	4.4
Public Works	59,917,115	48,066,413	43,541,674	50,417,385	6,875,711	15.8
Health/Welfare	13,021,451	12,365,412	13,806,739	14,021,665	214,926	1.6
Culture/Recreation	22,239,777	24,136,004	24,431,310	25,249,948	818,638	3.4
Education	5,719,553	5,833,111	5,739,913	5,824,000	84,087	1.5
Economic Develop.	971,263	1,061,456	1,318,322	1,939,952	621,630	47.2
Debt Service	38,954,833	39,471,732	46,765,394	54,522,337	7,756,943	16.6
Total Expenditures	\$ 333,682,170	\$ 332,912,612	\$ 347,844,791	\$ 374,408,771	\$ 26,563,980	7.6

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 963,874	\$ 1,038,051	\$ 1,108,148	\$ 1,449,590	30.8
Internal Auditor	210,699	211,118	217,208	219,666	1.1
Legal	1,003,095	1,003,406	1,054,656	1,063,980	0.9
State Agencies	358,339	274,909	377,106	377,106	0.0
Subtotal	2,536,007	2,527,484	2,757,118	3,110,342	12.8
ELECTED OFFICIALS					
Auditor	1,805,712	1,840,122	2,036,991	2,076,391	1.9
Clerk of Court	2,984,592	3,030,762	3,352,302	3,422,265	2.1
Coroner	1,024,916	1,085,561	1,171,479	1,210,948	3.4
Legislative Delegation	170,465	158,729	182,169	191,767	5.3
Probate Courts	1,894,442	1,925,371	2,092,660	2,228,513	6.5
Register Mesne Conveyance	1,751,611	1,674,793	1,818,835	1,857,907	2.1
Sheriff: Detention Centers	29,664,370	31,397,132	32,446,229	32,642,620	0.6
Sheriff: Law Enforcement	23,215,204	24,449,334	24,281,668	25,672,355	5.7
Sheriff: School Crossing Guards	608,282	592,344	674,135	613,222	(9.0)
Solicitor	4,651,417	4,612,019	5,067,468	5,162,498	1.9
Treasurer	1,562,620	1,541,928	1,616,129	1,695,325	4.9
Subtotal	69,333,631	72,308,095	74,740,065	76,773,811	2.7
APPOINTED OFFICIALS					
Elections and Voter Registration	1,294,065	1,305,590	1,563,823	1,594,868	2.0
Library	13,824,355	13,921,189	13,492,594	13,921,188	3.2
Master-In-Equity	540,131	559,871	580,067	598,317	3.1
Veterans Affairs	273,083	277,185	291,946	300,586	3.0
Subtotal	15,931,634	16,063,835	15,928,430	16,414,959	3.1
ADMINISTRATOR					
Administrator	765,150	744,844	797,545	788,893	(1.1)
Administrator: Summer Youth Program	-	23,326	48,000	170,000	254.2
Consolidated Dispatch	2,468,446	4,944,731	5,695,143	6,852,294	20.3
Nondepartmental Operating	163,109	806,028	70,584	144,000	104.0
Organizational Development	190,236	-	-	-	na
Subtotal	3,586,941	6,518,929	6,611,272	7,955,187	20.3
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	456,059	466,966	467,209	472,341	1.1
Assessor	3,055,450	3,530,040	3,685,349	3,687,077	0.0
Budget	592,573	584,766	639,302	646,272	1.1
Finance	972,301	998,166	925,663	936,351	1.2
Revenue Collections: Delinquent Tax	977,627	982,072	1,094,462	1,089,440	(0.5)
Subtotal	6,054,010	6,562,010	6,811,985	6,831,481	0.3

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 341,362	\$ 338,249	\$ 354,385	\$ 360,733	1.8
Building Inspections	1,323,166	1,217,701	1,384,528	1,446,639	4.5
Facilities Management	10,587,324	11,825,052	12,561,490	12,631,504	0.6
Internal Services: Administration	364,278	1	-	-	na
Magistrate Courts	4,453,088	4,428,321	4,663,478	4,679,837	0.4
Technology Services	7,107,611	7,806,220	9,284,018	9,131,494	(1.6)
Tech Services: Communications Administration	160,964	166,041	132,991	137,142	3.1
Zoning/Planning	1,460,324	1,412,226	1,523,561	1,541,045	1.1
Subtotal	25,798,117	27,193,811	29,904,451	29,928,394	0.1
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Deputy Administrator Human Services	457,600	452,957	384,273	427,201	11.2
Emergency Management: Administration	49,309	-	-	-	na
Emerg Mgmt: Emergency Preparedness	317,513	298,556	354,006	361,846	2.2
Emerg Mgmt: Volunteer Rescue Squad	352,262	297,262	297,255	352,820	18.7
Emergency Medical Services	10,058,676	9,776,122	10,066,828	10,940,095	8.7
Human Resources	1,102,742	1,128,979	1,309,356	1,324,992	1.2
Procurement	799,265	794,822	818,062	827,128	1.1
Safety & Risk Mgmt: Risk Management	1,782,060	1,735,858	1,764,151	1,840,957	4.4
Subtotal	14,919,427	14,484,556	14,993,931	16,075,039	7.2
ASST CTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	444,884	387,180	481,339	498,125	3.5
Community Services: Brownfields	-	-	-	45,595	
Community Serv: Medical Indigent Assistance	1,335,869	1,389,220	1,400,233	1,324,916	(5.4)
Subtotal	1,780,753	1,776,400	1,881,572	1,868,636	(0.7)
ASST CTY ADMIN TRANSPORTATION & PW					
Asst Admin Transportation & PW	454	18,369	21,576	17,842	(17.3)
Public Works: Administration	522,221	476,589	435,680	527,855	21.2
Public Works: Asset Management	-	-	648,216	625,442	(3.5)
Public Works: Civil Engineering	1,140,202	879,464	677,368	713,999	5.4
Public Works: Field Operations	5,984,972	5,706,775	5,449,789	5,453,088	0.1
Public Works: Mosquito Control	1,545,892	1,626,214	1,798,239	1,949,908	8.4
Transportation Development	250,033	362,994	380,506	371,554	(2.4)
Subtotal	9,443,774	9,070,405	9,411,374	9,659,688	2.6
Total GENERAL FUND	149,384,294	156,505,525	163,040,198	168,617,537	3.4
DEBT SERVICE FUNDS					
COUNCIL AGENCIES					
Capital Leases	888,495	969,832	1,122,000	1,102,000	(1.8)
Certificates of Participation	7,890,571	8,525,959	5,389,056	5,145,913	(4.5)
General Obligation Bonds	12,375,844	11,965,292	14,227,316	15,723,856	10.5
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	24,154,910	24,461,083	23,738,372	24,971,769	5.2

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 8,156,778	\$ 10,044,692	\$ 10,689,890	\$ 11,145,725	4.3
Accommodations Tax: State	51,850	-	51,300	-	(100.0)
Legal: Seized Assets	11,769	14,676	127,581	123,000	(3.6)
Transportation Sales Tax Agencies	7,395,170	7,395,970	7,521,750	7,200,000	(4.3)
Trident Technical College	5,719,553	5,833,111	5,739,913	5,824,000	1.5
Subtotal	21,335,120	23,288,449	24,130,434	24,292,725	0.7
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	689,857	605,829	668,550	674,112	0.8
Sheriff: Asset Forfeiture	132,665	111,197	163,582	172,163	5.2
Sheriff: Grants and Programs	359,215	499,507	723,830	834,710	15.3
Sheriff: IV-D Child Support Enforcement	75,718	75,949	76,962	75,962	(1.3)
Sheriff: Victim's Bill of Rights	283,208	189,517	194,136	175,781	(9.5)
Solicitor: Alcohol Education Program	45,030	44,528	49,059	50,312	2.6
Solicitor: Bond Estreatment	12,589	18,196	3,500	3,500	0.0
Solicitor: Drug Court	23,771	40,444	151,193	157,448	4.1
Solicitor: Expungements	146,648	132,496	142,676	231,702	62.4
Solicitor: Juvenile Education Program	114,072	113,335	119,871	123,400	2.9
Solicitor: Pretrial Intervention	337,585	411,691	458,171	499,828	9.1
Solicitor: Seized Assets	-	-	53,482	61,063	14.2
Solicitor: State Appropriation	750,414	651,080	773,596	997,223	28.9
Solicitor: Traffic Education	-	-	1,656	1,544	(6.8)
Solicitor: Victim's Bill of Rights	134,278	130,294	141,936	132,338	(6.8)
Solicitor: Victim's Unclaimed Restitution	-	-	-	38,946	100.0
Solicitor: Victim-Witness State	102,649	48,016	102,268	87,359	(14.6)
Solicitor: Worthless Check	133,351	144,303	155,704	115,241	(26.0)
Subtotal	3,341,050	3,216,382	3,980,172	4,432,632	11.4
APPOINTED OFFICIALS					
Public Defender: Berkeley County	677,098	634,653	628,270	685,045	9.0
Public Defender: Charleston County	3,761,513	3,609,366	3,873,688	3,910,149	0.9
Subtotal	4,438,611	4,244,019	4,501,958	4,595,194	2.1
ADMINISTRATOR					
Administrator: Public Information - Sales Tax	71,140	40,090	35,595	36,141	1.5
Economic Development	971,263	1,061,456	1,318,322	1,939,952	47.2
Greenbelt Programs	6,596,384	6,692,929	7,739,731	8,710,112	12.5
Subtotal	7,638,787	7,794,475	9,093,648	10,686,205	17.5
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Building Inspections: Project Impact	26,389	8,384	43,021	42,380	(1.5)
Magistrates: Victim's Bill of Rights	115,003	95,076	101,205	83,158	(17.8)
Zoning/Planning: Tree Fund	-	6,940	160,000	160,000	0.0
Subtotal	141,392	110,400	304,226	285,538	(6.1)

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Department	\$ 2,173,156	\$ 1,829,801	\$ 2,358,247	\$ 2,015,634	(14.5)
Emergency Mgmt: East Cooper Fire District	145,000	145,000	145,000	145,000	0.0
Emergency Mgmt: Hazardous Materials	193,873	188,380	241,406	246,810	2.2
Emergency Mgmt: Northern Fire District	228,078	249,590	203,900	254,200	24.7
Emerg Mgmt: West St. Andrew's Fire District	12,775	8,000	8,000	8,000	0.0
Procurement: MWDBE Sales Tax	157,024	240,472	304,534	308,860	1.4
Subtotal	2,909,906	2,661,243	3,261,087	2,978,504	(8.7)
ASST CTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	1,250,242	1,725,989	4,037,625	3,210,243	(20.5)
Transportation Development: Roads Program	23,084,177	24,797,459	17,946,349	22,708,250	26.5
Subtotal	24,334,419	26,523,448	21,983,974	25,918,493	17.9
Total SPECIAL REVENUE FUNDS	64,139,285	67,838,416	67,255,499	73,189,291	8.8
ENTERPRISE FUNDS					
COUNCIL AGENCIES					
Legal: Environmental Management (EM)- Admin	3,372,237	3,273,187	4,485,733	6,314,810	40.8
Legal: EM - Ash Disposal	7,412	-	-	-	na
Legal: EM - Bees Ferry Landfill Conven. Center	243,335	260,689	374,638	358,217	(4.4)
Legal: EM - Compost/Mulch Operations	1,272,799	1,923,740	2,100,123	3,030,116	44.3
Legal: EM - Containerization	2,024,284	2,022,594	2,795,768	2,873,487	2.8
Legal: EM - Curbside Collection	1,498,615	2,509,616	3,160,254	9,090,832	187.7
Legal: EM - Debt Service	450,474	369,443	1,923,602	1,922,502	(0.1)
Legal: EM - Drop Site Collection	608,837	642,228	850,339	871,346	2.5
Legal: EM - Incinerator Operations	15,397,790	-	-	-	na
Legal: EM - Landfill Operations	9,146,556	10,609,473	10,704,396	12,141,968	13.4
Legal: EM - Litter Control	82,046	56,309	39,204	39,577	1.0
Legal: EM - Materials Recovery Facility	1,496,409	432,078	2,217,348	399,000	(82.0)
Subtotal	35,600,794	22,099,357	28,651,405	37,041,855	29.3
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	1,708,973	1,661,103	1,691,186	1,701,000	0.6
Con. Dispatch: Total Law Enforcement System	-	-	-	109,000	100.0
Subtotal	1,708,973	1,661,103	1,691,186	1,810,000	7.0
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	2,076,320	1,829,076	1,839,112	1,943,966	5.7
Subtotal	2,076,320	1,829,076	1,839,112	1,943,966	5.7
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities Management: Parking Garages	1,961,200	1,953,685	2,104,567	2,110,818	0.3
Tech Services: Radio Communications	2,984,806	2,989,104	3,385,448	3,976,340	17.5
Subtotal	4,946,006	4,942,789	5,490,015	6,087,158	10.9

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
ASST CTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	\$ 1,866,113	\$ 1,850,069	\$ 1,763,079	\$ 1,811,524	2.7
DAODAS: Adolescent Services	-	-	608,725	555,473	(8.7)
DAODAS: Adult Services	1,311,529	1,147,967	1,864,668	2,054,689	10.2
DAODAS: Bedded Services	758,828	832,867	-	-	na
DAODAS: Community Prevention Services	239,252	266,685	300,715	288,662	(4.0)
DAODAS: Criminal Justice	558,118	660,449	686,127	733,434	6.9
DAODAS: Debt Service	266,643	225,067	459,424	443,589	(3.4)
DAODAS: Detention Outpatient	370,025	369,428	582,504	596,530	2.4
DAODAS: Detoxification Services	833,038	758,608	-	-	na
DAODAS: Intensive Family Services	493,541	-	-	-	na
DAODAS: Juvenile Drug Court	136,470	31,879	-	-	na
DAODAS: Medical Services	139,162	39,720	108,144	35,000	(67.6)
DAODAS: New Life	448,619	479,369	-	-	na
DAODAS: NIDA Community Services	6,929	-	-	-	na
DAODAS: Opioid Treatment Services	958,004	867,756	1,142,049	1,175,792	3.0
DAODAS: PAIRS	346,064	307,626	-	-	na
DAODAS: Support Services	-	-	364,351	626,162	71.9
DAODAS: Therapeutic Child Care	465,259	456,127	498,845	505,466	1.3
DAODAS: Women's Services	577,317	706,008	1,972,008	1,516,417	(23.1)
Subtotal	9,774,911	8,999,625	10,350,639	10,342,738	(0.1)
Total ENTERPRISE FUNDS	54,107,004	39,531,950	48,022,357	57,225,717	19.2
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Internal Services: Fleet Operations	9,982,486	10,636,038	11,374,988	13,861,390	21.9
Internal Services: Office Services	1,229,966	1,378,807	1,415,523	1,519,633	7.4
Technology Services: Records Mgmt	636,884	626,163	636,060	562,258	(11.6)
Technology Services: Telecommunications	1,493,323	1,434,869	1,620,237	1,956,072	20.7
Subtotal	13,342,659	14,075,877	15,046,808	17,899,353	19.0
DEPUTY ADMINISTRATOR HUMAN SERVICES					
Human Resources: Employee Benefits	22,570,934	23,149,063	24,305,000	25,181,000	3.6
Procurement: Central Parts Warehouse	1,706,640	1,667,163	1,803,376	1,800,000	(0.2)
Safety & Risk: Safety/Workers' Compensation	4,276,444	5,683,535	4,633,181	5,524,104	19.2
Subtotal	28,554,018	30,499,761	30,741,557	32,505,104	5.7
Total INTERNAL SERVICE FUND	41,896,677	44,575,638	45,788,365	50,404,457	10.1
Total GENERAL FUND	149,384,294	156,505,525	163,040,198	168,617,537	3.4
Total OTHER FUNDS	184,297,876	176,407,087	184,804,593	205,791,234	11.4
Total EXPENDITURES	\$333,682,170	\$ 332,912,612	\$ 347,844,791	\$ 374,408,771	7.6

Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2013
(In Thousands of Dollars)

TRANSFER TO:

FUND	General	Debt Service	Capital Projects	Public Defender	Sheriff: Reserve Officer Program	Trans. Sales Tax Roads Operating	Trans. Sales Tax Roads Projects	DAODAS	Dispatch Total Law System	Environ. Mgmt. Capital Projects	Radio Communication	Internal Services: Fleet	Internal Services: Office	Total Out
General			4,935	2,926	97			1,590	109		1,699	4,741	19	16,116
Debt Service								436					249	685
Capital Projects: Lease		140												140
Accom. Tax State	25													25
Family Court IVD	386													386
Sheriff Title IVD	29													29
Solicitor: State Drug Ct.	125													125
Trident Tech Debt Service		1,456												1,456
Trans. Sales Tax Rds Bonds						12,271								12,271
Trans. Sales Tax Rds Oper.		3,000					10,500							13,500
Environ. Mgmt. Operations										20,700				20,700
Parking Garages		369						138						507
Revenue Collections	198													198
Internal Services: Records	55													55
Total In	818	4,965	4,935	2,926	97	12,271	10,500	2,164	109	20,700	1,699	4,741	268	66,193

Notes:

The transfer out side of \$140,000 for the Capital Projects: Lease and \$12,271,000 for Transportation Sales Tax: Bonds are not reflected in the FY 2013 budget.

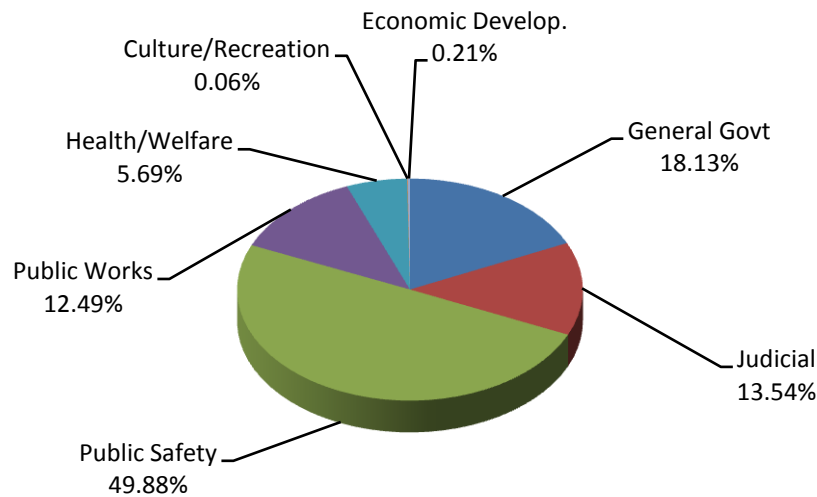
The transfer in side of \$4,935,000 for Capital Projects, \$10,500,000 for the Transportation Sales Tax Roads Projects and \$20,700,000 for the Environmental Management Capital Projects are not reflected in the FY 2013 budget.

Reconciliation	(Total Out)	Total In
Per Matrix	66,193	66,193
Unbudgeted Per Notes	(12,411)	(36,135)
FY 2013 Budgeted	53,782	30,058

T R A N S F E R F R O M

Throughout the budget document, the authorized positions or full-time equivalents (FTEs) are presented in several different ways: by Function - programmatic area of government; by Fund Type; and by Organization - governmental authority. Each format shows the 2,330.09 authorized positions, but each format organizes the FTEs by different categories. The County's authorized positions are presented below by Function. The following pages present the authorized positions by Function and by Fund Type and Organization.

Authorized Positions (FTEs) By Function FY 2013 Charleston County All Funds



Total FTEs: 2,330.09

Source	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
General Govt	441.29	426.72	421.41	422.41	1.00	0.2
Judicial	325.43	320.93	318.93	315.43	(3.50)	(1.1)
Public Safety	1,126.11	1,128.24	1,123.24	1,162.24	39.00	3.5
Public Works	292.34	287.30	287.11	291.11	4.00	1.4
Health/Welfare	170.85	133.60	132.60	132.60	0.00	0.0
Culture/Recreation	2.00	1.30	1.30	1.30	0.00	0.0
Economic Develop.	4.00	5.00	5.00	5.00	0.00	0.0
Total FTEs	2,362.02	2,303.09	2,289.59	2,330.09	40.50	1.8

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2013

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	12.00							12.00
Administrator	5.90			0.30				6.20
Assessor	53.00							53.00
Asst Cty Adm Comm Svs	6.40				5.60			12.00
Asst Cty Adm Trans & PW	0.10							0.10
Auditor	31.00							31.00
Budget	7.00							7.00
Building Inspections			21.00					21.00
Clerk of Court		57.00						57.00
Consolidated Dispatch			120.00					120.00
Coroner		9.00						9.00
DAODAS					102.00			102.00
Deputy Admin Finance	4.00							4.00
Deputy Admin General Svs	3.00							3.00
Deputy Admin Human Svs	3.00							3.00
Economic Development							5.00	5.00
Elections/Voter Registrat.	10.00							10.00
Emergency Management			33.00					33.00
Emergency Medical Svs			151.50					151.50
Facilities Management	75.25				1.00			76.25
Finance	12.00							12.00
Greenbelt Programs						1.30		1.30
Human Resources	17.00							17.00
Internal Auditor	2.00							2.00
Internal Services	30.50							30.50
Legal	6.41			130.40				136.81
Legislative Delegation	3.00							3.00
Magistrate Courts		68.63						68.63
Master-In-Equity		7.00						7.00
Nondepartmental	4.00							4.00
Probate Courts		19.80						19.80
Procurement	14.00			3.00				17.00
Public Defender		52.00						52.00
Public Works				136.00	20.00			156.00
Register Mesne Convey.	27.00							27.00
Revenue Collections	25.00							25.00
Safety & Risk Mgmt.	5.00							5.00
Sheriff			836.74					836.74
Solicitor		102.00						102.00
Technology Services	25.25							25.25
Transp Development				21.41				21.41
Treasurer	20.00							20.00
Veterans Affairs					4.00			4.00
Zoning/Planning	20.60							20.60
Total FTEs	<u>422.41</u>	<u>315.43</u>	<u>1,162.24</u>	<u>291.11</u>	<u>132.60</u>	<u>1.30</u>	<u>5.00</u>	<u>2,330.09</u>

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2013

Organization	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	12.00				12.00
Administrator	5.90	0.30			6.20
Assessor	53.00				53.00
Asst Cty Admin Community Services	6.40	5.60			12.00
Asst Cty Admin Transportation & PW	0.10				0.10
Auditor	31.00				31.00
Budget	7.00				7.00
Building Inspections	21.00				21.00
Clerk of Court	50.92	6.08			57.00
Consolidated Dispatch	112.50		7.50		120.00
Coroner	9.00				9.00
DAODAS			102.00		102.00
Deputy Admin Finance	4.00				4.00
Deputy Admin General Services	3.00				3.00
Deputy Admin Human Services	3.00				3.00
Economic Development		5.00			5.00
Elections/Voter Registration	10.00				10.00
Emergency Management	4.25	28.75			33.00
Emergency Medical Service	151.50				151.50
Facilities Management	59.60		16.65		76.25
Finance	12.00				12.00
Greenbelt Programs		1.30			1.30
Human Resources	17.00				17.00
Internal Auditor	2.00				2.00
Internal Services				30.50	30.50
Legal	6.41		130.40		136.81
Legislative Delegation	3.00				3.00
Magistrate Courts	66.63	2.00			68.63
Master-In-Equity	7.00				7.00
Nondepartmental	4.00				4.00
Probate Courts	19.80				19.80
Procurement	10.00	3.00		4.00	17.00
Public Defender		52.00			52.00
Public Works	145.75	10.25			156.00
Register Mesne Conveyance	27.00				27.00
Revenue Collections	7.00		18.00		25.00
Safety & Risk Management	0.80			4.20	5.00
Sheriff	824.74	12.00			836.74
Solicitor	61.58	40.42			102.00
Technology Services	11.00		2.00	12.25	25.25
Transportation Development	17.00	4.41			21.41
Treasurer	20.00				20.00
Veterans Affairs	4.00				4.00
Zoning/Planning	20.60				20.60
Total FTEs	1,831.48	171.11	276.55	50.95	2,330.09

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

GENERAL FUND	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change
COUNCIL AGENCIES					
County Council	11.00	11.00	12.00	12.00	-
Internal Auditor	2.00	2.00	2.00	2.00	-
Legal	6.67	6.92	6.41	6.41	-
Subtotal	19.67	19.92	20.41	20.41	-
ELECTED OFFICIALS					
Auditor	30.00	31.00	31.00	31.00	-
Clerk of Court	49.92	50.92	50.92	50.92	-
Coroner	8.00	9.00	9.00	9.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	17.30	17.30	17.30	17.80	0.50
Probate Courts: Adult Drug Court	1.00	1.00	1.00	1.00	-
Probate Courts: Mental Health Court	1.00	1.00	1.00	1.00	-
Register Mesne Conveyance	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	461.00	460.00	460.00	460.00	-
Sheriff: Law Enforcement	305.00	307.00	309.00	314.00	5.00
Sheriff: School Crossing Guards	54.11	52.74	50.74	50.74	-
Solicitor	61.80	61.80	61.58	61.58	-
Treasurer	19.00	20.00	20.00	20.00	-
Subtotal	1,038.13	1,041.76	1,041.54	1,047.04	5.50
APPOINTED OFFICIALS					
Elections and Voter Registration	10.00	10.00	10.00	10.00	-
Master-In-Equity	7.00	7.00	7.00	7.00	-
Veterans Affairs	4.00	4.00	4.00	4.00	-
Subtotal	21.00	21.00	21.00	21.00	-
ADMINISTRATOR					
Administrator	7.31	6.20	5.90	5.90	-
Consolidated Dispatch	98.50	100.50	95.50	112.50	17.00
Nondepartmental	1.06	8.00	4.00	4.00	-
Subtotal	106.87	114.70	105.40	122.40	17.00
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	4.00	4.00	4.00	-
Assessor	51.00	53.00	53.00	53.00	-
Budget	8.00	7.00	7.00	7.00	-
Finance	13.00	12.00	12.00	12.00	-
Revenue Collections: Delinquent Tax	8.00	7.00	7.00	7.00	-
Subtotal	84.00	83.00	83.00	83.00	-

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

GENERAL FUND (continued)	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Deputy Admin General Services	3.00	3.00	3.00	3.00	-
Building Inspections	21.00	21.00	21.00	21.00	-
Facilities Management	67.00	58.00	58.60	59.60	1.00
Internal Services: Administration	4.00	-	-	-	-
Magistrate Courts	66.13	65.63	66.63	66.63	-
Technology Services	8.00	9.00	10.00	10.00	-
Tech Services: Communications Admin.	1.50	1.50	1.00	1.00	-
Zoning/Planning	22.00	20.60	20.60	20.60	-
Subtotal	192.63	178.73	180.83	181.83	1.00
DEPUTY ADMIN HUMAN SERVICES					
Deputy Admin Human Services	4.00	3.00	3.00	3.00	-
Emergency Mgmt: Administration	1.50	-	-	-	-
Emergency Mgmt: Emergency Prep.	4.00	4.25	4.25	4.25	-
Emergency Medical Services	139.50	135.50	135.50	151.50	16.00
Human Resources	16.00	16.00	17.00	17.00	-
Procurement	11.00	10.00	10.00	10.00	-
Safety & Risk Management: Risk Mgmt.	1.15	0.80	0.80	0.80	-
Subtotal	177.15	169.55	170.55	186.55	16.00
ASST CTY ADMIN COMMUNITY SERVICES					
Community Services: Administration	8.15	6.40	6.40	6.40	-
Subtotal	8.15	6.40	6.40	6.40	-
ASST CTY ADMIN TRANSPORTATION & PW					
Asst Cty Admin Transportation & PW	0.10	0.10	0.10	0.10	-
Public Works: Administration	8.75	7.75	6.75	6.75	-
Public Works: Asset Management	-	-	8.00	8.00	-
Public Works: Civil Engineering	14.00	11.00	8.00	10.00	2.00
Public Works: Field Operations	103.00	101.00	97.00	101.00	4.00
Public Works: Mosquito Control	20.00	20.00	20.00	20.00	-
Transportation Development	16.00	17.00	17.00	17.00	-
Subtotal	161.85	156.85	156.85	162.85	6.00
Total GENERAL FUND	1,809.45	1,791.91	1,785.98	1,831.48	45.50

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

SPECIAL REVENUE FUNDS	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	6.08	-
Sheriff: DUI Enforcement Team Grant	-	-	2.00	2.00	-
Sheriff: Grants and Programs	3.00	5.00	4.00	4.00	-
Sheriff: Intelligence Analyst	-	-	1.00	1.00	-
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: Victim's Bill of Rights	5.00	4.00	4.00	4.00	-
Solicitor: Alcohol Education Program	1.00	1.00	1.00	1.00	-
Solicitor: CCR Domestic Violence Grant	3.00	3.00	-	-	-
Solicitor: Criminal Domestic Viol. Grant	2.00	1.00	-	-	-
Solicitor: Domestic & Violence Grant	5.00	-	-	-	-
Solicitor: Drug Court	0.17	0.42	0.65	0.65	-
Solicitor: Drug Crime Prosecutor Grant	1.00	1.00	1.00	1.00	-
Solicitor: Drug Prosecutor Grant	-	5.00	4.80	-	(4.80)
Solicitor: Drug Seizure	-	-	-	1.00	1.00
Solicitor: DUI Drug Prosecution Grant	-	1.00	1.00	1.00	-
Solicitor: Expungement	4.04	3.00	4.00	4.00	-
Solicitor: Highway Safety Grant	2.00	-	-	-	-
Solicitor: Justice Assistance Grant	2.00	2.00	2.00	1.00	(1.00)
Solicitor: Formula Justice Assistant Grant	-	1.00	1.00	1.00	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: North Charleston CDV Grant	-	1.00	1.00	1.00	-
Solicitor: Pretrial Intervention	7.00	8.00	7.91	7.91	-
Solicitor: Prosecution Community Grant	-	-	1.00	-	(1.00)
Solicitor: State Appropriation	10.99	7.78	8.03	9.83	1.80
Solicitor: Traffic Diversion	-	-	0.03	0.03	-
Solicitor: Victim Advocate Grant	2.00	1.00	1.00	1.00	-
Solicitor: Victim's Bill of Rights	2.00	2.00	2.00	2.00	-
Solicitor: Victim-Witness State Approp.	2.00	1.00	1.00	1.00	-
Solicitor: Violence Against Women Grant	4.00	3.00	3.00	3.00	-
Solicitor: Worthless Check	2.00	3.00	2.00	2.00	-
Subtotal	67.28	63.28	62.50	58.50	(4.00)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	7.50	7.50	7.50	7.50	-
Public Defender: Charleston County	44.50	44.50	44.50	44.50	-
Subtotal	52.00	52.00	52.00	52.00	-
ADMINISTRATOR					
Admin: Public Information - Sales Tax	0.69	0.30	0.30	0.30	-
Economic Development	4.00	5.00	5.00	5.00	-
Greenbelt Programs	2.00	1.30	1.30	1.30	-
Subtotal	6.69	6.60	6.60	6.60	-

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

SPECIAL REVENUE FUNDS (continued)	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Building Inspections: EPA CARE Grant	1.00	1.00	-	-	-
Magistrate Courts: Vict. Bill of Rights	3.00	2.00	2.00	2.00	-
Subtotal	4.00	3.00	2.00	2.00	-
DEPUTY ADMIN HUMAN SERVICES					
Emergency Mgmt: Awendaw Fire Dept.	22.00	22.25	22.25	22.25	-
Emerg Mgmt: Awendaw Fire SAFER Grant	6.00	6.00	5.00	5.00	-
Emergency Mgmt: Hazardous Materials	1.50	1.50	1.50	1.50	-
Procurement: MWDBE	2.00	3.00	3.00	3.00	-
Subtotal	31.50	32.75	31.75	31.75	-
ASST CTY ADMIN COMMUNITY SERVICES					
Community Services: CARTA Contract	1.00	-	-	-	-
Community Services: Urban Entitlement Funds	4.85	5.60	5.60	5.60	-
Community Services: WIA Title II-B	28.00	-	-	-	-
Subtotal	33.85	5.60	5.60	5.60	-
ASST CTY ADMIN TRANSPORTATION & PW					
Public Works: Stormwater Drainage	11.27	12.27	12.25	10.25	(2.00)
Transportation Development - Roads Program	4.63	4.58	4.41	4.41	-
Subtotal	15.90	16.85	16.66	14.66	(2.00)
Total SPECIAL REVENUE FUNDS	211.22	180.08	177.11	171.11	(6.00)
ENTERPRISE FUNDS					
COUNCIL AGENCIES					
Legal: Environ Mgmt (EM) - Administration	10.00	13.00	14.00	14.00	-
Legal: EM - Bees Ferry Landfill Conv Ctr	-	6.00	6.00	6.00	-
Legal: EM - Compost & Mulch Operations	8.00	11.00	11.00	11.00	-
Legal: EM - Containerization	31.00	28.00	28.00	28.00	-
Legal: EM - Curbside Collection	14.00	19.00	19.00	19.00	-
Legal: EM - Drop Site Collection	8.00	8.00	8.00	8.00	-
Legal: EM - Household Hazardous Waste	2.00	-	-	-	-
Legal: EM - Landfill Operations	29.00	24.00	24.00	24.00	-
Legal: EM - Litter Control	1.00	0.40	0.40	0.40	-
Legal: EM - Materials Recovery Facility	29.00	21.00	20.00	20.00	-
Subtotal	132.00	130.40	130.40	130.40	-

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

ENTERPRISE FUNDS (continued)	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change
ADMINISTRATOR					
Consolidated Dispatch: Emergency 911	2.00	6.50	6.50	6.50	-
Consolidated Dispatch: Total Law Enforcemnt	-	-	-	1.00	1.00
Subtotal	2.00	6.50	6.50	7.50	1.00
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	22.00	18.00	18.00	18.00	-
Subtotal	22.00	18.00	18.00	18.00	-
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	2.00	2.00	1.00	1.00	-
Facilities Management: Parking Garages	16.00	17.20	15.65	15.65	-
Tech Services: Radio Communications	3.00	2.00	2.00	2.00	-
Subtotal	21.00	21.20	18.65	18.65	-
ASST CTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	15.38	13.95	15.00	14.00	(1.00)
DAODAS: Adolescent Services	-	-	7.80	7.80	-
DAODAS: Adult Services	18.65	19.30	15.65	15.75	0.10
DAODAS: Bedded Services	7.46	8.21	-	-	-
DAODAS: Comm Prevention Services	3.00	3.25	3.20	3.40	0.20
DAODAS: Criminal Justice	6.50	7.00	7.60	7.80	0.20
DAODAS: Detention Outpatient	6.30	5.60	7.60	7.80	0.20
DAODAS: Detoxification Services	6.26	6.01	-	-	-
DAODAS: Intensive Family Services	7.20	-	-	-	-
DAODAS: Juvenile Drug Court	2.50	-	-	-	-
DAODAS: Medical Services	2.40	1.40	1.90	2.60	0.70
DAODAS: New Life	8.78	8.83	-	-	-
DAODAS: NIDA Grants	0.12	-	-	-	-
DAODAS: Opioid Treatment Services	10.80	9.80	9.20	9.20	-
DAODAS: Support Services	-	-	12.80	11.80	(1.00)
DAODAS: Therapeutic Child Care	7.40	7.40	7.20	7.20	-
DAODAS: Women's Outpatient Services	8.25	11.25	14.05	14.65	0.60
Subtotal	111.00	102.00	102.00	102.00	-
Total ENTERPRISE FUNDS	288.00	278.10	275.55	276.55	1.00

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

INTERNAL SERVICE FUNDS	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change
DEPUTY ADMIN GENERAL SERVICES					
Internal Services: Fleet Operations	24.00	23.65	24.00	24.00	-
Internal Services: Office Services	6.00	6.45	6.50	6.50	-
Technology Services: Records Management	11.00	11.70	9.25	9.25	-
Technology Services: Telecommunications	3.50	3.00	3.00	3.00	-
Subtotal	44.50	44.80	42.75	42.75	-
DEPUTY ADMIN HUMAN SERVICES					
Procurement: Central Parts Warehouse	4.00	4.00	4.00	4.00	-
Safety & Risk: Safety/Workers' Comp.	4.85	4.20	4.20	4.20	-
Subtotal	8.85	8.20	8.20	8.20	-
Total INTERNAL SERVICE FUNDS	53.35	53.00	50.95	50.95	-
Total Positions GENERAL FUND	1,809.45	1,791.91	1,785.98	1,831.48	45.50
Total Positions OTHER FUNDS	552.57	511.18	503.61	498.61	(5.00)
Total Positions ALL FUNDS	2,362.02	2,303.09	2,289.59	2,330.09	40.50

Charleston County, South Carolina
All Funds
Fund Statement

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2012 Projected</u>	<u>FY 2013 Approved</u>
Beginning Balance, July 1	\$248,041,009	\$251,387,753	\$211,657,026	\$211,637,224	\$211,403,093
Revenues:					
Property Tax	102,001,511	104,625,893	102,430,633	105,829,225	105,459,637
Sales Tax	85,180,083	89,223,161	86,609,000	94,134,000	95,975,000
Licenses and Permits	4,143,536	4,074,230	4,129,950	4,435,413	4,561,650
Intergovernmental	33,197,046	34,505,651	32,409,679	32,037,390	34,669,669
Charges and Fees	97,560,947	95,817,475	99,808,835	102,626,034	105,918,929
Fines and Forfeitures	3,035,233	2,420,797	2,409,782	2,441,941	2,465,700
Interest	2,339,286	1,441,680	1,701,500	1,097,714	1,266,500
Miscellaneous	4,713,952	5,908,057	4,551,204	4,772,991	4,919,805
Leases and Rent	693,004	756,243	796,714	810,720	789,302
Subtotal	<u>332,864,598</u>	<u>338,773,187</u>	<u>334,847,297</u>	<u>348,185,428</u>	<u>356,026,192</u>
Interfund Transfer In	<u>22,881,429</u>	<u>18,557,437</u>	<u>22,440,548</u>	<u>22,373,096</u>	<u>30,057,539</u>
Total Available	<u>603,787,036</u>	<u>608,718,377</u>	<u>568,944,871</u>	<u>582,195,748</u>	<u>597,486,824</u>
Expenditures:					
Personnel	128,050,215	131,787,707	139,054,566	137,037,605	145,073,850
Operating	163,441,843	158,820,822	147,414,034	141,631,739	161,038,473
Capital	540,760	835,602	11,837,684	15,439,026	11,244,807
Debt Service	<u>41,649,352</u>	<u>41,468,481</u>	<u>49,538,507</u>	<u>49,476,507</u>	<u>57,051,641</u>
Subtotal	<u>333,682,170</u>	<u>332,912,612</u>	<u>347,844,791</u>	<u>343,584,877</u>	<u>374,408,771</u>
Interfund Transfer Out	<u>18,717,113</u>	<u>64,148,739</u>	<u>27,316,854</u>	<u>27,207,778</u>	<u>53,781,539</u>
Total Disbursements	<u>352,399,283</u>	<u>397,061,351</u>	<u>375,161,645</u>	<u>370,792,655</u>	<u>428,190,310</u>
Invested in Capital Assets	39,430,994	40,794,984	40,794,984	40,794,984	40,794,984
Reserved	11,091,179	15,906,893	14,854,589	9,087,473	8,170,997
Unreserved/Designated	135,999,079	98,835,609	81,095,006	125,249,883	86,728,302
Unreserved/Undesignated	<u>64,866,501</u>	<u>56,119,540</u>	<u>57,038,647</u>	<u>36,270,753</u>	<u>33,602,231</u>
Ending Balance, June 30	<u>\$251,387,753</u>	<u>\$211,657,026</u>	<u>\$193,783,226</u>	<u>\$211,403,093</u>	<u>\$169,296,514</u>

Charleston County, South Carolina
Fund Statement by Fund Type

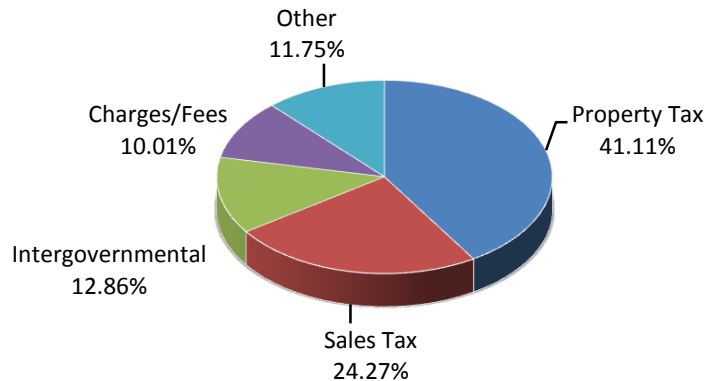
	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	\$ 52,976,168	\$ 18,817,901	\$ 44,430,832	\$ 84,404,704	\$ 10,773,488	\$ 211,403,093
Revenues:						
Property Tax	75,990,000	18,467,000	11,002,637	-	-	105,459,637
Sales Tax	44,840,000	-	51,135,000	-	-	95,975,000
Licenses and Permits	4,370,650	-	191,000	-	-	4,561,650
Intergovernmental	23,747,574	70,977	4,473,188	6,377,930	-	34,669,669
Charges and Fees	18,492,525	-	2,257,741	40,059,879	45,108,784	105,918,929
Fines and Forfeitures	1,968,250	-	497,450	-	-	2,465,700
Interest	806,500	275,000	80,000	75,000	30,000	1,266,500
Miscellaneous	4,314,301	-	449,172	(8,668)	165,000	4,919,805
Leases and Rent	565,000	-	-	224,302	-	789,302
Subtotal	175,094,800	18,812,977	70,086,188	46,728,443	45,303,784	356,026,192
Interfund Transfer In	817,859	4,964,831	15,294,320	3,972,247	5,008,282	30,057,539
Total Available	228,888,827	42,595,709	129,811,340	135,105,394	61,085,554	597,486,824
Expenditures:						
General Government	46,697,626	-	7,360,000	8,031,124	50,404,457	112,493,207
Judicial	17,302,378	-	7,852,368	-	-	25,154,746
Public Safety	78,881,891	-	4,093,640	1,810,000	-	84,785,531
Public Works	7,691,938	-	7,606,094	35,119,353	-	50,417,385
Health/Welfare	4,122,516	-	-	9,899,149	-	14,021,665
Culture/Recreation	13,921,188	-	11,328,760	-	-	25,249,948
Education	-	-	5,824,000	-	-	5,824,000
Economic Development	-	-	1,939,952	-	-	1,939,952
Debt Service	-	24,971,769	27,184,477	2,366,091	-	54,522,337
Subtotal	168,617,537	24,971,769	73,189,291	57,225,717	50,404,457	374,408,771
Interfund Transfer Out	16,116,276	684,986	15,521,216	21,404,452	54,609	53,781,539
Total Disbursements	184,733,813	25,656,755	88,710,507	78,630,169	50,459,066	428,190,310
Invested in Capital Assets	-	-	-	32,625,113	8,169,871	40,794,984
Reserved	2,580,137	5,238,544	-	-	352,316	8,170,997
Unreserved/Designated	36,100,497	11,700,410	23,945,439	14,981,956	-	86,728,302
Unreserved/Undesignated	5,474,380	-	17,155,394	8,868,156	2,104,301	33,602,231
Ending Balance, June 30	\$ 44,155,014	\$ 16,938,954	\$ 41,100,833	\$ 56,475,225	\$ 10,626,488	\$ 169,296,514

General Fund

Charleston County

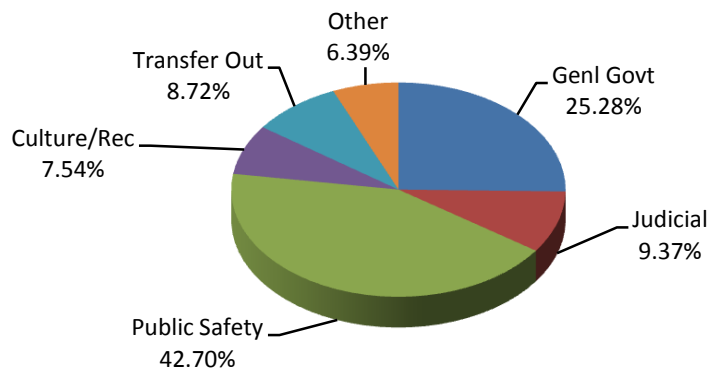
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2013 Charleston County General Fund



Total Available Budgeted: \$184,733,813

WHERE IT GOES... FY 2013 Charleston County General Fund



Total Uses: \$184,733,813

Charleston County, South Carolina
General Fund
Fund Statement

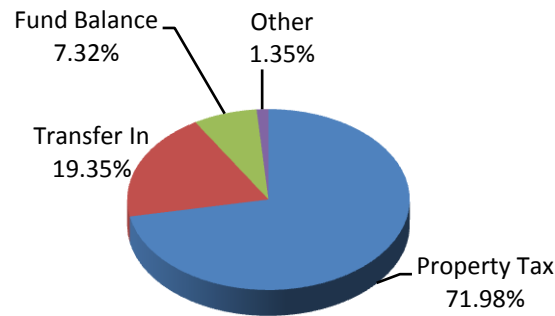
	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2012 Projected</u>	<u>FY 2013 Approved</u>
Beginning Balance, July 1	\$ 45,711,846	\$ 52,596,024	\$ 52,348,633	\$ 52,348,633	\$ 52,976,168
Revenues:					
Property Tax	75,622,984	77,295,944	73,912,500	76,950,000	75,990,000
Sales Tax	39,955,809	41,340,224	40,290,000	44,500,000	44,840,000
Licenses and Permits	3,973,196	3,883,031	3,939,950	4,243,000	4,370,650
Intergovernmental	20,988,892	23,258,612	22,195,133	21,324,566	23,747,574
Charges and Fees	18,545,079	19,751,054	18,332,650	18,245,785	18,492,525
Fines and Forfeitures	2,229,060	1,832,505	1,893,372	1,953,650	1,968,250
Interest	1,245,016	772,172	1,106,500	555,714	806,500
Miscellaneous	3,881,691	4,090,590	3,887,104	4,005,702	4,314,301
Leases and Rentals	619,639	618,864	610,000	610,000	565,000
Subtotal	<u>167,061,366</u>	<u>172,842,996</u>	<u>166,167,209</u>	<u>172,388,417</u>	<u>175,094,800</u>
Interfund Transfer In	<u>1,844,146</u>	<u>885,872</u>	<u>839,187</u>	<u>838,855</u>	<u>817,859</u>
Total Available	<u>214,617,358</u>	<u>226,324,892</u>	<u>219,355,029</u>	<u>225,575,905</u>	<u>228,888,827</u>
Expenditures:					
Personnel	97,702,599	102,789,376	106,653,376	105,975,050	111,257,384
Operating	51,284,038	53,209,266	54,982,753	54,150,093	56,197,499
Capital	397,657	506,883	1,404,069	2,378,396	1,162,654
Subtotal	<u>149,384,294</u>	<u>156,505,525</u>	<u>163,040,198</u>	<u>162,503,539</u>	<u>168,617,537</u>
Interfund Transfer Out	<u>12,637,040</u>	<u>17,470,734</u>	<u>10,096,198</u>	<u>10,096,198</u>	<u>16,116,276</u>
Total Disbursements	<u>162,021,334</u>	<u>173,976,259</u>	<u>173,136,396</u>	<u>172,599,737</u>	<u>184,733,813</u>
Reserved	2,727,154	3,592,556	3,592,556	2,580,137	2,580,137
Unreserved/Designated	40,195,398	38,482,303	32,352,303	43,997,982	36,100,497
Unreserved/Undesignated	<u>9,673,472</u>	<u>10,273,774</u>	<u>10,273,774</u>	<u>6,398,049</u>	<u>5,474,380</u>
Ending Balance, June 30	<u>\$ 52,596,024</u>	<u>\$ 52,348,633</u>	<u>\$ 46,218,633</u>	<u>\$ 52,976,168</u>	<u>\$ 44,155,014</u>

Debt Service Fund

Charleston County

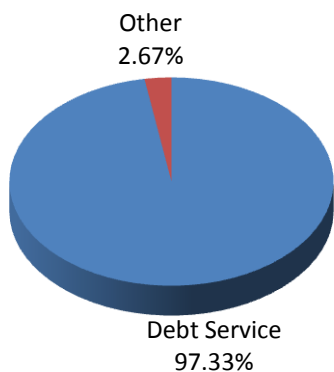
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2013 Charleston County Debt Service Funds



Total Available Budgeted: \$25,656,755

WHERE IT GOES... FY 2013 Charleston County Debt Service Funds



Total Uses: \$25,656,755

Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 17,263,879	\$ 20,672,652	\$ 19,694,980	\$ 19,694,980	\$ 18,817,901
Revenues:					
Property Tax	18,433,246	18,789,365	18,563,000	18,300,000	18,467,000
Intergovernmental	346,869	355,765	73,977	70,977	70,977
Interest	295,950	286,690	275,000	275,000	275,000
Subtotal	19,076,065	19,431,820	18,911,977	18,645,977	18,812,977
Interfund Transfer In	9,168,694	5,058,749	4,803,271	4,882,271	4,964,831
Total Available	45,508,638	45,163,221	43,410,228	43,223,228	42,595,709
Expenditures:					
Personnel	-	-	-	-	-
Operating	(1,690,909)	(1,697,699)	(1,692,000)	(1,692,000)	(1,690,000)
Capital	-	-	-	-	-
Debt Service	25,845,819	26,158,783	25,430,372	25,409,372	26,661,769
Subtotal	24,154,910	24,461,084	23,738,372	23,717,372	24,971,769
Interfund Transfer Out	681,076	1,007,157	687,955	687,955	684,986
Total Disbursements	24,835,986	25,468,241	24,426,327	24,405,327	25,656,755
Reserved	5,841,478	7,202,120	6,155,020	6,155,020	5,238,544
Unreserved/Designated	12,636,153	10,092,320	10,025,922	10,873,875	11,700,410
Unreserved/Undesignated	2,195,021	2,400,540	2,802,959	1,789,006	-
Ending Balance, June 30	<u>\$ 20,672,652</u>	<u>\$ 19,694,980</u>	<u>\$ 18,983,901</u>	<u>\$ 18,817,901</u>	<u>\$ 16,938,954</u>

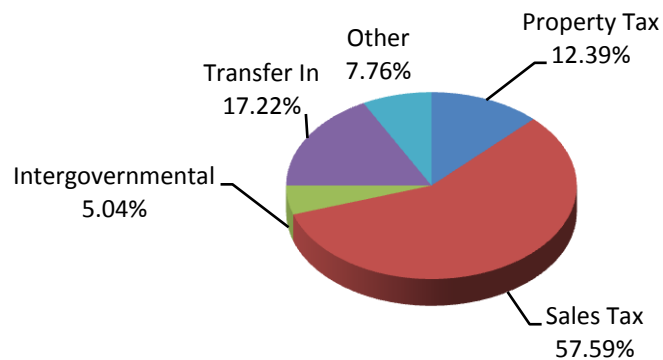
Special Revenue Funds

Charleston County

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

WHERE IT COMES FROM...

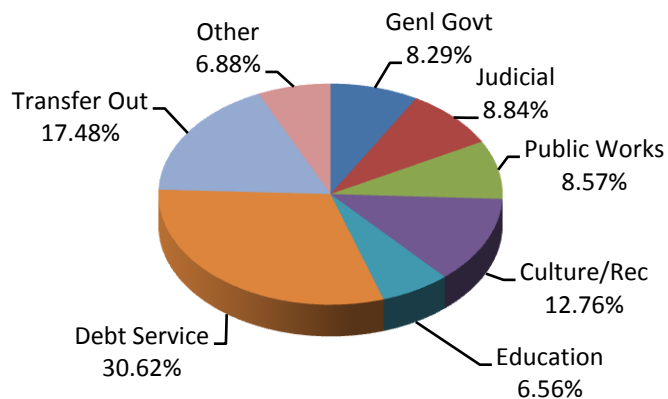
FY 2013 Charleston County Special Revenue Funds



Total Available Budgeted: \$88,793,821

WHERE IT GOES...

FY 2013 Charleston County Special Revenue Funds



Total Uses: \$88,793,821

***Includes \$83,314 in budgeted increases in fund balance.**

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 74,272	\$ 823,229	\$ 711,364	\$ 711,364	\$ 586,475
Revenues:					
Sales Tax	8,851,895	9,927,318	10,540,000	10,540,000	11,110,000
Interest	14,742	5,509	25,000	25,000	5,000
Subtotal	8,866,637	9,932,827	10,565,000	10,565,000	11,115,000
Interfund Transfer In	39,098	-	-	-	-
Total Available	8,980,007	10,756,056	11,276,364	11,276,364	11,701,475
Expenditures:					
Personnel	2,177,128	2,056,706	2,104,785	2,104,785	2,282,060
Operating	5,979,650	7,862,694	8,258,898	8,258,897	8,550,100
Capital	-	125,292	326,207	326,207	313,565
Subtotal	8,156,778	10,044,692	10,689,890	10,689,889	11,145,725
Total Disbursements	8,156,778	10,044,692	10,689,890	10,689,889	11,145,725
Unreserved/Designated	195,981	75,890	528,250	586,475	555,750
Unreserved/Undesignated	627,248	635,474	58,224	-	-
Ending Balance, June 30	\$ 823,229	\$ 711,364	\$ 586,474	\$ 586,475	\$ 555,750

Note: Refer to page E-2 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Sales Tax	79,457	24,712	79,000	25,000	25,000
Interest	<u>122</u>	<u>66</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>79,579</u>	<u>24,778</u>	<u>79,000</u>	<u>25,000</u>	<u>25,000</u>
Total Available	<u>79,579</u>	<u>24,778</u>	<u>79,000</u>	<u>25,000</u>	<u>25,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	51,850	-	51,300	-	-
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>51,850</u>	<u>-</u>	<u>51,300</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>27,729</u>	<u>24,778</u>	<u>27,700</u>	<u>25,000</u>	<u>25,000</u>
Total Disbursements	<u>79,579</u>	<u>24,778</u>	<u>79,000</u>	<u>25,000</u>	<u>25,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page E-3 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Building Inspections: Project Impact
Fund Statement

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2012 Projected</u>	<u>FY 2013 Approved</u>
Beginning Balance, July 1	\$ 62,240	\$ 51,295	\$ 43,021	\$ 43,021	\$ 42,380
Revenues:					
Licenses and Permits	12,500	-	-	-	-
Miscellaneous	<u>2,944</u>	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>15,444</u>	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Available	 <u>77,684</u>	 <u>51,405</u>	 <u>43,021</u>	 <u>43,021</u>	 <u>42,380</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	26,389	8,384	43,021	641	42,380
Capital	-	-	-	-	-
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>26,389</u>	<u>8,384</u>	<u>43,021</u>	<u>641</u>	<u>42,380</u>
Total Disbursements	<u>26,389</u>	<u>8,384</u>	<u>43,021</u>	<u>641</u>	<u>42,380</u>
 Unreserved/Designated	 -	 43,021	 -	 42,380	 -
Unreserved/Undesignated	<u>51,295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 51,295</u>	<u>\$ 43,021</u>	<u>\$ -</u>	<u>\$ 42,380</u>	<u>\$ -</u>

Note: Refer to page J-6 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 8,949	\$ 24,329	\$ 3,390	\$ 3,390	\$ -
Revenues:					
Intergovernmental	845,188	1,104,217	1,055,000	1,060,000	1,060,000
Subtotal	845,188	1,104,217	1,055,000	1,060,000	1,060,000
Total Available	854,137	1,128,546	1,058,390	1,063,390	1,060,000
Expenditures:					
Personnel	421,853	334,302	414,461	403,677	414,807
Operating	253,865	251,176	254,089	255,392	259,305
Capital	14,139	20,351	-	-	-
Subtotal	689,857	605,829	668,550	659,069	674,112
Interfund Transfer Out	139,951	519,327	386,450	404,321	385,888
Total Disbursements	829,808	1,125,156	1,055,000	1,063,390	1,060,000
Reserved	24,329	3,390	3,390	-	-
Ending Balance, June 30	\$ 24,329	\$ 3,390	\$ 3,390	\$ -	\$ -

Note: Refer to page F-5 for budget narrative related to this fund.

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

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2012 Projected</u>	<u>FY 2013 Approved</u>
Beginning Balance, July 1	\$ 714,101	\$ 538,627	\$ 684,609	\$ 684,609	\$ 1,106,163
Revenues:					
Property Tax	<u>749,879</u>	<u>1,207,438</u>	<u>1,240,083</u>	<u>1,768,912</u>	<u>1,939,952</u>
Subtotal	<u>749,879</u>	<u>1,207,438</u>	<u>1,240,083</u>	<u>1,768,912</u>	<u>1,939,952</u>
Interfund Transfer In	<u>45,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>1,509,890</u>	<u>1,746,065</u>	<u>1,924,692</u>	<u>2,453,521</u>	<u>3,046,115</u>
Expenditures:					
Personnel	<u>281,395</u>	<u>378,545</u>	<u>470,915</u>	<u>451,100</u>	<u>510,587</u>
Operating	<u>644,758</u>	<u>648,271</u>	<u>847,407</u>	<u>896,258</u>	<u>1,429,365</u>
Capital	<u>45,110</u>	<u>34,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>971,263</u>	<u>1,061,456</u>	<u>1,318,322</u>	<u>1,347,358</u>	<u>1,939,952</u>
Total Disbursements	<u>971,263</u>	<u>1,061,456</u>	<u>1,318,322</u>	<u>1,347,358</u>	<u>1,939,952</u>
Reserved	<u>38,762</u>	<u>58,424</u>	<u>58,424</u>	<u>-</u>	<u>-</u>
Unreserved/Designated	<u>155,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved/Undesignated	<u>344,042</u>	<u>626,185</u>	<u>547,946</u>	<u>1,106,163</u>	<u>1,106,163</u>
Ending Balance, June 30	<u>\$ 538,627</u>	<u>\$ 684,609</u>	<u>\$ 606,370</u>	<u>\$ 1,106,163</u>	<u>\$ 1,106,163</u>

Note: Refer to page H-9 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Emergency Management: Awendaw Fire Department
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 1,287,124	\$ 910,183	\$ 810,422	\$ 810,422	\$ 338,329
Revenues:					
Property Tax	1,254,470	1,258,543	1,289,300	1,259,300	1,382,000
Intergovernmental	550,525	496,886	449,468	449,468	573,854
Miscellaneous	5,433	9,108	-	1,650	-
Subtotal	1,810,428	1,764,537	1,738,768	1,710,418	1,955,854
Total Available	3,097,552	2,674,720	2,549,190	2,520,840	2,294,183
Expenditures:					
Personnel	1,229,556	1,439,993	1,335,877	1,342,867	1,486,749
Operating	276,226	389,808	422,370	389,644	528,885
Capital	-	-	600,000	450,000	-
Debt Service	667,374	-	-	-	-
Subtotal	2,173,156	1,829,801	2,358,247	2,182,511	2,015,634
Interfund Transfer Out	14,213	34,497	-	-	-
Total Disbursements	2,187,369	1,864,298	2,358,247	2,182,511	2,015,634
Reserved	1,871	7,274	7,274	-	-
Unreserved/Designated	-	600,000	-	59,780	-
Unreserved/Undesignated	908,312	203,148	183,669	278,549	278,549
Ending Balance, June 30	\$ 910,183	\$ 810,422	\$ 190,943	\$ 338,329	\$ 278,549

Note: Refer to page K-4 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 12,343	\$ 7,839	\$ 7,361	\$ 7,361	\$ 7,361
Revenues:					
Property Tax	137,569	141,658	142,900	142,200	142,200
Intergovernmental	<u>2,927</u>	<u>2,864</u>	<u>-</u>	<u>2,800</u>	<u>2,800</u>
Subtotal	<u>140,496</u>	<u>144,522</u>	<u>142,900</u>	<u>145,000</u>	<u>145,000</u>
Total Available	<u>152,839</u>	<u>152,361</u>	<u>150,261</u>	<u>152,361</u>	<u>152,361</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	145,000	145,000	145,000	145,000	145,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Total Disbursements	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
Unreserved/Designated	4,000	2,100	-	-	-
Unreserved/Undesignated	<u>3,839</u>	<u>5,261</u>	<u>5,261</u>	<u>7,361</u>	<u>7,361</u>
Ending Balance, June 30	<u>\$ 7,839</u>	<u>\$ 7,361</u>	<u>\$ 5,261</u>	<u>\$ 7,361</u>	<u>\$ 7,361</u>

Note: Refer to page K-6 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 266,414	\$ 230,381	\$ 233,200	\$ 233,200	\$ 205,342
Revenues:					
Licenses and Permits	157,840	191,199	190,000	192,413	191,000
Subtotal	157,840	191,199	190,000	192,413	191,000
Total Available	424,254	421,580	423,200	425,613	396,342
Expenditures:					
Personnel	124,698	129,027	148,451	145,713	161,748
Operating	69,175	58,981	92,955	74,558	85,062
Capital	-	372	-	-	-
Subtotal	193,873	188,380	241,406	220,271	246,810
Total Disbursements	193,873	188,380	241,406	220,271	246,810
Reserved	9,024	-	-	-	-
Unreserved/Designated	55,121	49,360	-	55,810	-
Unreserved/Undesignated	166,236	183,840	181,794	149,532	149,532
Ending Balance, June 30	<u>\$ 230,381</u>	<u>\$ 233,200</u>	<u>\$ 181,794</u>	<u>\$ 205,342</u>	<u>\$ 149,532</u>

Note: Refer to page K-9 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ -	\$ 2,481	\$ 3,010	\$ 3,010	\$ -
Revenues:					
Property Tax	226,418	245,978	203,900	250,700	250,700
Intergovernmental	4,141	4,141	-	3,500	3,500
Subtotal	230,559	250,119	203,900	254,200	254,200
Total Available	230,559	252,600	206,910	257,210	254,200
Expenditures:					
Personnel	-	-	-	-	-
Operating	228,078	249,590	203,900	257,210	254,200
Capital	-	-	-	-	-
Subtotal	228,078	249,590	203,900	257,210	254,200
Total Disbursements	228,078	249,590	203,900	257,210	254,200
Unreserved/Undesignated	2,481	3,010	3,010	-	-
Ending Balance, June 30	\$ 2,481	\$ 3,010	\$ 3,010	\$ -	\$ -

Note: Refer to page K-11 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 1,400	\$ (3,937)	\$ (3,985)	\$ (3,985)	\$ (2,785)
Revenues:					
Property Tax	7,429	7,945	9,037	9,200	7,785
Intergovernmental	9	7	-	-	-
Subtotal	<u>7,438</u>	<u>7,952</u>	<u>9,037</u>	<u>9,200</u>	<u>7,785</u>
Total Available	<u>8,838</u>	<u>4,015</u>	<u>5,052</u>	<u>5,215</u>	<u>5,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	12,775	8,000	8,000	8,000	8,000
Capital	-	-	-	-	-
Subtotal	<u>12,775</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Disbursements	<u>12,775</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Unreserved/Undesignated	<u>(3,937)</u>	<u>(3,985)</u>	<u>(2,948)</u>	<u>(2,785)</u>	<u>(3,000)</u>
Ending Balance, June 30	<u><u>\$ (3,937)</u></u>	<u><u>\$ (3,985)</u></u>	<u><u>\$ (2,948)</u></u>	<u><u>\$ (2,785)</u></u>	<u><u>\$ (3,000)</u></u>

Note: Refer to page K-13 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 174,818	\$ 210,674	\$ 190,503	\$ 190,503	\$ 161,063
Revenues:					
Fines and Forfeitures	46,695	18,603	17,200	17,200	23,000
Interest	930	780	-	-	-
Subtotal	47,625	19,383	17,200	17,200	23,000
Total Available	222,443	230,057	207,703	207,703	184,063
Expenditures:					
Personnel	-	-	-	-	61,063
Operating	11,769	14,676	181,063	20,000	123,000
Capital	-	-	-	-	-
Subtotal	11,769	14,676	181,063	20,000	184,063
Interfund Transfer Out	-	24,878	26,640	26,640	-
Total Disbursements	11,769	39,554	207,703	46,640	184,063
Unreserved/Designated	-	190,503	-	161,063	-
Unreserved/Undesignated	210,674	-	-	-	-
Ending Balance, June 30	\$ 210,674	\$ 190,503	\$ -	\$ 161,063	\$ -

Note: Refer to page E-8 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 171,134	\$ 147,099	\$ 87,654	\$ 87,654	\$ 130,281
Revenues:					
Intergovernmental	577,398	534,431	578,270	638,715	638,715
Charges and Fees	74,789	40,219	50,000	50,000	50,000
Interest	876	558	-	-	-
Subtotal	653,063	575,208	628,270	688,715	688,715
Total Available	824,197	722,307	715,924	776,369	818,996
Expenditures:					
Personnel	507,819	513,498	491,129	502,185	543,885
Operating	169,279	121,155	137,141	143,903	141,160
Capital	-	-	-	-	-
Subtotal	677,098	634,653	628,270	646,088	685,045
Total Disbursements	677,098	634,653	628,270	646,088	685,045
Reserved	900	4,212	-	-	-
Unreserved/Designated	74,205	83,336	-	-	-
Unreserved/Undesignated	71,994	106	87,654	130,281	133,951
Ending Balance, June 30	\$ 147,099	\$ 87,654	\$ 87,654	\$ 130,281	\$ 133,951

Note: Refer to page G-8 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 679,126	\$ 602,249	\$ 708,614	\$ 708,614	\$ 670,917
Revenues:					
Intergovernmental	825,842	728,492	616,902	748,244	748,244
Charges and Fees	186,670	177,148	117,500	117,500	117,500
Fines and Forfeitures	(29,343)	(25,435)	-	-	-
Interest	3,673	3,037	-	-	-
Subtotal	986,842	883,242	734,402	865,744	865,744
Interfund Transfer In	2,697,794	2,832,489	2,885,066	2,885,066	2,925,961
Total Available	4,363,762	4,317,980	4,328,082	4,459,424	4,462,622
Expenditures:					
Personnel	3,369,030	3,294,325	3,521,319	3,427,910	3,559,466
Operating	392,483	315,041	352,369	360,597	350,683
Capital	-	-	-	-	-
Subtotal	3,761,513	3,609,366	3,873,688	3,788,507	3,910,149
Total Disbursements	3,761,513	3,609,366	3,873,688	3,788,507	3,910,149
Reserved	2,140	1,584	1,584	-	-
Unreserved/Designated	232,989	254,220	-	118,444	-
Unreserved/Undesignated	367,120	452,810	452,810	552,473	552,473
Ending Balance, June 30	\$ 602,249	\$ 708,614	\$ 454,394	\$ 670,917	\$ 552,473

Note: Refer to page G-9 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 2,053,621	\$ 2,662,190	\$ 2,652,935	\$ 2,652,935	\$ 1,632,593
Revenues:					
Intergovernmental	703,101	666,654	299,250	299,250	297,650
Charges and Fees	1,159,421	1,042,453	1,347,000	1,347,000	1,280,000
Interest	8,131	7,627	-	-	-
Subtotal	1,870,653	1,716,734	1,646,250	1,646,250	1,577,650
Total Available	3,924,274	4,378,924	4,299,185	4,299,185	3,210,243
Expenditures:					
Personnel	802,049	1,048,850	1,440,255	1,440,255	1,525,091
Operating	429,029	564,934	2,247,370	876,236	1,685,152
Capital	19,164	112,205	350,000	350,101	-
Subtotal	1,250,242	1,725,989	4,037,625	2,666,592	3,210,243
Interfund Transfer Out	11,842	-	-	-	-
Total Disbursements	1,262,084	1,725,989	4,037,625	2,666,592	3,210,243
Reserved	562,397	261,560	261,560	-	-
Unreserved/Designated	367,177	2,391,375	-	1,632,593	-
Unreserved/Undesignated	1,732,616	-	-	-	-
Ending Balance, June 30	\$ 2,662,190	\$ 2,652,935	\$ 261,560	\$ 1,632,593	\$ -

Note: Refer to page M-11 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 419,676	\$ 652,128	\$ 685,862	\$ 685,862	\$ 782,180
Revenues:					
Fines and Forfeitures	356,999	142,979	92,710	80,091	74,450
Interest	2,130	1,952	-	-	-
Miscellaneous	5,411	-	-	112,539	-
Subtotal	364,540	144,931	92,710	192,630	74,450
Interfund Transfer In	577	-	-	-	-
Total Available	784,793	797,059	778,572	878,492	856,630
Expenditures:					
Personnel	-	-	-	-	-
Operating	67,975	75,338	148,675	64,675	158,600
Capital	64,690	35,859	14,907	14,907	13,563
Subtotal	132,665	111,197	163,582	79,582	172,163
Interfund Transfer Out	-	-	16,730	16,730	-
Total Disbursements	132,665	111,197	180,312	96,312	172,163
Unreserved/Designated	4,779	87,602	-	97,713	-
Unreserved/Undesignated	647,349	598,260	598,260	684,467	684,467
Ending Balance, June 30	\$ 652,128	\$ 685,862	\$ 598,260	\$ 782,180	\$ 684,467

