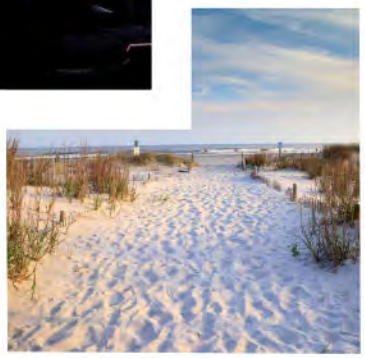
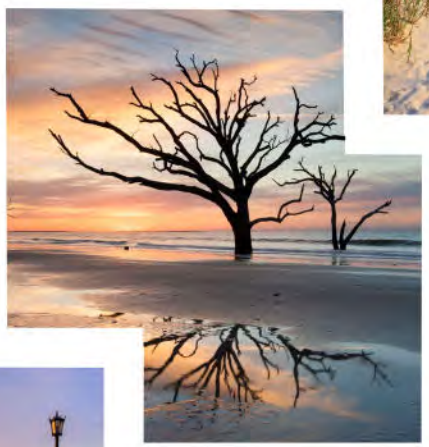
Charleston County
Fiscal Year 2025
Approved
Narrative




35 Years

Distinguished Budget Presentation Award



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COUNTY OF CHARLESTON
SOUTH CAROLINA

APPROVED BUDGET FOR FISCAL YEAR 2025

BUDGET NARRATIVE

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

COUNTY ADMINISTRATOR
WILLIAM L. TUTEN

Budget Department:

Mack Gile, CFO, and Acting Budget Director
Pamela Jones, Assistant Budget Director
Gail Marion, Grants Manager
Asia S. Heath, Budget Analyst II
LaVario Lewis, Budget Analyst II
Richard Moss, Budget Analyst II
Mary Alice Day, Budget Analyst I
Kevin Nutt, Budget Analyst I

Telephone: (843) 958-4640
FAX: (843) 958-4645
Internet: www.charlestoncounty.org
E-mail: mgile@charlestoncounty.org

About the Cover Art:

Pictured is a collage of photos from Charleston County depicting the diverse environmental landscape. According to the U. S. Census Bureau, the county has a total area of 1,357.99 square miles, of which 917.98 square miles is land and 440.01 square miles is water.

Pictures were selected to show the balance and harmony in the natural environment, echoing Charleston County's mission for all of its citizens:

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

Photo Credit:

Angle Oak Tree, located outside of Charleston of St. John Island, DCornelius/Shutterstock.com

Charleston Botany Bay Bonyard Beach Edisto Island Tree in Surf, MarkVanDykePhotography/shutterstock.com

Charleston boardwalk and lamps, jdross75/shutterstock.com

Palm Tree silhouette, StacieStauffSmith/Shutterstock.com

Magnolia Plantation, Doubletree Studio/Shutterstock.com

Sandy path with footprints on Folly Beach, Cvandayke/shutterstockcom


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Charleston County

South Carolina

For the Fiscal Year Beginning

July 1, 2023

Christopher P. Morrill

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Charleston County, South Carolina for its annual budget for the fiscal year beginning July 1, 2023, for the 35th consecutive year. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The GFOA named Charleston County a Triple Crown winner for fiscal years 2019, 2020, 2021 and 2022. A Triple Crown designation recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation for a fiscal year.

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LETTER FROM THE ADMINISTRATOR

William L. Tuten
County Administrator

CHARLESTON COUNTY
SOUTH CAROLINA

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

Citizens of Charleston County:

I am pleased to present the Fiscal Year (FY) 2025 Charleston County Operating Budget adopted by Charleston County Council on June 18, 2024. Charleston County has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past thirty-five years and Triple AAA ratings from the bond rating agencies for the past thirteen years. We are proud of these recognitions, and we work hard each year to improve upon the budget from the previous year. We believe this budget document conforms to the award program requirements, and we will submit it to the GFOA for consideration.

The years since the worldwide pandemic have been challenging for governments. While Charleston County is in a strong financial position; the County is facing the same challenges as other governments including inflation, higher personnel costs, historically high position vacancies, and greater service demands. Charleston County passed a budget that addresses the community's priorities and maintains service levels while maintaining the tax rate for the average homeowner. The FY 2025 budget is balanced and addresses the following budgetary challenges:



⌘ **No tax-rate increase for the homeowner ~** County Council conscientiously sought to maintain a consistent level of taxation for our taxpayers. The County's overall tax rate remains unchanged this year. The County continues to apply the full amount of Local Option Sales Tax collections as a credit against the tax bills.

