

Charleston County FY 2021 Approved Budget



COUNTY OF CHARLESTON SOUTH CAROLINA

APPROVED BUDGET FOR FISCAL YEAR 2021

BUDGET NARRATIVE

COUNTY COUNCIL

J. ELLIOTT SUMMEY, CHAIRMAN

C. BRANTLEY MOODY, VICE CHAIRMAN

HENRY DARBY

ANNA B. JOHNSON

TEDDIE E. PRYOR, SR

JENNY COSTA HONEYCUTT

A. VICTOR RAWL

HERBERT SASS

DICKIE SCHWEERS

COUNTY ADMINISTRATOR

WILLIAM L. TUTEN

CHARLESTON
COUNTY
SOUTH CAROLINA

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Charleston County

South Carolina

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrell

Executive Director

Picture Cover: The County flag was designed by Deputy Delinquent Tax Director Edrian Trakas. The flag incorporates the Charleston County seal in white on a field of indigo. The seal is surrounded by nine gold stars. Like the flag of the State of South Carolina, the indigo field of the County flag is in honor of the successful indigo industry, which was developed by Eliza Lucas Pinckney in Charleston County in the mid-1700s. The stars represent the nine values Charleston County employees endeavor to uphold. Those values are trust, commitment, communication, versatility, accountability, teamwork, safety, diversity, and customer service excellence.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Charleston County, South Carolina for its annual budget for the fiscal year beginning July 1, 2021, for the 31th 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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End Section

LETTER FROM THE ADMINISTRATOR



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County Administrator

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Citizens of Charleston County:

I am pleased to present to you my first budget as County Administrator. Charleston County Council adopted the Fiscal Year (FY) 2021 County Operating Budget on June 16, 2020. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past thirty years and Triple AAA rating from the bond rating agencies for the past 10 years. We are proud of these recognitions, and we work hard each year to improve upon the budget from the previous year. We believe that this budget document conforms to the award program requirements, and we are submitting it to GFOA for consideration.

HIGHLIGHTS

- *Addresses the financial impact to the County and citizens from the COVID-19 pandemic.*
- *Addresses Growth in Charleston County*
- *Maintains Financial Fundamentals*
 - *Matches Recurring Revenue with Recurring Expenditures*
- *Includes No Tax Millage Rate Increase*

When the County began preparation for the FY 2021 budget on October 13, 2019, no one could have foreseen the widespread challenges our community, the country, or the world would face because of the COVID-19 pandemic. For the first time in the County's history, I presented a budget with a 2 percent Stop Gap Measure for the General Fund. The Stop Gap Measure gives the County the flexibility needed to address the unknown future by allowing Council to approve a budget based on the April 2020 revenue projections, while limiting the offices/departments' spending until completion of an initial evaluation of FY 2020 results in October 2020 and completion of the FY 2021 mid-year review in February 2021. If funding is available, offices/departments will receive half of the Stop Gap in October and the remaining half in February. Throughout the fiscal year, the County will continue to monitor global events and will remain prepared to respond to changing dynamics.

The FY 2021 budget is balanced and addresses the following budgetary challenges:

- **Responding to the immediate financial impact of COVID-19** ~ In addition to the Stop Gap Measures implemented in the FY 2021 budget, the Approved Budget also responded to the estimated loss of revenue and expected increase in costs associated with controlling the spread of the virus by:
 - Eliminating most new spending and all new initiatives
 - Delaying projects and the purchase of new or replacement equipment
 - Reducing the support of non-general funds by the General Fund.

County Initiative: Human Resources and Resource Management – Develop and maintain a flexible organization that is knowledgeable, productive and committed.

Protect employees from layoffs, furloughs and/or reduction in compensation ~ While the County works toward maintaining a qualified and highly motivated workforce, the downturn in the economy resulted in a re-evaluation of the employees' compensation

package. The Approved Budget includes longevity or merit for employees. While the County continued the merit and longevity programs, there is a 50 percent reduction to the annual merit from the previous year.

- **Maintaining Financial Health** ~ The County's Triple AAA financial rating (only 44 counties in the country hold this distinction) is a result of our adherence to the solid fiscal management outlined in the County's financial policies. Although the County departed from the financial policy to perform five-year forecasts for some of the County's major funds due to the pandemic and the related financial uncertainty, this budget maintains the Rainy Day Fund and matches recurring costs with recurring revenue.

County Initiative: Long-Term Financial Planning – Ensure sound fiscal term planning.

- **No tax millage rate increase** ~ County Council conscientiously sought to maintain a consistent level of taxation for our residents and businesses during the hardships facing our community. The County's tax millage rate and the Solid Waste User Fee for FY 2021 remain constant. South Carolina Law requires that counties reassess properties every five years, which typically adjusts the millage rate downward. However, some homeowners may see an increase in property taxes if their property value increased above the average. The projection for the Local Option Sales Tax Credit, used to offset the amount property owners pay on their tax bill, is \$25.00 less than the previous fiscal year due to lower anticipated sales tax revenues.

THE BUDGET IN BRIEF

Revenues and other sources for all operating funds¹ total \$600.5 million for FY 2021, which is a budgeted decrease of \$15.9 million from the previous fiscal year. The County's largest revenue sources, the Property Tax and Local Option Sales tax, reflect a net decrease of \$7.5 million. Sales taxes, the next largest revenue and directly tied to the local and national economy, decreased \$13.3 million in the Special Revenue Funds for the Transportation Sales Tax funds for roads, mass transit, and green space projects.

Expenditures and other uses for all operating funds¹ total \$675.6 million for FY 2021, a \$57.7 million increase from the previous year. The planned increase was part of the County's Long-range Financial Plan, which included a cash flow strategy that aligned with completion of the pay-as-you-go roads projects and the scheduled debt service on a short-term borrowing. The largest increase of \$54.0 million, a 282.1 percent increase, represents the progression of road projects into the construction phase in FY 2021. Road projects continue through the end of the 25-year tax. The budget also includes an increase of \$18.6 million for the re-payment of a short-term borrowing to purchase a public safety helicopter and radio equipment. Personnel costs across all funds increased less than 2 percent and represent a net reduction of four FTEs.

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

The projected beginning fund balance is \$116.1 million. The largest change in the fund balance, the Transportation Sales Tax Special Revenue Funds, represents a \$38.7 million reduction to fund the planned pay-as-you-go roads projects. The County also budgeted \$20.7 million in the Debt Service Fund to accelerate the repayment of debt. As a result, the projected ending fund balance is \$41.0 million, which is a \$75.1 million decrease.

MAJOR POLICY ISSUES

The nation has experienced the increasing frequency of natural disasters, and the County has experienced its share with hurricanes in five consecutive years. Everything changed for the nation and world in March 2020 with the COVID-19 pandemic. The financial tapestry of the world continued to unravel as civil unrest increased globally. Charleston County has to discover new approaches to respond financially to natural and human disasters in ways that will ensure the County and our citizens will recover.

Five consecutive years of hurricane provided the County with the experience in response and recovery. From a financial perspective, the County has become more aware of the financial alternatives for recovery and has confirmed the need for many of our financial policies. For smaller events, the Rainy Day Fund, the two-month General Fund reserve, and utilizing non-General Fund funds remain the prudent short-term solution. For larger events, the County maintains the ability to borrow funds and seeks to maintain the lowest borrowing cost through our AAA credit ratings. By using sound long-term financial planning, the County positions itself to remain stable following the financial shock of large public safety events, natural calamities, and economic downturns; while providing excellent service to citizens.

LOOKING AHEAD - CHALLENGES IN FY 2021 AND BEYOND

The County has identified several challenges for FY 2021 and beyond. The following section discusses the challenges and how the County will align successful resolution of these issues with the County's mission and initiatives.

- **Building Meaningful Partnerships** ~ As one of the largest non-Federal governments in the metropolitan area, Charleston County is experiencing an increase in requests for assistance from smaller local governments and non-profit agencies. The County is acutely aware of the service demands for our growing population and realizes a cost effective approach to solving some of these challenges is by collaborating with other agencies. The FY 2021 budget included funding for the following partnerships (please refer to pages 36 and 37 to see partnerships the County formed during FY 2020).
- **Affordable Housing** ~ The County continues to experience growing population, thriving business development, and increasing tourism. While the growth has slowed down in 2020, the County is seeing improvements in the area's economy and we expect a stronger economy in time. The housing market continues to expand, and the availability of affordable homes continues to be a challenge. Several local governments and non-profit agencies are examining ways to expand the supply of available housing and stimulate the construction and rehabilitation of housing for persons of very low, low, and moderate incomes in Charleston's neighborhoods. The County is considering a referendum in FY 2022 to raise property taxes 2 mills, generating \$130 million, for affordable housing.

- **Preserving and Constructing County Infrastructure** ~ After our employees, the County considers our assets the most valuable resource. As a result, we are dedicated to preserving our current infrastructure and constructing quality buildings for future needs.
- **Asset Management** ~ The County is continually challenged with increased facility maintenance costs due to the age and expansion of the County's facilities. The County will continue a comprehensive study to determine the condition of County facilities and to develop an annual work plan. Moving forward, the County intends to fund the appropriate ongoing funding level to implement the work plan.
- **Construction Management** ~ The County anticipates funding infrastructure from bond issues, Enterprise Funds, and Special Revenue Funds in the future. The major challenges in construction involve the following projects:
 - The original Library Plan included building five new libraries (three serving as replacements for existing facilities), renovating 13 existing branches, moving the library's support staff out of the Main Library to make more space available for public use, and upgrading the technology in all buildings. The County has opened four of the five new libraries and the administrative building. Staff continues to work on constructing the last new library and renovations the branch libraries.
 - Currently, staff is working on design and construction of a building for a community services hub, construction of a new Juvenile Corrections Facility, and a major redesign and reconfiguration of the Public Works complex. The County intends to fund these projects by issuing debt.
 - The County is continuing the construction of the next lined landfill cell and a recycling center that is cost efficient and meets the needs of the growing population. In addition to setting aside funds for the construction, the County prudently strives to maintain an appropriate level in the Environmental Management Enterprise Fund fund balance.
 - Finally, the citizens of Charleston County passed, by referendum, an additional one-half of one percent sales and use tax that took effect May 1, 2017 and will continue for 25 years or until \$2.1 billion is collected. According to the referendum, the sales tax revenues provide funds for transportation-related projects, mass transit, and greenbelts. Staff is currently reviewing plans to fund designing large road projects, designing a bus rapid transit system, and prioritizing greenbelt projects.

CONCLUSION

I am proud to lead our County employees through these challenging times, and I am appreciative of the support of County Council, municipal leaders, and officials at the State and Federal levels. By working together cooperatively, we can ensure the County will continue to provide excellent service to our community.

Sincerely submitted,



William L. Tuten
Charleston County Administrator

Organizational Chart

Citizens of Charleston County

County Council

ELECTED

Auditor—Peter Tecklenburg
Clerk of Court—Julie Armstrong
Coroner—Rae Wooten
Probate Court—Judge Irv Condon
Register of Deeds— Michael Miller
Sheriff—Al Cannon
Solicitor—Scarlett Wilson
Treasurer—Mary Tinkler

APPOINTED

Elections/Voter Registration—Joseph Debney
Library Board Director—Angela Craig
Magistrate Courts—Chief Judge Thomas E. Lynn
Master-In-Equity—Judge Mikell Scarborough
Public Defender—Ashley Pennington
Veterans Affairs—David J. LeBlanc, Sr.

District 1—Herbert R. Sass, III
District 2—Dickie Schweers
District 3—J. Elliott Summey, Chairman
District 4—Henry Darby
District 5—Teddie E. Pryor, Sr.
District 6—A. Victor Rawl
District 7—C. Brantley Moody, Vice Chairman
District 8—Anna B. Johnson
District 9—Jenny Costa Honeycutt

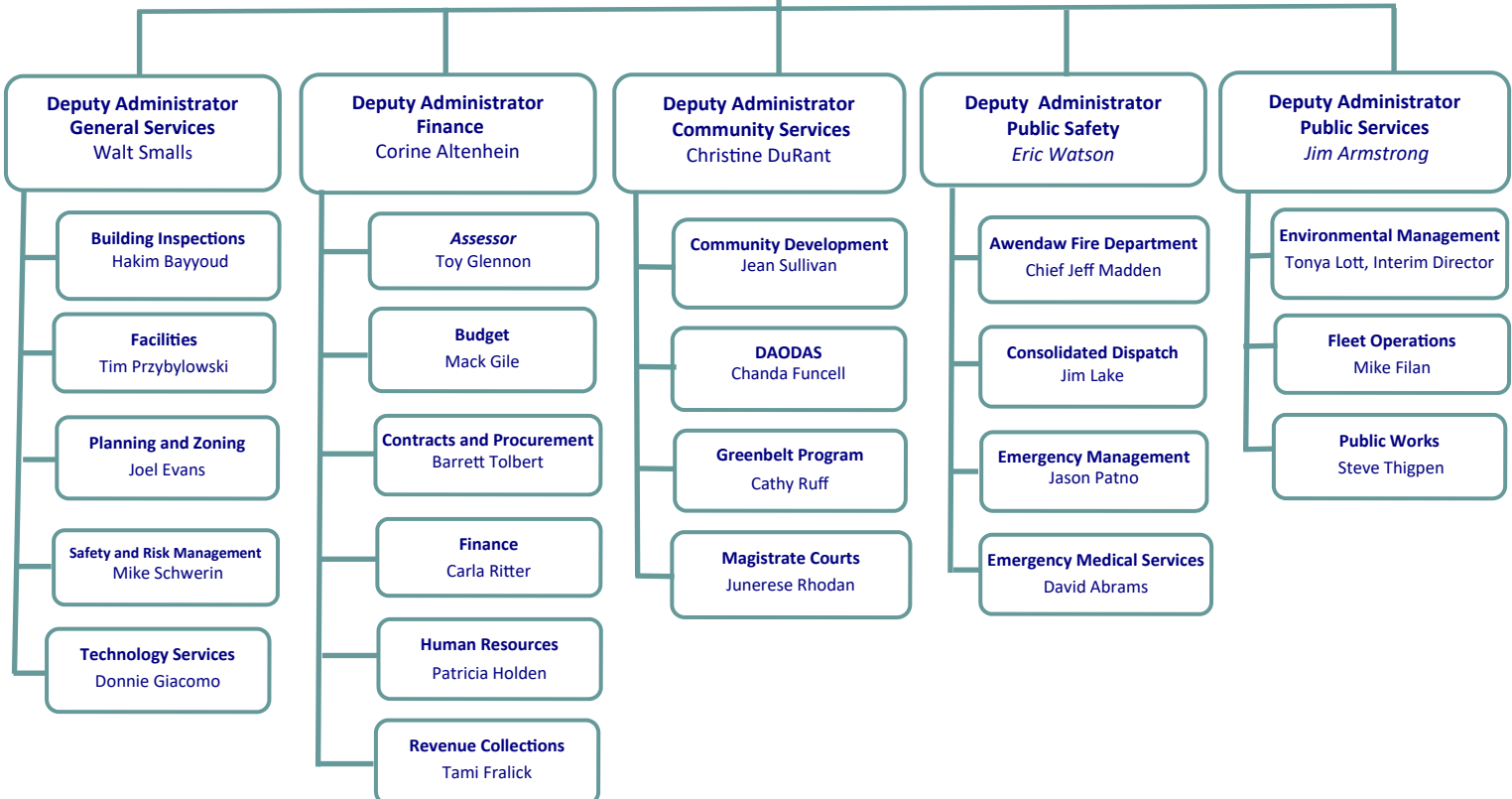
Clerk of Council—Kristen Salisbury
County Attorney—Joe Dawson
Internal Auditor—Robert Stewart

Budget Oversight

Fire Districts
 Park & Recreation Commission
 Public Service Districts
 Trident Technical College

County Administrator
William L. Tuten

Economic Development—Steve Dykes
Public Information Officer—Shawn Smetana



Effective July 15, 2020

CHARLESTON COUNTY COUNCIL

A map of Charleston County, South Carolina, is shown with nine distinct districts color-coded and numbered 1 through 9. Lines connect each district to a corresponding black and white portrait of a council member. The members are: District 1: Herbert R. Sass, III, Vice Chairman; District 2: Dickie Schweers; District 3: J. Elliott Summey, Chairman; District 4: Henry Darby; District 5: Teddie E. Pryor, Sr.; District 6: A. Victor Rawl; District 7: C. Brantley Moody; District 8: Anna B. Johnson; District 9: Jenny C. Honeycutt.

Herbert R. Sass, III
Vice Chairman, District 1

J. Elliott Summey
Chairman, District 3

Henry Darby
District 4

A. Victor Rawl
District 6

Dickie Schweers
District 2

Teddie E. Pryor, Sr.
District 5

Anna B. Johnson
District 8

C. Brantley Moody
District 7

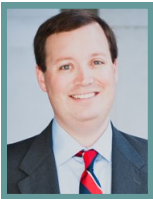
Jenny C. Honeycutt
District 9

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

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

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

ELECTED OFFICIALS



Auditor - Peter J. Tecklenburg

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



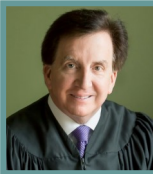
Clerk of Court - Julie Armstrong

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.



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.



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.



Register of Deeds - Michael Miller

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



Sheriff - Al Cannon

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



Solicitor - Scarlett Wilson

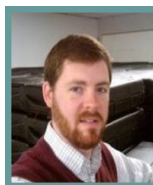
The Solicitor serves the 9th Circuit Court in Charleston and Berkeley Counties by providing prosecution services to the Court of General Sessions and Family Court.



Treasurer - Mary Tinkler

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

APPOINTED OFFICIALS



Board of Elections & Voter Registration- Executive Director 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.



Library Board of Directors - Executive Director Angela Craig

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



Magistrate Courts - Chief Judge Thomas E. Lynn

Magistrate Courts make traffic and criminal case rulings; issue restraining orders and arrest and search warrants; and handle landlord/tenant disputes. The Chief Magistrate is appointed by the Chief Supreme Court Justice to a term of six months. Magistrates are appointed by the Governor to a four-year term of



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 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.



Veterans Affairs - David J. LeBlanc, Sr.

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

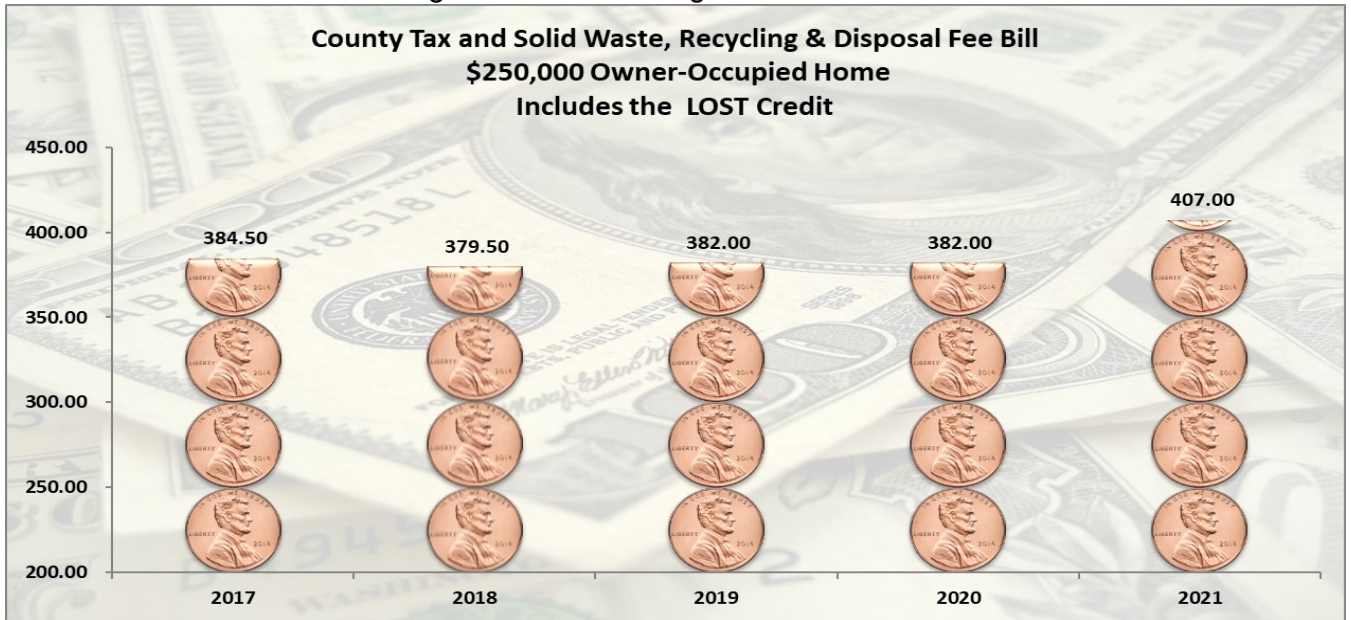
BUDGET HIGHLIGHTS

 <p>Property Taxes on a \$250k Owner Occupied Home</p> <p>\$508.00</p>	 <p>Solid Waste, Recycling, & Disposal Fee for Residential Property</p> <p>\$99.00</p>	 <p>Local Option Sales Tax Credit (LOST)</p> <p>(\$200.00)</p>
Total Tax of \$407.00 changed from the Previous Year		

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

The General Fund operating budget is \$250.0 million, which is down \$1.2 million or less than one percent. The FY 2021 Charleston County budget is balanced.

- Operating millage remains unchanged at 44.7 mills.
- Debt Service millage remains unchanged at 6.1 mills.



Projects

Initiatives/Projects During Fiscal Year 2021

- Continue construction and renovation of Charleston County Libraries
- Complete construction of a new Material Recovery Facility (MRF)
- Continue design and construction of Community Services Hub, Public Works Complex and Juvenile Detention Center
- Completion of Materials Recovery Facility



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

WITH HOMESTEAD		WITHOUT HOMESTEAD
\$250,000	Appraised Property Value	\$250,000
<u>- 50,000</u>	Less Homestead Exemption	
200,000	Adjusted Appraised Property Value	
<u>.04</u>	Multiplied by the Legal Residence Assessment Ratio	<u>.04</u>
8,000	Total Assessment	10,000
	Multiplied by the combined millage, for example, using the FY 2020 adopted County millage rate *	
<u>0.0508</u>		<u>0.0508</u>
406.40	Total Property Tax Due for Charleston County Before Sales Tax Credit	508.00
<u>- 160.00</u>	Less: County Sales Tax Credit x Adjusted Appraised Value (.00080 x 200,000 or 250,000)	<u>-200.00</u>
246.40	Tax Due After Sales Tax Credit	308.00
<u>99.00</u>	Plus: Environmental Management Recycling and Disposal Fee	<u>99.00</u>
<u>\$ 345.40</u>	Total Amount Due	<u>\$ 407.00</u>

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

The County

Charleston has continued to be an award winning destination. Some of the rewards received in FY 2019 and FY 2020 include:

- No. 1 City in the U.S. for seventh consecutive year by Travel + Leisure Magazine. Charleston is home to award winning hotels and restaurants.
- No. 1 Best Small U.S. City for the eighth consecutive year in the Conde Nast Traveler Readers' Choice Awards.
- Ranked as the South's Best City by Southern Living.
- No. 12 Best City in the World by Travel + Leisure.
- Charleston ranked No. 1 as the Best Cities for Job Opportunities by WalletHub.
- Ranked the No. 1 City in America for Net Business Creation by Inc. Magazine. Charleston ranked No. 5 for High-Growth Company Density and No. 10 for Job Creation.
- Charleston ranked No. 13 Best Performing Cities by the Milken Institute in 2020. The Index is based on a U.S. metropolitan area's ability to create and sustain jobs and economic growth.
- Charleston ranked one of the 12 Best Places to Live in the U.S. by Outside Magazine.
- Charleston ranked as the Top Stem City in the state by Insurify by demonstrating exceptional dedication to advancements in STEM: Science, Technology, Engineering, and Math.



The Industry

\$44. Billion

Gross Metro Product
in the Charleston
Region



\$210 Million

Residential value of
construction permits
in 2019

The People



35,000

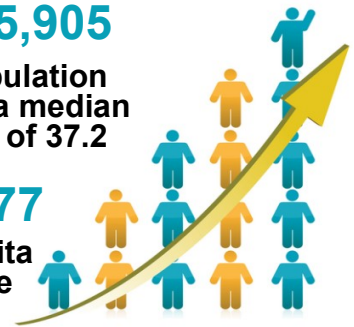
2017—2022
Job Creation Forecast
in the Charleston
region

405,905

Population
with a median
age of 37.2

\$61,477

Per capita
income



91.5%

- Percent of people with high school degree or higher—25 or older

42.8%

- Percent of people with bachelor's degree or higher—25 or older

**Median
Sales Price
in 2019**

**\$384,000
+ 2.0%**



Average new residents
moving to tri-county area
daily on a net basis



COMMUNITY PROFILE



Downtown Charleston

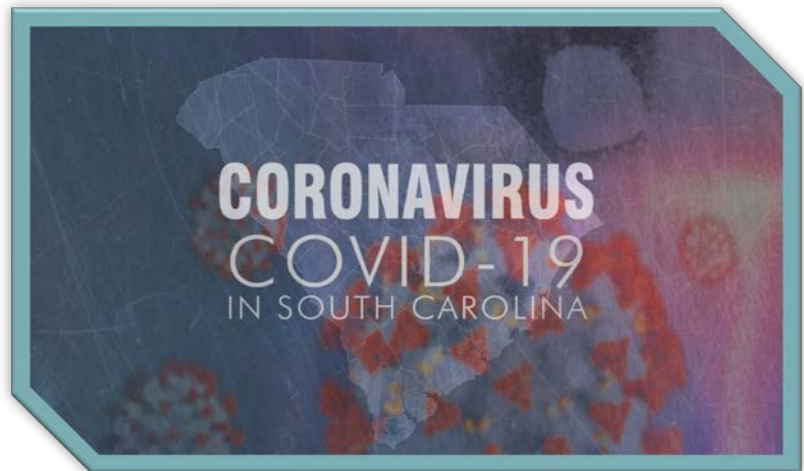
Charleston County is located along the scenic southeastern coast of South Carolina. It has a land territory of 916 square miles and a 97-mile coastline along the Atlantic Ocean. Charleston County is South Carolina's third most populated county with approximately 405,905 residents according to the latest U.S. Census annual population estimates.

The region's coastal location along the Atlantic Seaboard, at the junction of the Ashley and Cooper rivers, provides immense advantages for the seaport. Numerous rivers, tidal creeks, vast expanses of pristine salt

marshes, and hallmark live oaks accent the flat landscape. The scenic backdrop is the perfect setting for the stunning eighteenth and nineteenth-century architecture of historic Charleston. Charleston County also offers urban and suburban communities that lie beyond the bustling city hosting businesses, industries, and residences alike. The region's charm is evident in the "slow pace and friendly environment" despite major growth in population over the past decade.

The Impact of COVID-19

At the time of this update, the nation is in the midst of a major health pandemic sparked by the COVID-19 virus. Many states, throughout the nation, implemented temporary social distancing laws (in the form of "stay at home orders") to reduce social interactions in order to stem the spread of the virus. Some of the laws instated called for the temporary closure of non-essential businesses. The drastic reduction of production and demand resulted in a swift economic downturn. While the majority of social distancing regulations are rescinded, daily data received from the South Carolina Department of Health and Environmental Control show signs that the COVID-19 virus continues to spread in the community. These developments indicate a sustained impact, for the near-term, on the local economy. In addition, some county businesses continue to face adverse financial impacts from the initial measures taken and the general decline in demand.



COMMUNITY PROFILE

The leisure and hospitality community experienced the sharpest economic impact from the COVID-19 pandemic. The industry witnessed a loss of jobs, from March 2020 to May 2020, of nearly 19,000 jobs in the Charleston metro area (not-seasonally adjusted). The South Carolina Department of Employment and Workforce reported nearly 49,000 Charleston County workers have filed initial unemployment claims since March 21, 2020. The unemployment rate increased from 2.5 percent to 13.1 percent as a result of the diminished demand for goods and services.

The bright spot in the economic darkness is the diversification of key industries within the county. While the leisure and hospitality industry experienced a major negative impact, the manufacturing sector was able to somewhat weather through the economic turmoil with a little more success based on a number of factors. Many of Charleston County's manufacturers, deemed essential, were able to pivot operations to produce essential items (i.e. personal protective equipment, sanitizer), or benefit from corporate fundamentals such as being a dominant player within their industry. In addition, Charleston County continues to focus on growing target industry clusters including IT/High Tech and Life Sciences. These industries capitalize on long-term trends that have only been accelerated by the COVID-19 pandemic and will help to further diversify the Charleston County industry mix to increase economic resilience. Finally, the underlying fundamentals of the Charleston County region, including its strategic location along the Eastern Seaboard, logistical port and rail access, a growing population and a skilled workforce, ensures that it will remain an economic bellwether in the Southeast.

Throughout the impact of the COVID-19 pandemic event, Charleston County has worked to support existing industry. These efforts include serving as a clearinghouse for vital information including the availability of local, state and federal aid and programs; updates on executive orders governing business operation; assisting with access to personal protective equipment and other items necessary for safe business operation. Finally, Charleston County government serves and collaborates with regional and state leadership in multiple business reopening advisory groups including One Region Ready and accelerateSC. These initiatives have helped to create economic revitalization plans to expedite the economic recovery from the pandemic.

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 Volvo Car Open tennis tournament. The Volvo Car Open tennis tournament is the preeminent all-women's

COMMUNITY PROFILE

professional competition. It is held each year at the Volvo Car Stadium at the Family Circle Tennis Center on Daniel Island. It averages 90,000 attendees and in previous years generated an estimated direct economic impact of \$30 million. The annual Cooper River Bridge Run 10K has an estimated direct economic impact of \$30 million. In 2019, with 60 percent of attendees from out of town, the race was recognized as the top tourism event by the State of South Carolina, garnering the prestigious Governor's Cup.

The USGA 2019 U.S. Women's Open was hosted at the Country Club of Charleston, S.C. The USGA estimates that the event drew 100,000 spectators and direct economic impact of \$25 million in the Charleston region. The region is looking forward to hosting another prestigious golf event in 2021. In April 2015, PGA officials announced that the 2021 PGA Championship will be hosted at the Ocean Course at Kiawah Island, SC. The Championship was previously held there in 2012 with great success; bringing with it a \$23.6 million economic impact felt throughout the Charleston region.



Charleston provides natural beauty, moderate climate, and unmatched quality of life that has been deliberately and carefully preserved. Charleston has become a coveted destination for travel. Readers of leading travel magazines have placed Charleston at the top of the list of favorite domestic and world travel destinations. Charleston was named the "No. 1 City in the U.S. and Canada" by *Travel + Leisure World's Best Awards* for eight consecutive years (2013 through 2020).



Charleston has received the similar designation of "Best Small City in the U.S." from *Condé Nast Traveler Reader's Choice Awards* nine years straight (2011 through 2019). *Travel + Leisure* magazine readers also designated Charleston as the No. 12 City in the world.

7.3 million visitors in 2018 (the latest formal data available). The tourism industry contributes more than \$8 billion annually to the area's economy. While the COVID-19 pandemic has dealt a significant blow to the travel and tourism industry, a rebound is anticipated. Condé Nast Traveler

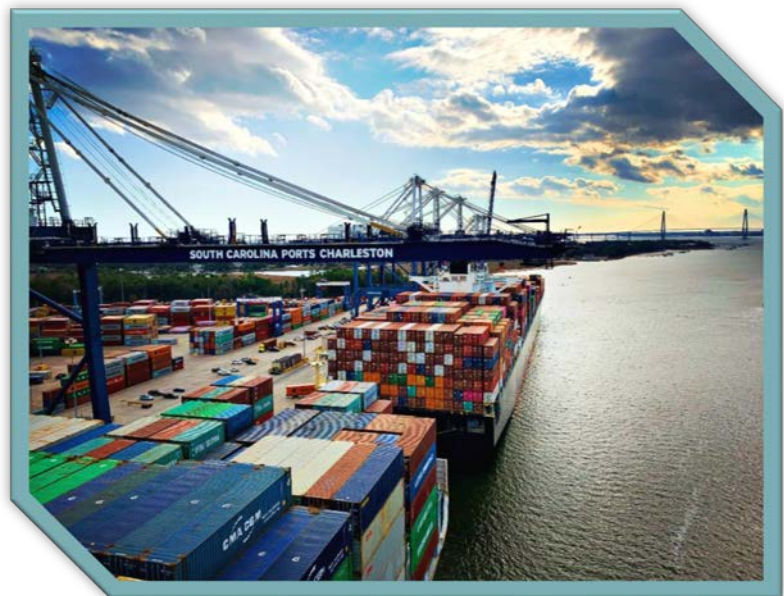
COMMUNITY PROFILE

reports that the overwhelming response (at 97 percent) of respondents to their annual reader's survey who visited Charleston said they would like to return. These results are significant. In addition, Explore Charleston's Travel Council reports early signs of growth in air travel. Charleston County, South Carolina is literally the preeminent Southeastern "Gateway to the World."

Previous to the COVID-19 pandemic, Charleston area restaurants were multiplying and flourished with a constant flow of aspiring chefs and affluent visitors. Several Charleston area restaurants were given the 'Star Diamond Award' by The American Academy of Hospitality Sciences; landed on Forbes 4 Star Restaurants list; featured in *Wine Enthusiast* magazine's 'America's 100 Best'; and recognized by the James Beard Foundation Awards. More recently, the Gullah food scene has been featured on a nationally syndicated food program.

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. The Port is considered among the most efficient in the nation for its cargo handling systems. In December 2019, the Port was recognized by the Journal of Commerce (JOC) as the "No. 1 for overall productivity in the midsize ports category for North American ports." In addition, the "Wando Welch Terminal was named No. 1 for overall productivity in the midsize terminals category."



Port of Charleston

(S.C. Ports Authority) The Port has worked to position itself for growth with a six-year, \$2.6 billion capital improvement plan. The port is in the final year of the plan and anticipates benefiting from investment as soon as 2021. The list of major capital improvement projects include the construction of the new Hugh K. Leatherman Sr. Terminal on the former Naval Base, deepening the harbor to 52 feet, and other road/rail access and terminal modernization projects. The new 280-acre terminal is expected to open in March of 2021 (first phase completion – 171 acres) and will increase Charleston's total container capacity by 50%. The terminal will be the nation's first new terminal to open in more than a decade. The new terminal, coupled with multiple rail enhancements including the planned Navy Base Intermodal Container Transfer Facility, will help to augment the success of the new port terminal. The South Carolina Ports Authority (SCPA) has completed the \$351 million terminal modernization project at Wando Terminal providing increased capacity at the end of 2019.

The Port of Charleston moved almost 2.2 million twenty-foot equivalent units for the time period of July 2019 to May 2020. Volumes have been impacted by the COVID-19 pandemic. SCPA had anticipated seeing another "record year" before the impact of the COVID-19 pandemic; however, the administration continues to trust that "great fundamentals" should support future

COMMUNITY PROFILE

growth. The SCPA economic impact for the Lowcountry region is estimated at \$6.3 billion and generates 1 out of every 20 jobs in the eight-county region.



Military Presence

The military has continued to be a significant presence in the area even after the 1995 closure of much of the Charleston Naval Complex. A 2017 statewide study conducted by the University of South Carolina and the South Carolina Military Base Task Force estimated the annual economic impact to be nearly \$11 billion with more than 68,000 jobs supported. Joint Base Charleston remains the single largest employer in the region, employing more than 22,000 uniformed, civilian, and reservist personnel located within the Naval Weapons Station, the Navy

Nuclear Power Training School, and the Naval Information Warfare Center (NIWC). Joint Base Charleston is home to the 437th Airlift Wing and its squadrons of C-17 transport planes, the 628th Air Base Wing and the 315th Airlift Wing (the reserve unit). These planes play a vital role of carrying supplies to active duty troops stationed all over the world.

The U.S. Coast Guard operates a station in Charleston, as well. At the 2020 annual “State of the Coast Guard” address, Charleston was identified as a “future Coast Guard operational center of gravity.” The Admiral indicated the Coast Guard plans to make Charleston a base for new assets and infrastructure including the first Offshore Patrol Cutter that “will comprise almost seventy percent of the [Coast Guard’s] offshore presence.” This announcement comes on the heels of a 2019 announcement that five National Security Cutters are located at a new “superbase” located in Charleston by 2024.

Economic Development

Economic development has increased dramatically over the past five years. The Mercedes-Benz Vans, LLC (Previously known as Daimler Vans Manufacturing) celebrated the grand opening of its \$500 million van assembly facility for the NAFTA territory in North Charleston. The company moved through the process of hiring an additional 1,300 workers. The facility includes a new body shop, a paint shop and an assembly line. The new facilities are designed to build Sprinter Vans from start to finish. MBV formerly re-assembled the vans at their original facility inside Palmetto Commerce Park.



COMMUNITY PROFILE



Boeing – 787-10 Dreamliner

The 787-10 Dreamliner or “Dash 10”, the newest and largest member of Boeing’s 787 family of wide-body, fuel efficient planes, is exclusively built at Boeing’s North Charleston campus. Boeing South Carolina currently employs nearly 7,000. (Note that Boeing has announced that it will reduce workforce due to multiple factors that impacts demand including COVID-19) The company now has a total of six facilities and business units: Boeing Final Assembly and delivery site for the 787 Dreamliner, Boeing Interior Responsibility Center, Propulsion South Carolina, Boeing Research & Technology, and two Centers of

Excellence – Information Technology and Engineering. Other elements of the diverse Charleston economy also remain robust. In 2019, Charleston County announced the expansion of nine existing companies and the locating of four new companies to the county. These economic development announcements represent more than 1,000 new jobs, \$105.9 million in capital investment, and \$49.1 million in payroll increase.

Infrastructure

The region’s growing international operations, stable businesses and industrial bases have contributed to a diverse economy. The area also benefits from modern airports like Charleston International Airport, superior rail and port access. These valuable assets continue to benefit the community as leaders strategically implement infrastructure upgrades.



Charleston International Airport (CHS) completed a four-year, \$200 million major renovation in the fall of 2016. Recent improvements include four construction projects; a five-level parking garage and three projects to support the addition of the new nonstop transatlantic flight to London, Heathrow airport via British Airways. The airport has announced nonstop service to additional destinations bringing the total to 31 airports in 27 cities in the U.S. and Great Britain. At the conclusion of 2019, CHS announced its fifth consecutive year of record-breaking passenger growth with nearly 4.9 million passengers flying in and out of the airport. While 2020 passenger volume has been impacted by disruptions due to the COVID-19 pandemic, there are some glimmers of hope as economic activity begins to increase.

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The South Carolina Ports Authority is in the process of completing a \$2.6 billion capital plan (detailed earlier) that increases capacity, improves port access and wharf conditions. The county remains committed to the continual upgrading of highways and completion of major roads. Multiple road infrastructure projects in the pipeline address traffic congestion issues that impact quality of life for local residents and economic activity.



Industry

Palmetto Commerce Parkway, the epicenter of major industrial growth, continues to house a growing number of world-class businesses such as The Boeing Company, Mercedes-Benz Vans, ThyssenKrupp, Cummins Turbo, Shimano, AHT Cooling, TIGHTCO, Safran Electrical & Power Systems, Kuehne + Nagel, Inc. and The Intertech Group.

The area surrounding the Palmetto Commerce Park is rapidly developing. The park is bound to the east by I-26, to the north by Ladson Road and to the south by Ashley Phosphate Road.

Several industrial warehouses totaling more than 2.3 million square feet are under construction or proposed for development over the period of 2018 to 2020. Many of these projects are speculative in nature in response to strong demand for commercial real estate and historically low vacancy rates. The “Class A” industrial park is poised for continued growth even in the face of the COVID-19 pandemic. The need for “last-mile” industrial facilities with amenities is an emerging trend sparked by the pandemic. These facilities are necessary to serve as warehouse and distribution space close to major population centers. Charleston County has the fundamental components of a trained workforce, new industrial facilities and comprehensive logistical options to benefit from the emerging trends.

Education

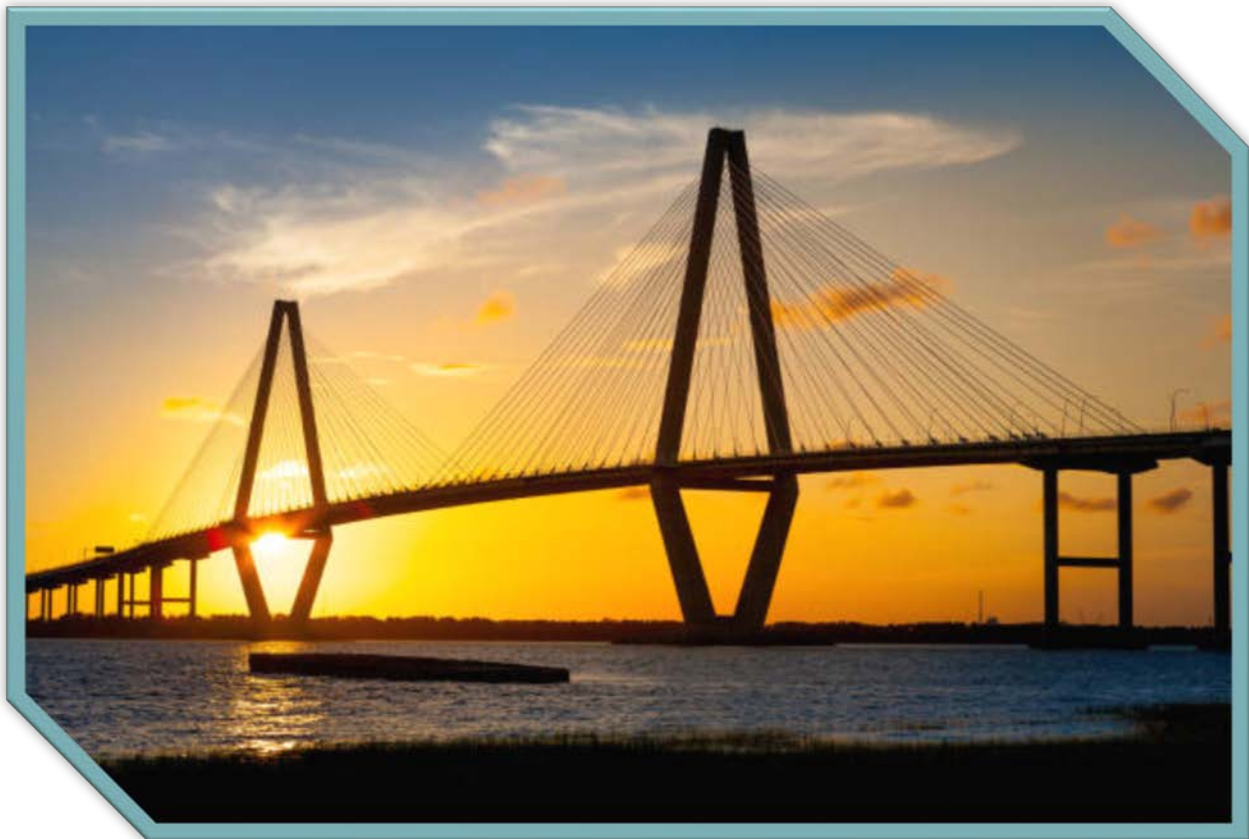
Nearly 50,000 students pursued higher education degrees in various Charleston regional colleges, universities and technical schools. The Medical University of South Carolina offers advanced medical degrees at the State’s largest teaching hospital. The College of Charleston offers new degree programs in Engineering and Data Science. Trident Technical College provides a diverse range of industrial training programs. Trident Technical College has built a new nursing school (opened in 2016) and an aeronautical training facility (opened in 2019).



COMMUNITY PROFILE

Other higher education opportunities include the College of Charleston, The Citadel, and Charleston Southern University. Nearly 15,000 high school students are enrolled in “Career Academies.” During the 2017/18 school year, 75 students participated in the Youth Apprenticeship Program through Apprenticeship Carolina, a division of the SC Technical College System. South Carolina's youth apprenticeship programs have garnered national recognition. An engineering youth apprenticeship pilot program (the collaboration among the Charleston Regional Youth Apprenticeship Program, the Labor Department and Project Lead the Way, Inc.) developed in 2017 serves as a nationwide model.

The COVID-19 pandemic has definitely impacted education given the mandates of social distancing. Area colleges and universities and the Charleston County School District implemented distance learning in the spring of 2020. Going forward, the education community has researched strategies to continue to provide quality education through a number of different safe and effective learning formats. This research was conducted with the help of regional and statewide collaboration initiatives that include experts from multiple industries including healthcare.



COMMUNITY STATISTICS

The following represents the assessed property values for personal and vehicle property and real property for each of the last ten years. A property's assessed value is the taxable value of a property based on a percentage of appraised value.

<u>ASSESSED PROPERTY VALUES</u>			
<u>Fiscal Year</u>	<u>Personal & Vehicle</u>	<u>Real Property</u>	<u>Total</u>
2019	\$561,502,711	\$3,587,084,114	\$4,148,586,825
2018	539,724,041	3,395,023,184	3,934,747,225
2017	542,561,078	3,244,302,523	3,786,863,601
2016	510,041,407	3,104,605,470	3,614,646,877
2015	469,641,701	3,008,285,095	3,477,926,796
2014	417,227,863	2,817,056,508	3,234,284,371
2013	405,407,260	2,834,713,312	3,240,120,572
2012	382,850,480	2,748,065,264	3,130,915,744
2011	389,747,922	2,729,144,416	3,118,892,338
2010	393,200,238	2,530,782,359	2,923,982,597

NOTE: This information was provided by the Charleston County Auditor.

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>
2019	13,393	68,291,882	209,973,351
2018	11,853	46,120,900	202,422,484
2017	11,928	15,287,584	191,121,351
2016	11,046	41,682,718	172,879,227
2015	8,858	23,678,811	130,954,462
2014	7,405	23,090,032	169,064,413
2013	8,154	29,847,333	155,231,949
2012	8,934	27,954,751	143,853,399
2011	7,262	31,870,422	126,390,397
2010	5,489	17,626,075	129,759,084

NOTE: This information was provided by the Building Inspections Department.

COMMUNITY STATISTICS

The ten largest taxpayers as of December 2019 are set forth below.

<u>PRINCIPAL TAXPAYERS</u>		
<u>Name</u>	<u>Assessed Value</u>	<u>Business Type</u>
Dominion Energy	\$78,561,850	Public Utility
Boeing	70,786,719	Manufacturing
Kapstone Kraft	18,709,974	Manufacturing/Chemical
Mercedes Benz Vans LLC	13,430,470	Automobile Manufacturing
Bell South	9,833,590	Public Utility
Kiawah Real Estate Co.	9,058,050	Real Estate
Charleston/North Charleston MSA	8,283,900	Utility
Mid-America Apartments LP	8,013,010	Apartment
Trident Medical Center LLC	7,724,920	Medical Center
Northwoods Mall CMBS	5,915,360	Retail

NOTE: This information was provided by the Charleston County Auditor.

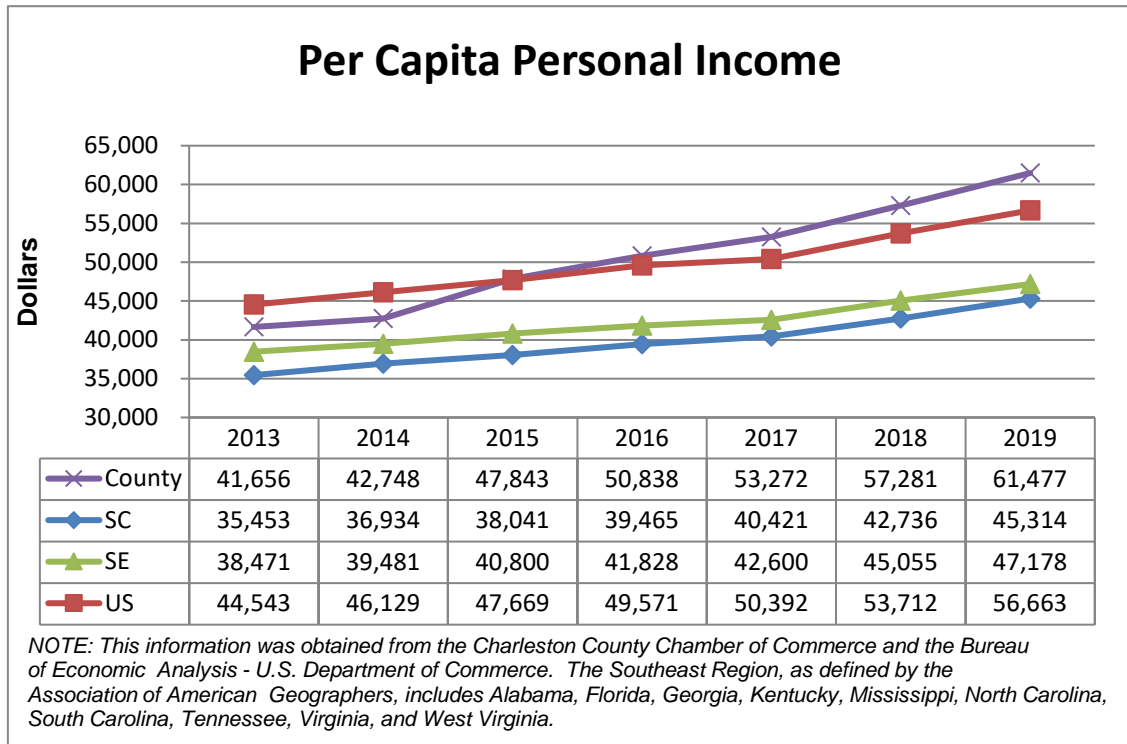
The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2019.

<u>EMPLOYER</u>	<u>NUMBER OF EMPLOYEES</u>	<u>TOTAL COUNTY EMPLOYMENT</u>
Joint Base Charleston	20,000	9.58%
Medical University of South Carolina (MUSC)	13,000	6.23%
Boeing Charleston	7,000	3.35%
Charleston County School District	6,500	3.11%
Roper St. Francis Healthcare	5,500	2.64%
County of Charleston	2,700	1.29%
Walmart	2,300	1.10%
College of Charleston	2,000	0.96%
City of Charleston	1,700	0.81%
Kiawah Island Golf Resort/The Sanctuary	1,500	0.72%

Note: This information was provided by the Charleston Metro Chamber of Commerce Center for Business Research.

COMMUNITY STATISTICS

The per capita personal income represents the total personal income of the residents divided by the resident population. According to experts, per capita personal income is used often as an important indicator of the quality of consumer markets and of the economic well-being of the residents of an area. The following represents the per capita personal income for Charleston County, South Carolina, the Southeast, and the United States.



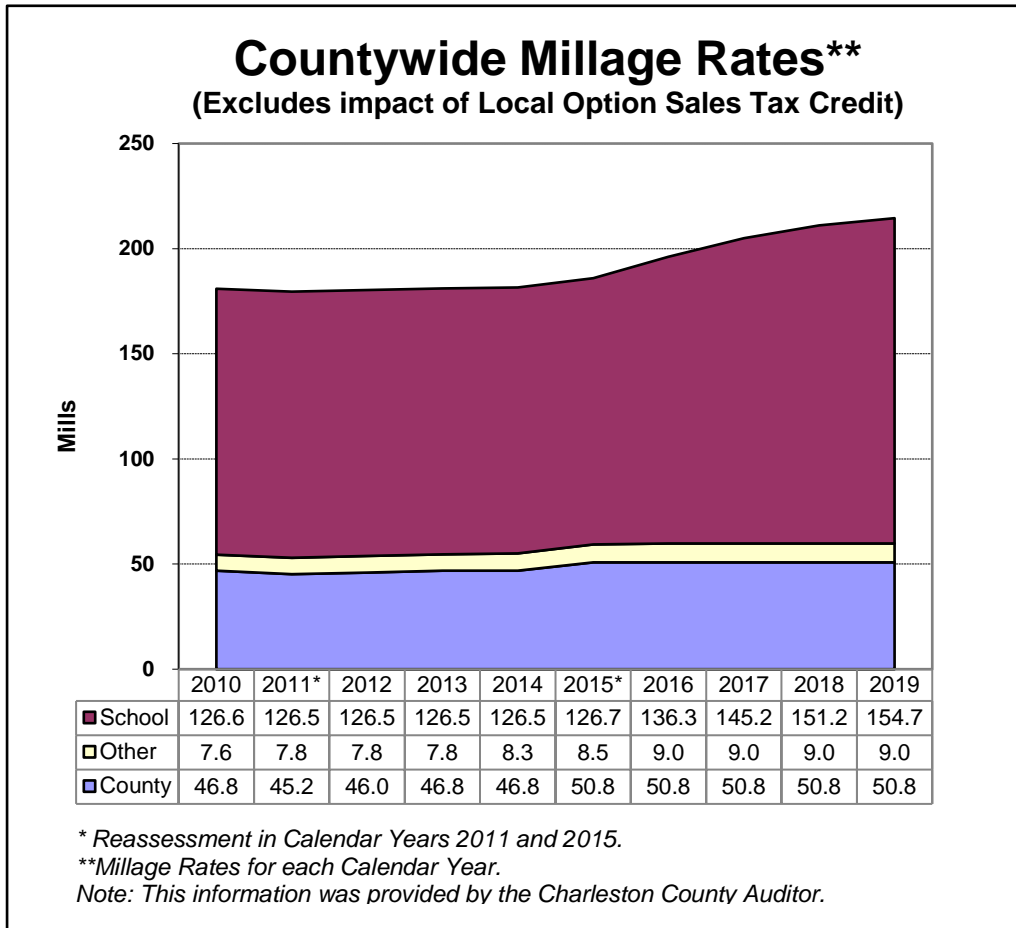
The following represents the County population, median age, and unemployment rate for each of the last ten years.

DEMOGRAPHICS			
Calendar Year	County Population	Median Age	Unemployment Rate
2019	405,905	37.2	2.9%
2018	401,438	37.1	3.0%
2017	396,484	36.0	3.9%
2016	389,262	35.8	4.8%
2015	381,015	35.8	5.1%
2014	372,803	35.7	6.3%
2013	365,162	35.7	7.2%
2012	351,336	35.0	7.8%
2011	350,209	36.0	9.4%
2010	355,276	36.9	8.6%

NOTE: This information was obtained from the Bureau of Economic Analysis, the South Carolina Office of Research and Statistics, and the Bureau of Labor Statistics - South Carolina Department of Employment and Workforce.

COMMUNITY STATISTICS

The following table represents the operating and debt service millage rates (the number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value) for Charleston County, Charleston County School District and Other, which includes the Charleston County Park & Recreation Commission and Trident Technical College.





End Section

CHARLESTON COUNTY MISSION AND VALUES

Mission

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

Values

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

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

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

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

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

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

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

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

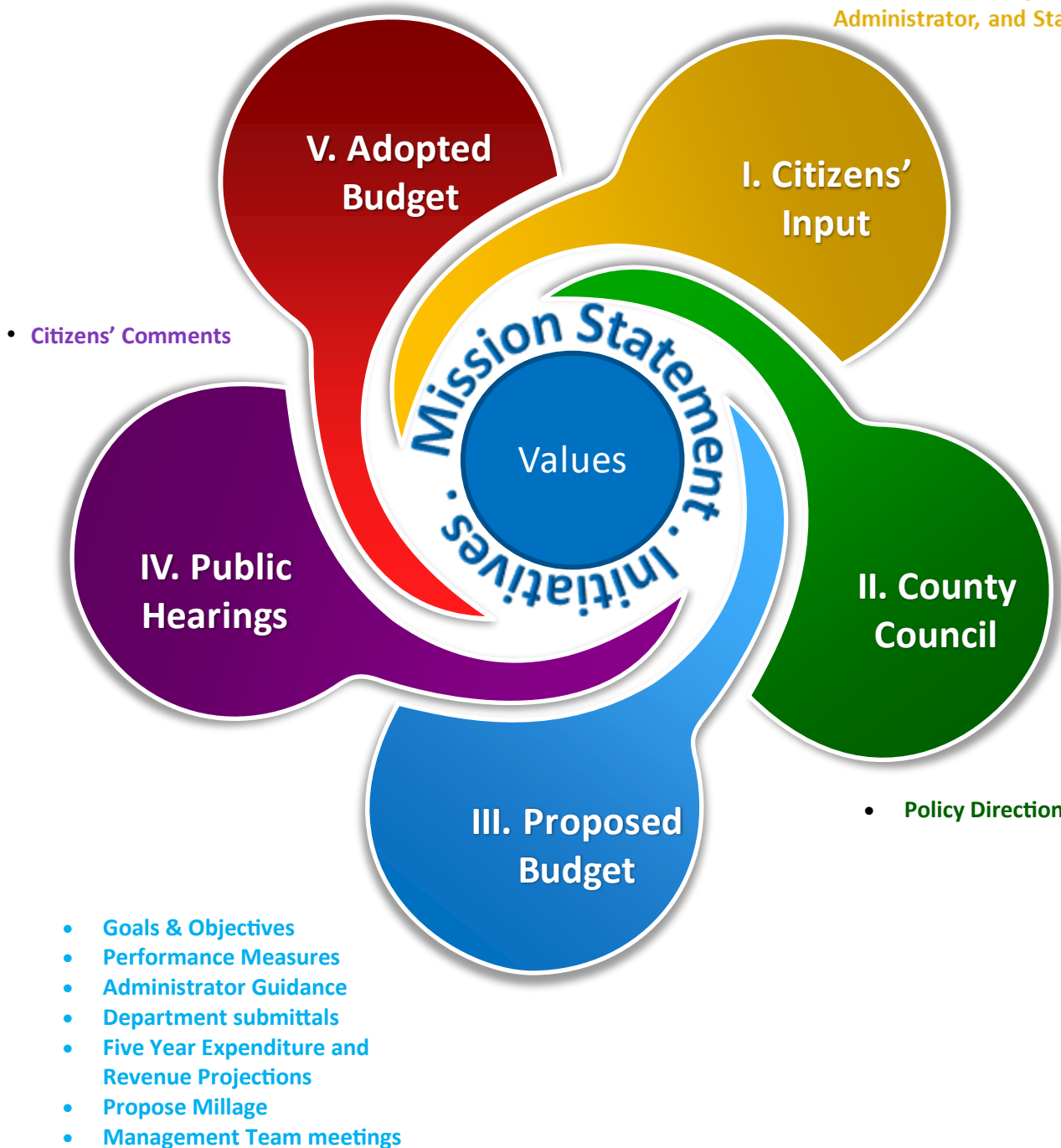
Customer Service Excellence – Our internal (coworkers) and external (citizens) customers are at the heart of all that we do. We are committed to demonstrating professionalism, timeliness, empathy, competency, reliability, and responsiveness to accomplish the Charleston County Mission.

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

Identifying the Goals of Charleston County

- Requires three readings of the ordinance

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



PERFORMANCE MEASURES GUIDE

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

Financial Policies

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

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

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

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

Performance Measures Results for each **County Initiative** are listed on pages 38-40. **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.

Charleston County seeks to forge partnerships that uplift the community and our environment in many different ways. Below are a few of the partnerships Charleston County has taken on this year.



Mobile COVID-19 Testing

Charleston County's Public Safety Directorate and Fetter Health Care tested more than 2,000 citizens for COVID-19. "Since the onset of our partnership with Fetter Health Care Network, the goal was to reach as many people as possible in Charleston County."

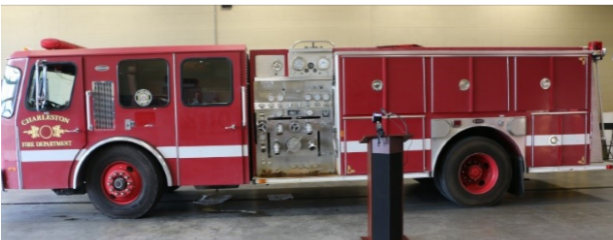
-Eric Watson

Deputy County Administrator of Public Safety

"We are all working to adapt to an ever-changing situation, and being patient and vigilant as we go down a path of uncertainty."

William L. Tuten
Charleston County Administrator

Fire Truck and Supplies Head to the Bahamas



The City of Charleston announced plans to send a fire truck, along with generators, hoses, nozzles, saws, and other life saving equipment donated by the Awendaw Fire Department to the Bahamas. The Island was devastated during Hurricane Dorian.

County Council allocated \$150,000 for the Community Investment Fund. Local non-profit organizations will apply to receive funding from this allocation to assist with providing social service programs to the community.



New Home for the Holidays

Charleston County Community Development, in partnership between Palmetto Community Action Partnership and the City of North Charleston, assisted in getting a local family a home for the holidays. "It's incredible to watch this deserving family take ownership of their new home right in time for the holidays."

-Jean Sullivan

Director of Community Development



Charleston County employees volunteered, participated and donated to the Lung Force Walk on Folly Beach. The purpose is to raise awareness and funds to defeat lung cancer.



County employees help the Board of Elections Staff with record number of Absentee Ballots. Charleston County mailed 23,409 absentee ballots, shattering the just over 16,000 ballots returned for the 2016 election. Staff also helped train and recruit new poll managers and put together cleaning kits for polling locations.

High-Performance CPR Training

North Charleston Fire Department released their life saving cardiac numbers and credited their partnership with Charleston County EMS for helping save lives. “A firefighter’s mission is to save a life, and High-Performance CPR along with a strong partnership with Charleston County EMS is making that happen more often.”

*-Fire Chief Greg Bulanow
North Charleston Fire Department*



Here are just a few more of the many partners the County works with to provide services to the community.

- ◆ **Citadel Military College** ~ Charleston County Citadel cadets for the annual Citadel Leadership Day at the Emergency Services Building. Cadets spent the day at organizations across the Charleston area that work to make our community a better place.
- ◆ **Trident United Way’s Day of Caring** ~ Charleston County staff participate annually in the Tri-County community event.
- ◆ **Habitat for Humanity** ~ Twice a year staff volunteer to build housing for low income families.
- ◆ **Student Government Day** ~ Students from Baptist Hill High School spent the day learning about various County Operations.

PERFORMANCE MEASURES RESULTS

Initiative I: Service Delivery

Community Outreach

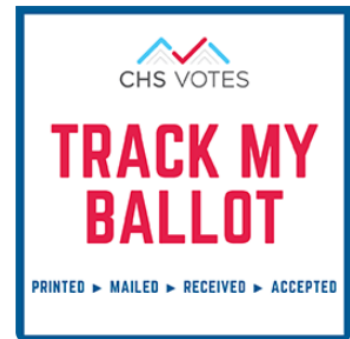


The Charleston County Library formed a new Outreach Department to provide equitable access to library programming, materials, technology, and services to patrons outside the Public Library facilities, with a focused effort on reaching the vulnerable population of Charleston County. Outreach goals include the following:

- ◆ Reach unserved or underserved citizens due to physical, economic, social, cultural, geographic or other barriers.
- ◆ Develop and strengthen relationships in populations where library use may be otherwise minimal or nonexistent.

Elections & Voter Registration Improving Voter Experience

- ◆ LiveChat feature for voters.
- ◆ Piloted Ballot Scout for tracking absentee ballots.
- ◆ First ballot drop box for voters in Charleston County.
- ◆ Virtual training due to COVID-19.
- ◆ Outreach Packets that explained registering, requesting absentee ballots, and voting.



8:59 minutes

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

32

Well/septic upgrades or connections were provided to Households in rural Charleston for access to clean water and/or sewer.



49

Standard houses repaired and rehabilitated in partnership with local non-profit groups.



In response to COVID-19, the Charleston Center added the following services:

- ◆ Telehealth services to citizens, reducing transportation and childcare barriers.
- ◆ Additional telephonic services were added.
- ◆ Participate in Project SC HOPES, a statewide help line to assist citizens negatively affected by COVID-19 in accessing services.



The County partners with the City of North Charleston to manage U.S. Housing and Urban Development (HUD) funds. This funding provides clean, suitable and decent living conditions for the area's low-to-moderate income populations.

PERFORMANCE MEASURES RESULTS

Initiative II: Human Resources and Resource Management



Human Resources rolled out the NEOGOV applicant tracking system.

Benefits for Applicants:

- ◆ Ability to create and store multiple application versions that can be edited for future use.
- ◆ Automatic Updates—Applicants will receive on screen and email notifications EACH time they apply for a position.
- ◆ Applicants can also submit job interest cards to receive alerts when new positions have been posted.

Benefits for Hiring Departments/Offices:

- ◆ Expedited access to applicant's applications and resumes.

Initiative III: Long-Term Financial Planning



January 2019 — December 2019

4 + **9** = **13**
 NEW COMPANIES EXPANDED COMPANIES TOTAL BUSINESS GROWTH

ECONOMIC GROWTH



AAA Exceptionally Strong Fitch	Aaa Exceptional Moody's	AAA Exceptionally Strong Standard & Poor's
---	--------------------------------------	---

16

Number of years Charleston County has maintained the highest financial rating a government can achieve from the financial rating agencies.

PERFORMANCE MEASURES RESULTS

Initiative IV: Workflow Analysis & Process Management



In the ongoing effort to provide better service to the community, the Charleston County Consolidated Dispatch Center announced it will replace its on-premise computer-aided dispatch (CAD) system with Rapid Deploy's cloud-based Nimbus CAD in an effort to enhance the center's informational capabilities while lowering costs during the next five years. Benefits are the following:

- ◆ Call-takers and dispatchers can readily access helpful information using cloud-based storage.
- ◆ User-based system allows internet connection on laptops, tablets, and phones.
- ◆ Waze, the GPS-based navigation application incorporates live-time traffic into response plans for choosing better routes for faster and better service.

Initiative V: Quality Control

Virtual Technology

Charleston County is using technology to complete major transportation projects. Virtual reality uses computer technology to create a simulated, three-dimensional world that a user can manipulate and explore. Augmented reality is an enhanced version of reality created by overlaying digital information on a real-world image. This technology allows Charleston County Transportation Development staff to step into a simulated version of an intersection project and "drive" the proposed traffic patterns to better answer how infrastructure projects will look and how they will improve commute times.



20%

Reduction in the
Detention Center population
(goal is 25%)

Charleston County's Criminal Justice Coordinating Council (CJCC) joined the White House's Data Driven Justice initiative to implement reforms to safely reduce the jail population and create a more effective local criminal justice system. This national initiative is a bipartisan coalition of 67 communities – the only one in South Carolina - who have committed to using data-driven strategies to provide alternatives to jail for low-level offenders with mental health and substance use disorders and to enhance the pretrial process.

PERFORMANCE MEASURES RESULTS

Initiative I: Service Delivery

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

Measures	FY	FY	FY	Proj	FY
	2019	2020	2020	Status	2021
	Actual	Projected	Actual	√ if met	Projected
Number of active voters	286,390	297,560	298,859	✓	300,000
Library registered users as percentage of population	58.00%	58.58%	57.83%		58.40%
Circulation of all library materials per year	2,633,719	2,660,056	2,522,051		2,547,272
Claims filed by Veterans	2,876	3,020	2,445		2,200
DAODAS total client intakes	3,530	3,600	2,735		3,000
Incidents EMS responded to	62,327	63,000	61,568		63,000
Average EMS Response Time	8:55	9:00	9:03		9:05
Number of improved property inspections per fiscal year	31,652	32,000	33,110	✓	33,839
IT Customer Service Satisfaction survey acceptable or better	9.28	8.00	9.39	✓	8.00
Percent of site plan review applications processed within 30 days	99.0%	99%	100.0%	✓	100%
Total tons of waste diverted from landfill	105,062	100,000	110,979	✓	111,000
Total tons of waste composted	75,718	60,000	63,336	✓	65,000
Increase percentage of recycling rate to 40%	22.00%	20.00%	23.00%	✓	23.00%
Condition of paved road network (deterioration) based on Overall Condition Index of 100	63	63	63	✓	62
Average number of cases (charges) per Public Defender attorney	337	337	342	✓	342
Percent of Solicitor General Session cases pending over 365 days (≤40%)	42.0%	43.0%	48.0%	✓	48.0%
Percent of Solicitor Family Court cases pending over 180 days (≤30%)	31.0%	24.0%	29.0%	✓	31.0%

Initiative II: Human Resources and Resource Management

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

Measures	FY	FY	FY	Proj	FY
	2019	2020	2020	Status	2021
	Actual	Projected	Actual ¹	√ if met	Projected ¹
Number of new hires under the Administrator trained in Customer Service Excellence	319	350	n/a		n/a
Number of Health Assessments performed	522	500	n/a		n/a
Overall Countywide Human Resources Training Program evaluations achieving “good” to “excellent” satisfaction rating on average	100%	100%	n/a		n/a
Participants attending training sessions	2,464	3,015	n/a		n/a

¹ Due to the impacts of COVID-19, the County has temporarily discontinued training courses and health assessments.

PERFORMANCE MEASURES RESULTS

Initiative III: Long-Term Financial Planning

Ensure sound fiscal long-term planning.

Measures	FY	FY	FY	Proj	FY
	2019	2020	2020	Status	2021
	Actual	Projected	Actual	√ if met	Projected
Collection rate of real and other taxes	96.12%	96.00%	96.42%	✓	96.00%
Rating from all 3 financial agencies (Moody, Standard & Poor's, Fitch)	Yes	Yes	Yes	✓	Yes
GFOA Certificate Achievement for Excellence in Financial Report	Yes	Yes	Yes	✓	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	✓	Yes

Initiative IV: Workflow Analysis-Process Management

Ensure all new and existing processes and workflow are reviewed for efficiency of resources and utilized funding.

Measures	FY	FY	FY	Proj	FY
	2019	2020	2020	Status	2021
	Actual	Projected	Actual	√ if met	Projected
Homestead Exemptions/Property Tax Relief processed	3,879	2,000	2,528	✓	2,500
Average time it takes to place four Awendaw Fire personnel on scene	12 min	12 min	10 min	✓	10 min
Closure (collection) rate for delinquent real property accounts ≥ 95	95.90%	95.90%	97.20%	✓	95.90%
Community Rating System rating (FEMA) – results in 30% reduction in flood insurance	Class 4	Class 3	Class 3	✓	Class 3
Workers' compensation claims/on-the-job injuries	187	187	173	✓	170
Average cost per mile to operate a support vehicle	\$0.39	\$0.45	\$0.41	✓	\$0.43
Fleet availability (≥90%)	93.00%	95.00%	90.00%	✓	91.50%

Initiative V: Quality Control

Track progress of County development and use the information to make educated decisions for the future of the County.

Measures	FY	FY	FY	Proj	FY
	2019	2020	2020	Status	2021
	Actual	Projected	Actual	√ if met	Projected
Emergency Preparedness average hours spent updating plans and procedures	500	500	500	✓	500
DAODAS client satisfaction rating for all applicable programs combined	96.30%	95.00%	95.30%	✓	95.00%
EMS survey rating of satisfaction >90%	95.00%	100.00%	100.00%	✓	100.00%
Percent of victims who perceive that the judges and court personnel were courteous and responsive to them	99.00%	99.00%	99.00%	✓	99.00%

See Charleston County's Interactive Results for more details.

<https://www.charlestoncounty.org/departments/budget/FY20-budget-interactive.php>

BUDGET USER'S GUIDE

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

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

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

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

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

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

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

BUDGET USER'S GUIDE

The County's operating budgets are divided into eight major directorates: **Council Agencies, Elected Officials, Appointed Officials, County Administrator, Deputy Administrator Community Services, Deputy Administrator Finance, Deputy Administrator General Services, Deputy Administrator Public Safety and Deputy Administrator Public Services.** Individual departmental budgets and narratives are listed alphabetically within each section. Each budget narrative is generally divided into four sections: Mission, Department or Division Summary, Funding Adjustments and Performance Measures. Where appropriate, a departmental organizational chart is included. A detailed discussion of the budget narrative is outlined below.

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

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

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

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

A GUIDE TO UNDERSTANDING THE BUDGET NARRATIVE SECTION

1. **Department** – The primary organizational unit within the County. Each department performs a specific function.
2. **Division / Program** – A smaller component of a department organized to easily track resources and related expenditures.
3. **Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.
4. **Function** – A list of activities used to classify resources in broad service areas.
5. **Mission** – A concise statement that defines the purpose of the department or division.
6. **Services Provided** – A short overview and explanation of the services provided to the organization and/or citizens by the departments.

BUDGET USER'S GUIDE

7. **Department, Division or Program Summary** – A recap of financial information for four fiscal years, two years of the most recent audited figures, the previous year's adjusted budget and Council's approved current year. In addition, the dollar and percentage change from the previous fiscal year is computed. The financial information is broken down by major categories of revenue and objects of expenditure (i.e., personnel, operating, and capital expenditures).
8. **Funding Adjustment** – This section is broken down into several categories: revenues, major objects of expenditure and other relevant categories. This section reflects significant changes in funding from the previous fiscal year.

BUDGET

Department: Budget

Fund: General Fund

Function: General Government

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

Services Provided:

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

Departmental Summary:

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Positions/FTE	8.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 767,955	\$ 715,455	\$ 735,901	\$ 722,707	\$ (13,194)	(1.8)
Operating	23,457	20,795	28,521	23,073	(5,448)	(19.1)
Capital	-	8,008	-	-	-	0.0
TOTAL EXPENDITURES	\$ 791,412	\$ 744,258	\$ 764,422	\$ 745,780	\$ (18,642)	(2.4)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the elimination of temporary staff and a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures include a decrease in training due to budget constraints.

BUDGET USER'S GUIDE

9. Performance Measures – This section is divided into five sections:

- **County Initiatives** – The five County goals that set the direction of departments in fulfilling the mission and values of Charleston County. Departments state their department goals based on the County initiatives.
- **Department Goals** – Accomplishments grouped based on how they meet the County Initiatives.
- **Objectives** – Well-defined and measurable targets that describe how the department will reach their goals within an achievable time frame.
- **Measures** – The objective accomplished through delivery of products, services, or processes, measured in the previous years and planned for the current year.
- **Action Steps** – These short-term and long-term projects for departments are used as the method of accomplishing goals.

Additional information pertaining to performance measures can be referenced in the Performance Measures section on pages 34 to 35.

BUDGET

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

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

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

Initiative V: Quality Control

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

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

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Number of Federal Awards	2	70	87	90
Output:				
Budgeted General Fund revenue	1(a)	231,024,355	242,232,055	241,771,215
Actual General Fund revenues ¹	1(a)	241,302,370	235,171,104	241,771,215
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
Outcome:				
Five-year plans prepared	1(b)	100%	100%	50%
Percent of revenue variance ¹	1(a)	4.4%	(2.9%)	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2020 Actual & FY21 Projected reflect the projection at time of budget preparation.

2021 ACTION STEPS

Department Goal 1

- Re-establish development of five-year plans for General Fund and Environmental Management Fund.

BUDGET USER'S GUIDE

A GUIDE TO UNDERSTANDING THE CAPITAL IMPROVEMENT PLAN SECTION


1. **Capital Improvement Plan (CIP)** – Indicates which of the three plans the capital project belongs to: the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, or the Environmental Management Enterprise Fund.
2. **Project Name** – The name of the particular capital project being described.
3. **Initiative** – This section indicates which of the five County Initiatives the project aims to serve. County Initiatives are listed in the Performance Measures Guide section of this Budget document.
4. **Function** – The capital asset will be utilized to serve a vital function of Charleston County; general government, judicial, public safety, public works, health/welfare, culture/recreation, education, or economic development.
5. **Type** – The type of project indicates whether it will be a new capital asset, a new replacement of an old capital asset, or a renovation/upgrade of an existing capital asset.
6. **Management** – Department in Charleston County that is overseeing the capital project.
7. **Duration** – Time span over which the project is expected to last.
8. **Total Project Cost** – Total cost during the project, excluding impacts on the operating budget.
9. **Project Description** – Explanation of the project including important key points.
10. **Expenditures** – Breakdown of the expected dollar amount of spending allocated to the project per year over the course of the five year CIP.
11. **Funding Source** – Breakdown of the expected sources of funding, per year, to align with the expenditures allocated to the project each year over the course of the five year CIP. Projects are normally funded by either existing bond issues; revenue from interest, sales, transfers, and other sources; future bond issues; or future sources to be identified later.
12. **Operating and Maintenance Costs (Savings)** – The expected dollar amount of impact on the operating budget once the project is completed and in operation. The impact includes the increase or savings in personnel costs associated with the capital asset once the project is completed. The impact also quantifies the expected increases or savings in operating spending associated with the particular project.
13. **Operations and Maintenance Impacts** – This section describes why and/or how the correlating costs or savings in section 12 were determined.

BUDGET USER'S GUIDE

CAPITAL PROJECTS - GENERAL

County Facilities

Description of the picture.



Project Highlights

- Initiative: Service Delivery
- Function: Public Safety
- Type: New or Replacement
- Management: Facilities Management
- Duration: 2020-2022

Total Project Cost:
\$3,500,000

DESCRIPTION

Explanation of the project including important key points.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$500	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$3,500

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Future Bond Issues	0	3,000	0	0	0	0	0	3,000
GRAND TOTAL	\$500	\$3,000	\$0	\$0	\$0	\$0	\$0	\$3,500

O&M Costs (Savings)	2021	2022	2023	2024	2025	*Amounts in thousands of dollars
Personnel	\$0	\$0	\$115	\$120	\$124	
Operating	0	25	60	62	64	
Grand Total	\$0	\$25	\$175	\$182	\$189	

Operation & Maintenance Impacts

O&M costs include the expected dollar amount of impact on the operating budget once the project is completed and in operation. The impact includes the increase or savings in personnel costs associated with the capital asset once the project is completed. The impact also quantifies the expected increases or savings in operating spending associated with the particular project.

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DESCRIPTION OF FUNDS

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

➤ **Governmental Funds are used to provide public services.**

- **General Fund** provides services primarily through tax revenue and is used to account for all financial resources of the government except for those required to be accounted for in another fund.
- **Debt Service Fund** repays the principal and interest on the County's long-term debt.
- **Special Revenue Funds** account for revenues legally restricted for particular purposes. Often Special Revenue Funds are associated with grants.
- **Capital Projects Funds** account for major spending on equipment and facilities.

Legally Adopted

YES

YES

YES
(NO For Grants)

NO

➤ **Proprietary Funds are operated similar to private industry (business).**

- **Enterprise Funds** provide services outside of the County and are supported primarily by service charges.
- **Internal Service Funds** provide services within the County and are supported primarily by fees charged to County departments and agencies.

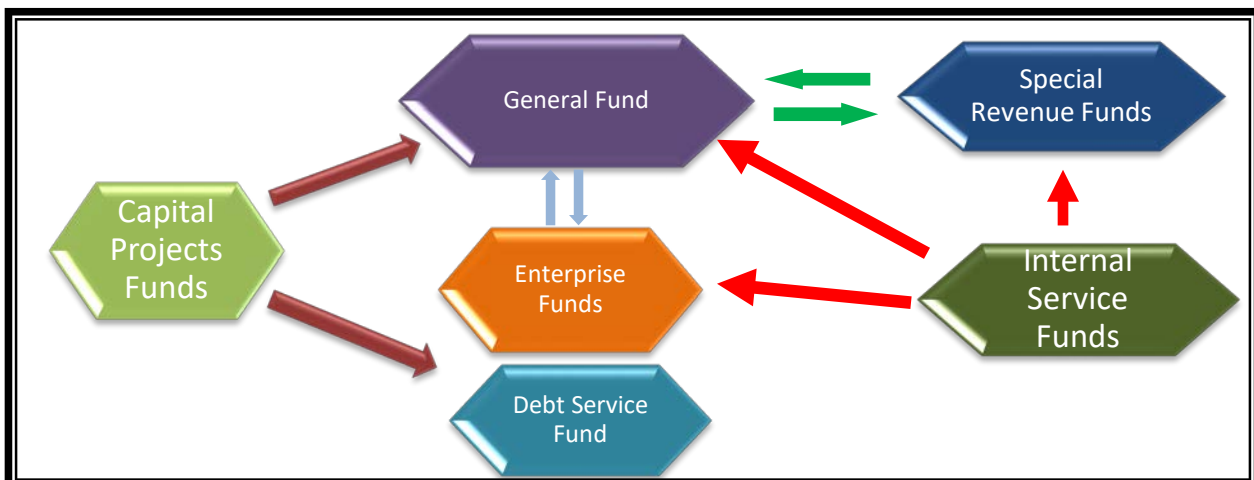
Legally Adopted

YES

YES

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

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



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

DESCRIPTION OF FUNDS

The following table presents the County's organizational structure by fund type.

Organization	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	6,999,714					6,999,714
Accommodations Tax: Local			10,683,602			10,683,602
Accommodations Tax: State			65,950			65,950
Administrator	1,127,532					1,127,532
Assessor	4,858,486					4,858,486
Auditor	2,490,011					2,490,011
Awendaw McClellanville Fire			3,083,272			3,083,272
Budget	745,780					745,780
Building Inspections Services	2,399,097					2,399,097
Clerk of Court	4,518,589		1,110,000			5,628,589
Community Development	1,620,277					1,620,277
Consolidated Dispatch	8,906,474			5,237,266		14,143,740
Contracts and Procurement	1,474,584				2,950,000	4,424,584
Coroner	2,531,775					2,531,775
DAODAS				11,922,301		11,922,301
Deputy Admin Community Services	429,348					429,348
Deputy Admin Finance	795,581					795,581
Deputy Admin General Services	621,582					621,582
Deputy Admin Public Safety	443,443					443,443
Deputy Admin Public Services	444,024					444,024
Economic Development			40,129,967			40,129,967
Elections/Voter Registration	2,046,969					2,046,969
Emergency Management	892,928		226,036			1,118,964
Emergency Medical Services	17,935,444					17,935,444
Environmental Management				38,900,005		38,900,005
Facilities Management	19,731,311			2,927,040	1,562,536	24,220,887
Finance	1,070,944					1,070,944
Fire Districts			436,354			436,354
Fleet Operations					11,457,426	11,457,426
Greenbelt Programs	27,395		15,694,722			15,722,117
Human Resources	2,439,897		60,500		32,415,403	34,915,800
Internal Auditor	352,308					352,308
Legal	1,661,667		100,000			1,761,667
Legislative Delegation	383,108					383,108
Library	24,551,065					24,551,065
Magistrate Courts	5,224,681		71,506			5,296,187
Master-In-Equity	775,234					775,234
Nondepartmental	1,293,444	66,024,813				67,318,257
Planning and Zoning	1,995,313		250,000			2,245,313
Probate Courts	3,067,674					3,067,674
Public Defender	3,378,862		6,929,372			10,308,234
Public Works	15,292,529		116,789,796			132,082,325
Register of Deeds	2,057,524					2,057,524
Revenue Collections	1,013,271			2,116,790		3,130,061
Safety & Risk Management	3,077,824				5,885,375	8,963,199
Sheriff	78,785,202		1,608,039			80,393,241
Solicitor	6,791,374		3,577,649			10,369,023
State Agencies	329,859					329,859
Technology Services	12,902,307			3,696,292	2,764,575	19,363,174
Transit Agencies			26,306,000			26,306,000
Treasurer	2,077,428					2,077,428
Trident Technical College			10,640,594			10,640,594
Veterans Affairs	414,389					414,389
Total Disbursements	249,976,248	66,024,813	237,763,359	64,799,694	57,035,315	675,599,429

DESCRIPTION OF FUNDS

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

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/Welfare	Culture/Rec.	Education	Econ. Develop.	Debt Service	Total
County Council	6,999,714									6,999,714
Accommodations Tax: Local						10,683,602				10,683,602
Accommodations Tax: State						65,950				65,950
Administrator	1,127,532									1,127,532
Assessor	4,858,486									4,858,486
Auditor	2,490,011									2,490,011
Awendaw McClellanville Fire			3,083,272							3,083,272
Budget	745,780									745,780
Building Inspections Services			2,399,097							2,399,097
Clerk of Court		5,628,589								5,628,589
Community Development	251,110				1,369,167					1,620,277
Consolidated Dispatch			14,143,740							14,143,740
Contracts and Procurement	4,424,584									4,424,584
Coroner		2,531,775								2,531,775
DAODAS					11,922,301					11,922,301
Deputy Admin Community Svs	429,348									429,348
Deputy Admin Finance	795,581									795,581
Deputy Admin General Services	621,582									621,582
Deputy Admin Public Safety	443,443									443,443
Deputy Admin Public Services	444,024									444,024
Economic Development								40,129,967		40,129,967
Elections/Voter Registration	2,046,969									2,046,969
Emergency Management			1,118,964							1,118,964
Emergency Medical Services			17,935,444							17,935,444
Environmental Management				38,900,005						38,900,005
Facilities Management	24,220,887									24,220,887
Finance	1,070,944									1,070,944
Fire Districts			436,354							436,354
Fleet Operations	11,457,426									11,457,426
Greenbelt Programs						15,722,117				15,722,117
Human Resources	34,915,800									34,915,800
Internal Auditor	352,308									352,308
Legal	1,761,667									1,761,667
Legislative Delegation	383,108									383,108
Library						24,551,065				24,551,065
Magistrate Courts		5,296,187								5,296,187
Master-In-Equity		775,234								775,234
Nondepartmental	1,293,444								66,024,813	67,318,257
Planning and Zoning	2,245,313									2,245,313
Probate Courts		3,067,674								3,067,674
Public Defender		10,308,234								10,308,234
Public Works				129,868,451	2,213,874					132,082,325
Register of Deeds	2,057,524									2,057,524
Revenue Collections	3,130,061									3,130,061
Safety & Risk Management	8,963,199									8,963,199
Sheriff			80,393,241							80,393,241
Solicitor		10,369,023								10,369,023
State Agencies					329,859					329,859
Technology Services	19,363,174									19,363,174
Transit Agencies	26,306,000									26,306,000
Treasurer	2,077,428									2,077,428
Trident Technical College							10,640,594			10,640,594
Veterans Affairs					414,389					414,389
Total Disbursements	165,276,447	37,976,716	119,510,112	168,768,456	16,249,590	51,022,734	10,640,594	40,129,967	66,024,813	675,599,429

DESCRIPTION OF FUNDS

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

ALL FUND TYPES: \$675,599,429¹

GOVERNMENTAL FUND TYPES: \$553,764,420²

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

GENERAL FUND: \$249,976,248

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: \$66,024,813

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

SPECIAL REVENUE FUNDS: \$237,763,359²

These funds account for revenue sources that are legally restricted to expenditure for specific purposes. Although legally restricted, Grant Funds are not included in the annual operating budget due to their project-length budgeting basis.

CAPITAL PROJECTS FUNDS

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

PROPRIETARY FUND TYPES: \$121,835,009³

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

ENTERPRISE FUNDS: \$64,799,694³

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: \$57,035,315

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

¹ Does not reflect \$2,598,206 in budgeted increases in the ending fund balances.

² Does not include grants and does not reflect \$1,818,404 in budget increases in the ending fund balance.

³ Does not include grants and does not reflect \$779,802 in budget increases in the ending fund balance.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS: \$237,763,359⁴

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

Accommodations Tax - Local: \$10,683,602

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: \$65,950

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.

Awendaw McClellanville Fire Department: \$2,759,630

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

Awendaw Fire Debt Service: \$323,642⁵

This fund accounts for the revenues generated by ad valorem taxes in the Awendaw Consolidated Fire District. The County uses the funds to repay the principal and interest on existing debt issued for the benefit of the Awendaw Fire District.

Clerk of Court - IV-D Child Support Enforcement: \$1,110,000

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

Economic Development: \$4,490,689

This fund records revenues from the multi-county industrial park fees assessed in lieu of property taxes. These revenues fund economic development activities among local governments. This fund is also used to accelerate growth and development of sizable minority businesses and the entrepreneurial community by building strong relationships and making successful, sustainable connections.

Economic Development - Revenue Bond Debt Service: \$35,639,278

This fund accounts for revenues generated by multi-county industrial park fees. The County uses a portion of the funds received to repay the principal and interest on debt issues for road projects. The balance of the funds received are disbursed to taxing entities.

⁴ Does not include grants or reflect \$1,818,404 in budgeted increase in the ending fund balance of several Special Revenue Funds.

⁵ Does not reflect \$10,659 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Emergency Management - Hazardous Materials Enforcement: \$226,036

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

Fire Districts - East Cooper Fire District: \$160,054

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

Fire Districts - Northern Charleston County Fire District: \$268,300

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

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

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

Greenbelt Programs (1st TST): \$10,180,722

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

Greenbelt Programs (2nd TST): \$5,514,000⁶

This fund accounts for revenues generated by the half-cent sales tax for greenbelts beginning May 2017 and ending April 2042 or when \$2.1 billion is generated (which occurs first).

Human Resources – Summer Youth Program: \$60,500

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

Legal - Seized Assets: \$100,000

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

Planning and Zoning – Tree Fund: \$250,000

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

Public Defender - Berkeley County: \$1,568,444

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

Public Defender - Charleston County: \$5,360,928

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

⁶ Does not reflect \$107,000 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Public Works - Roads Program (1st TST): \$35,258,165⁷

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

Public Works - Roads Program (2nd TST): \$73,030,000

This fund accounts for revenues generated by the half-cent sales tax for roads beginning May 2017 and ending April 2042 or when \$1.3 billion is generated (which occurs first).

Public Works – Stormwater Drainage: \$8,501,631

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: \$423,590

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 - IV-D Child Support Enforcement: \$94,648

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

Sheriff - Programs: \$960,840

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

Solicitor - Alcohol Education Program: \$79,375

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

Solicitor – Bond Estreatment: \$15,500

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

Solicitor – Criminal Domestic Violence Appropriation: \$115,228

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

Solicitor - Drug Court: \$404,657

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

Solicitor – DUI Appropriation: \$124,347

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

Solicitor - Expungement: \$214,610

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

⁷ Does not reflect \$1,237,835 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Solicitor - Juvenile Education Program: \$115,531

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

Solicitor - Pretrial Intervention: \$368,378

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

Solicitor - State Appropriation: \$1,452,997

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

Solicitor - Traffic Education Program: \$244,073

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

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

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

Solicitor - Victim-Witness State Appropriation: \$76,111

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

Solicitor – Violent Crime Prosecution: \$113,937

This fund receives funding from the State to accelerate the prosecution of offenders of violent crimes; consequently, the acceleration will reduce the detention center population and the number of violent offenders on bond.

Solicitor - Worthless Check: \$58,616

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

Transportation Sales Tax - Transit Agencies (1st TST): \$9,623,000⁸

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

Transportation Sales Tax - Transit Agencies (2nd TST): \$16,683,000

This fund accounts for revenues generated by the half-cent sales tax for public transportation beginning May 2017 and ending April 2042 or when \$1.3 billion is generated (which occurs first).

Trident Technical College: \$7,822,303

This fund accounts for revenues generated by countywide ad valorem taxes. The County remits the entire amount collected to Trident Technical College to fund operation and maintenance of facilities.

DESCRIPTION OF FUNDS

Trident Technical College – Debt Service: \$2,818,291

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

Victim’s Bill of Rights: \$389,756

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

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS: \$64,799,694

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: \$4,177,245⁸

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

Consolidated Dispatch – Fire and Agency Costs: \$1,060,021

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

Department of Alcohol and Other Drug Abuse Services (DAODAS): \$11,922,301

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

Environmental Management: \$38,900,005

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

Facilities Management - Parking Garages: \$2,927,040

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

Revenue Collections: \$2,116,790

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

Technology Services - Radio Communications: \$3,696,292

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

⁸ Does not reflect \$779,802 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

INTERNAL SERVICE FUNDS: \$57,035,315

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

Facilities - Office Services/Technology Services – Records Management: \$2,194,739

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

Fleet Operations/Contracts and Procurement - Parts Warehouse: \$14,407,426

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

Human Resources - Employee Benefits: \$32,415,403

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

Safety & Risk Management - Safety/Workers' Compensation: \$5,885,375

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

Technology Services - Telecommunications: \$2,132,372

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

FUND BALANCE CHANGES

Charleston County defines fund balance as the cumulative total over time of revenues in excess of expenses in any established fund. The adequacy of the fund balance in all funds is reviewed on an annual basis. The table below summarizes the fund balance changes occurring in FY 2021.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	\$79.3	\$75.1	\$(4.2)
Debt Service Fund	37.4	16.7	(20.7)
Special Revenue Funds	135.5	89.0	(46.6)
Enterprise Funds	65.8	63.3	(2.6)
Internal Service Funds	(202.0)	(203.0)	(1.0)
Total	<u>\$116.1</u>	<u>\$41.0</u>	<u>\$(75.1)</u>

AMOUNTS IN MILLIONS

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 fund type and at least 5% of funds combined. The County's major funds per the last completed audit in FY 2019 were as follows:

Governmental	Proprietary (Enterprise)
General Fund	Environmental Management
Debt Service Fund	Parking Garages
Economic Development: Revenue Bond *	
Transportation Sales Tax Special Revenue Funds**	

* The FY 2021 operating budget does not include the capital expenditures in the Economic Development: Revenue Bond, which is a project length budget.

** The first and second Transportation Sales Tax Special Revenue Funds are included.

The following discussion outlines the changes in the major funds and the non-major funds.

Major Fund Balance Changes

Financial Policies

- *Financial Reserve Policy 4: Should there be available fund balance, it may be used to fund one-time capital expenditures or other one-time costs.*

The **General Fund** is projected to use \$4.2 million or 5.4 percent of the beginning fund balance. The County's financial policies state that additional funds "may be used to fund one-time capital expenditures or other one-time costs." The additional funds are determined after setting aside two months of the subsequent year's recurring disbursements and the Rainy Day Fund. The FY 2021 General Fund balance is used for facility projects, technology projects and equipment.

FUND BALANCE CHANGES

Financial Policies

- *Debt Management Policy 6: ... designate a portion of the Debt Service Fund's fund balance equal to the proportion of debt service payments due in the next fiscal year to ensure sufficient cash flows in the following year.*

The **Debt Service Fund** is projected to use \$20.7 million or 55.4 percent of the \$37.4 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be set aside in the Debt Service Fund's fund balance. After considering the externally restricted funds and the set aside funds, the excess may be used to fund the difference between revenues and expenditures. Some of the excess will be used in FY 2021 and future years to level the debt service payments through FY 2025 without a tax increase.

The Transportation Sales Tax: Special Revenue Funds are comprised of three components: Greenbelts, Roads, and Transit.

- **Transportation Sales Tax: Greenbelts Funds**
 - The first sales tax is projected to use \$0.6 million or 14.6 percent of the beginning \$4.3 million fund balance. Current revenues are not sufficient to cover current expenses, including debt service. The decrease in fund balance is a temporary correction resulting from the financial impact of COVID on the County's economy. The County anticipates the revenue to increase over time and reliance on fund balance will decrease.
 - The second sales tax for greenbelt projects is projected to add \$0.1 million or 4.4 percent to the beginning \$2.4 million fund balance because the County phased back projects to align with current revenue trends.
- **Transportation Sales Tax: Roads Funds**
 - The first sales tax is projected to add \$1.2 million or 7.2 percent to the beginning \$17.2 million fund balance. The Transportation Sales Tax: Roads Fund generated additional funds in the fund balance in FY 2021 because the County is accumulating fund balance for pay-as-you-go funding for projects. The road projects are scheduled through the end of the 25-year tax, and the additional revenue does not change the current schedule for road projects.
 - The second sales tax for road projects, projected to use \$38.7 million or 64.7 percent of the beginning \$59.9 million fund balance, is utilizing fund balance for pay-as-you-go funding for road projects.
- **Transportation Sales Tax: Transit Funds**
 - The first sales tax is projected to add \$0.5 million or 12.8 percent to the beginning \$3.6 million fund balance because the County is accumulating fund balance to ensure continuity of operations through the end of the 25 year tax. Expenditures are not accelerated when tax collections improve.

FUND BALANCE CHANGES

- The second sales tax for transit projects, projected to use \$0.4 million or 2.4 percent of the beginning \$17.7 million fund balance, includes initial funding for Bus Rapid Transit, and is utilizing fund balance for pay-as-you-go funding for this project.

The **Economic Development: Revenue Bond Debt Service** is projected to use \$0.6 million or 4.2 percent of the beginning \$14.6 million fund balance. The debt service was funded from borrowed funds, while the revenues from the Fee-In-Lieu of Taxes incentives were being accumulated until completion of the economic development projects. This is the third year the revenues were used to service the debt, and the fund balance is utilized to transition the debt payment from fund balance to revenues.

The operating portion of the **Environmental Management Fund** is projected to use \$2.4 million or 3.8 percent of the beginning \$63.5 million fund balance for one-time expenditures.

The operating portion of the **Parking Garages Fund** is projected to remain constant at \$9.9 million. The County deferred maintenance projects in FY 2021 due to budget constraints resulting from the financial impacts of the pandemic.

Non-major Fund Balance Changes

The non-major funds reflect a negative fund balance due to reporting of \$298.5 million in retirement benefits in the Enterprise and Internal Services Funds. If the retirement benefits are excluded, the **non-major funds** are projected to use \$9.3 million or 8.9 percent of the \$104.8 million beginning fund balance. Public Works: Stormwater Drainage, Consolidated Dispatch: Emergency 911 and Economic Development Funds have the most significant fund balance changes in the non-major funds.

The **Public Works: Stormwater Fund** is projected to use \$4.8 million or 82.6 percent of the \$5.8 million beginning balance for drainage projects.

The **Consolidated Dispatch: Emergency 911 Communication Fund** is projected to add \$0.8 million or 333.9 percent to the \$0.2 million beginning balance because the County is accumulating fund balance for future projects.

The **Economic Development Fund** is projected to use \$0.7 million or 19.9 percent of the \$3.7 million beginning balance for economic incentive projects.

The spreadsheet on pages **88-89** 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

OVERVIEW

While there were many challenges facing the County during early preparation of the FY 2021 budget, the County Administrator provided guidance in October 2019 to develop a budget that would address the challenges while limiting the financial impact on taxpayers.

In February 2020, the pandemic further challenged the preparation of the FY 2021 budget. Staff re-evaluated the national and local economy in order to develop a balanced budget. The budget presented to County Council met the Administrator's objectives:

- ❖ Protect the County's level of financial security.
- ❖ Maintain a qualified and highly motivated work force.
- ❖ Preserve County assets.
- ❖ Limit financial impact on taxpayer.

The FY 2021 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds, which total \$678.2 million and reflect a \$37.0 million or 5.8 percent change from the FY 2020 budget. Figure 1 summarizes the FY 2021 operating budget. Additionally, the graphs presented on pages 86 and 87 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 2021 Operating Budget
(Expressed in Millions of Dollars)

<u>Description</u>	
Available Funds (Including Beginning Fund Balance)	\$ 716.6
Less Budgeted Disbursements	<u>675.6</u>
Nonspendable	78.0
Restricted: External	(284.4)
Restricted: Internal	193.7
Available	<u>53.7</u>
Ending Fund Balance	<u>\$ 41.0</u>

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage for FY 2021 is 44.7 mills and remains constant from the previous year. The Debt Service levy, used to pay interest and principal on funds borrowed for capital projects, is anticipated to remain constant from the FY 2021 rate at 6.1 mills. The combined operating and debt service levy is 50.8 mills.

BUDGET ANALYSIS

Figure 2 – County Millage Rates

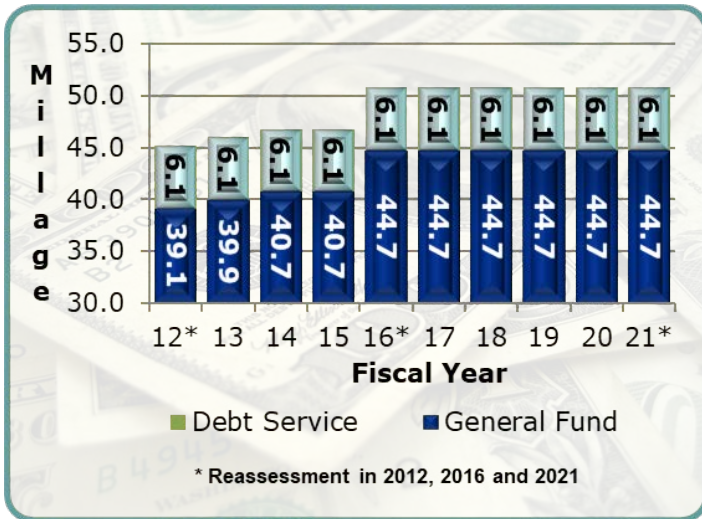


Figure 2 presents a summary of the County's millage rates for FY 2021 and the prior nine years. For the owner of a \$250,000 home (four percent assessed property) the 50.8 mills equate to a tax of \$508.00 which remains constant to the current tax year for the \$250,000 homeowner. As allowed under State 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 2021 reflects a decrease of \$25.00 or 11.1 percent, which equates to \$200.00 for the \$250,000 homeowner. After applying the Sales Tax credit, the net tax is \$308.00, representing

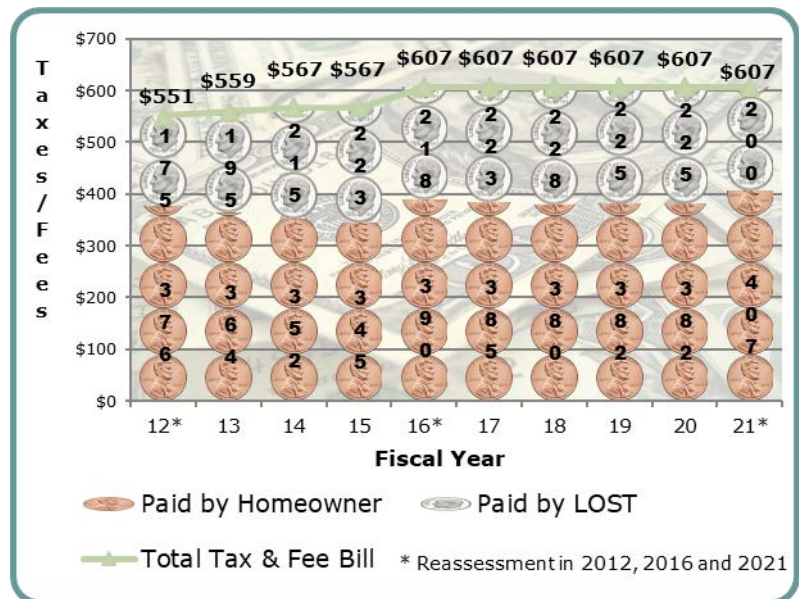
a \$25.00 increase from the current year for the \$250,000 homeowner.



The Solid Waste Recycling and Disposal Fee of \$99 for a single-family residence remained unchanged since FY 2008. 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 County did not extend the one-time credit past FY 2011.

Figure 3 – Tax and Fee Bill

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 \$407.00 representing a \$25.00 increase from the current tax year. Figure 3 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.



BUDGET ANALYSIS

Twelve unfilled Full-Time Equivalents (FTEs) were eliminated during FY 2021 in response to the financial impacts of the COVID-19 pandemic. The decrease in FTEs were offset by the addition of four new positions. One FTE is for the Internal Auditor, and three FTEs are for Fleet Operations to respond to increased customer service demands. The total number of FTEs employed by Charleston County reduced to 2,688.32.

Figure 4 – Full-Time Equivalents

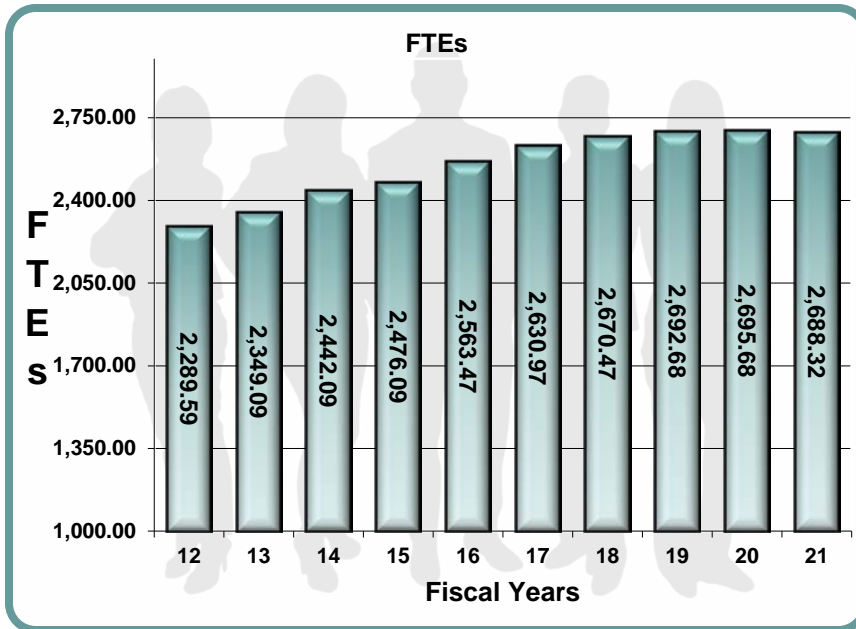


Figure 4 presents a summary of the County's FTEs for FY 2021 and the prior nine years. The FTEs for Charleston County reflected a steady increasing trend thru FY 2018. The growth in FTEs began to stabilize in FY 2019 as the number of employees became sufficient for the current service demand levels.

GENERAL FUND

SUMMARY

The FY 2021 Council approved budgeted disbursements for the General Fund total \$250 million, a \$1.2 million or 0.5 percent decrease from the FY 2020 budget. Budgeted funds available for the FY 2021 budget also total \$250 million. The General Fund millage is anticipated to remain constant at 44.7 mills.

Page 114 shows a graphical representation of the County's General Fund budget. Page 115 shows a fund statement that depicts the numerical summary of the General Fund budget.

BEGINNING BALANCE

The General Fund beginning fund balance for FY 2021 is \$79.3 million. This fund balance includes the "Rainy Day Fund" which is an amount established and maintained by County Ordinance for catastrophes and two months of recurring disbursements. (See Figure 5 for additional detail.)

BUDGET ANALYSIS

Figure 5 - FY 2021 General Fund Beginning Balance
(Expressed in Thousands of Dollars)

Nonspendable (Inventory)	\$914
Restricted: Internal	
Encumbrances	5,000
Designated for PAYGO projects in FY 2020	4,246
Rainy Day Fund	10,425
Two months of Operating Expenditures	41,867
Available	<u>16,881</u>
Total	<u>\$ 79,333</u>

The Rainy Day fund was established in FY 1992 to strengthen the County's balance sheet and the County's disaster preparedness position. The fund is intended to equal no less than four percent of the General Fund disbursements as required by the Budget Ordinance. In addition, an internal restriction of fund balance has been established to equal two months of the following fiscal year's General Fund operating budget.

Financial Policies

- *Financial Reserve Policy 1: ...strive to maintain a minimum ... fund balance in the General Fund of 2 months of the subsequent year's...operating expenditures.*
- *Financial Reserve Policy 3: ...maintain a Rainy Day fund... at no less than four percent of the General Fund disbursements.*

REVENUES

General Fund budgeted revenues of \$241.8 million reflect a decrease of \$0.5 million or 0.2 percent from FY 2021. 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 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Property Tax Revenue	\$ 173,839	\$174,360	\$521	0.3%
Local Option Sales Tax	69,100	61,100	(8,000)	-11.6%
Lost: Sales Tax Credit	(68,580)	(60,640)	7,940	-11.6%
Register of Deeds: Documentary Stamps	8,000	6,000	(2,000)	-25.0%
Treasurer: Interest Income	1,250	250	(1,000)	-80.0%

BUDGET ANALYSIS

The County's largest revenue sources, the Property Tax and the Local Option Sales Tax, reflect a net decrease of \$7.5 million. The net decrease is due to a reduction in sales tax projections resulting from the 2020 pandemic and its impact on the local economy. The revenue from the Local Option Sales Tax is used to offset the amount property owners pay on their tax bill. The decrease in the Local Option Sales Tax resulted in a lower credit of \$8.0 million or 11.6 percent to taxpayers.

The \$2.0 million or 25.0 percent reduction to Register of Deeds: Documentary Stamps revenue represents a decrease in fee collection based on the number of anticipated real estate transactions occurring in FY 2021. Finally, the Treasurer: Interest Income represents a net decrease of \$1.0 million or 80.0 percent based on a lower interest earning projections in FY 2021 due to the uncertainties associated with the national economy during the COVID-19 pandemic.

INTERFUND TRANSFERS IN

Approximately \$4.0 million is transferred to the General Fund from other funds, representing a decrease of \$0.5 million or 11.4 percent from the FY 2020 budget. The most significant decrease represents lower support from the Parking Garage Enterprise Fund due to lower revenues.

EXPENDITURES

The FY 2021 approved budgeted expenditures for the General Fund total \$244.5 million, which represents an increase of \$3.6 million or 1.5 percent from the FY 2020 budget. Figure 7 shows the significant budget changes in expenditures for FY 2021.

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

<u>Department/Division</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
County Council	\$2,626	\$6,999	\$4,373	166.5%
Facilities Management	21,475	19,731	(1,744)	-8.1%

The \$4.4 million, or \$166.5 percent, increase in the County Council budget reflects a budgeted Stop Gap amount to address the uncertainties associated with the national economy. The Stop Gap Measure, budgeted in the County Council budget, represents a 2% reduction in the remaining General Fund budgets. The Stop Gap allowed Council to approve a budget based on the April 2020 revenue projections, while limiting the offices/departments' spending patterns until an initial evaluation of the County's financial status is completed in October 2020 and the mid-year review is completed in February 2021. If funding is available, offices/departments will receive 1% in their current budget in October and another 1% in February.

The increase from the Stop Gap Measure is offset by a decrease of a \$1.7 million or 8.1 percent to Facilities Management. The decrease is due to lower maintenance project funding to balance the budget.

BUDGET ANALYSIS

INTERFUND TRANSFERS OUT

Approximately \$5.5 million is transferred from the General Fund to various other funds. The transfers decreased \$4.8 million or 46.8 percent from the prior fiscal year primarily due to the elimination of funding to purchase vehicles in FY 2021 due to budget constraints resulting from the pandemic. In addition, the General Fund reduced support of the Radio Communications and DAODAS Funds.

FUND BALANCE

The FY 2021 ending fund balance is projected to be \$75.1 million. Of this amount, \$41.7 million is set aside in an effort to maintain a two-month buffer and is in addition to the \$10.0 million Rainy Day Fund for unexpected events. The fund balance did not include any allocations for on-going purchases or projects at the end of FY 2021.

DEBT SERVICE FUND

SUMMARY

The FY 2021 approved budgeted disbursements for the Debt Service Fund total \$66.0 million, which is a \$25.4 million or 62.4 percent, increase from the FY 2020 budget. Budgeted funds available for FY 2021 also total \$66.0 million. The Debt Service Fund millage is anticipated to be 6.1 mills and represents no change from FY 2020.

Page 116 displays a graphical representation of the County's Debt Service Fund budget. Page 117 contains the fund statement, a numerical summary, of the Debt Service Fund.

REVENUES

Debt Service Fund revenues total \$26.8 million and reflect a decrease of \$0.2 million or 0.9 percent from FY 2020. The majority of the decrease reflects a reduction in the premium from the issuance of debt.