Note: Refer to page F-13 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Sheriff: Grants and Programs
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 781,518	\$ 1,068,181	\$ 1,200,685	\$ 1,200,685	\$ 1,071,042
Revenues:					
Intergovernmental	103,500	103,500	103,500	103,500	103,500
Miscellaneous	458,173	444,411	493,300	363,300	359,172
Subtotal	561,673	547,911	596,800	466,800	462,672
Interfund Transfer In	84,205	84,100	90,376	90,376	97,359
Total Available	1,427,396	1,700,192	1,887,861	1,757,861	1,631,073
Expenditures:					
Personnel	221,943	230,110	339,910	327,660	349,316
Operating	137,272	269,397	200,920	176,159	325,394
Capital	-	-	183,000	183,000	160,000
Subtotal	359,215	499,507	723,830	686,819	834,710
Total Disbursements	359,215	499,507	723,830	686,819	834,710
Reserved	11,108	239	239	-	-
Unreserved/Designated	-	-	-	274,679	-
Unreserved/Undesignated	1,057,073	1,200,446	1,163,792	796,363	796,363
Ending Balance, June 30	\$ 1,068,181	\$ 1,200,685	\$ 1,164,031	\$ 1,071,042	\$ 796,363

Note: Refer to page F-15 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	103,488	105,551	110,000	105,000	105,000
Subtotal	103,488	105,551	110,000	105,000	105,000
Total Available	103,488	105,551	110,000	105,000	105,000
Expenditures:					
Personnel	69,023	68,992	69,621	69,621	72,607
Operating	6,695	6,957	7,341	7,341	3,355
Subtotal	75,718	75,949	76,962	76,962	75,962
Interfund Transfer Out	27,770	29,602	33,038	28,038	29,038
Total Disbursements	103,488	105,551	110,000	105,000	105,000
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page F-16 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 207,005	\$ 256,179	\$ 289,479	\$ 289,479	\$ 315,821
Revenues:					
Charges and Fees	93,681	76,550	93,000	75,000	75,000
Interest	523	1,278	-	-	-
Subtotal	94,204	77,828	93,000	75,000	75,000
Total Available	301,209	334,007	382,479	364,479	390,821
Expenditures:					
Personnel	43,497	44,050	46,381	45,980	47,569
Operating	1,533	478	2,678	2,678	2,743
Capital	-	-	-	-	-
Subtotal	45,030	44,528	49,059	48,658	50,312
Total Disbursements	45,030	44,528	49,059	48,658	50,312
Unreserved/Undesignated	256,179	289,479	333,420	315,821	340,509
Ending Balance, June 30	\$ 256,179	\$ 289,479	\$ 333,420	\$ 315,821	\$ 340,509

Note: Refer to page F-22 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 301,867	\$ 280,156	\$ 333,639	\$ 333,639	\$ 303,673
Revenues:					
Intergovernmental	133,562	187,853	160,000	187,000	187,000
Subtotal	133,562	187,853	160,000	187,000	187,000
Total Available	435,429	468,009	493,639	520,639	490,673
Expenditures:					
Personnel	17,338	17,828	64,882	63,365	68,405
Operating	6,433	22,616	86,311	28,311	89,043
Capital	-	-	-	-	-
Subtotal	23,771	40,444	151,193	91,676	157,448
Interfund Transfer Out	131,502	93,926	107,200	125,290	125,290
Total Disbursements	155,273	134,370	258,393	216,966	282,738
Unreserved/Designated	-	97,434	-	95,738	-
Unreserved/Undesignated	280,156	236,205	235,246	207,935	207,935
Ending Balance, June 30	\$ 280,156	\$ 333,639	\$ 235,246	\$ 303,673	\$ 207,935

Note: Refer to page F-24 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 75,388	\$ 49,217	\$ 118,115	\$ 118,115	\$ 164,615
Revenues:					
Fines and Forfeitures	7,037	73,568	4,000	50,000	50,000
Interest	1,424	225	-	-	-
Subtotal	8,461	73,793	4,000	50,000	50,000
Interfund Transfer In	-	13,300	-	-	-
Total Available	83,849	136,310	122,115	168,115	214,615
Expenditures:					
Personnel	-	-	-	-	-
Operating	12,589	18,195	3,500	3,500	3,500
Capital	-	-	-	-	-
Subtotal	12,589	18,195	3,500	3,500	3,500
Interfund Transfer Out	22,043	-	-	-	-
Total Disbursements	34,632	18,195	3,500	3,500	3,500
Unreserved/Undesignated	49,217	118,115	118,615	164,615	211,115
Ending Balance, June 30	\$ 49,217	\$ 118,115	\$ 118,615	\$ 164,615	\$ 211,115

Note: Refer to page F-23 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 685,556	\$ 685,488	\$ 716,020	\$ 716,020	\$ 769,587
Revenues:					
Charges and Fees	160,205	182,535	125,000	150,000	150,000
Interest	8,778	4,452	-	-	-
Subtotal	168,983	186,987	125,000	150,000	150,000
Total Available	854,539	872,475	841,020	866,020	919,587
Expenditures:					
Personnel	139,766	122,272	134,264	88,021	222,031
Operating	6,882	10,224	8,412	8,412	9,671
Capital	-	-	-	-	-
Subtotal	146,648	132,496	142,676	96,433	231,702
Interfund Transfer Out	22,403	23,959	216,337	-	-
Total Disbursements	169,051	156,455	359,013	96,433	231,702
Unreserved/Designated	70,382	232,028	-	81,702	-
Unreserved/Undesignated	615,106	483,992	482,007	687,885	687,885
Ending Balance, June 30	\$ 685,488	\$ 716,020	\$ 482,007	\$ 769,587	\$ 687,885

Note: Refer to page F-26 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 12,703	\$ 42,424	\$ 39,869	\$ 39,869	\$ 45,223
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	71,449	50,222	65,000	65,000	60,000
Interest	12,344	558	-	-	-
Subtotal	143,793	110,780	125,000	125,000	120,000
Total Available	156,496	153,204	164,869	164,869	165,223
Expenditures:					
Personnel	112,252	111,671	118,090	117,865	120,061
Operating	1,820	1,664	1,781	1,781	3,339
Capital	-	-	-	-	-
Subtotal	114,072	113,335	119,871	119,646	123,400
Total Disbursements	114,072	113,335	119,871	119,646	123,400
Unreserved/Designated	-	-	-	3,400	-
Unreserved/Undesignated	42,424	39,869	44,998	41,823	41,823
Ending Balance, June 30	\$ 42,424	\$ 39,869	\$ 44,998	\$ 45,223	\$ 41,823

Note: Refer to page F-27 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 467,091	\$ 519,332	\$ 511,794	\$ 511,794	\$ 483,456
Revenues:					
Charges and Fees	385,653	392,841	400,000	400,000	400,000
Interest	4,173	11,312	-	-	-
Subtotal	389,826	404,153	400,000	400,000	400,000
Total Available	856,917	923,485	911,794	911,794	883,456
Expenditures:					
Personnel	297,839	380,930	427,588	397,397	462,689
Operating	39,746	30,761	30,583	30,941	37,139
Capital	-	-	-	-	-
Subtotal	337,585	411,691	458,171	428,338	499,828
Total Disbursements	337,585	411,691	458,171	428,338	499,828
Reserved	-	358	358	-	-
Unreserved/Designated	-	51,852	-	99,828	-
Unreserved/Undesignated	519,332	459,584	453,265	383,628	383,628
Ending Balance, June 30	\$ 519,332	\$ 511,794	\$ 453,623	\$ 483,456	\$ 383,628

Note: Refer to page F-28 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 13,002	\$ 90,126	\$ 228,041	\$ 228,041	\$ 317,585
Revenues:					
Intergovernmental	627,186	639,511	473,094	699,173	649,925
Miscellaneous	-	-	-	119,000	90,000
Subtotal	627,186	639,511	473,094	818,173	739,925
Interfund Transfer In	200,352	200,000	168,557	-	-
Total Available	840,540	929,637	869,692	1,046,214	1,057,510
Expenditures:					
Personnel	729,469	637,955	727,050	654,873	970,535
Operating	20,945	13,125	46,546	24,831	26,688
Capital	-	-	-	-	-
Subtotal	750,414	651,080	773,596	679,704	997,223
Interfund Transfer Out	-	50,516	48,925	48,925	-
Total Disbursements	750,414	701,596	822,521	728,629	997,223
Unreserved/Designated	-	180,870	-	257,298	-
Unreserved/Undesignated	90,126	47,171	47,171	60,287	60,287
Ending Balance, June 30	\$ 90,126	\$ 228,041	\$ 47,171	\$ 317,585	\$ 60,287

Note: Refer to page F-31 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 9,210	\$ 19,020	\$ 39,693	\$ 39,693	\$ 32,037
Revenues:					
Intergovernmental	10	-	-	-	-
Charges and Fees	9,800	20,161	15,000	(6,000)	10,000
Interest	-	512	-	-	-
Subtotal	9,810	20,673	15,000	(6,000)	10,000
Total Available	19,020	39,693	54,693	33,693	42,037
Expenditures:					
Personnel	-	-	1,656	1,656	1,544
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	1,656	1,656	1,544
Total Disbursements	-	-	1,656	1,656	1,544
Unreserved/Undesignated	19,020	39,693	53,037	32,037	40,493
Ending Balance, June 30	\$ 19,020	\$ 39,693	\$ 53,037	\$ 32,037	\$ 40,493

Note: Refer to page F-32 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ 38,946	\$ 38,946	\$ 38,946
Revenues:					
Miscellaneous	-	38,946	-	-	-
Subtotal	-	38,946	-	-	-
Total Available	-	38,946	38,946	38,946	38,946
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	38,946
Capital	-	-	-	-	-
Subtotal	-	-	-	-	38,946
Total Disbursements	-	-	-	-	38,946
Unreserved/Undesignated	-	38,946	38,946	38,946	-
Ending Balance, June 30	\$ -	\$ 38,946	\$ 38,946	\$ 38,946	\$ -

Note: Refer to page F-33 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 345,387	\$ 231,998	\$ 179,781	\$ 179,781	\$ 136,066
Revenues:					
Intergovernmental	42,189	40,625	40,000	40,625	40,000
Subtotal	42,189	40,625	40,000	40,625	40,000
Interfund Transfer In	-	5,174	-	-	-
Total Available	387,576	277,797	219,781	220,406	176,066
Expenditures:					
Personnel	100,095	45,266	82,037	53,415	54,716
Operating	2,554	2,750	20,231	578	32,643
Capital	-	-	-	-	-
Subtotal	102,649	48,016	102,268	53,993	87,359
Interfund Transfer Out	52,929	50,000	30,347	30,347	-
Total Disbursements	155,578	98,016	132,615	84,340	87,359
Unreserved/Designated	56,239	91,402	-	47,359	-
Unreserved/Undesignated	175,759	88,379	87,166	88,707	88,707
Ending Balance, June 30	\$ 231,998	\$ 179,781	\$ 87,166	\$ 136,066	\$ 88,707

Note: Refer to page F-35 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Solicitor: Worthless Check Unit
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 12,166	\$ (50)	\$ 5,511	\$ 5,511	\$ -
Revenues:					
Charges and Fees	85,550	117,568	95,000	105,438	115,241
Subtotal	85,550	117,568	95,000	105,438	115,241
Interfund Transfer In	35,585	32,296	60,704	-	-
Total Available	133,301	149,814	161,215	110,949	115,241
Expenditures:					
Personnel	114,853	121,039	131,725	86,970	89,744
Operating	18,498	23,264	23,979	23,979	25,497
Capital	-	-	-	-	-
Subtotal	133,351	144,303	155,704	110,949	115,241
Total Disbursements	133,351	144,303	155,704	110,949	115,241
Unreserved/Undesignated	(50)	5,511	5,511	-	-
Ending Balance, June 30	\$ (50)	\$ 5,511	\$ 5,511	\$ -	\$ -

Note: Refer to page F-36 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Greenbelts
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 26,282,846	\$ 26,093,227	\$ 15,957,088	\$ 15,957,088	\$ 15,835,425
Revenues:					
Sales Tax	6,169,797	6,448,254	6,069,000	6,642,000	6,800,000
Interest	112,527	86,941	125,000	50,000	50,000
Miscellaneous	-	2,555	-	-	-
Subtotal	<u>6,282,324</u>	<u>6,537,750</u>	<u>6,194,000</u>	<u>6,692,000</u>	<u>6,850,000</u>
Interfund Transfer In	<u>124,441</u>	<u>19,040</u>	<u>879,000</u>	<u>879,000</u>	<u>1,837,000</u>
Total Available	<u>32,689,611</u>	<u>32,650,017</u>	<u>23,030,088</u>	<u>23,528,088</u>	<u>24,522,425</u>
Expenditures:					
Personnel	158,924	143,621	119,299	126,026	126,519
Operating	47,870	26,502	78,227	47,432	56,515
Capital	-	-	-	-	-
Debt Service	<u>6,389,590</u>	<u>6,522,806</u>	<u>7,542,205</u>	<u>7,519,205</u>	<u>8,527,078</u>
Subtotal	<u>6,596,384</u>	<u>6,692,929</u>	<u>7,739,731</u>	<u>7,692,663</u>	<u>8,710,112</u>
Interfund Transfer Out	<u>-</u>	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>6,596,384</u>	<u>16,692,929</u>	<u>7,739,731</u>	<u>7,692,663</u>	<u>8,710,112</u>
Unreserved/Designated	16,093,227	15,957,088	15,290,357	15,835,425	15,812,313
Unreserved/Undesignated	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 26,093,227</u>	<u>\$ 15,957,088</u>	<u>\$ 15,290,357</u>	<u>\$ 15,835,425</u>	<u>\$ 15,812,313</u>

Note: Refer to page H-10 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Roads
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 53,461,328	\$ 51,854,349	\$ 19,495,506	\$ 19,495,506	\$ 25,343,271
Revenues:					
Sales Tax	23,590,399	24,655,089	23,205,000	25,395,000	26,000,000
Intergovernmental	-	295,803	-	-	-
Charges and Fees	681	204	-	-	-
Interest	180,065	107,993	-	25,000	25,000
Subtotal	23,771,145	25,059,089	23,205,000	25,420,000	26,025,000
Interfund Transfer In	934,217	193,508	4,992,740	4,992,740	10,434,000
Total Available	78,166,690	77,106,946	47,693,246	49,908,246	61,802,271
Expenditures:					
Personnel	789,243	772,581	827,516	827,516	752,714
Operating	14,829,881	16,412,107	4,357,171	(2,846,332)	3,643,137
Capital	-	-	-	-	-
Debt Service	7,693,217	7,893,333	13,101,791	13,083,791	18,657,400
Subtotal	23,312,341	25,078,021	18,286,478	11,064,975	23,053,251
Interfund Transfer Out	3,000,000	32,533,419	13,500,000	13,500,000	13,500,000
Total Disbursements	26,312,341	57,611,440	31,786,478	24,564,975	36,553,251
Reserved	6,171	343,497	343,497	-	-
Unreserved/Designated	51,848,178	12,644,060	7,577,376	7,671,627	7,577,376
Unreserved/Undesignated	-	6,507,949	7,985,895	17,671,644	17,671,644
Ending Balance, June 30	\$ 51,854,349	\$ 19,495,506	\$ 15,906,768	\$ 25,343,271	\$ 25,249,020

Note: Refer to page M-13 for budget narrative related to this fund.

Charleston County, South Carolina
Special Revenue Fund
Transportation Sales Tax: Transit
Fund Statement

	<u>FY 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Adjusted</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Approved</u>
Beginning Balance, July 1	\$ (4,412,250)	\$ (5,274,694)	\$ (5,843,100)	\$ (5,843,100)	\$ (6,332,850)
Revenues:					
Sales Tax	<u>6,532,726</u>	<u>6,827,564</u>	<u>6,426,000</u>	<u>7,032,000</u>	<u>7,200,000</u>
Subtotal	<u>6,532,726</u>	<u>6,827,564</u>	<u>6,426,000</u>	<u>7,032,000</u>	<u>7,200,000</u>
Total Available	<u>2,120,476</u>	<u>1,552,870</u>	<u>582,900</u>	<u>1,188,900</u>	<u>867,150</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,395,170	7,395,970	7,521,750	7,521,750	7,200,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>7,395,170</u>	<u>7,395,970</u>	<u>7,521,750</u>	<u>7,521,750</u>	<u>7,200,000</u>
Total Disbursements	<u>7,395,170</u>	<u>7,395,970</u>	<u>7,521,750</u>	<u>7,521,750</u>	<u>7,200,000</u>
Unreserved/Undesignated	<u>(5,274,694)</u>	<u>(5,843,100)</u>	<u>(6,938,850)</u>	<u>(6,332,850)</u>	<u>(6,332,850)</u>
Ending Balance, June 30	<u>\$ (5,274,694)</u>	<u>\$ (5,843,100)</u>	<u>\$ (6,938,850)</u>	<u>\$ (6,332,850)</u>	<u>\$ (6,332,850)</u>

Note: Refer to page E-22 for budget narrative related to this fund.

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

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2012 Projected</u>	<u>FY 2013 Approved</u>
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	5,569,516	5,679,022	5,739,913	5,739,913	5,824,000
Intergovernmental	<u>150,037</u>	<u>154,089</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,719,553</u>	<u>5,833,111</u>	<u>5,739,913</u>	<u>5,739,913</u>	<u>5,824,000</u>
Total Available	<u>5,719,553</u>	<u>5,833,111</u>	<u>5,739,913</u>	<u>5,739,913</u>	<u>5,824,000</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	5,719,553	5,833,111	5,739,913	5,739,913	5,824,000
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>5,719,553</u>	<u>5,833,111</u>	<u>5,739,913</u>	<u>5,739,913</u>	<u>5,824,000</u>
Total Disbursements	<u>5,719,553</u>	<u>5,833,111</u>	<u>5,739,913</u>	<u>5,739,913</u>	<u>5,824,000</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	-	-	1,330,000	1,409,000	1,456,000
Subtotal	-	-	1,330,000	1,409,000	1,456,000
Total Available	-	-	1,330,000	1,409,000	1,456,000
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	-	-
Interfund Transfer Out	-	-	1,330,000	1,409,000	1,456,000
Total Disbursements	-	-	1,330,000	1,409,000	1,456,000
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2012 Projected</u>	<u>FY 2013 Approved</u>
Beginning Balance, July 1	\$ 187,584	\$ 81,032	\$ 45,884	\$ 45,884	\$ 50,670
Revenues:					
Intergovernmental	5,430	3,562	5,500	3,000	3,000
Fines and Forfeitures	<u>420,507</u>	<u>376,177</u>	<u>392,500</u>	<u>341,000</u>	<u>340,000</u>
Subtotal	<u>425,937</u>	<u>379,739</u>	<u>398,000</u>	<u>344,000</u>	<u>343,000</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total Available	<u>613,521</u>	<u>460,771</u>	<u>443,884</u>	<u>489,884</u>	<u>393,670</u>
Expenditures:					
Personnel	464,229	393,597	401,287	410,114	367,074
Operating	68,260	21,290	35,990	29,100	24,203
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>532,489</u>	<u>414,887</u>	<u>437,277</u>	<u>439,214</u>	<u>391,277</u>
Total Disbursements	<u>532,489</u>	<u>414,887</u>	<u>437,277</u>	<u>439,214</u>	<u>391,277</u>
Reserved	-	992	-	-	-
Unreserved/Designated	31,917	41,629	-	48,277	-
Unreserved/Undesignated	<u>49,115</u>	<u>3,263</u>	<u>6,607</u>	<u>2,393</u>	<u>2,393</u>
Ending Balance, June 30	<u>\$ 81,032</u>	<u>\$ 45,884</u>	<u>\$ 6,607</u>	<u>\$ 50,670</u>	<u>\$ 2,393</u>

Note: This fund consists of three separate divisions: Sheriff Victim's Bill of Rights (page F-20), Solicitor Victim's Bill of Rights (page F-34) and Magistrates' Courts Victim's Bill of Rights (page J-23).

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 200,028	\$ 204,306	\$ 199,766	\$ 199,766	\$ 195,966
Revenues:					
Fines and Forfeitures	4,278	2,400	10,000	-	10,000
Subtotal	4,278	2,400	10,000	-	10,000
Total Available	204,306	206,706	209,766	199,766	205,966
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	6,940	160,000	3,800	160,000
Capital	-	-	-	-	-
Subtotal	-	6,940	160,000	3,800	160,000
Interfund Transfer Out	-	-	-	-	-
Total Disbursements	-	6,940	160,000	3,800	160,000
Unreserved/Designated	-	150,000	-	150,000	-
Unreserved/Undesignated	204,306	49,766	49,766	45,966	45,966
Ending Balance, June 30	\$ 204,306	\$ 199,766	\$ 49,766	\$ 195,966	\$ 45,966

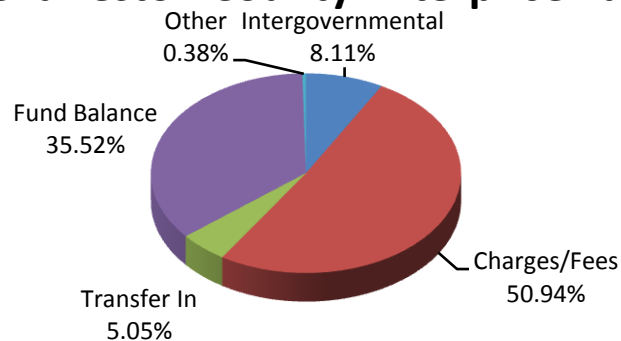
Note: Refer to page J-37 for budget narrative related to this fund.

Enterprise Funds

Charleston County

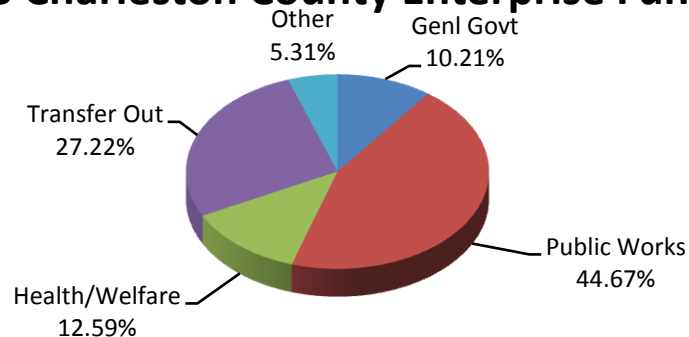
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise Funds. The graphs below present an overall summary of the Enterprise Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM... FY 2013 Charleston County Enterprise Funds



Total Available Budgeted: \$78,630,169

WHERE IT GOES... FY 2013 Charleston County Enterprise Funds



Total Uses: \$78,630,169

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
	\$ 5,188,636	\$ 5,979,379	\$ 6,026,813	\$ 6,020,627	\$ 6,105,209
Revenues:					
Intergovernmental	1,859,196	1,099,586	1,106,000	1,106,000	1,106,000
Charges and Fees	621,842	591,018	554,000	593,000	570,000
Interest	20,678	17,933	25,000	25,000	25,000
Miscellaneous	(2,000)	-	-	-	-
Subtotal	2,499,716	1,708,537	1,685,000	1,724,000	1,701,000
Total Available	7,688,352	7,687,916	7,711,813	7,744,627	7,806,209
Expenditures:					
Personnel	131,519	281,846	418,591	366,823	411,635
Operating	1,577,454	1,379,257	1,265,595	1,265,595	1,289,365
Capital	-	-	7,000	7,000	-
Subtotal	1,708,973	1,661,103	1,691,186	1,639,418	1,701,000
Total Disbursements	1,708,973	1,661,103	1,691,186	1,639,418	1,701,000
Invested in capital assets	820,389	641,210	641,210	641,210	641,210
Reserved	10,132	13,588	13,588	-	-
Unreserved/Designated	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Unreserved/Undesignated	1,398,858	1,622,015	1,615,829	1,713,999	1,713,999
Ending Balance, June 30	\$ 5,979,379	\$ 6,026,813	\$ 6,020,627	\$ 6,105,209	\$ 6,105,209

Note: Refer to page H-7 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Consolidated Dispatch: Total Law Enforcement System
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Interfund Transfer In	-	-	-	-	109,000
Total Available	-	-	-	-	109,000
Expenditures:					
Personnel	-	-	-	-	84,000
Operating	-	-	-	-	25,000
Capital	-	-	-	-	-
Subtotal	-	-	-	-	109,000
Total Disbursements	-	-	-	-	109,000
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page H-8 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 7,656,107	\$ 6,529,392	\$ 6,042,884	\$ 6,042,884	\$ 5,504,911
Revenues:					
Intergovernmental	4,869,349	4,272,170	4,713,585	4,765,572	4,901,930
Charges and Fees	1,938,970	1,772,432	2,782,631	2,439,282	2,993,853
Interest	13,382	9,544	15,000	15,000	15,000
Miscellaneous	9,807	5,559	-	-	5,000
Leases and Rentals	-	61,813	111,034	123,274	111,034
Subtotal	6,831,508	6,121,518	7,622,250	7,343,128	8,026,817
Interfund Transfer In	2,684,503	2,391,599	1,914,946	1,914,946	2,164,297
Total Available	17,172,118	15,042,509	15,580,080	15,300,958	15,696,025
Expenditures:					
Personnel	6,142,461	5,229,271	6,403,369	5,638,164	6,339,228
Operating	3,365,806	3,545,287	3,487,846	3,698,459	3,559,921
Capital	-	-	-	-	-
Debt Service	266,644	225,067	459,424	459,424	443,589
Subtotal	9,774,911	8,999,625	10,350,639	9,796,047	10,342,738
Interfund Transfer Out	867,815	-	-	-	-
Total Disbursements	10,642,726	8,999,625	10,350,639	9,796,047	10,342,738
Invested in capital assets	3,810,041	4,068,757	4,068,757	4,068,757	4,068,757
Reserved	10,373	57,480	57,480	-	-
Unreserved/Designated	157,481	813,443	-	151,624	-
Unreserved/Undesignated	2,551,497	1,103,204	1,103,204	1,284,530	1,284,530
Ending Balance, June 30	\$ 6,529,392	\$ 6,042,884	\$ 5,229,441	\$ 5,504,911	\$ 5,353,287

Note: Refer to page L-7 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 60,664,239	\$ 56,462,354	\$ 61,933,067	\$ 61,933,067	\$ 60,446,460
Revenues:					
Intergovernmental	148,009	139,471	120,000	120,000	120,000
Charges and Fees	30,899,585	26,693,895	29,230,000	29,730,000	29,921,000
Interest	300,663	13,441	25,000	25,000	10,000
Miscellaneous	50,652	716,764	-	-	-
Subtotal	31,398,909	27,563,571	29,375,000	29,875,000	30,051,000
Interfund Transfer In	-	6,499	-	-	-
Total Available	92,063,148	84,032,424	91,308,067	91,808,067	90,497,460
Expenditures:					
Personnel	6,073,507	5,372,608	6,440,765	6,440,765	6,918,541
Operating	29,076,813	16,357,306	14,624,387	15,655,606	23,599,287
Capital	-	-	5,663,001	7,341,984	4,601,525
Debt Service	450,474	369,443	1,923,252	1,923,252	1,922,502
Subtotal	35,600,794	22,099,357	28,651,405	31,361,607	37,041,855
Interfund Transfer Out	-	-	-	-	20,700,000
Total Disbursements	35,600,794	22,099,357	28,651,405	31,361,607	57,741,855
Invested in capital assets	18,646,065	19,321,121	19,321,121	19,321,121	19,321,121
Reserved	1,198,939	2,401,360	2,401,360	-	-
Unreserved/Designated	3,503,360	9,108,564	9,108,564	36,490,577	8,799,722
Unreserved/Undesignated	33,113,990	31,102,022	31,825,617	4,634,762	4,634,762
Ending Balance, June 30	<u>\$ 56,462,354</u>	<u>\$ 61,933,067</u>	<u>\$ 62,656,662</u>	<u>\$ 60,446,460</u>	<u>\$ 32,755,605</u>

Note: Refer to page E-10 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Internal Services: Parking Garages
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 11,025,848	\$ 12,765,356	\$ 11,619,293	\$ 11,605,677	\$ 11,601,594
Revenues:					
Intergovernmental	245,411	251,861	250,000	250,000	250,000
Charges and Fees	2,253,452	2,493,381	2,220,790	2,206,720	2,275,736
Interest	21,870	20,057	25,000	22,000	25,000
Miscellaneous	(14,026)	(13,245)	(13,668)	(13,668)	(13,668)
Leases and Rentals	73,365	75,566	75,680	77,446	80,168
Subtotal	2,580,072	2,827,620	2,557,802	2,542,498	2,617,236
Interfund Transfer In	1,500,000	-	-	-	-
Total Available	15,105,920	15,592,976	14,177,095	14,148,175	14,218,830
Expenditures:					
Personnel	841,011	890,638	928,946	927,421	948,118
Operating	867,727	828,066	621,204	597,892	627,468
Capital	-	-	-	-	-
Debt Service	252,462	234,981	554,417	554,417	535,232
Subtotal	1,961,200	1,953,685	2,104,567	2,079,730	2,110,818
Interfund Transfer Out	379,364	2,019,998	466,851	466,851	506,418
Total Disbursements	2,340,564	3,973,683	2,571,418	2,546,581	2,617,236
Invested in capital assets	7,079,352	8,489,858	8,489,858	8,489,858	8,489,858
Reserved	15,513	26,688	26,688	-	-
Unreserved/Designated	5,436,669	2,462,234	2,462,234	2,432,234	2,432,234
Unreserved/Undesignated	233,822	640,513	626,897	679,502	679,502
Ending Balance, June 30	<u>\$ 12,765,356</u>	<u>\$ 11,619,293</u>	<u>\$ 11,605,677</u>	<u>\$ 11,601,594</u>	<u>\$ 11,601,594</u>

Note: Refer to page J-11 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 139,278	\$ 46,544	\$ 146,155	\$ 146,155	\$ 201,662
Revenues:					
Charges and Fees	1,855,427	1,648,112	2,078,459	2,050,000	2,105,000
Interest	17,248	24,329	-	-	-
Miscellaneous	98	246	-	-	-
Subtotal	<u>1,872,773</u>	<u>1,672,687</u>	<u>2,078,459</u>	<u>2,050,000</u>	<u>2,105,000</u>
Interfund Transfer In	<u>200,000</u>	<u>256,000</u>	<u>16,859</u>	<u>-</u>	<u>-</u>
Total Available	<u>2,212,051</u>	<u>1,975,231</u>	<u>2,241,473</u>	<u>2,196,155</u>	<u>2,306,662</u>
Expenditures:					
Personnel	1,481,334	1,336,649	1,202,608	1,115,000	1,239,288
Operating	594,986	492,427	636,504	623,287	667,678
Capital	-	-	-	-	37,000
Subtotal	<u>2,076,320</u>	<u>1,829,076</u>	<u>1,839,112</u>	<u>1,738,287</u>	<u>1,943,966</u>
Interfund Transfer Out	<u>89,187</u>	<u>-</u>	<u>256,206</u>	<u>256,206</u>	<u>198,034</u>
Total Disbursements	<u>2,165,507</u>	<u>1,829,076</u>	<u>2,095,318</u>	<u>1,994,493</u>	<u>2,142,000</u>
Reserved	-	70,800	70,800	-	-
Unreserved/Designated	-	-	-	37,000	-
Unreserved/Undesignated	<u>46,544</u>	<u>75,355</u>	<u>75,355</u>	<u>164,662</u>	<u>164,662</u>
Ending Balance, June 30	<u>\$ 46,544</u>	<u>\$ 146,155</u>	<u>\$ 146,155</u>	<u>\$ 201,662</u>	<u>\$ 164,662</u>

Note: Refer to page I-12 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 498,660	\$ 242,940	\$ 525,906	\$ 525,906	\$ 544,868
Revenues:					
Charges and Fees	1,283,425	1,584,325	1,541,900	1,585,000	2,194,290
Interest	550	(258)	-	-	-
Leases and Rentals	-	-	-	-	33,100
Subtotal	<u>1,283,975</u>	<u>1,584,067</u>	<u>1,541,900</u>	<u>1,585,000</u>	<u>2,227,390</u>
Interfund Transfer In	<u>1,445,111</u>	<u>1,688,003</u>	<u>1,843,548</u>	<u>1,843,548</u>	<u>1,698,950</u>
Total Available	<u>3,227,746</u>	<u>3,515,010</u>	<u>3,911,354</u>	<u>3,954,454</u>	<u>4,471,208</u>
Expenditures:					
Personnel	162,413	152,194	136,819	143,989	148,155
Operating	2,822,393	2,836,910	3,198,629	3,216,041	3,778,185
Capital	-	-	50,000	49,556	50,000
Subtotal	<u>2,984,806</u>	<u>2,989,104</u>	<u>3,385,448</u>	<u>3,409,586</u>	<u>3,976,340</u>
Total Disbursements	<u>2,984,806</u>	<u>2,989,104</u>	<u>3,385,448</u>	<u>3,409,586</u>	<u>3,976,340</u>
Invested in capital assets	130,397	104,167	104,167	104,167	104,167
Reserved	59,347	117,968	117,968	-	-
Unreserved/Designated	-	-	-	50,000	-
Unreserved/Undesignated	<u>53,196</u>	<u>303,771</u>	<u>303,771</u>	<u>390,701</u>	<u>390,701</u>
Ending Balance, June 30	<u>\$ 242,940</u>	<u>\$ 525,906</u>	<u>\$ 525,906</u>	<u>\$ 544,868</u>	<u>\$ 494,868</u>

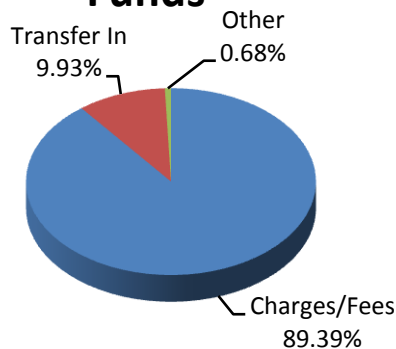
Note: Refer to page J-27 for budget narrative related to this fund.

Internal Service Funds

Charleston County

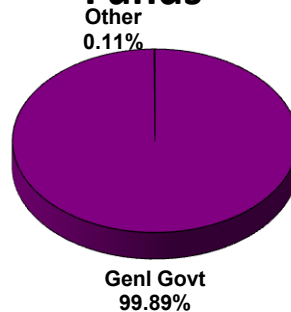
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2013 Charleston County Internal Service Funds



Total Available Budgeted: \$50,459,066

WHERE IT GOES... FY 2013 Charleston County Internal Service Funds



Total Uses: \$50,459,066

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 750,609	\$ 793,826	\$ 757,976	\$ 757,976	\$ 776,258
Revenues:					
Intergovernmental	4,787	-	-	-	-
Charges and Fees	22,372,436	23,066,655	23,720,000	24,874,210	25,181,000
Interest	46,928	46,558	50,000	50,000	-
Subtotal	22,424,151	23,113,213	23,770,000	24,924,210	25,181,000
Interfund Transfer In	190,000	-	450,000	450,000	-
Total Available	23,364,760	23,907,039	24,977,976	26,132,186	25,957,258
Expenditures:					
Operating	22,570,934	23,149,063	24,305,000	25,355,928	25,181,000
Subtotal	22,570,934	23,149,063	24,305,000	25,355,928	25,181,000
Total Disbursements	22,570,934	23,149,063	24,305,000	25,355,928	25,181,000
Reserved	1,383	10,000	10,000	-	-
Unreserved/Designated	100,000	85,000	-	-	-
Unreserved/Undesignated	692,443	662,976	662,976	776,258	776,258
Ending Balance, June 30	\$ 793,826	\$ 757,976	\$ 672,976	\$ 776,258	\$ 776,258

Note: Refer to page K-18 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 10,945,268	\$ 9,684,534	\$ 10,229,714	\$ 10,229,714	\$ 8,727,871
Revenues:					
Charges and Fees	9,057,799	9,429,731	9,577,534	10,677,534	10,770,390
Miscellaneous	294,842	584,273	169,468	169,468	150,000
Subtotal	9,352,641	10,014,004	9,747,002	10,847,002	10,920,390
Interfund Transfer In	1,378,000	3,100,325	3,173,084	3,173,084	4,741,000
Total Available	21,675,909	22,798,863	23,149,800	24,249,800	24,389,261
Expenditures:					
Personnel	1,819,002	1,945,871	1,936,111	1,893,111	2,007,052
Operating	9,852,147	10,343,182	7,779,778	9,048,308	8,913,338
Capital	-	-	3,239,500	4,297,838	4,741,000
Debt Service	17,977	14,148	222,975	222,975	-
Subtotal	11,689,126	12,303,201	13,178,364	15,462,232	15,661,390
Interfund Transfer Out	302,249	265,948	59,697	59,697	-
Total Disbursements	11,991,375	12,569,149	13,238,061	15,521,929	15,661,390
Invested in capital assets	8,728,061	8,024,192	8,024,192	8,024,192	8,024,192
Reserved	384,376	1,629,184	1,629,184	352,316	352,316
Unreserved/Designated	-	317,975	-	-	-
Unreserved/Undesignated	572,097	258,363	258,363	351,363	351,363
Ending Balance, June 30	\$ 9,684,534	\$ 10,229,714	\$ 9,911,739	\$ 8,727,871	\$ 8,727,871

Note: This fund is comprised of the Fleet Operations Division of the Internal Services Department and the Central Parts Warehouse Division of the Procurement Department.

Note: Refer to pages J-15 and K-22 for budget narratives related to this fund.

Charleston County, South Carolina
Internal Service Fund
Internal Services: Office Support Services
Fund Statement

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 355,747	\$ 289,894	\$ 234,523	\$ 234,523	\$ 111,073
Revenues:					
Charges and Fees	1,491,340	1,643,813	1,738,328	1,738,328	1,869,218
Miscellaneous	861	15,303	-	-	-
Subtotal	1,492,201	1,659,116	1,738,328	1,738,328	1,869,218
Interfund Transfer In	308,796	290,483	313,255	313,255	267,282
Total Available	2,156,744	2,239,493	2,286,106	2,286,106	2,247,573
Expenditures:					
Personnel	795,410	807,402	841,801	804,801	776,792
Operating	1,005,645	1,147,648	905,711	1,026,124	982,528
Capital	-	-	-	40,037	18,500
Debt Service	65,795	49,920	304,071	304,071	304,071
Subtotal	1,866,850	2,004,970	2,051,583	2,175,033	2,081,891
Interfund Transfer Out	-	-	-	-	54,609
Total Disbursements	1,866,850	2,004,970	2,051,583	2,175,033	2,136,500
Invested in capital assets	133,994	90,203	90,203	90,203	90,203
Reserved	111,348	52,134	52,134	-	-
Unreserved/Designated	30,000	-	-	-	-
Unreserved/Undesignated	14,552	92,186	92,186	20,870	20,870
Ending Balance, June 30	\$ 289,894	\$ 234,523	\$ 234,523	\$ 111,073	\$ 111,073

Note: This fund is comprised of the Office Services Division and the Records Management Division of the Internal Services Department.

Note: Refer to pages J-17 and J-29 for budget narratives related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 3,060,518	\$ 2,103,130	\$ 1,467,785	\$ 1,467,785	\$ 960,029
Revenues:					
Charges and Fees	3,462,427	3,516,339	4,082,320	4,595,314	5,432,104
Interest	26,563	18,414	30,000	30,000	30,000
Miscellaneous	20,066	13,437	15,000	15,000	15,000
Subtotal	3,509,056	3,548,190	4,127,320	4,640,314	5,477,104
Interfund Transfer In	-	1,500,000	5,861	5,861	-
Total Available	6,569,574	7,151,320	5,600,966	6,113,960	6,437,133
Expenditures:					
Personnel	449,490	397,537	396,617	376,444	406,700
Operating	3,826,954	5,285,998	4,236,564	4,777,487	5,070,404
Capital	-	-	-	-	47,000
Subtotal	4,276,444	5,683,535	4,633,181	5,153,931	5,524,104
Interfund Transfer Out	190,000	-	-	-	-
Total Disbursements	4,466,444	5,683,535	4,633,181	5,153,931	5,524,104
Invested in capital assets	38,048	36,556	36,556	36,556	36,556
Reserved	31,709	923	923	-	-
Unreserved/Designated	1,000,000	500,000	-	47,000	-
Unreserved/Undesignated	1,033,373	930,306	930,306	876,473	876,473
Ending Balance, June 30	\$ 2,103,130	\$ 1,467,785	\$ 967,785	\$ 960,029	\$ 913,029

Note: Refer to page K-30 for budget narrative related to this fund.

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

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2012 Projected	FY 2013 Approved
Beginning Balance, July 1	\$ 224,727	\$ 162,670	\$ 254,620	\$ 254,620	\$ 198,258
Revenues:					
Charges and Fees	1,551,266	1,526,819	1,642,723	1,586,923	1,856,072
Subtotal	1,551,266	1,526,819	1,642,723	1,586,923	1,856,072
Interfund Transfer In	-	-	4,094	4,094	-
Total Available	1,775,993	1,689,489	1,901,437	1,845,637	2,054,330
Expenditures:					
Personnel	279,470	299,157	277,065	267,065	285,977
Operating	1,213,853	1,135,712	1,343,172	1,353,734	1,570,095
Capital	-	-	-	-	100,000
Subtotal	1,493,323	1,434,869	1,620,237	1,620,799	1,956,072
Interfund Transfer Out	120,000	-	26,580	26,580	-
Total Disbursements	1,613,323	1,434,869	1,646,817	1,647,379	1,956,072
Invested in capital assets	44,647	18,920	18,920	18,920	18,920
Reserved	42,725	50,562	50,562	-	-
Unreserved/Designated	-	-	-	100,000	-
Unreserved/Undesignated	75,298	185,138	185,138	79,338	79,338
Ending Balance, June 30	\$ 162,670	\$ 254,620	\$ 254,620	\$ 198,258	\$ 98,258

Note: Refer to page J-34 for budget narrative related to this fund.



End Section

COUNTY COUNCIL

GENERAL FUND

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	12.00	12.00	-	0.0
Personnel	\$ 328,632	\$ 338,912	\$ 339,064	\$ 503,281	\$ 164,217	48.4
Operating	635,242	699,139	758,960	846,309	87,349	11.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>963,874</u>	<u>1,038,051</u>	<u>1,098,024</u>	<u>1,349,590</u>	<u>251,566</u>	<u>22.9</u>
Contingency	250,000	100,000	208,124	100,000	(108,124)	(52.0)
Less: Appropriations to Depts.	(130,000)	(100,000)	(198,000)	-	198,000	(100.0)
Less: Lapsed at Fiscal Year-end	(120,000)	-	-	-	-	0.0
Contingency Balance	<u>-</u>	<u>-</u>	<u>10,124</u>	<u>100,000</u>	<u>89,876</u>	<u>887.8</u>
TOTAL DISBURSEMENTS	<u>\$ 963,874</u>	<u>\$ 1,038,051</u>	<u>\$ 1,108,148</u>	<u>\$ 1,449,590</u>	<u>\$ 341,442</u>	<u>30.8</u>

Funding Adjustments for FY 2013 Include:

- Personnel costs represent projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The cost also reflects an increase due to interdepartmental staffing changes and annualized funding for a position transferred from the Administrator's office to assist with community outreach.
- Operating expenditures reflect an increase in funding for Charleston Promise Neighborhood. During budget deliberations, Council approved \$50,000 for Pet Helpers.
- Council's contingency contains budgeted funding of \$100,000.

ACCOMMODATIONS TAX - LOCAL

SPECIAL REVENUE FUND

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 8,851,895	\$ 9,927,318	\$ 10,540,000	\$ 11,110,000	\$ 570,000	5.4
Interest	14,742	5,509	25,000	5,000	(20,000)	(80.0)
TOTAL REVENUES	8,866,637	9,932,827	10,565,000	11,115,000	550,000	5.2
Interfund Transfer In	39,098	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 8,905,735</u>	<u>\$ 9,932,827</u>	<u>\$ 10,565,000</u>	<u>\$ 11,115,000</u>	<u>\$ 550,000</u>	5.2
Personnel	\$ 2,177,128	\$ 2,056,706	\$ 2,104,785	\$ 2,282,060	\$ 177,275	8.4
Operating	5,979,650	7,862,694	8,258,898	8,550,100	291,202	3.5
Capital	-	125,292	326,207	313,565	(12,642)	(3.9)
TOTAL EXPENDITURES	8,156,778	10,044,692	10,689,890	11,145,725	455,835	4.3
TOTAL DISBURSEMENTS	<u>\$ 8,156,778</u>	<u>\$ 10,044,692</u>	<u>\$ 10,689,890</u>	<u>\$ 11,145,725</u>	<u>\$ 455,835</u>	4.3

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated increase due to the improving tourism industry. The increase is slightly offset by a decrease due to declining interest rates.
- Personnel expenses reflect a reimbursement to the General Fund for services provided to support tourists visiting the County.
- Operating expenditures reflect an increase in allocations based on the Council established formulas. The increase also represents additional cost to provide services for the PGA Championship event.
- Capital expenses represent a reimbursement to the General Fund for capital related expenses for servicing the tourist areas.

ACCOMMODATIONS TAX - STATE

SPECIAL REVENUE FUND

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 2010 Adjusted</u>	<u>FY 2011 Adjusted</u>	<u>FY 2012 Approved</u>	<u>FY 2013 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 79,457	\$ 24,712	\$ 79,000	\$ 25,000	\$ (54,000)	(68.4)
Interest	122	66	-	-	-	0.0
TOTAL REVENUES	<u>\$ 79,579</u>	<u>\$ 24,778</u>	<u>\$ 79,000</u>	<u>\$ 25,000</u>	<u>\$ (54,000)</u>	(68.4)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	51,850	-	51,300	-	(51,300)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	51,850	-	51,300	-	(51,300)	(100.0)
Interfund Transfer Out	<u>27,729</u>	<u>24,778</u>	<u>27,700</u>	<u>25,000</u>	<u>(2,700)</u>	(9.7)
TOTAL DISBURSEMENTS	<u>\$ 79,579</u>	<u>\$ 24,778</u>	<u>\$ 79,000</u>	<u>\$ 25,000</u>	<u>\$ (54,000)</u>	(68.4)

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease base on historical trends.
- Interfund Transfer Out represents the amount transferred to the General Fund as determined by State law.

INTERNAL AUDITOR

GENERAL FUND

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 203,110	\$ 203,678	\$ 209,500	\$ 211,728	\$ 2,228	1.1
Operating	7,589	7,440	7,708	7,938	230	3.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 210,699</u>	<u>\$ 211,118</u>	<u>\$ 217,208</u>	<u>\$ 219,666</u>	<u>\$ 2,458</u>	1.1

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustments awarded in FY 2012, the continuation of the longevity program, and an Increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a slight increase due to higher ISF charges.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Research the needs of various levels of management for audit assistance.

Objective 1(a): Based on an Annual Audit Plan approved by County Council, 100% of scheduled audits and activities will be completed.

Objective 1(b): Cost per audit hour will not exceed the outside rate of \$100.00 per hour.

Initiative V: Quality Control

Department Goal 2: Develop early warning indicators to quickly identify problem areas.

Objective 2(a): Survey departments regarding the value received from the audit with an average score of 75 on a scale of 1-100.

Objective 2(b): Based on completed audits, 75% of audit recommendations will be accepted and implemented within 12 months of audit report date.

INTERNAL AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Council audit reports	1(a)	18	14	20
Periodic monitoring reports	1(a)	7	4	2
Integrity services investigations	1(a)	1	3	3
Recommendations in audit reports ¹	2(b)	23	9	10
Efficiency:				
Cost per audit hour	1(b)	\$65.97	\$93.58	\$75.00
Outcome:				
Completion percent of Annual Audit Plan	1(a)	104%	84.0%	100%
Surveys returned	2(a)	75.0%	57.0%	50.0%
Average evaluation score	2(a)	92	95	90
Recommendations accepted and implemented	2(b)	23	8	10
Percent of recommendations accepted and implemented	2(b)	100%	89.0%	100%

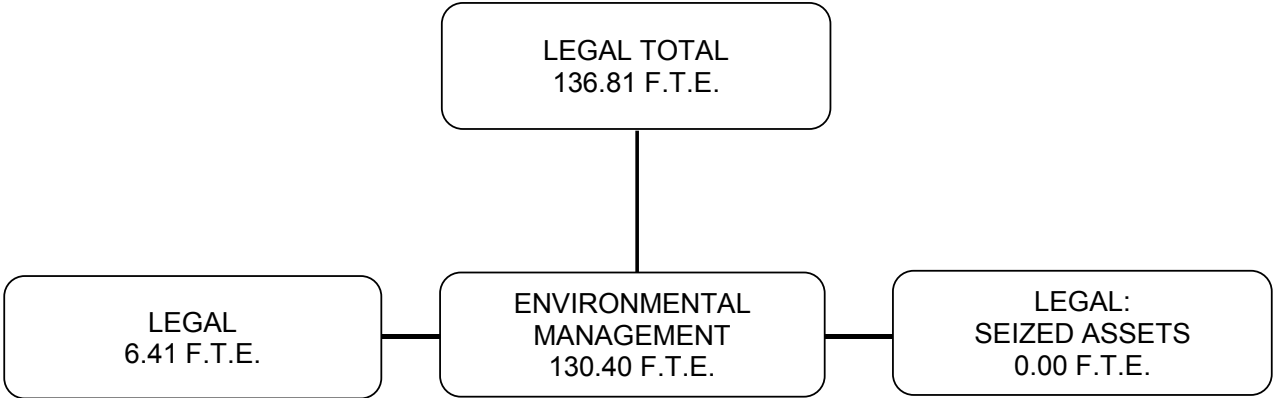
¹This total does not include recommendations in Memorandums of Minor Exceptions, Periodic Monitoring Reports, or Integrity Services Investigations.

2013 ACTION STEPS

Department Goal 2

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

LEGAL



LEGAL

GENERAL FUND

GENERAL GOVERNMENT

DEPARTMENT - Legal

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	6.67	6.92	6.41	6.41	-	0.0
Personnel	\$ 612,070	\$ 609,003	\$ 639,759	\$ 645,911	\$ 6,152	1.0
Operating	391,025	394,403	414,897	418,069	3,172	0.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,003,095</u>	<u>\$ 1,003,406</u>	<u>\$ 1,054,656</u>	<u>\$ 1,063,980</u>	<u>\$ 9,324</u>	0.9

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an Increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in office expenses based on historical trends. The cost also includes increased dues and membership fees for an additional full-time attorney.

LEGAL (continued)

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Seized Assets

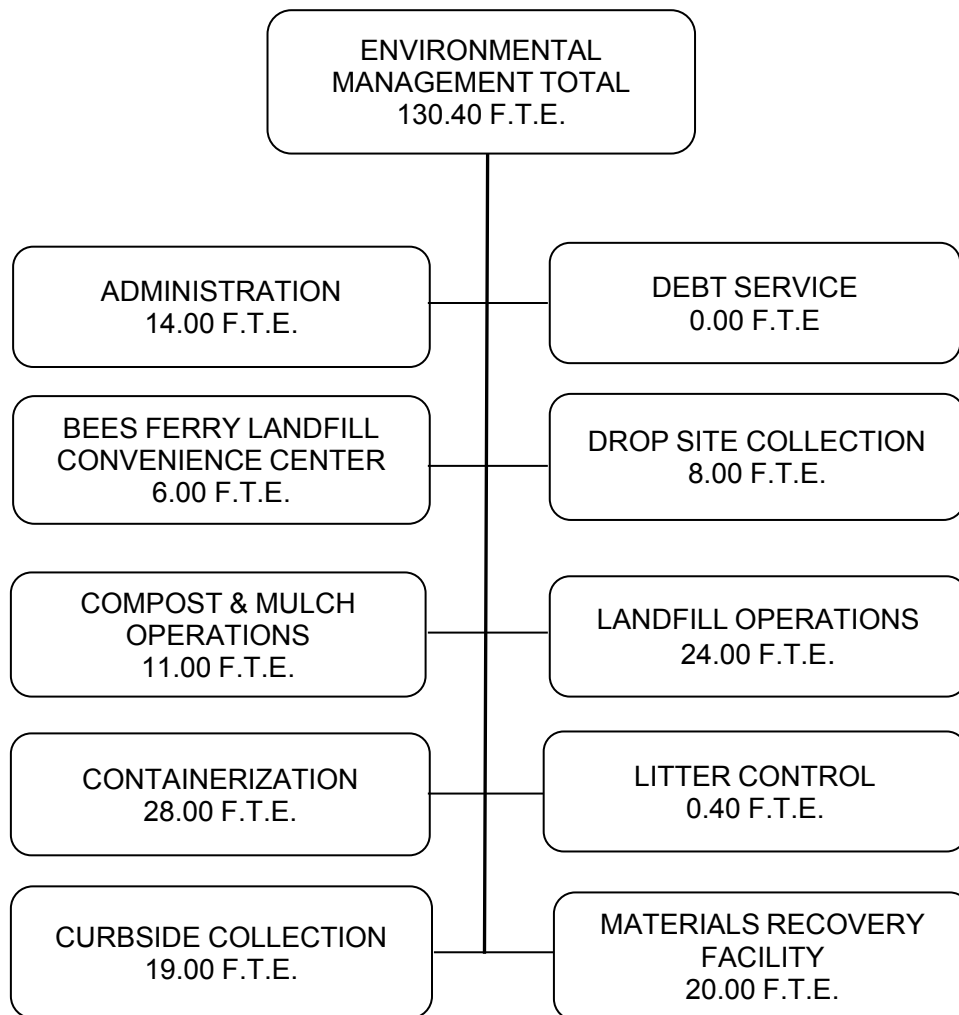
Mission: The Legal Department provides special funding assistance, investigates, and records the State seized drug funds for the purpose of prosecuting cases in the magistrate and circuit courts in an attempt to reduce the number of outstanding records.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 46,695	\$ 18,603	\$ 17,200	\$ 23,000	\$ 5,800	33.7
Interest	930	780	-	-	-	0.0
TOTAL REVENUES	<u>\$ 47,625</u>	<u>\$ 19,383</u>	<u>\$ 17,200</u>	<u>\$ 23,000</u>	<u>\$ 5,800</u>	33.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	11,769	14,676	127,581	123,000	(4,581)	(3.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 11,769</u>	<u>\$ 14,676</u>	<u>\$ 127,581</u>	<u>\$ 123,000</u>	<u>\$ (4,581)</u>	(3.6)

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in seized drug funds.
- Operating expenditures represent a decrease in the contingency line item for unanticipated expenses. The decrease is slightly offset by increases in advertising and towing expenses due to an increase in the number of forfeitures files and seizures.

ENVIRONMENTAL MANAGEMENT



ENVIRONMENTAL MANAGEMENT

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Administration

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	10.00	13.00	14.00	14.00	-	0.0
Charges and Fees	\$ 27,394,748	\$ 23,845,844	\$ 27,250,000	\$ 27,980,000	\$ 730,000	2.7
Interest	28,463	13,441	25,000	10,000	(15,000)	(60.0)
Miscellaneous	40,836	25,142	-	-	-	0.0
TOTAL REVENUES	<u>\$ 27,464,047</u>	<u>\$ 23,884,427</u>	<u>\$ 27,275,000</u>	<u>\$ 27,990,000</u>	<u>\$ 715,000</u>	2.6
Personnel	\$ 621,177	\$ 597,942	\$ 1,058,618	\$ 1,255,645	\$ 197,027	18.6
Operating	2,751,060	2,675,245	3,427,115	5,026,865	1,599,750	46.7
Capital	-	-	-	32,300	32,300	100.0
TOTAL EXPENSES	<u>\$ 3,372,237</u>	<u>\$ 3,273,187</u>	<u>\$ 4,485,733</u>	<u>\$ 6,314,810</u>	<u>\$ 1,829,077</u>	40.8

Funding Adjustments for FY 2013 Include:

- Revenues are principally derived from Environmental Management user fees collected by the Revenue Collections Enterprise Fund as a service to the Environmental Management Department. The increase in Charges and Fees represents an increase in fees collected due to a 1% growth in the County's population. The increase is slightly offset by a decline in interest earnings resulting from current financial market conditions.
- Personnel expenses reflect increased costs to support the implementation of the Single Stream Recycling Program. The amount also includes projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in contingency to fund new initiatives in the Environmental Management programs.
- The Capital expense represents the cost to replace one Hybrid Sedan for \$32,300.

ENVIRONMENTAL MANAGEMENT(continued)

ENTERPRISE FUND

PUBLIC WORKS

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Ensure all solid waste created in Charleston County is disposed of in an environmentally safe manner, with an emphasis on efficiency and effectiveness.

Objective 1: Increase the expected life of the Bee's Ferry Landfill by diverting more waste each fiscal year through increased recycling programs.

Department Goal 2: Increase citizen involvement in recycling programs.

Objective 2(a): Increase the current recycling rate from 24% to 40%.

Objective 2(b): Increase educational outreach to all sectors through aggressive community programs.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Annual MSW Tonnage ¹	1	351,769	340,240	326,000
Total dollars spent for services	1	\$22,099,357	\$31,361,607	\$37,041,855
Total County Population – 2010 US Census	1	350,209	350,209	350,209
Number of Residential Customers	2(a)(b)	169,000	165,501	165,501
Number of Commercial Customers	2(a)(b)	8,500	7,897	8,000
Output:				
Total tons landfilled	1	266,542	256,805	246,000
Total residential participants	2(a)(b)	115,000	115,000	115,000
Total commercial participants	2(a)(b)	600	1,300	1,900
Total Educational Outreach participants	2(a)(b)	200,000	225,000	250,000
Efficiency:				
Total tons composted	1	63,057	55,981	50,000
Total tons recycled	2	22,171	27,454	30,000
Outcome:				
Total tons diverted from landfill	1	85,228	83,435	80,000
Total cost per capita	1	\$63	\$89	\$105
Percentage of recycling rate	1,2(a)(b)	24.0%	25.0%	25.0%

¹ Municipal Solid Waste

2013 ACTION STEPS

Department Goal 1

- Continue development and implementation of a department wide study that will review current methods for reducing, reusing, and recycling.
- Reduce volume of yard debris presented for composting through education to disclose *Best Practices* and better technologies.
- Create local market for High-grade compost and mulch.

Department Goal 2

- Incremental expansion of current Single Stream Recycling Program from 5,000 residences to countywide by FY 2014.
- Increase department's community presence through advertising and partnering opportunities at all local events.
- Increase commercial sector recycling participation.

ENVIRONMENTAL MANAGEMENT(continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Bees Ferry Landfill Convenience Center

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 41,624	\$ 47,813	\$ 33,000	\$ 39,000	\$ 6,000	18.2
TOTAL REVENUES	<u>\$ 41,624</u>	<u>\$ 47,813</u>	<u>\$ 33,000</u>	<u>\$ 39,000</u>	<u>\$ 6,000</u>	18.2
Personnel	\$ 157,210	\$ 175,723	\$ 260,627	\$ 242,676	\$ (17,951)	(6.9)
Operating	86,125	84,966	114,011	115,541	1,530	1.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 243,335</u>	<u>\$ 260,689</u>	<u>\$ 374,638</u>	<u>\$ 358,217</u>	<u>\$ (16,421)</u>	(4.4)

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase based on projected FY 2013 revenues.
- Personnel costs reflect a projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses represent an increase in repair and maintenance supplies based on projected usage.

ENVIRONMENTAL MANAGEMENT(continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Compost and Mulch Operations

Mission: The Environmental Management Compost and Mulch Operations Division provides for the processing of natural wood waste in volumes delivered by municipalities, public service districts, and private haulers and turning that waste into mulch and screened compost for sale to the public or wholesale operations.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	11.00	11.00	11.00	-	0.0
Charges and Fees	<u>\$ 54,854</u>	<u>\$ 53,838</u>	<u>\$ 45,000</u>	<u>\$ 50,000</u>	<u>\$ 5,000</u>	11.1
TOTAL REVENUES	<u>\$ 54,854</u>	<u>\$ 53,838</u>	<u>\$ 45,000</u>	<u>\$ 50,000</u>	<u>\$ 5,000</u>	11.1
Personnel	\$ 429,526	\$ 796,742	\$ 772,764	\$ 772,711	\$ (53)	(0.0)
Operating	843,273	1,126,998	693,359	721,805	28,446	4.1
Capital	<u>-</u>	<u>-</u>	<u>634,000</u>	<u>1,535,600</u>	<u>901,600</u>	142.2
TOTAL EXPENSES	<u>\$ 1,272,799</u>	<u>\$ 1,923,740</u>	<u>\$ 2,100,123</u>	<u>\$ 3,030,116</u>	<u>\$ 929,993</u>	44.3

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase based on projected FY 2013 revenues.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses reflect an increase in gravel/fill material and fleet costs based on historical usage. This increase is partially offset by a decrease in machinery and equipment leasing costs due to the purchase of new equipment.
- Capital expenses represent the cost for the replacement of two Dump Trucks for \$800,600, one Hydraulic Excavator for \$210,000, and one Bull Dozer for \$525,000.

ENVIRONMENTAL MANAGEMENT(continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION - Containerization

Mission: The Environmental Management Containerization 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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	31.00	28.00	28.00	28.00	-	0.0
Misscelaneous	\$ 439	\$ 21,528	\$ -	\$ -	\$ -	0.0
TOTAL Revenues	<u>\$ 439</u>	<u>\$ 21,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$1,287,608	\$1,134,387	\$1,293,728	\$1,315,702	\$ 21,974	1.7
Operating	736,676	888,207	623,040	721,285	98,245	15.8
Capital	-	-	879,000	836,500	(42,500)	(4.8)
TOTAL EXPENSES	<u>\$2,024,284</u>	<u>\$2,022,594</u>	<u>\$2,795,768</u>	<u>\$2,873,487</u>	<u>\$ 77,719</u>	2.8

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase also includes additional funding in contracted temporary services for unexpected short-term vacancies.
- The Operating expenses reflect an increase in vehicle fleet costs.
- Capital costs include the replacement of one 1.5 Ton Truck with Flatbed Body for \$50,300, one Front End Loader Garbage Truck for \$270,300, one Knuckleboom Loader for \$165,300, one Roll-Off Container Truck for \$175,300, and one Scow Body Dump Truck for \$175,300.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Curbside Collection

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	19.00	19.00	19.00	-	0.0
Miscellaneous	\$ 3,217	\$ 2,550	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 3,217</u>	<u>\$ 2,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 624,782	\$ 932,909	\$ 1,106,298	\$ 1,294,559	\$ 188,261	17.0
Operating	873,833	1,576,707	863,956	6,795,073	5,931,117	686.5
Capital	-	-	1,190,000	1,001,200	(188,800)	(15.9)
TOTAL EXPENSES	<u>\$1,498,615</u>	<u>\$2,509,616</u>	<u>\$3,160,254</u>	<u>\$9,090,832</u>	<u>\$ 5,930,578</u>	187.7

Funding Adjustments for FY 2013 Include:

- Personnel expenses reflect increased temporary and overtime costs to support the implementation of the Single Stream Recycling Program. The amount also includes projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses include \$6,000,000 to purchase additional single stream roll carts to finalize funding for the Single Stream Recycling Program. This increase also represents an increase in vehicle fleet expenses.
- The Capital expense represents the cost to replace four curbside single stream automated trucks for \$1,001,200.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

PROGRAM – Debt Service

Mission: The Debt Service Program accounts for servicing of the 2004 Environmental Management Revenue Bonds which refinanced the 1994 Environmental Management Revenue Bonds. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	<u>450,474</u>	<u>369,443</u>	<u>1,923,602</u>	<u>1,922,502</u>	<u>(1,100)</u>	(0.1)
TOTAL EXPENSES	<u>\$ 450,474</u>	<u>\$ 369,443</u>	<u>\$ 1,923,602</u>	<u>\$ 1,922,502</u>	<u>\$ (1,100)</u>	(0.1)

Funding Adjustments for FY 2013 Include:

- Debt Service reflects the scheduled principal and interest payments on the 2004 Revenue Bond.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Drop Site Collection

Mission: The Environmental Management Drop Site Collection Division provides drop site containers located throughout the County to collect commingled materials and paper products to remove litter and overflow waste.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Miscellaneous	\$ 6,028	\$ 2,641	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 6,028	\$ 2,641	\$ -	\$ -	\$ -	0.0
Personnel	\$ 430,585	\$ 438,063	\$ 481,974	\$ 506,710	\$ 24,736	5.1
Operating	178,252	204,165	168,365	194,036	25,671	15.2
Capital	-	-	200,000	170,600	(29,400)	(14.7)
TOTAL EXPENSES	\$ 608,837	\$ 642,228	\$ 850,339	\$ 871,346	\$ 21,007	2.5

Funding Adjustments for FY 2013 Include:

- Personnel expenses reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase also includes additional funding for overtime wages for unexpected short-term vacancies.
- Operating expenses reflect an increase in repair/maintenance supplies and fleet costs based on historical usage.
- Capital costs include the replacement of two Roll-off Container Trucks for \$170,600.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Landfill Operations

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.00	24.00	24.00	24.00	-	0.0
Intergovernmental	\$ 131,199	\$ 139,471	\$ 120,000	\$ 120,000	\$ -	0.0
Charges and Fees	221,336	332,214	160,000	110,000	(50,000)	(31.3)
Miscellaneous	132	289,856	-	-	-	0.0
TOTAL REVENUES	\$ 352,667	\$ 761,541	\$ 280,000	\$ 230,000	\$ (50,000)	(17.9)
Personnel	\$ 1,288,635	\$ 1,099,801	\$ 1,214,205	\$ 1,445,961	\$ 231,756	19.1
Operating	7,857,921	9,509,672	8,434,191	9,670,682	1,236,491	14.7
Capital	-	-	1,056,000	1,025,325	(30,675)	(2.9)
TOTAL EXPENSES	9,146,556	10,609,473	10,704,396	12,141,968	1,437,572	13.4
Interfund Transfer Out	-	-	-	5,700,000	5,700,000	100.0
TOTAL DISBURSEMENTS	\$ 9,146,556	\$10,609,473	\$10,704,396	\$17,841,968	\$ 7,137,572	66.7

Funding Adjustments for FY 2013 Include:

- Revenues are projected to increase due to an increase in the amount of landfill fees collected.
- Personnel expenses reflect increased costs to support the implementation of the new disposal and recycling initiatives. The amount also includes projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses represent an increase due to setting aside \$800,000 per year for the closure of the landfill per accounting standards. The expenses also include an increase to fleet vehicle costs and fees associated with waste disposal services.
- Capital expenses include replacement of a Bush Hog for \$21,700 and two Bull Dozers for \$1,003,625.
- Interfund Transfer Out reflects the transfer of funds to the Environmental Management Capital Improvement Program for costs associated with the lined landfill cell project and the project to relocate the entrance of Bees Ferry Landfill.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Litter Control

Mission: The Environmental Management Litter Control Division provides education and enforcement of the various litter codes and ordinances of Charleston County in order to provide its citizens with a clean and healthy environment in which to live.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	0.40	0.40	0.40	-	0.0
Miscellaneous	\$ -	\$ (6,499)	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	-	(6,499)	-	-	-	0.0
Interfund Transfers In	-	6,499	-	-	-	0.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 58,970	\$ 35,433	\$ 24,204	\$ 24,577	\$ 373	1.5
Operating	23,076	20,876	15,000	15,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$ 82,046</u>	<u>\$ 56,309</u>	<u>\$ 39,204</u>	<u>\$ 39,577</u>	<u>\$ 373</u>	1.0

Funding Adjustments for FY 2013 Include:

- Personnel expenses reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses include \$15,000 for the Community Pride Program and do not reflect any changes.

ENVIRONMENTAL MANAGEMENT (continued)

ENTERPRISE FUND

PUBLIC WORKS

DIVISION – Materials Recovery Facility

Mission: The Environmental Management Materials Recovery Facility provides for the processing and marketing of recyclable material collected in Charleston County and the processing of materials received from Dorchester County.

DIVISION SUMMARY:	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Positions/FTE	29.00	21.00	20.00	20.00	-	0.0
Intergovernmental	\$ 16,810	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	1,973,100	2,414,186	1,742,000	1,742,000	-	0.0
Miscellaneous	-	31,546	-	-	-	0.0
TOTAL REVENUES	\$ 1,989,910	\$ 2,445,732	\$ 1,742,000	\$ 1,742,000	\$ -	0.0
Personnel	\$ 1,088,406	\$ 161,608	\$ 228,347	\$ 60,000	\$ (168,347)	(73.7)
Operating	408,003	270,470	285,000	339,000	54,000	18.9
Capital	-	-	1,704,001	-	(1,704,001)	(100.0)
TOTAL EXPENSES	1,496,409	432,078	2,217,348	399,000	(1,818,348)	(82.0)
Interfund Transfer Out	-	-	-	15,000,000	15,000,000	100.0
TOTAL DISBURSEMENTS	\$ 1,496,409	\$ 432,078	\$ 2,217,348	\$ 15,399,000	\$ 13,181,652	594.5

Funding Adjustments for FY 2013 Include:

- Revenues reflect no change for FY 2013.
- Personnel expenses include contracted temporary services to support the implementation of the Single Stream Recycling Program.
- Operating expenses reflect an increase to contracted services and repair/maintenance supplies due to additional costs associated with the implementation of the Single Stream Recycling Program.
- Interfund Transfers Out reflects the transfer of funds to the Environmental Management Capital Improvement Program for the development of a new Materials Recovery Facility.