⌘ **Supporting citizens during difficult financial times ~** The pandemic negatively impacted many of our citizens. Funding from the federal Consolidated Appropriations Act (2021) and the American Rescue Plan Act (2021) provided fast and direct economic assistance to struggling County citizens. Although the pandemic recovery funds are not included in the FY 2025 operating budget, the Community Development and Revitalization Department is utilizing the funds to assist citizens with critical needs including housing. These programs provided the initial phase of addressing affordable housing needs in the County.

CHARLESTON COUNTY
Housing our Future

⌘ **Maintaining a competitive and diverse workforce ~** Investing in the County's employees was the top priority for the Leadership Team in the FY 2025 budget. While the County has always valued our employees, this mantra became more critical as the County continues to struggle to keep talented employees and to recruit new team members. Achieving this goal begins with compensation. The budget contains a shift of pay tables to better reflect market rates. In addition, the FY 2025 budget includes funding to maintain the longevity and merit programs to ensure that employees have the potential to receive an increase following each year of service.

⌘ **Balancing the budget while overcoming inflationary obstacles ~** Current inflation had an impact on the development of the budget. Although increases in prices for service contracts and materials are stabilizing, the challenging employment environment led to higher increases than usual for personnel costs. As a result, some restricted funds need additional support from the General Fund in the FY 2025 budget.

⌘ **Using alternative funding sources to pay for equipment and projects ~** The FY 2025 approved budget matches recurring costs with recurring revenues. Instead of utilizing recurring revenues for equipment and projects, the County used one-time funding sources like fund balances and the sale of property for one-time costs (i.e., equipment and projects). This allowed the County to focus the recurring revenues on recurring costs.

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

THE BUDGET IN BRIEF

Council adopted a budget for FY 2025 that does not include changes in taxes and that does not anticipate changes in service levels.

Revenues and other sources for all operating funds[1] total $795 million for FY 2025, which is a budgeted increase of $34 million or three percent from the previous fiscal year. The County's largest revenue sources are derived from sales taxes, which collectively decreased by $16 million or five percent. The Local Option Sales Tax in the General Fund provides property tax relief, the Local Accommodations Tax in the Special Revenue Funds covers tourist-related expenses, and the Transportation Sales Tax in the Special Revenue Funds provides operating and project costs for the greenbelt, road, and transit programs. Current market conditions generate an additional $26 million from property taxes in the General and Debt Service Funds. Higher rates at the State Investment Pool add $11 million in interest income in the General Fund and other funds.

Expenditures and other uses for all operating funds[1] total $841 million for FY 2025, a $32 million or four percent increase from the previous year. The largest increases include $11 million for higher personnel costs across all funds, $11 million for recurring operating costs and $7 million for one-time costs for landfill and affordable-housing projects. The increase also includes a $3 million increase in scheduled repayment of amounts borrowed by the County for facilities, transit, and road projects.

The projected beginning fund balance for all operating funds is $247 million, and the projected ending fund balance is $232 million. The General Fund will spend $16 million of the beginning fund balance on one-time expenditures including facility, technology, and vehicle/equipment costs in FY 2025. The Special Revenue Funds are projected to use $17 million from fund balance in FY 2025 for road and drainage projects. The use of fund balances in FY 2025 is partially offset by banking $44 million for transit projects in the Transportation Sales Tax Special Revenue Funds. The increase in the Transportation Sales Tax's fund balance ensures future continuity of services for the transit operating systems and will fund future pay-as-you-go projects.



As we enter the new fiscal year and beyond, staff will continue to monitor the County's fiscal health and make decisions that best align with the needs of the citizens of Charleston County.

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

MAJOR POLICY ISSUE



County Council worked with the College of Charleston's Joseph P. Riley, Jr. Center for Livable Communities to develop an organization-wide strategic plan. County Council selected strategic priorities for infrastructure, workforce, quality of life, financial stability, public engagement and communication, and public wellbeing. The County Administrator and staff developed goals and strategies for Council's selected strategic priorities. The County's Strategic Plan went into effect as of July 1, 2024; and future budgets will be developed, prioritized, and aligned with Council's strategic plan.

LOOKING AHEAD - CHALLENGES IN FY 2026 AND BEYOND

The County has identified several challenges for FY 2026 and beyond. The following section discusses these challenges and how the County plans to address them.

- **Affordable Housing ~** County Council adopted the Housing Our Future comprehensive plan for housing and housing affordability during FY 2023. The plan brings together all elements needed to understand housing in Charleston County and provides a framework for improving housing attainability. The plan developed strategies related to building capacity for creating and supporting housing, preserving existing housing, building new housing, supporting renters, and promoting homeownership. To fund the program, County Council utilized one-time funds provided by the American Rescue Plan Act and the Local Accommodations Tax. In addition, Council established a mechanism to consider negotiated tax reductions for developments that include affordable housing. County Council and staff continue to explore recurring sources of revenues to address long-term housing requirements.