INTERFUND TRANSFERS IN

Approximately \$18.5 million is transferred to the Debt Service Fund from other funds. The transfers increased \$5.0 million or 36.5 percent, which reflects the use of a premium from the 2019 bond issuance during FY 2021.

EXPENDITURES

The FY 2021 budgeted expenditures for the Debt Service Fund total \$54.7 million. This amount represents an \$18.6 million or 51.5 percent increase from FY 2020 due to the repayment of a short-term borrowing to purchase public safety helicopter and radio equipment.

INTERFUND TRANSFER OUT

Approximately \$11.3 million is transferred within the Debt Service Fund. The transfers increased by \$6.8 million or 147.8 percent reflects higher availability of premiums from the 2019 bond issuance.

FUND BALANCE

The FY 2021 ending fund balance is projected to be \$16.7 million, which represents a \$20.7 million or 55.4 percent decrease from the estimated FY 2020 ending balance. The ending fund balance reflects the use of the remaining premium from the 2019 bond issuance.

BUDGET ANALYSIS

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2021 approved budgeted disbursements for the Special Revenue Funds total \$237.8 million, a \$40.2 million or 20.3 percent increase from the FY 2020 budget. Budgeted funds available for FY 2021 also total \$237.8 million.

Page 118 shows a graphical representation of the County's Special Revenue Fund budgets, while pages 119 to 161 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total \$175.7 million and reflect a \$22.8 million or 11.5 percent decrease from the FY 2020 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 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Trident Technical College: Debt Service	\$38,632	\$34,281	(\$4,351)	-11.3%
Accommodations Tax: Local	18,105	10,112	(7,993)	-44.1%
Transportation Sales Tax	125,622	112,286	(13,336)	-10.6%

As one of the County's major revenue sources, the Transportation Sales Tax Funds (TST) have the largest impact on the Special Revenue Funds. Voters passed the first TST in a referendum in November 2004 and passed the second TST by referendum in November 2016 for roads, greenbelts and transit programs. The FY 2021 budget for all three of the TST Programs is \$125.6 million. Collectively, the estimated decrease for the TST Roads Program is \$13.3 million or 10.6 percent. Collection of sales tax is tied directly to the local and national economy. There is also an \$8.0 million or 44.1 percent decrease in the Accommodations Tax: Local due to the current economic signals in the local tourism industry.

The \$2.8 million budget for Trident Technical College: Debt Service represents a \$1.2 million or 1.2 percent decrease from the previous year and reflects a reduction in property taxes due to a reduction from 1.0 mills to 0.7 mills.

INTERFUND TRANSFERS IN

Transfers into the Special Revenue Funds from various other funds are approximately \$15.5 million, which is a \$2.3 million or 17.4 percent increase. The most significant increase is in the Economic Development: Revenue Bond Debt Service due to a higher 2017 Special Source Revenue Bond payment.

EXPENSES

The FY 2021 budgeted expenses for the Special Revenue Funds total \$111.9 million, which is a \$2.0 million or 1.7 percent decrease from FY 2020. Figure 9 shows the significant budget change in expenses.

BUDGET ANALYSIS

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

<u>Department/Division</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Public Works: Stormwater	\$3,871	\$8,501	\$4,630	119.6%
Economic Development: Revenue Bond Debt Service	19,894	21,984	2,090	10.5%
Accommodations Tax: Local	18,335	10,683	(7,652)	-41.7%

The primary change in the FY 2021 budgeted expenses in the Special Revenue Fund expenses is a \$4.6 million or 119.6 percent budgeted increase to Public Works: Stormwater due to a change in the budgeting methodology for drainage projects. The increase in Economic Development: Revenue Bond reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond and the 2017 Special Source Revenue Bond. These increases are offset by a \$7.7 million or 41.7 percent decrease in Accommodations Tax: Local and represents the economic impact in the local tourism industry resulting from the COVID-19 pandemic.

INTERFUND TRANSFERS OUT

Approximately \$125.9 million is transferred from the Special Revenue Funds to various other funds. The increase of \$42.1 million or 50.3 percent represents a higher transfer for the construction of road projects in FY 2021. The increase is offset primarily by the reduction in the transfer out for the Mark Clark Expressway, and Greenbelt and Transit projects.

FUND BALANCE

The FY 2021 ending fund balance is projected to be \$89.0 million, which reflects a 46.6 million or 34.4 percent decrease from the estimated FY 2020 ending balance. The decrease reflects the utilization fund balance for pay-as-you-go funding for road projects.

ENTERPRISE FUNDS

SUMMARY

The FY 2021 approved budgeted disbursements for the Enterprise Funds total \$64.8 million. This is a \$3.3 million or 4.9 percent decrease from the FY 2020 budget. Funds available for FY 2021 also total \$64.8 million.

Page 162 displays a graphical representation of the County's Enterprise Funds budgets, while pages 163 to 169 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total \$59.8 million and reflect a \$3.7 million or 6.6 percent increase from the FY 2020 budget. Figure 10 provides information on significant budgeted revenue changes.

BUDGET ANALYSIS

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

<u>Department/Division</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Consolidated Dispatch: Emergency 911	\$2,843	\$4,957	\$2,114	74.3%
Environmental Management	32,940	34,484	1,544	4.7%

The most significant budgeted increase of \$2.1 million or 74.3 percent in Consolidated Dispatch: Emergency 911 represents a greater amount of reimbursable costs from the State. The increase of \$1.5 million or 4.7 percent in Environmental Management is due to the anticipated proceeds from the sale of property.

INTERFUND TRANSFERS IN

Approximately \$2.5 million is transferred into the Enterprise Funds, which reflects a \$0.4 million or 20.6 percent increase from the FY 2020 budget. The increase represents the use of the premium from the 2019 issuance of debt for the construction of the new Materials Recycling Facility for Environmental Management. The increase is offset by a reduction in the transfer in, representing less support from the General Fund and more reliance on the Enterprise Funds fund balance.

EXPENSES

The FY 2021 budgeted expenses for the Enterprise Funds total \$64.0 million, which is a \$4.6 million or 7.7 percent increase from FY 2020. Figure 11 shows the significant budget change in expenses.

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

<u>Department/Division</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Environmental Management	\$33,715	\$38,900	\$5,185	15.4%

The budgeted increase of \$5.2 million or 15.4 percent in Environmental Management reflects the increase in contingency to fund undefined capital costs for the department and the initial payment of debt service for the 2019 General Obligation Bond.

INTERFUND TRANSFERS OUT

The transfers out from the Enterprise Fund to other funds is approximately \$0.8 million, which is a \$7.9 million or 90.8 percent decrease. The decrease reflects one-time transfers in FY 2020 from the Environmental Management Fund for capital projects.

FUND BALANCE

The FY 2021 combined ending fund balance is projected to be \$63.3 million, which reflects a \$2.6 million or 3.9 percent decrease from the estimated FY 2020 ending fund balance. The majority of the decrease reflects the use of the Environmental Management fund balance for one-time expenditures.

BUDGET ANALYSIS

INTERNAL SERVICE FUNDS

SUMMARY

The FY 2021 approved budgeted disbursements for the Internal Service Funds total \$57.0 million. This is a \$3.3 million or 5.5 percent decrease from the FY 2020 budget. Funds available for FY 2021 also total \$57.0 million.

Page 170 shows a graphical representation of the County's Internal Service Funds budgets, while pages 171 to 175 contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Internal Service Funds revenues total \$56.0 million, a \$0.7 million or 1.3 percent increase from FY 2020. 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 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Human Resources: Employee Benefits	\$31,343	\$32,415	\$1,072	3.4%

There is a \$1.1 million or 3.4 percent increase to Human Resources: Employee Benefits to offset growth in health insurance costs. This increase is partially offset by a lower interest earning projections.

INTERFUND TRANSFERS IN

The FY 2021 transfers to the Internal Service Funds from other funds reflect does not reflect any budgeted amount. The decrease of \$3.9 million in transfers represent a reduction in the transfer from the General Fund to Fleet Operations to purchase vehicles and heavy equipment.

EXPENSES

The FY 2021 budgeted expenses for the Internal Service Funds total \$57.0 million, which is a \$3.3 million or 5.5 percent decrease from FY 2020. Figure 13 shows the significant budget change in expenses.

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

<u>Department/Division</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Amount Change</u>	<u>Percent Change</u>
Fleet Operations	\$15,423	\$11,457	(\$3,966)	-25.7%

BUDGET ANALYSIS

The primary decrease of \$3.9 million or 25.7 percent is in Fleet Operations because the County will not replace vehicles or heavy equipment in FY 2021.

FUND BALANCE

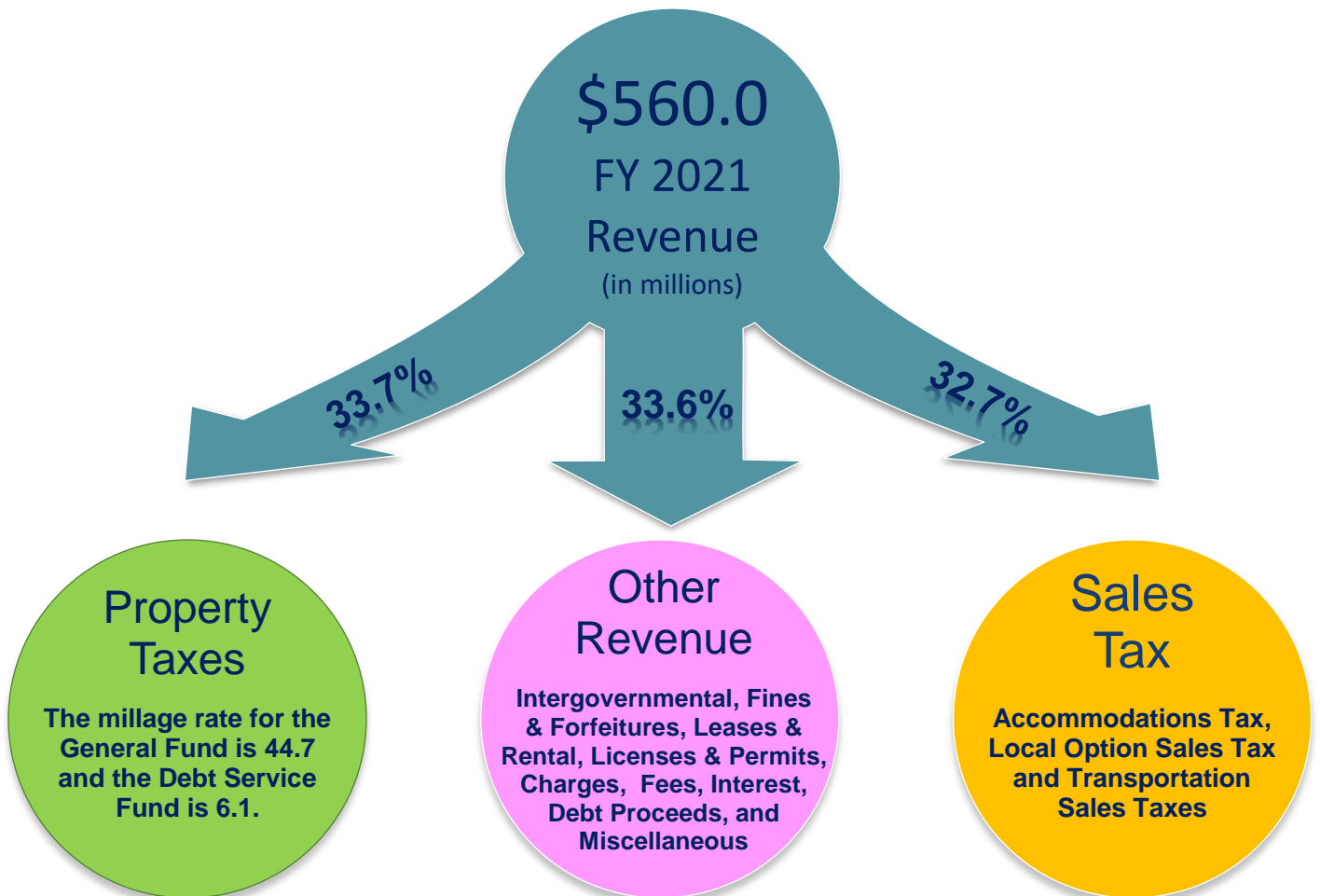
The FY 2021 ending fund balance is projected to be (\$203.0) million, which represents a \$1.0 million or less than one percent decrease from the FY 2020 ending balance. The negative fund balance is due to reporting \$298.5 million in retirement benefits in the Human Resources: Employee Benefits Fund. The increase is due to higher costs of various employee insurances as passed through by the State.

MAJOR REVENUE SOURCES

Financial Policies

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

Charleston County seeks to reduce the impact of governmental cost on the taxpayer, to provide for relatively stable and diversified revenue, and to equate the cost of services to revenue received. 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. The revenue is considered structurally balanced because approximately one-third of the revenue is generated by each of the three main parts. Consequently, the County does not rely solely on any one type of revenue.



The major revenue sources for Charleston County account for 81.3% of the \$560.0 million in total revenues for FY 2021. The table below identifies external revenues that are greater than \$10 million.

MAJOR REVENUE SOURCES

	FY 2021 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	178,160	31.8%
General Fund: Local Option Sales Tax	61,100	10.9%
General Fund: Local Government Fund	14,345	2.6%
Debt Service Fund: Ad Valorem Taxes	25,450	4.5%
Special Revenue Fund: Transportation Sales Tax	112,000	20.0%
Special Revenue Fund: Fees-In-lieu of Property Taxes	24,283	4.3%
Special Revenue Fund: Accommodations Tax – Local	10,110	1.8%
Enterprise Fund: User Fee	30,000	5.4%

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 pages 90 to 97.

MAJOR REVENUE SOURCES

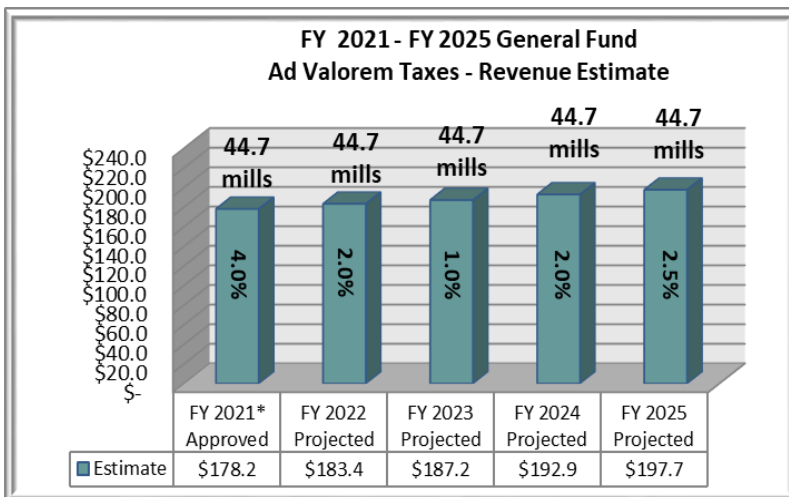
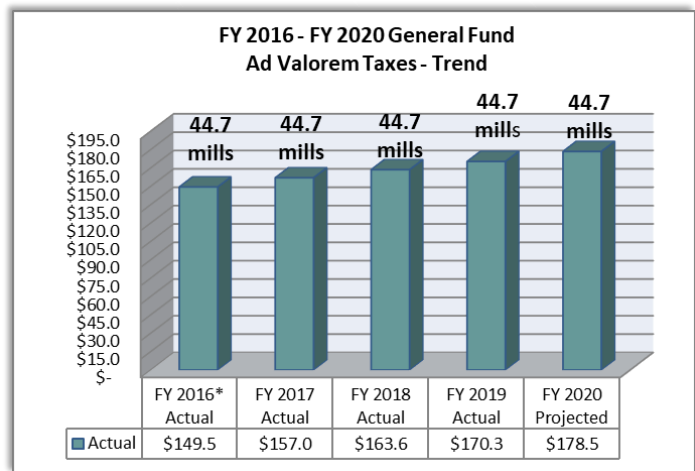
General Fund Ad Valorem Taxes

Description

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

Trend

The County's portion of ad valorem taxes for the General Fund shows a consistent increasing trend, which reflects continued growth in the County's tax base. South Carolina Law requires that counties reassess properties every five years, which typically adjusts the millage rate downward. However, the County raised the millage in FY 2016 for expansion of the library and public safety services. The County experienced growth from FY 2016 through FY 2020. However, the impact of the COVID-19 virus on Ad Valorem Taxes is unknown.



Amounts in the millions

* Reassessment Year

Revenue Estimates

The FY 2021 General Fund Ad Valorem Taxes estimate is based on the projection of appraised property value, review of Charleston County and national economic indicators, actual FY 2019 receipts, and FY 2020 year-to-date collection trends. The County projected a reduction to the collection rate of 3.0 percent due to the impacts of the COVID-19 virus. The 44.7 millage rate reflects no change from the previous year. The millage equates to \$178.80 per \$100,000 of appraised value for the homeowner.

MAJOR REVENUE SOURCES

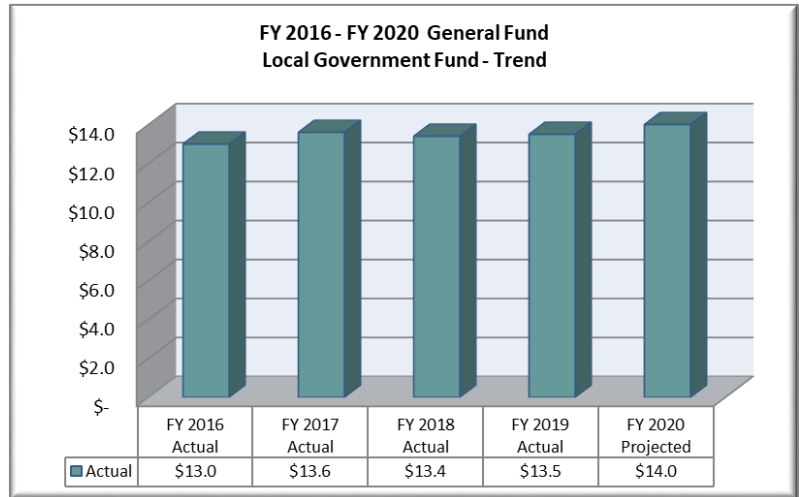
General Fund Local Government Fund

Description

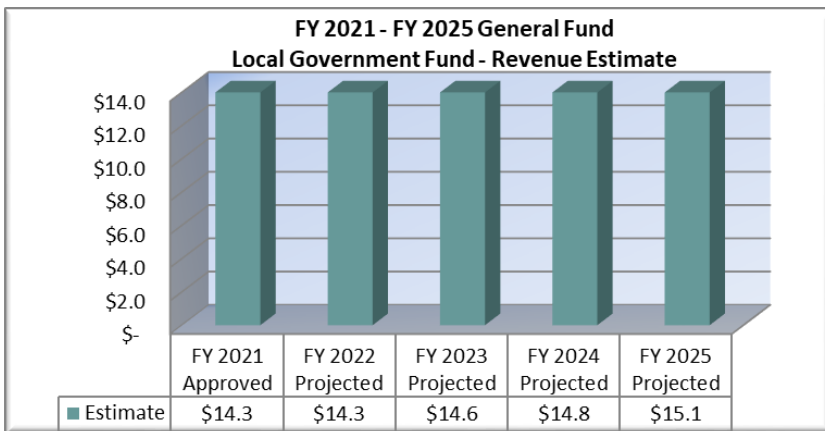
The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated many other taxes allocated by the State, and the State set a formula that based the Local Government Fund on 4.5 percent of the State's General Fund revenues for the State's last completed fiscal year. Beginning in FY 2020, the State begun utilizing the same percentage increase as the State's General Fund (not to exceed 5.0 percent). However, the State has the authority to change the percentage used to calculate the aid provided to the County.

Trend

Revenues from the Local Government Fund showed a relatively flat trend from FY 2016 through FY 2020 as the State prioritized other functions.



Amounts in the millions



Amounts in millions

Revenue Estimate

The budgeted revenues for the Local Government Fund reflects a conservative 2.0 percent increase for FY 2021 and future years. The amount of the increase is projected to be available in mid-February for the following year's budget beginning July 1.

MAJOR REVENUE SOURCES

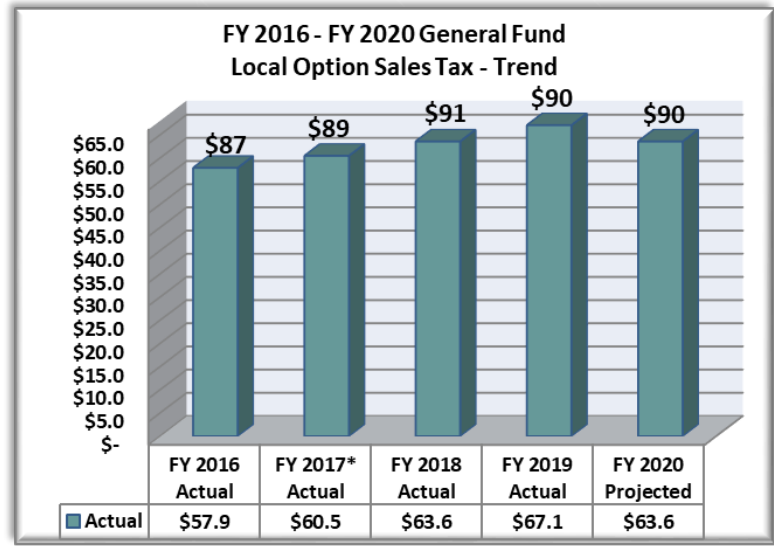
General Fund Local Option Sales Tax

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.

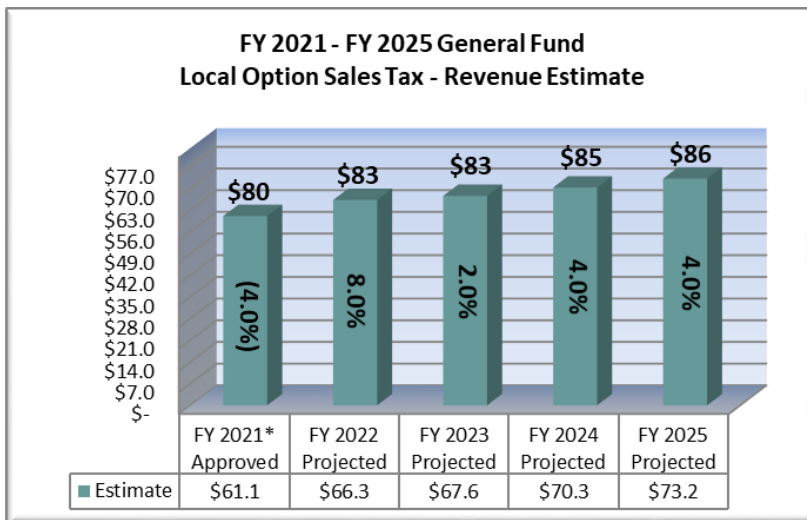
Trend

The Local Option Sales Tax (LOST) is directly tied to the level of consumer spending in Charleston County. The Local Options Sales Tax experienced an increasing trend between FY 2016 and FY 2019. The FY 2020 projection reflects a decrease in the level of consumer spending in Charleston County. Future projections are uncertain because of the pandemic in 2020.



Amounts in the millions

* Reassessment Year



Amounts in the millions

* Reassessment Year

Revenue Estimate

The budgeted revenues from the Local Option Sales Tax represent a decrease of 4.0 percent to the FY 2020 projection. The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2021 equates to a credit of \$80 per \$100,000 of appraised value; this amount is a reduction from FY 2020. The FY 2021 LOST estimate is based on a review of Charleston County and national economic indicators, actual FY 2019 receipts, and FY 2020

year-to-date collection trends. Sales tax receipts are expected to rebound 8.0 percent in FY 2022, grow 2.0 percent in FY 2023 and then grow 4.0 percent annually in FY 2024 and FY 2025. As the economy continues to improve, the growth in the LOST revenue is expected to grow. However, the LOST credit is not anticipated to the pre-pandemic amount of \$91.

MAJOR REVENUE SOURCES

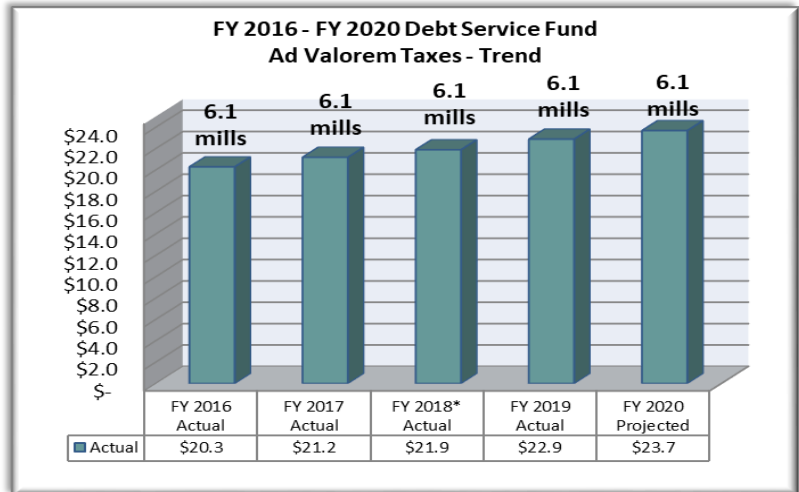
Debt Service Fund Ad Valorem Taxes

Description

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

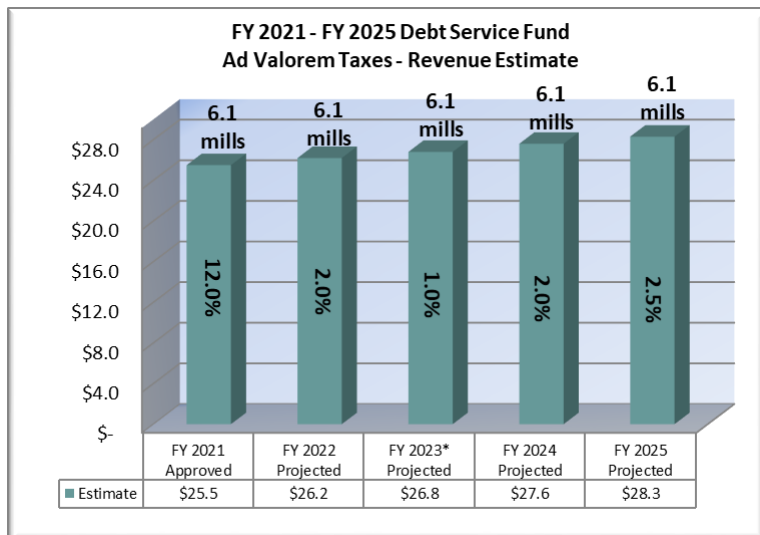
Trend

The County's portion of ad valorem taxes for its Debt Service Fund remained steady, reflecting growth in the County's tax base. South Carolina Law requires that counties reassess properties every five years, but Debt Service millage is not required to be adjusted. The County experienced growth from FY 2016 through FY 2020. However, the impact of the COVID-19 virus on Ad Valorem Taxes is unknown.



Amount in the millions

*Reassessment Year



Amount in the millions

*Reassessment Year

Revenue Estimate

The FY 2021 Debt Service Fund Ad Valorem Taxes estimate is based on a projection of the appraised property value, a review of Charleston County and national economic indicators, actual FY 2019 receipts, and FY 2020 year-to-date collection trends. The millage rate used in the estimate remains constant from the previous year and equates to \$24.40 per \$100,000 of appraised value for the homeowner. The estimate includes an approximate 12.0 percent increase in the tax base, which represents an increase of 8.0 percent due to the

reassessment in FY 2021. The revenue is projected to increase 2.0 percent for FY 2022, 1.0 percent for FY 2023, 2.0 percent for FY 2024, and 2.5 percent for FY 2025.

MAJOR REVENUE SOURCES

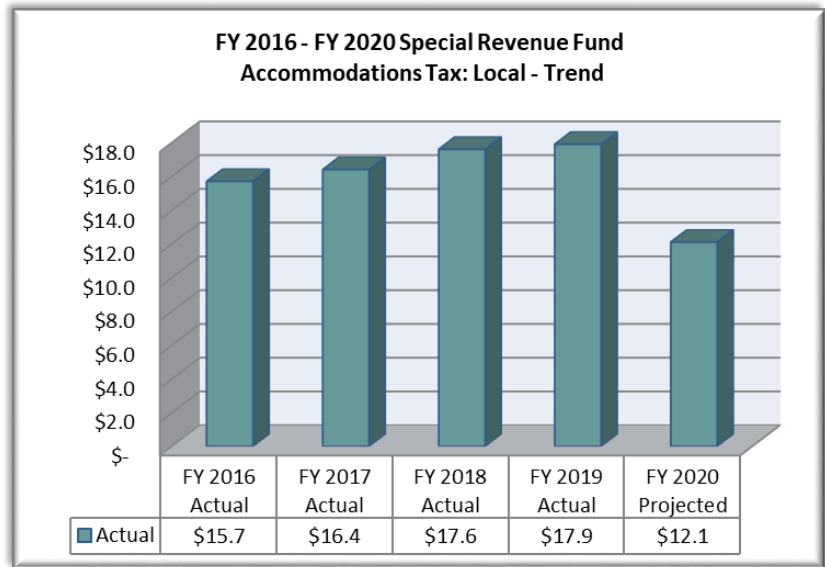
Special Revenue Fund Accommodations Tax - Local

Description

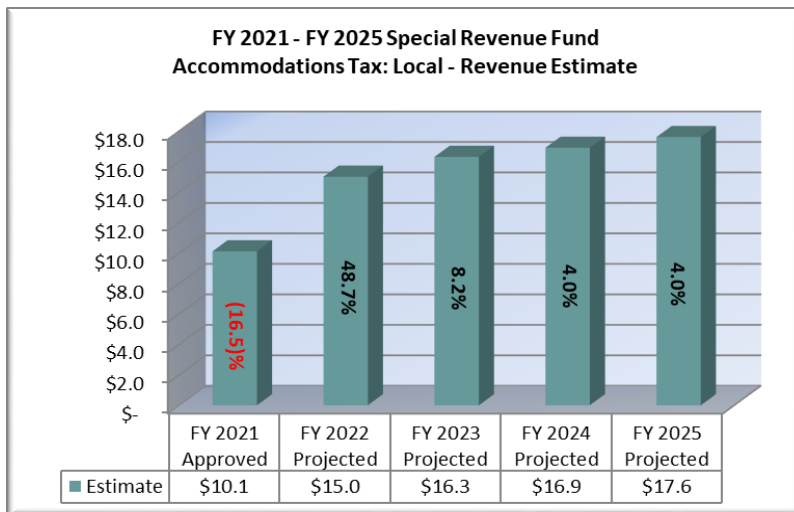
The Accommodations Tax - Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax - Local began on April 1, 1994, upon which its legitimacy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

Trend

The revenues from the Accommodations Tax - Local had steady growth through FY 2015. Beginning in FY 2016, catastrophic flooding in October of 2015, Hurricane Matthew in October 2016, Hurricane Irma of 2017, Hurricane Florence in 2018 and Hurricane Dorian in 2019 have impacted the growth of this revenue. In 2020, the COVID-19 pandemic dramatically reduced the revenue as tourism declined in the Charleston area. Future projections are uncertain.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The budgeted Accommodations Tax - Local reflects an estimated 16.4 percent decrease from the FY 2020 projection as a result of a reduction in tourism due to the 2020 pandemic. The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2019 receipts, FY 2020 year-to-date collection trends and tourism information received from the Office of Tourism at the College of Charleston's Business School. Looking into the future, the revenue is projected to rebound by 48.7 percent in FY 2022, 8.2 percent in FY 2023 and 4.0 percent in FY 2024 and FY 2025.

Looking into the future, the revenue is projected to rebound by 48.7 percent in FY 2022, 8.2 percent in FY 2023 and 4.0 percent in FY 2024 and FY 2025.

MAJOR REVENUE SOURCES

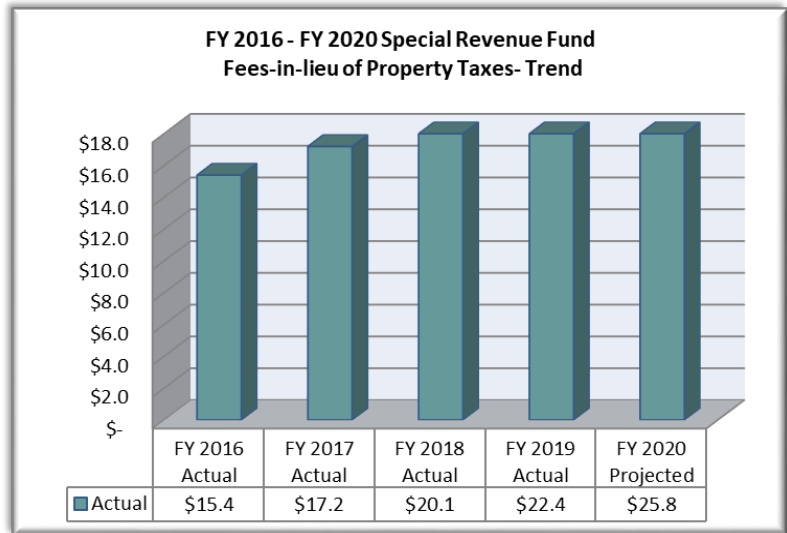
Special Revenue Fund Fees-in-lieu of Property Taxes

Description

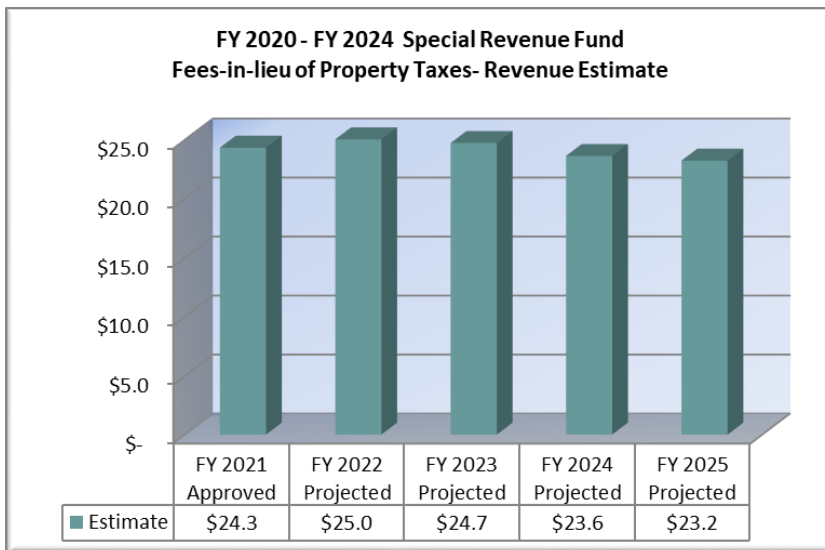
During 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed to taxing entities. A second revenue bond was issued in 2017.

Trend

The revenues from the Special Source Revenue Bond began in FY 2014. The fees-in-lieu of taxes increased in FY 2015 and FY 2016 based on the addition of new development in the County including the Boeing expansion. As personal property related to the fees-in-lieu of taxes is depreciated, the revenues decrease from the various deals. However, new development has more than offset the decrease. As a result, this revenue shows growth from FY 2017 through FY 2020.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The budget for the fees-in-lieu of taxes pledged as security for the Special Source Revenue Bond reflects an estimated 3.9 percent decrease from the FY 2020 projection due to the depreciation of personal property for the Mercedes deal. The revenue estimate is based on a review of actual FY 2019 receipts, FY 2020 year-to-date collection trends and information received from the Economic Development Department. Looking into the future, the revenue is projected to remain relatively flat through FY 2025

based on projected cash flows.

MAJOR REVENUE SOURCES

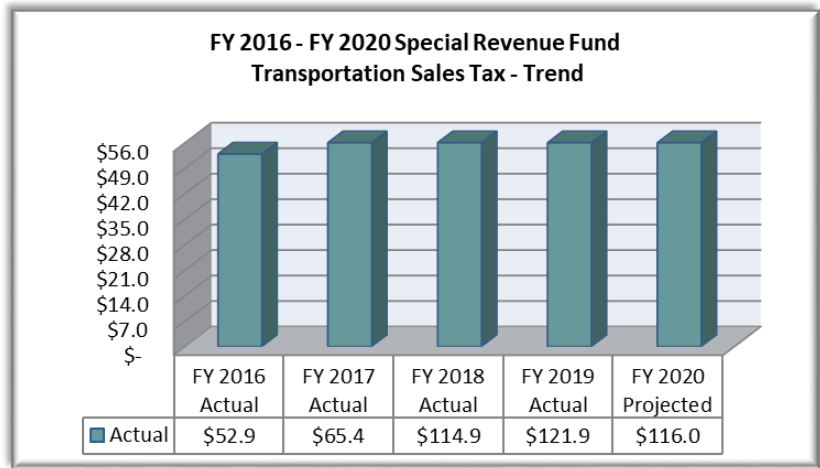
Special Revenue Fund Transportation Sales Tax

Description

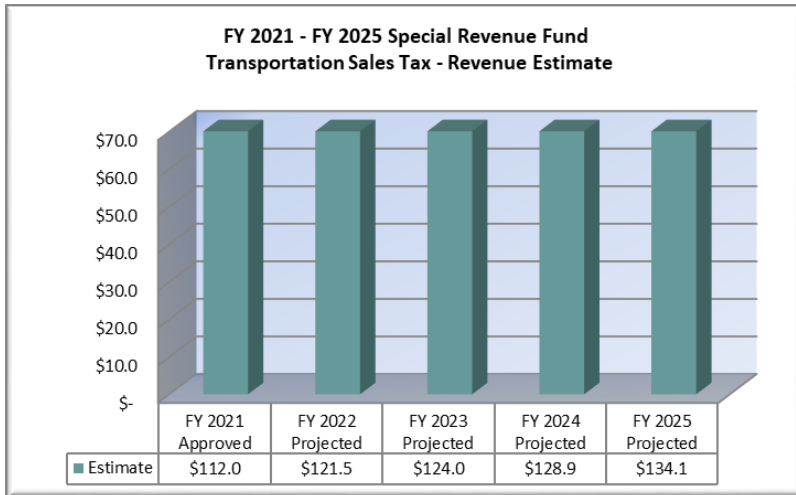
The citizens of Charleston County passed, by referendum, two additional one-half of one percent sales and use taxes that took effect May 1, 2005 and May 1, 2017. Both Transportation Sales Tax will continue for 25 years or until \$1.3 billion and \$2.1 billion is collected, respectively. According to the referendums, the sales tax revenues are designated to provide funds for transportation-related projects, mass transit, and greenbelts.

Trend

The revenues from the Transportation Sales Tax had a general trend of increasing through FY 2019 due to robust consumer spending. As a result of the nationwide pandemic, the revenue from the Transportation Sales Tax declined in FY 2020. Future projections are uncertain.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The Transportation Sales Tax revenue estimate is based on a review of Charleston County and national economic indicators, actual FY 2019 receipts, and FY 2020 year-to-date collection trends. The Transportation Sales Tax is estimated to stabilize by the end of FY 2023 and then grown 4.0 percent annually to reach the \$1.3 billion and \$2.1 billion limits before the end of the 25-year authorization.

MAJOR REVENUE SOURCES

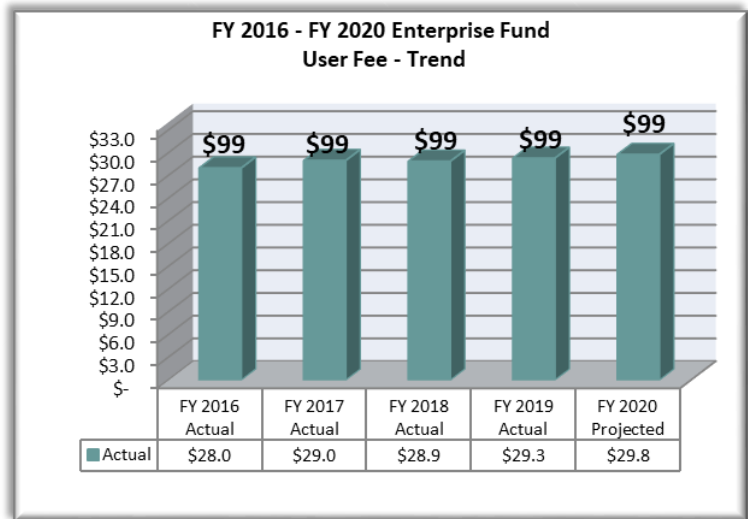
Enterprise Fund User Fee

Description

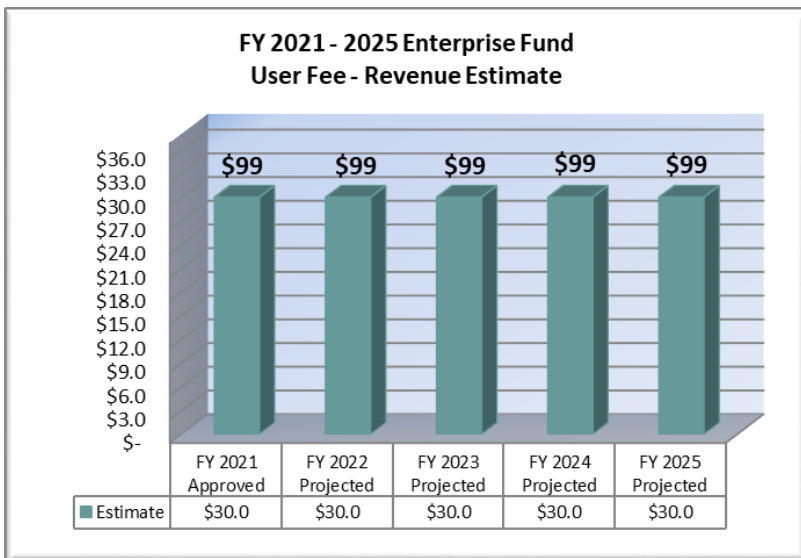
In 1989, Charleston County began charging a user fee to real property owners, as well as certain commercial and governmental entities to provide funding for the County's recycling, solid waste, and disposal efforts. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department calculates and bills for the commercial entities on an annual basis.

Trend

The revenues from the User Fee reflected moderate growth between FY 2016 and FY 2020 as the number of residents and businesses in the County grew.



Amount in the millions



Amount in the millions

Revenue Estimate

The FY 2021 User Fee estimate is based on actual FY 2019 receipts and FY 2020 year-to-date collection trends. The User Fee charge for residential properties has remained constant at \$99 since FY 2008. Future projections are uncertain because the County is evaluating the current waste management process.

SCHEDULES

The Schedules section illustrates the County's annual operating budgets. Charleston County budgets annually for Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, the Debt Service Fund, and the Special Revenue Funds. The Proprietary Funds include the Enterprise Funds and the Internal Service Funds. Refer to the **Glossary** on pages **484** to **490** 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 **459** to **462** for a description of the budgeting process.

The Schedules section begins with a guide to understanding fund statements. In addition, the section provides an overall summary of the County's annual operating budgets with the **Where It Comes From . . . FY 2021 All Funds** graph on page **86**, the **Where It Goes. . . . FY 2021 All Funds** graph on page **87**, and the **Budget Summary All Funds** on pages **88** to **89**. 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 **90** to **97**. The expenditures are on pages **98** to **103**. The interfund transfers are on page **104**. This is followed by a summary of County authorized positions on pages **105** to **111**.

The last portion of the Schedules section (pages **112** to **175**) 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 **112** shows a combined fund statement for all funds for Fiscal Years 2018, 2019, 2020, and 2021. Page **113** provides a summary by fund type of the County's Fiscal Year 2021 budget. Individual fund statements start on page **115** with the General Fund. Note that the FY 2021 Projected column on the fund statements includes the estimated amounts from the FY 2020 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances and designations carried forward from previous years.

SCHEDULES

A GUIDE TO UNDERSTANDING FUND STATEMENTS

1. **Beginning Fund Balance** – Unexpended funds from the previous year.
2. **Revenues** - Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.
3. **Interfund Transfer In** - Flow of assets from one fund within the County to another fund without requiring repayment or return of an asset.
4. **Available** – The amount is the total Beginning Fund Balance, Revenues and Interfund Transfer In.
5. **Expenses/Expenditures** - Amounts paid for goods and services. Expenditures are utilized by governmental funds (General Fund, Debt Service Funds and Special Revenue Funds) and expenses are utilized by proprietary funds (Internal Service Funds and Enterprise Funds).
6. **Interfund Transfer Out** - Flow of assets to a different fund within the County without requiring repayment or return of the asset.
7. **Disbursements** – The amount is the total of Expenses/Expenditures and Interfund Transfer Out.
8. **Fund Balance: Nonspendable**– The portion of the ending fund balance which include inventory, prepaid expenses, long-term accounts receivable and capital assets.
9. **Fund Balance: Restricted External** – The portion of the ending fund balance set aside to meet the criteria of an external organization, and is usually related to legal requirements.
10. **Fund Balance: Restricted Internal** - The portion of the ending fund balance which is assigned (encumbered) or reserved by financial policy.
11. **Fund Balance: Available** – The portion of the ending fund balance available for use in future years.
12. **Ending Fund Balance** – Unexpended funds at the end of fiscal year. These funds become the beginning fund balance for the next year.

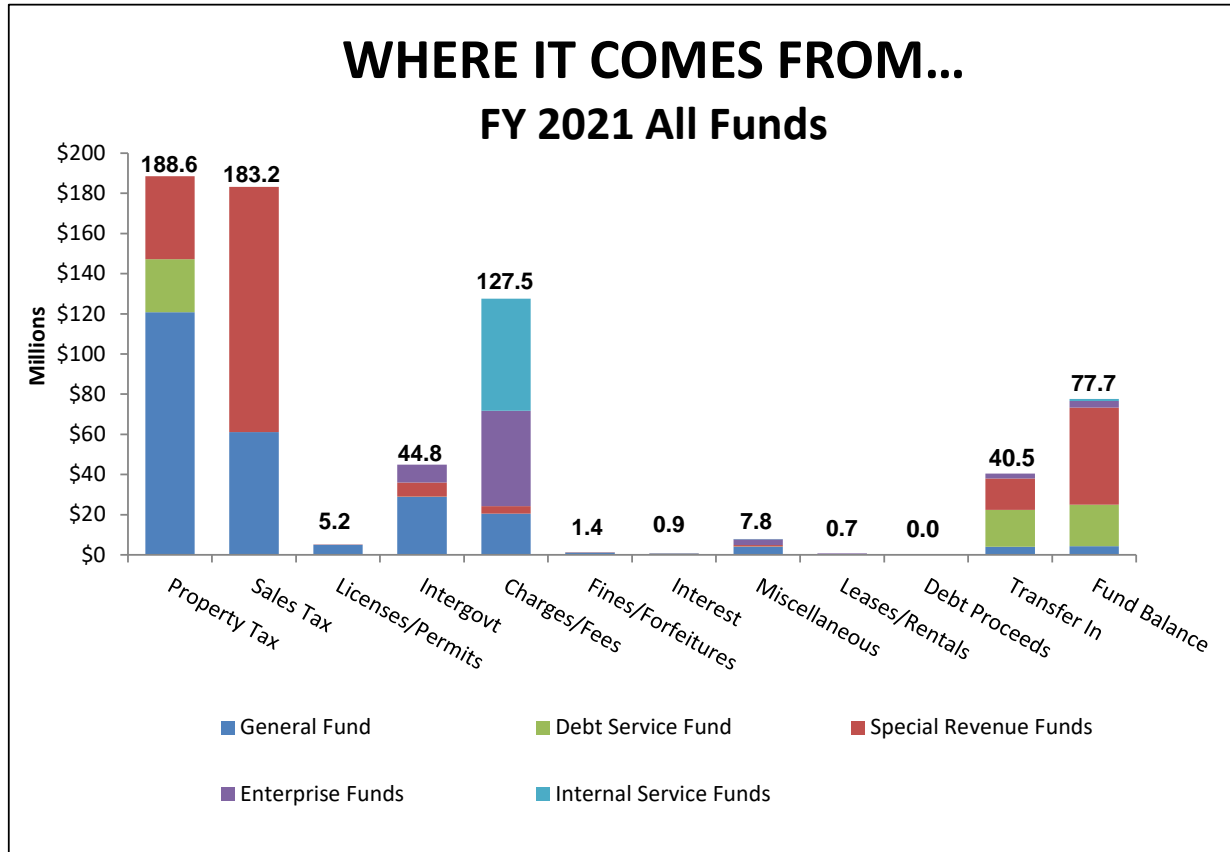
SCHEDULES

Charleston County, South Carolina All Funds Fund Statement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
1 → Beginning Balance, July 1	\$ 41,662,672	\$ 96,378,563	\$125,744,383	\$125,744,383	\$116,115,316
Revenues:					
Property Tax	159,543,641	168,132,378	174,727,656	176,540,356	188,567,307
Sales Tax	196,128,653	206,872,022	211,428,000	191,700,000	183,210,000
Licenses and Permits	6,106,252	7,042,144	6,657,850	6,184,650	5,186,000
Intergovernmental	40,107,617	44,686,474	42,037,541	42,195,822	44,843,197
Charges and Fees	137,013,313	145,270,254	129,476,960	123,908,362	127,540,359
Fines and Forfeitures	2,032,774	2,032,863	1,600,500	1,310,711	1,362,500
Interest	4,339,217	8,712,196	4,416,194	4,307,300	853,500
Miscellaneous	7,403,444	4,505,264	5,454,163	8,342,535	7,779,760
Leases and Rent	688,484	841,999	827,028	730,981	702,949
Debt Proceeds	14,474,159	-	2,556,694	13,875,047	-
Subtotal	567,837,554	588,095,594	579,182,586	569,095,764	560,045,572
3 → Interfund Transfer In	32,698,259	41,384,127	37,251,584	37,929,407	40,472,117
4 → Total Available	642,198,485	725,858,284	742,178,553	732,769,554	716,633,005
Expenditures:					
Personnel	173,228,405	182,912,890	195,845,033	195,380,357	199,180,808
Operating	236,527,802	242,746,062	224,169,106	217,286,281	231,814,983
Capital	6,184,870	5,930,713	15,483,047	23,868,457	2,616,265
Debt Service	65,061,417	75,276,657	75,102,467	75,059,737	98,509,965
Subtotal	481,002,494	506,866,322	510,599,653	511,594,832	532,122,021
6 → Interfund Transfer Out	64,817,428	93,247,579	107,305,811	105,059,406	143,477,408
7 → Total Disbursements	545,819,922	600,113,901	617,905,464	616,654,238	675,599,429
8 → Nonspendable	76,881,346	77,997,462	77,997,462	77,997,462	77,997,462
9 → Restricted: External	(261,783,218)	(284,469,217)	(284,131,075)	(272,546,058)	(284,371,883)
9 → Restricted: Internal	219,376,813	257,134,331	256,826,859	248,326,095	193,725,744
9 → Available	61,903,622	75,081,807	73,579,843	62,337,817	53,682,253
10 → Ending Balance, June 30	\$ 96,378,563	\$125,744,383	\$124,273,089	\$116,115,316	\$ 41,033,576
11 →					
12 →					

ALL FUNDS

The County receives funding from several sources which comprise its operating budget. The following graph and table summarize the total available budgeted by source and/or fund type for FY 2021.

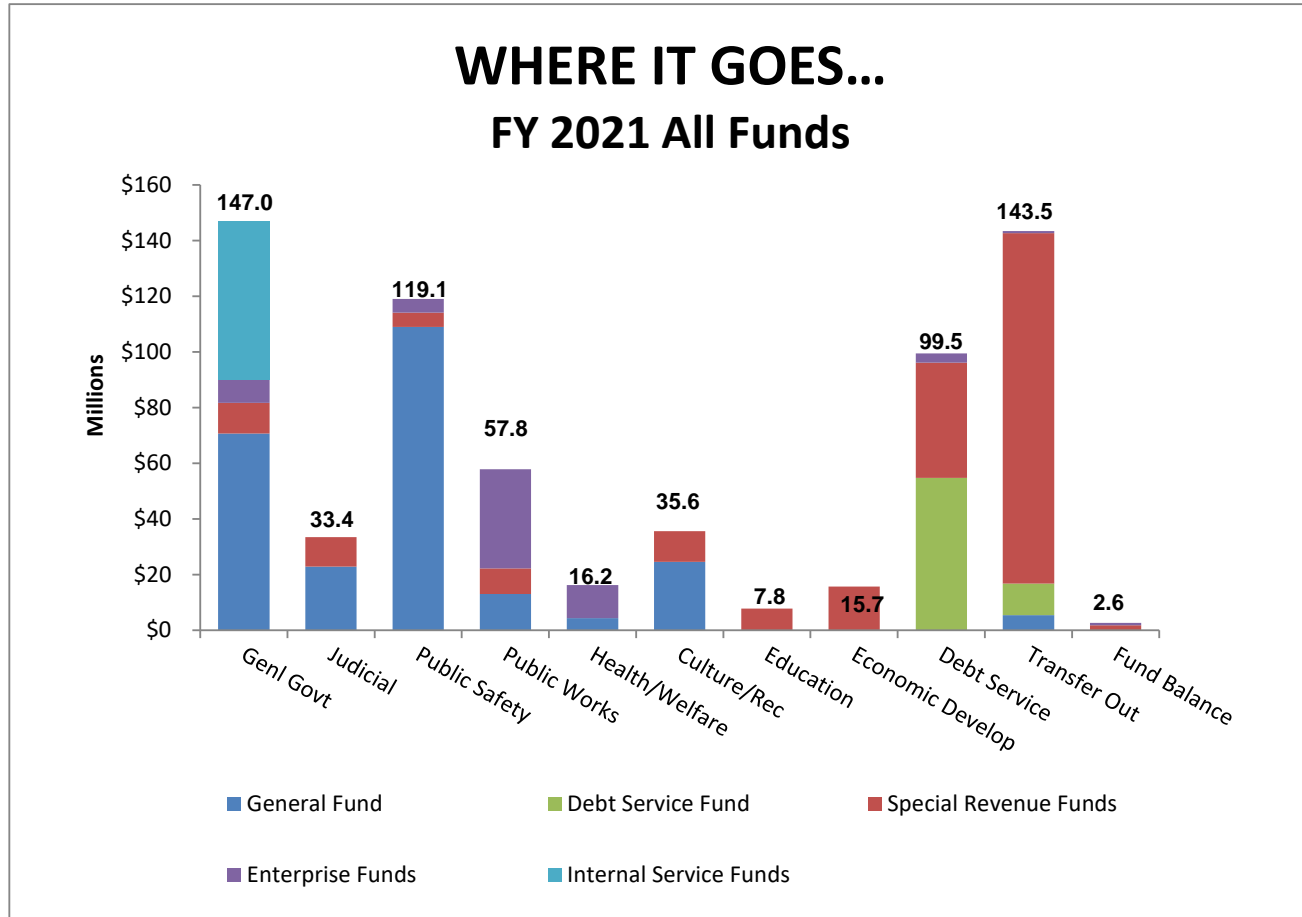


Total Available Budgeted: \$678,197,635

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Property Tax	\$ 159,543,641	\$ 168,132,378	\$ 174,727,656	\$ 188,567,307	\$ 13,839,651	7.9
Sales Tax	196,128,653	206,872,022	211,428,000	183,210,000	(28,218,000)	(13.3)
Licenses & Permits	6,106,252	7,042,144	6,657,850	5,186,000	(1,471,850)	(22.1)
Intergovernmental	40,107,617	44,686,474	42,037,541	44,843,197	2,805,656	6.7
Charges & Fees	137,013,313	145,270,254	129,476,960	127,540,359	(1,936,601)	(1.5)
Fines & Forfeitures	2,032,774	2,032,863	1,600,500	1,362,500	(238,000)	(14.9)
Interest	4,339,217	8,712,196	4,416,194	853,500	(3,562,694)	(80.7)
Miscellaneous	7,403,444	4,505,264	5,454,163	7,779,760	2,325,597	42.6
Leases & Rentals	688,484	841,999	827,028	702,949	(124,079)	(15.0)
Debt Proceeds	14,474,159	-	2,556,694	-	(2,556,694)	(100.0)
Total Revenues	567,837,554	588,095,594	579,182,586	560,045,572	(19,137,014)	(3.3)
Transfer In	32,698,259	41,384,127	37,251,584	40,472,117	3,220,533	8.6
Use of Fund Balance	14,966,547	26,760,602	24,764,826	77,679,946	52,915,120	213.7
Total Avail. Budgeted	\$ 615,502,360	\$ 656,240,323	\$ 641,198,996	\$ 678,197,635	\$ 36,998,639	5.8

ALL FUNDS

The County disburses funds according to functional areas. The following graph and table summarize the total uses by function and/or fund type for FY 2021.



Total Uses: \$678,197,635

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
General Govt.	\$ 167,837,577	\$ 170,653,504	\$ 151,825,720	\$ 146,991,180	\$ (4,834,540)	(3.2)
Judicial	30,175,498	31,267,112	33,395,808	33,431,441	35,633	0.1
Public Safety	104,323,234	110,709,660	117,499,406	119,066,353	1,566,947	1.3
Public Works	44,732,303	46,514,418	50,614,890	57,810,691	7,195,801	14.2
Health/Welfare	15,716,091	14,174,043	15,967,794	16,249,590	281,796	1.8
Culture/Recreation	33,154,753	34,522,775	42,965,230	35,567,305	(7,397,925)	(17.2)
Education	7,139,713	7,451,651	7,691,878	7,822,303	130,425	1.7
Economic Develop.	12,803,368	16,225,700	15,860,361	15,732,963	(127,398)	(0.8)
Debt Service	65,119,957	75,347,459	74,778,566	99,450,195	24,671,629	33.0
Total Expenditures	481,002,494	506,866,322	510,599,653	532,122,021	21,522,368	4.2
Transfer Out	64,817,428	93,247,579	107,305,811	143,477,408	36,171,597	33.7
Total Disbursements	545,819,922	600,113,901	617,905,464	675,599,429	57,693,965	9.3
Increase in Fund Bal.	69,682,438	56,126,422	23,293,532	2,598,206	(20,695,326)	(88.8)
Total Uses	\$ 615,502,360	\$ 656,240,323	\$ 641,198,996	\$ 678,197,635	\$ 36,998,639	5.8

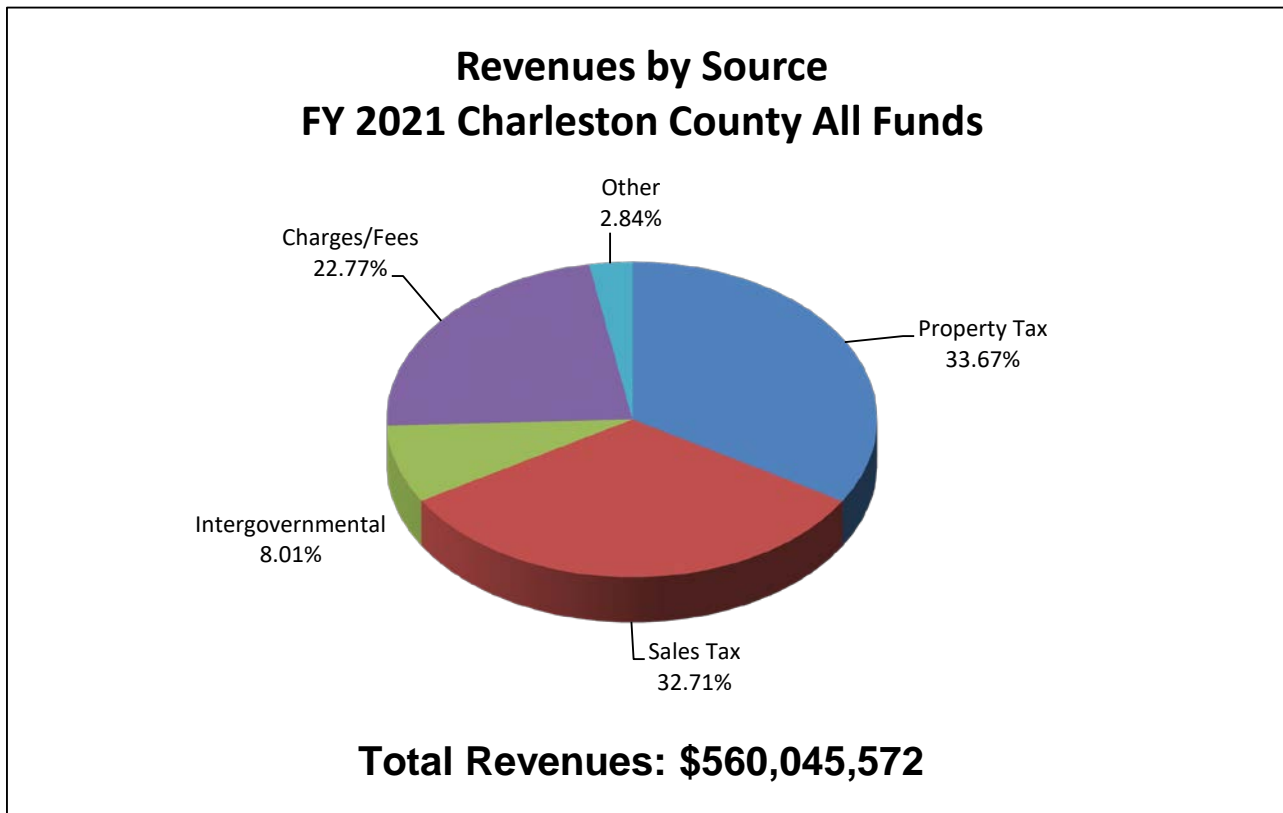
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2021

	Fund Statement Page Number	Revenues (D-8 to D-15)	Transfers In (Page D-22)	Sources
GENERAL FUND	117	\$ 241,771,215	\$ 3,958,911	\$245,730,126
DEBT SERVICE FUND	119	26,833,555	18,496,276	45,329,831
Accommodations Tax: Local	121	10,112,500	571,102	10,683,602
Accommodations Tax: State	122	43,000	-	43,000
Awendaw McClellanville Fire	123	2,328,943	-	2,328,943
Awendaw McClellanville Fire Debt	124	263,225	70,986	334,211
Clerk of Court: IV-D Child Support Enf	125	1,110,000	-	1,110,000
Economic Development	126	3,750,000	-	3,750,000
Economic Development: Revenue Bond Debt Service	127	24,283,007	10,741,799	35,024,806
Emergency Management: Hazard Materials Enforce	128	220,000	-	220,000
Fire Districts: East Cooper Fire District	129	150,100	-	150,100
Fire Districts: Northern Chas Co Fire Dist	130	268,300	-	268,300
Fire Districts: West St. Andrew's Fire Dist	131	7,000	-	7,000
Greenbelt Programs 1st TST	132	9,552,000	-	9,552,000
Greenbelt Programs 2nd TST	133	5,621,000	-	5,621,000
Human Resources: Summer Youth Program	134	-	-	-
Legal: Seized Assets	135	25,000	-	25,000
Planning/Zoning: Tree Fund	136	-	-	-
Public Defender: Berkeley County	137	1,470,214	-	1,470,214
Public Defender: Charleston County	138	1,804,089	3,412,992	5,217,081
Public Works: Roads Program 1st TST	139	36,496,000	-	36,496,000
Public Works: Roads Program 2nd TST	140	34,281,000	-	34,281,000
Public Works: Stormwater Drainage	141	3,744,500	-	3,744,500
Sheriff: Asset Forfeiture	142	1,000	-	1,000
Sheriff: IV-D Child Support Enforcement	143	34,000	60,648	94,648
Sheriff: Programs	144	660,000	-	660,000
Solicitor: Alcohol Education Program	145	43,000	36,375	79,375
Solicitor: Bond Estreatment	146	-	-	-
Solicitor: Criminal Domestic Violence Approp	147	100,000	-	100,000
Solicitor: Drug Court	148	286,500	-	286,500
Solicitor: DUI Appropriation	149	73,690	50,657	124,347
Solicitor: Expungement	150	86,000	-	86,000
Solicitor: Juvenile Education Program	151	74,000	41,531	115,531
Solicitor: Pretrial Intervention	152	160,000	208,378	368,378
Solicitor: State Appropriation	153	1,266,000	-	1,266,000
Solicitor: Traffic Education Program	154	85,000	-	85,000
Solicitor: Victims' Unclaimed Restitution	155	2,500	-	2,500
Solicitor: Victim-Witness State Approp	156	40,625	35,486	76,111
Solicitor: Violent Crime Prosecution	157	100,000	-	100,000
Solicitor: Worthless Check	158	20,000	38,616	58,616
Transportation Sales Tax: Transit Agencies 1st TST	159	10,086,000	-	10,086,000
Transportation Sales Tax: Transit Agencies 2nd TST	160	16,250,000	-	16,250,000
Trident Technical College	161	7,707,877	114,426	7,822,303
Trident Technical College: Debt Service	162	2,803,600	14,691	2,818,291
Victim's Bill of Rights	163	257,500	132,256	389,756
SPECIAL REVENUE FUNDS		175,667,170	15,529,943	191,197,113
Consolidated Dispatch: Emergency 911 Comm	165	4,957,047	-	4,957,047
Consolidated Dispatch: Fire & Agency Costs	166	823,988	-	823,988
Dept of Alcohol & Other Drug Abuse Services	167	11,492,455	-	11,492,455
Environmental Management	168	34,484,000	2,028,065	36,512,065
Facilities Management: Parking Garages	169	2,927,040	-	2,927,040
Revenue Collections	170	2,016,790	-	2,016,790
Technology Services: Radio Communications	171	3,061,370	458,922	3,520,292
ENTERPRISE FUNDS		59,762,690	2,486,987	62,249,677
Fac Mgt: Office Svcs/Tech Svcs: Records Mgt	173	2,181,095	-	2,181,095
Fleet Operations/Procurement: Central Parts	174	14,058,085	-	14,058,085
Human Resources: Employee Benefits	175	32,415,403	-	32,415,403
Safety & Risk Mgt: Safety/Workers' Comp	176	5,260,375	-	5,260,375
Technology Services: Telecommunications	177	2,095,984	-	2,095,984
INTERNAL SERVICE FUNDS		56,010,942	-	56,010,942
Total of All Funds		\$560,045,572	\$40,472,117	\$600,517,689

Expenditures/ Expenses (D-16 to D-21)	Transfers Out (Page D-22)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
\$ 244,502,944	\$ 5,473,304	\$249,976,248	(\$4,246,122)	\$ 79,333,545	\$ 75,087,423
54,706,460	11,318,353	66,024,813	(20,694,982)	37,372,666	16,677,684
10,683,602	-	10,683,602	-	-	-
40,050	25,900	65,950	(22,950)	22,950	-
2,759,630	-	2,759,630	(430,687)	1,016,495	585,808
323,642	-	323,642	10,569	193,424	203,993
664,350	445,650	1,110,000	-	100,000	100,000
4,490,689	-	4,490,689	(740,689)	3,720,793	2,980,104
21,984,073	13,655,205	35,639,278	(614,472)	14,558,537	13,944,065
226,036	-	226,036	(6,036)	59,883	53,847
160,054	-	160,054	(9,954)	13,176	3,222
268,300	-	268,300	-	-	-
8,000	-	8,000	(1,000)	4,943	3,943
10,180,722	-	10,180,722	(628,722)	4,300,480	3,671,758
-	5,514,000	5,514,000	107,000	2,431,451	2,538,451
60,500	-	60,500	(60,500)	130,392	69,892
100,000	-	100,000	(75,000)	75,000	-
250,000	-	250,000	(250,000)	517,492	267,492
1,568,444	-	1,568,444	(98,230)	421,139	322,909
5,360,928	-	5,360,928	(143,847)	739,689	595,842
21,093,165	14,165,000	35,258,165	1,237,835	17,241,228	18,479,063
-	73,030,000	73,030,000	(38,749,000)	59,890,529	21,141,529
8,501,631	-	8,501,631	(4,757,131)	5,759,184	1,002,053
423,590	-	423,590	(422,590)	507,289	84,699
94,648	-	94,648	-	-	-
960,840	-	960,840	(300,840)	1,376,127	1,075,287
79,375	-	79,375	-	-	-
15,500	-	15,500	(15,500)	159,293	143,793
115,228	-	115,228	(15,228)	24,721	9,493
183,297	221,360	404,657	(118,157)	319,689	201,532
124,347	-	124,347	-	-	-
214,610	-	214,610	(128,610)	196,524	67,914
115,531	-	115,531	-	-	-
368,378	-	368,378	-	-	-
1,196,102	256,895	1,452,997	(186,997)	186,997	-
52,967	191,106	244,073	(159,073)	159,073	-
5,000	-	5,000	(2,500)	11,294	8,794
76,111	-	76,111	-	-	-
113,937	-	113,937	(13,937)	63,306	49,369
58,616	-	58,616	-	-	-
9,623,000	-	9,623,000	463,000	3,604,780	4,067,780
1,120,000	15,563,000	16,683,000	(433,000)	17,734,496	17,301,496
7,822,303	-	7,822,303	-	-	-
-	2,818,291	2,818,291	-	-	-
389,756	-	389,756	-	-	-
111,876,952	125,886,407	237,763,359	(46,566,246)	135,540,374	88,974,128
4,177,245	-	4,177,245	779,802	229,640	1,009,442
782,135	277,886	1,060,021	(236,033)	253,930	17,897
11,922,301	-	11,922,301	(429,846)	(5,634,460)	(6,064,306)
38,900,005	-	38,900,005	(2,387,940)	63,515,736	61,127,796
2,533,609	393,431	2,927,040	-	9,904,851	9,904,851
1,988,763	128,027	2,116,790	(100,000)	(2,623,140)	(2,723,140)
3,696,292	-	3,696,292	(176,000)	188,104	12,104
64,000,350	799,344	64,799,694	(2,550,017)	65,834,661	63,284,644
2,194,739	-	2,194,739	(13,644)	307,420	293,776
14,407,426	-	14,407,426	(349,341)	14,024,270	13,674,929
32,415,403	-	32,415,403	-	(219,012,172)	(219,012,172)
5,885,375	-	5,885,375	(625,000)	2,089,448	1,464,448
2,132,372	-	2,132,372	(36,388)	625,104	588,716
57,035,315	-	57,035,315	(1,024,373)	(201,965,930)	(202,990,303)
\$ 532,122,021	\$143,477,408	\$675,599,429	(\$75,081,740)	\$116,115,316	\$ 41,033,576
Total Increase in Ending Fund Balance			2,598,206		
Total Use of Beginning Fund Balance			(77,679,946)		

REVENUES

Throughout the budget document, revenues are presented in several different ways: by Source; by Fund Type; and by Organization - governmental authority. Each format shows the \$560,045,572 in revenues, but each format organizes the revenues by different categories. The County's Revenue are presented below by Source. The County's Revenues are presented by Fund Type and Organized on pages 91-97.



Source	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Property Tax	\$ 159,543,641	\$ 168,132,378	\$ 174,727,656	\$188,567,307	\$ 13,839,651	7.9
Sales Tax	196,128,653	206,872,022	211,428,000	183,210,000	(28,218,000)	(13.3)
Licenses & Permits	6,106,252	7,042,144	6,657,850	5,186,000	(1,471,850)	(22.1)
Intergovernmental	40,107,617	44,686,474	42,037,541	44,843,197	2,805,656	6.7
Charges & Fees	137,013,313	145,270,254	129,476,960	127,540,359	(1,936,601)	(1.5)
Fines & Forfeitures	2,032,774	2,032,863	1,600,500	1,362,500	(238,000)	(14.9)
Interest	4,339,217	8,712,196	4,416,194	853,500	(3,562,694)	(80.7)
Miscellaneous	7,403,444	4,505,264	5,454,163	7,779,760	2,325,597	42.6
Leases & Rentals	688,484	841,999	827,028	702,949	(124,079)	(15.0)
Debt Proceeds	14,474,159	-	2,556,694	-	(2,556,694)	(100.0)
Total Revenues	\$ 567,837,554	\$ 588,095,594	\$ 579,182,586	\$ 560,045,572	\$ (19,137,014)	(3.3)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
GENERAL FUND					
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	\$ 11,121,753	\$ 11,485,290	\$ 11,610,000	\$ 10,230,000	(11.9)
Current: Real Property Taxes	152,450,129	158,854,733	165,510,000	167,930,000	1.5
Current: TIF Refunds	(2,711,267)	(3,140,093)	(3,281,000)	(3,800,000)	15.8
Subtotal	160,860,615	167,199,930	173,839,000	174,360,000	0.3
Less: Sales Tax Credit	(63,131,443)	(65,345,091)	(68,580,000)	(60,640,000)	(11.6)
Less: Homestead	(2,158,897)	(2,219,489)	(2,200,000)	(2,300,000)	4.5
Net: Current- Real & Motor Vehicles	95,570,275	99,635,350	103,059,000	111,420,000	8.1
Delinquent: Real Property Taxes	3,670,096	4,311,583	3,530,000	7,620,000	115.9
Other Taxes:					
FILOT Rebate	125	25	-	-	na
Multi-County Parks	1,225,432	1,040,514	1,210,000	1,327,000	9.7
Payments in Lieu of Taxes	370,203	378,099	375,000	375,000	0.0
Sales Tax	63,570,674	67,064,286	69,100,000	61,100,000	(11.6)
Subtotal	164,406,805	172,429,857	177,274,000	181,842,000	2.6
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	-	175	300	300	0.0
Assessor: Mobile Home Decals	3,280	4,255	3,250	3,100	(4.6)
Assessor: Mobile Home Moving Fee	2,500	2,975	3,200	2,600	(18.8)
Auditor: Temporary Vehicle License	90	-	-	-	na
Building Inspections: Building Permits	1,769,482	2,199,366	2,250,000	1,700,000	(24.4)
Building Inspections: Contractor Licensing Fee	168,703	174,098	170,000	160,000	(5.9)
Coroner: Cremation Permits	64,245	64,610	61,000	65,000	6.6
Non-Departmental: Business Licenses	3,538,608	4,012,105	3,600,000	2,700,000	(25.0)
Planning & Zoning: Zoning Permits	56,175	70,200	55,000	50,000	(9.1)
Probate Courts: Marriage Licenses	281,657	284,471	285,000	285,000	0.0
Sheriff: Gold Permits	100	200	100	-	(100.0)
Sheriff: Non Ferrous Metals Permit	600	-	-	-	na
Subtotal	5,885,440	6,812,455	6,427,850	4,966,000	(22.7)
INTERGOVERNMENTAL					
Clerk of Court: State Salary Supplement	1,575	1,574	1,575	1,575	0.0
Consolidated Dispatch: Local Govt Contribution	96,782	62,038	214,348	66,000	(69.2)
Coroner: State Salary Supplement	1,575	1,574	1,575	1,575	0.0
Detention Center: Federal Prisoners	3,823,962	5,315,796	4,000,000	4,200,000	5.0
Detention Center: Illegal Alien Assistance	-	161,055	161,055	161,055	0.0
Detention Center: Juveniles	125,260	146,920	125,000	240,000	92.0
Detention Center: Social Security Reimb	36,200	11,000	15,000	7,000	(53.3)
Elections/Voter Registration: Local Government	111,017	5,363	100,000	3,000	(97.0)
Elections/Voter Registration: State Oper Supp	185,299	108,280	165,000	154,500	(6.4)
Elections/Voter Registration: State Salary Supp	12,000	10,773	12,000	12,500	4.2
EMS: Medicaid Billings - CSM	139,447	171,282	130,000	171,000	31.5
EMS: Medicare Receipts	3,454,022	4,330,349	4,200,000	3,890,000	(7.4)
Facilities: Local Government Reimbursement	1,060	543	-	-	na
Facilities: State Reimbursement	90,093	322,158	140,000	160,000	14.3
Non-Departmental: Homestead Direct	2,158,897	2,219,489	2,200,000	2,300,000	4.5
Forfeited Land Commission	-	3,191	-	-	na
Planning & Zoning: Local Govt Contrib- Operating	32,870	-	-	-	na
Probate Courts: State Salary Supplement	1,575	1,574	1,575	1,575	0.0
Public Works: Local Govt Contributions	37,567	8,810	-	10,000	100.0
Register of Deeds: State Salary Supplement	1,575	1,574	1,575	1,575	0.0
Sheriff: Federal Reimbursement	39,993	23,294	30,000	25,000	(16.7)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
GENERAL FUND (continued)					
Sheriff: Local Govt Contribution	\$ -	\$ 439,212	\$ 1,043,300	\$ 1,273,019	22.0
Sheriff: Local Govt Reimbursement	-	1,924	-	-	na
Sheriff: State Salary Supplement	1,575	1,574	1,575	1,575	0.0
Solicitor: Local Government Contributions	6,000	-	7,500	4,500	(40.0)
Solicitor: State Non-Grant Appropriation	8,294	8,294	8,294	8,294	0.0
State: Aid to Sub- Local Government Fund	13,352,291	13,482,048	14,046,852	14,345,000	2.1
State: Manufacturers Depreciation	321,027	362,505	275,000	350,000	27.3
State: Merchants Inventory Tax	1,101,298	1,126,708	1,107,650	1,107,650	0.0
State: Motor Carrier	153,229	175,111	160,000	160,000	0.0
State: Sunday Liquor Permits	77,645	115,550	75,000	110,000	46.7
Technology Services: Local Govt Contrib-Oper	64,981	35,568	35,000	37,000	5.7
Non Dept:Trans Network State Assess	8,846	16,249	12,000	18,000	50.0
Veterans Affairs: State Non-Grant Appropriation	11,383	11,383	11,384	11,384	0.0
Subtotal	<u>25,457,338</u>	<u>28,682,763</u>	<u>28,282,258</u>	<u>28,832,777</u>	1.9
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	424	313	300	250	(16.7)
Building Inspections: Contracted Building Svs	3,234	-	-	-	na
Building Inspections: Flood Plain Fees	7,615	2,560	-	-	na
Building Inspections: Plan Review Fees	501,572	528,707	500,000	450,000	(10.0)
Clerk of Court: Client Fees	560	720	1,000	1,000	0.0
Clerk of Court: CP Co 56% / \$100 Out St. Subp.	1,568	1,176	1,200	1,200	0.0
Clerk of Court: CP Copy Charges	258	82	100	100	0.0
Clerk of Court: CP St 56%/ \$200 Rein	50	200	200	200	0.0
Clerk of Court: CP Co. 56%/ \$100 FJ Filing Fee	5,000	3,600	5,000	5,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	776,826	736,312	770,000	670,000	(13.0)
Clerk of Court: FC Copy Charges	10,127	5,658	13,000	7,000	(46.2)
Clerk of Court: FC Co. 100%/ \$35 Expunge Fee	480	525	300	300	0.0
Clerk of Court: GS Co. 100%/ \$35 Expunge Fee	21,245	19,215	25,000	20,000	(20.0)
Clerk of Court: GS Copy Charges	3,732	2,299	6,000	3,000	(50.0)
Coroner: Copy Charges	9,091	12,061	10,000	10,000	0.0
County Council: Industrial Bond Processing	7,500	3,000	-	2,500	100.0
Delinquent Tax: Levy Costs	1,269,706	1,115,921	1,086,288	1,026,457	(5.5)
Detention Center: Concealed Weapons	4,380	4,015	4,000	4,000	0.0
Detention Center: Copy Charges	36	57	-	-	na
Detention Center: Pay Telephone Commission	128,947	130,890	125,000	150,000	20.0
Detention Center: Records Check	8,160	7,631	8,000	7,500	(6.3)
EMS: Debt Set Aside	1,299,731	957,790	1,100,000	900,000	(18.2)
EMS: Event Fees	5,750	-	-	-	na
EMS: Insurance Billings - CSM	5,074,144	5,975,173	5,710,000	5,220,000	(8.6)
EMS: Self-Pay Bilings - CSM	520,208	3,617,698	550,000	810,000	47.3
EMS: Veteran's Admin Fees	264,880	324,305	400,000	230,000	(42.5)
Finance: Child Support Fee	4,926	4,320	4,400	4,200	(4.5)
Magistrates Courts: Civil Fees	801,336	857,649	820,000	760,000	(7.3)
Magistrates Courts: Copy Charges	1,372	1,271	1,400	1,000	(28.6)
Magistrates Courts: St. Boating Under Influence	100	50	100	-	(100.0)
Master-In-Equity: Fees	438,766	377,422	450,000	200,000	(55.6)
Non-Departmental: Cable TV Franchise Fees	873,401	842,899	835,000	860,000	3.0
Non-Departmental: Heavy Equipment Fee	28,477	25,066	30,000	20,000	(33.3)
Non-Departmental: Worthless Check Fee	1,851	6,437	3,000	6,000	100.0
Planning & Zoning: Sale of Maps & Publications	1,813	683	1,000	500	(50.0)
Planning & Zoning: Subdivision Fees	27,760	25,740	26,000	21,000	(19.2)
Planning & Zoning: Zoning Fees	69,639	59,559	56,000	67,000	19.6
Probate Adult Drug Court Berkeley: Client Fees	14,191.00	32,615	27,000	-	(100.0)
Probate Adult Drug Court Charleston: Client Fee	43,245	43,610	25,000	46,000	84.0
Probate Courts: Advertising Discount	61,249	60,224	60,000	55,000	(8.3)
Probate Courts: Copy Charges	11,961	11,686	11,700	10,000	(14.5)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
GENERAL FUND (continued)					
Probate Courts: Fees	\$ 1,057,278	\$ 1,122,318	\$ 1,000,000	\$ 1,125,000	12.5
Probate Courts: Marriage Ceremonies	29,280	33,660	30,000	35,000	16.7
Public Works: Engineering Permit/Insp Fees	3,010	4,780	-	2,000	100.0
Public Works: Mosquito Control Services	233,216	12,307	50,000	5,000	(90.0)
Register of Deeds: Discount Documentary Stamps	533,828	523,702	560,000	420,000	(25.0)
Register of Deeds: Documentary Stamps	7,528,279	7,385,545	8,000,000	6,000,000	(25.0)
Register of Deeds: Fees	1,267,472	1,246,851	1,275,000	1,315,000	3.1
Sheriff: Civil Fees	43,514	51,370	50,000	50,000	0.0
Sheriff: Copy Charges	1,981	1,886	1,416	2,000	41.2
Sheriff: Off Duty Vehicle Use	1,810	24,773	20,000	45,000	125.0
Sheriff: Public Safety Event Fees	-	16,753	15,000	20,000	33.3
Sheriff: Records Check Fees	2,662	2,750	2,064	3,000	45.3
Treasurer: Duplicate Tax Receipt Fee	744	489	-	-	na
Subtotal	<u>23,008,385</u>	<u>26,226,323</u>	<u>23,669,468</u>	<u>20,591,207</u>	(13.0)
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% \$100 Filing Fee	208,742	191,614	200,000	200,000	0.0
Clerk of Court: CP Fine/Fee/Filing State Remit	(701,335)	(653,174)	(723,124)	(692,729)	(4.2)
Clerk of Court: CP St. 100% \$50 Filing Fee	236,757	217,198	238,302	224,260	(5.9)
Clerk of Court: CP St. 100% Motion Fee Judicial	197,675	191,180	209,934	209,657	(0.1)
Clerk of Court: CP St. 44% \$100 OUT	1,232	924	1,000	1,000	0.0
Clerk of Court: CP St. 56% \$100 Filing Fee	265,671	243,872	273,888	257,812	(5.9)
Clerk of Court: FC Co. 44% \$100 Filing Fee	141,493	149,930	150,000	143,000	(4.7)
Clerk of Court: FC Co. 56% Court Costs	16,089	18,987	20,000	20,000	0.0
Clerk of Court: FC Co. 56% Fines	308	854	500	1,000	100.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(1,029,953)	(1,019,290)	(1,018,651)	(1,013,777)	(0.5)
Clerk of Court: FC St. 100% \$50 Filing Fee	160,650	170,206	161,698	175,740	8.7
Clerk of Court: FC St. 100% Motion Fee Judicial	65,975	64,144	70,066	70,343	0.4
Clerk of Court: FC St. 44% Court Cost	12,641	14,918	15,000	15,000	0.0
Clerk of Court: FC St. 44% Fines	242	671	235	966	311.1
Clerk of Court: FC St. 44%/5% Support Fee	610,363	578,531	600,000	550,000	(8.3)
Clerk of Court: FC St. 56% \$100 Filing Fee	180,082	190,820	185,652	201,728	8.7
Clerk of Court: GS \$100 Drug Surcharge	58,602	55,310	55,000	55,000	0.0
Clerk of Court: GS Assessments State Remit	(101,999)	(68,451)	(90,000)	(68,000)	(24.4)
Clerk of Court: GS Co. 100% 3% Collection Fee	10,074	9,889	10,000	10,000	0.0
Clerk of Court: GS Co. 50%/25% Bond Estreat	43,198	13,700	25,000	12,000	(52.0)
Clerk of Court: GS Co. 56% Fines	81,688	55,634	85,000	50,000	(41.2)
Clerk of Court: GS DUI/DUS/BUI State Remit	(11,140)	(9,677)	(12,000)	(12,000)	0.0
Clerk of Court: GS Fine/Fee/Filing State Remit	(136,772)	(90,091)	(119,266)	(105,522)	(11.5)
Clerk of Court: GS St. 100% \$100 DUI Surcharge	4,947	4,600	5,000	5,000	0.0
Clerk of Court: GS St. 100% \$25 Law Enf Surchg	33,073	31,592	30,000	30,000	0.0
Clerk of Court: GS St. 100% Condition Discharge	34,640	36,400	34,000	34,000	0.0
Clerk of Court: GS St. 25% Bond Estreatments	40,166	12,350	25,000	12,000	(52.0)
Clerk of Court: GS St. 44% Fines	61,966	41,341	60,266	59,522	(1.2)
Clerk of Court: GS St. 64.65 Assessment	101,999	68,451	90,000	68,000	(24.4)
Clerk of Court: GS St. Cr. Justice Academy \$5	2,358	2,484	2,500	2,500	0.0
Clerk of Court: GS St. DUI 100% \$12 per case	588	569	700	700	0.0
Clerk of Court: GS St. DUI/DPS \$100 Pull Hwy	4,296	3,689	5,000	5,000	0.0
Clerk of Court: GS St. DUI/DUAC Breath Test	450	356	500	500	0.0
Clerk of Court: GS St. DUS/DPS \$100 Pull Hwy	506	120	500	500	0.0
Clerk of Court: GS St. DUI SLED Pullout \$200	352	343	300	300	0.0
Clerk of Court: GS Surcharges State Rebate	(94,033)	(89,387)	(87,500)	(87,500)	0.0
Magistrates Courts: Civil St Assess Rebate	(757,757)	(716,757)	(702,000)	(605,000)	(13.8)
Magistrates Courts: DUI/DUS/BUI State Remit	(74,812)	(64,498)	(56,500)	(70,000)	23.9
Magistrates Courts: Filing Assessment \$10	176,360	161,810	170,000	163,400	(3.9)
Magistrates Courts: Filing Assessment \$25	88,175	116,125	110,000	119,500	8.6

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
GENERAL FUND (continued)					
Magistrates Courts: Fine/Fee/Filing State Remit	\$ (264,535)	\$ (277,935)	\$ (280,000)	\$ (282,900)	1.0
Magistrates Courts: Fines	871,633	724,936	815,000	675,000	(17.2)
Magistrates Courts: St. \$100 Drug Surcharge	45,594	46,337	47,500	35,000	(26.3)
Magistrates Courts: St. 100% \$100 DUI Surch	9,106	5,638	5,000	6,000	20.0
Magistrates Courts: St. 100% \$25 Law Surch.	303,516	285,932	300,000	245,000	(18.3)
Magistrates Courts: St. 88.84% Assessment	755,086	712,308	702,000	605,000	(13.8)
Magistrates Courts: St. Crim Just Acad. Surch	2,158	1,195	1,000	1,000	0.0
Magistrates Courts: St. DUI 100% \$12 Per Case	1,762	1,053	1,000	1,200	20.0
Magistrates Courts: St. DUI/DPS \$100 Hwy	11,402	7,095	6,000	7,000	16.7
Magistrates Courts: St. DUI/DUAC Breath Test	3,596	2,118	2,000	2,300	15.0
Magistrates Courts: St. DUS/DPS \$100 Hwy	26,104	22,988	20,500	20,000	(2.4)
Magistrates Courts: Surcharges State Rebate	(351,274)	(333,463)	(348,500)	(281,000)	(19.4)
Non-Departmental: Pollution Control Fines	33,935	26,088	-	-	na
Probate-Estates: Lic \$20 Dom Violence	95,200	95,000	95,000	92,000	(3.2)
Probate-Estates: Fines/Fees/Filing State	(95,200)	(95,000)	(95,000)	(92,000)	(3.2)
Sheriff: Family Court Fees	9,133	9,474	8,500	9,000	5.9
Sheriff: DUI/DUS	100	-	500	1,000	100.0
Sheriff: Vice Squad Enforcement	-	52,679	-	-	na
Subtotal	<u>1,390,873</u>	<u>1,223,730</u>	<u>1,306,500</u>	<u>1,087,500</u>	(16.8)
INTEREST					
Clerk of Court: CP Interest Income	1,627	(1,267)	1,500	-	(100.0)
Magistrates Courts: Interest Income	(664)	686	-	-	na
Master-In-Equity: Interest Income	4,896	14,586	5,000	1,000	(80.0)
Probate Courts: Estates Interest Income	8	16	-	-	na
Register of Deeds: Interest Income	603	612	750	-	(100.0)
Treasurer: Interest Income	4,947,983	9,845,700	5,000,000	1,000,000	(80.0)
Treasurer: Allocated Interest	(3,792,217)	(7,421,539)	(3,750,000)	(750,000)	(80.0)
Subtotal	<u>1,162,236</u>	<u>2,438,794</u>	<u>1,257,250</u>	<u>251,000</u>	(80.0)
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	3,500	4,000	4,000	4,000	0.0
Miscellaneous: Miscellaneous Revenue	479,031	813,063	141,000	339,000	140.4
Non-Departmental: Costs Reimbursement	5,512,814	2,959,194	3,394,729	3,770,832	11.1
Non-Departmental: Credit Card Costs	(104,668)	(147,465)	(135,000)	(200,000)	48.1
Non-Departmental: Prop Tax Collections Contra	(13,205)	(773,500)	(15,000)	-	(100.0)
Contract & Procurement: P-Card Reimbursement	153,165	154,570	155,000	150,000	(3.2)
Subtotal	<u>6,030,637</u>	<u>3,009,862</u>	<u>3,544,729</u>	<u>4,063,832</u>	14.6
LEASES AND RENTALS					
Facilities: Rents & Leases	328,145	478,586	470,000	136,899	(70.9)
Subtotal	<u>328,145</u>	<u>478,586</u>	<u>470,000</u>	<u>136,899</u>	(70.9)
Total GENERAL FUND	<u>227,669,859</u>	<u>241,302,370</u>	<u>242,232,055</u>	<u>241,771,215</u>	(0.2)
DEBT SERVICE FUND					
Debt Service Fund	<u>37,182,177</u>	<u>23,931,367</u>	<u>27,075,249</u>	<u>26,833,555</u>	(0.9)
Total DEBT SERVICE FUND	<u>37,182,177</u>	<u>23,931,367</u>	<u>27,075,249</u>	<u>26,833,555</u>	(0.9)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	\$ 17,634,223	\$ 17,930,022	\$ 18,105,000	\$ 10,112,500	(44.1)
Accommodations Tax: State	123,855	210,888	125,000	43,000	(65.6)
Legal: Seized Assets	44,102	27,021	25,000	25,000	0.0
Transportation Sales Tax: Transit (1st TST)	10,343,821	10,990,913	11,226,000	10,086,000	(10.2)
Transportation Sales Tax: Transit (2nd TST)	16,782,187	18,075,578	18,331,000	16,250,000	(11.4)
Trident Technical College	7,033,604	7,329,558	7,582,452	7,707,877	1.7
Trident Technical College: Debt Service	3,668,778	3,829,857	3,962,553	2,803,600	(29.2)
Subtotal	<u>55,630,570</u>	<u>58,393,837</u>	<u>59,357,005</u>	<u>47,027,977</u>	(20.8)
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	1,497,801	1,151,827	1,130,000	1,110,000	(1.8)
Clerk of Court: Victim's Bill of Rights	198,885	175,773	145,000	156,000	7.6
Sheriff: Asset Forfeiture	253,875	147,124	-	1,000	100.0
Sheriff: IV-D Child Support Enforcement	43,709	39,452	41,145	34,000	(17.4)
Sheriff: Programs	613,047	678,823	613,000	660,000	7.7
Solicitor: Alcohol Education Program	37,905	36,850	45,000	43,000	(4.4)
Solicitor: Bond Estreatment	40,191	11,725	-	-	na
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	346,670	324,670	325,000	286,500	(11.8)
Solicitor: DUI Appropriation	73,690	73,690	73,690	73,690	0.0
Solicitor: Expungement	137,800	118,700	140,000	86,000	(38.6)
Solicitor: Juvenile Education Program	78,850	76,727	80,000	74,000	(7.5)
Solicitor: Pretrial Intervention	240,714	203,865	200,000	160,000	(20.0)
Solicitor: State Appropriation	1,334,477	1,349,186	1,310,000	1,266,000	(3.4)
Solicitor: Traffic Education Program	74,272	99,605	50,000	85,000	70.0
Solicitor: Victim's Bill of Rights	20,118	9,623	5,500	5,500	0.0
Solicitor: Victim's Unclaimed Restitution	3,853	2,790	-	2,500	100.0
Solicitor: Victim-Witness State Appropriation	40,625	40,625	40,625	40,625	0.0
Solicitor: Violent Crime Prosecution	100,000	100,000	100,000	100,000	0.0
Solicitor: Worthless Check	33,664	19,984	35,000	20,000	(42.9)
Subtotal	<u>5,270,146</u>	<u>4,761,039</u>	<u>4,433,960</u>	<u>4,303,815</u>	(2.9)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	1,340,657	1,401,090	1,478,614	1,470,214	(0.6)
Public Defender: Charleston County	1,915,628	1,767,718	1,818,589	1,804,089	(0.8)
Subtotal	<u>3,256,285</u>	<u>3,168,808</u>	<u>3,297,203</u>	<u>3,274,303</u>	(0.7)
ADMINISTRATOR					
Economic Development	3,360,358	3,808,982	3,730,193	3,750,000	0.5
Economic Dev: Revenue Bond Debt Service	20,074,165	22,417,820	24,553,658	24,283,007	(1.1)
Subtotal	<u>23,434,523</u>	<u>26,226,802</u>	<u>28,283,851</u>	<u>28,033,007</u>	(0.9)
DEPUTY ADMIN COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	9,964,736	10,673,435	10,674,000	9,552,000	(10.5)
Greenbelt Programs (2nd TST)	5,794,394	6,292,253	6,234,000	5,621,000	(9.8)
Magistrates Courts: Victim's Bill of Rights	130,732	122,777	126,000	96,000	(23.8)
Subtotal	<u>15,889,862</u>	<u>17,088,465</u>	<u>17,034,000</u>	<u>15,269,000</u>	(10.4)
DEPUTY ADMIN GENERAL SERVICES					
Planning & Zoning: Tree Fund	3,664	358,236	-	-	na
Subtotal	<u>3,664</u>	<u>358,236</u>	<u>-</u>	<u>-</u>	na

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

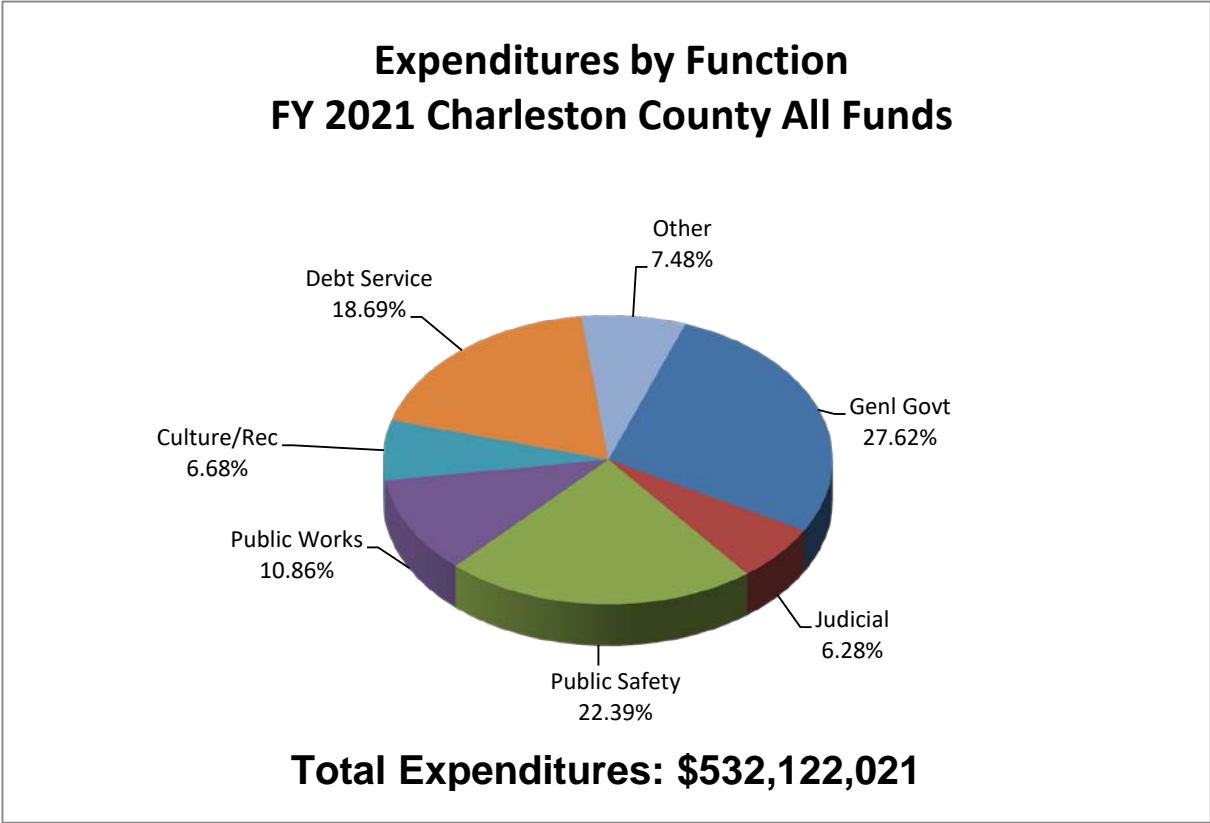
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
SPECIAL REVENUE FUNDS (continued)					
DEPUTY ADMIN PUBLIC SAFETY					
Awendaw McClellanville Fire Dept	\$ 2,323,590	\$ 2,388,393	\$ 2,368,778	\$ 2,328,943	(1.7)
Awendaw McClellanville Fire Dept: Debt Svc	218,149	220,990	271,855	263,225	(3.2)
Emergency Mgmt: Hazardous Materials	220,812	229,689	230,000	220,000	(4.3)
Fire Districts: Charleston Co. Northern Fire	254,878	261,930	250,500	268,300	7.1
Fire Districts: East Cooper Fire District	149,066	133,610	143,100	150,100	4.9
Fire Districts: West St. Andrew's Fire Dist.	10,278	10,804	8,000	7,000	(12.5)
Subtotal	<u>3,176,773</u>	<u>3,245,416</u>	<u>3,272,233</u>	<u>3,237,568</u>	(1.1)
DEPUTY ADMIN PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	37,916,997	40,531,977	40,525,000	36,496,000	(9.9)
Public Works: Roads Program (2nd TST)	35,326,257	38,272,770	38,632,000	34,281,000	(11.3)
Public Works: Stormwater	3,901,372	4,003,302	3,660,500	3,744,500	2.3
Subtotal	<u>77,144,626</u>	<u>82,808,049</u>	<u>82,817,500</u>	<u>74,521,500</u>	(10.0)
Total SPECIAL REVENUE FUNDS	<u>183,806,449</u>	<u>196,050,652</u>	<u>198,495,752</u>	<u>175,667,170</u>	(11.5)
ENTERPRISE FUNDS					
DEPUTY ADMIN COMMUNITY SERVICES					
Dept of Alcohol and Other Drug Abuse Serv	8,481,221	9,180,885	10,660,232	11,492,455	7.8
Subtotal	<u>8,481,221</u>	<u>9,180,885</u>	<u>10,660,232</u>	<u>11,492,455</u>	7.8
DEPUTY ADMIN GENERAL SERVICES					
Facilities: Parking Garages	3,826,131	3,814,827	3,688,203	2,927,040	(20.6)
Tech Services: Radio Communications	2,864,039	3,039,673	2,959,313	3,061,370	3.4
Subtotal	<u>6,690,170</u>	<u>6,854,500</u>	<u>6,647,516</u>	<u>5,988,410</u>	(9.9)
DEPUTY ADMIN PUBLIC SAFETY					
Consolidated Dispatch: Emergency 911	2,647,090	2,694,281	2,843,863	4,957,047	74.3
Consolidated Dispatch: Fire and Agency Costs	598,693	861,439	808,406	823,988	1.9
Subtotal	<u>3,245,783</u>	<u>3,555,720</u>	<u>3,652,269</u>	<u>5,781,035</u>	58.3
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	2,165,309	2,377,463	2,179,390	2,016,790	(7.5)
Subtotal	<u>2,165,309</u>	<u>2,377,463</u>	<u>2,179,390</u>	<u>2,016,790</u>	(7.5)
DEPUTY ADMIN PUBLIC SERVICES					
Environmental Management	31,077,244	31,815,539	32,940,550	34,484,000	4.7
Subtotal	<u>31,077,244</u>	<u>31,815,539</u>	<u>32,940,550</u>	<u>34,484,000</u>	4.7
Total ENTERPRISE FUNDS	<u>51,659,727</u>	<u>53,784,107</u>	<u>56,079,957</u>	<u>59,762,690</u>	6.6

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR FINANCE					
Contracts and Procurement: Central Warehouse	\$ 2,655,458	\$ 2,853,806	\$ 2,900,000	\$ 2,950,000	1.7
Human Resources: Employee Benefits	44,792,604	49,390,789	31,343,245	32,415,403	3.4
Subtotal	<u>47,448,062</u>	<u>52,244,595</u>	<u>34,243,245</u>	<u>35,365,403</u>	3.3
DEPUTY ADMIN GENERAL SERVICES					
Facilities: Office Services	1,449,481	1,523,495	1,610,759	1,562,536	(3.0)
Safety & Risk: Safety/Workers' Compensation	5,206,813	5,332,839	5,318,908	5,260,375	(1.1)
Technology Services: Records Management	493,896	462,297	617,143	618,559	0.2
Technology Services: Telecommunications	2,083,474	2,019,454	2,027,830	2,095,984	3.4
Subtotal	<u>9,233,664</u>	<u>9,338,085</u>	<u>9,574,640</u>	<u>9,537,454</u>	(0.4)
DEPUTY ADMIN PUBLIC SERVICES					
Fleet Operations	10,837,616	11,444,418	11,481,688	11,108,085	(3.3)
Subtotal	<u>10,837,616</u>	<u>11,444,418</u>	<u>11,481,688</u>	<u>11,108,085</u>	(3.3)
Total INTERNAL SERVICE FUNDS	<u>67,519,342</u>	<u>73,027,098</u>	<u>55,299,573</u>	<u>56,010,942</u>	1.3
Total GENERAL FUND	227,669,859	241,302,370	242,232,055	241,771,215	(0.2)
Total OTHER FUNDS	<u>340,167,695</u>	<u>346,793,224</u>	<u>336,950,531</u>	<u>318,274,357</u>	(5.5)
Total REVENUES	<u>\$ 567,837,554</u>	<u>\$ 588,095,594</u>	<u>\$ 579,182,586</u>	<u>\$ 560,045,572</u>	(3.3)

EXPENDITURES

Throughout this budget book, expenditures are presented in several different ways: by Function - programmatic area of government; by Organization - governmental authority; and by Object - type of expenditure. Each format shows the \$532,122,021 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 99 to 103 and by Major Expenditure Category on page 112.