STATE AGENCIES

GENERAL FUND

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	\$ 126,153	\$ 123,213	\$ 120,000	\$ 120,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 126,153</u>	<u>\$ 123,213</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ -</u>	0.0
Department of Social Services	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0
Health Department	235,459	202,909	257,859	257,859	-	0.0
Mental Health Center	<u>50,880</u>	<u>-</u>	<u>47,247</u>	<u>47,247</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 358,339</u>	<u>\$ 274,909</u>	<u>\$ 377,106</u>	<u>\$ 377,106</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2013 Include:

- Revenues reflect no changes.
- Operating expenditures will remain the same.

TRANSPORTATION SALES TAX TRANSIT AGENCIES

SPECIAL REVENUE FUND

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 (CARTA), the Tricounty Link (LINK), and the Independent Transportation Network Charleston –Trident (ITN) to provide transit solutions to the urban and rural areas of the County.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 6,532,726	\$ 6,827,564	\$ 6,426,000	\$ 7,200,000	\$ 774,000	12.0
TOTAL REVENUES	<u>\$ 6,532,726</u>	<u>\$ 6,827,564</u>	<u>\$ 6,426,000</u>	<u>\$ 7,200,000</u>	<u>\$ 774,000</u>	12.0
Transportation - CARTA	\$ 7,006,170	\$ 7,007,570	\$ 7,126,750	\$ 6,762,000	\$ (364,750)	(5.1)
Transportation - LINK	349,000	348,400	355,000	398,000	43,000	12.1
Transportation - ITN	30,000	30,000	30,000	30,000	-	0.0
Indirect Cost	10,000	10,000	10,000	10,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 7,395,170</u>	<u>\$ 7,395,970</u>	<u>\$ 7,521,750</u>	<u>\$ 7,200,000</u>	<u>\$ (321,750)</u>	(4.3)

Funding Adjustments for FY 2013 Include:

- Revenue collections of the half cent Transportation Sales Tax are expected to increase based on recent trends.
- Contributions to the Charleston Area Regional Transportation Authority (CARTA) provide for on-going services and for debt expenses to repurchase their operating facility.
- Contributions to the Tricounty Link (LINK) reflect funding to provide services in the rural areas of Charleston County.
- Contributions to the Independent Transportation Network (ITN) Charleston – Trident is funding to help this 501(c)(3) non-profit organization provide dignified automobile transportation for seniors age 65 and older and for adults of any age with a visual impairment. The organization uses both paid and volunteer drivers to provide their service.

AUDITOR

GENERAL FUND

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	30.00	31.00	31.00	31.00	-	0.0
Licenses and Permits	\$ 340	\$ 310	\$ 250	\$ 200	\$ (50)	(20.0)
Charges and Fees	300	25	100	100	-	0.0
TOTAL REVENUES	<u>\$ 640</u>	<u>\$ 335</u>	<u>\$ 350</u>	<u>\$ 300</u>	<u>\$ (50)</u>	<u>(14.3)</u>
Personnel	\$1,625,081	\$1,648,334	\$1,822,358	\$1,860,125	\$ 37,767	2.1
Operating	180,631	191,788	214,633	216,266	1,633	0.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,805,712</u>	<u>\$1,840,122</u>	<u>\$2,036,991</u>	<u>\$2,076,391</u>	<u>\$ 39,400</u>	<u>1.9</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect no significant changes.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustments awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase due to the increased cost of printing tax bills and duplicate tax receipts and vehicle fuel prices. The increase is slightly offset by decreases to training, advertising, postage, and maintenance contract costs to meet available funding requirements.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To assure fair and equal treatment of all citizens.

Objective 1(a): Establish fair market values for personal property and motor vehicles with 100% accuracy.

Objective 1(b): Ensure a closure to all property tax concerns with 100% accuracy.

Objective 1(c): Calculate and set millage rates for all taxing authorities in Charleston County with 100% accuracy.

AUDITOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: To maximize efficiency to the public.

Objective 2(a): Maintain accurate real property and personal mailing addresses with 100% accuracy.

Objective 2(b): Perform daily data entry activity with 100% accuracy.

Objective 2(c): Ensure Homestead Exemptions and Property Tax Relief are administered with 100% accuracy.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Refunds processed	1(b),2(b)	3,717	3,560	3,500
Property record cards accessed	1(b)	250,000	230,000	245,000
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	585,470	583,240	575,000
Deed transfers processed	2(b)	21,318	20,320	22,000
Measurement changes processed	2(b)	3,000	3,000	3,000
Homestead Exemptions/Property Tax Relief processed	2(c)	1,500	1,500	1,500
Efficiency:				
Average time in days per deed transfer to process	2(b)	2	2	2
Outcome:				
Fair Market Value accuracy rate	1(a)	98.0%	98.0%	98.0%
Set millage accuracy rate	1(c)	100%	100%	100%
Percent of returned mail	2(a)	2.0%	3.5%	2.0%
Deed transfer accuracy rate	1(b),2(b)	98.0%	98.0%	98.0%
Measurement change accuracy rate	2(b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	2(c)	100%	100%	100%

2013 ACTION STEPS

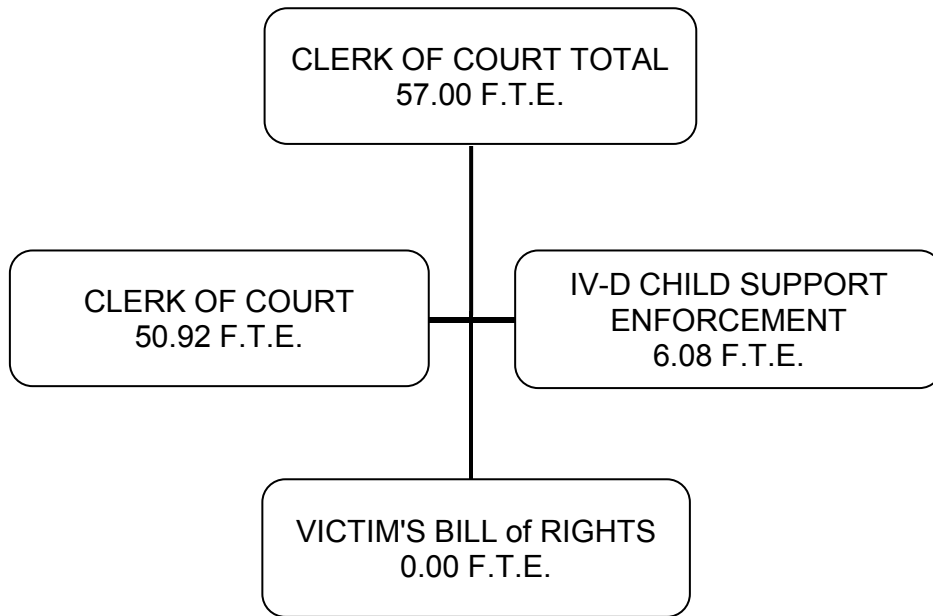
Department Goal 1

- Continue to work with County Technology Services, computer personnel, and other counties in the State using the new Manatron tax system.

Department Goal 2

- Cross train employees in applications of property types on the new Manatron tax system.

CLERK OF COURT



CLERK OF COURT

GENERAL FUND

JUDICIAL

DEPARTMENT - Clerk of Court

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	49.92	50.92	50.92	50.92	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	856,562	850,248	848,250	839,650	(8,600)	(1.0)
Fines and Forfeitures	772,623	736,760	768,872	801,250	32,378	4.2
Interest	2,062	1,460	1,000	1,000	-	0.0
Miscellaneous	25,882	106,146	29,300	26,000	(3,300)	(11.3)
TOTAL REVENUES	1,658,704	1,696,189	1,648,997	1,669,475	20,478	1.2
Interfund Transfer In	172,515	511,798	392,575	385,888	(6,687)	(1.7)
TOTAL SOURCES	<u>\$1,831,219</u>	<u>\$2,207,987</u>	<u>\$2,041,572</u>	<u>\$2,055,363</u>	<u>\$ 13,791</u>	0.7
Personnel	\$2,493,954	\$2,551,966	\$2,813,384	\$2,882,709	\$ 69,325	2.5
Operating	490,638	478,796	538,918	539,556	638	0.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$2,984,592</u>	<u>\$3,030,762</u>	<u>\$3,352,302</u>	<u>\$3,422,265</u>	<u>\$ 69,963</u>	2.1

Funding Adjustments for FY 2013 Include:

- Revenues represent an increase in projected filing fees and support collection fees.
- Interfund Transfer In reflects the transfer of unspent revenues in the IV-D Child Support Enforcement Program at the discretion of the Clerk of Court.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect no significant changes.

CLERK OF COURT (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - IV-D Child Support Enforcement

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

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.08	6.08	6.08	6.08	-	0.0
Intergovernmental	\$ 845,188	\$ 1,104,217	\$ 1,055,000	\$ 1,060,000	\$ 5,000	0.5
TOTAL REVENUES	\$ 845,188	\$ 1,104,217	\$ 1,055,000	\$ 1,060,000	\$ 5,000	0.5
Personnel	\$ 421,853	\$ 334,302	\$ 414,461	\$ 414,807	\$ 346	0.1
Operating	253,865	251,176	254,089	259,305	5,216	2.1
Capital	14,139	20,351	-	-	-	0.0
TOTAL EXPENDITURES	689,857	605,829	668,550	674,112	5,562	0.8
Interfund Transfer Out	139,951	519,327	386,450	385,888	(562)	(0.1)
TOTAL DISBURSEMENTS	\$ 829,808	\$ 1,125,156	\$ 1,055,000	\$ 1,060,000	\$ 5,000	0.5

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated reimbursement increase from the Department of Social Services.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in postage costs and messenger services based on historical trends.
- Interfund Transfer Out reflects the transfer of unspent revenues to the General Fund at the discretion of the Clerk of Court.

CORONER

GENERAL FUND

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. The investigation's purpose is to determine the manner of death and ensure that the circumstances surrounding it are thoroughly understood.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	9.00	9.00	9.00	-	0.0
Licenses and Permits	\$ 30,260	\$ 31,425	\$ 25,000	\$ 32,500	\$ 7,500	30.0
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	5,498	6,367	4,500	5,000	500	11.1
Miscellaneous	81	64	-	-	-	0.0
TOTAL REVENUES	\$ 37,414	\$ 39,431	\$ 31,075	\$ 39,075	\$ 8,000	25.7
Personnel	\$ 581,708	\$ 595,163	\$ 658,337	\$ 691,761	\$ 33,424	5.1
Operating	443,208	490,398	513,142	519,187	6,045	1.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,024,916	1,085,561	1,171,479	1,210,948	39,469	3.4
Interfund Transfers Out	-	5,244	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,024,916	\$ 1,090,805	\$ 1,171,479	\$ 1,210,948	\$ 39,469	3.4

Funding Adjustments for FY 2013 Include:

- Revenues reflect increases in projected cremation requests and copy charges.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase represents the annualized funding for an attorney position.
- Operating expenditures reflect an increase in the radio communications fee and internal service charges.

LEGISLATIVE DELEGATION

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Legislative Delegation serves as a liaison between the public, governmental agencies, and the elected state legislators that represent Charleston County.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 154,266	\$ 145,046	\$ 163,341	\$ 173,188	\$ 9,847	6.0
Operating	16,199	13,683	18,828	18,579	(249)	(1.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 170,465</u>	<u>\$ 158,729</u>	<u>\$ 182,169</u>	<u>\$ 191,767</u>	<u>\$ 9,598</u>	5.3

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. During budget deliberations, Council approved a \$5,000 increase to reclassify a position at the request of the Legislative Delegation.
- Operating expenditures reflect a decrease in training, postage and printing costs.

PROBATE COURTS

GENERAL FUND

JUDICIAL

Mission: The Probate Courts Division provides 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 others.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.30	19.30	19.30	19.80	0.50	2.6
Licenses and Permits	\$ 208,894	\$ 225,698	\$ 200,000	\$ 230,000	\$ 30,000	15.0
Intergovernmental	1,575	1,575	1,575	1,575	-	0.0
Charges and Fees	<u>1,246,007</u>	<u>939,778</u>	<u>977,000</u>	<u>888,000</u>	<u>(89,000)</u>	(9.1)
TOTAL REVENUES	1,456,476	1,167,051	1,178,575	1,119,575	(59,000)	(5.0)
Interfund Transfers In	<u>65,751</u>	<u>93,926</u>	<u>107,200</u>	<u>125,290</u>	<u>18,090</u>	16.9
TOTAL SOURCES	<u>\$ 1,522,227</u>	<u>\$ 1,260,977</u>	<u>\$ 1,285,775</u>	<u>\$ 1,244,865</u>	<u>\$ (40,910)</u>	(3.2)
Personnel	\$ 1,323,674	\$ 1,344,011	\$ 1,454,843	\$ 1,589,875	\$ 135,032	9.3
Operating	570,768	581,360	637,817	638,638	821	0.1
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 1,894,442</u>	<u>\$ 1,925,371</u>	<u>\$ 2,092,660</u>	<u>\$ 2,228,513</u>	<u>\$ 135,853</u>	6.5

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in Probate Court Fees based on current and prior year collections.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also include the addition of a Special Associate Judge position to the Commitment Division.
- Operating expenditures reflect a decrease in advertising costs associated with publication fees for estate files and toxicology services associated with the drug courts based on historical usage. This decrease is offset by an increase in contracted services.

Performance Measures:

Initiative I: Service Delivery

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

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

PROBATE COURTS (continued)

GENERAL FUND

JUDICIAL

- Objective 1(b): Provide a forum for the handling of involuntary commitments of alcohol and drug abuse and mental illness cases.
- Objective 1(c): Reply to certified marriage license requests within 24 hours.
- Objective 1(d): Provide a forum for the resolution of disputes in estates consisting of creditors' claims, elective share cases, and will contests.
- Objective 1(e): Provide information and education to the general public through speeches and seminars to service organizations and educational groups.
- Objective 1(f): Lower the estate age for estates open by 5%.

Initiative III: Long-Term Financial Planning

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

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

Initiative IV: Workflow Analysis-Process Management

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

- Objective 3(a): Ensure annual compliance with South Carolina Law in the sale of marriage licenses.
- Objective 3(b): Ensure completion of mandatory probate forms in statutory time periods for probating estates.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Number of conservatorships and guardianships	1(a)	212	209	250
Number of court cases filed	1(b)	2,091	1,536	1,600
Output:				
Certified copies issued	1(c)	4,211	4,607	4,700
Cases scheduled for litigation	1(b)(d)	1,057	1,015	1,100
Estates opened ¹	1(d)	2,208	1,886	2,000
Speaking engagements	1(e)(f)	61	34	36
Number of accountings and guardianship reports	2	792	782	800
Marriage licenses issued	3(a)	4,000	4,200	4,220
Mandatory probate forms completed	3(b)	3,000	3,000	3,000
Efficiency:				
Average cases per clerk	1(b)(d)	480	470	450
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		322	244	244
456 days to 540 days		201	185	185
541 days to 720 days		250	208	208
721 days or more		442	382	382
Percentage of delinquent accountings and guardianships ²	2	2.0%	2.0%	2.0%
South Carolina Law compliance	3(a)	100%	100%	100%
Certified marriage license compliance	3(a)	100%	100%	100%
Mandatory probate form compliance	3(b)	100%	100%	100%

¹ Annualized based on a calendar year.

² Reflects a calendar year.

2013 ACTION STEPS

Department Goal 1

- Educate the public about Probate Court procedures through continuance of monthly seminars, public speaking engagements, and the County website.

REGISTER OF MESNE CONVEYANCE

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Register of Mesne Conveyance (RMC) 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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	27.00	27.00	27.00	-	0.0
Intergovernmental	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	3,744,143	3,972,253	4,057,000	3,925,500	(131,500)	(3.2)
Interest	490	435	500	500	-	0.0
Miscellaneous	-	2,043	-	-	-	0.0
TOTAL REVENUES	<u>\$3,746,208</u>	<u>\$3,976,306</u>	<u>\$4,059,075</u>	<u>\$3,927,575</u>	<u>\$ (131,500)</u>	<u>(3.2)</u>
Personnel	\$1,615,627	\$1,533,398	\$1,676,111	\$1,718,051	\$ 41,940	2.5
Operating	135,984	130,851	142,724	139,856	(2,868)	(2.0)
Capital	-	10,544	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,751,611</u>	<u>\$1,674,793</u>	<u>\$1,818,835</u>	<u>\$1,857,907</u>	<u>\$ 39,072</u>	<u>2.1</u>

Funding Adjustments for FY 2013 Include:

- Revenues represent a decrease in fee collections for documentary stamps based on a lower volume of recorded commercial and residential real estate transactions.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a decrease in office expenses and postage costs based on current usage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To provide the public with accurate information of public County records.

Objective 1: Maintain office computerization for public use at 100 percent each year.

Initiative IV: Workflow Analysis-Process Management

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

Objective 2(a): Reduce document turnaround time from two weeks to one week.

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

REGISTER OF MESNE CONVEYANCE (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011	FY 2012	FY 2013
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	87,894	97,137	97,137
Efficiency:				
Average number of documents processed per staff	2(a)	3,995	4,223	4,223
Outcome:				
Revenue above budget ¹	2(a)	\$201,943	\$314,364	\$314,364
Document turnaround time	2(a)	1 week	2 weeks	2 weeks
Percent decrease in turnaround time	2(a)	100%	50.0%	50.0%
Percent of Plats scanned	2(b)	100%	100%	100%

¹FY 2012 reflects a higher volume of documents recorded related to foreclosures and tax liens.

2013 ACTION STEPS

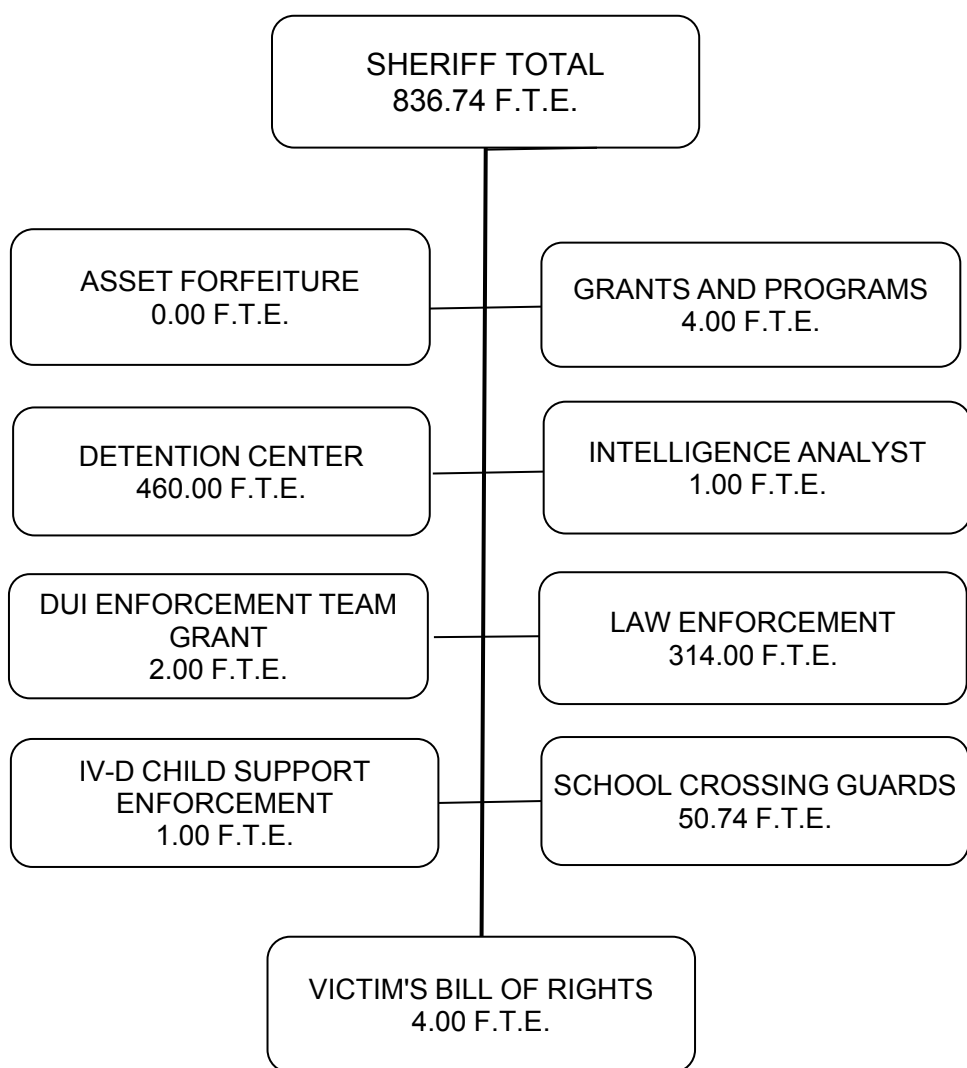
Department Goal 1

- Work in partnership with County Records Management and the Charleston Historical Society to preserve deteriorated historical plats using the newly purchased encapsulation material.

Department Goal 2

- Continue scanning historic books for electronic use with estimated completion within six years.
- Complete conversion of County main frame to RMC imaging system.

SHERIFF



SHERIFF

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION - Asset Forfeiture

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

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 356,999	\$ 142,979	\$ 92,710	\$ 74,450	\$ (18,260)	(19.7)
Interest	2,130	1,952	-	-	-	0.0
Miscellaneous	5,411	-	-	-	-	0.0
TOTAL REVENUES	364,540	144,931	92,710	74,450	(18,260)	(19.7)
Interfund Transfer In	577	-	-	-	-	0.0
TOTAL SOURCES	\$ 365,117	\$ 144,931	\$ 92,710	\$ 74,450	\$ (18,260)	(19.7)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	67,975	75,338	148,675	158,600	9,925	6.7
Capital	64,690	35,859	14,907	13,563	(1,344)	(9.0)
TOTAL EXPENDITURES	132,665	111,197	163,582	172,163	8,581	5.2
Interfund Transfer Out	-	-	16,730	-	(16,730)	(100.0)
TOTAL DISBURSEMENTS	\$ 132,665	\$ 111,197	\$ 180,312	\$ 172,163	\$ (8,149)	(4.5)

Funding Adjustments for FY 2013 Include:

- Revenues reflect projections based on the current rate of seized asset forfeitures.
- Operating expenditures reflect an increase in the contingency line item for unanticipated expenses.
- Capital reflects the planned purchase of a narcotic patrol canine.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION - Detention Center

Mission: The Detention Center is responsible for the custody and control of individuals lawfully incarcerated by local, state, and federal law enforcement agencies. The Detention Center provides food, clothing, shelter, limited exercise, recreation, and medical care, and also provides victim services in accordance with the South Carolina Victim's Bill of Rights.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	461.00	460.00	460.00	460.00	-	0.0
Intergovernmental	\$ 3,097,085	\$ 4,991,635	\$ 4,755,000	\$ 3,890,000	\$ (865,000)	(18.2)
Charges and Fees	287,316	309,698	313,300	286,300	(27,000)	(8.6)
Miscellaneous	7,275	16,839	-	-	-	0.0
TOTAL REVENUES	3,391,676	5,318,172	5,068,300	4,176,300	(892,000)	(17.6)
Interfund Transfer In	-	225,768	-	-	-	0.0
TOTAL SOURCES	<u>\$ 3,391,676</u>	<u>\$ 5,543,940</u>	<u>\$ 5,068,300</u>	<u>\$ 4,176,300</u>	<u>\$ (892,000)</u>	(17.6)
Personnel	\$22,522,142	\$24,503,041	\$24,906,619	\$25,359,557	\$ 452,938	1.8
Operating	7,079,878	6,894,091	7,539,610	7,383,063	(156,547)	(2.1)
Capital	62,350	-	-	-	-	0.0
TOTAL EXPENDITURES	29,664,370	31,397,132	32,446,229	32,742,620	296,391	0.9
Interfund Transfer Out	271,920	271,920	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$29,936,290</u>	<u>\$31,669,052</u>	<u>\$32,446,229</u>	<u>\$32,742,620</u>	<u>\$ 296,391</u>	0.9

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in the amount of per diem reimbursement from the federal government for "holding" federal prisoners and a decrease in the amount of commission received for pay telephones usage. These decreases represent a decline in the number of inmates in the Detention Center.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The amount also includes an increase in overtime based on historical trends.
- Operating expenditures reflect a decline in costs associated with the decline in inmate population, including food/related supplies, custodial/laundry supplies, and repair/maintenance supplies. The decline is offset by an increase in the cost of providing professional medical services to inmates.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM - Grants and Programs

Mission: The Sheriff's Office Grants and Programs function utilizes funds from various outside sources to provide social programs and special events and to improve facilities and services for the citizens of Charleston County.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	5.00	4.00	4.00	-	0.0
Inmate Welfare Fund	\$ 458,173	\$ 444,411	\$ 493,300	\$ 359,172	\$ (134,128)	(27.2)
School Resource Officer Program	103,500	103,500	103,500	103,500	-	0.0
TOTAL REVENUES	561,673	547,911	596,800	462,672	(134,128)	(22.5)
Interfund Transfer In	84,205	84,100	90,376	97,359	6,983	7.7
TOTAL SOURCES	<u>\$ 645,878</u>	<u>\$ 632,011</u>	<u>\$ 687,176</u>	<u>\$ 560,031</u>	<u>\$ (127,145)</u>	(18.5)
Personnel	\$ 221,943	\$ 230,110	\$ 339,910	\$ 349,316	\$ 9,406	2.8
Operating	137,272	269,397	200,920	325,394	124,474	62.0
Capital	-	-	183,000	160,000	(23,000)	(12.6)
TOTAL EXPENDITURES	<u>\$ 359,215</u>	<u>\$ 499,507</u>	<u>\$ 723,830</u>	<u>\$ 834,710</u>	<u>\$ 110,880</u>	15.3

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease from vending machine commissions (Inmate Welfare Fund) due to a reduction in the inmate population and their use of the canteen.
- Interfund Transfer In reflects the General Fund's portion of the cost to support the School Resource Officer program for the expenses not fully paid by the Charleston County School District.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect costs associated with maintaining equipment and supplies for the Special Operations Group in the detention center. In addition, higher operating costs reflect contingencies for unplanned expenditures and for transporting prisoners during a natural disaster.
- Capital expenditure includes the purchase of a digital security screening system.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM - IV-D Child Support Enforcement

Mission: The Sheriff's IV-D Child Support Enforcement Grant 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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	<u>\$ 103,488</u>	<u>\$ 105,551</u>	<u>\$ 110,000</u>	<u>\$ 105,000</u>	<u>\$ (5,000)</u>	(4.5)
TOTAL REVENUES	<u>\$ 103,488</u>	<u>\$ 105,551</u>	<u>\$ 110,000</u>	<u>\$ 105,000</u>	<u>\$ (5,000)</u>	(4.5)
Personnel	\$ 69,023	\$ 68,992	\$ 69,621	\$ 72,607	\$ 2,986	4.3
Operating	6,695	6,957	7,341	3,355	(3,986)	(54.3)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	75,718	75,949	76,962	75,962	(1,000)	(1.3)
Interfund Transfer Out	<u>27,770</u>	<u>29,602</u>	<u>33,038</u>	<u>29,038</u>	<u>(4,000)</u>	(12.1)
TOTAL DISBURSEMENTS	<u>\$ 103,488</u>	<u>\$ 105,551</u>	<u>\$ 110,000</u>	<u>\$ 105,000</u>	<u>\$ (5,000)</u>	(4.5)

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in the estimate for reimbursement from the Department of Social Services (DSS) for serving warrants.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures show a decrease in pager and cell phone costs to meet available funding.
- Interfund Transfer Out reflects a decreased transfer of available funds to the Sheriff's Law Enforcement General Fund.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Law Enforcement

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

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	305.00	307.00	309.00	314.00	5.00	1.6
Licenses and Permits	\$ 1,870	\$ 300	\$ 100	\$ 2,350	\$ 2,250	2250.0
Intergovernmental	50,177	67,510	41,575	86,575	45,000	108.2
Charges and Fees	118,449	154,485	130,800	124,600	(6,200)	(4.7)
Fines and Forfeitures	23,420	(4,639)	9,500	9,500	-	0.0
Miscellaneous	81,755	19,465	-	-	-	0.0
TOTAL REVENUES	275,671	237,121	181,975	223,025	41,050	22.6
Interfund Transfer In	27,770	29,602	34,009	29,038	(4,971)	(14.6)
TOTAL SOURCES	<u>\$ 303,441</u>	<u>\$ 266,723</u>	<u>\$ 215,984</u>	<u>\$ 252,063</u>	<u>\$ 36,079</u>	16.7
Personnel	\$18,908,495	\$19,607,815	\$19,756,952	\$20,767,354	\$ 1,010,402	5.1
Operating	4,264,470	4,841,519	4,484,440	4,905,001	420,561	9.4
Capital	42,239	-	40,276	-	(40,276)	(100.0)
TOTAL EXPENDITURES	23,215,204	24,449,334	24,281,668	25,672,355	1,390,687	5.7
Interfund Transfer Out	84,205	84,100	90,376	97,359	6,983	7.7
TOTAL DISBURSEMENTS	<u>\$23,299,409</u>	<u>\$24,533,434</u>	<u>\$24,372,044</u>	<u>\$25,769,714</u>	<u>\$ 1,397,670</u>	5.7

Funding Adjustments for FY 2013 Include:

- Revenues include an increase in Licenses and Permits due to the addition of the Non-Ferrous Metals permit charge. The increase in Intergovernmental revenues indicates a projected increase in federal reimbursement for actual costs associated with services provided in conjunction with the Coast Guard, the Bureau of Alcohol, Tobacco, Firearms and Explosives, and other federal law enforcement agencies. The offset to the increases is due to a projected decrease in civil fee charges.
- Interfund Transfer In reflects a decreased transfer of available funds from the Sheriff's IV-D Child Support Enforcement Program.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase includes the addition of Law Enforcement Specialist II positions which will expand the automated system and allow 24 hour coverage of the Sheriff's non-emergency phone line. The cost also includes an increase to overtime payments based on historical trends.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

- Operating expenditures include an increase for vehicle fuel expenses and radio communication services.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the School Resource Officer program for the expenses not fully paid by the Charleston County School District.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide quality service to citizens and businesses.

Objective 1(a): Maintain a recovery rate of valuable property stolen above 35%.

Objective 1(b): Reduce the backlog of bad check warrants by serving a minimum of 66% of bad check warrants received.

Initiative III: Long-Term Financial Planning

Department Goal 2: Minimize the General Fund cost of operating the Sheriff Department.

Objective 2(a): Maintain a Federal Prisoner per diem revenue amount which equals 20% of total operating expenditures.

Objective 2(b): Secure grant funding for replacement of costly equipment and to fund other services otherwise paid for with General Fund dollars.

Objective 2(c): Increase the Sheriff's Civil Fees revenue by 3%.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Detention operating expenditures	2(a)	\$6,894,453	\$7,005,448	\$7,851,962
Federal prisoner per diem revenues	2(a)	\$4,752,676	\$3,378,914	\$3,650,000
Output:				
Value of property stolen due to crime	1(a)	\$21,529,492	\$13,530,556	\$13,530,556
Bad check warrants received	1(b)	0	0	0
Bad check warrants served	1(b)	0	0	0
Grant monies awarded no-match	2(b)	\$965,053	\$1,045,929	\$405,842
Efficiency:				
Value of property recovered	1(a)	\$4,691,548	\$3,426,459	\$3,426,459
Daily cost per prisoner	2(a)	\$55	\$55	\$55
Actual cost of grant personnel and purchased equipment	2(b)	\$870,202	\$954,832	\$405,842
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	21.79%	25.32%	25.32%
Percent of bad check warrants served	1(b)	0.00%	0.00%	0.00%
Percent of federal prisoner per diem revenues to expenditures	2(a)	68.93%	48.23%	46.49%
Personnel, equipment purchased using non-general fund dollars	2(b)	90.0%	91.0%	100%
Actual civil fees received	2(c)	96,846	66,545	70,000

2013 ACTION STEPS

Department Goal 1

- Develop and implement a plan to achieve accreditation of the Detention Center.
- Acquire Mobile Data Terminals for Patrol Division.

SHERIFF (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – School Crossing Guards

Mission: The Sheriff's School Crossing Guards Division provides for the safety of school children walking to and from school while in the vicinity of major intersections and other areas of dangerous traffic flow.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	54.11	52.74	50.74	50.74	-	0.0
Personnel	\$ 604,298	\$ 580,496	\$ 666,135	\$ 605,222	\$ (60,913)	(9.1)
Operating	3,984	11,848	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 608,282</u>	<u>\$ 592,344</u>	<u>\$ 674,135</u>	<u>\$ 613,222</u>	<u>\$ (60,913)</u>	(9.0)

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect a decrease based on historical trends in the previous fiscal years. The expenditures also represent projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect no change.

SHERIFF (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM – Victim's Bill of Rights

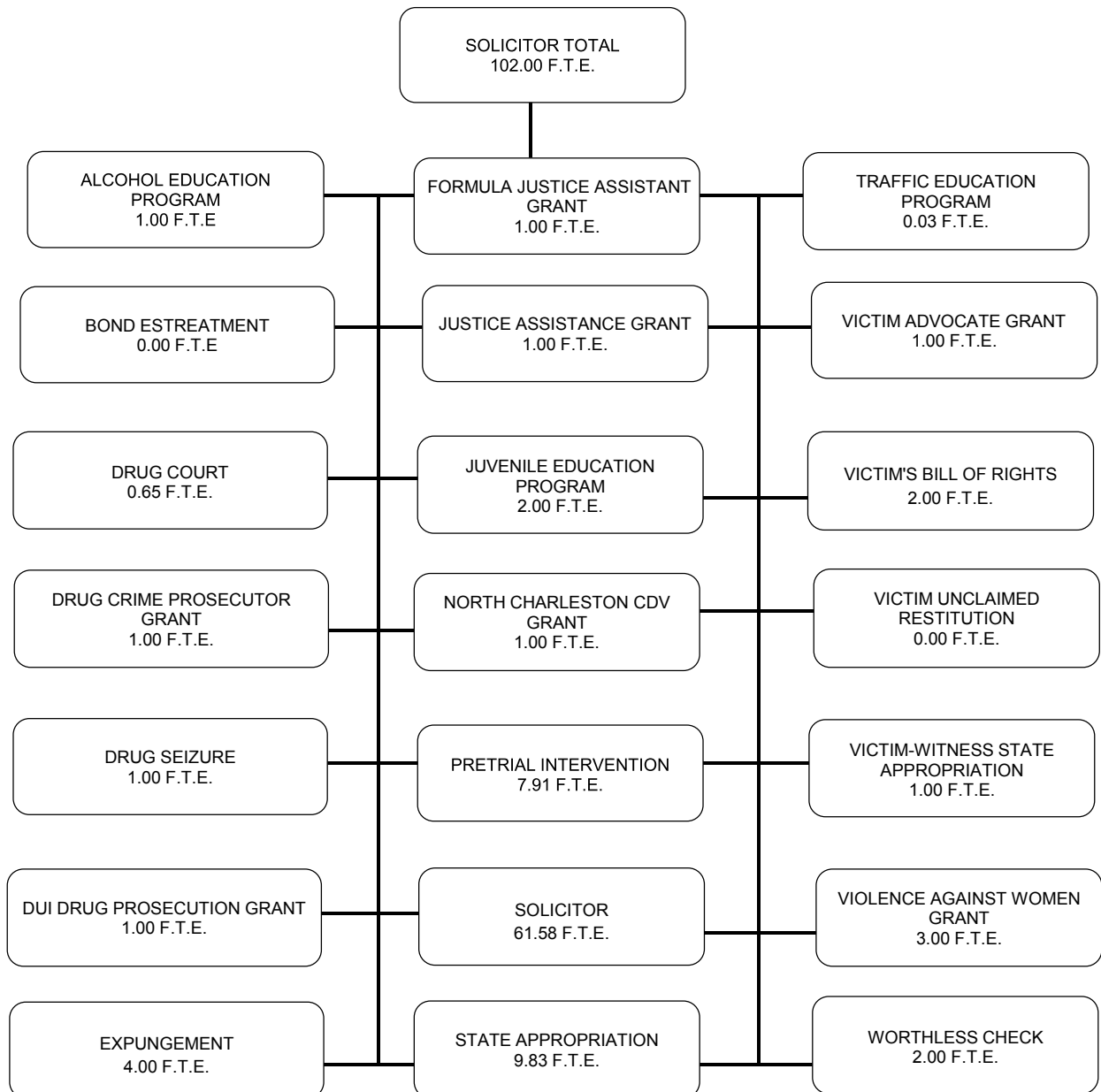
Mission: The Victim's Bill of Rights Program provides information to victims regarding current case status and recommends follow-up services available to them and their families.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	5.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 240,410	\$ 187,807	\$ 192,426	\$ 173,573	\$ (18,853)	(9.8)
Operating	42,798	1,710	1,710	2,208	498	29.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 283,208</u>	<u>\$ 189,517</u>	<u>\$ 194,136</u>	<u>\$ 175,781</u>	<u>\$ (18,355)</u>	(9.5)

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. In addition, personnel expenditures are reduced due to less available funding for the program.
- Operating expenditures reflect an increase for the cost associated with the computer refresh program.

SOLICITOR



SOLICITOR

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Alcohol Education Program

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Charges and Fees	\$ 93,681	\$ 76,550	\$ 93,000	\$ 75,000	\$ (18,000)	(19.4)
Interest	523	1,278	-	-	-	0.0
TOTAL REVENUES	\$ 94,204	\$ 77,828	\$ 93,000	\$ 75,000	\$ (18,000)	(19.4)
Personnel	\$ 43,497	\$ 44,050	\$ 46,381	\$ 47,569	\$ 1,188	2.6
Operating	1,533	478	2,678	2,743	65	2.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 45,030	\$ 44,528	\$ 49,059	\$ 50,312	\$ 1,253	2.6

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in alcohol education fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a slight increase in refresh costs.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Bond Estreatment

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

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 7,037	\$ 73,568	\$ 4,000	\$ 50,000	\$ 46,000	1150.0
Interest	1,424	225	-	-	-	0.0
TOTAL REVENUES	8,461	73,793	4,000	50,000	46,000	1150.0
Interfund Transfer In	-	13,300	-	-	-	0.0
TOTAL SOURCES	<u>\$ 8,461</u>	<u>\$ 87,093</u>	<u>\$ 4,000</u>	<u>\$ 50,000</u>	<u>\$ 46,000</u>	1150.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	12,589	18,196	3,500	3,500	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	12,589	18,196	3,500	3,500	-	0.0
Interfund Transfer Out	22,043	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 34,632</u>	<u>\$ 18,196</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2013 Include:

- Revenues are reflective of estreatment fees based on current and historical trends.
- Operating expenditures reflect no change.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Drug Court

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.17	0.42	0.65	0.65	-	0.0
Intergovernmental	<u>\$ 133,562</u>	<u>\$ 187,853</u>	<u>\$ 160,000</u>	<u>\$ 187,000</u>	<u>\$ 27,000</u>	16.9
TOTAL REVENUES	<u>\$ 133,562</u>	<u>\$ 187,853</u>	<u>\$ 160,000</u>	<u>\$ 187,000</u>	<u>\$ 27,000</u>	16.9
Personnel	\$ 17,338	\$ 17,828	\$ 64,882	\$ 68,405	\$ 3,523	5.4
Operating	6,433	22,616	86,311	89,043	2,732	3.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	23,771	40,444	151,193	157,448	6,255	4.1
Interfund Transfer Out	<u>131,502</u>	<u>93,926</u>	<u>107,200</u>	<u>125,290</u>	<u>18,090</u>	16.9
TOTAL DISBURSEMENTS	<u>\$ 155,273</u>	<u>\$ 134,370</u>	<u>\$ 258,393</u>	<u>\$ 282,738</u>	<u>\$ 24,345</u>	9.4

Funding Adjustments for FY 2013 Include:

- Revenues are reflective of an increase in the anticipated State funding.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase due to an increase in computer refresh costs and training and conference fees.
- Interfund Transfer Out represents the distribution of State contributions to the Probate Adult Drug Court and the Probate Juvenile Drug Court.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Drug Seizure

Mission: The Drug Seizure Program receives special assistance, investigation, and recording of State seized drug funds from the Legal Department for the purpose of prosecuting cases in circuit court in an attempt to reduce the number of outstanding records. The amount distributed to the Solicitor from the Legal Department is recorded in Drug Seizure.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	1.00	1.00	100.0
Personnel	\$ -	\$ -	\$ -	\$ 61,063	\$ 61,063	100.0
Operating	-	-	53,482	-	(53,482)	(100.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	53,482	61,063	7,581	14.2
Interfund Transfer Out	-	24,878	26,640	-	(26,640)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ 24,878</u>	<u>\$ 80,122</u>	<u>\$ 61,063</u>	<u>\$ (19,059)</u>	(23.8)

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Expungement

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.04	3.00	4.00	4.00	-	0.0
Charges and Fees	\$ 160,205	\$ 182,535	\$ 125,000	\$ 150,000	\$ 25,000	20.0
Interest	8,778	4,452	-	-	-	0.0
TOTAL REVENUES	<u>\$ 168,983</u>	<u>\$ 186,987</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 25,000</u>	20.0
Personnel	\$ 139,766	\$ 122,272	\$ 134,264	\$ 222,031	\$ 87,767	65.4
Operating	6,882	10,224	8,412	9,671	1,259	15.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	146,648	132,496	142,676	231,702	89,026	62.4
Interfund Transfer Out	22,403	23,959	216,337	-	(216,337)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 169,051</u>	<u>\$ 156,455</u>	<u>\$ 359,013</u>	<u>\$ 231,702</u>	<u>\$ (127,311)</u>	(35.5)

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in expungement fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also include annualized funding for an attorney position.
- Operating expenditures reflect an increase in computer refresh costs and non-capital IT purchases.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Juvenile Education

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0
Charges and Fees	71,449	50,222	65,000	60,000	(5,000)	(7.7)
Interest	12,344	558	-	-	-	0.0
TOTAL REVENUES	<u>\$ 143,793</u>	<u>\$ 110,780</u>	<u>\$ 125,000</u>	<u>\$ 120,000</u>	<u>\$ (5,000)</u>	<u>(4.0)</u>
Personnel	\$ 112,252	\$ 111,671	\$ 118,090	\$ 120,061	\$ 1,971	1.7
Operating	1,820	1,664	1,781	3,339	1,558	87.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 114,072</u>	<u>\$ 113,335</u>	<u>\$ 119,871</u>	<u>\$ 123,400</u>	<u>\$ 3,529</u>	<u>2.9</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in juvenile arbitration fees based on current and historical trends. State non-grant funds are expected to remain the same.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40% of salary.
- Operating expenditures reflect an increase in refresh costs, internal service fees and dues and membership expenses.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Pretrial Intervention

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	7.00	8.00	7.91	7.91	-	0.0
Charges and Fees	\$ 385,653	\$ 392,841	\$ 400,000	\$ 400,000	\$ -	0.0
Interest	4,173	11,312	-	-	-	0.0
TOTAL REVENUES	<u>\$ 389,826</u>	<u>\$ 404,153</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 297,839	\$ 380,930	\$ 427,588	\$ 462,689	\$ 35,101	8.2
Operating	39,746	30,761	30,583	37,139	6,556	21.4
TOTAL EXPENDITURES	<u>\$ 337,585</u>	<u>\$ 411,691</u>	<u>\$ 458,171</u>	<u>\$ 499,828</u>	<u>\$ 41,657</u>	9.1

Funding Adjustments for FY 2013 Include:

- Revenues reflect no changes in intervention fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY12, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also represent the reallocation of personnel within the Solicitor's Office.
- Operating expenditures reflect an increase in office expenses, computer refresh costs and increases in internal service fees.

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

DIVISION - Solicitor

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.

DIVISION SUMMARY:	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Positions/FTE	61.80	61.80	61.58	61.58	-	0.0
Intergovernmental	\$ 9,760	\$ 8,823	\$ 8,000	\$ 8,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 9,760</u>	<u>\$ 8,823</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 4,347,013	\$ 4,299,600	\$ 4,729,202	\$ 4,822,182	\$ 92,980	2.0
Operating	304,404	312,419	338,266	340,316	2,050	0.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>4,651,417</u>	<u>4,612,019</u>	<u>5,067,468</u>	<u>5,162,498</u>	<u>95,030</u>	<u>1.9</u>
Interfund Transfer Out	<u>204,000</u>	<u>221,638</u>	<u>12,924</u>	<u>-</u>	<u>(12,924)</u>	<u>(100.0)</u>
TOTAL DISBURSEMENTS	<u>\$ 4,855,417</u>	<u>\$ 4,833,657</u>	<u>\$ 5,080,392</u>	<u>\$ 5,162,498</u>	<u>\$ 82,106</u>	<u>1.6</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect no changes in State funding.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase based on historical trends and usage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Resolve cases in a timely and efficient manner.

Objective 1: Reduce Court of General Sessions cases over 180 days to less than 40% of cases pending.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Resolve cases in a thorough and just manner.

Objective 2(a): Increase conviction rate to more than 50% of cases completed.

Objective 2(b): Reduce new Court of General Sessions' cases added per attorney to less than 400.

Objective 2(c): Reduce new Family Court cases added per attorney to less than 600.

Objective 2(d): Increase completion rate to 100% of cases added.

SOLICITOR (continued)

GENERAL FUND

JUDICIAL

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1	9,738	8,867	8,392
Average number of open cases per attorney	1	375	341	289
Family Court:				
Number of open cases beginning of fiscal year	1	1,203	932	1,001
Average number of open cases per attorney	1	301	233	250
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	8,407	8,378	8,349
Number of cases disposed	2(d)	10,304	10,023	9,750
Family Court:				
Number of new cases	2(c)(d)	2,199	2,420	2,663
Number of cases disposed	2(d)	2,401	2,258	2,124
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤ 400) ¹	2(b)	323	289	288
Average number of disposed cases added per attorney ¹	2(d)	396	346	336
Family Court:				
Average number of new cases added per attorney (≤ 600)	2(c)	550	613	666
Average number of disposed cases per attorney	2(d)	600	562	531
Outcome:				
Court of General Sessions:				
Percent of cases pending over 180 days ($\leq 40\%$)	1	58.0%	58.0%	55.0%
Percent of cases available for plea or trial ²	2(a)	91.0%	91.0%	91.0%
Dispositions:				
Percent of convictions ($\geq 50\%$)	2(a)	46.0%	45.0%	47.0%
Percent of NP/Dismissal		54.0%	55.0%	53.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		3.0%	3.0%	3.0%
Completion rate of warrants added (100%)	2(d)	123.0%	120.0%	117.0%
Family Court:				
Percent of cases available for adjudication ²	2(a)	87.0%	90.0%	90.0%
Dispositions:				
Percent adjudicated ($\geq 50\%$)	2(a)	86.0%	85.0%	86.0%
Percent NP/Dismissal		14.0%	15.0%	14.0%
Percent found not guilty		0.0%	0.0%	0.0%
Percent of adjudicated cases referred to arbitration		39.0%	34.0%	39.0%
Percent of cases referred to diversion		12.0%	10.0%	12.0%
Completion rate of cases added (100%)	2(d)	109.0%	93.0%	80.0%

¹ FY 2012 increased attorney FTEs resulting in average cases per attorney changes.

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

2013 ACTION STEPS

Department Goal 1

- Continue to improve the functionality of the automated case management system and interoperability with other Justice data systems.

Department Goal 2

- Continue to implement the use of a differentiated case management system to reduce the cycle time for average warrants to less than 180 days.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - State Appropriation

Mission: The State Appropriation consists of discretionary funds which supplement Charleston and Berkeley County appropriations for the Solicitor's Office.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	10.99	7.78	8.03	9.83	1.80	22.4
Intergovernmental	<u>\$ 627,186</u>	<u>\$ 639,511</u>	<u>\$ 473,094</u>	<u>\$ 739,925</u>	<u>\$ 266,831</u>	56.4
TOTAL REVENUES	627,186	639,511	473,094	739,925	266,831	56.4
Interfund Transfer In	<u>200,352</u>	<u>200,000</u>	<u>168,557</u>	<u>-</u>	<u>(168,557)</u>	(100.0)
TOTAL SOURCES	<u>\$ 827,538</u>	<u>\$ 839,511</u>	<u>\$ 641,651</u>	<u>\$ 739,925</u>	<u>\$ 98,274</u>	15.3
Personnel	\$ 729,469	\$ 637,955	\$ 727,050	\$ 970,535	\$ 243,485	33.5
Operating	20,945	13,125	46,546	26,688	(19,858)	(42.7)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	750,414	651,080	773,596	997,223	223,627	28.9
Interfund Transfer Out	<u>-</u>	<u>50,516</u>	<u>48,925</u>	<u>-</u>	<u>(48,925)</u>	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 750,414</u>	<u>\$ 701,596</u>	<u>\$ 822,521</u>	<u>\$ 997,223</u>	<u>\$ 174,702</u>	21.2

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in State non-grant funds.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also include an increase due to interdepartmental staffing changes.
- Operating expenditures reflect a decrease in contingency.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Traffic Education Program

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. By training drivers with minor traffic tickets to become better drivers, we can make our highways safer. This is a one time opportunity to improve participant driving skills, clear their driving records, and avoid increased insurance premiums.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	0.03	0.03	-	0.0
Intergovernmental	\$ 10	\$ -	\$ -	\$ -	\$ -	0.0
Fines and Forfeitures	9,800	20,161	15,000	10,000	(5,000)	(33.3)
Interest	-	512	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 9,810</u></u>	<u><u>\$ 20,673</u></u>	<u><u>\$ 15,000</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ (5,000)</u></u>	<u><u>(33.3)</u></u>
Personnel	\$ -	\$ -	\$ 1,656	\$ 1,544	\$ (112)	(6.8)
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,656</u></u>	<u><u>\$ 1,544</u></u>	<u><u>\$ (112)</u></u>	<u><u>(6.8)</u></u>

Funding Adjustments for FY 2013 Include:

- Revenues are reflective of traffic education fines based on current and historical trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim Unclaimed Restitution

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 2010</u> <u>Actual</u>	<u>FY 2011</u> <u>Actual</u>	<u>FY 2012</u> <u>Adjusted</u>	<u>FY 2013</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ -	\$ 38,946	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ -	\$ 38,946	\$ -	\$ -	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	38,946	38,946	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 38,946	\$ 38,946	100.0

Funding Adjustments for FY 2013 Include:

- Operating expenditures reflect an increase as the department depletes the remaining available funds.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Victim's Bill of Rights

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	\$ 112,349	\$ 112,424	\$ 111,046	\$ 112,899	\$ 1,853	1.7
Operating	21,929	17,870	30,890	19,439	(11,451)	(37.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 134,278</u>	<u>\$ 130,294</u>	<u>\$ 141,936</u>	<u>\$ 132,338</u>	<u>\$ (9,598)</u>	<u>(6.8)</u>

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures represent a decrease in victim's support service costs, printing and binding charges, and office expenses.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM - Victim-Witness State Appropriation

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 42,189	\$ 40,625	\$ 40,000	\$ 40,000	\$ -	0.0
TOTAL REVENUES	42,189	40,625	40,000	40,000	-	0.0
Interfund Transfers In	-	5,174	-	-	-	0.0
TOTAL SOURCES	<u>\$ 42,189</u>	<u>\$ 45,799</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	0.0
Personnel	\$ 100,095	\$ 45,266	\$ 82,037	\$ 54,716	\$ (27,321)	(33.3)
Operating	2,554	2,750	20,231	32,643	12,412	61.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	102,649	48,016	102,268	87,359	(14,909)	(14.6)
Interfund Transfer Out	52,929	50,000	30,347	-	(30,347)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 155,578</u>	<u>\$ 98,016</u>	<u>\$ 132,615</u>	<u>\$ 87,359</u>	<u>\$ (45,256)</u>	(34.1)

Funding Adjustments for FY 2013 Include:

- Revenues are based on anticipated State funding.
- Personnel costs reflect projected compensation. Including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The decrease represents the elimination of temporary personnel.
- Operating expenditures reflect an increase in computer refresh costs and contingency for grant matches.

SOLICITOR (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Worthless Check

Mission: The Worthless Check Program processes worthless checks as a service to victims by assisting in the collection of restitution and averting the need to serve a warrant or to seek prosecution in court.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	3.00	2.00	2.00	-	0.0
Charges and Fees	\$ 85,550	\$ 117,568	\$ 95,000	\$ 115,241	\$ 20,241	21.3
TOTAL REVENUES	85,550	117,568	95,000	115,241	20,241	21.3
Interfund Transfer In	35,585	32,296	60,704	-	(60,704)	(100.0)
TOTAL SOURCES	<u>\$ 121,135</u>	<u>\$ 149,864</u>	<u>\$ 155,704</u>	<u>\$ 115,241</u>	<u>\$ (40,463)</u>	(26.0)
Personnel	\$ 114,853	\$ 121,039	\$ 131,725	\$ 89,744	\$ (41,981)	(31.9)
Operating	18,498	23,264	23,979	25,497	1,518	6.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 133,351</u>	<u>\$ 144,303</u>	<u>\$ 155,704</u>	<u>\$ 115,241</u>	<u>\$ (40,463)</u>	(26.0)

Funding Adjustments for FY 2013 Include:

- Revenues are reflective of anticipated State funding.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The decrease represents reallocation of personnel within the Solicitor's office.
- Operating expenditures reflect an increase in office supplies and increases in the computer refresh costs.

TREASURER

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Treasurer's Office collects real, personal, motor vehicle and other taxes; acts as a banking agent for County departments; disburses funds to taxing entities within Charleston County; maintains records of revenues collected by these agencies and invests any funds not immediately needed for disbursement to maximize efficient use of taxpayer money.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	19.00	20.00	20.00	20.00	-	0.0
Charges and Fees	\$ 2,337	\$ 1,627	\$ 1,000	\$ 1,000	\$ -	0.0
Interest	<u>1,267,837</u>	<u>715,454</u>	<u>1,000,000</u>	<u>750,000</u>	<u>(250,000)</u>	(25.0)
TOTAL REVENUES	<u>\$1,270,174</u>	<u>\$ 717,081</u>	<u>\$1,001,000</u>	<u>\$ 751,000</u>	<u>\$ (250,000)</u>	(25.0)
Personnel	\$1,133,336	\$1,094,311	\$1,177,466	\$1,223,168	\$ 45,702	3.9
Operating	429,284	447,617	438,663	472,157	33,494	7.6
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$1,562,620</u>	<u>\$1,541,928</u>	<u>\$1,616,129</u>	<u>\$1,695,325</u>	<u>\$ 79,196</u>	4.9

Funding Adjustments for FY 2013 Include:

- Revenues are decreased based on historical analysis and current trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in postage and printing costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide the public with alternate methods of payment.

Objective 1: Increase Internet payments by 2%.

Initiative III: Long-Term Financial Planning

Department Goal 2: Make timely deposits to ensure maximum investment potential.

Objective 2(a): Maximize return on investments by 0.5%

Objective 2(b): Maintain a 95% collection rate.

TREASURER (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011	FY 2012	FY 2013
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Interest revenue ¹	2(a)	\$1,639,887	\$1,506,810	\$1,500,000
Output:				
Internet payments	1	\$11,896,705	\$14,173,910	\$15,000,000
Total real and other taxes billed	2(b)	\$650,678,746	\$678,988,314	\$680,000,000
Efficiency:				
Average Internet payments per month	1	\$991,392	\$1,181,159	\$1,200,000
Average monthly interest rate	2(a)	0.38%	0.31%	0.31%
Average collections per month	2(b)	\$47,232,008	\$48,399,316	\$49,000,000
Outcome:				
Rate of increase in Internet payments	1	10.0%	16.0%	18.0%
Increase in interest revenue	2(a)	(38.91%)	(8.12%)	(0.45%)
Total real and other taxes collected	2(b)	\$564,483,046	\$580,791,793	\$600,000,000
Collection rate of real and other taxes	2(b)	94.91%	93.44%	94.00%

¹ Although interest rates have dropped dramatically, the County has invested in safe longer term bonds that will yield higher rates than the current state investment pool rate.

2013 ACTION STEPS

Department Goal 2

- Continue to monitor all financial institutions for best interest rates.
- Continue to monitor yield curve for investments.

ELECTIONS & VOTER REGISTRATION

GENERAL FUND

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Intergovernmental	\$ 246,753	\$ 187,174	\$ 430,000	\$ 236,725	\$ (193,275)	(44.9)
Charges and Fees	574	73	-	75	75	100.0
Miscellaneous	1,283	-	-	-	-	0.0
TOTAL REVENUES	\$ 248,610	\$ 187,247	\$ 430,000	\$ 236,800	\$ (193,200)	(44.9)
Personnel	\$1,010,774	\$ 958,437	\$1,117,836	\$1,166,120	\$ 48,284	4.3
Operating	283,291	347,153	445,987	428,748	(17,239)	(3.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$1,294,065	\$1,305,590	\$1,563,823	\$1,594,868	\$ 31,045	2.0

Funding Adjustments for FY 2013 Include:

- Revenues represent local government contributions which supplement operating costs for local and national elections. The decrease reflects the elimination of additional costs in 2012 for the Presidential Preference and the National Primary elections.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel also includes temporary costs for the Presidential General Election in November 2012.
- Operating expenditures reflect a decrease in election costs due to the Presidential Preference and National Primary elections in FY 2012. This decrease is offset by an increase in postage costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide voter education to the citizens of Charleston County through the demonstration of the iVotronic Voting System and distribution of election process brochures.

Objective 1: Conduct and participate in training programs and public outreach events to educate the citizens of Charleston County.

ELECTIONS & VOTER REGISTRATION (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
	<u>Objective</u>			
Output:				
Number of active voters	1	222,770	236,287	251,000
Number of voters using iVotronic	1	119,262	93,974	156,000
Number of poll workers attending one or more required training sessions	1	1,369	2,015	1,600
Average number of classes conducted	1	37	58	35
Efficiency:				
Total cost per training class	1	\$130	\$155	\$155
Total hours to train	1	175	180	160
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	1,350	1,999	1,568
Percent of poll managers with passing score	1	98.0%	98.0%	98.0%
Percent of precincts utilizing electronic poll books	1	75.0%	100%	100%

2013 ACTION STEPS

Department Goal 1

- Replace broken voting machines with rebuilt voting machines and upgrade ballot scanners.
- Increase voter outreach in civic and community centers for recruiting purposes.
- Promote On-Line training for poll managers and technical staff and track results.
- Review office administration roles, projects, resources and team dynamics and continue cross training.
- Pursue a ballot on demand printing feature to cut overtime costs and increase productivity during the General Election.
- Complete acquisition of electronic voter registration list (EVRL) to accommodate their use countywide.
- Coordinate with voting machine to have a representative/technician on site during General Election day to assist with increased paper ballot processing and potential equipment issues.
- Continue working with State Election Commission in the development of an asset management system designed for use with current and future voting systems.
- Continue efforts to implement a call center during peak election times to provide the best possible customer service to citizens of Charleston County.

LIBRARY

GENERAL FUND

CULTURE AND RECREATION

Mission: The purpose of the Charleston County Library is to continually identify, evaluate, and respond to the informational, educational, cultural, and recreational needs of all the residents of Charleston County to enrich the quality of life in the community and promote lifelong learning.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
County appropriation	\$13,824,355	\$13,921,189	\$13,492,594	\$13,921,188	\$ 428,594	3.2
Expenditures	\$13,824,355	\$13,921,189	\$13,492,594	\$13,921,188	\$ 428,594	3.2

Funding Adjustments for FY 2013 Include:

- The County appropriation reflects an increase to meet the Maintenance of Effort. Under current State legislation, funding from the State Aid allocation may be deleted if the Library does not meet the Maintenance of Effort requirement to increase their revenues from local sources above those received in the second preceding year. After the County's appropriation is finalized, the Library's Board of Trustees incorporates other revenues and the use of fund balance into the Library's total budget.
- Expenditures reflect an increase due to improvements in the overall County funds. In addition, the increase includes the addition of one-time funding for the Library's capital.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide a wide variety of Library services to reach an ever increasing number of Charleston County residents.

Objective 1(a): Increase the use of the Library by Charleston County residents in FY 2013 by increasing the number of registered users by 1% by June 30, 2013.

Objective 1(b): Answer Library users' information and reference questions in a timely and accurate manner by answering an additional 1% of reference questions in FY 2013.

Objective 1(c): Increase circulation of all materials by 1% and increase the items circulated per capita from 8.94 items to 9.94 items toward a target of 11 items borrowed per registered borrower per year.

LIBRARY (continued)

GENERAL FUND

CULTURE AND RECREATION

MEASURES:		FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
	Objective			
Input:				
Library visits ¹	1(a)	2,102,944	1,940,896	1,960,305
Hours open	1(a)	37,499	37,499	37,499
Program attendees	1(a)	155,980	194,268	196,211
PC use	1(a)	400,639	404,259	408,302
Output:				
Registered cardholders ²	1(a)	284,617	269,552	272,248
Programs held	1(a)	5,632	7,023	7,093
Reference questions answered ³	1(b)	2,000,845	1,098,026	1,109,006
Efficiency:				
Library visits per capita	1(a)	6.05	5.54	5.60
Cost per library visit	1(a)	\$6.50	\$6.95	\$7.10
Cost per registered cardholder	1(a)	\$48.05	\$50.06	\$51.13
Reference questions answered per capita ³	1(b)	5.71	3.14	3.17
Percent change in circulation per capita	1(c)	0.99%	1.07%	1.00%
Items catalogued per capita	1(c)	n/a	3.45	3.49
Circulation of all materials per year	1(c)	7,759,933	3,131,596	3,162,912
Outcome:				
New registrations added annually	1(a)	35,796	33,261	33,594
Registered users as percentage of population ²	1(a)	81.27%	76.97%	77.97%
Percent change in registrations as percent of population ²	1(a)	-24.03%	-4.30%	1.00%
Customer user satisfaction ⁴	1(a)(b)(c)	n/a	90.0%	n/a
Peer review overall rating based on S.C. State Library Annual Statistical Survey ^{5&6}	1(a)(b)(c)	#2	n/a	n/a
Percentage increase of questions answered ³	1(b)	3.71%	-45.12%	1.00%
Circulation per capita	1(c)	7.88	8.94	9.03

¹ Customers are now allowed to renew items three times as well as being able to check out an unlimited number of AV items. This means that they do not have to come to the library in person as often.

² System was purged of old, unused accounts in FY 2012.

³ The library is now using the standards set up by the State Library for counting reference statistics.

⁴ Survey conducted during the process of our Strategic/Long Range Plan.

⁵ FY 2011 data is unavailable at time of publication.

⁶ Number 2 of 41 counties Statewide.

2013 ACTION STEPS

Department Goal 1

- Report back to County Council with Strategic Planning recommendations by January 2013.
- Continue to update the library web page and continue to assess and improve the IT network.

MASTER-IN-EQUITY

GENERAL FUND

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$ 1,961,648	\$ 2,041,260	\$ 1,200,000	\$ 1,440,000	\$ 240,000	20.0
Interest	4,283	3,683	4,000	4,000	-	0.0
TOTAL REVENUES	\$ 1,965,931	\$ 2,044,943	\$ 1,204,000	\$ 1,444,000	\$ 240,000	19.9
Personnel	\$ 522,723	\$ 536,307	\$ 554,871	\$ 571,398	\$ 16,527	3.0
Operating	17,408	23,564	25,196	26,919	1,723	6.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 540,131	\$ 559,871	\$ 580,067	\$ 598,317	\$ 18,250	3.1

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in Master-In-Equity fees due to an increase in the number of foreclosures.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures represent increases in office expenses and wireless technology. During budget deliberations, Council approved a \$1,000 increase for training.

Performance Measures:

Initiative I: Service Delivery

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

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

MASTER-IN-EQUITY (continued)

GENERAL FUND

JUDICIAL

MEASURES:		FY 2011	FY 2012	FY 2013
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Cases referred	1	5,099	3,020	3,000
Output:				
Disposed cases ¹	1	3,459	2,063	2,200
Percent of disposed cases ¹	1	67.90%	68.31%	73.33%
Efficiency:				
Cost per case	1	\$158.04	\$266.53	\$275.00
Outcome:				
Average case length in days	1	360	360	360

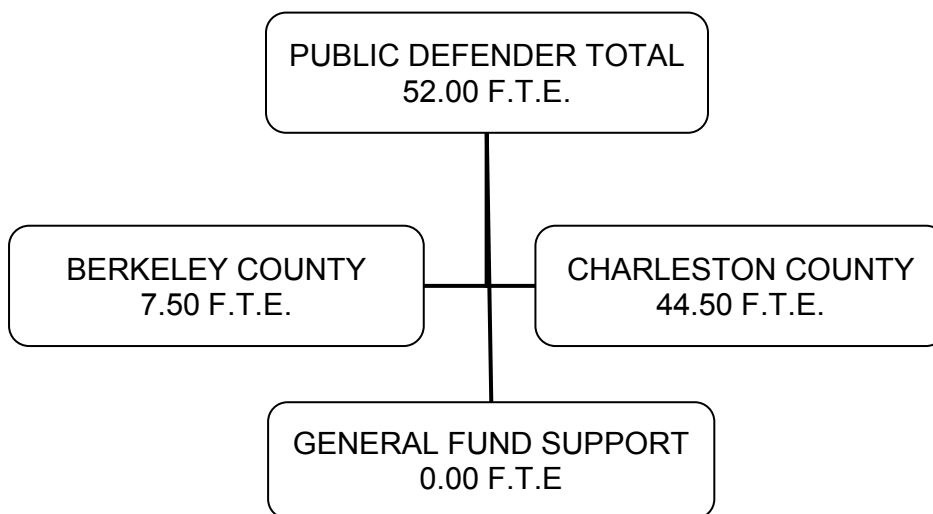
¹ The Master-In-Equity has been hampered in its efficiency of disposing of cases by the Administrative Order of Chief Justice Jean Toal dated May 1, 2011, in which the mortgage company is now ordered to participate in modifying owner-occupied mortgages for a minimum of 90 days prior to any judicial hearing by the Court.

2013 ACTION STEPS

Department Goal 1

- Improve Internet information base to assist the public in accessing information needed to participate in the bi-monthly foreclosure auctions.
- Actively participate in the Charleston School of Law Extern Program by sponsoring part-time law students seeking invaluable on-the-job experience.

PUBLIC DEFENDER



PUBLIC DEFENDER

SPECIAL REVENUE FUND

JUDICIAL

DIVISION – Berkeley County

Mission: The Berkeley County Public Defender represents indigent persons in serious criminal, mental health, juvenile, and abuse/neglect cases within Berkeley County to ensure each client receives cost effective and ethical legal representation.

DIVISION SUMMARY:	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Positions/FTE	7.50	7.50	7.50	7.50	-	0.0
Intergovernmental	\$ 577,398	\$ 534,431	\$ 578,270	\$ 638,715	\$ 60,445	10.5
Interest	876	558	-	-	-	0.0
Charges and Fees	74,789	40,219	50,000	50,000	-	0.0
TOTAL REVENUES	<u>\$ 653,063</u>	<u>\$ 575,208</u>	<u>\$ 628,270</u>	<u>\$ 688,715</u>	<u>\$ 60,445</u>	9.6
Personnel	\$ 507,819	\$ 513,498	\$ 491,129	\$ 543,885	\$ 52,756	10.7
Operating	169,279	121,155	137,141	141,160	4,019	2.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 677,098</u>	<u>\$ 634,653</u>	<u>\$ 628,270</u>	<u>\$ 685,045</u>	<u>\$ 56,775</u>	9.0

Funding Adjustments for FY 2013 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. The increase in revenues is due to one-time supplemental funding received from the State.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in building rental costs and noncapital technology purchases.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

DIVISION – Charleston County

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	44.50	44.50	44.50	44.50	-	0.0
Intergovernmental	\$ 825,842	\$ 728,492	\$ 616,902	\$ 748,244	\$ 131,342	21.3
Fines and Forfeitures	(29,343)	(25,435)	-	-	-	0.0
Interest	3,673	3,037	-	-	-	0.0
Service Charges	186,670	177,148	117,500	117,500	-	0.0
TOTAL REVENUES	986,842	883,242	734,402	865,744	131,342	17.9
Interfund Transfer In	2,697,794	2,832,489	2,885,066	2,925,961	40,895	1.4
TOTAL SOURCES	<u>\$ 3,684,636</u>	<u>\$ 3,715,731</u>	<u>\$ 3,619,468</u>	<u>\$ 3,791,705</u>	<u>\$ 172,237</u>	4.8
Personnel	\$ 3,369,030	\$ 3,294,325	\$ 3,521,319	\$ 3,559,466	\$ 38,147	1.1
Operating	392,483	315,041	352,369	350,683	(1,686)	(0.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 3,761,513</u>	<u>\$ 3,609,366</u>	<u>\$ 3,873,688</u>	<u>\$ 3,910,149</u>	<u>\$ 36,461</u>	0.9

Funding Adjustments for FY 2013 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County. The increase in revenues is due to one-time supplemental funding received from the State.
- Interfund Transfer In reflects the amount of funding from the General Fund to support the Public Defender's function in Charleston County.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflects an increase in wireless technology charges, publications and subscriptions, and records storage charges. The increase is offset by a decrease in office expense and telephone charges.