- **Flood Mitigation ~** Charleston County, known for our beautiful beaches, is subject to flooding from the Atlantic Ocean as well as inland flooding from rivers and associated tributaries. The Zoning and Planning Department has updated the County's Comprehensive Plan to mitigate flooding related to future construction; however, securing funds for flood mitigation continues to be an ongoing challenge. The County continues to seek grants that assist with flood mitigation planning and projects, although a dedicated funding stream may be needed to address the county-wide issue in the future. Council and staff continue to finalize a Resilience Plan to begin addressing flood mitigation among other hazards.

- **Asset Management ~** With each budget year, it is becoming more difficult to proactively budget maintenance of our infrastructure to avoid expensive repairs or major renovations. While the long-term financial plans are projected to fund the annual asset management work plan, inflationary pressures over the last several years raised the hurdle for the annual funding amount. To partially address this, the County plans to utilize energy-savings contracts during FY 2025 to accelerate some projects. –The County continues to prioritize infrastructure projects to efficiently use available resources.

- **Construction Management ~** The County anticipates funding infrastructure from bond proceeds, property sales, Enterprise Funds, and Special Revenue Funds in the future. Construction costs are anticipated to continue increasing and to remain challenging to budget. Staff continues to revise project cost estimates and re-prioritize projects as new information becomes available. Based on the County's Capital Improvement Plan, future debt issuance is expected in FY 2025 and FY 2027. Currently, the County has the capacity to borrow over $241 million and maintain 20 percent of the constitutional debt limit for significant disasters.



  - In partnership with Berkeley and Dorchester Counties, Charleston County took the lead in creating a Tri-County Biological Science Center. The Center will reduce the statewide criminal DNA backlog for the Tri-county area. Once construction is completed, there will be a forensic lab accreditation process before the facility can begin operating. Charleston County is responsible for the initial upfront costs, including staffing and the costs associated with the accreditation process.
  - As reflected in the Capital Improvement Plan, the County continues to progress with consolidating and improving facilities for Fleet Operations, Public Works, Facilities Management, and Emergency Medical Services at the Azalea Complex.
  - The Environmental Management Department, an Enterprise Fund, plans to construct the next two lined landfill cells in FY 2025. In addition to setting aside funds for the construction, the County prudently strives to maintain the available portion of the Environmental Management fund balance at no less than two months of expenses.
  - The County funds roads and transit programs from the Transportation Sales Tax Special Revenue Fund, which is limited by two referendums to 25 years or until the referendum amount is collected. In FY 2025, the roads program will continue constructing existing roads but will not commence construction on smaller new road projects. Managing project commencement and construction timing to match cash flows is paramount to the program's success.

CONCLUSION

Preparation and adoption of the budget takes a dedicated team. The FY 2025 budget is financially sound while addressing the immediate needs of our citizens and laying the foundation for the continued success of the County. Thank you to our staff, who are committed to providing excellent service while making the most of the taxpayers' dollars. Thanks especially to the Leadership Team and the Budget Department for their hard work developing and presenting the FY 2025 budget. Finally, thank you to County Council for their leadership during the budget process. By working together cooperatively, we can ensure the County will continue to provide excellent service to our community.

Sincerely submitted,

William L. Tuten
Charleston County Administrator

CITIZENS OF CHARLESTON COUNTY

Charleston County Council

- CH — Chair: Herbert Sass
- VC — Vice-Chair: Jenny Costa Honeycutt
- C — Councilmember: Joe Boykin
- C — Councilmember: Henry Darby
- C — Councilmember: Larry Kobrovsky
- C — Councilmember: Kylon Middleton
- C — Councilmember: Brantley Moody
- C — Councilmember: Teddie Pryor
- C — Councilmember: Rob Wehrman

Appointed Officials

Elections/Voter Registration – Isaac Cramer
Library Board – Director Angela Craig
Chief Magistrate – Judge Richardine Singleton-Brown
Master-in-Equity – Judge Mikell Scarborough
Public Defender – Cameron Blazer
Veterans Affairs – David J. LeBlanc, Sr.