Function	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
General Govt.	\$ 167,837,577	\$ 170,653,504	\$ 151,825,720	\$ 146,991,180	\$ (4,834,540)	(3.2)
Judicial	30,175,498	31,267,112	33,395,808	33,431,441	35,633	0.1
Public Safety	104,323,234	110,709,660	117,499,406	119,066,353	1,566,947	1.3
Public Works	44,732,303	46,514,418	50,614,890	57,810,691	7,195,801	14.2
Health/Welfare	15,716,091	14,174,043	15,967,794	16,249,590	281,796	1.8
Culture/Recreation	33,154,753	34,522,775	42,965,230	35,567,305	(7,397,925)	(17.2)
Education	7,139,713	7,451,651	7,691,878	7,822,303	130,425	1.7
Economic Develop.	12,803,368	16,225,700	15,860,361	15,732,963	(127,398)	(0.8)
Debt Service	65,119,957	75,347,459	74,778,566	99,450,195	24,671,629	33.0
Total Expenditures	\$ 481,002,494	\$ 506,866,322	\$ 510,599,653	\$ 532,122,021	\$ 21,522,368	4.2

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
GENERAL FUND					
COUNCIL AGENCIES					
County Council	\$ 1,599,325	\$ 1,768,053	\$ 2,626,522	\$ 6,999,714	166.5
Internal Auditor	239,508	250,770	257,696	352,308	36.7
Legal	1,372,063	1,537,620	1,658,880	1,661,667	0.2
State Agencies	284,473	311,376	329,859	329,859	0.0
Subtotal	<u>3,495,369</u>	<u>3,867,819</u>	<u>4,872,957</u>	<u>9,343,548</u>	91.7
ELECTED OFFICIALS					
Auditor	2,338,638	2,392,232	2,476,399	2,490,011	0.5
Clerk of Court	3,942,793	4,105,314	4,820,419	4,518,589	(6.3)
Coroner	1,905,123	2,123,413	2,442,037	2,531,775	3.7
Legislative Delegation	274,694	296,101	313,775	383,108	22.1
Probate Courts	2,799,168	2,969,871	3,043,186	3,067,674	0.8
Register of Deeds	1,822,873	1,858,197	2,130,594	2,057,524	(3.4)
Sheriff: Detention Center	37,448,190	38,964,658	39,993,618	40,081,245	0.2
Sheriff: Law Enforcement	32,378,465	36,065,799	38,232,222	37,685,757	(1.4)
Sheriff: School Crossing Guards	632,314	612,520	658,105	632,526	(3.9)
Solicitor	5,885,211	6,145,829	6,485,206	6,774,102	4.5
Treasurer	1,924,375	1,986,224	2,163,280	2,077,428	(4.0)
Subtotal	<u>91,351,844</u>	<u>97,520,158</u>	<u>102,758,841</u>	<u>102,299,739</u>	(0.4)
APPOINTED OFFICIALS					
Elections and Voter Registration	1,696,358	1,765,109	1,871,420	2,046,969	9.4
Library	15,726,146	17,409,086	24,258,824	24,551,065	1.2
Master-In-Equity	661,826	669,610	693,270	775,234	11.8
Public Defender GF	-	-	-	(34,130)	100.0
Veterans Affairs	364,637	408,458	414,865	414,389	(0.1)
Subtotal	<u>18,448,967</u>	<u>20,252,263</u>	<u>27,238,379</u>	<u>27,753,527</u>	1.9
ADMINISTRATOR					
County Administrator	1,123,655	1,040,597	1,446,195	1,127,532	(22.0)
Nondepartmental	111,752	128,157	125,000	95,000	(24.0)
Subtotal	<u>1,235,407</u>	<u>1,168,754</u>	<u>1,571,195</u>	<u>1,222,532</u>	(22.2)
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Deputy Administrator Community Services	372,152	399,712	410,919	429,348	4.5
Community Development: Administration	225,017	230,949	551,192	251,110	(54.4)
Community Dev: Medical Indigent Assistance	1,469,547	1,409,998	1,382,253	1,369,167	(0.9)
Greenbelt Administration	-	28,040	30,050	27,395	(8.8)
Magistrates' Courts	4,995,941	5,065,179	5,280,306	5,224,681	(1.1)
Subtotal	<u>7,062,657</u>	<u>7,133,878</u>	<u>7,654,720</u>	<u>7,301,701</u>	(4.6)
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	485,777	570,989	782,316	795,581	1.7
Assessor	4,294,257	4,392,655	4,760,573	4,858,486	2.1
Budget	791,412	744,258	764,422	745,780	(2.4)
Contracts and Procurement	1,420,283	1,415,075	1,460,423	1,474,584	1.0
Finance	1,011,541	975,013	1,074,893	1,070,944	(0.4)
Human Resources	1,841,527	2,045,439	2,163,527	2,439,897	12.8
Revenue Collections: Delinquent Tax	970,146	921,974	959,342	1,013,271	5.6
Subtotal	<u>10,814,943</u>	<u>11,065,403</u>	<u>11,965,496</u>	<u>12,398,543</u>	3.6

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
GENERAL FUND (continued)					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Deputy Administrator General Services	\$ 422,379	\$ 436,756	\$ 504,575	\$ 621,582	23.2
Building Inspections	2,033,588	1,975,520	2,542,911	2,399,097	(5.7)
Facilities Management	22,195,884	23,112,591	21,475,701	19,731,311	(8.1)
Planning & Zoning	2,028,063	1,987,784	2,152,905	1,995,313	(7.3)
Safety & Risk Mgmt: Risk Management	2,097,856	2,416,441	2,738,020	3,077,824	12.4
Technology Services	12,983,673	12,515,969	12,963,044	12,293,191	(5.2)
Tech Services: Communications Administration	147,884	153,946	157,541	150,194	(4.7)
Subtotal	41,909,327	42,599,007	42,534,697	40,268,512	(5.3)
DEPUTY ADMINISTRATOR PUBLIC SAFETY					
Deputy Administrator Public Safety	-	-	150,000	443,443	195.6
Consolidated Dispatch	7,059,206	7,652,204	8,020,840	8,906,474	11.0
Emerg Mgmt: Emergency Preparedness	519,851	479,527	557,666	598,928	7.4
Emerg Mgmt: Volunteer Rescue Squad	300,000	375,000	400,000	294,000	(26.5)
Emergency Medical Services	16,564,803	17,085,027	17,717,270	17,935,444	1.2
Subtotal	24,443,860	25,591,758	26,845,776	28,178,289	5.0
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Dep Administrator Public Services	462,473	566,740	522,929	444,024	(15.1)
Public Works: Administration	1,011,364	936,849	1,082,999	1,396,222	28.9
Public Works: Asset Management	255,691	298,753	530,603	1,018,755	92.0
Public Works: Engineering	668,106	1,036,550	1,062,625	1,609,925	51.5
Public Works: Field Operations	6,204,796	8,021,543	8,828,036	9,053,753	2.6
Public Works: Mosquito Control	1,709,223	1,484,279	2,371,436	2,213,874	(6.6)
Transportation Development	347,912	971,115	1,080,592	-	(100.0)
Subtotal	10,659,565	13,315,829	15,479,220	15,736,553	1.7
Total GENERAL FUND	209,421,939	222,514,869	240,921,281	244,502,944	1.5
DEBT SERVICE FUNDS					
ADMINISTRATOR					
Capital Leases	735,564	819,022	860,000	892,000	3.7
General Obligation Bonds	27,605,905	34,161,969	32,240,096	50,814,460	57.6
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	31,341,469	37,980,991	36,100,096	54,706,460	51.5
SPECIAL REVENUE FUNDS					
COUNCIL AGENCIES					
Accommodations Tax: Local	17,017,309	16,671,968	18,335,309	10,683,602	(41.7)
Accommodations Tax: State	94,140	176,741	95,000	40,050	(57.8)
Legal: Seized Assets	19,727	15,816	100,000	100,000	0.0
Transportation Sales Tax Agencies (1st TST)	9,023,000	9,277,000	9,623,000	9,623,000	0.0
Transportation Sales Tax Agencies (2nd TST)	3,065,000	3,147,000	3,242,000	1,120,000	(65.5)
Trident Technical College	7,139,713	7,451,651	7,691,878	7,822,303	1.7
Subtotal	36,358,889	36,740,176	39,087,187	29,388,955	(24.8)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
ELECTED OFFICIALS					
Clerk of Ct: IV-D Child Support Enforcement	\$ 682,191	\$ 634,381	\$ 834,737	\$ 664,350	(20.4)
Sheriff: Asset Forfeiture	495,268	256,117	567,529	423,590	(25.4)
Sheriff: IV-D Child Support Enforcement	85,737	88,154	90,988	94,648	4.0
Sheriff: Programs	407,907	829,483	916,941	960,840	4.8
Sheriff: Victim's Bill of Rights	237,503	238,295	128,698	128,961	0.2
Solicitor: Alcohol Education Program	89,045	102,141	102,788	79,375	(22.8)
Solicitor: Bond Estreatment	20,299	16,658	16,000	15,500	(3.1)
Solicitor: Criminal Domestic Violence Approp	98,678	105,970	109,096	115,228	5.6
Solicitor: Drug Court	183,215	141,965	182,639	183,297	0.4
Solicitor: DUI Appropriation	107,862	115,251	114,455	124,347	8.6
Solicitor: Expungement	115,408	107,060	202,142	214,610	6.2
Solicitor: Juvenile Education Program	112,295	111,212	124,171	115,531	(7.0)
Solicitor: Pretrial Intervention	322,586	302,096	338,831	368,378	8.7
Solicitor: Seized Assets	-	28,965	11,205	-	(100.0)
Solicitor: State Appropriation	1,391,875	1,205,036	1,162,678	1,196,102	2.9
Solicitor: Traffic Education Program	30,442	42,830	35,145	52,967	50.7
Solicitor: Victim's Bill of Rights	190,676	196,870	206,308	189,289	(8.2)
Solicitor: Victim's Unclaimed Restitution	3,853	1,087	4,500	5,000	11.1
Solicitor: Victim-Witness State Appropriation	65,400	69,876	74,498	76,111	2.2
Solicitor: Violent Crime Prosecution	90,781	97,625	99,152	113,937	14.9
Solicitor: Worthless Check	49,267	50,530	55,509	58,616	5.6
Subtotal	<u>4,780,288</u>	<u>4,741,602</u>	<u>5,378,010</u>	<u>5,180,677</u>	(3.7)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	1,294,759	1,392,064	1,531,167	1,568,444	2.4
Public Defender: Charleston County	5,068,467	5,394,908	5,350,002	5,360,928	0.2
Subtotal	<u>6,363,226</u>	<u>6,786,972</u>	<u>6,881,169</u>	<u>6,929,372</u>	0.7
ADMINISTRATOR					
Economic Development	2,474,814	4,311,622	4,646,698	4,490,689	(3.4)
Economic Dev: Revenue Bond Debt Service	15,152,478	20,575,652	19,894,187	21,984,073	10.5
Subtotal	<u>17,627,292</u>	<u>24,887,274</u>	<u>24,540,885</u>	<u>26,474,762</u>	7.9
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	9,878,033	9,260,972	9,536,028	10,180,722	6.8
Greenbelt Programs (2nd TST)	10,000	-	-	-	na
Magistrates: Victim's Bill of Rights	68,337	71,371	76,361	71,506	(6.4)
Subtotal	<u>9,956,370</u>	<u>9,332,343</u>	<u>9,612,389</u>	<u>10,252,228</u>	0.4
DEPUTY ADMINISTRATOR FINANCE					
Human Resources: Summer Youth Program	93,314	50,991	100,000	60,500	(39.5)
Subtotal	<u>93,314</u>	<u>50,991</u>	<u>100,000</u>	<u>60,500</u>	(39.5)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Planning & Zoning: Tree Fund	-	-	250,000	250,000	0.0
Subtotal	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	0.0

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
SPECIAL REVENUE FUND (continued)					
DEPUTY ADMINISTRATOR PUBLIC SAFETY					
Awendaw McClellanville Fire Dept Operations	\$ 2,165,343	\$ 2,059,726	\$ 2,306,768	\$ 2,759,630	19.6
Awendaw McClellanville Fire Dept Debt	208,650	204,350	264,000	323,642	22.6
Emergency Mgmt: Hazardous Materials	173,555	203,593	236,115	226,036	(4.3)
Fire Districts: East Cooper Fire District	148,625	152,341	156,150	160,054	2.5
Fire Districts: Northern Fire District	263,814	261,505	250,500	268,300	7.1
Fire Districts: West St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Subtotal	<u>2,967,987</u>	<u>2,889,515</u>	<u>3,221,533</u>	<u>3,745,662</u>	5.3
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	20,065,566	20,031,527	20,886,189	21,093,165	1.0
Public Works: Roads Program (2nd TST)	220,000	-	-	-	na
Public Works: Stormwater	3,076,852	2,691,254	3,871,922	8,501,631	119.6
Subtotal	<u>23,362,418</u>	<u>22,722,781</u>	<u>24,758,111</u>	<u>29,594,796</u>	19.5
Total SPECIAL REVENUE FUNDS	<u>101,509,784</u>	<u>108,151,654</u>	<u>113,829,284</u>	<u>111,876,952</u>	(1.7)
ENTERPRISE FUNDS					
DEPUTY ADMINISTRATOR COMMUNITY SERVICES					
DAODAS: Administration	3,946,267	2,030,307	1,144,731	1,065,614	(6.9)
DAODAS: Adolescent Services	271,883	304,868	357,533	385,472	7.8
DAODAS: Adult Services	810,391	459,881	641,259	713,322	11.2
DAODAS: Bedded Services	815,825	867,207	993,198	1,145,340	15.3
DAODAS: Community Prevention Services	194,693	218,899	264,663	267,986	1.3
DAODAS: Criminal Justice	732,205	742,416	870,873	1,015,836	16.6
DAODAS: Detention Outpatient	326,699	393,740	419,520	418,896	(0.1)
DAODAS: Drug Courts	-	330,940	352,849	284,528	(19.4)
DAODAS: Grants	437,494	600,435	-	-	na
DAODAS: Medical Services	5,811	5,159	38,699	4,520	(88.3)
DAODAS: New Life	879,491	1,002,833	1,248,178	1,320,619	5.8
DAODAS: Opioid Treatment Services	1,556,668	1,586,513	1,912,653	2,193,842	14.7
DAODAS: Sobering Services	3,533	482	448,726	370,843	(17.4)
DAODAS: Support Services	1,288,263	1,390,820	1,778,075	1,943,369	9.3
DAODAS: Therapeutic Child Care	182,986	211,616	211,670	255,986	20.9
DAODAS: Women's Services	436,002	413,816	486,754	536,128	10.1
Subtotal	<u>11,888,211</u>	<u>10,559,932</u>	<u>11,169,381</u>	<u>11,922,301</u>	(18.9)
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities: Parking Garages	2,728,273	2,720,149	2,992,191	2,533,609	(15.3)
Tech Services: Radio Communications	4,602,746	3,802,266	4,402,754	3,696,292	(16.0)
Subtotal	<u>7,331,019</u>	<u>6,522,415</u>	<u>7,394,945</u>	<u>6,229,901</u>	(15.8)
DEPUTY ADMINISTRATOR PUBLIC SAFETY					
Consolidated Dispatch: Emergency 911	2,806,643	2,502,121	3,679,065	4,177,245	13.5
Con. Dispatch: Fire and Agency Costs	574,695	884,254	786,020	782,135	(0.5)
Subtotal	<u>3,381,338</u>	<u>3,386,375</u>	<u>4,465,085</u>	<u>4,959,380</u>	11.1

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Percent Change
ENTERPRISE FUNDS (continued)					
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	\$ 2,519,134	\$ 2,046,738	\$ 2,678,788	\$ 1,988,763	(25.8)
Subtotal	2,519,134	2,046,738	2,678,788	1,988,763	(25.8)
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Environmental Management (EM)- Admin	6,397,462	5,559,281	6,478,445	10,449,732	61.3
EM - Bees Ferry Landfill Conven. Center	819,980	818,753	782,194	793,987	1.5
EM - Commercial Collections	608,413	679,907	714,605	669,816	(6.3)
EM - Compost/Mulch Operations	1,986,950	2,041,564	3,444,053	1,595,223	(53.7)
EM - Convenience Centers	2,431,325	2,462,848	2,137,796	2,034,154	(4.8)
EM - Curbside Collection	4,238,333	4,651,186	4,304,794	3,631,147	(15.6)
EM - Debt Service	-	-	407,690	3,288,224	706.6
EM - Landfill Operations	5,149,595	5,219,295	4,361,610	5,067,657	16.2
EM - Litter Control	76,145	100,587	122,241	153,084	25.2
EM - Materials Recovery Facility	3,163,293	3,004,773	3,262,461	3,516,981	7.8
EM - Transfer Station Projects	7,185,559	7,465,145	7,700,000	7,700,000	0.0
Subtotal	32,057,055	32,003,339	33,715,889	38,900,005	15.4
Total ENTERPRISE FUNDS	57,176,757	54,518,799	59,424,088	64,000,350	7.7
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR GENERAL SERVICES					
Facilities: Office Services	1,469,263	1,386,505	1,623,970	1,562,536	(3.8)
Safety & Risk: Safety/Workers' Compensation	5,725,838	5,065,168	5,618,908	5,885,375	4.7
Technology Services: Records Management	586,098	608,851	617,143	632,203	2.4
Technology Services: Telecommunications	1,995,617	2,092,858	2,047,830	2,132,372	4.1
Subtotal	9,776,816	9,153,382	9,907,851	10,212,486	3.1
DEPUTY ADMINISTRATOR FINANCE					
Contract & Procurement: Central Parts Warehouse	2,626,854	2,863,664	2,900,000	2,950,000	1.7
Human Resources: Employee Benefits	54,887,931	56,960,024	32,093,245	32,415,403	1.0
Subtotal	57,514,785	59,823,688	34,993,245	35,365,403	1.1
DEPUTY ADMINISTRATOR PUBLIC SERVICES					
Fleet Operations	14,260,944	14,722,939	15,423,808	11,457,426	(25.7)
Subtotal	14,260,944	14,722,939	15,423,808	11,457,426	(25.7)
Total INTERNAL SERVICE FUND	81,552,545	83,700,009	60,324,904	57,035,315	(5.5)
Total GENERAL FUND	209,421,939	222,514,869	240,921,281	244,502,944	1.5
Total OTHER FUNDS	271,580,555	284,351,453	269,678,372	287,619,077	6.7
Total EXPENDITURES	\$ 481,002,494	\$ 506,866,322	\$ 510,599,653	\$ 532,122,021	4.2

Charleston County, South Carolina
Interfund Transfers
Fiscal Year 2021
(In Thousands of Dollars)

FUND	TRANSFER TO:													Total In		
	General	Debt Service	Accommodations Tax	Awendaw McClellanville Fire Debt	Economic Dev. Revenue Bond Debt	Public Defender: Chas	Sheriff: Programs	Solicitor: Programs	Trans. Sales Tax: Greenbelt Projects (2nd)	Trans. Sales Tax: Roads Projects (1st)	Trans. Sales Tax: Roads Projects (2nd)	Trident Tech. Debt	Trident Tech. Operating		Victim Bill of Rights	Environmental Mgmt
General	624	571			3,413	311	20							75	459	5,473
Debt Service	11,319															11,319
Capital Projects	268															268
Accom. Tax State	26															26
Awendaw McClellanville Fire: Bond			71													71
Economic Dev. Revenue Bond Debt	2,487	488		10,581							15	114				13,655
Family Court IV-D	446															446
Solicitor: Programs	221						391						57			669
Special Source: Projects				150												150
Trans. Sales Tax Greenbelt (2nd)							5,514									5,514
Trans. Sales Tax Roads (1st)	3,000							11,165								14,165
Trans. Sales Tax Roads (2nd)								73,030								73,030
Trans. Sales Tax Transit (2nd)									15,563							15,563
TTC Debt Service		2,818														2,818
Environmental Management: Bond													2,028			2,028
Dispatch: Fire & Agency	278															278
Parking Garages	393															393
Revenue Collections	128															128
Total In	3,959	18,497	71	10,741	3,413	311	411	5,514	11,165	73,030	15	114	132	2,028	459	145,994

Notes:
The transfer out side of \$268 for Capital Projects: Leases: \$71 for Awendaw McClellanville Fire Department: Bond, \$150 for Economic Development Special Source Revenue Bond: Projects, and \$2,028 for Environmental Management: Bond, is not reflected in the FY 2021 budget.

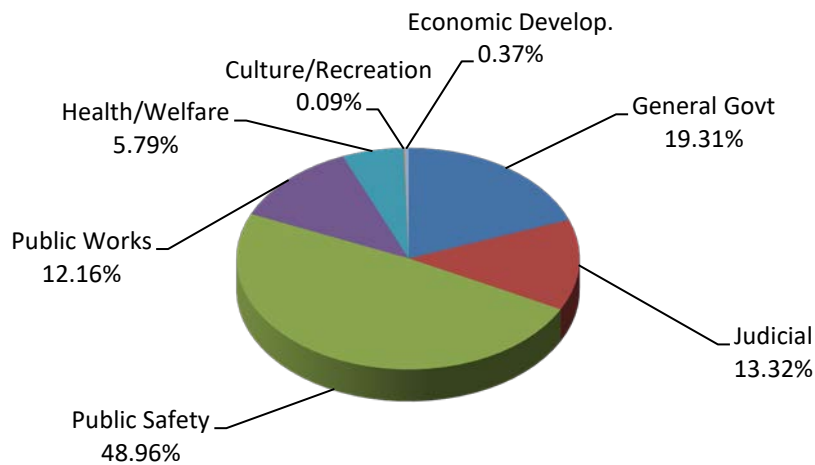
The transfer in side of \$5,514 for Greenbelts Projects (2nd), \$250 for Sheriff: Programs, \$11,165 for Transportation Sales Tax: Roads Projects (1st), \$73,030 for Transportation Sales Tax: Roads Projects (2nd), and \$15,563 for Transportation Sales Tax: Transit (2nd) is not reflected in the FY 2021 budget.

Reconciliation	(Total Out)	Total In
Per Matrix	145,994	145,994
Unbudgeted Per Notes	(2,517)	(105,522)
FY 2021 Budgeted	143,477	40,472

FTEs BY FUNCTION

Throughout the budget document, the authorized positions or full-time equivalents (FTEs) are presented in several different ways: by Function - programmatic area of government; by Fund Type; and by Organization - governmental authority. Each format shows the 2,688.32 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 2021 Charleston County All Funds



Total FTEs: 2,688.32

Source	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
General Govt	502.01	508.52	515.02	519.06	4.04	0.8
Judicial	351.31	360.00	361.01	358.01	(3.00)	(0.8)
Public Safety	1,329.24	1,327.26	1,325.25	1,316.25	(9.00)	(0.7)
Public Works	312.50	326.35	326.95	326.95	0.00	0.0
Health/Welfare	162.71	155.35	155.75	155.75	0.00	0.0
Culture/Recreation	2.20	2.20	2.20	2.30	0.10	4.5
Economic Develop.	10.00	10.00	10.00	10.00	0.00	0.0
Total FTEs	2,669.97	2,689.67	2,696.18	2,688.32	(7.86)	(0.3)

Charleston County, South Carolina
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
 Fiscal Year 2021 Approved

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	14.00							14.00
Administrator	7.20							7.20
Assessor	62.00							62.00
Auditor	32.00							32.00
Awendaw McClellanville Fire			29.00					29.00
Budget	7.00							7.00
Building Inspections			30.00					30.00
Clerk of Court		60.00						60.00
Community Development	1.90				4.10			6.00
Consolidated Dispatch			170.00					170.00
Contracts & Procurement	19.00							19.00
Coroner		19.00						19.00
DAODAS					120.50			120.50
Deputy Admin Comm Svs	3.00							3.00
Deputy Admin Finance	6.00							6.00
Deputy Admin General Svs	4.00							4.00
Deputy Admin Public Safety	3.00							3.00
Deputy Admin Public Svs	3.00							3.00
Economic Development							10.00	10.00
Elections/Voter Registration	14.00							14.00
Emergency Management			7.00					7.00
Emergency Medical Svs			216.00					216.00
Environmental Management				112.10				112.10
Facilities Management	121.75				2.00			123.75
Finance	12.00							12.00
Fleet Operations	32.25							32.25
Greenbelt Programs						2.30		2.30
Human Resources	25.00							25.00
Internal Auditor	3.00							3.00
Legal	9.56							9.56
Legislative Delegation	3.00							3.00
Magistrate Courts		72.51						72.51
Master-In-Equity		7.00						7.00
Nondepartmental	0.00							0.00
Planning and Zoning	24.40							24.40
Probate Courts		22.50						22.50
Public Defender		65.00						65.00
Public Works				214.85	24.15			239.00
Register of Deeds	27.00							27.00
Revenue Collections	26.00							26.00
Safety and Risk Management	6.00							6.00
Sheriff			864.25					864.25
Solicitor		112.00						112.00
Technology Services	29.00							29.00
Treasurer	24.00							24.00
Veterans Affairs					5.00			5.00
Total FTEs	519.06	358.01	1,316.25	326.95	155.75	2.30	10.00	2,688.32

Charleston County, South Carolina
 Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
 Fiscal Year 2021 Approved

Organization	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
County Council	14.00					14.00
Administrator	7.20					7.20
Assessor	62.00					62.00
Auditor	32.00					32.00
Awendaw McClellanville Fire Department		29.00				29.00
Budget	7.00					7.00
Building Inspections	30.00					30.00
Clerk of Court	54.92	5.08				60.00
Community Development	1.90	4.10				6.00
Consolidated Dispatch	157.75			12.25		170.00
Contracts & Procurement	15.00				4.00	19.00
Coroner	18.00	1.00				19.00
DAODAS				120.50		120.50
Deputy Admin Community Services	3.00					3.00
Deputy Admin Finance	6.00					6.00
Deputy Admin General Services	4.00					4.00
Deputy Admin Public Safety	3.00					3.00
Deputy Admin Public Services	3.00					3.00
Economic Development		10.00				10.00
Elections/Voter Registration	14.00					14.00
Emergency Management	5.50	1.50				7.00
Emergency Medical Service	216.00					216.00
Environmental Management				112.10		112.10
Facilities Management	94.95		3.00	20.05	5.75	123.75
Finance	12.00					12.00
Fleet Operations					32.25	32.25
Greenbelt Programs	0.25	2.05				2.30
Human Resources	24.00				1.00	25.00
Internal Auditor	3.00					3.00
Legal	9.56					9.56
Legislative Delegation	3.00					3.00
Magistrate Courts	71.51	1.00				72.51
Master-In-Equity	7.00					7.00
Nondepartmental	0.00					0.00
Planning and Zoning	24.40					24.40
Probate Courts	22.50					22.50
Public Defender		65.00				65.00
Public Works	212.00	27.00				239.00
Register of Deeds	27.00					27.00
Revenue Collections	6.00			20.00		26.00
Safety and Risk Management	1.25				4.75	6.00
Sheriff	839.25	25.00				864.25
Solicitor	70.35	41.65				112.00
Technology Services	13.00			2.50	13.50	29.00
Treasurer	24.00					24.00
Veterans Affairs	5.00					5.00
Total FTEs	2,124.29	212.38	3.00	287.40	61.25	2,688.32

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

GENERAL FUND	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change
COUNCIL AGENCIES					
County Council	12.00	12.00	14.00	14.00	-
Internal Auditor	2.00	2.00	2.00	3.00	1.00
Legal	7.11	8.42	9.42	9.56	0.14
Subtotal	<u>21.11</u>	<u>22.42</u>	<u>25.42</u>	<u>26.56</u>	<u>1.14</u>
ELECTED OFFICIALS					
Auditor	32.00	32.00	32.00	32.00	-
Clerk of Court	52.92	56.92	56.92	54.92	(2.00)
Coroner	15.00	15.00	18.00	18.00	-
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	21.80	22.50	22.50	22.50	-
Register of Deeds	27.00	27.00	27.00	27.00	-
Sheriff: Detention Center	439.00	430.00	430.00	420.00	(10.00)
Sheriff: Law Enforcement	359.00	374.00	376.00	377.00	1.00
Sheriff: School Crossing Guards	49.74	42.25	42.25	42.25	-
Solicitor	70.14	70.23	69.23	70.35	1.12
Treasurer	24.00	24.00	24.00	24.00	-
Subtotal	<u>1,093.60</u>	<u>1,096.90</u>	<u>1,100.90</u>	<u>1,091.02</u>	<u>(9.88)</u>
APPOINTED OFFICIALS					
Elections and Voter Registration	14.00	14.00	14.00	14.00	-
Master-In-Equity	8.00	8.00	7.00	7.00	-
Veterans Affairs	5.00	5.00	5.00	5.00	-
Subtotal	<u>27.00</u>	<u>27.00</u>	<u>26.00</u>	<u>26.00</u>	<u>-</u>
COUNTY ADMINISTRATOR					
County Administrator	8.80	7.74	7.30	7.20	(0.10)
Non-Departmental	1.00	2.00	-	-	-
Subtotal	<u>9.80</u>	<u>9.74</u>	<u>7.30</u>	<u>7.20</u>	<u>(0.10)</u>
DEPUTY ADMIN COMMUNITY SERVICES					
Deputy Administrator Community Services	3.00	3.00	3.00	3.00	-
Community Development: Administration	1.90	1.90	1.90	1.90	-
Greenbelt Programs	-	0.25	0.25	0.25	-
Magistrate Courts	71.51	71.51	71.51	71.51	-
Subtotal	<u>76.41</u>	<u>76.66</u>	<u>76.66</u>	<u>76.66</u>	<u>-</u>

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

GENERAL FUND (continued)	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change
DEPUTY ADMINISTRATOR FINANCE					
Deputy Administrator Finance	4.00	5.00	6.00	6.00	-
Assessor	62.00	62.00	62.00	62.00	-
Budget	8.00	7.00	7.00	7.00	-
Contracts & Procurement	16.00	15.00	15.00	15.00	-
Finance	12.00	12.00	12.00	12.00	-
Human Resources	20.00	20.06	24.00	24.00	-
Revenue Collections: Delinquent Tax	6.00	6.00	6.00	6.00	-
Subtotal	<u>128.00</u>	<u>127.06</u>	<u>132.00</u>	<u>132.00</u>	<u>-</u>
DEPUTY ADMIN GENERAL SERVICES					
Deputy Administrator General Services	3.00	3.00	4.00	4.00	-
Building Inspections	27.00	29.00	30.00	30.00	-
Facilities Management	92.70	97.20	95.20	94.95	(0.25)
Planning & Zoning	24.20	24.40	24.40	24.40	-
Safety & Risk Management: Risk Mgmt.	0.80	1.25	1.25	1.25	-
Technology Services	13.00	12.00	12.00	12.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	<u>161.70</u>	<u>167.85</u>	<u>167.85</u>	<u>167.60</u>	<u>(0.25)</u>
DEPUTY ADMIN PUBLIC SAFETY					
Deputy Administrator Public Safety	-	-	3.00	3.00	-
Consolidated Dispatch	160.25	161.25	157.75	157.75	-
Emergency Mgmt: Emergency Prep.	5.62	5.38	5.50	5.50	-
Emergency Medical Services	216.00	216.00	216.00	216.00	-
Subtotal	<u>381.87</u>	<u>382.63</u>	<u>382.25</u>	<u>382.25</u>	<u>-</u>
DEPUTY ADMIN PUBLIC SERVICES					
Deputy Administrator Public Services	4.00	4.00	3.00	3.00	-
Public Works: Administration	11.00	11.00	13.50	13.50	-
Public Works: Asset Management	2.00	5.00	11.00	11.00	-
Public Works: Engineering	12.75	13.75	31.50	31.50	-
Public Works: Field Operations	128.50	128.70	128.00	128.00	-
Public Works: Mosquito Control	28.50	28.30	28.00	28.00	-
Transportation Development	21.95	23.40	-	-	-
Subtotal	<u>208.70</u>	<u>214.15</u>	<u>215.00</u>	<u>215.00</u>	<u>-</u>
Total GENERAL FUND	<u>2,108.19</u>	<u>2,124.40</u>	<u>2,133.38</u>	<u>2,124.29</u>	<u>(9.09)</u>

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

SPECIAL REVENUE FUNDS	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	6.08	6.08	6.08	5.08	(1.00)
Coroner: Forensic Improvement Grant	-	1.00	1.00	1.00	-
Sheriff: Domestic Violence Grant	1.00	1.00	-	-	-
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: Programs	4.00	2.00	2.00	2.00	-
Sheriff: MacArthur Foundation Grant	15.00	13.00	14.00	14.00	-
Sheriff: Traffic Svcs/Speed Enforce Grant	2.00	2.00	2.00	2.00	-
Sheriff: Victim Advocate Grant	4.00	4.00	4.00	4.00	-
Sheriff: Victim's Bill of Rights	4.00	4.00	2.00	2.00	-
Solicitor: Alcohol Education Program	1.50	1.50	1.50	1.30	(0.20)
Solicitor: Criminal Domestic Violence Approp	1.00	1.00	1.00	1.00	-
Solicitor: Drug Court	0.65	0.65	0.65	0.65	-
Solicitor: DUI State Appropriation	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	3.17	3.09	3.09	2.09	(1.00)
Solicitor: Formula Justice Assistant Grant	1.00	1.00	1.00	1.00	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	2.00	-
Solicitor: Pretrial Intervention	4.30	4.30	4.30	4.50	0.20
Solicitor: State Appropriation	12.04	13.04	13.03	12.91	(0.12)
Solicitor: Traffic Education Program	0.20	0.20	0.20	0.20	-
Solicitor: Victim's Bill of Rights	2.00	2.00	2.00	2.00	-
Solicitor: Victim's Bill of Rights: Local Govts	1.00	1.00	1.00	1.00	-
Solicitor: Victim's of Crime Act Grant	7.00	8.00	8.00	8.00	-
Solicitor: Victim-Witness State Approp	1.00	1.00	1.00	1.00	-
Solicitor: Violence Against Women Grant	1.00	1.00	1.00	1.00	-
Solicitor: Violent Crime Prosecution	1.00	1.00	1.00	1.00	-
Solicitor: Worthless Check	1.00	1.00	1.00	1.00	-
Subtotal	<u>77.94</u>	<u>76.85</u>	<u>74.85</u>	<u>72.73</u>	<u>(2.12)</u>
APPOINTED OFFICIALS					
Public Defender: Berkeley County	13.00	14.00	14.00	14.00	-
Public Defender: Charleston County	<u>51.00</u>	<u>51.00</u>	<u>51.00</u>	<u>51.00</u>	<u>-</u>
Subtotal	<u>64.00</u>	<u>65.00</u>	<u>65.00</u>	<u>65.00</u>	<u>-</u>
COUNTY ADMINISTRATOR					
Economic Development	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>-</u>
Subtotal	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>-</u>

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

SPECIAL REVENUE FUNDS (continued)	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
Community Dev: Urban Entitlement Funds	5.10	5.10	4.10	4.10	-
Greenbelt Programs (1st TST)	2.20	1.95	1.95	2.05	0.10
Magistrate Courts: Vict. Bill of Rights	1.00	1.00	1.00	1.00	-
Subtotal	<u>8.30</u>	<u>8.05</u>	<u>7.05</u>	<u>7.15</u>	<u>0.10</u>
DEPUTY ADMIN PUBLIC SAFETY					
Awendaw McClellanville Fire Department	29.13	29.13	29.00	29.00	-
Emergency Mgmt: Hazardous Materials	1.25	1.50	1.50	1.50	-
Subtotal	<u>30.38</u>	<u>30.63</u>	<u>30.50</u>	<u>30.50</u>	<u>-</u>
DEPUTY ADMIN PUBLIC SERVICES					
Public Works - Roads Program (1st TST)	8.36	3.60	2.85	2.85	-
Public Works: Stormwater	23.25	25.25	24.15	24.15	-
Subtotal	<u>31.61</u>	<u>28.85</u>	<u>27.00</u>	<u>27.00</u>	<u>-</u>
Total SPECIAL REVENUE FUNDS	<u>222.23</u>	<u>219.37</u>	<u>214.40</u>	<u>212.38</u>	<u>(2.02)</u>
CAPITAL PROJECT FUNDS					
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Project Management	3.00	3.00	3.00	3.00	-
Subtotal	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>
Total CAPITAL PROJECT FUNDS	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>

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

ENTERPRISE FUNDS	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change
DEPUTY ADMIN COMMUNITY SERVICES					
DAODAS: Administration	15.80	16.80	15.80	16.80	1.00
DAODAS: Adolescent Services	3.60	3.20	3.20	3.20	-
DAODAS: Adult Services	11.40	6.40	6.40	6.33	(0.07)
DAODAS: BCBS of SC Foundation Grant	-	-	1.00	1.00	-
DAODAS: Bedded Services	4.50	4.50	4.50	5.00	0.50
DAODAS: Comm Prevention Services	2.25	2.75	2.70	2.60	(0.10)
DAODAS: Criminal Justice	8.80	8.80	8.45	8.38	(0.07)
DAODAS: Detention Outpatient	5.40	5.20	5.20	5.13	(0.07)
DAODAS: ECHO Opioid Response Grant	-	-	1.00	1.00	-
DAODAS: Drug Court Services	-	3.20	3.20	3.10	(0.10)
DAODAS: Medical Asst/Nurse Prac Grant	-	-	1.50	1.50	-
DAODAS: Medical Services	2.25	2.25	2.25	2.35	0.10
DAODAS: MUSC Mat Accessed Ed Grant	3.00	3.00	2.00	-	(2.00)
DAODAS: New Life Unit	5.65	5.50	5.50	6.00	0.50
DAODAS: Opioid Treatment Services	10.65	12.65	13.65	13.78	0.13
DAODAS: SBIRT Grant	3.00	-	-	-	-
DAODAS: Sobering Services	5.00	5.00	5.00	5.00	-
DAODAS: Sobering Services Grant	3.00	2.00	2.00	2.00	-
DAODAS: Support Services	26.50	27.70	27.75	27.75	-
DAODAS: Therapeutic Child Care	3.50	3.50	3.50	3.65	0.15
DAODAS: Women's Services	5.70	5.55	5.90	5.93	0.03
Subtotal	<u>120.00</u>	<u>118.00</u>	<u>120.50</u>	<u>120.50</u>	<u>-</u>
DEPUTY ADMINISTRATOR FINANCE					
Revenue Collections	20.00	20.00	20.00	20.00	-
Subtotal	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>-</u>
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: DAODAS	1.00	2.00	2.00	2.00	-
Facilities Management: Parking Garages	17.30	17.80	17.80	18.05	0.25
Tech Services: Radio Communications	2.50	2.50	2.50	2.50	-
Subtotal	<u>20.80</u>	<u>22.30</u>	<u>22.30</u>	<u>22.55</u>	<u>0.25</u>
DEPUTY ADMIN PUBLIC SAFETY					
Consolidated Dispatch: Emergency 911	9.25	9.75	10.25	10.25	-
Consolidated Dispatch: Fire & Agency Costs	2.00	2.00	2.00	2.00	-
Subtotal	<u>11.25</u>	<u>11.75</u>	<u>12.25</u>	<u>12.25</u>	<u>-</u>

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

ENTERPRISE FUNDS (continued)	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change
DEPUTY ADMIN PUBLIC SERVICES					
Environ Mgmt (EM) - Administration	12.00	12.00	11.50	11.50	-
EM - Bees Ferry Landfill Conv Ctr	7.00	9.00	9.00	9.00	-
EM - Commercial Collections	8.00	8.00	8.00	8.00	-
EM - Compost & Mulch Operations	10.00	10.00	9.00	11.00	2.00
EM - Convenience Centers	24.00	24.00	24.00	24.00	-
EM - Curbside Collection	22.00	26.00	26.00	26.00	-
EM - Landfill Operations	16.00	15.00	14.00	13.00	(1.00)
EM - Litter Control	0.80	1.60	1.60	1.60	-
EM - Materials Recovery Facility	8.00	7.00	9.00	8.00	(1.00)
Subtotal	<u>107.80</u>	<u>112.60</u>	<u>112.10</u>	<u>112.10</u>	<u>-</u>
Total ENTERPRISE FUNDS	<u>279.85</u>	<u>284.65</u>	<u>287.15</u>	<u>287.40</u>	<u>0.25</u>
INTERNAL SERVICE FUNDS					
DEPUTY ADMINISTRATOR FINANCE					
Contracts & Procurement: Central Parts Whs	4.00	4.00	4.00	4.00	-
Human Resources: Employee Benefits	1.00	1.00	1.00	1.00	-
Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>
DEPUTY ADMIN GENERAL SERVICES					
Facilities Management: Office Services	6.00	5.75	5.75	5.75	-
Safety & Risk: Safety/Workers' Comp.	4.20	4.75	4.75	4.75	-
Technology Services: Records Management	8.00	9.00	9.00	9.00	-
Technology Services: Telecommunications	4.50	4.50	4.50	4.50	-
Subtotal	<u>22.70</u>	<u>24.00</u>	<u>24.00</u>	<u>24.00</u>	<u>-</u>
DEPUTY ADMIN PUBLIC SERVICES					
Fleet Operations	29.00	29.25	29.25	32.25	3.00
Subtotal	<u>29.00</u>	<u>29.25</u>	<u>29.25</u>	<u>32.25</u>	<u>3.00</u>
Total INTERNAL SERVICE FUNDS	<u>56.70</u>	<u>58.25</u>	<u>58.25</u>	<u>61.25</u>	<u>3.00</u>
Total Positions GENERAL FUND	2,108.19	2,124.40	2,133.38	2,124.29	(9.09)
Total Positions OTHER FUNDS	<u>561.78</u>	<u>565.27</u>	<u>562.80</u>	<u>564.03</u>	<u>1.23</u>
Total Positions ALL FUNDS	<u><u>2,669.97</u></u>	<u><u>2,689.67</u></u>	<u><u>2,696.18</u></u>	<u><u>2,688.32</u></u>	<u><u>(7.86)</u></u>

Charleston County, South Carolina
All Funds
Fund Statement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 41,662,672	\$ 96,378,563	\$125,744,383	\$125,744,383	\$116,115,316
Revenues:					
Property Tax	159,543,641	168,132,378	174,727,656	176,540,356	188,567,307
Sales Tax	196,128,653	206,872,022	211,428,000	191,700,000	183,210,000
Licenses and Permits	6,106,252	7,042,144	6,657,850	6,184,650	5,186,000
Intergovernmental	40,107,617	44,686,474	42,037,541	42,195,822	44,843,197
Charges and Fees	137,013,313	145,270,254	129,476,960	123,908,362	127,540,359
Fines and Forfeitures	2,032,774	2,032,863	1,600,500	1,310,711	1,362,500
Interest	4,339,217	8,712,196	4,416,194	4,307,300	853,500
Miscellaneous	7,403,444	4,505,264	5,454,163	8,342,535	7,779,760
Leases and Rent	688,484	841,999	827,028	730,981	702,949
Debt Proceeds	14,474,159	-	2,556,694	13,875,047	-
Subtotal	<u>567,837,554</u>	<u>588,095,594</u>	<u>579,182,586</u>	<u>569,095,764</u>	<u>560,045,572</u>
Interfund Transfer In	<u>32,698,259</u>	<u>41,384,127</u>	<u>37,251,584</u>	<u>37,929,407</u>	<u>40,472,117</u>
Total Available	<u>642,198,485</u>	<u>725,858,284</u>	<u>742,178,553</u>	<u>732,769,554</u>	<u>716,633,005</u>
Expenditures:					
Personnel	173,228,405	182,912,890	195,845,033	195,380,357	199,180,808
Operating	236,527,802	242,746,062	224,169,106	217,286,281	231,814,983
Capital	6,184,870	5,930,713	15,483,047	23,868,457	2,616,265
Debt Service	65,061,417	75,276,657	75,102,467	75,059,737	98,509,965
Subtotal	<u>481,002,494</u>	<u>506,866,322</u>	<u>510,599,653</u>	<u>511,594,832</u>	<u>532,122,021</u>
Interfund Transfer Out	<u>64,817,428</u>	<u>93,247,579</u>	<u>107,305,811</u>	<u>105,059,406</u>	<u>143,477,408</u>
Total Disbursements	<u>545,819,922</u>	<u>600,113,901</u>	<u>617,905,464</u>	<u>616,654,238</u>	<u>675,599,429</u>
Nonspendable	76,881,346	77,997,462	77,997,462	77,997,462	77,997,462
Restricted: External	(261,783,218)	(284,469,217)	(284,131,075)	(272,546,058)	(284,371,883)
Restricted: Internal	219,376,813	257,134,331	256,826,859	248,326,095	193,725,744
Available	<u>61,903,622</u>	<u>75,081,807</u>	<u>73,579,843</u>	<u>62,337,817</u>	<u>53,682,253</u>
Ending Balance, June 30	<u>\$ 96,378,563</u>	<u>\$125,744,383</u>	<u>\$124,273,089</u>	<u>\$116,115,316</u>	<u>\$ 41,033,576</u>

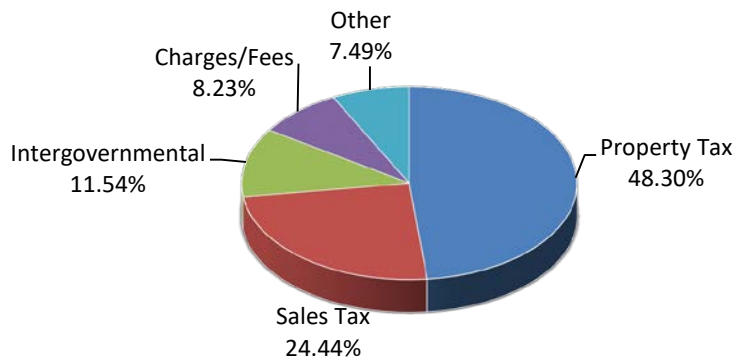
Charleston County, South Carolina
Fund Statement by Fund Type

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
Beginning Balance, July 1	\$ 79,333,545	\$ 37,372,666	\$ 135,540,374	\$ 65,834,661	\$ (201,965,930)
Revenues:					
Property Tax	120,742,000	26,519,000	41,306,307	-	-
Sales Tax	61,100,000	-	122,110,000	-	-
Licenses and Permits	4,966,000	-	220,000	-	-
Intergovernmental	28,852,777	97,127	7,110,363	8,782,930	-
Charges and Fees	20,571,207	-	3,716,000	47,385,210	55,867,942
Fines and Forfeitures	1,087,500	-	275,000	-	-
Interest	251,000	46,000	297,000	136,500	123,000
Miscellaneous	4,063,832	171,428	632,500	2,892,000	20,000
Leases and Rent	136,899	-	-	566,050	-
Debt Proceeds	-	-	-	-	-
Subtotal	<u>241,771,215</u>	<u>26,833,555</u>	<u>175,667,170</u>	<u>59,762,690</u>	<u>56,010,942</u>
Interfund Transfer In	<u>3,958,911</u>	<u>18,496,276</u>	<u>15,529,943</u>	<u>2,486,987</u>	<u>-</u>
Total Available	<u>325,063,671</u>	<u>82,702,497</u>	<u>326,737,487</u>	<u>128,084,338</u>	<u>(145,954,988)</u>
Expenditures:					
General Government	70,683,701	-	11,053,500	8,218,664	57,035,315
Judicial	22,857,925	-	10,573,516	-	-
Public Safety	108,976,914	-	5,130,059	4,959,380	-
Public Works	13,078,655	-	9,120,255	35,611,781	-
Health/Welfare	4,327,289	-	-	11,922,301	-
Culture/Recreation	24,578,460	-	10,988,845	-	-
Education	-	-	7,822,303	-	-
Economic Development	-	-	15,732,963	-	-
Debt Service	-	54,706,460	41,455,511	3,288,224	-
Subtotal	<u>244,502,944</u>	<u>54,706,460</u>	<u>111,876,952</u>	<u>64,000,350</u>	<u>57,035,315</u>
Interfund Transfer Out	<u>5,473,304</u>	<u>11,318,353</u>	<u>125,886,407</u>	<u>799,344</u>	<u>-</u>
Total Disbursements	<u>249,976,248</u>	<u>66,024,813</u>	<u>237,763,359</u>	<u>64,799,694</u>	<u>57,035,315</u>
Nonspendable	913,882	-	382,970	62,816,749	13,883,861
Restricted: External	-	-	14,051,065	(35,656,317)	(262,766,631)
Restricted: Internal	56,662,708	16,677,684	55,867,888	22,952,327	41,565,137
Available	<u>17,510,833</u>	<u>-</u>	<u>18,672,205</u>	<u>13,171,885</u>	<u>4,327,330</u>
Ending Balance, June 30	<u>\$ 75,087,423</u>	<u>\$ 16,677,684</u>	<u>\$ 88,974,128</u>	<u>\$ 63,284,644</u>	<u>\$ (202,990,303)</u>

GENERAL FUNDS

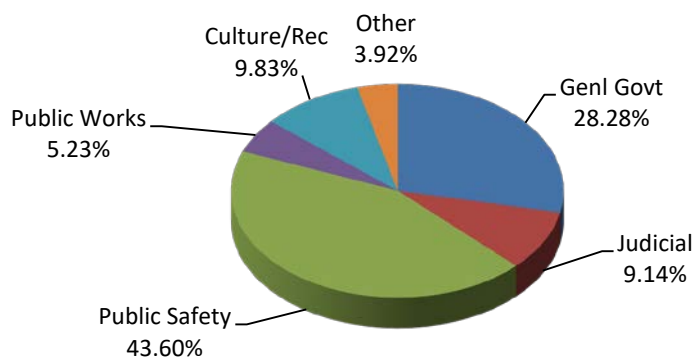
The General Fund is the general operating fund of the County and accounts for all financial resources except those required to be accounted for in other funds. The graphs below present an overall summary of the General Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2021 Charleston County General Fund



Total Available Budgeted: \$249,976,248

WHERE IT GOES... FY 2021 Charleston County General Fund



Total Uses: \$249,976,248

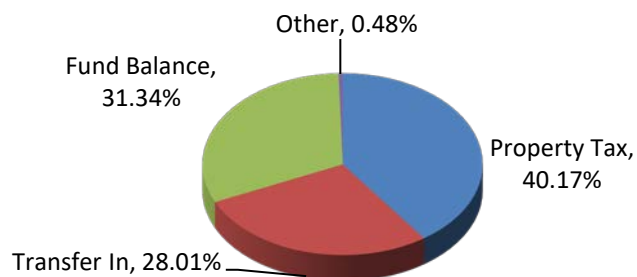
Charleston County, South Carolina
General Fund
Fund Statement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 73,463,223	\$ 83,119,146	\$ 96,419,681	\$ 96,419,681	\$ 79,333,545
Revenues:					
Property Tax	100,836,131	105,368,762	108,174,000	108,451,000	120,742,000
Sales Tax	63,570,674	67,064,286	69,100,000	63,600,000	61,100,000
Licenses and Permits	5,885,440	6,812,455	6,427,850	5,964,650	4,966,000
Intergovernmental	25,485,815	28,704,638	28,312,258	28,546,123	28,852,777
Charges and Fees	22,979,908	26,201,257	23,639,468	22,367,468	20,571,207
Fines and Forfeitures	1,390,873	1,223,730	1,306,500	1,012,000	1,087,500
Interest	1,162,236	2,438,794	1,257,250	1,255,300	251,000
Miscellaneous	6,030,637	3,009,862	3,544,729	3,747,563	4,063,832
Leases and Rentals	328,145	478,586	470,000	227,000	136,899
Subtotal	<u>227,669,859</u>	<u>241,302,370</u>	<u>242,232,055</u>	<u>235,171,104</u>	<u>241,771,215</u>
Interfund Transfer In	<u>3,977,761</u>	<u>5,399,380</u>	<u>4,468,533</u>	<u>4,287,201</u>	<u>3,958,911</u>
Total Available	<u>305,110,843</u>	<u>329,820,896</u>	<u>343,120,269</u>	<u>335,877,986</u>	<u>325,063,671</u>
Expenditures:					
Personnel	132,775,772	140,775,357	149,717,998	151,128,086	153,490,141
Operating	71,310,013	76,381,439	87,365,417	86,448,392	89,632,538
Capital	5,336,154	5,358,073	3,837,866	8,228,016	1,380,265
Subtotal	<u>209,421,939</u>	<u>222,514,869</u>	<u>240,921,281</u>	<u>245,804,494</u>	<u>244,502,944</u>
Interfund Transfer Out	<u>12,569,758</u>	<u>10,886,346</u>	<u>10,279,307</u>	<u>10,739,947</u>	<u>5,473,304</u>
Total Disbursements	<u>221,991,697</u>	<u>233,401,215</u>	<u>251,200,588</u>	<u>256,544,441</u>	<u>249,976,248</u>
Nonspendable	707,665	913,882	913,882	913,882	913,882
Restricted: Internal	68,874,732	72,902,363	68,402,363	61,538,060	56,662,708
Available	<u>13,536,749</u>	<u>22,603,436</u>	<u>22,603,436</u>	<u>16,881,603</u>	<u>17,510,833</u>
Ending Balance, June 30	<u>\$ 83,119,146</u>	<u>\$ 96,419,681</u>	<u>\$ 91,919,681</u>	<u>\$ 79,333,545</u>	<u>\$ 75,087,423</u>

DEBT SERVICE FUNDS

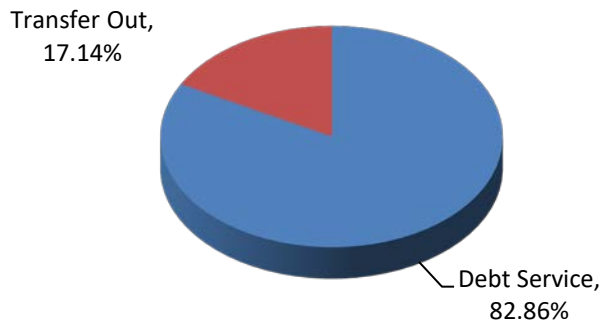
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM... FY 2021 Charleston County Debt Service Funds



Total Available Budgeted: \$66,024,813

WHERE IT GOES... FY 2021 Charleston County Debt Service Funds



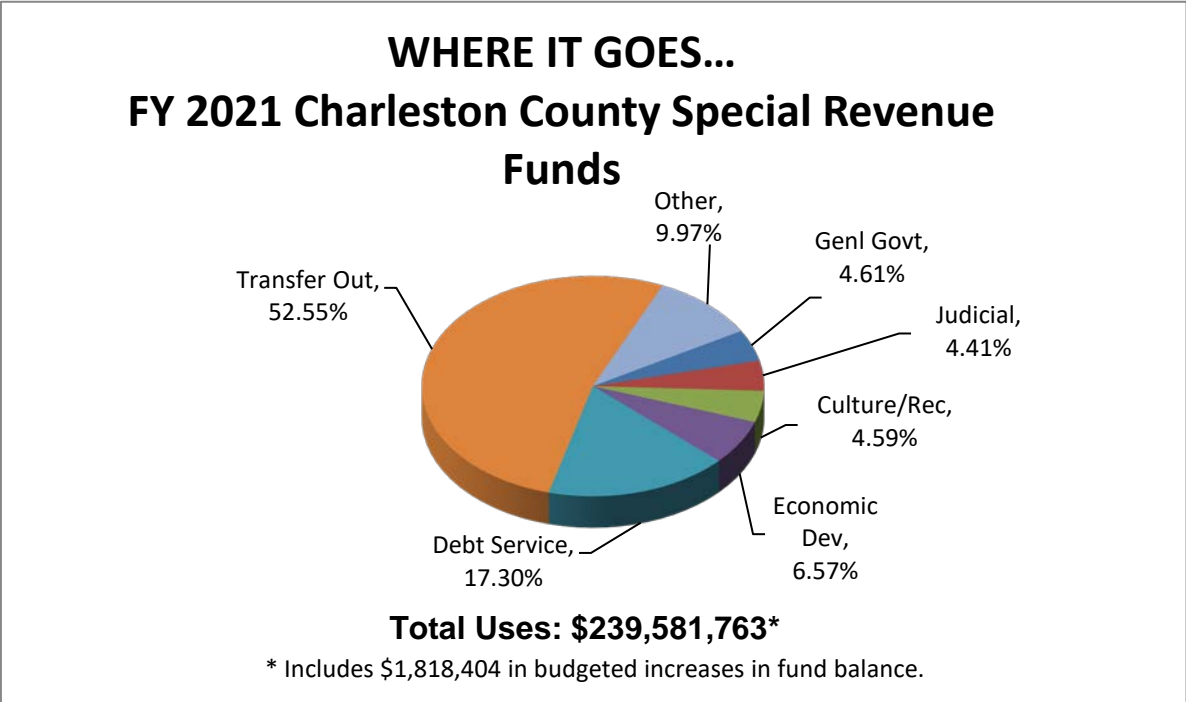
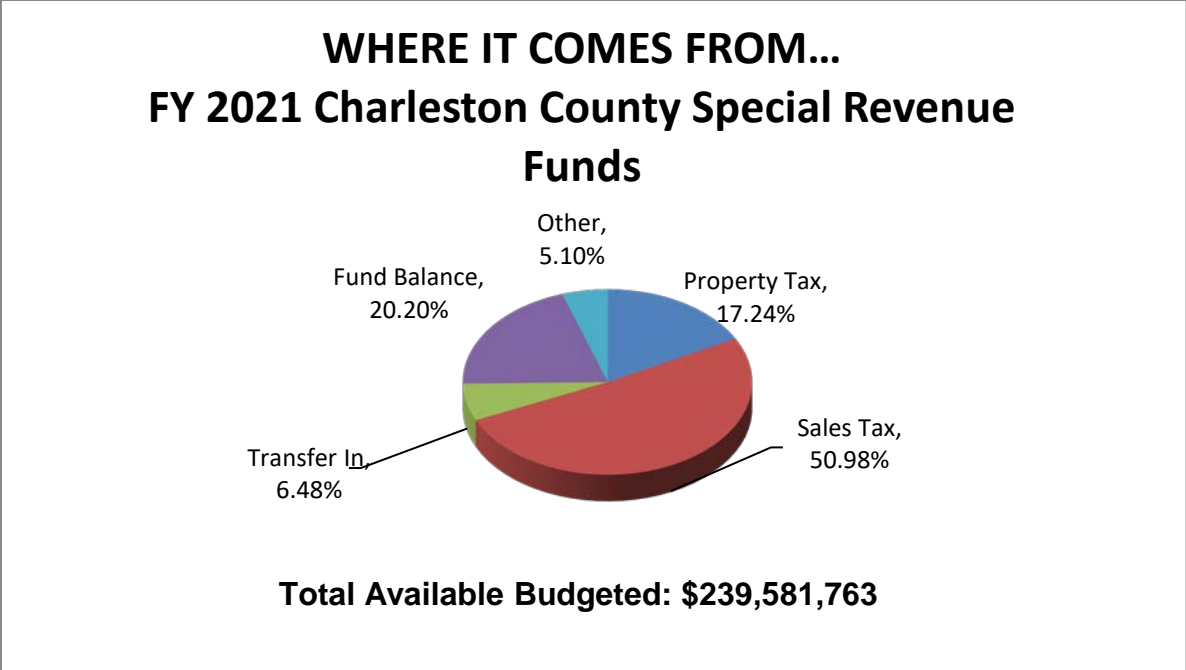
Total Uses: \$66,024,813

Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 18,067,985	\$ 31,798,957	\$ 26,196,819	\$ 26,196,819	\$ 37,372,666
Revenues:					
Property Tax	22,010,170	22,915,294	23,963,000	23,845,000	26,519,000
Intergovernmental	376,552	389,353	84,127	93,127	97,127
Interest	323,502	455,692	300,000	228,000	46,000
Miscellaneous	(2,206)	171,028	171,428	171,428	171,428
Debt Proceeds	14,474,159	-	2,556,694	13,875,047	-
Subtotal	<u>37,182,177</u>	<u>23,931,367</u>	<u>27,075,249</u>	<u>38,212,602</u>	<u>26,833,555</u>
Interfund Transfer In	<u>10,061,905</u>	<u>18,800,836</u>	<u>13,547,511</u>	<u>13,630,958</u>	<u>18,496,276</u>
Total Available	<u>65,312,067</u>	<u>74,531,160</u>	<u>66,819,579</u>	<u>78,040,379</u>	<u>82,702,497</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	77,842	86,514	82,000	82,000	90,000
Capital	-	-	-	-	-
Debt Service	<u>31,263,627</u>	<u>37,894,477</u>	<u>36,018,096</u>	<u>36,018,096</u>	<u>54,616,460</u>
Subtotal	<u>31,341,469</u>	<u>37,980,991</u>	<u>36,100,096</u>	<u>36,100,096</u>	<u>54,706,460</u>
Interfund Transfer Out	<u>2,171,641</u>	<u>10,353,350</u>	<u>4,567,617</u>	<u>4,567,617</u>	<u>11,318,353</u>
Total Disbursements	<u>33,513,110</u>	<u>48,334,341</u>	<u>40,667,713</u>	<u>40,667,713</u>	<u>66,024,813</u>
Restricted: External	12,364,273	2,010,923	-	11,318,353	-
Restricted: Internal	18,789,050	24,185,896	24,455,054	26,054,313	16,677,684
Available	<u>645,634</u>	<u>-</u>	<u>1,696,812</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 31,798,957</u>	<u>\$ 26,196,819</u>	<u>\$ 26,151,866</u>	<u>\$ 37,372,666</u>	<u>\$ 16,677,684</u>

SPECIAL REVENUE FUNDS

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



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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 188,134	\$ 805,048	\$ 2,063,102	\$ 2,063,102	\$ -
Revenues:					
Sales Tax	17,628,572	17,898,770	18,100,000	12,100,000	10,110,000
Interest	5,651	31,252	5,000	15,000	2,500
Subtotal	<u>17,634,223</u>	<u>17,930,022</u>	<u>18,105,000</u>	<u>12,115,000</u>	<u>10,112,500</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,390,881</u>	<u>571,102</u>
Total Available	<u>17,822,357</u>	<u>18,735,070</u>	<u>20,168,102</u>	<u>15,568,983</u>	<u>10,683,602</u>
Expenditures:					
Personnel	5,975,003	5,832,550	6,558,101	5,797,067	5,749,511
Operating	11,042,306	10,839,418	11,777,208	9,771,916	4,934,091
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>17,017,309</u>	<u>16,671,968</u>	<u>18,335,309</u>	<u>15,568,983</u>	<u>10,683,602</u>
Total Disbursements	<u>17,017,309</u>	<u>16,671,968</u>	<u>18,335,309</u>	<u>15,568,983</u>	<u>10,683,602</u>
Restricted: Internal Available	805,048	1,165,809	905,250	-	-
	<u>-</u>	<u>897,293</u>	<u>927,543</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 805,048</u>	<u>\$ 2,063,102</u>	<u>\$ 1,832,793</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 180 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 22,950
Revenues:					
Intergovernmental	119,307	207,942	125,000	58,000	43,000
Interest	4,548	2,946	-	1,500	-
Subtotal	<u>123,855</u>	<u>210,888</u>	<u>125,000</u>	<u>59,500</u>	<u>43,000</u>
Total Available	<u>123,855</u>	<u>210,888</u>	<u>125,000</u>	<u>59,500</u>	<u>65,950</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	94,140	176,741	95,000	9,900	40,050
Capital	-	-	-	-	-
Subtotal	<u>94,140</u>	<u>176,741</u>	<u>95,000</u>	<u>9,900</u>	<u>40,050</u>
Interfund Transfer Out	<u>29,715</u>	<u>34,147</u>	<u>30,000</u>	<u>26,650</u>	<u>25,900</u>
Total Disbursements	<u>123,855</u>	<u>210,888</u>	<u>125,000</u>	<u>36,550</u>	<u>65,950</u>
Restricted: Internal	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,950</u>	<u>-</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,950</u>	<u>\$ -</u>

Note: Refer to page 181 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 1,335,360	\$ 1,493,607	\$ 1,524,274	\$ 1,524,274	\$ 1,016,495
Revenues:					
Property Tax	2,197,495	2,173,969	2,191,000	2,191,000	2,182,000
Intergovernmental	125,375	214,424	177,778	177,778	146,943
Miscellaneous	720	-	-	-	-
Subtotal	<u>2,323,590</u>	<u>2,388,393</u>	<u>2,368,778</u>	<u>2,368,778</u>	<u>2,328,943</u>
Total Available	<u>3,658,950</u>	<u>3,882,000</u>	<u>3,893,052</u>	<u>3,893,052</u>	<u>3,345,438</u>
Expenditures:					
Personnel	1,579,336	1,621,904	1,710,717	1,775,717	1,817,391
Operating	307,309	323,116	530,551	568,417	942,239
Capital	278,698	114,706	65,500	65,423	-
Subtotal	<u>2,165,343</u>	<u>2,059,726</u>	<u>2,306,768</u>	<u>2,409,557</u>	<u>2,759,630</u>
Interfund Transfer Out	<u>-</u>	<u>298,000</u>	<u>467,000</u>	<u>467,000</u>	<u>-</u>
Total Disbursements	<u>2,165,343</u>	<u>2,357,726</u>	<u>2,773,768</u>	<u>2,876,557</u>	<u>2,759,630</u>
Restricted: Internal Available	568,368	775,401	237,411	430,687	-
	<u>925,239</u>	<u>748,873</u>	<u>881,873</u>	<u>585,808</u>	<u>585,808</u>
Ending Balance, June 30	<u>\$ 1,493,607</u>	<u>\$ 1,524,274</u>	<u>\$ 1,119,284</u>	<u>\$ 1,016,495</u>	<u>\$ 585,808</u>

Note: Refer to page 362 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 102,495	\$ 111,994	\$ 128,634	\$ 128,634	\$ 193,424
Revenues:					
Property Tax	203,186	199,271	255,300	255,300	249,000
Intergovernmental	14,978	19,128	16,555	16,555	14,225
Interest	-	2,591	-	-	-
Miscellaneous	(15)	-	-	-	-
Subtotal	<u>218,149</u>	<u>220,990</u>	<u>271,855</u>	<u>271,855</u>	<u>263,225</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,270</u>	<u>70,986</u>
Total Available	<u>320,644</u>	<u>332,984</u>	<u>400,489</u>	<u>414,759</u>	<u>527,635</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	<u>208,650</u>	<u>204,350</u>	<u>264,000</u>	<u>221,270</u>	<u>323,642</u>
Subtotal	<u>208,650</u>	<u>204,350</u>	<u>264,000</u>	<u>221,270</u>	<u>323,642</u>
Interfund Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>65</u>	<u>-</u>
Total Disbursements	<u>208,650</u>	<u>204,350</u>	<u>264,000</u>	<u>221,335</u>	<u>323,642</u>
Available	<u>111,994</u>	<u>128,634</u>	<u>136,489</u>	<u>193,424</u>	<u>203,993</u>
Ending Balance, June 30	<u><u>\$ 111,994</u></u>	<u><u>\$ 128,634</u></u>	<u><u>\$ 136,489</u></u>	<u><u>\$ 193,424</u></u>	<u><u>\$ 203,993</u></u>

Note: Refer to page 364 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 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ 200,000	\$ 123,000	\$ 123,000	\$ 100,000
Revenues:					
Intergovernmental	1,497,801	1,151,827	1,130,000	1,110,000	1,110,000
Subtotal	1,497,801	1,151,827	1,130,000	1,110,000	1,110,000
Total Available	1,497,801	1,351,827	1,253,000	1,233,000	1,210,000
Expenditures:					
Personnel	423,408	429,120	472,931	399,931	435,134
Operating	258,783	205,261	351,336	264,657	229,216
Capital	-	-	10,470	10,470	-
Subtotal	682,191	634,381	834,737	675,058	664,350
Interfund Transfer Out	615,610	594,446	418,263	457,942	445,650
Total Disbursements	1,297,801	1,228,827	1,253,000	1,133,000	1,110,000
Restricted: Internal	200,000	123,000	-	100,000	100,000
Ending Balance, June 30	<u>\$ 200,000</u>	<u>\$ 123,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Note: Refer to page 198 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 3,321,489	\$ 4,209,033	\$ 3,443,709	\$ 3,443,709	\$ 3,720,793
Revenues:					
Property Tax	3,348,858	3,756,483	3,725,193	4,110,000	3,745,000
Miscellaneous	11,500	52,499	5,000	5,000	5,000
Subtotal	<u>3,360,358</u>	<u>3,808,982</u>	<u>3,730,193</u>	<u>4,115,000</u>	<u>3,750,000</u>
Interfund Transfer In	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>6,683,847</u>	<u>8,018,015</u>	<u>7,173,902</u>	<u>7,558,709</u>	<u>7,470,793</u>
Expenditures:					
Personnel	1,074,655	1,107,629	1,166,489	1,161,489	1,178,460
Operating	1,400,159	3,148,159	3,480,209	2,676,427	3,312,229
Capital	<u>-</u>	<u>55,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>2,474,814</u>	<u>4,311,622</u>	<u>4,646,698</u>	<u>3,837,916</u>	<u>4,490,689</u>
Interfund Transfer Out	<u>-</u>	<u>262,684</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>2,474,814</u>	<u>4,574,306</u>	<u>4,646,698</u>	<u>3,837,916</u>	<u>4,490,689</u>
Restricted: Internal Available	1,096,290	572,628	181,205	740,689	-
	<u>3,112,743</u>	<u>2,871,081</u>	<u>2,345,999</u>	<u>2,980,104</u>	<u>2,980,104</u>
Ending Balance, June 30	<u>\$ 4,209,033</u>	<u>\$ 3,443,709</u>	<u>\$ 2,527,204</u>	<u>\$ 3,720,793</u>	<u>\$ 2,980,104</u>

Note: Refer to page 259 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 6,458,353	\$ 11,724,203	\$ 11,942,808	\$ 11,942,808	\$ 14,558,537
Revenues:					
Property Tax	20,059,181	22,389,133	24,553,658	25,781,034	24,283,007
Interest	14,984	28,687	-	-	-
Subtotal	<u>20,074,165</u>	<u>22,417,820</u>	<u>24,553,658</u>	<u>25,781,034</u>	<u>24,283,007</u>
Interfund Transfer In	<u>6,477,915</u>	<u>7,568,669</u>	<u>8,130,821</u>	<u>8,130,821</u>	<u>10,741,799</u>
Total Available	<u>33,010,433</u>	<u>41,710,692</u>	<u>44,627,287</u>	<u>45,854,663</u>	<u>49,583,343</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	10,329,354	11,914,878	11,213,663	12,016,375	11,242,274
Capital	-	-	-	-	-
Debt Service	<u>4,823,124</u>	<u>8,660,774</u>	<u>8,680,524</u>	<u>8,680,524</u>	<u>10,741,799</u>
Subtotal	<u>15,152,478</u>	<u>20,575,652</u>	<u>19,894,187</u>	<u>20,696,899</u>	<u>21,984,073</u>
Interfund Transfer Out	<u>6,133,752</u>	<u>9,192,232</u>	<u>10,441,227</u>	<u>10,599,227</u>	<u>13,655,205</u>
Total Disbursements	<u>21,286,230</u>	<u>29,767,884</u>	<u>30,335,414</u>	<u>31,296,126</u>	<u>35,639,278</u>
Restricted: External	<u>11,724,203</u>	<u>11,942,808</u>	<u>14,291,873</u>	<u>14,558,537</u>	<u>14,051,065</u>
Ending Balance, June 30	<u><u>\$ 11,724,203</u></u>	<u><u>\$ 11,942,808</u></u>	<u><u>\$ 14,291,873</u></u>	<u><u>\$ 14,558,537</u></u>	<u><u>\$ 13,944,065</u></u>

Note: Refer to page 260 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 120,695	\$ 167,952	\$ 194,048	\$ 194,048	\$ 59,883
Revenues:					
Licenses and Permits	220,812	229,689	230,000	220,000	220,000
Subtotal	220,812	229,689	230,000	220,000	220,000
Total Available	341,507	397,641	424,048	414,048	279,883
Expenditures:					
Personnel	128,250	158,707	178,508	175,508	178,591
Operating	45,305	44,886	57,607	57,407	47,445
Capital	-	-	-	-	-
Subtotal	173,555	203,593	236,115	232,915	226,036
Interfund Transfer Out	-	-	121,250	121,250	
Total Disbursements	173,555	203,593	357,365	354,165	226,036
Restricted: Internal Available	- 167,952	127,365 66,683	- 66,683	6,036 53,847	- 53,847
Ending Balance, June 30	\$ 167,952	\$ 194,048	\$ 66,683	\$ 59,883	\$ 53,847

Note: Refer to page 375 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 37,016	\$ 37,457	\$ 18,726	\$ 18,726	\$ 13,176
Revenues:					
Property Tax	147,220	131,587	143,000	150,500	150,000
Intergovernmental	1,846	2,023	100	100	100
Subtotal	<u>149,066</u>	<u>133,610</u>	<u>143,100</u>	<u>150,600</u>	<u>150,100</u>
Total Available	<u>186,082</u>	<u>171,067</u>	<u>161,826</u>	<u>169,326</u>	<u>163,276</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	148,625	152,341	156,150	156,150	160,054
Capital	-	-	-	-	-
Subtotal	<u>148,625</u>	<u>152,341</u>	<u>156,150</u>	<u>156,150</u>	<u>160,054</u>
Total Disbursements	<u>148,625</u>	<u>152,341</u>	<u>156,150</u>	<u>156,150</u>	<u>160,054</u>
Restricted: Internal Available	10,941 <u>26,516</u>	13,050 <u>5,676</u>	- <u>5,676</u>	9,954 <u>3,222</u>	- <u>3,222</u>
Ending Balance, June 30	<u>\$ 37,457</u>	<u>\$ 18,726</u>	<u>\$ 5,676</u>	<u>\$ 13,176</u>	<u>\$ 3,222</u>

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 8,511	\$ (425)	\$ -	\$ -	\$ -
Revenues:					
Property Tax	250,063	257,009	250,500	263,947	268,300
Intergovernmental	4,815	4,921	-	120	-
Subtotal	<u>254,878</u>	<u>261,930</u>	<u>250,500</u>	<u>264,067</u>	<u>268,300</u>
Total Available	<u>263,389</u>	<u>261,505</u>	<u>250,500</u>	<u>264,067</u>	<u>268,300</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	263,814	261,505	250,500	264,067	268,300
Capital	-	-	-	-	-
Subtotal	<u>263,814</u>	<u>261,505</u>	<u>250,500</u>	<u>264,067</u>	<u>268,300</u>
Total Disbursements	<u>263,814</u>	<u>261,505</u>	<u>250,500</u>	<u>264,067</u>	<u>268,300</u>
Available	<u>(425)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ (425)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 383 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ (726)	\$ 1,552	\$ 4,356	\$ 4,356	\$ 4,943
Revenues:					
Property Tax	10,260	10,786	8,000	8,575	7,000
Intergovernmental	18	18	-	12	-
Subtotal	<u>10,278</u>	<u>10,804</u>	<u>8,000</u>	<u>8,587</u>	<u>7,000</u>
Total Available	<u>9,552</u>	<u>12,356</u>	<u>12,356</u>	<u>12,943</u>	<u>11,943</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,000	8,000	8,000	8,000	8,000
Capital	-	-	-	-	-
Subtotal	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Disbursements	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Restricted: Internal Available	-	-	-	1,000	-
	<u>1,552</u>	<u>4,356</u>	<u>4,356</u>	<u>3,943</u>	<u>3,943</u>
Ending Balance, June 30	<u>\$ 1,552</u>	<u>\$ 4,356</u>	<u>\$ 4,356</u>	<u>\$ 4,943</u>	<u>\$ 3,943</u>

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 13,690,407	\$ 13,437,045	\$ 4,824,508	\$ 4,824,508	\$ 4,300,480
Revenues:					
Sales Tax	9,769,000	10,362,262	10,559,000	9,860,000	9,520,000
Intergovernmental	-	3,493	-	-	-
Interest	195,736	307,680	115,000	155,000	32,000
Subtotal	<u>9,964,736</u>	<u>10,673,435</u>	<u>10,674,000</u>	<u>10,015,000</u>	<u>9,552,000</u>
Total Available	<u>23,655,143</u>	<u>24,110,480</u>	<u>15,498,508</u>	<u>14,839,508</u>	<u>13,852,480</u>
Expenditures:					
Personnel	242,861	225,505	230,818	232,818	251,587
Operating	64,647	11,435	20,229	18,229	18,606
Capital	-	-	-	-	-
Debt Service	9,570,525	9,024,032	9,284,981	9,284,981	9,910,529
Subtotal	<u>9,878,033</u>	<u>9,260,972</u>	<u>9,536,028</u>	<u>9,536,028</u>	<u>10,180,722</u>
Interfund Transfer Out	<u>340,065</u>	<u>10,025,000</u>	<u>1,003,000</u>	<u>1,003,000</u>	<u>-</u>
Total Disbursements	<u>10,218,098</u>	<u>19,285,972</u>	<u>10,539,028</u>	<u>10,539,028</u>	<u>10,180,722</u>
Restricted: Internal Available	9,096,994	-	-	628,722	-
	<u>4,340,051</u>	<u>4,824,508</u>	<u>4,959,480</u>	<u>3,671,758</u>	<u>3,671,758</u>
Ending Balance, June 30	<u>\$ 13,437,045</u>	<u>\$ 4,824,508</u>	<u>\$ 4,959,480</u>	<u>\$ 4,300,480</u>	<u>\$ 3,671,758</u>

Note: Refer to page 290 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 996,804	\$ 1,781,198	\$ 3,048,451	\$ 3,048,451	\$ 2,431,451
Revenues:					
Sales Tax	5,746,470	6,095,448	6,211,000	5,800,000	5,600,000
Interest	47,924	196,805	23,000	99,000	21,000
Subtotal	<u>5,794,394</u>	<u>6,292,253</u>	<u>6,234,000</u>	<u>5,899,000</u>	<u>5,621,000</u>
Total Available	<u>6,791,198</u>	<u>8,073,451</u>	<u>9,282,451</u>	<u>8,947,451</u>	<u>8,052,451</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	10,000	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>5,000,000</u>	<u>5,025,000</u>	<u>6,516,000</u>	<u>6,516,000</u>	<u>5,514,000</u>
Total Disbursements	<u>5,010,000</u>	<u>5,025,000</u>	<u>6,516,000</u>	<u>6,516,000</u>	<u>5,514,000</u>
Restricted: Internal Available	-	282,000	-	-	-
	<u>1,781,198</u>	<u>2,766,451</u>	<u>2,766,451</u>	<u>2,431,451</u>	<u>2,538,451</u>
Ending Balance, June 30	<u>\$ 1,781,198</u>	<u>\$ 3,048,451</u>	<u>\$ 2,766,451</u>	<u>\$ 2,431,451</u>	<u>\$ 2,538,451</u>

Note: Refer to page 291 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 146,633	\$ 138,319	\$ 188,528	\$ 188,528	\$ 130,392
Interfund Transfer In	85,000	101,200	-	-	-
Total Available	<u>231,633</u>	<u>239,519</u>	<u>188,528</u>	<u>188,528</u>	<u>130,392</u>
Expenditures:					
Personnel	48,994	33,392	98,000	44,079	60,000
Operating	44,320	17,599	2,000	14,057	500
Capital	-	-	-	-	-
Subtotal	<u>93,314</u>	<u>50,991</u>	<u>100,000</u>	<u>58,136</u>	<u>60,500</u>
Total Disbursements	<u>93,314</u>	<u>50,991</u>	<u>100,000</u>	<u>58,136</u>	<u>60,500</u>
Restricted: External	42,075	-	-	-	-
Restricted: Internal	30,000	100,000	-	60,500	-
Available	<u>66,244</u>	<u>88,528</u>	<u>88,528</u>	<u>69,892</u>	<u>69,892</u>
Ending Balance, June 30	<u>\$ 138,319</u>	<u>\$ 188,528</u>	<u>\$ 88,528</u>	<u>\$ 130,392</u>	<u>\$ 69,892</u>

Note: Refer to page 316 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 79,590	\$ 103,965	\$ 86,205	\$ 86,205	\$ 75,000
Revenues:					
Fines and Forfeitures	42,834	24,923	24,000	24,000	24,000
Interest	1,268	2,098	1,000	1,000	1,000
Subtotal	44,102	27,021	25,000	25,000	25,000
Total Available	123,692	130,986	111,205	111,205	100,000
Expenditures:					
Personnel	-	28,965	11,205	11,205	-
Operating	19,727	15,816	100,000	25,000	100,000
Capital	-	-	-	-	-
Subtotal	19,727	44,781	111,205	36,205	100,000
Total Disbursements	19,727	44,781	111,205	36,205	100,000
Restricted: Internal Available	17,760 86,205	86,205 -	- -	75,000 -	- -
Ending Balance, June 30	\$ 103,965	\$ 86,205	\$ -	\$ 75,000	\$ -

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 153,296	\$ 156,960	\$ 515,196	\$ 515,196	\$ 517,492
Revenues:					
Fines and Forfeitures	3,664	358,236	-	2,296	-
Subtotal	3,664	358,236	-	2,296	-
Total Available	156,960	515,196	515,196	517,492	517,492
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	250,000	-	250,000
Capital	-	-	-	-	-
Subtotal	-	-	250,000	-	250,000
Total Disbursements	-	-	250,000	-	250,000
Restricted: Internal Available	-	250,000	-	250,000	-
	156,960	265,196	265,196	267,492	267,492
Ending Balance, June 30	\$ 156,960	\$ 515,196	\$ 265,196	\$ 517,492	\$ 267,492

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 343,562	\$ 389,460	\$ 398,486	\$ 398,486	\$ 421,139
Revenues:					
Intergovernmental	1,255,555	1,330,362	1,388,614	1,379,614	1,384,214
Charges and Fees	79,932	61,599	85,000	70,000	85,000
Fines and Forfeitures	(194)	(40)	-	-	-
Interest	5,364	9,169	5,000	4,000	1,000
Subtotal	<u>1,340,657</u>	<u>1,401,090</u>	<u>1,478,614</u>	<u>1,453,614</u>	<u>1,470,214</u>
Total Available	<u>1,684,219</u>	<u>1,790,550</u>	<u>1,877,100</u>	<u>1,852,100</u>	<u>1,891,353</u>
Expenditures:					
Personnel	1,058,725	1,189,959	1,290,031	1,208,031	1,276,082
Operating	215,962	202,105	241,136	222,930	292,362
Capital	20,072	-	-	-	-
Subtotal	<u>1,294,759</u>	<u>1,392,064</u>	<u>1,531,167</u>	<u>1,430,961</u>	<u>1,568,444</u>
Total Disbursements	<u>1,294,759</u>	<u>1,392,064</u>	<u>1,531,167</u>	<u>1,430,961</u>	<u>1,568,444</u>
Restricted: Internal Available	88,116 <u>301,344</u>	52,553 <u>345,933</u>	- <u>345,933</u>	98,230 <u>322,909</u>	- <u>322,909</u>
Ending Balance, June 30	<u>\$ 389,460</u>	<u>\$ 398,486</u>	<u>\$ 345,933</u>	<u>\$ 421,139</u>	<u>\$ 322,909</u>

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 1,099,765	\$ 1,167,392	\$ 919,402	\$ 919,402	\$ 739,689
Revenues:					
Intergovernmental	1,479,952	1,376,561	1,379,589	1,362,589	1,376,589
Charges and Fees	427,519	374,445	425,000	425,000	425,000
Fines and Forfeitures	(12,040)	(9,480)	-	-	-
Interest	17,309	26,192	14,000	13,000	2,500
Miscellaneous	2,888	-	-	-	-
Subtotal	<u>1,915,628</u>	<u>1,767,718</u>	<u>1,818,589</u>	<u>1,800,589</u>	<u>1,804,089</u>
Interfund Transfer In	<u>3,220,466</u>	<u>3,379,200</u>	<u>3,379,200</u>	<u>3,379,200</u>	<u>3,412,992</u>
Total Available	<u>6,235,859</u>	<u>6,314,310</u>	<u>6,117,191</u>	<u>6,099,191</u>	<u>5,956,770</u>
Expenditures:					
Personnel	4,355,876	4,499,538	4,590,350	4,609,350	4,628,297
Operating	712,591	671,287	759,652	750,152	732,631
Capital	-	224,083	-	-	-
Subtotal	<u>5,068,467</u>	<u>5,394,908</u>	<u>5,350,002</u>	<u>5,359,502</u>	<u>5,360,928</u>
Total Disbursements	<u>5,068,467</u>	<u>5,394,908</u>	<u>5,350,002</u>	<u>5,359,502</u>	<u>5,360,928</u>
Restricted: Internal Available	112,194	152,213	-	143,847	-
	<u>1,055,198</u>	<u>767,189</u>	<u>767,189</u>	<u>595,842</u>	<u>595,842</u>
Ending Balance, June 30	<u><u>\$ 1,167,392</u></u>	<u><u>\$ 919,402</u></u>	<u><u>\$ 767,189</u></u>	<u><u>\$ 739,689</u></u>	<u><u>\$ 595,842</u></u>

Note: Refer to page 250 for budget narrative related to this fund.

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

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2020 <u>Projected</u>	FY 2021 <u>Approved</u>
Beginning Balance, July 1	\$ 6,525,273	\$ 11,999,711	\$ 19,123,321	\$ 19,123,321	\$ 17,241,228
Revenues:					
Sales Tax	37,352,057	39,620,414	40,374,000	37,700,000	36,400,000
Interest	<u>564,940</u>	<u>911,563</u>	<u>151,000</u>	<u>457,000</u>	<u>96,000</u>
Subtotal	<u>37,916,997</u>	<u>40,531,977</u>	<u>40,525,000</u>	<u>38,157,000</u>	<u>36,496,000</u>
Interfund Transfer In	<u>-</u>	<u>621,000</u>	<u>1,148,000</u>	<u>1,148,000</u>	<u>-</u>
Total Available	<u>44,442,270</u>	<u>53,152,688</u>	<u>60,796,321</u>	<u>58,428,321</u>	<u>53,737,228</u>
Expenditures:					
Personnel	530,633	431,245	442,824	442,824	321,259
Operating	360,244	93,599	412,090	694,634	302,365
Capital	-	30,171	-	-	-
Debt Service	<u>19,174,689</u>	<u>19,476,512</u>	<u>20,031,275</u>	<u>20,031,275</u>	<u>20,469,541</u>
Subtotal	<u>20,065,566</u>	<u>20,031,527</u>	<u>20,886,189</u>	<u>21,168,733</u>	<u>21,093,165</u>
Interfund Transfer Out	<u>12,376,993</u>	<u>13,997,840</u>	<u>20,018,360</u>	<u>20,018,360</u>	<u>14,165,000</u>
Total Disbursements	<u>32,442,559</u>	<u>34,029,367</u>	<u>40,904,549</u>	<u>41,187,093</u>	<u>35,258,165</u>
Restricted: External	-	8,018,000	125,000	125,000	125,000
Restricted: Internal	1,386,363	1,482,544	1,482,544	1,200,000	-
Available	<u>10,613,348</u>	<u>9,622,777</u>	<u>18,284,228</u>	<u>15,916,228</u>	<u>18,354,063</u>
Ending Balance, June 30	<u>\$ 11,999,711</u>	<u>\$ 19,123,321</u>	<u>\$ 19,891,772</u>	<u>\$ 17,241,228</u>	<u>\$ 18,479,063</u>

Note: Refer to page 413 for budget narrative related to this fund.

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

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2020 <u>Projected</u>	FY 2021 <u>Approved</u>
Beginning Balance, July 1	\$ 6,080,502	\$ 21,060,759	\$ 43,076,529	\$ 43,076,529	\$ 59,890,529
Revenues:					
Sales Tax	35,053,469	37,182,235	37,890,000	35,380,000	34,160,000
Interest	<u>272,788</u>	<u>1,090,535</u>	<u>742,000</u>	<u>546,000</u>	<u>121,000</u>
Subtotal	<u>35,326,257</u>	<u>38,272,770</u>	<u>38,632,000</u>	<u>35,926,000</u>	<u>34,281,000</u>
Total Available	<u>41,406,759</u>	<u>59,333,529</u>	<u>81,708,529</u>	<u>79,002,529</u>	<u>94,171,529</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	220,000	-	-	-	-
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>20,126,000</u>	<u>16,257,000</u>	<u>19,112,000</u>	<u>19,112,000</u>	<u>73,030,000</u>
Total Disbursements	<u>20,346,000</u>	<u>16,257,000</u>	<u>19,112,000</u>	<u>19,112,000</u>	<u>73,030,000</u>
Restricted: Internal	<u>21,060,759</u>	<u>43,076,529</u>	<u>62,596,529</u>	<u>59,890,529</u>	<u>21,141,529</u>
Ending Balance, June 30	<u>\$ 21,060,759</u>	<u>\$ 43,076,529</u>	<u>\$ 62,596,529</u>	<u>\$ 59,890,529</u>	<u>\$ 21,141,529</u>

Note: Refer to page 414 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 3,068,160	\$ 3,892,680	\$ 5,167,931	\$ 5,167,931	\$ 5,759,184
Revenues:					
Intergovernmental	882,699	883,715	878,500	1,015,000	1,008,500
Charges and Fees	2,974,309	3,017,915	2,782,000	2,780,000	2,736,000
Interest	44,364	101,672	-	-	-
Subtotal	<u>3,901,372</u>	<u>4,003,302</u>	<u>3,660,500</u>	<u>3,795,000</u>	<u>3,744,500</u>
Total Available	<u>6,969,532</u>	<u>7,895,982</u>	<u>8,828,431</u>	<u>8,962,931</u>	<u>9,503,684</u>
Expenditures:					
Personnel	1,791,206	1,767,272	2,008,185	2,008,185	1,912,597
Operating	832,015	923,982	1,863,737	1,195,562	6,589,034
Capital	453,631	-	-	-	-
Subtotal	<u>3,076,852</u>	<u>2,691,254</u>	<u>3,871,922</u>	<u>3,203,747</u>	<u>8,501,631</u>
Interfund Transfer Out	-	36,797	-	-	-
Total Disbursements	<u>3,076,852</u>	<u>2,728,051</u>	<u>3,871,922</u>	<u>3,203,747</u>	<u>8,501,631</u>
Nonspendable	395,928	382,970	382,970	382,970	382,970
Restricted: Internal	3,496,752	3,528,602	3,317,180	5,376,214	619,083
Available	-	1,256,359	1,256,359	-	-
Ending Balance, June 30	<u>\$ 3,892,680</u>	<u>\$ 5,167,931</u>	<u>\$ 4,956,509</u>	<u>\$ 5,759,184</u>	<u>\$ 1,002,053</u>

Note: Refer to page 415 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 1,292,764	\$ 1,005,922	\$ 895,683	\$ 895,683	\$ 507,289
Revenues:					
Fines and Forfeitures	238,760	127,006	-	36,415	-
Interest	15,115	20,118	-	6,000	1,000
Subtotal	<u>253,875</u>	<u>147,124</u>	<u>-</u>	<u>42,415</u>	<u>1,000</u>
Total Available	<u>1,546,639</u>	<u>1,153,046</u>	<u>895,683</u>	<u>938,098</u>	<u>508,289</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	409,616	211,039	546,529	370,239	392,090
Capital	85,652	45,078	21,000	21,000	31,500
Subtotal	<u>495,268</u>	<u>256,117</u>	<u>567,529</u>	<u>391,239</u>	<u>423,590</u>
Interfund Transfer Out	<u>45,449</u>	<u>1,246</u>	<u>39,570</u>	<u>39,570</u>	<u>-</u>
Total Disbursements	<u>540,717</u>	<u>257,363</u>	<u>607,099</u>	<u>430,809</u>	<u>423,590</u>
Restricted: Internal Available	565,004	442,529	-	422,590	-
	<u>440,918</u>	<u>453,154</u>	<u>288,584</u>	<u>84,699</u>	<u>84,699</u>
Ending Balance, June 30	<u>\$ 1,005,922</u>	<u>\$ 895,683</u>	<u>\$ 288,584</u>	<u>\$ 507,289</u>	<u>\$ 84,699</u>

Note: Refer to page 210 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	43,709	39,452	41,145	37,000	34,000
Subtotal	43,709	39,452	41,145	37,000	34,000
Interfund Transfer In	42,028	48,702	49,843	53,988	60,648
Total Available	85,737	88,154	90,988	90,988	94,648
Expenditures:					
Personnel	82,201	84,776	87,610	87,610	91,206
Operating	3,536	3,378	3,378	3,378	3,442
Capital	-	-	-	-	-
Subtotal	85,737	88,154	90,988	90,988	94,648
Total Disbursements	85,737	88,154	90,988	90,988	94,648
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 212 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 1,427,189	\$ 1,632,329	\$ 1,481,669	\$ 1,481,669	\$ 1,376,127
Revenues:					
Charges and Fees	31,000	32,000	33,000	77,000	32,000
Interest	-	32,372	-	16,000	3,000
Miscellaneous	582,047	614,451	580,000	580,000	625,000
Subtotal	<u>613,047</u>	<u>678,823</u>	<u>613,000</u>	<u>673,000</u>	<u>660,000</u>
Total Available	<u>2,040,236</u>	<u>2,311,152</u>	<u>2,094,669</u>	<u>2,154,669</u>	<u>2,036,127</u>
Expenditures:					
Personnel	222,440	248,867	265,311	253,311	273,200
Operating	174,804	477,848	651,630	525,231	687,640
Capital	10,663	102,768	-	-	-
Subtotal	<u>407,907</u>	<u>829,483</u>	<u>916,941</u>	<u>778,542</u>	<u>960,840</u>
Total Disbursements	<u>407,907</u>	<u>829,483</u>	<u>916,941</u>	<u>778,542</u>	<u>960,840</u>
Restricted: Internal Available	150,660	303,942	-	300,840	-
	<u>1,481,669</u>	<u>1,177,727</u>	<u>1,177,728</u>	<u>1,075,287</u>	<u>1,075,287</u>
Ending Balance, June 30	<u>\$ 1,632,329</u>	<u>\$ 1,481,669</u>	<u>\$ 1,177,728</u>	<u>\$ 1,376,127</u>	<u>\$ 1,075,287</u>

Note: Refer to page 216 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 151,227	\$ 100,087	\$ 37,814	\$ 37,814	\$ -
Revenues:					
Charges and Fees	37,905	36,850	45,000	38,000	43,000
Subtotal	37,905	36,850	45,000	38,000	43,000
Interfund Transfer In	-	3,018	19,974	3,974	36,375
Total Available	189,132	139,955	102,788	79,788	79,375
Expenditures:					
Personnel	86,282	100,214	100,505	77,505	78,375
Operating	2,763	1,927	2,283	2,283	1,000
Capital	-	-	-	-	-
Subtotal	89,045	102,141	102,788	79,788	79,375
Total Disbursements	89,045	102,141	102,788	79,788	79,375
Restricted: Internal	65,291	37,814	-	-	-
Available	34,796	-	-	-	-
Ending Balance, June 30	<u>\$ 100,087</u>	<u>\$ 37,814</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 220 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 164,334	\$ 184,226	\$ 179,293	\$ 179,293	\$ 159,293
Revenues:					
Fines and Forfeitures	40,191	11,725	-	-	-
Subtotal	40,191	11,725	-	-	-
Total Available	204,525	195,951	179,293	179,293	159,293
Expenditures:					
Personnel	-	-	-	-	-
Operating	20,299	16,658	16,000	20,000	15,500
Capital	-	-	-	-	-
Subtotal	20,299	16,658	16,000	20,000	15,500
Total Disbursements	20,299	16,658	16,000	20,000	15,500
Restricted: Internal Available	11,000 173,226	16,000 163,293	- 163,293	15,500 143,793	- 143,793
Ending Balance, June 30	<u>\$ 184,226</u>	<u>\$ 179,293</u>	<u>\$ 163,293</u>	<u>\$ 159,293</u>	<u>\$ 143,793</u>

Note: Refer to page 221 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 38,465	\$ 39,787	\$ 33,817	\$ 33,817	\$ 24,721
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Total Available	138,465	139,787	133,817	133,817	124,721
Expenditures:					
Personnel	98,678	105,354	108,440	108,440	114,572
Operating	-	616	656	656	656
Capital	-	-	-	-	-
Subtotal	98,678	105,970	109,096	109,096	115,228
Total Disbursements	98,678	105,970	109,096	109,096	115,228
Restricted: Internal Available	2,847 36,940	9,096 24,721	- 24,721	15,228 9,493	- 9,493
Ending Balance, June 30	\$ 39,787	\$ 33,817	\$ 24,721	\$ 24,721	\$ 9,493

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 333,437	\$ 354,490	\$ 377,669	\$ 377,669	\$ 319,689
Revenues:					
Intergovernmental	346,670	324,670	310,000	246,500	256,500
Charges and Fees	-	-	15,000	25,000	30,000
Subtotal	<u>346,670</u>	<u>324,670</u>	<u>325,000</u>	<u>271,500</u>	<u>286,500</u>
Total Available	<u>680,107</u>	<u>679,160</u>	<u>702,669</u>	<u>649,169</u>	<u>606,189</u>
Expenditures:					
Personnel	83,036	88,559	92,513	93,513	95,671
Operating	100,179	53,406	90,126	83,626	87,626
Capital	-	-	-	-	-
Subtotal	<u>183,215</u>	<u>141,965</u>	<u>182,639</u>	<u>177,139</u>	<u>183,297</u>
Interfund Transfer Out	<u>142,402</u>	<u>159,526</u>	<u>164,861</u>	<u>152,341</u>	<u>221,360</u>
Total Disbursements	<u>325,617</u>	<u>301,491</u>	<u>347,500</u>	<u>329,480</u>	<u>404,657</u>
Restricted: Internal Available	-	22,500	-	118,157	-
	<u>354,490</u>	<u>355,169</u>	<u>355,169</u>	<u>201,532</u>	<u>201,532</u>
Ending Balance, June 30	<u>\$ 354,490</u>	<u>\$ 377,669</u>	<u>\$ 355,169</u>	<u>\$ 319,689</u>	<u>\$ 201,532</u>

Note: Refer to page 223 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	73,690	73,690	73,690	73,690	73,690
Subtotal	73,690	73,690	73,690	73,690	73,690
Interfund Transfer In	34,172	41,561	40,765	49,765	50,657
Total Available	107,862	115,251	114,455	123,455	124,347
Expenditures:					
Personnel	106,526	113,535	112,799	121,799	122,691
Operating	1,336	1,716	1,656	1,656	1,656
Capital	-	-	-	-	-
Subtotal	107,862	115,251	114,455	123,455	124,347
Total Disbursements	107,862	115,251	114,455	123,455	124,347
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 224 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 306,664	\$ 329,056	\$ 340,696	\$ 340,696	\$ 196,524
Revenues:					
Charges and Fees	137,800	118,700	140,000	89,000	86,000
Subtotal	137,800	118,700	140,000	89,000	86,000
Total Available	444,464	447,756	480,696	429,696	282,524
Expenditures:					
Personnel	103,012	101,045	194,094	228,094	207,298
Operating	12,396	6,015	8,048	5,078	7,312
Capital	-	-	-	-	-
Subtotal	115,408	107,060	202,142	233,172	214,610
Total Disbursements	115,408	107,060	202,142	233,172	214,610
Restricted: Internal Available	- 329,056	62,142 278,554	- 278,554	128,610 67,914	- 67,914
Ending Balance, June 30	\$ 329,056	\$ 340,696	\$ 278,554	\$ 196,524	\$ 67,914

Note: Refer to page 225 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	18,850	16,727	20,000	13,000	14,000
Subtotal	<u>78,850</u>	<u>76,727</u>	<u>80,000</u>	<u>73,000</u>	<u>74,000</u>
Interfund Transfer In	<u>33,445</u>	<u>34,485</u>	<u>44,171</u>	<u>32,571</u>	<u>41,531</u>
Total Available	<u>112,295</u>	<u>111,212</u>	<u>124,171</u>	<u>105,571</u>	<u>115,531</u>
Expenditures:					
Personnel	109,829	108,455	120,607	102,607	112,617
Operating	2,466	2,757	3,564	2,964	2,914
Capital	-	-	-	-	-
Subtotal	<u>112,295</u>	<u>111,212</u>	<u>124,171</u>	<u>105,571</u>	<u>115,531</u>
Total Disbursements	<u>112,295</u>	<u>111,212</u>	<u>124,171</u>	<u>105,571</u>	<u>115,531</u>
Ending Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Refer to page 226 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 183,849	\$ 101,977	\$ 32,342	\$ 32,342	\$ -
Revenues:					
Charges and Fees	240,714	203,865	200,000	155,000	160,000
Subtotal	240,714	203,865	200,000	155,000	160,000
Interfund Transfer In	-	28,596	106,489	109,739	208,378
Total Available	424,563	334,438	338,831	297,081	368,378
Expenditures:					
Personnel	297,424	277,976	312,853	272,853	343,910
Operating	25,162	24,120	25,978	24,228	24,468
Capital	-	-	-	-	-
Subtotal	322,586	302,096	338,831	297,081	368,378
Total Disbursements	322,586	302,096	338,831	297,081	368,378
Restricted: Internal	98,231	32,342	-	-	-
Available	3,746	-	-	-	-
Ending Balance, June 30	<u>\$ 101,977</u>	<u>\$ 32,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 227 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 550,621	\$ 342,214	\$ 303,705	\$ 303,705	\$ 186,997
Revenues:					
Intergovernmental	1,334,477	1,349,186	1,310,000	1,265,000	1,266,000
Subtotal	1,334,477	1,349,186	1,310,000	1,265,000	1,266,000
Total Available	1,885,098	1,691,400	1,613,705	1,568,705	1,452,997
Expenditures:					
Personnel	1,361,757	1,184,636	1,131,849	1,141,849	1,172,407
Operating	30,118	20,400	30,829	28,079	23,695
Capital	-	-	-	-	-
Subtotal	1,391,875	1,205,036	1,162,678	1,169,928	1,196,102
Interfund Transfer Out	151,009	182,659	191,637	211,780	256,895
Total Disbursements	1,542,884	1,387,695	1,354,315	1,381,708	1,452,997
Restricted: Internal Available	38,509 303,705	44,315 259,390	- 259,390	186,997 -	- -
Ending Balance, June 30	\$ 342,214	\$ 303,705	\$ 259,390	\$ 186,997	\$ -

Note: Refer to page 231 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 174,440	\$ 218,270	\$ 243,431	\$ 243,431	\$ 159,073
Revenues:					
Intergovernmental	4,597	-	-	-	-
Charges and Fees	69,675	99,605	50,000	72,000	85,000
Subtotal	74,272	99,605	50,000	72,000	85,000
Total Available	248,712	317,875	293,431	315,431	244,073
Expenditures:					
Personnel	7,594	10,060	10,145	10,145	10,467
Operating	22,848	32,770	25,000	42,500	42,500
Capital	-	-	-	-	-
Subtotal	30,442	42,830	35,145	52,645	52,967
Interfund Transfer Out	-	31,614	116,463	103,713	191,106
Total Disbursements	30,442	74,444	151,608	156,358	244,073
Restricted: Internal Available	-	101,608	-	159,073	-
	218,270	141,823	141,823	-	-
Ending Balance, June 30	\$ 218,270	\$ 243,431	\$ 141,823	\$ 159,073	\$ -

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 9,591	\$ 9,591	\$ 11,294	\$ 11,294	\$ 11,294
Revenues:					
Miscellaneous	3,853	2,790	-	2,000	2,500
Subtotal	3,853	2,790	-	2,000	2,500
Total Available	13,444	12,381	11,294	13,294	13,794
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,853	1,087	4,500	2,000	5,000
Capital	-	-	-	-	-
Subtotal	3,853	1,087	4,500	2,000	5,000
Total Disbursements	3,853	1,087	4,500	2,000	5,000
Restricted: Internal Available	-	4,500	-	2,500	-
	9,591	6,794	6,794	8,794	8,794
Ending Balance, June 30	\$ 9,591	\$ 11,294	\$ 6,794	\$ 11,294	\$ 8,794

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	40,625	40,625	40,625	40,625	40,625
Subtotal	40,625	40,625	40,625	40,625	40,625
Interfund Transfer In	24,775	29,251	33,873	35,873	35,486
Total Available	65,400	69,876	74,498	76,498	76,111
Expenditures:					
Personnel	64,830	69,261	73,842	75,842	75,455
Operating	570	615	656	656	656
Capital	-	-	-	-	-
Subtotal	65,400	69,876	74,498	76,498	76,111
Total Disbursements	65,400	69,876	74,498	76,498	76,111
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 235 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 55,864	\$ 65,083	\$ 67,458	\$ 67,458	\$ 63,306
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Total Available	155,864	165,083	167,458	167,458	163,306
Expenditures:					
Personnel	90,781	97,010	98,496	103,496	113,281
Operating	-	615	656	656	656
Capital	-	-	-	-	-
Subtotal	90,781	97,625	99,152	104,152	113,937
Total Disbursements	90,781	97,625	99,152	104,152	113,937
Restricted: Internal Available	-	-	-	13,937	-
	65,083	67,458	68,306	49,369	49,369
Ending Balance, June 30	\$ 65,083	\$ 67,458	\$ 68,306	\$ 63,306	\$ 49,369

Note: Refer to page 236 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Charges and Fees	33,664	19,984	35,000	17,000	20,000
Subtotal	33,664	19,984	35,000	17,000	20,000
Interfund Transfer In	15,603	30,546	20,509	37,509	38,616
Total Available	49,267	50,530	55,509	54,509	58,616
Expenditures:					
Personnel	41,733	42,764	47,140	46,140	49,801
Operating	7,534	7,766	8,369	8,369	8,815
Capital	-	-	-	-	-
Subtotal	49,267	50,530	55,509	54,509	58,616
Total Disbursements	49,267	50,530	55,509	54,509	58,616
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Refer to page 237 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 1,512,046	\$ 2,832,867	\$ 3,925,780	\$ 3,925,780	\$ 3,604,780
Revenues:					
Sales Tax	10,343,647	10,971,807	11,181,000	10,440,000	10,080,000
Interest	174	19,106	45,000	10,000	6,000
Subtotal	<u>10,343,821</u>	<u>10,990,913</u>	<u>11,226,000</u>	<u>10,450,000</u>	<u>10,086,000</u>
Total Available	<u>11,855,867</u>	<u>13,823,780</u>	<u>15,151,780</u>	<u>14,375,780</u>	<u>13,690,780</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	9,023,000	9,277,000	9,623,000	9,623,000	9,623,000
Capital	-	-	-	-	-
Subtotal	<u>9,023,000</u>	<u>9,277,000</u>	<u>9,623,000</u>	<u>9,623,000</u>	<u>9,623,000</u>
Interfund Transfer Out	<u>-</u>	<u>621,000</u>	<u>1,148,000</u>	<u>1,148,000</u>	<u>-</u>
Total Disbursements	<u>9,023,000</u>	<u>9,898,000</u>	<u>10,771,000</u>	<u>10,771,000</u>	<u>9,623,000</u>
Restricted: Internal	<u>2,832,867</u>	<u>3,925,780</u>	<u>4,380,780</u>	<u>3,604,780</u>	<u>4,067,780</u>
Ending Balance, June 30	<u><u>\$ 2,832,867</u></u>	<u><u>\$ 3,925,780</u></u>	<u><u>\$ 4,380,780</u></u>	<u><u>\$ 3,604,780</u></u>	<u><u>\$ 4,067,780</u></u>

Note: Refer to page 188 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 2,890,731	\$ 16,607,918	\$ 23,956,496	\$ 23,956,496	\$ 17,734,496
Revenues:					
Sales Tax	16,664,764	17,676,800	18,013,000	16,820,000	16,240,000
Interest	117,423	398,778	318,000	200,000	10,000
Subtotal	<u>16,782,187</u>	<u>18,075,578</u>	<u>18,331,000</u>	<u>17,020,000</u>	<u>16,250,000</u>
Total Available	<u>19,672,918</u>	<u>34,683,496</u>	<u>42,287,496</u>	<u>40,976,496</u>	<u>33,984,496</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,065,000	3,147,000	3,242,000	3,242,000	1,120,000
Capital	-	-	-	-	-
Subtotal	<u>3,065,000</u>	<u>3,147,000</u>	<u>3,242,000</u>	<u>3,242,000</u>	<u>1,120,000</u>
Interfund Transfer Out	<u>-</u>	<u>7,580,000</u>	<u>20,000,000</u>	<u>20,000,000</u>	<u>15,563,000</u>
Total Disbursements	<u>3,065,000</u>	<u>10,727,000</u>	<u>23,242,000</u>	<u>23,242,000</u>	<u>16,683,000</u>
Restricted: Internal	<u>16,607,918</u>	<u>23,956,496</u>	<u>19,045,496</u>	<u>17,734,496</u>	<u>17,301,496</u>
Ending Balance, June 30	<u><u>\$ 16,607,918</u></u>	<u><u>\$ 23,956,496</u></u>	<u><u>\$ 19,045,496</u></u>	<u><u>\$ 17,734,496</u></u>	<u><u>\$ 17,301,496</u></u>

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	6,870,229	7,160,413	7,510,452	7,531,000	7,630,000
Intergovernmental	164,056	169,145	72,000	76,377	77,877
Miscellaneous	(681)	-	-	-	-
Subtotal	<u>7,033,604</u>	<u>7,329,558</u>	<u>7,582,452</u>	<u>7,607,377</u>	<u>7,707,877</u>
Interfund Transfer In	<u>106,109</u>	<u>122,093</u>	<u>109,426</u>	<u>119,426</u>	<u>114,426</u>
Total Available	<u>7,139,713</u>	<u>7,451,651</u>	<u>7,691,878</u>	<u>7,726,803</u>	<u>7,822,303</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	7,139,713	7,451,651	7,691,878	7,726,803	7,822,303
Capital	-	-	-	-	-
Subtotal	<u>7,139,713</u>	<u>7,451,651</u>	<u>7,691,878</u>	<u>7,726,803</u>	<u>7,822,303</u>
Total Disbursements	<u>7,139,713</u>	<u>7,451,651</u>	<u>7,691,878</u>	<u>7,726,803</u>	<u>7,822,303</u>
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Refer to page 190 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:					
Property Tax	3,610,848	3,769,671	3,953,553	3,953,000	2,792,000
Intergovernmental	58,148	60,186	9,000	11,000	11,600
Miscellaneous	(218)	-	-	-	-
Subtotal	<u>3,668,778</u>	<u>3,829,857</u>	<u>3,962,553</u>	<u>3,964,000</u>	<u>2,803,600</u>
Interfund Transfer In	<u>7,395</u>	<u>11,585</u>	<u>12,691</u>	<u>14,691</u>	<u>14,691</u>
Total Available	<u>3,676,173</u>	<u>3,841,442</u>	<u>3,975,244</u>	<u>3,978,691</u>	<u>2,818,291</u>
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfer Out	<u>3,676,173</u>	<u>3,841,442</u>	<u>3,975,244</u>	<u>3,978,691</u>	<u>2,818,291</u>
Total Disbursements	<u>3,676,173</u>	<u>3,841,442</u>	<u>3,975,244</u>	<u>3,978,691</u>	<u>2,818,291</u>
Ending Balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Refer to page 191 for budget narrative related to this fund.

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

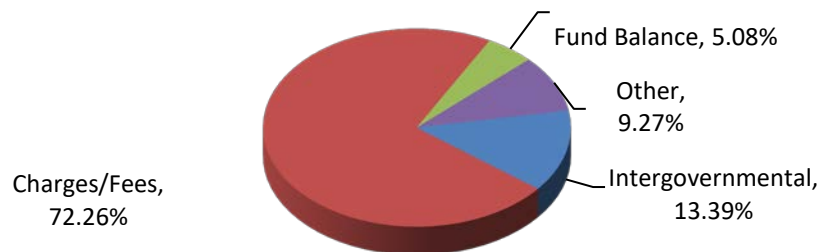
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 145,132	\$ 118,216	\$ 39,158	\$ 39,158	\$ -
Revenues:					
Intergovernmental	20,779	10,870	6,500	6,500	6,500
Charges and Fees	270	540	-	-	-
Fines and Forfeitures	328,686	296,763	270,000	236,000	251,000
Subtotal	<u>349,735</u>	<u>308,173</u>	<u>276,500</u>	<u>242,500</u>	<u>257,500</u>
Interfund Transfer In	<u>119,865</u>	<u>119,305</u>	<u>134,867</u>	<u>109,201</u>	<u>132,256</u>
Total Available	<u>614,732</u>	<u>545,694</u>	<u>450,525</u>	<u>390,859</u>	<u>389,756</u>
Expenditures:					
Personnel	483,737	494,261	398,966	378,966	381,438
Operating	12,779	12,275	12,401	11,893	8,318
Capital	-	-	-	-	-
Subtotal	<u>496,516</u>	<u>506,536</u>	<u>411,367</u>	<u>390,859</u>	<u>389,756</u>
Total Disbursements	<u>496,516</u>	<u>506,536</u>	<u>411,367</u>	<u>390,859</u>	<u>389,756</u>
Restricted: Internal	62,272	-	-	-	-
Available	<u>55,944</u>	<u>39,158</u>	<u>39,158</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u>\$ 118,216</u>	<u>\$ 39,158</u>	<u>\$ 39,158</u>	<u>\$ -</u>	<u>\$ -</u>

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page 199), Sheriff Victim's Bill of Rights (page 218), Solicitor Victim's Bill of Rights (page 234) and Magistrates' Courts Victim's Bill of Rights (page 295).