PUBLIC DEFENDER (continued)

SPECIAL REVENUE FUND

JUDICIAL

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To provide quality legal representation of indigent citizens of Charleston County charged with crimes.

Objective 1(a): Participation in court sponsored initiatives towards swifter case management.

Objective 1(b): Reduce percent of cases in which Public Defender staff attorneys make motions for continuance on the day of trial which are based on grounds that should have been foreseeable during discovery by defense counsel.

Objective 1(c): Address Adult/Juvenile Detention Center overcrowding by monitoring number of Adult/Juvenile Detention Center case dispositions handled by public defenders.

Objective 1(d): Reduce the number of repeat offenders by making recommendations for treatment or counseling to clients or tailored sentence recommendations for the court.

Objective 1(e): Increase the Public Defenders' role in reducing recidivism and assist in discouraging indigent involvement with criminal activity by having a greater presence in community activities that support our schools, corrections, and initiatives to assist clients to avoid future criminal conduct.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Jail cases pending per attorney per month	1(a)(d)	37	36	36
Output:				
Case law meetings and in-house training per attorney	1(a)(b)(c)(d)	35	35	35
In-house training sessions for paralegals	1(a)(b)(d)	6	6	6
Community and school activities attended	1(e)	80	75	80
Efficiency:				
Hours spent per case law meeting per attorney	1(a)(b)(c)(d)	2	2	2
Hours spent per in-house training session per paralegal	1(a)(b)(d)	1	1	1
Average number of cases (charges) per attorney ¹	1(a)(d)	171	289	289
Hours spent per community/school activities per staff	1(e)	2	2	2
Outcome:				
Cases disposed of annually by:	1(a)(b)(c)(d)			
<u>General Sessions (jail & non-jail)</u> ²				
Trials (clients)		20	26	26
Guilty Pleas (clients)		2,137	2,113	2,113
Probation Violations (warrants)		470	429	429
<u>Family Court/Juveniles (jail & non-jail)</u> ²				
Trials		1	0	0
Total petitions disposed		1,117	1,170	1,170
<u>Magistrate Court (jail & non-jail)</u> ¹				
Clients disposed		680	822	822

¹ FY 2011 reflects number of clients.

² Totals are subject to change when periodic audits of cases are conducted.

2013 ACTION STEPS

Department Goal 1

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

PUBLIC DEFENDER (continued)

GENERAL FUND

JUDICIAL

PROGRAM – Public Defender

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	<u>2,697,794</u>	<u>2,832,489</u>	<u>2,885,066</u>	<u>2,925,961</u>	<u>40,895</u>	1.4
TOTAL DISBURSEMENTS	<u>\$2,697,794</u>	<u>\$2,832,489</u>	<u>\$2,885,066</u>	<u>\$2,925,961</u>	<u>\$ 40,895</u>	1.4

Funding Adjustments for FY 2013 Include:

- Interfund Transfer Out represents the General Fund's support of the Public Defender in Charleston County.

VETERANS AFFAIRS

GENERAL FUND

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. These benefits include but are not limited to: VA 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 exemption. The office also assists veterans in need of employment, refers indigent veterans to those agencies funded to address the problem, and intercedes on behalf of veterans experiencing problems at the Veterans Administration Medical Center Charleston and in residential or nursing homes within the Trident area (Charleston, Berkeley, and Dorchester Counties).

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Intergovernmental	\$ 11,163	\$ 11,163	\$ 11,000	\$ 10,000	\$ (1,000)	(9.1)
TOTAL REVENUES	<u>\$ 11,163</u>	<u>\$ 11,163</u>	<u>\$ 11,000</u>	<u>\$ 10,000</u>	<u>\$ (1,000)</u>	(9.1)
Personnel	\$ 259,164	\$ 261,427	\$ 275,382	\$ 283,326	\$ 7,944	2.9
Operating	13,919	15,758	16,564	17,260	696	4.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 273,083</u>	<u>\$ 277,185</u>	<u>\$ 291,946</u>	<u>\$ 300,586</u>	<u>\$ 8,640</u>	3.0

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease from a state operating grant based on revenue projections.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and in increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in copier and postage charges based on department usage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maximize services to the veterans of Charleston County.

Objective 1(a): Counsel veterans as to their eligibility for Federal and State veterans benefits and ascertain the nature of walk-in client's inquiries within five minutes.

VETERANS AFFAIRS (continued)

GENERAL FUND

HEALTH AND WELFARE

Objective 1(b): Assist veterans and their families in the preparation, filing, prosecution, and appeal of claims with the U.S. Department of Veterans Affairs and submit completed claims to the VA Regional Office within two business days.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Office contacts ¹	1(a)	7,431	9,166	12,500
Claims filed ¹	1(b)	522	2,871	3,800
Outcome:				
Percent of walk-ins served in five minutes	1(a)	99.0%	99.0%	99.0%
Percent of claims submitted within two business days ²	1(b)	99.0%	98.0%	97.0%

¹ Actual data is based on a calendar year provided to the South Carolina Governor's Office of Veterans' Affairs.

² FY 2013 reflects a decrease due to a higher workload processed by a limited number of departmental staffing.

2013 ACTION STEPS

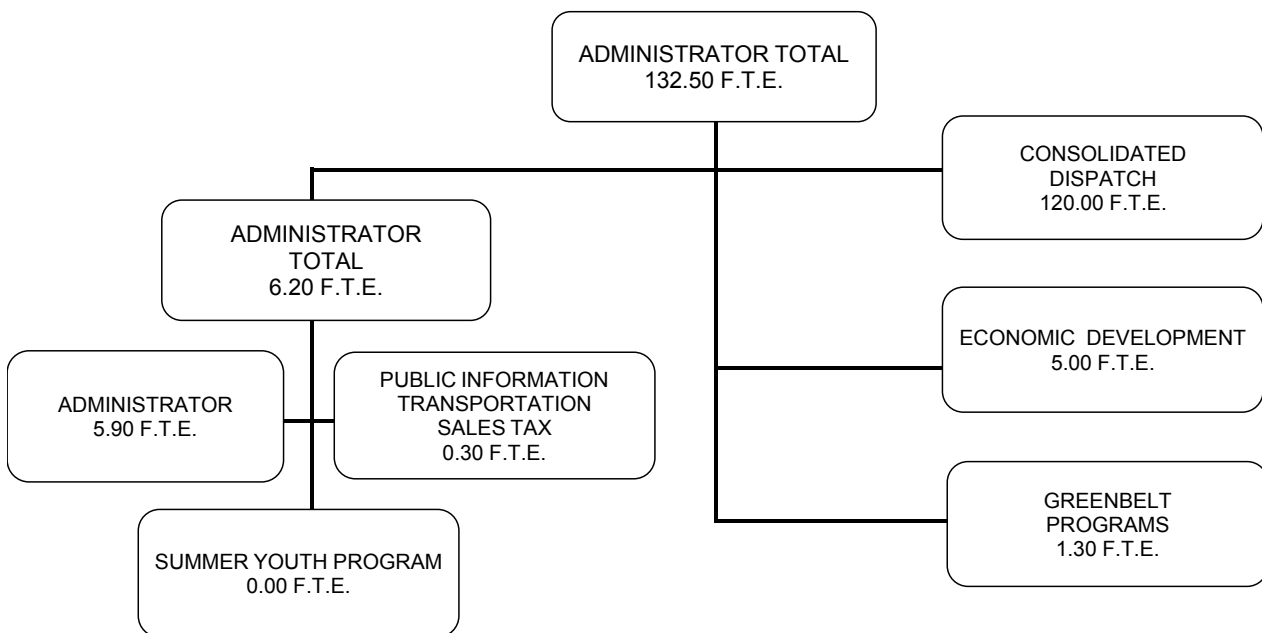
Department Goal 1

- Identify and retire inactive files with the objective of reducing required storage space.
- Utilization of County surplus material and equipment when applicable.
- Practice daily cost reduction when applicable.



End Section

ADMINISTRATOR



COUNTY ADMINISTRATOR

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Administrator

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	7.31	6.20	5.90	5.90	-	0.0
Personnel	\$ 743,590	\$ 719,679	\$ 771,481	\$ 739,231	\$ (32,250)	(4.2)
Operating	21,560	25,165	26,064	49,662	23,598	90.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 765,150</u>	<u>\$ 744,844</u>	<u>\$ 797,545</u>	<u>\$ 788,893</u>	<u>\$ (8,652)</u>	(1.1)

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase due to the establishment of an employee recognition initiative.

ADMINISTRATOR (continued)**SPECIAL REVENUE FUND****PUBLIC WORKS**

DIVISION – Public Information: Transportation Sales Tax

Mission: The Public Information Division is responsible for the public relations requirements related to the Half-Cent Transportation Sales Tax. This includes both the roads and greenbelts projects.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.69	0.30	0.30	0.30	-	0.0
Personnel	\$ 71,140	\$ 40,090	\$ 35,595	\$ 36,141	\$ 546	1.5
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 71,140	\$ 40,090	\$ 35,595	\$ 36,141	\$ 546	1.5

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.

ADMINISTRATOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

PROGRAM – Summer Youth Program

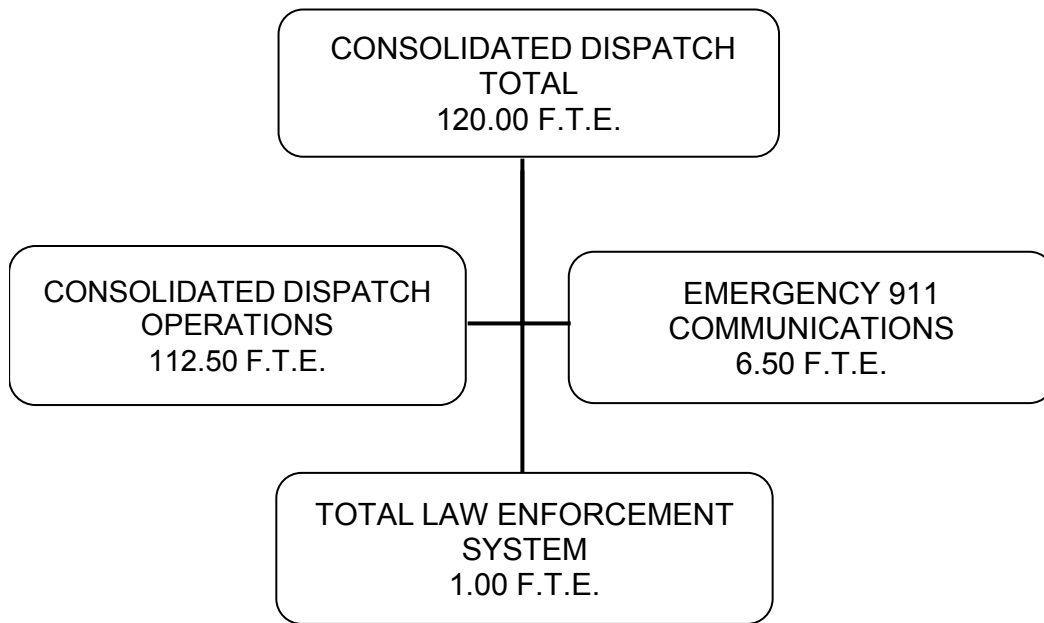
Mission: The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

PROGRAM SUMMARY:	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	100.0
Personnel	\$ -	\$ 23,326	\$ 48,000	\$ 163,480	\$ 115,480	240.6
Operating	-	-	-	6,520	6,520	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 23,326</u>	<u>\$ 48,000</u>	<u>\$ 170,000</u>	<u>\$ 122,000</u>	254.2

Funding Adjustments for FY 2013 Include:

- Revenues reflect donations from private entities.
- Personnel costs reflect projected compensation for the temporary employees employed in the program.
- Operating expenditures reflect the costs of uniforms and incidentals.

CONSOLIDATED DISPATCH



CONSOLIDATED DISPATCH

GENERAL FUND

PUBLIC SAFETY

DIVISION – Consolidated Dispatch

Mission: Consolidated Dispatch provides communications system, dispatch, and/or records support for 10 different 911 emergency dispatch operations for public safety/government entities within the County under nine jurisdictions. A Consolidated Dispatch Center eliminates the need for 911 calls to be transferred to other centers within Charleston County which takes up valuable time. The transition to a Consolidated Dispatch Center is being done through the assistance of a cooperative, multi-jurisdictional Consolidated Dispatch Committee which consists of law enforcement, fire and EMS leaders from within Charleston County.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	98.50	100.50	95.50	112.50	17.00	17.8
Intergovernmental	\$ 169,153	\$ 2,642,607	\$ 2,766,960	\$ 2,708,676	\$ (58,284)	(2.1)
TOTAL REVENUES	\$ 169,153	\$ 2,642,607	\$ 2,766,960	\$ 2,708,676	\$ (58,284)	(2.1)
Personnel	\$ 2,253,179	\$ 4,585,118	\$ 5,293,303	\$ 6,396,627	\$ 1,103,324	20.8
Operating	215,267	359,613	401,840	572,881	171,041	42.6
Capital	-	-	-	(117,214)	(117,214)	100.0
TOTAL EXPENDITURES	2,468,446	4,944,731	5,695,143	6,852,294	1,157,151	20.3
Interfund Transfer Out	-	-	-	1,879,000	1,879,000	100.0
TOTAL DISBURSEMENTS	\$ 2,468,446	\$ 4,944,731	\$ 5,695,143	\$ 8,731,294	\$ 3,036,151	53.3

Funding Adjustments for FY 2013 Include:

- Revenues reflect reimbursements from member agencies such as St. Andrews Fire Department, the City of North Charleston, St. John's Fire Department, and the City of Charleston Fire Department for dispatchers switching over to the Consolidated Dispatch Center. There is a decrease in revenues due to Folly Beach withdrawing from the consolidation.
- Personnel costs reflect projected compensation. Including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase in costs also reflects the hiring of 17 additional Telecommunicators planned for the next phase of the consolidation. In addition, the costs include an anticipated lapsed personnel budget of \$258,000.
- Operating expenditures represent an increase mainly due to the operating cost for the new phone systems.
- Interfund Transfer Out includes \$1,770,000 for the new Station Alerting System and \$109,000 for transitional costs related to the Total Law Enforcement System.

CONSOLIDATED DISPATCH (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Emergency 911 Communications

Mission: The Emergency 911 Communications (E911) Division maintains the 911 database, acts as a liaison between local police and fire departments, provides public education and 911 awareness programs, ensures that the disaster recovery plan is current and tested, recovers costs from the State for E911, and activates the alternate Public Safety Answering Point located at the emergency operations center.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	6.50	6.50	6.50	-	0.0
Intergovernmental	\$ 1,859,196	\$ 1,099,586	\$ 1,106,000	\$ 1,106,000	\$ -	0.0
Charges and Fees	621,842	591,018	554,000	570,000	16,000	2.9
Interest	20,678	17,933	25,000	25,000	-	0.0
Miscellaneous	(2,000)	-	-	-	-	0.0
TOTAL REVENUES	\$ 2,499,716	\$ 1,708,537	\$ 1,685,000	\$ 1,701,000	\$ 16,000	0.9
Personnel	\$ 131,519	\$ 281,846	\$ 418,591	\$ 411,635	\$ (6,956)	(1.7)
Operating	1,577,454	1,379,257	1,265,595	1,289,365	23,770	1.9
Capital	-	-	7,000	-	(7,000)	(100.0)
TOTAL EXPENDITURES	\$ 1,708,973	\$ 1,661,103	\$ 1,691,186	\$ 1,701,000	\$ 9,814	0.6

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in E911 fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect increases in internal service fees for wireless technology and County administration charges.

CONSOLIDATED DISPATCH (continued)

ENTERPRISE FUND

PUBLIC SAFETY

DIVISION – Total Law Enforcement System

Mission: The Total Law Enforcement Division administers the upgrade and maintenance of the records management system for the Detention Center, the Sheriff's Law Enforcement and other public safety entities.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	1.00	1.00	100.0
Interfund Transfer In	\$ -	\$ -	\$ -	\$ 109,000	\$ 109,000	100.0
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,000</u>	<u>\$ 109,000</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ 84,000	84,000	100.0
Operating	-	-	-	25,000	25,000	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,000</u>	<u>109,000</u>	100.0

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The cost also reflects the funding for a new position.
- Operating expenditures are for consultant fees.

ECONOMIC DEVELOPMENT

SPECIAL REVENUE FUND

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.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	5.00	5.00	5.00	-	0.0
Taxes	\$ 749,879	\$1,207,438	\$1,240,083	\$ 1,939,952	\$ 699,869	56.4
TOTAL REVENUES	749,879	1,207,438	1,240,083	1,939,952	699,869	56.4
Interfund Transfer In	45,910	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 795,789</u>	<u>\$1,207,438</u>	<u>\$1,240,083</u>	<u>\$ 1,939,952</u>	<u>\$ 699,869</u>	56.4
Personnel	\$ 281,395	\$ 378,545	\$ 470,915	\$ 510,587	\$ 39,672	8.4
Operating	644,758	648,271	847,407	1,429,365	581,958	68.7
Capital	45,110	34,640	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 971,263</u>	<u>\$1,061,456</u>	<u>\$1,318,322</u>	<u>\$ 1,939,952</u>	<u>\$ 621,630</u>	47.2

Funding Adjustments for FY 2013 Include:

- Revenues represent fees collected from Multi-County Park accounts. The increase includes additional revenue from an expansion by the Boeing Company.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures include an increase in contingency to fund Economic Development project incentives. The cost also includes an additional \$50,000 funding for the Chamber of Commerce's Accelerate Greater Charleston program.

GREENBELT PROGRAMS

SPECIAL REVENUE FUND

CULTURE & RECREATION

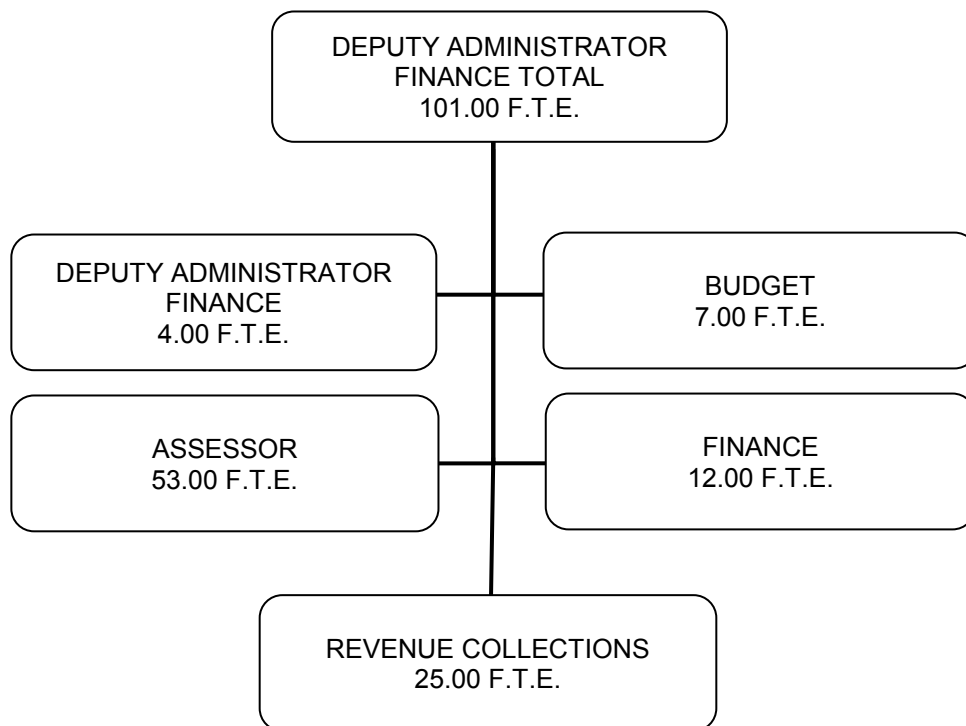
Mission: The Greenbelt Programs provide coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Greenbelt Program in Charleston County in addition to implementing the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	1.30	1.30	1.30	-	0.0
Sales Tax	\$ 6,169,797	\$ 6,448,254	\$ 6,069,000	\$ 6,800,000	\$ 731,000	12.0
Interest	112,527	86,941	125,000	50,000	(75,000)	(60.0)
Miscellaneous	-	2,555	-	-	-	(100.0)
TOTAL REVENUES	6,282,324	6,537,750	6,194,000	6,850,000	656,000	10.6
Interfund Transfer In	124,441	19,040	879,000	1,837,000	958,000	109.0
TOTAL SOURCES	<u>\$ 6,406,765</u>	<u>\$ 6,556,790</u>	<u>\$ 7,073,000</u>	<u>\$ 8,687,000</u>	<u>\$ 958,000</u>	13.5
Personnel	\$ 158,924	\$ 143,621	\$ 119,299	\$ 126,519	\$ 7,220	6.1
Operating	47,870	26,502	78,227	56,515	(21,712)	(27.8)
Capital	-	-	-	-	-	0.0
Debt Service	6,389,590	6,522,806	7,542,205	8,527,078	984,873	13.1
TOTAL EXPENDITURES	6,596,384	6,692,929	7,739,731	8,710,112	970,381	12.5
Interfund Transfers Out	-	10,000,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 6,596,384</u>	<u>\$ 16,692,929</u>	<u>\$ 7,739,731</u>	<u>\$ 8,710,112</u>	<u>\$ 970,381</u>	12.5

Funding Adjustments for FY 2013 Include:

- Revenues show a projected increase in collections for the half-cent Transportation Sales Tax.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect reductions in administrative costs.
- Debt Service is increased due to normal bond payment schedules.

DEPUTY ADMINISTRATOR FINANCE



DEPUTY ADMINISTRATOR FINANCE

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Assistant Administrator Finance provides administrative oversight and project direction to four departments which include Assessor, Budget, Finance, and Revenue Collections.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Personnel	\$ 448,727	\$ 460,229	\$ 457,881	\$ 461,561	\$ 3,680	0.8
Operating	7,332	6,737	9,328	10,780	1,452	15.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 456,059</u>	<u>\$ 466,966</u>	<u>\$ 467,209</u>	<u>\$ 472,341</u>	<u>\$ 5,132</u>	1.1

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase in office expenses, printing and binding charges and training and conference costs based on anticipated usage.

ASSESSOR

GENERAL FUND

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.

DEPARTMENT SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	51.00	53.00	53.00	53.00	-	0.0
Licenses and Permits	\$ 3,085	\$ 6,935	\$ 6,600	\$ 5,600	\$ (1,000)	(15.2)
Charges and Fees	6,190	5,342	4,500	5,000	500	11.1
Miscellaneous	3,163	440	-	-	-	0.0
TOTAL REVENUES	<u>\$ 12,438</u>	<u>\$ 12,717</u>	<u>\$ 11,100</u>	<u>\$ 10,600</u>	<u>\$ (500)</u>	<u>(4.5)</u>
Personnel	\$2,886,734	\$3,221,122	\$3,377,769	\$3,429,431	\$ 51,662	1.5
Operating	168,716	308,918	307,580	257,646	(49,934)	(16.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$3,055,450</u>	<u>\$3,530,040</u>	<u>\$3,685,349</u>	<u>\$3,687,077</u>	<u>\$ 1,728</u>	<u>0.0</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease due to a decline in the purchase of mobile home.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase is offset by a decrease in overtime costs due to the completion of the reassessment in the previous year.
- Operating expenditures reflect a decrease largely due to one time reassessment expenses during the previous fiscal year.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Continue to incorporate the valuation of ATIs (Assessable Transfer of Interest) into the existing workload, increase proficiency in the production of assessments for ad valorem taxes, and improve turnaround in the classification of properties.

- Objective 1(a): Continue to implement ATIs into overall workload. Complete Tax Year 2011 ATI valuations no later than October 1, 2012 and complete at least 75% of Tax Year 2012 ATI valuations no later than July 1, 2013. Restore processing of ATI valuations to pre-conversion levels within two years.
- Objective 1(b): Increase property inspections to bring county into compliance with standard of one visit to each improved property between reassessments.

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Objective 1(c): Restore processing time for legal residence applications to within one month of receipt after tax bills are mailed. Process applications received near deadline of January 15 within six weeks to minimize number handled as refunds. Process an average of 1,000 applications within one month of receipt at peak times and an average of 500 applications within one month of receipt at non-peak times.
- Objective 1(d): Incorporate reassessment year appeals into annual workload. Complete Tax Year 2012 protests no later than end of March 2013 and process within 60 days of protest.
- Objective 1(e): Implement statutory change to apply 25% valuation exemption to ATIs classified at 6% including developing processes to flag for removal if 4% is subsequently sought.
- Objective 1(f): Begin editing of partial interest owner receiving 4%. Over three years edit up to 5-6% of file for potential removal or allocation of 4% ratio.
- Objective 1(g): Begin editing of 4% properties with out-of-state spouses for potential removal of 4% exemption with up to 5% of 4% base estimated affected.
- Objective 1(h): Implement new Multi Lot Discount (MLOD) statute including 3 year tolling, late application fees, and no annual application.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Number of ATI appraisals	1(a)	10,686	8,133	9,000
Number of new construction appraisals	1(a)	6,438	6,028	6,000
Number of property inspections ¹	1(b)	33,729	n/a	n/a
Average number of pending peak time 4% Applications ²	1(c)	525	803	800
Number of ATI exemption applications ³	1(e)	n/a	175	1,375
Number of 4% properties with partial interest sales ⁴	1(f)	n/a	n/a	1,500
Number of 4% properties with out-of-state spouses ⁴	1(g)	n/a	n/a	1,500
Number of MLOD properties ⁴	1(h)	n/a	n/a	1,400
Output:				
Percent of time spent on ATI appraisals	1(a)	5.30%	4.0%	5.5%
Percent of time spent on new construction	1(a)	11.25%	12.0%	12.0%
Average date of inspection for improved properties ¹	1(b)	2005	n/a	n/a
Number of Appeals Initialized	1(d)	6,907	12,693	5,000
Percent of time spent on Appeals	1(d)	34.7%	55.0%	55.0%
Number of 25% ATI applications processed	1(e)	n/a	175	1,375
Number of 4% properties edited for partial interest owners ⁴	1(f)	n/a	n/a	750
Number of 4% properties edited for out-of-state spouses ⁴	1(g)	n/a	n/a	750
MLOD applications, tolled properties, & penalty properties ⁴	1(h)	n/a	n/a	1,500
Efficiency:				
Total annual appraisal count	1(a)	23,175	168,080	20,000
Appraisals per appraiser ²	1(a)	1,008	7,307	869
Inspections per appraiser ¹	1(b)	1,466	n/a	n/a
Peak time pending legal residence applications	1(c)	525	803	800
Peak time legal residence processing	1(c)	968	882	900
Outcome:				
Change in valuation tax base due to ATIs ⁵	1(a)	12,129,530	n/a	n/a
Appeal Drop Rate	1(d)	21.00%	22.01%	25.00%
Number of properties removed & increase in tax base ⁴	1(f,g)	n/a	n/a	1,000,000
Ability to flag & automatically time out tolled properties ⁴	1(h)	n/a	n/a	n/a

¹ FY 2012 and FY 2013 reflect edits lost due to conversion to new Manatron software. Editing ability is being rebuilt. Reporting ability is projected for FY 2014.

² Legal Residence applications are tracked and approved by tax year. FY 2011 is TY 2010, FY 2012 is TY 2011, and FY 2013 is TY 2012. TY 2011 reflects computer conversion, 2-1/2 months of downtime, and the normal post reassessment spike in applications. In addition, bills were mailed at the end of November resulting in the October, November, December spike occurring in one month. Projections for FY 2013 include potential delays due to loss of 4% deed edit post conversions.

³ This department began measuring performance against this objective in FY 2012. Though not widely publicized, a minimum of 1,374 properties could potentially have applied for at least part of the discount. The base potential is estimated for TY 2013.

⁴ This department will begin measuring performance against this objective in FY 2013.

⁵ Due to reassessment, ATI increase cannot be easily compared to overall value changes. Implementation of ATIs in FY 2012 is expected to result in net loss due to 1/23/08 date of value for reassessment, 12/31/11 date of value for ATIs and decline in real estate market.

ASSESSOR (continued)

GENERAL FUND

GENERAL GOVERNMENT

2013 ACTION STEPS

Department Goal 1

- Begin editing partial interest owners no later than August 2012. Resolve research on 125 per month.
- Begin editing spousal 4% properties no later than September 2012. Resolve research on 125 per month.
- Flag MLOD properties subject to 3 year tolling no later than September 2012.
- Develop process to batch remove 4% properties that have sold no later than September 2012. If unobtainable with current technology, develop process for on-going removal monthly and notification of at least quarterly (as opposed to annually) no later than January 2013.

BUDGET

GENERAL FUND

GENERAL GOVERNMENT

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

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	8.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 582,142	\$ 570,653	\$ 624,057	\$ 631,007	\$ 6,950	1.1
Operating	10,431	14,113	15,245	15,265	20	0.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 592,573</u>	<u>\$ 584,766</u>	<u>\$ 639,302</u>	<u>\$ 646,272</u>	<u>\$ 6,970</u>	1.1

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect no significant changes.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

Objective 1(a): Annually update a five-year plan for the General Fund and Debt Service Fund that incorporates the Capital Improvement Plan and equipment replacement program.

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

Initiative V: Quality Control

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

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

BUDGET (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011	FY 2012	FY 2013
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Number of Federal Awards	2	83	95	90
Output:				
Budgeted General Fund revenues	1(a)	159,958,984	166,167,209	175,094,800
Actual General Fund revenues ^{1&2}	1(a)	172,842,996	172,388,417	175,094,800
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0.00	\$0.00	\$0.00
Outcome:				
Five-year plan prepared	1(b)	Yes	Yes	Yes
Percent of revenue variance	1(a)	8.0%	3.7%	+/-2.0%
Single Audit findings	2	0.0	0.0	0.0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2012 Actual reflects the projection at time of budget preparation.

² FY 2013 reflects 100% of the revenue amount.

2013 ACTION STEPS

Department Goal 1

- Develop ability to submit budget transfers electronically.
- Develop electronic submission of budget requests.

FINANCE

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Finance Department is responsible for maintaining accurate records of the County's financial transactions and reporting the results through the Comprehensive Annual Financial Report (CAFR) to all interested parties including taxpayers, other governmental entities, creditors, and management.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 5,466	\$ 5,175	\$ 5,200	\$ 5,000	\$ (200)	(3.8)
TOTAL REVENUES	<u>\$ 5,466</u>	<u>\$ 5,175</u>	<u>\$ 5,200</u>	<u>\$ 5,000</u>	<u>\$ (200)</u>	<u>(3.8)</u>
Personnel	\$ 932,048	\$ 951,012	\$ 883,118	\$ 892,816	\$ 9,698	1.1
Operating	40,253	47,154	42,545	43,535	990	2.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 972,301</u>	<u>\$ 998,166</u>	<u>\$ 925,663</u>	<u>\$ 936,351</u>	<u>\$ 10,688</u>	<u>1.2</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in child support fees based on current and historical trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. This increase is offset due to the elimination of temporary services.
- Operating expenditures reflect an increase in copier charges, postage and records storage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Keep management and public informed of the County's financial status.

Objective 1(a): Submit 100% of regulatory filings (State and Federal) by the prescribed deadline to avoid penalties and receive maximum benefits allowed.

Objective 1(b): Prepare the Comprehensive Annual Financial Report (CAFR) within 180 days after fiscal year end incorporating all new GASB pronouncements.

Department Goal 2: Provide quality service to vendors and employees.

Objective 2: Accurately prepare all payrolls as scheduled by County Policy.

FINANCE (continued)

GENERAL FUND

GENERAL GOVERNMENT

Initiative V: Quality Control

Department Goal 3: Safeguard the County's assets.

Objective 3(a): Maintain or improve the County's bond rating from the major rating agencies.

Objective 3(b): Submit 100% of regulatory filings as required by the bond covenants.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	170	210	210
Outcome:				
<u>General Obligation Bond</u>	3(a)			
Standards & Poor's		AAA	AAA	AAA
Moody's Investors Service		AAA	AAA	AAA
Fitch IBCA, Duff & Phelps		AA	AAA	AAA
Regulatory filing deadlines missed	1(a),3(b)	0	0	0
<u>CAFR Preparation</u>	1(b)			
External auditor proposed adjustments		0	0	0
Days to close fiscal year end		48	50	50
Journal entries required after year end		110	99	100
Management letter comments/material weaknesses		0	0	0

REVENUE COLLECTIONS

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Delinquent Tax

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	7.00	7.00	7.00	-	0.0
Charges and Fees	\$1,318,951	\$1,462,170	\$1,000,000	\$ 1,000,000	\$ -	0.0
Interest	(31,607)	48,154	100,000	50,000	(50,000)	(50.0)
Miscellaneous	8,428	8,364	5,000	5,000	-	0.0
TOTAL REVENUES	<u>\$1,295,772</u>	<u>\$1,518,688</u>	<u>\$1,105,000</u>	<u>\$ 1,055,000</u>	<u>\$ (50,000)</u>	<u>(4.5)</u>
Personnel	\$ 619,428	\$ 641,549	\$ 660,557	\$ 675,715	\$ 15,158	2.3
Operating	358,199	340,523	433,905	413,725	(20,180)	(4.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 977,627</u>	<u>\$ 982,072</u>	<u>\$1,094,462</u>	<u>\$ 1,089,440</u>	<u>\$ (5,022)</u>	<u>(0.5)</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease in interest earnings.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a decrease in advertising, postage and legal services based on historical spending.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase the amount of County revenue by collecting delinquent taxes in an efficient and timely manner.

Objective 1(a): Attain collection rates of 95% for valid delinquent real property taxes.

Objective 1(b): Reduce the number of Business Personal Property receipts by at least 50% between April 1 and March 31.¹

Objective 1(c): Reduce the number of Department of Revenue Business Personal Property receipts by at least 50% between April 1 and March 31.

Objective 1(d): Attain collection rates of 60% for valid delinquent mobile home taxes.²

REVENUE COLLECTIONS (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
	Objective			
Output:				
Total reduction in real property receivables	1(a)	\$29,150,176	\$16,088,945	\$16,088,945
Total reduction in Business Personal Property receivables	1(b)	\$823,137	\$432,142	\$432,142
Total reduction in Department of Revenue Business Personal Property receivables	1(c)	\$5,449,716	\$637,960	\$637,960
Total reduction in mobile home receivables	1(d)	n/a	n/a	n/a
Efficiency:				
Cost per collection ³	1(a)(b)(c)	\$26.37	n/a	n/a
Outcome:				
Closure rate for Real property	1(a)	96.0%	94.0%	94.0%
Closure rate for business personal property	1(b)	67.2%	24.0%	24.0%
Closure rate for Department of Revenue Business Personal Property	1(c)	61.7%	17.0%	17.0%
Closure rate for mobile home	1(d)	n/a	n/a	n/a

¹ Execution notices are received from the Treasurer on all unpaid items on March 17 for the previous tax year.

² This department will begin measuring performance against this objective during FY 2013.

³ Data unavailable at time of publication.

2013 ACTION STEPS

Department Goal 1

- Complete the implement the Delinquent Tax portion of the new County tax system.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

DIVISION - Revenue Collections

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	18.00	18.00	18.00	-	0.0
Charges and Fees	\$1,855,427	\$1,648,112	\$2,078,459	\$2,105,000	\$ 26,541	1.3
Interest	17,248	24,329	-	-	-	0.0
Miscellaneous	98	246	-	-	-	0.0
TOTAL REVENUES	1,872,773	1,672,687	2,078,459	2,105,000	26,541	1.3
Interfund Transfer In	200,000	256,000	16,859	-	(16,859)	(100.0)
TOTAL SOURCES	<u>\$2,072,773</u>	<u>\$1,928,687</u>	<u>\$2,095,318</u>	<u>\$2,105,000</u>	<u>\$ 9,682</u>	0.5
Personnel	\$1,481,334	\$1,336,649	\$1,202,608	\$1,239,288	\$ 36,680	3.1
Operating	594,986	492,427	636,504	667,678	31,174	4.9
Capital	-	-	-	37,000	37,000	100.0
TOTAL EXPENDITURES	2,076,320	1,829,076	1,839,112	1,943,966	104,854	5.7
Interfund Transfer Out	89,187	-	256,206	198,034	(58,172)	(22.7)
TOTAL DISBURSEMENTS	<u>\$2,165,507</u>	<u>\$1,829,076</u>	<u>\$2,095,318</u>	<u>\$2,142,000</u>	<u>\$ 46,682</u>	2.2

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase due to an anticipated increase in the fees generated from contractual agreements with municipalities to collect their revenue.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustments awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures increased due to court filing fees and County administrative charges.
- Capital expense represents an increase to cover the cost of two Mid-size Sedans.
- Interfund Transfer Out represents decreased funding to the General Fund.

REVENUE COLLECTIONS (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To increase revenues by identifying businesses operating without a license or outside of the applicable rate classification.

Objective 1(a): Increase business license field inspections by 7%.

Objective 1(b): Locate 5% more businesses operating illegally.

Objective 1(c): Increase audits conducted by 4%.

MEASURES:		FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Output:	Objective			
Field inspections/calls/emails	1(a)	8,044	8,100	8,225
Illegal businesses located – businesses noncompliant	1(b)	172	154	200
Audits conducted	1(c)	1,051	1,148	1,200
Efficiency:				
Average chargeback per audit	1(c)	\$704	\$534	\$500
Outcome:				
Percent increase of business license inspections ¹	1(a)	(32.0%)	1.0%	1.0%
Percent increase of locating businesses operating illegally	1(b)	(32.0%)	(9.0%)	7.0%
Percent increase of audits conducted	1(c)	1.0%	9.0%	4.0%
Collections from audit charge backs	1(c)	\$641,594	\$613,048	\$600,600

¹ FY 2011 reflects decrease in field inspections due to loss of inspector position.

2013 ACTION STEPS

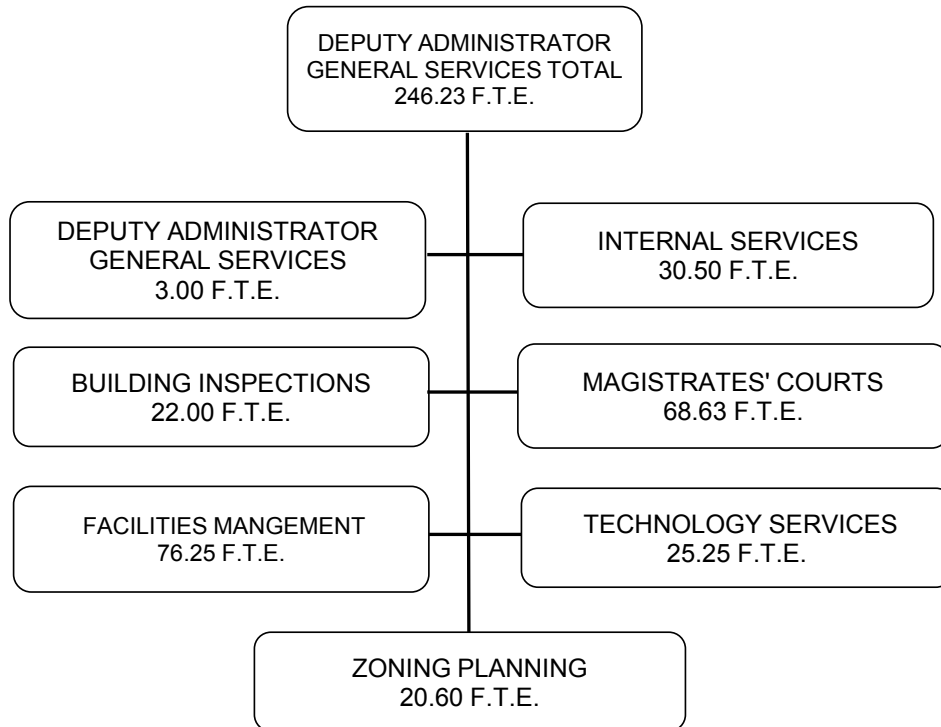
Department Goal 1

- Complete additional online bill payment processes. This is expected when user fee goes to Manatron.
- Migrate user fee system off the mainframe and Stormwater off Access into Manatron.
- Attract additional municipalities into our consolidated programs.



End Section

DEPUTY ADMINISTRATOR GENERAL SERVICES



DEPUTY ADMINISTRATOR GENERAL SERVICES

GENERAL FUND

GENERAL GOVERNMENT

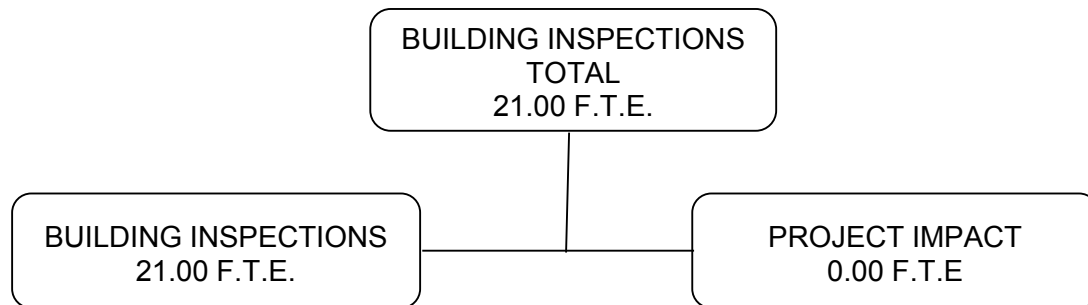
Mission: The Deputy Administrator General Services provides administrative oversight and project direction to six departments which include Building Inspections, Facilities Management, Internal Services, Magistrate Courts, Technology Services and Zoning/Planning.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 334,646	\$ 331,967	\$ 348,060	\$ 354,495	\$ 6,435	1.8
Operating	6,716	6,282	6,325	6,238	(87)	(1.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 341,362</u>	<u>\$ 338,249</u>	<u>\$ 354,385</u>	<u>\$ 360,733</u>	<u>\$ 6,348</u>	1.8

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a slight decrease due to lower telephone service charges.

BUILDING INSPECTIONS



BUILDING INSPECTIONS

GENERAL FUND

PUBLIC SAFETY

DIVISION - Building Services

Mission: Building Inspections 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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	21.00	21.00	21.00	21.00	-	0.0
Licenses and Permits	\$ 855,390	\$ 982,872	\$ 978,000	\$1,190,000	\$ 212,000	21.7
Charges and Fees	250,344	281,434	273,000	282,000	9,000	3.3
Miscellaneous	17,025	20,985	20,000	20,000	-	0.0
TOTAL REVENUES	\$1,122,759	\$1,285,291	\$1,271,000	\$1,492,000	\$ 221,000	17.4
Personnel	\$1,233,116	\$1,136,050	\$1,284,845	\$1,344,469	\$ 59,624	4.6
Operating	90,050	81,651	99,683	102,170	2,487	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$1,323,166	\$1,217,701	\$1,384,528	\$1,446,639	\$ 62,111	4.5

Funding Adjustments for FY 2013 Include:

- Revenues are reflective of increased construction activity based on current trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustments awarded in FY 2012, the continuation of the longevity program, and an increased in the fringe benefit rate from 38% to 40%.
- Operating expenditures include an increase for vehicle fleet costs. The increase is slightly offset by a decrease in training and conference costs based on historical and projected usage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Expand departmental operational systems to Internet Website usage.

Objective 1(a): Continue educational program for community and industry on automated permitting system.

Objective 1(b): Work towards being able to receive/store plan set digitally.

Department Goal 2: Expand the community educational program of building a hazard resistance community through Project Impact and related programs.

Objective 2(a): Promote hazard preparation through public attendance at expositions, speaking events, public school functions, and other areas of public education.

BUILDING INSPECTIONS (continued)

GENERAL FUND

PUBLIC SAFETY

Objective 2(b): Provide educational seminars for design professionals, contractors, code officials, and other interested parties relating to hazard subjects.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: Maintain Class ratings for reduction in flood insurance premiums for our citizens.

Objective 3(a): Maintain Class 4 rating with FEMA resulting in a 30% reduction in flood insurance premiums for our citizens and work towards an additional 5% reduction.

Objective 3(b): Maintain Class 2 rating with the private insurance industry which results in selective rate reductions in property insurance.

Objective 3(c): Maintain educational program for continuing education for Code Enforcement Officers to keep current with all federal, state, and local code modifications.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Permit revenue	1(a)	\$1,282,217	\$1,451,723	\$1,538,000
Output:				
Permits issued	1(a)	7,047	7,147	7,500
Inspections performed	1(a)	12,593	17,634	19,400
Commercial plans approved	1(a)	124	143	190
Residential plans approved	1(a)	584	633	710
Number of contractor's licenses issued/renewed	1(a)	2,022	2,166	2,300
Number of Certificates of Occupancy issued	1(a)	204	223	300
Number of people serviced by E-commerce system	1(a)(b)	12,476	13,217	14,600
Number impacted by public education programs	2(a)	72,390	116,310	126,000
Number attending educational seminars	2(b)	103	183	250
Hours of Codes Enforcement Officers training	3(c)	236.5	312	470
Efficiency:				
Average number of days per commercial plan review	1(a)	14	10	10
Average number of days per residential plan review	1(a)	14	10	10
Outcome:				
Web-based requests satisfied	1(a)	100%	100%	100%
Percentage of auto system training program completed	1(a)	100%	100%	100%
Percentage of outreach programs completed	2(a)	100%	100%	100%
Percentage of educational seminars completed	2(b)	100%	100%	100%
Community Rating System rating	3(a)	Class 4	Class 4	Class 4
Insurance Services Office rating	3(b)	Class 2	Class 2	Class 2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

2013 ACTION STEPS

Department Goal 1

- Resubmit EnerGov upgrade to improve service delivery by expanding software system potential, expand Internet service access capability, and re-request funding to activate digital plan acceptance/storage capability.
- Continue to integrate and overcome difficulties within the Assessor's new software system with Department needs and by training employees on their system.

Department Goal 2

- Expand Project Impact environmental education programs.

Department Goal 3

- Continue analyzing changes in program requirements and implement/adjust programs as required.

BUILDING INSPECTIONS (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

PROGRAM – Project Impact

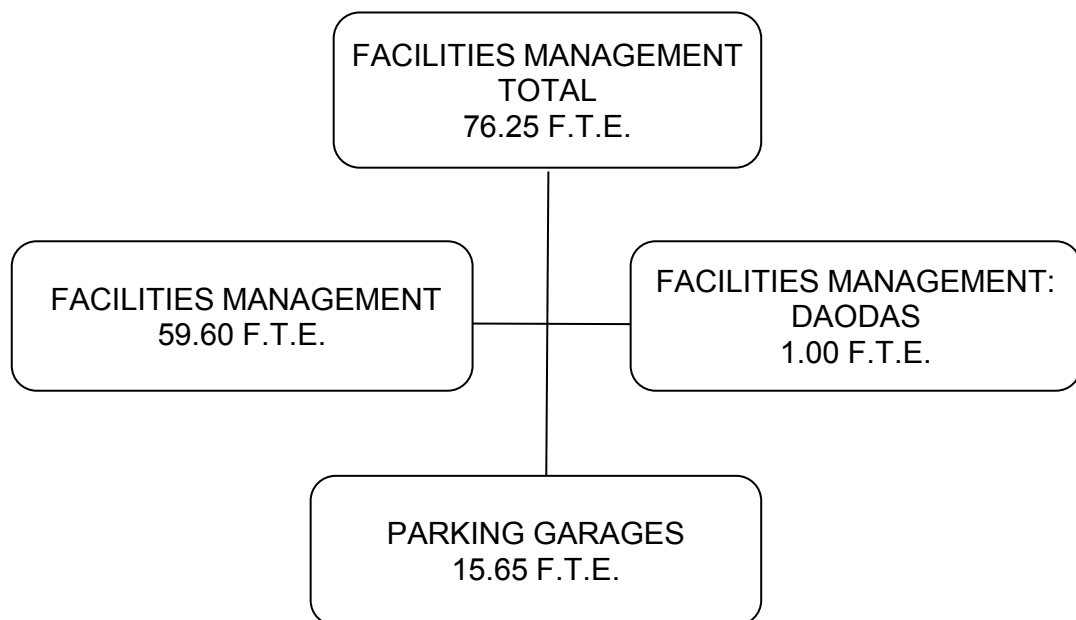
Mission: Project Impact educates the community and its citizens to address the natural and man-made hazards of the area and satisfies the requirements of the community outreach criteria of the private insurance industry, Building Effectiveness Grading System, and FEMA's Community Rating System.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 15,444	\$ 110	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 15,444</u>	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	26,389	8,384	43,021	42,380	(641)	(1.5)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 26,389</u>	<u>\$ 8,384</u>	<u>\$ 43,021</u>	<u>\$ 42,380</u>	<u>\$ (641)</u>	(1.5)

Funding Adjustments for FY 2013 Include:

- Revenues are not budgeted for this grant because the grant period has ended. The County will not receive any additional funds from the federal government.
- Operating expenditures reflect a decrease as the department depletes the remaining available grant funds.

FACILITIES MANAGEMENT



FACILITIES MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

Division – Facilities Management

Mission: The Capital Projects Section plans, designs, constructs, renovates and estimates the costs of building or remodeling County facilities. An in-house design staff is used for small to medium-sized projects. The Facilities Section delivers building maintenance and repair support to other divisions and agencies within Charleston County Government.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	67.00	58.00	58.60	59.60	1.00	1.7
Rents and Leases	\$ 619,639	\$ 618,864	\$ 610,000	\$ 565,000	\$ (45,000)	(7.4)
Miscellaneous	-	9,508	-	-	-	0.0
TOTAL REVENUES	\$ 619,639	\$ 628,372	\$ 610,000	\$ 565,000	\$ (45,000)	(7.4)
Personnel	\$ 3,940,018	\$ 3,738,028	\$ 3,796,735	\$ 3,908,704	\$ 111,969	2.9
Operating	6,647,306	8,060,943	8,764,755	8,722,800	(41,955)	(0.5)
Capital	-	26,081	-	-	-	0.0
TOTAL EXPENDITURES	10,587,324	11,825,052	12,561,490	12,631,504	70,014	0.6
Interfund Transfer Out	426,723	7,294	-	-	-	0.0
TOTAL DISBURSEMENTS	\$11,014,047	\$11,832,346	\$12,561,490	\$12,631,504	\$ 70,014	0.6

Funding Adjustments for FY 2013 Include:

- Revenue decreases are due to reductions in the radio tower lease agreements.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The increase also represents funding for a new Trade Technician III to maintain the Consolidated Dispatch Center.
- Operating expenditures reflect a decrease due to shifting utility costs to the Radio Communications fund and significant decreases in the water and sewer utilities being paid at the Detention Center. These savings were used to offset the increase in Security Patrol Services due to a contract rebid and the cost of utilities for the new Consolidated Dispatch building.

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Design, review, and manage projects to meet financial and schedule constraints to minimize changes during construction.

Objective 1(a): Ensure projects are constructed within budgeted resources.

Objective 1(b): Complete projects within 30 days of approved contract days.

Objective 1(c): Provide construction estimates within 10% of contract award amounts.

Objective 1(d): Manage projects to achieve Change Orders of 6% or less of total construction cost.

Department Goal 2: Ensure County government and supported agencies have an effective working environment to achieve mission responsibilities.

Objective 2(a): Maintain 95% documented completion rate of total work orders received versus work orders completed.

Objective 2(b): Complete 95% of budgeted projects scheduled.

Objective 2(c): Maintain 100% documented completion rate of total programmed maintenance required versus programmed maintenance completed.

Initiative III: Long-Term Financial Planning

Department Goal 3: Provide long-term funding for infrastructure repairs/upgrades and improve budget to actual efficiencies.

Objective 3(a): Budgeted special project cost estimates shall not exceed 15% of the actual expended costs.

Objective 3(b): Contracted services shall not exceed budgeted amount.

Objective 3(c): Actual utility expenditures shall not exceed budgeted estimates.

Objective 3(d): Maintain 85% total department operating budget effectiveness.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Capital Projects:				
Total number of active construction contracts	1(a)	10	5	3
Value of completed construction contracts designed by A&E	1(a)	4	4	3
Total value of active contracts	1(a)	\$122M	\$108M	\$38.5
Dollar value of contracts awarded	1(b)	\$16.5M	\$108M	n/a ¹
Output:				
Capital Projects:				
Number of contracts awarded (design & construction)	1(a)	30	53	n/a ¹
Design estimate for awarded contracts	1(c)	\$28M	\$31M	n/a ¹
Number of change orders negotiated	1(d)	10	16	n/a ¹
Dollar value of negotiated change orders	1(d)	\$454,736	\$362,606	n/a ¹
Total resources approved at construction award	1(d)	\$122M	\$108M	n/a ¹
Facilities:				
Work orders issued	2(a)	7,552	8,322	8,000
Projects schedules	2(b)	67	63	42
Programmed maintenance work orders issued	2(c)	5,055	5,665	5,500
Total contracted services budgeted	3(b)	\$2,440,029	\$2,835,887	\$3,077,668
Utilities budgeted	3(c)	\$5,435,656	\$4,918,171	\$4,692,947
Department operating budget	3(d)	\$12,567,518	\$12,153,976	\$12,931,323

FACILITIES MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Efficiency:				
Capital Projects:				
Percent of awarded value to estimate	1(a)	59.0%	63.0%	n/a ¹
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	n/a ¹
Facilities:				
Percent of work orders completed	2(a)	98.87%	95.00%	98.00%
Percent of projects completed	2(b)	100%	100%	100%
Programmed maintenance compliance	2(c)	88.64%	89.0%	95.00%
Budgeting effectiveness percent – Contracts	3(b)	92.77%	94.23%	95.00%
Budgeting effectiveness percent – Utilities	3(c)	73.64%	80.26%	95.00%
Department operating budget effectiveness percent	3(d)	91.72%	90.04%	98.00%
Outcome:				
Capital Projects:				
Number of contracts completed (design & construction)	1(a)	17	38	n/a ¹
Dollar value of construction completed (WIP)	1(a)	\$7,221,108	\$4,578,469	n/a ¹
Total number of construction contracts closed out	1(a)	4	4	n/a ¹
Total number of projects completed	1(a)	4	4	n/a ¹
Total final cost of projects completed	1(a)	\$1,889,770	\$94,313,876	n/a ¹
Number of projects completed within approved resources	1(a)	4	4	n/a ¹
Number of contracts within 15% design estimate	1(c)	4	4	n/a ¹
Total amount saved through negotiations	1(c)	\$13,160	\$9,608	n/a ¹
Facilities:				
Work orders completed	2(a)	7,467	7,920	8,000
Projects completed	2(b)	35	46	42
Programmed maintenance work orders completed	2(c)	4,481	5,030	5,500
Actual expended costs of special projects	3(a)	\$333,848	\$313,654	\$350,000
Total contracted services actual expenses	3(b)	\$2,263,833	\$2,672,368	\$3,077,668
Utilities actual expenditures	3(c)	\$4,003,039	\$3,974,731	\$4,692,947
Department operating budget effectiveness	3(d)	\$11,527,265	\$12,524,009	\$12,391,594

¹ To be determined.

2013 ACTION STEPS

Department Goal 1

- Construction of the Consolidated Dispatch Center.
- Complete design and construction contracts for Phase III of the County Garage Repairs.
- Close out of the Adult Detention Facility Expansion.
- Completion of back-up cooling tower at the Public Services Building.
- Repair the critical portions of the Main Library roof system.

Department Goal 2

- Complete window replacement and exterior painting of the Clemson Extension/Senior Citizens building.

Department Goal 3

- Upgrade the portability of QBIC to other Microsoft software programs.

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

DIVISION – Parking Garages

Mission: The Cumberland Street parking garage provides parking spaces for County employees, the general public, and contracted parking for agencies in the downtown Charleston peninsula. The parking garage at King and Queen Streets provides parking spaces for various governmental agencies, hotel guests, County employees, and the general public.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	17.20	15.65	15.65	-	0.0
Intergovernmental	\$ 245,411	\$ 251,861	\$ 250,000	\$ 250,000	\$ -	0.0
Charges and Fees	2,253,452	2,493,381	2,220,790	2,275,736	54,946	2.5
Interest	21,870	20,057	25,000	25,000	-	0.0
Leases and Rentals	73,365	75,566	75,680	80,168	4,488	5.9
Miscellaneous	<u>(14,026)</u>	<u>(13,245)</u>	<u>(13,668)</u>	<u>(13,668)</u>	<u>-</u>	0.0
TOTAL REVENUES	2,580,072	2,827,620	2,557,802	2,617,236	59,434	2.3
Interfund Transfer In	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 4,080,072</u>	<u>\$ 2,827,620</u>	<u>\$ 2,557,802</u>	<u>\$ 2,617,236</u>	<u>\$ 59,434</u>	2.3
Personnel	\$ 841,011	\$ 890,638	\$ 928,946	\$ 948,118	\$ 19,172	2.1
Operating	867,727	819,894	621,204	627,468	6,264	1.0
Capital	-	8,172	-	-	-	0.0
Debt Service	<u>252,462</u>	<u>234,981</u>	<u>554,417</u>	<u>535,232</u>	<u>(19,185)</u>	(3.5)
TOTAL EXPENSES	1,961,200	1,953,685	2,104,567	2,110,818	6,251	0.3
Interfund Transfer Out	<u>379,364</u>	<u>2,019,998</u>	<u>466,851</u>	<u>506,418</u>	<u>39,567</u>	8.5
TOTAL DISBURSEMENTS	<u>\$ 2,340,564</u>	<u>\$ 3,973,683</u>	<u>\$ 2,571,418</u>	<u>\$ 2,617,236</u>	<u>\$ 45,818</u>	1.8

Funding Adjustments for FY 2013 Include:

- Revenues represent an increase in transient parking fees and the revenue from parking contracts.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses reflect an increase in electricity costs due to historical trends and usage. This increase is offset due to savings from a new security contract and interest expense on the debt for the Cumberland Parking Garage.
- Debt Service reflects a decrease in the scheduled debt payment for the Cumberland Street parking garage.

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

- Interfund Transfer Out represents a payment to the Medical University of South Carolina (MUSC) to provide free parking for County employees working at the DAODAS building and parking in the MUSC garage. In addition, the savings from the debt payment for the Cumberland Street parking garage is shifted to the Debt Service Fund to provide additional resources for debt service payments.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a customer service oriented parking facility by pursuing customer-focused initiatives while employing innovative methods to track and improve revenues.

Objective 1(a): Maintain annual itemized parking revenues for accurate budgeting.

Objective 1(b): Maintain statistics on annual vehicle utilization.

Objective 1(c): Record number of formal customer service surveys.

Initiative II: Human Resources & Resource Management

Department Goal 2: Maintain a safe environment for our visitors, customers, and employees by enhancing our training and improving employee awareness of our systems within the parking facilities.

Objective 2(a): Record number of audits for conducting training initiatives.

Objective 2(b): Record number of reportable safety related incidents to Risk Management.

Initiative III: Long-Term Financial Planning

Department Goal 3: Maintain a financial management plan that provides our financial position while tracking our operating expenditures and receivable revenues.

Objective 3(a): Determine annual revenue per space.

Objective 3(b): Determine annual operating expense per space.

MEASURES:		FY 2011	FY 2012	FY 2013
	Objective	Actual	Actual	Projected
Output:				
Cumberland Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$823,002	\$808,106	\$845,506
Vouchers ¹		\$33,540	\$33,018	\$34,460
City reimbursement		\$251,861	\$252,487	\$250,000
Contracts ¹		\$359,337	\$230,934	\$228,000
Commercial space leases (shops)		\$75,566	\$77,833	\$80,168
Free parking cost		\$183,773	\$164,839	\$172,436
<u>Transaction Volume</u>	1(b)			
Number of transactions		134,014	131,588	132,508
Free transactions		20,036	21,798	22,2356
Annual number of safety training initiatives conducted	2(a)	12	12	12
Recordable incidents	2(b)	41	25	30

FACILITIES MANAGEMENT (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
King and Queen Parking Garage:				
<u>Parking Revenue</u>	1(a)			
Transient revenue		\$1,155,435	\$1,116,779	\$1,033,100
Vouchers ²		\$35,702	\$36,840	\$37,120
Contracts ³		\$43,909	\$97,770	\$98,000
Free parking cost		\$145,113	\$162,427	\$175,842
<u>Transaction Volume</u>	1(b)			
Number of transactions		199,348	197,956	195,456
Free transactions		17,553	19,440	20,995
Annual number of audits for conducting training initiatives	2(a)	12	12	12
Recordable incidents	2(b)	12	13	13
Efficiency:				
Annual operating expense per space – combined garage costs ⁴	3(b)	\$1,824	\$1,742	\$1,683
Outcome:				
Annual revenue per space:	3(a)			
Cumberland Parking Garage		\$1,611	\$1,527	\$1,600
King and Queen Parking Garage		\$2,962	\$3,001	\$3,100

¹ FY 2012 and FY 2013 reflect the loss of HSB revenue.

² Chargebacks made to departments and government agencies as payment for parking.

³ 57 monthly parkers including Guardian Ad Litem.

⁴ Annual Operating Costs is the sum of total actual expenses, existing encumbrance, interfund transfer out and credit card costs divided by number of total spaces, i.e. 1,322.

2013 ACTION STEPS

Department Goal 1

- Dedicate efforts toward the successful completion of Phase III of the garage repair work. This extensive project includes:
 - Install thermoplastic pavement markings at both garages
- Begin installation of pay-on-foot kiosks at the Cumberland Street Garage.

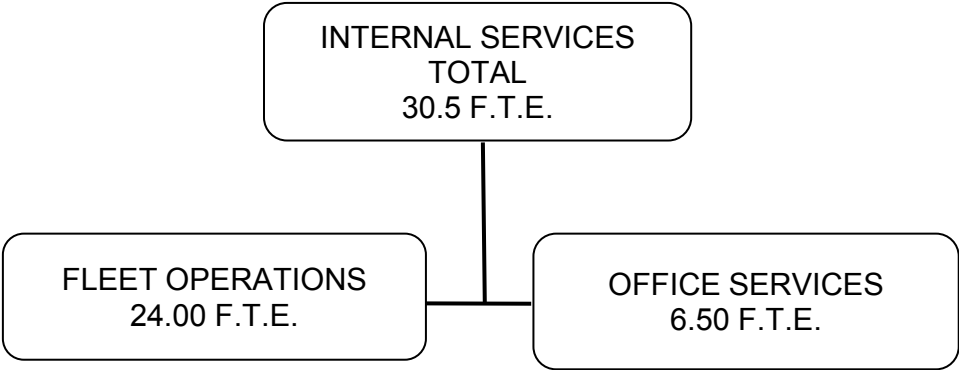
Department Goal 2

- Continue to upgrade garage lighting in the King and Queen garage with energy efficient fluorescent fixtures and to install additional surveillance equipment.
- Upgrade and add additional CCTV cameras and surveillance equipment at both garages.

Department Goal 3

- Seek additional revenue-generating opportunities focusing on local businesses and tourism.
- Expand revenue base.
- Require all parking personnel to attend the annual customer service classes offered in November.

INTERNAL SERVICES



INTERNAL SERVICES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Fleet Operations

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	24.00	23.65	24.00	24.00	-	0.0
Charges and Fees	\$ 7,302,568	\$ 7,776,788	\$ 7,777,534	\$ 8,970,390	\$ 1,192,856	15.3
Miscellaneous	294,842	584,273	169,468	150,000	(19,468)	(11.5)
TOTAL REVENUES	7,597,410	8,361,061	7,947,002	9,120,390	1,173,388	14.8
Interfund Transfer In	1,378,000	3,100,325	3,169,708	4,741,000	1,571,292	49.6
TOTAL SOURCES	<u>\$ 8,975,410</u>	<u>\$ 11,461,386</u>	<u>\$ 11,116,710</u>	<u>\$ 13,861,390</u>	<u>\$ 2,744,680</u>	24.7
Personnel	\$ 1,632,469	\$ 1,738,879	\$ 1,707,682	\$ 1,788,400	\$ 80,718	4.7
Operating	8,332,040	8,883,011	6,427,806	7,331,990	904,184	14.1
Capital	-	-	3,239,500	4,741,000	1,501,500	46.3
Debt Service	17,977	14,148	-	-	-	0.0
TOTAL EXPENSES	9,982,486	10,636,038	11,374,988	13,861,390	2,486,402	21.9
Interfund Transfer Out	302,249	265,948	59,697	-	(59,697)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 10,284,735</u>	<u>\$ 10,901,986</u>	<u>\$ 11,434,685</u>	<u>\$ 13,861,390</u>	<u>\$ 2,426,705</u>	21.2

Funding Adjustments for FY 2013 Include:

- Revenues represent an increase in charges mainly due to the increased cost of fuel.
- Interfund Transfer In reflects the amount from the General Fund used to purchase capital for General Fund departments.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses represent a significant increase due to the higher cost of fuel. The increase also includes higher maintenance and repair costs due to aging fleet assets. The increases are offset by a reduction in debt service due to paying off the debt in FY 2012.
- Capital expenses include the cost of ambulances, law enforcement vehicles, public works heavy equipment, and various other vehicles.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative III: Long-Term Financial Planning

Department Goal 1: Ensure fiscal accountability in managing and “Right-Sizing” Fleet assets.

Objective 1: Establish optimal size of fleet.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Provide cost effective maintenance promoting the useful life and availability of Fleet equipment.

Objective 2(a): Minimize breakdown repairs through an effective Preventative Maintenance (PM) Program.

Objective 2(b): Achieve optimal fleet availability through an effective PM Program and by performing efficient and timely repairs.

Objective 2(c): Monitor cost per mile to operate support vehicles.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Number of support vehicles	1	586	583	590
Total number of work orders	2(a)	7,426	7,701	7,700
Output:				
Availability of fleet units	2(b)	95.24%	93.63%	95.00%
Average total expenses versus budgeted total expenses	2(c)	112%	104%	100%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.34	\$0.35	\$0.34
Average cost per work order	2(a)	\$597	\$682	\$675
Average number of units out of service per day ¹	2(b)	26	29	26
Outcome:				
Number of vehicles added to departments from surplus	1	0	0	0
Number of vehicles turned in	1	1	0	0
Savings per reduction of support vehicles ²	1	\$500	0	0
Percent of “repair” work order to total work orders (≤45%) ¹	2(a)	44.0%	46.0%	45.0%
Percent of scheduled maintenance to unscheduled repairs (≥60%) ¹	2(b)	61.3%	59.1%	62.0%
Fleet availability (≥90%) ¹	2(b)	95.24%	93.63%	95.0%
Percent of actual total expenses to budgeted total expenses (≤100%) ¹	2(a)(b)(c)	112%	104%	100%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs

2013 ACTION STEPS

Department Goal 1

- Review and establish charge-back rates for services provided to include, but not limited to, hourly labor, fuel, contracted work, and motor pool usage.
- Explore cost effective fleet unit replacements, i.e., fuel economy, emission control advances, etc.
- Pursue and encourage grant funding to improve fuel economy and alternative energy solutions for the County’s fleet equipment.
- Continue efforts to “Right-Size” the County’s fleet through aggressive equipment utilization reporting.
- Identify under-utilized equipment items and target their reduction from the fleet.

Department Goal 2

- Continue efforts toward fuel consumption awareness and conservation through effective Intranet access to fuel accounts and reports.
- Continue to generate utilization reports for senior management decision making.
- Continue to explore and enhance Fleet’s use of flexible and alternative fuel vehicles.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Office Services

Mission: Office Services provides photocopy, postal services, and specialized printing applications for County government departments delivering services to County citizens.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	6.45	6.50	6.50	-	0.0
Charges and Fees	\$ 925,673	\$1,086,354	\$1,149,497	\$1,252,351	\$ 102,854	8.9
TOTAL REVENUES	925,673	1,086,354	1,149,497	1,252,351	102,854	8.9
Interfund Transfer In	308,796	230,692	266,026	267,282	1,256	0.5
TOTAL SOURCES	<u>\$1,234,469</u>	<u>\$1,317,046</u>	<u>\$1,415,523</u>	<u>\$1,519,633</u>	<u>\$ 104,110</u>	7.4
Personnel	\$ 297,575	\$ 322,571	\$ 337,823	\$ 353,424	\$ 15,601	4.6
Operating	932,391	1,056,236	1,077,700	1,147,709	70,009	6.5
Capital	-	-	-	18,500	18,500	100.0
TOTAL EXPENSES	<u>\$1,229,966</u>	<u>\$1,378,807</u>	<u>\$1,415,523</u>	<u>\$1,519,633</u>	<u>\$ 104,110</u>	7.4

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase due to higher anticipated usage by departments. The increase also represents a change in the cost of postage from \$0.41 to \$0.45.
- Interfund Transfer In involves moving funds from the Debt Service Fund to pay the cost of copiers in the General Fund. This number also includes moving one-time funds from the General Fund to cover the cost of a replacement vehicle.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses increased due to rising postage rates. The increase also represents the addition of four new copiers at the Detention Center and an increase in color printing.
- Capital expenses reflect the cost to replace a mid-size sedan.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Promote mail management efficiencies to achieve improved customer service and value.