Elected Officials

Auditor – Peter Tecklenburg
Clerk of Court – Julie Armstrong
Coroner – Bobbi Jo O'Neal
Probate Court – Judge Irvin Condon
Register of Deeds – Karen Hollings
Sheriff – Kristin Graziano
Solicitor – Scarlett Wilson
Treasurer – Mary Tinkler

BUDGET OVERSIGHT

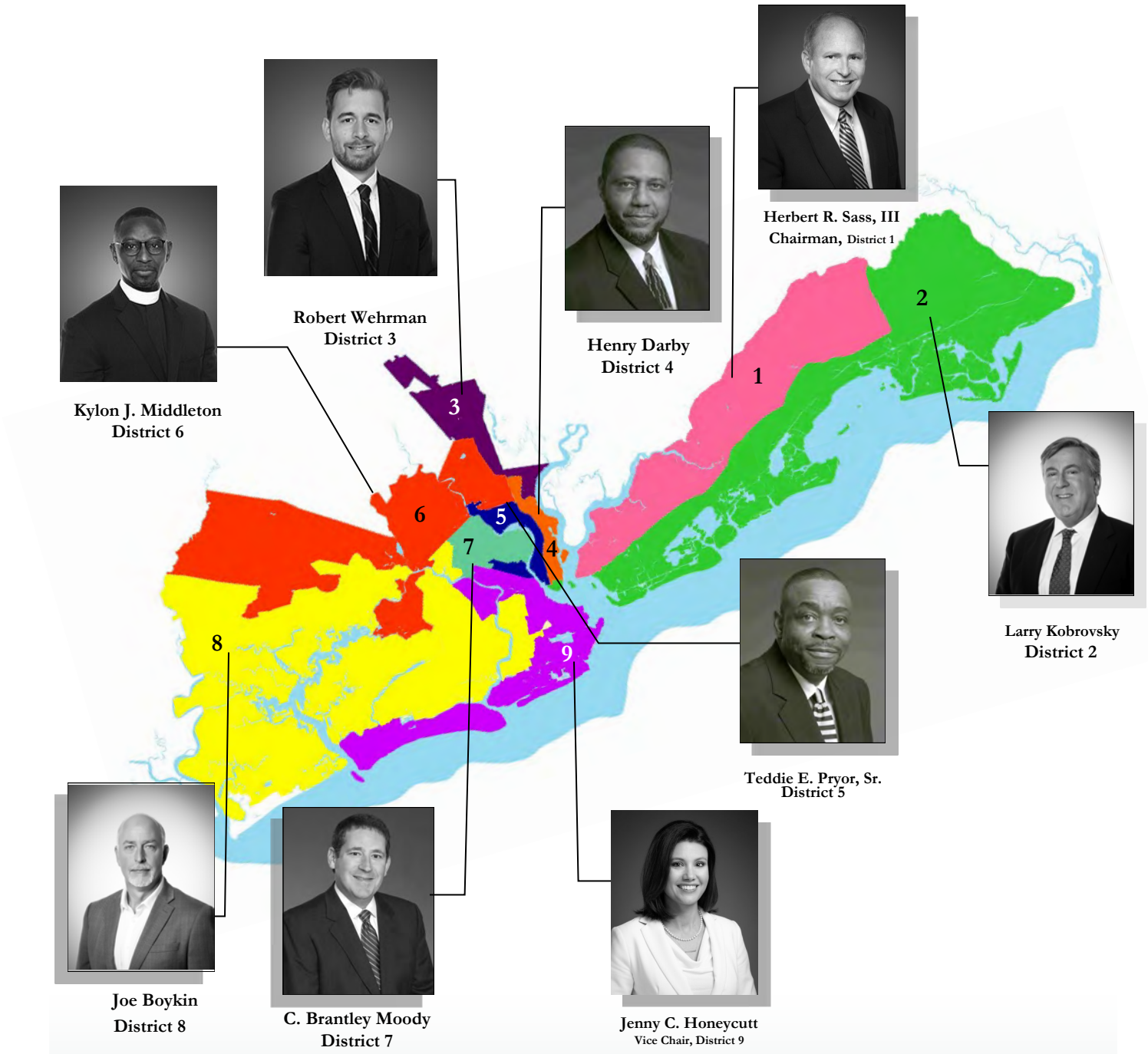
Fire Districts
Parks & Recreation Commission
Public Service Districts
Trident Technical College

- NH — Natalie Ham, County Attorney
- RS — Robert Stewart, Internal Auditor
- BT — Bill Tuten, County Administrator
- KS — Kristen Salisbury, Clerk of Council

Administrator's Office
Amanda Ramage - Director of Operations
Carter McMillan - Ombudsman
Shawn Smetana - Innovation
Chloe Field - Public Information
John Williams - Capital Projects