ENTERPRISE FUNDS

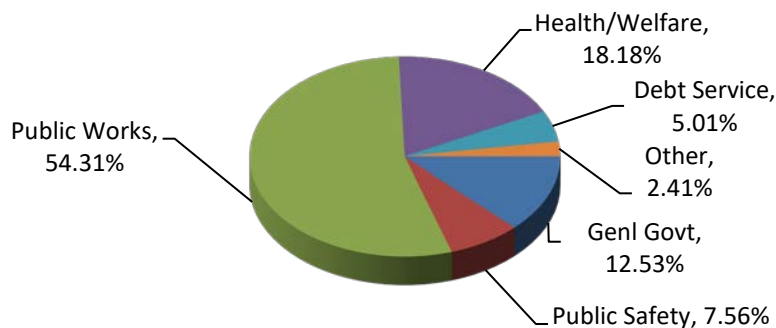
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise 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 2021 Charleston County Enterprise Funds



Total Available Budgeted: \$65,579,496

WHERE IT GOES... FY 2021 Charleston County Enterprise Funds



Total Uses: \$65,579,496*

* Includes \$779,802 in budgeted increases in fund balance.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
	\$ 3,151,238	\$ 2,991,685	\$ 3,183,845	\$ 3,183,845	\$ 229,640
Revenues:					
Intergovernmental	1,848,356	1,902,485	2,078,863	2,470,658	4,249,547
Charges and Fees	750,559	715,029	725,000	685,000	700,000
Interest	48,175	76,767	40,000	37,000	7,500
Miscellaneous	-	-	-	524,044	-
Subtotal	<u>2,647,090</u>	<u>2,694,281</u>	<u>2,843,863</u>	<u>3,716,702</u>	<u>4,957,047</u>
Total Available	<u>5,798,328</u>	<u>5,685,966</u>	<u>6,027,708</u>	<u>6,900,547</u>	<u>5,186,687</u>
Expenditures:					
Personnel	830,141	833,775	1,211,307	1,135,307	1,129,709
Operating	1,976,502	1,668,346	1,927,758	2,109,791	1,889,036
Capital	-	-	540,000	3,425,809	1,158,500
Subtotal	<u>2,806,643</u>	<u>2,502,121</u>	<u>3,679,065</u>	<u>6,670,907</u>	<u>4,177,245</u>
Total Disbursements	<u>2,806,643</u>	<u>2,502,121</u>	<u>3,679,065</u>	<u>6,670,907</u>	<u>4,177,245</u>
Nonspendable	324,216	595,644	595,644	595,644	595,644
Restricted: External	(986,185)	(1,032,304)	(1,032,304)	(1,032,304)	(1,032,304)
Restricted: Internal	1,310,183	3,620,505	2,785,303	-	-
Available	<u>2,343,471</u>	<u>-</u>	<u>-</u>	<u>666,300</u>	<u>1,446,102</u>
Ending Balance, June 30	<u><u>\$ 2,991,685</u></u>	<u><u>\$ 3,183,845</u></u>	<u><u>\$ 2,348,643</u></u>	<u><u>\$ 229,640</u></u>	<u><u>\$ 1,009,442</u></u>

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

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 183,193	\$ 207,191	\$ 184,376	\$ 184,376	\$ 253,930
Revenues:					
Intergovernmental	475,735	634,736	549,739	637,533	572,782
Charges and Fees	118,823	219,596	258,667	258,667	251,206
Interest	4,135	7,107	-	3,000	-
Subtotal	<u>598,693</u>	<u>861,439</u>	<u>808,406</u>	<u>899,200</u>	<u>823,988</u>
Total Available	<u>781,886</u>	<u>1,068,630</u>	<u>992,782</u>	<u>1,083,576</u>	<u>1,077,918</u>
Expenditures:					
Personnel	92,016	165,716	133,719	144,719	144,910
Operating	482,679	718,538	652,301	684,927	637,225
Capital	-	-	-	-	-
Subtotal	<u>574,695</u>	<u>884,254</u>	<u>786,020</u>	<u>829,646</u>	<u>782,135</u>
Interfund Transfer Out	-	-	-	-	277,886
Total Disbursements	<u>574,695</u>	<u>884,254</u>	<u>786,020</u>	<u>829,646</u>	<u>1,060,021</u>
Nonspendable	-	9,446	9,446	9,446	9,446
Restricted: External	(109,873)	(121,905)	(121,905)	(121,905)	(121,905)
Restricted: Internal	42,185	36,600	36,600	236,033	-
Available	<u>274,879</u>	<u>260,235</u>	<u>282,621</u>	<u>130,356</u>	<u>130,356</u>
Ending Balance, June 30	<u>\$ 207,191</u>	<u>\$ 184,376</u>	<u>\$ 206,762</u>	<u>\$ 253,930</u>	<u>\$ 17,897</u>

Note: Refer to page 371 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ (2,322,511)	\$ (4,153,184)	\$ (4,952,141)	\$ (4,952,141)	\$ (5,634,460)
Revenues:					
Intergovernmental	3,479,983	3,769,874	3,258,458	2,796,921	3,425,601
Charges and Fees	4,789,790	5,197,097	7,168,768	4,498,460	7,830,854
Interest	12,328	9,057	15,000	4,500	1,000
Miscellaneous	277	901	3,006	500	20,000
Leases and Rentals	198,843	203,956	215,000	215,000	215,000
Subtotal	<u>8,481,221</u>	<u>9,180,885</u>	<u>10,660,232</u>	<u>7,515,381</u>	<u>11,492,455</u>
Interfund Transfer In	<u>1,576,317</u>	<u>580,090</u>	<u>544,104</u>	<u>544,104</u>	<u>-</u>
Total Available	<u>7,735,027</u>	<u>5,607,791</u>	<u>6,252,195</u>	<u>3,107,344</u>	<u>5,857,995</u>
Expenditures:					
Personnel	5,453,284	6,000,012	7,346,340	6,600,161	7,659,591
Operating	6,434,927	4,559,920	3,823,041	2,141,643	4,262,710
Capital	-	-	-	-	-
Subtotal	<u>11,888,211</u>	<u>10,559,932</u>	<u>11,169,381</u>	<u>8,741,804</u>	<u>11,922,301</u>
Total Disbursements	<u>11,888,211</u>	<u>10,559,932</u>	<u>11,169,381</u>	<u>8,741,804</u>	<u>11,922,301</u>
Nonspendable	5,636,956	5,327,518	5,327,518	5,327,518	5,327,518
Restricted: External	(12,353,967)	(13,090,342)	(13,090,342)	(13,090,342)	(13,090,342)
Restricted: Internal	9,629	37,210	37,210	429,846	-
Available	<u>2,554,198</u>	<u>2,773,473</u>	<u>2,808,428</u>	<u>1,698,518</u>	<u>1,698,518</u>
Ending Balance, June 30	<u><u>\$ (4,153,184)</u></u>	<u><u>\$ (4,952,141)</u></u>	<u><u>\$ (4,917,186)</u></u>	<u><u>\$ (5,634,460)</u></u>	<u><u>\$ (6,064,306)</u></u>

Note: Refer to page 271 for budget narrative related to this fund

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 64,781,102	\$ 63,836,080	\$ 63,620,840	\$ 63,620,840	\$ 63,515,736
Revenues:					
Intergovernmental	400,069	265,235	150,000	150,000	150,000
Charges and Fees	29,769,373	30,292,172	31,090,550	30,565,000	30,984,000
Interest	684,904	1,095,590	400,000	550,000	110,000
Miscellaneous	222,898	162,542	1,300,000	3,200,000	3,000,000
Leases and Rentals	-	-	-	172,000	240,000
Subtotal	<u>31,077,244</u>	<u>31,815,539</u>	<u>32,940,550</u>	<u>34,637,000</u>	<u>34,484,000</u>
Interfund Transfer In	-	-	407,690	407,690	2,028,065
Total Available	<u>95,858,346</u>	<u>95,651,619</u>	<u>96,969,080</u>	<u>98,665,530</u>	<u>100,027,801</u>
Expenditures:					
Personnel	6,731,452	7,572,419	8,010,094	8,037,094	7,768,196
Operating	25,325,603	24,430,920	22,807,105	21,245,148	29,103,744
Capital	-	-	2,491,000	789,862	-
Debt Service	-	-	407,690	407,690	2,028,065
Subtotal	<u>32,057,055</u>	<u>32,003,339</u>	<u>33,715,889</u>	<u>30,479,794</u>	<u>38,900,005</u>
Interfund Transfer Out	<u>(34,789)</u>	<u>27,440</u>	<u>7,500,000</u>	<u>4,670,000</u>	<u>-</u>
Total Disbursements	<u>32,022,266</u>	<u>32,030,779</u>	<u>41,215,889</u>	<u>35,149,794</u>	<u>38,900,005</u>
Nonspendable	42,579,162	44,523,221	44,523,221	44,523,221	44,523,221
Restricted: External	(14,810,958)	(15,744,661)	(15,744,661)	(15,744,661)	(15,744,661)
Restricted: Internal	27,420,796	28,272,870	23,405,221	25,340,267	22,952,327
Available	<u>8,647,080</u>	<u>6,569,410</u>	<u>3,569,410</u>	<u>9,396,909</u>	<u>9,396,909</u>
Ending Balance, June 30	<u>\$ 63,836,080</u>	<u>\$ 63,620,840</u>	<u>\$ 55,753,191</u>	<u>\$ 63,515,736</u>	<u>\$ 61,127,796</u>

Note: Refer to page 388 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 12,206,058	\$ 12,324,707	\$ 12,002,237	\$ 12,002,237	\$ 9,904,851
Revenues:					
Intergovernmental	312,010	349,880	385,000	365,000	385,000
Charges and Fees	3,506,007	3,464,009	3,347,000	2,600,000	2,600,000
Interest	24,084	50,994	25,000	25,000	5,000
Miscellaneous	(108,907)	(145,781)	(165,000)	(128,000)	(128,000)
Leases and Rentals	92,937	95,725	96,203	71,651	65,040
Subtotal	<u>3,826,131</u>	<u>3,814,827</u>	<u>3,688,203</u>	<u>2,933,651</u>	<u>2,927,040</u>
Total Available	<u>16,032,189</u>	<u>16,139,534</u>	<u>15,690,440</u>	<u>14,935,888</u>	<u>12,831,891</u>
Expenditures:					
Personnel	1,026,773	1,075,087	1,170,290	1,105,290	1,231,448
Operating	1,701,500	1,645,062	1,021,901	1,079,282	1,302,161
Capital	-	-	800,000	1,720,212	-
Subtotal	<u>2,728,273</u>	<u>2,720,149</u>	<u>2,992,191</u>	<u>3,904,784</u>	<u>2,533,609</u>
Interfund Transfer Out	<u>979,209</u>	<u>1,417,148</u>	<u>1,196,012</u>	<u>1,126,253</u>	<u>393,431</u>
Total Disbursements	<u>3,707,482</u>	<u>4,137,297</u>	<u>4,188,203</u>	<u>5,031,037</u>	<u>2,927,040</u>
Nonspendable	12,441,104	11,926,025	11,926,025	11,926,025	11,926,025
Restricted: External	(2,136,413)	(2,271,174)	(2,271,174)	(2,271,174)	(2,271,174)
Restricted: Internal	1,285,274	1,894,311	1,394,311	-	-
Available	<u>734,742</u>	<u>453,075</u>	<u>453,075</u>	<u>250,000</u>	<u>250,000</u>
Ending Balance, June 30	<u>\$ 12,324,707</u>	<u>\$ 12,002,237</u>	<u>\$ 11,502,237</u>	<u>\$ 9,904,851</u>	<u>\$ 9,904,851</u>

Note: Refer to page 335 for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ (2,041,631)	\$ (2,435,646)	\$ (2,441,298)	\$ (2,441,298)	\$ (2,623,140)
Revenues:					
Charges and Fees	2,128,906	2,284,267	2,134,390	2,134,390	2,007,790
Interest	34,682	92,162	45,000	45,000	9,000
Miscellaneous	1,721	1,034	-	-	-
Subtotal	<u>2,165,309</u>	<u>2,377,463</u>	<u>2,179,390</u>	<u>2,179,390</u>	<u>2,016,790</u>
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>317,556</u>	<u>317,556</u>	<u>-</u>
Total Available	<u>123,678</u>	<u>(58,183)</u>	<u>55,648</u>	<u>55,648</u>	<u>(606,350)</u>
Expenditures:					
Personnel	1,499,790	1,504,125	1,609,331	1,609,331	1,631,457
Operating	1,019,344	542,613	319,457	319,457	357,306
Capital	-	-	750,000	750,000	-
Subtotal	<u>2,519,134</u>	<u>2,046,738</u>	<u>2,678,788</u>	<u>2,678,788</u>	<u>1,988,763</u>
Interfund Transfer Out	<u>40,190</u>	<u>336,377</u>	<u>-</u>	<u>-</u>	<u>128,027</u>
Total Disbursements	<u>2,559,324</u>	<u>2,383,115</u>	<u>2,678,788</u>	<u>2,678,788</u>	<u>2,116,790</u>
Nonspendable	50,645	58,074	58,074	58,074	58,074
Restricted: External	(2,736,291)	(2,931,214)	(2,931,214)	(2,931,214)	(2,931,214)
Restricted: Internal	-	165,000	-	100,000	-
Available	<u>250,000</u>	<u>266,842</u>	<u>250,000</u>	<u>150,000</u>	<u>150,000</u>
Ending Balance, June 30	<u><u>\$ (2,435,646)</u></u>	<u><u>\$ (2,441,298)</u></u>	<u><u>\$ (2,623,140)</u></u>	<u><u>\$ (2,623,140)</u></u>	<u><u>\$ (2,723,140)</u></u>

Note: Refer to page 320 for budget narrative related to this fund.

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

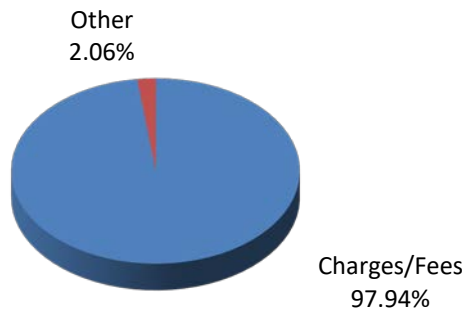
	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2020 <u>Projected</u>	FY 2021 <u>Approved</u>
Beginning Balance, July 1	\$ 1,479,195	\$ 1,685,241	\$ 1,893,102	\$ 1,893,102	\$ 188,104
Revenues:					
Charges and Fees	2,773,506	2,933,106	2,903,488	2,983,544	3,011,360
Interest	21,974	42,835	10,000	21,000	4,000
Leases and Rentals	<u>68,559</u>	<u>63,732</u>	<u>45,825</u>	<u>45,330</u>	<u>46,010</u>
Subtotal	<u>2,864,039</u>	<u>3,039,673</u>	<u>2,959,313</u>	<u>3,049,874</u>	<u>3,061,370</u>
Interfund Transfer In	<u>1,944,753</u>	<u>970,454</u>	<u>793,441</u>	<u>658,495</u>	<u>458,922</u>
Total Available	<u>6,287,987</u>	<u>5,695,368</u>	<u>5,645,856</u>	<u>5,601,471</u>	<u>3,708,396</u>
Expenditures:					
Personnel	200,925	214,593	215,905	214,905	231,086
Operating	4,401,821	3,587,673	3,435,849	3,407,462	3,439,206
Capital	<u>-</u>	<u>-</u>	<u>751,000</u>	<u>1,791,000</u>	<u>26,000</u>
Subtotal	<u>4,602,746</u>	<u>3,802,266</u>	<u>4,402,754</u>	<u>5,413,367</u>	<u>3,696,292</u>
Total Disbursements	<u>4,602,746</u>	<u>3,802,266</u>	<u>4,402,754</u>	<u>5,413,367</u>	<u>3,696,292</u>
Nonspendable	299,600	376,821	376,821	376,821	376,821
Restricted: External	(438,246)	(464,717)	(464,717)	(464,717)	(464,717)
Restricted: Internal	1,264,851	1,040,976	1,015,976	176,000	-
Available	<u>559,036</u>	<u>940,022</u>	<u>315,022</u>	<u>100,000</u>	<u>100,000</u>
Ending Balance, June 30	<u><u>\$ 1,685,241</u></u>	<u><u>\$ 1,893,102</u></u>	<u><u>\$ 1,243,102</u></u>	<u><u>\$ 188,104</u></u>	<u><u>\$ 12,104</u></u>

Note: Refer to page 349 for budget narrative related to this fund.

INTERNAL SERVICE FUNDS

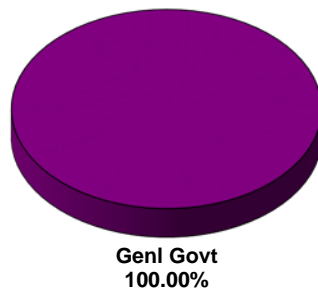
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM... FY 2021 Charleston County Internal Service Funds



Total Available Budgeted: \$57,035,315

WHERE IT GOES... FY 2021 Charleston County Internal Service Funds



Total Uses: \$57,035,315

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 316,624	\$ 389,640	\$ 381,976	\$ 381,976	\$ 307,420
Revenues:					
Intergovernmental	-	1,682	-	-	-
Charges and Fees	1,939,855	2,016,938	2,227,902	2,092,405	2,181,095
Interest	3,522	6,175	-	-	-
Miscellaneous	-	(39,003)	-	-	-
Subtotal	<u>1,943,377</u>	<u>1,985,792</u>	<u>2,227,902</u>	<u>2,092,405</u>	<u>2,181,095</u>
Interfund Transfer In	<u>185,000</u>	<u>1,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available	<u>2,445,001</u>	<u>2,377,332</u>	<u>2,609,878</u>	<u>2,474,381</u>	<u>2,488,515</u>
Expenditures:					
Personnel	732,874	761,297	794,087	806,471	850,375
Operating	1,301,685	1,217,547	1,017,914	931,408	924,435
Capital	-	-	13,211	13,181	-
Debt Service	<u>20,802</u>	<u>16,512</u>	<u>415,901</u>	<u>415,901</u>	<u>419,929</u>
Subtotal	<u>2,055,361</u>	<u>1,995,356</u>	<u>2,241,113</u>	<u>2,166,961</u>	<u>2,194,739</u>
Total Disbursements	<u>2,055,361</u>	<u>1,995,356</u>	<u>2,241,113</u>	<u>2,166,961</u>	<u>2,194,739</u>
Nonspendable	177,293	250,251	250,251	250,251	250,251
Restricted: Internal	-	13,211	-	13,644	-
Available	<u>212,347</u>	<u>118,514</u>	<u>118,514</u>	<u>43,525</u>	<u>43,525</u>
Ending Balance, June 30	<u>\$ 389,640</u>	<u>\$ 381,976</u>	<u>\$ 368,765</u>	<u>\$ 307,420</u>	<u>\$ 293,776</u>

Note: Refer to pages 333 and 351 for budget narratives related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 16,680,278	\$ 17,800,053	\$ 15,919,545	\$ 15,919,545	\$ 14,024,270
Revenues:					
Charges and Fees	12,813,915	13,544,615	14,351,744	13,511,329	14,048,085
Interest	56,929	103,989	29,944	50,000	10,000
Miscellaneous	622,230	649,620	-	220,000	-
Subtotal	<u>13,493,074</u>	<u>14,298,224</u>	<u>14,381,688</u>	<u>13,781,329</u>	<u>14,058,085</u>
Interfund Transfer In	<u>4,783,750</u>	<u>3,492,256</u>	<u>3,942,120</u>	<u>3,453,494</u>	<u>-</u>
Total Available	<u>34,957,102</u>	<u>35,590,533</u>	<u>34,243,353</u>	<u>33,154,368</u>	<u>28,082,355</u>
Expenditures:					
Personnel	2,500,611	2,563,175	2,685,955	2,580,000	2,923,626
Operating	14,387,187	15,023,428	9,541,853	9,641,197	11,483,800
Capital	-	-	6,096,000	6,908,901	-
Subtotal	<u>16,887,798</u>	<u>17,586,603</u>	<u>18,323,808</u>	<u>19,130,098</u>	<u>14,407,426</u>
Interfund Transfer Out	<u>269,251</u>	<u>2,084,385</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>17,157,049</u>	<u>19,670,988</u>	<u>18,323,808</u>	<u>19,130,098</u>	<u>14,407,426</u>
Nonspendable	13,554,940	12,987,718	12,987,718	12,987,718	12,987,718
Restricted: Internal	3,141,764	1,414,706	1,414,706	349,341	-
Available	<u>1,103,349</u>	<u>1,517,121</u>	<u>1,517,121</u>	<u>687,211</u>	<u>687,211</u>
Ending Balance, June 30	<u><u>\$ 17,800,053</u></u>	<u><u>\$ 15,919,545</u></u>	<u><u>\$ 15,919,545</u></u>	<u><u>\$ 14,024,270</u></u>	<u><u>\$ 13,674,929</u></u>

Note: Refer to pages 305 and 400 for budget narratives related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	(200,786,933)	(210,882,260)	(218,451,495)	(218,451,495)	(219,012,172)
Revenues:					
Intergovernmental	-	1,146,353	-	-	-
Charges and Fees	44,222,963	47,231,825	30,543,245	30,964,269	32,315,403
Interest	569,641	1,012,611	800,000	500,000	100,000
Subtotal	<u>44,792,604</u>	<u>49,390,789</u>	<u>31,343,245</u>	<u>31,464,269</u>	<u>32,415,403</u>
Total Available	<u>(155,994,329)</u>	<u>(161,491,471)</u>	<u>(187,108,250)</u>	<u>(186,987,226)</u>	<u>(186,596,769)</u>
Expenditures:					
Personnel	106,217	105,897	112,245	112,245	116,403
Operating	54,781,714	56,854,127	31,981,000	31,912,701	32,299,000
Capital	-	-	-	-	-
Subtotal	<u>54,887,931</u>	<u>56,960,024</u>	<u>32,093,245</u>	<u>32,024,946</u>	<u>32,415,403</u>
Total Disbursements	<u>54,887,931</u>	<u>56,960,024</u>	<u>32,093,245</u>	<u>32,024,946</u>	<u>32,415,403</u>
Restricted: External	(252,466,836)	(262,891,631)	(262,891,631)	(262,891,631)	(262,891,631)
Restricted: Internal	38,510,633	42,315,137	41,565,137	41,565,137	41,565,137
Available	<u>3,073,943</u>	<u>2,124,999</u>	<u>2,124,999</u>	<u>2,314,322</u>	<u>2,314,322</u>
Ending Balance, June 30	<u>(210,882,260)</u>	<u>(218,451,495)</u>	<u>(219,201,495)</u>	<u>(219,012,172)</u>	<u>(219,012,172)</u>

Note: Refer to page 312 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 2,608,222	\$ 2,089,197	\$ 2,356,868	\$ 2,356,868	\$ 2,089,448
Revenues:					
Charges and Fees	5,091,473	5,178,039	5,228,908	5,459,000	5,227,375
Interest	78,640	129,479	75,000	65,000	13,000
Miscellaneous	36,700	25,321	15,000	20,000	20,000
Subtotal	<u>5,206,813</u>	<u>5,332,839</u>	<u>5,318,908</u>	<u>5,544,000</u>	<u>5,260,375</u>
Total Available	<u>7,815,035</u>	<u>7,422,036</u>	<u>7,675,776</u>	<u>7,900,868</u>	<u>7,349,823</u>
Expenditures:					
Personnel	441,795	465,446	490,814	500,278	509,558
Operating	5,284,043	4,599,722	5,041,094	5,230,142	5,375,817
Capital	-	-	87,000	81,000	-
Subtotal	<u>5,725,838</u>	<u>5,065,168</u>	<u>5,618,908</u>	<u>5,811,420</u>	<u>5,885,375</u>
Total Disbursements	<u>5,725,838</u>	<u>5,065,168</u>	<u>5,618,908</u>	<u>5,811,420</u>	<u>5,885,375</u>
Nonspendable	116,947	137,023	137,023	137,023	137,023
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	300,000	300,000	-	625,000	-
Available	<u>1,547,250</u>	<u>1,794,845</u>	<u>1,794,845</u>	<u>1,202,425</u>	<u>1,202,425</u>
Ending Balance, June 30	<u>\$ 2,089,197</u>	<u>\$ 2,356,868</u>	<u>\$ 2,056,868</u>	<u>\$ 2,089,448</u>	<u>\$ 1,464,448</u>

Note: Refer to page 345 for budget narrative related to this fund.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2020 Projected	FY 2021 Approved
Beginning Balance, July 1	\$ 884,956	\$ 787,813	\$ 712,509	\$ 712,509	\$ 625,104
Revenues:					
Charges and Fees	2,076,597	2,010,074	2,027,830	2,027,830	2,095,984
Interest	6,877	9,380	-	-	-
Subtotal	<u>2,083,474</u>	<u>2,019,454</u>	<u>2,027,830</u>	<u>2,027,830</u>	<u>2,095,984</u>
Total Available	<u>2,968,430</u>	<u>2,807,267</u>	<u>2,740,339</u>	<u>2,740,339</u>	<u>2,721,088</u>
Expenditures:					
Personnel	387,948	423,432	433,619	438,096	443,010
Operating	1,607,669	1,669,426	1,594,211	1,613,556	1,669,362
Capital	-	-	20,000	63,583	20,000
Subtotal	<u>1,995,617</u>	<u>2,092,858</u>	<u>2,047,830</u>	<u>2,115,235</u>	<u>2,132,372</u>
Interfund Transfer Out	<u>185,000</u>	<u>1,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>2,180,617</u>	<u>2,094,758</u>	<u>2,047,830</u>	<u>2,115,235</u>	<u>2,132,372</u>
Nonspendable	596,890	508,869	508,869	508,869	508,869
Restricted: Internal	23,532	63,583	43,583	36,388	-
Available	<u>167,391</u>	<u>140,057</u>	<u>140,057</u>	<u>79,847</u>	<u>79,847</u>
Ending Balance, June 30	<u>\$ 787,813</u>	<u>\$ 712,509</u>	<u>\$ 692,509</u>	<u>\$ 625,104</u>	<u>\$ 588,716</u>

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



End Section

COUNTY COUNCIL

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.00	12.00	14.00	14.00	-	0.0
Charges and Fees	\$ 7,500	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	100.0
Miscellaneous	-	135	-	-	-	0.0
TOTAL REVENUES	\$ 7,500	\$ 3,135	\$ -	\$ 2,500	\$ 2,500	100.0
Personnel	\$ 607,893	\$ 571,722	\$ 579,582	\$ 914,987	\$ 335,405	57.9
Operating	991,432	1,196,331	2,046,940	6,084,727	4,037,787	197.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,599,325	1,768,053	2,626,522	6,999,714	4,373,192	166.5
Interfund Transfer Out	2,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,601,325	\$ 1,768,053	\$ 2,626,522	\$ 6,999,714	\$ 4,373,192	166.5

Funding Adjustments for FY 2021 Include:

- Revenue costs reflect an increase in Industrial Bonds fees due to current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to full-year funding for the Ombudsman and the transfer in of the Chief of Staff in FY 2020.
- Operating expenditures reflect an increase for a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.

For more information, visit <https://www.charlestoncounty.org/departments/county-council/index.php>

ACCOMMODATIONS TAX- LOCAL

Program: Local Accommodations Tax
Fund: Special Revenue Fund
Function: Culture and Recreation

Mission: The Accommodations Tax - Local is a two percent charge collected for transient room rentals throughout the County. County Council enacted the fee in Fiscal Year 1994 to encourage and support area tourism.

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$17,628,572	\$17,898,770	\$18,100,000	\$10,110,000	\$ (7,990,000)	(44.1)
Interest	5,651	31,252	5,000	2,500	(2,500)	(50.0)
TOTAL REVENUES	17,634,223	17,930,022	18,105,000	10,112,500	(7,992,500)	(44.1)
Interfund Transfer In	-	-	-	571,102	571,102	100.0
TOTAL SOURCES	<u>\$17,634,223</u>	<u>\$17,930,022</u>	<u>\$18,105,000</u>	<u>\$10,683,602</u>	<u>\$ (7,421,398)</u>	(41.0)
Personnel	\$ 5,975,003	\$ 5,832,550	\$ 6,558,101	\$ 5,749,511	\$ (808,590)	(12.3)
Operating	11,042,306	10,839,418	11,777,208	4,934,091	(6,843,117)	(58.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$17,017,309</u>	<u>\$16,671,968</u>	<u>\$18,335,309</u>	<u>\$10,683,602</u>	<u>\$ (7,651,707)</u>	(41.7)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a budgeted decrease due to current economic signals in the local tourism industry resulting from the COVID-19 pandemic.
- Interfund Transfer In reflects support from the General Fund due to a decrease in revenues available to support on-going commitments.
- Personnel expenses reflect a lower reimbursement to the General Fund for services provided to support tourists visiting the County. The lower reimbursement is due to a reduction in the number of tourist visiting the County during the COVID-19 pandemic.
- Operating expenses include funding to the Charleston Museum, International African American Museum, North Charleston Convention Center, Town of Sullivan's Island and the Charleston Area Convention and Visitors' Bureau. The decrease in expenses reflect a lower reimbursement to the General Fund for services provided to support tourists visiting the County. In addition, the County could not allocate any funds to the remaining municipalities and other agencies based on the impact of COVID-19 on the County's tourism economy.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ACCOMMODATIONS TAX - STATE

Program: State Accommodations Tax
Fund: Special Revenue Fund
Function: Culture and Recreation

Mission: The Accommodations Tax, as mandated by State law, requires a two percent tax on transient accommodations to encourage and support tourism.

Program Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	\$ 119,307	\$ 207,942	\$ 125,000	\$ 43,000	\$ (82,000)	(65.6)
Interest	4,548	2,946	-	-	-	0.0
TOTAL REVENUES	<u>\$ 123,855</u>	<u>\$ 210,888</u>	<u>\$ 125,000</u>	<u>\$ 43,000</u>	<u>\$ (82,000)</u>	<u>(65.6)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	94,140	176,741	95,000	40,050	(54,950)	(57.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	94,140	176,741	95,000	40,050	(54,950)	(57.8)
Interfund Transfer Out	29,715	34,147	30,000	25,900	(4,100)	(13.7)
TOTAL DISBURSEMENTS	<u>\$ 123,855</u>	<u>\$ 210,888</u>	<u>\$ 125,000</u>	<u>\$ 65,950</u>	<u>\$ (59,050)</u>	<u>(47.2)</u>

Funding Adjustments for FY 2021 Include:

- Revenues are based on the State's formula for calculating accommodations tax for County governments. Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Operating expenditures represent funding to the Visitors Bureau to promote tourism. The decrease reflects a reduction in available funds due to the pandemic.
- Interfund Transfer Out represents the amount transferred to the General Fund as determined by State law and availability of funds.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

INTERNAL AUDITOR

Fund: General Fund
Function: General Government

Mission: The Internal Auditor Department provides County Council and Administration with information and recommendations to improve the accounting and safeguarding of County resources and the efficiency and effectiveness of County operations.

Services Provided:

- Provide independent financial and operational audits
- Provide integrity services investigations and recommendations
- Provide assistance with special projects
- Furnish analyses, appraisals, recommendations and comments resulting from operational and financial reviews

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	2.00	2.00	3.00	1.00	50.0
Personnel	\$ 227,501	\$ 238,047	\$ 245,244	\$ 335,756	\$ 90,512	36.9
Operating	12,007	12,723	12,452	16,552	4,100	32.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 239,508</u>	<u>\$ 250,770</u>	<u>\$ 257,696</u>	<u>\$ 352,308</u>	<u>\$ 94,612</u>	36.7

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel cost also reflect an increase for a new Auditor II position in FY 2021. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect an increase due to additional supplies and equipment needed for the new Auditor II position.

Performance Measures:

Initiative I: Service Delivery

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

Objective 1(a) Based on an Annual Audit Plan approved by County Council, 80% or higher of scheduled or substituted audits and activities will be completed.

Objective 1(b): Cost per audit hour will not exceed the outside rate of \$125.00 per hour.

Initiative V: Quality Control

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

INTERNAL AUDITOR (continued)

Objective 2(a): Survey departments regarding the value received from the audit with an average score of 80 or higher on a scale of 1-100.

Objective 2(b): Based on completed audits, 80% or higher of audit recommendations will be accepted and implemented within 12 months of audit report date.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Council audit reports	1(a)	11	8	10
Periodic monitoring reports and projects	1(a)	7	6	6
Integrity services investigations	1(a)	1	5	4
Recommendations in audit reports ¹	2(b)	13	15	10
Efficiency:				
Cost per audit hour	1(b)	\$77.65	\$76.73	\$77.00
Outcome:				
Completion percent of Annual Audit Plan	1(a)	100%	95.0%	90.0%
Surveys returned	2(a)	40.0%	16.7%	50.0%
Average evaluation score	2(a)	100	100	90
Recommendations accepted and implemented	2(b)	13	15	10
Percent of recommendations accepted and implemented	2(b)	100%	100.0%	100%

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

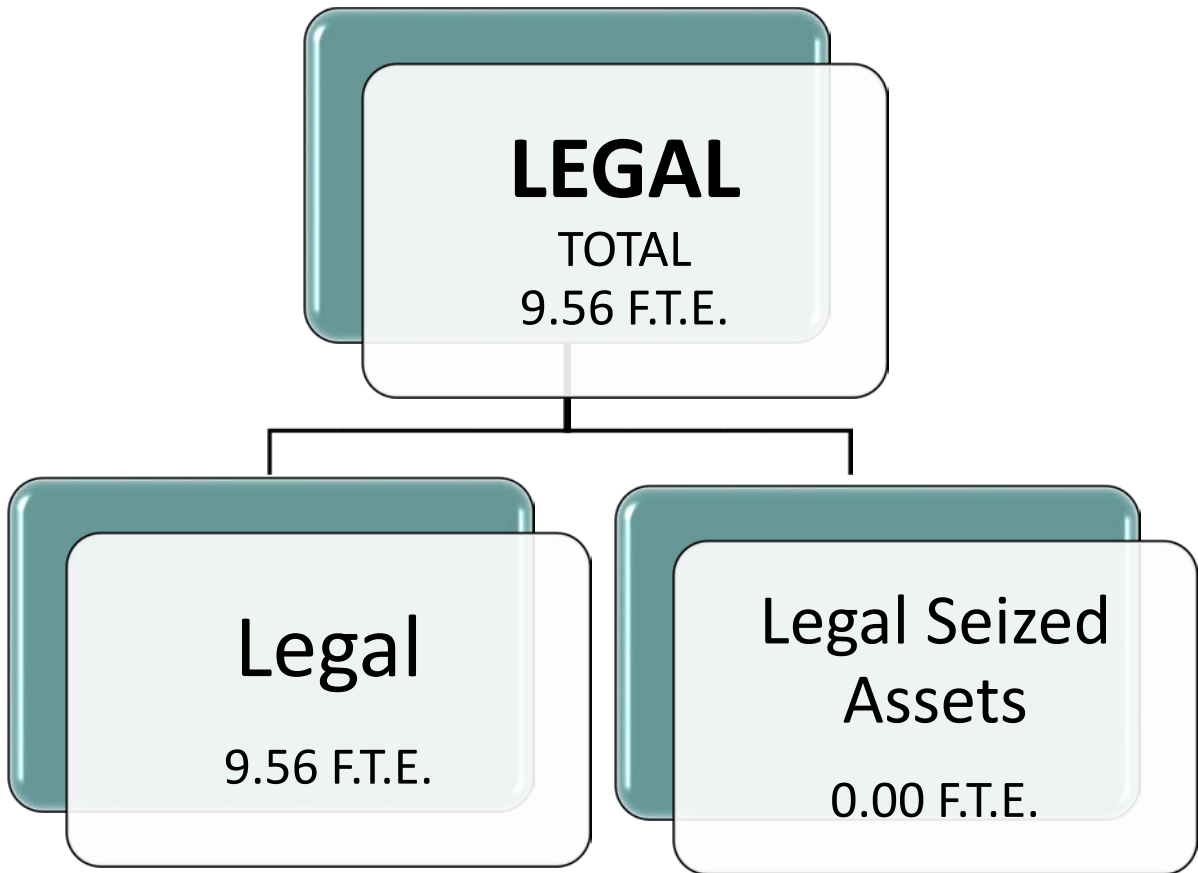
2021 ACTION STEPS

Department Goal 2

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

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



LEGAL

Division: Legal
Fund: General Fund
Function: General Government

Mission: The Legal Department advises, represents, and defends the Charleston County Council, its members, and all County employees before all courts and administrative bodies; drafts and enforces ordinances; and collects existing claims in favor of Charleston County.

Services Provided:

- Provide legal services relating to County real estate transactions, bond issues, procurement, contracts, taxes, and personnel

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	7.11	8.42	9.42	9.56	0.14	1.5
Personnel	\$ 829,902	\$ 997,801	\$ 1,116,772	\$ 1,137,857	\$ 21,085	1.9
Operating	542,161	539,819	542,108	523,810	(18,298)	(3.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,372,063</u>	<u>\$ 1,537,620</u>	<u>\$ 1,658,880</u>	<u>\$ 1,661,667</u>	<u>\$ 2,787</u>	0.2

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect funding for one new Assistant County Attorney in FY 2021. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease due to a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year and a decrease in training cost due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

LEGAL (continued)

Program: Seized Assets
Fund: Special Revenue Fund
Function: General Government

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 42,834	\$ 24,923	\$ 24,000	\$ 24,000	\$ -	0.0
Interest	1,268	2,098	1,000	1,000	-	0.0
TOTAL REVENUES	\$ 44,102	\$ 27,021	\$ 25,000	\$ 25,000	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	19,727	15,816	100,000	100,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 19,727	\$ 15,816	\$ 100,000	\$ 100,000	\$ -	0.0

Funding Adjustments for FY 2021 Include:

- Revenues reflect no significant change.
- Operating expenditures represent no significant change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

STATE AGENCIES

Program: State Agencies
Fund: General Fund
Function: Health and Welfare

Mission: County Council makes contributions to two State agencies: the Department of Social Services (DSS) and the Health Department. Listed respectively, the agencies provide services to the indigent and administer community-focused programs, including those designed to prevent the spread of disease and improve waste disposal.

Program Summary:

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	284,473	311,376	329,859	329,859	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 284,473	\$ 311,376	\$ 329,859	\$ 329,859	\$ -	0.0

Funding Adjustments for FY 2021 Include:

- Operating expenditures will remain the same.

TRANSPORTATION SALES TAX (1ST) TRANSIT AGENCIES

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$10,343,647	\$10,971,807	\$11,181,000	\$10,080,000	\$ (1,101,000)	(9.8)
Interest	174	19,106	45,000	6,000	(39,000)	(86.7)
TOTAL REVENUES	<u>\$10,343,821</u>	<u>\$10,990,913</u>	<u>\$11,226,000</u>	<u>\$10,086,000</u>	<u>\$ (1,140,000)</u>	<u>(10.2)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	9,023,000	9,277,000	9,623,000	9,623,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>9,023,000</u>	<u>9,277,000</u>	<u>9,623,000</u>	<u>9,623,000</u>	<u>-</u>	<u>0.0</u>
Interfund Transfer Out	-	621,000	1,148,000	-	(1,148,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 9,023,000</u>	<u>\$ 9,898,000</u>	<u>\$10,771,000</u>	<u>\$ 9,623,000</u>	<u>\$ (1,148,000)</u>	<u>(10.7)</u>

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Operating expenses represent contributions to the Charleston Area Regional Transportation Authority and Tricounty Link to provide for ongoing services.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TRANSPORTATION SALES TAX (2ND) TRANSIT AGENCIES

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

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

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$16,664,764	\$17,676,800	\$18,013,000	\$16,240,000	\$ (1,773,000)	(9.8)
Interest	<u>117,423</u>	<u>398,778</u>	<u>318,000</u>	<u>10,000</u>	<u>(308,000)</u>	<u>(96.9)</u>
TOTAL REVENUES	<u><u>\$16,782,187</u></u>	<u><u>\$18,075,578</u></u>	<u><u>\$18,331,000</u></u>	<u><u>\$16,250,000</u></u>	<u><u>\$ (2,081,000)</u></u>	<u><u>(11.4)</u></u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,065,000	3,147,000	3,242,000	1,120,000	(2,122,000)	(65.5)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>3,065,000</u>	<u>3,147,000</u>	<u>3,242,000</u>	<u>1,120,000</u>	<u>(2,122,000)</u>	<u>(65.5)</u>
Interfund Transfer Out	<u>-</u>	<u>7,580,000</u>	<u>20,000,000</u>	<u>15,563,000</u>	<u>(4,437,000)</u>	<u>(22.2)</u>
TOTAL DISBURSEMENTS	<u><u>\$ 3,065,000</u></u>	<u><u>\$10,727,000</u></u>	<u><u>\$23,242,000</u></u>	<u><u>\$16,683,000</u></u>	<u><u>\$ (6,559,000)</u></u>	<u><u>(28.2)</u></u>

Funding Adjustments for FY 2021 Include:

- Revenue collections of the second half-cent Transportation Sales Tax are expected to decrease due to the financial impacts resulting from the COVID-19 pandemic. Projected low interest rates are expected to yield less interest revenues.
- Operating Expenditures reflect contributions to the Charleston Area Regional Transportation Authority (CARTA) to provide funding for operation costs and bus replacement. The decrease reflects the suspension of capital replacements in FY 2021.
- Interfund Transfer Out represents funds to be transferred to the Bus Rapid Transit project based on the project timeline and cash-flow projections.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TRIDENT TECHNICAL COLLEGE

Program: Operating
Fund: Special Revenue Fund
Function: Education

Mission: Trident Technical College serves as a catalyst for personal, community and economic development by empowering individuals through education and training.

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 6,870,229	\$ 7,160,413	\$ 7,510,452	\$ 7,630,000	\$ 119,548	1.6
Intergovernmental	164,056	169,145	72,000	77,877	5,877	8.2
Miscellaneous	(681)	-	-	-	-	0.0
TOTAL REVENUES	<u>7,033,604</u>	<u>7,329,558</u>	<u>7,582,452</u>	<u>7,707,877</u>	<u>125,425</u>	<u>1.7</u>
Interfund Transfer In	<u>106,109</u>	<u>122,093</u>	<u>109,426</u>	<u>114,426</u>	<u>5,000</u>	<u>4.6</u>
TOTAL SOURCES	<u>\$ 7,139,713</u>	<u>\$ 7,451,651</u>	<u>\$ 7,691,878</u>	<u>\$ 7,822,303</u>	<u>\$ 130,425</u>	<u>1.7</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	7,139,713	7,451,651	7,691,878	7,822,303	130,425	1.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 7,139,713</u>	<u>\$ 7,451,651</u>	<u>\$ 7,691,878</u>	<u>\$ 7,822,303</u>	<u>\$ 130,425</u>	<u>1.7</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect a consistent 1.9 tax mill rate. The increase in revenues represents growth in the tax base for both real property and motor vehicles.
- Interfund Transfer In reflects multi-county park revenues which serve as a security for the Special Source Revenue Bond. If sufficient revenues are available in multi-county park revenues dedicated to repay the bond, the remaining multi-county park revenues are released to the various taxing entities.
- Operating expenditures represent the estimated appropriation to the Trident Technical College for the maintenance and operation of the College's facilities.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TRIDENT TECHNICAL COLLEGE (continued)

Program: Debt Service
Fund: Special Revenue Fund
Function: Education

Mission: Trident Technical College serves as a catalyst for personal, community and economic development by empowering individuals through education and training.

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 3,610,848	\$ 3,769,671	\$ 3,953,553	\$ 2,792,000	\$ (1,161,553)	(29.4)
Intergovernmental	58,148	60,186	9,000	11,600	2,600	28.9
Miscellaneous	(218)	-	-	-	-	0.0
TOTAL REVENUES	3,668,778	3,829,857	3,962,553	2,803,600	(1,158,953)	(29.2)
Interfund Transfer In	7,395	11,585	12,691	14,691	2,000	15.8
TOTAL SOURCES	<u>\$ 3,676,173</u>	<u>\$ 3,841,442</u>	<u>\$ 3,975,244</u>	<u>\$ 2,818,291</u>	<u>\$ (1,156,953)</u>	(29.1)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	3,676,173	3,841,442	3,975,244	2,818,291	(1,156,953)	(29.1)
TOTAL DISBURSEMENTS	<u>\$ 3,676,173</u>	<u>\$ 3,841,442</u>	<u>\$ 3,975,244</u>	<u>\$ 2,818,291</u>	<u>\$ (1,156,953)</u>	(29.1)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a reduction in property taxes due to a reduction from 1.0 mills to 0.7 mills.
- Interfund Transfer In reflects multi-county park revenues which serve as a security for the Special Source Revenue Bond. If sufficient revenues are available in multi-county park revenues dedicated to repay the bond, the remaining multi-county park revenues are released to the various taxing entities.
- Interfund Transfer Out reflects a decrease in the amount transferred to the Debt Service Fund to repay general obligation bonds borrowed for Trident Technical College's Nursing and Science Building and Aeronautical Training Center.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



End Section

AUDITOR

Fund: General Fund
Function: General Government

Mission: The Auditor prepares legal records for all real and personal property; assembles real property, personal property and motor vehicle information to establish a fair market value; and computes assessed values. The Auditor calculates and sets millage for all taxing authorities within Charleston County and provides all exemptions as mandated.

Services Provided:

- Calculate and set millage for all taxing authorities within Charleston County and provide all exemptions as mandated
- Calculate and mail tax bills for real estate, mobile homes, motor vehicles, watercraft, aircraft and business-owned personal property

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	32.00	32.00	32.00	32.00	-	0.0
Licenses and Permits	\$ 90	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 90	\$ -	\$ -	\$ -	\$ -	0.0
Personnel	\$ 2,182,770	\$ 2,236,397	\$ 2,296,808	\$ 2,325,393	\$ 28,585	1.2
Operating	155,868	155,835	179,591	164,618	(14,973)	(8.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,338,638	\$ 2,392,232	\$ 2,476,399	\$ 2,490,011	\$ 13,612	0.5

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease in tax supplies due to historical trends and usage and training due to budget constraints.

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)

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 is administered with 100% accuracy.

MEASURES:		FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Output:				
Refunds processed	1(b),2(b)	17,111	14,754	15,000
Set millage/projected revenue for taxing authorities	1(c)	37	37	37
Tax notices processed	2(a)	648,191	671,931	660,000
Deed transfers processed	2(b)	21,687	21,210	22,000
Measurement changes processed	2(b)	484	487	485
Homestead Exemptions/Property Tax Relief processed	2(c)	3,879	2,528	2,500
Efficiency:				
Average time in days per deed transfer to process	2(b)	12.27	12.27	12.27
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)	3.0%	3.0%	3.0%
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%

2021 ACTION STEPS

Department Goal 1

- Continue to work with County Technology Services, computer personnel, and other counties in the State using the Aumentum tax system and strengthen relationships with departments within the County.

Department Goal 2

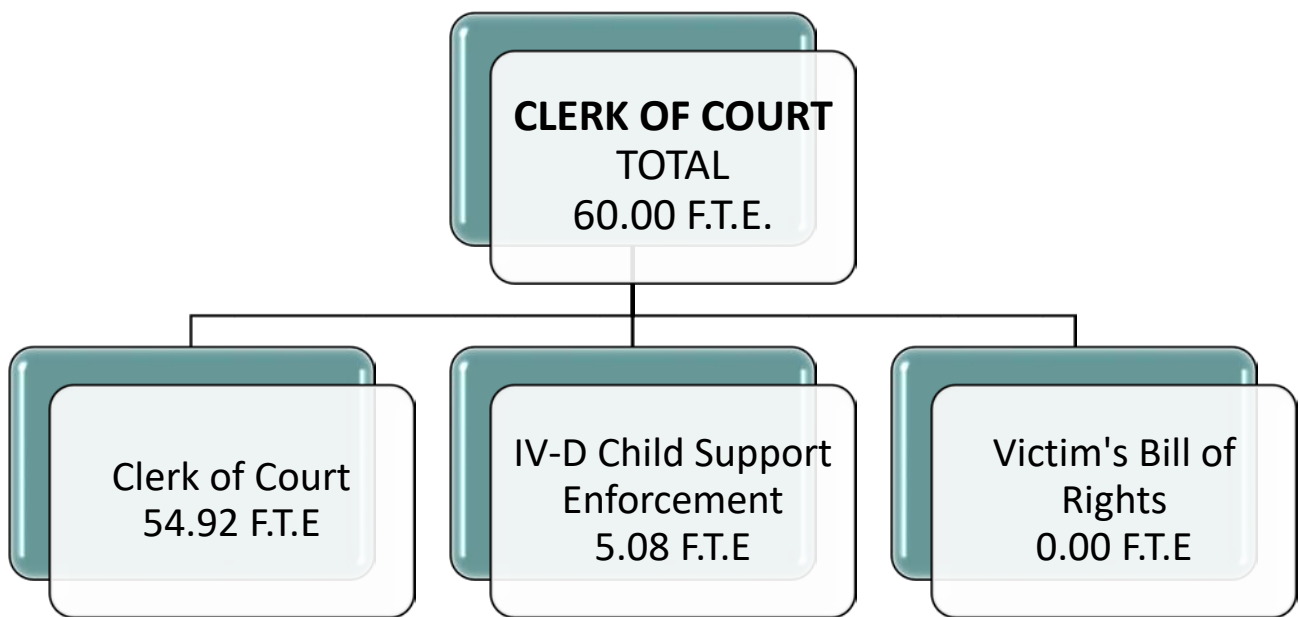
- Cross train employees in applications of property types on the Aumentum tax system.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Auditor's Office,

visit <https://www.charlestoncounty.org/departments/auditor/index.php>



CLERK OF COURT

Division: Clerk of Court
Fund: General Fund
Function: Judicial

Mission: The Clerk of Court provides administrative support for the Ninth Judicial Circuit Court and Family Court, maintains dockets of the courts, maintains court records, and handles reporting requirements.

Services Provided:

- Provide records of cases heard in the Court of Common Pleas, which involve civil disputes between two or more parties
- Provide records of criminal cases heard in the Court of General Sessions
- Provide records of Family Court, which includes juvenile, domestic relations, child support, interstate custody, abuse and neglect, domestic abuse, adoption and Uniform Reciprocal Enforcement of Support Act cases

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	52.92	56.92	56.92	54.92	(2.00)	(3.5)
Intergovernmental	\$ 1,575	\$ 1,574	\$ 1,575	\$ 1,575	\$ -	0.0
Charges and Fees	819,846	769,787	821,800	707,800	(114,000)	(13.9)
Fines and Forfeitures	501,591	440,607	504,500	436,000	(68,500)	(13.6)
Interest	1,627	(1,267)	1,500	-	(1,500)	(100.0)
Miscellaneous	(12,907)	(3,358)	21,000	22,500	1,500	7.1
TOTAL REVENUES	1,311,732	1,207,343	1,350,375	1,167,875	(182,500)	(13.5)
Interfund Transfer In	615,610	594,446	418,263	445,650	27,387	6.5
TOTAL SOURCES	<u>\$ 1,927,342</u>	<u>\$ 1,801,789</u>	<u>\$ 1,768,638</u>	<u>\$ 1,613,525</u>	<u>\$ (155,113)</u>	(8.8)
Personnel	\$ 3,331,346	\$ 3,575,420	\$ 4,182,254	\$ 3,959,851	\$ (222,403)	(5.3)
Operating	611,447	529,894	638,165	558,738	(79,427)	(12.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>3,942,793</u>	<u>4,105,314</u>	<u>4,820,419</u>	<u>4,518,589</u>	<u>(301,830)</u>	(6.3)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- 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.

CLERK OF COURT (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year. Personnel costs also reflect the elimination of a Court Specialist II position and a Public Administration Liaison position. In addition, personnel costs also reflect a decrease in temporary staff costs.
- Operating expenditures reflect a decrease due to reductions in jury fees and records management costs. The decrease is offset by higher consultant fees based on historical and projected usage.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Clerk-of-Court office, visit

<https://www.charlestoncounty.org/departments/clerk-of-court/index.php>

CLERK OF COURT (continued)

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	6.08	6.08	6.08	5.08	(1.00)	(16.4)
Intergovernmental	\$ 1,497,801	\$ 1,151,827	\$ 1,130,000	\$ 1,110,000	\$ (20,000)	(1.8)
TOTAL REVENUES	<u>\$ 1,497,801</u>	<u>\$ 1,151,827</u>	<u>\$ 1,130,000</u>	<u>\$ 1,110,000</u>	<u>\$ (20,000)</u>	(1.8)
Personnel	\$ 423,408	\$ 429,120	\$ 472,931	\$ 435,134	\$ (37,797)	(8.0)
Operating	258,783	205,261	351,336	229,216	(122,120)	(34.8)
Capital	-	-	10,470	-	(10,470)	(100.0)
TOTAL EXPENDITURES	682,191	634,381	834,737	664,350	(170,387)	(20.4)
Interfund Transfer Out	615,610	594,446	418,263	445,650	27,387	6.5
TOTAL DISBURSEMENTS	<u>\$ 1,297,801</u>	<u>\$ 1,228,827</u>	<u>\$ 1,253,000</u>	<u>\$ 1,110,000</u>	<u>\$ (143,000)</u>	(11.4)

Funding Adjustments for FY 2021 Include:

- Revenues reflect an anticipated decrease in the reimbursement from the Department of Social Services based on current year projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the elimination of an Account Specialist II position.
- Operating expenditures represent a decrease due to the implementation of a federally mandated system, which eliminated the mailing costs of child support checks. The decrease also includes a reduction in contingency costs.
- Interfund Transfer Out reflects the transfer of unspent revenues to the General Fund at the discretion of the Clerk of Court.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

CLERK OF COURT (continued)

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

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

Program Summary:

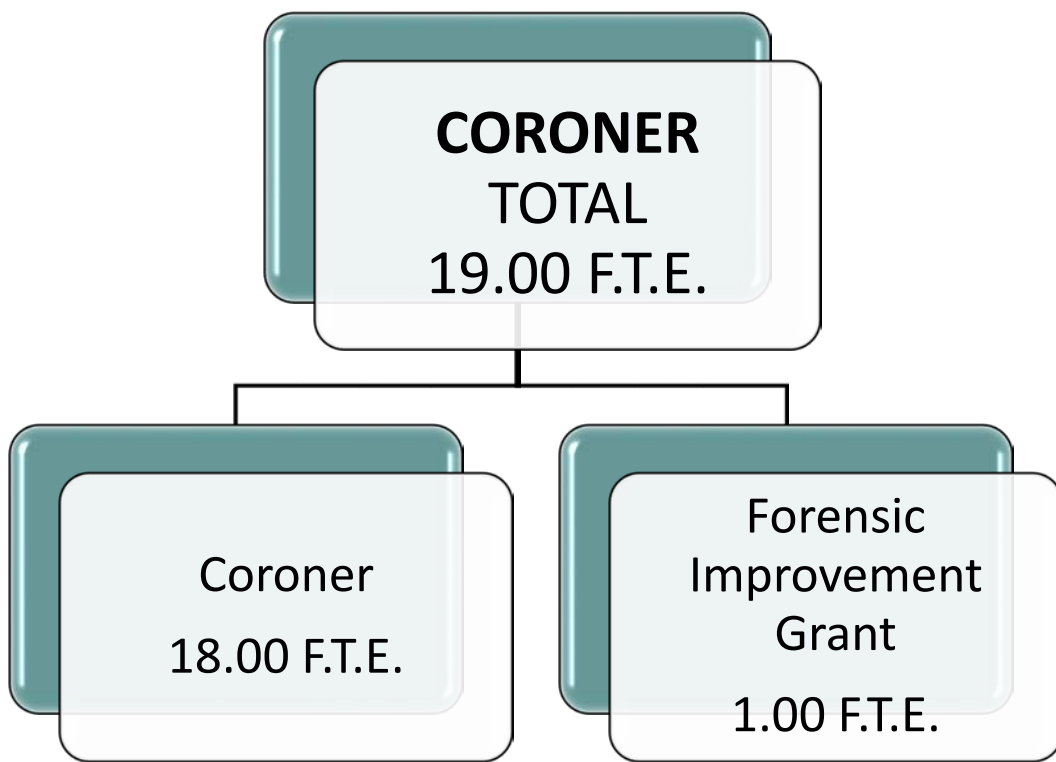
	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 198,885	\$ 175,773	\$ 145,000	\$ 156,000	\$ 11,000	7.6
TOTAL REVENUES	<u>\$ 198,885</u>	<u>\$ 175,773</u>	<u>\$ 145,000</u>	<u>\$ 156,000</u>	<u>\$ 11,000</u>	7.6
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0

Funding Adjustments for FY 2021 Include:

- Revenues are expected to increase based upon historical analysis and current trends.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



CORONER

Fund: General Fund
Function: Judicial

Mission: The Coroner is elected by the citizens of Charleston County and conducts independent investigations of deaths in the County, serving as a representative of the decedents and survivors.

Services Provided:

- Conduct independent investigations into all deaths that are traumatic, violent, suspicious, unexpected or unexplained, as well as all deaths that occur outside a hospital or nursing home
- Conduct investigations when deaths occur within 24 hours of admission to a hospital or within 24 hours of an invasive procedure
- Determine the cause and manner of death and ensure that the circumstances surrounding a death are thoroughly understood
- Identify decedents and make notification to next-of-kin
- Review all requests for cremation in Charleston County and provide authorization, as appropriate, to proceed
- Develop plans for, and manage, mass fatality incidents
- Conduct inquests as needed

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	15.00	15.00	18.00	18.00	-	0.0
Licenses and Permits	\$ 64,245	\$ 64,610	\$ 61,000	\$ 65,000	\$ 4,000	6.6
Intergovernmental	1,575	1,574	1,575	1,575	-	0.0
Charges and Fees	9,091	12,061	10,000	10,000	-	0.0
Miscellaneous	37	1,350	-	-	-	0.0
TOTAL REVENUES	<u>\$ 74,948</u>	<u>\$ 79,595</u>	<u>\$ 72,575</u>	<u>\$ 76,575</u>	<u>\$ 4,000</u>	5.5
Personnel	\$ 1,097,514	\$ 1,278,893	\$ 1,561,814	\$ 1,588,925	\$ 27,111	1.7
Operating	795,918	794,925	880,223	942,850	62,627	7.1
Capital	11,691	49,595	-	-	-	0.0
TOTAL EXPENDITURES	1,905,123	2,123,413	2,442,037	2,531,775	89,738	3.7
Interfund Transfer Out	46,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,951,123</u>	<u>\$ 2,123,413</u>	<u>\$ 2,442,037</u>	<u>\$ 2,531,775</u>	<u>\$ 89,738</u>	3.7

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in cremation permits based on current trends and projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

CORONER (continued)

- Operating expenditures reflect an increase in autopsy and toxicology services due to the increasing demand for services.

For more information, see the Approved Budget Detail Book
<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Coroner's Office, visit
<https://www.charlestoncounty.org/departments/coroner/index.php>

LEGISLATIVE DELEGATION

Fund: General Fund
Function: General Government

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

Services Provided:

- Provide public information on the status of South Carolina legislation
- Provide constituent services
- Manage all Notary Public applications for Charleston County residents
- Provide support for delegation members

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 259,346	\$ 283,047	\$ 296,335	\$ 320,545	\$ 24,210	8.2
Operating	15,348	13,054	17,440	62,563	45,123	258.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 274,694</u>	<u>\$ 296,101</u>	<u>\$ 313,775</u>	<u>\$ 383,108</u>	<u>\$ 69,333</u>	22.1

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs. Personnel expenditures also increased to support additional temporary staff.
- Operating expenditures reflect an increase in contracted services for a community coordinator to assist with flood prevention plans in the county.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PROBATE COURTS

Fund: General Fund

Function: Judicial

Mission: The Probate Courts provide assistance to the citizens of Charleston County in probating estates; resolving disputes in estates and trusts; obtaining marriage licenses in accordance with South Carolina law; handling involuntary commitments for drug/alcohol abuse and mental illness; and appointing guardians and conservators for the protection of themselves and their assets.

Services Provided:

- Provide support for family members/attorneys to handle deceased person's affairs
- Approve minor settlements and wrongful death settlements

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	21.80	22.50	22.50	22.50	-	0.0
Licenses and Permits	\$ 281,657	\$ 284,471	\$ 285,000	\$ 285,000	\$ -	0.0
Intergovernmental	1,575	1,574	1,575	1,575	-	0.0
Charges and Fees	1,217,204	1,304,113	1,153,700	1,271,000	117,300	10.2
Interest	8	16	-	-	-	0.0
TOTAL REVENUES	<u>1,500,444</u>	<u>1,590,174</u>	<u>1,440,275</u>	<u>1,557,575</u>	117,300	8.1
Interfund Transfer In	142,402	159,526	164,861	221,360	56,499	34.3
TOTAL SOURCES	<u>\$ 1,642,846</u>	<u>\$ 1,749,700</u>	<u>\$ 1,605,136</u>	<u>\$ 1,778,935</u>	<u>\$ 173,799</u>	10.8
Personnel	\$ 2,127,629	\$ 2,235,123	\$ 2,359,234	\$ 2,411,585	\$ 52,351	2.2
Operating	671,539	734,748	683,952	656,089	(27,863)	(4.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,799,168</u>	<u>\$ 2,969,871</u>	<u>\$ 3,043,186</u>	<u>\$ 3,067,674</u>	<u>\$ 24,488</u>	0.8

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in Probate Court Fees based on current and prior year collections.
- Interfund Transfer In reflects a contribution from the Solicitor Drug Court Division to support the Adult Drug Court and the Juvenile Drug Court.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include an increase in temporary staff costs.
- Operating expenditures reflect an increase in records services costs. The increase is offset by a reduction in training costs due to budget constraints and a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

PROBATE COURT (continued)

Performance Measures:

Initiative I: Service Delivery

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

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

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

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

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

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

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

Initiative III: Long-Term Financial Planning

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

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

Initiative IV: Workflow Analysis-Process Management

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

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

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

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Number of conservatorships and guardianships filed	1(a)	197	168	200
Number of court cases filed	1(b)	2,735	2,474	2,600
Output:				
Certified copies issued	1(c)	9,388	10,074	10,000
Cases scheduled for litigation	1(b)(d)	1,317	827	1,300
Estates opened ¹	1(d)	2,735	2,306	2,400
Speaking engagements	1(e)(f)	75	105	100
Number of accountings and guardianship reports	2	905	845	870
Marriage licenses issued	3(a)	4,750	3,956	4,800
Marriage ceremonies performed	3(a)	561	394	560
Mandatory probate forms completed	3(b)	12,000	12,000	13,000
Efficiency:				
Average cases per clerk	1(b)(d)	720	812	700
Outcome:				
Estates Open:	1(e)(f)			
366 days to 455 days		336	342	300
456 days to 540 days		268	302	300
541 days to 720 days		248	385	400
721 days or more		2,951	1,254	1,100
Percentage of delinquent accountings and guardianships ²	2	4.0%	1.6%	1.5%
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%

PROBATE COURT (continued)

¹ Annualized based on a calendar year.

² Reflects a calendar year.

2021 ACTION STEPS

Department Goal 1

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

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Probate Courts, visit

<https://www.charlestoncounty.org/departments/probate/index.php>

REGISTER OF DEEDS

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	27.00	27.00	27.00	27.00	-	0.0
Intergovernmental	\$ 1,575	\$ 1,574	\$ 1,575	\$ 1,575	-	0.0
Charges and Fees	9,329,579	9,156,098	9,835,000	7,735,000	(2,100,000)	(21.4)
Interest	603	612	750	-	(750)	(100.0)
Miscellaneous	8,591	3,659	-	2,500	2,500	100.0
TOTAL REVENUES	\$ 9,340,348	\$ 9,161,943	\$ 9,837,325	\$ 7,739,075	\$ (2,098,250)	(21.3)
Personnel	\$ 1,704,477	\$ 1,695,822	\$ 1,954,573	\$ 1,913,952	\$ (40,621)	(2.1)
Operating	93,707	137,686	151,021	143,572	(7,449)	(4.9)
Capital	24,689	24,689	25,000	-	(25,000)	(100.0)
TOTAL EXPENDITURES	\$ 1,822,873	\$ 1,858,197	\$ 2,130,594	\$ 2,057,524	\$ (73,070)	(3.4)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease in records services due to historical and usage trends.

REGISTER OF DEEDS

Performance Measures:

Initiative I: Service Delivery

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

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

Initiative IV: Workflow Analysis-Process Management

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

Objective 2(a): Maintain document turnaround time to a minimum of two weeks.

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

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Output:				
Percent of office computerization for public use	1	100%	100%	100%
Documents recorded	2(a)	93,188	98,201	99,000
Efficiency:				
Average number of documents processed per staff	2(a)	4,236	4,676	4,714
Outcome:				
Revenue above budget	2(a)	7,333,451	9,745,5535	9,900,000
Document turnaround time	2(a)	2 weeks	2 weeks	2 weeks
Percent decrease in turnaround time	2(a)	0%	0%	0%
Percent of Plats scanned	2(b)	100%	100%	100%

2021 ACTION STEPS

Department Goal 2

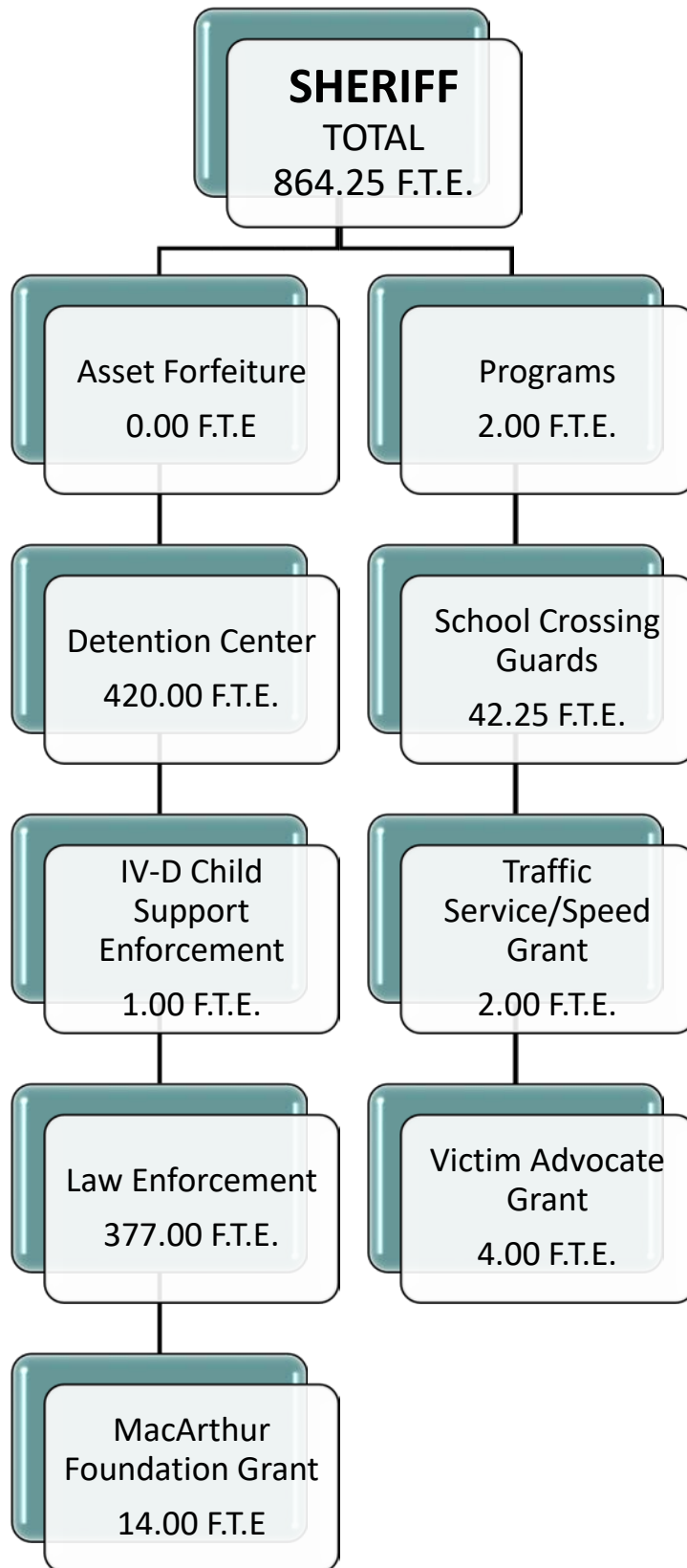
- Continue scanning historic books for electronic use with estimated completion within four years.
- Continue preservation of deteriorated historical plats.
- Catalog and index maps and plats donated to Register of Deeds but exclude on County public records.
- Implement a new payment structure.
- Implement the process of e-recording and e-filing.
- Identify Grants, and will address the preservation, digitization, and scanning of all documents.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Register of Deeds, visit

<https://www.charlestoncounty.org/departments/rod/index.php#deeds>



SHERIFF

Division: Asset Forfeiture
Fund: Special Revenue Fun
Function: Public Safety

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:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 238,760	\$ 127,006	\$ -	\$ -	\$ -	0.0
Interest	15,115	20,118	-	1,000	1,000	100.0
TOTAL REVENUES	<u>\$ 253,875</u>	<u>\$ 147,124</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	409,616	211,039	546,529	392,090	(154,439)	(28.3)
Capital	85,652	45,078	21,000	31,500	10,500	50.0
TOTAL EXPENDITURES	495,268	256,117	567,529	423,590	(143,939)	(25.4)
Interfund Transfer Out	45,449	1,246	39,570	-	(39,570)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 540,717</u>	<u>\$ 257,363</u>	<u>\$ 607,099</u>	<u>\$ 423,590</u>	<u>\$ (183,509)</u>	(30.2)

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase from FY 2020 due to budgeting interest income.
- Operating expenditures reflect a decrease due to lower available fund balance.
- Capital expenditures reflect the planned purchase of three narcotic patrol canines.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Sheriff's Office, visit

<https://www.charlestoncounty.org/departments/sheriff/index.php>

SHERIFF (continued)

Division: Detention Center
Fund: General Fund
Function: Public Safety

Mission: The Detention Center is responsible for the custody and control of individuals lawfully incarcerated by local, state, and federal law enforcement agencies.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	439.00	430.00	430.00	420.00	(10.00)	(2.3)
Intergovernmental	\$ 3,985,422	\$ 5,634,771	\$ 4,301,055	\$ 4,608,055	\$ 307,000	7.1
Charges and Fees	141,523	142,593	137,000	161,500	24,500	17.9
Miscellaneous	27,511	29,140	-	-	-	0.0
TOTAL REVENUES	<u>\$ 4,154,456</u>	<u>\$ 5,806,504</u>	<u>\$ 4,438,055</u>	<u>\$ 4,769,555</u>	<u>\$ 331,500</u>	7.5
Personnel	\$28,456,083	\$29,827,261	\$30,277,896	\$29,537,255	\$ (740,641)	(2.4)
Operating	8,992,107	9,137,397	9,715,722	10,493,990	778,268	8.0
Capital	-	-	-	50,000	50,000	100.0
TOTAL EXPENDITURES	<u>37,448,190</u>	<u>38,964,658</u>	<u>39,993,618</u>	<u>40,081,245</u>	<u>87,627</u>	0.2
Interfund Transfer Out	75,000	75,000	79,548	325,026	245,478	308.6
TOTAL DISBURSEMENTS	<u>\$37,523,190</u>	<u>\$39,039,658</u>	<u>\$40,073,166</u>	<u>\$40,406,271</u>	<u>\$ 333,105</u>	0.8

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in the amount of per diem reimbursement from the federal government for “holding” federal prisoners due to an increase in the number detained inmates as part of Immigration and Customs Enforcement.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect an increase in medical services costs based on the new contract. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Capital expenditures represent replacement equipment for the Detention Center’s kitchen and laundry facility.
- Interfund Transfer Out represents the General Fund’s support of the Victim’s Bill of Rights program due to declining fines in the program. The transfer also provides support to continue the McArthur Grant program, which concludes near the end of FY 2021.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SHERIFF (continued)

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

Mission: The Sheriff's IV-D Child Support Enforcement Program provides special funding assistance for the receipt and computerized logging and tracking of IV-D cases separate from other civil process cases as determined by South Carolina law.

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 43,709	\$ 39,452	\$ 41,145	\$ 34,000	\$ (7,145)	(17.4)
TOTAL REVENUES	43,709	39,452	41,145	34,000	(7,145)	(17.4)
Interfund Transfer In	42,028	48,702	49,843	60,648	10,805	21.7
TOTAL SOURCES	<u>\$ 85,737</u>	<u>\$ 88,154</u>	<u>\$ 90,988</u>	<u>\$ 94,648</u>	<u>\$ 3,660</u>	4.0
Personnel	\$ 82,201	\$ 84,776	\$ 87,610	\$ 91,206	\$ 3,596	4.1
Operating	3,536	3,378	3,378	3,442	64	1.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 85,737</u>	<u>\$ 88,154</u>	<u>\$ 90,988</u>	<u>\$ 94,648</u>	<u>\$ 3,660</u>	4.0

Funding Adjustments for FY 2021 Include:

- Revenues are reflective of an anticipated reduction in funding from the State based on current trends.
- Interfund Transfer In represents an increase in the General Fund's portion to fund the difference between expenditures and the reimbursement received from the Department of Social Services.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no significant changes.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SHERIFF (continued)

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

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

Services Provided:

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

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	359.00	374.00	376.00	377.00	1.00	0.3
Licenses and Permits	\$ 700	\$ 200	\$ 100	\$ -	\$ (100)	(100.0)
Intergovernmental	41,568	466,004	1,074,875	1,299,594	224,719	20.9
Charges and Fees	49,967	97,532	88,480	120,000	31,520	35.6
Fines and Forfeitures	9,233	62,153	9,000	10,000	1,000	11.1
Miscellaneous	67,483	41,470	40,000	3,000	(37,000)	(92.5)
TOTAL REVENUES	168,951	667,359	1,212,455	1,432,594	220,139	18.2
Interfund Transfer In	-	179,218	-	-	-	0.0
TOTAL SOURCES	\$ 168,951	\$ 846,577	\$ 1,212,455	\$ 1,432,594	\$ 220,139	18.2
Personnel	\$26,561,105	\$29,016,246	\$30,478,802	\$30,697,077	\$ 218,275	0.7
Operating	5,737,632	7,011,139	7,360,995	6,931,280	(429,715)	(5.8)
Capital	79,728	38,414	392,425	57,400	(335,025)	(85.4)
TOTAL EXPENDITURES	32,378,465	36,065,799	38,232,222	37,685,757	(546,465)	(1.4)
Interfund Transfer Out	157,997	69,970	458,843	60,648	(398,195)	(86.8)
TOTAL DISBURSEMENTS	\$32,536,462	\$36,135,769	\$38,691,065	\$37,746,405	\$ (944,660)	(2.4)

Funding Adjustments for FY 2021 Include:

- Revenues represents an increase in funding for projected reimbursements from local governments for services provided by the County. The increase also includes the reimbursement from the Town of James Island for one new Deputy Sheriff position.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents funding for one Deputy Sheriff position for the Town of James Island. Personnel costs also represent a reduction in the number of anticipated vacancies and the related overtime to maintain the current level of

SHERIFF (continued)

service. These increases are partially offset by a budget stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

- Operating expenditures represent a decrease due to one-time costs associated with the addition of new personnel in FY 2020. The decrease also represents a reduction in the costs of fuel and a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year. These decreases are partially offset by increased costs for aviation parts required to maintain the County's new helicopter.
- Capital expenditures include one-time funding for one pursuit vehicles, mobile and portable radios and in-car camera for the new position in the Town of James Island.
- Interfund Transfer Out represents the General Fund's portion of the cost to support the Sheriff's IV-D Program. The transfer reflects a decrease due to transferring funds to Fleet Operations for a one-time purchase in FY 2020.

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 10%.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Detention operating expenditures	2(a)	\$9,058,811	\$9,061,860	\$9,585,090
Federal prisoner per diem revenues	2(a)	\$5,315,796	\$3,639,390	\$4,200,000
Output:				
Value of property stolen due to crime	1(a)	\$5,412,085	3\$,221,208	\$3,275,324
Bad check warrants received	1(b)	119	61	90
Bad check warrants served	1(b)	131	53	92
Grant monies awarded no-match	2(b)	\$896,088	\$1,087,012	\$991,550
Efficiency:				
Value of property recovered	1(a)	\$937,685	\$215,406	\$576,546
Daily cost per prisoner	2(a)	\$67	\$67	\$67
Actual cost of grant personnel and purchased equipment	2(b)	\$1,970,087	\$276,920	\$1,123,504
Outcome:				
Value of property recovered as a percent of property reported stolen	1(a)	17.33%	6.69%	17.60%
Percent of bad check warrants served	1(b)	111.02%	86.89%	102.79%
Percent of federal prisoner per diem revenues to expenditures	2(a)	58.68%	40.16%	43.82%
Personnel, equipment purchased using non-general fund dollars	2(b)	220%	25%	113%
Actual civil fees received	2(c)	\$61,370	\$7,634	\$50,000

SHERIFF (continued)

2021 ACTION STEPS

Department Goal 1

- Reduce the vacancy rate of the Detention Staff by 25%
- Develop a strategy in dealing with Fentanyl and Car Fentanyl.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SHERIFF (continued)

Program: Programs
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Sheriff's Office Programs utilize 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:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	2.00	2.00	2.00	-	0.0
Charges and Fees	\$ 31,000	\$ 32,000	\$ 33,000	\$ 32,000	\$ (1,000)	(3.0)
Interest	-	32,372	-	3,000	3,000	100.0
Miscellaneous	<u>582,047</u>	<u>614,451</u>	<u>580,000</u>	<u>625,000</u>	<u>45,000</u>	7.8
TOTAL REVENUES	<u>\$ 613,047</u>	<u>\$ 678,823</u>	<u>\$ 613,000</u>	<u>\$ 660,000</u>	<u>\$ 47,000</u>	7.7
Personnel	\$ 222,440	\$ 248,867	\$ 265,311	\$ 273,200	\$ 7,889	3.0
Operating	174,804	477,848	651,630	687,640	36,010	5.5
Capital	<u>10,663</u>	<u>102,768</u>	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 407,907</u>	<u>\$ 829,483</u>	<u>\$ 916,941</u>	<u>\$ 960,840</u>	<u>\$ 43,899</u>	4.8

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in commissions from vending sales of items sold to inmates based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also represents additional temporary labor hours for the Sex Offender Registry program based on current trends.
- Operating expenditures reflect an increase in cost to the Inmate Welfare program for the counseling service program offered by DAODAS to detainees.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SHERIFF (continued)

Division: School Crossing Guards
Fund: General Fund
Function: Public Safety

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:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	49.74	42.25	42.25	42.25	-	0.0
Personnel	\$ 620,833	\$ 603,793	\$ 648,397	\$ 623,706	\$ (24,691)	(3.8)
Operating	11,481	8,727	9,708	8,820	(888)	(9.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 632,314</u>	<u>\$ 612,520</u>	<u>\$ 658,105</u>	<u>\$ 632,526</u>	<u>\$ (25,579)</u>	<u>(3.9)</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity program. The decrease represents a budget stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

- Operating expenditures reflect no significant changes.

SHERIFF (continued)

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

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

Program Summary:

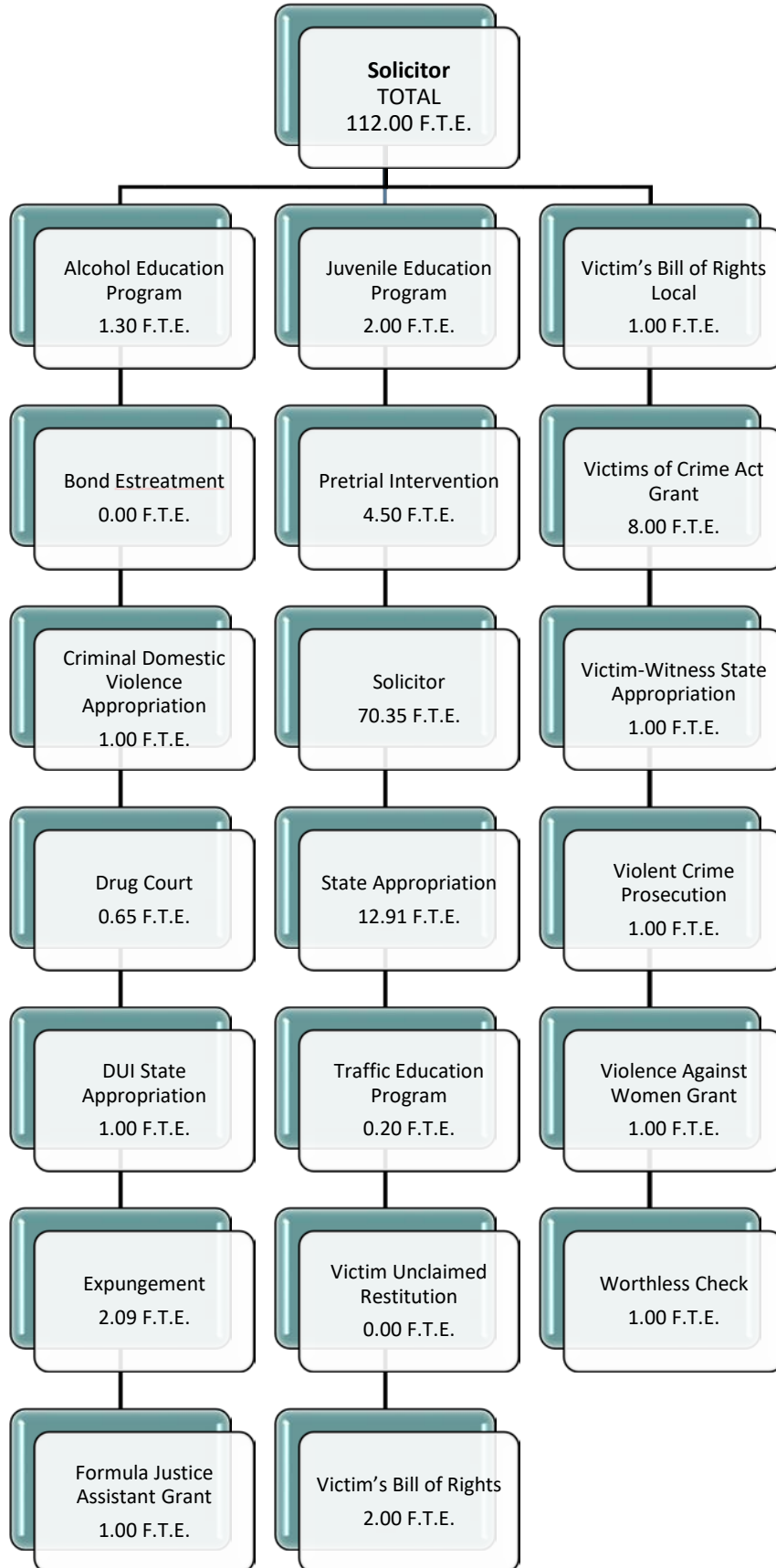
	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	4.00	2.00	2.00	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	-	-	79,548	75,026	(4,522)	(5.7)
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,548</u>	<u>\$ 75,026</u>	<u>\$ (4,522)</u>	(5.7)
Personnel	\$ 235,191	\$ 235,944	\$ 126,218	\$ 126,481	\$ 263	0.2
Operating	2,312	2,351	2,480	2,480	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 237,503</u>	<u>\$ 238,295</u>	<u>\$ 128,698</u>	<u>\$ 128,961</u>	<u>\$ 263</u>	0.2

Funding Adjustments for FY 2021 Include:

- Interfund Transfer In reflects a decreased transfer of funds from the Sheriff Detention Center in the General Fund.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



SOLICITOR

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

Mission: The Alcohol Education Program is a State legislated and fee funded diversionary program for youth aged 20 and under who have received criminal citations for alcohol related offenses. This program provides an opportunity for first-time alcohol crime offenders to be held accountable for their actions while turning their lives around and making a fresh start. Through participant's substance abuse education, counseling, and community service, this program reduces the alcohol related caseload sent to the courts for prosecution and provides key education for young people.

Program Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.50	1.50	1.50	1.30	(0.20)	(13.3)
Charges and Fees	\$ 37,905	\$ 36,850	\$ 45,000	\$ 43,000	\$ (2,000)	(4.4)
TOTAL REVENUES	37,905	36,850	45,000	43,000	(2,000)	(4.4)
Interfund Transfer In	-	3,018	19,974	36,375	16,401	82.1
TOTAL SOURCES	<u>\$ 37,905</u>	<u>\$ 39,868</u>	<u>\$ 64,974</u>	<u>\$ 79,375</u>	<u>\$ 14,401</u>	22.2
Personnel	\$ 86,282	\$ 100,214	\$ 100,505	\$ 78,375	\$ (22,130)	(22.0)
Operating	2,763	1,927	2,283	1,000	(1,283)	(56.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 89,045</u>	<u>\$ 102,141</u>	<u>\$ 102,788</u>	<u>\$ 79,375</u>	<u>\$ (23,413)</u>	(22.8)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease based on historical trends.
- Interfund Transfer In reflects increased support from State Appropriations due to a reduction in available fund balance
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs; and represent a decrease due to the elimination of a Pre-Trial Intervention Specialist position.
- Operating expenditures represent a decrease in DP refresh costs due to the elimination of a position.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 40,191	\$ 11,725	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 40,191	\$ 11,725	\$ -	\$ -	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	20,299	16,658	16,000	15,500	(500)	(3.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 20,299	\$ 16,658	\$ 16,000	\$ 15,500	\$ (500)	(3.1)

Funding Adjustments for FY 2021 Include:

- Revenues are not budgeted for estreatment fees due to the volatility of the collection rate.
- Operating expenditures reflect a decrease in training and noncapital IT purchases due to budget constraints. The decrease is offset by an increase due to the establishment of a contingency.

SOLICITOR (continued)

Program: Criminal Domestic Violence Appropriation
Fund: Special Revenue Fund
Function: Judicial

Mission: The Criminal Domestic Violence Appropriation Program is committed to reducing domestic violence and its impact on our community by helping to build and maintain a comprehensive system of prevention and intervention by involving law enforcement, the courts, victim's advocacy groups and other human service providers.

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 98,678	\$ 105,354	\$ 108,440	\$ 114,572	\$ 6,132	5.7
Operating	-	616	656	656	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 98,678</u>	<u>\$ 105,970</u>	<u>\$ 109,096</u>	<u>\$ 115,228</u>	<u>\$ 6,132</u>	<u>5.6</u>

Funding Adjustments for FY 2021 Include:

- Revenues are reflective of anticipated State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect no significant changes.

SOLICITOR (continued)

Program: Drug Court
Fund: Special Revenue Fund
Function: Judicial

Mission: The Drug Court Program provides a cost-effective alternative to traditional prosecution and incarceration of nonviolent offenders with substance abuse problems through court supervision and substance abuse treatment.

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental	\$ 346,670	\$ 324,670	\$ 310,000	\$ 256,500	\$ (53,500)	(17.3)
Charges and Fees	-	-	15,000	30,000	15,000	100.0
TOTAL REVENUES	<u>\$ 346,670</u>	<u>\$ 324,670</u>	<u>\$ 325,000</u>	<u>\$ 286,500</u>	<u>\$ (38,500)</u>	(11.8)
Personnel	\$ 83,036	\$ 88,559	\$ 92,513	\$ 95,671	\$ 3,158	3.4
Operating	100,179	53,406	90,126	87,626	(2,500)	(2.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	183,215	141,965	182,639	183,297	658	0.4
Interfund Transfer Out	<u>142,402</u>	<u>159,526</u>	<u>164,861</u>	<u>221,360</u>	<u>56,499</u>	34.3
TOTAL DISBURSEMENTS	<u>\$ 325,617</u>	<u>\$ 301,491</u>	<u>\$ 347,500</u>	<u>\$ 404,657</u>	<u>\$ 57,157</u>	16.4

Funding Adjustments for FY 2021 Include:

- Revenues are reflective of a decrease in the anticipated State funding based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in training expenses due to budget constraints and office expenses based on historical trends. The decrease was slight offset by an increase in counseling services based on current trends.
- Interfund Transfer Out represents an increase in the distribution of State contributions to the Probate Adult Drug Courts (Berkeley and Charleston) and the Probate Juvenile Drug Court.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 73,690	\$ 73,690	\$ 73,690	\$ 73,690	\$ -	0.0
TOTAL REVENUES	73,690	73,690	73,690	73,690	-	0.0
Interfund Transfer In	34,172	41,561	40,765	50,657	9,892	24.3
TOTAL SOURCES	<u>\$ 107,862</u>	<u>\$ 115,251</u>	<u>\$ 114,455</u>	<u>\$ 124,347</u>	<u>\$ 9,892</u>	8.6
Personnel	\$ 106,526	\$ 113,535	\$ 112,799	\$ 122,691	\$ 9,892	8.8
Operating	1,336	1,716	1,656	1,656	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 107,862</u>	<u>\$ 115,251</u>	<u>\$ 114,455</u>	<u>\$ 124,347</u>	<u>\$ 9,892</u>	8.6

Funding Adjustments for FY 2021 Include:

- Revenues are reflective of anticipated State funding and represent no change.
- Interfund Transfer In represents increased support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflects no change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

Program: Expungement
Fund: Special Revenue Fund
Function: Judicial

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.17	3.09	3.09	2.09	(1.00)	(32.4)
Charges and Fees	<u>\$ 137,800</u>	<u>\$ 118,700</u>	<u>\$ 140,000</u>	<u>\$ 86,000</u>	<u>\$ (54,000)</u>	(38.6)
TOTAL REVENUES	<u>\$ 137,800</u>	<u>\$ 118,700</u>	<u>\$ 140,000</u>	<u>\$ 86,000</u>	<u>\$ (54,000)</u>	(38.6)
Personnel	\$ 103,012	\$ 101,045	\$ 194,094	\$ 207,298	\$ 13,204	6.8
Operating	12,396	6,015	8,048	7,312	(736)	(9.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 115,408</u>	<u>\$ 107,060</u>	<u>\$ 202,142</u>	<u>\$ 214,610</u>	<u>\$ 12,468</u>	6.2

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in expungement fees based on current and historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect an increase in temporaries for the new internship program. The increases are partially offset by the elimination of an Administrative Assistant II position.
- Operating expenditures reflect a slight decrease in technology services due to anticipated needs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

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

Mission: The Juvenile Education Program permits the first time juvenile offender to purge their record from the system by voluntarily completing a list of tailor-made requirements designed to hold the juvenile accountable for their actions and to reduce the caseload of the courts to concentrate on more serious violent offenders.

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 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	18,850	16,727	20,000	14,000	(6,000)	(30.0)
TOTAL REVENUES	78,850	76,727	80,000	74,000	(6,000)	(7.5)
Interfund Transfer In	33,445	34,485	44,171	41,531	(2,640)	(6.0)
TOTAL SOURCES	<u>\$ 112,295</u>	<u>\$ 111,212</u>	<u>\$ 124,171</u>	<u>\$ 115,531</u>	<u>\$ (8,640)</u>	(7.0)
Personnel	\$ 109,829	\$ 108,455	\$ 120,607	\$ 112,617	\$ (7,990)	(6.6)
Operating	2,466	2,757	3,564	2,914	(650)	(18.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 112,295</u>	<u>\$ 111,212</u>	<u>\$ 124,171</u>	<u>\$ 115,531</u>	<u>\$ (8,640)</u>	(7.0)

Funding Adjustments for FY 2021 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.
- Interfund Transfer In represents support from State Appropriations. The decrease reflects a reduction in revenues and operating costs.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in training due to budget constraints and dues based on current trends.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

Program: Pretrial Intervention
Fund: Special Revenue Fund
Function: Judicial

Mission: The Pretrial Intervention Program complies with a State-mandated program to divert first-time offenders of nonviolent crimes by intervening prior to their case being heard in court.

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.30	4.30	4.30	4.50	0.20	4.7
Charges and Fees	\$ 240,714	\$ 203,865	\$ 200,000	\$ 160,000	\$ (40,000)	(20.0)
TOTAL REVENUES	240,714	203,865	200,000	160,000	(40,000)	(20.0)
Interfund Transfer In	-	28,596	106,489	208,378	101,889	95.7
TOTAL SOURCES	<u>\$ 240,714</u>	<u>\$ 232,461</u>	<u>\$ 306,489</u>	<u>\$ 368,378</u>	<u>\$ 61,889</u>	20.2
Personnel	\$ 297,424	\$ 277,976	\$ 312,853	\$ 343,910	\$ 31,057	9.9
Operating	25,162	24,120	25,978	24,468	(1,510)	(5.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 322,586</u>	<u>\$ 302,096</u>	<u>\$ 338,831</u>	<u>\$ 368,378</u>	<u>\$ 29,547</u>	8.7

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease based on current trends.
- Interfund Transfer In represents increased support from the General Fund and the Special Revenue Fund: Traffic Education due to declining revenue and fund balance for the program.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect an increase due to the addition of a new PTI Specialist position.
- Operating expenditures reflect a decrease in training due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

Division: Solicitor
Fund: General Fund
Function: Judicial

Mission: The Solicitor's Office ensures prosecutions are processed by organizing an orderly, efficient flow of cases, assigning cases to attorneys, advising attorneys on cases assigned, monitoring status of pending cases, and supervising personnel.

Services Provided:

- Prosecute Criminal Court cases
- Adjudicate criminal cases in Family Court (Juvenile)
- Administer the Pre-Trial Intervention Program
- Administer the Victim-Witness Assistance Program

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	70.14	70.23	69.23	70.35	1.12	1.6
Intergovernmental	\$ 14,294	\$ 8,294	\$ 15,794	\$ 12,794	\$ (3,000)	(19.0)
Miscellaneous	4,128	-	-	-	-	0.0
TOTAL REVENUES	\$ 18,422	\$ 8,294	\$ 15,794	\$ 12,794	\$ (3,000)	(19.0)
Personnel	\$ 5,478,602	\$ 5,719,913	\$ 6,080,506	\$ 6,390,840	\$ 310,334	5.1
Operating	406,609	425,916	404,700	383,262	(21,438)	(5.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	5,885,211	6,145,829	6,485,206	6,774,102	288,896	4.5
Interfund Transfer Out	-	-	10,000	17,272	7,272	72.7
TOTAL DISBURSEMENTS	\$ 5,885,211	\$ 6,145,829	\$ 6,495,206	\$ 6,791,374	\$ 296,168	4.6

Funding Adjustments for FY 2021 Include:

- Revenues reflect a reduction in contributions from local governments based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs include a lower reimbursement from State Appropriation due to the availability of funds. The increase represents the addition of a Director of Administrative Services position and partial funding for the Managing Assistant Solicitor positions.
- Operating expenditures reflect a reduction in training due to budget constraints.
- Interfund Transfer Out represents increased support from the General Fund to the Pretrial Intervention program for indigent participants.

SOLICITOR (continued)

Performance Measures:

Initiative I: Service Delivery

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

Objective 1(a): Reduce Court of General Sessions' cases over 365 days to less than 40% of cases pending. The Court of General Sessions is taking over the Docket process and the change in business practice will have a direct effect on the total disposed cases for the fiscal year.

Objective 1(b): Reduce Family Court cases over 180 days to less than 30% of cases pending.

Initiative IV: Workflow Analysis-Process Management

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

Objective 2(a): Increase conviction rate to more than 60% of cases completed.

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

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

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

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Court of General Sessions:				
Number of open cases beginning of fiscal year	1(a)	11,132	11,650	12,156
Average number of open cases per attorney	1(a)	337	333	347
Family Court:				
Number of open cases beginning of fiscal year	1(b)	710	599	623
Average number of open cases per attorney	1(b)	178	200	208
Output:				
Court of General Sessions:				
Number of arrest warrants issued	2(b)(d)	8,414	7,805	7,500
Number of cases disposed ¹	2(d)	8,110	7,117	6,245
Family Court:				
Number of new cases	2(c)(d)	1,359	1,643	1,650
Number of cases disposed ¹	2(d)	1,520	1,392	1,275
Efficiency:				
Court of General Sessions:				
Average number of new cases added per attorney (≤400)	2(b)	255	223	215
Average number of disposed cases added per attorney ¹	2(d)	246	203	178
Family Court:				
Average number of new cases added per attorney (≤600)	2(c)	340	548	550
Average number of disposed cases per attorney ¹	2(d)	380	464	425
Outcome:				
Court of General Sessions:				
Percent of cases pending over 365 days (≤40%) ¹	1(a)	42.0%	48.0%	>48.0%
Percent of cases available for plea or trial ²	2(a)	92.0%	92.2%	92.0%
Dispositions:				
Percent of convictions (≥50%) ¹	2(a)	55.0%	47.0%	>47.0%
Percent of NP/Dismissal		45.0%	50.0%	50.0%
Percent found not guilty		<1.0%	<1.0%	<1.0%
Diversion program cases		>0.50%	>0.40%	>0.50%
Completion rate of warrants added (100%) ^{1,3}	2(d)	96.0%	92.0%	<90.0%

SOLICITOR (continued)

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Family Court:				
Percent of cases pending over 180 days ($\leq 30\%$)	1(b)	31.0%	29.0%	31.0%
Percent of cases available for adjudication ⁴	2(a)	81.0%	85.0%	85.0%
<u>Dispositions:</u>				
Percent adjudicated ($\geq 50\%$) ¹	2(a)	71.0%	39.0%	35.0%
Percent NP/Dismissal		29.0%	30.0%	35.0%
Percent found not guilty		$<0.50\%$	$<0.0\%$	$<0.50\%$
Percent of adjudicated cases referred to arbitration		19.0%	17.0%	20.0%
Percent of cases referred to diversion		9.0%	4.0%	5.0%
Completion rate of cases added (100%) ¹	2(d)	128%	85.0%	$<85.0\%$

¹ Due to COVID-19, Court availability has been restricted in compliance with the SC Chief of Justice Order to maintain social distancing. This directive has had a significant impact on dispositioning both GSC and Family Court Criminal cases.

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

³ The Circuit Court's 2017 Administrative Order, through which the Court of General Sessions' assumed exclusive control of the docketing process, has had an adverse effect on the overall reduction of pending cases in the Solicitor's Office in FY 2018.

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

2021 ACTION STEPS

Department Goal 1

- Continue to implement our new advanced case management system utilizing the latest technology in order to prosecute criminal cases in a more efficient and timely manner.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Solicitor's Office, visit

<https://www.scsolicitor9.org/>

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.04	13.04	13.03	12.91	(0.12)	(0.9)
Intergovernmental	\$ 1,334,477	\$ 1,349,186	\$ 1,310,000	\$ 1,266,000	\$ (44,000)	(3.4)
TOTAL REVENUES	<u>\$ 1,334,477</u>	<u>\$ 1,349,186</u>	<u>\$ 1,310,000</u>	<u>\$ 1,266,000</u>	<u>\$ (44,000)</u>	(3.4)
Personnel	\$ 1,361,757	\$ 1,184,636	\$ 1,131,849	\$ 1,172,407	\$ 40,558	3.6
Operating	30,118	20,400	30,829	23,695	(7,134)	(23.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,391,875</u>	<u>1,205,036</u>	<u>1,162,678</u>	<u>1,196,102</u>	<u>33,424</u>	2.9
Interfund Transfer Out	<u>151,009</u>	<u>182,659</u>	<u>191,637</u>	<u>256,895</u>	<u>65,258</u>	34.1
TOTAL DISBURSEMENTS	<u>\$ 1,542,884</u>	<u>\$ 1,387,695</u>	<u>\$ 1,354,315</u>	<u>\$ 1,452,997</u>	<u>\$ 98,682</u>	7.3

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in the estimated funding for the Berkeley County Solicitor State law enforcement fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in DP refresh based on current trends and training due to budget constraints.
- Interfund Transfer Out reflects increased support for DUI State Appropriations, Juvenile Education, Local Victim Bill of Rights, Alcohol Education Program, Victim Witness Appropriation, and Worthless Checks Programs due to reduced revenues and reduced availability of fund balance for the program.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	0.20	0.20	0.20	0.20	-	0.0
Intergovernmental	\$ 4,597	\$ -	\$ -	\$ -	\$ -	0.0
Charges and Fees	<u>69,675</u>	<u>99,605</u>	<u>50,000</u>	<u>85,000</u>	<u>35,000</u>	70.0
TOTAL REVENUES	<u><u>\$ 74,272</u></u>	<u><u>\$ 99,605</u></u>	<u><u>\$ 50,000</u></u>	<u><u>\$ 85,000</u></u>	<u><u>\$ 35,000</u></u>	70.0
Personnel	\$ 7,594	\$ 10,060	\$ 10,145	\$ 10,467	\$ 322	3.2
Operating	22,848	32,770	25,000	42,500	17,500	70.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>30,442</u>	<u>42,830</u>	<u>35,145</u>	<u>52,967</u>	<u>17,822</u>	50.7
Interfund Transfer Out	-	<u>31,614</u>	<u>116,463</u>	<u>191,106</u>	<u>74,643</u>	64.1
TOTAL DISBURSEMENTS	<u><u>\$ 30,442</u></u>	<u><u>\$ 74,444</u></u>	<u><u>\$ 151,608</u></u>	<u><u>\$ 244,073</u></u>	<u><u>\$ 92,465</u></u>	61.0

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures are reflective of higher payments allocated to the state and municipalities as required by state statute.
- Interfund Transfer Out reflects increased support for Pretrial Intervention programs due to a projected reduction in revenue and the availability of fund balance.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

Program: Victim Unclaimed Restitution
Fund: Special Revenue Fund
Function: Judicial

Mission: The Victim Unclaimed Restitution Program, in accordance with State standards, prompts the Solicitor to make multiple attempts to disburse all restitution to victims of clients through the Pretrial Intervention Program for a period of one year. During this one year period, if the victim is located, restitution payments are made from this account; otherwise, the funds are moved to a department account to be expended exclusively for services to victims.

Program Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Miscellaneous	\$ 3,853	\$ 2,790	\$ -	\$ 2,500	\$ 2,500	100.0
TOTAL REVENUES	\$ 3,853	\$ 2,790	\$ -	\$ 2,500	\$ 2,500	100.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	3,853	1,087	4,500	5,000	500	11.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,853	\$ 1,087	\$ 4,500	\$ 5,000	\$ 500	11.1

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase based on historical trends.
- Operating expenditures reflect an increase based on current and historical trends.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Intergovernmental	\$ 19,848	\$ 9,083	\$ 5,500	\$ 5,500	\$ -	0.0
Charges and Fees	<u>270</u>	<u>540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL REVENUES	20,118	9,623	5,500	5,500	-	0.0
Interfund Transfer In	<u>119,865</u>	<u>119,305</u>	<u>55,319</u>	<u>57,230</u>	<u>1,911</u>	<u>3.5</u>
TOTAL SOURCES	<u>\$ 139,983</u>	<u>\$ 128,928</u>	<u>\$ 60,819</u>	<u>\$ 62,730</u>	<u>\$ 1,911</u>	<u>3.1</u>
Personnel	\$ 184,427	\$ 190,587	\$ 200,857	\$ 183,946	\$ (16,911)	(8.4)
Operating	6,249	6,283	5,451	5,343	(108)	(2.0)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0</u>
TOTAL EXPENDITURES	<u>\$ 190,676</u>	<u>\$ 196,870</u>	<u>\$ 206,308</u>	<u>\$ 189,289</u>	<u>\$ (17,019)</u>	<u>(8.2)</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect no changes.
- Interfund Transfer In represents an increase in support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease to training costs due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

Program: Victim-Witness State Appropriation
Fund: Special Revenue Fund
Function: Judicial

Mission: The Victim-Witness State Appropriation Grant assists victims and witnesses by providing case information; supporting their rights to protection from intimidation; making referrals to medical, social, counseling, and compensation services; and assisting in preparation for court.

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 40,625	\$ 40,625	\$ 40,625	\$ 40,625	\$ -	0.0
TOTAL REVENUES	40,625	40,625	40,625	40,625	-	0.0
Interfund Transfer In	24,775	29,251	33,873	35,486	1,613	4.8
TOTAL SOURCES	<u>\$ 65,400</u>	<u>\$ 69,876</u>	<u>\$ 74,498</u>	<u>\$ 76,111</u>	<u>\$ 1,613</u>	2.2
Personnel	\$ 64,830	\$ 69,261	\$ 73,842	\$ 75,455	\$ 1,613	2.2
Operating	570	615	656	656	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 65,400</u>	<u>\$ 69,876</u>	<u>\$ 74,498</u>	<u>\$ 76,111</u>	<u>\$ 1,613</u>	2.2

Funding Adjustments for FY 2021 Include:

- Revenues are based on anticipated State funding.
- Interfund Transfer In reflect an increase in support from State Appropriations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect no change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

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

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

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 90,781	\$ 97,010	\$ 98,496	\$ 113,281	\$ 14,785	15.0
Operating	-	615	656	656	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 90,781</u>	<u>\$ 97,625</u>	<u>\$ 99,152</u>	<u>\$ 113,937</u>	<u>\$ 14,785</u>	<u>14.9</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect no change in State funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflects no change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SOLICITOR (continued)

Program: Worthless Check
Fund: Special Revenue Fund
Function: Judicial

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:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Charges and Fees	\$ 33,664	\$ 19,984	\$ 35,000	\$ 20,000	\$ (15,000)	(42.9)
TOTAL REVENUES	33,664	19,984	35,000	20,000	(15,000)	(42.9)
Interfund Transfer In	15,603	30,546	20,509	38,616	18,107	88.3
TOTAL SOURCES	<u>\$ 49,267</u>	<u>\$ 50,530</u>	<u>\$ 55,509</u>	<u>\$ 58,616</u>	<u>\$ 3,107</u>	5.6
Personnel	\$ 41,733	\$ 42,764	\$ 47,140	\$ 49,801	\$ 2,661	5.6
Operating	7,534	7,766	8,369	8,815	446	5.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 49,267</u>	<u>\$ 50,530</u>	<u>\$ 55,509</u>	<u>\$ 58,616</u>	<u>\$ 3,107</u>	5.6

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in client fees based on current trends.
- Interfund Transfer In represents increased support from the General Fund and State Appropriations due to a reduction in the collection of client fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase in postage based on historical trends and usage.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TREASURER

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	24.00	24.00	24.00	24.00	-	0.0
Charges and Fees	\$ 744	\$ 489	\$ -	\$ -	\$ -	0.0
Interest	1,155,766	2,424,161	1,250,000	250,000	(1,000,000)	(80.0)
Miscellaneous	-	353	-	10,000	10,000	100.0
TOTAL REVENUES	\$ 1,156,510	\$ 2,425,003	\$ 1,250,000	\$ 260,000	\$ (990,000)	(79.2)
Personnel	\$ 1,475,826	\$ 1,618,021	\$ 1,723,547	\$ 1,710,922	\$ (12,625)	(0.7)
Operating	448,549	368,203	439,733	366,506	(73,227)	(16.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,924,375	\$ 1,986,224	\$ 2,163,280	\$ 2,077,428	\$ (85,852)	(4.0)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease based on lower interest earning projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease in postage due to historical and usage trends.

Performance Measures:

Initiative I: Service Delivery

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

- Objective 1(a): Increase Internet payments by 2%.
- Objective 1(b): Enroll 250 taxpayers in the Advance Installment Program.
- Objective 1(c): Decrease the overage/shortage average by 20%.
- Objective 1(d): Decal Issuance Program.

TREASURER (continued)

Initiative III: Long-Term Financial Planning

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

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

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

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Overage/shortage per cashier	1(c)	\$20.44	\$10.21	\$8.20
Interest revenue	2(a)	\$8,625,946	\$8,778,230	\$4,000,000
Revenue for Decal Issuance program ¹	1(d)	0	\$2,500	\$30,000
Output:				
Total debit/credit card payments	1(a)	\$44,603,800	\$92,523,447	\$101,775,791
Advance Tax Installment Applications received	1(b)	1,121	384	250
Total real and other taxes billed	2(b)	\$986,436,421	\$1,060,225,246	\$1,060,225,300
Efficiency:				
Average debit/credit and online payments per month	1(a)	\$3,716,983	\$7,710,287	\$8,481,315
Average monthly interest rate	2(a)	2.33%	1.75%	0.75%
Average collections per month	2(b)	\$71,376,986	\$76,980,067	\$88,352,108
Outcome:				
Rate of increase in debit/credit card payments	1(a)	15.00%	10.8%	10%
Rate of decrease in overages/shortages	1(c)	0%	50%	20%
Total taxpayers enrolled in Advance Installment Program	1(b)	1,121	1,272	1,522
Rate of increase in interest revenue	2(a)	45.00%	15%	0.5%
Total real and other taxes collected	2(b)	\$856,523,835	\$923,760,814	\$988,424,070
Collection rate of real and other taxes	2(b)	96.12%	96.42%	96.00%

¹ This department began measuring performance against this objective during FY 2020.

2021 ACTION STEPS

Department Goal 1

- Continue marketing efforts for Advance Installment Program throughout the county.
- Implement new training initiative.
- Implement new payment option to pay by phone-IVR.

Department Goal 2

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

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

For more information about the Charleston County Treasurer's Office, visit <https://www.charlestoncounty.org/departments/treasurer/index.php>



End Section

ELECTIONS & VOTER REGISTRATION

Fund: General Fund
Function: General Government

Mission: The Elections and Voter Registration Office conducts local, State, and Federal elections and ensures every eligible citizen in Charleston County has the opportunity to register and vote in an efficient, transparent, and equitable manner as mandated by Federal and State laws.

Services Provided:

- Register eligible Charleston County citizens
- Serve as Absentee Precinct for all elections
- Provide petition verification
- Educate civic groups, students, and public groups about election procedures and political process

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	14.00	14.00	14.00	14.00	-	0.0
Intergovernmental	\$ 308,316	\$ 124,416	\$ 277,000	\$ 170,000	\$ (107,000)	(38.6)
Miscellaneous	-	57	-	-	-	0.0
TOTAL REVENUES	\$ 308,316	\$ 124,473	\$ 277,000	\$ 170,000	\$ (107,000)	(38.6)
Personnel	\$ 1,376,718	\$ 1,366,962	\$ 1,474,612	\$ 1,564,378	\$ 89,766	6.1
Operating	319,640	398,147	396,808	482,591	85,783	21.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,696,358	1,765,109	1,871,420	2,046,969	175,549	9.4
Interfund Transfer Out	-	25,000	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,696,358	\$ 1,790,109	\$ 1,871,420	\$ 2,046,969	\$ 175,549	9.4

Funding Adjustments for FY 2021 Include:

- Revenues represent local and state government contributions which supplement operating costs for scheduled local and national elections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include temporary costs for the General Election in November 2020.
- Operating expenditures reflect an increase in the maintenance contract for ExpressVote. The increase also includes higher postage costs related to the General Election in November 2020.

ELECTIONS & VOTER REGISTRATION (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide voter education to the citizens of Charleston County by fostering partnerships with organizations, schools, and community based organizations, by conducting voter outreach, and the *Your Vote, Our Veterans* program.

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

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Output:				
Number of active voters	1	286,390	298,859	300,000
Number of voters using iVotronic	1	154,650	200,000	100,000
Number of poll workers attending one or more training sessions	1	610	801	1,200
Average number of classes conducted	1	16	50	40
Number of poll workers training on-line	1	290	524	350
Efficiency:				
Total cost per training class	1	\$250	\$300	\$500
Total hours to train	1	43	156	160
Outcome:				
Poll Managers issued passing score upon completion of training sessions.	1	610	772	1,200
Percent of poll managers with passing score	1	100%	100%	100%
Percent of precincts utilizing electronic poll books	1	100%	100%	100%

2021 ACTION STEPS

Department Goal 1

- Administration:
 - Obtain national certification in elections and registration for Director and Deputy Director.
 - Purchase equipment for major increase in absentee by mail voting.
 - Research new poll book solution for Election Day and absentee voting.
- Training:
 - Implement EasyVote Poll Worker module.
 - Develop new training methods due to COVID-19 (using more online training capabilities).
 - Develop new training materials to assist with the new statewide voting system.
 - Develop “Adopt a Polling Location” program for local organizations.
 - Develop and implement a Poll Manager recruitment program.
- Voting System:
 - Develop more robust internal procedures related to physical and cybersecurity.
 - Implement EasyVote Inventory Management module.
- Absentee Voting:
 - Secure off-site locations for November 2020.
 - Increase in-person absentee voting by meeting with civic groups and partner with local community members.
 - Continue relationship with existing nursing homes and assisted living facilities and add two more locations.
 - Implement Ballot Scout ballot tracking for Presidential Election.
 - Implement voting portal for Overseas and Military Voters
- Voter Outreach:
 - Create event to celebrate National Voter Registration Day in September 2019.
 - *Your Vote, Our Veterans* – create promotional video. Expand program to two additional schools. Raise \$5,000 for scholarship. Award scholarship in May 2020.
 - Update outreach equipment and provide technical support when needed.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

LIBRARY

Program: Library
Fund: General Fund
Function: Culture and Recreation

Mission: Charleston County Public Library connects our diverse community to information, fosters lifelong learning and enriches lives.

Services Provided:

- Provide events, classes, lectures, exhibits, and reading programs
- Provide downloadable e-Books, audio books, and music
- Promote pre-literacy programs

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	<u>156,000</u>	<u>146,625</u>	<u>128,250</u>	<u>-</u>	<u>(128,250)</u>	<u>(100.0)</u>
TOTAL SOURCES	<u>\$ 156,000</u>	<u>\$ 146,625</u>	<u>\$ 128,250</u>	<u>\$ -</u>	<u>\$ (128,250)</u>	<u>(100.0)</u>
Personnel	\$ -	\$ -	\$ -	\$ 289,068	\$ 289,068	100.0
Operating	15,726,146	17,409,086	24,258,824	24,261,997	3,173	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$15,726,146</u>	<u>\$17,409,086</u>	<u>\$24,258,824</u>	<u>\$24,551,065</u>	<u>\$ 292,241</u>	<u>1.2</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect a reimbursement to the Facilities Management Department for personnel that maintain the libraries.
- Operating expenditures represent an increase in the appropriation to fund the majority of the Library's budget. The Library's budget includes the following changes:
 - Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also increase for the voter-approved expansion of the library system, which includes full-year funding for the Wando Mt. Pleasant, Baxter Patrick James Island, Otranto Regional, St. Paul's and West Ashley libraries.
 - Operating costs represent an increase in facilities cost and library materials related to the library expansion. The increase is partially offset by reductions in library materials, training and conference, and deferral of capital replacements. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year. \$500,000 of savings from fund balance is utilized to balance the budget.

LIBRARY (continued)

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 2020 by increasing the number of registered users by 1% by June 30, 2020.

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 2020.