Objective 1(a): Increase mail that meets automation criteria for all outgoing U.S. mail.

Objective 1(b): Reduce man-hours to prepare mail by promoting the use of mail preparation equipment.

Objective 1(c): Reduce undeliverable mail by updating mailing addresses.

Initiative III: Long-Term Financial Planning

Department Goal 2: Pursue responsive and cost effective privatization initiatives (service providers) that improve our business services.

Objective 2(a): Reduce mailing expenditures by sending all applicable mailers to outside print contractor and in-house metered mail to presort vendor.

Objective 2(b): Maintain monthly postage and copier charge-backs and compare with budgeted amount.

Initiative V: Quality Control

Department Goal 3: Report customer usage indicators to improve service delivery and quality.

Objective 3(a): Track network copier usage and promote the use of copiers to print.

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Budgeted for postage	2(b)	\$558,349	\$528,213	\$528,213
Budgeted for copying	2(b)	\$409,807	\$428,149	\$428,149
Output:				
Mail pieces processed in-house ¹	1(a),3(a)	409,942	403,125	403,125
Mail pieces sent to outside contractor ²	2(a)	942,675	940,786	940,786
Number of copiers maintained	3(a)	194	195	195
Copies produced	3(a)	12,297,729	13,590,334	13,590,334
Efficiency:				
Percent of mail that meets automation criteria ³	1(a)	87.0%	88.6%	88.6%
Man hours saved using mail preparation equipment	1(b)	350	225	225
Number of copiers networked	3(a)	189	190	190
Outcome:				
Amount saved due to presorting flats	1(a)	\$3,751	\$4,312	\$4,312
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$102,685	\$101,261	\$101,261
Amount saved due to updating addresses ⁴	1(c)	\$50	n/a	n/a
Amount saved due to using Electronic Return Receipts	1(c)	\$550	\$550	\$550
Ratio of actual postal expenses to budgeted postal expenses	2(c)	95.0%	91.0%	91.0%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	91.0%	92.0%	92.0%

¹ Due to Office Services' new activity of validating department's mailing lists, eliminating the undeliverable addresses will offset any increases produced by departments.

² Includes Auditor and Delinquent Tax departments.

³ Due to various types of mail (special services, packages, flats), not all mail pieces meet the automation criteria and qualify for postal discounts. If compared against first class mail only, the percent of mail meeting the automation criteria would be higher.

⁴ FY 2012 and FY 2013 reflect unused service.

INTERNAL SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2013 ACTION STEPS

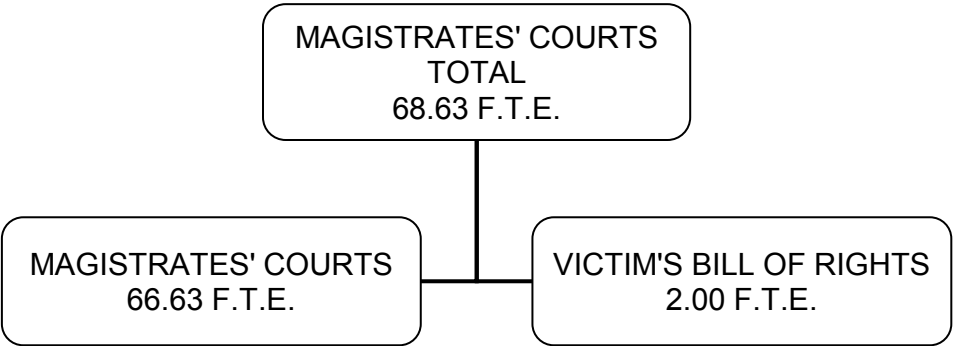
Department Goal 1

- Assist County departments in validating and updating their address databases to better utilize machineable mailing rates and eliminate returned mail.

Department Goal 2

- Encourage the migration of printing to multi-functional copiers while reducing the dependency on stand-alone printers.

MAGISTRATES' COURTS



MAGISTRATE COURTS

GENERAL FUND

JUDICIAL

DIVISION – Magistrate Courts

Mission: The Magistrate 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. The Division handles various issues, including restraining orders, 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.

DIVISION SUMMARY:	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	66.13	65.63	66.63	66.63	-	0.0
Charges and Fees	\$1,019,864	\$ 975,380	\$1,032,000	\$1,002,300	\$ (29,700)	(2.9)
Fines and Forfeitures	1,404,729	1,099,824	1,095,000	1,157,500	62,500	5.7
Interest	1,951	2,986	1,000	1,000	-	0.0
Miscellaneous	6,103	13,356	-	-	-	0.0
TOTAL REVENUES	<u>\$2,432,647</u>	<u>\$2,091,546</u>	<u>\$2,128,000</u>	<u>\$2,160,800</u>	<u>\$ 32,800</u>	<u>1.5</u>
Personnel	\$4,088,817	\$4,061,547	\$4,278,139	\$4,310,467	\$ 32,328	0.8
Operating	364,271	366,774	385,339	369,370	(15,969)	(4.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$4,453,088</u>	<u>\$4,428,321</u>	<u>\$4,663,478</u>	<u>\$4,679,837</u>	<u>\$ 16,359</u>	<u>0.4</u>

Funding Adjustments for FY 2013 Include:

- Revenues represent an increase in fine collections based on current trends. This increase is offset by a decrease in civil fee collections.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a decrease in office supplies and printing. In addition, reduced postage and telephone costs based on historical and projected usage contribute to this decrease.

MAGISTRATE COURTS (continued)

GENERAL FUND

JUDICIAL

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

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

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

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Small Claims cases filed	1(a)	4,582	4,026	3,776
DUI cases filed	1(b)	460	488	508
Efficiency:				
Average Small Claims case age in days	1(a)	98	113	110
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	108	90	90
Outcome:				
Disposed Small Claims cases	1(a)	5,003	3,994	3,700
Percent of Small Claims cases disposed	1(a)	111%	99.0%	98.0%
Disposed DUI cases	1(b)	432	532	480
Percent of DUI cases disposed	1(b)	n/a	68.0%	95.0%
DUI cases pending	1(b)	304	245	220

2013 ACTION STEPS

Department Goal 1

- Link to the Department of Public Safety's database to allow exchange of license suspensions and disposition information.
- Implement procedure that would allow the defendant's photo on file with the Department of Public Safety to be imported onto arrest warrants when created in CMS.

MAGISTRATE COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

PROGRAM – Victim’s Bill of Rights

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

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 5,430	\$ 3,562	\$ 5,500	\$ 3,000	\$ (2,500)	(45.5)
Charges and Fees	228,645	192,049	200,000	190,000	(10,000)	(5.0)
TOTAL REVENUES	<u>\$ 234,075</u>	<u>\$ 195,611</u>	<u>\$ 205,500</u>	<u>\$ 193,000</u>	<u>\$ (12,500)</u>	(6.1)
Personnel	\$ 111,470	\$ 93,366	\$ 97,815	\$ 80,602	\$ (17,213)	(17.6)
Operating	3,533	1,710	3,390	2,556	(834)	(24.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 115,003</u>	<u>\$ 95,076</u>	<u>\$ 101,205</u>	<u>\$ 83,158</u>	<u>\$ (18,047)</u>	(17.8)

Funding Adjustments for FY 2013 Include:

- Revenues are reduced based upon historical analysis and current trends.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs represent a decrease for anticipated vacancies.
- Operating expenditures reflect a decrease due to computer refresh costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide notification, service, and guidance to victims.

Objective 1(a): Increase service to all eligible victims as mandated by State statutes.

Objective 1(b): Ensure that 80% of the victims are satisfied with the court system.

MAGISTRATE COURTS (continued)

SPECIAL REVENUE FUND

JUDICIAL

MEASURES:

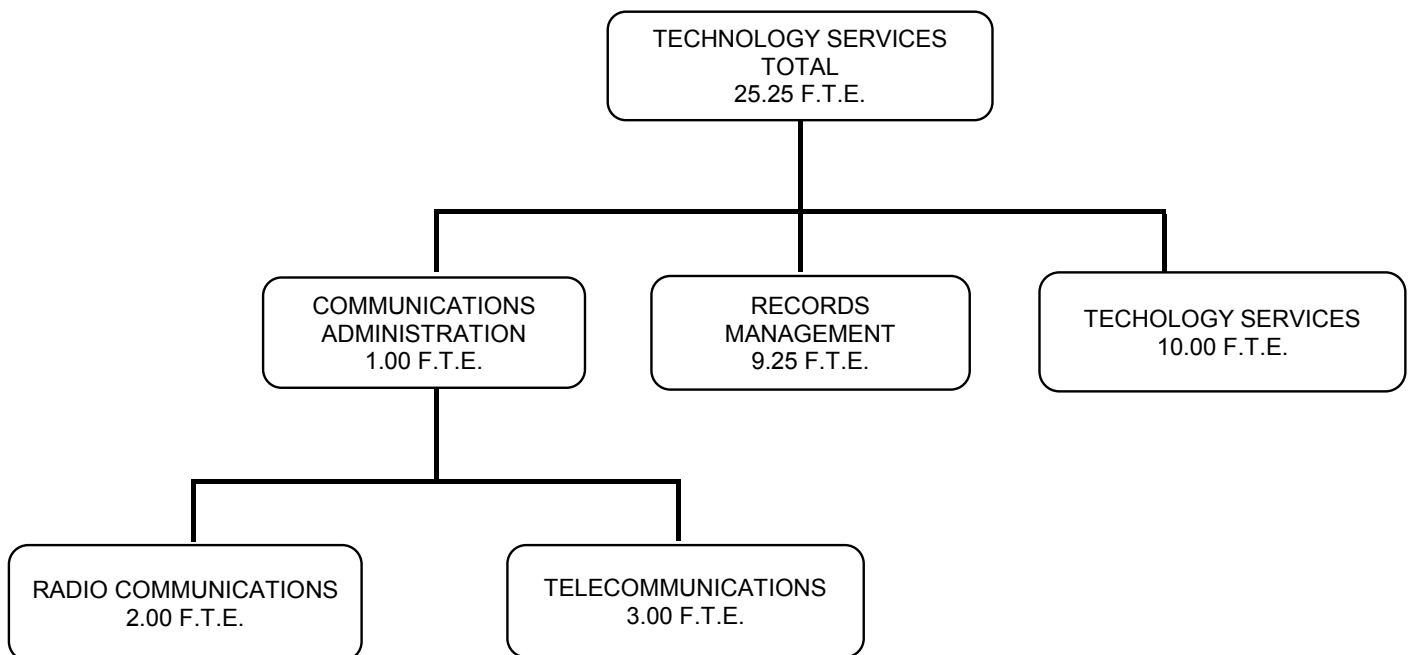
	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	99.0%	99.0%	99.0%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	98.0%	99.0%	99.0%
Efficiency:				
Average hours per service	1(a)	2.0	2.0	2.0
Outcome:				
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	1(b)	99.0%	99.0%	99.0%

2013 ACTION STEPS

Department Goal 1

- Improve fluidity of victim services on general session offenses.

TECHNOLOGY SERVICES



TECHNOLOGY SERVICES

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Communications Administration

Mission: The Communications Administration Division provides management to the Emergency 911, Radio Communications, and Telecommunications Divisions.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.00	1.00	-	0.0
Personnel	\$ 158,745	\$ 161,746	\$ 128,481	\$ 132,299	\$ 3,818	3.0
Operating	2,219	4,295	4,510	4,843	333	7.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	160,964	166,041	132,991	137,142	4,151	3.1
Interfund Transfer Out	1,631,523	1,675,465	1,843,548	1,698,950	(144,598)	(7.8)
TOTAL DISBURSEMENTS	<u>\$ 1,792,487</u>	<u>\$ 1,841,506</u>	<u>\$ 1,976,539</u>	<u>\$ 1,836,092</u>	<u>\$ (140,447)</u>	(7.1)

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect no significant change.
- Interfund Transfer Out represents the amount transferred to the Radio Communications Enterprise Fund to support ongoing operations.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

DIVISION - Radio Communications

Mission: The Radio Communications Division provides comprehensive communications support to Charleston County agencies and neighboring external public safety agencies, including management of the 800 MHz Public Safety Radio System, operation of the Communications Electronics Maintenance Facility, and management of the command post's emergency equipment and vehicles for response to emergencies and natural disasters.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	2.00	2.00	2.00	-	0.0
Charges and Fees	\$ 1,283,425	\$ 1,584,325	\$ 1,541,900	\$ 2,227,390	\$ 685,490	44.5
Interest	550	(258)	-	-	-	0.0
TOTAL REVENUES	1,283,975	1,584,067	1,541,900	2,227,390	685,490	44.5
Interfund Transfer In	1,445,111	1,688,003	1,843,548	1,698,950	(144,598)	(7.8)
TOTAL SOURCES	<u>\$ 2,729,086</u>	<u>\$ 3,272,070</u>	<u>\$ 3,385,448</u>	<u>\$ 3,926,340</u>	<u>\$ 540,892</u>	16.0
Personnel	\$ 162,413	\$ 152,194	\$ 136,819	\$ 148,155	\$ 11,336	8.3
Operating	2,822,393	2,836,910	3,198,629	3,778,185	579,556	18.1
Capital	-	-	50,000	50,000	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,984,806</u>	<u>\$ 2,989,104</u>	<u>\$ 3,385,448</u>	<u>\$ 3,976,340</u>	<u>\$ 590,892</u>	17.5

Funding Adjustments for FY 2013 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the county, including all municipal based public safety agencies. The significant increase reflects a proposed radio use fee increase from \$25 to \$38 effective January 1, 2013.
- Interfund Transfer In from the General Fund supports the ongoing cost of operations of the Radio Communications Division. The transfer from the General Fund will decrease as the radio user fee revenue stream increases.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase for the operation of new public safety communication towers in the County system.
- Capital expenses reflect the continuation of a radio replacement fund.

TECHNOLOGY SERVICES (continued)

ENTERPRISE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To provide efficient and cost effective equipment to decrease response time for local public emergency operations.

- Objective 1(a): Repair of defective radio equipment tracked through service reports with 75% of the communications/electronic equipment turned around in 2 days or less.
- Objective 1(b): Optimize radio resource usage by reducing system downtime to less than 2 minutes each year, an average busy signal not to exceed 1second, and less than 5 busy signals for talk groups each day.
- Objective 1(c): Decrease Mobile Communications vehicle downtime to not more than 4 days per year and 800 MHz departmental response time to less than 60 minutes per mission for emergencies and disasters through plan review and update, simulations, tests, and drills.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Total number of work tickets	1(a)	2,150	2,150	2,300
Efficiency:				
Average hours of work tickets per month	1(a)	1,475	1,505	1,555
Outcome:				
<u>Repair of Defective Radio Equipment</u>	1(a)			
Acceptable <2 days		72.0%	80.0%	83.0%
Marginal 2-5 days		22.0%	16.0%	16.0%
Unacceptable >5 days		6.0%	2.0%	1.0%
<u>Radio Resource Usage</u>	1(b)(c)			
System downtime (unplanned)		0 min	0 min	0 min
Average busy signal		.05 sec	.05 sec	.05 sec
Average talk group busy signals		0/day	0/day	0/day
COMM-1 downtime		2 days	1 days	1 days
Average departmental response		35 min	32 min	30 min

2013 ACTION STEPS

Department Goal 1

- Successfully complete Phases I, II and III radio system acceptance test and signoff on the expanded/upgraded radio system.
- Successfully complete the move of all 911 radio dispatch equipment and have two dispatch centers operating concurrently for an interim period until all CDC equipment is moved to the new building.
- Begin the flash upgrade and reprogramming of all County owned radios.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Records Management

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.

DIVISION SUMMARY:	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Positions/FTE	11.00	11.70	9.25	9.25	-	0.0
Charges and Fees	\$ 566,528	\$ 572,762	\$ 588,831	\$ 616,867	\$ 28,036	4.8
TOTAL REVENUES	566,528	572,762	588,831	616,867	28,036	4.8
Interfund Transfer In	-	59,791	47,229	-	(47,229)	(100.0)
TOTAL SOURCES	\$ 566,528	\$ 632,553	\$ 636,060	\$ 616,867	\$ (19,193)	(3.0)
Personnel	\$ 497,835	\$ 484,831	\$ 503,978	\$ 423,368	\$ (80,610)	(16.0)
Operating	139,049	141,332	132,082	138,890	6,808	5.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	636,884	626,163	636,060	562,258	(73,802)	(11.6)
Interfund Transfer Out	-	-	-	54,609	54,609	100.0
TOTAL DISBURSEMENTS	\$ 636,884	\$ 626,163	\$ 636,060	\$ 616,867	\$ (19,193)	(3.0)

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in records storage requests.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also include a decrease due to interdepartmental staffing changes.
- Operating expenditures reflect an increase due to changes in contract service costs for destruction of records and annual maintenance costs associated with a software upgrade. This increase is offset by the reduced cost of photo and microfilm supplies due to implementation of a more cost efficient process.
- Interfund Transfer Out represents the amount transferred to Technology Services to support a reprogrammed vacant position.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Maintain a financial management process that tracks customer operating expenditures and accurately records revenues while providing valuable competitive services to our customers.

Objective 1: Increase the quantity of service units while lowering or maintaining costs to County departments.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011	FY 2012	FY 2013
	Objective	Actual	Actual	Projected
Output:				
Warehouse service units provided ¹	1	297,394	272,862	350,000
Microfilm service units provided ²	1	247,705	2,912	4,000
Laboratory service units provided ³	1	1,611	4,176	8,000
Digital imaging service units provided ⁴	1	4,646,269	3,024,487	4,500,000
Preservation services units provided ⁵	1	12,998	10,123	13,000
Efficiency:				
Services Provided per Dollar Expended by County Depts:				
	1			
Warehouse service units per dollar ¹		1.66	1.88	1.7
Microfilm service units per dollar ²		4.22	1.30	3.0
Laboratory service units per dollar ³		.05	2.16	2.0
Digital imaging service units per dollar ⁴		15.46	15.35	16.0
Preservation service units per dollar ⁵		.83	2.28	2.0
Outcome:				
Cost of Services Provided to County Depts:				
	1			
<u>Warehouse Services</u>				
Monthly box storage		\$0.45	\$0.45	\$0.45
Document in-transfers		\$4.25	\$4.25	\$4.25
File destructions ⁶		\$4.25	\$4.25	\$4.25
Fire retrievals		\$4.25	\$4.25	\$4.25
Transports		\$18.00	\$18.00	\$18.00
<u>Microfilm Services</u>				
Planetary photography per frame		\$0.10	\$0.10	\$0.10
Rotary photography per frame		\$0.08	\$0.08	\$0.08
Jacketing per fiche jacket		\$1.25	\$1.25	\$1.25
Fiche titling		\$1.00	\$1.00	\$1.00
Quality checking by page ⁷		\$0.04	\$0.04	\$0.04
<u>Laboratory Services</u>				
Standard processing per 100 ft roll		\$6.60	\$6.60	\$6.60
Silver processing per 1000 ft roll		\$20.00	\$20.00	\$20.00
Diazo duplication per 100 ft roll		\$2.00	\$2.00	\$2.00
Silver duplication per 100 ft roll		\$2.00	\$2.00	\$2.00
Quality inspection per roll		\$5.00	\$5.00	\$5.00
<u>Digital Imaging Services</u>				
Document scan		\$0.08	\$0.08	\$0.08
Convert microfilm to image per frame		\$0.10	\$0.10	\$0.10
Convert image to microfilm per frame		\$0.02	\$0.02	\$0.02
Indexing per image		\$0.05	\$0.05	\$0.05
Media production (CD/DVD)		\$15/\$28	\$15/\$28	\$15/\$28
<u>Preservation Services</u>				
Repairs		\$2.95	\$2.95	\$2.95
Dry Cleaning (RMC)		\$0.28	\$0.28	\$0.28
Records Processing (per hour)		\$23.75	\$23.75	\$23.75
Cutting books		\$0.03	\$0.03	\$0.03

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals. Destruction handling expected to decrease due to anticipated requirement to change secure destruction vendors.

² Microfilm services include planetary frames shot, rotary frames shot, fiche jacketed, and fiche titled. Quality checking no longer performed AFTER film is processed in the lab. It is more efficient to correct documents by computer BEFORE the film is run and processed.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected. FY 2011 decrease due to delays in expected workload requested by Clerk of Court which should be realized in FY 2012.

⁴ Digital imaging services include scanning, digital image to film conversion, film to digital image conversion, indexing, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files.

⁶ Substantial price increase due to anticipated requirement to contract with an alternate vendor for secure destruction services.

⁷ Service moved from laboratory services to microfilm services and replaced with archival quality checking per roll.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2013 ACTION STEPS

Department Goal 1

- Continue implementing imaging projects for County Departments.
- Continue work on adjusting retention schedules to reduce the need for additional physical storage (warehouse) space.
- Implement Optical Character Recognition (OCR) indexing system to increase efficiencies and productivity. The cost per unit should decrease as the system is fully implemented.
- Improve productivity and continue to measure staff performance levels to ensure the division achieves budget goals.
- Continue to identify and enhance efficiencies in production.
- Implement and deploy the new warehouse inventory management system focusing on identifying critical retention schedules and reducing obsolete records storage practices.
- Solicit work from outside agencies. This will include a project from the Charleston County Library in FY 2013.
- Encourage departments to destroy expired boxes. This will increase destruction revenue as well as revenue for the transfer of boxes to the newly available space.
- Encourage departments to utilize the First Friday destruction service. In FY 2013, this service will be a per pound charge.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Technology Services

Mission: Technology Services provides value-added technical services and solutions to Charleston County which enhances or enables better service to our citizens. This division is responsible for the operation of information systems and monitors computer hardware and software standardization; computer systems' performance, maintenance, operations and capacity planning; and equipment procurement and installation.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	9.00	10.00	10.00	-	0.0
Charges and Fees	<u>\$ 16,703</u>	<u>\$ 8,825</u>	<u>\$ 14,000</u>	<u>\$ 7,000</u>	<u>\$ (7,000)</u>	(50.0)
TOTAL REVENUES	16,703	8,825	14,000	7,000	(7,000)	(50.0)
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,609</u>	<u>54,609</u>	100.0
TOTAL SOURCES	<u>\$ 16,703</u>	<u>\$ 8,825</u>	<u>\$ 14,000</u>	<u>\$ 61,609</u>	<u>\$ 47,609</u>	340.1
Personnel	\$ 624,608	\$ 623,393	\$ 724,151	\$ 799,253	\$ 75,102	10.4
Operating	6,483,003	6,772,765	7,069,867	7,056,022	(13,845)	(0.2)
Capital	<u>-</u>	<u>410,162</u>	<u>1,490,000</u>	<u>1,276,219</u>	<u>(213,781)</u>	(14.3)
TOTAL EXPENDITURES	7,107,611	7,806,320	9,284,018	9,131,494	(152,524)	(1.6)
Interfund Transfer Out	<u>73,000</u>	<u>550,000</u>	<u>-</u>	<u>3,015,000</u>	<u>3,015,000</u>	100.0
TOTAL DISBURSEMENTS	<u>\$ 7,180,611</u>	<u>\$ 8,356,320</u>	<u>\$ 9,284,018</u>	<u>\$ 12,146,494</u>	<u>\$ 2,862,476</u>	30.8

Funding Adjustments for FY 2013 Include:

- Revenues represent a decrease in the sale of ortho photos due to a reduced demand for GIS maps and data.
- Interfund Transfer In represents the amount transferred from Records Management to support a vacant position.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures represent a decrease due to reductions in software maintenance contracts. The decrease is offset by an increase to the vendor contract costs due to additional technical support of the new tax system and the mainframe for the family court system.
- Capital represents the purchase of Information Technology hardware and software requirements of General Fund departments.

TECHNOLOGY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

- Interfund Transfer Out reflects the amount transferred to the Internal Service Fund for the Public Safety Records Management system.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Ensure the availability and security of the County's network.

Objective 1(a): Resolve 90% of hardware and software problems within 2 days and 80% within 1 day.

Objective 1(b): Complete all work orders within 10% of schedule and budget.

Objective 1(c): Maintain all hardware and software at currently supported and commercially available release levels.

Objective 1(d): Maintain 98% or better availability of implemented computer systems.

Department Goal 2: Enable ease of obtaining and sharing of data.

Objective 2: Maintain an acceptable rating on an annual Customer Service Satisfaction Survey.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	3,424	2,525	3,100
Number of service requests	1(a)(c)	3,129	2,665	2,600
Number of approved work orders	1(b)	46	33	40
Available and reliable systems >98%	1(d)	99.97%	99.99%	>98.0%
Availability of Internet connectivity	1(d)	99.98%	99.86%	>99.0%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	100%	100%	>98.0%
Work orders completed within 10% of schedule and budget ²	1(b)	100%	100%	>98.0%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	90.1%	91.0%	>80.0%
Percent of Help Desk Calls resolved within 2 days	1(a)	96.2%	96.0%	>90.0%
Percent of system platform availability >98%	1(d)	99.980%	99.99%	>98.0%
Customer Service Satisfaction survey acceptable or better	2	8.80	8.66	>8.0%

¹ Break-Fix.

² Scope changes and customer wait time considered.

2013 ACTION STEPS

Department Goal 1

- Complete upgrade to Windows 7 and Office 2010 – More than 50% machines upgraded: Target September 2012.
- Complete upgrade to Exchange 2010 – 20% user migrated: Target December 2012.
- Complete Probate Court System implementation – in progress: Target December 2012.
- Internet Bandwidth upgrade.
- Network set up and connectivity for new Emergency Services Building.
- Legal Case Management System – Upgrade.
- Family Court System – Initiate migration to statewide system.

Department Goal 2

- Implement Pictometry 2013 Imagery.
- Implement ArcGIS 10 upgrade.
- AV Refresh – PSB.
- OnBase – Functional improvements.
- Maintain Server, Network and PC Refresh.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION - Telecommunications

Mission: Telecommunications provides maintenance and service for the telephone systems of the departments and agencies within Charleston County facilities, as well as administration of all pagers and cellular phone accounts for departments of Charleston County Government.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.00	3.00	3.00	-	0.0
Charges and Fees	<u>\$ 1,551,266</u>	<u>\$ 1,526,819</u>	<u>\$ 1,642,723</u>	<u>\$ 1,856,072</u>	<u>\$ 213,349</u>	13.0
TOTAL REVENUES	1,551,266	1,526,819	1,642,723	1,856,072	213,349	13.0
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>4,094</u>	<u>-</u>	<u>(4,094)</u>	(100.0)
TOTAL SOURCES	<u>\$ 1,551,266</u>	<u>\$ 1,526,819</u>	<u>\$ 1,646,817</u>	<u>\$ 1,856,072</u>	<u>\$ 209,255</u>	12.7
Personnel	\$ 279,470	\$ 299,157	\$ 277,065	\$ 285,977	\$ 8,912	3.2
Operating	1,213,853	1,135,712	1,343,172	1,570,095	226,923	16.9
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	100.0
TOTAL EXPENDITURES	1,493,323	1,434,869	1,620,237	1,956,072	335,835	20.7
Interfund Transfers Out	<u>120,000</u>	<u>-</u>	<u>26,580</u>	<u>-</u>	<u>(26,580)</u>	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 1,613,323</u>	<u>\$ 1,434,869</u>	<u>\$ 1,646,817</u>	<u>\$ 1,956,072</u>	<u>\$ 309,255</u>	18.8

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in the amount charged to user departments for telecommunications services based on projections of usage.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase due to an anticipated growth in cellular services. The increase also represents an increase to support the T1 circuits required for the final phase of the radio system expansion and the infrastructure cost associated with the new Dispatch/EOC building.
- Capital expenditures reflect the cost to upgrade the phone system at the Judicial Center.

TECHNOLOGY SERVICES (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Maintain a financial management process that tracks operating expenditures and accurately records revenues while providing valuable services to our customers.

Objective 1(a): Maintain monthly and cumulative charge-back dollar amounts on telephones.

Objective 1(b): Maintain monthly and cumulative charge-back amounts on pagers.

Objective 1(c): Secure the best rate for long distance, cellular air-time, and pager usage.

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Number of telephones	1(a)	2,950	2,950	2,950
Number of cellular phones	1(a)	625	867	925
Number of pagers	1(b)	390	8	8
Output:				
Average monthly cellular charges	1(a)	\$25,166	\$28,736	\$30,000
Average monthly pager charges ¹	1(b)	\$4,500	\$1,324	\$300
Average monthly telephone charges	1(a)	\$68,000	\$53,545	\$53,000
Average monthly long distance charges	1(a)	\$2,000	\$2,297	\$2,100
Average monthly maintenance/work orders	1(c)	80	26	65
Efficiency:				
Cost per minute of long distance	1(c)	\$0.045	\$0.037	\$0.036
Average cost per line of service	1(c)	n/a	\$27.58	\$26.50
Outcome:				
Savings percent of long distance rate	1(c)	0.0%	0.0%	0.0%
Savings percent of cellular air-time rate	1(c)	0.0%	0.0%	0.0%
Minute Pool Utilization	1(c)	n/a	71.8%	92.5%

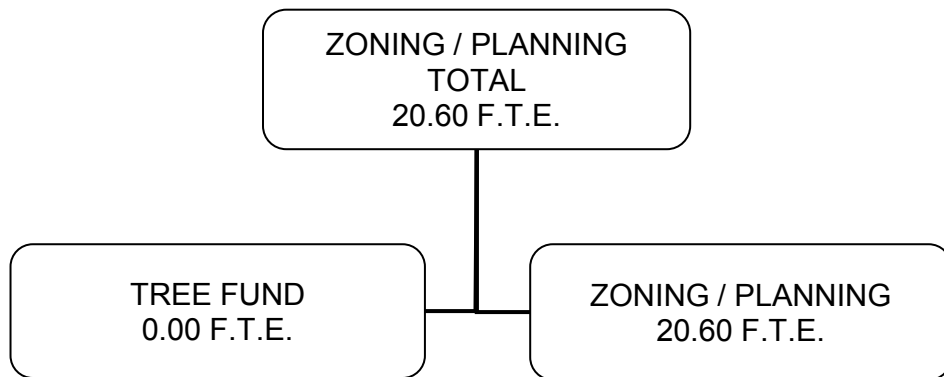
¹ FY 2012 and FY 2013 reflect the continued reduction of active pagers.

2013 ACTION STEPS

Department Goal 1

- Act as IT Project Manager for:
 - Technology implementation of the Consolidated Dispatch/EOC building.
 - Technology design and implementation of old jail administration area renovation.
 - Technology design and implementation of SCANA building renovation.
- Continue to serve on the Consolidated Dispatch Technology Committees.
- IP Telephony:
 - Continue to maintain older telephone systems as efficiently and inexpensively as possible while installing newer IP Telephony systems in new construction and major renovation sites.
 - Install Shore Tel IP telephone systems where applicable. Continue to train staff on this system to lessen dependence on outside vendors.
 - Finalize procurement process for new ShoreTel partner and work in conjunction with them to develop a long term maintenance and implementation plan.
- Continue to look for ways to reduce monthly costs of phone circuits, long distance, pagers, and cell phones.
 - Continue to focus on savings from Verizon Wireless by shifting lines of service between plans.
 - Displace more expensive ILEC providers with Comcast where applicable.
- Continue implementation of TigerPaw CRM software to better manage work orders, equipment, circuits, and hardware.

ZONING/PLANNING



ZONING/PLANNING

SPECIAL REVENUE FUND

GENERAL GOVERNMENT

PROGRAM – Tree Fund

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 4,278	\$ 2,400	\$ 10,000	\$ 10,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 4,278</u>	<u>\$ 2,400</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	6,940	160,000	160,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 6,940</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2013 Include:

- Revenues reflect no change.
- Operating expenditures reflect no change.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Zoning/Planning

Mission: The Zoning/Planning Department administers the County's Zoning and Land Development Regulations and prepares various studies and plans related to the current and future use of land in Charleston County with planning and zoning jurisdiction over all unincorporated areas within Charleston County and within the Towns of Kiawah, Meggett, and Rockville.

DIVISION SUMMARY:	FY 2010 Actual	FY 2011 Actual	FY 2012 Adjusted	FY 2013 Approved	Change	Percent Change
Positions/FTE	22.00	20.60	20.60	20.60	-	0.0
Licenses and Permits	\$ 78,116	\$ 76,019	\$ 80,000	\$ 60,000	\$ (20,000)	(25.0)
Charges and Fees	53,758	326,912	50,500	30,500	(20,000)	(39.6)
Miscellaneous	210	247	-	-	-	0.0
TOTAL REVENUES	\$ 132,084	\$ 403,178	\$ 130,500	\$ 90,500	\$ (40,000)	(30.7)
Personnel	\$1,359,925	\$1,331,488	\$1,400,280	\$1,426,900	\$ 26,620	1.9
Operating	100,399	80,738	123,281	114,145	(9,136)	(7.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,460,324	1,412,226	1,523,561	1,541,045	17,484	1.1
Interfund Transfer Out	-	19,615	-	-	-	0.0
TOTAL DISBURSEMENTS	\$1,460,324	\$1,431,841	\$1,523,561	\$1,541,045	\$ 17,484	1.1

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated decrease for zoning permits and fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a decrease based on lower internal service charges and historical spending.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide a high level of planning services to a diverse population base.

Objective 1(a): Reduce staff errors regarding zoning applications to <0.5%.

Objective 1(b): Process 95% of site plan review applications within 30 days.

Objective 1(c): Review 100% of subdivision applications within 10 days.

Objective 1(d): Schedule pre-application conferences within 14 days of request.

Objective 1(e): Resolve 100% of street numbering/naming inquiries and distribution of new streets within 3 days.

ZONING/PLANNING (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:		FY 2011	FY 2012	FY 2013
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Subdivision applications submitted	1(c)	260	231	230
Pre-application conferences	1(d)	178	305	250
Number of new streets	1(e)	28	47	40
Output:				
Zoning/Building Permits processed	1(a)	1,158	1,327	1,400
Site plans reviewed	1(b)	54	55	55
Outcome:				
Percent of zoning permits processed error free	1(a)	99.5%	99.9%	99.9%
Percent of site plan review applications processed within 30 days	1(b)	90.0%	95.0%	95.0%
Percent of subdivision applications reviewed within 10 days	1(c)	100%	100%	100%
Percent of prep-application conferences schedules within 14 days	1(d)	100%	100%	100%
Percent of street inquiries resolved within 3 days	1(e)	99.0%	95.0%	95.0%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

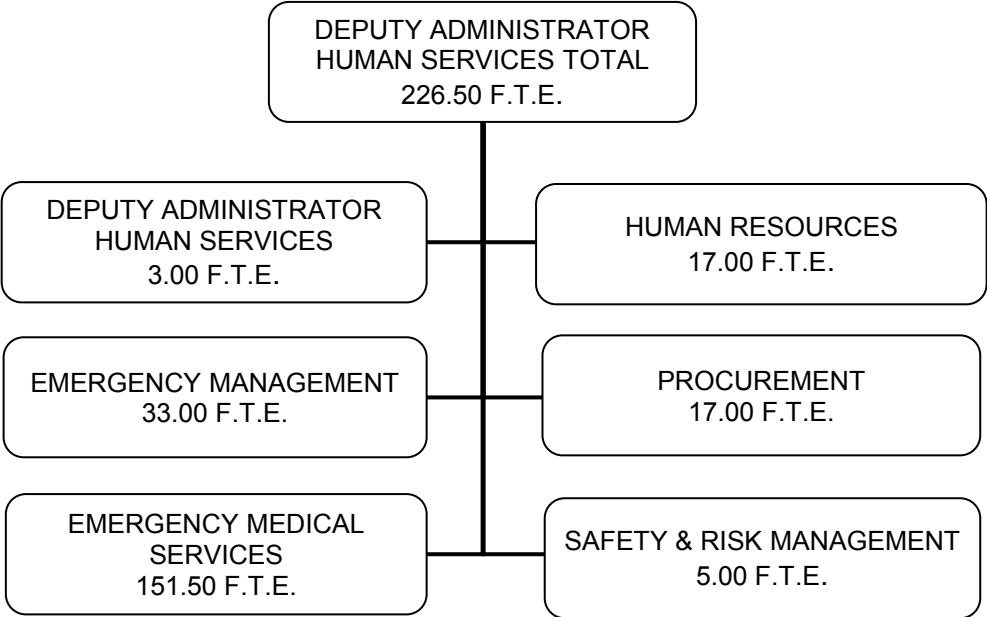
2013 ACTION STEPS

Department Goal 1

- Continue implementation of the work program projects included in the County's ten year update of the Comprehensive Plan.
- Begin the five year review of the 2008 Comprehensive Plan.
- Prepare amendments to the Zoning & Land Development Regulations Ordinance to include Form Based Zoning District regulations.
- Continue to provide support staff for the Planning Section in the Emergency Operations Center (EOC).



DEPUTY ADMINISTRATOR HUMAN SERVICES



DEPUTY ADMINISTRATOR HUMAN SERVICES

GENERAL FUND

GENERAL GOVERNMENT

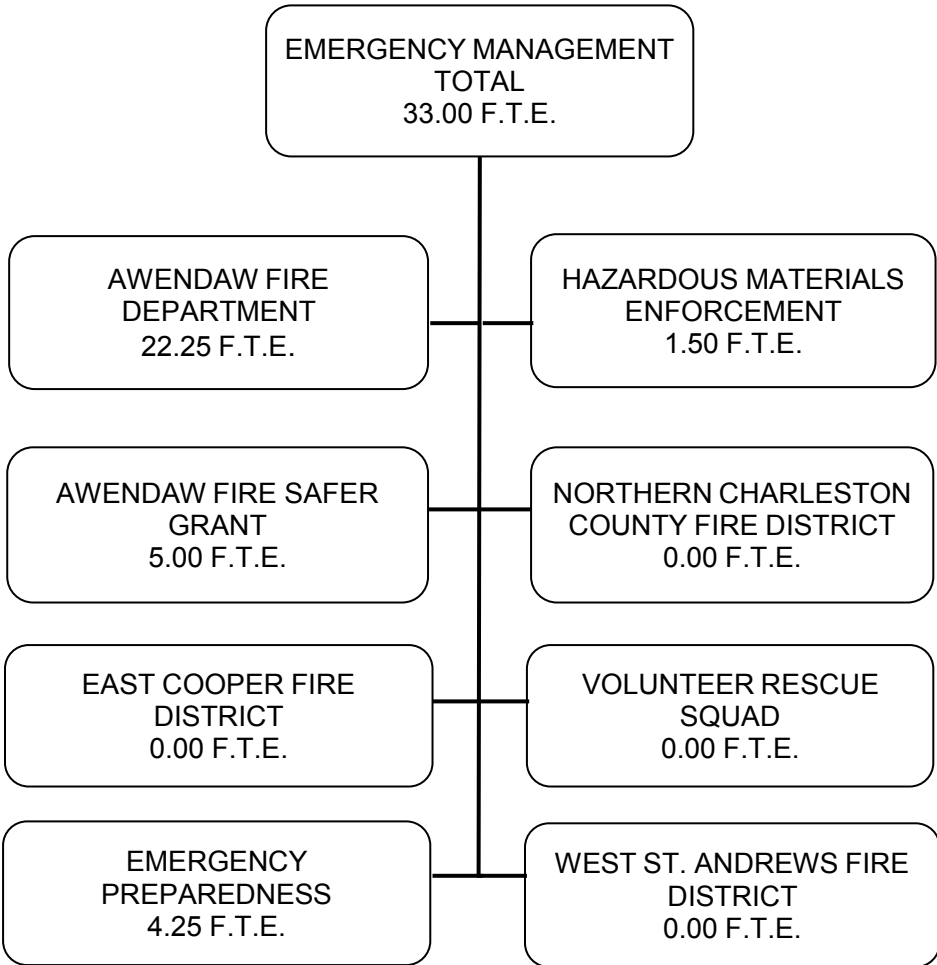
Mission: The Deputy Administrator Human Services provides administrative oversight and project direction to four departments which include Emergency Medical Services, Emergency Management, Human Resources and Safety and Risk Management.

DEPARTMENTAL SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 448,612	\$ 444,702	\$ 376,547	\$ 419,715	\$ 43,168	11.5
Operating	8,988	8,255	7,726	7,486	(240)	(3.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 457,600</u>	<u>\$ 452,957</u>	<u>\$ 384,273</u>	<u>\$ 427,201</u>	<u>\$ 42,928</u>	11.2

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also represent an increase to support additional temporary staff.
- Operating expenditures reflect a decrease in telephone and postage charges.

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Awendaw Fire Department

Mission: The Awendaw 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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	22.00	22.25	22.25	22.25	-	0.0
Property Tax	\$1,254,470	\$1,258,543	\$1,289,300	\$1,382,000	\$ 92,700	7.2
Intergovernmental	550,525	496,886	449,468	573,854	124,386	27.7
Miscellaneous	5,433	9,108	-	-	-	0.0
TOTAL REVENUES	<u>\$1,810,428</u>	<u>\$1,764,537</u>	<u>\$1,738,768</u>	<u>\$1,955,854</u>	<u>\$ 217,086</u>	12.5
Personnel	\$1,229,556	\$1,439,993	\$1,335,877	\$1,486,749	\$ 150,872	11.3
Operating	943,600	389,808	422,370	528,885	106,515	25.2
Capital	-	-	600,000	-	(600,000)	(100.0)
TOTAL EXPENDITURES	2,173,156	1,829,801	2,358,247	2,015,634	(342,613)	(14.5)
Interfund Transfer Out	14,213	34,497	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$2,187,369</u>	<u>\$1,864,298</u>	<u>\$2,358,247</u>	<u>\$2,015,634</u>	<u>\$ (342,613)</u>	(14.5)

Funding Adjustments for FY 2013 Include:

- Revenues reflect a 4.0 mill property tax increase and higher contract payments from the Town of McClellanville and the Town of Awendaw to fund the matching requirements of the SAFER grant.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The costs also represent additional funding in overtime for unexpected short-term vacancies.
- Operating expenditures reflect the increasing required match for the five-year SAFER grant and higher fuel costs.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase service to the community.

Objective 1(a): Comply 100% with Federal OSHA regulations of 2 in 2 out at structural fires within 15 minutes of initial alarm.¹

Objective 1(b): Respond to 100% of emergency incidents in East Cooper unincorporated areas within 7 minutes of notification.

Objective 1(c): Maintain fire loss at .05% or less of appraised property value.

Objective 1(d): Maintain emergency fire suppression apparatus that meets National Fire Protection Association (NFPA) standards of less than 10 years old for first out response.

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Number of First Responder medical calls (EMS assisted, auto accidents) ²	1(b)	949	777	800
Number of residential structural fire responses (working) ²	1(b)	13	20	14
Number of other fire responses (woods, brush, vehicle, trash, push ups) ²	1(b)	126	94	100
Number of residential structural fire responses (non-working/false alarm) ²	1(b)	75	97	80
Appraised property values	1(c)	n/a ³	n/a ³	n/a ³
Number of emergency fire suppression apparatus	1(d)	12	12	13
Output:				
Total responses of calls for service	1(b)	1,459	1,136	1,200
Dollars of fire loss ⁴	1(c)	\$370,143	\$572,040	\$300,000
Percent that meets NFPA standards	1(d)	43.75%	49.0%	55.0%
Percent of apparatus less than 10 years old	1(d)	56.25%	56.25%	53.30%
Efficiency:				
Average cost per structure fire incident	1(b)	\$1,150.00	\$1,200	\$1,300
Average time at working structure fire	1(b)	3.00 hrs	4.00 hrs	3.00 hrs
Average cost per EMS incident	1(b)	\$195.00	\$199.00	\$203.00
Outcome:				
Federal OSHA regulations complied	1(a)	100%	100%	100%
<u>Unincorporated</u> <u>Minutes: Seconds</u>				
Acceptable <6:59		8.2%	9.0%	12.0%
Fire death rate of occupants in dwelling fires/structures	1(b)	0	0	0
Percent of fire loss of appraised property value	1(c)	28.0%	37.0%	20.0%
Percent of emergency fire suppression apparatus in need of replacement	1(d)	43.75%	46.70%	43.75%

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

² Based on 10,734 population.

³ Data unavailable at time of publication.

⁴ Includes South Santee/Germantown in the St. James Santee Tax District. Awendaw Consolidated Fire District contracts with Towns of Awendaw and McClellanville.

2013 ACTION STEPS

Department Goal 1

- Increase number of staff to meet expanded needs of the community.
- Continue discussions with the Mt. Pleasant Fire Department concerning closest fire station for Automatic Response to incidents within each defined jurisdiction.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – East Cooper Fire District

Mission: The East Cooper Fire District provides fire protection services through a contract with the Town of Mt. Pleasant.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 137,569	\$ 141,658	\$ 142,900	\$ 142,200	\$ (700)	(0.5)
Intergovernmental	2,927	2,864	-	2,800	2,800	100.0
TOTAL REVENUES	<u>\$ 140,496</u>	<u>\$ 144,522</u>	<u>\$ 142,900</u>	<u>\$ 145,000</u>	<u>\$ 2,100</u>	1.5
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	145,000	145,000	145,000	145,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2013 Include:

- Revenues reflect a small decrease in property tax collections due to a decline in growth.
- Operating expenditures reflect no change from FY 2012.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Emergency Preparedness

Mission: The Emergency Preparedness Division provides leadership and assistance to reduce the loss of life and property in Charleston County from various hazards through an effective emergency management program.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.25	4.25	4.25	-	0.0
Intergovernmental	\$ 13,196	\$ 744	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 13,196</u>	<u>\$ 744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 275,380	\$ 264,602	\$ 317,105	\$ 328,733	\$ 11,628	3.7
Operating	42,133	33,954	36,901	33,113	(3,788)	(10.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 317,513</u>	<u>\$ 298,556</u>	<u>\$ 354,006</u>	<u>\$ 361,846</u>	<u>\$ 7,840</u>	2.2

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures are based on historical trends.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase County response capability and community awareness.

Objective 1(a): Conduct bi-annual Red Book training for telecommunicators (CDC) and responders in the community.

Objective 1(b): Participate in operational checks of communication equipment.

Objective 1(c): Participate in community education and awareness programs.

Objective 1(d): Increase trained Citizens Emergency Response Team (CERT) members by 35 persons per year.

Objective 1(e): Conduct bi-annual training for Rural Search and Rescue team members.

Objective 1(f): Maintain readiness of responder notification through an annual Emergency Operations Center (EOC) Call-Out drill.

Objective 1(g): Conduct National Interagency Incident Management System (NIIMS) training courses.

Objective 1(h): Conduct Emergency Operations Center training and educational programs.

Objective 1(i): Develop Disaster Recovery Training to support Points of Distribution (POD) and Neighborhood Distribution and Information Points (NDIP).

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

Initiative V: Quality Control

Department Goal 2: Conduct annual training and/or exercises.

Objective 2(a): Configure Emergency Support Function's (ESF) related plans in conjunction with SC Emergency Management Division and Federal Emergency Management Administration designations.

Objective 2(b): Provide incident tracking and messaging training through annual EOC seminars.

Objective 2(c): Exercise Alert Notification and Warning systems and procedures.

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Output:				
Number of people trained	1(a)(d)(g)(h)(i)	513	564	300
Number of exercises conducted ¹	1(f)(h)(i),2(b)	5	7	5
Number of training classes conducted	1(d)(f),2(a)(c)	40	15	25
Efficiency:				
Average hours spent per test of communications systems	1(b)	1	1	1
Average hours spent per event in community education	1(c)	4	4	1
Average hours spent up-dating plans and procedures	2(a)(c)	185	185	150
Average hours spent per test exercise	1(f)(h)(i),2(b)	5	5	5
Outcome:				
Percent of staff and volunteers trained in NIIMS	1(g)	90.0%	90.0%	90.0%
Percent of tracking and messaging system in place	2(b)	90.0%	90.0%	100%
Percent of alternate EOC readiness	2(c)	0.0%	0.0%	0.0%

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

2013 ACTION STEPS

Department Goal 1

- Update Emergency Operations Plan/Standard Operating Procedures (EOP/SOP) in accordance with joint assessment requirements.
- Update EOP in accordance with State and Federal updates.

Department Goal 2

- Continue to increase the number of citizens trained through the Citizen Emergency Response Team (CERT).
- Develop Recovery Planning programs to include PODs, Mobile Points of Distribution (MoPOD) and NDIPs with assistance from Charleston, Mt. Pleasant, and North Charleston as well as other County agencies.
- Continue to promote NIMS training to EOC and County Emergency Responders.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION - Hazardous Materials Enforcement

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 157,840	\$ 191,199	\$ 190,000	\$ 191,000	\$ 1,000	0.5
Charges and Fees	5,209	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 163,049</u>	<u>\$ 191,199</u>	<u>\$ 190,000</u>	<u>\$ 191,000</u>	<u>\$ 1,000</u>	0.5
Personnel	\$ 124,698	\$ 129,027	\$ 148,451	\$ 161,748	\$ 13,297	9.0
Operating	69,175	58,981	92,955	85,062	(7,893)	(8.5)
Capital	-	372	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 193,873</u>	<u>\$ 188,380</u>	<u>\$ 241,406</u>	<u>\$ 246,810</u>	<u>\$ 5,404</u>	2.2

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase based on projected collections during FY 2012.
- Personnel costs represent projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. This number also reflects an additional temporary employee.
- Operating expenditures reflect a decrease in training costs due to an increased number of first responder courses funded by the Department of Homeland Security.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain and increase response capabilities.

Objective 1(a): Provide advanced training to hazardous materials response team members each year to decrease the need for hazardous materials responses.

Objective 1(b): Provide guidance to business and industry in response to hazardous materials.

Objective 1(c): Produce public awareness to community members and business and industry on how to properly prepare for the unintentional release of hazardous materials.

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Reported HazMat incidents	1(a)	217	334	334
Requests for guidance and instruction	1(b)	8	33	13
Output:				
Team members attending advanced training	1(a)	62	348	348
Students trained	1(b)	469	435	435
HazMat incidents invoiced	1(c)	0	0	0
Efficiency:				
Average cost of clean up per incident ¹	1(a)	0	0	0
Outcome:				
Office staff responses to HazMat incidents	1(a)	3	3	3
Training revenue generated	1(b)	\$192,599	\$192,413	\$190,000
Percent of HazMat billed invoices recovered	1(c)	n/a	n/a	n/a

¹ Reflects requests from Fire Departments for reimbursement of spill cleanup costs.

2013 ACTION STEPS

Department Goal 1

- Provide advanced training in Hazardous Materials, Terrorism, and Marine Fire Fighting to the emergency responders of Charleston County.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – Northern Charleston County Fire District

Mission: The Northern Charleston County Fire District provides fire protection services through contracts with several fire departments in the northwest portion of the County.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 226,418	\$ 245,978	\$ 203,900	\$ 250,700	\$ 46,800	23.0
Intergovernmental	4,141	4,141	-	3,500	3,500	100.0
TOTAL REVENUES	<u>\$ 230,559</u>	<u>\$ 250,119</u>	<u>\$ 203,900</u>	<u>\$ 254,200</u>	<u>\$ 50,300</u>	24.7
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	228,078	249,590	203,900	254,200	50,300	24.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 228,078</u>	<u>\$ 249,590</u>	<u>\$ 203,900</u>	<u>\$ 254,200</u>	<u>\$ 50,300</u>	24.7

Funding Adjustments for FY 2013 Include:

- Revenues reflect an 11.2 mill tax rate to fund contracts for fire protection within the northwest area of the County.
- Operating expenditures represent the full-year funding of the fire contracts.

EMERGENCY MANAGEMENT (continued)

GENERAL FUND

PUBLIC SAFETY

DIVISION – Volunteer Rescue Squad

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	352,262	297,262	297,255	352,820	55,565	18.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 352,262</u>	<u>\$ 297,262</u>	<u>\$ 297,255</u>	<u>\$ 352,820</u>	<u>\$ 55,565</u>	18.7

Funding Adjustments for FY 2013 Include:

- Operating expenditures reflect an increase in funding for the replacement of one of the Rescue Squad's vehicles.

EMERGENCY MANAGEMENT (continued)

SPECIAL REVENUE FUND

PUBLIC SAFETY

DIVISION – West St. Andrew’s Fire District

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 7,429	\$ 7,945	\$ 9,037	\$ 7,785	\$ (1,252)	(13.9)
Intergovernmental	9	7	-	-	-	0.0
TOTAL REVENUES	<u>\$ 7,438</u>	<u>\$ 7,952</u>	<u>\$ 9,037</u>	<u>\$ 7,785</u>	<u>\$ (1,252)</u>	<u>(13.9)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	12,775	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 12,775</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect the property tax that is anticipated to be collected and used to fund the District’s ongoing contract amount and deficit fund balance. The decrease represents a decline in the budgeted property tax revenues.
- Operating expenditures reflect no change from FY 2012.

EMERGENCY MEDICAL SERVICES

GENERAL FUND

PUBLIC SAFETY

DEPARTMENT – Emergency Medical Services

Mission: Emergency Medical Services provides prompt, efficient, and effective emergency medical care and transportation to the citizens of and visitors to the County of Charleston.

DEPARTMENTAL SUMMAR'	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	139.50	135.50	135.50	151.50	16.00	11.8
Charges and Fees	\$ 6,587,346	\$ 7,531,033	\$ 7,381,000	\$ 7,615,000	\$ 234,000	3.2
Miscellaneous	9,844	33,076	-	-	-	0.0
TOTAL REVENUES	<u>\$ 6,597,190</u>	<u>\$ 7,564,109</u>	<u>\$ 7,381,000</u>	<u>\$ 7,615,000</u>	<u>\$ 234,000</u>	3.2
Personnel	\$ 7,778,252	\$ 7,980,024	\$ 8,070,785	\$ 8,734,001	\$ 663,216	8.2
Operating	2,158,250	1,758,650	1,996,043	2,202,445	206,402	10.3
Capital	122,174	37,448	-	3,649	3,649	100.0
TOTAL EXPENDITURES	10,058,676	9,776,122	10,066,828	10,940,095	873,267	8.7
Interfund Transfer Out	2,133	1,403	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$10,060,809</u>	<u>\$ 9,777,525</u>	<u>\$10,066,828</u>	<u>\$10,940,095</u>	<u>\$ 873,267</u>	8.7

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increased amount from EMS charges based on current and projected usage of the service.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also include the addition of sixteen Paramedics to reduce the amount of overtime in the department.
- Operating expenditures are increased due to radio communication fee, vehicle maintenance, and training costs. In addition, higher cost of public safety supplies and medical supplies contribute to this increase.
- Capital expenditures include five cardiac monitors to replace five units past their life expectancy, four ambulance stretchers to prevent back injuries to personnel, and two auto pulse units to prevent damage to existing units that are shared between ambulances. These costs are offset by a reimbursement from the Local Accommodations Tax for servicing the tourist areas.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

PUBLIC SAFETY

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide prompt, efficient, and effective emergency medical services to the citizens and visitors of Charleston County.

Objective 1: Response time goals for all 911 calls will be monitored for time-critical emergency responses with 90% of Dispatch Priority Code 1 and 2 calls will be answered within 8 minutes countywide.

Initiative III: Long-Term Financial Planning

Department Goal 2: Maximize revenue collected within the fee for service guidelines established by County Administration.

Objective 2(a): Increase annual revenue collections to meet or exceed 60% of total billed.

Objective 2(b): Medicare and Medicaid will be billed 100% electronically with a rejection rate of ≤25% which will result in a 10% increase in revenue.

Initiative IV: Work Flow Analysis – Process Management

Department Goal 3: Engage all areas of emergency medical services in continuous quality improvement.

Objective 3: Review of all EMS patient reports by first line supervisor; secondary review of all calls as specified by medical director.

Initiative V: Quality Control

Department Goal 4: Monitor efficiency and effectiveness of emergency medical service delivery.

Objective 4(a): Maintain certification of all field operations personnel through in-service training (IST) program.

Objective 4(b): Conduct patient satisfaction survey with a satisfaction rating to exceed 90%.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Output:				
Patients transported	1	37,169	38,414	39,500
Incidents responded to	1	49,820	49,818	50,000
Total billed	2(a)	\$13,386,461	\$14,769,492	\$15,700,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Efficiency:				
Cost per incident	1(a),2	\$188.47	\$296.46	\$314
Total received	2(a)(b)	\$7,517,215	\$6,931,376	\$6,500,000
Outcome:				
Response Time Standard ^{1&2}	Minutes: Seconds			
Average	<7:59	n/a	n/a	n/a
Average Response Time		n/a	n/a	n/a
Percentage of Compliance		n/a	n/a	n/a
Collection	2(a)	\$7,190,628	\$6,931,376	\$6,700,800
Collections less refunds and adjustments	2(a)	\$5,204,864	\$5,754,802	\$5,700,000
Percent of rejection rate	2(a)(b)	6.76%	7.10%	<10.00%
Percent of revenue increased ³	2(a)(b)	n/a	n/a	n/a
Percent of reviewed reports	3	100%	100%	100%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%
Survey rating of satisfaction >90%	4(b)	95.8%	95.5%	95.0%

¹ This department will begin measuring performance against this objective in FY 2013.

² 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.

³ Data unavailable at time of publication.

EMERGENCY MEDICAL SERVICES (continued)

GENERAL FUND

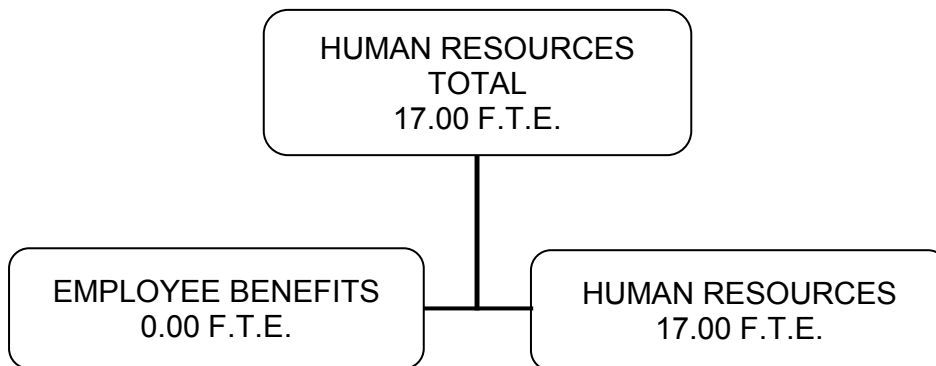
PUBLIC SAFETY

2012 ACTION STEPS

Department Goal 3

- Implement Mutual Aid Agreement policies with other ambulance/EMS organizations in our immediate or neighboring service area.
- Enhance capabilities of EMS Special Operations by standing teams back up through a phased-in process to handle local scenarios requiring special precautions due to the presence of hazardous materials, high angle and trench rescues, large crowds, dignitaries needing protection, or other unusual circumstances presenting the possibility of a threat to life.

HUMAN RESOURCES



HUMAN RESOURCES

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

PROGRAM – Employee Benefits

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 4,787	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	22,372,436	23,066,655	23,720,000	25,181,000	1,461,000	6.2
Interest	46,928	46,558	50,000	-	(50,000)	(100.0)
TOTAL REVENUES	22,424,151	23,113,213	23,770,000	25,181,000	1,411,000	5.9
Interfund Transfer In	190,000	-	450,000	-	(450,000)	(100.0)
TOTAL SOURCES	\$22,614,151	\$23,113,213	\$24,220,000	\$25,181,000	\$ 961,000	4.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	22,570,934	23,149,063	24,305,000	25,181,000	876,000	3.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$22,570,934	\$23,149,063	\$24,305,000	\$25,181,000	\$ 876,000	3.6

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase due to the requirements for Other Post Employment Benefits (OPEB). In addition, the County anticipates an increase by South Carolina State to the health insurance rate for employers and employees. The state-wide insurance rate increase is offset due to a reduction in the premium rate for Charleston County from 4.6% to 0.0%.
- Interfund Transfer In for FY 2012 was a one-time transfer from the General Fund to offsets the increased employer costs during that fiscal year.
- Operating expenditures reflect higher costs for Other Post Employment Benefit (OPEB). The increase is offset by a reduction in the state-wide health insurance costs for employers and employees due to a reduction in the premium rate for Charleston County.

HUMAN RESOURCES

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Human Resources

Mission: The Human Resources Division supports the management staff of Charleston County toward its goal of effectively utilizing our most valuable resource—our employees. This includes administering benefit and compensation programs, providing training, facilitating employee relations and interventions, providing performance counseling, conducting wellness programs and benefits education programs, and coordinating awards and recognition programs.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	16.00	17.00	17.00	-	0.0
Personnel	\$ 975,585	\$ 1,067,290	\$ 1,221,543	\$1,258,804	\$ 37,261	3.1
Operating	117,341	61,689	87,813	66,188	(21,625)	(24.6)
Capital	9,816	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,102,742</u>	<u>\$ 1,128,979</u>	<u>\$ 1,309,356</u>	<u>\$1,324,992</u>	<u>\$ 15,636</u>	<u>1.2</u>

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures represent a decrease in advertising based on historical trends.

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Provide effective customer service.

Objective 1(a): Forward applications of qualified candidates to departments within 3 business days of closing the position.

Objective 1(b): Achieve a score of “4” or better in overall customer satisfaction from recipients of Human Resources offered training.

Objective 1(c): Provide Customer Service Excellence training to all employees and supervisors.

Department Goal 2: Develop and maintain a diverse workforce.

Objective 2(a): Continue offering Diversity related training programs to all County employees.

Objective 2(b): Continue to train all managers, supervisors, and employees (under direction of the County Administrator) who participate in the interview process in “Behavioral Interviewing/Team Interviewing”.

Objective 2(c): Continue to offer exit interviews to identify problem areas.

HUMAN RESOURCES (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Output:				
Number of applications processed ¹	1(a)	11,665	13,944	15,500
Employees attending training sessions ²	1(b)	2,094	1,263	2,000
Number of training hours provided ²	1(b)	85	177	200
Number of Administrator's employees trained in Customer Service Excellence (2 sessions each) ³	1(c)	n/a	n/a	800
Number of Administrator's supervisors trained in Customer Service Excellence (1 session each) ³	1(c)	n/a	n/a	140
Number of employees trained in Diversity related topics	2(a)	185	205	200
Number of managers/supervisors trained in "Behavioral/Team Interviewing"	2(b)	20	16	25
Number of positions filled using "Behavioral/Team Interviewing" process ⁴	2(b)	135	160	180
Number of exit interviews conducted online	2(c)	22	17	25
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	98.0%	98.5%	99.0%
Overall Countywide Training Program evaluations achieving "good" to "excellent" satisfaction rating on average ⁵	1(b)	90.0%	100%	4
Percentage of Administrator's employees trained in Customer Service Excellence (2 sessions) ³	1(c)	n/a	n/a	100%
Percentage of Administrator's supervisors trained in Customer Service Excellence (1 session) ³	1(c)	n/a	n/a	100%
Percentage of full-time positions filled using the "Behavioral/Team Interviewing" process ⁴	2(b)	60.0%	75.0%	80.0%
Percentage of online exit interviews conducted to total terminations	2(c)	14.0%	13.0%	15.0%

¹ Reflects several applicants applied for more than one position.

² Includes Enrollment meetings.

³ This department will begin measuring performance against this objective in FY 2013.

⁴ Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

⁵ FY 2013 reflects a change of the overall evaluation score vs percentages (scale of 1 to 5 with 5 being the highest rating).

2013 ACTION STEPS

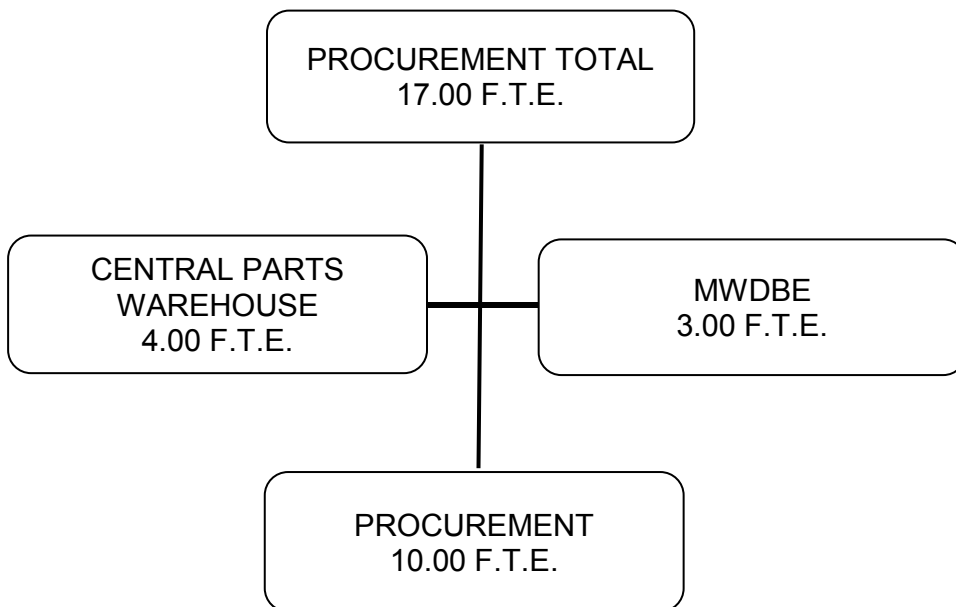
Department Goal 1

- Provide Customer Service Excellence training.
- Highlight and examine excellent customer service moments.

Department Goal 2

- Assist hiring managers/panels with understanding outreach efforts especially in the placement of minorities, females, veterans and individuals with disabilities for each job opening; particularly for those job groups where placement goals exist.

PROCUREMENT



PROCUREMENT

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Central Parts Warehouse

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	\$1,755,231	\$1,652,943	\$1,800,000	\$1,800,000	\$ -	0.0
TOTAL REVENUES	<u>\$1,755,231</u>	<u>\$1,652,943</u>	<u>\$1,800,000</u>	<u>\$1,800,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 186,533	\$ 206,992	\$ 228,429	\$ 218,652	\$ (9,777)	(4.3)
Operating	1,520,107	1,460,171	1,574,947	1,581,348	6,401	0.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENSES	<u>\$1,706,640</u>	<u>\$1,667,163</u>	<u>\$1,803,376</u>	<u>\$1,800,000</u>	<u>\$ (3,376)</u>	<u>(0.2)</u>

Funding Adjustments for FY 2013 Include:

- Revenues reflect no change.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses represent an increase in Parts Warehouse inventory based on historical trends and usage.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Provide quality parts in an effective and cost efficient manner.

Objective 1(a): Establish base-line data for the on-line stocking and inventory control program for Fleet Operations.

Objective 1(b): Process and/or store 90% of items received within 2 hours of receipt.

Objective 1(c): Maintain stock turnover with a quarterly ratio of 4 to 1 to comply with national standard.

PROCUREMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Output:				
Inventory line items	1(a)	1,702	1,745	1,750
Supplies issued monthly	1(b)	3,683	3,475	3,500
Received and stored items processed monthly	1(b)	3,474	3,413	3,450
Efficiency:				
Average error rate on issuing supplies	1(c)	3.0%	2.0%	1.0%
Outcome:				
Percent of stored items processed within 2 hours of receipt	1(b)	87.0%	95.0%	98.0%
Annual ratio of stock turnover	1(c)	6.3:1	5.78:1	6:1

PROCUREMENT (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – MWDBE: Transportation Sales Tax

Mission: The Procurement Department is responsible for the Minority Women Disadvantaged Business Enterprise (MWDBE) Program for the Transportation Sales Tax funds. This effort should provide greater participation and representation of minorities and women in procurement and contracting opportunities within the County.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	Percent <u>Change</u>
Positions/FTE	2.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 153,767	\$ 207,467	\$ 247,836	\$ 252,148	\$ 4,312	1.7
Operating	3,257	33,005	56,698	56,712	14	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 157,024</u>	<u>\$ 240,472</u>	<u>\$ 304,534</u>	<u>\$ 308,860</u>	<u>\$ 4,326</u>	1.4

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures no major increases from last year
- .

PROCUREMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Procurement

Mission: The 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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	10.00	10.00	10.00	-	0.0
Intergovernmental	\$ 35,731	\$ 17,089	\$ -	\$ -	\$ -	0.0
Charges and Fees	403	501	500	500	-	0.0
TOTAL REVENUES	<u>\$ 36,134</u>	<u>\$ 17,590</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	0.0
Personnel	\$ 763,895	\$ 761,828	\$ 783,206	\$ 790,762	\$ 7,556	1.0
Operating	35,370	32,994	34,856	36,366	1,510	4.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 799,265</u>	<u>\$ 794,822</u>	<u>\$ 818,062</u>	<u>\$ 827,128</u>	<u>\$ 9,066</u>	1.1

Funding Adjustments for FY 2013 Include:

- Revenues reflect no change.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase due to the increased costs of internal services.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a high level of customer service.

Objective 1(a): Provide on-going training opportunities for procurement staff.