- WS — Walt Smalls, Deputy County Administrator General Services
  - PS — Phil Sabatino, Facilities
  - KB — Karen Burney-Green, Safety and Risk
  - JE — Joel Evans, Planning and Zoning
  - DG — Donald Giacamo, Technology Services
  - HB — Hakim Bayyoud, Building Inspections
- CD — Christine DuRant, Deputy County Administrator Community Services
  - LS — LoElla Smalls, Community Development and Revitalization
  - ED — Eric Davis, Greenbelt
  - JR — Junrese Rhodan, Magistrate Courts
  - CF — Chanda Funcell, DAODAS
  - H — Housing, Vacant
- EW — Eric Watson, Deputy County Administrator Public Safety
  - JL — Jim Lake, Consolidated 911
  - DA — David Abrams, Emergency Medical Services
  - BI — Ben Webster - Interim, Emergency Management
  - SG — Shaun Gadsden, Awendaw / McClellanville Fire
  - ES — Ellen Steinberg, Criminal Justice Coordinating Council
  - TK — Thomas Van Koughnett, Tri-County Biological Science Center
- ST — Steve Thigpen, Deputy County Administrator Public Services
  - EA — Eric Adams, Public Works
  - TC — Thomas Cue, Environmental Management
  - CT — Cris Taylor, Fleet
- SW — Sharon Wrona, Deputy County Administrator Finance
  - PH — Patricia Holden, Human Resources
  - BT — Barrett Tolbert, Procurement
  - SD — Steve Dykes, Economic Development
  - TF — Tami Fralick, Revenue Collections
  - RC — Robert Cale, Assessor
- MG — Mack Gile, Chief Financial Officer
  - MF — Mike Franks, Budget
  - CR — Carla Ritter, Finance

CHARLESTON COUNTY COUNCIL



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

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

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

ELECTED OFFICIALS



Auditor - Peter J. Tecklenburg

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



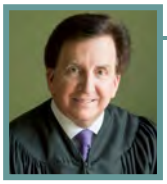
Clerk of Court - Julie Armstrong

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 - Bobbi Jo O'Neal

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



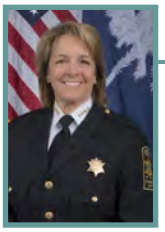
Probate Court Judge - Judge Irv Condon

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 - Karen Hollings

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



Sheriff - Kristin Graziano

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



Solicitor - Scarlett Wilson

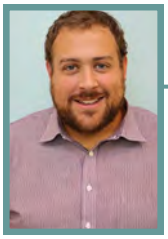
The Solicitor serves the 9th Circuit Court in Charleston and Berkeley Counties by providing prosecution services to the Court of General Sessions and Family Court.



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



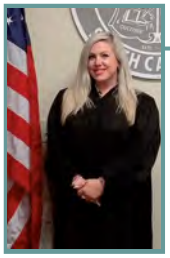
Board of Elections & Voter Registration- Executive Director Isaac Cramer

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



Library Board of Directors - Executive Director Angela Craig

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



Magistrate Courts - Chief Judge JoAnna Summey

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



Master-In-Equity - Mikell Scarborough

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



Public Defender - Cameron Blazer

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



Veterans Affairs - David J. LeBlanc, Sr.