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

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Library visits ^{1,5}	1(a)	1,491,407	1,144,302	1,155,745
Hours open ^{1,5}	1(a)	39,480	30,213	30,515
Program attendees	1(a)	241,411	154,996	156,546
PC use ¹	1(a)	616,801	559,377	564,971
Output:				
Registered cardholders ^{3,5}	1(a)	203,106	202,509	204,534
Programs held	1(a)	6,426	4,953	5,003
Reference questions answered ^{1,2,5}	1(b)	522,220	407,622	411,698
Efficiency:				
Library visits per capita ⁵	1(a)	4.26	3.27	3.30
Cost per library visit ⁵	1(a)	\$12.71	\$22.45	\$22.67
Cost per registered cardholder ^{4,5}	1(a)	\$93.30	\$126.83	\$128.10
Reference questions answered per capita ^{2,5}	1(b)	1.49	1.16	1.18
Percent change in circulation per capita	1(c)	(0.21%)	(4.23%)	1.00%
Items catalogued per capita ^{4,5}	1(c)	2.15	0.28	0.28
Circulation of all materials per year ⁵	1(c)	2,633,719	2,522,051	2,547,272
Outcome:				
New registrations added annually ^{3,4,5}	1(a)	20,332	15,623	15,779
Registered users as percentage of population ^{3,5}	1(a)	58.00%	57.83%	58.40
Percent change in registrations as percent of population ^{3,4,5}	1(a)	(3.98%)	(0.30%)	1.00%
Percentage increase of questions answered ^{2,5}	1(b)	(3.63%)	(21.94%)	1.00%
Circulation per capita ⁵	1(c)	7.52	7.20	7.27

¹ The Edisto Library was closed for a partial day due to a mechanical issue. All branches were closed for 5 days due to Hurricane Dorian. The Otranto Branch was closed an additional day due to damage from Hurricane Dorian. The West Ashley Library was closed one day due to flooding. All branches were closed for a partial day due to inclement weather. The Main Library was closed one day due to the Democratic Convention at the Gilliard. West Ashley and Edisto libraries were closed for a partial day due to flooding. All branches were closed March 16 through the end of the fiscal year due to the COVID-19 pandemic. This effected circulation, user visits, and computer use and reference questions answered.

² The library uses the standards set up by the State Library for counting reference statistics.

³ Inactive cardholders are removed from the system periodically.

⁴ The opening of the replacement branches, Baxter-Patrick James Island Library and the St. Paul's Hollywood Library, contributed to an increase in items added to the catalogue.

⁵ All branches were closed to the public March 16 through the end of the fiscal year due to the COVID-19 pandemic. This affected circulation, user visits, computer use, and reference questions. The library continued to provide e-resources, Wi-Fi use and virtual programming to patrons during the closure period.

LIBRARY (continued)

2021 ACTION STEPS

Department Goal 1

- Open three new libraries.
- Implement a Staff Diversity and Inclusion Initiative.
- Implement library resource officers and a new security protocol.
- Refresh CCPL mission and vision statement
- Update the Strategic Vision for 2021-2024
- Create and implement a digital strategy for library virtual programming

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

MASTER-IN-EQUITY

Fund: General Fund
Function: Judicial

Mission: The Master-In-Equity facilitates the relatively quick and inexpensive means of litigation for non-jury matters and hears most foreclosure cases and a substantial number of civil, non-jury matters as referred by Order of Reference of Circuit Judge or the Clerk of Court.

Services Provided:

- Hears specialized non-jury cases
- Serves as general trial court for backlogged civil cases

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.00	8.00	7.00	7.00	-	0.0
Charges and Fees	\$ 438,766	\$ 377,422	\$ 450,000	\$ 200,000	\$ (250,000)	(55.6)
Interest	4,896	14,586	5,000	1,000	(4,000)	(80.0)
TOTAL REVENUES	<u>\$ 443,662</u>	<u>\$ 392,008</u>	<u>\$ 455,000</u>	<u>\$ 201,000</u>	<u>\$ (254,000)</u>	(55.8)
Personnel	\$ 634,413	\$ 640,075	\$ 663,046	\$ 751,183	\$ 88,137	13.3
Operating	27,413	29,535	30,224	24,051	(6,173)	(20.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 661,826</u>	<u>\$ 669,610</u>	<u>\$ 693,270</u>	<u>\$ 775,234</u>	<u>\$ 81,964</u>	11.8

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in fees and interest based on the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures represent a decrease to training due to budget constraints.

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)

MEASURES:		FY 2019	FY 2020	FY 2021
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Cases referred	1	699	558	300
Output:				
Disposed cases	1	694	395	250
Percent of disposed cases	1	99.0%	71.0%	83.0%
Efficiency:				
Cost per case	1	\$674.78	\$1172.27	\$2204.73
Outcome:				
Average case length in days	1	280	n/a ¹	n/a ¹

¹ Data unavailable at time of publication due to COVID-19. The Court ceased operations in mid-March 2020. The Court seeks to resume operation at a “new normal” pace to accommodate the current pandemic guidelines.

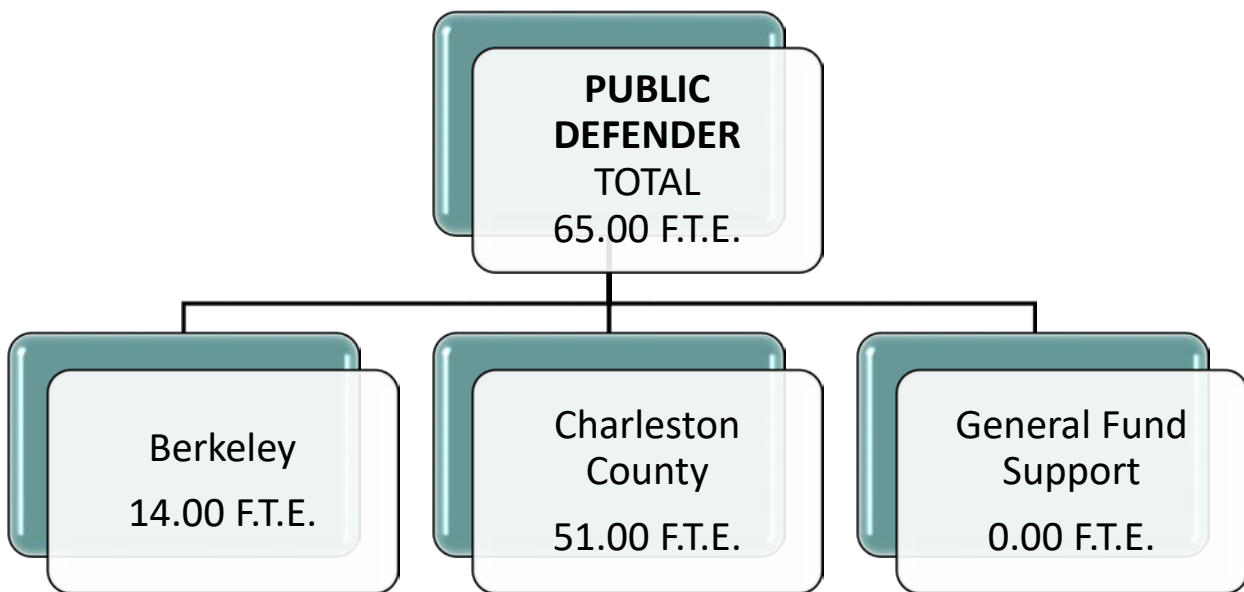
2021 ACTION STEPS

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.
- Assist with more Circuit Court work to help with the flow of cases not referred to Master in Equity Court.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



PUBLIC DEFENDER

Division: Berkeley County
Fund: Special Revenue Fund
Function: Judicial

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:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	13.00	14.00	14.00	14.00	-	0.0
Intergovernmental	\$ 1,255,555	\$ 1,330,362	\$ 1,388,614	\$ 1,384,214	(4,400)	(0.3)
Charges and Fees	79,932	61,599	85,000	85,000	-	0.0
Fines and Forfeitures	(194)	(40)	-	-	-	0.0
Interest	5,364	9,169	5,000	1,000	(4,000)	(80.0)
TOTAL REVENUES	<u>\$ 1,340,657</u>	<u>\$ 1,401,090</u>	<u>\$ 1,478,614</u>	<u>\$ 1,470,214</u>	<u>\$ (8,400)</u>	<u>(0.6)</u>
Personnel	\$ 1,058,725	\$ 1,189,959	\$ 1,290,031	\$ 1,276,082	\$ (13,949)	(1.1)
Operating	215,962	202,105	241,136	292,362	51,226	21.2
Capital	20,072	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,294,759</u>	<u>\$ 1,392,064</u>	<u>\$ 1,531,167</u>	<u>\$ 1,568,444</u>	<u>\$ 37,277</u>	<u>2.4</u>

Funding Adjustments for FY 2021 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Berkeley County. The revenues reflect a decrease in supplemental funding received from the state for legal representation of the indigent and a decrease in interest based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents intradepartmental staffing changes in FY 2020.
- Operating expenditures reflect an increase in operating reimbursement out for cost associated with receiving technology support from the County.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PUBLIC DEFENDER (continued)

Division: Charleston County
Fund: Special Revenue Fund
Function: Judicial

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

Services Provided:

- Provide criminal defense legal representation at trial for low income adults and juveniles
- Handles cases in state court, to include Charleston County Bond and Preliminary Hearing Courts, Charleston County Magistrates Courts, General Sessions Court, Transfer Court, Probation Violation Court, and North Charleston Municipal Court

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	51.00	51.00	51.00	51.00	-	0.0
Intergovernmental	\$ 1,479,952	\$ 1,376,561	\$ 1,379,589	\$ 1,376,589	(3,000)	(0.2)
Charges and Fees	427,519	374,445	425,000	425,000	-	0.0
Fines and Forfeitures	(12,040)	(9,480)	-	-	-	0.0
Interest	17,309	26,192	14,000	2,500	(11,500)	(82.1)
Miscellaneous	2,888	-	-	-	-	0.0
TOTAL REVENUES	<u>1,915,628</u>	<u>1,767,718</u>	<u>1,818,589</u>	<u>1,804,089</u>	<u>(14,500)</u>	<u>(0.8)</u>
Interfund Transfer In	<u>3,220,466</u>	<u>3,379,200</u>	<u>3,379,200</u>	<u>3,412,992</u>	<u>33,792</u>	<u>1.0</u>
TOTAL SOURCES	<u>\$ 5,136,094</u>	<u>\$ 5,146,918</u>	<u>\$ 5,197,789</u>	<u>\$ 5,217,081</u>	<u>\$ 19,292</u>	<u>0.4</u>
Personnel	\$ 4,355,876	\$ 4,499,538	\$ 4,590,350	\$ 4,628,297	\$ 37,947	0.8
Operating	712,591	671,287	759,652	732,631	(27,021)	(3.6)
Capital	-	224,083	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,068,467</u>	<u>\$ 5,394,908</u>	<u>\$ 5,350,002</u>	<u>\$ 5,360,928</u>	<u>\$ 10,926</u>	<u>0.2</u>

Funding Adjustments for FY 2021 Include:

- Revenues represent State appropriations and fees to fund the Public Defender's operations in Charleston County. The decrease in revenues reflects a decrease in interest based on the financial impacts resulting from the COVID-19 pandemic.
- Interfund Transfer In reflects an increase in the amount of funding from the General Fund to support the Public Defender's function in Charleston County.
- Personnel costs reflect projected benefits and compensation, the continuation of the longevity and merit programs.

PUBLIC DEFENDER (continued)

- Operating expenditures reflect a decrease in contracted services and technology purchases based service needs. Operating expenditures also reflect a decrease in training due to budget constraints.

Performance Measures:

Initiative I: Service Delivery

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

- Objective 1(a): Participation in court-sponsored initiatives toward swifter case management.
- Objective 1(b): Reduce percent of cases in which Public Defender staff attorneys make motions for continuances on the day of trial which are based on grounds that should have been foreseeable during discovery by defense counsel.
- Objective 1(c): Address Adult/Juvenile Detention Center overcrowding by monitoring number of Adult/Juvenile Detention Center case dispositions handled by public defenders.
- Objective 1(d): Reduce the number of repeat offenders by making recommendations for treatment or counseling to clients or tailored sentence recommendations for the court.
- Objective 1(e): Increase the Public Defender's role in reducing recidivism and assist in discouraging indigent involvement with criminal activity by having a greater presence in community activities that support our schools, corrections, and initiatives to assist clients to avoid future criminal conduct.

MEASURES:

	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Jail cases pending per attorney per month	1(a)(d)	27	24	24
Output:				
Case law meetings and in-house training per attorney	1(a)(b)(c)(d)	35	35	34
In-house training sessions for paralegals	1(a)(b)(d)	4	4	4
Community and school activities attended	1(e)	60	60	60
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)	2	2	2
Average number of cases (charges) per attorney	1(a)(d)	337	342	342
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) ¹</u>				
Trials (clients)		19	18	18
Guilty Pleas (clients)		1,580	1,381	1,381
Probation Violations (warrants)		443	280	280
<u>Family Court/Juveniles (jail & non-jail) ¹</u>				
Trials		1	1	1
Total petitions disposed		961	788	788
<u>Magistrate Court (jail & non-jail)</u>				
Clients disposed		268	317	317
<u>Sentencing Specialist</u>				
Clients assisted		409	468	468
<u>Initial Bond Court Representation</u>				
Clients represented		1,193	1,871	1,871

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

PUBLIC DEFENDER (continued)

2021 ACTION STEPS

Department Goal 1

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

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PUBLIC DEFENDER (continued)

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

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

Program Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	(34,130)	(34,130)	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	(34,130)	(34,130)	100.0
Interfund Transfer Out	<u>3,220,466</u>	<u>3,379,200</u>	<u>3,379,200</u>	<u>3,412,992</u>	<u>33,792</u>	1.0
TOTAL DISBURSEMENTS	<u>\$ 3,220,466</u>	<u>\$ 3,379,200</u>	<u>\$ 3,379,200</u>	<u>\$ 3,378,862</u>	<u>\$ (338)</u>	(0.0)

Funding Adjustments for FY 2021 Include:

- Operating expenditures represents a decrease for a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Interfund Transfer Out represents the General Fund's support of the Public Defender in Charleston County. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

VETERANS AFFAIRS

Fund: General Fund
Function: Health and Welfare

Mission: The Veterans Affairs Office serves as a local contact to assist Veterans and their dependents in applying for VA benefits from the State and Federal governments.

Services Provided:

- Assist in the preparation of benefit applications that include but are not limited to: VA disability compensation, pension, insurance, burial, hospitalization and education benefits, discharge review, military and civil service widows' annuities, State dependents educational benefits, and disabled Veterans State tax exemptions
- Refer indigent Veterans to agencies funded to address this problem
- Intercede on behalf of Veterans experiencing problems at the Veterans Administration Medical Center (VAMC) Charleston, as well as at local residential or nursing homes
- Assist unemployed Veterans by referring them to local Veteran employment agencies
- Assist Veterans with enrollment in outreach counseling and mental health programs
- Coordinate with other local and state agencies to render advice and assistance with Veterans, their dependents and survivors.

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Intergovernmental	\$ 11,383	\$ 11,383	\$ 11,384	\$ 11,384	-	0.0
TOTAL REVENUES	<u>\$ 11,383</u>	<u>\$ 11,383</u>	<u>\$ 11,384</u>	<u>\$ 11,384</u>	<u>\$ -</u>	<u>0.0</u>
Personnel	\$ 342,757	\$ 387,302	\$ 391,776	\$ 395,993	\$ 4,217	1.1
Operating	21,880	21,156	23,089	18,396	(4,693)	(20.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 364,637</u>	<u>\$ 408,458</u>	<u>\$ 414,865</u>	<u>\$ 414,389</u>	<u>\$ (476)</u>	<u>(0.1)</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect no change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.
- Operating expenditures reflect a decrease in training due to budget constraints.

VETERANS AFFAIRS (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maximize services to the Veterans of Charleston County. Provide outreach to other Veterans Service Organizations to ensure the Charleston county Veterans Affairs Office is well known throughout the Local Veteran community.

Objective 1(a): Counsel Veterans as to their eligibility for State and Federal Veterans' benefits and ascertain the nature of walk-in client's inquiries within five minutes.

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:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Output:				
Office contacts ¹	1(a)	29,826	25,168	22,648
Claims filed ¹	1(b)	2,876	2,445	2,200
Outcome:				
Percent of walk-ins served in five minutes	1(a)	100%	100%	100%
Percent of claims submitted within two business days	1(b)	99.0%	99.0%	99.0%

¹ Actual data is as documented on two Semi-Annual Reports submitted to the South Carolina Division of Veterans Affairs (SCDVA).

2021 ACTION STEPS

Department Goal 1

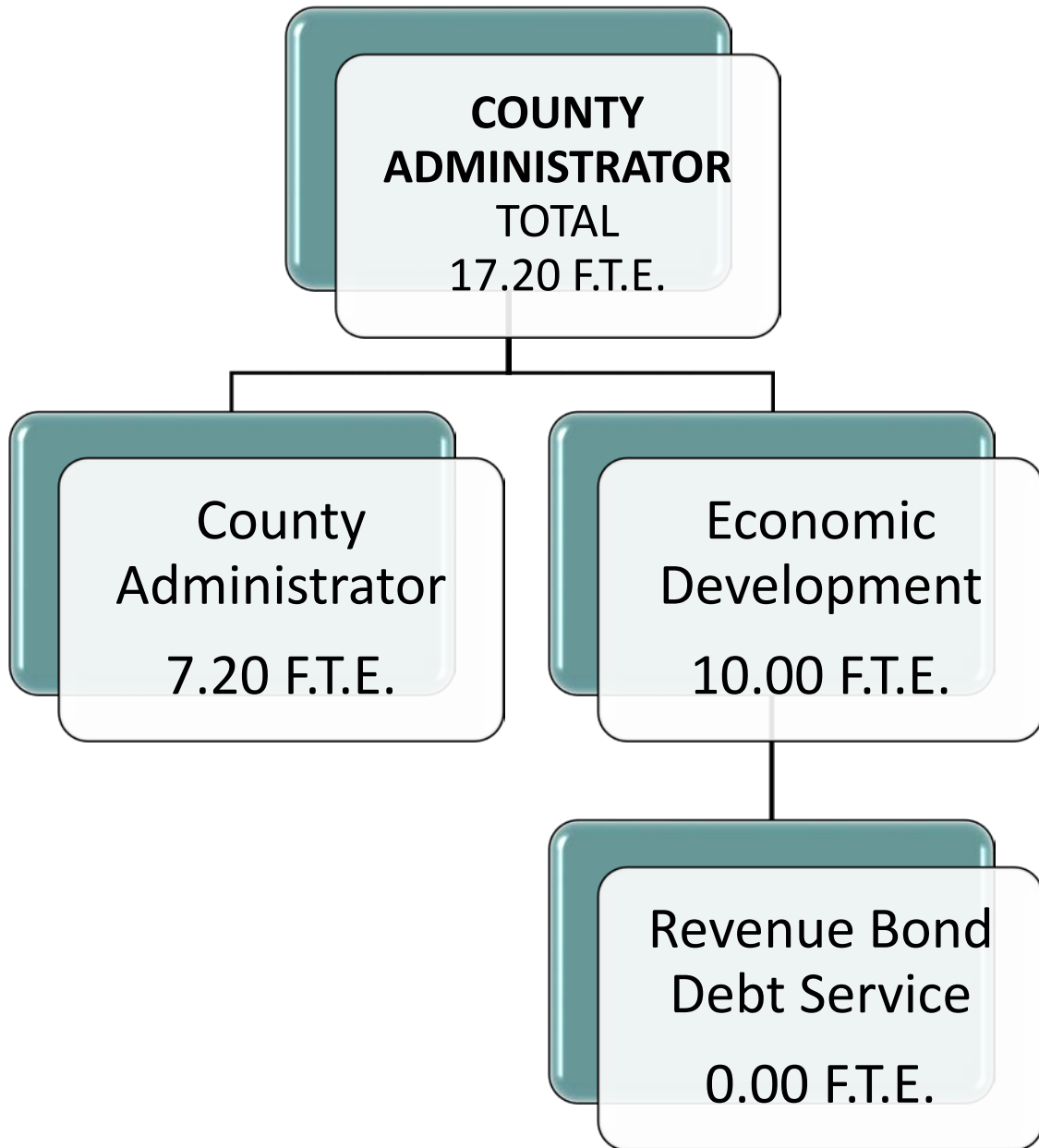
- Continue assisting Veterans filing VA claims.
- Continue serving as an advocate for all Charleston County veterans and their families.
- Continue networking with other local Veteran and community service organizations to keep them informed regarding the services this office can provide to Veterans and their families.
- Continue using Veterans claims management software programs to reduce storage and paper files. These programs include: Veterans Benefits Management System (VBMS), VetraSpec & VetPro.
- Continue utilizing County surplus material and equipment when applicable.
- Continue practicing daily cost reduction whenever possible.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



End Section



COUNTY ADMINISTRATOR

Fund: General Fund
Function: General Government

Mission: The County Administrator provides full disclosure of all significant issues to County Council and ensures that all legislative actions, policy statements, and other directives of Council are enacted.

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.80	7.74	7.30	7.20	(0.10)	(1.4)
Personnel	\$ 1,082,054	\$ 1,002,586	\$ 1,370,679	\$ 1,038,469	\$ (332,210)	(24.2)
Operating	41,601	38,011	75,516	89,063	13,547	17.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,123,655</u>	<u>\$ 1,040,597</u>	<u>\$ 1,446,195</u>	<u>\$ 1,127,532</u>	<u>\$ (318,663)</u>	(22.0)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the transfer of the Chief of Staff position to County Council in FY 2020. The decrease also represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year
- Operating expenditures reflect an increase for establishing a contingency. The increase is partially offset by the elimination of consultant fees for a project completed in FY 2020.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ECONOMIC DEVELOPMENT

Fund: Special Revenue Fund
Function: Economic Development

Mission: Economic Development recruits new businesses, improves the business climate, helps existing companies stay healthy and grow in order to continuously improve an ever-expanding number of high-paying jobs, and attracts companies to the area by establishing multi-county industrial parks for the County.

Services Provided:

- Target key employment opportunities in manufacturing, distribution, corporate headquarters, software-makers, and research and development facilities
- Build new and existing businesses with strong business assistance programs

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	10.00	10.00	-	0.0
Property Tax	\$ 3,348,858	\$ 3,756,483	\$ 3,725,193	\$ 3,745,000	\$ 19,807	0.5
Miscellaneous	11,500	52,499	5,000	5,000	-	0.0
TOTAL REVENUES	3,360,358	3,808,982	3,730,193	3,750,000	19,807	0.5
Interfund Transfer In	2,000	-	-	-	-	0.0
TOTAL SOURCES	\$ 3,362,358	\$ 3,808,982	\$ 3,730,193	\$ 3,750,000	\$ 19,807	0.5
Personnel	\$ 1,074,655	\$ 1,107,629	\$ 1,166,489	\$ 1,178,460	\$ 11,971	1.0
Operating	1,400,159	3,148,159	3,480,209	3,312,229	(167,980)	(4.8)
Capital	-	55,834	-	-	-	0.0
TOTAL EXPENDITURES	2,474,814	4,311,622	4,646,698	4,490,689	(156,009)	(3.4)
Interfund Transfer Out	-	262,684	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 2,474,814	\$ 4,574,306	\$ 4,646,698	\$ 4,490,689	\$ (156,009)	(3.4)

Funding Adjustments for FY 2021 Include:

- Revenues represent no significant increase.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent a decrease based on the completion of economic incentive projects during FY 2020. The decrease is slightly offset by additional marketing and promotions based on current trends.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ECONOMIC DEVELOPMENT

Division: Revenue Bond Debt Service
Fund: Special Revenue Fund
Function: Economic Development

Mission: The Debt Service Division accounts for servicing the Special Source Revenue Bonds issued to fund \$80 million for the South Aviation Road Project and to fund \$33 million for the Mercedes Plant. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$20,059,181	\$22,389,133	\$24,553,658	\$24,283,007	\$ (270,651)	(1.1)
Interest	14,984	28,687	-	-	-	0.0
TOTAL REVENUES	20,074,165	22,417,820	24,553,658	24,283,007	(270,651)	(1.1)
Interfund Transfer In	6,477,915	7,568,669	8,130,821	10,741,799	2,610,978	32.1
TOTAL SOURCES	<u>\$26,552,080</u>	<u>\$29,986,489</u>	<u>\$32,684,479</u>	<u>\$35,024,806</u>	<u>\$ 2,340,327</u>	7.2
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	10,329,354	11,914,878	11,214,663	11,243,274	28,611	0.3
Capital	-	-	-	-	-	0.0
Debt Service	4,823,124	8,660,774	8,679,524	10,740,799	2,061,275	23.7
TOTAL EXPENDITURES	15,152,478	20,575,652	19,894,187	21,984,073	2,089,886	10.5
Interfund Transfer Out	6,133,752	9,192,232	10,441,227	13,655,205	3,213,978	30.8
TOTAL DISBURSEMENTS	<u>\$21,286,230</u>	<u>\$29,767,884</u>	<u>\$30,335,414</u>	<u>\$35,639,278</u>	<u>\$ 5,303,864</u>	17.5

Funding Adjustments for FY 2021 Include:

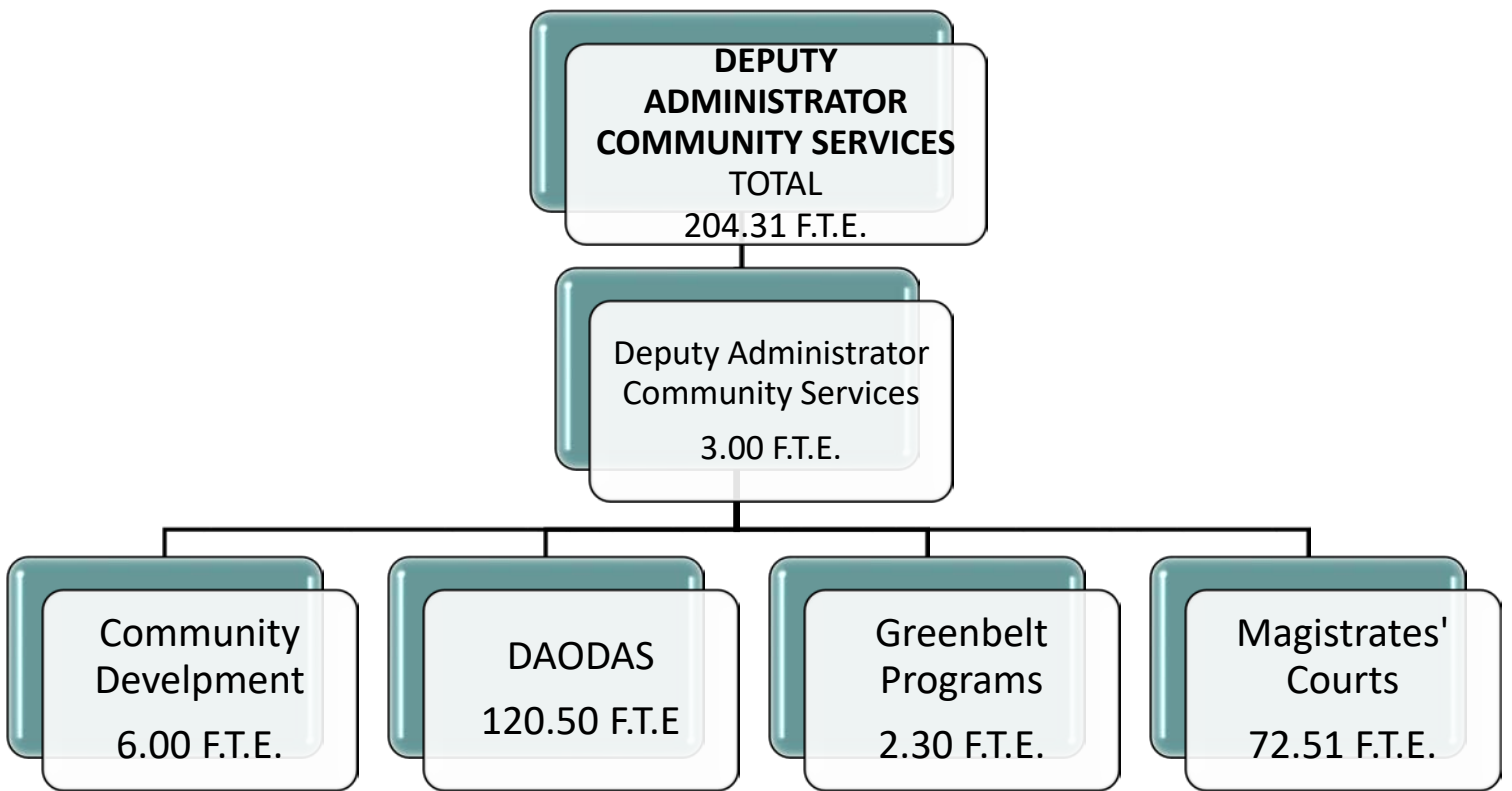
- Revenues reflect fees-in-lieu-of property taxes that were designated by County Council as security for the repayment of the debt service. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu-of property taxes are distributed to taxing entities.
- The Interfund Transfer In represents transfers from the revenue fund to service the debt.
- Operating costs reflect the disbursement of multi-county revenues to taxing entities outside of County government.
- Debt Service reflects the scheduled principal and interest payments on the 2013 Special Source Revenue Bond and the 2017 Special Source Revenue Bond.

ECONOMIC DEVELOPMENT

- The Interfund Transfer Out represents transfers of multi-county parks revenues to the General Fund, Debt Service Fund, and Trident Technical College Operating and Debt Funds. Another portion of the interfund transfer out reflects transfers from the revenue fund to the debt fund for the Special Source Revenue Bonds.



End Section



DEPUTY ADMINISTRATOR COMMUNITY SERVICES

Fund: General Fund
Function: General Government

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

Departmental Summary:

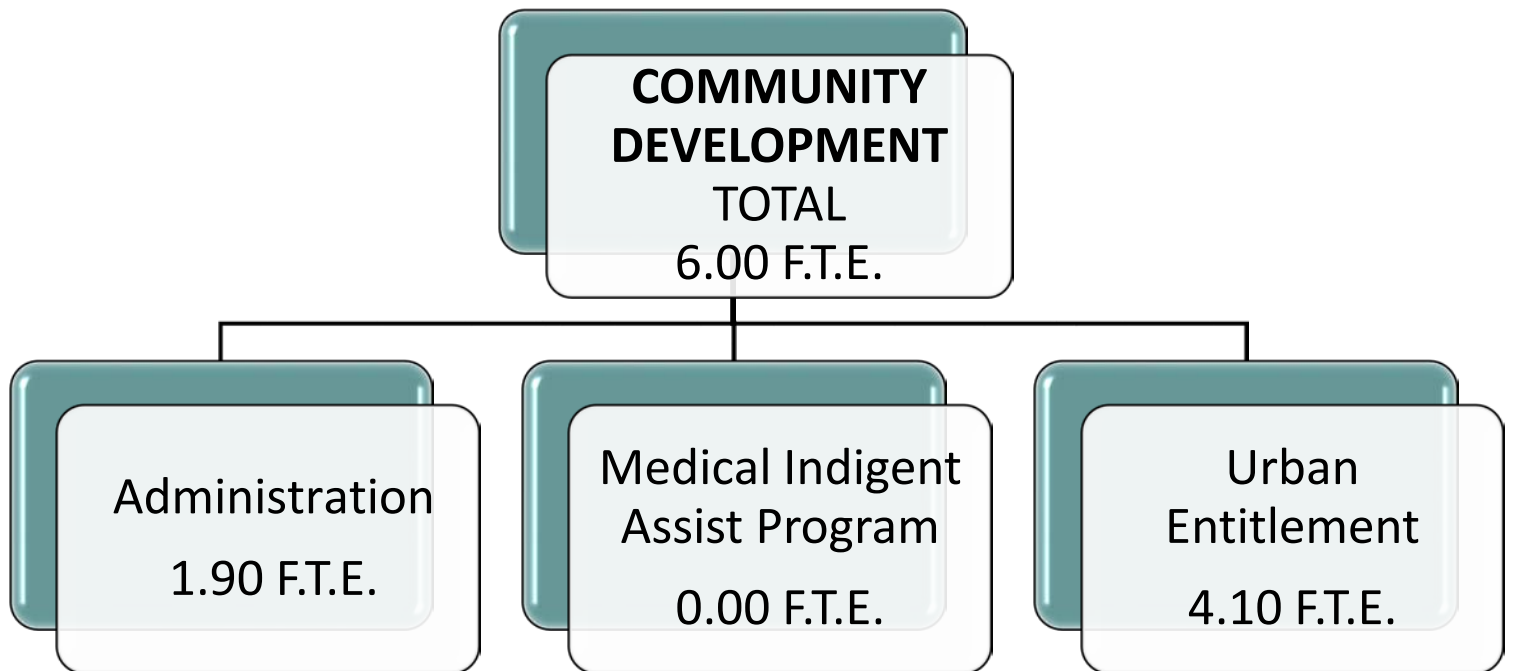
	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	\$ 350,933	\$ 391,509	\$ 403,496	\$ 422,649	\$ 19,153	4.7
Operating	21,219	8,203	7,423	6,699	(724)	(9.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 372,152</u>	<u>\$ 399,712</u>	<u>\$ 410,919</u>	<u>\$ 429,348</u>	<u>\$ 18,429</u>	4.5

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect an increase due to interdepartmental staff changes. The increases were partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease in training due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



COMMUNITY DEVELOPMENT

Program: Administration
Fund: General Fund
Function: General Government

Mission: The Community Development Department administers Community Development Block Grant funds, Home Investment Partnership funds, and Emergency Shelter Grant funds to improve the quality of life for low-to-moderate income citizens through improved affordable housing and revitalization of the physical and economic infrastructure.

Services Provided:

- Manages financial monitoring, compliance, environmental clearances, and special projects benefitting the community
- Manages the well/septic upgrade, connection, and maintenance program

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.90	1.90	1.90	1.90	-	0.0
Personnel	\$ 219,835	\$ 225,466	\$ 245,199	\$ 244,331	\$ (868)	(0.4)
Operating	5,182	5,483	305,993	6,779	(299,214)	(97.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 225,017</u>	<u>\$ 230,949</u>	<u>\$ 551,192</u>	<u>\$ 251,110</u>	<u>\$ (300,082)</u>	<u>(54.4)</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel cost also reflect interdepartmental staffing changes. The increase is offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect the elimination of contributions to the Charleston County Housing Authority due to budget constraints.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Create suitable living environments for low-to-moderate income (LMI) families.

- Objective 1(a): Address housing needs by issuing/managing contracts related to housing rehabilitation, new construction, and emergency repairs.
- Objective 1(b): Ensure more citizens have clean drinking water and non-hazardous septic systems by issuing/managing contracts related to household infrastructure improvements to include well and septic upgrades as well as water/sewer connections.
- Objective 1(c): Continue to serve the homeless and those at-risk of becoming homeless by funding local homeless shelter operations and rapid re-housing program.

COMMUNITY DEVELOPMENT (continued)

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Housing-related contracts issued/managed	1(a)	11	9	6
Infrastructure contracts issued/managed (well/septic program)	1(b)	1	4	4
Contracts issued/managed for homeless services ¹	1(c)	3	5	5
Output:				
LMI individuals provided housing assistance ²	1(a)	46	46	49
LMI households provided infrastructure service ²	1(b)	30	51	84
Homeless individuals served	1(c)	845	577	220
Efficiency:				
LMI individuals served for housing needs per contract issued/managed	1(a)	4	5	8
LMI households served per contract issued/managed infrastructure	1(b)	30	13	21
Homeless individuals served per contract issued/managed	1(c)	282	115	44
Outcome:				
Percent increase of individuals served - housing-related needs	1(a)	(28%)	0%	7%
Percent increase of individuals served - infrastructure-needs ³	1(b)	(58%)	70%	65%
Percent increase of homeless individuals ⁴	1(c)	(7%)	(32%)	(62%)

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

² Output reflects outcomes for several years of funding. Some housing and infrastructure projects take 2-3 years to have fully actualized outcomes.

³ Maintenance activities on well/septic systems increased in FY2020 and are anticipated to increase in FY 2021.

⁴ The projected number of homeless individuals served for FY 2020 decreased due to the distribution of the majority of the Emergency Solutions Grant funds to rapid re-housing instead of shelter operations. There are more outcomes associated with shelter operations.

2021 ACTION STEPS

Department Goal 1

- By working with the Lowcountry Continuum of Care, coordinate shelter and rapid re-housing activities to ensure HUD's homeless (HESG) funding is reaching those individuals/families most at-risk for homelessness.
- Continue to refine the County's well/septic/connection program to expedite service and lower costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

COMMUNITY DEVELOPMENT (continued)

Program: Medically Indigent Assistance Program (MIAP)
Fund: General Fund
Function: Health and Welfare

Mission: The Medically Indigent Assistance Program (MIAP) administers the eligibility determinations for inpatient hospital services for residents that meet the financial requirement of Federal poverty to ensure that medical care is available to these citizens.

Services Provided:

- o Process MIAP applications for the County's uninsured citizens to determine eligibility for state benefits.

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 23,350	\$ 31,193	\$ 28,063	\$ 30,563	\$ 2,500	8.9
Operating	1,446,197	1,378,805	1,354,190	1,338,604	(15,586)	(1.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,469,547</u>	<u>\$ 1,409,998</u>	<u>\$ 1,382,253</u>	<u>\$ 1,369,167</u>	<u>\$ (13,086)</u>	(0.9)

Funding Adjustments for FY 2021 Include:

- Personnel expenses are increased to support additional temporary staff.
- Operating expenditures represent contribution requirements paid to the South Carolina Department of Health and Human Services based on the formula set by the State. Operating expenditures reflect an increase in the Medically Indigent Assistance Program Payment based on the State's estimated projection. The increase is offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.

Performance Measures:

Initiative IV: Workflow Analysis Process Management

Department Goal 1: Ensure a positive return on investment of the County's contribution for inpatient hospital services to indigent citizens.

Objective 1: Process MIAP applications for patient eligibility using required criteria from South Carolina Department of Health and Human Services.

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Number of applications received	1	67	44	50
Output:				
Number of approved applications	1	11	10	10
Outcome:				
Percent of approved applications	1	16.4%	23.0%	20.0%

COMMUNITY DEVELOPMENT (continued)

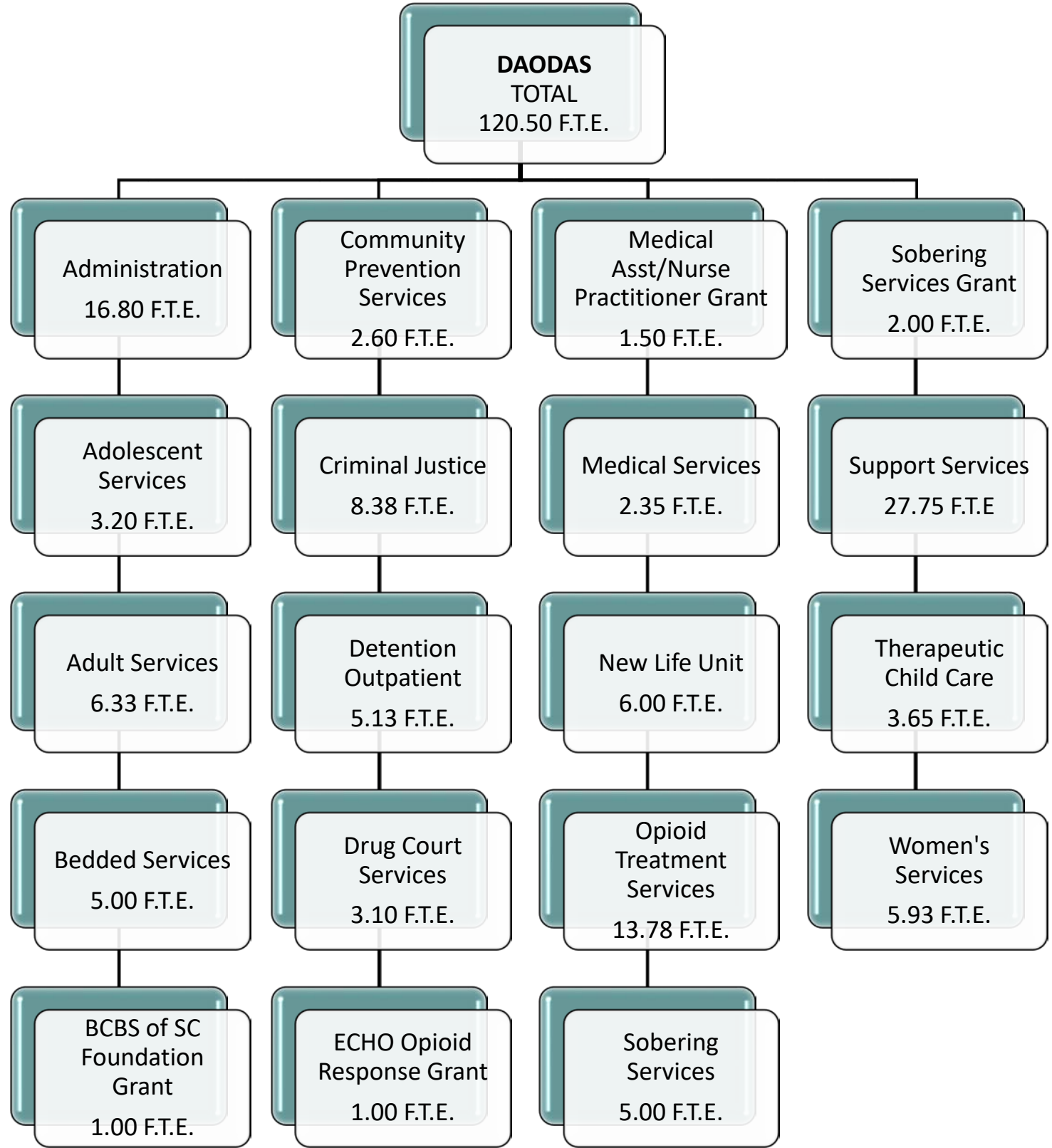
2021 ACTION STEPS

Department Goal 1

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

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

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

Mission: DAODAS operates a comprehensive array of inpatient, outpatient, and education and prevention programs to help the residents of Charleston County live productive lives free from the impact of alcohol, other drugs, and addictive behaviors and to promote active recovery for people whose lives have been impacted by addiction.

Services Provided:

- Provide medically monitored and clinically managed treatment for adults who are withdrawing from alcohol or other drugs
- Provide medically monitored care for pregnant and parenting women who are chemically dependent
- Provide individual and group counseling to adults and adolescents through Outpatient Services
- Offer medication replacement therapy through the Opioid Treatment Program
- Provide therapeutic behavioral services for children newborn through five years of age
- Provide prevention and education programs

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	15.80	16.80	15.80	16.80	1.00	6.3
Intergovernmental	\$ 10,832	\$ 11,082	\$ -	\$ -	\$ -	0.0
Charges and Fees	265,021	227,930	250,000	250,000	-	0.0
Interest	12,328	9,057	15,000	1,000	(14,000)	(93.3)
Miscellaneous	40	180	3,006	20,000	16,994	565.3
Leases and Rentals	198,843	203,956	215,000	215,000	-	0.0
TOTAL REVENUES	487,064	452,205	483,006	486,000	2,994	0.6
Interfund Transfer In	1,576,317	580,090	544,104	-	(544,104)	(100.0)
TOTAL SOURCES	\$ 2,063,381	\$ 1,032,295	\$ 1,027,110	\$ 486,000	\$ (541,110)	(52.7)
Personnel	\$ 985,697	\$ 994,276	\$ 1,165,546	\$ 1,267,998	\$ 102,452	8.8
Operating	2,960,570	1,036,031	(20,815)	(202,384)	(181,569)	872.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,946,267	\$ 2,030,307	\$ 1,144,731	\$ 1,065,614	\$ (79,117)	(6.9)

Funding Adjustments for FY 2021 Include:

- Revenues include an anticipated increase in private contributions. This increase is offset by a decrease in interest earnings based on current trends.
- Interfund Transfer In represents General Fund funding for indirect costs for support services. The decrease is due to a reduction of funding from the General Fund.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures reflect the transfer of a Project Officer I position from the MUSC Mat Accessed Education Grant.
- Operating expenses represent a decrease in contracted temporary services. This decrease is offset by higher allocated administrative costs and an increase in county administrative charges.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase the number of clients served.

Objective 1(a): Increase total intakes.

Objective 1(b): Assure 70% attendance in groups of scheduled clients.

Objective 1(c): Increase clinical staff's weekly direct client contact hours to 42.5%.

Initiative III: Long-Term Financial Planning

Department Goal 2: Reduce use of and rebuild fund balance.

Objective 2(a): Improve the collection rate of billable accounts receivable by 5%.

Objective 2(b): Increase overall agency billing by 5%.

Initiative V: Quality Control

Department Goal 3: Reduce the negative impact of addiction on the residents of Charleston County.

Objective 3(a): Maintain percentage of successful tobacco buys by minors to less than 10%.

Objective 3(b): Improve the post-discharge outcome evaluation of residents attending treatment.

Objective 3(c): Maintain a 90% satisfaction rating of persons served.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Total client intakes	1(a)	3,530	2,735	3,000
Number of drug free births	3(b)	6	3	6
Output:				
Percentage attendance of scheduled patients	1(b)	73.0%	71.0%	70%
Percentage direct client contact hours	1(c)	47.0%	41.8%	42.5%
Collections of accounts receivable	2(a)	4,435,201	4,733,866	4,750,000
Overall department billing	2(b)	5,104,207	3,987,528	4,000,000
Outcome:				
Percentage increase of collection rate	2(a)	1.0%	7.0%	0.3%
Percentage increase of billing rate	2(b)	1.41%	(21.8%)	0.3%
Percentage of successful tobacco buys to minors	3(a)	7.0%	3.0%	0.0%
Percentage Increase of post discharge contacts	3(b)	21.9%	35.8%	35.0%
Percentage of drug-free births	3(b)	100%	75%	100%
Client satisfaction rating for all applicable programs combined	3(c)	96.3%	95.3%	95%

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

2021 ACTION STEPS

Department Goal 1

- Continue improvement to access to services on demand.
- Increase public awareness of services through community outreach and collaboration with stakeholders.
- Increase the number served by providing flexibility of services and service hours to meet the demands of the public.

Department Goal 2

- Increase frequency of follow-up collection efforts.
- Diversify client payer mix.
- Continue growth of Fund Balance.

Department Goal 3

- Increase patient awareness to multiple pathways of recovery services available in the community post-discharge.
- Feedback received from quarterly patient focus groups will be used to improve program services.
- Targeted efforts to increase awareness of opioid use and misuse within the community.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Adolescent Services Division reduces the harmful effects of alcohol and drug dependency on adolescents and their families.

Division Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.60	3.20	3.20	3.20	-	0.0
Intergovernmental	\$ 156,356	\$ 151,590	\$ 168,319	\$ 170,501	\$ 2,182	1.3
Charges and Fees	107,002	69,778	79,500	82,395	2,895	3.6
TOTAL REVENUES	\$ 263,358	\$ 221,368	\$ 247,819	\$ 252,896	\$ 5,077	2.0
Personnel	\$ 173,322	\$ 205,580	\$ 242,956	\$ 245,141	\$ 2,185	0.9
Operating	98,561	99,288	114,577	140,331	25,754	22.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 271,883	\$ 304,868	\$ 357,533	\$ 385,472	\$ 27,939	7.8

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in insurance fees and generated taxes imposed on the sale of alcohol.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase in the allocation formula for administrative, facilities and medical costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

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

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.40	6.40	6.40	6.33	(0.07)	(1.1)
Intergovernmental	\$ 630,342	\$ 748,677	\$ 670,748	\$ 692,367	\$ 21,619	3.2
Charges and Fees	390,116	328,153	535,000	573,726	38,726	7.2
TOTAL REVENUES	<u>\$ 1,020,458</u>	<u>\$ 1,076,830</u>	<u>\$ 1,205,748</u>	<u>\$ 1,266,093</u>	<u>\$ 60,345</u>	5.0
Personnel	\$ 512,943	\$ 276,261	\$ 417,736	\$ 416,603	\$ (1,133)	(0.3)
Operating	297,448	183,620	223,523	296,719	73,196	32.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 810,391</u>	<u>\$ 459,881</u>	<u>\$ 641,259</u>	<u>\$ 713,322</u>	<u>\$ 72,063</u>	11.2

Funding Adjustments for FY 2021 Include:

- Revenues represent an anticipated increase in the taxes imposed on the sale of alcohol based on historical trends. Revenues also include an increase in insurance fees and in managed care fees based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs represent interdepartmental staffing changes.
- Operating expenses reflect an increase in the allocation of administrative, facilities, and Medical costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Bedded Services Division, which includes the Family Care Unit, provides healthcare through cost-effective methods for the benefit of the patient and community.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	4.50	4.50	5.00	0.50	11.1
Intergovernmental	\$ 481,054	\$ 442,208	\$ 494,004	\$ 503,186	\$ 9,182	1.9
Charges and Fees	367,049	558,660	669,500	675,894	6,394	1.0
TOTAL REVENUES	<u>\$ 848,103</u>	<u>\$ 1,000,868</u>	<u>\$ 1,163,504</u>	<u>\$ 1,179,080</u>	<u>\$ 15,576</u>	1.3
Personnel	\$ 244,546	\$ 234,700	\$ 281,615	\$ 332,332	\$ 50,717	18.0
Operating	571,279	632,507	711,583	813,008	101,425	14.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 815,825</u>	<u>\$ 867,207</u>	<u>\$ 993,198</u>	<u>\$ 1,145,340</u>	<u>\$ 152,142</u>	15.3

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in insurance fees and generated taxes imposed on the sale of alcohol based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures represent interdepartmental staffing changes and higher temporary cost.
- Operating expenses reflect an increase in the allocation of support services cost offset by reduced medical services cost. In addition, higher administrative and facilities costs contribute to this increase.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Community Prevention Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Community Prevention Services Division reduces the harmful effects of alcohol, tobacco, other drug abuse, violence and other high-risk behavior through the identification of factors which place individuals at increased risk; and implements prevention, education and referral services for the residents of Charleston County.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.25	2.75	2.70	2.60	(0.10)	(3.7)
Intergovernmental	\$ 164,695	\$ 164,356	\$ 181,350	\$ 181,350	-	0.0
Charges and Fees	450	300	-	12,000	12,000	100.0
TOTAL REVENUES	<u>\$ 165,145</u>	<u>\$ 164,656</u>	<u>\$ 181,350</u>	<u>\$ 193,350</u>	<u>\$ 12,000</u>	6.6
Personnel	\$ 122,021	\$ 151,120	\$ 168,241	\$ 162,642	\$ (5,599)	(3.3)
Operating	72,672	67,779	96,422	105,344	8,922	9.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 194,693</u>	<u>\$ 218,899</u>	<u>\$ 264,663</u>	<u>\$ 267,986</u>	<u>\$ 3,323</u>	1.3

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in client fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent interdepartmental staffing changes.
- Operating expenses reflect an increase in the allocation of administrative and facility costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Criminal Justice Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Criminal Justice Services Division provides a wide range of specialized, community-based substance abuse programs. Services include treatment and coordination services to local drug courts, conducting alcohol and drug awareness classes, and jail-based treatment services for the inmates of Charleston County Detention Center.

Division Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.80	8.80	8.45	8.38	(0.07)	(0.8)
Intergovernmental	\$ 38,185	\$ 39,968	\$ 47,403	\$ 47,403	-	0.0
Charges and Fees	437,402	420,236	710,000	710,000	-	0.0
TOTAL REVENUES	\$ 475,587	\$ 460,204	\$ 757,403	\$ 757,403	\$ -	0.0
Personnel	\$ 487,023	\$ 483,329	\$ 558,764	\$ 573,418	\$ 14,654	2.6
Operating	245,182	259,087	312,109	442,418	130,309	41.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 732,205	\$ 742,416	\$ 870,873	\$ 1,015,836	\$ 144,963	16.6

Funding Adjustments for FY 2021 Include:

- Revenues reflect no change in client fees and federal funding.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect interdepartmental staffing changes and higher temporary cost.
- Operating expenses reflect an increase in the allocation of administrative, facilities and medical cost.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Detention Outpatient
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Detention Center Intensive Outpatient Division provides continuum care through addiction treatment services, which include assessments and screening, traditional and intensive levels of care, and post release support for continued recovery, to reduce the recidivism of Charleston County Detention Center prisoners who are chemically dependent.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.40	5.20	5.20	5.13	(0.07)	(1.3)
Charges and Fees	\$ 282,913	\$ 397,260	\$ 329,700	\$ 398,150	\$ 68,450	20.8
TOTAL REVENUES	\$ 282,913	\$ 397,260	\$ 329,700	\$ 398,150	\$ 68,450	20.8
Personnel	\$ 243,721	\$ 294,217	\$ 321,364	\$ 303,043	\$ (18,321)	(5.7)
Operating	82,978	99,523	98,156	115,853	17,697	18.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 326,699	\$ 393,740	\$ 419,520	\$ 418,896	\$ (624)	(0.1)

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in fees for services provided to the Detention Center and the Probate Adult Drug Court.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs represent interdepartmental staffing changes.
- Operating expenses reflect an increase in the allocation of administrative costs and cellular charges based on historical trends and usage.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Drug Court Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Drug Court Services Division provides clients with an intensive rehabilitation treatment program that creates an environment with definite rules and consequences for violations based on their performance in an effort to address their substance use disorders.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	3.20	3.20	3.10	(0.10)	(3.1)
Charges and Fees	\$ -	\$ 165,440	\$ 112,468	\$ 116,967	\$ 4,499	4.0
TOTAL REVENUES	\$ -	\$ 165,440	\$ 112,468	\$ 116,967	\$ 4,499	4.0
Personnel	\$ -	\$ 236,543	\$ 247,052	\$ 188,682	\$ (58,370)	(23.6)
Operating	-	94,397	105,797	95,846	(9,951)	(9.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ 330,940	\$ 352,849	\$ 284,528	\$ (68,321)	(19.4)

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in the reimbursements from the Solicitor Drug Court programs.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent interdepartmental staffing changes.
- Operating expenses reflect a decrease in the allocation of administrative and facilities costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Medical Services Division provides inpatient services (Detoxification Services, Family Care, and New Life) and provides care services to the women and children of the Sojourner Center for Women.

Division Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.25	2.25	2.25	2.35	0.10	4.4
Charges and Fees	\$ 5,810	\$ 5,160	\$ 5,600	\$ 5,600	\$ -	0.0
TOTAL REVENUES	<u>\$ 5,810</u>	<u>\$ 5,160</u>	<u>\$ 5,600</u>	<u>\$ 5,600</u>	<u>\$ -</u>	0.0
Personnel	\$ 125,103	\$ 126,259	\$ 135,934	\$ 152,834	\$ 16,900	12.4
Operating	(119,292)	(121,100)	(97,235)	(148,314)	(51,079)	52.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 5,811</u>	<u>\$ 5,159</u>	<u>\$ 38,699</u>	<u>\$ 4,520</u>	<u>\$ (34,179)</u>	(88.3)

Funding Adjustments for FY 2021 Include:

- Revenues reflect no change in client fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures represent interdepartmental staffing changes.
- Operating expenses reflect a decrease in the allocation of UDS medical cost. The decrease is offset by an increase in drugs and medical supplies due to the Opioid Use Disorder epidemic.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: New Life Unit
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The New Life Unit Division reduces the harmful effects of alcohol and drug dependency on pregnant and parenting-age women and their children.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.65	5.50	5.50	6.00	0.50	9.1
Intergovernmental	\$ 516,401	\$ 526,251	\$ 591,681	\$ 596,463	\$ 4,782	0.8
Charges and Fees	604,133	769,822	965,000	1,022,860	57,860	6.0
TOTAL REVENUES	<u>\$ 1,120,534</u>	<u>\$ 1,296,073</u>	<u>\$ 1,556,681</u>	<u>\$ 1,619,323</u>	<u>\$ 62,642</u>	4.0
Personnel	\$ 210,866	\$ 216,475	\$ 326,229	\$ 306,739	\$ (19,490)	(6.0)
Operating	668,625	786,358	921,949	1,013,880	91,931	10.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 879,491</u>	<u>\$ 1,002,833</u>	<u>\$ 1,248,178</u>	<u>\$ 1,320,619</u>	<u>\$ 72,441</u>	5.8

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in insurance fees and generated taxes imposed by the sale of alcohol.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect interdepartmental staffing changes. In addition, personnel costs include an increase in temporary staffing.
- Operating expenses reflect an increase in the allocation of administrative, facilities, and support services. The increase is offset by a decrease to medical services.

For more information, see the Approved Budget Detail Book

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DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Opioid Treatment Services Division through intake, assessment, counseling, nursing services, medical services, and extensive case management reduces the impact that opiate-based drug use has on the individual and the community.

Division Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.65	12.65	13.65	13.78	0.13	1.0
Intergovernmental	\$ 174,363	\$ 261,726	\$ 29,355	\$ 179,355	\$ 150,000	511.0
Charges and Fees	<u>1,566,181</u>	<u>1,393,637</u>	<u>1,884,000</u>	<u>2,172,779</u>	<u>288,779</u>	15.3
TOTAL REVENUES	<u><u>\$ 1,740,544</u></u>	<u><u>\$ 1,655,363</u></u>	<u><u>\$ 1,913,355</u></u>	<u><u>\$ 2,352,134</u></u>	<u><u>\$ 438,779</u></u>	22.9
Personnel	\$ 672,573	\$ 679,240	\$ 815,097	\$ 933,271	\$ 118,174	14.5
Operating	884,095	907,273	1,097,556	1,260,571	163,015	14.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 1,556,668</u></u>	<u><u>\$ 1,586,513</u></u>	<u><u>\$ 1,912,653</u></u>	<u><u>\$ 2,193,842</u></u>	<u><u>\$ 281,189</u></u>	14.7

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in Medicaid reimbursements, client fees and insurance fees based on historical trends and current use.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures represent interdepartmental staffing changes and higher temporary cost.
- Operating expenses reflect an increase in the allocation of administrative, facilities, and UDS medical services cost.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Sobering Services Division provides monitoring for individuals who are acutely intoxicated and in need of sobering, stabilization and referral to treatment.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Personnel	\$ -	\$ -	\$ 347,699	\$ 273,364	\$ (74,335)	(21.4)
Operating	3,533	482	101,027	97,479	(3,548)	(3.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 3,533	\$ 482	\$ 448,726	\$ 370,843	\$ (77,883)	(17.4)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect a decrease in temporary staffing cost.
- Operating expenses reflects a decrease in the allocation of administrative cost.

For more information, see the Approved Budget Detail Book

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DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Support Services Division provides infrastructure support for room/board, nursing, and residential needs of the patients in our inpatient programs at the Charleston Center.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	26.50	27.70	27.75	27.75	-	0.0
Intergovernmental	\$ 288,726	\$ 293,146	\$ 492,471	\$ 464,290	\$ (28,181)	(5.7)
Charges and Fees	567,739	622,620	1,308,000	1,480,194	172,194	13.2
Miscellaneous	237	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 856,702</u>	<u>\$ 915,766</u>	<u>\$ 1,800,471</u>	<u>\$ 1,944,484</u>	<u>\$ 144,013</u>	8.0
Personnel	\$ 1,017,446	\$ 1,365,113	\$ 1,740,680	\$ 1,885,474	\$ 144,794	8.3
Operating	270,817	25,707	37,395	57,895	20,500	54.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,288,263</u>	<u>\$ 1,390,820</u>	<u>\$ 1,778,075</u>	<u>\$ 1,943,369</u>	<u>\$ 165,294</u>	9.3

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in insurance fees and in managed care fees. The increase is offset by a decrease in Medicaid reimbursements.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the support of additional temporary staffing offset by a reduction in overtime cost.
- Operating expenses reflect an increase in administrative and facilities cost offset by a reduction in the allocation of support and medical services cost.

For more information, see the Approved Budget Detail Book

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DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Therapeutic Child Care
Fund: Enterprise Fund
Function: Health and Welfare

Mission: Charleston Center will provide safe, developmentally appropriate, and reasonably priced child care for children of clients in order to assist in the client's recovery, the child's developmental growth, and the reintegration into the community for clients and their children.

Division Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	3.50	3.50	3.50	3.65	0.15	4.3
Intergovernmental	\$ 87,532	\$ 89,103	\$ 83,765	\$ 90,532	\$ 6,767	8.1
Charges and Fees	<u>35,345</u>	<u>78,098</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	0.0
TOTAL REVENUES	<u><u>\$ 122,877</u></u>	<u><u>\$ 167,201</u></u>	<u><u>\$ 183,765</u></u>	<u><u>\$ 190,532</u></u>	<u><u>\$ 6,767</u></u>	3.7
Personnel	\$ 110,636	\$ 123,879	\$ 129,299	\$ 154,955	\$ 25,656	19.8
Operating	72,350	87,737	82,371	101,031	18,660	22.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 182,986</u></u>	<u><u>\$ 211,616</u></u>	<u><u>\$ 211,670</u></u>	<u><u>\$ 255,986</u></u>	<u><u>\$ 44,316</u></u>	20.9

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in Medicaid reimbursements and the taxes imposed on the sale of alcohol based on historical trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also represent interdepartmental staffing changes.
- Operating expenses reflect an increase in the allocation formula for administrative and facilities cost. This increase is offset by a decrease in medical services costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

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

Division Summary:

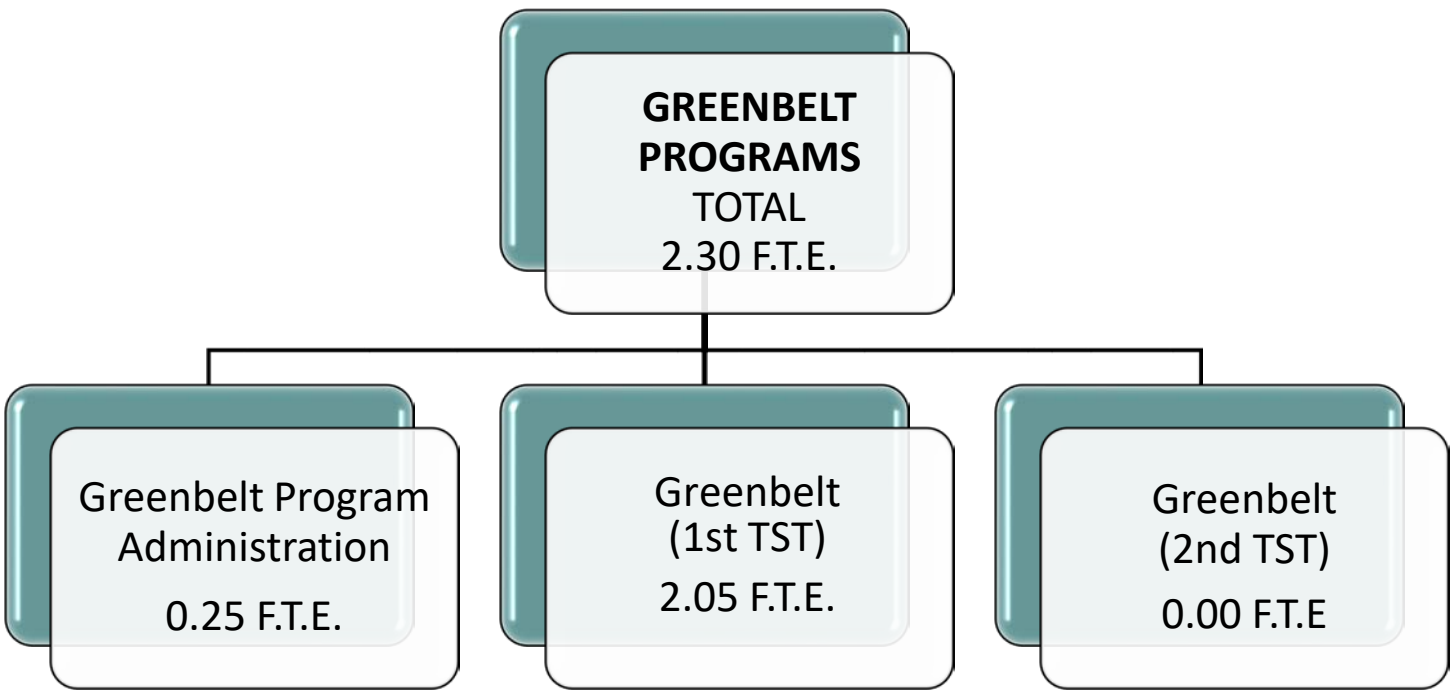
	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	5.70	5.55	5.90	5.93	0.03	0.5
Intergovernmental	\$ 492,356	\$ 465,242	\$ 499,362	\$ 500,154	\$ 792	0.2
Charges and Fees	160,629	160,003	220,000	230,289	10,289	4.7
Miscellaneous	-	721	-	-	-	0.0
TOTAL REVENUES	<u>\$ 652,985</u>	<u>\$ 625,966</u>	<u>\$ 719,362</u>	<u>\$ 730,443</u>	<u>\$ 11,081</u>	1.5
Personnel	\$ 293,143	\$ 279,806	\$ 332,443	\$ 334,164	\$ 1,721	0.5
Operating	142,859	134,010	154,311	201,964	47,653	30.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 436,002</u>	<u>\$ 413,816</u>	<u>\$ 486,754</u>	<u>\$ 536,128</u>	<u>\$ 49,374</u>	10.1

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in client and insurance fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenditures also reflect interdepartmental staffing changes.
- Operating expenses reflect an increase in the allocation of administrative, facilities, and UDS medical costs.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



GREENBELT ADMINISTRATION

Fund: General Fund
Function: Culture & Recreation

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

Services Provided:

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

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	0.25	0.25	0.25	-	0.0
Personnel	\$ -	\$ 27,310	\$ 28,383	\$ 26,578	\$ (1,805)	(6.4)
Operating	-	730	1,667	817	(850)	(51.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 28,040</u>	<u>\$ 30,050</u>	<u>\$ 27,395</u>	<u>\$ (2,655)</u>	<u>(8.8)</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.
- Operating expenditures reflect a reduction in training and conference due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

GREENBELT PROGRAMS (1ST TRANSPORTATION SALES TAX)

Fund: Special Revenue Fund
Function: Culture & Recreation

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

Services Provided:

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

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.20	1.95	1.95	2.05	0.10	5.1
Sales Tax	\$ 9,769,000	\$10,362,262	\$10,559,000	\$ 9,520,000	\$ (1,039,000)	(9.8)
Intergovernmental	-	3,493	-	-	-	0.0
Interest	195,736	307,680	115,000	32,000	(83,000)	(72.2)
TOTAL REVENUES	<u>\$ 9,964,736</u>	<u>\$10,673,435</u>	<u>\$10,674,000</u>	<u>\$ 9,552,000</u>	<u>\$ (1,122,000)</u>	(10.5)
Personnel	\$ 242,861	\$ 225,505	\$ 230,818	\$ 251,587	\$ 20,769	9.0
Operating	64,647	11,435	20,229	18,606	(1,623)	(8.0)
Capital	-	-	-	-	-	0.0
Debt Service	9,570,525	9,024,032	9,284,981	9,910,529	625,548	6.7
TOTAL EXPENDITURES	9,878,033	9,260,972	9,536,028	10,180,722	644,694	6.8
Interfund Transfer Out	340,065	10,025,000	1,003,000	-	(1,003,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$10,218,098</u>	<u>\$19,285,972</u>	<u>\$10,539,028</u>	<u>\$10,180,722</u>	<u>\$ (358,306)</u>	(3.4)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase represents the re-allocation of two positions related to greenbelt functions.
- Operating expenditures reflect a decrease due to the one-time purchase of equipment during FY 2020.
- Debt Service increased due to scheduled bond payments.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

GREENBELT PROGRAMS (2ND TRANSPORTATION SALES TAX)

Fund: Special Revenues Fund
Function: Culture & Recreation

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

Services Provided:

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

Departmental Summary:

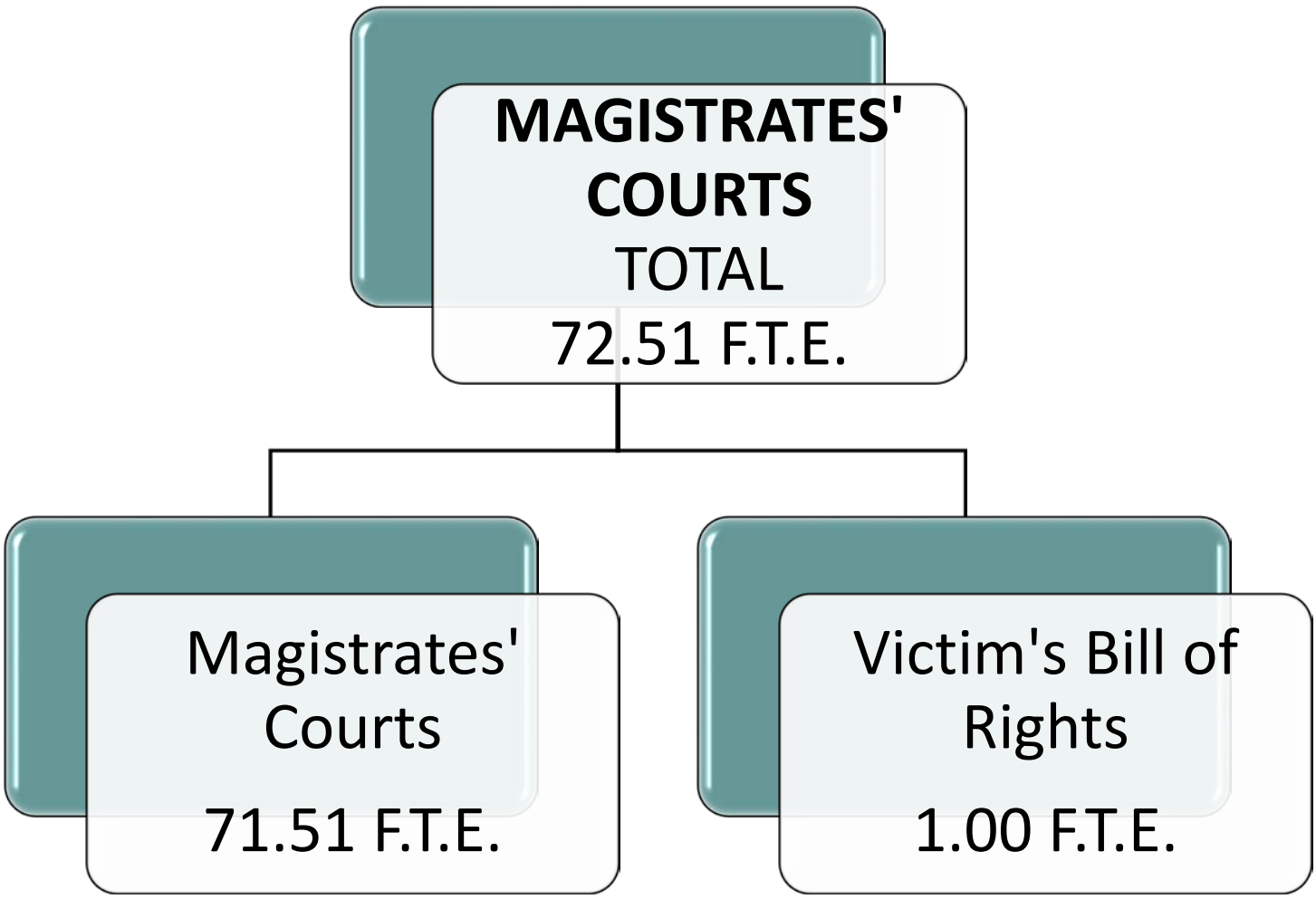
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$ 5,746,470	\$ 6,095,448	\$ 6,211,000	\$ 5,600,000	\$ (611,000)	(9.8)
Interest	47,924	196,805	23,000	21,000	(2,000)	(8.7)
TOTAL REVENUES	\$ 5,794,394	\$ 6,292,253	\$ 6,234,000	\$ 5,621,000	\$ (613,000)	(9.8)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	10,000	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	10,000	-	-	-	-	0.0
Interfund Transfer Out	5,000,000	5,025,000	6,516,000	5,514,000	(1,002,000)	(15.4)
TOTAL DISBURSEMENTS	\$ 5,010,000	\$ 5,025,000	\$ 6,516,000	\$ 5,514,000	\$ (1,002,000)	(15.4)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Interfund Transfer Out represents a transfer to fund pay-as-you-go Greenbelt projects. The decrease correlates with the decrease in revenues.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



MAGISTRATES' COURTS

Division: Magistrates' Courts
Fund: General Fund
Function: Judicial

Mission: The Magistrates' Courts provides quality service and assistance to the general public, law enforcement, and attorneys in conjunction with providing support to the Magistrates of Charleston County in a manner which preserves the integrity of the judicial system.

Services Provided:

- Process restraining orders for people being stalked or harassed
- Process traffic violations and criminal cases with punishments of a fine not exceeding \$500 plus assessments or imprisonment not exceeding 30 days or both as mandated by State statute
- Jurisdiction over civil complaints of \$7,500 or less
- Provide efficient Centralized Courts such as Bond Hearing, Preliminary Hearing, Criminal Domestic Violence and Fraudulent Checks

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	71.51	71.51	71.51	71.51	-	0.0
Charges and Fees	\$ 802,808	\$ 858,970	\$ 821,500	\$ 761,000	\$ (60,500)	(7.4)
Fines and Forfeitures	846,114	694,882	793,000	641,500	(151,500)	(19.1)
Interest	(664)	686	-	-	-	0.0
Miscellaneous	7,915	7,216	13,000	7,500	(5,500)	(42.3)
TOTAL REVENUES	<u>\$ 1,656,173</u>	<u>\$ 1,561,754</u>	<u>\$ 1,627,500</u>	<u>\$ 1,410,000</u>	<u>\$ (217,500)</u>	(13.4)
Personnel	\$ 4,622,117	\$ 4,664,125	\$ 4,884,208	\$ 4,845,054	\$ (39,154)	(0.8)
Operating	373,824	401,054	396,098	379,627	(16,471)	(4.2)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 4,995,941</u>	<u>\$ 5,065,179</u>	<u>\$ 5,280,306</u>	<u>\$ 5,224,681</u>	<u>\$ (55,625)</u>	(1.1)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease in civil fees and fine collections based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs are offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease in training costs due to budget constraints and records services based on projected usage.

MAGISTRATES' COURTS (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

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

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

MEASURES:

	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Small Claims cases filed	1(a)	4,678	3,989	4,200
DUI cases filed	1(b)	477	447	450
Efficiency:				
Average Small Claims case age in days	1(a)	72	63	65
Cost per case	1(a)	\$80.00	\$80.00	\$80.00
Average DUI case age in days	1(b)	189	190	190
Outcome:				
Disposed Small Claims cases	1(a)	4,407	4,133	4,200
Percent of Small Claims cases disposed	1(a)	94.0%	96.5%	97.0%
Disposed DUI cases	1(b)	389	394	400
Percent of DUI cases disposed	1(b)	82.0%	82.4%	85.0%
DUI cases pending	1(b)	460	478	450

2021 ACTION STEPS

Department Goal 1

- Implement procedure that would allow the defendant's photo on file with the Department of Public Safety to be imported onto arrest warrants when created in CMS.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

MAGISTRATES' COURTS (continued)

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

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

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ 931	\$ 1,787	\$ 1,000	\$ 1,000	\$ -	0.0
Fines and Forfeitures	129,801	120,990	125,000	95,000	(30,000)	(24.0)
TOTAL REVENUES	\$ 130,732	\$ 122,777	\$ 126,000	\$ 96,000	\$ (30,000)	(23.8)
Personnel	\$ 64,119	\$ 67,730	\$ 71,891	\$ 71,011	\$ (880)	(1.2)
Operating	4,218	3,641	4,470	495	(3,975)	(88.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 68,337	\$ 71,371	\$ 76,361	\$ 71,506	\$ (4,855)	(6.4)

Funding Adjustments for FY 2021 Include:

- Revenues are reduced based upon historical analysis and current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in the computer refresh program based on the current refresh schedule and training cost due to budget constraints.

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.

MAGISTRATES' COURTS (continued)

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Percent of victims requesting and receiving service in accordance with Victim's Bill of Rights	1(a)(b)	100%	100%	100%
Percent of victims who appear before the court without undue hardship or inconvenience	1(a)(b)	100%	100%	100%
Efficiency:				
Average hours per service	1(a)	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%

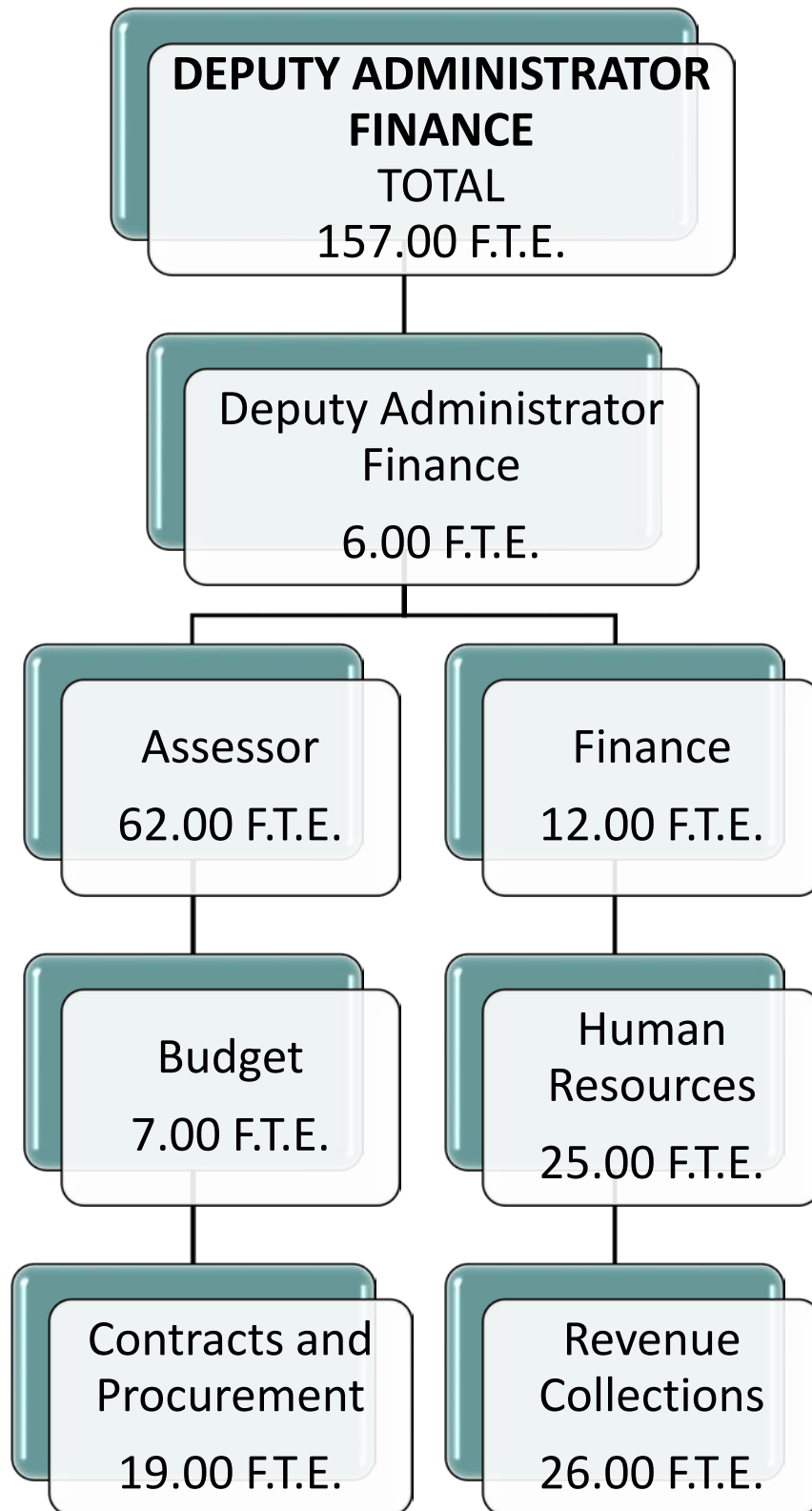
2021 ACTION STEPS

Department Goal 1

- Improve fluidity of victim services on general session offenses.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



DEPUTY ADMINISTRATOR FINANCE

Fund: General Fund
Function: General Government

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

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ 472,106	\$ 553,009	\$ 759,638	\$ 779,995	\$ 20,357	2.7
Operating	13,671	17,980	22,678	15,586	(7,092)	(31.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 485,777</u>	<u>\$ 570,989</u>	<u>\$ 782,316</u>	<u>\$ 795,581</u>	<u>\$ 13,265</u>	1.7

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflects full year funding for the addition of a new Administrative Assistant II position in FY 2020.
- Operating expenditures include a decrease in training due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ASSESSOR

Fund: General Fund
Function: General Government

Mission: The Assessor's Office appraises and assesses all real estate and mobile homes within the County Assessor's jurisdiction. Appraisals and assessments are done in accordance with State law to ensure all properties are appraised fairly and equitably.

Services Provided:

- Locate, list and appraise the value of real property parcels and all mobile homes for ad valorem tax purposes
- Conduct countywide cyclical reassessment of real property every five years
- Address appeals of other discounts, exemptions and special assessments, and address appeals of a legal nature

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	62.00	62.00	62.00	62.00	-	0.0
Licenses and Permits	\$ 5,780	\$ 7,405	\$ 6,750	\$ 6,000	\$ (750)	(11.1)
Charges and Fees	424	313	300	250	(50)	(16.7)
TOTAL REVENUES	\$ 6,204	\$ 7,718	\$ 7,050	\$ 6,250	\$ (800)	(11.3)
Personnel	\$ 4,015,042	\$ 4,120,334	\$ 4,373,281	\$ 4,339,060	\$ (34,221)	(0.8)
Operating	279,215	272,321	387,292	519,426	132,134	34.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 4,294,257	\$ 4,392,655	\$ 4,760,573	\$ 4,858,486	\$ 97,913	2.1

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in mobile home moving permits based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect a decrease due to lower overtime for reassessment and a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures represent an increase in mailers, and contracted services, to complete the current reassessment.

ASSESSOR (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Improve completion dates for appraisal activities (new construction, ATIs and appeals) with goal of restoring pre-reassessment year completion deadlines by end of Fiscal Year 2019.

Objective 1(a): Complete 95% of Tax Year (TY) 2021 new construction by July 31, 2021; complete 95% TY 2022 new construction by June 30, 2022; complete 95% TY 2023 new construction by June 15, 2023.

Objective 1(b): Complete 95% TY 2021 ATIs by September 15, 2021; complete 95% TY 2022 ATIs by September 1, 2022; and complete 95% TY 2023 ATIs by August 15, 2023. Maintain same dates for 2024.

Objective 1(c): Complete Tax Year (TY) 2020 reassessment appeals within 18 months of commencing BAA conferences.

Department Goal 2: Inspect each improved property once between reassessments (five year goal).

Objective 2(a): Median date inspected to trail Tax Year by no more than 2-3 years.

Objective 2(b): Median date inspected to trail current Tax Year by no more than 2-3 years.

Objective 2(c): Maintain appraiser field time a minimum of 16% each year.

MEASURES:

		FY 2019	FY 2020	FY 2021
	Objective	Actual	Actual	Projected
Input:				
Number of New Construction appraisals completed during FY ¹	1(a)	7,502	3,909	5,800
Number of ATI appraisals completed during fiscal year ²	1(b)	16,674	6,612	10,000
Inspections per fiscal year ³	2(a)(b)(c)	64,521	45,533	50,000
Output:				
Percent of time spent on new construction ⁴	1(a)	37.2%	27%	32%
Percent of time spent on new ATI appraisals ⁵	1(b)	13.6%	5.5%	10%
Percent of time spent on objections and reviews ⁶	1(c)	4.8%	5.5%	7%
Median date of inspection for improved properties ¹³	2(a)	12/09/16	06/06/18	01/01/19
Lag in inspection date median versus Tax Year ¹³	2(b)	3.1 yrs.	1.5 yrs.	2.0 yrs.
Percent of appraiser time spent in field ¹⁴	2(c)	16.1%	12.36	13.00
Efficiency:				
Avg Rate per day new construction appraisals (per appraiser) ⁷	1(a)	3.40	2.47	3.0
Avg Rate per day ATI appraisals (per appraiser) ⁵	1(a)	20.75	20.34	20.50
Avg Rate per day objections (per appraiser) ⁶	1(b)	1.69	2.25	2.00
Outcome:				
Date new construction 95% completed ¹	1(a)	7/12/19	7/31/20	7/31/20
New construction appraisals completed for Fiscal Year ⁸	1(a)	7,502	3,909	5,700
Change in valuation tax base due to new construction ⁹	1(a)	2.0%	2.8%	2.0%
Date AITs completed ⁵	1(b)	8/02/19	08/28/20	09/15/21
Change in valuation tax base due to ATIs ⁹	1(b)	2.0%	2.10%	2.00%
Percentage reassessment BAAs completed (occurs every five years) ¹⁰	1(c)	99.0%	99.0%	10.0%
Date annual objections completed for prior tax year ¹¹	1(c)	03/30/19	3/30/20	4/15/21
Increase in percentage of field time per year ¹²	2(a)(b)(c)	(8.0)%	(23.2)%	>5.0%

ASSESSOR (continued)

- ¹ The FY 2021 projections take into account finishing new construction late in 2020 and starting it later in 2021. It is unknown how much COVID-19 will impact permits and new construction. Due to the number of new houses, new construction overlaps ATIs.
- ² Data reflects those completed in late summer of 2019 as most appraisers were still completing new construction in June 2020. Reassessment appeals will delay the start of new construction and ATI work in summer of 2021.
- ³ Annual inspections expected to stabilize around 50,000 – 53,000. However, COVID-19 shut down field work for over eight weeks in the spring of 2020. Overall inspections and field time fell approximately 30% between 2019 and 2020.
- ⁴ TY 20 New Construction – 56% complete June 30, 2020; TY 17 New Construction – 96% complete June 30, 2017; TY 16 New Construction – 63% complete June 30, 2016. TY 2019 – New Construction - 99% complete June 30, 2019.
- ⁵ Many ATIs are new construction and separating these categories is difficult.
- ⁶ Objections and reviews for TY 2019 are complete. FY 2020 has no active review or objections. Goal is to finish 95% of all objections and reviews by April 15, 2021.
- ⁷ FY 2019 was miscalculated and corrected. FY 2021 will see a lag in field collection and sign offs.
- ⁸ Reassessment/ Appeals delayed for new construction. COVID-19 impact on the volume of new construction collected for TY 21 is unknown.
- ⁹ With reassessment setting a new date of value, the increases reflect new construction change due to the more current appraisal date and fewer ATIs at a newer date.
- ¹⁰ Reassessment BAAs began July 2016 are essentially complete. Five TY 15 BAA are pending due to ongoing Supreme Court litigation. FY 2021 reflects a decrease due to TY 2020 reassessment BAA not planned to begin until end of March 2021.
- ¹¹ Reflects a change in timeliness due to a change in processes and dates of appeals.
- ¹² FY 2020 reflects further reductions in field time as COVID-19 halted all field inspections for over eight weeks in the critical spring collection time.
- ¹³ The average date of inspections is not expected to improve by one year as collectors are usually diverted from field work post reassessment to handle some returned mail, taking them out of the field for four to six weeks.
- ¹⁴ Percent time spent in the field was heavily impacted by COVID-19. Restoring the prior goal performance of 15-16% will not be likely until 2022.

2021 ACTION STEPS

Department Goal 1

- Complete reassessment work including ATI's, new construction and field review in time to mail notices by September 30, 2020 as the statute requires.

Department Goal 2

- Continue to inspect each improved property once between reassessments by ensuring that median inspection date for improved properties lags the current tax year by no more than 2.5 to 3 years.
- Continue to inspect 50,000-55,000 properties per year and stabilize field time by appraisers at 16% of available time; thus increasing inspection frequency by appraisers as opposed to data collectors.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

BUDGET

Department: Budget
Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	7.00	7.00	7.00	-	0.0
Personnel	\$ 767,955	\$ 715,455	\$ 735,901	\$ 722,707	\$ (13,194)	(1.8)
Operating	23,457	20,795	28,521	23,073	(5,448)	(19.1)
Capital	-	8,008	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 791,412</u>	<u>\$ 744,258</u>	<u>\$ 764,422</u>	<u>\$ 745,780</u>	<u>\$ (18,642)</u>	<u>(2.4)</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the elimination of temporary staff and a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures include a decrease in training due to budget constraints.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

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

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

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

Initiative V: Quality Control

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

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

BUDGET (continued)

MEASURES:		FY 2019	FY 2020	FY 2021
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Number of Federal Awards	2	70	92	95
Output:				
Budgeted General Fund revenue	1(a)	231,024,355	242,232,055	241,771,215
Actual General Fund revenues ¹	1(a)	241,302,370	235,171,104	241,771,215
Efficiency:				
Dollar amount of Single Audit questioned costs	2	\$0	\$0	\$0
Outcome:				
Five-year plans prepared	1(b)	100%	100%	50%
Percent of revenue variance ¹	1(a)	4.4%	(2.9%)	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

¹ FY 2020 Actual & FY 2021 Projected reflect the projection at time of budget preparation.

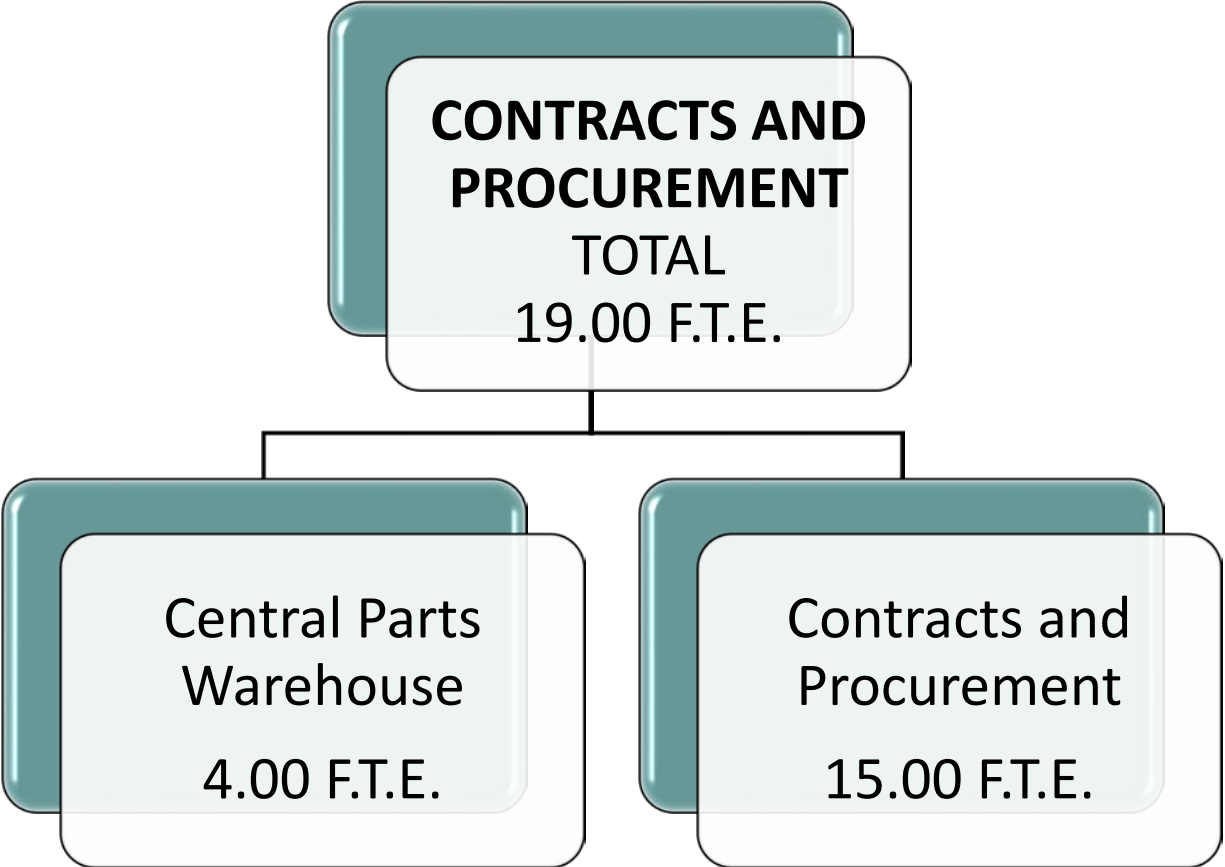
2021 ACTION STEPS

Department Goal 1

- Re-establish development of five-year plans for General Fund and Environmental Management Fund.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



CONTRACTS AND PROCUREMENT

Division: Central Parts Warehouse
Fund: Internal Service Fund
Function: General Government

Mission: The Central Parts Warehouse is responsible for purchasing vehicle parts, tires, and accessories for the entire County fleet, ensuring that the procured products are of high quality and the best value for the tax dollar.

Services Provided:

- o Ensure parts are readily available to maintain operational readiness of the County's fleet

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	<u>\$ 2,655,458</u>	<u>\$ 2,853,806</u>	<u>\$ 2,900,000</u>	<u>\$ 2,950,000</u>	<u>\$ 50,000</u>	1.7
TOTAL REVENUES	<u><u>\$ 2,655,458</u></u>	<u><u>\$ 2,853,806</u></u>	<u><u>\$ 2,900,000</u></u>	<u><u>\$ 2,950,000</u></u>	<u><u>\$ 50,000</u></u>	1.7
Personnel	\$ 248,086	\$ 255,933	\$ 264,391	\$ 272,722	\$ 8,331	3.2
Operating	2,378,768	2,607,731	2,635,609	2,677,278	41,669	1.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 2,626,854</u></u>	<u><u>\$ 2,863,664</u></u>	<u><u>\$ 2,900,000</u></u>	<u><u>\$ 2,950,000</u></u>	<u><u>\$ 50,000</u></u>	1.7

Funding Adjustments for FY 2021 Include:

- Revenues reflect the cost and usage of parts for maintenance of vehicles by Fleet Operations.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase to the inventory of parts used to maintain vehicles and heavy machinery by Fleet Operations.

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Provide quality parts in an effective and cost efficient manner.

Objective 1(a): Establish base-line data for the on-line stocking and inventory control program for Fleet Operations.

Objective 1(b): Process and/or store 90% of items received within 2 hours of receipt.

Objective 1(c): Maintain stock turnover with a quarterly ratio of 4 to 1 to comply with national standard.

CONTRACTS AND PROCUREMENT (continued)

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Inventory line items	1(a)	1,564	1,530	1,600
Supplies issued monthly	1(b)	4,469	4,361	4,500
Received and stored items processed monthly	1(b)	4,189	3,993	4,200
Efficiency:				
Average error rate on issuing supplies	1(c)	2.0%	2.0%	2.0%
Outcome:				
Percent of stored items processed within 2 hours of receipt	1(b)	93.0%	90.0%	95.0%
Annual ratio of stock turnover	1(c)	9.32:1	7:1	6:1

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

CONTRACTS AND PROCUREMENT (continued)

Division: Contracts and Procurement
Fund: General Fund
Function: General Government

Mission: The Contracts and Procurement Division ensures the most efficient use of resources in the procurement of goods and services to effectively meet organizational goals while protecting the public's interest.

Serviced Provided:

- Provide transparency in the procurement of goods, services, and construction
- Provide citizens with maximum exposure to the Small Business Enterprise Program

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	16.00	15.00	15.00	15.00	-	0.0
Miscellaneous	\$ 153,165	\$ 159,120	\$ 155,000	\$ 150,000	\$ (5,000)	(3.2)
TOTAL REVENUES	<u>\$ 153,165</u>	<u>\$ 159,120</u>	<u>\$ 155,000</u>	<u>\$ 150,000</u>	<u>\$ (5,000)</u>	(3.2)
Personnel	\$ 1,294,273	\$ 1,275,811	\$ 1,386,666	\$ 1,407,569	\$ 20,903	1.5
Operating	126,010	139,264	73,757	67,015	(6,742)	(9.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 1,420,283</u>	<u>\$ 1,415,075</u>	<u>\$ 1,460,423</u>	<u>\$ 1,474,584</u>	<u>\$ 14,161</u>	1.0

Funding Adjustments for FY 2021 Include:

- Revenues consist of procurement card rebates and represents a decrease due to current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect a decrease in training and conference due to impacts resulting from the COVID-19 pandemic.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a high level of customer service.

Objective 1(a): Provide on-going training opportunities for Charleston County employees.

Initiative IV: Workflow Analysis Process Management

Department Goal 2: Provide goods and services in a timely and cost-efficient manner.

Objective 2(a): Ensure 90% of informal solicitations are processed within 8 business days.

Objective 2(b): Ensure 65% of formal solicitations are issued within 72 business days.

CONTRACTS AND PROCUREMENT (continued)

Initiative V: Quality Control

Department Goal 3: Procure goods and services within the law.

Objective 3(a): Ensure 100% of Purchase Orders audited are in compliance with the Procurement Ordinance and Regulations.

Objective 3(b): Award 99% of purchases without written protest.

Department Goal 4: Seek Fair and Open Competition.

Objective 4: Ensure 100% of informal solicitations have three quotes.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Purchase Card purchases	2(a)	22,839	22,290	22,000
Purchase orders	2(a)(b),4	1,363	1,487	1,400
Output:				
Number of staff attending training	1(a)	11	10	10
Purchase orders processed ≤ \$25,000	2(a),3(a)(b),4	898	1,044	1,000
Solicitations processed	2(b),3(a)(b)	108	95	100
Purchase orders ≥ \$25,000 processed	3(a)(b)	465	443	400
Number of Purchase Orders audited	3(a)	300	300	300
Efficiency:				
Cost per purchase order processed	2(a)(b)	\$100	\$100	\$100
Outcome:				
Percent of staff receiving at least 2 CEUs per fiscal year	1(a)	73.3%	75.0%	75.0%
Percent of purchase orders ≤ \$25,000 processed within 8 business days	2(a)	84.0%	92.0%	90.0%
Percent of purchase orders ≥ \$25,000 processed within 72 business day	2(b)	92.0%	93.7%	90.0%
Percent of audited purchase orders in compliance	3(a)	100%	100%	100%
Percent of purchases awarded without protest	3(b)	100%	99.9%	100%
Percent of informal solicitations having three quotes	4	100%	100%	100%

2021 ACTION STEPS

Department Goal 1

- Provide training sessions on procurement procedures to all departments.

Department Goal 2

- Establish guidelines and monitor purchases to ensure goals are being met.

Department Goal 3

- Perform audits on purchases to ensure Procurement Ordinance and Regulations are being followed.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

FINANCE

Department: Finance
Fund: General Fund
Function: General Government

Mission: The Finance Department is responsible for maintaining accurate records of the County's financial transactions and reporting the results through the Comprehensive Annual Financial Report (CAFR) to all interested parties including taxpayers, other governmental entities, creditors, and management.

Services Provided:

- Monitor the stewardship of public funds
- Ensure the ability of the County to meet financial obligations
- Monitor compliance with legal and regulatory provisions applicable to the expenditure of public funds

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	\$ 4,926	\$ 4,320	\$ 4,400	\$ 4,200	\$ (200)	(4.5)
TOTAL REVENUES	\$ 4,926	\$ 4,320	\$ 4,400	\$ 4,200	\$ (200)	(4.5)
Personnel	\$ 963,172	\$ 923,035	\$ 1,024,280	\$ 1,021,531	\$ (2,749)	(0.3)
Operating	48,369	51,978	50,613	49,413	(1,200)	(2.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,011,541	\$ 975,013	\$ 1,074,893	\$ 1,070,944	\$ (3,949)	(0.4)

Funding Adjustments for FY 2021 Include:

- Revenues reflect no significant change.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit program. The increase is offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease for a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Keep management and public informed of the County's financial status.

FINANCE (continued)

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.

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.

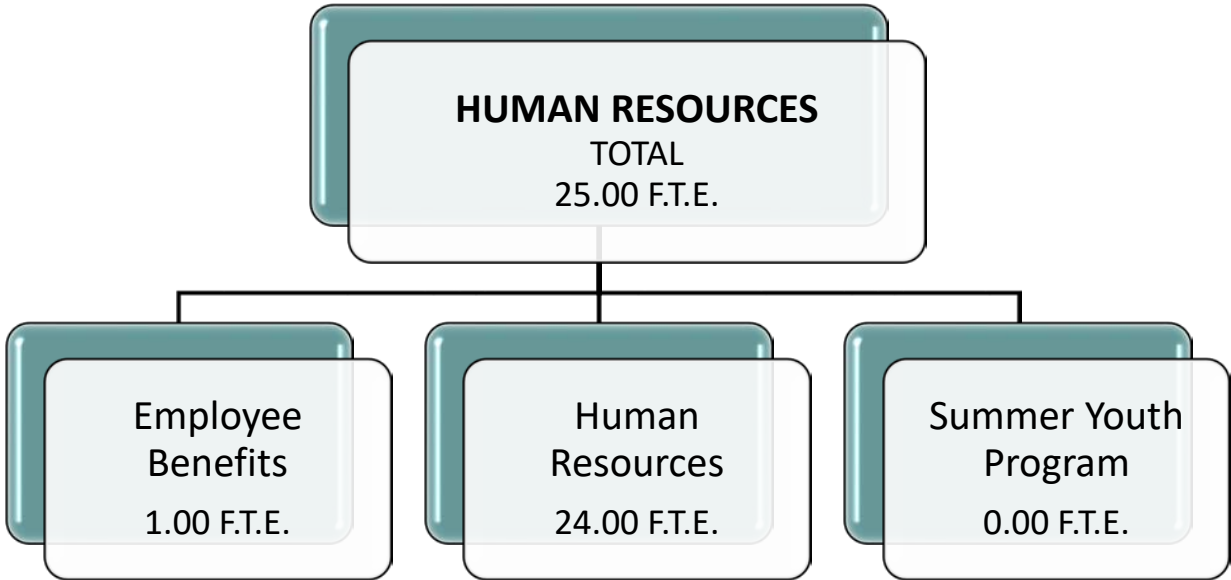
MEASURES:

	Objective	FY 2019 Actual ¹	FY 2020 Actual	FY 2021 Projected
Output:				
Number of deadlines missed	1(a),2	0	0	0
Number of days to prepare the CAFR	1(b)	167	165	175
Outcome:				
<u>General Obligation Bond</u>	3(a)			
Standards & Poor's Corporation		AAA	AAA	AAA
Moody's Investors Service		Aaa	Aaa	Aaa
Fitch Ratings, Inc.		AAA	AAA	AAA
Regulatory filing deadlines missed	1(a),3(b)	0	0	0
<u>CAFR Preparation</u>	1(b)			
External auditor proposed adjustments		0	0	0
Days to close fiscal year end		62	58	60
Journal entries required after year end		72	70	75
Management letter comments/material weaknesses		0	0	0

¹ FY 2019 reflects data before the finalized audit.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



HUMAN RESOURCES

Program: Employee Benefits
Fund: Internal Service Fund
Function: General Government

Mission: The Employee Benefits program tracks fringe benefit rate needs by category of purpose (health, dental, life, and disability insurances). Premiums for health-related insurance, professional medical services and wellness-related consultant fees are paid by this program to maintain service contracts benefiting the Charleston County government workforce. Wellness programs are also funded through this program.

Program Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	\$ -	\$ 1,146,353	\$ -	\$ -	\$ -	0.0
Charges and Fees	44,222,963	47,231,825	30,543,245	32,315,403	1,772,158	5.8
Interest	569,641	1,012,611	800,000	100,000	(700,000)	(87.5)
TOTAL REVENUES	<u>\$44,792,604</u>	<u>\$49,390,789</u>	<u>\$31,343,245</u>	<u>\$32,415,403</u>	<u>\$ 1,072,158</u>	3.4
Personnel	\$ 106,217	\$ 105,897	\$ 112,245	\$ 116,403	\$ 4,158	3.7
Operating	54,781,714	56,854,127	31,981,000	32,299,000	318,000	1.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$54,887,931</u>	<u>\$56,960,024</u>	<u>\$32,093,245</u>	<u>\$32,415,403</u>	<u>\$ 322,158</u>	1.0

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase due to growth in the size of the workforce receiving health insurance and is partially offset by lower interest earnings projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect the higher costs of various insurances as determined by the State.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

HUMAN RESOURCES (continued)

Division: Human Resources
Fund: General Fund
Function: General Government

Mission: The Human Resources Division collaborates with all County employees to create and sustain a positive, inviting and responsive culture of learning and doing which promotes the County's mission of excellent service delivery and outcomes for our citizens.

Services Provided:

- Administer benefit, classification and compensation programs
- Conduct benefits education and wellness programs
- Coordinate awards and recognition programs
- Provide staff development training
- Facilitate employee relations
- Facilitate the performance management program and provide performance counseling
- Conduct internal investigations of harassment and/or discrimination complaints
- Facilitate diversity management, employee engagement and customer service programs
- Coordinate Americans with Disabilities Act (ADA) and Disabilities Management programs
- Coordinate Employee Assistance Programs (EAP)
- Develop and facilitate organization-wide talent management/workforce development

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	20.00	20.06	24.00	24.00	-	0.0
Miscellaneous	\$ 78	\$ -	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ 78</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 1,612,922	\$ 1,771,548	\$ 1,959,069	\$ 2,277,952	\$ 318,883	16.3
Operating	228,605	273,891	204,458	161,945	(42,513)	(20.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>1,841,527</u>	<u>2,045,439</u>	<u>2,163,527</u>	<u>2,439,897</u>	<u>276,370</u>	12.8
Interfund Transfer Out	85,000	100,000	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 1,926,527</u>	<u>\$ 2,145,439</u>	<u>\$ 2,163,527</u>	<u>\$ 2,439,897</u>	<u>\$ 276,370</u>	12.8

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase reflects the full annualization of positions added during FY 2020. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures represent a decrease in training, conference, and inhouse training due to the impacts resulting from the COVID-19 pandemic.

HUMAN RESOURCES (continued)

Performance Measures:

Initiative II: Human Resources & Resource Management

Department Goal 1: Use best practices to develop and manage existing and new talent.

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.

Objective 1(d): Achieve a score of “4” or better in overall customer satisfaction from recipients of Well-Being offered training/workshops/events.

Objective 1(e): Continue to elevate the importance of employee’s health and well-being by achieving local recognition and awards for having one of the top Well-Being Programs in the Low Country.

Department Goal 2: Ensure Human Resources efforts are focused on service efficiencies, metrics and workonomics (people focused, not capital focused).

Objective 2(a): Process I-9 forms within 3 business days of hires requiring an I-9 form.

Objective 2(b): Enhance employee knowledge of benefit programs through information sessions.

Objective 2(c): Develop a healthier, more productive workforce through continued promotion of the Six Dimensions of Well-Being that encompasses comprehensive health, work/life balance tools, and resources for employees.

Department Goal 3: Create a richly diverse and inclusive workforce.

Objective 3(a): Continue offering Diversity related training programs to all County employees.

Objective 3(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”.

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual³</u>	<u>FY 2021 Projected³</u>
Output:				
Number of applications processed ¹	1(a)	16,157	n/a	n/a
Participants attending training sessions	1(b)	2,464	n/a	n/a
Number of training hours provided	1(b)	383	n/a	n/a
Number of Administrator’s new hires trained in Customer Service Excellence	1(c)	319	n/a	n/a
Number of participants attending Harassment Training Sessions	1(d)	266	n/a	n/a
Number of Supervisors attending Harassment Training for Supervisors	1(d)	n/a	n/a	n/a
Number of participants attended Well-Being Workshop/sessions/trainings	1(d)	1760	n/a	n/a
Number of Well-Being Workshops/Sessions/Events/Trainings	1(d)	55	n/a	n/a
Number of awards/recognitions received for Well-Being Program	1(e)	14	n/a	n/a
Number of employees hired requiring an I-9 form	2(a)	663	n/a	n/a
Number of benefit information sessions	2(b)	43	n/a	n/a
Number of Health Assessments performed	2(c)	522	n/a	n/a
Number of SME presentations for Well-Being	2(c)	55	n/a	n/a
Number of participants trained in Diversity related topics	3(a)	623	n/a	n/a
Number of managers/supervisors trained in “Behavioral/Team Interviewing”	3(b)	7	n/a	n/a
Number of positions filled on the administrator’s side using “Behavioral/Team Interviewing” process ²	3(b)	255	n/a	n/a

HUMAN RESOURCES (continued)

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual³</u>	<u>FY 2021 Projected³</u>
Outcome:				
Turnaround of applications of qualified candidates within 3 business days of job close	1(a)	95%	n/a	n/a
Overall Countywide Training Program evaluations achieving "good" to "excellent" satisfaction rating on average	1(b)	100%	n/a	n/a
Percentage of Administrator's new hires trained in Customer Service Excellence	1(c)	100%	n/a	n/a
Percentage of participants attending Harassment Training Sessions ²	1(c)	n/a	n/a	n/a
Percentage of Supervisors attending Harassment Training for Supervisors ²	1(c)	n/a	n/a	n/a
Percentage of employees attended Well-Being Workshop/sessions/trainings	1(d)	35%	n/a	n/a
Percentage change of Well-Being Workshop/Sessions/Events/Trainings	1(d)	30%	n/a	n/a
Percentage of awards/recognitions received for Well-Being Program	1(e)	75%	n/a	n/a
Percentage of employees hired requiring an I-9 form that was processed within 3 business days	2(a)	93%	n/a	n/a
Percentage increase in the number of benefit information sessions offered to employees	2(b)	(73%)	n/a	n/a
Percentage increase in the number of Health Assessments performed	2(c)	(19%)	n/a	n/a
Percentage of SME presentations of Well-Being	2(c)	131%	n/a	n/a
Percentage of employees trained in Diversity related topics	3(a)	24%	n/a	n/a
Percentage of new managers/supervisors trained using the "Behavioral/Team Interviewing" process ²	3(b)	3%	n/a	n/a
Percentage of full-time positions on the administrator's side filled using the "Behavioral/Team Interviewing" process ²	3(b)	97%	n/a	n/a

¹ Reflects several applicants who applied for more than one position.

² Elected and Appointed Officials do not utilize Human Resources in Team Interviewing.

³ Data unavailable at time of publication.

2021 ACTION STEPS

Department Goal 1

- Implement virtual training programs for all County Employees.
- Develop a process that provides timely and accurate enrollment and updating for all new hires, incumbents and retirees into the PEBA health care and retirement systems.
- Review the current workflow processes of each Benefit team member by October 2020.
- Identify beneficial HR analytics.
- Improve efficiency in the County's Unemployment Claims Process.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

HUMAN RESOURCES (continued)

Program: Summer Youth Program
Fund: Special Revenue Fund
Function: General Government

Mission: The Summer Youth Program provides job opportunities for high school and college students to explore possible careers, have a meaningful employment experience, and develop essential work readiness skills.