Initiative IV: Workflow Analysis Process Management

Department Goal 2: Provide goods and services in a timely and cost-efficient manner.

Objective 2(a): Ensure 90% of informal solicitations are processed within 3 business days.

Objective 2(b): Ensure 65% of formal solicitations are issued within 60 business days.

PROCUREMENT SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

Initiative V: Quality Control

Department Goal 3: Procure goods and services within the law.

Objective 3(a): Ensure 100% of Purchase Orders audited are in compliance with the Procurement Ordinance and Regulations.

Objective 3(b): Award 99% of purchases without written protest.

Department Goal 4: Seek Fair and Open Competition.

Objective 4: Ensure 100% of informal solicitations have three quotes.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Purchase Card purchases	2(a)	15,826	17,691	18,000
Purchase orders	2(a)(b),4	2,125	1,508	1,400
Output:				
Number of staff attending training	1(a)	13	12	12
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	1,739	1,041	1,000
Solicitations processed	2(b),3(a)(b)	99	99	110
Purchase orders ≥ \$25,000 processed	3(a)(b)	386	467	475
Departments/Divisions with Procurement Card Program implemented ¹	3(a)	45	49	n/a
Number of Purchase Orders audited	3(a)	250	200	400
Efficiency:				
Cost per purchase order processed	2(a)(b)	\$89	\$89	\$89
Outcome:				
Percent of staff receiving at least 2 CEUs per fiscal year	1(a)	<1.0%	<1.0%	2.0%
Percent of purchase orders ≤ \$25,000 processed within 3 business days	2(a)	40.8%	27.0%	50.0%
Percent of purchase orders ≥ \$25,000 processed within 60 business days ¹	2(b)	72.3%	63.0%	80.0%
Percent of audited purchase orders in compliance	3(a)	100%	100%	100%
Percent of purchases awarded without protest	3(b)	100%	100%	100%
Percent of informal solicitations having three quotes	4	80.0%	80.0%	80.0%

¹ FY 2013 reflects the completion of all departments/divisions using P-cards.

2013 ACTION STEPS

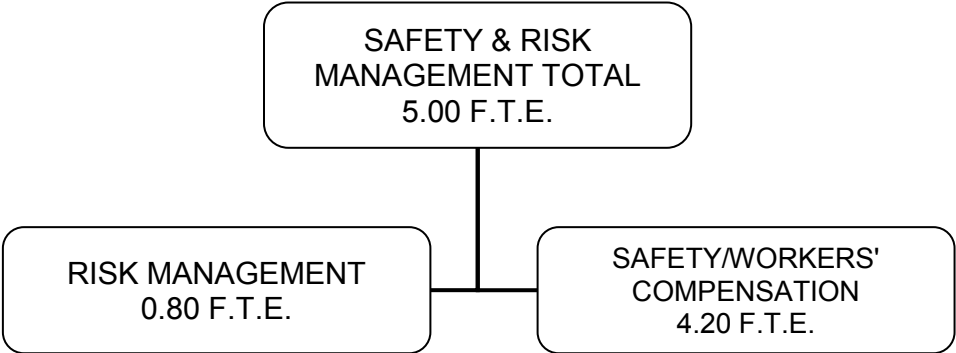
Department Goal 1

- Provide training sessions on procurement procedures to 50% of remaining departments.

Department Goal 2

- Establish aspirational goals for the Small Business Enterprise (SBE) program which are more in line with the County's demographics.
- Increase the number of SBE partnerships with other agencies to two.
- Implement e-Payables payment process to electronically pay vendors.

SAFETY & RISK MANAGEMENT



SAFETY & RISK MANAGEMENT

GENERAL FUND

GENERAL GOVERNMENT

DIVISION – Risk Management

Mission: Risk Management ensures that adequate insurance is obtained to cover the County's assets, liabilities, and employees.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.15	0.80	0.80	0.80	-	0.0
Miscellaneous	\$ 16,869	\$ 8,369	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 16,869</u>	<u>\$ 8,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 120,071	\$ 76,219	\$ 75,586	\$ 78,317	\$ 2,731	3.6
Operating	1,661,989	1,659,639	1,688,565	1,762,640	74,075	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$1,782,060</u>	<u>\$1,735,858</u>	<u>\$1,764,151</u>	<u>\$1,840,957</u>	<u>\$ 76,806</u>	4.4

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures increased due to the additional cost of providing tort liability insurance based on recent costs and an anticipated higher rate. The increase is offset by a decrease in the cost of auto liability insurance due to a change in the requirements for insurance coverage for trailers. In addition, the cost to insure aircrafts in Public Works and the Sheriff's Office is declining as the County continues to experience an excellent loss factor and a favorable insurance market.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Protect the County's assets, liabilities, and employees by securing the necessary insurance or risk financing technique on a timely basis.

- Objective 1(a): Review and approve insurance certificates required of contractors performing work for the County, with a turnaround of 100%, within two business days.
- Objective 1(b): Submit insurance renewal applications to insurance carriers 30 days prior to renewal date.
- Objective 1(c): Administer and maintain all property, liability, vehicle, equipment, bonds, and aviation insurance policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

SAFETY & RISK MANAGEMENT (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Tort and property claims	1(c)	52	46	50
Outcome:				
Two business days turnaround on approving insurance certificates for contractors	1(a)	100%	100%	100%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	1(b)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	1(c)	100%	100%	100%

2013 ACTION STEPS

Department Goal 1

- Reduce Workers Compensation Insurance Experience Modifier.
- Utilizing accident/injury analysis available through the Risk Management Claims Tracking Software, identify injury trends by departments and implement initiatives to respond to identified problem areas.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

DIVISION – Safety/Workers’ Compensation

Mission: The Safety/Workers’ Compensation Division reduces the impact of worker related accidents through specialized training to minimize the cost of injury to the County’s total workforce.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.85	4.20	4.20	4.20	-	0.0
Charges and Fees	\$3,462,427	\$3,516,339	\$4,082,320	\$ 5,432,104	\$ 1,349,784	33.1
Interest	26,563	18,414	30,000	30,000	-	0.0
Miscellaneous	20,066	13,437	15,000	15,000	-	0.0
TOTAL REVENUES	3,509,056	3,548,190	4,127,320	5,477,104	1,349,784	32.7
Interfund Transfer In	-	1,500,000	5,861	-	(5,861)	(100.0)
TOTAL SOURCES	<u>\$3,509,056</u>	<u>\$5,048,190</u>	<u>\$4,133,181</u>	<u>\$ 5,477,104</u>	<u>\$ 1,343,923</u>	32.5
Personnel	\$ 449,490	\$ 397,537	\$ 396,617	\$ 406,700	\$ 10,083	2.5
Operating	3,826,954	5,285,998	4,236,564	5,070,404	833,840	19.7
Capital	-	-	-	47,000	47,000	100.0
TOTAL EXPENSES	4,276,444	5,683,535	4,633,181	5,524,104	890,923	19.2
Interfund Transfer Out	190,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$4,466,444</u>	<u>\$5,683,535</u>	<u>\$4,633,181</u>	<u>\$ 5,524,104</u>	<u>\$ 890,923</u>	19.2

Funding Adjustments for FY 2013 Include:

- Revenues are increased to recover the anticipated cost of the worker’s compensation and the safety programs from user departments. Higher revenues are necessary due to rising costs and less available one-time funds.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenses increased due to a higher estimate for anticipated worker’s compensation claims.
- Capital expenses include the replacement of an x-ray security machine.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Respond to safety issues on a timely basis.

Objective 1: Investigate all on-the-job injuries within 10 working days to determine cause and corrective measures for prevention of similar injuries in the future.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Adhere to all State and Federal safety guidelines.

Objective 2(a): Immediate completion of the Occupational Safety and Health (OSHA) record keeping logs, with a turnaround of 100%, within two business days. Reports will be submitted to OSHA by the prescribed deadlines.

Objective 2(b): Administer and maintain all workers' compensation policies and claim files for the County, with 100% of the claims being reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

Objective 2(c): Work with Department of Health and Environmental Control (DHEC) to ensure annual compliance with environmental laws and regulations with regard to the County's underground storage tanks.

Initiative V: Quality Control

Department Goal 3: Provide defensive driver training to all County drivers.

Objective 3: Offer the DDC-4² classes (VCRB³ directed) to all new drivers two months after the hire date.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Number of strain injuries	1	70	51	50
Workers' compensation claims/on-the-job injuries	1,2(b)	304	234	250
Employee safety hazard complaints received	3(a)	2	4	5
Output:				
New drivers trained in DDC-4	3(b)	149	174	160
Percent of new drivers trained in DDC-4 ⁴	3(b)	n/a	95.0%	95.0%
Efficiency:				
Lost work days	1	3,701	2,981	3,000
Outcome:				
Percent of strain injury reduction ⁴	1	n/a	27.0%	10.0%
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	100%	98.0%	100%
Submission of OSHA reports by the prescribed deadline	2(a)	100%	100%	100%
Two business days turnaround on reporting insurance claims to carriers	2(a)(b)	100%	99.0%	100%
Environmental liabilities incurred per the audited financial statements	2(c)	0	0	0

¹ Indoor Air Quality

² Defensive Driving Course

³ Vehicle Collision Review Board

⁴ FY 2011 was unavailable at time of publication due to a change in staff.

SAFETY & RISK MANAGEMENT (continued)

INTERNAL SERVICE FUND

GENERAL GOVERNMENT

2013 ACTION STEPS

Department Goal 1

- Conduct comprehensive safety inspections of owned and leased Charleston County buildings.

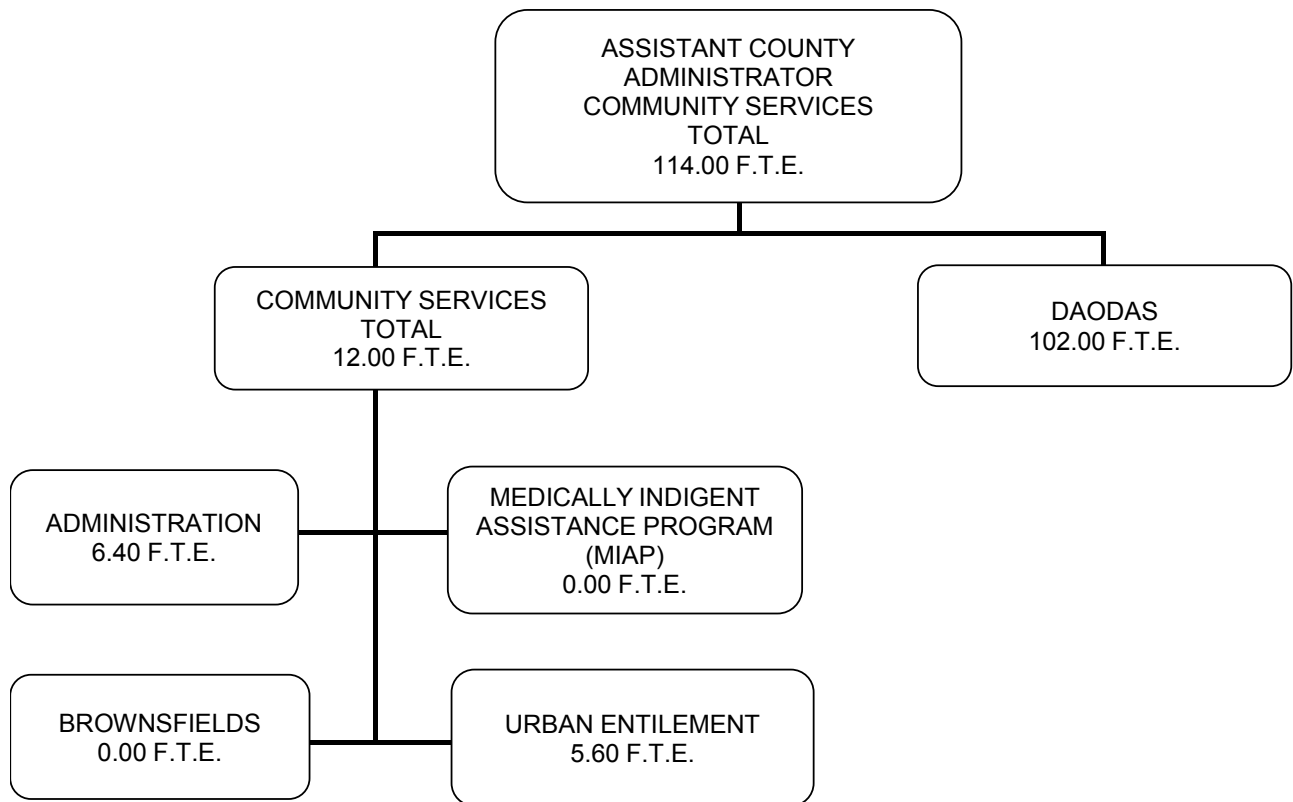
Department Goal 2

- Implement training programs to prevent and reduce injuries with special emphasis on strain injuries.

Department Goal 3

- Reinstitute quarterly Safety Committee meetings. Use committee members in training opportunities and inspections.

ASSISTANT COUNTY ADMINISTRATOR COMMUNITY SERVICES



COMMUNITY SERVICES

GENERAL FUND

HEALTH AND WELFARE

PROGRAM - Brownfields

Mission: The Brownfields Program facilitates the empowerment of states, communities and other stakeholders in economic redevelopment to work together to prevent, assess, safely clean up and sustainably reuse brownfields.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ 45,595	\$ 45,595	100.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,595</u>	<u>\$ 45,595</u>	100.0

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The majority of the personnel expenses are charged to the General Fund for Community Services.

COMMUNITY SERVICES

GENERAL FUND

GENERAL GOVERNMENT

DIVISION - Administration

Mission: The Community Services Department administers Community Development Block Grant funds, Home Investment Partnership funds, and Emergency Shelter Grant funds. These funds are designed to improve the quality of life for low-to-moderate income citizens through improved affordable housing and revitalization of the physical and economic infrastructure. In addition, the department manages financial monitoring, compliance, environmental clearances, special projects benefitting the community, and the well and septic upgrade program.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.15	6.40	6.40	6.40	-	0.0
Personnel	\$ 433,662	\$ 376,445	\$ 470,261	\$ 486,713	\$ 16,452	3.5
Operating	11,222	10,735	11,078	11,412	334	3.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 444,884</u>	<u>\$ 387,180</u>	<u>\$ 481,339</u>	<u>\$ 498,125</u>	<u>\$ 16,786</u>	3.5

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect no significant change.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Expand affordable housing stock for low-to-moderate income (LMI) families.

Objective 1(a): Address homeownership needs by issuing /managing contracts related to housing rehabilitation, creating affordable housing, and providing down payment assistance for low-to-moderate income (LMI) individuals.

Objective 1(b): Ensure more citizens have clean drinking water and non-hazardous septic systems by issuing/managing contracts related to household infrastructure improvements.

Objective 1(c): Continue to serve the homeless and those at-risk of becoming homeless by issuing and managing one-time emergency financial assistance and funding local homeless shelter operations and expansions.

COMMUNITY SERVICES (continued)

GENERAL FUND

GENERAL GOVERNMENT

MEASURES:	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u> ²
Input:				
Housing-related contracts issued/managed	1(a)	9	7	5
Household infrastructure contracts issued/managed	1(b)	2	4	4
Contracts issued/managed for homeless services ¹	1(c)	5	5	n/a
Output:				
LMI individuals provided housing assistance	1(a)	66	26	15
LMI households provided infrastructure service	1(b)	35	96	96
Homeless individuals served ¹	1(c)	937	464	n/a
Efficiency:				
LMI individuals served for housing needs per contract issued/managed	1(a)	7.3	4	2
LMI households served per contract issued/managed	1(b)	17.5	24	22
Homeless individuals served per contract issued/managed ¹	1(c)	187	n/a	n/a
Outcome:				
Percent increase of individuals served for housing-related needs ³	1(a)	32.0%	(60.0%)	(46.0%)
Percent increase of individuals served for infrastructure-needs	1(b)	6.0%	174%	0.0%
Percent increase of homeless individuals ¹	1(c)	51.0%	n/a	n/a

¹ FY 2012 and FY 2013 - Funds used to support homeless services have undergone a regulatory change at the federal level. Complete data will not be available until awards and contracts are issued with the new regulations implemented.

² Annual objectives are estimates as the numbers greatly fluctuate based upon the amount of funding received and which agencies are awarded funding by Council and to what degree.

³ FY 2012 – Housing-related funding was cut drastically at the federal level which affected the quantity of funded projects and therefore, the number of individuals served.

2013 ACTION STEPS

Department Goal 1

- Develop a Request for Qualification (RFQ) process, in tandem with the Procurement Department, that will serve as the County's certification program whereby organizations are analyzed/evaluated to determine if the County will issue a Community Housing Development Organization (CHDO) Certificate.
- Develop an online photo gallery that illustrates the various community projects that are conducted throughout Charleston County.

COMMUNITY SERVICES (continued)

GENERAL FUND

HEALTH AND WELFARE

PROGRAM –Medically Indigent Assistance Program (MIAP)

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.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 11,023	\$ 17,598	\$ 27,359	\$ 27,972	\$ 613	2.2
Operating	1,324,846	1,371,622	1,372,874	1,296,944	(75,930)	(5.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$1,335,869</u></u>	<u><u>\$1,389,220</u></u>	<u><u>\$1,400,233</u></u>	<u><u>\$1,324,916</u></u>	<u><u>\$ (75,317)</u></u>	<u><u>(5.4)</u></u>

Funding Adjustments for FY 2013 Include:

- Personnel expenditures represent an increase in the wages of temporary employees.
- Operating expenditures reflect contribution requirements paid to the South Carolina Department of Health and Human Services based on the formula set by the State.

Performance Measures:

Initiative IV: Workflow Analysis Process Management

Department Goal 1: Ensure a positive return on investment of the County's contribution for inpatient hospital services to indigent citizens.

Objective 1(a): Process MIAP denial notices and reconsider for patient eligibility.

Objective 1(b): Reconsideration designee responses not to exceed 30 days from receiving the request for reconsideration.

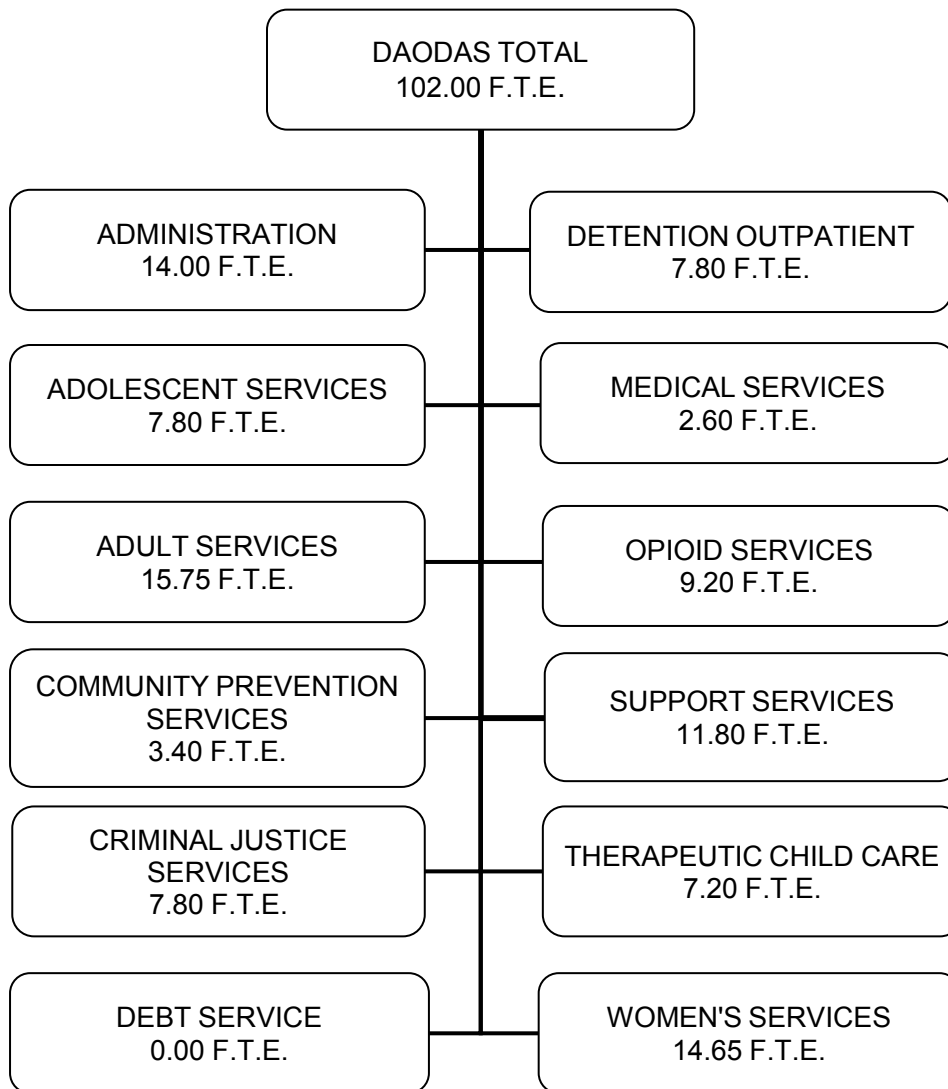
MEASURES:	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Denial notices requesting reconsideration for eligibility	1(a)	86	46	46
Output:				
Days required for reconsideration process	1(b)	25	20	20
Outcome:				
Percent of reconsideration requests approved for MIAP inpatient services	1(a)	65.0%	55.0%	55.0%
Percent of reconsiderations at or under 30 days	1(b)	100%	100%	100%

2013 ACTION STEPS

Department Goal 1

- Provide more information on Charleston County's website to include links to the MIAP brochures.

DAODAS



DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION - Administration

Mission: DAODAS operates a comprehensive array of inpatient, outpatient, and education and prevention programs to help the residents of Charleston County live productive lives free from the impact of alcohol, other drugs, and addictive behaviors and to promote active recovery for people whose lives have been impacted by addiction.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	15.38	13.95	15.00	14.00	(1.00)	(6.7)
Intergovernmental	\$ 107,598	\$ 103,421	\$ 92,500	\$ 235,500	\$ 143,000	154.6
Charges and Fees	212,790	224,739	197,500	230,000	32,500	16.5
Interest	13,382	9,544	15,000	15,000	-	0.0
Leases and Rentals	-	61,813	111,034	111,034	-	0.0
Miscellaneous	3,390	767	-	5,000	5,000	100.0
TOTAL REVENUES	337,160	400,284	416,034	596,534	180,500	43.4
Interfund Transfer In	1,545,880	1,313,130	1,462,907	1,728,093	265,186	18.1
TOTAL SOURCES	<u>\$ 1,883,040</u>	<u>\$ 1,713,414</u>	<u>\$ 1,878,941</u>	<u>\$ 2,324,627</u>	<u>\$ 445,686</u>	23.7
Personnel	\$ 1,055,637	\$ 1,080,009	\$ 1,119,458	\$ 1,022,921	\$ (96,537)	(8.6)
Operating	810,476	770,060	643,621	788,603	144,982	22.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,866,113	1,850,069	1,763,079	1,811,524	48,445	2.7
Interfund Transfer Out	867,815	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,733,928</u>	<u>\$ 1,850,069</u>	<u>\$ 1,763,079</u>	<u>\$ 1,811,524</u>	<u>\$ 48,445</u>	2.7

Funding Adjustments for FY 2013 Include:

- Revenues reflect projected increases in charges and fees income and funding from the State DAODAS office.
- Interfund Transfer In from the General Fund will fund indirect costs for support services. Funds are also transferred in from the Parking Garages to fund employee and client parking fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also reflect a decrease due to interdepartmental staffing changes.
- Operating expenses reflect an increase in allocated administrative cost and county administrative charges.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase the number of clients served.

Objective 1(a): Increase total intakes.

Objective 1(b): Assure 75% attendance in groups of scheduled clients.

Objective 1(c): Increase clinical staff's weekly direct client contact hours to 37.5%.

Initiative III: Long-Term Financial Planning

Department Goal 2: Reduce use of and rebuild fund balance.

Objective 2(a): Improve the collection rate of billable accounts receivable by 5%.

Objective 2(b): Increase overall agency billing by 5%.

Initiative V: Quality Control

Department Goal 3: Reduce the negative impact of addiction on the residents of Charleston County.

Objective 3(a): Maintain percentage of successful tobacco buys by minors to less than 10%.

Objective 3(b): Improve the post-discharge outcome evaluation of residents attending treatment.

Objective 3(c): Maintain a 90% satisfaction rating of persons served.

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Total client intakes	1(a)	3,470	3,520	3,696
Output:				
Percentage attendance of scheduled clients ¹	1(b)	n/a	n/a	75.0%
Percentage direct client contact hours ¹	1(c)	n/a	n/a	37.5%
Collections of accounts receivable	2(a)	\$3,066,966	\$3,399,590	\$3,569,570
Overall department billing ¹	2(b)	n/a	n/a	\$4,043,594
Outcome:				
Percentage increase of collection rate	2(a)	(1.0%)	10.8%	5.0%
Percentage increase of billing rate ¹	2(b)	n/a	n/a	5.0%
Percentage of successful tobacco buys to minors	3(a)	2.2%	14.0%	5.0%
Ratio comparison of successful to unsuccessful completions of treatment	3(a)	1.88	2.15	2.0
Employment increase	3(b)	11.5%	31.9%	35.0%
Reductions in emergency room visits	3(b)	79.4%	76.2%	75.0%
Reductions in arrests	3(b)	60.0%	64.7%	65.0%
Decreased use of illegal drugs	3(b)	89.9%	91.7%	92.0%
Decreased drinking to intoxication	3(b)	94.9%	86.3%	90.0%
Number of drug-free births	3(b)	18	17	20
Percentage of drug-free births	3(b)	95.0%	94.4%	100%
Client satisfaction rating for all applicable programs combined	3(c)	93.0%	95.4%	90.0%

¹ This department will begin measuring performance against this objective in FY 2013.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

2013 ACTION STEPS

Department Goal 1

- Continue improvement to access to services on demand.
- Increase public awareness of services through implementation of marketing plan to include increased public relations, enhanced website, and individual marketing outreach by program administrators.
- Increase the number served by providing additional sites for services within the community to help alleviate barriers of transportation.

Department Goal 2

- Increase frequency of follow-up collection efforts.
- Diversify client payor mix.
- Continue reduction of Fund Balance.

Department Goal 3

- Train and supervise clinical staff to be more competent with holistic care models.
- Develop more active alumni and aftercare activities to maintain connection with clients after treatment.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Adolescent Services

Mission: The Adolescent Services Division reduces the harmful effects of alcohol and drug dependency on adolescents and their families.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	7.80	7.80	-	0.0
Intergovernmental	\$ -	\$ -	\$ 215,306	\$ 210,990	\$ (4,316)	(2.0)
Charges and Fees	-	-	38,672	78,500	39,828	103.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,978</u>	<u>\$ 289,490</u>	<u>\$ 35,512</u>	14.0
Personnel	\$ -	\$ -	\$ 422,373	\$ 373,184	\$ (49,189)	(11.6)
Operating	-	-	186,352	182,289	(4,063)	(2.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 608,725</u>	<u>\$ 555,473</u>	<u>\$ (53,252)</u>	(8.7)

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated increase in client fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also represent an offset for anticipated vacancies.
- Operating expenditures reflect a decrease in copier cost and the allocation of administrative cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Adult Services

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

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	18.65	19.30	15.65	15.75	0.10	0.6
Intergovernmental	\$ 443,422	\$ 457,754	\$1,595,753	\$ 1,566,882	\$ (28,871)	(1.8)
Charges and Fees	<u>78,604</u>	<u>142,933</u>	<u>236,202</u>	<u>250,800</u>	<u>14,598</u>	6.2
TOTAL REVENUES	<u>\$ 522,026</u>	<u>\$ 600,687</u>	<u>\$1,831,955</u>	<u>\$ 1,817,682</u>	<u>\$ (14,273)</u>	(0.8)
Personnel	\$ 943,740	\$ 783,521	\$ 749,179	\$ 924,708	\$ 175,529	23.4
Operating	367,789	364,446	1,115,489	1,129,981	14,492	1.3
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$1,311,529</u>	<u>\$1,147,967</u>	<u>\$1,864,668</u>	<u>\$ 2,054,689</u>	<u>\$ 190,021</u>	10.2

Funding Adjustments for FY 2013 Include:

- Revenues represent a decrease for funding from the State offset by an increase in Medicaid reimbursements and client fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. In addition, personnel expenditures increased due to reprogramming personnel in other areas.
- Operating expenditures reflect an increase in the allocation of administrative and facility costs. This amount also reflects an increase in the provision for bad debts offset by a reduction in support services.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Community Prevention Services

Mission: The Community Prevention Services Division reduces the harmful effects of alcohol, tobacco, other drug abuse, violence and other high-risk behavior through the identification of factors which place individuals at increased risk; and implements prevention, education and referral services for the residents of Charleston County.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.00	3.25	3.20	3.40	0.20	6.2
Intergovernmental	\$ 240,978	\$ 243,039	\$ 243,087	\$ 238,087	\$ (5,000)	(2.1)
Charges and Fees	37,850	29,450	50,000	25,000	(25,000)	(50.0)
Miscellaneous	1,953	3,368	-	-	-	0.0
TOTAL REVENUES	\$ 280,781	\$ 275,857	\$ 293,087	\$ 263,087	\$ (30,000)	(10.2)
Personnel	\$ 165,203	\$ 187,769	\$ 204,085	\$ 202,546	\$ (1,539)	(0.8)
Operating	74,049	78,916	96,630	86,116	(10,514)	(10.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 239,252	\$ 266,685	\$ 300,715	\$ 288,662	\$ (12,053)	(4.0)

Funding Adjustments for FY 2013 Include:

- Revenues represent a decrease in client fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a decrease in fleet cost and administrative cost allocations.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Criminal Justice Services

Mission: The Criminal Justice Services Division provides a wide range of specialized, community-based substance abuse programs. Services include treatment and coordination services to local drug courts, conducting alcohol and drug awareness classes, and jail based treatment services for the inmates of Charleston County Detention Center.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.50	7.00	7.60	7.80	0.20	2.6
Intergovernmental	\$ 36,218	\$ 40,186	\$ 38,908	\$ 47,403	\$ 8,495	21.8
Charges and Fees	<u>414,677</u>	<u>497,080</u>	<u>545,734</u>	<u>550,016</u>	<u>4,282</u>	0.8
TOTAL REVENUES	<u>\$ 450,895</u>	<u>\$ 537,266</u>	<u>\$ 584,642</u>	<u>\$ 597,419</u>	<u>\$ 12,777</u>	2.2
Personnel	\$ 396,240	\$ 462,810	\$ 430,469	\$ 495,308	\$ 64,839	15.1
Operating	161,878	197,639	255,658	238,126	(17,532)	(6.9)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 558,118</u>	<u>\$ 660,449</u>	<u>\$ 686,127</u>	<u>\$ 733,434</u>	<u>\$ 47,307</u>	6.9

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated increase in client fees and Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. In addition, personnel expenditures increased due to reprogramming personnel in other areas.
- Operating expenditures reflect a decrease to the allocation of administrative and facility costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

PROGRAM – Debt Service

Mission: The Debt Service Program budgets and records the annual interest and principal payments on the outstanding Certificates of Participation (COPS) issued in 1994, 2004, and 2005.

PROGRAM SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	<u>\$ 681,076</u>	<u>\$ 723,369</u>	<u>\$ 452,039</u>	<u>\$ 436,204</u>	<u>\$ (15,835)</u>	(3.5)
TOTAL SOURCES	<u><u>\$ 681,076</u></u>	<u><u>\$ 723,369</u></u>	<u><u>\$ 452,039</u></u>	<u><u>\$ 436,204</u></u>	<u><u>\$ (15,835)</u></u>	(3.5)
Debt Service	<u>\$ 266,643</u>	<u>\$ 225,067</u>	<u>\$ 459,424</u>	<u>\$ 443,589</u>	<u>\$ (15,835)</u>	(3.4)
TOTAL EXPENDITURES	<u><u>\$ 266,643</u></u>	<u><u>\$ 225,067</u></u>	<u><u>\$ 459,424</u></u>	<u><u>\$ 443,589</u></u>	<u><u>\$ (15,835)</u></u>	(3.4)

Funding Adjustments for FY 2013 Include:

- Interfund Transfer In from the Debt Service Fund has decreased due to the amortization schedule for debt repayment on DAODAS facilities.
- Debt Service expense reflects the amortization schedule for debt repayment.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Detention Outpatient

Mission: The Detention Center Intensive Outpatient Program provides continuum care through addiction treatment services, which include assessments and screening, traditional and intensive levels of care, and post release support for continued recovery, to reduce the recidivism of Charleston County Detention Center prisoners who are chemically dependant.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.30	5.60	7.60	7.80	0.20	2.6
Intergovernmental	\$ -	\$ (7)	\$ -	\$ -	\$ -	0.0
Charges and Fees	<u>76,577</u>	<u>(47,131)</u>	<u>391,657</u>	<u>406,662</u>	<u>15,005</u>	3.8
TOTAL REVENUES	<u>76,577</u>	<u>(47,138)</u>	<u>391,657</u>	<u>406,662</u>	<u>15,005</u>	3.8
Interfund Transfer In	<u>271,920</u>	<u>271,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 348,497</u>	<u>\$ 224,782</u>	<u>\$ 391,657</u>	<u>\$ 406,662</u>	<u>\$ 15,005</u>	3.8
Personnel	\$ 295,494	\$ 294,438	\$ 450,056	\$ 473,509	\$ 23,453	5.2
Operating	74,531	74,990	132,448	123,021	(9,427)	(7.1)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 370,025</u>	<u>\$ 369,428</u>	<u>\$ 582,504</u>	<u>\$ 596,530</u>	<u>\$ 14,026</u>	2.4

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in fees for services provided to the Detention Center and the Probate Adult Drug Court.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also represent an increase due to the reprogramming of personnel from other areas.
- Operating expenses reflect a decrease in copier cost and the allocation of administrative cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Medical Services

Mission: The Medical Services Division provides inpatient services (Detoxification Services, Family Care, and New Life) and provides care services to the women and children of the Sojourner Center for Women.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.40	1.40	1.90	2.60	0.70	36.8
Intergovernmental	\$ 28,302	\$ (6,485)	\$ 10,210	\$ -	\$ (10,210)	(100.0)
Charges and Fees	49,342	(72,326)	96,403	35,000	(61,403)	(63.7)
Miscellaneous	391	1,424	-	-	-	0.0
TOTAL REVENUES	<u><u>\$ 78,035</u></u>	<u><u>\$ (77,387)</u></u>	<u><u>\$ 106,613</u></u>	<u><u>\$ 35,000</u></u>	<u><u>\$ (71,613)</u></u>	(67.2)
Personnel	\$ 98,963	\$ 59,192	\$ 103,571	\$ 129,458	\$ 25,887	25.0
Operating	40,199	(19,472)	4,573	(94,458)	(99,031)	(2165.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 139,162</u></u>	<u><u>\$ 39,720</u></u>	<u><u>\$ 108,144</u></u>	<u><u>\$ 35,000</u></u>	<u><u>\$ (73,144)</u></u>	(67.6)

Funding Adjustments for FY 2013 Include:

- Revenues reflect a decrease due to changes in billing and are represented in the corresponding programs.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also reflect the transfer in of a Recovery Assistant position from the Support Services Division.
- Operating expenditures reflect a decrease in bad debt provision and the allocation of medical services cost due to changes in billing to the programs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Opioid Treatment Services

Mission: The Opioid Treatment Services Division through intake, assessment, counseling, nursing services, medical services, and extensive case management reduces the impact that opiate based drug use has on the individual and the community.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.80	9.80	9.20	9.20	-	0.0
Intergovernmental	\$ 75,529	\$ 76,992	\$ 75,600	\$ 75,600	\$ -	0.0
Charges and Fees	946,115	969,839	1,050,000	1,090,000	40,000	3.8
Miscellaneous	548	-	-	-	-	0.0
TOTAL REVENUES	\$ 1,022,192	\$1,046,831	\$1,125,600	\$1,165,600	\$ 40,000	3.6
Personnel	\$ 502,470	\$ 416,888	\$ 553,592	\$ 561,120	\$ 7,528	1.4
Operating	455,534	450,868	588,457	614,672	26,215	4.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 958,004	\$ 867,756	\$1,142,049	\$1,175,792	\$ 33,743	3.0

Funding Adjustments for FY 2013 Include:

- Revenues reflect an increase in client fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect an increase due to the allocation formula for medical services offset by an increase in administrative costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Support Services

Mission: The Support Services Division provides infrastructure support for room/board, nursing, and residential needs of the patients in our inpatient programs at the Charleston Center.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	12.80	11.80	(1.00)	(7.8)
Intergovernmental	\$ -	\$ -	\$ 253,118	\$ 353,662	\$ 100,544	39.7
Charges and Fees	-	-	100,680	272,500	171,820	170.7
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,798</u>	<u>\$ 626,162</u>	<u>\$ 272,364</u>	77.0
Personnel	\$ -	\$ -	\$ 1,147,003	\$ 1,070,816	\$ (76,187)	(6.6)
Operating	-	-	(782,652)	(444,654)	337,998	(43.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,351</u>	<u>\$ 626,162</u>	<u>\$ 261,811</u>	71.9

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated increase in client fees and Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also reflect the transfer of a Recovery Assistant position to the Medical Services Division.
- Operating expenditures reflect an increase in the allocation of support services.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Therapeutic Child Care

Mission: Charleston Center will provide safe, developmentally appropriate, and reasonably priced child care for children of clients in order to assist in the client's recovery, the child's developmental growth, and the reintegration into the community for clients and their children.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	7.40	7.40	7.20	7.20	-	0.0
Intergovernmental	\$ 242,960	\$ 200,474	\$ 251,697	\$ 337,122	\$ 85,425	33.9
Charges and Fees	321	285	-	-	-	0.0
TOTAL REVENUES	<u>\$ 243,281</u>	<u>\$ 200,759</u>	<u>\$ 251,697</u>	<u>\$ 337,122</u>	<u>\$ 85,425</u>	33.9
Personnel	\$ 319,721	\$ 306,459	\$ 315,302	\$ 324,962	\$ 9,660	3.1
Operating	145,538	149,668	183,543	180,504	(3,039)	(1.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 465,259</u>	<u>\$ 456,127</u>	<u>\$ 498,845</u>	<u>\$ 505,466</u>	<u>\$ 6,621</u>	1.3

Funding Adjustments for FY 2013 Include:

- Revenues reflect an anticipated increase in Medicaid reimbursements.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures reflect a decrease due to the administrative and facility cost allocations offset by an increase in medical services.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

ENTERPRISE FUND

HEALTH AND WELFARE

DIVISION – Women’s Services

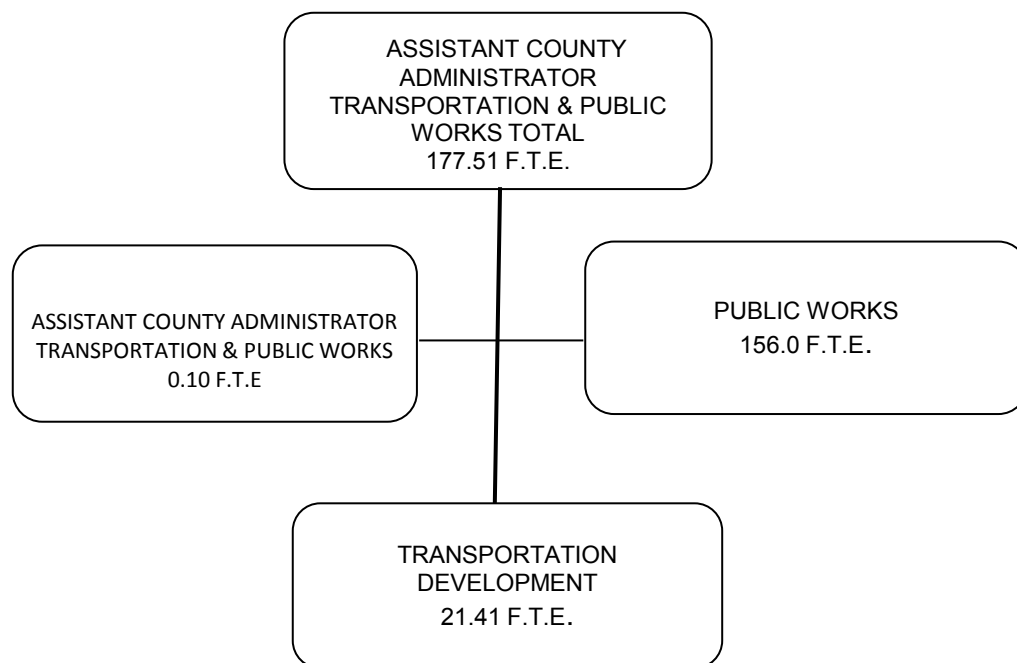
Mission: The Women’s Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.25	11.25	14.05	14.65	0.60	4.3
Intergovernmental	\$ 520,474	\$ 635,510	\$1,937,406	\$1,836,684	\$ (100,722)	(5.2)
Charges and Fees	<u>21,540</u>	<u>5,766</u>	<u>75,783</u>	<u>55,375</u>	<u>(20,408)</u>	(26.9)
TOTAL REVENUES	542,014	641,276	2,013,189	1,892,059	(121,130)	(6.0)
Interfund Transfer In	<u>-</u>	<u>279</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL SOURCES	<u>\$ 542,014</u>	<u>\$ 641,555</u>	<u>\$2,013,189</u>	<u>\$1,892,059</u>	<u>\$ (121,130)</u>	(6.0)
Personnel	\$ 412,724	\$ 479,937	\$ 852,917	\$ 703,377	\$ (149,540)	(17.5)
Operating	164,593	226,071	1,119,091	813,040	(306,051)	(27.3)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 577,317</u>	<u>\$ 706,008</u>	<u>\$1,972,008</u>	<u>\$1,516,417</u>	<u>\$ (455,591)</u>	(23.1)

Funding Adjustments for FY 2013 Include:

- Revenues represent an anticipated decrease in Medicaid reimbursements and client fees.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel costs also reflect a decrease in temporary staff and an offset for anticipated vacancies.
- Operating expenditures reflect a decrease in allocated administrative costs and support services.

ASSISTANT COUNTY ADMINISTRATOR TRANSPORTATION & PUBLIC WORKS



ASSISTANT COUNTY ADMINISTRATOR TRANSPORTATION AND PUBLIC WORKS

GENERAL FUND

GENERAL GOVERNMENT

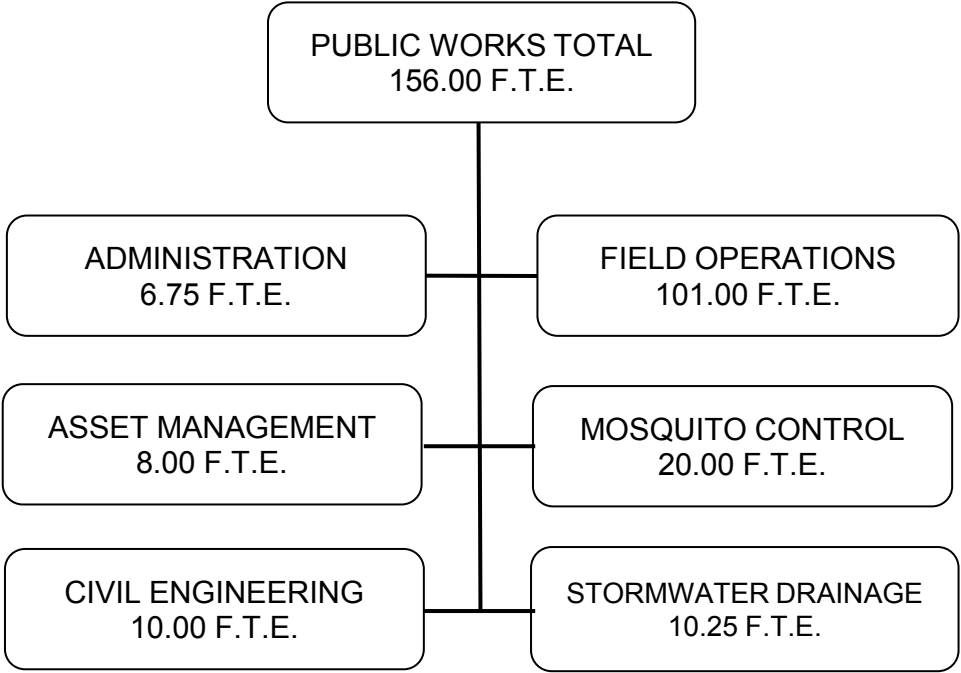
Mission: The Assistant County Administrator for Transportation and Public Works provides oversight, coordination, strategic planning, and direction for Public Works, Transportation Development, and the Roads programs of the Transportation Sales Tax.

DEPARTMENTAL SUMMARY:	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.10	0.10	0.10	0.10	-	0.0
Personnel	\$ -	\$ 18,369	\$ 21,576	\$ 17,842	\$ (3,734)	(17.3)
Operating	454	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 454</u>	<u>\$ 18,369</u>	<u>\$ 21,576</u>	<u>\$ 17,842</u>	<u>\$ (3,734)</u>	<u>(17.3)</u>

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. The majority of the personnel expenses for this position are charged to the Special Revenue Fund for Transportation Sales Tax.

PUBLIC WORKS



PUBLIC WORKS

GENERAL FUND

PUBLIC WORKS

DIVISION - Administration

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.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.75	7.75	6.75	6.75	-	0.0
Personnel	\$ 549,827	\$ 572,197	\$ 397,009	\$ 493,151	\$ 96,142	24.2
Operating	(78,897)	(95,755)	38,671	34,704	(3,967)	(10.3)
Capital	51,291	147	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 522,221</u>	<u>\$ 476,589</u>	<u>\$ 435,680</u>	<u>527,855</u>	<u>\$ 92,175</u>	21.2

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also represent an increase due to interdepartmental staffing changes.
- Operating expenditures reflect a decrease due to the reallocation of costs to the Civil Engineering and Asset Management Divisions.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a safe and quality secondary and rural roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a 20% annual inspection threshold for the County's roadway network.

Objective 1(b): Replace 11% of sign inventory annually.¹

Objective 1(c): Maintain a minimum pass/fail per roadway rating of 70 or higher.^{2&3}

Department Goal 2: Regulate and manage the mosquito population in Charleston County to protect the public from nuisance and disease bearing mosquitoes.

Objective 2(a): Maintain an Adult Density Index (ADI) of 3.5 or less.⁴

Objective 2(b): Increase ground larviciding levels by 50% based on pesticide application levels.

Objective 2(c): Increase Citizen Awareness Program efforts by 20%.

Objective 2(d): Respond and clear all requests for service within 36 business hours of receipt.

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.

Objective 3(a): Annually devegetate 100% of County maintained drainage systems.⁵

Objective 3(b): Excavate to grade 20% of mechanically cleaned drainage systems annually.⁵

Objective 3(c): Inspect 100% of open drainage systems annually.⁵

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

Department Goal 4: Protect the waterways of Charleston County through implementation of Charleston County's Stormwater Management Program.

Objective 4(a): Review all submitted plans for permitting within 20 working days for either approval, denial or request of additional information from the applicant.⁶

Objective 4(b): Inspect all permitted sites at least twice during the open permit status of the project.⁶

Initiative IV: Workflow Analysis-Process Management

Department Goal 5: Achieve accreditation through the American Public Works Association by end of fiscal year 2015.

Objective 5: Effect improvements for practices deemed to meet less than Substantial Compliance level during the self-assessment phase.⁷

MEASURES:

	Objective	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Input:				
Roadway inventory (miles)	1(a,c)	n/a	182	182
Number of maintained signs	1(b)	3,086	3,088	3,088
Mosquito Control expenditures ^u	2(a)	\$2,011,475	\$2,231,438	\$2,319,759
Number of requests for service	2(d)	n/a	3,350	4,000
Drainage inventory subject to devegetation (miles)	3(a)	158.2	211.7	211.7
Drainage inventory mechanically maintained (miles)	3(b)	118.3	80.4	80.4
Open drainage system to be inspected (each)	3(c)	n/a	814	814
Plans submitted for stormwater permits	4(a)	n/a	253	253
Stormwater permitted sites inspected	4(b)	n/a	2,021	2,021
APWA accreditation practices subject to improvement ^u	5	n/a	n/a	393
Output:				
Roads inspected (miles)	1(a)	n/a	60	40
Number of signs replaced	1(b)	337	405	340
Cost of sign replacements	1(b)	\$122,760	\$95,149	\$79,878
Number of inspected roads with passing rating	1(c)	n/a	59	40
Light trap collection count	2(a)	6.1	7.3	6.7
Landing rate count	2(a)	6.8	8.4	7.6
Two day service request average	2(a)	20.3	22.0	21.0
Larviciding pesticide level applied (gallons)	2(b)	n/a	22,428	33,642
Number of households visited (Mosquito Control)	2(c)	n/a	1,484	1,781
Service requests cleared within 36 business hours	2(d)	n/a	3,208	4,000
Drainage system inventory devegetated (miles)	3(a)	158.2	211.7	211.7
Vegetation control expenditures	3(a)	\$993,715	\$1,070,215	\$1,070,215
Drainage system inventory mechanically excavated to grade (miles)	3(b)	118.3	43.1	45.0
Mechanically maintained drainageway expenditures	3(b)	\$565,199	\$394,022	\$411,488
Open drainage system inspected (each)	3(c)	n/a	814	814
Stormwater permits reviewed within 20 working days	4(a)	n/a	253	253
Stormwater permit review expenses	4(a)	n/a	\$16,635	\$16,635
Stormwater permitted sites inspected at least twice	4(b)	n/a	2,012	2,012
Stormwater permit site inspection expenses	4(b)	n/a	\$52,409	\$52,409
APWA accreditation practices improved to at least Substantial	5	n/a	n/a	393
Efficiency:				
Cost per sign replacement	1(b)	\$364	\$235	\$235
Cost per ADI unit ^u	2(a)	\$605,866	\$591,893	\$657,156
Cost per mile vegetation control	3(a)	\$6,283	\$5,056	\$5,056
Cost per mile mechanically cleaned drainageways	3(b)	\$4,778	\$9,144	\$9,144
Cost per stormwaer permit processed	4(a)	n/a	\$66	\$66
Cost per site for stormwater inspection services	4(b)	n/a	\$26	\$26

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

MEASURES:		FY 2011	FY 2012	FY 2013
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Outcome:				
Percentage of roadway network inspected	1(a)	n/a	33.0%	22.0%
Percentage of signs replaced	1(b)	10.9%	13.1%	11.0%
Percentage of inspected roadways with passing rating	1(c)	n/a	98.3%	100%
Level of mosquito control (ADI)	2(a)	3.3	3.8	3.5
Percentage change in larviciding pesticide application ¹⁰	2(b)	n/a	n/a	50.0%
Citizen Awareness Program change ¹⁰	2(c)	n/a	n/a	20.0%
Percentage of service requests cleared within 36 business hours	2(d)	n/a	95.8%	100%
Percentage of drainage system devegetated	3(a)	100%	100%	100%
Percentage of drainage system mechanically cleaned	3(b)	100%	53.6%	55.9%
Percentage of Accreditation practices improved to at least Substantial	5	n/a	n/a	100%

¹ Traffic control signs are replaced on a 9 year cycle as a safety factor based on materials manufacturer's life cycle ratings of 10 years. Highest priority is given to signs not in compliance with the Manual of Uniform Traffic Control (MUTC) Devices standards. All signs must be in compliance with MUTC standards by close of calendar year 2018.

² Road ratings are based on an analysis of the severity of seven fault factors. A newly constructed road will have a rating of 100.

³ Pass/fail rating for FY 2012 was 60.

⁴ Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests.

⁵ Includes only sections of drainage ways actively maintained by the Public Works Department.

⁶ This department will begin measuring performance against this objective in FY 2013.

⁷ Practices are outlined in the APWA Public Works Practices Manual, 7th edition.

⁸ FY 2011 reflects closed book figures; FY 2012 reflects end-of-fiscal-year figures.

⁹ Self-assessment completed in FY 2012; improvement phase to end in FY 2013.

¹⁰ Actual percentages to be reported starting with FY 2013 when adequate records are available.

2013 ACTION STEPS

Department Goal 1

- Continue implementation Maintenance Rating Process (MRP) for Charleston County to include all County roads, signs, and drainage systems.
- Bring County Non-Standard Roads (CNSR) into the County maintenance system.
- Implement a County road encroachment permit policy.

Department Goal 2

- Develop GIS maps for helicopter adulticiding operations.
- Replace aged Vector Control Management System (VCMS) with FieldSeeker software.
- Integrate Cartograph and Field Seeker software systems.
- Perform aerial and ground surveillance to enhance larviciding operations.

Department Goal 3

- Develop and implement a closed drainage system maintenance program.
- Implement a maintained based drainage rating system.

Department Goal 4

- Fully develop GIS Stormwater inventory for the department.
- Integrate Stormwater GIS database with Asset Management.

Department Goal 5

- Conduct an electronic peer review of all practices.
- Conduct a mock accreditation review if practicable.
- Develop methodologies to document cost savings (efficiency).

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Asset Management

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	8.00	8.00	-	0.0
Personnel	\$ -	\$ -	\$ 608,732	\$ 553,781	\$ (54,951)	(9.0)
Operating	-	-	39,484	71,661	32,177	81.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 648,216</u>	<u>\$ 625,442</u>	<u>\$ (22,774)</u>	<u>(3.5)</u>

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also reflect the annualized savings resulting from the transfer of an Administrative Assistant II position and an Engineering Inspector I position to the Administration Division in FY 2012.
- Operating expenditures reflect the full year funding of the Asset Management Division established in FY 2012.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Civil Engineering

Mission: The Civil 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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	11.00	8.00	10.00	2.00	25.0
Intergovernmental	\$ 3,281	\$ 1,349	\$ -	\$ -	\$ -	0.0
Charges and Fees	-	2,170	-	-	-	0.0
Miscellaneous	-	31	-	-	-	0.0
TOTAL REVENUES	<u>\$ 3,281</u>	<u>\$ 3,550</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,018,119	\$ 790,861	\$ 615,996	\$ 639,889	\$ 23,893	3.9
Operating	122,083	88,603	61,372	74,110	12,738	20.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,140,202</u>	<u>\$ 879,464</u>	<u>\$ 677,368</u>	<u>\$ 713,999</u>	<u>\$ 36,631</u>	5.4

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also reflect the transfer in of two Engineering Aide II positions from the Stormwater Division. The increase is offset by a personnel reimbursement from the Stormwater Division.
- Operating expenditures reflect an increase due to higher cost of fuel.

PUBLIC WORKS (continued)

GENERAL FUND

PUBLIC WORKS

DIVISION – Field Operations

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 Field Operations Division ensures that Charleston County citizens and tourists are provided safe, effective and locally maintained road and drainage systems.

DIVISION SUMMARY:	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Adjusted</u>	<u>FY 2013 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	103.00	101.00	97.00	101.00	4.00	4.1
Intergovernmental	\$ 4,043	\$ 10,472	\$ 300,000	\$ -	\$ (300,000)	(100.0)
Miscellaneous Revenues	5,302	8,580	-	-	-	0.0
TOTAL REVENUES	\$ 9,345	\$ 19,052	\$ 300,000	\$ -	\$ (300,000)	(100.0)
Personnel	\$ 4,599,989	\$ 3,997,258	\$ 4,249,599	\$ 4,255,126	\$ 5,527	0.1
Operating	1,384,983	1,709,517	1,200,190	1,197,962	(2,228)	(0.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 5,984,972	\$ 5,706,775	\$ 5,449,789	\$ 5,453,088	\$ 3,299	0.1

Funding Adjustments for FY 2013 Include:

- Revenues decreased due to the discontinuation of the intergovernmental agreement with James Island Public Service District to provide stormwater project work.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also include an increase in anticipated vacancies and a decrease in the temporary work crews. In addition, four Equipment Operators were added for the Non-standard Roads Program.
- Operating expenditures reflect a decrease due to higher fleet costs offset by an operating reimbursement for the Vacuum Truck use on projects for the Stormwater Division.

PUBLIC WORKS (continued)

GENERAL FUND

HEALTH AND WELFARE

DIVISION – Mosquito Control

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:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	20.00	20.00	-	0.0
Charges and Fees	\$ 53,095	\$ 109,933	\$ 150,000	\$ 100,000	\$ (50,000)	(33.3)
TOTAL REVENUES	<u>\$ 53,095</u>	<u>\$ 109,933</u>	<u>\$ 150,000</u>	<u>\$ 100,000</u>	<u>\$ (50,000)</u>	<u>(33.3)</u>
Personnel	\$ 762,346	\$ 752,653	\$ 939,339	\$ 1,013,440	\$ 74,101	7.9
Operating	679,527	851,060	858,900	936,468	77,568	9.0
Capital	<u>104,019</u>	<u>22,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 1,545,892</u>	<u>\$ 1,626,214</u>	<u>\$ 1,798,239</u>	<u>\$ 1,949,908</u>	<u>\$ 151,669</u>	<u>8.4</u>

Funding Adjustments for FY 2013 Include:

- Revenues are derived from contracts to service dredged material disposal sites managed by Federal, State, and local governments.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also include the elimination of anticipated vacancies.
- Operating expenditures include an increase in flying contracts and pesticide costs due to expanded areas of treatment. In addition, higher fuel costs based on projected usage contribute to this increase.

PUBLIC WORKS (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION – Stormwater Drainage

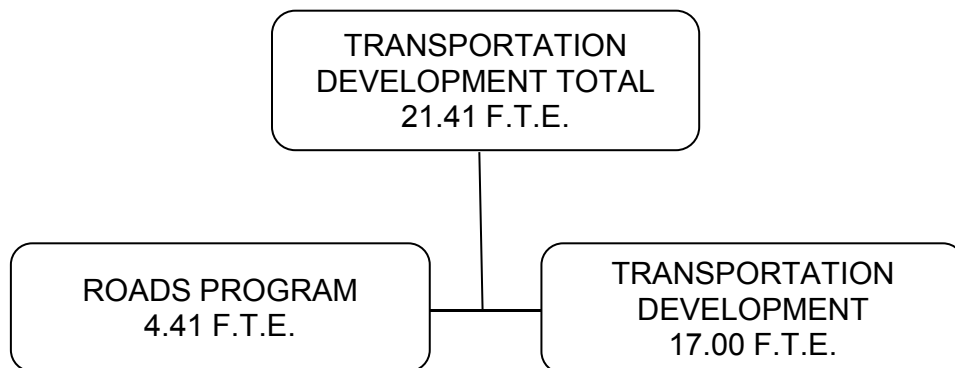
Mission: The Stormwater Drainage Division implements a storm water management program to address water quality issues for the citizens of Charleston County. The Division will do this by testing, surveying, and monitoring water quality in all areas of the County and taking the necessary measures to improve the quality of water run off for all the citizens of Charleston County. The Stormwater Division also manages the storm water management program for five other municipalities.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.27	12.27	12.25	10.25	(2.00)	(16.3)
Intergovernmental	\$ 703,101	\$ 666,654	\$ 299,250	\$ 297,650	\$ (1,600)	(0.5)
Charges and Fees	1,159,421	1,042,453	1,347,000	1,280,000	(67,000)	(5.0)
Interest	8,131	7,627	-	-	-	0.0
TOTAL REVENUES	<u>\$ 1,870,653</u>	<u>\$ 1,716,734</u>	<u>\$ 1,646,250</u>	<u>\$ 1,577,650</u>	<u>\$ (68,600)</u>	<u>(4.2)</u>
Personnel	\$ 802,049	\$ 1,048,850	\$ 1,440,255	\$ 1,525,091	\$ 84,836	5.9
Operating	429,029	564,934	2,247,370	1,685,152	(562,218)	(25.0)
Capital	19,164	112,205	350,000	-	(350,000)	(100.0)
TOTAL EXPENDITURES	1,250,242	1,725,989	4,037,625	3,210,243	(827,382)	(20.5)
Interfund Transfer Out	11,842	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,262,084</u>	<u>\$ 1,725,989</u>	<u>\$ 4,037,625</u>	<u>\$ 3,210,243</u>	<u>\$ (827,382)</u>	<u>(20.5)</u>

Funding Adjustments for FY 2013 Include:

- Revenues are generated by the collection of a stormwater fee for services provided in unincorporated areas of the County. Revenues also include receipts from several municipalities to enact a program within the municipalities.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also reflect the transfer of two Engineering Aide II positions to the Civil Engineering Division. The decrease is offset by a reimbursement to the Civil Engineering Division in the General Fund.
- Operating expenditures reflect a reduction in available funds.

TRANSPORTATION DEVELOPMENT



TRANSPORTATION DEVELOPMENT (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

DIVISION - Roads Program

Mission: The Transportation Development Roads Program provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.63	4.58	4.41	4.41	-	0.0
Sales Tax	\$ 23,590,399	\$ 24,655,089	\$ 23,205,000	\$ 26,000,000	\$ 2,795,000	12.0
Intergovernmental	-	295,803	-	-	-	0.0
Charges and Fees	681	204	-	-	-	0.0
Interest	180,065	107,993	-	25,000	25,000	100.0
TOTAL REVENUES	23,771,145	25,059,089	23,205,000	26,025,000	2,820,000	12.2
Interfund Transfer In	934,217	193,508	4,992,740	10,434,000	5,441,260	109.0
TOTAL SOURCES	\$ 24,705,362	\$ 25,252,597	\$ 28,197,740	\$ 36,459,000	\$ 8,261,260	29.3
Personnel	\$ 564,336	\$ 525,024	\$ 544,085	\$ 464,425	\$ (79,660)	(14.6)
Operating	14,826,624	16,379,102	4,300,473	3,586,425	(714,048)	(16.6)
Capital	-	-	-	-	-	0.0
Debt Service	7,693,217	7,893,333	13,101,791	18,657,400	5,555,609	42.4
TOTAL EXPENDITURES	23,084,177	24,797,459	17,946,349	22,708,250	4,761,901	26.5
Interfund Transfer Out	3,000,000	32,533,419	13,500,000	13,500,000	-	0.0
TOTAL DISBURSEMENTS	\$ 26,084,177	\$ 57,330,878	\$ 31,446,349	\$ 36,208,250	\$ 4,761,901	15.1

Funding Adjustments for FY 2013 Include:

- Sales Tax revenues are expected to increase based on current trends.
- Interfund Transfer in reflects a premium from the 2011 bond issuance that is used to pay debt service.
- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%. Personnel expenditures also represent savings from the reallocation of personnel.
- Operating expenditures represent a decrease in consultant fees as management transitions to county staff.
- The Debt Service increase is due to the scheduled bond payments.

TRANSPORTATION DEVELOPMENT (continued)

SPECIAL REVENUE FUND

PUBLIC WORKS

- Interfund Transfer Out represents \$3 million annually for the Cooper River Bridge and \$10.5 million allocation to Transportation Sales Tax project. During budget deliberations, Council deferred the repayment or forgiveness of a \$7.6 million loan from the Roads Program to the Charleston Area Regional Transportation Authority (CARTA) until FY 2014. The Administrator had proposed the forgiveness of the loan.

TRANSPORTATION DEVELOPMENT

GENERAL FUND

PUBLIC WORKS

DIVISION – Transportation Development

Mission: Transportation Development provides consolidated services for construction management, quality control, design and materials testing on multi-jurisdictional infrastructure projects that span federal, state, county and municipal roads, streets, bridges, sidewalks and other transportation-related projects to ensure that funding is expended in an economical and efficient manner.

DIVISION SUMMARY:	FY 2010 <u>Actual</u>	FY 2011 <u>Actual</u>	FY 2012 <u>Adjusted</u>	FY 2013 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	17.00	17.00	17.00	-	0.0
Personnel	\$ 923,886	\$ 1,329,465	\$ 1,408,925	\$ 1,472,132	\$ 63,207	4.5
Operating	(679,621)	(966,471)	(1,028,419)	(1,100,578)	(72,159)	7.0
Capital	<u>5,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	<u>\$ 250,033</u>	<u>\$ 362,994</u>	<u>\$ 380,506</u>	<u>\$ 371,554</u>	<u>\$ (8,952)</u>	(2.4)

Funding Adjustments for FY 2013 Include:

- Personnel costs reflect projected compensation, including the annualization of a 2% Cost of Living Adjustment awarded in FY 2012, the continuation of the longevity program, and an increase in the fringe benefit rate from 38% to 40%.
- Operating expenditures are offset by reimbursements to this Division for costs associated with services provided to programs with funding sources outside the General Fund such as the Charleston Transportation Committee and the Transportation Sales Tax program. The decrease in operating costs offsets the increase in personnel costs.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a safe and quality secondary and rural roadway network for the citizens of Charleston County.

Objective 1(a): Maintain a paved roadway Overall Condition Index (OCI) of 73 or more.

TRANSPORTATION DEVELOPMENT

GENERAL FUND

PUBLIC WORKS

MEASURES:

	<u>Objective</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Projected</u>
Input:				
Paved road expenditures ¹	1(a)	\$7,990,398	\$8,346,423	\$7,000,000
Efficiency:				
Cost per OCI unit ¹	1(a)	\$106,539	\$112,790	\$95,890
Outcome:				
Condition of paved road network (OCI) ¹	1(a)	75	74	73

¹ Overall Condition Index (OCI) is a measure of the deterioration of the paved roadway network. A newly constructed or resurfaced roadway will have an OCI of 100.

2013 ACTION STEPS

Department Goal 1

- Develop and implement County earth road evaluation rating system.
- Seek alternate resources or strategies necessary to achieve a 20% annual inspection threshold of the County's road system.
- Develop and implement maintained rating system.

Capital Projects – General

Charleston County

Overview

The FY 2013 – FY 2017 Adopted five year Capital Improvement Plan contains three separately approved plans including the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, and the Environmental Management Enterprise Fund Capital Improvement Plan. Each plan is developed separately from the other and provides detailed information about the individual projects within each plans' realm of responsibility.

The three FY 2013 – 2017 Adopted CIPs total \$559 million for five years and includes \$95.7 million or 17 percent of this amount allocated to the General Capital Improvement Plan, \$435.1 million or 78 percent allocated to the Transportation Sales Tax Comprehensive Plan of Expenditures, and \$28.6 million or 5 percent allocated to the Environmental Management Enterprise Fund Capital Improvement Plan.

The County defines capital assets as major assets that benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, vehicles, machinery equipment, computer software, and infrastructure that meet the County capitalization threshold. The capitalization threshold for various assets is as stated in the following table.

Asset Category	Items to be Capitalized
Land	All, regardless of cost.
Non-Depreciable Land Improvements	All, regardless of cost.
Depreciable Land Improvements	Any costing more than \$100,000.
Buildings and Building Improvements	Any costing more than \$100,000.
Infrastructure	Any costing more than \$100,000.
Machinery, Equipment & Vehicles	Any costing more than \$5,000.

Some capital expenditures are included within the operating budget since they are recurring or affordable on a pay-as-you-go basis. Examples of capital expenditures included in the operating budget are vehicles and equipment purchases. Following is a table summarizing capital expenditures in the operating budget.

Capital Expenditures	
General Fund	\$1,162,654
Special Revenue Funds	487,128
Enterprise Funds	4,688,525
Internal Service Funds	4,906,500
Grand Total	\$11,244,807

Charleston County's CIP is a financial management tool that assists in facility maintenance and capital development. Implementing a multi-year CIP promotes better use of the County's limited financial resources and assists in the coordination of public and private development. As a financial tool, a multi-year CIP provides early indications of major outlays and assures timely facility maintenance or replacement. In addition, five-year capital improvement plans are an integral part of long-range planning and are viewed positively by bond rating agencies.

Capital Projects – General

Charleston County

Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*
- *Expenditure Policy #1: ... strive to provide sufficient funding for adequate maintenance of equipment and facilities at a level that protects capital investment and minimizes future maintenance and replacement costs.*

Each multi-year plan covers a five-year planning period and is updated annually to reflect ongoing changes and additions. These plans are submitted to County Council for adoption along with the County's annual budget. The five-year plans do not appropriate funds; they support the actual appropriations that are made through adoption of the budget.

Facility Planning Committee

Early in 2003, the County Administrator established the Facility Planning Committee. The Committee is composed of representatives from the Building Services and the Capital Projects/ Facilities Management Departments. The purpose of the Committee was to develop a five-year plan to address existing and future facility and capital needs.

The initial phase of development was to evaluate existing County-owned and rented facilities and land. The Committee found that the County's facilities were generally in good condition with 76 percent of the square footage having an effective age of ten years or less. The effective age was determined from original construction date or the date of major renovations. The Committee determined that the County owned some unused buildings and land. Council voted to lease portions of the unused facilities and property.

The Committee sent a survey to all department heads and elected officials requesting information about current and future service delivery and space needs. In addition, the Committee looked at demographic trends determining that the population is becoming older, more affluent, and better educated.

Based on the facilities evaluations, the departments' anticipated needs, and the demographic information, the Committee prioritized projects. The main goals of the CIP was to more effectively utilize County facilities and invest in technology to better serve the County's citizens.