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

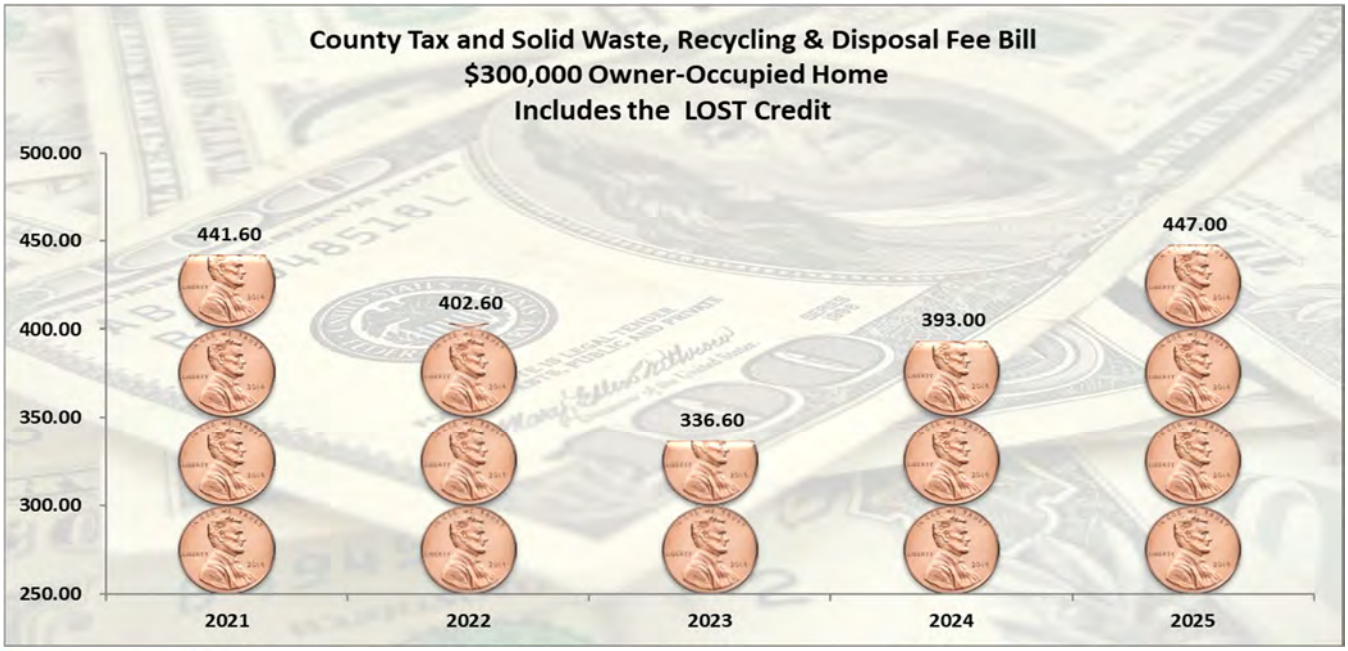
BUDGET HIGHLIGHTS



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

The General Fund operating budget is $341.3 million, which is up $16.5 million or 5.1 percent. The FY 2025 Charleston County budget is balanced.

- Operating millage remains to 41.7 mills.
- Debt Service millage remains at 6.3 mills.



Projects

Initiatives/Projects During Fiscal Year 2025

Continue construction and renovation of Charleston County Libraries
Continue construction of the Biological Science Center
Continue construction of the Azalea Complex



BUDGET HIGHLIGHTS

The Assessor performs the valuation process following the appropriate State laws, regulations, and professional guidelines. Exemptions are provided by South Carolina law to qualified real property owners to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

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

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

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

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

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

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

COMPUTING REAL PROPERTY TAXES

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

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

WITH HOMESTEAD		WITHOUT HOMESTEAD
$300,000	Appraised Property Value	$300,000
- 50,000	Less Homestead Exemption	- 0
250,000	Adjusted Appraised Property Value	300,000
.04	Multiplied by the Legal Residence Assessment Ratio	.04
10,000	Total Assessment	12,000
0.048	Multiplied by the combined millage, for example, using the FY 2025 adopted County millage rate *	0.048
480.00	Total Property Tax Due for Charleston County Before Sales Tax Credit	576.00
- 232.50	Less: County Sales Tax Credit (.00093) x Adjusted Appraised Value ($250,000 or $300,000)	- 279.00
247.50	Tax Due After Sales Tax Credit	297.00
150.00	Plus: Environmental Management Recycling and Disposal Fee	150.00
$ 397.50	Total Amount Due	$ 447.00

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

CHARLESTON COUNTY AT A GLANCE

The County

Charleston County is located along the southeastern coast of South Carolina. It encompasses approximately 916 square miles of land, marshes, rivers and wetlands with a coastline that stretches nearly 100 miles along the Atlantic Ocean.

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

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

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

CHARLESTON COUNTY AT A GLANCE

The Industry

$51.1 Billion

Gross Regional Product in Charleston





$413 Million

Residential value of construction permits in 2021

The People



35,700

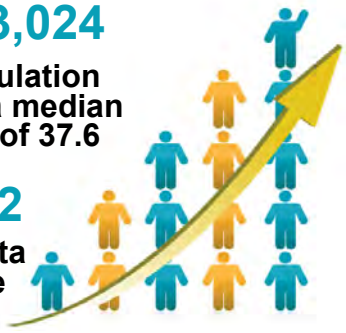
2021-2026 Job Creation Forecast in the Charleston Metro

413,024

Population with a median age of 37.6

73,032

Per capita income





92.9%

- Percent of people with high school degree or higher

46.7%

- Percent of people with bachelor's degree or higher

Median Sales Price in 2023*





*forecasted

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



COMMUNITY PROFILE



Downtown Charleston

Charleston County is located along the scenic southeastern coast of South Carolina. It has a land territory of 916 square miles and a 97-mile coastline along the Atlantic Ocean. Charleston County is South Carolina's third most populated county, with 424,367 residents according to the latest U.S. Census annual population estimates.

The region's coastal location along the Atlantic Seaboard, at the junction of the Ashley and Cooper rivers, provides numerous advantages for the seaport, which was recently made the deepest on the east coast. The flat landscape accentuates numerous rivers, tidal creeks, vast expanses of pristine salt marshes, and hallmark live oaks. The scenic backdrop is the perfect setting for historic Charleston's stunning eighteenth and nineteenth-century architecture. Charleston County also offers urban and suburban communities that host businesses, industries, and residences beyond the bustling city. The region's charm is evident in the "slow pace and friendly environment" despite 13.8% population growth from 2013 to 2023.