Program Summary:

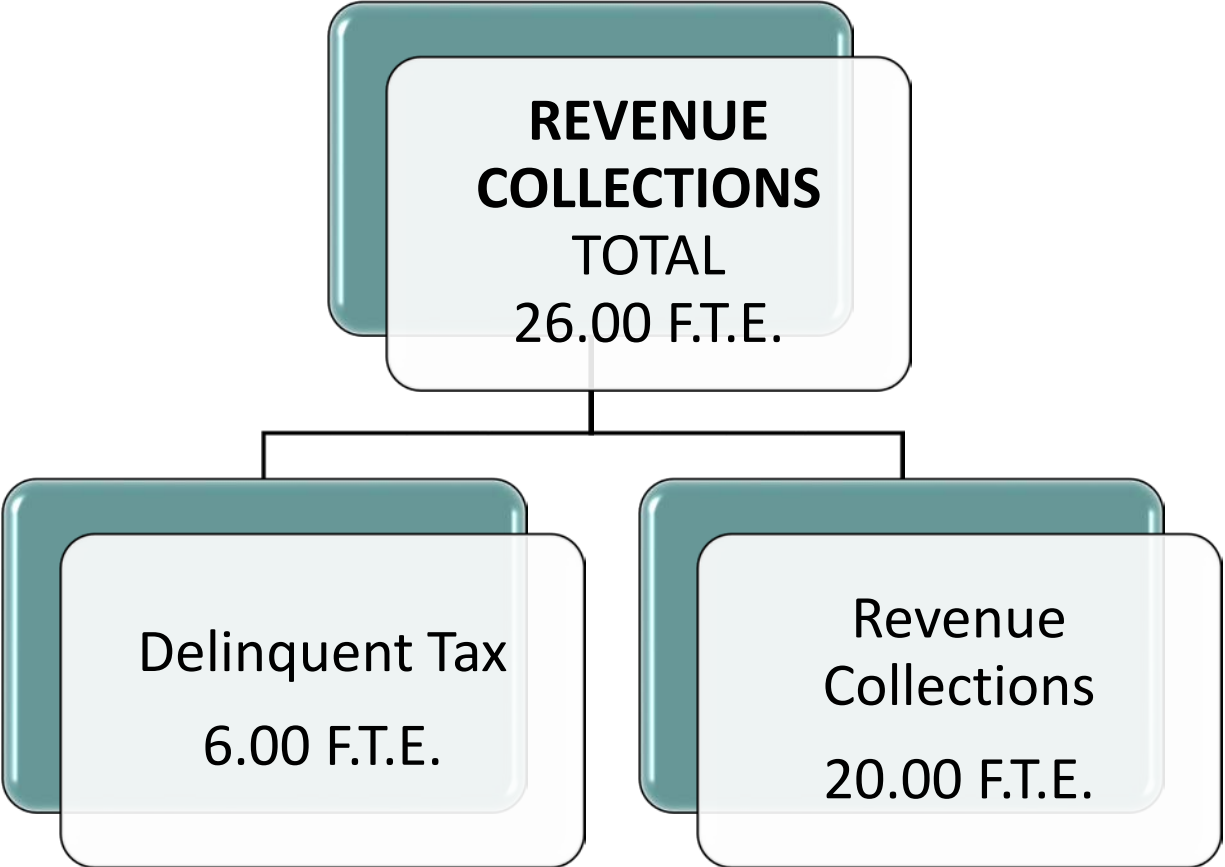
	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	85,000	101,200	-	-	-	0.0
TOTAL SOURCES	<u>\$ 85,000</u>	<u>\$ 101,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 48,994	\$ 33,392	\$ 98,000	\$ 60,000	\$ (38,000)	(38.8)
Operating	44,320	17,599	2,000	500	(1,500)	(75.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 93,314</u>	<u>\$ 50,991</u>	<u>\$ 100,000</u>	<u>\$ 60,500</u>	<u>\$ (39,500)</u>	(39.5)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected compensation for the temporary employees participating in the program. The costs represent a decrease based on a reduced program due to the impact of the COVID-19 pandemic.
- Operating costs reflect a decrease due to the impact of the COVID-19 pandemic.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



REVENUE COLLECTIONS

Division: Delinquent Tax
Fund: General Fund
Function: General Government

Mission: The Delinquent Tax Division investigates and collects delinquent real and personal ad valorem property taxes, penalties, and levy costs; and locates and notifies delinquent taxpayers of taxes owed.

Services Provided:

- Plan, conduct, and manage tax sales
- Perform post-sale title and mortgage research and deed creation
- Seize property for non-payment in accordance with S.C. Code of Laws, Title 12

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	6.00	6.00	6.00	6.00	-	0.0
Charges and Fees	\$ 1,269,706	\$ 1,115,921	\$ 1,086,288	\$ 1,026,457	\$ (59,831)	(5.5)
Miscellaneous	10,053	12,391	10,000	10,000	-	0.0
TOTAL REVENUES	<u>\$ 1,279,759</u>	<u>\$ 1,128,312</u>	<u>\$ 1,096,288</u>	<u>\$ 1,036,457</u>	<u>\$ (59,831)</u>	(5.5)
Personnel	\$ 645,056	\$ 664,540	\$ 661,626	\$ 721,543	\$ 59,917	9.1
Operating	325,090	257,434	297,716	291,728	(5,988)	(2.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>970,146</u>	<u>921,974</u>	<u>959,342</u>	<u>1,013,271</u>	<u>53,929</u>	5.6
Interfund Transfer Out	-	-	317,556	-	(317,556)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 970,146</u>	<u>\$ 921,974</u>	<u>\$ 1,276,898</u>	<u>\$ 1,013,271</u>	<u>\$ (263,627)</u>	(20.6)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in levy costs to recover anticipated expenditures.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include a reimbursement to the Treasurer's Office for the use of services provided by the department and include full-year funding for interdepartmental changes in FY 2020. These increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a decrease due to the decrease also represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

REVENUE COLLECTIONS (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase the amount of County revenue by collecting delinquent taxes in an efficient and timely manner.

Objective 1(a): Attain collection rates of 97% for valid delinquent real property taxed accounts.¹

Objective 1(b): Attain collection rates of 70% existing mobile home taxed accounts.¹

Objective 1(c): Attain collection rates of 60% of existing personal property accounts in Watercraft, Business Personal State/County, Aircraft and Rental Residential.¹

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Total accounts collected in real property ^{2 & 3}	1(a)	11,340 – 465	9,558-268	8,911 – n/a ⁴
Total accounts collected in mobile homes ^{2 & 3}	1(b)	2,879 - 787	2,828-651	2,827 – n/a ⁴
Total accounts collected in personal property ^{2 & 3}	1(c)	30,966 – 12,935	33224-10,986	34,784 – n/a ⁴
Efficiency:				
Cost per collection ⁴	1(a)(b)(c)	\$50.40	\$27.35	n/a ⁴
Outcome:				
Closure rate for real property accounts ^{2 & 3}	1(a)	95.90%	97.20%	n/a ⁴
Closure rate for mobile home accounts	1(b)	72.66%	76.98%	n/a ⁴
Closure rate for personal property accounts (BPS, BPC, RRES, WC, AC)	1(c)	58.23%	66.93%	n/a ⁴

¹All beginning account balances are based on the statutory date of March 17, placing the complete 15% on the current bill and officially shifting the accounts into delinquency pursuant to SC Code of Laws, Title 12, Section 12-45-180 *et seq.* "When the taxes and assessments or any portion of the taxes...are not paid before the seventeenth day of March, the county treasurer shall issue his tax execution to the officer authorized and directed to collect delinquent taxes".

² FY 2019 showed declines in closure rates listed for Real Property and Personal Property. The Debt Setoff program declined in Personal Property collections by 1.79%. This is due to the increased effort to determine the viability of certain accounts and their subsequent "write off" since they were unable to be collected. There were 1,799 accounts of this type, which was nearly double the FY 2018 total of 822. Mobile Homes still showed an increase by 0.09% from the previous year

³ FY 2020 showed improvement in closure rates listed for Real Property and Personal Property. The annual tax sale for delinquent Real Property and Mobile Homes directly mirrored this improvement by being the shortest sale this department has had since its creation. The Debt Setoff program showed strong returns in Personal Property collections by 8.7%. This was also evident in the addition of two strongly utilized temporary personnel, which provided a physical collection point and needed visibility with delinquent businesses and individuals. Mobile Homes continued to show an increase by 4.32% from the previous year.

⁴ Cost per Collection = (Total Actual Expenditures for the Fiscal Year) / (Sum of Accounts Paid, Abatements, and *Nulla Bona* Accounts) FY 2019 shows \$921,974 in actual expenditures. The Delinquent Tax Office continued efforts to lower the cost per collection resulted in the cost decreasing by \$23.05 per collection.

2021 ACTION STEPS

Department Goal 1

- Since 2016, the department has been running one FTE short, which was supplemented by the addition and utilization of two temporary personnel. Their work showed a definite increase in physical collections and our department will be looking to explore the transition of one of them into the vacant position if it continues to show viability. This will be defined by first implementing a more structured use for these two personnel.
- Actual collectability versus redundant uncollected accounts continually compounding each year will continue to be the main target especially concerning delinquent Watercraft, which has seen an increase of several thousand accounts surrounding the imminent transition from billing in arrears to billing similar to SCDMV.
- In FY 2021, costs collected for Watercraft will greatly diminish, and the Delinquent Tax department will begin preparing for a loss in collectible revenue due to this shift. About one-third of what is delinquent in the watercraft property type may cease to be available as the transition progresses into the future.
- Due to recent loss of time in collections surrounding the COVID-19 pandemic, the department chose to stall the collection process by several months. The department will continue to monitor the expected impact on the department's budget for the next couple fiscal periods. New avenues of collection and tax sales are now being explored since the department has had to deal with a more mobile and reactive workforce through increased telecommuting.

REVENUE COLLECTIONS (continued)

Division: Revenue Collections
Fund: Enterprise Fund
Function: General Government

Mission: Revenue Collections administers on a fee basis the collection of accommodations taxes, business license fees, hazardous material fees, stormwater fees, and the solid waste user fee for the County and municipalities. Also included are franchise fees, hospitality fees, 800 MHz fees, bankruptcy fees, and municipal improvement district taxes.

Services Provided:

- File legal actions against delinquent accounts and for non-compliance to collect unpaid fees owed to Charleston County
- Work with the Planning Department on zoning issues
- Collect fees for other County departments as requested

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	20.00	20.00	20.00	20.00	-	0.0
Charges and Fees	\$ 2,128,906	\$ 2,284,267	\$ 2,134,390	\$ 2,007,790	\$ (126,600)	(5.9)
Interest	34,682	92,162	45,000	9,000	(36,000)	(80.0)
Miscellaneous	1,721	1,034	-	-	-	0.0
TOTAL REVENUES	2,165,309	2,377,463	2,179,390	2,016,790	(162,600)	(7.5)
Interfund Transfer In	-	-	317,556	-	(317,556)	(100.0)
TOTAL SOURCES	<u>\$ 2,165,309</u>	<u>\$ 2,377,463</u>	<u>\$ 2,496,946</u>	<u>\$ 2,016,790</u>	<u>\$ (480,156)</u>	(19.2)
Personnel	\$ 1,499,790	\$ 1,504,125	\$ 1,609,331	\$ 1,631,457	\$ 22,126	1.4
Operating	1,019,344	542,613	319,457	357,306	37,849	11.8
Capital	-	-	750,000	-	(750,000)	(100.0)
TOTAL EXPENDITURES	2,519,134	2,046,738	2,678,788	1,988,763	(690,025)	(25.8)
Interfund Transfer Out	40,190	336,377	-	128,027	128,027	100.0
TOTAL DISBURSEMENTS	<u>\$ 2,559,324</u>	<u>\$ 2,383,115</u>	<u>\$ 2,678,788</u>	<u>\$ 2,116,790</u>	<u>\$ (561,998)</u>	(21.0)

Funding Adjustments for FY 2021 Include:

- Revenues represent charges to collect municipal and county revenues. Collections are projected to decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase in the County administrative costs due to a higher proportion of the County's overall budget.

REVENUE COLLECTION (continued)

- Interfund Transfer Out represents an increase of profits to the General Fund for the difference between revenues and expenses.

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 30.

Objective 1(b): Locate 70% more businesses operating illegally.

Objective 1(c): Increase audits conducted by 7%.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Output:				
Field inspections/calls/emails	1(a)	5,500	6,800	n/a ²
Illegal businesses located – businesses noncompliant	1(b)	42	38	n/a ²
Audits conducted	1(c)	1,177	676 ¹	n/a ²
Efficiency:				
Average chargeback per audit	1(c)	595	365	n/a ²
Outcome:				
Percent increase of business license inspections ¹	1(a)	(33.0%)	20.0%	20.0%
Percent increase of locating businesses operating illegally ¹	1(b)	31.0%	(10.0)	10.0%
Percent increase of audits conducted	1(c)	2.0%	(57.0%)	n/a ²
Collections from audit chargebacks	1(c)	\$424,131	\$24,023	n/a ²

¹ Audits were not scheduled from March to June 2020.

² Uncertainty of COVID-19 and future implementation of “remote audits only” render this number difficult to project at this time.

2021 ACTION STEPS

Department Goal 1

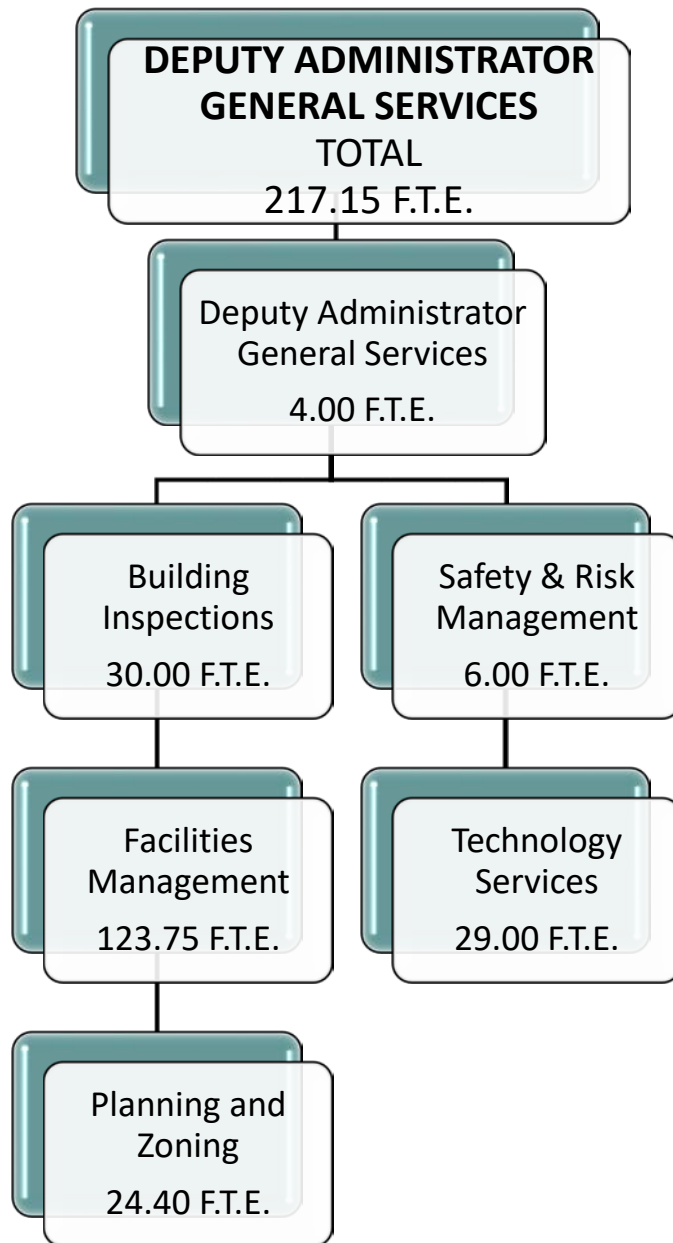
- Complete transition to new software by January renewal.
- Update business license ordinance to current NAICS as well as revenue neutral rate change as needed. This will be accomplished once software is in place.
- Continue with efforts to identify businesses not in compliance with business license.
- Move more office functions to online to decrease person-to-person contact during current pandemic.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



End Section



DEPUTY ADMINISTRATOR GENERAL SERVICES

Fund: General Fund
Function: General Government

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

Departmental Summary

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	3.00	3.00	4.00	4.00	-	0.0
Personnel	\$ 411,855	\$ 425,892	\$ 491,084	\$ 611,064	\$ 119,980	24.4
Operating	10,524	10,864	13,491	10,518	(2,973)	(22.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 422,379</u>	<u>\$ 436,756</u>	<u>\$ 504,575</u>	<u>\$ 621,582</u>	<u>\$ 117,007</u>	23.2

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect an increase due to the transfer of a Resiliency Officer position to the department.
- Operating expenditures reflect a decrease in training due to budget constraints. The decrease also represents a reduction to copier cost based on historical and projected usage.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

BUILDING INSPECTIONS SERVICES

Division: Building Inspections Services
Fund: General Fund
Function: Public Safety

Mission: Building Inspections Services assures compliance with the Construction Codes adopted by the South Carolina Building Codes Council to provide for the safety, health, public welfare and structural stability of property for the residents of Charleston County and to provide for the issuance of permits to ensure that structures are safe, sanitary and fit for occupancy.

Services Provided:

- Issue contractor licenses
- Provide pre-construction building plan reviews
- Issue construction-related permits
- Inspect property to ensure building structures are constructed or maintained in accordance with standards, codes, regulations, ordinances, and construction requirements

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	27.00	29.00	30.00	30.00	-	0.0
Licenses and Permits	\$ 1,938,185	\$ 2,373,464	\$ 2,420,000	\$ 1,860,000	\$ (560,000)	(23.1)
Charges and Fees	512,421	531,267	500,000	450,000	(50,000)	(10.0)
Miscellaneous	<u>15,963</u>	<u>16,511</u>	<u>5,000</u>	<u>7,500</u>	<u>2,500</u>	50.0
TOTAL REVENUES	2,466,569	2,921,242	2,925,000	2,317,500	(607,500)	(20.8)
Interfund Transfer In	<u>-</u>	<u>-</u>	<u>13,660</u>	<u>-</u>	<u>(13,660)</u>	(100.0)
TOTAL SOURCES	<u>\$ 2,466,569</u>	<u>\$ 2,921,242</u>	<u>\$ 2,938,660</u>	<u>\$ 2,317,500</u>	<u>\$ (621,160)</u>	(21.1)
Personnel	\$ 1,776,406	\$ 1,759,120	\$ 2,199,557	\$ 2,164,126	\$ (35,431)	(1.6)
Operating	257,182	216,400	343,354	234,971	(108,383)	(31.6)
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL EXPENDITURES	2,033,588	1,975,520	2,542,911	2,399,097	(143,814)	(5.7)
Interfund Transfer Out	<u>35,000</u>	<u>24,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,068,588</u>	<u>\$ 2,000,112</u>	<u>\$ 2,542,911</u>	<u>\$ 2,399,097</u>	<u>\$ (143,814)</u>	(5.7)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in building permit fees and flood plain fees due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

BUILDING INSPECTIONS SERVICES (continued)

- Operating expenditures reflect a decrease in contracted services and contracted temporary services due to historical usage and a reduction to training due to budget constraints.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Expand departmental operational systems using IAS Accreditation suggestions to include system upgrades, website usage, SOP additions and updates, and department specific audits.

Objective 1(a): Continue educational program for community and industry on automated permitting system.

Objective 1(a): Continue working towards being able to receive/store plan set digitally and develop administration to implement digital plans including storing of old sets from our retention plan.

Objective 1(c): Meet or exceed IAS service goals with favorable results of semi-annual Department Internal Quality Assurance Review.

Department Goal 2: Expand the community educational program of building a hazard resistance community through Project Impact and related programs.

Objective 2(a): Promote hazard preparation through public attendance at expositions, speaking events, public school functions, and other areas of public education.

Objective 2(b): Provide educational seminars for design professionals, contractors, code officials, and other interested parties relating to hazard subjects.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: Maintain Class ratings for reduction in flood insurance premiums for our citizens.

Objective 3(a): Maintain Class 3 rating with FEMA resulting in a 30% reduction in flood insurance premiums for our citizens.

Objective 3(b): Maintain Class 3/2 rating with the private insurance industry, which results in selective rate reductions in property insurance work toward a class 2/2 rating.

Objective 3(c): Maintain educational program for continuing education for staff members to keep current with all federal, state, and local code modification expansions as changes are required in the floodplain regulations.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Permit revenue	1(a)	\$2,194,535	\$1,664,681	\$1,929,608
Output:				
Permits issued	1(a)	13,393	12,130	12,762
Inspections performed	1(a)	31,652	33,110	33,839
Commercial plans approved	1(a)	72	239	84
Residential plans approved	1(a)	628	1,265	1,583
Number of contractor's licenses issued/renewed	1(a)	1,849	3,018	3,602
Number of Certificates of Occupancy issued	1(a)	451	521	591
Number of people serviced by web-based system	1(a)(b)	41,603	66,998	79,695
Number impacted by public education programs	2(a)	208,453	188,453	207,298
Number attending educational seminars	2(b)	5,452	5,951	6,029
Hours of Code Enforcement Officers training	3(c)	696	763	773
Efficiency:				
Average number of days per commercial plan review	1(a)(c)	15	14	14
Average number of days per residential plan review	1(a)(c)	15	14	14

BUILDING INSPECTIONS SERVICES (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Outcome:				
Web-based requests satisfied	1(a)	100%	100%	100%
Percentage of auto system training program completed	1(a)	100%	100%	100%
Percentage of Met or Exceeded Department Service Goals	1(c)	90%	90%	90%
Favorable Rating achieved during Semi-Annual Internal Audit	1(c)	Yes	Yes	Yes
Percentage of outreach programs completed	2(a)	100%	100%	100%
Percentage of educational seminars completed	2(b)	100%	100%	100%
Community Rating System rating	3(a)	Class 4	Class 3	Class 3
Insurance Services Office rating	3(b)	Class 4/2	Class 3/2	Class 3/2
Percentage of Code Enforcement Officers training completed	3(c)	100%	100%	100%

2021 ACTION STEPS

Department Goal 1

- Continue moving the entire plan documentation system to be full digital. All paper plan sets are in process of being scanned and allow customers to upload plans electronically. Maintain the system patches and updates.
- Integrate and overcome difficulties within the Assessor's and EnerGov upgrades with department needs and by training employees on each system.
- Utilize FY 2020 added staff to realign staff focus and enhance the online portions of the department responsibilities and integration of electronic plans.
- Present the training program for contractors, surveyors, architects, engineers, etc. on upgrades to Energov and eReview system.
- Continue Improvements of the Community Rating System Program

Department Goal 2

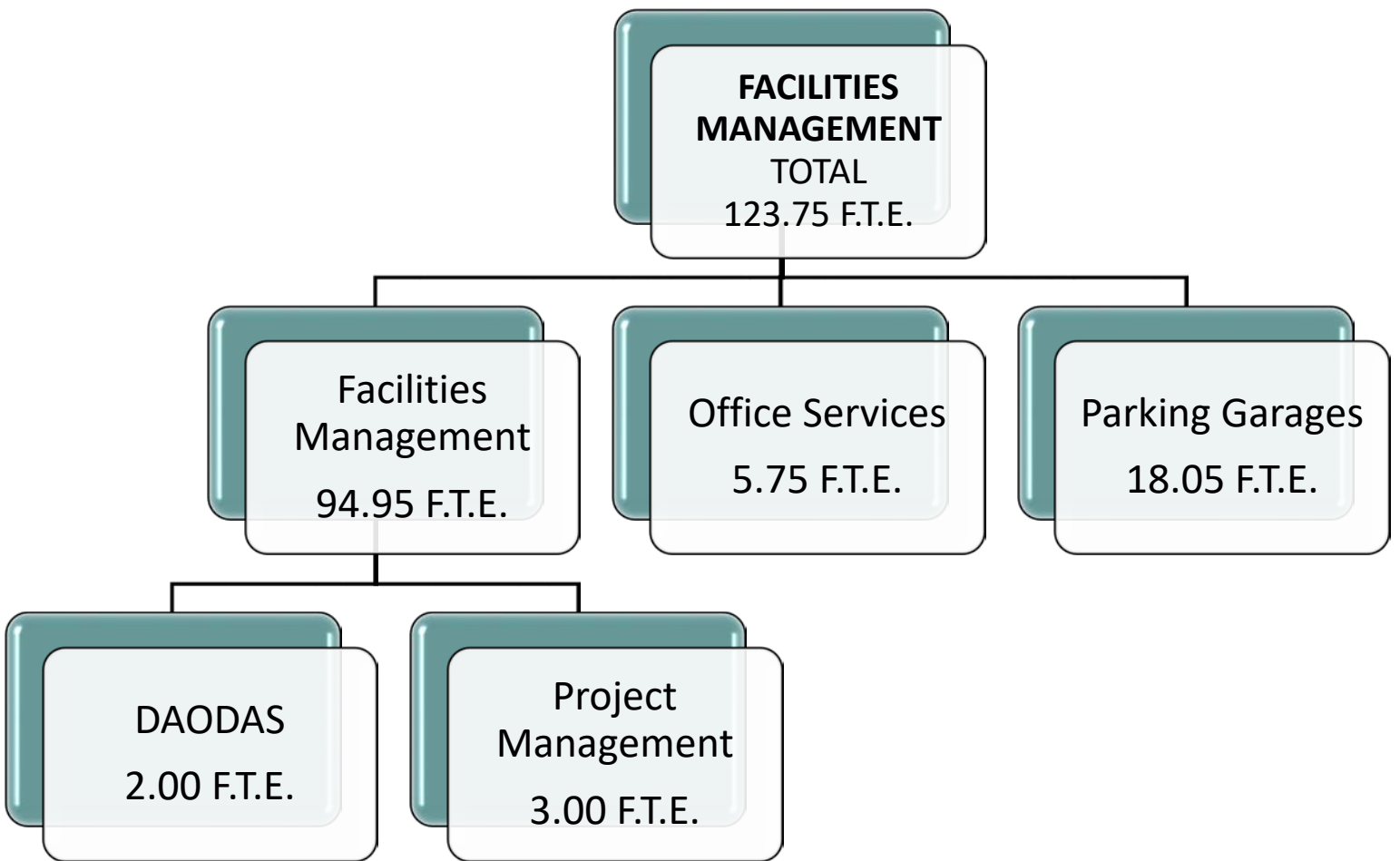
- Continue outreach education programs and Special Projects/Grants.
- Insure educational compliance for continuing education and certifications for staff members to keep current with all Federal, State, and Local requirements.

Department Goal 3

- Continue analyzing changes in program requirements and implement/adjust programs as required.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



FACILITIES MANAGEMENT

Division: Facilities Management
Fund: General Fund
Function: General Government

Mission: Facilities Management master plans, designs, constructs the physical spaces, and acquires Real Property needed by the County. Once constructed or acquired, Facilities Management repairs, maintains, and renders operational support to preserve and renew all facility assets over their useful life.

Services Provided:

- Master planning, design and construction services for asset management projects and the five-year Capital Improvement Plan
- Maintain and repair all County-owned and leased facilities using predictive maintenance and asset management strategies with both in-house technicians and contracted services
- Facilitate, interpret and coordinate all real estate agreements and transactions for leased space involving the County
- Facilitate and oversee all facility service contracts such as security, custodial and maintenance
- Develop and maintain asset management, space utilization, and the capital improvement reserve programs
- Forecast capital improvement and repair expenses and identify excess Real Property for disposition

Division Summary:

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Positions/FTE	92.70	97.20	95.20	94.95	(0.25)	(0.3)
Intergovernmental	\$ 91,153	\$ 322,701	\$ 140,000	\$ 160,000	\$ 20,000	14.3
Miscellaneous	1,836	11,583	-	-	-	0.0
Leases and Rentals	328,145	478,586	470,000	136,899	(333,101)	(70.9)
TOTAL REVENUES	\$ 421,134	\$ 812,870	\$ 610,000	\$ 296,899	\$ (313,101)	(51.3)
Personnel	\$ 4,786,087	\$ 5,245,797	\$ 6,129,113	\$ 6,079,681	\$ (49,432)	(0.8)
Operating	14,987,113	16,230,768	14,319,745	13,651,630	(668,115)	(4.7)
Capital	2,422,684	1,636,026	1,026,843	-	(1,026,843)	(100.0)
TOTAL EXPENDITURES	22,195,884	23,112,591	21,475,701	19,731,311	(1,744,390)	(8.1)
Interfund Transfer Out	230,958	1,542,895	245,000	-	(245,000)	(100.0)
TOTAL DISBURSEMENTS	\$22,426,842	\$24,655,486	\$21,720,701	\$19,731,311	\$ (1,989,390)	(9.2)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease in the rental or lease of County facilities by external entities. This decrease is partially offset by a higher reimbursement for the facilities provided to the Department of Social Services.

FACILITIES MANAGEMENT (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year. The decrease also represents a new reimbursement of personnel expenses from the Library.
- Operating expenditures reflect a decrease primarily related to lower electricity costs. Operating costs also reflect lower equipment maintenance contracts and a higher reimbursement for Library maintenance costs. In addition, the decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Design, review, and manage projects to meet financial and schedule constraints to minimize changes during construction.

Objective 1(a): Ensure projects are constructed within budgeted resources.

Objective 1(b): Complete projects within 30 days of approved contract days.

Objective 1(c): Provide construction estimates within 10% of contract award amounts.

Objective 1(d): Manage projects to achieve Change Orders of 6% or less of total construction cost.

Department Goal 2: Ensure County government and supported agencies have an effective working environment to achieve mission responsibilities.

Objective 2(a): Maintain 95% documented completion rate of total work orders received versus work orders completed.

Objective 2(b): Complete 95% of budgeted projects scheduled.

Objective 2(c): Maintain 100% documented completion rate of total programmed maintenance required versus programmed maintenance completed.

Department Goal 3: Ensure County government and supported agencies have an effective working environment to achieve mission responsibilities.

Objective (3a): Maintain 100% completion rate of performing all due diligence items on or before the due diligence time period in real estate contracts.

Objective (3b): Maintain all lease agreements and amendments in current status, no lapse in agreement terms.

Objective (3c): Complete all facilities service contract renewals and/or solicitations to ensure there is no gap in provided services.

Objective (3d): Build and maintain a complete facilities asset inventory lists and warranty lists to ensure asset inventory accuracy.

Initiative III: Long-Term Financial Planning

Department Goal 4: Provide long-term funding for infrastructure repairs/upgrades and improve budget to actual efficiencies.

Objective 4(a): Budgeted special project cost estimates shall not exceed 15% of the actual expended costs.

Objective 4(b): Contracted services shall not exceed budgeted amount.

Objective 4(c): Actual utility expenditures shall not exceed budgeted estimates.

Objective 4(d): Maintain 85% total department operating budget effectiveness.

FACILITIES MANAGEMENT (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Design and Construction:				
Total number of active construction contracts	1(a)	12	15	17
Percent of completed construction contracts designed by A&E	1(a)	91%	69%	80%
Total value of active contracts	1(a)	\$70.1M	\$60.0M	\$56.0M
Dollar value of contracts awarded	1(b)	\$70.1M	\$60.0M	\$56.0M
Real Property:				
Total number of acquisitions/dispositions ¹	3(a)	n/a	9	10
Total number of lease agreements ¹	3(b)	n/a	88	88
Total number of County Contracts ¹	3(c)	n/a	53	53
Output:				
Design and Construction:				
Number of contracts awarded (design & construction)	1(a)	89	75	70
Design estimate for awarded contracts	1(c)	\$2.1M	\$3.0M	\$2.8M
Number of change orders negotiated	1(d)	12	14	10
Dollar value of negotiated change orders	1(d)	\$358K	\$421K	\$350K
Total resources approved at construction award	1(d)	\$70.1M	\$60.0M	\$56.0M
Operations:				
Work orders issued	2(a)	8,886	8,312	9,400
Projects schedules	2(b)	283	205	225
Programmed maintenance work orders issued	2(c)	7,814	8,310	8,900
Total contracted services budgeted	4(b)	\$7,252,782	\$4,877,848	\$4,800,000
Department operating budget	4(d)	\$18,981,392	\$17,670,625	\$17,194,813
Real Property:				
Percent of due diligence completed for acquisition/disposition ¹	3(a)	n/a	100%	100%
Number of new leases/IGAs/easements & agreement renewals/terminations/amendments completed ¹	3(b)	n/a	23	25
Number of solicited & amended contracted service contracts ¹	3(c)	n/a	89	25
Percent of compiled asset/fuel tank inventory lists requested ¹	3(d)	n/a	60%	80%
Efficiency:				
Design and Construction:				
Percent of awarded value to estimate	1(a)	61%	79%	80%
Average number of days from "substantial completion" to completion of "punch list"	1(b)	30	30	30
Operations:				
Percent of work orders completed	2(a)	87.39%	90.02%	95.00%
Percent of projects completed	2(b)	71.37%	76.58%	90.00%
Programmed maintenance compliance	2(c)	97.78%	90.24%	92.00%
Budgeting effectiveness percent – Contracts	3(b)	77.32%	101.13%	100%
Department operating budget effectiveness percent	3(d)	89.28%	99.28%	99.00%
Real Property:				
Percent of closings completed per all contract terms ¹	3(a)	n/a	100%	100%
Percent of leases renewed/amended prior to lease end ¹	3(b)	n/a	100%	100%
Percent of contracts budget effectiveness ¹	3(c)	n/a	90.00%	95.00%
Percent of asset/warranty lists data base completed	3(d)	89.28%	60.00%	75.00%

FACILITIES MANAGEMENT (continued)

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Outcome:				
Design and Construction:				
Number of contracts completed (design & construction)	1(a)	37	44	46
Dollar value of construction completed (WIP)	1(a)	\$1.09M	\$992K	\$900K
Total number of construction contracts closed out	1(a)	3	0	5
Total number of projects completed	1(a)	21	32	35
Total final cost of projects completed	1(a)	\$1.9M	\$879K	\$800K
Number of projects completed within approved resources	1(a)	21	32	30
Number of contracts within 15% design estimate	1(c)	21	32	30
Total amount saved through negotiations	1(c)	0	0	0
Operations:				
Work orders completed	2(a)	7,814	7,449	9,553
Projects completed	2(b)	202	157	215
Programmed maintenance work orders completed	2(c)	7,017	7,499	8,716
Actual expended costs of special projects	4(a)	\$5.4M	\$1.54M	\$2.24M
Total contracted services actual expenses	4(b)	\$5,607,749	\$4,933,149	\$4,975,000
Utilities actual expenditures	4(c)	\$4,435,113	\$4,688,677	\$5,109,969
Department operating budget effectiveness	4(d)	\$16,947,184	\$17,544,675	\$17,000,000
Real Property:				
Number of completed real estate closings/condemnations ¹	3(a)	n/a	5	4
Dollar Value of Acquisitions ¹	3(a)	n/a	\$1,319,000	n/a
Dollar Value of Dispositions ¹	3(a)	n/a	\$500,000	\$42,582,500
Actual cost of Active Facilities Contracts ¹	3(c)	n/a	\$7,035,552	\$8,500,000

¹ This department began measuring performance against this objective during FY 2020.

2021 ACTION STEPS

Department Goal 1

- Finalize Gross Maximum Prices (GMP) for fifth Library, North Charleston, and proceed into construction phase on each.
- Complete modifications in DC Administration Building for new Pet-Friendly Shelter to achieve up to a Category 4 Hurricane rating.
- Achieve Energy Star rating for County facilities.

Department Goal 2

- Continue vetting an analyzing air cleaning applications for use in HVAC systems to improve the air quality of County buildings.
- Continue assessments of all County HVAC systems for capability to replace air filters with higher MERV rated filters.
- Complete Implementation of the new Integrated Workplace Management System (IWMS).
 - Continue internal effort to produce/prepare the necessary drawings for buildings required by FM Systems.
 - Request proposals from ECS for select buildings to walk/measure and produce the required CAD drawings for FM Systems based on available budget.
 - Implementation will continue over the next four months with estimated completion of all five modules October 2020.

Department Goal 3

- Implement the completed Countywide Reserve Study results into a Reserve Program to achieve a sustainable funding strategy for asset renewal and preservation.
- Complete all required federal fuel tank filings for Countywide below and above ground, fuel storage tanks.
- Maintain SPCC plan completion prior to current SPCC plan term ending.
- New cleanliness guidelines and updated disinfection protocols to be reviewed and considered for inclusion in new solicitation of custodial service contracts for County facilities.
- Complete all Real Estate transactions to meet the County mission per the terms and guidelines set forth in each individual real estate agreement.

FACILITIES MANAGEMENT (continued)

Division: Office Services
Fund: Internal Service Fund
Function: General Government

Mission: Office Services provides photocopy, postal services, and specialized printing applications for County government departments delivering services to County citizens.

Services Provided:

- Provide the most cost efficient methods to process County mail
- Provide office equipment support and repair service

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	6.00	5.75	5.75	5.75	-	0.0
Charges and Fees	\$ 1,445,959	\$ 1,517,320	\$ 1,610,759	\$ 1,562,536	\$ (48,223)	(3.0)
Interest	3,522	6,175	-	-	-	0.0
TOTAL REVENUES	1,449,481	1,523,495	1,610,759	1,562,536	(48,223)	(3.0)
Interfund Transfer In	70,000	-	-	-	-	0.0
TOTAL SOURCES	<u>\$ 1,519,481</u>	<u>\$ 1,523,495</u>	<u>\$ 1,610,759</u>	<u>\$ 1,562,536</u>	<u>\$ (48,223)</u>	(3.0)
Personnel	\$ 339,580	\$ 328,261	\$ 340,609	\$ 348,376	\$ 7,767	2.3
Operating	1,108,881	1,041,732	854,249	794,231	(60,018)	(7.0)
Capital	-	-	13,211	-	(13,211)	(100.0)
Debt Service	20,802	16,512	415,901	419,929	4,028	1.0
TOTAL EXPENDITURES	<u>\$ 1,469,263</u>	<u>\$ 1,386,505</u>	<u>\$ 1,623,970</u>	<u>\$ 1,562,536</u>	<u>\$ (61,434)</u>	(3.8)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease in postage and copier costs based on current usage by departments.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent a decrease in the copier maintenance contract. The decrease also includes a reduction to postage due to a change in departmental contracting.
- Debt Service represents the lease for copiers throughout the County.

FACILITIES MANAGEMENT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Promote mail management efficiencies to achieve improved customer service and value.

- Objective 1(a): Increase mail that meets automation criteria for all outgoing U.S. mail.
- Objective 1(b): Reduce man-hours to prepare mail by promoting the use of mail preparation equipment.
- Objective 1(c): Reduce undeliverable mail by updating mailing addresses.

Initiative III: Long-Term Financial Planning

Department Goal 2: Pursue responsive and cost effective privatization initiatives (service providers) that improve our business services.

- Objective 2(a): Reduce mailing expenditures by sending all applicable mailers to outside print contractor and in-house metered mail to presort vendor.
- Objective 2(b): Maintain monthly postage and copier charge-backs and compare with budgeted amount.

Initiative V: Quality Control

Department Goal 3: Report customer usage indicators to improve service delivery and quality.

- Objective 3(a): Track network copier usage and promote the use of copiers to print.

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Budgeted for postage	2(b)	\$480,000	\$431,265	\$433,184
Budgeted for copying	2(b)	\$768,532	\$663,957	\$731,113
Output:				
Mail pieces processed in-house	1(a),3(a)	327,600	344,650	365,000
Mail pieces sent to outside contractor	2(a)	1,197,562	506,316	600,00
Number of copiers maintained	3(a)	239	242	242
Copies produced	3(a)	13,673,082	12,722,936	13,000,000
Efficiency:				
Percent of mail that meets automation criteria ¹	1(a)	97%	95%	95%
Man hours saved using mail preparation equipment	1(b)	0	25	50
Number of copiers networked	3(a)	222	227	227
Outcome:				
Amount saved due to presorting flats	1(a)	\$789	\$450	\$500
Amount saved due to postal discounts and combining mail	1(a),2(a)	\$91,234	\$50,631	\$45,000
Ratio of actual postal expenses to budgeted postal expenses	2(c)	90%	93%	100%
Ratio of actual copier expenses to budgeted copier expenses	2(c)	93%	88%	100%

¹ Due to various types of mail (special services, packages, flats), not all mail pieces meet the automation criteria and qualify for postal discounts. If compared against first class mail only, the percent of mail meeting the automation criteria would be higher.

2021 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.

FACILITIES MANAGEMENT (continued)

Division: Parking Garage
Fund: Enterprise Fund
Function: General Government

Mission: The Parking Garage provide a quality parking experience by ensuring a safe, customer friendly, and efficient parking environment for citizens and visitors.

Services Provided:

- Provide tourists, citizens, and other visitors with daily transient parking.
- Provide attorneys, banks, hotels, and other local businesses with Monthly Access Parking Accounts and Parking Coupons for their customers/clients
- Provide “Free” parking to the following:
 - Handicap patrons (72 hour max)
 - Local churches on Sunday and St. Phillips church functions per lease agreement
 - Juror parking at the Cumberland Street Garage / King & Queen Garage
 - Law Enforcement parking at the Cumberland Street Garage and King & Queen Garage on occasion
 - Special Holiday Patrons in conjunction with the City’s Initiative
 - County Employees
 - State Employees

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	17.30	17.80	17.80	18.05	0.25	1.4
Intergovernmental	\$ 312,010	\$ 349,880	\$ 385,000	\$ 385,000	\$ -	0.0
Charges and Fees	3,506,007	3,464,009	3,347,000	2,600,000	(747,000)	(22.3)
Interest	24,084	50,994	25,000	5,000	(20,000)	(80.0)
Miscellaneous	(108,907)	(145,781)	(165,000)	(128,000)	37,000	(22.4)
Leases and Rentals	92,937	95,725	96,203	65,040	(31,163)	(32.4)
TOTAL REVENUES	\$ 3,826,131	\$ 3,814,827	\$ 3,688,203	\$ 2,927,040	\$ (761,163)	(20.6)
Personnel	\$ 1,026,773	\$ 1,075,087	\$ 1,170,290	\$ 1,231,448	\$ 61,158	5.2
Operating	1,701,500	1,648,962	1,021,901	1,302,161	280,260	27.4
Capital	-	(3,900)	800,000	-	(800,000)	(100.0)
TOTAL EXPENDITURES	2,728,273	2,720,149	2,992,191	2,533,609	(458,582)	(15.3)
Interfund Transfer Out	979,209	1,417,148	1,196,012	393,431	(802,581)	(67.1)
TOTAL DISBURSEMENTS	\$ 3,707,482	\$ 4,137,297	\$ 4,188,203	\$ 2,927,040	\$ (1,261,163)	(30.1)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease in fees for monthly parking and transient parking.

FACILITIES MANAGEMENT (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel expenses also reflect an increase in temporary staff costs.
- Operating expenses reflect an increase in contingency cost. This increase is offset by reduced electrical, dues membership, and consultant service costs due to current trends.
- Interfund Transfer Out represents a transfer to the General Fund for an appropriation to the library for library employee parking. In addition, the profit from the parking garages is shifted to the General Fund to provide additional resources for General Fund costs. The decrease in the transfer reflects a reduction in available funds for the General Fund.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain a customer service oriented parking facility by pursuing customer-focused initiatives.

Objective 1(a): Conduct customer service employee training sessions.

Objective 1(b): Reduce customer time spent paying and exiting the garage.

Objective 1(c): Evaluate Command Center incoming calls from patrons needing assists to improve customer service/end user experience.

Initiative III: Long-Term Financial Planning

Department Goal 2: Maintain a financial management plan that provides our financial position while tracking our operating expenditures and receivable revenues.

Objective 2(a): Institute cost saving measures for utilities and other expenses.

Objective 2(b): Maximize revenue.

Initiative IV: Workflow Analysis-Process Management

Department Goal 3: Maintain a safe environment for our visitors, customers, and employees by reducing and mitigating theft, accidents, and hazards in the County garages.

Objective 3(a): Maintain the annual goal of less than 28 recorded incident reports.

Objective 3(b): Conduct safety inspections on a monthly basis, which include call boxes, lights, extinguishers, emergency exit lighting, trip-hazards, spalling concrete, electrical, expansion joints, camera issues, and signage.

Objective 3(c): Conduct security rounds of the garage eight times per night.

FACILITIES MANAGEMENT (continued)

MEASURES:	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Employee customer service training sessions conducted ¹	1(a)	1	0	1
Customer time spent paying and exiting the garage	1(b)	4.51 sec	4.12 sec	4.10 sec
Command Center average yearly incoming call volume	1(c)	44,268	34,441	32,000
Cumberland Parking Garage:				
<u>Parking Revenue</u>	2(b)			
Transient revenue		\$1,010,470	\$767,143	\$615,700
City reimbursement		\$315,852	\$383,288	\$385,000
Contracts		\$944,280	\$790,500	\$790,500
Commercial space leases (shops)		\$95,725	\$71,650	\$65,040
King and Queen Parking Garage:				
<u>Parking Revenue</u>	2(b)			
Transient revenue		\$1,438,753	\$998,957	\$1,117,060
Contracts		\$75,660	\$76,740	\$76,740
Recorded incidents of theft, accidents, and hazards	3(a)	52	12	20
Annual number of safety training initiatives conducted	3(b)	12	12	12
Number of safety inspections conducted	3(b)	24	24	24
Number of security rounds conducted annually	3(c)	n/a	3,136	3,200
Efficiency:				
Annual operating expense per space – combined garage costs ²	2(a)	\$1,558	\$1,532	\$1,517
Outcome:				
Annual revenue per space:	2(b)			
Cumberland Parking Garage ³		\$2,615	\$2,224	\$2,051
King and Queen Parking Garage ³		\$3,632	\$2,580	\$2,863

¹ Due to COVID, Parking Operations was unable to conduct detailed/parking specific training in a classroom setting.

² Annual Operating Costs is the sum of total actual expenses, existing encumbrance, and credit card costs divided by number of total spaces, i.e. 1,322. (Actual Expenses are minus Debt Service and Capital)

³ Annual revenue per space is the sum of total revenue divided by number of spaces.

2021 ACTION STEPS

Department Goal 1

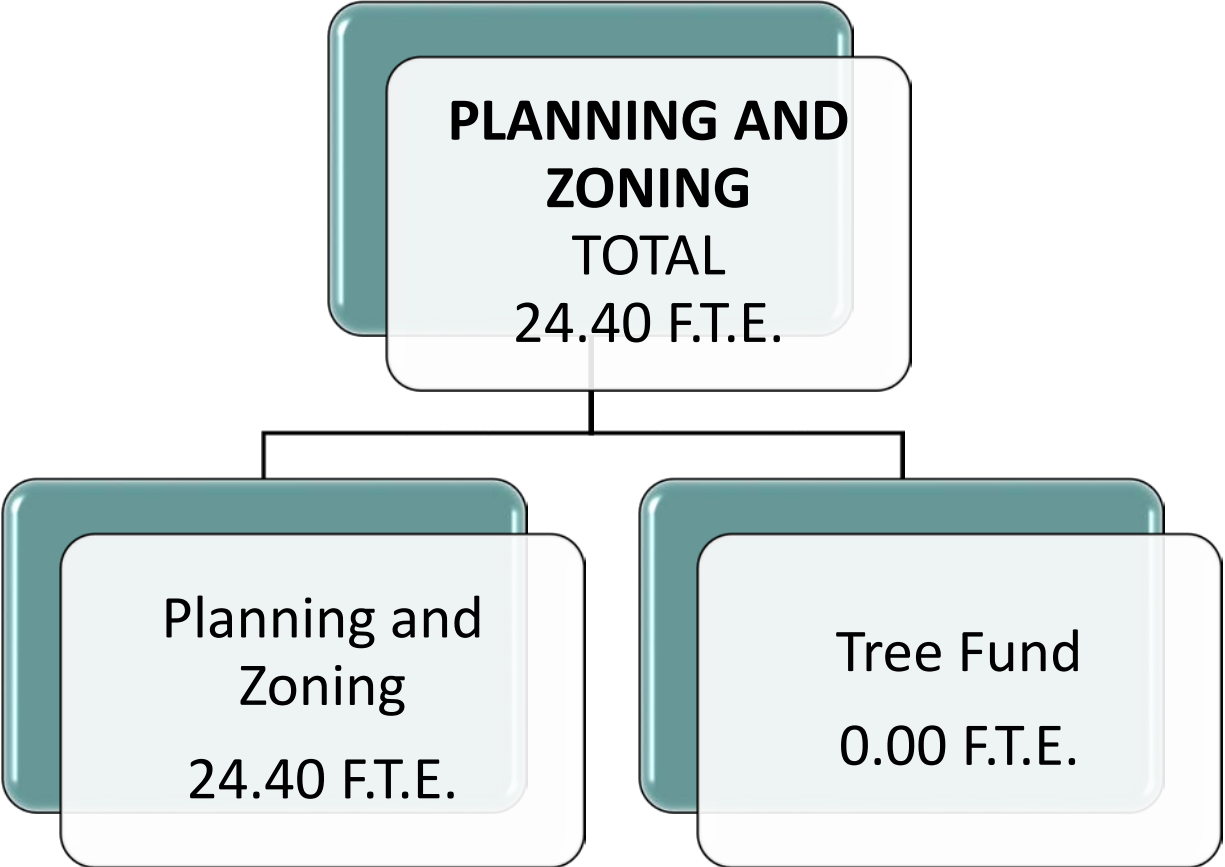
- Continue to research electric charging stations.
- Develop a Customer Services Satisfaction survey.
- Reduce vehicle exit time.
- Continue to conduct safety inspections on a monthly basis.
- Continue to assist local law enforcement investigations by producing CCTV videos.

Department Goal 2

- Seek additional revenue-generating opportunities focusing on local businesses and tourism as well as investigate integrating Library Parking with Parking Operations.
- Utilize consultant to help evaluate cutting edge parking systems in order to develop an RFP for a new parking system.
- Invest in emerging means and methods of payment to include apps, QR code, near field communications, web validations, and dynamic pricing.
- Continue the Market Survey once per year.
- Continue to reduce personnel costs by converting Full-Time Employee positions to Temporary Employees by attrition.

Department Goal 3

- Continue to work with current security contractor to implement new procedures and technology to conduct verifiable shift rounds.



PLANNING AND ZONING

Division: Planning and Zoning
Fund: General Fund
Function: General Government

Mission: The Planning and Zoning Department administers the County's Comprehensive Plan and the Zoning and Land Development Regulations ordinances; and prepares various studies and plans related to the current and future use of land in Charleston County; and provides planning staff services to the Town of Rockville and to the Town of Ravenel.

Services Provided:

- Process Zoning, Site Plan Review, Subdivision, Historic Preservation, Board of Zoning Appeals and Planning Commission applications
- Provide zoning code enforcement
- Administer and update the County Zoning and Land Development Regulations ordinance and Comprehensive Plan
- Plan for the future development of Charleston County
- Provide staff support to the County Planning Commission, Historic Preservation Commission, and Board of Zoning Appeals
- Provide technical planning services and code enforcement to the Town of Rockville and the Town of Ravenel
- Coordinate with the Consolidated Dispatch Center and GIS departments to ensure accuracy and consistency of addresses and street names for use by the 911 emergency providers
- Provide staff support to the Emergency Operations Center as the Planning Section

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Licenses and Permits	\$ 56,175	\$ 70,200	\$ 55,000	\$ 50,000	\$ (5,000)	(9.1)
Intergovernmental	32,870	-	-	-	-	0.0
Charges and Fees	99,212	85,982	83,000	88,500	5,500	6.6
Miscellaneous	-	59	-	-	-	0.0
TOTAL REVENUES	\$ 188,257	\$ 156,241	\$ 138,000	\$ 138,500	\$ 500	0.4
Personnel	\$ 1,734,746	\$ 1,759,049	\$ 1,824,963	\$ 1,831,018	\$ 6,055	0.3
Operating	293,317	228,735	327,942	164,295	(163,647)	(49.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 2,028,063	\$ 1,987,784	\$ 2,152,905	\$ 1,995,313	\$ (157,592)	(7.3)

Funding Adjustments for FY 2021 Include:

- Revenues reflect no significant change.

PLANNING AND ZONING (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is partially offset by a budgeted stop gap to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures represent a decrease in consultant fees due to the completion of a project in FY 2020.

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.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Subdivision applications submitted	1(c)	254	221	237
Pre-application conferences	1(d)	322	330	326
Number of new streets	1(e)	14	18	16
Output:				
Zoning/Building Permits processed	1(a)	2,151	1,831	1,991
Site plans reviewed	1(b)	100	104	102
Outcome:				
Percent of zoning permits processed error free	1(a)	99%	99%	99%
Percent of site plan review applications processed within 30 days	1(b)	99%	100%	100%
Percent of subdivision applications reviewed within 10 days	1(c)	100%	100%	100%
Percent of pre-application conference schedules within 14 days	1(d)	100%	100%	100%
Percent of street inquiries resolved within 3 days	1(e)	100%	100%	100%
Percent of new streets distributed to emergency services	1(e)	100%	100%	100%

2021 ACTION STEPS

Department Goal 1

- Continue implementation of the Comprehensive Plan and the Zoning & Land Development Regulations Ordinance.
- Continue staff level preparation of minor amendments and clarifications to the Zoning & Land Development Regulations Ordinance.
- Conclude work with professional consultant to prepare major amendments to the Zoning and Land Development Regulations Ordinance for improvements in standards and processing of land development applications.
- Provide support to the County's Historic Preservation Committee (HPC) to conduct an oral history project about African American students who have attended the South Carolina equalization schools towards the end of segregation in the 1950s and 1960s.
- Continue to provide support staff for the Planning Section in the Emergency Operations Center (EOC).
- Coordinate addressing functions with Consolidated Dispatch and GIS.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PLANNING AND ZONING (continued)

Program: Tree Fund
Fund: General Fund
Function: General Government

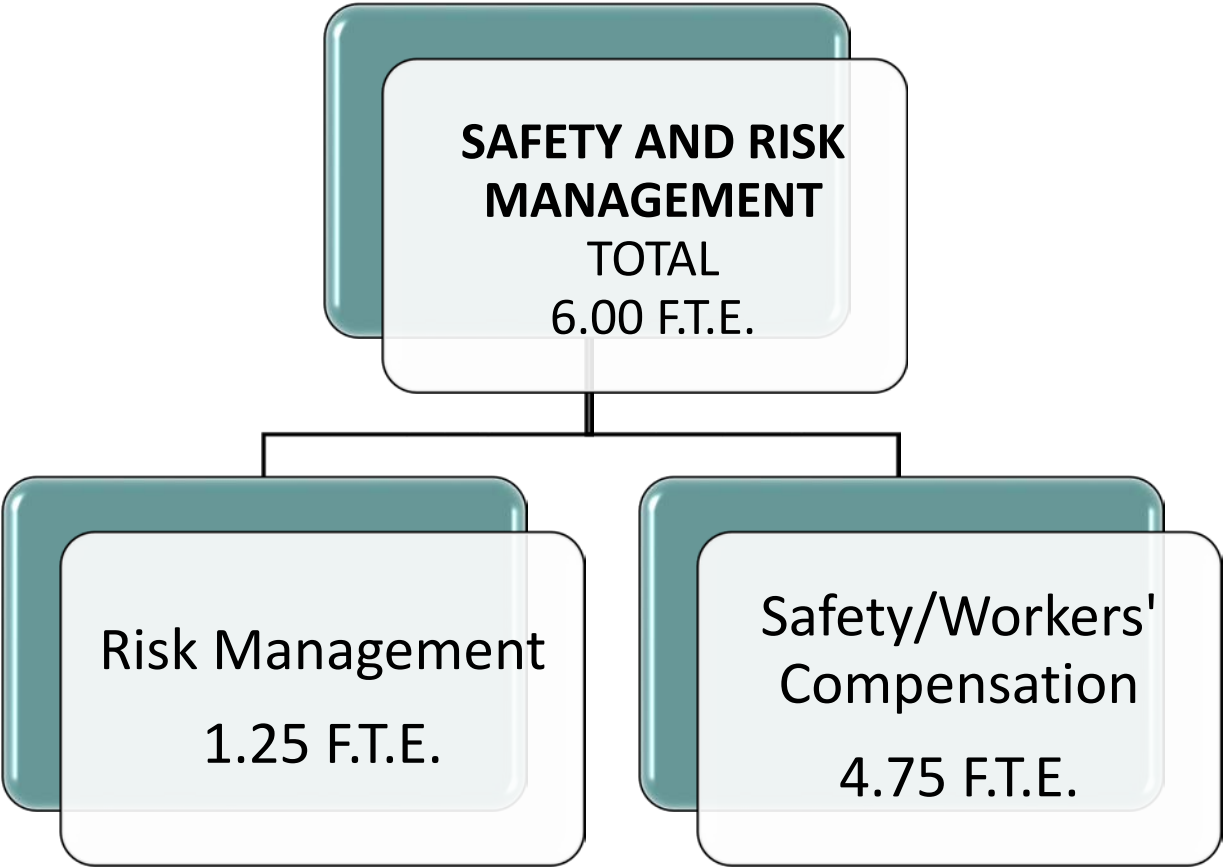
Mission: The Tree Fund receives funds exacted from tree removal violation fines and places the funds in an account established exclusively for public beautification through the planting of trees in Charleston County.

Program Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	\$ 3,664	\$ 358,236	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 3,664	\$ 358,236	\$ -	\$ -	\$ -	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	250,000	250,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	0.0

Funding Adjustments for FY 2021 Include:

- Operating expenditures reflect no change.



SAFETY AND RISK MANAGEMENT

Division: Risk Management
Fund: General Fund
Function: General Government

Mission: Risk Management ensures that adequate insurance is obtained to cover the County's assets, liabilities, and employees.

Services Provided:

- o Maintain all workers' compensation, property, vehicle, equipment, aviation, liability, fidelity, and crime insurance claim files for the County

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.80	1.25	1.25	1.25	-	0.0
Personnel	\$ 99,462	\$ 112,831	\$ 128,450	\$ 131,224	\$ 2,774	2.2
Operating	1,998,394	2,303,610	2,609,570	2,946,600	337,030	12.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 2,097,856</u>	<u>\$ 2,416,441</u>	<u>\$ 2,738,020</u>	<u>\$ 3,077,824</u>	<u>\$ 339,804</u>	12.4

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect higher cost of tort liability, fire insurance, and auto collision insurance based on industry rates. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.

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 AND RISK MANAGEMENT (continued)

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Tort and property claims	1(c)	25	43	35
Outcome:				
Two business days turnaround on approving insurance certificates for contractors	1(a)	100%	100%	100%
Submitting insurance renewal applications to insurance carriers 30 days prior to renewal date	1(b)	90%	90%	90%
Two business days turnaround on reporting insurance claims to carriers	1(c)	98%	99%	100%

2021 ACTION STEPS

Department Goal 1

- Reduce Workers Compensation Insurance Experience Modifier.
- Continue utilizing accident/injury analysis available through the Risk Management Claims Tracking Software, identify injury trends by departments and implement initiatives to respond to identified problem areas.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

SAFETY AND RISK MANAGEMENT (continued)

Division: Safety/Workers' Compensation
Fund: Internal Service Fund
Function: General Government

Mission: The Safety/Workers' Compensation Division reduces the impact of worker-related accidents through specialized training to minimize the cost of injury to the County's total workforce.

Services Provided:

- Coordinate and administer the Blood Borne Pathogen Program
- Conduct job site inspections to comply with applicable regulations
- Provide training in general safety awareness, hazardous communications, blood-borne pathogens, and defensive driving

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.20	4.75	4.75	4.75	-	0.0
Charges and Fees	\$ 5,091,473	\$ 5,178,039	\$ 5,228,908	\$ 5,227,375	\$ (1,533)	(0.0)
Interest	78,640	129,479	75,000	13,000	(62,000)	(82.7)
Miscellaneous	<u>36,700</u>	<u>25,321</u>	<u>15,000</u>	<u>20,000</u>	<u>5,000</u>	33.3
TOTAL REVENUES	<u><u>\$ 5,206,813</u></u>	<u><u>\$ 5,332,839</u></u>	<u><u>\$ 5,318,908</u></u>	<u><u>\$ 5,260,375</u></u>	<u><u>\$ (58,533)</u></u>	(1.1)
Personnel	\$ 441,795	\$ 465,446	\$ 490,814	\$ 509,558	\$ 18,744	3.8
Operating	5,284,043	4,599,722	5,041,094	5,375,817	334,723	6.6
Capital	<u>-</u>	<u>-</u>	<u>87,000</u>	<u>-</u>	<u>(87,000)</u>	(100.0)
TOTAL EXPENDITURES	<u><u>\$ 5,725,838</u></u>	<u><u>\$ 5,065,168</u></u>	<u><u>\$ 5,618,908</u></u>	<u><u>\$ 5,885,375</u></u>	<u><u>\$ 266,467</u></u>	4.7

Funding Adjustments for FY 2021 Include:

- Revenues to recover the anticipated cost of the worker's compensation and the safety programs from user departments are decreased due to lower costs. The decrease also includes a reduction in interest earning projections.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase due to a higher estimate for anticipated worker's compensation premiums and claims based on historical analysis and current trends.

SAFETY & RISK MANAGEMENT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Respond to safety issues on a timely basis.

Objective 1: Investigate all on-the-job injuries within 10 working days to determine cause and corrective measures for prevention of similar injuries in the future.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Adhere to all State and Federal safety guidelines.

Objective 2(a): Immediate completion of the Occupational Safety and Health (OSHA) record keeping logs, with a turnaround of 100%, within two business days. Reports will be submitted to OSHA by the prescribed deadlines.

Objective 2(b): Administer and maintain all workers' compensation policies and claim files for the County, with 100% of the claims reported within two business days. Claims will be submitted by the prescribed deadlines to avoid all fines.

Objective 2(c): Work with Department of Health and Environmental Control (DHEC) to ensure annual compliance with environmental laws and regulations with regard to the County's underground storage tanks.

Initiative V: Quality Control

Department Goal 3: Provide defensive driver training to all County drivers.

Objective 3: Offer the DDC-4¹ classes (VCRB² directed) to all new drivers two months after the hire date.

MEASURES:

	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Number of strain injuries	1	45	37	35
Workers' compensation claims/on-the-job injuries	1,2(b)	187	173	170
Output:				
New drivers trained in DDC-4	3	155	140	140
Percent of new drivers trained in DDC-4	3	95%	90%	95%
Efficiency:				
Lost work days	1	3,014	2,718	2,600
Outcome:				
Percent of strain injury reduction	1	(10.5%)	(5.0%)	(5.0%)
Workers' compensation fines assessed and paid	1,2(b)	None	None	None
Two business day completion of OSHA log	2(a)	90%	100%	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)	90%	95%	95%
Environmental liabilities incurred per the audited financial statements	2(c)	1	3	3

¹ Defensive Driving Course

² Vehicle Collision Review Board

2021 ACTION STEPS

Department Goal 1

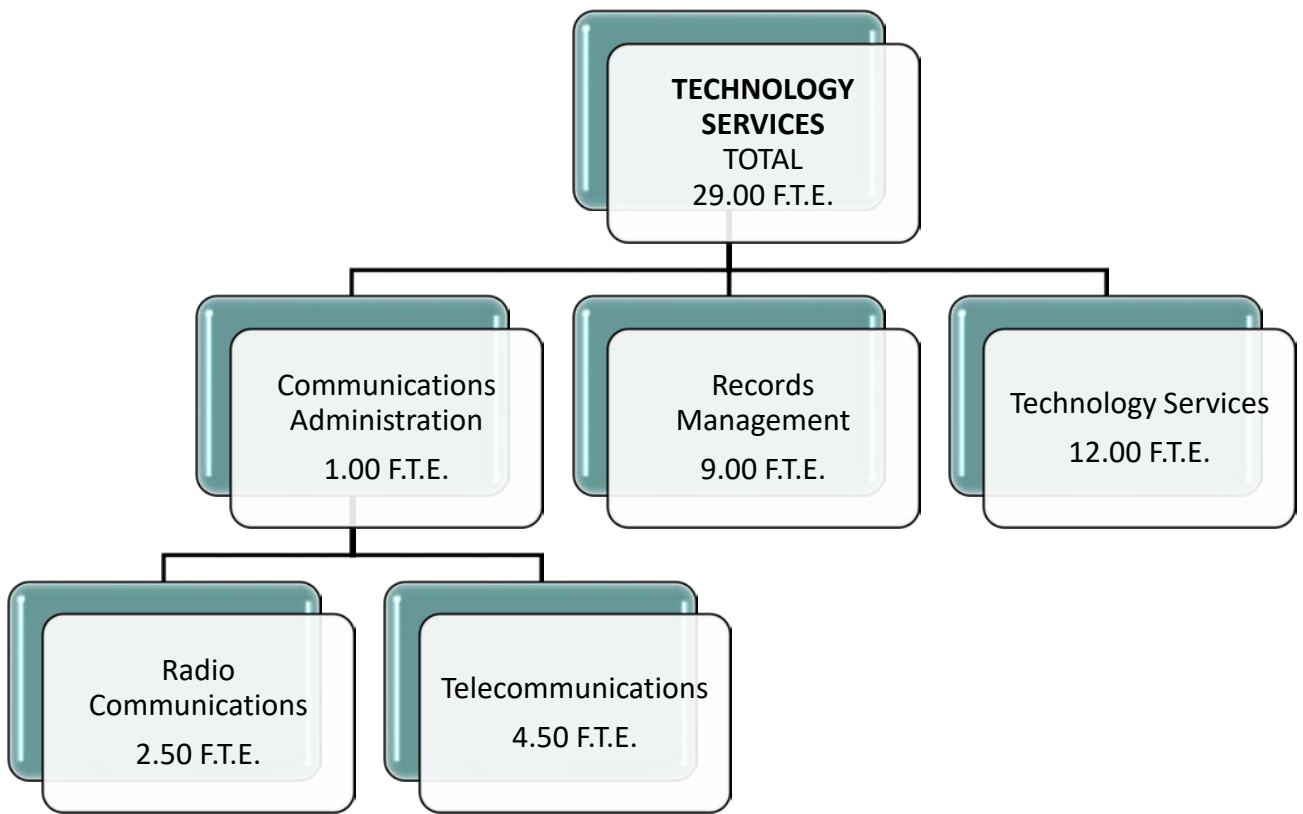
- Continue to conduct comprehensive safety inspections of owned and leased Charleston County buildings.

Department Goal 2

- Implement training programs to prevent and reduce injuries with special emphasis on strain injuries.

Department Goal 3

- Continue quarterly Safety Committee meetings. Use committee members in training opportunities and inspections.



TECHNOLOGY SERVICES

Division: Communications Administration
Fund: General Fund
Function: General Government

Mission: The Communications Administration Division provides management to the Radio Communications and Telecommunications Divisions.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	\$ 145,679	\$ 151,068	\$ 154,460	\$ 156,942	\$ 2,482	1.6
Operating	2,205	2,878	3,081	(6,748)	(9,829)	(319.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>147,884</u>	<u>153,946</u>	<u>157,541</u>	<u>150,194</u>	<u>(7,347)</u>	<u>(4.7)</u>
Interfund Transfer Out	<u>1,934,753</u>	<u>918,454</u>	<u>793,441</u>	<u>458,922</u>	<u>(334,519)</u>	<u>(42.2)</u>
TOTAL DISBURSEMENTS	<u>\$ 2,082,637</u>	<u>\$ 1,072,400</u>	<u>\$ 950,982</u>	<u>\$ 609,116</u>	<u>\$ (341,866)</u>	<u>(35.9)</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Interfund Transfer Out represents a lower amount transferred to the Radio Communications Enterprise Fund to support ongoing operations.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TECHNOLOGY SERVICES (continued)

Division: Radio Communications
Fund: Enterprise Fund
Function: General Government

Mission: The Radio Communications Division provides comprehensive communications support to Charleston County agencies and municipal public safety agencies, including management of the 800 MHz Public Safety Radio System, operation of the Communications Electronics Maintenance Facility, The Larry Britton Radio Shop and installation of electronics in vehicles for law enforcement, fire, and Emergency Medical Services.

Services Provided:

- Provide operations and maintenance of the 800 MHz Public Safety Radio System including technology upgrades, system process improvements, and overall system management and maintenance
- Provide efficient and cost effective equipment to decrease local public emergency operations' response time

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	\$ 2,773,506	\$ 2,933,106	\$ 2,903,488	\$ 3,011,360	\$ 107,872	3.7
Interest	21,974	42,835	10,000	4,000	(6,000)	(60.0)
Leases and Rentals	68,559	63,732	45,825	46,010	185	0.4
TOTAL REVENUES	<u>2,864,039</u>	<u>3,039,673</u>	<u>2,959,313</u>	<u>3,061,370</u>	102,057	3.4
Interfund Transfer In	1,944,753	970,454	793,441	458,922	(334,519)	(42.2)
TOTAL SOURCES	<u>\$ 4,808,792</u>	<u>\$ 4,010,127</u>	<u>\$ 3,752,754</u>	<u>\$ 3,520,292</u>	<u>\$ (232,462)</u>	(6.2)
Personnel	\$ 200,925	\$ 214,593	\$ 215,905	\$ 231,086	\$ 15,181	7.0
Operating	4,401,821	3,587,673	3,435,849	3,439,206	3,357	0.1
Capital	-	-	751,000	26,000	(725,000)	(96.5)
TOTAL EXPENDITURES	<u>\$ 4,602,746</u>	<u>\$ 3,802,266</u>	<u>\$ 4,402,754</u>	<u>\$ 3,696,292</u>	<u>\$ (706,462)</u>	(16.0)

Funding Adjustments for FY 2021 Include:

- Revenues are from Charleston County agencies and neighboring external public safety agencies throughout the County, including all municipal based public safety agencies. Growth in charges and fees correlates to increased usage of radios among these agencies.
- Interfund Transfer In reflects a decrease in the amount of funding from the General Fund to support the on-going operations of the Radio Communications Division. Radio Communications requires less assistance from the General Fund due to utilizing prior year savings.

TECHNOLOGY SERVICES (continued)

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent no significant change.
- Capital expenses represent the purchase of four radio communication base stations.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: To provide efficient and cost effective equipment to decrease response time for local public emergency operations.

- Objective 1(a): Remain up-to-date with demands for new vehicle radio and electronics installations, which include repair tickets.
- Objective 1(b): Maintain a 99.9995% call completion rate during normal operations and a 99.999% overall radio network availability.
- Objective 1(c): Ensure the Fire Station Alerting System maintains the high demands of Fire and EMS dispatches and unit relocations.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Number of vehicle installs	1(a)	28	74	25
Number of vehicle strips	1(a)	36	37	15
Number of tower site checks/repairs	1(a)	454	575	525
Number of vehicle repair tickets	1(a)	653	456	400
Number of portable radio repairs	1(a)	154	95	50
Number of radio calls/PTTs	1(b)	28,817,000	27,550,000	29,000,000
Number of system busies	1(b)	12	5	5
Outcome:				
Percent of radio call completion	1(b)	99.99996%	99.9999%	99.9999%
Radio network availability	1(b)	99.998%	10.0000%	99.9999%
Wide area network availability	1(b)	99.954%	99.9980%	99.9980%
Fire station alerting dispatches and unit relocations	1(c)	289,000	275,000	295,000

2021 ACTION STEPS

Department Goal 1

- Complete the replacement – swap and drop – of the Adam’s Run towers.
- Complete the radio network-wide Ethernet upgrade with no downtime of subscriber radios.
- Cutover encryption for all law enforcement agencies on the Charleston County Radio System.
- Upgrade the Radio Management Server to support Astro25 over-the-air programming on multiple, concurrent radio channels.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TECHNOLOGY SERVICES (continued)

Division: Records Management
Fund: Internal Service Fund
Function: General Government

Mission: Records Management provides County departments, elected officials, and several external organizations with storage, retrieval, imaging, and disposition of government records while maintaining the historical and archival significance of vital records for the citizens of the County.

Services Provided:

- Support the development of records retention schedules

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	9.00	9.00	9.00	-	0.0
Intergovernmental	\$ -	\$ 1,682	\$ -	\$ -	\$ -	0.0
Charges and Fees	493,896	499,618	617,143	618,559	1,416	0.2
Miscellaneous	-	(39,003)	-	-	-	0.0
TOTAL REVENUES	493,896	462,297	617,143	618,559	1,416	0.2
Interfund Transfer In	115,000	1,900	-	-	-	0.0
TOTAL SOURCES	\$ 608,896	\$ 464,197	\$ 617,143	\$ 618,559	\$ 1,416	0.2
Personnel	\$ 393,294	\$ 432,697	\$ 453,478	\$ 501,999	\$ 48,521	10.7
Operating	192,804	176,154	163,665	130,204	(33,461)	(20.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 586,098	\$ 608,851	\$ 617,143	\$ 632,203	\$ 15,060	2.4

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in the amount charged to user departments for microfilm services based on projected usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect anticipated vacancies. The increase is offset by a decrease in temporary staffing.
- Operating expenses reflect a decrease due a reduction in electrical and maintenance contract costs.

TECHNOLOGY SERVICES (continued)

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.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Output:				
Warehouse service units provided ¹	1	327,816	332,103	330,000
Microfilm service units provided ²	1	2,202,361	2,056,953	2,000,000
Laboratory service units provided ³	1	2,183	1,727	1,800
Digital imaging service units provided ⁴	1	1,916,599	1,891,328	1,800,000
Preservation services units provided ⁵	1	191	328	275
Efficiency:				
Services Provided per Dollar Expended by County Depts:	1			
Warehouse service units per dollar ¹		2.19	2.13	2.13
Microfilm service units per dollar ²		25.45	24.83	24.00
Laboratory service units per dollar ³		0.13	0.13	0.13
Digital imaging service units per dollar ⁴		12.69	11.20	11.20
Preservation service units per dollar ⁵		0.04	0.04	0.04
Outcome:				
Cost of Services Provided to County Depts: ⁶	1			
<u>Warehouse Services ¹</u>				
Monthly box storage		\$0.46	\$0.47	\$0.48
Document in-transfers		\$4.33	\$4.38	\$4.40
File destructions		\$4.33	\$4.38	\$4.40
Fire retrievals		\$4.33	\$4.38	\$4.40
Transports		\$18.36	\$18.55	\$18.74
<u>Microfilm Services ²</u>				
Archive Writer Image processing per hour		\$25.25	\$25.50	\$25.75
Archive Writer Images converted per image		\$0.03	\$0.03	\$0.03
Jacketing per fiche jacket		\$2.04	\$2.08	\$2.10
Fiche titling		\$1.79	\$1.81	\$1.83
Quality checking by page		\$0.05	\$0.052	\$0.053
Cartridge loading		\$2.06	\$2.08	\$2.10
Cartridge labeling		\$0.77	\$0.78	\$0.79
<u>Laboratory Services ³</u>				
Standard processing per 100 ft roll		\$6.81	\$6.88	\$6.95
Diazo duplication per 100 ft roll		\$3.09	\$3.12	\$3.15
Quality inspection per roll		\$5.15	\$5.20	\$5.25
<u>Digital Imaging Services ⁴</u>				
Document scan per page		\$0.09	\$0.093	\$0.094
Document book scan per page		\$0.61	\$0.61	\$0.62
Convert microfilm to image per frame		\$0.11	\$0.113	\$0.114
Convert image to microfilm per frame		\$0.03	\$0.03	\$0.031
Indexing per image		\$0.06	\$0.061	\$0.062

TECHNOLOGY SERVICES (continued)

<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
<u>Preservation Services</u> ⁵			
Repairs	\$3.04	\$0	\$0
Records Processing (per hour)	\$24.23	\$24.47	\$24.72
Cutting books	\$0.04	0	0

¹ Warehouse services include monthly box storage units, transports, document in-transfers, file destructions, and file retrievals.

² Microfilm services include Archive Writer processing and conversion, cartridge loading, cartridge labels. All documents are scanned with standard document scanners or the book scanner in Digital Imaging Services charges.

³ Laboratory services include rolls processed, silver duplicated and processed, diazo duplicated, and quality inspected.

⁴ Digital imaging services include standard scanning, book scanning, film to digital image conversion, indexing, running pages through the OCR, and media production.

⁵ Preservation services include repairing, cleaning, and hourly processing of files.

⁶ Costs of Services Provided to County Departments were raised by 1% in FY 19 to reflect an increase in operating and supply costs.

2021 ACTION STEPS

Department Goal 1

- Improve productivity and continue to measure staff performance levels to ensure the division achieves budget goals.
- Continue to identify and enhance efficiencies in production.
- Utilize warehouse inventory management system focusing on identifying critical retention schedules and reducing obsolete records storage practices.
- Encourage departments to destroy expired boxes. This will increase destruction revenue as well as revenue for the transfer of boxes to the newly available space.
- Encourage departments to utilize the First Thursday destruction service or in office shredding bins. In FY 2021, will continue a per pound charge for this service.
- Improve storage retrieval productivity in Records warehouse.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

TECHNOLOGY SERVICES (continued)

Division: Technology Services
Fund: General Fund
Function: General Government

Mission: Technology Services provides value-added technical services and solutions to Charleston County, which enhances or enables better service to our citizens.

Services Provided:

- Ensure the operation of information systems and monitor computer hardware and software standardization
- Responsible for computer systems' performance, maintenance, operations and capacity planning
- Responsible for equipment procurement and installation
- Application business requirements analysis, design, development, testing, training, implementation and support
- Monitor technology and recommend newer technologies to County departments
- IT Security systems implementation, monitoring and upgrades
- IT Project Management

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	13.00	12.00	12.00	12.00	-	0.0
Intergovernmental	\$ 64,981	\$ 35,568	\$ 35,000	\$ 37,000	\$ 2,000	5.7
Miscellaneous	9,727	463	-	-	-	0.0
TOTAL REVENUES	<u>\$ 74,708</u>	<u>\$ 36,031</u>	<u>\$ 35,000</u>	<u>\$ 37,000</u>	<u>\$ 2,000</u>	5.7
Personnel	\$ 1,172,888	\$ 1,246,090	\$ 1,312,959	\$ 1,323,076	\$ 10,117	0.8
Operating	9,419,482	9,216,882	9,750,085	9,697,250	(52,835)	(0.5)
Capital	2,391,303	2,052,997	1,900,000	1,272,865	(627,135)	(33.0)
TOTAL EXPENDITURES	12,983,673	12,515,969	12,963,044	12,293,191	(669,853)	(5.2)
Interfund Transfer Out	-	4,285	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$12,983,673</u>	<u>\$12,520,254</u>	<u>\$12,963,044</u>	<u>\$12,293,191</u>	<u>\$ (669,853)</u>	(5.2)

Funding Adjustments for FY 2021 Include:

- Revenues reflect payments from Berkeley County for the maintenance of computers used by the Solicitor.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.

TECHNOLOGY SERVICES (continued)

- Operating expenditures represent an increase in the external technology services contract. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.
- Capital expenditures represent the purchase of hardware and software requirements for General Fund departments. In addition, capital costs include upgrades of network servers and storage infrastructure.

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 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Number of computer system hardware/software problems ¹	1(a)(c)	4,551	4,233	5,000
Number of service requests	1(a)(c)	4,138	4,476	5,000
Number of approved work orders	1(b)	31	40	40
Available and reliable systems >98%	1(d)	99.998%	99.998%	>98.00%
Availability of Internet connectivity	1(d)	99.990%	100%	>99.00%
Efficiency:				
Service requests handled in satisfactory manner	1(a)	99.5%	99.5%	>99.00%
Work orders completed within 10% of schedule and budget ²	1(b)	100%	100%	100%
Outcome:				
Percent of Help Desk Calls resolved within 1 day	1(a)	98%	98%	>90.00%
Percent of Help Desk Calls resolved within 2 days	1(a)	99%	99%	>95.00%
Percent of system platform availability >98% ²	1(d)	99.998%	99.996%	>99.00%
Customer Service Satisfaction survey acceptable or better	2	9.28	9.39	>8.0

¹ Break-Fix.

² Scope changes and customer wait time considered.

2021 ACTION STEPS

Department Goal 1

- External Network Vulnerability Test.
- IT Security Policies and Procedures documentation
- Data encryption at rest for all laptops
- Cloud based data backup
- Enhance DR Site Processing Capability.
- Cybersecurity Training

Department Goal 2

- Various OnBase workflow-based automation projects
- Implementation of MS Teams as enterprise collaboration tool
- Point solutions for work from home
- IT Training

TECHNOLOGY SERVICES (continued)

Division: Telecommunications
Fund: Internal Service Fund
Function: General Government

Mission: Telecommunications provides maintenance and service for the telephone systems of the departments and agencies within Charleston County facilities, as well as administration and management of cellular phone devices and lines for departments of Charleston County Government.

Services Provided:

- Operate and maintain the County's telephone infrastructure and circuitry to ensure maximum reliability
- Secure most cost effective telecom services for the County
- Obtain optimal service and rates for cellular wireless communications

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	4.50	4.50	4.50	4.50	-	0.0
Charges and Fees	\$ 2,076,597	\$ 2,010,074	\$ 2,027,830	\$ 2,095,984	\$ 68,154	3.4
Interest	6,877	9,380	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,083,474</u>	<u>\$ 2,019,454</u>	<u>\$ 2,027,830</u>	<u>\$ 2,095,984</u>	<u>\$ 68,154</u>	3.4
Personnel	\$ 387,948	\$ 423,432	\$ 433,619	\$ 443,010	\$ 9,391	2.2
Operating	1,607,669	1,669,426	1,594,211	1,669,362	75,151	4.7
Capital	-	-	20,000	20,000	-	0.0
TOTAL EXPENDITURES	<u>1,995,617</u>	<u>2,092,858</u>	<u>2,047,830</u>	<u>2,132,372</u>	<u>84,542</u>	4.1
Interfund Transfer Out	185,000	1,900	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 2,180,617</u>	<u>\$ 2,094,758</u>	<u>\$ 2,047,830</u>	<u>\$ 2,132,372</u>	<u>\$ 84,542</u>	4.1

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in the amount charged to user departments for telecommunications services based on historical trends and current usage.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect an increase due to countywide request of new technologies and cable television service.
- Capital expenses represent funds allocated toward communication infrastructure.

TECHNOLOGY SERVICES (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Maintain a financial management process that tracks operating expenditures and accurately records revenues while providing valuable services to our customers.

Objective 1(a): Maintain monthly and cumulative charge-back dollar amounts on telephones.

Objective 1(b): Secure the best rate for long distance, and cellular air-time.

MEASURES:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Number of telephones	1(a)	2,738	2,735	2,750
Number of cellular phones	1(a)	1,080	1,322	1,402
Output:				
Average monthly cellular charges	1(a)	41,006	49,729.34	52,575
Average monthly telephone charges ^{1&2}	1(a)	94,198	93,501	94,500
Average monthly long distance charges	1(a)	2,514	2,541	2,540
Average monthly maintenance/work orders	1(b)	78	67	75
Efficiency:				
Cost per minute of long distance	1(b)	\$0.02	\$0.02	\$0.02
Average cost per line of service	1(b)	\$34.40	\$34.18	\$34.36
Outcome:				
Cellular cost per line	1(b)	\$37.96	\$37.61	\$37.50
Cellular cost per MB of cellular data	1(b)	\$0.0147	\$0.0093	\$0.009

¹ Includes interpolation of telephones based on capacity of radio T1 circuits.

² FY 2019 are not fully loaded (No personal or overhead included).

2021 ACTION STEPS

Department Goal 1

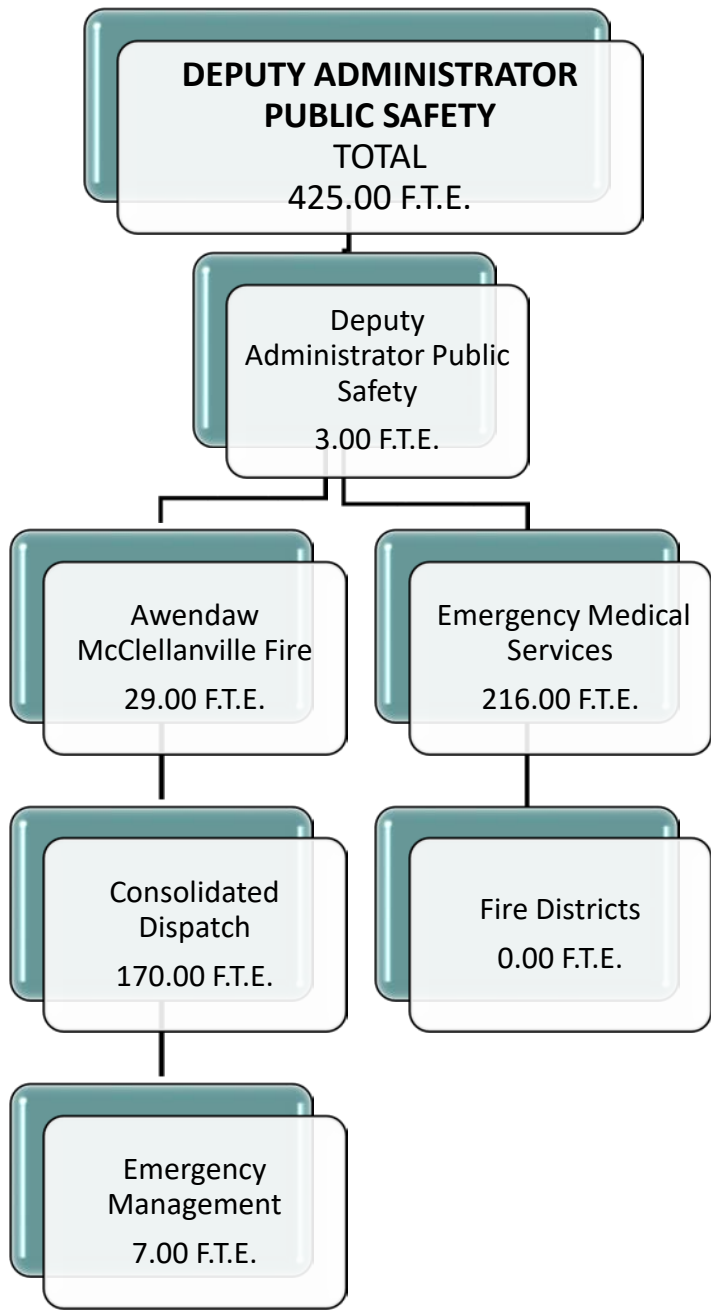
- Upgrade backup EOC Audio Video system
- Continue to find new ways to help telework
- Continue to look for ways to reduce monthly costs of phone circuits, long distance, and cellular devices.
- Reduce AT&T cost by replacing the AT&T Sonet ring and moving to AT&T ASE.
- Continue migration off T1 infrastructure.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



End Section



DEPUTY ADMINISTRATOR PUBLIC SAFETY

Fund: General Fund
Function: General Government

Mission: The Deputy Administrator of Public Safety provides administrative oversight and policy direction to four departments, which includes Awendaw-McClellanville Fire Districts, Consolidated 9-1-1 Dispatch Center, Emergency Management, Emergency Medical Service, and serves as law enforcement and community liaison for Charleston County Government and its citizens.

Departmental Summary

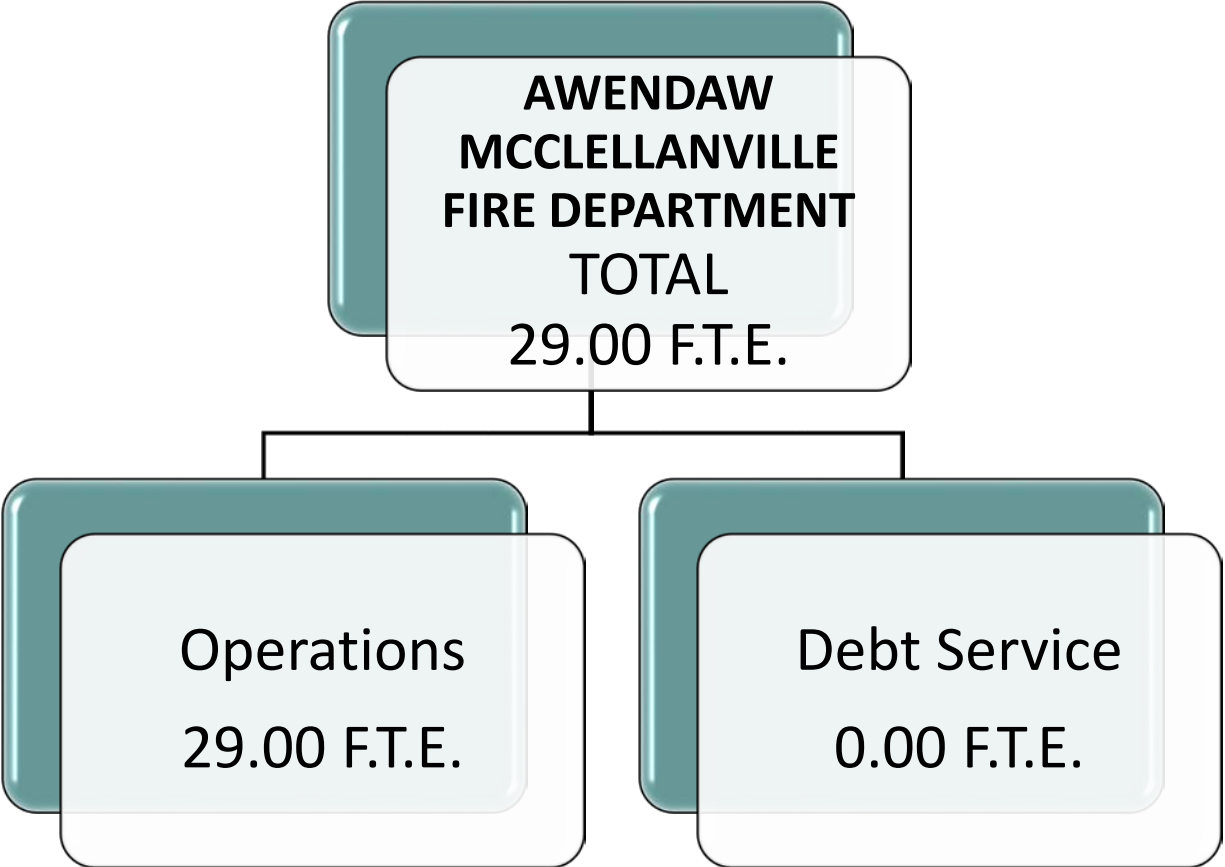
	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	3.00	3.00	-	0.0
Personnel	\$ -	\$ -	\$ 130,000	\$ 424,599	\$ 294,599	226.6
Operating	-	-	20,000	18,844	(1,156)	(5.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 443,443</u>	<u>\$ 293,443</u>	<u>195.6</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect an increase due to full-year funding for the department created in FY 2020.
- Operating expenditures reflect a decrease in contingency due to the cost associated with the establishment of a new department.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



EMERGENCY MANAGEMENT

Division: Awendaw McClellanville Fire Department
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Awendaw McClellanville Fire Department provides fire protection, educational services, auto extrication, and medical first response to the citizens of northeastern Charleston County to mitigate loss of life and property.

Services Provided:

- Provide fire prevention, medical first response, wildland fire suppression, structural fire suppression, and rescue

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.13	29.13	29.00	29.00	-	0.0
Property Tax	\$ 2,197,495	\$ 2,173,969	\$ 2,191,000	\$ 2,182,000	\$ (9,000)	(0.4)
Intergovernmental	125,375	214,424	177,778	146,943	(30,835)	(17.3)
Miscellaneous	720	-	-	-	-	0.0
TOTAL REVENUES	<u>\$ 2,323,590</u>	<u>\$ 2,388,393</u>	<u>\$ 2,368,778</u>	<u>\$ 2,328,943</u>	<u>\$ (39,835)</u>	<u>(1.7)</u>
Personnel	\$ 1,579,336	\$ 1,621,904	\$ 1,710,717	\$ 1,817,391	\$ 106,674	6.2
Operating	307,309	323,116	530,551	942,239	411,688	77.6
Capital	278,698	114,706	65,500	-	(65,500)	(100.0)
TOTAL EXPENDITURES	<u>2,165,343</u>	<u>2,059,726</u>	<u>2,306,768</u>	<u>2,759,630</u>	<u>452,862</u>	<u>19.6</u>
Interfund Transfer Out	-	298,000	467,000	-	(467,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 2,165,343</u>	<u>\$ 2,357,726</u>	<u>\$ 2,773,768</u>	<u>\$ 2,759,630</u>	<u>\$ (14,138)</u>	<u>(0.5)</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect property taxes at a consistent 33.9 mill tax rate. The decrease in revenues is due to phasing out the reimbursement for property annexations by the Town of Mt. Pleasant.
- Personnel costs reflect projected compensation, including the continuation of the longevity and merit programs. The increase reflects the need for more overtime to staff stations.
- Operating expenditures represent an increase due to station repairs.

EMERGENCY MANAGEMENT (continued)

Performance Measures:

Initiative IV: Workflow Analysis-Process Management

Department Goal 1: Increase service to the community.

Objective 1(a): Comply 100% with Federal OSHA regulations of 2 in 2 out at structural fires within 15 minutes of initial alarm.¹

Objective 1(b): Maintain emergency fire suppression apparatus that meets National Fire Protection Association (NFPA) standards of less than 10 years old for first out response.

Objective 1(c): Provide adequate and age appropriate fire prevention education to those within the District.

Objective 1(d): Implement a smoke detector program to provide and install smoke detectors in homes of citizens who cannot afford them.

MEASURES:		FY 2019	FY 2020	FY 2021
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Input:				
Number of structural fire responses (working) ^{1 & 2}	1(a)	18	7	10
Number of emergency fire suppression apparatus	1(b)	11	11	11
Number of Fire Prevention Programs	1(c)	3	3	5
Output:				
Number of personnel arriving on scene in 15 minutes	1(a)	5	5	5
Apparatus determined more than 10 years old	1(b)	3	3	3
Citizens educated for the year	1(c)	450	450	500
Number of household detectors installed	1(d)	171	19	200
Efficiency:				
Average time it takes to place four personnel on scene	1(a)	12 min	10 min	10 min
Outcome:				
Federal OSHA regulations complied	1(a)	100%	100%	100%
Percent of apparatus more than 10 years old	1(b)	30.0%	30.0%	30.0%
Percent of fires where a smoke detector alerted residents	1(d)	0%	0%	0%

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

² Based on 10,734 population.

2021 ACTION STEPS

Department Goal 1

- Increase number of staff to meet expanded needs of the community.
- Continue a comprehensive Fire Prevention program for schools and senior centers.
- Continue a smoke detector program to include forms to measure distribution of detectors and number of occupants per household.
- Create and implement performance metric system for tracking detailed fire related information.
- Work on recruitment and Retention for our employees.
- Improve on training with neighboring Fire Departments.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

EMERGENCY MANAGEMENT (continued)

Division: Awendaw McClellanville Debt Service
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Awendaw McClellanville Debt Service Program accounts for the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

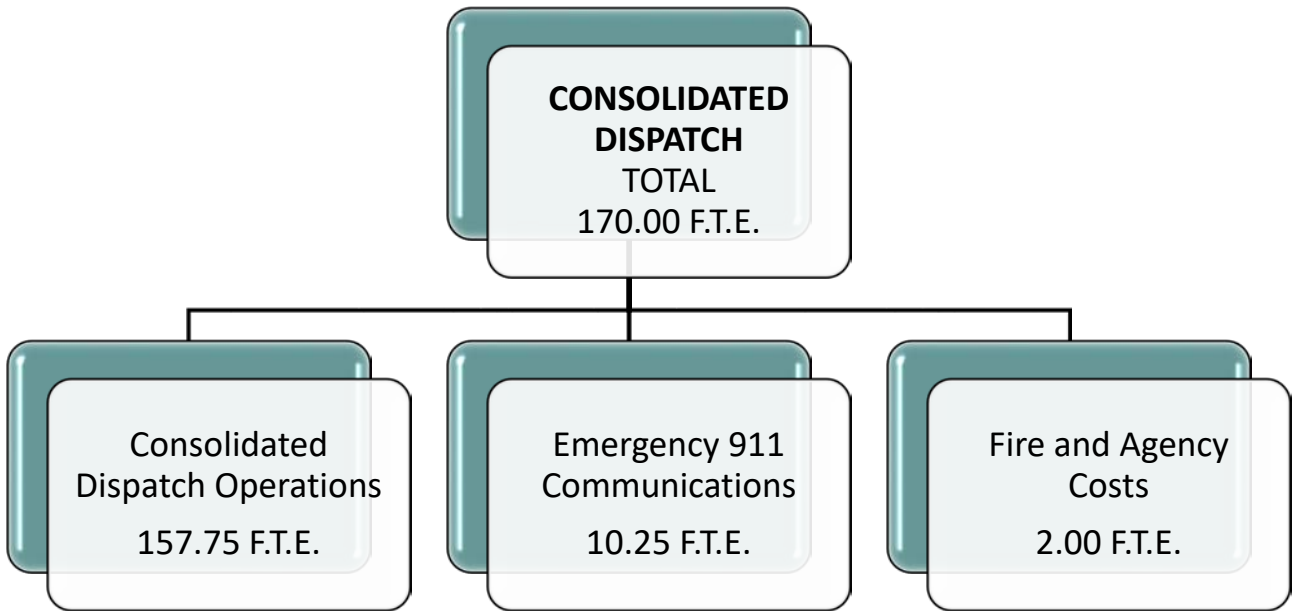
	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 203,186	\$ 199,271	\$ 255,300	\$ 249,000	\$ (6,300)	(2.5)
Intergovernmental	14,978	19,128	16,555	14,225	(2,330)	(14.1)
Interest	-	2,591	-	-	-	0.0
Miscellaneous	(15)	-	-	-	-	0.0
TOTAL REVENUES	218,149	220,990	271,855	263,225	(8,630)	(3.2)
Interfund Transfer In	-	-	-	70,986	70,986	100.0
TOTAL SOURCES	\$ 218,149	\$ 220,990	\$ 271,855	\$ 334,211	\$ 62,356	22.9
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	208,650	204,350	264,000	323,642	59,642	22.6
TOTAL EXPENDITURES	\$ 208,650	\$ 204,350	\$ 264,000	\$ 323,642	\$ 59,642	22.6

Funding Adjustments for FY 2021 Include:

- Revenues reflect property taxes generated from a millage rate of 4.0 based on current projections. Intergovernmental revenues reflect decreased payments from the Town of Mt. Pleasant for annexations.
- Interfund Transfer In represents the premium from a prior year bond issuance. The premium is used to pay the debt related to the bond.
- Debt Service reflects an increase in the anticipated principal and interest payments for the 2019 General Obligation Bond.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



CONSOLIDATED DISPATCH

Division: Consolidated Dispatch Operations
Fund: General Fund
Function: Public Safety

Mission: Consolidated Dispatch Operations enhances the quality of life for every person in our service area by processing all calls for service and dispatching the appropriate response in an efficient and professional manner that aids in the protection of life and property.

Services Provided:

- Answer 911 calls, seven-digit emergency calls and seven-digit non-emergency calls for service
- Provide support for life-threatening emergencies, crimes in progress and other emergency situations that require immediate response
- Provide support to public safety officials during non-emergent calls for service
- Provide the hearing and speech impaired with access to public safety services through Text Telephone (TDD/TTY)
- Provide foreign language callers with access to public safety services through a telephone interpreter service specializing in over 175 languages

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	160.25	161.25	157.75	157.75	-	0.0
Intergovernmental	\$ 96,782	\$ 62,038	\$ 214,348	\$ 66,000	\$ (148,348)	(69.2)
Miscellaneous	7,119	8,460	6,000	10,000	4,000	66.7
TOTAL REVENUES	\$ 103,901	\$ 70,498	\$ 220,348	\$ 76,000	\$ (144,348)	(65.5)
Personnel	\$ 6,530,691	\$ 6,773,949	\$ 7,353,640	\$ 8,267,533	\$ 913,893	12.4
Operating	528,515	625,261	632,200	638,941	6,741	1.1
Capital	-	252,994	35,000	-	(35,000)	(100.0)
TOTAL EXPENDITURES	7,059,206	7,652,204	8,020,840	8,906,474	885,634	11.0
Interfund Transfer Out	24,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 7,083,206	\$ 7,652,204	\$ 8,020,840	\$ 8,906,474	\$ 885,634	11.0

Funding Adjustments for FY 2021 Include:

- Revenues represent funds from local municipalities for services outside of Charleston County. The decrease in revenues reflects current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase includes a lower reimbursement from Local Accommodations Tax. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.

CONSOLIDATED DISPATCH (continued)

- Operating expenditures increase primarily due to a lower reimbursement in for operating expenses from the Local Accommodations Tax. Personnel costs also reflect the completion of one-time technology projects during FY 2020
- Capital expenditures include a server refresh.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Implement Process Improvements and Enhancements.

- Objective 1(a): Evaluate Protocol System: Create an assessment tool to evaluate the current Protocol System versus other protocol vendors.
- Objective 1(b): Evaluate Process Automation (Artificial Intelligence). Increase in Service Level Metrics and decrease call processing times.

Initiative II: Human Resources & Resource Management

Department Goal 2: Enhance Staffing & Workforce Development.

- Objective 2(a): Optimize Personnel Allocation by allocating the right resources to tasks based on employees' skills and availability, while adhering to Center procedures and User Agency Policy. Improvement measured by increased overall evaluation scores.
- Objective 2(b): Employee Engagement: Improving the employee experience leads to better engagement, productivity and better outcomes. Measure the success of the schedule by service level metrics, reduced attrition rate and lowered absenteeism.

Initiative III: Long Term Financial Planning

Department Goal 3: Enhance partnerships. Utilize the CDC's multi-stakeholder partnerships to mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of ensuring that the highest level of emergency services are provided to all citizens.

- Objective 3(a): Continue strengthening community partnerships, which will enhance the CDC's capacity for long-term cooperation and collaboration.
- Objective 3(b): Optimize financial opportunities to offset costs to the general fund.
- Objective 3(c): Secure grants that serve the mission of 911 and Public Safety for the County and its citizens.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Total number of 911 calls	1(b)3(a)	320,816	325,775	332,000
Output:				
Improved overall Personnel evaluation scores ¹	2(a)	n/a	n/a	n/a
Attrition Rate (FY21 =Effected by FY20 Scheduling changes)	2(b)	28.8%	26.9%	20.3%
Citizen Satisfaction Survey results received	3(a)	90	68	81
Fire and Agency fund / 911 Funds relief to the general fund	3(b)	\$383,369	\$939,141	\$823,988
Grant Funds Awarded	3(c)	\$282,896	\$277,193	\$173,833
Outcome:				
Percentage IAED Compliance rate >93% for Fire	(1a)	96.0%	94.4%	95.0%
Percentage IAED Compliance rate >93% for EMS	(1a)	96.0%	95.2%	95.0%
911 Call Performance answered within 10 seconds	1(b)	86.7%	85.6%	90.0%
911 Call Performance answered within 15 seconds	1(b)	90.0%	89.0%	90.0%
Survey rating of satisfaction >80% ²	3(a)	n/a	82.0%	83.0%

¹ This department will begin measuring performance against this objective during FY 2021.

² This department begin measuring performance against this objective during FY 2020.

CONSOLIDATED DISPATCH (continued)

2021 ACTION STEPS

Department Goal 1

- Create an assessment tool to evaluate the current Protocol System versus other protocol vendors.
- Increase mobility of the CDC workforce while maintaining the integrity and security of data.
- Utilize data available from next generation core services. Identify the data that could be useful in improving service delivery.
- Determine the effectiveness of the communications specialist program. Measure effectiveness of use of data available from next generation core services.
- Create a multi-location workforce.
- Evaluate training content and delivery methods by increasing the rate of employees in the first year of employment and identify training formats for enhanced adult learning.
- Enhance ATC program to review how call taking methods relieve call answer times and efficiency.
- Test and review Artificial Intelligence and Virtual Reality for GIS Training.
- Implement Summerville CAD-to CAD interface between Rapid Deploy and Summerville PD in order to view active units at a minimum with full functionality between CADs desired.
- Integrate Internet data and continue to research solutions for data across the internet for CAD integration with alarm companies as well as the Internet of Things (IoT) and medical devices that would reduce the CDC's voice call volume, which would provide a faster response.
- Utilize Artificial Intelligence for Scenario Training. Monitor IBM Watson progress and attempt implementation of advances in caller impersonation to alleviate workforce constraints during scenario training.
- System Integration: Research existing and future solutions designed to coexist on the same computer and display on the same monitor.

Department Goal 2

- Modify Training Program. Evaluate success of changes to the Training program by surveying the trainees and the CTOs.
- Develop conclusions and recommendations for distribution and allocation of personnel (CALEA1.3.2)
- Evaluate Flexible Schedules with staff that will maintain/enhance operational services.
- Enhance Workforce Optimization. Track performance and behavior of employees to measure against their pre-hire assessments in order to determine hiring successes.

Department Goal 3

- Continue to grow/maintain fund balance to cover Fire and Agency costs, which offsets the General Fund.
- Establish new Intergovernmental Agreement (IGA) as an update to original Consolidation IGA. Complete draft of new IGA with help of legal staff.
- Maintain partnership meetings with Tri-County Leadership, and Coastal Area Cooperative.
- Expand and Enhance shard services and increase in information sharing and situational awareness

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

CONSOLIDATED DISPATCH (continued)

Division: Emergency 911 Communications
Fund: Enterprise Fund
Function: Public Safety

Mission: Emergency 911 Communications enhances the quality of life for every person in our service area by processing all calls for service and dispatching the appropriate response in an efficient and professional manner that aids in the protection of life and property.

Services Provided:

- Maintain the 911 database
- Acts as a Liaison between Local Police, Fire, and EMS 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
- Activates Public Safety Answering Point location at the Emergency Operation Center

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	9.25	9.75	10.25	10.25	-	0.0
Intergovernmental	\$ 1,848,356	\$ 1,902,485	\$ 2,078,863	\$ 4,249,547	\$ 2,170,684	104.4
Charges and Fees	750,559	715,029	725,000	700,000	(25,000)	(3.4)
Interest	48,175	76,767	40,000	7,500	(32,500)	(81.3)
TOTAL REVENUES	<u>\$ 2,647,090</u>	<u>\$ 2,694,281</u>	<u>\$ 2,843,863</u>	<u>\$ 4,957,047</u>	<u>\$ 2,113,184</u>	74.3
Personnel	\$ 830,141	\$ 833,775	\$ 1,211,307	\$ 1,129,709	\$ (81,598)	(6.7)
Operating	1,976,502	1,668,346	1,927,758	1,889,036	(38,722)	(2.0)
Capital	-	-	540,000	1,158,500	618,500	114.5
TOTAL EXPENDITURES	<u>\$ 2,806,643</u>	<u>\$ 2,502,121</u>	<u>\$ 3,679,065</u>	<u>\$ 4,177,245</u>	<u>\$ 498,180</u>	13.5

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase due to a greater amount of reimbursable costs from the State.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a lower reimbursement to Consolidated Dispatch for new employee personnel costs while training.
- Operating expenses represent a decrease in technology and administrative costs.
- Capital expenses include the replacement of servers and the current computer aided dispatch software.

CONSOLIDATED DISPATCH (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Capital Improvements and Equipment Needs

- Objective 1(a): Purchase and Implement ESInet. Installation of the INdigital Emergency Services IP Network (ESInet) to occur for Consolidated Dispatch Center.
- Objective 1(b): Continue connectivity through ESInet with coordinating Agencies, working towards adding four (4) originally planned neighboring counties to the advanced network.
- Objective 1(c): Review space needs plan and determine timeline for implementation.
- Objective 1(d): Purchase and implement AVTEC systems for multiple PC displays, with VMWare Suite 2 replacement completion.

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Implement Process Improvements and Enhancements

- Objective 2(a): Evaluate reimbursement percentages and addition of technology to determine what expenses the 911 Funds can continue to fund through 2022 to achieve a minimum of 32% or more.
- Objective 2(b): Track and monitor Wireline funding as it is effected by the reduction of landline phone users.
- Objective 2(c): Determine additional alternate solutions for distribution of the administrative calls sent to 911 call takers to reduce the workload and personnel costs.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
911 calls received from total call volume	1(b)	36.1%	37.8%	39.5%
Wireline and Wireless Funds received	2(a)(b)	\$2,641,574	\$3,785,864	\$4,949,547
Output:				
Use of Artificial Intelligence to distribute workload of administrative calls ¹	2(c)	0%	0%	14%
ATC employees relieving work load from 911 Call Takers	2(c)	15	20	20
Efficiency:				
Current level of expense funding derived from 911 Funds	2(b)	44.3%	40.2%	31.9%
Outcome:				
Complete the NG911 System refresh within the 5 year schedule	1(a)(d)	75%	95%	100%
Add new office spaces for administrative personnel	1(c)	2	0	8

¹ This department will begin measuring performance against this objective during FY 2021.

2021 ACTION STEPS

Department Goal 1

- Implement ESInet. Receive Session Initiated Protocol (SIP) 9-1-1 calls across the Internet Protocol-based network path. Complete Installation and migration of virtual servers. Installation of equipment with successful integration of multiple PC displays.

Department Goal 2

- Review and monitor IBM Watson progress and attempt implementation of advances in caller impersonation to alleviate workforce constraints during scenario training and effective call handling of alarm calls.
- Utilize modular building to assist with Administrative personnel overflow. Continue development of Master Building Plan. Create/enhance Master Building Plan with partners to include a review and implementation schedule.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

CONSOLIDATED DISPATCH (continued)

Division: Fire and Agency Costs
Fund: Enterprise Fund
Function: Public Safety

Mission: The Fire and Agency Costs Division administers the upgrade and maintenance of the Firehouse Software and the CAD Mobile Data and AVL annual maintenance for the Detention Center, the Sheriff's Law Enforcement and other public safety entities.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	\$ 475,735	\$ 634,736	\$ 549,739	\$ 572,782	\$ 23,043	4.2
Charges and Fees	118,823	219,596	258,667	251,206	(7,461)	(2.9)
Interest	4,135	7,107	-	-	-	0.0
TOTAL REVENUES	<u>\$ 598,693</u>	<u>\$ 861,439</u>	<u>\$ 808,406</u>	<u>\$ 823,988</u>	<u>\$ 15,582</u>	1.9
Personnel	\$ 92,016	\$ 165,716	\$ 133,719	\$ 144,910	\$ 11,191	8.4
Operating	482,679	718,538	652,301	637,225	(15,076)	(2.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	574,695	884,254	786,020	782,135	(3,885)	(0.5)
Interfund Transfer Out	-	-	-	277,886	277,886	100.0
TOTAL DISBURSEMENTS	<u>\$ 574,695</u>	<u>\$ 884,254</u>	<u>\$ 786,020</u>	<u>\$ 1,060,021</u>	<u>\$ 274,001</u>	34.9

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in the external public safety agencies' share of the costs of the program. Revenues from within the organization, categorized as Charges and Fees, reflect a decrease in the departments' share of annual maintenance costs.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent a decrease in annual maintenance costs for various public safety software licenses based on current usage.
- Interfund Transfer Out represents a reimbursement to the General Fund for its support in previous fiscal years.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

**EMERGENCY
MANAGEMENT**

TOTAL
7.00 F.T.E.

Emergency
Preparedness
5.50 F.T.E

Hazardous Materials
1.50 F.T.E.

Volunteer Rescue
Squad
0.00F.T.E.