With assistance from the Finance and Budget Offices, the Committee balanced the identified projects with current and future financing capabilities. After identifying the projects, the committee developed the five-year plan by identifying the total cost of each selected project and the associated operating and maintenance costs. The projects were then scheduled and budgeted for the FY 2004 – FY 2008 Capital Improvement Plan. This Committee continues to review and update facilities needs and provides input to the General CIP plan annually.

Capital Projects – General

Charleston County

Capital Improvement Plan – General

The County updates the CIP annually. The FY 2013–FY 2017 General Capital Improvement Plan reflects the current estimated schedule for approved projects. During the FY 2010 planning process, the County decided to expand the projects listed in the plan to include all projects that meet the county capitalization threshold. This added capital software and building improvements to the five year plan which increased the number of projects on the plan and provides a more detailed analysis of the County's Capital needs.

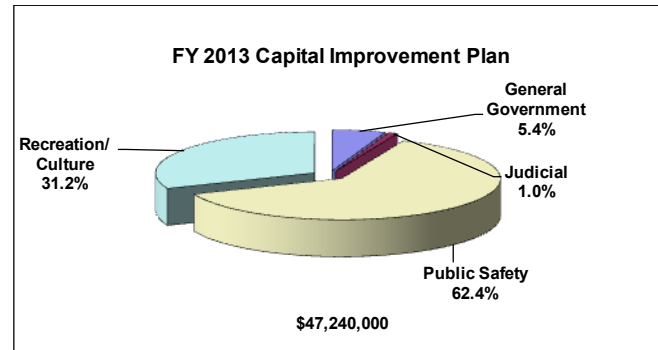
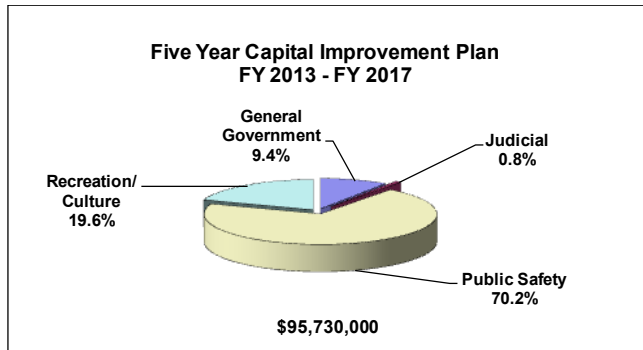
General Project Cost Summary *

Project Title	Prior	2013	2014	2015	2016	2017	Beyond	Total
GENERAL GOVERNMENT								
Azalea Fuel - Consolidate	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
Banov - Replace HVAC Sys.	-	475	-	-	-	-	-	475
Cty Office Bldg - Ext Painting	-	-	-	-	200	-	-	200
Cty Office Bldg - Carpet Replace	-	-	-	-	-	200	-	200
Lee Bldg - Carpet Replace	-	-	-	-	200	-	-	200
Lee Bldg - Roof Replace	-	-	-	-	-	500	-	500
Parking Garages	2,470	930	-	-	400	-	-	3,800
PSB - Carpet Replace	-	-	-	-	250	120	-	370
PSB - IT Room HVAC Sys.	-	180	-	-	-	-	-	180
Tax Software System	1,225	975	-	-	-	-	-	2,200
General Government Total	3,695	2,560	900	-	1,050	820	-	9,025
JUDICIAL								
Clerk of Court Systems	320	450	-	-	-	-	-	770
Judicial Total	320	450	-	-	-	-	-	770
PUBLIC SAFETY								
Consolidated Dispatch Center	14,370	12,250	-	-	-	-	-	26,620
Detention Ctr Admin Renovation	100	750	650	-	-	-	-	1,500
Detention Ctr Air Handling Unit	-	120	-	-	-	-	-	120
EMS Warehouse	-	-	150	-	-	-	-	150
Law Enforcement Center	4,600	3,000	4,900	-	-	-	-	12,500
Radio Sys Expansion Phs I & II	10,100	2,400	-	-	-	-	-	12,500
Radio Sys Expansion Phs III	685	6,315	-	-	-	-	-	7,000
Station Alerting	-	2,270	-	-	-	-	-	2,270
Total Law Enforcement System	-	2,385	2,115	-	-	-	-	4,500
Public Safety Total	29,855	29,490	7,815	-	-	-	-	67,160
RECREATION/CULTURE								
Chas Sr Citizen Center Repairs	427	28	-	-	-	-	-	455
Chas Sr Citizen Center HVAC	-	-	-	120	-	-	-	120
Main Library Replace Carpet	-	200	-	-	-	-	-	200
Trident Nursing Building	3,488	14,512	-	-	-	-	-	18,000
Recreation/Culture Total	3,915	14,740	-	120	-	-	-	18,775
GRAND TOTAL	\$37,785	\$47,240	\$ 8,715	\$ 120	\$ 1,050	\$ 820	\$ -	\$ 95,730

Capital Projects – General

Charleston County

Sixteen of the 24 projects listed in the CIP have funds appropriated for use in FY 2013. The following graphs show the proposed projects scheduled during the five year CIP and the individual projects scheduled for FY 2013. See the Project Summary pages for project details.



Council and staff will continue to review the program, its direction, progress, and financing requirements annually.

Financing the CIP

The funding for this plan will come from existing funds, Emergency 911 Fees, Municipal Contributions and transfers from the General Fund. In addition, all revenues from the sale of real estate must be used for capital projects per the County Budget Ordinance and Financial Policies.

General Project Source Summary *

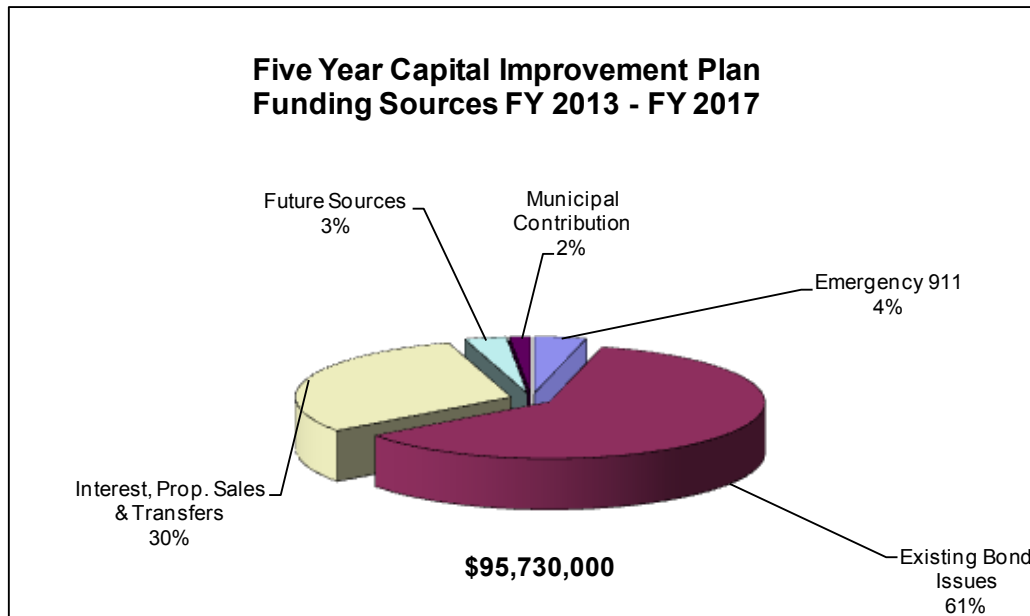
Funding Source	Prior	2013	2014	2015	2016	2017	Beyond	Total
Emergency 911	\$ -	\$ 3,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,750
Existing Bond Issues	26,451	27,537	4,400	-	-	-	-	58,388
Interest, Sales, Transfer & Other	10,959	14,828	2,915	-	400	-	-	29,102
Municipal Contribution	375	1,125	-	-	-	-	-	1,500
Future Sources	-	-	1,400	120	650	820	-	2,990
GRAND TOTAL	\$37,785	\$47,240	\$ 8,715	\$ 120	\$ 1,050	\$ 820	\$ -	\$ 95,730

*Amounts in thousands

Forty-nine percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2013.

Capital Projects – General

Charleston County



Impact on the Operating Budget

The capital program directly impacts current and future operating budgets. Charleston County has identified costs required to operate and maintain completed capital projects. In some cases, the operating costs of the project are either insignificant or are offset by cost savings.

The operating and maintenance cost is calculated on each individual project. The Facilities Department estimates the increased cost for administrative costs, building maintenance, utilities and security. The Safety and Risk Management Department calculates the increased insurance costs. The Technology Services Department determines the ongoing operating and update costs associated with capital management information systems. If applicable, the operating and maintenance costs are displayed in current dollars.



Groundbreaking ceremony for the Consolidated 9-1-1 Center

Capital Projects – General

Charleston County

General Government Projects

AZALEA FUEL CONSOLIDATION*

This project consolidates the two antiquated and unsafe fueling stations at the Azalea site into a single safer more effective fueling facility. The old underground tanks would be removed and new environmentally compliant above ground tanks installed.

Function: General Government		Start Date: 2014		End Date: 2014				
I. Expenditures:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	-	900	-	-	-	-	900
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	-	900	-	-	-	-	900
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	-	(3)	-	-		

IV. O&M Impacts: There is an anticipated reduction in insurance costs due to consolidating sites.

BANOV – REPLACE HVAC SYSTEM*

This project will replace the existing HVAC system with a more energy efficient system. The existing system has exceeded its life expectancy and has become costly to maintain. Without replacement, the system will soon become un-maintainable with a high probability of failure resulting in unacceptable working conditions within the facility.

Function: General Government		Start Date: 2013		End Date: 2013				
I. Expenditures:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	475	-	-	-	-	-	475
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	475	-	-	-	-	-	475
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	(6)	-	-	-		

IV. O&M Impacts: There are minor utility savings expected from the more efficient unit.

Capital Projects – General

Charleston County

COUNTY OFFICE BUILDING – EXTERIOR PAINTING*

In order to keep the County Office Building exterior from deteriorating, the building will require patching and painting of its outside surfaces.

Function:	General Government			Start Date:	2016	End Date:	2016	
I. Expenditures:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	-	-	-	200	-	-	200
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	-	-	-	200	-	-	200
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

COUNTY OFFICE BUILDING – CARPET REPLACEMENT*

The carpet has exceeded its life expectancy and requires replacement. This project will cover the purchase costs and installation of all required carpeting in the building.

Function:		General Government			Start Date: 2017		End Date: 2017		
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total
		-	-	-	-	-	200	-	200
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total
	Existing Funds	-	-	-	-	-	200	-	200
III. O&M Costs (Savings):			2013	2014	2015	2016	2017		
	Personnel		-	-	-	-	-		
	Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.								

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

LEE BUILDING – CARPET REPLACEMENT*

The carpet has exceeded its life expectancy and requires replacement.

Function:		General Government			Start Date:		2016	End Date:		2016
		Prior	2013	2014	2015	2016	2017	Beyond	Total	
I. Expenditures:		-	-	-	-	200	-	-	200	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
Existing Funds		-	-	-	-	200	-	-	200	
III. O&M Costs (Savings):			2013	2014	2015	2016	2017			
Personnel			-	-	-	-	-			
Operating			-	-	-	-	-			
IV. O&M Impacts:		There are no significant additional operating or maintenance costs or savings due to this project.								

LEE BUILDING – ROOF REPLACEMENT*

This project replaces the roofing system on the Lee Building. The roof is under constant repair and total replacement is the only option.

Function:		General Government			Start Date: 2017		End Date: 2017		
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total
		-	-	-	-	-	500	-	500
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total
	Existing Funds	-	-	-	-	-	500	-	500
III. O&M Costs (Savings):			2013	2014	2015	2016	2017		
	Personnel		-	-	-	-	-		
	Operating		-	-	-	-	-		
IV. O&M Impacts:		There are minimal utility savings of \$2,000 expected in FY 2018.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

PARKING GARAGES*

This project will address necessary repairs, outstanding maintenance issues, and upgrades in the Cumberland and King & Queen Parking Garages required for their continued use. Repairs include localized patching of cracks in concrete, application of corrosion inhibitor, and surface coating of the upper decks of the King & Queen Garage.

Function:		General Government			Start Date:	2009	End Date:	2016	
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total
		2470	930	-	-	400	-	-	3,800
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total
	Existing Funds	2,470	930	-	-	400	-	-	3,800
III. O&M Costs (Savings):		2013	2014	2015	2016	2017			
	Personnel	-	-	-	-	-			
	Operating	-	-	-	-	(90)			
IV. O&M Impacts:	There are personnel savings anticipated due to automation of some equipment.								

PUBLIC SERVICE BUILDING – CARPET REPLACEMENT*

The carpet has exceeded its life expectancy and requires replacement. This will be accomplished in two phases. Phase I will cover the purchase costs and installation in the highest traffic areas in the building. Phase II will cover the installation of the carpet in the remaining portions of the building.

Function:	General Government			Start Date:	2016	End Date:	2017	
I. Expenditures:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	-	-	-	250	120	-	370
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	-	-	-	250	120	-	370
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no significant additional operating or maintenance costs or savings due to this project.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

PUBLIC SERVICE BUILDING IT ROOM HVAC SYSTEM*

This project will provide cooling to the main server room. This project is necessary due to the amount of additional IT equipment purchased. Currently the total air conditioning load now exceeds the amount available. This project will install two additional dedicated units.

Function:		General Government			Start Date: 2013		End Date: 2013		
		Prior	2013	2014	2015	2016	2017	Beyond	Total
I. Expenditures:		-	180	-	-	-	-	-	180
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds		-	180	-	-	-	-	-	180
III. O&M Costs (Savings):			2013	2014	2015	2016	2017		
Personnel			-	-	-	-	-		
Operating			-	9	-	-	-		
IV. O&M Impacts:		This project will increase the service contracts for the two additional units.							

TAX SOFTWARE SYSTEM*

The new application will provide the County Tax Departments (Auditor, Treasurer, Assessor and Delinquent Tax Collector) a comprehensive Commercial off the Shelf tax system that will satisfy the South Carolina statutory requirements of issuing and collecting real and personal property taxes. Furthermore, with the tax application, the County will implement a new CAMA system for the Assessor's Office that will improve the ability to reassess real property.

Function:		General Government			Start Date:	2008	End Date:	2013	
		Prior	2013	2014	2015	2016	2017	Beyond	Total
I. Expenditures:		1,225	975	-	-	-	-	-	2200
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds		1,225	975	-	-	-	-	-	2200
III. O&M Costs (Savings):			2013	2014	2015	2016	2017		
Personnel			-	-	-	-	-		
Operating			150	(310)	-	-	-		
IV. O&M Impacts:		This software is being migrated from the mainframe system to the Open System environment. Since mainframe has some other applications that will be there for two more years, this system will increase operating and maintenance costs in short term. Once the mainframe system is shutdown (estimated 2013), the costs will come down substantially.							

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

Judicial Projects

CLERK OF COURT SYSTEMS*

The state of South Carolina is implementing a statewide common system and is scheduled to be implemented in 2013. Also the current applications is being run on a mainframe system that will no longer be supported by IBM after December 2012.

Function:		General Government			Start Date:		2010	End Date:		2013
		Prior	2013	2014	2015	2016	2017	Beyond	Total	
I. Expenditures:		320	450	-	-	-	-	-	770	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
Existing Funds		320	450	-	-	-	-	-	770	
III. O&M Costs (Savings):		2013	2014	2015	2016	2017				
Personnel		-	-	-	-	-				
Operating		-	-	-	-	-				
IV. O&M Impacts:		There are no significant additional operating or maintenance costs or savings due to this project.								

Public Safety Projects

CONSOLIDATED DISPATCH CENTER*

This project will provide facilities for full implementation of the Charleston County Consolidated 9-1-1 Center which will result in faster emergency response times along with enhanced interoperability and coordination among responding agencies. Transition to the Consolidated 9-1-1 Center will provide countywide emergency dispatch for law enforcement, fire and emergency medical services.

Function:		Public Safety		Start Date:		2009		End Date:		2013	
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
		14,370	12,250	-	-	-	-	-	26,620		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		-	5,402	-	-	-	-	-	5,402		
Emergency 911		-	3,750	-	-	-	-	-	3,750		
Existing Bond Funds		2,800	14,668	-	-	-	-	-	17,468		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			900	3,300	-	-	-				
Operating			300	200	-	-	-				
IV. O&M Impacts:		There were 18 additional positions added in FY 2013 and another 50 positions are anticipated in FY 2014. Additional operating costs will include utilities and communications costs at the new facility.									

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

DETENTION CENTER ADMINISTRATION BUILDING RENOVATIONS*

This project includes renovation of the existing one-story administration building to provide courtrooms and office space for the bond hearing and preliminary hearing courts, and suites for juvenile detention, logistics, and sheriff's training.

Function:		Public Safety		Start Date:		2012		End Date:		2014	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenditures:		100	750	650	-	-	-	-	1,500		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		100	750	650	-	-	-	-	1,500		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			-	-	-	-	-				
Operating			-	-	-	-	-				
IV. O&M Impacts:			Renovations to this building are anticipated to eliminate \$78,000 of lease costs associated with the courts.								

DETENTION CENTER AIR HANDLING UNIT*

The HVAC system in the older portion of the Detention Center has exceeded its life expectancy by more than a decade. Four air handler units can no longer be repaired and require replacement. These units will be replaced with more energy efficient units.

Function:		General Government			Start Date:		2013	End Date:		2013
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
		-	120	-	-	-	-	-	120	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
Existing Funds		-	120	-	-	-	-	-	120	
III. O&M Costs (Savings):			2013	2014	2015	2016	2017			
Personnel			-	-	-	-	-			
Operating			-	(3)	-	-	-			
IV. O&M Impacts:	There are minor utility savings expected from more efficient units.									

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

EMERGENCY MEDICAL SERVICES WAREHOUSE*

This project is retrofit/renovation of the existing Sheriff's Logistics facility located in the rear of the Elections warehouse for the Emergency Medical Services department. It will house a central supply facility for EMS for resupply of outlying EMS stations. This project will follow the completion of the Law Enforcement Center.

Function:		Public Safety		Start Date:		2014		End Date:		2014	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenditures:		-	-	150	-	-	-	-	150		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		-	-	150	-	-	-	-	150		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			-	-	-	-	-				
Operating			-	-	-	-	-				
IV. O&M Impacts:		There are no significant additional operating or maintenance costs or savings due to this project. Retrofitting this space may avoid the need to lease space at another location.									

LAW ENFORCEMENT CENTER*

This project will relocate and consolidate the Sheriff's Office personnel from multiple locations to a single centrally located facility. The project consists of interior renovations to the existing main SCE&G building and two outbuildings on the Leeds Avenue site to house Sheriff's staff.

Function:		Public Safety		Start Date:		2011		End Date:		2014	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenditures:		4,600	3,000	4,900	-	-	-	-	12,500		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		500	-	-	-	-	-	-	500		
Future Bond Issue		4,100	3,000	4,900	-	-	-	-	12,000		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			-	-	100	-	-				
Operating			190	-	525	-	-				
IV. O&M Impacts:		O&M increases will be needed to cover the recurring cost of two additional maintenance personnel, maintenance contracts for HVAC systems, and other services. There will also be a projected increase in utility cost. Some of this cost will be offset by the reduced cost of operating the facilities that are vacated.									

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

LAW ENFORCEMENT SOFTWARE SYSTEM*

The County is in the process of acquiring an integrated Total Law Enforcement System (TLES) that includes the following four major functions: Computer Aided Dispatch, Records Management System (RMS), Jail Management System (JMS), and Mobile Data Computer (MDC) system. This system will provide for the entry, query, and storage of all data pertinent to all aspects of Law Enforcement Public Safety, from the initial call into a call center, through case reports, supplements, warrants, collection of property and evidence, intake and booking of a suspects, and sentencing, and finally through the court disposition.

Function:		Public Safety		Start Date:		2009		End Date:		2014	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenditures:		-	2,385	2,115	-	-	-	-	4,500		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		-	2,385	2,115	-	-	-	-	4,500		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			84	-	-	-	-				
Operating			25	-	900	-	-				
IV. O&M Impacts:		A position and a consultant were added in the FY 2013 budget. Once the system is complete, additional maintenance cost of 20% of the project is anticipated.									

RADIO SYSTEM EXPANSION PHASES I & II*

The current digital radio system suffers from sporadic lost and inaudible transmissions, primarily due to radio frequency interference which is severe during the summer months. There are a total of five new and two upgraded towers in the system (in phases 1 and 2) to provide more radio frequency power on the ground and provide a higher grade of service and coverage. **Phase 1:** Focuses on East of the Cooper and Coastal areas. **Phase 2:** Focuses on John's, James, and Edisto Islands, as well as the Ravenel and Hollywood areas.

Function:		Public Safety		Start Date:		2011		End Date:		2013	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenditures:		10,100	2,400	-	-	-	-	-	12,500		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Bond Funds		8,600	2,400	-	-	-	-	-	11,000		
Municipal Contribute		1,500	-	-	-	-	-	-	1,500		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			-	-	-	-	-				
Operating			210	150	-	-	-				
IV. O&M Impacts:		Operating costs include the lease of six new communication towers, T1 circuit backhauled to each site and Motorola service for the new radio tower infrastructure at these new tower sites.									

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

RADIO SYSTEM EXPANSION PHASES III*

Phase III of the radio system expansion project provides needed coverage and capacity in the McClellanville and Awendaw areas, a tower near Summerville to help cover the expansion of North Charleston into Dorchester County, and a tower to cover the areas West and North of Highway 17 (on Highway 165) adjacent to the Mead Westvaco Tract. The Highway 165 tower will cover areas that currently have little or no 800 MHz coverage.

Function: Public Safety		Start Date: 2012		End Date: 2013				
I. Expenditures:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	685	6,315	-	-	-	-	-	7,000
II. Fund Source:	Prior	2012	2013	2014	2015	2016	Beyond	Total
Existing Funds	685	6,315	-	-	-	-	-	7,000
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	35	-	-	-		
Operating		-	130	-	-	-		

IV. O&M Impacts: Operating costs include the lease of three new communication towers, T1 circuit backhubs to each site and Motorola service for the new radio tower infrastructure at these new tower sites. Implementation and ongoing operation of the new tower and tower infrastructure will require one new part-time position.

STATION ALERTING*

Station Alerting reduces the workload of the Dispatch staff while increasing the speed and efficiency of dispatching the correct units to an incident. The system also reduces or eliminates the amount of radio communications needed for monitoring and only sends out the call to the assigned incident channel.

Function: General Government		Start Date: 2013		End Date: 2013				
I. Expenditures:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	2,270	-	-	-	-	-	2,270
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	2,270	-	-	-	-	-	2,270
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	100	-	-	-		

IV. O&M Impacts: Additional maintenance costs are anticipated.

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

Recreation / Culture Projects

CHARLESTON SENIOR CITIZEN CENTER REPAIRS*

This project is an exterior renovation to address and correct existing safety and maintenance issues with the building located at 259 Meeting Street. The work includes replacement of failed structural lintels, repair and replacement of masonry and stucco, replacement of failing steel windows, and repainting.

Function:		Recreation / Culture			Start Date:		2011	End Date:		2013
I. Expenditures:		Prior	2013	2014	2015	2016	2016	Beyond	Total	
		427	28	-	-	-	-	-	455	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
Existing Funds		427	28	-	-	-	-	-	455	
III. O&M Costs (Savings):			2013	2014	2015	2016	2017			
Personnel			-	-	-	-	-			
Operating			-	-	-	-	-			
IV. O&M Impacts:	There are no additional operating or maintenance costs due to this project.									

CHARLESTON SENIOR CITIZEN CENTER HVAC*

The HVAC system has exceeded its life expectancy by more than a decade. It is no longer economically repairable and requires replacement. The system will be replaced with a more energy efficient system.

Function:		General Government			Start Date:		2015	End Date:		2015
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
		-	-	-	120	-	-	-	120	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
	Existing Funds	-	-	-	120	-	-	-	120	
III. O&M Costs (Savings):			2013	2014	2015	2016	2017			
	Personnel		-	-	-	-	-			
	Operating		-	(4)	-	-	-			
IV. O&M Impacts:		The replacement of the system is anticipated to reduce utility costs.								

*Amounts in thousands of dollars

Capital Projects – General

Charleston County

MAIN LIBRARY REPLACE CARPET*

This project will replace the carpeting in the public areas of the Main Library. The carpet has exceeded its life expectancy and without constant and costly repairs the carpeting will become a safety problem.

Function:		Recreation / Culture			Start Date:		2013	End Date:		2013
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
		-	200	-	-	-	-	-	200	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
Existing Funds		-	200	-	-	-	-	-	200	
III. O&M Costs (Savings):			2013	2014	2015	2016	2017			
Personnel			-	-	-	-	-			
Operating			-	-	-	-	-			
IV. O&M Impacts:	There are no additional operating or maintenance costs due to this project.									

TRIDENT NURSING BUILDING*

This project will construct an approximately 90,000 square foot building on the main campus of Trident Technical College. The County is providing a portion of the funding required for construction. The building will provide classrooms for nursing and science labs. Other classrooms and space for student study will also be provided. The project addresses the tri-county area's current shortage of nursing and allied health workers.

Function:		Recreation / Culture			Start Date:	2012	End Date:	2013	
I. Expenditures:		Prior	2013	2014	2015	2016	2017	Beyond	Total
		3,488	14,512	-	-	-	-	-	18,000
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total
	Future Bond Issues	3,488	14,512	-	-	-	-	-	18,000
III. O&M Costs (Savings):			2013	2014	2015	2016	2017		
	Personnel		-	-	-	-	-		
	Operating		-	-	-	-	-		
IV. O&M Impacts:		Charleston County will not own or operate this facility. There will be no operating or maintenance costs associated with this project.							

*Amounts in thousands of dollars

Capital Projects – Transportation Sales Tax

Charleston County

Five Year Comprehensive Plan of Expenditures – Transportation Sales Tax

The Transportation Sales Tax program was developed after a referendum to provide specific additional tax funds for road, mass transit and green space projects was passed by the voters of Charleston County in the November 2004 countywide election. The staff of the Charleston County Transportation Development Department, under the guidance of the Transportation Advisory Board, manages the transportation project portion of the Half Cent Sales Tax program.

Financial Policies

- *Capital Improvement Policy #3: ... strive to maintain and replace existing infrastructure (i.e. roads and bridges) as needed.*

There are two types of projects, Allocation and Bonded. The Allocation projects generally fall within the areas of resurfacing, small paving, bike and pedestrian, and drainage improvements as well as an annual contribution to the Charleston County Public Works Department. Selection is based on several criteria including, but not limited to, current road condition, community need and expected future traffic improvements. In addition, there are several large-scale projects, referred to as Bonded projects, that are funded through the two bond referendums passed in 2004 and 2006 which provided immediate funds for use on the larger projects to be paid through future half-cent sales tax revenues. All project selections are to fit within the goals of the Council approved 2006 Charleston County Comprehensive Transportation Plan.

The Greenbelt program is funded through half-cent sales tax revenue as well and is administered by Charleston County Staff under the guidance of the Greenbelt Advisory Board and the Greenbelt Bank Board. The Greenbelt purchases are funded through the proceeds of the 2004 and 2006 bond referendums that will be paid for with future half-cent sales tax revenue. The purchases made by Charleston County to protect green spaces are selected based on submissions by landowners to County Staff and recommendations of the Greenbelt Boards, with final approval coming from Charleston County Council.

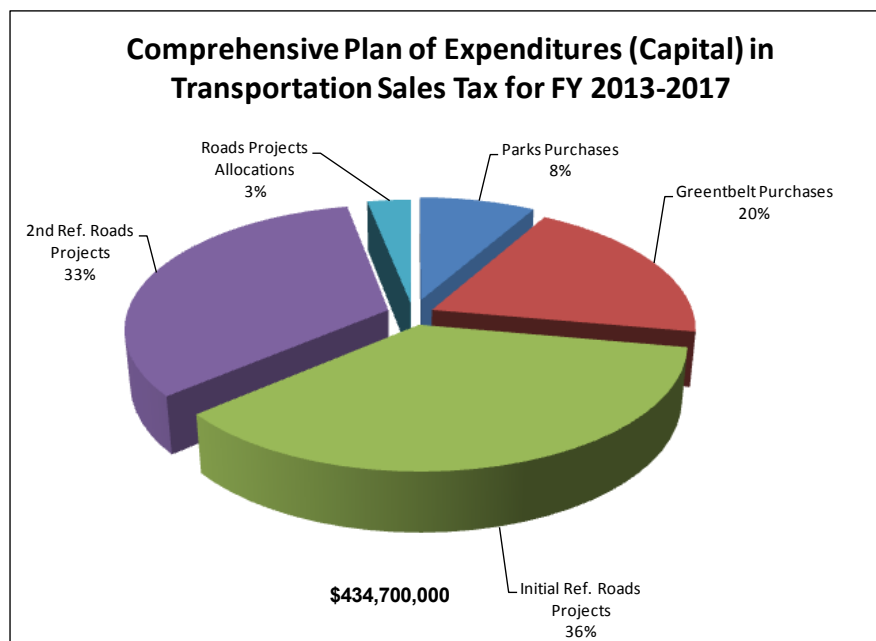
Capital Projects – Transportation Sales Tax

Charleston County

Transportation Sales Tax Project Cost Summary *

Project Title	Prior	2013	2014	2015	2016	2017	Beyond	Project Total
Public Works								
PRC Purchases	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Greentbelt Purchases	70,000	10,000	5,000	-	-	-	-	85,000
Initial Referendum Projects	110,500	31,800	4,900	4,600	4,200	-	-	156,000
2nd Referendum Projects	55,100	28,300	34,600	9,400	8,300	8,500	-	144,200
Roads Projects Allocations	-	-	-	-	3,000	10,500	-	13,500
GRAND TOTAL	\$ 271,600	\$ 70,100	\$ 44,500	\$ 14,000	\$ 15,500	\$ 19,000	\$ -	\$ 434,700

* Amounts in thousands of dollars



Financing the CIP

The funding plan for the Transportation Development Department capital projects is developed based on projected half-cent sales tax receipts and the proceeds from the bonds issued in 2006, 2007, 2009, and 2011. The collected sales tax also services the debt on the bonds that have already been issued.

Capital Projects – Transportation Sales Tax

Charleston County

Funds not generated through sales tax receipts include federal or state grants and municipal contributions and are project specific. As such, they are not included in capital funding plans until secured by an actual agreement with the entity that is providing them. Depending on how the agreement is structured and which entity is managing the project, project funds that come available through partnerships with municipalities will either be disbursed to or collected from the municipality by Charleston County.



Town of Mt. Pleasant Mayor Swails, City of Charleston Mayor Riley and County Council Chairman Pryor attend a RoadWise groundbreaking ceremony.

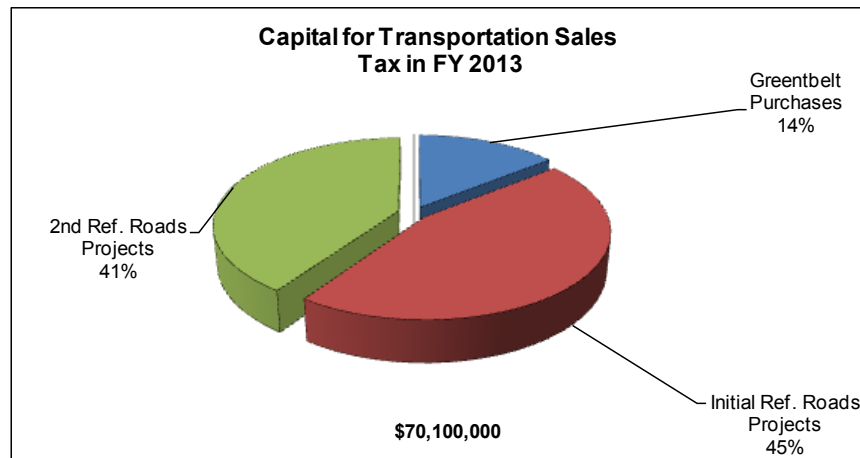
Capital Projects – Transportation Sales Tax

Charleston County

Transportation Sales Tax Source Summary *

Funding Source	Prior	2013	2014	2015	2016	2017	Beyond	Total
SCDOT/CHATS/Earmark	\$ 7,600	\$ 7,500	\$ 14,000	3,800	9,700	\$ 10,100	\$ -	52,700
Existing Bond Funds	272,900	62,600	30,500	10,200	5,800			382,000
GRAND TOTAL	\$ 280,500	\$70,100	\$44,500	\$14,000	\$15,500	\$10,100	\$ -	\$434,700

* Amounts in thousands of dollars



Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures to be minimal. The majority of the funds are being used for infrastructure repairs and improvements. There is a significant savings to the County's General Fund due to this program's existence.



Artist's rendition of improvements to Johnnie Dodds Boulevard.

Capital Projects - Environmental Management

Charleston County

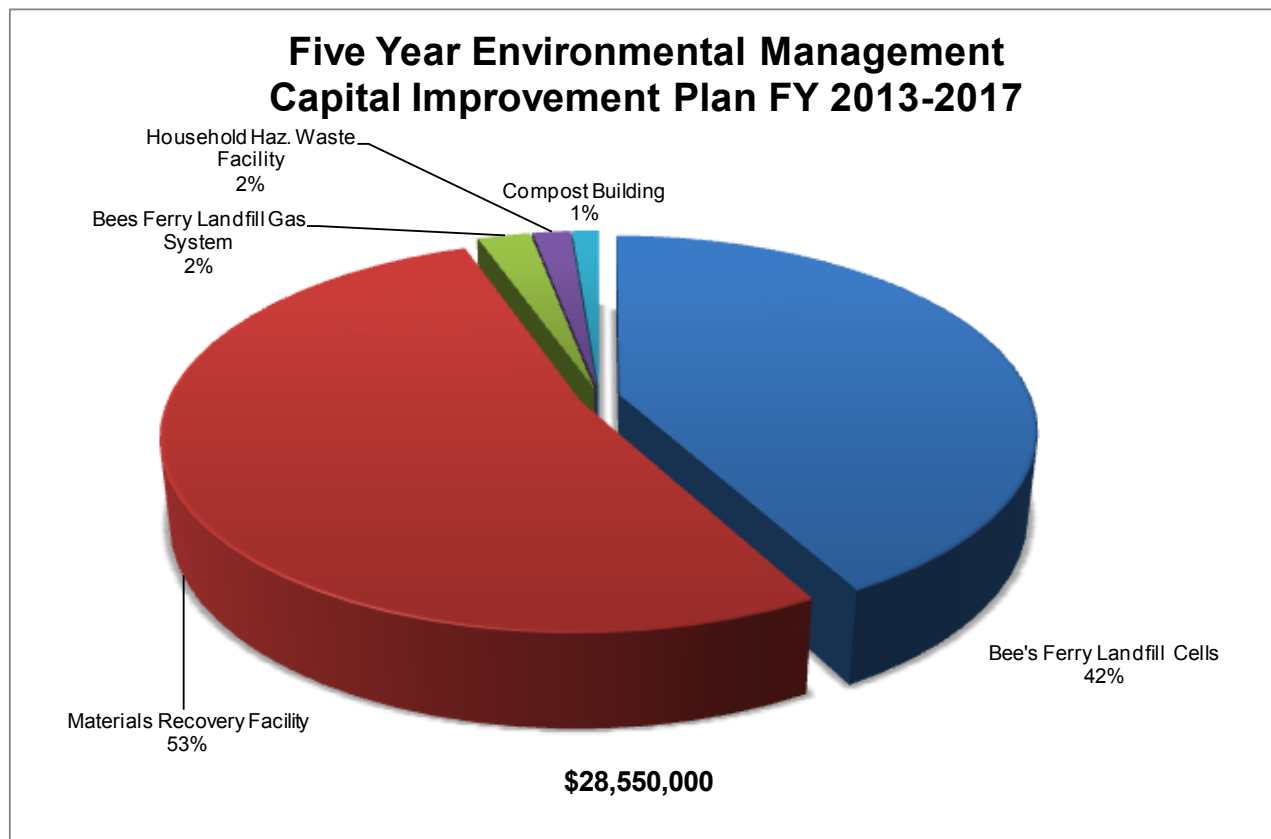
Environmental Management Capital Improvement Plan

The Environmental Management Department's Five Year Capital Improvement Plan provides long-range plans to continue advancing the County's 40% recycling goal and becoming the premier solid waste program in the southeastern United States as directed by County Council on September 1, 2009. To achieve these goals, Kessler Consulting Inc. was hired to design and implement the Green Integrated Solid Waste Management Plan. The five-year capital improvement plan submitted provides a structured approach to system-wide needs.

Environmental Management Project Cost Summary *

Project Title	Prior	2013	2014	2015	2016	2017	Beyond	Project Total
Public Works								
Bee's Ferry Landfill - Entrance	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Bee's Ferry Landfill Cell - Phase 2	-	5,000	6,000	-	-	-	-	11,000
Bee's Ferry Landfill Cell - Phase 3	-	-	-	-	-	1,000	8,000	9,000
Compost Building	35	315	-	-	-	-	-	350
Household Haz. Waste Facility	50	450	-	-	-	-	-	500
Materials Recovery Facility	-	15,000	-	-	-	-	-	15,000
GRAND TOTAL	\$ 85	\$ 21,465	\$ 6,000	\$ -	\$ -	\$ 1,000	\$ 8,000	\$ 36,550

* Amounts in thousands of dollars



Capital Projects - Environmental Management

Charleston County

Financing the CIP

The funding for this plan will come from the use of existing funds. Environmental Management intends to fund the projects with future revenues if necessary.

Environmental Management Source Summary *

Funding Source	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	\$ 85	\$ 21,465	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 27,550
Future Sources	-	-	-	-	-	1,000	8,000	9,000
GRAND TOTAL	\$ 85	\$ 21,465	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 36,550

* Amounts in thousands of dollars

Impact on the Operating Budget

Environmental Management expects additional utilities and maintenance costs associated with the new and expanded facilities in the current CIP.



Capital Projects - Environmental Management

Charleston County

Public Works Projects

BEE'S FERRY LANDFILL- ENTRANCE*

The entrance to the Bee's Ferry Landfill will be designed and constructed during the widening of Bee's Ferry Road, a Transportation Sales Tax Bonded project. Funds will support design and construction costs to relocate the entrance, install drainage improvements and install new landscaping.

Function:		Public Works		Start Date:		2013		End Date:		2013	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenses:		-	700	-	-	-	-	-	700		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		-	700	-	-	-	-	-	700		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			-	-	-	-	-				
Operating			-	-	-	-	-				
IV. O&M Impacts:		There are no significant additional operating or maintenance costs or savings due to this project.									

*Amounts in thousands of dollars

BEE'S FERRY LANDFILL- PHASE 2 - CONSTRUCTION OF CELL FOR MSW*

It is projected that the municipal solid waste landfill cell in which we are currently operating will be at capacity in 2014. A new cell will need to be constructed and operational prior to 2014. Funding will support design and construction of the new cell.

Function: Public Works		Start Date: 2013		End Date: 2014				
I. Expenses:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	5,000	6,000	-	-	-	-	11,000
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	5,000	6,000	-	-	-	-	11,000
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	-	-	-	-		
IV. O&M Impacts:	There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to post-closure care anticipated over the 30 years following closure of the cell.							

*Amounts in thousands of dollars

Capital Projects - Environmental Management

Charleston County

BEE'S FERRY LANDFILL- PHASE 3 - CONSTRUCTION OF CELL FOR MSW*

It is projected that the municipal solid waste landfill cell that we plan to construct in 2013/2014 will be at capacity in 2018. A new cell will need to be constructed and operational prior to 2018. Funding will support design and construction of the new cell.

Function:	Public Works			Start Date:	2017	End Date:	2018	
I. Expenses:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	-	-	-	-	-	1,000	8,000	9,000
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	-	-	-	-	-	1,000	8,000	9,000
III. O&M Costs (Savings):	2013	2014	2015	2016	2017			
Personnel	-	-	-	-	-			
Operating	-	-	-	-	-			
IV. O&M Impacts:	There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to post-closure care anticipated over the 30 years following closure of the cell.							

*Amounts in thousands of dollars

NEW COMPOST BUILDING*

The Compost facility accepts food waste as part of a pilot program. The food waste is currently mixed with wood chips in an open environment. A new building is required to mix materials if the compost facility and program are expanded permanently to accept other organic feedstocks. Funds will support design and construction costs.

Function:	Public Works			Start Date:	2012	End Date:	2013	
I. Expenses:	Prior	2013	2014	2015	2016	2017	Beyond	Total
	35	315	-	-	-	-	-	350
II. Fund Source:	Prior	2013	2014	2015	2016	2017	Beyond	Total
Existing Funds	35	315	-	-	-	-	-	350
III. O&M Costs (Savings):		2013	2014	2015	2016	2017		
Personnel		-	-	-	-	-		
Operating		-	25	-	-	-		
IV. O&M Impacts:	This is a new facility so there will be additional utility and maintenance cost at the Compost cell. It is anticipated that this will enable the County to produce a high-grade compost product that could add to the revenue stream.							

*Amounts in thousands of dollars

Capital Projects - Environmental Management

Charleston County

NEW HOUSEHOLD HAZARDOUS WASTE FACILITY*

A replacement facility is required to process discarded electronics, paints and other chemicals for proper disposal. The current facility consists of numerous buildings and sheds housing different elements of the operation. This facility will consolidate most of the operation under one roof. Funds will support design and construction costs.

Function:		Public Works		Start Date:		2012		End Date:		2013	
		Prior	2013	2014	2015	2016	2017	Beyond	Total		
I. Expenses:		50	450	-	-	-	-	-	500		
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total		
Existing Funds		50	450	-	-	-	-	-	500		
III. O&M Costs (Savings):			2013	2014	2015	2016	2017				
Personnel			-	-	-	-	-				
Operating			-	25	-	-	-				
IV. O&M Impacts:		This is a larger, replacement facility so there will be additional utility and maintenance costs.									

*Amounts in thousands of dollars

NEW MATERIALS RECOVERY FACILITY*

The Materials Recovery Facility at 13 Romney Street in Downtown Charleston is 20 years old, utilizes out-dated equipment and has limited acreage for program expansion. Funding will support the acquisition of a new facility and plant equipment for a new processing facility.

Function:		Public Works			Start Date:		2013	End Date:		2013
I. Expenses:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
		-	15,000	-	-	-	-	-	15,000	
II. Fund Source:		Prior	2013	2014	2015	2016	2017	Beyond	Total	
	Existing Funds	-	15,000	-	-	-	-	-	15,000	
III. O&M Costs (Savings):			2013	2014	2015	2016	2017			
	Personnel		-	-	-	-	-			
	Operating		-	125	-	-	-			
IV. O&M Impacts:	This is a larger, replacement facility so there will be additional utility and maintenance costs.									

*Amounts in thousands of dollars

General Overview

The County's Debt Service Fund reports current financial resources restricted for the payment of principal and interest on long-term debt. The County confines its long-term borrowing to those projects or capital improvements that cannot be funded with current revenues. The County does not issue long-term debt to finance current operating expenditures or any recurring costs.

Financial Policies

- *Debt Management Policy #1: The County shall only use long-term debt for capital projects or equipment.*
 - *When current revenues are not sufficient to use pay-as-you-go funding.*
 - *When the useful life of the project or equipment equals or exceeds the term of financing.*

The County utilizes a variety of debt instruments including:

General Obligation Bonds (GOBs) - GOBs are written promises to repay a stated sum of principal at a specified future date along with periodic interest at a specified rate. The County issues GOBs to obtain funding for the acquisition and construction of major capital facilities. These bonds are considered direct obligations and are backed by the full faith, credit, and taxing power of the County.

Certificates of Participation (COPs) - COPs are contractual arrangements that permit a governmental entity to acquire capital assets through yearly lease payments, which are appropriated in the entity's annual budget. The County issues COPs through the Charleston Public Facilities Corporation in order to finance the acquisition of essential government facilities. COPs are treated as capital lease obligations.

Revenue Bonds - Revenue bonds are supported by the revenue generated from a specific project or source. The County issues revenue bonds to construct or expand a variety of revenue generating entities. Principal and interest associated with these bonds are paid at specified future dates and interest rates from project revenues, not other general tax sources. Because of this, these bonds are not subject to the current legislated debt limits (see further discussion below).

Intergovernmental Payable – The County entered into an intergovernmental loan agreement for the purpose of financing a portion of the cost of the Arthur Ravenel, Jr. Bridge. The County has agreed to pay an annual amount of \$3,000,000 from a dedicated revenue source.

Capital Leases - The County uses capital leases to fund the acquisition of various pieces of equipment. Capital leases provide the County with the ability to fund smaller capital needs without issuing GOBs.

Debt Service

Charleston County

All major types of debt are authorized by resolution of County Council and outline the associated dollar amounts, purpose, and repayment terms. Where advantageous, the County issues debt that can be repaid from sources other than taxes, such as special assessment, revenue, or other self-supporting bonds.

Debt Policy

The Debt Policy, endorsed by County Council, is designed to allow for the most efficient use of resources to accomplish capital improvements. The Debt Policy, in its entirety, is in the Appendix of this document.

Legal Debt Service Limit

The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds, GOBs approved by voter referendum, and COPs issued prior to January 1, 1996, are not currently subject to this limitation. However, during its 1995 session, the South Carolina legislature passed legislation making COPs issued after January 1, 1996, subject to the eight percent limit.

The County's outstanding debt subject to the eight percent limit is \$193.6 million as of June 30, 2012, and its capacity to issue new debt is approximately \$60.4 million. The following table and graph outline components of the County's eight percent debt limit.

Current Constitutional 8% Debt (in Millions of Dollars)

Total Assessment at June 30, 2011	\$3,174.7
Constitutional Debt Limit (8% of Assessment)	\$254.0
Outstanding 8% Debt	\$193.6
Available Capacity	\$60.4

Financial Policies

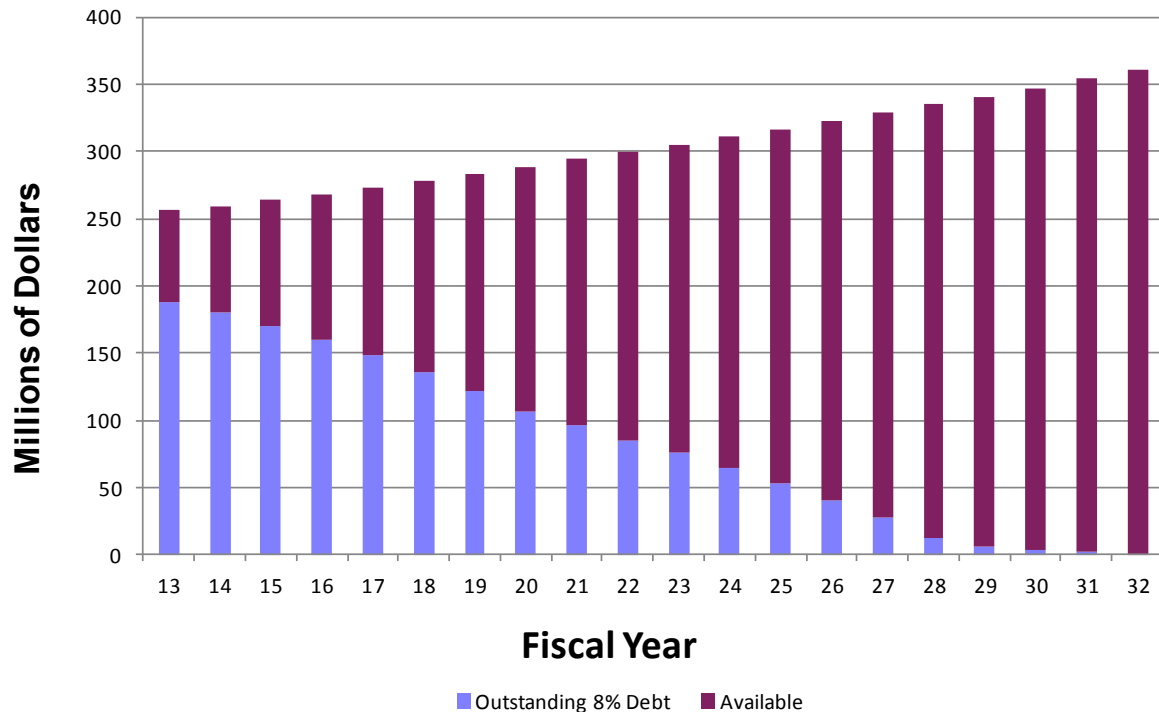
- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

Debt Service

Charleston County

Current Constitutional 8% Debt

(Assumptions: No Additional Debt Issued, 1 Percent Annual Growth for 3 Years then 2 Percent Annual Growth and Zero Growth for Future Reassessments)



Bond Ratings

Charleston County's municipal bond ratings are AAA from Fitch IBCA, Duff and Phelps (August 2011), AAA from Moody's Investors Service (May 2010), and AAA from Standard's and Poor's (April 2006). These ratings are a direct result of the County's continued strong financial performance and emphasis on conservative fiscal management. Other factors contributing to the AAA ratings include the County's stable and diverse tax base, a growing and diversified economic base, and a low debt burden combined with reasonable capital needs. In order to maintain strong bond ratings, the County employs several general strategies including maintaining two months of undesignated fund balance reserves, implementing five-year budget projections, and consistently matching recurring revenues with recurring expenses. The County also strives to maintain open lines of communication with its rating agencies, while providing full disclosure on all financial reports and bond prospectuses.

Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2012, outstanding debt for the next 20 fiscal years is \$908.5 million (principal payments of \$635.3 million and interest payments of \$273.2 million).

Debt Service

Charleston County

Debt Issues		
	Original	Outstanding
2004 GOB Refunding	\$ 63.7	\$ 37.0
2006 GOB Transportation Sales Tax Referendum	65.0	23.7
2007 GOB	75.0	70.9
2007 GOB Transportation Sales Tax Referendum	150.0	142.2
2009 GOB	50.0	48.9
2009 GOB Refunding	20.8	14.7
2011 GOB (Sales Tax)	167.0	167.0
2011 GOB	27.1	27.1
2012 GOB (Sales Tax) Refunding	32.1	32.1
2004 Certificates of Participation, Refunding	44.2	21.4
2005 Certificates of Participation, Refunding	19.9	16.0
2004 Solid Waste User Fee Revenue Bond, Refunding	14.5	3.4
2001 SC Transportation Infrastructure Bank Loan	75.0	30.9
TOTAL	\$ 804.3	\$ 635.3

The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

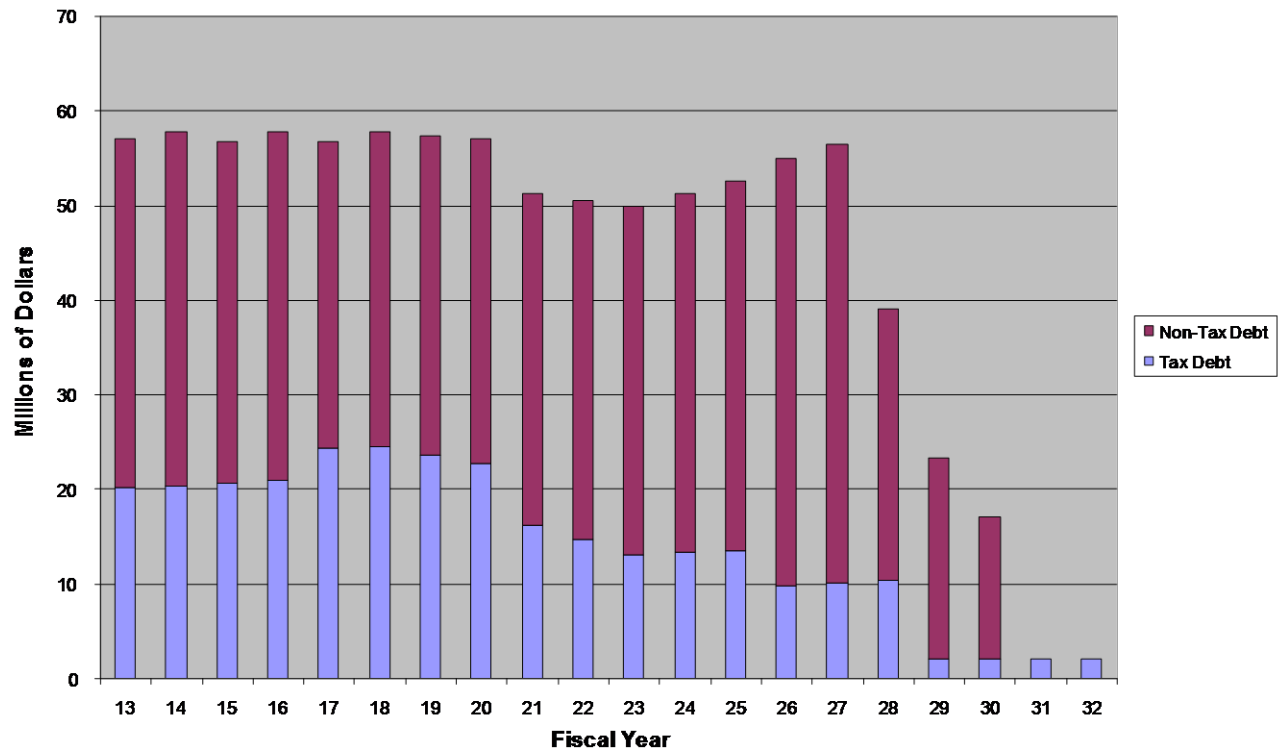
Charleston County 20 Year Schedule of Debt Service (in Millions of Dollars)

Fiscal Year	13	14	15	16	17	18-22	23-27	28-32	TOTAL
Tax Supported									
Principal	\$ 11.3	\$ 11.9	\$ 12.6	\$ 13.4	\$ 17.4	\$ 78.7	\$ 50.7	\$ 17.5	\$ 213.5
Interest	8.8	8.4	8.0	7.5	6.9	22.8	9.0	1.2	72.6
Subtotal	20.1	20.3	20.6	20.9	24.3	101.5	59.7	18.7	286.1
Revenue/Fee Supported									
Principal	15.5	16.6	16.3	17.7	16.4	106.7	171.1	61.5	421.8
Interest	21.5	20.7	19.9	19.1	16.1	65.6	34.2	3.5	200.6
Subtotal	37.0	37.3	36.2	36.8	32.5	172.3	205.3	65.0	622.4
Total									
Principal	26.8	28.5	28.9	31.1	33.8	185.4	221.8	79.0	635.3
Interest	30.3	29.1	27.9	26.6	23.0	88.4	43.2	4.7	273.2
TOTAL ANNUAL DEBT	\$ 57.1	\$ 57.6	\$ 56.8	\$ 57.7	\$ 56.8	\$273.8	\$265.0	\$ 83.7	\$ 908.5

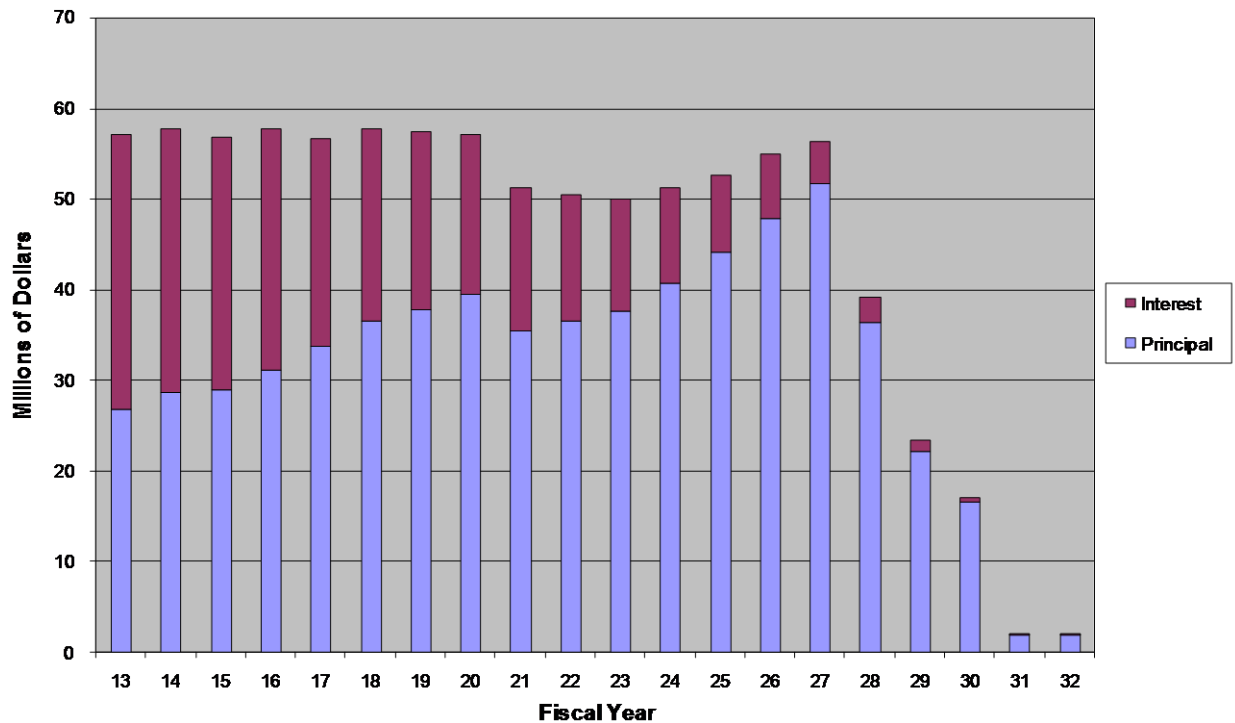
Debt Service

Charleston County

Tax versus Non-Tax Debt



Principal versus Interest



Debt Service

Charleston County

Future Debt Service

Looking forward, the County does not anticipate borrowing additional funds in FY 2013 as part of the revenues necessary for funding the Capital Improvement Plan (CIP).

One of the major advantages of having a detailed CIP is that it is viewed positively by bond rating agencies and will help the County maintain its AAA bond ratings. For a complete summary of the details and projects included in the County's CIP, see the Capital section of this document. To fund the CIP, the County has developed a Debt Management Plan which is adopted by County Council as part of the annual budget process.

Financial Policies

- *Debt Management Policy #3: ... [develop] five-year Debt Management Plan ... annually*

The table below shows the levels of existing County debt service, revenue requirements and the Debt Service Fund's fund balance.

Debt Management Plan						
	Fiscal Year					
	FY13	FY14	FY15	FY16	FY17	TOTAL
Revenues						
Existing Sources	23.8	23.9	24.0	24.1	24.3	120.1
Additional Revenues	0.0	1.4	4.4	4.8	3.9	14.5
Subtotal	23.8	25.3	28.4	28.9	28.2	134.6
Disbursements						
Existing Disbursements	26.2	26.5	28.3	28.7	28.4	138.1
Subtotal	26.2	26.5	28.3	28.7	28.4	138.1
Increase (use) of Fund Balance	(2.4)	(1.2)	0.1	0.2	(0.2)	(3.5)

* Note: Charleston County anticipates an estimated increase of 0.5 mills in FY 2014 and 1.0 mills in FY 2015 to pay debt service on amounts previously borrowed.

Long-Term Financial Plans

Charleston County

Overview

The Budget Office prepares several long-term financial plans for review by County Council as part of the budget process. The focus for these plans is the major operating funds of the County. These plans comprise \$320.6 million or 75% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$184.7
Debt Service Fund	25.7
Transportation Sales Tax Special Revenue Fund	52.5
Environmental Management Enterprise Fund	57.7

General Fund Five-year Plan – This five-year forecast is required by the County's Financial Policies to be updated annually. The plan is also required by the County's Financial Policies to include estimated operating revenues and costs as well as the operating costs of future capital improvements included in the Capital Improvement Plan (CIP).

Financial Policies

- *Revenue and Expenditure Policy #2: A five-year forecast will be prepared that includes estimated operating revenues and costs.*
 - ... [Include] operating costs of future capital improvements from the capital improvement plan ...
 - ... Update on an annual basis

Debt Management Plan – This five-year plan is required by the County's Financial Policies to be developed annually. The Debt Section of this budget document includes this plan and other information on the County's debt obligations.

Financial Policies

- *Debt Management Policy #3: A five-year Debt Management Plan shall be developed annually.*

Transportation Sales Tax Comprehensive Plan of Expenditures – This five-year plan is required by the County ordinance that established the Transportation Sales Tax. This plan includes the operating expenditures for the Greenbelts Program, the Roads Program, and the Transit Program. The capital portion of the Transportation Sales Tax programs is discussed in the Capital Section of this budget document.

Long-Term Financial Plans

Charleston County

Environmental Management Five-year Plan – Although not required by the County's Financial Policies, the County began preparing this plan for the FY 2013 budget process. The Environmental Management Fund is a major Enterprise Fund and is in process of transitioning to more recycling of the county's waste. Because of its significance, a five-year forecast was developed for this fund.

General Fund Five-year Forecast

Assumptions:

- Revenues

- #1

 ○ Property taxes are estimated to grow at 1% for FY 2014 and FY 2015 and 2% for FY 2016 and FY 2017.
- #2

 ○ Sales taxes are estimated to grow at 3% annually.
- #3

 ○ Intergovernmental revenues are anticipated to increase in FY 2014 to reflect other governmental agencies cost sharing for Consolidated Dispatch. These additional revenues are reduced to 50% in FY 2015 and 0% in FY 2016.
- #4

 ○ Additional property taxes are anticipated in FY 2015 and FY 2016 to replace the revenues from other governmental agencies for Consolidated Dispatch.
- #5

 ○ Based on historical performance, an additional 2% of overall revenues is anticipated over budget.
- #6

 ○ Additional property tax revenues of \$3 million to \$4.5 million are anticipated in FY 2014 to FY 2017 to balance the budget.

- Expenditures

- #7

 ○ Personnel, Operating and Capital expenditures are projected to increase at 3% per year to cover inflationary increases and smaller programmatic initiatives.
- #8

 ○ Based on historical performance, 1% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
- #9

 ○ Consolidated Dispatch costs are anticipated to increase by \$3.5 million in FY 2014.
- #9

 ○ The conversion of non-standard roads to County standards is estimated to increase Public Works costs by \$1 million in FY 2014 and \$0.5 million annually in each of FY 2015, FY 2016 and FY 2017.

Challenges:

- Revenue growth is not anticipated to keep pace with expanding services or the cost to provide existing services.
- Additional operating costs for new and/or replacement buildings and additional maintenance costs for new and/or improved technology services will increase the strain on existing resources.
- The structure of the County's compensation and related benefits may need to be altered to better correspond with available resources.
 - The cost for retirees health insurance continues to add pressure to the benefits as the County accumulates funds for previously promised benefits.

Long-Term Financial Plans

Charleston County

General Fund Five-year Forecast (continued)

		FY13	FY14	FY15	FY16	FY17
		Projected	Projected	Projected	Projected	Projected
Beginning Balance, July 1		\$ 52,976,168	\$ 49,345,014	\$ 50,858,937	\$ 53,124,710	\$ 55,022,925
Revenues:						
Property Tax	#1	75,990,000	75,520,000	74,990,000	75,660,000	76,310,000
Sales Tax	#2	44,840,000	46,190,000	47,580,000	49,010,000	50,480,000
Licenses and Permits		4,370,650	4,483,150	4,595,650	4,709,550	4,823,550
Intergovernmental	#3	23,747,574	28,368,083	24,950,853	21,427,673	21,349,673
Charges and Fees		18,492,525	18,350,750	18,219,300	18,328,800	18,438,300
Fines and Forfeitures		1,968,250	1,968,250	1,968,200	1,968,200	1,968,200
Interest		806,500	806,500	1,066,500	1,317,500	1,947,500
Miscellaneous		4,314,301	4,355,000	4,396,000	4,438,000	4,480,000
Leases and Rentals		565,000	570,000	580,000	590,000	600,000
Unanticipated: 2%	#5	3,500,000	3,610,000	3,570,000	3,550,000	3,610,000
Addl tax: Dispatch	#4	-	-	3,755,180	7,810,775	7,970,000
Addl tax: Other	#6	-	3,700,000	8,240,000	11,820,000	14,940,000
Interfund Transfer In		817,859	817,859	817,859	817,859	817,859
Total Available		232,388,827	238,084,606	245,588,479	254,573,067	262,758,007
Expenditures:						
Personnel		111,302,384	118,370,035	122,201,136	125,867,170	129,643,185
Operating	#8 & #9	56,096,499	58,451,100	60,454,633	63,066,972	65,237,531
Capital		1,162,654	1,197,534	1,233,000	1,270,000	1,308,000
Lapse	#7	(1,690,000)	(1,780,000)	(1,840,000)	(1,900,000)	(1,960,000)
Interfund Transfer Out		16,172,276	10,987,000	10,415,000	11,246,000	11,726,000
Total Disbursements		183,043,813	187,225,669	192,463,769	199,550,142	205,954,716
Reserved		2,580,137	2,580,000	2,580,000	2,580,000	2,580,000
Unreserved/Designated		41,974,671	42,616,154	44,964,216	46,842,645	48,556,419
Unreserved/Undesignated		4,790,206	5,662,783	5,580,494	5,600,280	5,666,872
Ending Balance, June 30		\$ 49,345,014	\$ 50,858,937	\$ 53,124,710	\$ 55,022,925	\$ 56,803,291

Long-Term Financial Plans

Charleston County

Debt Management Plan

Assumptions:

- Revenues

- | | |
|----|---|
| #1 | Property tax base is estimated to grow 1% for FY 2014 through FY 2015 and 2% for FY 2016 and FY 2017. |
| #2 | Property tax millage increase of 0.5 mills in FY 2014 and 1.0 mills in FY 2015. |

- Expenditures

- | | |
|----|---|
| #3 | Reimbursement from Local Accommodations Tax ends in FY14 as tourist-related debt is paid off. |
|----|---|

Challenges:

- The growth in the property base is not projected to be sufficient to keep pace with the increase in annual debt service requirements.
- Available fund balance will be depleted in FY 2014.

	FY13 Projected	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Balance, July 1	\$ 18,817,901	\$ 16,938,954	\$ 16,259,087	\$ 16,884,330	\$ 17,695,836
Property Tax #1 & #2	18,467,000	19,970,000	23,029,000	23,485,000	22,831,000
Intergovernmental	70,977	70,977	70,977	70,977	70,977
Interest	275,000	275,000	275,000	275,000	275,000
Interfund Transfer In	4,964,831	4,979,831	4,994,831	5,024,831	5,054,831
Total Available	42,595,709	42,234,762	44,628,895	45,740,138	45,927,644
Expenditures:					
Operating #3	(1,690,000)	(1,688,000)	64,000	66,000	68,000
Debt Service	26,661,769	26,964,943	26,969,845	27,254,006	26,746,711
Interfund Transfer Out	684,986	698,732	710,720	724,296	663,769
Total Disbursements	25,656,755	25,975,675	27,744,565	28,044,302	27,478,480
Reserved	5,238,544	5,353,062	5,467,580	5,582,098	5,696,616
Unreserved/Designated	11,700,410	10,906,025	11,416,750	12,113,738	12,752,548
Ending Balance, June 30	\$ 16,938,954	\$ 16,259,087	\$ 16,884,330	\$ 17,695,836	\$ 18,449,164

Long-Term Financial Plans

Charleston County

Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

#1

- The 1/2 percent Transportation Sales Tax is estimated to grow at 3% annually. Although receipts have improved recently, they are still projected to be lower than the original projections for the program.

- Expenditures

#2

- Contract administration is anticipated to transition from a contractor to County staff in FY 2015.

#3

- Annual allocation funds for road projects (interfund transfer out) are anticipated to decrease in FY 2016 to match available revenues.

Challenges:

- Revenues appear to be a long-range issue until collections recover from the impact of the recession. Adjustments to annual allocation funds may continue to be necessary after the five-year plan.
- The repayment of the \$7.5 million loan from the Roads program to the Transit program remains uncertain.

	FY13 Projected	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Balance, July 1	\$ 34,845,846	\$ 34,728,483	\$ 25,230,483	\$ 17,222,483	\$ 13,165,483
Revenues #1	40,075,000	41,265,000	42,476,000	43,689,000	44,990,000
Interfund Transfer In	12,271,000	1,904,000	-	-	-
Total Available	87,191,846	77,897,483	67,706,483	60,911,483	58,155,483
Expenditures:					
Personnel	879,233	894,000	904,000	903,000	939,000
Operating #2	10,899,652	10,616,000	7,938,000	7,755,000	7,979,000
Debt Service	27,184,478	27,657,000	28,142,000	28,609,000	29,115,000
Interfund Transfer Out #3	13,500,000	13,500,000	13,500,000	10,479,000	3,000,000
Total Disbursements	52,463,363	52,667,000	50,484,000	47,746,000	41,033,000
Unreserved/Designated	23,389,689	21,848,376	20,051,376	17,917,000	15,802,000
Unreserved/Undesignated	11,338,794	3,382,107	(2,828,893)	(4,751,517)	1,320,483
Ending Balance, June 30	\$ 34,728,483	\$ 25,230,483	\$ 17,222,483	\$ 13,165,483	\$ 17,122,483

Long-Term Financial Plans

Charleston County

Environmental Management Five-year Forecast

Assumptions:

- Revenues

#1

- The solid waste user fee for the disposal of waste in the county is projected to increase at 1% per year based on recent county population increases.