Tourism and Lowcountry Living

This city of enchantment and charm, fascinating beauty, history, and culture makes it easy to fall in love with and impossible to forget. Tourism has long been an economic mainstay in this historic eighteenth-century setting and continues to thrive in the Lowcountry. Charleston is not only an international vacation destination but a cosmopolitan city whose residents cherish the past and excitedly embrace the future. Charleston International currently has 50 **non-stop** destinations and continues to add airlines and locales to its roster.



Charleston is small but offers big city attractions like the world-renowned Spoleto Festival, Southeastern Wildlife Exposition, Charleston Wine + Food Festival, Cooper River Bridge Run, and Credit One Charleston Open tennis tournament. These events collectively bring over a quarter million attendees to the Charleston Area. The Southeastern Wildlife Exposition welcomed an estimated 500 artists, exhibitors, and wildlife experts, generating approximately $50 million in economic impact. The Credit One Charleston Open tennis tournament is the preeminent all-women's professional competition. It is held each year at the Credit One Stadium on Daniel Island. It averages 90,000 attendees and generated an estimated direct economic impact of $30 million in previous years.

COMMUNITY PROFILE



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

Charleston provides natural beauty, a humid subtropical climate, and unmatched quality of life that has been consciously updated as well as carefully preserved. Charleston continues to prove a coveted destination for travel. Readers of leading travel magazines have repeatedly placed Charleston at the top of their lists of favorite domestic and world travel destinations. Charleston was named the "No. 1 City in the U.S. and Canada" by *Travel + Leisure World's Best Awards* for eleven consecutive years (2013 through 2023). Charleston has received the similar designation of "Best Small City in the U.S." from *Condé Nast Traveler Reader's Choice Awards* for over years straight (2011 through 2020). Charleston regained the top spot in 2022 & 2023 after slipping to the number two spot, behind Aspen, Colorado in 2021. *Travel + Leisure* magazine readers also ranked Charleston as the only destination in the U.S. among the 25 best cities worldwide and the #1 Top City in the U.S. for 2023. Charleston was also named The South's Best City in 2023 by Southern Living.

After shrinking by about a third due to the pandemic in 2020, Charleston's tourism industry recovered and broke records in 2021, continuing this trend into 2022, and 2023. According to the College of Charleston Office of Tourism Analysis, the industry generated over $13 billion (↑280 million from 2022) in total economic impact and attracted 7.79 (↑190K from 2022) million regional visitors. 24.7% (↑0.9% from 2022) of regional sales were attributable to tourism with the average total expenditure per adult reaching another all-time high of $1,048 (↑2.1% from 2022) in 2023.

Charleston International saw over 6.15 million passengers in 2023 – a 16% gain over 2022. Hotel occupancy was over 70% with a record-setting 4.9 million room nights sold in 2023. This number broke the previous record from 2022. Growth in the Charleston market was not large but is a marked divergence from slight declines seen in other regional markets.

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

COMMUNITY PROFILE

Economic Diversity



The Lowcountry has a competitive posture and a diverse economic base due to its high quality of life. The region's economic base includes the Port of Charleston, the eighth largest port in dollar value of goods handled among all seaports in the United States and sixth among East and Gulf coast ports. The Port is considered among the most efficient in the nation for its cargo handling systems. The Port has invested more than $2 billion into port infrastructure over the recent years. With state and port funding combined the South Carolina Ports Authority plans to spend an additional $25 billion dollars over the next decade. The list of major capital improvement projects includes modernizing the Wando Welch Terminal, Expanding Inland Port Greer, developing near-dock rail, developing an inner harbor barge network, the harbor deepening project, the opening of the Hugh Leatherman terminal, and the launch of the SMART Pool chassis operating system.



Port of Charleston

The Port of Charleston handled approximately 2.5 million twenty-foot equivalent units in the fiscal year 2024 (ending June 30, 2024). Consumer demand has slowed since the exceptional 2022 fiscal year, volumes are normalizing to fall in line with expectations based on more representative years, accounting for the boost in demand seen during the pandemic. Retail, advanced manufacturing, automotive, and cold storage sectors continue to drive growth at the Port of Charleston. Strategic investments at the Port allow for increasingly competitive performance going forward. The SCPA economic impact for the Lowcountry region is estimated at $10.7 billion and supports over 32,000 jobs and $2.2 billion in labor income in the eight-county area.

COMMUNITY PROFILE



Military Presence

The military has continued to be a significant presence in the area even after the 1995 closure of much of the Charleston Naval Complex. A 2022 statewide study conducted by the University of South Carolina and the South Carolina Military Base Task Force estimated the annual economic impact to be nearly $34 billion to the state's economy annually Through three components: the eight military installations across the state, more than 600 contractors working with those installations, and the service members in South Carolina themselves.