EMERGENCY MANAGEMENT (continued)

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

Mission: The Emergency Preparedness Division provides leadership and assistance to reduce the loss of life and property in Charleston County from various hazards through an effective emergency management program.

Services Provided:

- Activate the Emergency Operation Center during an emergency
- Coordinate the Local Emergency Planning Committee for hazardous materials planning and emergency response
- Conduct programs for the public, emergency responders and industry professionals

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	5.62	5.38	5.50	5.50	-	0.0
Personnel	\$ 416,602	\$ 378,093	\$ 452,250	\$ 473,184	\$ 20,934	4.6
Operating	103,249	101,434	105,416	125,744	20,328	19.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 519,851</u>	<u>\$ 479,527</u>	<u>\$ 557,666</u>	<u>\$ 598,928</u>	<u>\$ 41,262</u>	7.4

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The expenditures also include full-year funding of a position added in FY 2020.
- Operating expenditures reflect an increase for internal service support based on historical and current usage.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Increase County response capability and community awareness.

- Objective 1(a): Conduct bi-annual Red Book training for telecommunicators (CDC) and responders in the community.
- Objective 1(b): Participate in operational checks of communication equipment.
- Objective 1(c): Participate in Responder education and awareness programs.
- Objective 1(d): Increase trained Citizens Emergency Response Team (CERT) and Teen CERT members by 50 persons per year.
- Objective 1(e): Maintain readiness of responder notification through an annual Emergency Operations Center (EOC) Call-Out drill
- Objective 1(f): Conduct National Interagency Incident Management System (NIIMS) training courses.
- Objective 1(g): Conduct Emergency Operations Center training and educational programs.
- Objective 1(h): Develop Disaster Recovery Training to support Points of Distribution (POD) and Neighborhood Distribution and Information Points (NDIP).

EMERGENCY MANAGEMENT (continued)

Objective 1(i): Participate, attend, or conduct public events to educate the public.

Initiative V: Quality Control

Department Goal 2: Conduct annual training and/or exercises.

Objective 2(a): Configure Emergency Support Function's (ESF), Recovery Support Functions (RSFs), and related plans in conjunction with SC Emergency Management Division and Federal Emergency Management Administration designations.

Objective 2(b): Provide incident tracking and messaging training through annual EOC seminars.

Objective 2(c): Exercise Alert Notification and Warning systems and procedures.

MEASURES:		FY 2019	FY 2020	FY 2021
	Objective	Actual	Actual	Projected
Output:				
Number of people trained	1(a)(d)(f)(g)(h)	774	436	400
Number of exercises conducted ¹	1(e)(g)(h),2(b)	2	3	2
Number of training classes conducted	1(d)(e),2(a)(c)	29	17	15
Number of public speaking events	1(i)	27	9	12
Efficiency:				
Average hours spent per test of communications systems	1(b)	5	5	5
Average hours spent per event in community education	1(c)	3	3	3
Average hours spent updating plans and procedures	2(a)(c)	500	500	500
Average hours spent per test exercise	1(e)(g)(i),2(b)	6	6	6
Outcome:				
Percent of staff and volunteers trained in NIIMS	1(f)	90.0%	90.0%	90.0%
Percent of tracking and messaging system in place	2(b)	90.0%	90.0%	90.0%
Percent of alternate EOC readiness	2(c)	90.0%	90.0%	90.0%

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

2021 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).
- Continue to increase the number of Responders trained through the EMD programs and state and federal programs.
- Develop Recovery Planning programs to include PODs, Mobile Points of Distribution (MoPOD) and NDIPs with assistance from Charleston, Mt. Pleasant, and North Charleston as well as other County agencies.
- Continue to promote NIMS training to EOC and County Emergency Responders.
- Continue to educate the public of potential community hazards, notification procedures and preparedness activities.
- Continue to meet EMAP Accreditation standards.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

EMERGENCY MANAGEMENT (continued)

Division: Hazardous Materials
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Hazardous Materials Enforcement Division serves as a liaison between the private sector and local emergency agencies to provide an accurate inventory and record of hazardous materials in the community.

Services Provided:

- Coordinate the training and deployment of the Maritime Incident Response Team for firefighting on the water and at waterfront facilities
- Coordinate the Lowcountry Regional Weapons of Mass Destruction Response Team, part of the State's homeland security initiative
- Coordinate organized efforts among emergency responders and industries if hazardous materials are released to lessen the impact of any incident on communities
- Provide training and equipment to public safety agencies charged with responding to incidents involving the release of hazardous materials.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	1.25	1.50	1.50	1.50	-	0.0
Licenses and Permits	\$ 220,812	\$ 229,689	\$ 230,000	\$ 220,000	\$ (10,000)	(4.3)
TOTAL REVENUES	\$ 220,812	\$ 229,689	\$ 230,000	\$ 220,000	\$ (10,000)	(4.3)
Personnel	\$ 128,250	\$ 158,707	\$ 178,508	\$ 178,591	\$ 83	0.0
Operating	45,305	44,886	57,607	47,445	(10,162)	(17.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	173,555	203,593	236,115	226,036	(10,079)	(4.3)
Interfund Transfer Out	-	-	121,250	-	(121,250)	(100.0)
TOTAL DISBURSEMENTS	\$ 173,555	\$ 203,593	\$ 357,365	\$ 226,036	\$ (131,329)	(36.7)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel cost reflect projected benefits and compensation, including the continuation of longevity and merit programs.
- Operating expenses reflect a decrease in fleet maintenance based on historical usage and training due to budget constraints.

EMERGENCY MANAGEMENT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Maintain and increase response capabilities.

Objective 1(a): Provide advanced training to hazardous materials response team members each year to decrease the need for hazardous materials responses.

Objective 1(b): Provide guidance 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:	Objective	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected
Input:				
Reported HazMat incidents	1(a)	25	31	25
Requests for guidance and instruction	1(b)	19	28	20
Output:				
Team members attending advanced training	1(a)	47	51	50
Students trained	1(b)	120	133	125
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)	6	5	5
Training revenue generated	1(b)	\$221,000	230,000	230,000
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.

2021 ACTION STEPS

Department Goal 1

- Continue to provide advanced training in Hazardous Materials, Terrorism, and Marine Fire Fighting to the Emergency Responders of Charleston County.
- Continue to send WMD-HAZMAT Regional Response Team-Charleston members to specialized training.
- Hold an annual exercise for WMD-HAZMAT Regional Response Team-Charleston members meeting HSEEP requirements.
- Continue to sustain current inventory of equipment and purchase new hazardous materials equipment in an effort to assist local Hazardous Materials Teams meet a FEMA Type 1 typing standard.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

EMERGENCY MANAGEMENT (continued)

Division: Volunteer Rescue Squad
Fund: General Fund
Function: Public Safety

Mission: The Charleston County Volunteer Rescue Squad provides land and water search and rescue operations, emergency extrications, and recovery operations through public-minded citizens who contribute their money and volunteer their time to mitigate loss of life.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	300,000	375,000	400,000	294,000	(106,000)	(26.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u><u>\$ 300,000</u></u>	<u><u>\$ 375,000</u></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ 294,000</u></u>	<u><u>\$ (106,000)</u></u>	<u><u>(26.5)</u></u>

Funding Adjustments for FY 2021 Include:

- Operating expenditures reflect a decrease due to budget constraints.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

EMERGENCY MEDICAL SERVICES

Fund: General Fund
Function: Public Safety

Mission: Emergency Medical Services (EMS) provides prompt, efficient, and effective emergency medical care and transportation to the citizens of and visitors to the County of Charleston.

Services Provided:

- Provide field emergency medical support services which require specialized training and equipment
- Provide support to hazardous materials response teams and hazardous materials clean-up operations throughout the County
- Provide assistance to area law enforcement agencies through the nationally recognized Special Weapons and Tactics Medic program
- Provide a variety of educational programs to the public on many safety issues
- Partner with community resources to enhance patient outcomes

Departmental Summary:

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adjusted	FY 2021 Approved	Change	Percent Change
Positions/FTE	216.00	216.00	216.00	216.00	-	0.0
Intergovernmental	\$ 3,593,469	\$ 4,501,631	\$ 4,330,000	\$ 4,061,000	\$ (269,000)	(6.2)
Charges and Fees	7,164,713	10,874,966	7,760,000	7,160,000	(600,000)	(7.7)
Miscellaneous	45,848	160,234	-	220,000	220,000	100.0
TOTAL REVENUES	\$10,804,030	\$15,536,831	\$12,090,000	\$11,441,000	\$ (649,000)	(5.4)
Personnel	\$12,621,461	\$12,723,680	\$13,043,365	\$14,100,368	\$ 1,057,003	8.1
Operating	3,647,235	3,310,175	4,375,927	3,835,076	(540,851)	(12.4)
Capital	296,107	1,051,172	297,978	-	(297,978)	(100.0)
TOTAL EXPENDITURES	16,564,803	17,085,027	17,717,270	17,935,444	218,174	1.2
Interfund Transfer Out	1,503	134,521	566,289	-	(566,289)	(100.0)
TOTAL DISBURSEMENTS	\$16,566,306	\$17,219,548	\$18,283,559	\$17,935,444	\$ (348,115)	(1.9)

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. In addition, personnel costs reflect a new deployment strategy, which utilizes previously vacant positions.

EMERGENCY MEDICAL SERVICES (continued)

- Operating expenditures reflect a reduction in contracted services and fuel cost based on historical analysis and current trends. In addition, a lower projected reimbursement from the Local Accommodations Tax for servicing tourist areas contributes to this decrease.

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: Provide prompt, efficient, and effective emergency medical services to the citizens and visitors of Charleston County.

Objective 1: Response time goals for all 911 calls will be monitored for time-critical emergency responses with 90% fractile for Delta/Echo calls in 10:59 and 90% fractile with Bravo/Charlie calls in 12:59.

Initiative III: Long-Term Financial Planning

Department Goal 2: Maximize revenue collected within the fee for service guidelines established by County Administration.

Objective 2(a): Increase annual revenue collections to meet or exceed 60% of total billed.

Objective 2(b): Medicare and Medicaid will be billed 100% electronically with a rejection rate of $\leq 25\%$ 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: Clinical review of all high acuity calls as specified by Medical Director, including all Rapid Sequence Intubation.

Initiative V: Quality Control

Department Goal 4: Monitor efficiency and effectiveness of emergency medical service delivery.

Objective 4(a): Maintain certification of all field operations personnel through Continuing Education Program (CEP).

Objective 4(b): Conduct patient satisfaction survey with a satisfaction rating to exceed 90%.

EMERGENCY MEDICAL SERVICES (continued)

MEASURES:		FY 2019	FY 2020	FY 2021
	<u>Objective</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Output:				
Patients transported	1	44,566	44,999	47,000
Incidents responded to	1	62,327	61,568	63,000
Total billed	2(a)	\$21,607,188	\$21,879,292	21,000,000
Percentage of Medicare/Medicaid billed electronically	2(b)	100%	100%	100%
Efficiency:				
Cost per incident	1(a),2(a)	\$346.67	\$355.37	\$350
Total received per incident	2(a)(b)	\$282.82	\$264.37	\$285
Outcome:				
<u>Response Time Standard</u> ¹	<u>Minutes: Seconds</u>			
Average	<8:59			
Average Response Time		08:55	09:03	09:05
Percentage of Compliance		64%	D/E 77% B/C 82%	D/E 77% B/C 85%
Collection	2(a)	12,922,290	12,844,958	13,344,597
Collections less refunds	2(a)	12,604,521	12,818,142	13,316,747
Percent of rejection rate	2(a)(b)	2.3%	2.8%	4.0%
Percent of revenue increased	2(a)(b)	15.9%	(0.60%)	3.9%
Percent of reviewed reports – 100% critical	3	100%	100%	100%
Percent of Field Operations personnel certified	4(a)	100%	100%	100%
Survey rating of satisfaction >90% ²	4(b)	n/a	100%	100%

¹ Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha, and Omega.

² Paper surveys were replaced in FY 2019 with change in billing vendor and moving to online submission process.

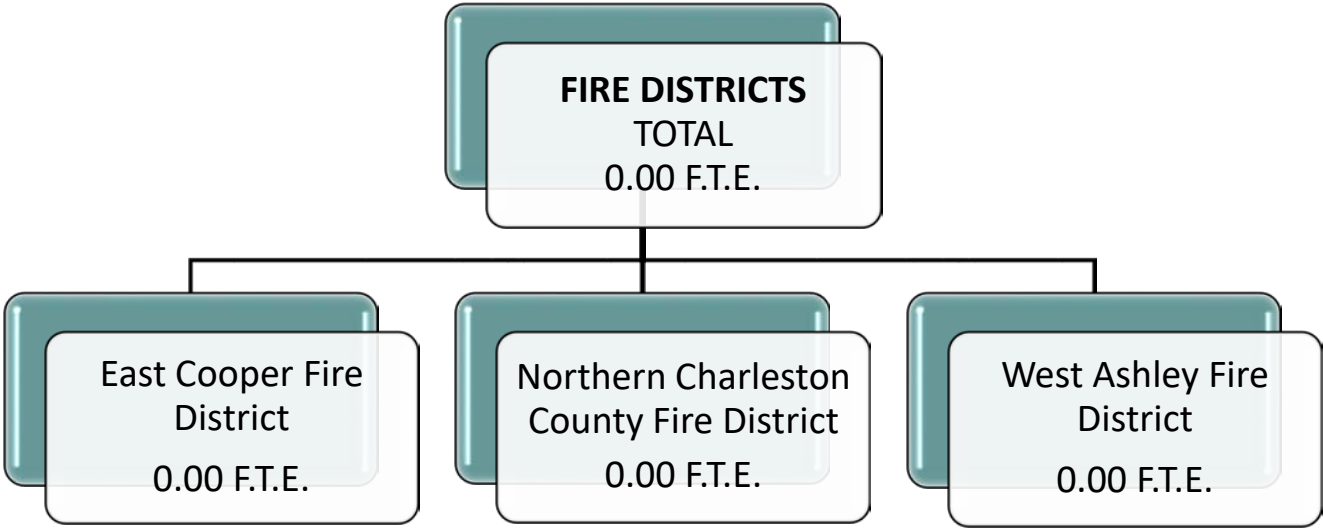
2021 ACTION STEPS

Department Goal 4

- Retention through career opportunities
 - EMT classes for ICS personnel as a path to advance their career.
 - Paramedic classes for EMT's to advance their career.
- Fill vacancies to budget capacity
- Complete leadership development for all persons in leadership roles
- Increase diversity access among workforce through community connections and opportunities

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



EMERGENCY MANAGEMENT (continued)

Division: East Cooper Fire District
Fund: Special Revenue Fund
Function: Public Safety

Mission: The East Cooper Fire District provides fire protection services through a contract with the Town of Mt. Pleasant.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 147,220	\$ 131,587	\$ 143,000	\$ 150,000	\$ 7,000	4.9
Intergovernmental	1,846	2,023	100	100	-	0.0
TOTAL REVENUES	\$ 149,066	\$ 133,610	\$ 143,100	\$ 150,100	\$ 7,000	4.9
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	148,625	152,341	156,150	160,054	3,904	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 148,625	\$ 152,341	\$ 156,150	\$ 160,054	\$ 3,904	2.5

Funding Adjustments for FY 2021 Include:

- Revenues reflect property taxes generated from a millage rate of 16.6 based on current projections.
- Operating expenditures reflect an increase based on the contract with the Town of Mt. Pleasant to provide fire services in the unincorporated areas near the town.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

EMERGENCY MANAGEMENT (continued)

Division: Northern Charleston County Fire District
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Northern Charleston County Fire District provides fire protection services through contracts with several fire departments in the northwest portion of the County.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 250,063	\$ 257,009	\$ 250,500	\$ 268,300	\$ 17,800	7.1
Intergovernmental	4,815	4,921	-	-	-	0.0
TOTAL REVENUES	<u>\$ 254,878</u>	<u>\$ 261,930</u>	<u>\$ 250,500</u>	<u>\$ 268,300</u>	<u>\$ 17,800</u>	7.1
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	263,814	261,505	250,500	268,300	17,800	7.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 263,814</u>	<u>\$ 261,505</u>	<u>\$ 250,500</u>	<u>\$ 268,300</u>	<u>\$ 17,800</u>	7.1

Funding Adjustments for FY 2021 Include:

- Revenues reflect property taxes generated from a millage rate of 12.0 based on current projections to fund contracts for fire protection within the northwest area of the County.
- Operating expenditures represent an increase based on contracts with several fire departments to provide fire services in the unincorporated areas.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

EMERGENCY MANAGEMENT (continued)

Division: West St. Andrew's Fire District
Fund: Special Revenue Fund
Function: Public Safety

Mission: The West St. Andrew's Fire District provides fire protection services through a contract with the St. Andrew's Public Service District.

Division Summary:

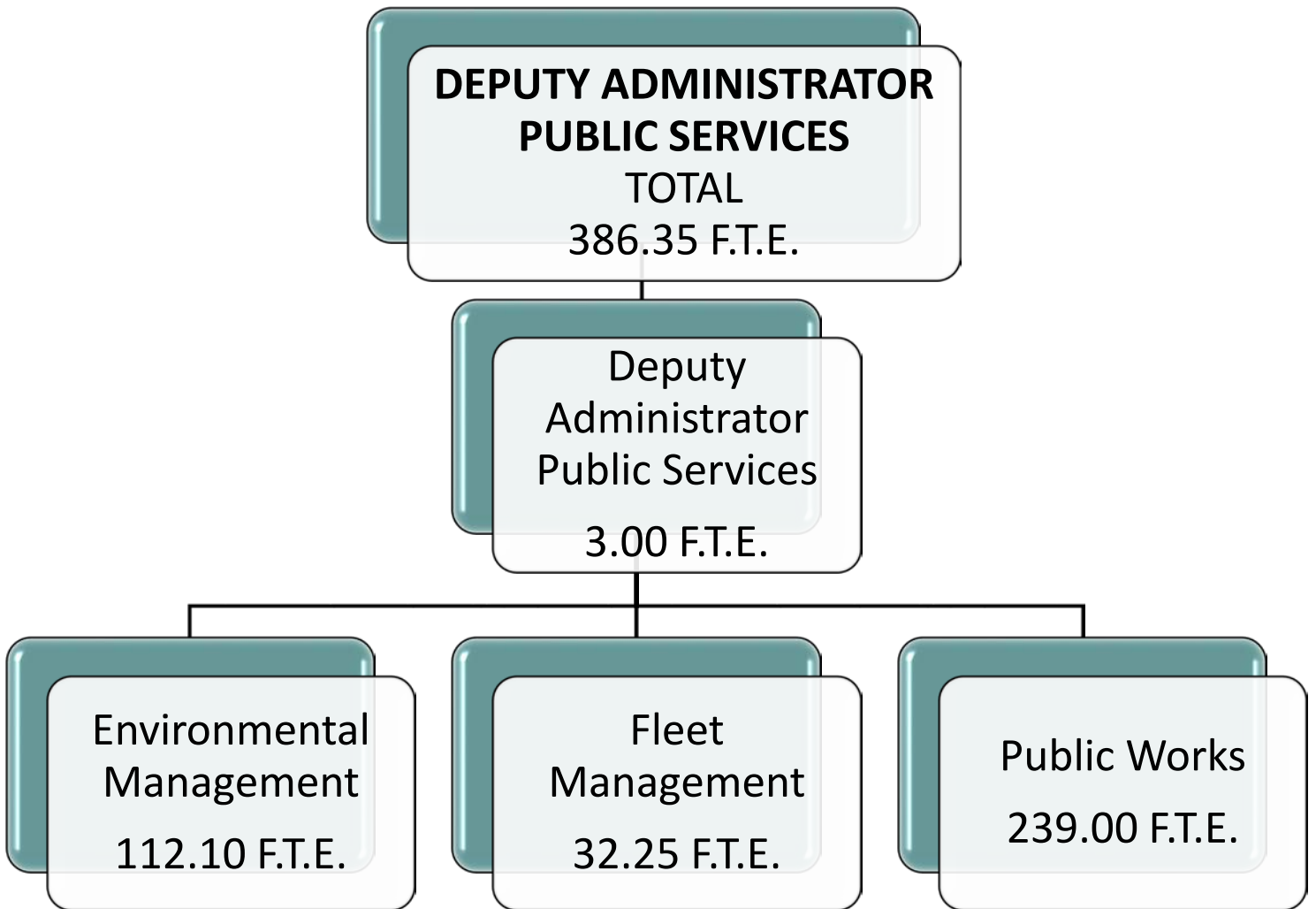
	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Property Tax	\$ 10,260	\$ 10,786	\$ 8,000	\$ 7,000	\$ (1,000)	(12.5)
Intergovernmental	16	16	-	-	-	0.0
TOTAL REVENUES	<u>\$ 10,276</u>	<u>\$ 10,802</u>	<u>\$ 8,000</u>	<u>\$ 7,000</u>	<u>\$ (1,000)</u>	<u>(12.5)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect property taxes generated from a millage rate of 3.8 based on current projections
- Operating expenditures reflect no change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



DEPUTY ADMINISTRATOR PUBLIC SERVICE

Fund: General Fund
Function: General Government

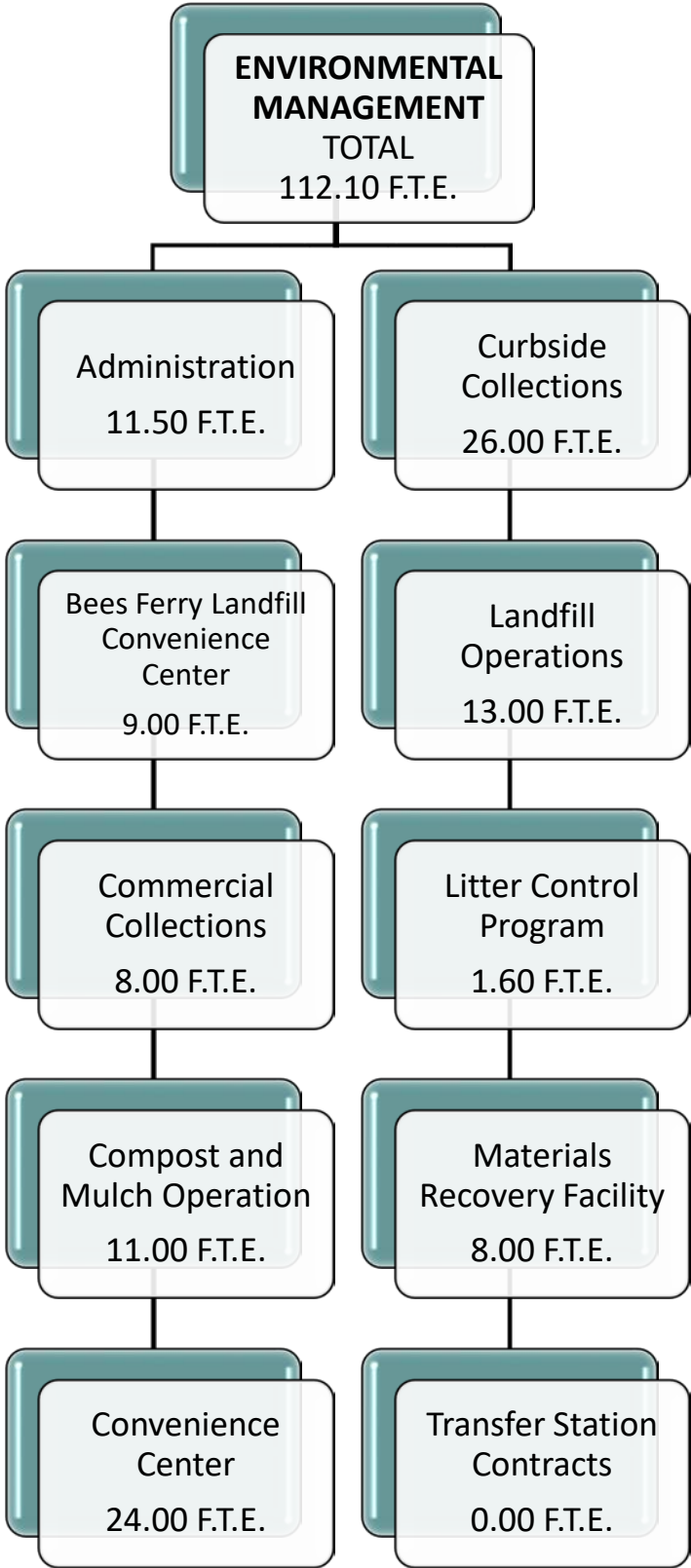
Mission: The Office of the Deputy Administrator of Public Services provides support and oversight to three Charleston County departments, which include Environmental Management, Fleet Operations, and Public Works. This office engages in innovative outreach and partnership activities to promote the County’s mission of excellent service delivery and outcomes for our citizens.

Departmental Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	4.00	4.00	3.00	3.00	-	0.0
Personnel	\$ 438,878	\$ 536,384	\$ 494,836	\$ 428,119	\$ (66,717)	(13.5)
Operating	23,595	30,356	28,093	15,905	(12,188)	(43.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 462,473</u>	<u>\$ 566,740</u>	<u>\$ 522,929</u>	<u>\$ 444,024</u>	<u>\$ (78,905)</u>	<u>(15.1)</u>

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel also reflects a decrease due to the elimination of one position.
- Operating expenditures reflect a decrease in training costs due to budget constraints.



ENVIRONMENTAL MANAGEMENT

Division: Administration
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Administration Division maintains support for the Environmental Management Department and provides community education to encourage participation in the Department's various programs and activities.

Services Provided:

- Manage the disposal of solid waste
- Ensure environmental enforcement of County Ordinances pertaining to beautification, illegal dumping, and scavenging
- Develop educational and operational programs to inform communities about disposal practices and procedures

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	12.00	12.00	11.50	11.50	-	0.0
Charges and Fees	\$29,025,670	\$29,502,003	\$30,120,000	\$30,120,000	\$ -	0.0
Interest	684,904	1,095,590	400,000	110,000	(290,000)	(72.5)
Miscellaneous	123,934	147,823	1,300,000	-	(1,300,000)	(100.0)
Leases and Rentals	-	-	-	240,000	240,000	100.0
TOTAL REVENUES	<u>\$29,834,508</u>	<u>\$30,745,416</u>	<u>\$31,820,000</u>	<u>\$30,470,000</u>	<u>\$ (1,350,000)</u>	<u>(4.2)</u>
Personnel	\$ 939,066	\$ 850,449	\$ 1,045,942	\$ 1,091,458	\$ 45,516	4.4
Operating	5,458,396	4,708,832	5,432,503	9,358,274	3,925,771	72.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 6,397,462</u>	<u>\$ 5,559,281</u>	<u>\$ 6,478,445</u>	<u>\$10,449,732</u>	<u>\$ 3,971,287</u>	<u>61.3</u>

Funding Adjustments for FY 2021 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 largest decrease is due to the proceeds from the sale of property in FY 2021.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses represent an increase in contingency to fund undefined capital costs for the department.

ENVIRONMENTAL MANAGEMENT (continued)

Performance Measures:

Initiative I: Service Delivery

Department Goal 1: As directed by County Council, design and construction of a new Materials Recovery Facility (MRF) to process recyclables utilizing modern technologies. The new MRF will 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 23% to 40%.

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

MEASURES:		FY 2019	FY 2020	FY 2021
	Objective	Actual	Actual ¹	Projected
Input:				
Annual MSW Tonnage ²	1	476,438	485,914	490,000
Total dollars spent for services	1	\$25,468,507	\$27,421,470	\$27,310,430
Total County Population – 2010 US Census 350,209	1	401,438	405,905	405,905
Number of Residential Customers	2(a)(b)	193,066	195,000	195,000
Number of Commercial Customers	2(a)(b)	14,400	15,000	5,000
Output:				
Total tons landfilled	1	370,679	369,573	370,000
Total residential participants	2(a)(b)	125,000	126,000	135,000
Total commercial participants	2(a)(b)	4,750	5,000	3,000
Total Educational Outreach participants	2(a)(b)	229,000	230,000	233,000
Efficiency:				
Total tons composted	1	75,718	63,336	65,000
Total tons recycled	2	29,344	53,005	46,000
Outcome:				
Total tons diverted from landfill	1	105,062	110,979	111,000
Total cost per capita	1	\$63	\$67	\$67
Percentage of recycling rate	1,2(a)(b)	22%	23%	23%

¹ FY 2019 Actual reflects the unaudited total available at time of budget preparation.

² Municipal Solid Waste

2021 ACTION STEPS

Department Goal 1

- Continue to divert more waste each fiscal year through increased recycling programs.
- Reduce volume of yard debris presented for composting.
- Create local market for High-grade compost.

Department Goal 2

- Increase department's community presence through advertising and partnering opportunities at all local events.
- Increase commercial sector recycling and food waste composting participation.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Bees Ferry Landfill Convenience Center
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Bees Ferry Landfill Convenience Center Division provides for proper disposal of residential garbage, trash, recyclables, electronics and household hazardous wastes such as paint, oil, gasoline, batteries, fluorescent light bulbs, pool chemicals, and insecticides at the Bees Ferry Landfill.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	7.00	9.00	9.00	9.00	-	0.0
Charges and Fees	\$ 15,128	\$ 9,410	\$ 6,000	\$ 8,000	\$ 2,000	33.3
TOTAL REVENUES	\$ 15,128	\$ 9,410	\$ 6,000	\$ 8,000	\$ 2,000	33.3
Personnel	\$ 230,865	\$ 273,636	\$ 347,394	\$ 377,889	\$ 30,495	8.8
Operating	589,115	525,396	434,800	416,098	(18,702)	(4.3)
Capital	-	19,721	-	-	-	0.0
TOTAL EXPENDITURES	\$ 819,980	\$ 818,753	\$ 782,194	\$ 793,987	\$ 11,793	1.5

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase due to a higher resale value of recyclable products.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in the cost for waste disposal services due to historical trends and current usage.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Commercial Collections
Fund: Enterprise Fund
Function: Public Works

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

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	8.00	8.00	8.00	-	0.0
Miscellaneous	\$ -	\$ 1,450	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 1,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.0
Personnel	\$ 479,550	\$ 604,938	\$ 623,555	\$ 599,508	\$ (24,047)	(3.9)
Operating	128,863	94,690	91,050	70,308	(20,742)	(22.8)
Capital	-	(19,721)	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 608,413</u>	<u>\$ 679,907</u>	<u>\$ 714,605</u>	<u>\$ 669,816</u>	<u>\$ (44,789)</u>	(6.3)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents a lower amount allocated to overtime based on current trends.
- Operating expenses reflect a decrease in fleet fuel cost based on historical usage and current trends.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

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

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:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	10.00	10.00	9.00	11.00	2.00	22.2
Charges and Fees	\$ 314,883	\$ 331,949	\$ 295,000	\$ 340,000	\$ 45,000	15.3
TOTAL REVENUES	<u>\$ 314,883</u>	<u>\$ 331,949</u>	<u>\$ 295,000</u>	<u>\$ 340,000</u>	<u>\$ 45,000</u>	15.3
Personnel	\$ 565,279	\$ 578,969	\$ 678,327	\$ 751,168	\$ 72,841	10.7
Operating	1,421,671	1,462,595	1,275,126	844,055	(431,071)	(33.8)
Capital	-	-	1,490,600	-	(1,490,600)	(100.0)
TOTAL EXPENDITURES	<u>1,986,950</u>	<u>2,041,564</u>	<u>3,444,053</u>	<u>1,595,223</u>	<u>(1,848,830)</u>	(53.7)
Interfund Transfer Out	-	-	2,170,000	-	(2,170,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 1,986,950</u>	<u>\$ 2,041,564</u>	<u>\$ 5,614,053</u>	<u>\$ 1,595,223</u>	<u>\$ (4,018,830)</u>	(71.6)

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase in tipping fees for yard waste debris based on current trends. The increase is slightly offset by a reduction in the volume of compost and food waste sales based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The increase also reflects the transfer of two positions from Material Recovery Facility.
- Operating expenses reflect a decrease in waste disposal services due to termination of the contract with Spring Grove Landfill after completion of improvements at the County Landfill.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Convenience Center
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Convenience Center Division collects and segregates trash, garbage, and recyclables from strategically located County-maintained convenience centers throughout the rural areas of the County for recycling or composting.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	24.00	24.00	24.00	24.00	-	0.0
Miscellaneous	\$ 744	\$ 4,381	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 744	\$ 4,381	\$ -	\$ -	\$ -	0.0
Personnel	\$ 1,166,307	\$ 1,174,230	\$ 1,297,142	\$ 1,283,791	\$ (13,351)	(1.0)
Operating	1,265,018	1,288,618	819,404	750,363	(69,041)	(8.4)
Capital	-	-	21,250	-	(21,250)	(100.0)
TOTAL EXPENDITURES	\$ 2,431,325	\$ 2,462,848	\$ 2,137,796	\$ 2,034,154	\$ (103,642)	(4.8)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease in the use of contracted temporaries and fleet fuel cost based on historical trends and current usage.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Curbside Collection
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Curbside Collection Division provides curbside collection of recyclables to all urban areas of Charleston County and to urban schools.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	22.00	26.00	26.00	26.00	-	0.0
Charges and Fees	\$ 5,988	\$ -	\$ -	\$ -	\$ -	0.0
Miscellaneous	2,543	-	-	-	-	0.0
TOTAL REVENUES	\$ 8,531	\$ -	\$ -	\$ -	\$ -	0.0
Personnel	\$ 1,580,480	\$ 1,703,419	\$ 1,818,012	\$ 1,853,654	\$ 35,642	2.0
Operating	2,657,853	2,947,767	2,016,782	1,777,493	(239,289)	(11.9)
Capital	-	-	470,000	-	(470,000)	(100.0)
TOTAL EXPENDITURES	4,238,333	4,651,186	4,304,794	3,631,147	(673,647)	(15.6)
Interfund Transfer Out	(2,783)	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 4,235,550	\$ 4,651,186	\$ 4,304,794	\$ 3,631,147	\$ (673,647)	(15.6)

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect a decrease due to a new contract for a vehicle tracking service software.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Debt Service
Fund: Enterprise Fund
Function: Public Works

Mission: The Debt Service Program accounts for servicing of a portion of the 2019 General Obligation Bonds (GOB) issued to fund \$20 million for construction of the new Materials Recycling Facility. This program records the interest expense and other costs related to the repayment of the borrowing.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Interfund Transfer In	-	-	407,690	2,028,065	1,620,375	397.5
TOTAL SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,690</u>	<u>\$ 2,028,065</u>	<u>\$ 1,620,375</u>	397.5
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	-	-	407,690	3,288,224	2,880,534	706.6
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,690</u>	<u>\$ 3,288,224</u>	<u>\$ 2,880,534</u>	706.6

Funding Adjustments for FY 2021 Include:

- Interfund Transfer In reflects a transfer from the 2019 General Obligation Bond premium.
- Debt Service reflects an increase in the scheduled principal and interest payments for the 2019 General Obligation Bond.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

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

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

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	16.00	15.00	14.00	13.00	(1.00)	(7.1)
Intergovernmental	\$ 167,974	\$ 226,484	\$ 150,000	\$ 150,000	\$ -	0.0
Charges and Fees	314,258	279,978	240,000	65,000	(175,000)	(72.9)
Miscellaneous	92,015	8,888	-	-	-	0.0
TOTAL REVENUES	<u>\$ 574,247</u>	<u>\$ 515,350</u>	<u>\$ 390,000</u>	<u>\$ 215,000</u>	<u>\$ (175,000)</u>	<u>(44.9)</u>
Personnel	\$ 1,172,471	\$ 1,240,361	\$ 1,356,088	\$ 1,093,265	\$ (262,823)	(19.4)
Operating	3,977,124	3,978,934	2,970,522	3,974,392	1,003,870	33.8
Capital	-	-	35,000	-	(35,000)	(100.0)
TOTAL EXPENDITURES	<u>5,149,595</u>	<u>5,219,295</u>	<u>4,361,610</u>	<u>5,067,657</u>	<u>706,047</u>	<u>16.2</u>
Interfund Transfer Out	(32,006)	5,040	5,330,000	-	(5,330,000)	(100.0)
TOTAL DISBURSEMENTS	<u>\$ 5,117,589</u>	<u>\$ 5,224,335</u>	<u>\$ 9,691,610</u>	<u>\$ 5,067,657</u>	<u>\$ (4,623,953)</u>	<u>(47.7)</u>

Funding Adjustments for FY 2021 Include:

- Revenues reflect a decrease due to the discontinued acceptance of construction and demolition waste at the landfill and a reduction in steel recycling revenues based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. The decrease represents the transfer of two positions to the Material Recovery Facility in FY 2020 and the elimination of temporary staff.
- Operating expenses reflect an increase in waste disposal services based on historical usage and trends.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Litter Control
Fund: Enterprise Fund
Function: Public Works

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:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	0.80	1.60	1.60	1.60	-	0.0
Personnel	\$ 47,293	\$ 71,735	\$ 92,791	\$ 123,634	\$ 30,843	33.2
Operating	28,852	28,852	29,450	29,450	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	76,145	100,587	122,241	153,084	30,843	25.2
Interfund Transfer Out	-	22,400	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 76,145	\$ 122,987	\$ 122,241	\$ 153,084	\$ 30,843	25.2

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenses reflect no change.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Materials Recovery Facility
Fund: Enterprise Fund
Function: Public works

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

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	8.00	7.00	9.00	8.00	(1.00)	(11.1)
Intergovernmental	\$ 232,095	\$ 38,751	\$ -	\$ -	\$ -	0.0
Charges and Fees	93,446	168,832	429,550	451,000	21,450	5.0
Miscellaneous	3,662	-	-	3,000,000	3,000,000	100.0
TOTAL REVENUES	<u>\$ 329,203</u>	<u>\$ 207,583</u>	<u>\$ 429,550</u>	<u>\$ 3,451,000</u>	<u>\$ 3,021,450</u>	703.4
Personnel	\$ 550,141	\$ 426,339	\$ 750,843	\$ 593,829	\$ (157,014)	(20.9)
Operating	2,613,152	2,578,434	2,037,468	2,923,152	885,684	43.5
Capital	-	-	474,150	-	(474,150)	(100.0)
TOTAL EXPENDITURES	<u>\$ 3,163,293</u>	<u>\$ 3,004,773</u>	<u>\$ 3,262,461</u>	<u>\$ 3,516,981</u>	<u>\$ 254,520</u>	7.8

Funding Adjustments for FY 2021 Include:

- Revenues reflect an increase due to the anticipated proceeds from the sale of property.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs reflect a decrease in temporary services based on current trends.
- Operating expenses reflect an increase in contracted services and contracted temporary services for costs associated with transferring and processing recyclable.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

ENVIRONMENTAL MANAGEMENT (continued)

Division: Transfer Station Contracts
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Transfer Station Contracts Division provides for the costs to transfer solid waste materials outside the county to extend the life of the Charleston County landfill.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	-	-	-	-	-	0.0
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	7,185,559	7,465,145	7,700,000	7,700,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 7,185,559</u>	<u>\$ 7,465,145</u>	<u>\$ 7,700,000</u>	<u>\$ 7,700,000</u>	<u>\$ -</u>	<u>0.0</u>

Funding Adjustments for FY 2021 Include:

- Operating expenses represent no change.

FLEET OPERATIONS (continued)

Fund: Internal Services Fund
Function: General Government

Mission: Fleet Operations establishes efficient and effective delivery of the Charleston County vehicle fleet by providing customer agencies with safe, reliable, economical and environmentally-sound transportation and by performing related support services that are responsive to the needs of customer departments and that conserve vehicle value and equipment investment.

Services Provided:

- Provide, repair and maintain the County's vehicles and heavy equipment, including 24-hour service for Emergency First Responders
- Maintain automated and manual fueling sites throughout the County

Departmental Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	29.00	29.25	29.25	32.25	3.00	10.3
Charges and Fees	\$10,158,457	\$10,690,809	\$11,451,744	\$11,098,085	\$ (353,659)	(3.1)
Interest	56,929	103,989	29,944	10,000	(19,944)	(66.6)
Miscellaneous	622,230	649,620	-	-	-	0.0
TOTAL REVENUES	10,837,616	11,444,418	11,481,688	11,108,085	(373,603)	(3.3)
Interfund Transfer In	4,783,750	3,492,256	3,942,120	-	(3,942,120)	(100.0)
TOTAL SOURCES	<u>\$15,621,366</u>	<u>\$14,936,674</u>	<u>\$15,423,808</u>	<u>\$11,108,085</u>	<u>\$ (4,315,723)</u>	(28.0)
Personnel	\$ 2,252,525	\$ 2,307,242	\$ 2,421,564	\$ 2,650,904	\$ 229,340	9.5
Operating	12,008,419	12,415,697	6,906,244	8,806,522	1,900,278	27.5
Capital	-	-	6,096,000	-	(6,096,000)	(100.0)
TOTAL EXPENDITURES	14,260,944	14,722,939	15,423,808	11,457,426	(3,966,382)	(25.7)
Interfund Transfer Out	269,251	2,084,385	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$14,530,195</u>	<u>\$16,807,324</u>	<u>\$15,423,808</u>	<u>\$11,457,426</u>	<u>\$ (3,966,382)</u>	(25.7)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease in fuel based on projected fuel prices. The decline in revenues is also based on projections of lower interest rates.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs include the addition of three Heavy Equipment Mechanics to service Emergency Medical Services ambulances and Environmental Management heavy vehicles.
- Operating expenses reflect an increase due to the lower operating reimbursement from Local Accommodations Tax for vehicle replacement costs associated with tourism related activities.

FLEET OPERATIONS (continued)

Performance Measures:

Initiative III: Long-Term Financial Planning

Department Goal 1: Ensure fiscal accountability in managing and “Right-Sizing” Fleet assets.

Objective 1: Establish optimal size of fleet through the review process of the Fleet Equipment Review Committee (ERC).

Initiative IV: Workflow Analysis-Process Management

Department Goal 2: Provide cost effective maintenance promoting the useful life and availability of Fleet equipment.

Objective 2(a): Minimize breakdown repairs through an effective Preventative Maintenance (PM) Program.

Objective 2(b): Achieve optimal fleet availability through an effective PM Program and by performing efficient and timely repairs.

Objective 2(c): Monitor cost per mile to operate support vehicles.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Number of support vehicles	1	693	736	730
Total number of work orders	2(a)	8,704	8,693	8,700
Output:				
Availability of fleet units	2(b)	93.00%	90.00%	92.00%
Average total expenses versus budgeted total expenses	2(c)	97.00%	97.00%	97.00%
Efficiency:				
Average cost per mile to operate a support vehicle	1,2(c)	\$0.39	\$0.41	\$0.43
Average cost per work order	2(a)	\$878	\$915	\$920
Average number of units out of service per day ¹	2(b)	42	39	37
Outcome:				
Number of vehicles added to departments from surplus	1	0	0	0
Number of vehicles turned in	1	0	1	5
Savings per reduction of support vehicles ²	1	\$0	\$1,200	\$12,500
Percent of “repair” work order to total work orders ($\leq 45\%$) ¹	2(a)	63.00%	77.00%	78.00%
Percent of scheduled maintenance to unscheduled repairs ($\geq 60\%$) ¹	2(b)	35.50%	38.74%	39.50%
Fleet availability ($\geq 90\%$) ¹	2(b)	93.00%	90.00%	91.50%
Percent of actual total expenses to budgeted total expenses ($\leq 100\%$) ¹	2(a)(b)(c)	97.14%	97.00%	97.00%

¹ Based on automated FASTER Fleet Management System information retrieval.

² Data includes capital savings and excludes operating costs.

2021 ACTION STEPS

Department Goal 1

- Pursue professional accounting firm to review fleet vehicle utilization within larger County departments to identify under-utilized vehicles with goal of reducing Capital purchases in outyears.
- Leverage competitive cooperative purchasing agreements to acquire vehicles and equipment as opportunities to get better competition and receive better pricing for fleet equipment.
- Database fuel expenditures by County agency to enable better budgeting.
- Seek a standardized light utility work truck (pickup) replacement option for County users for cost efficiency.
- Guide County agencies in the development of specifications on cost effective solutions for acquiring construction and specialized equipment focuses on meeting their mission requirements.
- Explore every major vehicle manufacturer for a standardized law enforcement pursuit vehicle to promote economies of scale on reutilizing up-fit equipment upon the unit’s replacement to reduce costs.

FLEET OPERATIONS (continued)

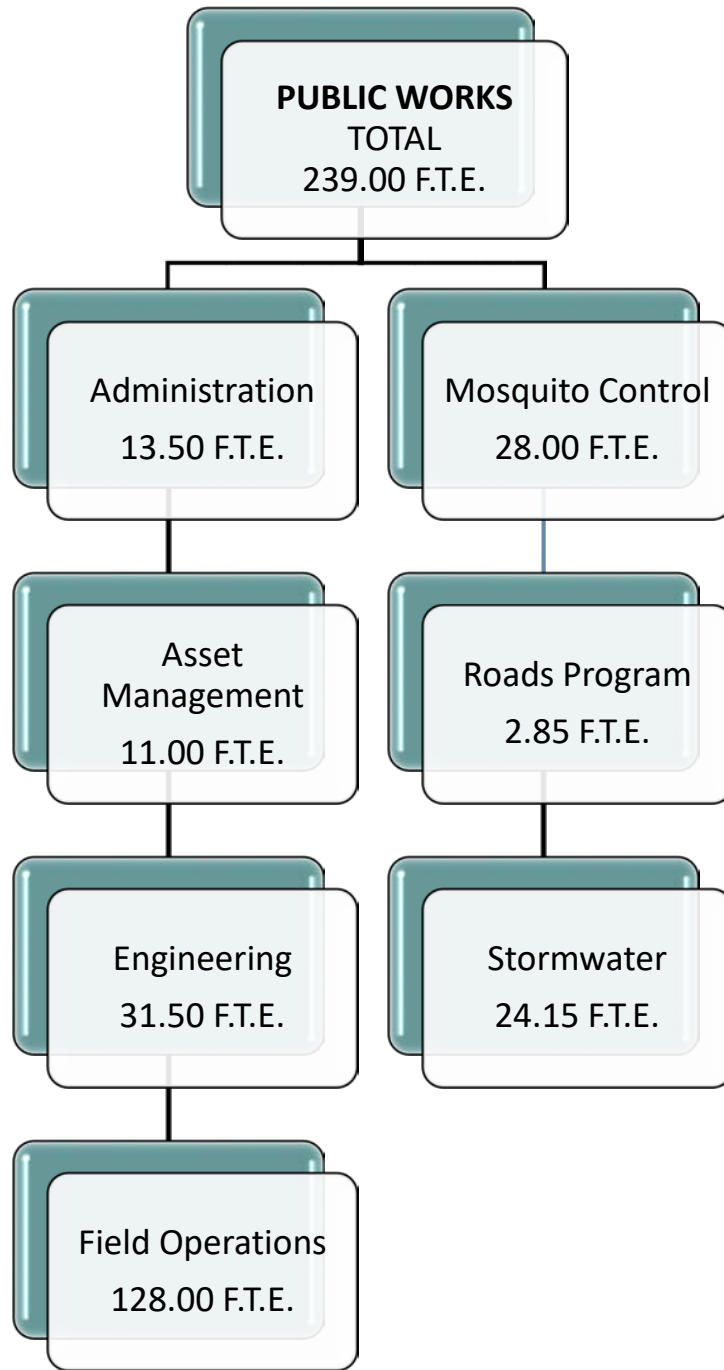
- Empower a professional engineering management study to review cost efficiencies on County vehicle usage and study best practices of similar sized fleets to improve our equipment acquisitions and fleet size.
- Utilize professional memberships in trade organizations to maintain knowledge of innovative technology, products (vehicles and equipment) and services for certifications and to enhance the County's mission.
- Maintain timely and efficient methods to charge-back rates for Fleet services provided County customers to include, but not limited to, hourly labor, fuel, contracted (sublet) work, and motor pool usage.
- Research cost effective fleet unit replacements, i.e., fuel economy, emission control advances, etc.
- Pursue and encourage alternative funding (to include temporary leasing) for capital expenditures.
- Exploit the development and management features available for decision making on the new Fleet fuel management system Countywide.
- Maintain stewardship and active participation in the Azalea Compound development for fueling site development and addition of vehicle washing facilities.
- Monitor the development of the Material Recovery Facility (MRF) for fuel and heavy truck repair facilities.
- Continue efforts to "Right-Size" the County's fleet through aggressive equipment utilization reporting.
- Identify under-utilized equipment items and target their reduction from the fleet.
- Insure each grant funded and specially funded equipment items are properly identified in the Fleet information management system so appropriate financial actions are followed as the item comes up for replacement.

Department Goal 2

- Furnish County agencies life cycle costs to date of equipment items over 18 FASTER points in the fleet information management system to make informed decisions for retention or disposal of the vehicle.
- Streamline procedures for the "remounting" of ambulance medical boxes onto new chassis to promote cost effectiveness and reduce capital outlays for ambulance replacements.
- Empower Field Mechanics to redirect heavy equipment field repairs to the maintenance shops in an effort to perform closer maintenance and repairs in an effort to promote the useful life of equipment.
- Recognize and reward our Fleet staff for their accomplishments. *Catch People Doing Things Right.*
- Continue efforts toward fuel consumption awareness and conservation through providing effective Intranet access for County Fleet users to monitor and control their fuel accounts and maintenance reports.
- Continue to generate utilization reports for senior management decision making.
- Continue to promote the development of mechanic capabilities and certification through the Institute of Automotive Service Excellence (ASE) certification. Promote and reward skills development for testing and certification in multiple skills categories.
- Seek funding for the replacement and modernization of Fleet fueling site infrastructure as part of the Azalea Compound Master Plan meeting the needs of the County for years to come.
- Emphasize quality and customer service excellence in all that Fleet does.
- Manage for customer results.
- Foster a climate of continuous improvement through training our Fleet personnel in delivering quality products and services to our customers.
- Continue to "remount" ambulance medical boxes onto new chassis to promote cost effectiveness and reduce capital outlays for ambulance replacements.
- Replace/upgrade the County's fuel cost management system. Eliminate use of paper reports and be able to diagnose and detect fuel dispensing problems and perform re-set functions on line.
- Work with professional consultants to properly equip the new Material Processing Facility (MRF) fleet maintenance repair facility.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



PUBLIC WORKS

Division: Administration
Fund: General Fund
Function: Public Works

Mission: The Administration Division of Public Works manages and coordinates the activities of Public Works' four other operating divisions to ensure efficient and consistent delivery of the Department's service activities to the citizens of Charleston County.

Services Provided:

- Provide efficient, effective, responsive, and responsible County road and drainage infrastructure management
- Provide maintenance, engineering, stormwater, and mosquito control services

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	11.00	11.00	13.50	13.50	-	0.0
Miscellaneous	\$ 19	\$ 123	\$ -	\$ -	\$ -	0.0
TOTAL REVENUES	\$ 19	\$ 123	\$ -	\$ -	\$ -	0.0
Personnel	\$ 948,353	\$ 884,265	\$ 1,019,000	\$ 1,260,131	\$ 241,131	23.7
Operating	63,011	52,584	63,999	136,091	72,092	112.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	\$ 1,011,364	\$ 936,849	\$ 1,082,999	\$ 1,396,222	\$ 313,223	28.9

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the reorganization of the Public Works Department in FY 2020. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect an increase due to higher vehicle fleet and cellular cost based on the reorganization.

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): Maintain a minimum pass/fail per roadway rating of 70 or higher.¹

Objective 1(c): Replace 11% of sign inventory annually.²

PUBLIC WORKS (continued)

Department Goal 2: Regulate and manage the mosquito population in Charleston County to protect the public from nuisance and disease bearing mosquitoes.

Objective 2(a): Maintain an Adult Density Index (ADI) of 3.0 or less.³

Objective 2(b): Increase Citizen Awareness Program to match Charleston County population growth.⁴

Objective 2(c): Clear all new requests for service within 32 business hours of receipt.

Department Goal 3: Ensure the citizens of Charleston County are provided a safe and functional locally maintained drainage system.⁵

Objective 3(a): Treat 100% of County maintained drainage systems vegetation using chemical controls.

Objective 3(b): Maintain to grade 20% of mechanically cleaned drainage systems annually.

Objective 3(c): Inspect 100% of open drainage systems annually.

Department Goal 4: Protect the waterways of Charleston County through implementation of Charleston County's Stormwater Management Program.⁶

Objective 4(a): Review all submitted plans for permitting within 20 working days for approval, denial or request of additional information from the applicant.

Objective 4(b): Inspect all permitted sites at least twice during the open permit status of the project.

Department Goal 5: Maintain a safe and quality of the roadway network for the citizens of Charleston County.

Objective 5(a): Maintain a paved roadway overall condition Index (OCI) of 60 or more.

Initiative IV: Workflow Analysis-Process Management

Department Goal 6: Manage Countywide Debris Management Plan to coordinate disaster-related debris removal operations in the event of a major emergency or disaster in Charleston County.

Objective 6(a): Execute an Intergovernmental Agreement (IGA) with 90% municipality participation.

MEASURES:

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Input:				
Total roadway inventory (earth/rock/paved/platted CNSR - each)	1(a)(b)	360	364	364
Total number of maintained signs (each)	1(c)	4,640	4,729	4,735
Mosquito Control expenditures ⁷	2(a)	\$1,484,280	2,212,290	2,213,874
Charleston County population (from online U.S. Census data) ⁸	2(b)	405,905	414,239	422,523
Number of requests for service	2(c)	1,750	2,295	2,400
Drainage inventory subject to treatment (miles)	3(a)	205	208	208
Drainage inventory mechanically maintained (miles)	3(b)	86	89	89
Open drainage system to be inspected (each)	3(c)	1,292	1,307	1,315
Plans submitted for stormwater permits	4(a)	900	1,382	1,400
Stormwater permitted sites inspected	4(b)	6,518	6,033	6,100
Paved road expenditures	5(a)	\$2,979,170	6,099,513	7,000,000
Municipalities in Charleston County	6(a)	17	17	17

PUBLIC WORKS (continued)

	<u>Objective</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Projected</u>
Output:				
Roads inspected (each)	1(a)	120	103	150
Inspected roads with passing rating (each)	1(b)	78	61	65
Number of signs replaced	1(c)	694	749	750
Cost of sign replacements	1(c)	\$81,579	\$97,405	\$97,535
Light trap collection count (statistical mean, calendar based) ⁹	2(a)	0.95	2.08	2.5
Landing rate count (statistical mean, calendar based) ⁹	2(a)	1.11	1.36	2.3
Two-day service request (statistical mean, calendar based) ⁹	2(a)	5.83	11.94	12.5
Charleston County population growth (from online U.S. Census data) ⁹	2(b)	1.18%	2.05%	2%
Number of households visited (Mosquito Control) ¹⁰	2(b)	2,253	2,735	2,800
Service requests cleared within 36 business hours ¹¹	2(c)	1,213	2,165	1,920
Drainage system inventory treated (miles)	3(a)	82.01	75	80
Vegetation control expenditures	3(a)	\$47,341	\$ 39,285	\$41,900
Drainage system inventory mechanically excavated to grade (miles)	3(b)	47	32	50
Mechanically maintained drainageway expenditures	3(b)	\$897,620	\$479,093	\$898,500
Open drainage system inspected (each)	3(c)	144	177	180
Stormwater permits reviewed within 20 working days	4(a)	1,263	1,382	1,400
Stormwater permit review expenses	4(a)	\$486,908	\$403,720	\$500,000
Stormwater permitted sites inspected at least twice	4(b)	6,518	6,033	6,100
Stormwater permit site inspection expenses	4(b)	\$333,600	\$288,370	\$350,000
Lane Miles Treated	5(a)	136	61	264
Municipalities with executed IGA	6(a)	4	16	17
Efficiency:				
Cost per sign replacement	1(c)	\$117.55	\$130.00	135.00
Cost per ADI unit ¹⁰	2(a)	\$1,047,848	\$1,242,843	\$833,333
Cost per mile vegetation control	3(a)	\$577.27	\$523.80	\$555.00
Cost per mile mechanically cleaned drainageways ¹²	3(b)	\$19,098.30	\$14,971	\$16,500
Cost per stormwater permit processed	4(a)	\$385	\$292	\$300
Cost per site for stormwater inspection services	4(b)	\$51	\$48	\$50
Outcome:				
Percentage of roadway network inspected	1(a)	33.0%	40%	45%
Percentage of inspected roadways with passing rating ¹³	1(b)	n/a	59.2 %	60%
Percentage of signs replaced	1(c)	14%	16%	15%
Level of mosquito control (ADI) ⁹	2(a)	1.38	1.78	3.0
Citizen Awareness Program change	2(b)	22.64%	38.9%	10%
Percentage of service requests cleared within 36 business hours	2(c)	89.65%	94.34%	80%
Percentage of drainage system treated	3(a)	40%	36%	50%
Percentage of drainage system mechanically cleaned	3(b)	54%	36%	40%
Percentage of open drainage systems inspected	3(c)	11%	14%	17%
Condition of paved road network (OCI)	5(a)	63	63	62
Complete Disaster Debris Management Plan (FEMA Approval)	6(a)	100%	100%	100%

PUBLIC WORKS (continued)

- 1 Road ratings are based on an analysis of the severity of seven fault factors. A newly constructed road will have a rating of 100.
- 2 Traffic control signs are replaced on a 9-year cycle as a safety factor based on material manufacturer's life cycle ratings of 10 years. Highest priority is given to signs not in compliance with the Manual of Uniform Traffic Control Devices (MUTCD) standards. All signs must comply with MUTCD standards by close of calendar year 2019; missed deadline due to increase fabrication of private road signs and evacuation road signs.
- 3 Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests.
- 4 The department's goal of increasing education program outreach by 20% per annum reached its sustainable level during FY 2015. This is now a maintenance statistic for the mosquito control program. County population growth of 2.1% calculated from U.S. Census population estimates 2011 - 2014.
- 5 Includes only sections of drainage ways actively maintained by the Public Works Department.
- 6 Includes only unincorporated Charleston County and municipalities covered under an Intergovernmental Agreement (IGA).
- 7 Columns represent, from left to right: closed book figures, end-of-fiscal-year figures, budgeted amount.
- 8 U.S. Census data projections are as of July 1 each year. First column represents data taken from the FactFinder website (https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?_afpt=table). Second column projection conservatively projected using previous year growth. Third column projection is trend-line from range of data available on FactFinder website (2010 – 2016 for this report).
- 9 FY 2019 reflects January – July 2019. ADI has been projected to represent a full year based on available empirical data.
- 10 Significant reduction in households visited in FY 20120 was due to COVID 19 and restriction of door-to-door.
- 11 Measurement threshold changed to 36 calendar hours.
- 12 FY 2019 and FY 2020 reflects an increase in mechanically cleaned drainage ways due to storm damages and cost increases due to repairs from previous storms. Force labor has increased by 30% to maintain adequate labor or service.
- 13 FY 2020 inspection of roadways has been advertised to hire a consultant to complete a pavement survey.

2021 ACTION STEPS

Department Goal 1

- Develop improved maintenance rating program for evaluation of maintenance efforts/effects on County Roads.

Department Goal 2

- Hire one Field Inspectors to facilitate quicker service requests response to growing population.
- Continue to test new pesticides by ground and air for next season.
- Complete adulticide spray rig for use by helicopter.
- Reduce the impact of "Do Not Spray" on ULV truck operations.
- Increase CAP (Citizen Awareness Program) by 5% in FY 2022 to expand Public Education for mosquito awareness.

Department Goal 3

- Implement a maintenance based drainage rating system for the Maintained Canals.
- Implement a maintenance based County Facility Pavements.
- Implement specific Stormwater regulatory requirements within Special Protection Areas.
- Implement a program to protect rural unsurfaced roads utilizing level of service criteria.

Department Goal 4

- Continue progress toward integration of Stormwater GIS database with Asset Management.

Department Goal 5

- Develop and implement a multi-year strategy in an effort to maintain the Overall Condition Index (OCI) of the network.
- Develop and implement a pavement preservation program to assist with the multi-year strategy and reduce the cycle cost of maintaining paved roads in the County.

Department Goal 6

- Seek pre-approval from FEMA for Charleston County Debris Management Plan.
- Implement multi-year scalable all-hazards debris management contract for Charleston County and other local governmental entities

PUBLIC WORKS (continued)

Division: Asset Management
Fund: General Fund
Function: Public works

Mission: The Asset Management Division provides quality assurance, quality control, and accountability for Public Works' assets to ensure efficient delivery of services to the citizens of Charleston County.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	2.00	5.00	11.00	11.00	-	0.0
Personnel	\$ 182,723	\$ 219,520	\$ 436,016	\$ 914,065	\$ 478,049	109.6
Operating	72,968	79,233	94,587	104,690	10,103	10.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>\$ 255,691</u>	<u>\$ 298,753</u>	<u>\$ 530,603</u>	<u>\$ 1,018,755</u>	<u>\$ 488,152</u>	92.0

Funding Adjustments for FY 2021 Include:

- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the reorganization of the Public Works Department in FY 2020. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures reflect an increase in operating supplies due to the reorganization and higher tool costs to replace power tools past their life expectancy.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PUBLIC WORKS (continued)

Division: Engineering
Fund: General Fund
Function: Public Works

Mission: The Engineering Division is charged with designing and providing field engineering assistance for the construction of road and drainage system projects, aiding subdivision development review, and facilitating the County's compliance with National Pollutant Discharge Elimination System (NPDES) Phase II regulations.

Division Summary:

	FY 2018 <u>Actual</u>	FY 2019 <u>Actual</u>	FY 2020 <u>Adjusted</u>	FY 2021 <u>Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	12.75	13.75	31.50	31.50	-	0.0
Charges and Fees	\$ 3,010	\$ 4,780	\$ -	\$ 2,000	\$ 2,000	100.0
TOTAL REVENUES	\$ 3,010	\$ 4,780	\$ -	\$ 2,000	\$ 2,000	100.0
Personnel	\$ 629,983	\$ 915,426	\$ 1,002,910	\$ 2,728,712	\$ 1,725,802	172.1
Operating	38,123	86,202	49,715	(1,118,787)	(1,168,502)	(2350.4)
Capital	-	34,922	10,000	-	(10,000)	(100.0)
TOTAL EXPENDITURES	\$ 668,106	\$ 1,036,550	\$ 1,062,625	\$ 1,609,925	\$ 547,300	51.5

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in permit and inspection fees.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also include the reorganization of the Public Works Department in FY 2020.
- Operating expenditures represent a budgeted reimbursement from transportation sales tax for work on road projects due to the reorganization.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PUBLIC WORKS (continued)

Division: Field Operations
Fund: General Fund
Function: Public Works

Mission: The Field Operations Division of Public Works provides clearing, cleaning, construction and improvement for drainageway systems; bridge maintenance and replacement; construction and maintenance of earth, rock and paved roads, streets, driveways, and parking areas; and a selected grounds maintenance program. The Operations Field Division ensures that Charleston County citizens and tourists are provided safe, effective and locally maintained road and drainage systems.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	128.50	128.70	128.00	128.00	-	0.0
Intergovernmental	\$ 37,567	\$ 8,810	\$ -	\$ 10,000	\$ 10,000	100.0
Miscellaneous	-	2,547	-	-	-	0.0
TOTAL REVENUES	37,567	11,357	-	10,000	10,000	100.0
Interfund Transfer In	-	197,809	-	-	-	0.0
TOTAL SOURCES	\$ 37,567	\$ 209,166	\$ -	\$ 10,000	\$ 10,000	100.0
Personnel	\$ 4,716,463	\$ 5,619,484	\$ 5,969,788	\$ 6,561,985	\$ 592,197	9.9
Operating	1,488,333	2,402,059	2,858,248	2,491,768	(366,480)	(12.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	6,204,796	8,021,543	8,828,036	9,053,753	225,717	2.6
Interfund Transfer Out	2,308,916	570,811	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 8,513,712	\$ 8,592,354	\$ 8,828,036	\$ 9,053,753	\$ 225,717	2.6

Funding Adjustments for FY 2021 Include:

- Revenues represent an increase in local government contributions based on current trends.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs include the reorganization of the Public Works Department in FY 2020. The increase is partially offset by a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year. Personnel costs also reflect a lower reimbursement from transportation sales tax road projects.
- Operating expenditures reflect decreased funding for grounds maintenance and operating supplies based on current trends. These costs also include a reduction in fuel costs based on projected usage. In addition, the decrease represents a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year. The decreases are offset by higher contracted services cost to outsource herbicide vegetation control and an increase in funds allocated for a Borrow Pit lease.

PUBLIC WORKS (continued)

Division: Mosquito Control
Fund: General Fund
Function: Health and Welfare

Mission: The Mosquito Control Division protects the health and well-being of the citizens of Charleston County through an integrated program consisting of suppression of mosquitoes with safe, effective and economical control products, source elimination, and public education.

Division Summary:

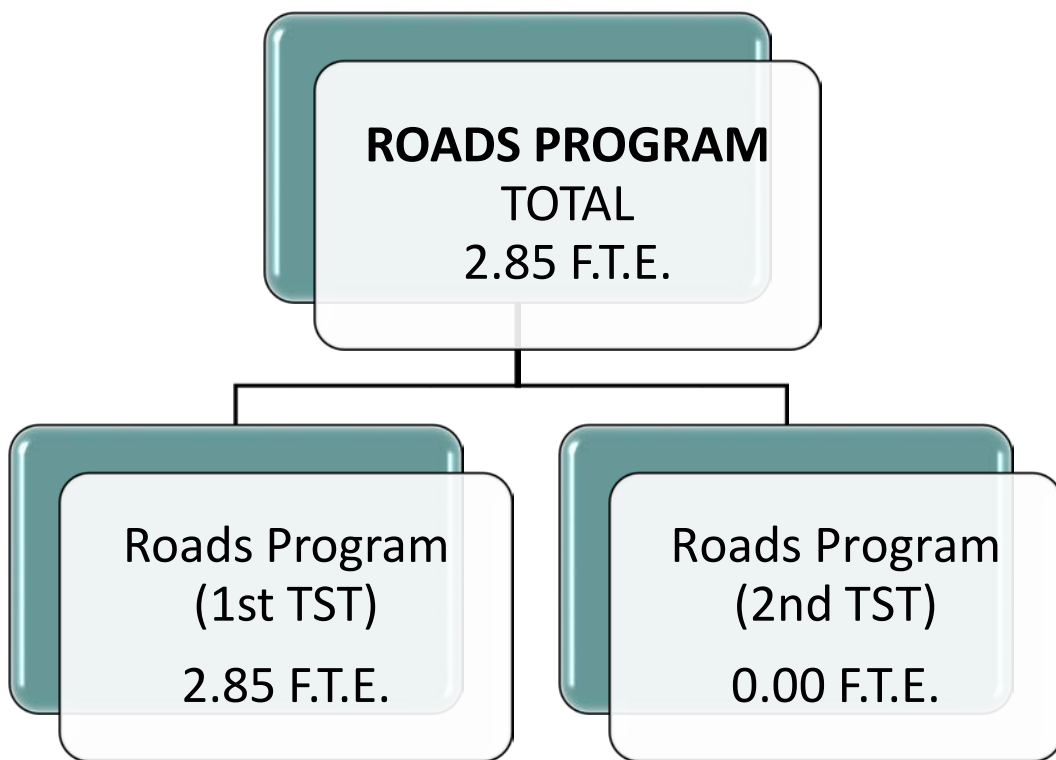
	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	28.50	28.30	28.00	28.00	-	0.0
Charges and Fees	\$ 233,216	\$ 12,307	\$ 50,000	\$ 5,000	\$ (45,000)	(90.0)
TOTAL REVENUES	\$ 233,216	\$ 12,307	\$ 50,000	\$ 5,000	\$ (45,000)	(90.0)
Personnel	\$ 1,018,858	\$ 1,021,217	\$ 1,218,579	\$ 1,287,040	\$ 68,461	5.6
Operating	580,413	253,806	1,002,237	926,834	(75,403)	(7.5)
Capital	109,952	209,256	150,620	-	(150,620)	(100.0)
TOTAL EXPENDITURES	1,709,223	1,484,279	2,371,436	2,213,874	(157,562)	(6.6)
Interfund Transfer Out	(73,776)	-	-	-	-	0.0
TOTAL DISBURSEMENTS	\$ 1,635,447	\$ 1,484,279	\$ 2,371,436	\$ 2,213,874	\$ (157,562)	(6.6)

Funding Adjustments for FY 2021 Include:

- Revenues are derived from contracts to service dredged material disposal sites managed by Federal, State, and local governments. The decrease in revenues represents a reduction in reimbursements from the Federal government.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel cost include the reorganization of the Public Works Department in FY 2020. The expenditures also reflect a lower reimbursement from the Accommodations Tax fund for tourist related activities. These increases are partially offset due to a budgeted stop gap amount to address the uncertainties associated with the national economy during the fiscal year.
- Operating expenditures represent a decrease in flying contracts for the spraying of mosquitoes. The reduction of pesticide costs based on projected usage also contribute to this decrease. The decreases are slightly offset by a lower projected reimbursement from the Local Accommodations Tax for servicing the tourist areas.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



PUBLIC WORKS (continued)

Division: Roads Program (1st Transportation Sales Tax)
Fund: Special Revenue Fund
Function: Public Works

Mission: The Transportation Development Roads Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	8.36	3.60	2.85	2.85	-	0.0
Sales Tax	\$37,352,057	\$39,620,414	\$40,374,000	\$36,400,000	\$ (3,974,000)	(9.8)
Interest	564,940	911,563	151,000	96,000	(55,000)	(36.4)
TOTAL REVENUES	37,916,997	40,531,977	40,525,000	36,496,000	(4,029,000)	(9.9)
Interfund Transfer In	-	621,000	1,148,000	-	(1,148,000)	(100.0)
TOTAL SOURCES	<u>\$37,916,997</u>	<u>\$41,152,977</u>	<u>\$41,673,000</u>	<u>\$36,496,000</u>	<u>\$ (5,177,000)</u>	(12.4)
Personnel	\$ 530,633	\$ 431,245	\$ 442,824	\$ 321,259	\$ (121,565)	(27.5)
Operating	360,244	93,599	412,090	302,365	(109,725)	(26.6)
Capital	-	30,171	-	-	-	0.0
Debt Service	19,174,689	19,476,512	20,031,275	20,469,541	438,266	2.2
TOTAL EXPENDITURES	20,065,566	20,031,527	20,886,189	21,093,165	206,976	1.0
Interfund Transfer Out	12,376,993	13,997,840	20,018,360	14,165,000	(5,853,360)	(29.2)
TOTAL DISBURSEMENTS	<u>\$32,442,559</u>	<u>\$34,029,367</u>	<u>\$40,904,549</u>	<u>\$35,258,165</u>	<u>\$ (5,646,384)</u>	(13.8)

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs. Personnel costs also reflect the reorganization of the Public Works Department during FY 2020. The decrease represents a budgeted stop gap amount to address the uncertainties associated with national economy during the fiscal year.
- Operating expenditures represent a decrease in consultant fees due to less need for consultancy for roads projects in the forthcoming fiscal year.
- The Debt Service increase is due to the scheduled bond payments.
- Interfund Transfer Out represents \$3 million annually for the Ravenel Bridge and \$9.84 million for annual allocations of Transportation Sales Tax projects. The decrease is primarily related to the reduction in the transfer out of \$125,000 for the Mark Clark project.

PUBLIC WORKS (continued)

Division: Roads Program (2nd Transportation Sales Tax)
Fund: Special Revenue Fund
Function: Public Works

Mission: The Transportation Development Roads Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Adjusted</u>	<u>FY 2021 Approved</u>	<u>Change</u>	<u>Percent Change</u>
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	\$35,053,469	\$37,182,235	\$37,890,000	\$34,160,000	\$ (3,730,000)	(9.8)
Interest	272,788	1,090,535	742,000	121,000	(621,000)	(83.7)
TOTAL REVENUES	<u>\$35,326,257</u>	<u>\$38,272,770</u>	<u>\$38,632,000</u>	<u>\$34,281,000</u>	<u>\$ (4,351,000)</u>	<u>(11.3)</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Operating	220,000	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	220,000	-	-	-	-	0.0
Interfund Transfer Out	<u>20,126,000</u>	<u>16,257,000</u>	<u>19,112,000</u>	<u>73,030,000</u>	<u>53,918,000</u>	282.1
TOTAL DISBURSEMENTS	<u>\$20,346,000</u>	<u>\$16,257,000</u>	<u>\$19,112,000</u>	<u>\$73,030,000</u>	<u>\$53,918,000</u>	282.1

Funding Adjustments for FY 2021 Include:

- Revenues represent a decrease due to the financial impacts resulting from the COVID-19 pandemic.
- Interfund Transfer Out represents approximately \$71 million for regional and municipal projects and \$2 million for improvements to rural county roads. The increase relates to the progression of roads projects into construction phase in FY 2021.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>

PUBLIC WORKS (continued)

Division: Stormwater
Fund: Special Revenue Fund
Function: Public Works

Mission: The Stormwater Division implements a stormwater management program to address water quality issues for the citizens of Charleston County. The Division will do this by testing, surveying, and monitoring water quality in all areas of the County and taking the necessary measures to improve the quality of water run off for all the citizens of Charleston County. The Stormwater Division also manages the stormwater management program for five other municipalities.

Division Summary:

	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Adjusted</u>	<u>FY 2021</u> <u>Approved</u>	<u>Change</u>	<u>Percent</u> <u>Change</u>
Positions/FTE	23.25	25.25	24.15	24.15	-	0.0
Intergovernmental	\$ 882,699	\$ 883,715	\$ 878,500	\$ 1,008,500	\$ 130,000	14.8
Charges and Fees	2,974,309	3,017,915	2,782,000	2,736,000	(46,000)	(1.7)
Interest	44,364	101,672	-	-	-	0.0
TOTAL REVENUES	<u>\$ 3,901,372</u>	<u>\$ 4,003,302</u>	<u>\$ 3,660,500</u>	<u>\$ 3,744,500</u>	<u>\$ 84,000</u>	2.3
Personnel	\$ 1,791,206	\$ 1,767,272	\$ 2,008,185	\$ 1,912,597	\$ (95,588)	(4.8)
Operating	832,015	923,982	1,863,737	6,589,034	4,725,297	253.5
Capital	453,631	-	-	-	-	0.0
TOTAL EXPENDITURES	<u>3,076,852</u>	<u>2,691,254</u>	<u>3,871,922</u>	<u>8,501,631</u>	<u>4,629,709</u>	119.6
Interfund Transfer Out	-	36,797	-	-	-	0.0
TOTAL DISBURSEMENTS	<u>\$ 3,076,852</u>	<u>\$ 2,728,051</u>	<u>\$ 3,871,922</u>	<u>\$ 8,501,631</u>	<u>\$ 4,629,709</u>	119.6

Funding Adjustments for FY 2021 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. The revenue estimate increased based on the completion of impervious structures in the County.
- Personnel costs reflect projected benefits and compensation, including the continuation of the longevity and merit programs.
- Operating expenditures reflect an increase due to a change in budgeted methodology for drainage projects.

For more information, see the Approved Budget Detail Book

<https://www.charlestoncounty.org/departments/budget/files/Approved-Budget---Line-Item.pdf>



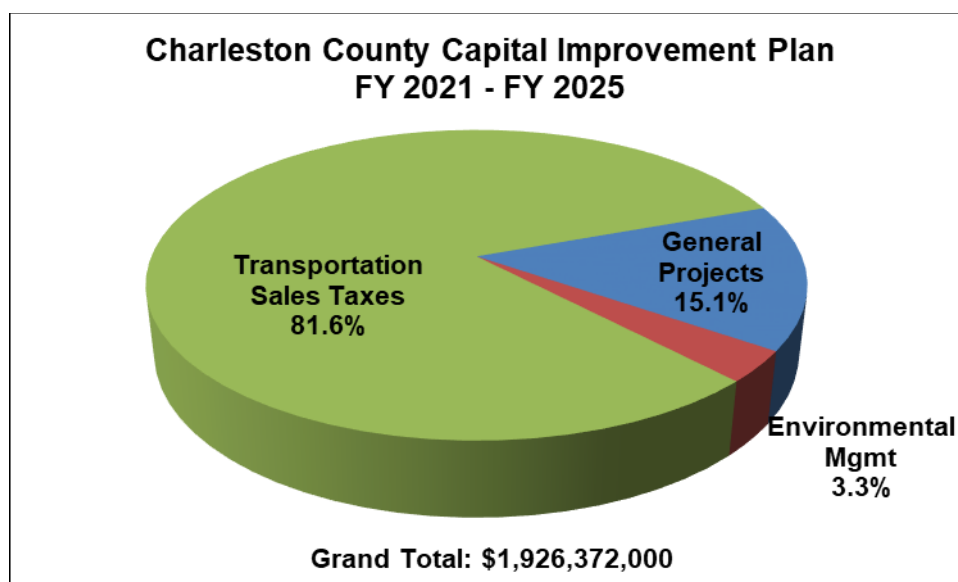
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CAPITAL PROJECTS – OVERVIEW

Overview

The FY 2021 – FY 2025 Adopted five-year Capital Improvement Plan (CIP) contains three separately approved plans: the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, and the Environmental Management Enterprise Fund Capital Improvement Plan. Each plan is developed separately from the other and provides detailed information about the individual projects within each plans' realm of responsibility.

The three Adopted CIPs total \$1,926.4 million and include \$291.5 million allocated to the General Capital Improvement Plan, \$1,572.2 million allocated to the Transportation Sales Tax Comprehensive Plans of Expenditures, and \$62.7 million allocated to the Environmental Management Enterprise Fund Capital Improvement Plan.



The County defines capital assets as major assets that benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, vehicles, machinery equipment, computer software, and infrastructure that meet the County capitalization threshold. The capitalization threshold for various assets is as stated in the following table.

Asset Category	Items to be Capitalized
Land	All, regardless of cost.
Non-Depreciable Land Improvements	All, regardless of cost.
Depreciable Land Improvements	Any costing more than \$100,000.
Buildings and Building Improvements	Any costing more than \$100,000.
Infrastructure	Any costing more than \$100,000.
Machinery, Equipment & Vehicles	Any costing more than \$5,000.

CAPITAL PROJECTS – OVERVIEW

Some capital expenditures are included within the operating budget since they are recurring or affordable on a pay-as-you-go basis. Examples of capital expenditures included in the operating budget are vehicles and equipment purchases. Following is a table summarizing capital expenditures in the operating budget.

Capital Expenditures	
General Fund	\$1,380,265
Special Revenue Funds	31,500
Enterprise Funds	1,184,500
Internal Service Funds	20,000
Grand Total	\$2,616,265

Charleston County's CIP is a financial management tool that assists in facility replacement and capital development. Implementing a multi-year CIP promotes better use of the County's limited financial resources and assists in the coordination of public 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.

Each multi-year plan covers a five-year planning period and is updated annually to reflect ongoing changes and additions. These plans are submitted to County Council for adoption along with the County's annual budget. The five-year plans do not appropriate funds; they support the actual appropriations that are made through adoption of the budget.

Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*

Facility Planning Committee

Early in 2003, the County Administrator established a Facility Planning Committee composed of representatives from the Building Inspections and Facilities Management Departments. The purpose of the Committee was to develop a five-year plan to address existing and future facility and capital needs.

The initial phase of development was to evaluate existing County-owned and rented facilities and land. The Committee found that the County's facilities were generally in good condition with 76 percent of the square footage having an effective age of ten years or less. The effective age was determined from original construction date or the date of major renovations. The Committee determined that the County owned some unused buildings and land. Council voted to lease portions of the unused facilities and property.

CAPITAL PROJECTS – OVERVIEW

The Committee sent a survey to all department heads and elected and appointed officials requesting information about current and future service delivery and space needs. Based on the facilities evaluations and the departments' anticipated needs, the Committee prioritized projects. The main goals of the CIP was to more effectively utilize County facilities and invest in technology to better serve the County's citizens.

With assistance from the Finance and Budget Departments, the Committee balanced the identified projects with current and future financing capabilities. After identifying the projects, the committee developed the five-year plan by identifying the total cost of each selected project and the associated operating and maintenance costs. The projects were then scheduled and budgeted for the FY 2004 – FY 2008 Capital Improvement Plan.

This committee has changed over the years to consist of the Facilities Management and Budget Departments. Input is received from Technology Services, the Transportation Sales Tax departments and committees, and the Enterprise Funds (i.e. Environmental Management). In addition to developing the CIPs, the Committee monitors the status of existing projects and emerging needs through periodic updates.

Since the original Committee's formation, several of the County's large facilities have aged and are requiring more extensive maintenance. The maintenance of these facilities was transitioned from the Capital Projects Funds to the General Fund during FY 2017 to reflect the recurring nature of these costs.

During FY 2020, the Facilities Management Department began an evaluation of the County's facilities. When the evaluation is completed, the plan will estimate an annual funding amount for maintenance. The evaluation is ongoing during FY 2021.

CAPITAL PROJECTS – GENERAL

Capital Improvement Plan – General

The County updates the Capital Improvement Plan (CIP) annually. The FY 2021 – FY 2025 General CIP reflects the current estimated schedule for approved projects. The CIP includes the construction of new facilities, major renovations of existing facilities, and large software implementations or upgrades.

General Project Cost Summary *

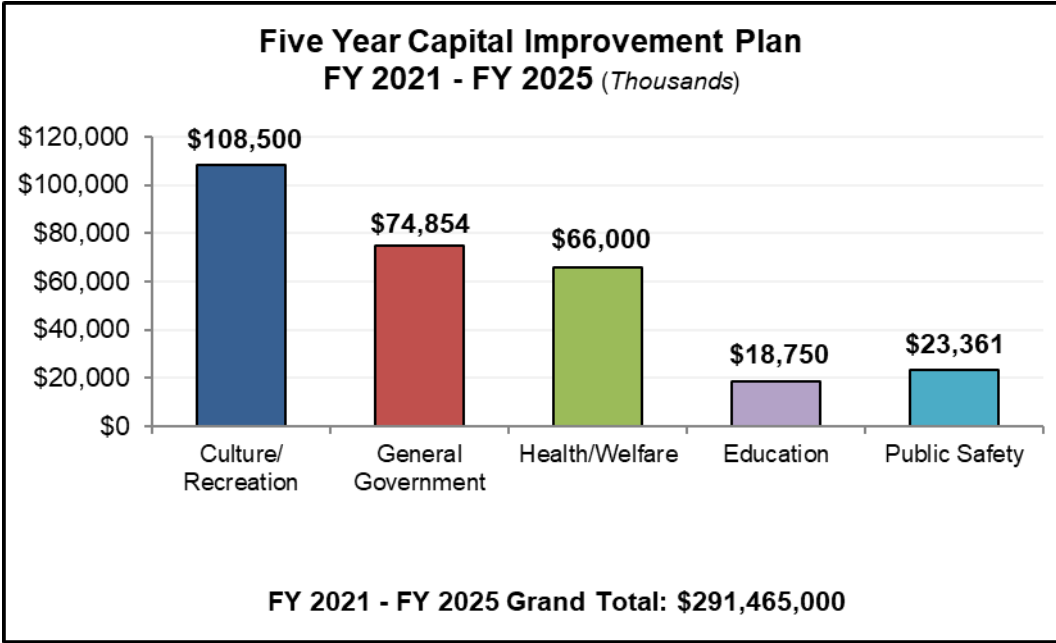
Project Title	Prior	2021	2022	2023	2024	2025	Beyond	Total
CULTURE/RECREATION								
Library Facilities	\$ 64,269	\$ 21,613	\$ 12,618	\$10,000	\$ -	\$ -	\$ -	\$ 108,500
Culture/Recreation Total	64,269	21,613	12,618	10,000	-	-	-	108,500
EDUCATION								
Trident Aeronautical Training Facil	18,332	418	-	-	-	-	-	18,750
Education Total	18,332	418	-	-	-	-	-	18,750
GENERAL GOVERNMENT								
Assessor Relocation	-	100	400	-	-	-	-	500
Azalea Complex	4,365	8,082	34,773	24,123	-	-	-	71,343
County Office Building Renovations	122	1,679	-	-	-	-	-	1,801
Radio Tower Replacements	226	984	-	-	-	-	-	1,210
General Government Total	4,713	10,845	35,173	24,123	-	-	-	74,854
HEALTH/WELFARE								
Community Services Hub	3,551	22,000	35,000	5,449	-	-	-	66,000
Health/Welfare Total	3,551	22,000	35,000	5,449	-	-	-	66,000
PUBLIC SAFETY								
Awendaw Fire Station	2,961	439	-	-	-	-	-	3,400
Corrections Campus	2,145	14,400	3,416	-	-	-	-	19,961
Public Safety Total	5,106	14,839	3,416	-	-	-	-	23,361
GRAND TOTAL	\$ 95,971	\$ 69,715	\$ 86,207	\$ 39,572	\$ -	\$ -	\$ -	\$ 291,465

* Amounts in thousands of dollars

CAPITAL PROJECTS – GENERAL

All projects listed in the CIP have funds appropriated for use in FY 2021.

The following graph shows the proposed projects scheduled during the five year CIP. See the Project Summary pages for project details.

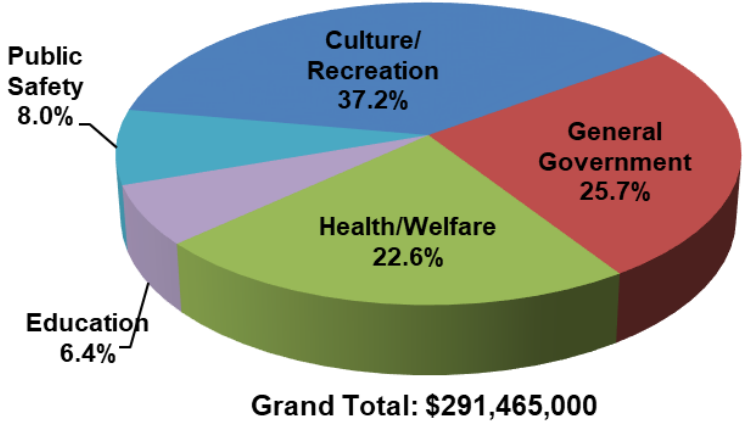


Council and staff will continue to review the program, its direction, progress, and financing requirements annually.

Funding the CIP

The funding for this plan will come from existing bond issues, transfers from the General Fund, and future bond issues. In addition, all revenues from the sale of real estate must be used for capital projects per the County Budget Ordinance and Financial Policies.

Capital Improvement Plan FY 2021 - FY 2025



Financial Policies

- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

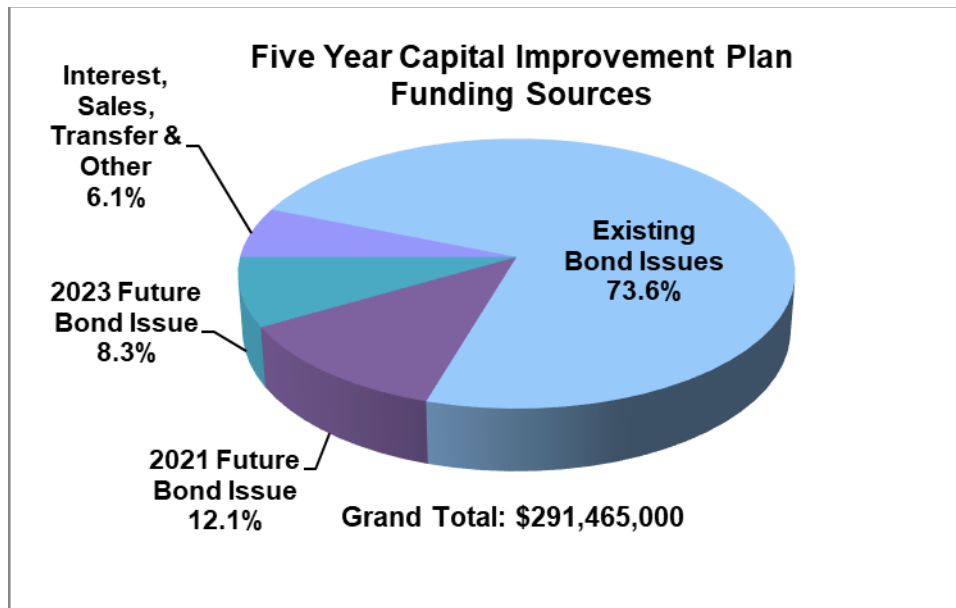
CAPITAL PROJECTS – GENERAL

General Project Source Summary *

Funding Source	Prior	2021	2022	2023	2024	2025	Beyond	Total
Interest, Sales, Transfer & Other	\$ 17,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,750
Existing Bond Issues	214,419	-	-	-	-	-	-	214,419
2021 Future Bond Issue	-	-	35,173	-	-	-	-	35,173
2023 Future Bond Issue	-	-	-	-	24,123	-	-	24,123
GRAND TOTAL	\$ 232,169	\$ -	\$ 35,173	\$ -	\$ 24,123	\$ -	\$ -	\$ 291,465

* Amounts in thousands of dollars

0.0 percent of the funding associated with the five year General Capital Improvement Plan is scheduled to be applied to projects in FY 2021. This deference in funding results from impacts related to COVID-19.



Impact on the Operating Budget

The capital program directly impacts current and future operating budgets. The County's Financial Policies requires the County to estimate the operating revenues and costs as well as the operating costs of future capital improvements included in the Capital Improvement Plan. Charleston County has identified costs required to operate and maintain completed capital projects. In some cases, the operating costs of the project are either insignificant or are offset by cost savings.

The operating and maintenance cost is calculated on each individual project. The Facilities Management Department estimates the increased cost for administrative costs, building maintenance, utilities and security. The Safety and Risk Management Department calculates the increased insurance costs. The Technology Services Department determines the ongoing operating and update costs associated with capital management information systems. If applicable, the operating and maintenance costs are displayed in current dollars.

CAPITAL PROJECTS - GENERAL

Library Facilities

Wando Mt. Pleasant Library was first to open in FY 2019 as part of the extensive library CIP approved by the 2014 referendum



Project Highlights

Initiative: Service Delivery
Function: Culture/Recreation
Type: New and Replacement
Management: Facilities Management
Duration: 2016-2023

Total Project Cost:
\$108,500,000

DESCRIPTION

In November of 2014, a referendum to approve \$108.5 million in financing to build and renovate libraries across Charleston County was approved by voters at the ballot. The planning phase, site selection, and initial actions to carry out the plans began in FY 2016.

Construction started at multiple new library sites in FY 2017. The CIP also includes renovation of 13 existing library facilities and renovation of a building purchased to house library administration and support functions. The project utilizes a pay-as-you-go funding strategy assisted by bond issuances in FY 2017 and in FY 2020.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$64,269	\$21,613	\$12,618	\$10,000	\$0	\$0	\$0	\$108,500

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$13,307	\$0	\$0	\$0	\$0	\$0	\$0	\$13,307
Existing Bonds	95,193	0	0	0	0	0	0	95,193
GRAND TOTAL	\$108,500	\$0	\$0	\$0	\$0	\$0	\$0	\$108,500

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$6,097	\$8,050	\$8,372	\$8,706	\$9,055
Operating	2,424	3,285	3,409	3,538	3,671
Grand Total	\$8,521	\$11,335	\$11,781	\$12,244	\$12,726

*Amounts in thousands of dollars

Operation & Maintenance Impacts
 O&M costs include the addition of 115 positions for Library operations, facilities maintenance and grounds maintenance. In addition, O&M costs include Library materials, insurance and technology maintenance. The O&M costs are anticipated to be funded from the General Fund millage increase in FY 2016 after utilizing the funds on a pay-as-you-go basis for the capital costs.

CAPITAL PROJECTS - GENERAL

Trident Aeronautical Training Facility

Boeing South Carolina 787 plant Trident Technical College utilized to train employees

(Photo from Post & Courier)



Project Highlights

Initiative: Service Delivery

Function: Education

Type: New

Management: Trident Technical College

Duration: 2018-2021

Total Project Cost:
\$18,750,000

DESCRIPTION

This project will construct a building on the main campus of Trident Technical College with over 200,000 square feet of space. The County is providing a portion of the \$79 million in funding required for construction, with the largest portion coming from the State. This building will provide classrooms for aeronautical studies including aircraft maintenance, aircraft assembly, avionics maintenance, and basic industrial work skills.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$18,332	\$418	\$0	\$0	\$0	\$0	\$0	\$18,750

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Bond Issues	\$18,750	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750
GRAND TOTAL	\$18,750	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

**Amounts in thousands of dollars*

Operation & Maintenance Impacts
Charleston County will not own or operate this facility; however, the County provides for Trident Technical College's maintenance of facilities through a dedicated property tax millage.

CAPITAL PROJECTS - GENERAL

Assessor Relocation



Project Highlights

Initiative: Service Delivery
Function: General
Type: Renovation
Management: Facilities Management
Duration: 2021-2023

Total Project Cost:
\$500,000

DESCRIPTION

The County Assessor currently leases space. The County plans to move the location of the Assessor's Department to the Charleston County Public Service Building pending the completion of the Azalea Complex Project. The relocation will save the County the annual costs of leasing space from a third party.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$0	\$100	\$400	\$0	\$0	\$0	\$0	\$500

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Bond Issues	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Future Bond Issues	0	0	400	0	0	0	0	400
GRAND TOTAL	\$100	\$0	\$400	\$0	\$0	\$0	\$0	\$500

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	(377)	(516)	(526)
Grand Total	\$0	\$0	(377)	(516)	(526)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts

The relocation of the Assessor's Department to the County PSB is expected to decrease the operating cost of the annual lease the County currently pays to a third party.

CAPITAL PROJECTS - GENERAL

Azalea Complex



Existing complex located on Azalea Drive

Project Highlights

Initiative: Service Delivery
Function: General Government
Type: New
Management: Facilities Management
Duration: 2017-2023

Total Project Cost:
\$71,343,000

DESCRIPTION

County Facilities Management is planning a multi-year project to redevelop the Azalea Complex to house offices and equipment for Public Works, Facilities Management, Fleet Management, Emergency Medical Services, and the Board of Elections and Voter Registration. The redevelopment was initiated with acquisition of land in 2017, 2018, and 2019. The plan reorganizes the site to provide a more practical circulation pattern including separation of areas accessed by the public and staff. Fueling facilities will be consolidated and upgraded. A new administration building will be constructed along with right-sized shops, garages, warehouse and yards.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$4,365	\$8,082	\$34,773	\$24,123	\$0	\$0	\$0	\$71,343
FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$1,125	\$0	\$0	\$0	\$0	\$0	\$0	\$1,125
Existing Bonds	11,322	0	0	0	0	0	0	11,322
Future Bond Issues	0	34,773	0	24,123	0	0	0	58,896
GRAND TOTAL	\$12,447	\$34,773	\$0	\$24,123	\$0	\$0	\$0	\$71,343
O&M Costs (Savings)		2021	2022	2023	2024	2025		
Personnel		\$0	\$0	\$0	\$0	\$0	*Amounts in thousands of dollars	
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

Operation & Maintenance Impacts The County expects additional O&M costs in 2022 and beyond as the new facilities are placed into service. At this stage of planning, the annual operating costs are unknown.

CAPITAL PROJECTS - GENERAL

Charleston County Office Building Renovations



Photo of COB

Project Highlights

Initiative: Service Delivery
Function: General Government
Type: Renovation
Management: Facilities Management
Duration: 2020-2021

Total Project Cost:
\$1,801,000

DESCRIPTION

Charleston County Facilities performed a space utilization study for the County Office Building to re-evaluate the most efficient use of space after the departure of the Assessor's Department. Renovations will occur on the 1st, 3rd, and 4th floors and include renovations to office space, a conference room, as well as sufficient storage. Renovations will also include the relocation of a Magistrate's Office from 995 Morrison Drive to the 3rd floor.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$122	\$1,679	\$0	\$0	\$0	\$0	\$0	\$1,801
FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Bonds	\$1,801	\$0	\$0	\$0	\$0	\$0	\$0	\$1,801
GRAND TOTAL	\$1,801	\$0	\$0	\$0	\$0	\$0	\$0	\$1,801
O&M Costs (Savings)		2021	2022	2023	2024	2025	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		(25)	(50)	(50)	(50)	(50)		
Grand Total		(25)	(50)	(50)	(50)	(50)		

Operation & Maintenance Impacts

The County expects savings in operating costs due to the elimination of a Magistrate's Court and office space at 995 Morrison Drive.

CAPITAL PROJECTS - GENERAL

Radio Tower Replacements



Radio Tower

Project Highlights

Initiative: Public Safety
Function: General
Type: Replacement
Management: Facilities Management
Duration: 2019-2021

Total Project Cost:
\$1,210,000

DESCRIPTION

This project involves replacement of two radio control towers used by public safety departments and other third parties in the area. The replacement includes turnkey construction of two new towers and demolition of the two old towers. One tower is located at Adams Run and the other one in a remote section of Awendaw.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$226	\$984	\$0	\$0	\$0	\$0	\$0	\$1,210
FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$1,210	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210
GRAND TOTAL	\$1,210	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210
O&M Costs (Savings)		2021	2022	2023	2024	2025	<i>*Amounts in thousands of dollars</i>	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

Operation & Maintenance Impacts *No increases in annual operating and maintenance costs are expected at this time.*

CAPITAL PROJECTS - GENERAL

Social Services Hub

Rendering of Social Services Hub



Project Highlights

Initiative: Service Delivery
Function: Health / Welfare
Type: New
Management: Facilities Management
Duration: 2020-2022

Total Project Cost:
\$66,000,000

DESCRIPTION

The County plans to create a 175,000 square foot Social Services Hub that will consolidate the current tenants of the Department of Alcohol and Other Drug Abuse Services (DAODAS), State Department of Social Services, State Department of Health and Human Services, SC DHEC Administration Office and Clinics, and SC DHEC Vital Records. The project will be located at the corner of Rivers Avenue and McMillan Avenue. The consolidation of these multiple departments and agencies is expected to improve access to services.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$3,551	\$22,000	\$35,000	\$5,449	\$0	\$0	\$0	\$66,000
FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$824	\$0	\$0	\$0	\$0	\$0	\$0	\$824
Existing Bond Issues	65,176	0	0	0	0	0	0	65,176
GRAND TOTAL	\$66,000	\$0	\$0	\$0	\$0	\$0	\$0	\$66,000
O&M Costs (Savings)		2021	2022	2023	2024	2025	*Amounts in thousands of dollars	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

Operation & Maintenance Impacts
The operating costs are not expected to significantly change because of the similar amount of space utilized by these functions. However, savings are anticipated for large maintenance projects at the previous locations.

CAPITAL PROJECTS - GENERAL

Awendaw Fire Station



Awendaw Fire Station #7

Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: New
Management: Facilities Management
Duration: 2015-2021

**Total Project Cost:
\$3,400,000**

DESCRIPTION

This project was initiated to purchase property and build a new fire station in the rural area of Awendaw/McClellanville. In FY 2017, site selection took place and construction began in FY 2019. The project includes public water extensions and roadway access. The cost was increased due to market construction costs and to accommodate Emergency Medical Services staff and vehicles.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$2,961	\$439	\$0	\$0	\$0	\$0	\$0	\$3,400

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Interest, Sales, Transfer & Other	\$1,284	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284
Existing Bond Issues	2,116	0	0	0	0	0	0	2,116
GRAND TOTAL	\$3,400	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	20	25	26	27	28
Grand Total	\$20	\$25	\$26	\$27	\$28

**Amounts in thousands of dollars*

Operation & Maintenance Impacts
Using current trends for our smaller stations, the projected yearly cost to operate the station would be \$20,000 per year.

CAPITAL PROJECTS - GENERAL

Corrections Campus



Existing site plan of Corrections Campus

Project Highlights

Initiative: Service Delivery
Function: Public Safety
Type: Replacement
Management: Facilities Management
Duration: 2018-2022

Total Project Cost:
\$19,961,000

DESCRIPTION

This project will re-purpose two buildings on Leeds Avenue to accommodate the relocation of the State Department of Juvenile Justice and State Probation and Parole.

A new Juvenile Detention Center will be constructed on Leeds Avenue and replace the existing facility at Headquarters Road. The project began design in FY 2018 and is estimated to complete construction in FY 2022. When completed, the new Juvenile Detention Center will have capacity to house 72 juveniles, include an outdoor recreation space, administration and medical space, classrooms, and public visitation space.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$2,145	\$14,400	\$3,416	\$0	\$0	\$0	\$0	\$19,961

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Bond Issues	\$19,961	\$0	\$0	\$0	\$0	\$0	\$0	\$19,961
GRAND TOTAL	\$19,961	\$0	\$0	\$0	\$0	\$0	\$0	\$19,961

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	100	103	106	109
Grand Total	\$0	\$100	\$103	\$106	\$109

*Amounts in thousands of dollars

Operation & Maintenance Impacts
The new Juvenile Detention Center will have increased square footage and the County expects an increase in annual operating and maintenance costs.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Overview of the 1st Transportation Sales Tax

The 1st Transportation Sales Tax (TST) program was developed after the voters of Charleston County passed a referendum in November 2004 to provide additional funds for green space, transportation and mass transit. The Greenbelt Department manages the green space portion of the Half Cent Sales Tax program and implements the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program. The Public Works Department manages the transportation project portion of the Half Cent Sales Tax program. Charleston County allocates funds to the Charleston Area Regional Transportation Authority (CARTA) and Tri-County Link to provide mass transit solutions to the urban and rural areas of the County.

Collection of the Transportation Sales Tax funds began in May 2005, and will continue for 25 years or until \$1.3 billion is collected for green space, transportation and transit. County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax each year in June. The FY 2021 – FY 2025 plan includes the capital projects projections for two components of the Transportation Sales Tax: green space and roads. The plan does not include any capital projects for mass transit from the 1st TST.

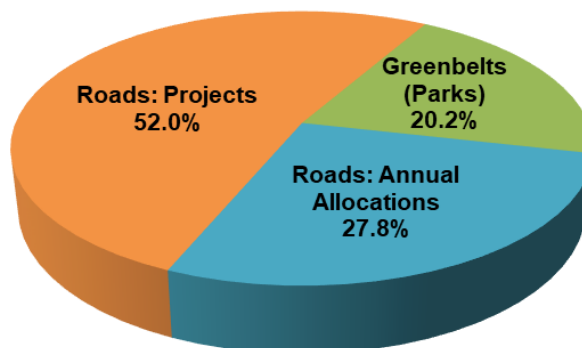
1st Transportation Sales Tax Cost Summary

(in thousands)

	Prior	2021	2022	2023	2024	2025	Total
CULTURE/RECREATION							
Greenbelts: Projects	\$ 144,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,700
Culture/Recreation Total	144,700	-	-	-	-	-	144,700
PUBLIC WORKS							
Roads: Annual Allocations	153,300	9,800	9,000	9,000	9,000	9,000	199,100
Roads: Projects	344,600	100	100	100	20,500	6,900	372,300
Public Works Total	497,900	9,900	9,100	9,100	29,500	15,900	571,400
GRAND TOTAL	\$ 642,600	\$ 9,900	\$ 9,100	\$ 9,100	\$ 29,500	\$ 15,900	\$ 716,100

The total cost of the FY 2021 – FY 2025 plan of capital expenditures in the first Transportation Sales Tax program total \$716.1 million.

Comprehensive Plan of Expenditures (Capital) for 1st Transportation Sales Tax for FY 2021-2025



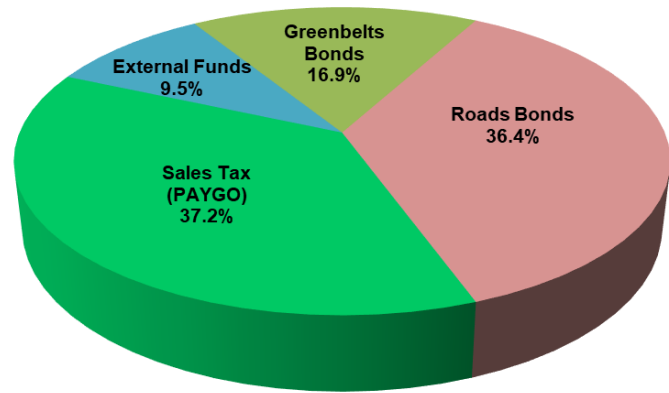
Grand Total \$716,100,000

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Funding the CIP

The projects are funded with sales tax revenues on a (PAYGO) basis, with bonds that borrow against future revenues, with external funds which are mostly intergovernmental, and with interest earnings. The intergovernmental funding includes federal grants, state grants and municipal contributions. Since the intergovernmental funds are project specific, they are not included in capital funding plans until secured by an actual agreement with the entity that is providing them. The County issued bonds in 2006, 2007, 2009, and 2011 as approved through referendums in 2004 and in 2006.

1st Transportation Sales Tax Revenues



Grand Total \$716,100,000

1st Transportation Sales Tax Sources

(in thousands)

	Prior	2021	2022	2023	2024	2025	Total
Sales Tax (PAYGO)	\$192,600	\$ 9,900	\$ 9,100	\$ 9,100	\$ 29,500	\$ 15,900	\$266,100
External Funds	68,000	-	-	-	-	-	68,000
Greenbelts Bonds	121,000	-	-	-	-	-	121,000
Roads Bonds	261,000	-	-	-	-	-	261,000
GRAND TOTAL	\$642,600	\$ 9,900	\$ 9,100	\$ 9,100	\$ 29,500	\$ 15,900	\$716,100

Overview of the 2nd Transportation Sales Tax

A 2nd TST program was developed and approved by voters of Charleston County via a referendum in November 2016 to provide additional funds for green space, transportation and mass transit. The 2nd TST lasts for 25 years or until the projected \$2.1 billion is collected – whichever comes first, and the 2nd TST overlaps the 1st TST for 13 years from FY 2018 to FY 2030. Revenues from the 2nd TST are allocated among the same three programs as the 1st TST with 10 percent to greenbelt, 61 percent to transportation, and 29 percent to transit. The Greenbelt Department manages the green space portion of the Half Cent Sales Tax program and implements the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program. The Public Works Department manages the transportation project portion of the Half Cent Sales Tax program. Charleston County allocates funds to the Charleston Area Regional Transportation Authority (CARTA), and the Berkeley Charleston Dorchester Council of Governments to provide mass transit solutions to the urban and rural areas of the County.

County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax each year in June. The FY 2021 – FY 2025 plan includes \$856.1 million in capital projects for the components of the Transportation Sales Tax: greenbelts, roads, and transit.

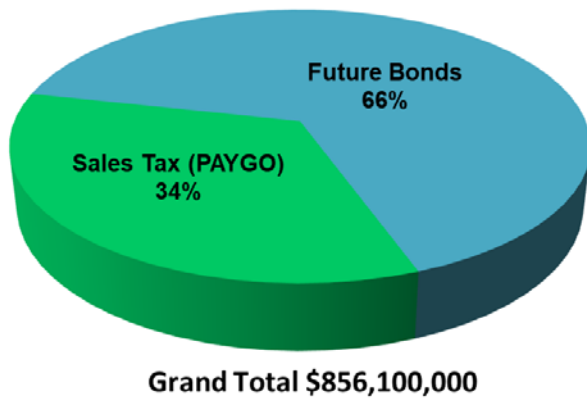
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

2nd Transportation Sales Tax Cost Summary

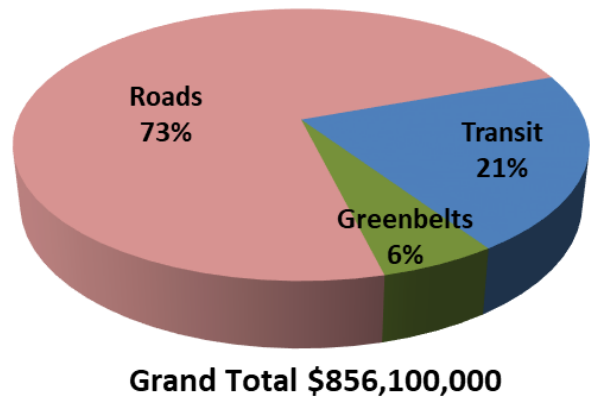
(in thousands)

	Prior	2021	2022	2023	2024	2025	Total
CULTURE/RECREATION							
Greenbelt Purchases	\$ 16,500	\$ 5,500	\$ 6,000	\$ 6,300	\$ 6,500	\$ 6,800	\$ 47,600
Culture/Recreation Total	16,500	5,500	6,000	6,300	6,500	6,800	47,600
GENERAL GOVERNMENT							
Transit: Bus Rapid Transit	11,100	12,600	14,600	15,500	54,900	52,600	161,300
Transit: Other Projects	16,500	3,000	-	-	-	-	19,500
General Total	27,600	15,600	14,600	15,500	54,900	52,600	180,800
PUBLIC WORKS							
Roads: Rural Allocation	6,000	2,000	2,000	2,000	2,000	2,000	16,000
Roads: Projects	49,500	71,000	72,200	114,400	169,300	135,300	611,700
Public Works Total	55,500	73,000	74,200	116,400	171,300	137,300	627,700
GRAND TOTAL	\$ 99,600	\$ 94,100	\$ 94,800	\$ 138,200	\$ 232,700	\$ 196,700	\$ 856,100

2nd Transportation Sales Tax Revenues



2nd Transportation Sales Tax Expenditures



Funding the Projects

For the 2nd TST, the County is attempting to maximize the Pay-As-You-Go funding for projects during the early phases of the projects. When the projects enter the construction phase, the County plans to use a combination of Pay-As-You-Go funding and future bond issues.

2nd Transportation Sales Tax Sources

(in thousands)

	Prior	2021	2022	2023	2024	2025	Total
REVENUES							
Sales Tax (PAYGO)	\$ 99,600	\$ 94,100	\$ 10,200	\$ 8,300	\$ 57,200	\$ 21,700	\$ 291,100
Future Bonds	-	-	200,000	235,000	-	130,000	565,000
GRAND TOTAL	\$ 99,600	\$ 94,100	\$ 210,200	\$ 243,300	\$ 57,200	\$ 151,700	\$ 856,100

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The following sections of the Capital Projects: Transportation Sales Tax include detailed discussion of the Greenbelts Program, the Transit Program and the Roads Program.

Greenbelts Program

Greenbelt Advisory Board

The Greenbelt Advisory Board was established by Charleston County Council to make recommendations on the greenbelt portion of the Transportation Sales Tax. The initial role of the Board was to prepare and deliver recommendations and comments on the Comprehensive Greenbelt Plan, which was adopted by County Council on June 6, 2006. The Board continues to garner public input while advocating for the implementation of the Greenbelt Plan. The Greenbelt Advisory Board consists of 14 members as follows: nine members appointed by County Council; one member, each, appointed by Charleston City Council, North Charleston City Council, Mount Pleasant Town Council; one member appointed by the County Council Chair from the unincorporated area of the Southern portion of the County; and one member appointed by the County Council Chair from the unincorporated area of the Northern portion of the County.

As part of the mandatory 5-year review of the Comprehensive Greenbelt Plan completed in 2018, County Council increased the Greenbelt Advisory Board's role to include the review of all Rural and Urban Greenbelt project applications and to make funding recommendations on the projects to County Council.