- Expenditures

#2

- Personnel, Operating and Capital expenditures are projected to increase at 3% per year based on the historical annual inflation rate.
- Operating expenditures in FY 2013 include \$8 million for the transition to single-stream containers.

#3

- Debt service is anticipated to be paid off in FY 2014.

#4

- Lapse (savings) are anticipated at 1% of the Personnel, Operating and Capital amounts.

#5

- Interfund transfers out reflect the use of fund balance for the Environmental Management Capital Improvement Plan. FY 2013 includes \$5M and FY 2014 includes \$6 million for the next Lined Landfill Cell. FY 2013 also includes the relocation of the Recycling Facility for \$15 million.

Challenges:

- Accumulate \$9 million for the next lined landfill cell in FY18 while maintaining the unreserved/undesignated portion of fund balance at no less than \$5 million.

		FY13 Projected	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Beginning Balance, July 1		\$ 60,446,460	\$ 33,105,605	\$ 29,961,442	\$ 33,157,374	\$ 35,837,165
Revenues	#1	30,051,000	30,351,000	30,654,000	30,960,000	31,269,000
Total Available		90,497,460	63,456,605	60,615,442	64,117,374	67,106,165
Expenditures:						
Personnel		6,918,541	7,126,097	7,339,880	7,560,077	7,786,879
Operating	#2	23,599,287	15,408,066	15,870,308	16,346,417	16,836,809
Capital		4,601,525	3,296,000	4,527,880	4,663,716	4,803,628
Debt Service	#3	1,922,502	1,925,000	-	-	-
Lapse	#4	(350,000)	(260,000)	(280,000)	(290,000)	(290,000)
Interfund Transfer Out	#5	20,700,000	6,000,000	-	-	1,000,000
Total Disbursements		57,391,855	33,495,163	27,458,068	28,280,210	30,137,316
Invested in capital assets		19,321,121	19,321,121	19,321,121	19,321,121	19,321,121
Unreserved/Designated		8,799,722	5,699,837	5,699,837	5,699,837	5,699,837
Unreserved/Undesignated		4,984,762	4,940,484	8,136,416	10,816,207	11,947,891
Ending Balance, June 30		\$ 33,105,605	\$ 29,961,442	\$ 33,157,374	\$ 35,837,165	\$ 36,968,849

Community Profile

Charleston County



Pineapple Fountain at Waterfront

Charleston County is located along the scenic southeastern coast of South Carolina. It has a land territory of 919 square miles and a 97-mile coastline along the Atlantic Ocean. Charleston County is South Carolina's largest and third most populated county with approximately 350,000 residents. According to the Census Bureau, the Charleston metro region is now the eighth fastest growing part of America.

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

The flat landscape is accented by numerous rivers, tidal creeks, vast expanses of pristine salt marshes, and hallmark live oaks. The scenic backdrop is the perfect setting for the stunning eighteenth and nineteenth-century architecture of old Charleston. Charleston County also offers urban and suburban communities that lie beyond the old city hosting businesses, industries, and residences alike. The region's charm is evident in the "slow pace and friendly environment" despite the growth in population over the past few years.

Tourism and Lowcountry Living

This city of enchantment and charm, fascinating beauty, history and culture makes it easy to fall in love with and impossible to forget. Tourism has long been an economic mainstay in this historic eighteenth century setting and continues to grow in importance. Charleston is not only an international vacation destination, it is a cosmopolitan city whose residents absolutely cherish the past and excitedly embrace the future.

Charleston is medium in size but offers big city attractions like the world renowned Spoleto Festival, Southeastern Wildlife Exposition, Charleston Wine + Food Festival, Cooper River Bridge Run and Family Circle Cup tennis tournament. This annual tournament is the preeminent all-women's professional competition. It is held each year at the Family Circle Tennis Center on Daniel Island. It averages over 90,000 attendees with a \$30 million economic impact. The annual Cooper River Bridge Run 10K has over 40,000 participants and an \$18 million impact.

On August 2012, the Ocean Course at Kiawah Island Golf Resort will be the location of the 94th PGA Championship. The estimated economic impact on South Carolina will be approximately \$193 million. In addition, Carnival Cruises currently offers weekly embarkations on a year-round basis. In response to the growing demand from leisure, business, and meeting/convention and group tour travelers, many new hotels have been built to provide additional lodging.

Community Profile

Charleston County



***Houses Along Rainbow Row
Downtown Charleston, SC***

Charleston provides natural beauty, moderate climate, and coveted quality of life that has been deliberately and carefully preserved. So it's no wonder that it has garnered more than a few national accolades:

- **Top 10 U.S. Destinations on the Rise for 2012** - *TripAdvisor.com*, 2012
- **#1 Top City in the United States** - *Condé Nast Traveller*, 2011
- **Top 50 best place for business & careers.** – *Forbes magazine*, 2011

The region's visitor industry has expanded rapidly over the past few years, experiencing 4.51 million visitors in 2011. The tourism industry contributes more than \$3 billion annually to the area's economy.

The growth in visitors is projected to continue, and with the historic sites, beautiful gardens, beaches, shopping, fine dining, and numerous cultural attractions, it is clear why people travel to this area. Charleston County, South Carolina is literally the preeminent Southeastern "Gateway to the World."

Restaurants continue to multiply and flourish with a constant flow of aspiring chefs and affluent visitors. Charleston restaurants have been featured in *Bon Appetit* magazine, *The New York Times*, *Southern Living*, and *Wine Spectator*. In September 2011, Husk restaurant at 76 Queen St. in Downtown Charleston was named the '2011 Best New Restaurant in America' by *Bon Appetit* magazine.

Economic Diversity

The Lowcountry has a competitive posture and a diverse economic base due to its high quality of life. The region's economic base includes the Port of Charleston, which is the fourth in container volume along the east and Gulf Coasts and eighth in the nation with cargo valued at more than \$50 billion. The Port is considered the most efficient in the world for its cargo handling systems. Activity is expected to rise over the next decade, largely due to the new container terminal currently under construction on the former Naval Base. The new 280



***SC State Ports Authority
Charleston, SC***

Community Profile

Charleston County

acre terminal is expected to open in 2018 and will increase Charleston's total container capacity by **50%**. The **SC State Ports** Authority also plans to deepen the harbor to 50 feet. Shipping volume through South Carolina ports increased across all business segments in fiscal year 2011. Container volume through the Port of Charleston rose 1.2 percent in the fiscal year that ended June 30, 2011, with 1.38 million or 20 foot equivalent units (TEUs) handled. The Ports Authority has a \$45 billion economic impact for the region and provides 280,600 jobs.



Military Presence

The military has continued to be a significant presence in the area even after the closure of much of the Charleston Naval Complex. Joint Base Charleston remains the single largest employer in the region, employing over 22,000 uniformed, civilian, and reservist personnel located within the Naval Weapons Station, the Navy Nuclear Power Training School, the Space and Air Warfare Systems Center (SPAWAR), and the Naval Hospital. Joint Base Charleston is home to the 437th Airlift Wing and its squadrons of C-17 transport planes. These planes play a vital role of carrying supplies to active duty troops stationed all over the world. In 2004, the Federal Law Enforcement Training Facility was opened on the former Naval Base. The U.S. Coast Guard also operates a station in Charleston.

A Chamber of Commerce study in 2003 highlighted the significant concentration of 19,000 military retirees residing in the Charleston area. Since the closure of the Naval Base, civilian labor in the Charleston region has grown by 26.7%.

Economic Development

Economic development has increased dramatically in the past few years, even with the national slowdown in 2008 and 2009.

On June 10, 2011, Boeing opened doors for their new \$750 million, 1.2 million square foot assembly plant, which is expected to create over 6,000 jobs and boost our local economy almost \$5.9 billion a year. On April 27th, 2012, Boeing rolled out its first Charleston-made 787 Dreamliner. While the addition of Boeing to the manufacturing sector strengthens the local economy, other elements of the diverse Charleston economy remain robust. Look no



**Boeing Opening Ceremony
June 10, 2011**

Community Profile

Charleston County

farther than the arrival of low-cost Southwest Airlines in 2011 and other recent company announcements, including Cummins Turbo Technologies, TWL Precision, Streit USA Armoring, Cummins Technical Center, PeopleMatter, TIGHITCO Inc., Immedion, Interwrap, Inc., and Odfjell Holdings.

Infrastructure

The region's growing international operations, stable businesses and industrial bases have contributed to a diverse economy. The area is also benefitted by modern airports like Charleston International Airport and superior rail access. They are committed to the constant upgrading of their highways.



Charleston County celebrated the completion of the Palmetto Commerce Parkway in March 2011. This new road, funded by the Charleston County Transportation Sales Tax, was designed to ease congestion in the North Area and spur development in the park itself. Providing a north-south link between Ashley Phosphate and Ladson roads, the Palmetto Commerce Parkway corridor is home to several world-class businesses such as The Boeing Company, Daimler Vans Manufacturing, Cummins Turbo, Shimano, and GE Aviation.

Education

During 2011-2012, over 37,700 students pursued higher education degrees in various Charleston colleges, universities and technical schools. The Medical University of South Carolina offers advanced medical degrees at the State's largest teaching hospital. Trident Technical College provides a diverse range of industrial training programs. Other higher education opportunities include the College of Charleston, The Citadel, Charleston School of Law, Charleston Southern University and The Art Institute of Charleston.

Unemployment Rate

As of July 2012, the Charleston region is experiencing 7.9% unemployment rate, compared to the State of South Carolina rate at a 9.6% and the national rate at 8.3%.

Community Statistics

Charleston County

The following represents the assessed property values for personal and vehicle property and real property for each of the last ten years. A property's assessed value is the taxable value of a property based on a percentage of appraised value.

<u>ASSESSED PROPERTY VALUES</u>			
<u>Fiscal Year</u>	<u>Personal & Vehicle</u>	<u>Real Property</u>	<u>Total</u>
2011	\$389,747,922	\$2,729,144,416	\$3,118,892,338
2010	393,200,238	2,530,782,359	2,923,982,597
2009	392,720,676	2,567,170,930	2,959,891,606
2008	390,990,249	2,525,310,042	2,916,300,291
2007	369,530,347	2,308,701,112	2,678,231,459
2006	347,956,687	2,197,536,874	2,545,493,561
2005	377,880,220	2,041,172,452	2,419,052,672
2004	383,502,710	1,394,103,212	1,777,605,922
2003	378,438,773	1,347,982,940	1,726,421,713
2002	374,138,469	1,297,211,547	1,671,350,016
<i>NOTE: This information was provided by the Assessor's and Auditor's Offices.</i>			

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

<u>CONSTRUCTION</u>			
<u>Fiscal Year</u>	<u>Number of Permits</u>	<u>Commercial Value</u>	<u>Residential Value</u>
2011	7,262	31,870,422	126,390,397
2010	5,489	17,626,075	129,759,084
2009	4,653	22,624,569	139,674,375
2008	6,027	43,078,148	290,968,195
2007	6,724	50,317,887	290,667,299
2006	7,036	41,121,669	298,504,572
2005	6,538	44,571,910	222,391,075
2004	5,500	31,880,979	192,838,892
2003	4,873	67,783,866	118,014,137
2002	5,645	18,564,007	179,773,595
<i>NOTE: This information was provided by the Building Inspections' Department.</i>			

Community Statistics

Charleston County

The ten largest taxpayers as of December 2011 are set forth below.

<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
S.C. Electric & Gas	\$44,582,430	Public Utility
Kapstone Kraft *	14,728,415	Manufacturing/Chemical
Bell South	13,798,840	Public Utility
Boeing	8,270,113	Manufacturing
Kiawah Real Estate Company	7,247,820	Real Estate
Charleston/North Charleston MSA	6,298,520	Retail
Berkeley Electric Co-Op	5,931,340	Public Utility
Charleston Place LLC	5,635,510	Hotel
Cummins	5,049,300	Manufacturing
Kiawah Resort Associates	4,933,070	Resort
* In 2009, Westvaco sold its power generation plant and the paper mill to Kapstone Kraft.		
<i>NOTE: This information was provided by the Charleston County Auditor's and Treasurer's Offices.</i>		

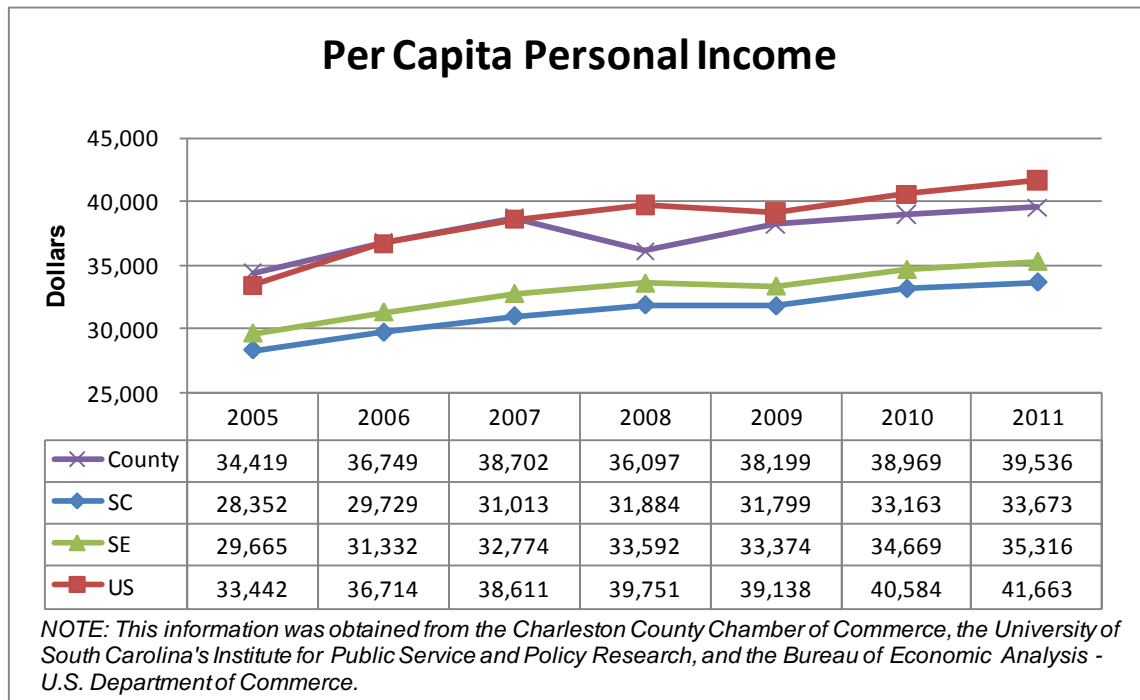
The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2011.

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Medical University of South Carolina (MUSC)	11,000	6.78%
Charleston Air Force Base	7,000	4.31%
Charleston County School District	5,150	3.17%
Roper St. Francis Healthcare	3,800	2.34%
Boeing Charleston	3,000	1.85%
JEM Restaurant Group Inc.	3,000	1.85%
Trident Medical Center (Trident Health System)	2,500	1.54%
Charleston County	2,150	1.32%
Piggly Wiggly Carolina Co. Inc.	1,900	1.17%
City of Charleston	1,700	1.05%

Community Statistics

Charleston County

The per capita personal income represents the total personal income of the residents divided by the resident population. According to experts, per capita personal income is often used as an important indicator of the quality of consumer markets and of the economic well-being of the residents of an area. The following represents the per capita personal income for Charleston County, South Carolina, the Southeast, and the United States.



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

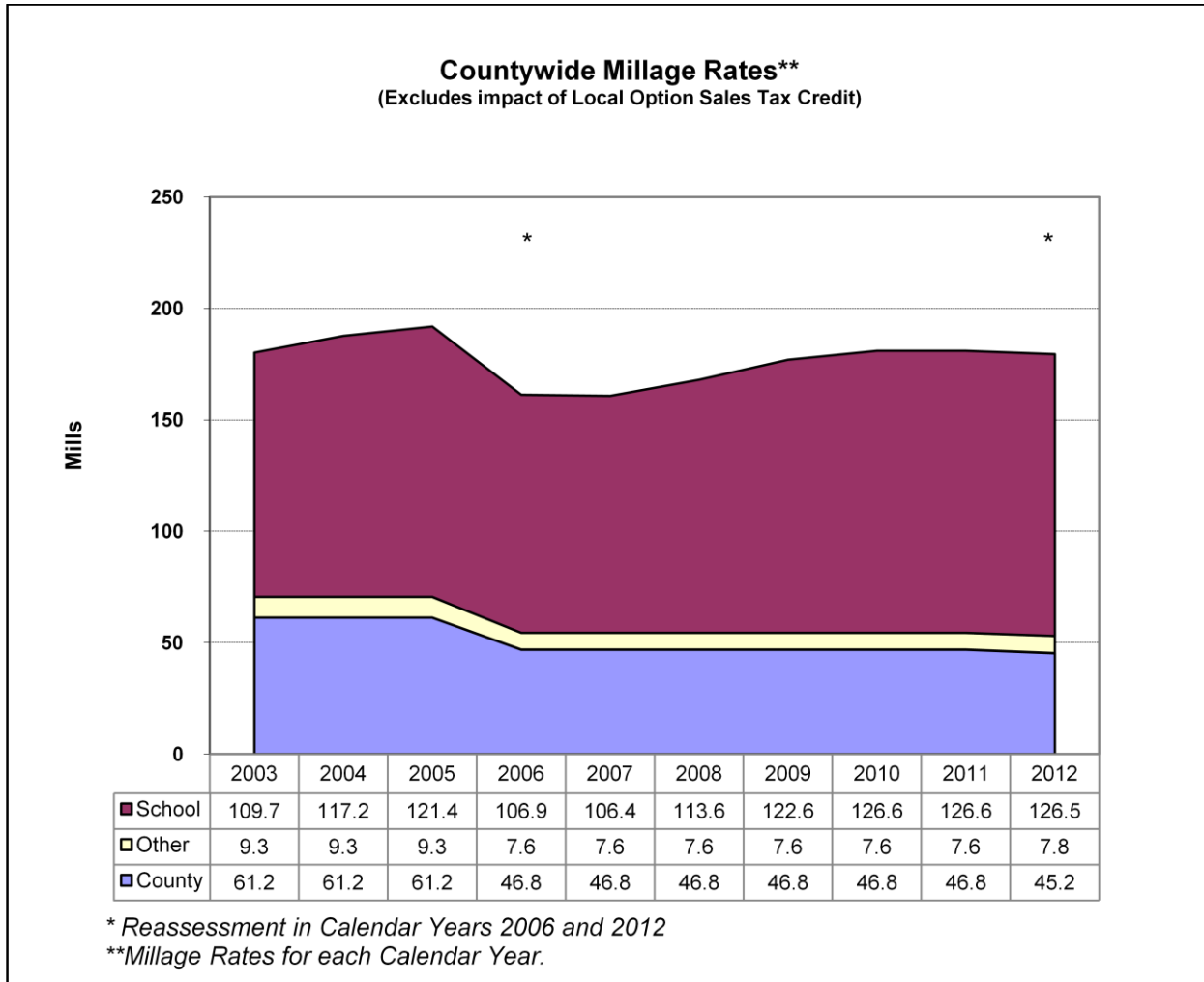
DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2011	350,209	36.0	9.4%
2010	355,276	36.9	8.6%
2009	348,046	36.0	5.3%
2008	342,973	36.0	4.5%
2007	343,522	36.0	5.0%
2006	340,625	36.2	5.0%
2005	336,865	35.5	4.7%
2004	332,561	35.3	4.4%
2003	324,900	34.5	4.2%
2002	319,723	33.9	3.8%

NOTE: This information was obtained from the Charleston Metro Chamber of Commerce.

Community Statistics

Charleston County

The following table represents the operating and debt service millage rates (the number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value) for Charleston County, Charleston County School District and Other, which includes the Charleston County Park & Recreation Commission and Trident Technical College.



Budget Process

Charleston County

Charleston County's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page Q-12 for a chart of the budget process.

PLANNING

The budget process begins in October of each year when the Budget Office develops a Budget Preparation Manual that provides specific guidelines as well as computations and projection methodologies. The Manual also includes the Administrator's letter of guidance for the preparation of the budget. A workshop is held in October to discuss the Manual and gives detailed instructions and guidance to budget preparers. Budget calls for departments that provide services to other departments are issued in November.

DEVELOPMENT

The departments prepare their overall requests and submit them to the Budget Office starting in late January. Acting on preliminary recommendations resulting from the Budget Office's review and analysis, the County Administrator finalizes his proposed budget in April.

APPROVAL

The Finance Committee, which includes all members of County Council, reviews the proposed budget through a series of meetings in April and May; County Council makes adjustments as deemed necessary. The Approved Budget for the upcoming fiscal year is adopted in early June. South Carolina law requires three separate readings (votes) of the budget ordinance. South Carolina law now limits any millage increase to the growth in the Consumer Price Index (CPI) and the percentage change in the population of the County. An increase above this limit must meet specific reasons as listed in the law, can exist only until that specific problem/reason is resolved, and requires a two-thirds vote of Council to approve.

Citizen involvement is provided through a public hearing to solicit constituent input. A public notice of this hearing is printed in local newspapers.

COMPLIANCE MONITORING

During the fiscal year, the Budget Office prepares monthly status reports which are provided to Council and provides ongoing departmental reviews.

FIRST QUARTER REVIEW

After the first quarter of the year, the Budget and Finance Offices conduct a review of revenues, expenditures, and transfers.

MID-YEAR REVIEW

During February of each year, a mid-year review is conducted by the Budget and Finance Offices and presented to the Finance Committee. At that time, adjustments to the budget may be made as Council deems necessary.

Budget Process

Charleston County

THIRD QUARTER REVIEW

In April, the Budget and Finance Offices perform a third quarter review. This review is the basis for the projection of ending fund balances for the current year. The projection is then incorporated into the available funding for the following budget year.

EXTERNAL AUDIT

From July through December, the County's financial records for the year ended are audited by an external auditor. The external audit allows for independent verification of the activity the County recorded in its records.

BUDGET TRANSFERS AND AMENDMENTS

If budget transfers are necessary, the department director may transfer funds that are less than \$10,000 within the "Personnel," "Operating," or "Capital" categories. In addition, the County Administrator (or his designated representative) may approve budget transfers that exceed \$10,000, that are between the categories in an organizational unit or that are between organizational units. If revisions require a change to the total disbursements in the General Fund, Council may consider supplemental appropriations, which require three separate readings of an ordinance and a public hearing. By resolution, Council may also generate transfers from Council's contingency to organizational units. These budget transfer guidelines are specified in Section 17 of the County Budget Ordinance.

In all instances, grant funds are not included in the Council Approved budget. To provide for the receipt of grant funds, Section 19 of the County Budget Ordinance authorizes the necessary Special Revenue Funds, Capital Projects Funds, and Proprietary Funds to be created to provide a mechanism for the expenditures of these monies. Grant funds must be approved by Council, generally at the time of application, before any monies can be expended.

BUDGET BASIS

Except as noted below, the basis of budgeting is the same as the basis of accounting. The County budgets for Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. The flow of current financial resource measurement focus includes only current assets and liabilities; long-term assets and liabilities are reported separately. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable" and "available"). "Measurable" means that the amount of the transaction can be determined, and "available" means that the amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers property tax revenues to be available if collected within 60 days after year end; the County considers other revenues to be available if collected within one year after year end. Expenditures are recorded when the liability is incurred except for certain compensated absences, claims, and judgments that are recorded when the obligations are expected to be liquidated with current financial resources.

The County budgets for Proprietary Funds using the flow of economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus includes current and long-term assets and liabilities. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when liabilities are incurred.

Budget Process

Charleston County

The County departs from the above basis of accounting for budgeting capital expenses, principal payments for debt service, and depreciation. To better manage spending, capital items and principal payments for debt service are budgeted as expenses. Depreciation expense is not budgeted, since it affects the Invested in Capital Asset portion of fund balance rather than spendable fund balance.

BALANCED BUDGET

The County's budgets are balanced budgets. A balanced budget means that disbursements (expenditures and transfers out) are not planned unless there are available resources from revenues, transfers in, and/or fund balance. The operating budgets are not balanced by borrowing funds and obligating future resources. (See the Glossary on pages N-33 to N-38 for definitions of disbursements, expenditures, transfers in/out, revenues, and beginning fund balance.)

LONG RANGE CAPITAL PLANNING (5 YEAR CIP)

The Facilities Planning Committee consists of members from the Facilities Management and the Budget Departments, along with the Assistant Administrator for Finance and the Assistant Administrator for General Services. This committee annually prepares and updates the five-year Capital Improvements Program (CIP). The CIP specifies those capital improvements and construction projects which are scheduled for development over the next five years in order to maintain or enhance the County's capital assets and delivery of services. The CIP was expanded to include Environmental Management in Fiscal Year 2006.

The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those projects.

The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for general obligation bonds or other types of debt required to fund specific CIP projects. The Debt section provides detailed information on debt management.

The County Administrator reviews the Facilities Planning Committee's prioritized list of proposed capital improvement projects, operational impacts of those projects, and funding sources during the review of the operating budget. The final five-year CIP is presented to Council during budget deliberations. County Council adopts the five-year CIP along with the County's annual operating budgets in June.

Budget Process

Charleston County

Budget Calendar

October - December
Planning

Budget Department conducts Budget Workshop/Departments submit information for the Capital Improvement Program (5 year projection)

Departments submit requests to Program Managers for employee, vehicle, data processing, facility and other internal service needs

January - April
Development

Administrator develops Proposed Budget

Departments submit budgets to Budget Office

Budget Office compiles and reviews requests for recommendations to the Administrator

Administrator finalizes budget

May - June
Approval

Council reviews and adopts Budget

- Council reviews budget
- Two readings of the budget ordinance

Council holds a public hearing for citizen participation

Council adopts budget with 3rd reading of ordinance

July

Fiscal Year begins July 1st

July - June
Compliance Monitoring

Budget monitoring

Monthly reports and quarterly reviews

Mid-year and 3rd quarter projections of ending fund balances

Budget Transfers

Budget Amendments

the following **July - Dec**
External Audit

Independent Audit for compliance with Council's Approved Budget

Budget Ordinance

Charleston County

CHARLESTON COUNTY ORDINANCE 1743

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2012 AND ENDING JUNE 30, 2013, HEREINAFTER REFERRED TO AS FISCAL YEAR 2013; MAKING APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF CHARLESTON COUNTY FOR SUCH PURPOSES; AND FURTHER PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY, INCLUDING THE AWENDAW CONSOLIDATED FIRE DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2013; PROVIDING FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW CONSOLIDATED FIRE DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE IN ORDER TO SUPPLY THE NECESSARY FUNCTIONS OF THE UNITS; PROVIDING FOR BUDGET CONTROL OF THE APPROPRIATIONS BY THE CHARLESTON COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; MAKING PROVISIONS FOR THE FISCAL AFFAIRS OF CHARLESTON COUNTY; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$25,000,000 FOR CHARLESTON COUNTY AND UP TO \$200,000 FOR THE AWENDAW CONSOLIDATED FIRE DISTRICT.

NOW, THEREFORE, be ordained by Charleston County Council, in meeting duly assembled, finds as follows:

SECTION 1: As set by Charleston County Council ("County Council"), the Charleston County Auditor (the "Auditor") shall levy 39.9 mills for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2012.

Proceeds of the levy upon all taxable property in the County shall be collected by the Charleston County Treasurer (the "Treasurer") as provided by law for the collection of County ad valorem taxes, the proceeds thereof to be placed in the appropriate funds of the County together with all revenues and income accruing to the County during the Fiscal Year 2013, and regardless of sources, shall be paid out from time to time by the Treasurer in accordance with the provisions of this Budget Ordinance (the "Ordinance") and other appropriation ordinances hereafter passed by County Council, except welfare funds received by the Charleston County Department of Social Services from the State of South Carolina or the United States.

SECTION 2: It is hereby appropriated from the General, Debt Service, Proprietary, and Special Revenue Funds referred to in SECTION 1, the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2012, and ending June 30, 2013, to wit:

Budget Ordinance

Charleston County

Organization Units:	General	Debt Service	Proprietary	Special Revenue
COUNCIL AGENCIES				
County Council	\$ 1,449,590	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	-	11,145,725
Accommodations Tax - State	-	-	-	25,000
Internal Auditor	219,666	-	-	-
Legal	1,063,980	-	57,741,855	123,000
State Agencies	377,106	-	-	-
ELECTED OFFICIALS				
Auditor	2,076,391	-	-	-
Clerk of Court	3,422,265	-	-	1,060,000
Coroner	1,210,948	-	-	-
Legislative Delegation	191,767	-	-	-
Probate Courts	2,228,513	-	-	-
Register of Mesne Conveyance	1,857,907	-	-	-
Sheriff	59,025,556	-	-	1,287,654
Solicitor	5,162,498	-	-	2,625,194
Treasurer	1,695,325	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,594,868	-	-	-
Library	13,921,188	-	-	-
Master-In-Equity	598,317	-	-	-
Public Defender	2,925,961	-	-	4,595,194
Veterans Affairs	300,586	-	-	-
ADMINISTRATOR	958,893	-	-	-
Consolidated Dispatch	8,731,294	-	1,810,000	-
Economic Development	-	-	-	1,939,952
Nondepartmental	6,644,006	25,656,755	-	-
DEPUTY ADMINISTRATOR FINANCE	472,341	-	-	-
Assessor	3,687,077	-	-	-
Budget	646,272	-	-	-
Finance	936,351	-	-	-
Revenue Collections	1,089,440	-	2,142,000	-
DEPUTY ADMIN GENERAL SERVICES	360,733	-	-	-
Building Inspections	1,446,639	-	-	42,380
Facilities Management	12,631,504	-	2,617,236	-
Internal Services	-	-	15,381,023	-
Magistrates' Courts	4,679,837	-	-	83,158
Technology Services	13,982,586	-	6,549,279	-
Zoning/Planning	1,541,045	-	-	160,000
DEPUTY ADMIN HUMAN SERVICES	427,201	-	-	-
Emergency Management	714,666	-	-	246,810
Emergency Medical Services	10,940,095	-	-	-
Human Resources	1,324,992	-	25,181,000	-
Procurement	827,128	-	1,800,000	-
Safety & Risk Management	1,840,957	-	5,524,104	-
ASST ADMIN COMMUNITY SERVICES	-	-	-	-
Community Services	1,868,636	-	-	-
Dept of Alcohol & Other Drug Abuse	-	-	10,342,738	-
ASST ADMIN TRANS & PUBLIC WORKS	17,842	-	-	-
Public Works	9,270,292	-	-	3,210,243
Transportation Development	371,554	-	-	-
TOTAL	\$ 184,733,813	\$ 25,656,755	\$ 129,089,235	\$ 26,544,310

Budget Ordinance

Charleston County

SECTION 3: Unless covered by SECTION 14 of this Ordinance, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action of County Council in the event that the County's revenues accruing to its General, Debt Service, Proprietary, and Special Revenue Funds, as provided in SECTION 1, shall be insufficient to pay the same, to the end that the cost of operation of the County government shall remain at all times within its income.

SECTION 4: The Auditor is hereby authorized and directed to levy 32.9 mills in the year 2012 on all of the taxable property in the area located within Charleston County known as the Awendaw Consolidated Fire District to be deposited in the Awendaw Consolidated Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property located within the Awendaw Consolidated Fire District shall be collected by the Treasurer as provided by the law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, proceeds of the tax anticipation borrowing or otherwise accruing from the operation of the Awendaw Consolidated Fire District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 5: It is hereby appropriated \$2,015,634 from the funds referred to in SECTION 4 and from such other funds as may be generated by the Awendaw Consolidated Fire District for the corporate purposes of the District for and during the period beginning July 1, 2012, and ending June 30, 2013. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 6: The Auditor is hereby authorized and directed to levy 19.1 mills in the year 2012 on all of the taxable property in the area located within Charleston County known as the East Cooper Fire District to be deposited in the East Cooper Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within the County known as the East Cooper Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the East Cooper Fire District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

Budget Ordinance

Charleston County

SECTION 7: It is hereby appropriated \$145,000 from the funds referred to in SECTION 6 and from such other funds as may be generated by the East Cooper Fire District for the corporate purposes of the District for and during the period beginning July 1, 2012, and ending June 30, 2013. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 8: The Auditor is hereby authorized and directed to levy 11.2 mills in the year 2012 on all of the taxable property in the area located within Charleston County known as the Northern Charleston County Fire District to be deposited in the Northern Charleston County Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within Charleston County known as the Northern Charleston County Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the Northern Charleston County Fire District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 9: It is hereby appropriated \$254,200 from the funds referred to in SECTION 8 and from such other funds as may be generated by the Northern Charleston County Fire District for the corporate purposes of the District for and during the period beginning July 1, 2012, and ending June 30, 2013. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 10: The Auditor is hereby authorized and directed to levy 5.2 mills (3.3 mills for baseline operations and 1.9 mills to eliminate the Fiscal Year 2012 deficit) in the year 2012 on all of the taxable property in the area located within Charleston County known as the West St. Andrew's Fire District to be deposited in the West St. Andrew's Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within Charleston County known as the West St. Andrew's Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the West St. Andrew's Fire District. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

Budget Ordinance

Charleston County

SECTION 11: It is hereby appropriated \$8,000 from the funds referred to in SECTION 10 and from such other funds as may be generated by the West St. Andrew's Fire District for the corporate purposes of the District for and during the period beginning July 1, 2012, and ending June 30, 2013. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 12: The Auditor is hereby authorized and directed to levy 1.9 mills for operating purposes and 0.5 mills for debt service in the year 2012 on all taxable property in Charleston County to be deposited in the Trident Technical College Special Revenue Funds.

Proceeds of the levy upon all taxable property shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in separate funds to be held and administered by the Treasurer. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 13: It is hereby appropriated \$5,824,000 for operating purposes of Trident Technical College ("TTC") and \$1,456,000 for debt service of TTC from the funds referred to in SECTION 12 and from such other funds as may be generated by TTC for and during the period beginning July 1, 2012, and ending June 30, 2013. The appropriations are for the operation of Special Revenue Funds and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 14: The Charleston County Approved Operating Budget, with the detail and provisos as so stated in the document titled Charleston County Budget Detail Fiscal Year 2013, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 15: The anticipated revenues accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance. Should actual funding sources for any such fund be less than projected, the County Administrator (the "Administrator") shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may revise budgeted disbursements or direct the increase to be held for future years' disbursements.

SECTION 16: All monies properly encumbered as of June 30, 2012, shall be added to the applicable organizational unit's budget for Fiscal Year 2013. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

Budget Ordinance

Charleston County

SECTION 17: All monies designated by County Council as of June 30, 2012, shall be added to the applicable organizational unit's budget for Fiscal Year 2013. These designated monies may be expended only as set forth in their authorization by County Council. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 18: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2013 as authorized by this Ordinance or by any other appropriation ordinance hereafter ratified by County Council in and for the fiscal year, the Treasurer is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow from time to time as may be necessary on his official note or notes, or other evidence(s) of indebtedness in anticipation of the collection of the taxes herein levied, provided that all loans made from private persons, firms, or corporations shall be made only after three days' notice by advertising once in some newspaper in the County and on the best terms possible, a sum or sums not exceeding in the aggregate \$25,000,000 for the use of the County and a sum not exceeding in the aggregate \$200,000 for the use of the Awendaw Consolidated Fire District, and the sum or sums so borrowed for the operation of the County shall constitute a valid and prior claim against the taxes levied herein and against the County and the sum or sums so borrowed for the operation of the Awendaw Consolidated Fire District shall constitute a valid and prior claim only against the taxes levied herein for the use of the Awendaw Consolidated Fire District; provided further that the Treasurer shall be authorized in his discretion to make any such loans from special fund or funds, including sinking funds, in his hands as Treasurer, repayment of which shall be secured in the same manner as if made from private persons, firms, or corporations as aforesaid; and provided further that if the net interest cost is less than eight percent (8%), the Chairman of County Council is authorized to award the loan to the bidder or bidders offering to purchase the notes at

the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting there from the amount of the premium offered, if any, over and above the premium amount).

SECTION 19: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2013 Approved Budget Detail document.

For "State Agencies" and "Outside Agencies", the organizational budgets are bound by "object code."

The County Administrator, or his designated representative, is hereby authorized to effect transfers between organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.

Budget Ordinance

Charleston County

County Council may by resolution effect transfers from Council's contingency to organizational units.

County Council may by amendment to this Ordinance adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this Ordinance.

SECTION 20: In order that County Council may be assured that monies appropriated to the agencies funded in "County Council" and "Local Accommodations Tax" in SECTION 2 of this Ordinance are properly expended for a public purpose, the above agencies receiving monies shall provide all documents and information required in the County policy for funding outside agencies, adopted August 22, 2006, as may be amended from time to time.

SECTION 21:

(a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year and thereby not be stated in this Budget Ordinance, then, by passage of Council's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.

(b) Funds derived from the sale of real property shall be placed in the Capital Proceeds Capital Projects Fund, and these funds shall be expended only for capital outlays after specific resolution of County Council.

SECTION 22: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than four percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by County Council

On June 30, 2013, if the total revenue for General Fund purposes generated by current and delinquent *ad valorem* taxes and Local Option Sales Tax revenue is greater than \$124,130,000, then the first \$500,000 of excess shall be placed in the Rainy Day Fund.

SECTION 23: Contracts necessary to expend monies appropriated in this budget when not specifically permitted by the Charleston County Procurement Code are hereby authorized and the contracts shall be approved by a resolution of County Council. Awards of bids on capital items, when less than the amount specified in the Charleston County Approved Operating Budget, are hereby authorized and shall be purchased in accordance with the provisions of the Charleston County Procurement Code.

Budget Ordinance

Charleston County

SECTION 24: The salaries or compensation shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply.

SECTION 25: The classification and grades of all positions shown in the Charleston County Approved Operating Budget are only provisional and subject to audit by the Human Resources Department to determine the appropriate grade and classification.

SECTION 26: The Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 27: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

SECTION 28: This Ordinance shall become effective upon approval of County Council following third reading.

First Reading: June 5, 2012
Second Reading: June 12, 2012
Third Reading: June 19, 2012

Budget Ordinance

Charleston County

CHARLESTON COUNTY ORDINANCE NO.1741

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2013 FROM THE TRANSPORTATION SALES TAX SPECIAL REVENUE FUND FOR PROJECTS AND PURPOSES PERMITTED BY LAW; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATIONS BY THE COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; AND OTHER MATTERS RELATED THERETO

WHEREAS, County Council, by Ordinance No. 1324, duly enacted on August 10, 2004 (the "Sales Tax Ordinance"), provided for the imposition of a ½ of one percent sales and use tax (the "Sales Tax") in Charleston County pursuant to the provisions of S.C. Code Section 4-37-10 et seq. (the "Act"), subject to the results of a referendum to be held on the imposition of the sales tax on November 2, 2004 (the "Referendum"); and

WHEREAS, the Referendum was approved by a majority of the qualified electors of the County, and

WHEREAS, pursuant to applicable law, rules and regulations, the sales tax will be collected starting May 1, 2005, and

WHEREAS, there is a need to provide funds for greenbelts, mass transit, administration and other transportation-related projects before the beginning of the next County fiscal year, and

WHEREAS, pursuant to the Sales Tax Ordinance, a budget for expenditures of sales and use tax revenues from this source must be approved by County Council,

NOW, THEREFORE, BE IT ORDAINED by the County Council of Charleston County:

County Council hereby adopts the above recitals as findings of fact.

SECTION 1: Revenues and income accruing to the County of Charleston during Fiscal Year 2013 from the proceeds of the Sales Tax shall be deposited into the Transportation Sales Tax Special Revenue Fund, and paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance.

SECTION 2: There is hereby appropriated from the Transportation Sales Tax Special Revenue Fund the following amounts for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2012, and ending June 30, 2013, to wit:

Budget Ordinance

Charleston County

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelts</u>	<u>Transportation Related Projects</u>
CARTA	\$ 6,762,000	\$ -	\$ -
RTMA - Tri-County Link	398,000	-	-
ITN Charleston Trident	30,000	-	-
Greenbelts - Operating	-	178,034	-
MWDBE Program	-	-	308,860
Public Information Office	-	-	36,141
Roads Program	-	-	17,390,850
Debt Service	-	8,527,078	18,657,400
County Indirect Cost	10,000	5,000	160,000
TOTAL	\$ 7,200,000	\$ 8,710,112	\$ 36,553,251

SECTION 3: Unless covered by SECTION 5 or 6 of this ordinance, all of the foregoing appropriations are maximum and conditional, and are subject to reduction by action of County Council in the event that the County's revenues accruing to its Transportation Sales Tax Special Revenue Fund shall fail to be sufficient to pay the same, to the end that the cost of operation of the county government shall remain at all times within its income.

SECTION 4: For internal County organizational units, the salaries or compensation of positions funded in whole or in part through this budget shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the County Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply. Positions funded in whole or in part through this budget shall only be those in support of expenditures of funds authorized by the Act and the Sales Tax Ordinance. Positions not solely providing administrative support to projects and purposes under the Act and the Sales Tax Ordinance shall be funded in part from other sources.

SECTION 5: Anticipated revenues accruing to the Transportation Sales Tax Special Revenue Fund are stated in this Budget Ordinance. Should actual funding sources for said fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may a) revise budgeted expenditures or b) direct the increase to be held for future years' expenditures. Any such actions shall be periodically reported to County Council.

Budget Ordinance

Charleston County

SECTION 6: Internal County organizational units are bound to the appropriated disbursements as defined in SECTION 2 as delineated in the FY 2013 Approved Budget Detail document prepared in support of this ordinance.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between County organizational units. By amendment to this ordinance, County Council may also adjust appropriations and make supplemental appropriations from the proceeds of the Sales Tax.

SECTION 7: Agencies outside the County which receive funds from the Transportation Sales Tax Special Revenue Fund shall enter into an intergovernmental agreement in a form approved by the County Administrator and County Attorney. Such agreements shall include, provisions set forth herein, as well as other provisions necessary or helpful in administering the distribution of funds hereunder pursuant to the Act, the Sales Tax Ordinance, and other applicable laws, rules, regulations and County policies.

SECTION 8: In order that Council may be assured that monies appropriated to the outside agencies funded from the proceeds of the Sales Tax are properly expended for projects and purposes permissible under the Act and the Sales Tax Ordinance, such agencies receiving funds shall submit requests for funding in accordance with procedures and schedules established by the County Administrator. Such procedures and schedules shall require, *inter alia*, a statement of the particular purpose(s) for which the money is intended to be spent. Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of Sales Tax funds must provide to County Council an independent annual audit of such agency's or organization's financial records and transactions and such other and more frequent financial information as required by County Council, all in a form satisfactory to County Council.

SECTION 9: Contracts necessary for County organizational units to expend monies appropriated in this budget when not specifically permitted by the Charleston County Procurement Code are hereby authorized and said contracts shall be approved by a resolution of County Council. Awards of bids are hereby authorized and shall be conducted in accordance with the provisions of the Charleston County Procurement Code.

SECTION 10: The Charleston County Administrator is hereby authorized to prepare and administer the detailed operating budget in support of and not inconsistent with the provisions of this ordinance as the detailed transportation sales tax budget for Charleston County.

SECTION 11: The classification and grades of all positions shown in the detailed budget are only provisional and are subject to audit by the Human Resources Department to recommend the appropriate grade and classification.

Budget Ordinance

Charleston County

SECTION 12: The County Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents – FTEs) among organizational units and fund types.

SECTION 13: If any provision of this ordinance or its applications to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

SECTION 14: All provisions of the Charleston County Fiscal Year 2013 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

First Reading: June 5, 2012
Second Reading: June 12, 2012
Third Reading: June 19, 2012

Financial Systems

Charleston County

The Deputy Administrator for Finance is responsible for providing many County financial services, including budgeting, financial accounting and reporting, payroll, accounts payable disbursement, and special financial policy analyses for County management. These functions are performed by the Budget and Finance Departments. In addition, the Treasurer, an elected position, is responsible for cash receipts, debt management, and cash and investment management.

The County utilizes a computerized financial accounting system (IFAS – Integrated Fund Accounting System) which incorporates a system of internal accounting controls. The system has been designed to safeguard assets against loss from unauthorized use and to provide reliable financial records for preparing financial statements. The system was implemented during FY 1998 and FY 1999. During FY 2008, the County completed the upgrade of IFAS to the latest version (7.7). In addition, online applicant tracking for the Human Resources Department was implemented in FY 2005. The maintenance and continual upgrade of the County's financial systems remain a priority of the Technology Services Department.

Financial records are maintained according to generally accepted accounting principles (GAAP). Accounting records for governmental fund types and similar trust funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and liabilities are incurred. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred.

The County prepares its audited financial statements in accordance with the financial reporting model required by the Government Accounting Standards Board (GASB) Statement Number 34. This model provides a government-wide perspective which presents the County in its entirety. The main features of this model are the inclusion of infrastructure assets, the depreciation of all assets, and the elimination of interfund transactions to avoid doubling of revenues and expenditures. This model more closely follows corporate accounting to allow the reader to more easily understand the financial status and activity of the County.

The Procurement Department, who serves under the Deputy Administrator of Human Services, is responsible for procurement.

Financial Policies

Charleston County

Adopted by Council on August 14, 2007

The County's mission is to promote and protect the quality of life in Charleston County by delivering services of value to the community. As part of accomplishing this mission, the County strives to make informed choices about service provisions, while safeguarding the County's resources. The County addresses its responsibility to its citizens through the wise management of finances, which includes adequately funding County services and maintaining public facilities. The County also desires to maintain its strong financial position, while protecting the County's credit rating and preventing default on any debts.

The objectives of these policies are:

1. To provide guidelines for operational and strategic decision making related to financial matters.
2. To assist management and Council by providing accurate and timely information about financial matters.
3. To preserve Council's policy-making ability by ensuring that important policy decisions are not controlled by financial condition.
4. To ensure the proper use of all County funds through a good system of financial security and internal controls.
5. To provide a standard against which the County's fiscal performance can be evaluated.

The County has developed financial policies in the following areas:

1. Operating budget
2. Revenue and expenditures
3. Financial reserve
4. Capital improvements
5. Debt management
6. Investments
7. Accounting, auditing, and financial reporting
8. Procurement
9. Risk management
10. Human resources

Operating Budget Policies

1. The budget process will follow a calendar established by the Administrator.

Financial Policies

Charleston County

2. The budget will:
 - a. Be prepared annually.
 - b. Include operating and capital budgets.
 - c. Be adopted by Council before July 1.
3. The budget will ensure disbursements (expenditures and transfers out) are equal or less than the funding available (revenues, transfers in and fund balance).
4. The basis of budgeting will follow generally accepted accounting principles (GAAP) with the following exceptions:
 - a. For Proprietary Funds, capital items are budgeted to manage spending.
 - b. For Proprietary Funds, depreciation is not budgeted since it does not affect spendable fund balance.
5. The Budget Director will maintain a budgetary control system to ensure adherence to the adopted budget.
6. Where practical, County departments will develop and employ performance measures and/or benchmarks that support the County's mission. Selected performance measures will be included in the budget document.

Revenue and Expenditure Policies

Combined

1. The County will strive to pay for all recurring expenditures with recurring revenues.
2. A five-year forecast will be prepared that includes estimated operating revenues and costs.
 - a. Operating costs of future capital improvements from the capital improvement plan will be included.
 - b. The forecast will be updated on an annual basis.
3. The County will evaluate the need to issue a Tax Anticipation Note:
 - a. If a cash flow analysis indicates expenditures exceed revenues before the majority of tax collections are received.
 - b. If a catastrophic event occurs.

Financial Policies

Charleston County

Revenue Policies

1. The County will strive to maintain a diversified and stable revenue system to aid in sheltering it from the impact of short-term fluctuations in any one revenue source.
 - a. Revenues will be evaluated to determine short-term and long-term stability.
 - b. The Budget Office will develop and maintain a Revenue Manual.
2. Revenue estimates will be based on reasonable expectations and be as realistic as possible.
3. An aggressive policy of collecting revenues will be followed.
4. The County shall aggressively pursue relevant grant opportunities. All potential grants shall be carefully evaluated for:
 - a. Consistency with the County mission.
 - b. Matching requirements, to include both dollar and level-of-effort matches.
 - c. The impact on services due to termination or reduction in grant funding.
5. The County will not solicit donations of any kind from current or prospective vendors.
6. Gifts, donations, and bequests shall be evaluated for their benefit to the County and accepted only by Council approval.
7. Restricted revenue (e.g. grants and gifts) shall only be used for the purpose intended and shall be avoided if the County would be adversely impacted.
8. Interest income will be allocated among the major funds or restricted funds that provided cash to earn the interest income.
9. Except for Proprietary Funds or other restricted funds, the sale of personal property will be deposited into a Non-recurring Expenses Fund for the purpose of replacing or purchasing equipment or funding other projects that are non-recurring.

Expenditure Policies

1. The County will strive to provide sufficient funding for adequate maintenance of equipment and facilities at a level that protects capital investment and minimizes future maintenance and replacement costs.
2. An indirect cost plan will be conducted annually. Indirect costs will be reimbursed to the General Fund by the Enterprise Funds and other non-General Funds as appropriate.

Financial Policies

Charleston County

3. General Fund transfers to other funds shall be defined as payments to support specific programs or services. Transfer amounts not expended by the other funds may revert to the General Fund's fund balance at the end of the fiscal year subject to annual review.
4. When a fund is closed, all assets of the fund shall revert to the General Fund unless contrary to applicable Federal, State or local regulations.

Financial Reserve Policies

1. At the end of each fiscal year, the County will strive to maintain a minimum unreserved, undesignated fund balance in the General Fund between 1½ and 2 months of the subsequent year's General Fund disbursements. If the County falls below the minimum level, the Administrator will submit a plan to Council to restore fund balance to the minimum level.
2. The County will review the fund balance in other funds for adequacy on an annual basis
3. The County will maintain a Rainy Day fund to provide emergency funds for use in the event of a major calamity. The County will strive to maintain this fund at no less than four percent of General Fund disbursements. The Administrator will submit a plan to restore the fund to the minimum level.
4. Should there be an excess unreserved, undesignated fund balance the excess may be used to fund one-time capital expenditures or other one-time costs.

Capital Improvement Policies

1. A five-year Capital Improvement Plan shall be developed and updated annually. This plan shall contain all capital improvements from all funds and agencies of County government. Each item submitted for the Capital Improvement Plan shall include a summary of the proposed project, cost estimates including future operating costs, a time schedule and potential funding sources.
 - a. A committee will be formed by the Administrator to develop the plan to be proposed to Council.
 - b. The County will maintain an inventory of all real property owned by the County that includes an assessment of the condition of the property.
 - c. A high priority shall be placed on replacement of facilities before they deteriorate to the point of becoming hazardous, incur high maintenance costs, negatively affect property values, and/or no longer functionally serve their intended purposes.
 - d. Council will approve the Capital Improvement Plan.

Financial Policies

Charleston County

2. Council will approve the use of funds for the Capital Improvement Plan.
 - a. Should funds remain after the completion of a project, the Administrator will propose a plan to Council to reprogram the funds.
 - b. Except for Proprietary Funds or other restricted funds, should the County receive proceeds from the sale of real property, the funds will be used for capital improvements or the reduction of debt related to capital improvements.
3. The County shall strive to maintain and replace existing infrastructure (i.e. roads and bridges) as needed.
4. When constructing capital improvements, the County shall follow all appropriate standard and codes, shall follow best construction practices, and shall minimize construction costs; while assuring an appropriate useful life and acceptable maintenance costs.

Debt Management Policies

1. The County shall only use long-term debt for capital projects or equipment.
 - a. When current revenues are not sufficient to use pay-as-you-go funding.
 - b. When the useful life of the project or equipment equals or exceeds the term of financing.
2. Debt financing shall not be considered appropriate for current operating expenditures or any recurring purpose.
3. A five-year Debt Management Plan shall be developed annually.
 - a. This plan shall contain all outstanding debt from all funds.
 - b. The plan shall provide for the issuance of new debt at reasonable intervals.
 - c. The plan shall show the impact on the ad valorem tax rate. The plan will strive to avoid erratic fluctuations in the ad valorem tax rate.
4. In accordance with Article X of the South Carolina Constitution, the County's General Obligation debt will not exceed eight percent of the assessed value of all taxable property within the county, except as authorized through referendum.
5. The County will maintain an adequate cushion in its constitutional debt limit margin referenced in item 4 above.
6. At the end of each fiscal year, the County will designate a portion of the Debt Service Fund's fund balance equal to the pro-rata share of debt service payments to be made in the next fiscal year.

Financial Policies

Charleston County

7. The County will employ municipal finance professionals to assist in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.
8. The County will select a method of sale that is the most appropriate in light of the financial market, transaction-specific conditions, County-related conditions, and in accordance with State law.
9. Bonds issued by the County shall not exceed a repayment period of 25 years, and the terms must be in compliance with applicable tax law requirements governing tax exempt financing.
10. Where advantageous, the County will use special assessment, revenue, other self-supporting bonds, or other financing instruments instead of General Obligation Bonds.
11. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.
12. Debt structures that result in significant “back loading” of debt will be avoided.
13. Capital leases may be considered:
 - a. When the useful life equals or exceeds the length of the lease.
 - b. When the cost benefit analysis is more favorable than purchasing.
14. The Chief Financial Officer (CFO) will maintain good communication with bond rating agencies.
 - a. The CFO will provide periodic updates on the County’s financial condition.
 - b. Required disclosure on every financial report and bond prospectus will be followed.
 - c. The County may request ratings prior to the sale of securities from the major rating agencies for municipal bond issues.
15. The County will strive to achieve and maintain the highest credit rating awarded by the municipal bond rating agencies.
16. The Chief Financial Officer shall comply with general financial reporting and certification requirements embodied in bond covenants.

Financial Policies

Charleston County

17. The County may undertake refinancing of outstanding debt:
 - a. When such refinancing allows the County to realize significant debt service savings (net present value savings equal to at least 2.5 percent of the refunded par amount) without lengthening the term of refinanced debt and without increasing debt service in any subsequent year.
 - b. When the public policy benefits outweigh the costs associated with the issuance of new debt and any increase in annual debt service.
 - c. When a restrictive covenant is removed to the benefit of the County.
18. Interest earnings on the proceeds from General Obligation Bond issues and other capital financing sources will be used solely to fund capital projects in the Capital Improvement Plan, debt service, or a reserve for capital contingencies.
19. The Controller, under the direction of the Chief Financial Officer, shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements for the federal tax code.

Investment Policies

1. The County will comply with the South Carolina Code of Laws regarding investment activities as may be amended from time to time. The State statutes further allow the County to invest in:
 - a. Obligations of the United States and agencies thereof.
 - b. General obligations of the State of South Carolina or any of its political units.
 - c. Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
 - d. Certificates of deposit where the certificates are collaterally secured by securities of the type described in a and b above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit and repurchase agreements so secured, including interest.
 - e. No load open-end or closed-end portfolios of certain investment companies with issues of the US Government.
 - f. South Carolina Local Government Investment Pool.
2. The investment policies apply to cash related assets which are included within the scope of the County's Comprehensive Annual Financial Report except for those belonging to County's component units.
3. The County Treasurer is authorized by Council to invest County funds. The Treasurer, acting in accordance with this investment policy and exercising due diligence, shall be relieved of personal responsibility for a specific security's credit risk or market price change, provided these deviations are reported immediately and that appropriate action is taken to control adverse developments.

Financial Policies

Charleston County

4. Investments shall be made with judgment and care, considering prevailing circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The “prudent investor” rule will be applied in managing the overall portfolio.
5. The County will use interest bearing accounts unless they are prohibited or evaluated and found to be cost ineffective.
6. Agencies will notify the Treasurer when a bank account is opened or closed.
7. The Treasurer will ensure that adequate collateral is maintained on all deposits exceeding Federal Deposit Insurance Corporation (FDIC) coverage.
8. Investment securities purchased by the County will be held in third-party safekeeping by an institution designated as a primary agent and shall be appropriately collateralized.
9. The Treasurer will attempt to match the maturity of investments with anticipated cash flow requirements.

Accounting, Auditing, and Financial Reporting Policies

1. The County’s accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board with the objective of obtaining an unqualified opinion from the County’s independent auditor.
2. The County’s accounting system shall be maintained in such a way so as to conform with the following characteristics:
 - a. Reliability
 - b. Accuracy
 - c. Consistency
 - d. Readability
 - e. Timeliness
 - f. Responsiveness
 - g. Conformity with all legal requirements
3. County will maintain an inventory of personal property.
4. The County will develop and maintain an appropriate system of internal controls over its financial resources. An Internal Auditor position that reports to Council will review the County’s internal controls.

Financial Policies

Charleston County

5. Operational (program) audits will be performed as deemed necessary by the Administrator.
6. The County will develop and maintain an emergency plan to assure the continuity of the County's financial operations.
7. Budget to actual reports will be prepared by the Budget Office and provided to Council on a monthly basis for all major funds (defined as annual budgets greater than \$500,000). Corrective action by the Administrator will be pursued for items projected to exceed budget by the end of the fiscal year.
8. A mid-year review will be performed by the Budget and Controller's Offices based on financial information through December. A report to Council will be made in February.
9. The County shall contract with an independent audit firm to perform an annual audit of the County's financial statements.
10. The County shall annually prepare and publish, within 180 days after the end of the fiscal year, a Comprehensive Annual Financial Report prepared in conformity with generally accepted accounting principles.
11. The Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award shall be pursued annually.
12. The County will annually publish a Citizens Guide which summarizes the County's budget.

Procurement Policies

1. The Procurement Department will provide for the fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.
2. The County shall follow a procurement ordinance which shall be reviewed on a regular basis.

Risk Management Policies

1. The Risk Manager will strive to protect the County against the financial consequences of accidental losses which are catastrophic in nature and to preserve County assets and service capabilities from destruction or depletion.
2. The Risk Manager will minimize the costs of risk management activities.

Financial Policies

Charleston County

3. The Risk Manager will provide a safe environment to the extent possible for the County's employees and citizens.

Human Resources Policies

1. The Administrator will review the organization structure at regular intervals to assure that the County is responsive to current conditions and that services are delivered in the most efficient manner.
2. The County will provide adequate funding to stabilize the County employment force and minimize uncertainty about the continuity of services.
 - a. A compensation study should be conducted every five years to evaluate the competitiveness of County salaries.
 - b. A compensation philosophy should be followed that adjusts salaries based on the results of the compensation study and that allows for annual adjustments.
3. Long-term costs of salary or benefit changes shall be estimated and fully disclosed to Council before approval and implementation.

Glossary

Charleston County

Accrual Basis of Accounting - Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary Funds.

Adopt - In the context of this budget book, the process by which Council approves the budget through a public hearing and three readings of an ordinance.

Ad Valorem Tax - A property tax computed as a percentage of the property's assessed value.

Appraised Value - A property's appraised value is an approximation of fair market value as determined by the Assessor's Office (real property) or the Auditor's Office (motor vehicle and personal property).

Appropriation – Funds set aside by a formal action of County Council for approved purposes.

Assessed Value - A property's assessed value is the taxable value of a property based on a percentage of appraised value. The percentage for an owner-occupied residence is 4 percent; commercial property is 6 percent; a commercial motor vehicle is 10.5 percent; and a personal motor vehicle is 6 percent.

Available - In the context of this budget book, the total of the beginning fund balance, annual revenues, and transfers in which can be used to support disbursements.

Beginning Fund Balance - Unexpended funds from the previous fiscal year. A use of beginning fund balance reflects the amount budgeted from unreserved fund balance to finance expenditures during the current fiscal year.

Bond - A written promise to pay a specified borrowed sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond.

Bond Anticipation Note (BAN) - A financial instrument used to provide cash flow until bond proceeds are received. A BAN is usually payable within twelve months of issue.

Budget - A financial plan of operation which includes estimates of expenditures and revenues for a given period. It provides a basis for planning, controlling, and evaluating the County's activities.

Budget Transfer – This is a budgetary transaction which can increase or decrease the adopted line item appropriations within a budget.

C Funds - State-shared revenue driven by a formula based upon the sale of gasoline in the County. These revenues are earmarked for the improvement of State and local roads.

Capital Expenditures (Expenses) - Major objects of expenditure which covers three types of purchases. These purchases include vehicles and equipment (per unit cost of more than \$5,000); land and all land improvements (all, regardless of cost); and depreciable land improvements, buildings and building improvements, and infrastructure (per unit cost of more than \$100,000).

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Charleston County

Capital Project - A major improvement or acquisition of equipment or property.

Capital Projects Funds - Funds established to account for the acquisition of fixed assets or the construction of major capital projects not financed by Enterprise or Internal Service funds.

Certificate of Participation (COP) - A contractual arrangement that permits a government to acquire a capital asset by yearly lease payments appropriated in the government's annual budget. Failure to appropriate money for payment of the lease in any year terminates the contract.

Community Development Block Grants (CDBG) - These grants originate with the U.S. Department of Housing and Urban Development and are passed through the State to the County. These grants focus on improving housing and neighborhoods of lower-income individuals and communities.

Contingency - An appropriation of funds held in reserve to cover unbudgeted events that occur during the fiscal year, such as State or federal mandates, shortfalls in revenues, or unanticipated expenditures.

Cost of Living Adjustment (COLA) - A pay increase which adjusts the salary schedule for most employee classes and is usually based upon increases in the Consumer Price Index.

Debt Service Fund - Fund established to account for the payment of general long-term debt not financed by Enterprise Funds.

Department (Dept.) - The primary organizational unit within the County. Each department performs a specific function.

Department of Alcohol and Other Drug Abuse Services (DAODAS) - One of the County's departments and an Enterprise Fund operating under the name Charleston Center.

Depreciation - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds.

Designations - The portions of fund balance established by County ordinance or Council directive for specific purposes (i.e., Rainy Day or equipment reserve).

Disbursements - In the context of this budget book, the total of expenses/expenditures and transfers out.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

E-Government - A means of conducting government transactions electronically.

Efficiency Measures - Performance measures that quantify the relationship between input and output measures.

Glossary

Charleston County

Emergency 911 (E911) - This program is funded with fees charged to countywide telephone subscribers for the availability of the Emergency 911 system. It is one of the County's Enterprise Funds.

Encumbrances - Commitments made to vendors which involve goods that have not been received or services that have not been completed at year end. Encumbrances are a reservation of fund balance since they are legally obligated.

Ending Fund Balance - Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

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

Expenditures - Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Fund recognize expenditures rather than expenses because these funds utilize the modified accrual basis of accounting.

Expenses - Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations. The Enterprise Funds and Internal Service Funds recognize expenses because these funds utilize the accrual basis of accounting.

Fiscal Year (FY) - The twelve-month period to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30. The year is represented by the date on which it ends (e.g., July 1, 2012 to June 30, 2013 will be Fiscal Year 2013).

Fringe Benefits - Terminology for benefits paid or matched by the County on behalf of employees. These benefits include mandatory payroll taxes (FICA, Unemployment, and Worker's Compensation), South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

Full-time Equivalent (FTE) - A value expressing a percentage of time and of funds related to a permanent position authorized by County Council through annual appropriations. For example: 1.00 FTE would represent a position that works the department's declared full-time work schedule; 0.50 FTE would represent a position that works half of the department's full-time work schedule.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.

Fund Balance - Reflects the cumulative total over time of revenues in excess of expenses in any established fund.

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Charleston County

General Fund - The primary operating fund of the County government. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

General Obligation Bond (GOB) - A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) - The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals - Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

Governmental Accounting Standards Board (GASB) - Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers' Association (GFOA) - The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds - The governmental funds account for general governmental activities. The governmental funds include the General Fund, the Debt Service Fund, the Special Revenue Funds, and the Capital Projects Funds.

Grants - Projects subsidized either partially or wholly through the Federal government, State government or other outside funding source with specific guidelines and reporting requirements.

Homestead Exemption - The first \$50,000 of the value of an owner-occupied residence is tax exempt for all legal residents of South Carolina that have resided in the State for at least one year on or before December 31 of the year prior to exemption and who are 65 years old, disabled, blind, or have an eligible spouse.

Infrastructure - Basic public investments such as streets, storm drainage, water and sewer lines, streetlights, and sidewalks.

Input Measures – Performance measures that represent the resources available to provide services or the level of service or the number of activities/items the department is expected to service.

Interfund Transfer - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in the recording of a disbursement and a source.

Intergovernmental - Existing or occurring between two or more governments or levels of government.

Glossary

Charleston County

Internal Service Funds - Funds established to account for operations that provide services to other departments or agencies within the County or to other governments on a cost reimbursement basis.

Invested in Capital Assets - The portion of fund balance in Proprietary Funds that accumulates capital expenses less the related depreciation.

Line Item - A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditure (i.e., personnel, operating, or capital).

Local Option Sales Tax (LOST) - An additional one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Transportation Sales Tax. By State law, approximately three-fourths of the receipts must be used to reduce property taxes through property tax credits.

Mandate - A requirement by a higher level of government, i.e. the State or federal government, to provide a service or to perform a function.

Mill - One one-thousandth of a dollar of assessed property value.

Millage Rate - The number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value.

Modified Accrual Basis of Accounting - Basis of accounting that recognizes revenues when they are available and measurable and that records expenditures when the related fund liability is incurred.

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

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Charleston County

Performance Measures - Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

Personnel Expenditures (Expenses) - A major object of expenditure which includes salaries, overtime payments made to County employees, and fringe benefit costs.

Proprietary Funds - The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds.

Rainy Day Funds - These fund are designations of the General Fund or Environmental Management fund balance set aside per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are to be maintained at no less than four percent of the current General Fund budget.

Reimbursement - Repayment of actual expenditures/expenses by another department or entity.

Reservations - The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are used by agencies/organizations outside of County government.

Revenues - Amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

Revenue Bond - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or service.

Sources - In the context of this budget book, the total of revenues and transfers in.

Special Revenue Funds - Funds established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax – An additional one half of one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Local Option Sales Tax. The tax is to be collected from May 2005 and will end either after 25 years or whenever \$1.3 billion is collected (whichever occurs first).

Uses - In the context of this budget book, the total of expenditures/expenses, transfers out, and the increase in ending fund balance.

Acronyms

Charleston County

ADI - Adult Density Index (used for mosquito control)

APWA - American Public Works Association

ATI - Assessable Transfer of Interest

BCDCOG - Berkeley, Charleston, Dorchester Council of Governments

BEVR - Board of Elections and Voter Registration

CAFR - Comprehensive Annual Financial Report

CAMA - Computer Assisted Mass Appraisal System

CARTA - Charleston Area Regional Transportation Authority

CDBG - Community Development Block Grant

CERT - Citizens Emergency Response Team

CHDO - Community Housing Development Organization

CIP - Capital Improvement Plan

CNSR - County Non-Standard Roads

COLA - Cost of Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CQI - Continuous Quality Improvement

DAODAS - Department of Alcohol and Other Drug Abuse Services

DDC - Defensive Driving Class

DHEC - Department of Health and Environmental Control

DSS - Department of Social Services

DUI - Driving Under the Influence (of Alcohol or Drugs)

DUS - Driving Under Suspension

E911 - Emergency 911 Division

EMS - Emergency Medical Services Department

EOC - Emergency Operations Center

EPD - Emergency Preparedness Division

ESF - Emergency Support Functions

FEMA - Federal Emergency Management Administration

FTE - Full-Time Equivalent

FY - Fiscal Year

GAB - Greenbelt Advisory Board

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GOB - General Obligation Bond

Haz Mat - Hazardous Materials Enforcement Division

HUD - The U.S. Department of Housing and Urban Development

IFAS - Integrated Fund Accounting System

ISF - Internal Service Fund

IST - In Service Training

ITN - Independent Transportation Network

ITS - Information Technology Services

Acronyms

Charleston County

JAG - Justice Assistance Grant

LMI - Low to Moderate Income

LOST - Local Option Sales Tax

MIAP - Medically Indigent Assistance Program

MLOD - Multi Lot Discount

MRF - Materials Recovery Facility

MUSC - Medical University of South Carolina

MUTC - Manual of Uniform Traffic Control

MWDBE - Minority Women Disadvantaged Business Enterprise

NFPA - National Fire Protection Association

NIDA - National Institute on Drug Abuse

NIIMS - National Interagency Incident Management System

NPDES - National Pollutant Discharge Elimination System

OCI - Overall Condition Index

OPEB - Other Post Employment Benefits

OSHA - Occupational Safety and Health Act

PAIRS - Partners in Achieving Independence through Self-Sufficiency

PILOT - Payment In Lieu Of Taxes

PGA - Professional Golfer's Association

PM - Preventative Maintenance

PRC - Park and Recreation Commission

PTI - Pretrial Intervention

RFQ - Request for Qualification

RMC - Register of Mesne Conveyance

RTMA - Rural Transportation Management Association

SOP - Standard Operating Procedure

SPAWAR - Space and Air Warfare Systems Center

SRO - School Resource Officer

TAB - Transportation Advisory Board

VA - Veterans Affairs

VCRB - Vehicle Collision Review Board

WIA - Workforce Investment Act

WIP - Work In Progress

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