Rural Greenbelt Program

The rural areas of the County are unincorporated lands and municipalities located outside the County's Urban Growth Boundary. Rural greenbelt lands generally encompass undeveloped lands used for timber production, wildlife habitat, recreational and commercial fishing, and limited agriculture. In Charleston County, the rural areas also encompass significant acreage of fresh, brackish, and saltwater tidal marshes, as well as important habitat for nongame and endangered species. The Rural Grants Program promotes rural land conservation, wetlands protection, historic and cultural preservation, parkland acquisition, greenway and trail acquisition, and waterway access acquisition.

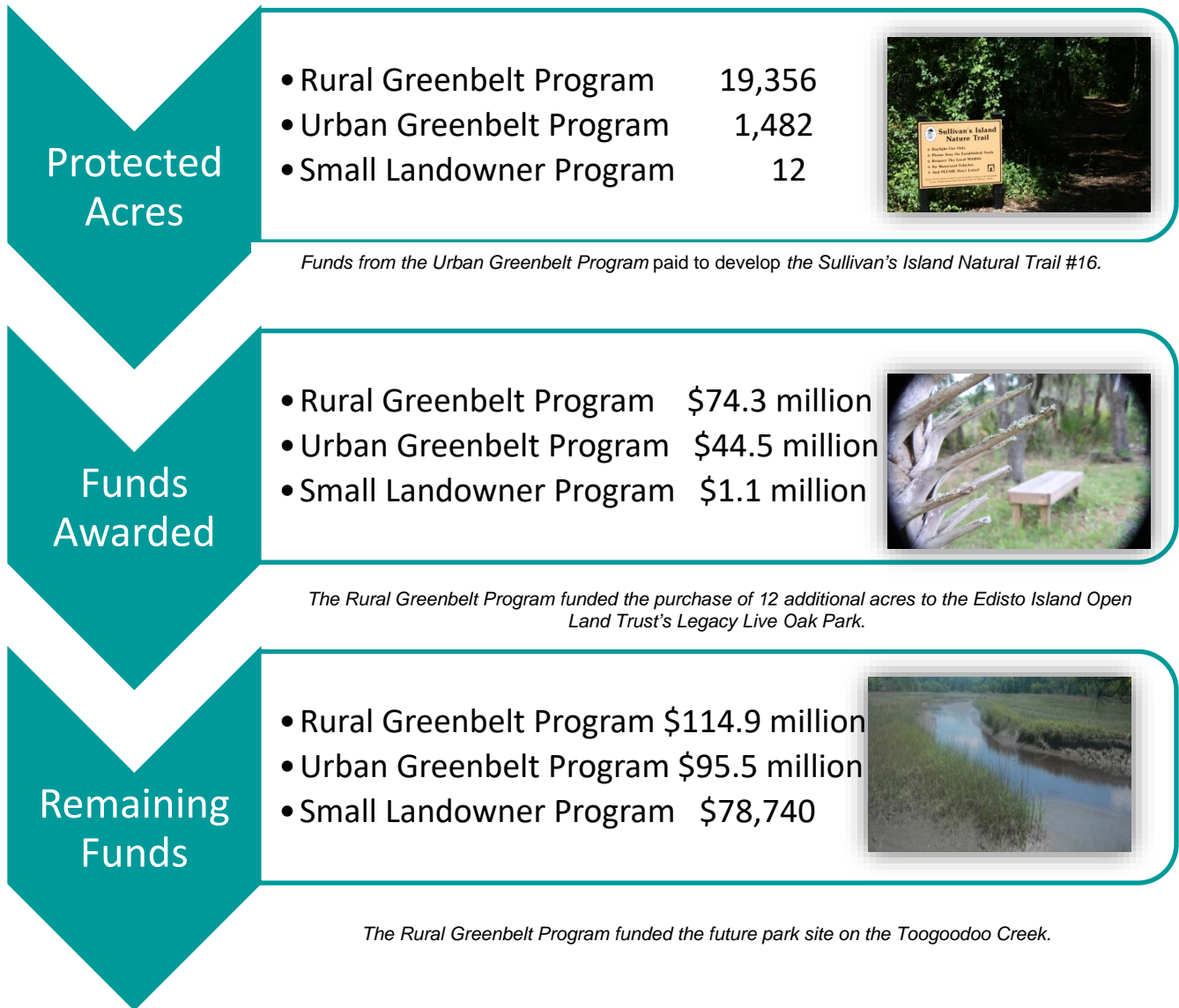
Urban Greenbelt Program

The urban area of the County consists of the municipalities and unincorporated areas lying inside the County's Urban Growth Boundary. Greenbelt urban funds are allocated to urban municipalities and the unincorporated urban area based on their percentage of population in Charleston County. Urban greenbelt lands contain the greatest population density and intensity of development, as well as the greatest concentration of jobs and economic activity. Conservation of greenspace for various uses will be crucial in offsetting the negative impacts of increased density. Typical uses for urban greenbelt lands include urban parks cultural/historic sites, reclaimed greenspace, and water access.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

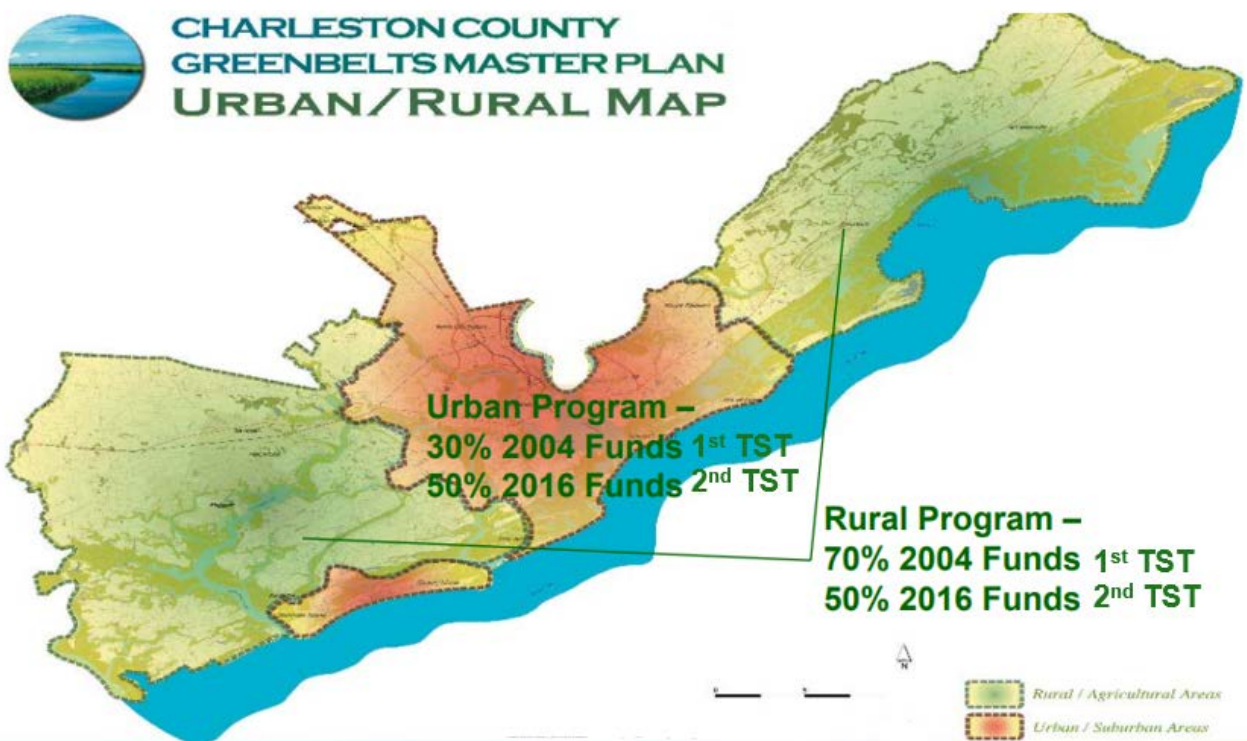
The Rural and Urban Grants are primarily for the conservation of land; however, some grant funds can support the development of related minor improvements that in essence provide for public access and use of conservation lands. These allowable minor improvements are limited to boardwalks, footbridges, unpaved trails, unpaved roadways, and unpaved small parking areas.

The diagram below highlights the accomplishments of the Greenbelt Program:



CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The Greenbelt Advisory Board completed a 5-year plan review before determining a Comprehensive Plan of Expenditures for the 2nd Transportation Sales Tax funds. This process required an inventory of green space, a determination of public need, a determination of available resources, and a board recommendation to County Council. Nearly 1,500 local citizens participated in a survey to indicate their use of greenspace, their favored landscapes for the program, and critical areas of need for the County. The study indicated combined efforts of Charleston County and partners since 2006 had met 94% of the original target to protect 40,000 acres. Changes to the use of the 2nd Transportation Sales Tax Greenbelts Program funds included a 50% equal division of funds between rural and urban areas of the County. Municipalities will get a proportional share of the urban funds based on population. Rural funds are distributed on a competitive, merit basis. An updated criterion will be used to evaluate potential projects for funding. Program information is updated at <https://greenbelt.charlestoncounty.org>.



Impact on the Operating Budget

Although entities receiving the greenbelt funds are responsible for operating and maintaining the Greenbelt properties, the County is responsible for monitoring each project to ensure the land uses comply with the Greenbelt deed restrictions. The monitoring cost is funded from the General Fund.

Transit Program

The County plans to allocate up to \$194.3 million to the Berkeley Charleston Dorchester Council of Governments (BCDCOG) for a Rapid Bus Transit system, a system of rubber tired buses that operate like a conventional rail in its own dedicated guideway or in mixed traffic. The BCDCOG conducted a study to identify a transit alternative that will improve transit service and enhance regional mobility along the 22-mile I-26 corridor connecting Summerville, North Charleston, and

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Charleston. As a result of the study, the US 78/US 52 (Rivers Avenue) route was recommended to move forward into planning and design. The recommendation includes 16 hybrid-electric articulated vehicles operating in a semi-exclusive guideway with transit signal priority. The planned service originates in Summerville and ends in downtown Charleston at Line Street. The plan calls for 18 stations with park & rides, transit hubs, and neighborhood stops serving major activity centers such as Summerville, Trident Health/CSU, Northwoods Mall, North Charleston, the Amtrak Station, and downtown Charleston. With a 60-minute travel time and service every 10 minutes in the peak and 20 minutes in the off peak, the BRT line will provide a fast and reliable alternative to sitting in traffic.

Following is a summary of the Bus Rapid Transit (BRT) recommendation:

Corridor Length:	26 Miles (Semi Exclusive Guideway & Mixed Traffic)
Number of Stations:	18 (Park & Rides, Transit Hubs, & Neighborhood Stations)
One-Way Travel Time:	60 Minutes (Includes Station Delay Time)
Number of Vehicles:	16 Articulated / Hybrid Electric (or other clean fuel)
Planning Level Estimated Capital Construction Costs:	\$360 Million (\$15.5M per Mile) Up to 80% can be funded with federal funds
Planning Level Annual operating Costs:	\$7.8 Million / Year
Total Annual BRT Transit Trips/Systemwide Transit Trips:	2 Million BRT Trips / 6.5 Million Systemwide
Total Daily Trips/"New" Transit Trips:	6,784 Daily BRT Trips / 3,772 New Transit Trips (from other modes)

Impact on the Operating Budget

The Council of Governments has estimated that the annual operating costs are \$7.8 million. The 2nd TST estimated that the local match for operating the BRT would start at \$1.7 million in FY 2022 and increase to \$7.8 million in FY 2025.

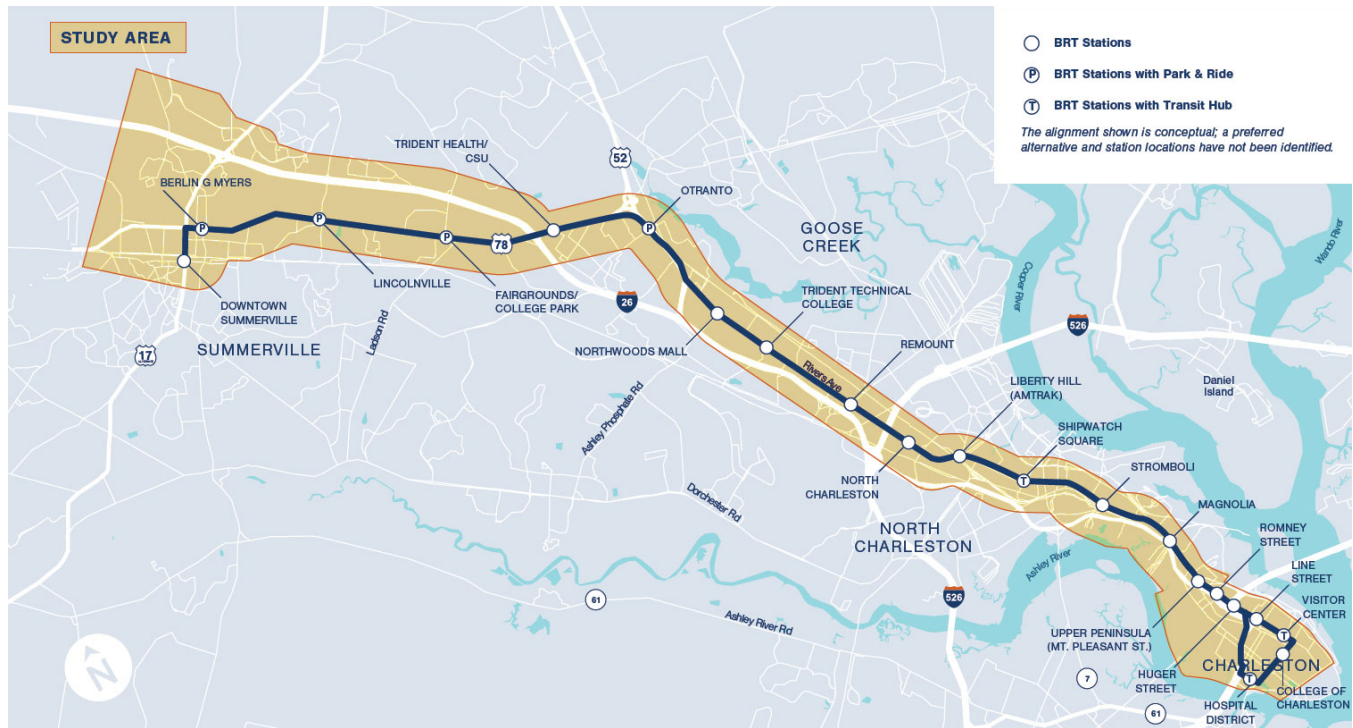
The timeline for the Bus Rapid Transit (BRT):



Project timeline is estimated under the New Starts Capital Investment Grant program guidelines.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The proposed route for the Bus Rapid Transit (BRT):



Roads Program

The Comprehensive Transportation Plan consists of two types of projects, annual allocations and large-scale projects. Initially, the allocation projects are for rural roads which are funded through Pay-As-You-Go funding. After the 1st TST ends in FY 2030, the allocations will expand to include resurfacing, small paving, bike and pedestrian, and intersection improvements. Selection criteria incorporates road condition and community need.

In addition, there are several large-scale projects that are funded through Pay-As-You-Go funding and future bonds approved by referendums passed in 2016. The bond funds will provide additional funding over the Pay-As-You-Go funding when the construction phase of the larger projects begin.

Projects

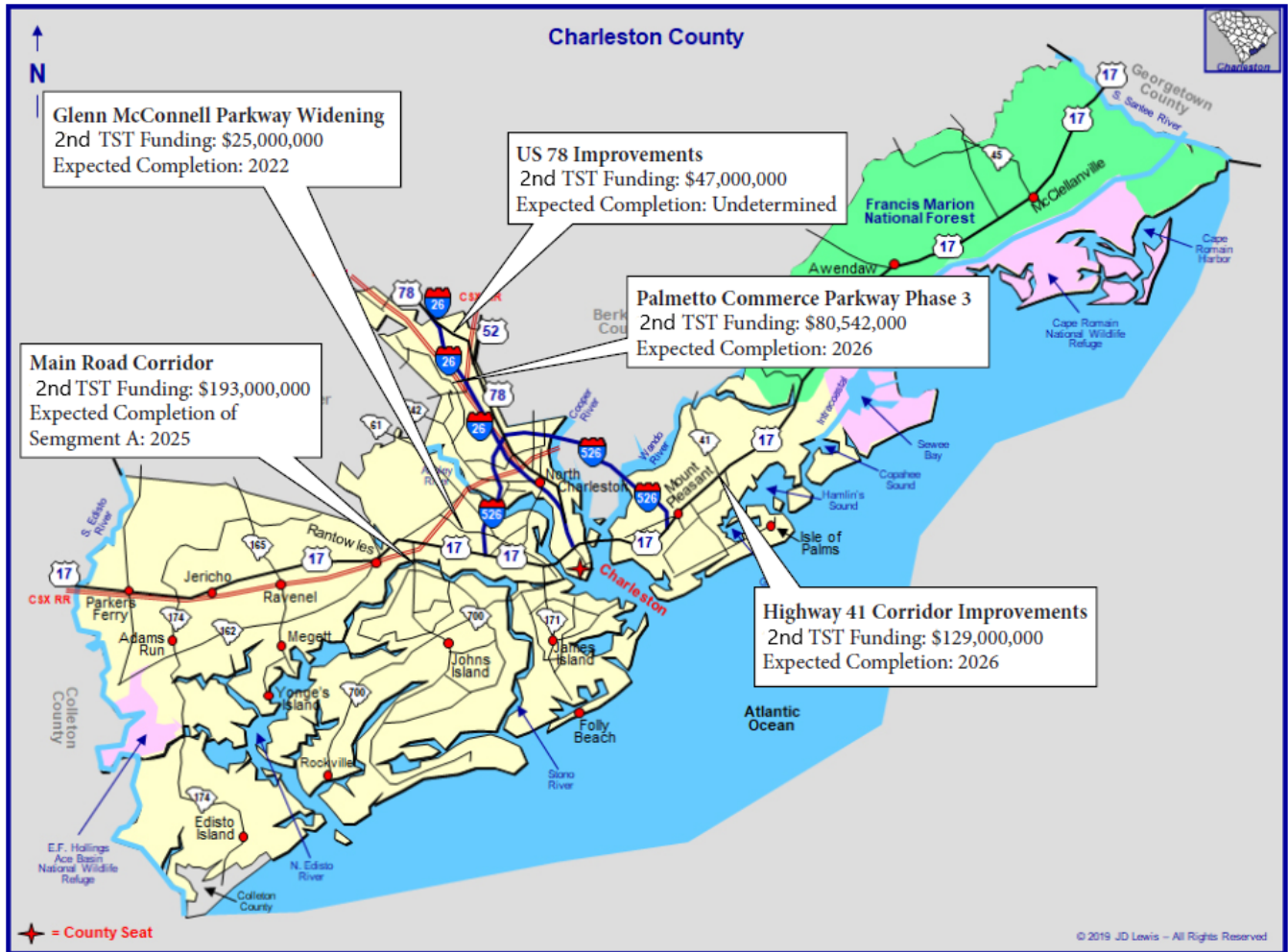
The Comprehensive Plan of Expenditures for the roads program consists of two types of projects, allocation projects and large-scale projects. The allocation projects generally fall within the areas of resurfacing, small paving, bike and pedestrian, and intersection improvements. Selection criteria factors in road condition and community need.

In addition, there are several large-scale projects that were primarily funded through bond funds approved by referendums passed in 2004 and 2006. The bond funds provided immediate funds for use on the larger projects to be repaid through future half-cent sales tax revenues. The projects are financed by PAYGO funds, past bonds and other external funding. The projects are included in the capital portion of the Comprehensive Plan of Expenditures.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The map below provides a project outline of the major transportation projects that are in progress during FY 2021. The map highlights the location, the budget, the length of the road and the estimated completion date.

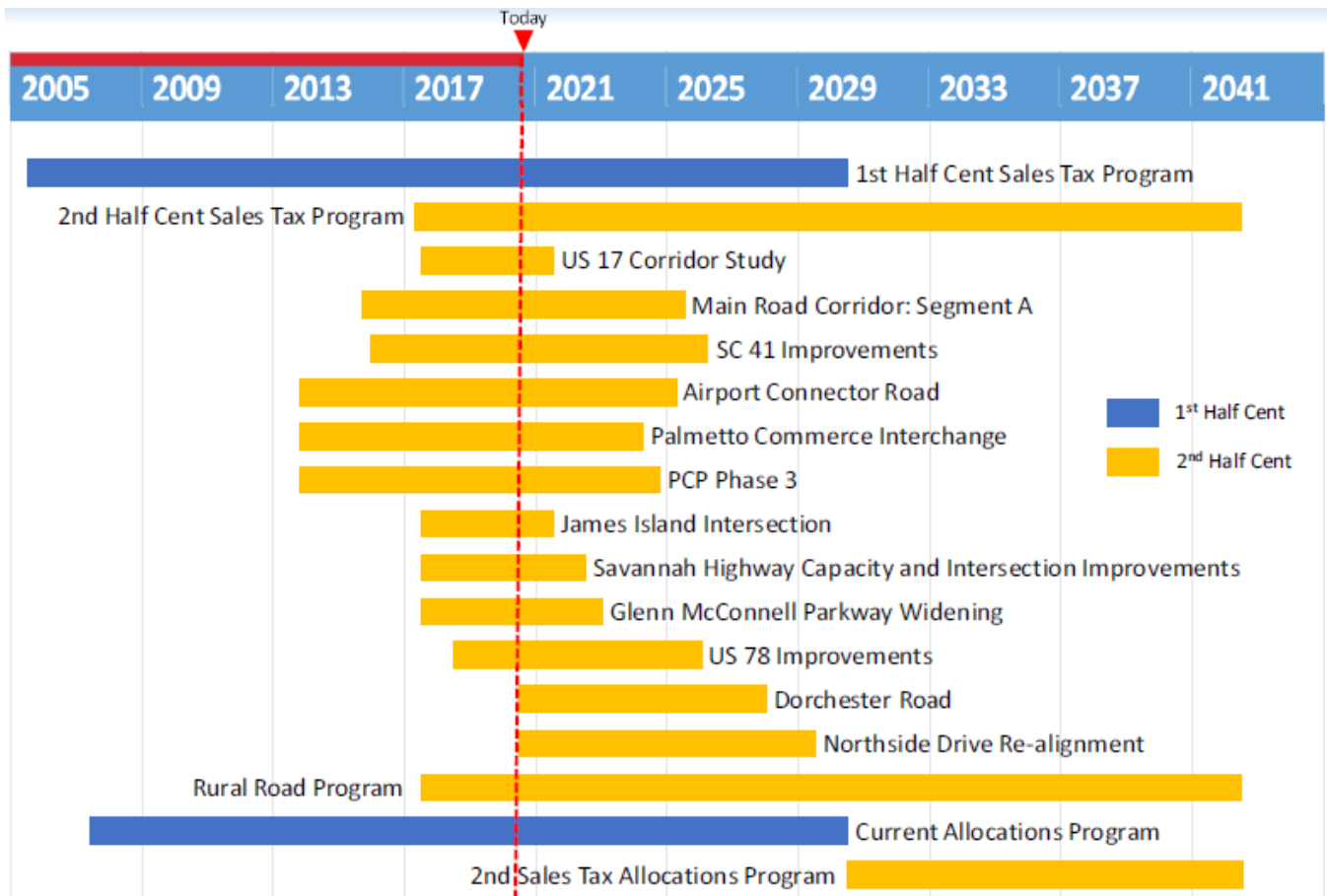
Transportation Sales Tax (1st & 2nd) - FY 2021 Major Road Projects



CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The table below provides a summary of the major roads projects with a related timeline.

Project	2nd TST Funding	Additional Funding	Total Budget	Description
Main Road Corridor	\$ 193,000,000.00	\$ 40,785,500.00	\$ 233,785,500.00	Segment A: US 17 and Main Road Intersection & Main Road Improvements – Bees Ferry to River Road Segment B: Main Road Improvements – River Road to Maybank Highway Segment C: Bohicket Road Improvements – Maybank Highway to Betsy Kerrison Parkway Intersection Improvements: Main Road at Maybank Highway
Highway 41 Corridor Improvements	\$ 129,000,000.00	none	\$ 129,000,000.00	Widening of Highway 41 from US 17 to the Wando Bridge; including intersection improvements at and along US 17.
Palmetto Commerce Parkway Phase 3	\$ 80,542,000.00	\$ 100,000,000.00	\$ 180,542,000.00	Extending Palmetto Commerce Parkway from Ashley Phosphate Road to West Aviation Avenue with a four-lane roadway.
US 78 Improvements	\$ 47,000,000.00	none	\$ 47,000,000.00	Improvements along US 78, including the intersections at the junctions of US 78, Ladson Road, and College Park Road.
Glenn McConnell Parkway Widening	\$ 25,000,000.00	none	\$ 25,000,000.00	Relieve traffic congestion on Glenn McConnell Parkway by widening the road from four-to-six lanes between Bees Ferry Road and Magwood Drive.



Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures for the roads program to be minimal.

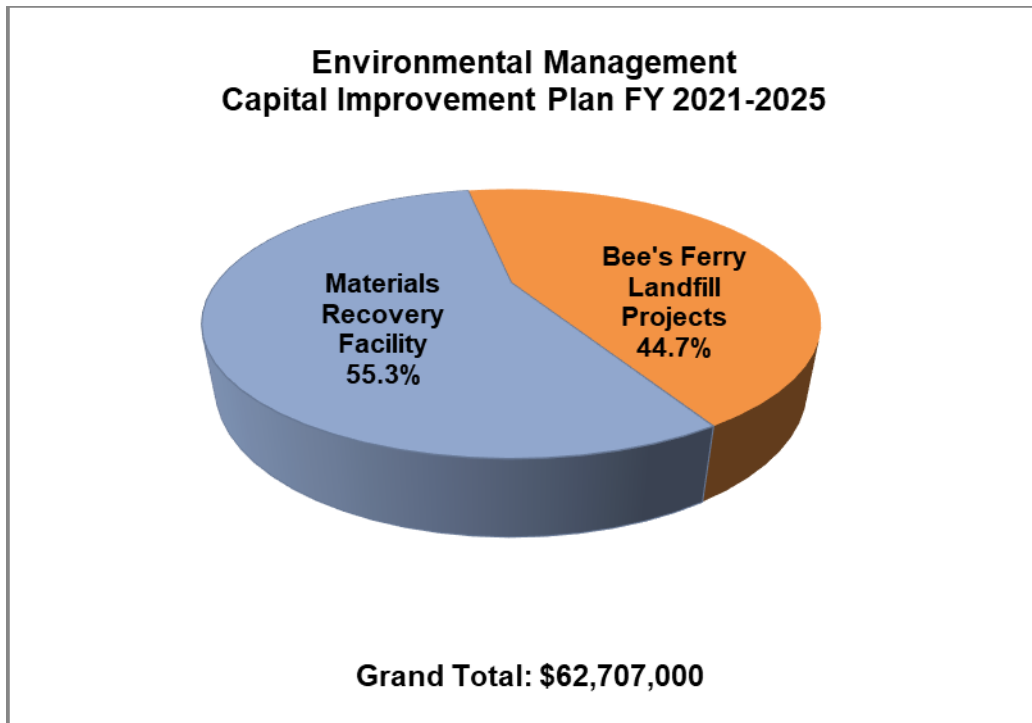
CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Environmental Management Capital Improvement Plan

The Environmental Management Department's Five Year Capital Improvement Plan provides long-range plans to dispose of the County's waste stream. The five-year capital improvement plan provides a structured approach to support these goals.

Environmental Management Project Cost Summary *

Project Title	Prior	2021	2022	2023	2024	2025	Beyond	Project Total
Public Works								
Bee's Ferry Landfill-Compost Infra	\$ 1,173	\$ 997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170
Bee's Ferry Landfill-Infrastructure	-	1,330	-	-	-	-	-	1,330
Bee's Ferry Landfill-Lined Cells	6,047	6,453	-	-	-	12,000	-	24,500
Materials Recovery Facility	23,581	11,126	-	-	-	-	-	34,707
GRAND TOTAL	\$ 30,801	\$ 19,906	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 62,707



CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Funding the CIP

The funding for this plan will come from the use of existing funds or from future operating revenues as necessary.

Environmental Management Source Summary *

Funding Source	Prior	2021	2022	2023	2024	2025	Beyond	Total
Existing Funds	\$ 30,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,707
Future Bond Issues	20,000	-	-	-	-	-	-	20,000
Future Sources	-	-	-	-	-	12,000	-	12,000
GRAND TOTAL	\$ 50,707	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 62,707

* Amounts in thousands of dollars

Impact on the Operating Budget

Environmental Management expects additional utilities and maintenance costs associated with the new and expanded facilities in the current CIP. These costs, and in some instances savings, are detailed for each project.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Compost Infrastructure



Composting Cycle

Project Highlights

Initiative: Service Delivery
 Function: Public Works
 Type: New
 Management: Environmental Management
 Duration: 2020-2021

**Total Project Cost:
\$2,170,000**

DESCRIPTION

Improvements will be made to the Bee's Ferry Landfill over a two-year period to increase operational efficiencies. This includes better procedures to keep yard waste out of the landfill. This will be achieved by building a platform for yard waste to be accumulated for decomposition and sale.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$1,173	\$997	\$0	\$0	\$0	\$0	\$0	\$2,170

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Funds	\$1,173	\$997	\$0	\$0	\$0	\$0	\$0	\$2,170
GRAND TOTAL	\$1,173	\$997	\$0	\$0	\$0	\$0	\$0	\$2,170

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

*Amounts in thousands of dollars

Operation & Maintenance Impacts

The County does not expect any additional operating costs. Diverting yard waste from the landfill will extend the useful life of landfill cells.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Infrastructure



Entrance to Bee's Ferry Landfill

Project Highlights

Initiative: Service Delivery
 Function: Public Works
 Type: Replacement
 Management: Environmental Management
 Duration: 2021

**Total Project Cost:
\$1,330,000**

DESCRIPTION

Improvements will be made to the Convenience Center at the Bee's Ferry Landfill to increase operational efficiencies and to improve customer service.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$0	\$1,330	\$0	\$0	\$0	\$0	\$0	\$1,330

FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Funds	\$0	\$1,330	\$0	\$0	\$0	\$0	\$0	\$1,330
GRAND TOTAL	\$0	\$1,330	\$0	\$0	\$0	\$0	\$0	\$1,330

O&M Costs (Savings)	2021	2022	2023	2024	2025
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0

*Amounts in thousands of dollars

Operation & Maintenance Impacts

The County does not expect any additional operating costs because the replacement facilities will be of similar size and function to the existing facilities.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Lined Cells



Cell 4 prepared for solid waste

Project Highlights

Initiative: Service Delivery
Function: Public Works
Type: New
Management: Environmental Management
Duration: 2019-2025

Total Project Cost:
\$24,500,000

DESCRIPTION

The next cell will need to be constructed and operational prior to the previous cell reaching capacity. The next cell is anticipated for completion during FY 2021. A future cell is projected for FY 2025.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$6,047	\$6,453	\$0	\$0	\$0	\$12,000	\$0	\$24,500
FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Funds	\$6,047	\$6,453	\$0	\$0	\$0	\$0	\$0	\$12,500
Future Sources	0	0	0	0	0	12,000	0	12,000
GRAND TOTAL	\$6,047	\$6,453	\$0	\$0	\$0	\$12,000	\$0	\$24,500
O&M Costs (Savings)		2021	2022	2023	2024	2025	*Amounts in thousands of dollars	
Personnel		\$0	\$0	\$0	\$0	\$0		
Operating		0	0	0	0	0		
Grand Total		\$0	\$0	\$0	\$0	\$0		

Operation & Maintenance Impacts

There are no immediate additional operating or maintenance costs or savings due to this project. However, there are substantial costs related to constructing the final cover and post-closure care when all of the lined landfill cells are closed. In accordance with governmental accounting standards, the County records a proportion of the estimated \$24 million in closure costs as the landfill is utilized.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Materials Recovery Facility

Conceptual exterior rendering of new facility near Palmetto Commerce Parkway in North Charleston, SC



Project Highlights

Initiative: Service Delivery
Function: Public Works
Type: Replacement
Management: Environmental Management
Duration: 2015-2021

Total Project Cost:
\$34,707,000

DESCRIPTION

The Materials Recovery Facility (MRF) at 13 Romney Street in Downtown Charleston is over 20 years old, utilized outdated equipment and had limited acreage for program expansion. A new state-of-the-art Materials Recovery Facility will be constructed at Palmetto Commerce Parkway. It will measure approximately 80,000 square feet. The MRF will have the capacity to process 25 tons of recyclables per hour. All recyclable processing will be contained inside the facility. The MRF will receive, sort and compact recyclable materials into bales for outbound shipment; and then manufacturing facilities will use the recyclables to make new products. The new facility will be completed by the end of 2020.

EXPENDITURES	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
	\$23,581	\$11,126	\$0	\$0	\$0	\$0	\$0	\$34,707
FUNDING SOURCE	PRIOR	2021	2022	2023	2024	2025	BEYOND	TOTAL
Existing Funds	\$14,707	\$0	\$0	\$0	\$0	\$0	\$0	\$14,707
Existing Bond Issues	20,000	0	0	0	0	0	0	20,000
GRAND TOTAL	\$34,707	\$0	\$0	\$0	\$0	\$0	\$0	\$34,707
O&M Costs (Savings)		2021	2022	2023	2024	2025		
New Revenues		(\$1,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)		
Personnel		0	0	0	0	0		
Operating		900	1,800	1,800	1,800	1,800		
Grand Total		(\$100)	(\$200)	(\$200)	(\$200)	(\$200)		

*Amounts in thousands of dollars

Operation & Maintenance Impacts

The County currently sends recyclables to a neighboring county for processing. Due to the larger capacity of the future MRF, additional revenues and expenditures are anticipated.



End Section

DEBT SERVICE

General Overview

The County's Debt Service Fund reports current financial resources restricted for the payment of principal and interest on long-term debt. The County confines its long-term borrowing to those projects or capital improvements that cannot be funded with current revenues. The County does not issue long-term debt to finance current operating expenditures or any recurring costs.

Financial Policies

- *Debt Management Policy #1: The County shall only use long-term debt for capital projects or equipment.*
 - *When current revenues are not sufficient to use pay-as-you-go funding.*
 - *When the useful life of the project or equipment equals or exceeds the term of financing.*

All major types of debt are authorized by resolution of County Council. Where advantageous, the County issues debt that can be repaid from sources other than taxes, such as special assessment, revenue, or other self-supporting bonds. The County utilizes a variety of debt instruments including:

General Obligation Bonds (GOBs) - GOBs are written promises to repay a stated sum of principal at a specified future date along with periodic interest at a specified rate. The County issues GOBs to obtain funding for the acquisition and construction of major capital facilities. These bonds are considered direct obligations and are backed by the full faith, credit, and taxing power of the County. Except for bonds approved by voter referendum, GOBs are subject to the legislated debt limits.

Revenue Bonds - Revenue bonds are supported by the revenue generated from a specific project or source. The County issues revenue bonds to construct or expand a variety of revenue generating enterprises. Principal and interest associated with these bonds are paid at specified future dates and interest rates from project revenues, not other general tax sources. Because of this, these bonds are not subject to the current legislated debt limits.

Intergovernmental Payable – The County entered into an intergovernmental loan agreement for the purpose of financing a portion of the cost of the Arthur Ravenel, Jr. Bridge. The County has agreed to pay an annual amount of \$3,000,000 from the Transportation Sales Tax. This debt is not subject to the legislated debt limit.

Capital Leases - The County uses capital leases to fund the acquisition of various pieces of equipment. Capital leases provide the County with the ability to fund smaller capital needs without issuing GOBs. Capital leases are not subject to the legislated debt limit.

DEBT SERVICE

Debt Schedule

The County's annual debt service obligation includes principal and interest payments on tax and fee supported debt. As of July 1, 2020, outstanding debt is \$953.9 million (principal payments of \$730.2 million and interest payments of \$223.7 million).

Debt Issues (\$ millions)			
	Type	Original	Outstanding
2001 SC Transportation Infrastructure Bank Loan	Revenue	\$ 39.4	\$ 18.8
2009 GOB Refunding	GOB	20.8	0.4
2011 GOB (Sales Tax)	Revenue	167.0	17.5
2011 GOB	GOB	27.1	2.5
2012 GOB (Sales Tax) Refunding	Revenue	32.1	18.8
2013 GOB (Sales Tax) Refunding	Revenue	70.1	70.1
2013 GOB Refunding	GOB	30.7	3.0
2013 GOB Refunding (Taxable)	GOB	28.9	25.2
2013 Special Source Revenue Bond	Revenue	86.4	79.5
2014 GOB	GOB	15.0	1.0
2015 GOB	GOB	18.8	16.1
2015 GOB Awendaw McClellanville Fire District	Revenue	2.1	1.4
2015 GOB Refunding	GOB	56.7	53.8
2015 GOB (Sales Tax) Refunding	Revenue	46.3	31.5
2017 GOB	GOB	103.2	95.2
2017 GOB Refunding	GOB	16.4	16.4
2017 GOB (Sales Tax) Refunding	Revenue	97.6	97.6
2017 Special Source Revenue Bond	Revenue	35.8	35.8
2019 GOB	GOB	124.9	124.9
2019 GOB Awendaw McClellanville Fire District	Revenue	0.7	0.7
2019 GOB Environmental Management	Revenue	20.0	20.0
TOTAL		\$ 1,040.0	\$ 730.2

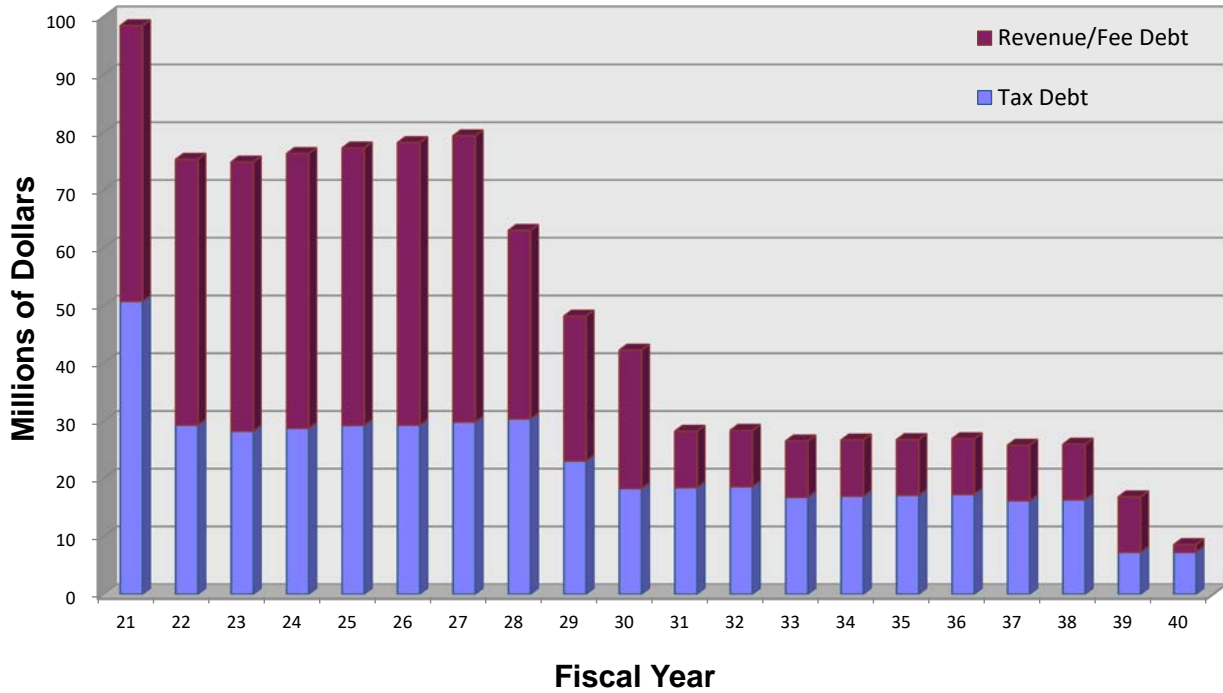
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

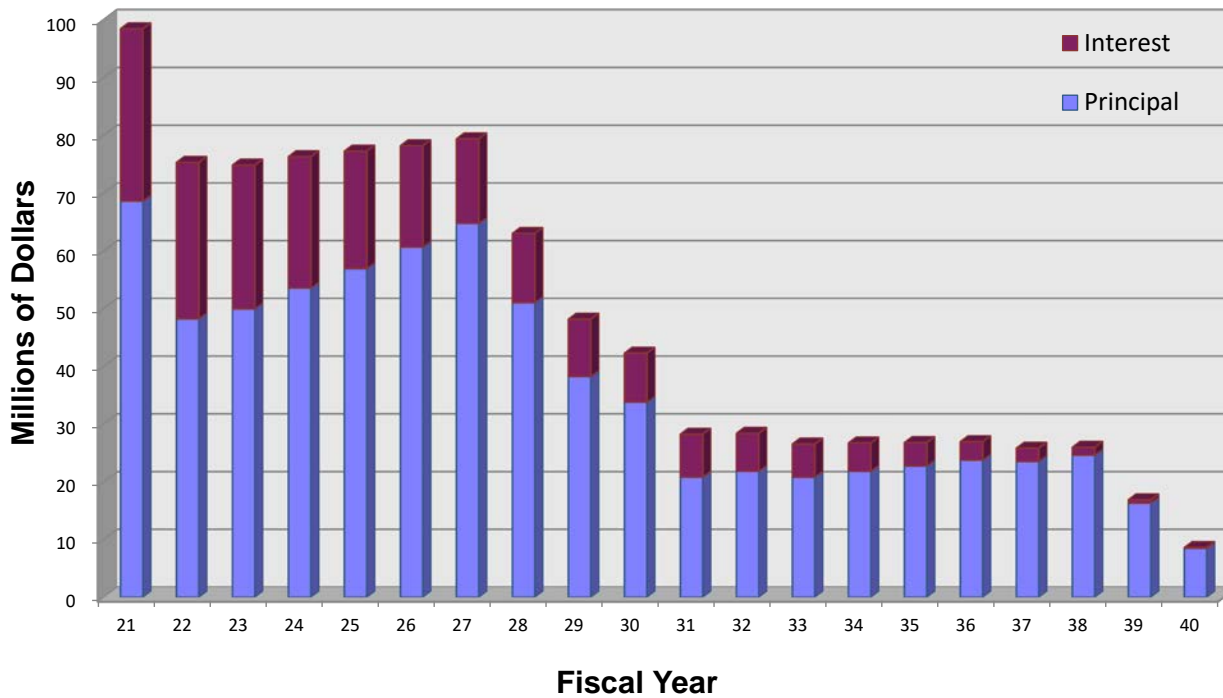
Fiscal Year	21	22	23	24	25	26-30	31-35	36-40	TOTAL
Tax Supported (GOB)									
Principal	\$ 37.2	\$ 17.1	\$ 16.8	\$ 18.2	\$ 19.6	\$ 97.5	\$ 71.7	\$ 60.3	\$ 338.4
Interest	13.5	12.2	11.4	10.6	9.7	33.5	16.4	4.0	111.3
Subtotal	50.7	29.3	28.2	28.8	29.3	131.0	88.1	64.3	449.7
Revenue/Fee Supported									
Principal	31.4	31.2	33.1	35.4	37.3	150.9	36.3	36.2	391.8
Interest	16.4	14.9	13.5	12.2	10.7	29.1	12.3	3.3	112.4
Subtotal	47.8	46.1	46.6	47.6	48.0	180.0	48.6	39.5	504.2
Total									
Principal	68.6	48.3	49.9	53.6	56.9	248.4	108.0	96.5	730.2
Interest	29.9	27.1	24.9	22.8	20.4	62.6	28.7	7.3	223.7
TOTAL ANNUAL DEBT	\$ 98.5	\$ 75.4	\$ 74.8	\$ 76.4	\$ 77.3	\$ 311.0	\$ 136.7	\$ 103.8	\$ 953.9

DEBT SERVICE

Tax versus Revenue Debt



Principal versus Interest



DEBT SERVICE

Future Debt Service

Looking forward, the County anticipates issuing \$35 million for the Azalea Complex (Public Works) in FY 2022. Finally, the County anticipates issuing \$24 million for the Azalea Complex (Public Works) in FY 2024.

For a complete summary of the details and projects included in the County's Capital Improvement Plan (CIP), see the Capital section of this document. To fund the CIP, the County has developed a Debt Management Plan which is adopted by County Council as part of the annual budget process.

Financial Policies

- *Debt Management Policy #3: ... [develop] five-year Debt Management Plan ... annually*

The table below shows the levels of existing and anticipated County debt service, revenue requirements, and the changes in the Debt Service Fund's fund balance. Premiums are anticipated in FY 2022 and FY 2024 from the issuance of new debt. When the premiums and existing sources are combined with the use of fund balance, the result is no millage increase for the Debt Service Fund through FY 2025.

Debt Management Plan						
Tax Supported (GOB)						
	Fiscal Year					
	FY21	FY22	FY23	FY24	FY25	TOTAL
Revenues						
Existing Sources	\$ 34.0	\$ 35.0	\$ 35.3	\$ 38.6	\$ 37.1	\$ 180.0
Additional Revenues	0.0	3.1	0.0	2.1	0.0	5.2
Subtotal	34.0	38.1	35.3	40.7	37.1	185.2
Disbursements						
Existing Disbursements	54.7	33.3	32.3	32.9	33.4	186.6
Additional Disbursements Resulting from New Debt	0.0	0.7	5.3	5.8	3.8	15.6
Subtotal	54.7	34.0	37.6	38.7	37.2	202.2
Increase (use) of Fund Balance	\$ (20.7)	\$ 4.1	\$ (2.3)	\$ 2.0	\$ (0.1)	\$ (17.0)

DEBT SERVICE

Legal Debt Service Limit

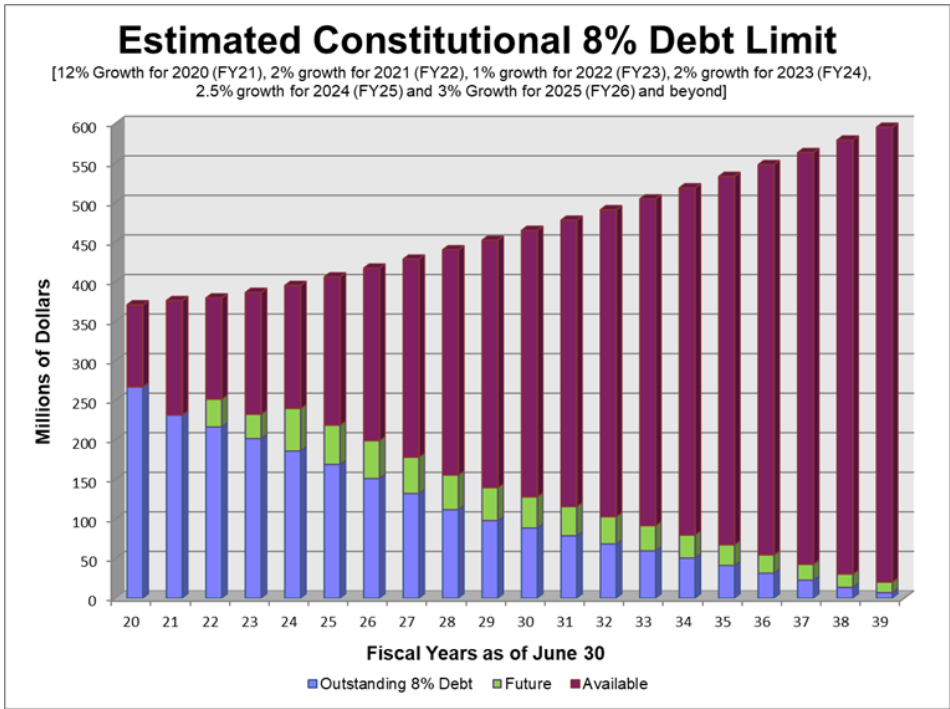
The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds and GOBs approved by voter referendum are not currently subject to this limitation.

The County can borrow up to \$370.7 million or 8% of the assessed property value. The County has borrowed \$266.9 million of the limit, as of June 30, 2020; and the County has the capacity to borrow \$103.8 million more. The following table and graph outline components of the County’s eight percent debt limit.

Current Constitutional 8% Debt (in Millions of Dollars)

Total Assessment at June 30, 2020	\$4,633.7
Constitutional Debt Limit (8% of Assessment)	\$370.7
Outstanding 8% Debt	\$266.9
Available Capacity	\$103.8

Based on the County’s Capital Improvement Plan, future debt issuances are expected in FY 2022 and FY 2024. The impact of these future debt issuances are reflected in the 20 year estimated constitutional 8% Debt Limit below.



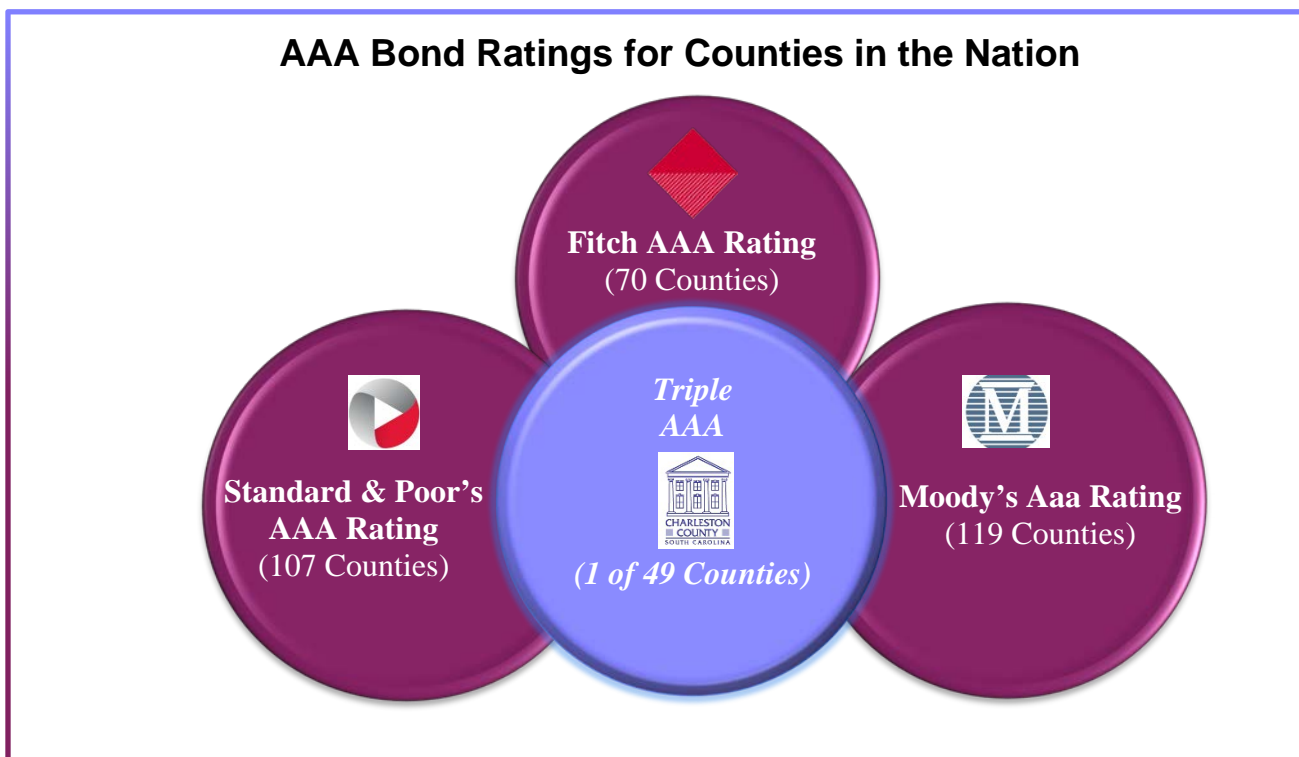
Financial Policies

- *Debt Management Policy #5: ... maintain an adequate cushion in its constitutional debt limit margin...*

DEBT SERVICE

Bond Ratings

Charleston County's municipal bond ratings are AAA from Fitch IBCA, Duff and Phelps (August 2011), Aaa from Moody's Investors Service (May 2010), and AAA from Standard and Poor's (April 2006). These ratings are a direct result of the County's continued strong financial performance and emphasis on conservative fiscal management. Other factors contributing to the AAA ratings include the County's stable and diverse tax base, a growing and diversified economic base, and a low debt burden combined with reasonable capital needs. In order to maintain strong bond ratings, the County employs several general strategies including maintaining two months of fund balance as a reserve, implementing five-year budget projections, and consistently matching recurring revenues with recurring expenses. The County also strives to maintain open lines of communication with its rating agencies, while providing full disclosure on all financial reports and bond prospectuses.



Of the 3,141 Counties in the Nation

- 119 have an Aaa rating from Moody's Investors Service
- 107 have an AAA rating from Standards and Poor's Rating Services
- 70 have an AAA rating from Fitch Ratings.

ONLY 49 COUNTIES IN THE NATION HAVE A TRIPLE AAA RATING

LONG-TERM FINANCIAL PLANNING

Overview

The Budget Department prepares several long-term financial plans for review by County Council as part of the budget process. The focus for these plans is the major operating funds of the County. These plans comprise \$441.2 million or 75% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	\$250.0
Debt Service Fund	66.0
Transportation Sales Tax Special Revenue Funds	150.3
Environmental Management Enterprise Fund	38.9

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 – These five-year plans are required by the County ordinances that established the Transportation Sales Taxes. These plans include the operating expenditures for the Greenbelts Program, the Roads Program, and the Transit Program. The capital portion of the Transportation Sales Tax programs is discussed in the Capital Section of this budget document.

Environmental Management Five-year Plan – Although not required by the County's Financial Policies, the County prepares this plan because of the Environmental Management Fund's significance as a major Enterprise Fund.

LONG-TERM FINANCIAL PLANNING

General Fund Five-year Forecast

Due to the unknown economic impact of the COVID-19 virus, the County focused on the short-term plan for the FY21 budget. There are some assumptions that were developed for a five-year forecast, but the high level of uncertainty across numerous revenues and expenditures led to suspending the five-year forecast until FY 2022.

Assumptions:

- Revenues
 - Property tax base is estimated to grow 4% for FY 2021; 2% for FY 2022; 1% for FY 2023; 2% for FY 2024 and 2.5% for FY 2025.
 - Sales taxes are estimated to decline 4% in FY 2021; rebound 8% in FY 2022; grow 2% in FY 2023 and then grow 4% annually FY 2024 and FY 2025.
- Expenditures
 - Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit (retirement) increases.
 - Operating expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.

Challenges:

- Additional revenues may be needed to replace equipment in FY 2022 and future years.
- Additional revenues may be needed to fund the rising operating costs for facilities maintenance.
- Budget cuts are projected to be necessary to balance the FY 2022 budget.

LONG-TERM FINANCIAL PLANNING

Debt Management Plan

Assumptions:

- Revenues

#1 ○ Property tax base is estimated to grow 12% for FY 2021 (8% for reassessment); 2% for FY 2022; 1% for FY 2023; 2% for FY 2024 and 2.5% for FY 2025.

#2 ○ Debt proceeds reflect anticipated premiums from the issuance of debt. These proceeds are required to offset the debt service of the particular bond that created the premiums.

- Expenditures

#3 ○ Debt service includes scheduled payments for existing debt and for estimated future debt issues. A \$35 million issue for the Azalea Complex (Public Works) is planned in FY 2022. A \$24 million issue for the Azalea Complex (Public Works) is planned in FY 2024.

Challenges:

- There are no significant challenges for the Debt Service Fund.

	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Beginning Balance, July 1	\$ 37,372,666	\$ 16,677,684	\$ 20,829,698	\$ 18,605,901	\$ 18,514,826
Property Tax #1	26,519,000	27,400,000	27,599,000	28,637,000	29,126,000
Intergovernmental	97,127	97,127	97,127	97,127	97,127
Interest	46,000	91,000	137,000	182,000	182,000
Miscellaneous	171,428	171,428	171,428	171,428	171,432
Debt Proceeds #2	-	3,142,128	-	2,066,057	-
Interfund Transfer In	18,496,276	7,996,711	9,758,681	7,908,082	9,142,239
Total Available	82,702,497	55,576,078	58,592,934	57,667,595	57,233,624
Expenditures:					
Operating	90,000	83,000	86,000	89,000	92,000
Debt Service #3	54,616,460	33,940,301	37,481,984	38,588,320	37,170,320
Interfund Transfer Out	11,318,353	723,079	2,419,049	475,449	1,590,607
Total Disbursements	66,024,813	34,746,380	39,987,033	39,152,769	38,852,927
Restricted: External	-	2,419,049	-	1,590,607	-
Restricted: Internal	16,317,317	18,050,282	18,245,534	16,563,852	17,137,929
Available	360,367	360,367	360,367	360,367	1,242,768
Ending Balance, June 30	\$ 16,677,684	\$ 20,829,698	\$ 18,605,901	\$ 18,514,826	\$ 18,380,697

LONG-TERM FINANCIAL PLANNING

Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues

#1 ○ The Transportation Sales Tax is estimated to stabilize by the end of FY 2023 and then grow 4% annually to reach the \$1.3 billion/\$2.1 billion limits before the end of the 25-year authorization.

#2 ○ Debt Proceeds are anticipated in FY 2021 (under the November 2016 referendum) and during FY 2023 and FY 2025 based on project cash flows.

- Expenditures

#3 ○ Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit increases.

#4 ○ Operating expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives.

#5 ○ Interfund transfer Out is projected to be higher in FY 2023 and FY 2025 to fund additional road and transit projects.

Challenges:

- The County is monitoring the cash flow needs for the road projects and the bus rapid transit project to ensure that the debt service is affordable within the available revenues.

	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Beginning Balance, July 1	\$ 105,202,964	\$ 67,200,000	\$ 235,128,000	\$ 386,221,000	\$ 174,610,000
Sales Tax	#1 112,000,000	121,520,000	123,950,000	128,908,000	134,064,000
Interest	286,000	535,000	1,533,000	2,037,000	1,350,000
Debt Proceeds	#2 -	200,000,000	235,000,000	-	130,000,000
Total Available	<u>217,488,964</u>	<u>389,255,000</u>	<u>595,611,000</u>	<u>517,166,000</u>	<u>440,024,000</u>
Expenditures:					
Personnel	#3 572,846	590,031	607,732	625,964	644,743
Operating	#4 11,064,048	31,994,969	35,332,268	77,148,036	77,494,257
Capital	-	-	-	-	-
Debt Service	30,380,070	31,222,000	40,728,000	56,477,000	57,789,000
Interfund Transfer Out	#5 108,272,000	90,320,000	132,722,000	208,305,000	161,053,000
Total Disbursements	<u>150,288,964</u>	<u>154,127,000</u>	<u>209,390,000</u>	<u>342,556,000</u>	<u>296,981,000</u>
Restricted: External	125,000	115,512,000	254,299,000	97,042,000	68,300,000
Restricted: Internal	42,510,805	20,000,000	21,000,000	21,000,000	24,000,000
Available	<u>24,564,195</u>	<u>99,616,000</u>	<u>110,922,000</u>	<u>56,568,000</u>	<u>50,743,000</u>
Ending Balance, June 30	<u>\$ 67,200,000</u>	<u>\$ 235,128,000</u>	<u>\$ 386,221,000</u>	<u>\$ 174,610,000</u>	<u>\$ 143,043,000</u>

Environmental Management Five-year Forecast

Due to the unknown economic impact of the COVID-19 virus, the County focused on the short-term plan for the FY 2021 budget. There are some assumptions that were developed for a five-year forecast, but the high level of uncertainty and the unknown operating costs of a larger recycling facility led to suspending the five-year forecast until FY 2022.

Assumptions:

- Revenues
 - Charges and Fees are anticipated to increase in FY 2021 when the County begins operating a larger recycling facility.
- Expenditures
 - Personnel costs are projected to increase at 3% per year to cover compensation (merit and longevity) and benefit increases.
 - Operating and capital expenditures are projected to increase at 2% per year to cover inflationary increases and smaller programmatic initiatives. Operating expenditures are anticipated to increase in FY 2021 when the County begins operating a larger recycling facility.

Challenges:

- Fund operations and capital from recurring funds while maintaining the available portion of fund balance at no less than two months of disbursements or approximately \$7 million.



End Section

DESCRIPTION OF BUDGET PROCESS

Charleston County's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page 462 for a chart of the budget process.

PLANNING

The budget process begins in October of each year when the Budget Department develops a Budget Preparation Manual that provides specific guidelines as well as computations and projection methodologies. The Manual also includes the Administrator's letter of guidance for the preparation of the budget. 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 Department starting in late January. Acting on preliminary recommendations resulting from the Budget Department's review and analysis, the County Administrator finalizes a proposed budget in April.

APPROVAL

The Finance Committee, which includes all members of County Council, reviews the proposed budget through a series of meetings in May and June; County Council makes adjustments as deemed necessary. The Approved Budget for the upcoming fiscal year is adopted in June. South Carolina law requires three separate readings (votes) of the budget ordinance. South Carolina law limits any millage increase to the growth in the Consumer Price Index (CPI) and the percentage change in the population of the County. An increase above this limit must meet specific reasons as listed in the law and can exist only until that specific problem/reason is resolved.

Citizen involvement is provided through a public hearing to solicit constituent input. A public notice of this hearing is printed in local newspapers.

COMPLIANCE MONITORING

During the fiscal year, the Finance Department prepares monthly status reports which are provided to Council and provides ongoing departmental reviews.

FIRST QUARTER REVIEW

After the first quarter of the year, the Budget and Finance Departments 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 Departments and presented to the Finance Committee. At that time, adjustments to the budget may be made as Council deems necessary.

DESCRIPTION OF BUDGET PROCESS

THIRD QUARTER REVIEW

In April, the Budget and Finance Departments 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 AMENDMENTS AND TRANSFERS

BUDGET AMENDMENTS

The highest-level revision to a budget ordinance is a budget amendment. A budget amendment is required to change the total disbursements in the General Fund and may be used to change disbursement in other funds. If a budget amendment is necessary, Council holds a public hearing and three separate readings of an ordinance. These guidelines are specified in Section 19 of the County Budget Ordinance.

BUDGET TRANSFERS

The total disbursements in other funds can be increased or decreased by a budget transfer as authorized by Section 15 of the County Budget Ordinance. If actual funding sources are greater than budgeted in non-general funds, the Administrator may increase the budget in the respective fund. If actual funding sources are lower than budgeted, the Administrator is required to decrease the budget in the respective fund.

A budget transfer is also used to receive grant funds per Section 21(a) of the County Budget Ordinance, which authorizes the necessary Special Revenue Funds, Capital Projects Funds, and Proprietary Funds to be created to provide a mechanism for the expenditures of these monies. Grant funds must be approved by Council before any monies can be expended. In all instances, grant funds are not included in the Council Approved budget.

In addition, budgets may be modified by Council or the Administrator as authorized in Section 19 of the County Budget Ordinance. By resolution, Council may generate transfers from Council's contingency to organizational units. The ordinance also allows the County Administrator (or a designated representative) to transfer funds between organization units.

BUDGET BASIS

Except as noted below, the basis of budgeting is the same as the basis of accounting. The County budgets for Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. The flow of current financial resource measurement focus includes only current assets and liabilities; long-term assets and liabilities are reported separately. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable" and "available").

DESCRIPTION OF BUDGET PROCESS

“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.

For Proprietary Funds, 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 Nonspendable (Invested in Capital Asset) portion of fund balance rather than Available fund balance.

BALANCED BUDGET

The County’s budgets are balanced budgets. A balanced budget means that disbursements (expenditures and transfers out) are less than or equal to available resources from revenues, transfers in, and/or fund balance. (See the Glossary on pages 484 to 490 for definitions of disbursements, expenditures, transfers in/out, revenues, and beginning fund balance.)

LONG RANGE CAPITAL PLANNING (5 YEAR CIP)

The Facility Planning Committee consists of members from the Facilities Management and the Budget Departments, along with the Deputy Administrator for Finance and the Chief Deputy Administrator for General Services. This committee annually prepares and updates the five-year Capital Improvements Program (CIP). The CIP specifies those capital improvements and construction projects which are scheduled for development over the next five years in order to maintain or enhance the County’s capital assets and delivery of services. The CIP was expanded to include Environmental Management in Fiscal Year 2006.

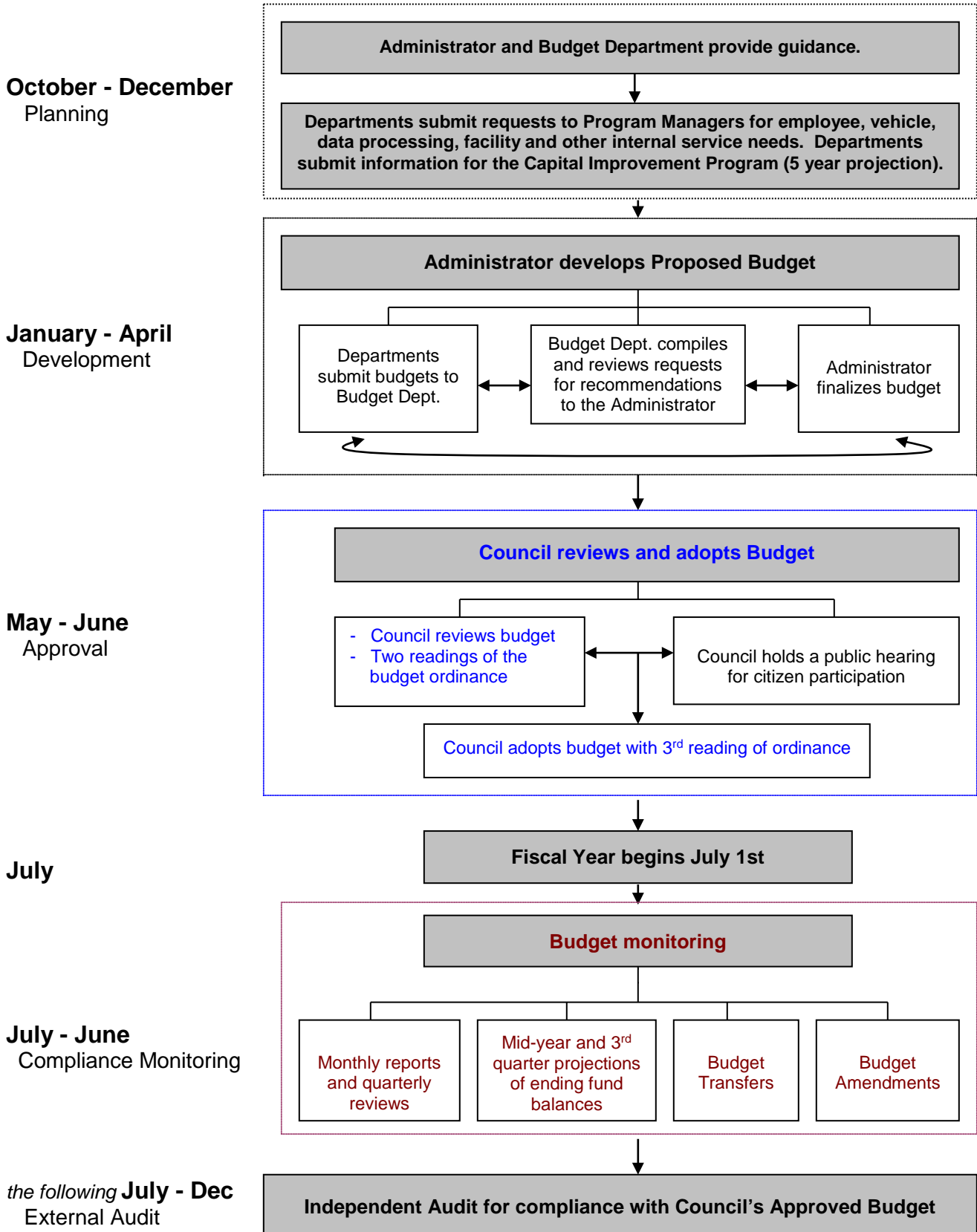
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those projects.

The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for specific CIP projects. The Debt section provides detailed information on debt management.

The County Administrator reviews the Facility Planning Committee’s prioritized list of proposed capital improvement projects, operational impacts of those projects, and funding sources during the review of the operating budget. The final five-year CIP is presented to Council during budget deliberations. County Council adopts the five-year CIP along with the County’s annual operating budgets in June.

DESCRIPTION OF BUDGET PROCESS

Budget Calendar



CHARLESTON COUNTY ORDINANCE 2102

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021, HEREINAFTER REFERRED TO AS FISCAL YEAR 2021; MAKING APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF CHARLESTON COUNTY FOR SUCH PURPOSES; AND FURTHER PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY, INCLUDING THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2021; PROVIDING FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE IN ORDER TO SUPPLY THE NECESSARY FUNCTIONS OF THE UNITS; PROVIDING FOR BUDGET CONTROL OF THE APPROPRIATIONS BY THE CHARLESTON COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; MAKING PROVISIONS FOR THE FISCAL AFFAIRS OF CHARLESTON COUNTY; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$25,000,000 FOR CHARLESTON COUNTY AND UP TO \$400,000 FOR THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT.

NOW, THEREFORE, be ordained by Charleston County Council, in meeting duly assembled, finds as follows:

SECTION 1: As set by Charleston County Council ("County Council"), the Charleston County Auditor (the "Auditor") shall levy 44.7 mills (before adjustment for reassessment) for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2020.

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 2021, 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, 2020, and ending June 30, 2021, to wit:

Organization Units:	General	Debt Service	Special Revenue	Proprietary	TOTAL
COUNCIL AGENCIES					
County Council	\$ 6,999,714	\$ -	\$ -	\$ -	\$ 6,999,714
Accommodations Tax - Local	-	-	10,683,602	-	10,683,602
Accommodations Tax - State	-	-	65,950	-	65,950
Internal Auditor	352,308	-	-	-	352,308
Legal	1,661,667	-	100,000	-	1,761,667
State Agencies	329,859	-	-	-	329,859
ELECTED OFFICIALS					
Auditor	2,490,011	-	-	-	2,490,011
Clerk of Court	4,518,589	-	1,110,000	-	5,628,589
Coroner	2,531,775	-	-	-	2,531,775
Legislative Delegation	383,108	-	-	-	383,108
Probate Courts	3,067,674	-	-	-	3,067,674
Register of Deeds	2,057,524	-	-	-	2,057,524
Sheriff	78,785,202	-	1,608,039	-	80,393,241
Solicitor	6,791,374	-	3,577,649	-	10,369,023
Treasurer	2,077,428	-	-	-	2,077,428
APPOINTED OFFICIALS					
Elections and Voter Registration	2,046,969	-	-	-	2,046,969
Library	24,551,065	-	-	-	24,551,065
Master-In-Equity	775,234	-	-	-	775,234
Public Defender	3,378,862	-	6,929,372	-	10,308,234
Veterans Affairs	414,389	-	-	-	414,389
ADMINISTRATOR					
Economic Development	-	-	40,129,967	-	40,129,967
Nondepartmental	1,293,444	66,024,813	-	-	67,318,257
DEPUTY ADMIN COMMUNITY SVCS					
Community Development	429,348	-	-	-	429,348
Community Development	1,620,277	-	-	-	1,620,277
Dept of Alcohol & Other Drug Abuse	-	-	-	11,922,301	11,922,301
Greenbelt Programs	27,395	-	-	-	27,395
Magistrates' Courts	5,224,681	-	71,506	-	5,296,187
DEPUTY ADMINISTRATOR FINANCE					
Assessor	795,581	-	-	-	795,581
Assessor	4,858,486	-	-	-	4,858,486
Budget	745,780	-	-	-	745,780
Contracts & Procurement	1,474,584	-	-	2,950,000	4,424,584
Finance	1,070,944	-	-	-	1,070,944
Human Resources	2,439,897	-	60,500	32,415,403	34,915,800
Revenue Collections	1,013,271	-	-	2,116,790	3,130,061
DEPUTY ADMIN GENERAL SERVICES					
Building Inspections	621,582	-	-	-	621,582
Building Inspections	2,399,097	-	-	-	2,399,097
Facilities Management	19,731,311	-	-	4,489,576	24,220,887
Planning & Zoning	1,995,313	-	250,000	-	2,245,313
Safety & Risk Management	3,077,824	-	-	5,885,375	8,963,199
Technology Services	12,902,307	-	-	6,460,867	19,363,174
DEPUTY ADMIN PUBLIC SAFETY					
Consolidated Dispatch	443,443	-	-	-	443,443
Consolidated Dispatch	8,906,474	-	-	5,237,266	14,143,740
Emergency Management	892,928	-	226,036	-	1,118,964
Emergency Medical Services	17,935,444	-	-	-	17,935,444
DEPUTY ADMIN PUBLIC SVCS					
Environmental Management	444,024	-	-	-	444,024
Environmental Management	-	-	-	38,900,005	38,900,005
Fleet Management	-	-	-	11,457,426	11,457,426
Public Works	15,292,529	-	8,501,631	-	23,794,160
TOTAL	\$ 249,976,248	\$ 66,024,813	\$ 73,314,252	\$ 121,835,009	\$ 511,150,322

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. Provided, however, once Charleston County refunds its general fund transfer for prior Accommodations Tax - Local Special Revenue Fund commitments, any additional Accommodations Tax-Local Special Revenue Fund dollars greater than the present projection shall be allocated between all municipalities, including their special projects, in accordance with the FY2019 accommodations tax formula, which shall be distributed by resolution of County Council.

SECTION 4: The Auditor is hereby authorized and directed to levy 33.9 mills (before adjustment for reassessment) for operating purposes and 4.0 mills for debt service in the year 2020 on all of the taxable property in the area located within Charleston County known as the Awendaw McClellanville Consolidated Fire Protection District to be deposited in the Awendaw McClellanville Consolidated Fire Protection District Special Revenue Fund.

Proceeds of the levy upon all taxable property located within the Awendaw McClellanville Consolidated Fire Protection 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 McClellanville Consolidated Fire Protection 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 \$2,759,630 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$323,642 for debt service from the funds referred to in SECTION 4 and from such other funds as may be generated by the Awendaw McClellanville Consolidated Fire Protection District for the corporate purposes of the District for and during the period beginning July 1, 2020, and ending June 30, 2021. 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 16.6 mills (before adjustment for reassessment) in the year 2020 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.

SECTION 7: It is hereby appropriated \$160,054 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, 2020, and ending June 30, 2021. 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 12.0 mills (before adjustment for reassessment) in the year 2020 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 \$268,300 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, 2020, and ending June 30, 2021. 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 3.8 mills (before adjustment for reassessment) in the year 2020 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.

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, 2020, and ending June 30, 2021. 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 (before adjustment for reassessment) for operating purposes and 0.7 mills for debt service in the year 2020 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 \$7,822,303 for operating purposes of Trident Technical College ("TTC") and \$2,818,291 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, 2020, and ending June 30, 2021. 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 2021, 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"), or her designated representative, shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator, or her designated representative, 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, 2020, shall be added to the applicable organizational unit's budget for Fiscal Year 2021. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 17: All monies designated by County Council as of June 30, 2020, shall be added to the applicable organizational unit's budget for Fiscal Year 2021. 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 2021 as authorized by this Ordinance or by any other appropriation ordinance hereafter ratified by County Council in and for the fiscal year, the Treasurer is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow from time to time as may be necessary on her official note or notes, or other evidence(s) of indebtedness in anticipation of the collection of the taxes herein levied, provided that all loans made from private persons, firms, or corporations shall be made only after three days' notice by advertising once in some newspaper in the County and on the best terms possible, a sum or sums not exceeding in the aggregate \$25,000,000 for the use of the County and a sum not exceeding in the aggregate \$400,000 for the use of the Awendaw McClellanville Consolidated Fire Protection District, and the sum or sums so borrowed for the operation of the County shall constitute a valid and prior claim against the taxes levied herein and against the County and the sum or sums so borrowed for the operation of the Awendaw McClellanville Consolidated Fire Protection District shall constitute a valid and prior claim only against the taxes levied herein for the use of the Awendaw McClellanville Consolidated Fire Protection District; provided further that the Treasurer shall be authorized in her discretion to make any such loans from special fund or funds, including sinking funds, in her hands as Treasurer, repayment of which shall be secured in the same manner as if made from private persons, firms, or corporations as aforesaid; and provided further that if the net interest cost is less than eight percent (8%), the Chairman of County Council is authorized to award the loan to the bidder or bidders offering to purchase the notes at the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting there from the amount of the premium offered, if any, over and above the premium amount).

SECTION 19: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2021 Approved Budget Detail document.

For contributions, the organizational budgets are bound by "object code."

The County Administrator, or her 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.

County Council may by resolution effect transfers from Council's Contingency to organizational units.

County Council may by resolution effect transfers from Council's Stop Gap Measure 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 for contributions in SECTION 2 of this ordinance are properly expended for a public purpose, the above agencies receiving monies shall provide all documents and information required.

SECTION 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 in the General Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than four percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by County Council. For Fiscal Year 2021, the Rainy Day Fund is established at \$10,000,000.

SECTION 23: A Two Month Reserve of fund balance in the General Fund is established to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. This reserve will be maintained at exactly 2/12 of General Fund disbursements. For Fiscal Year 2021, the Two Month Reserve is established at \$41,662,708.

SECTION 24: Contracts necessary to expend monies appropriated for contributions in the budget are hereby authorized.

SECTION 25:

(a) The salaries or compensation shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council.

- (b) Merit Pay is established for Fiscal Year 2021 at
- (1) 0.5% for Meets Standards performance outcome
 - (2) 1.0% for Exceeds Standards performance outcome
 - (3) 1.5% for Outstanding performance outcome

(c) Pursuant to Chapter 9, Title 4 of the South Carolina Code of Laws, salaries for the following Elected Offices, exclusive of any Cost of Living Adjustment or Merit increases pertaining to the incumbent officials, and exclusive of any State supplement, are set at:

Auditor	\$118,934.40
Clerk of Court	143,873.60
Coroner	123,032.00
Probate Judge.....	165,630.40
Register of Deeds	125,424.00
Sheriff	169,769.60
Treasurer	135,740.80

(d) 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. The Administrator may allow for a special exception to use the General Services Administration (GSA) per diem rates, or the United States Department of State, as appropriate.

SECTION 26: 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 27: The Administrator, or her designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 28: 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 29: This Ordinance shall become effective upon approval of County Council following third reading.

ADOPTED and APPROVED in meeting duly assembled this 18th day of June, 2020.



CHARLESTON COUNTY, SOUTH CAROLINA

By: J. Elliott Summey
J. Elliott Summey
Chairman of Charleston County Council

ATTEST:

By: Kristen Salisbury
Kristen Salisbury
Clerk to Charleston County Council

First Reading: June 2, 2020
Second Reading: June 11, 2020
Third Reading: June 18, 2020

CHARLESTON COUNTY ORDINANCE NO. 2103

TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2021 FROM THE 1st and 2nd 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 “2004 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 “2004 Referendum”).

WHEREAS, County Council, by Ordinance No. 1907, duly enacted on August 9, 2016 (the “2016 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 8, 2016 (the “2016 Referendum”); and

WHEREAS, the 2004 Referendum and the 2016 Referendum were approved by a majority of the qualified electors of the County, and

WHEREAS, pursuant to applicable law, rules and regulations, the 2004 Sales Tax was collected starting May 1, 2005, and pursuant to applicable law, rules and regulations, the 2016 Sales Tax was collected starting May 1, 2017, 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 2004 Sales Tax Ordinance and the 2016 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 2021 from the proceeds of the 2004 Sales Tax and the 2016 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, 2020, and ending June 30, 2021, to wit:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
<i>1st Transportation Sales Tax</i>			
CARTA	\$ 9,088,000	\$ -	\$ -
RTMA - Tri-County Link	535,000	-	-
Greenbelt Program	-	270,193	-
Roads Program	-	-	14,788,624
Debt Service	-	9,910,000	20,469,541
TOTAL	<u>\$ 9,623,000</u>	<u>\$ 10,180,193</u>	<u>\$ 35,258,165</u>

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
<i>2nd Transportation Sales Tax</i>			
CARTA	\$ 1,120,000	\$ -	\$ -
Rapid Bus Transit	15,563,000	-	-
Greenbelt Program	-	5,514,000	-
Roads Program	-	-	73,030,000
TOTAL	\$ 16,683,000	\$ 5,514,000	\$ 73,030,000

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 Acts and the 2004 Sales Tax Ordinance and the 2016 Sales Tax Ordinance. Positions not solely providing administrative support to projects and purposes under the Acts and the 2004 Sales Tax Ordinance and the 2016 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 year's expenditures. Any such actions shall be periodically reported to County Council.

SECTION 6: Internal County organizational units are bound to the appropriated disbursements as defined in SECTION 2 as delineated in the FY 2021 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 Acts, the 2004 Sales Tax Ordinance and the 2016 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 Acts and the 2004 Sales Tax Ordinance and the 2016 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.

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.

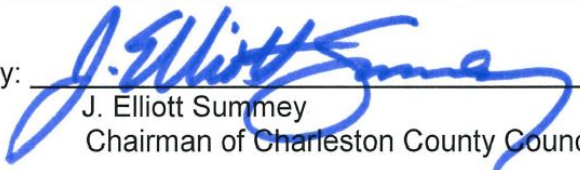
SECTION 14: All provisions of the Charleston County Fiscal Year 2021 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of third reading.

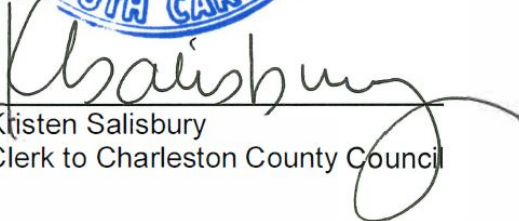
ADOPTED and APPROVED in meeting duly assembled this 18th day of June, 2020.



CHARLESTON COUNTY, SOUTH CAROLINA

By: 
J. Elliott Summey
Chairman of Charleston County Council

ATTEST:

By: 
Kristen Salisbury
Clerk to Charleston County Council

First Reading: June 2, 2020
Second Reading: June 11, 2020
Third Reading: June 18, 2020

FINANCIAL SYSTEMS

The Deputy Administrator for Finance is responsible for providing many County financial services, including budgeting, financial accounting and reporting, payroll, accounts payable disbursement, and financial 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 (OneSolution) which incorporates a system of internal accounting controls. The system has been designed to safeguard assets against loss from unauthorized use and to provide reliable financial records for preparing financial statements. The system was implemented during FY 1998 and FY 1999. The County completed a major upgrade of the software in September 2019. The maintenance and continual upgrade of the County's financial systems remain a priority of the Technology Services Department.

Financial records are maintained according to generally accepted accounting principles (GAAP). Accounting records for governmental fund types and similar trust funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and liabilities are incurred. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred.

The County prepares its audited financial statements in accordance with the financial reporting model required by the Government Accounting Standards Board (GASB) Statement Number 34. This model provides a government-wide perspective which presents the County in its entirety. The main features of this model are the inclusion of infrastructure assets, the depreciation of all assets, and the elimination of interfund transactions to avoid doubling of revenues and expenditures. This model more closely follows corporate accounting to allow the reader to more easily understand the financial status and activity of the County.

The Contracts and Procurement Department, which serves under the Deputy Administrator for Finance, is responsible for procurement.

FINANCIAL POLICIES

Adopted by Council on October 21, 2014

The County's mission is to promote and protect the quality of life in Charleston County by delivering services of value to the community.

As part of accomplishing this mission, the County strives to make informed choices about service provisions, while safeguarding the County's resources.

The County addresses its responsibility to its citizens through the wise management of finances, which includes adequately funding County services and maintaining public facilities. The County also desires to maintain its strong financial position, while protecting the County's credit rating and preventing default on any debts.

The objectives of these policies are:

1. To provide guidelines for operational and strategic decision making related to financial matters.
2. To assist management and Council by providing accurate and timely information about financial matters.
3. To preserve Council's policy-making ability by ensuring that important policy decisions are not controlled by financial condition.
4. To ensure the proper use of all County funds through a good system of financial security and internal controls.
5. To provide a standard against which the County's fiscal performance can be evaluated.

The County has developed financial policies in the following areas:

1. Operating budget
2. Revenue and expenditures
3. Financial reserve
4. Capital improvements
5. Debt management
6. Investments
7. Accounting, auditing, and financial reporting
8. Procurement
9. Risk management
10. Human resources

FINANCIAL POLICIES

Operating Budget Policies

1. The budget process will follow a calendar established by the Administrator.
2. The budget will:
 - a. Be prepared annually.
 - b. Include operating and capital budgets.
 - c. Be adopted by Council before July 1.
3. The budgets will be balanced, meaning the disbursements (expenditures and transfers out) are equal or less than the funding available (revenues, transfers in and fund balance).
4. The basis of budgeting will follow Generally Accepted Accounting Principles (GAAP) with the following exceptions:
 - a. For Proprietary Funds, capital items are budgeted to manage spending.
 - b. For Proprietary Funds, depreciation is not budgeted since it does not affect spendable fund balance.
5. The Budget Director will maintain a budgetary control system to ensure adherence to the adopted budget.
6. Where practical, County departments will develop and employ performance measures and/or benchmarks that support the County's mission. Selected performance measures will be included in the budget document.

Revenue and Expenditure Policies - Combined

1. The County will strive to pay for all recurring expenditures with recurring revenues.
2. A five-year forecast will be prepared for at least the County's major funds that include estimated operating revenues and costs. A major fund comprises at least 10 percent of its fund type and at least 5 percent of all funds.
 - a. Operating costs of future capital improvements from the capital improvement plan will be included.
 - b. The forecast will be updated on an annual basis.
3. The County will evaluate the need to issue a Tax Anticipation Note:
 - a. If a cash flow analysis indicates expenditures exceed revenues before the majority of tax collections are received.
 - b. If a catastrophic event occurs.

FINANCIAL POLICIES

Revenue Policies

1. The County will strive to maintain a diversified and stable revenue system to aid in sheltering it from the impact of short-term fluctuations in any one revenue source. Revenues will be evaluated at least annually to determine stability.
2. Revenue estimates will be based on available information to provide reasonable expectations of projected revenue.
3. An aggressive policy of collecting revenues will be followed.
4. The County shall aggressively pursue relevant grant opportunities. All potential grants shall be carefully evaluated for:
 - a. Consistency with the County mission.
 - b. Meeting the financial and service-related requirements stipulated by the grant.
 - c. The impact on services due to renewal/continuation, termination, or reduction in grant funding.
5. The appropriation of all revenues will be approved by Council, either by ordinance or by Council directive.
6. Prior to acceptance of all revenue (including but not limited to, gifts, donations, and bequests), the revenue shall be evaluated for the benefit to the County and accepted only by Council approval.
7. Restricted revenue shall only be used for the purpose intended.
8. Interest income will be allocated among the major funds or restricted funds that provided cash to earn the interest income.
9. Except for Enterprise Funds or other restricted funds, the sale of personal property will be deposited into the Equipment Replacement Fund for the purpose of replacing or purchasing equipment or funding other projects that are non-recurring.

Expenditure Policies

1. The County will strive to provide sufficient funding for adequate maintenance of equipment and facilities at a level that protects capital investment and minimizes future maintenance and replacement costs.
2. The allocation of indirect costs will be reviewed annually as part of the budget process. Indirect costs will be reimbursed to the General Fund by the Enterprise Funds and other non-General Funds as appropriate.

FINANCIAL POLICIES

3. General Fund transfers to other funds shall be defined as payments to support specific programs or services. Transfer amounts not expended by the other funds may revert to the General Fund's fund balance at the end of the fiscal year subject to annual review.
4. When a fund is closed, all assets of the fund shall revert to the General Fund unless contrary to applicable Federal, State or local regulations.

Financial Stability Policies

1. At the end of each fiscal year, the County will strive to maintain a minimum unrestricted fund balance in the General Fund of two (2) months of the subsequent year's General Fund operating expenditures. If the County falls below the minimum level, the Administrator will submit a plan to Council to restore fund balance to the minimum level. (The level is based upon the GFOA recommendation that states, regardless of size of government, "maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.") GFOA Best Practice *Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 & 2009) (Budget & CAFR)*
2. The County will review the fund balance in other funds for reasonability on an annual basis.
3. The County will maintain a Rainy Day fund to provide emergency funds for use in the event of a major calamity. The County will strive to maintain this fund at no less than four percent of General Fund disbursements. The Administrator will submit a plan to restore the fund to the minimum level.
4. Should there be available fund balance, it may be used to fund one-time capital expenditures or other one-time costs.

Capital Improvement Policies

1. A five-year Capital Improvement Plan shall be developed and updated annually. This plan shall contain all capital improvements from all funds and agencies of County government. Each item submitted for the Capital Improvement Plan shall include a summary of the proposed project, cost estimates including future operating costs, a time schedule and potential funding sources.
 - a. A committee will be formed by the Administrator to develop the plan to be proposed to Council.
 - b. The County will maintain an inventory of all real property owned by the County that includes an assessment of the condition of the property.
 - c. A high priority shall be placed on replacement of facilities before they deteriorate to the point of becoming hazardous, incur high maintenance costs, negatively affect property values, and/or no longer functionally serve their intended purposes.
 - d. Council will approve the Capital Improvement Plan.

FINANCIAL POLICIES

2. Council will approve the use of funds for the Capital Improvement Plan.
 - a. Should funds remain after the completion of a project, the Administrator will propose a plan to Council to reprogram the funds.
 - b. Except for Proprietary Funds or other restricted funds, should the County receive proceeds from the sale of real property, the funds will be used for capital improvements or the reduction of debt related to capital improvements.
3. The County shall strive to maintain and replace existing infrastructure (i.e. roads and bridges) as needed.
4. When constructing capital improvements, the County shall follow all appropriate standards and codes, shall follow best construction practices, and shall minimize construction costs, while assuring an appropriate useful life and acceptable maintenance costs.

Debt Management Policies

1. The County shall only use long-term debt for capital projects or equipment if the following criteria are met:
 - a. When current revenues or one-time funds are not sufficient to use pay-as-you-go funding.
 - b. When the useful life of the project or equipment equals or exceeds the term of financing.
2. Debt financing shall not be considered appropriate for current operating expenditures or any recurring purpose.
3. A five-year Debt Management Plan shall be developed annually.
 - a. This plan shall contain all outstanding debt from all funds.
 - b. The plan shall provide for the issuance of new debt at reasonable intervals.
 - c. The plan shall show the impact on the ad valorem tax rate. The plan will strive to avoid erratic fluctuations in the ad valorem tax rate.
4. In accordance with Article X of the South Carolina Constitution, the County's General Obligation debt will not exceed eight percent of the assessed value of all taxable property within the county, except as authorized through referendum.
5. The County will strive to maintain at least 20 percent of its constitutional debt limit margin referenced in item 4 above for use in the event of a major calamity.
6. At the end of each fiscal year, the County will designate a portion of the Debt Service Fund's fund balance equal to the proportion of debt service payments due in the next fiscal year to ensure sufficient cash flows in the following year.

FINANCIAL POLICIES

7. The County will employ municipal finance professionals to assist in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.
8. The County will select a method of sale that is the most appropriate in light of the financial market, transaction-specific conditions, County-related conditions, and in accordance with State law.
9. Bonds issued by the County shall not exceed a repayment period of 25 years, and the terms must be in compliance with applicable tax law requirements governing tax exempt financing.
10. Where advantageous, the County will use special assessment, revenue, other self-supporting bonds, or other financing instruments instead of General Obligation Bonds.
11. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.
12. Debt structures that result in significant “back loading” of debt will be avoided.
13. Capital leases may be considered:
 - a. When the useful life equals or exceeds the length of the lease.
 - b. When the cost benefit analysis is more favorable than purchasing.
14. The Chief Financial Officer (CFO) will maintain good communication with bond rating agencies.
 - a. The CFO will provide periodic updates on the County’s financial condition.
 - b. Required disclosure on every financial report and bond prospectus will be followed.
 - c. The County may request ratings prior to the sale of securities from the major rating agencies for municipal bond issues.
15. The County will strive to achieve and maintain the highest credit rating awarded by the municipal bond rating agencies.
16. The Chief Financial Officer shall comply with general financial reporting and certification requirements embodied in bond covenants.

FINANCIAL POLICIES

17. The County may undertake refinancing of outstanding debt:
 - a. When such refinancing allows the County to realize significant debt service savings (net present value savings equal to at least 2.5 percent of the refunded par amount) without lengthening the term of refinanced debt and without increasing debt service in any subsequent year;
 - b. When the public policy benefits outweigh the costs associated with the issuance of new debt and any increase in annual debt service; or
 - c. When a restrictive covenant is removed to the benefit of the County.
18. Interest earnings on the proceeds from General Obligation Bond issues and other capital financing sources will be used solely to fund capital projects in the Capital Improvement Plan, debt service, or a reserve for capital contingencies.
19. The Finance Director, under the direction of the Chief Financial Officer, shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements for the federal tax code.

Investment Policies

1. The County will comply with the South Carolina Code of Laws regarding investment activities as may be amended from time to time. The State statutes further allow the County to invest in:
 - a. Obligations of the United States and agencies thereof;
 - b. General obligations of the State of South Carolina or any of its political units;
 - c. Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;
 - d. Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit and repurchase agreements so secured, including interest;
 - e. No load open-end or closed-end portfolios of certain investment companies with issues of the US Government; and
 - f. South Carolina Local Government Investment Pool.
2. The investment policies apply to cash-related assets that are included within the scope of the County's Comprehensive Annual Financial Report except for those belonging to the County's component units.
3. The County Treasurer is authorized by Council to invest County funds. The Treasurer, acting in accordance with this investment policy and exercising due diligence, shall be relieved of personal responsibility for a specific security's credit risk or market price change, provided these deviations are reported immediately and that appropriate action is taken to control adverse developments.

FINANCIAL POLICIES

4. Investments shall be made with judgment and care, considering prevailing circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The “prudent investor” rule will be applied in managing the overall portfolio.
5. The County will use interest-bearing accounts unless they are prohibited or evaluated and found to be cost ineffective.
6. Agencies will notify the Treasurer when a bank account is opened or closed.
7. The Treasurer will ensure that adequate collateral is maintained on all deposits exceeding Federal Deposit Insurance Corporation (FDIC) coverage.
8. Investment securities purchased by the County will be held in third-party safekeeping by an institution designated as a primary agent and shall be appropriately collateralized.
9. The Treasurer will attempt to match the maturity of investments with anticipated cash flow requirements.

Accounting, Auditing, and Financial Reporting Policies

1. The County’s accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board with the objective of obtaining the best available opinion from the County’s independent auditor.
2. The County’s accounting system shall be maintained in such a way so as to conform to the following characteristics:
 - a. Reliability
 - b. Accuracy
 - c. Consistency
 - d. Readability
 - e. Timeliness
 - f. Responsiveness
 - g. Conformity with all legal requirements
3. The County will maintain an inventory of personal property.
4. The County will develop and maintain an appropriate system of internal controls over its financial resources. An Internal Auditor position that reports to Council will review the County’s internal controls.
5. Operational (program) audits will be performed as deemed necessary by the Administrator.

FINANCIAL POLICIES

6. The County will develop and maintain an emergency plan to assure the continuity of the County's financial operations.
7. Budget-to-actual reports will be prepared by the Finance Department and provided to Council on a monthly basis for operating funds with annual budgets greater than \$500,000. Corrective action by the Administrator will be pursued for items projected to exceed budget by the end of the fiscal year.
8. A mid-year review will be performed by the Budget and Finance Departments based on financial information through December. A report to Council will be made to Council upon completion.
9. The County shall contract with an independent audit firm to perform an annual audit of the County's financial statements.
10. The County shall annually prepare and publish, within 180 days after the end of each fiscal year, a Comprehensive Annual Financial Report (CAFR) prepared in conformity with generally accepted accounting principles.
11. The Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award shall be pursued annually.

Procurement Policies

1. The Procurement Department will provide for the fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.
2. The County shall follow a procurement ordinance which shall be reviewed on a regular basis.

Risk Management Policies

1. The Director of Safety & Risk Management will strive to protect the County against the financial consequences of accidental losses which are catastrophic in nature and to preserve County assets and service capabilities from destruction or depletion.
2. The Director of Safety & Risk Management will minimize the costs of risk management activities.

FINANCIAL POLICIES

3. The Director of Safety & Risk Management will provide a safe environment to the extent possible for the County's employees and citizens.

Human Resources Policies

1. The Administrator will review the organization structure at regular intervals to assure that the County is responsive to current conditions and that services are delivered in the most efficient manner.
2. The County will provide adequate funding to stabilize the County employment force and minimize uncertainty about the continuity of services.
 - a. A compensation study should be conducted every five years to evaluate the competitiveness of County salaries.
 - b. A compensation philosophy should be followed that adjusts salaries based on the results of the compensation study and that allows for annual adjustments.
 - c. Long-term costs shall be estimated and fully disclosed to Council before approval and implementation.

GLOSSARY

Accrual Basis of Accounting - Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary Funds.

Adopt - In the context of this budget book, the process by which Council approves the budget through a public hearing and three readings of an ordinance.

Ad Valorem Tax - A property tax computed as a percentage of the property's assessed value.

Appraised Value - A property's appraised value is an approximation of fair market value as determined by the Assessor's Office (real property) or the Auditor's Office (motor vehicle and personal property).

Appropriation – Funds set aside by a formal action of County Council for approved purposes.

Assessed Value - A property's assessed value is the taxable value of a property based on a percentage of appraised value. The percentage for an owner-occupied residence is 4 percent; commercial property is 6 percent; a commercial motor vehicle is 10.5 percent; and a personal motor vehicle is 6 percent.

Audit- A methodical examination of the use of resources that concludes in a written report. The audit tests management's accounting system to determine the extent to which internal accounting controls are both available and utilized.

Available - In the context of this budget book, the total of the beginning fund balance, annual revenues, and transfers in which can be used to support disbursements.

Balanced Budget – Disbursements (expenditures and transfers out) in the budget are equal to or less than the funding available (revenues, transfers in, and fund balance).

Beginning Fund Balance - Unexpended funds from the previous fiscal year. A use of beginning fund balance reflects the amount budgeted from fund balance to finance expenditures during the current fiscal year.

Bond - A written promise to pay a specified borrowed sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond.

Bond Anticipation Note (BAN) - A financial instrument used to provide cash flow until bond proceeds are received. A BAN is usually payable within twelve months of issue.

Budget - A financial plan of operation which includes estimates of expenditures and revenues for a given period. It provides a basis for planning, controlling, and evaluating the County's activities.

Budget Transfer – This is a budgetary transaction which can increase or decrease the adopted line item appropriations within a budget.

GLOSSARY

C Funds - State-shared revenue driven by a formula based upon the sale of gasoline in the County. These revenues are earmarked for the improvement of State and local roads.

Capital Assets – Accumulates capital expenses depreciation. (Part of fund balance in the Nonspendable category.)

Capital Expenditures (Expenses) - Major objects of expenditure which covers three types of purchases. These purchases include vehicles and equipment (per unit cost of more than \$5,000); land and all land improvements (all, regardless of cost); and depreciable land improvements, buildings and building improvements, and infrastructure (per unit cost of more than \$100,000).

Capital Improvement Plan – A financial management tool that provides a multi-year perspective of all capital projects along with project funding.

Capital Project - A major improvement or acquisition of equipment or property.

Capital Projects Funds - Funds established to account for the acquisition of fixed assets or the construction of major capital projects not financed by Enterprise or Internal Service funds.

Certificate of Participation (COP) - A contractual arrangement that permits a government to acquire a capital asset by yearly lease payments appropriated in the government's annual budget. Failure to appropriate money for payment of the lease in any year terminates the contract.

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.

GLOSSARY

Designations - The portions of fund balance established by County ordinance or Council directive for specific purposes. (Part of fund balance in the Restricted: Internal category.)

Disbursements - In the context of this budget book, the total of expenses/expenditures and transfers out.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

Efficiency Measures - Performance measures that quantify the relationship between input and output measures.

Emergency 911 (E911) - This program is funded with fees charged to countywide telephone subscribers for the availability of the Emergency 911 system. It is one of the County's Enterprise Funds.

Encumbrances - Commitments made to vendors which involve goods that have not been received or services that have not been completed at year end. (Part of fund balance in the Restricted: Internal category.)

Ending Fund Balance - Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

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

Expenditures - Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Fund recognize expenditures rather than expenses because these funds utilize the modified accrual basis of accounting.

Expenses - Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations. The Enterprise Funds and Internal Service Funds recognize expenses because these funds utilize the accrual basis of accounting.

Fiscal Year (FY) - The twelve-month period to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30. The year is represented by the date on which it ends (e.g., July 1, 2014 to June 30, 2015 will be Fiscal Year 2015).

Fringe Benefits - Terminology for benefits paid or matched by the County on behalf of employees. These benefits include mandatory payroll taxes (FICA, Unemployment, and Worker's Compensation), South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

GLOSSARY

Full-time Equivalent (FTE) - A value expressing a percentage of time and of funds related to a permanent position authorized by County Council through annual appropriations. For example: 1.00 FTE would represent a position that works the department's declared full-time work schedule; 0.50 FTE would represent a position that works half of the department's full-time work schedule.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.

Fund Balance - Reflects the cumulative total over time of revenues and interfund transfers in that are in excess of disbursements (expenditures/expenses and interfund transfers out) in any established fund. Fund balance categories include Nonspendable, Restricted: External, Restricted: Internal, and Available (balance after other three categories).

General Fund - The primary operating fund of the County government. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

General Obligation Bond (GOB) - A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) - The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals - Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

Governmental Accounting Standards Board (GASB) - Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers' Association (GFOA) - The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds - The governmental funds account for general governmental activities. The governmental funds include the General Fund, the Debt Service Fund, the Special Revenue Funds, and the Capital Projects Funds.

Grants - Projects subsidized either partially or wholly through the Federal government, State government or other outside funding source with specific guidelines and reporting requirements.

GLOSSARY

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 without requiring a repayment or an asset in return). This results in the recording of a disbursement and a source.

Intergovernmental - Existing or occurring between two or more governments or levels of government.

Internal Service Funds - Funds established to account for operations that provide services to other departments or agencies within the County or to other governments on a cost reimbursement basis.

Line Item - A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditure (i.e., personnel, operating, or capital).

Local Option Sales Tax (LOST) - An additional one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Transportation Sales Tax. By State law, approximately three-fourths of the receipts must be used to reduce property taxes through property tax credits.

Major Fund – A fund in which the total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that fund type and at least 5% of all funds combined.

Mandate - A requirement by a higher level of government, i.e. the State or federal government, to provide a service or to perform a function.

Mill - One one-thousandth of a dollar of assessed property value.

Millage Rate - The number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value.

Modified Accrual Basis of Accounting - Basis of accounting that recognizes revenues when they are available and measurable and that records expenditures when the related fund liability is incurred.

Nonspendable - The portion of fund balance that reflects amounts not available for spending (i.e. inventory, prepaid expenses, long-term receivables and capital assets).

GLOSSARY

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

Performance Measures - Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

Personnel Expenditures (Expenses) - A major object of expenditure which includes salaries, overtime payments made to County employees, and fringe benefit costs.

Proprietary Funds - The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds.

Rainy Day Funds - These funds are amounts set aside in the General Fund or Environmental Management fund balance per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are to be maintained at no less than four percent of the current General Fund budget.

Reimbursement - Repayment of actual expenditures/expenses by another department or entity.

Restricted: External – Part of fund balance set aside to meet criteria of external organizations usually related to legal requirements.

Restricted: Internal – Part of fund balance set aside for encumbrances, designations, or reservations by financial policy.

Revenues - Amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

Revenue Bond - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or service.

Sources - In the context of this budget book, the total of revenues and transfers in.

GLOSSARY

Special Revenue Funds - Funds established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax –Charleston County levies additional sales tax on top of the State’s sales tax and the County’s Local Option Sales Tax for roads, mass transit and green space projects. Beginning in May 2005, an additional one half of one percent sales tax began to generate \$1.3 billion and end when the amount is collected or after 25 years (whichever occurs first). Beginning in May 2017, another one half of one percent sales tax began to generate \$2.1 billion and end when the amount is collected or after 25 years (whichever occurs first).

Uses - In the context of this budget book, the total of expenditures/expenses, transfers out, and the increase in ending fund balance.

ACRONYMS

AC - Aircraft
ADA - Americans with Disabilities Act
ADI - Adult Density Index (used for mosquito control)
APWA - American Public Works Association
ASE - Institutes of Automotive Service Excellence
ATC – Administrative Telecommunicator
ATI - Assessable Transfer of Interest
AVL - Automatic Vehicle Locator

BAA - Board of Assessment Appeals
BAN - Bond Anticipation Note
BCBS – Blue Cross Blue Shield
BCDCOG - Berkeley, Charleston, Dorchester Council of Governments
BEVR - Board of Elections and Voter Registration
BPC - Business Personal County
BPS - Business Personal State
BRT - Bus Rapid Transit
BUI - Boating Under the Influence (of Alcohol or Drugs)
BVA - Board of Veterans Affairs

CAD - Computer Aided Dispatch
CAFR - Comprehensive Annual Financial Report
CAMA - Computer Assisted Mass Appraisal System
CAP - Citizen Awareness Program
CAPES - Committee for Auditing Performance and Evaluation Standards
CARTA - Charleston Area Regional Transportation Authority
CCPL - Charleston County Public Library
CCSO - Charleston County Sheriff's Office
CCTV - Closed Circuit Television Camera
CDBG - Community Development Block Grant
CDC - Charleston County Dispatch
CEP - Continuing Education Program
CERT - Citizens Emergency Response Team
CEU - Continuing Education Unit
CFO - Chief Financial Officer
CHDO - Community Housing Development Organization
CHS - Charleston
CIP - Capital Improvement Plan
CJCC - Criminal Justice Coordinating Committee
CMS - Court Management System
CNG- Compressed Natural Gas
CNSR - County Non-Standard Roads
COB - Charleston Office Building
COLA - Cost of Living Adjustment
COP - Certificate of Participation
CPE- Customer Premises Equipment
CPI - Consumer Price Index
CPR - Cardiopulmonary Resuscitation
CQI - Continuous Quality Improvement
CSU - Charleston Southern University
CTO - Communications Training Officer

DAODAS - Department of Alcohol and Other Drug Abuse Services
DDC - Defensive Driving Class
DHEC - Department of Health and Environmental Control
DPS - Department of Public Safety
DSS - Department of Social Services
DUAC - Driving with Unlawful Alcohol Concentration
DUI - Driving Under the Influence (of Alcohol or Drugs)

ACRONYMS

DUS - Driving Under Suspension

E911 - Emergency 911 Division

EAP- Employee Assistance Program

ECS - Engineering Consulting Services

EEO - Equal Employment Opportunity

EHR- Electronic Health Records

EMD - Emergency Medical Dispatch

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

EOC - Emergency Operations Center

EOP - Emergency Operations Plan

EPD - Emergency Preparedness Division

ERC - Equipment Review Committee

ESF - Emergency Support Functions

FEMA - Federal Emergency Management Administration

FDIC - Federal Deposit Insurance Corporation

FICA - Federal Deposit Insurance Contributions Act

FILOT - Fee In Lieu Of Tax

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GAB - Greenbelt Advisory Board

GASB - Governmental Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GMP- Gross Maximum Price

GOB - General Obligation Bond

GSA - General Services Administration

GSC - General Sessions Court

GSF - Gross Square Footage

Haz Mat - Hazardous Materials Enforcement Division

HESG - Homeless Emergency Shelter Grant

HHW - Hazardous Household Waste

HPC - Historic Preservation Committee

HSEEP - Homeland Security Exercise and Evaluation Program

HUD - The U.S. Department of Housing and Urban Development

HVAC - Heating Ventilation Air Conditioning

IAED - International Academies of Emergency Dispatch

IAS - International Accreditation Service

IGA- Intergovernmental Agreements

IOT - Internet Of Things

ISF - Internal Service Fund

IST - In Service Training

ITS - Information Technology Services

IVD - Title IV Section D of Social Security Act

IWMS - Integrated Workplace Management System

JAG - Justice Assistance Grant

JOC - Journal Of Commerce

JCC - Judicial Center Complex

LLC - Limited Liability Company

LMI - Low to Moderate Income

LOST - Local Option Sales Tax

ACRONYMS

MBV - Mercedes-Benz Vans
MIAP - Medically Indigent Assistance Program
MoPOD - Mobile Points of Distribution
MRF - Materials Recovery Facility
MSW - Municipal Solid Waste
MUSC - Medical University of South Carolina
MUTCD - Manual of Uniform Traffic Control Devices
MWDBE - Minority Women Disadvantaged Business Enterprise

NACo - National Association of Counties
NAFTA - North American Free Trade Agreement
NAICS - North American Industry Classification System
NDIP - Neighborhood Distribution and Information Points
NFPA - National Fire Protection Association
NIDA - National Institute on Drug Abuse
NIIMS - National Interagency Incident Management System
NIWC - Naval Information Warfare Center
NPDES - National Pollutant Discharge Elimination System

O&M – Operating and Maintenance
OCI - Overall Condition Index
OCR - Optical Character Recognition
OPEB - Other Post-Employment Benefits
OSHA - Occupational Safety and Health Act

PAIRS - Partners in Achieving Independence through Self-Sufficiency
PARCS - Parking Access Revenue Control System
PAYGO - Pay As You Go
PGA - Professional Golfers Association
PM - Preventative Maintenance
POD - Points of Distribution
PRC - Park and Recreation Commission
PSB - Public Service Building
PTI - Pretrial Intervention
PTT - Push to Talk

QR Code – Quick Response Code

RFP - Request for Proposal
RFQ - Request for Qualification
RMS - Records Management Software
ROD - Register of Deeds
RRES - Rental Residential
RSF - Recovery Support Functions
RTMA - Rural Transportation Management Authority

SBIRT - Screening, Brief Intervention, and Referral to Treatment
SCDVA - South Carolina Division of Veterans Affairs
SCPA - South Carolina Ports Authority
SLED - South Carolina Law Enforcement Division
SME - Small and Medium Enterprise
SOP - Standard Operating Procedure
SOW - Statement of Work
SPAWAR - Space and Air Warfare Systems Center
SRO - School Resource Officer
STR - Short Term Rental

TAB - Transportation Advisory Board

ACRONYMS

TAN - Tax Anticipation Note
TEU - Twenty-foot Equivalent Unit
TIF - Tax Increment Financing
TST - Transportation Sales Tax
TTC - Trident Technical College
TTY - Text Telephone

ULV - Ultra-Low Volume
USGA - United States Golf Association

VA - Veterans Affairs
VAMC - Veterans Affairs Medical Center
VBMS - Veterans Benefits Management System
VIMS - Veterans Information Management System

WC – Watercraft
Wi-Fi – Wireless Fidelity
WIP - Work In Progress

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