The military presence in the Charleston Region (Tri-County area) had an economic impact of $12.7 billion, supporting over 78k jobs and generating $5.2 billion of labor income. Joint Base Charleston remains the largest employer in the region, employing 24,900 uniformed, civilian, and reservist personnel within the Naval Weapons Station, the Navy Nuclear Power Training School, and the Naval Information Warfare Center (NIWC). According to a 2022 study by the University of South Carolina NIWC generates almost $3.2 billion of economic impact in the state of South Carolina and over $12 billion of economic impact nationwide. This impact supports nearly 18k jobs in South Carolina. Joint Base Charleston is home to the 437th Airlift Wing and its squadrons of C-17 transport planes, the 628th Air Base Wing, and the 315th Airlift Wing (the reserve unit). These planes play a vital role in carrying supplies to active-duty troops stationed all over the world. The U.S. Coast Guard operates a station in Charleston, as well. As the Coast Guard continues their development of the "superbase" they anticipate personnel in greater Charleston growing from 1,300 in 2023 to 2,300 by 2030. Currently the 1,300 Coast Guard personnel support 2,990 dependent family members and 130 million dollars of annual income. The 2030 force of 2,300 Coast Guard personnel will support 5,290 dependent family members and 230 million dollars of annual income. Charleston is pursuing the designation as a Coast Guard Community.

Economic Development

Economic development continues to experience unprecedented growth, as the Charleston County Economic Development Department assisted 14 companies in the calendar year 2023 with new operations and expansion projects. These economic development announcements represent 932 new jobs and $94.3 million in capital investment. The aerospace and automotive sectors are the foundation for the region's advanced manufacturing industry. The Boeing Company and Mercedes-Benz Vans employ more than 9,800 people in the area.



COMMUNITY PROFILE

Local operations for the two OEMs (original equipment manufacturers) support multiple tier one and tier two aerospace and automotive suppliers. Lifesciences and digital services continue to thrive in the Charleston market bolstered by both MUSC and Charleston Digital Corridor respectively.

Since its landing in 2011, The Boeing Company has opened six facilities and business units in Charleston County. The Boeing South Carolina site exclusively builds all three versions of the 787. The automotive sector has settled into a new realm in the region with the completion of the Mercedes-Benz Vans' 1.1 million square foot Sprinter Van manufacturing facility in Palmetto Commerce Park. More than 1,700 people have been hired to run the expanded facility. Mercedes-Benz Vans' next generation eSprinter van is to begin production in North Charleston soon.

Infrastructure

The region's growing international operations, stable businesses, and industrial bases have contributed to a diverse economy. The area also benefits from modern airports like Charleston International Airport and superior rail and port access. These valuable assets continue to help the community as leaders strategically implement infrastructure upgrades. Charleston International Airport (CHS) completed a four-year, $200 million major renovation in the fall of 2016. Recently completed construction projects include a five-level parking garage (completed in late 2020). Charleston International has announced plans to add a new six-gate concourse and a new parking garage on its North Charleston campus. This effort will be aided by $23 million dollars in federal funding.

The number of travelers passing through CHS climbed above 6 million in 2023, with key travel dates so far in 2024 setting new records a new high water mark could be in the works. The airport has been energized in recent years by introducing discount air carriers Breeze Airways and Sun Country Airlines.

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



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

COMMUNITY PROFILE

Industry

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

The area surrounding the Palmetto Commerce Park is rapidly developing. This Class A industrial park is bound east by I-26, north by Ladson Road, and south by Ashley Phosphate Road. Charleston County is leading efforts to build a new interchange to increase traffic mobility in the I-26/Ashley Phosphate area, improving access to Palmetto Commerce Park. Construction began in 2022 and is progressing. Located in a rapidly growing area of the Interstate 26 corridor between US 78 (University Boulevard) and Ashley Phosphate Road, the Palmetto Commerce Interchange project will reduce travel times, improve access options, increase traffic mobility in the I-26/Ashley Phosphate Road area, and provide a more efficient commute. The project is led by Charleston County.

The County in on track for tentative substantial completion early in 2026. The need for "last-mile" industrial facilities with amenities is an emerging trend sparked by the pandemic. These facilities serve as warehouse and distribution spaces close to major population centers. Dalfen Industrial broke ground on a 1.3 million square foot distribution facility in 2022, considered the largest speculative build in market history. Charleston County has the fundamental components of a trained workforce, new industrial facilities, and comprehensive logistical options to benefit from emerging trends.



Education

More than 38,000 students pursued higher education degrees in various Charleston regional colleges, universities, and technical schools. The Medical University of South Carolina offers advanced medical degrees at the State's largest teaching hospital. The College of Charleston offers new degree programs in many forms of engineering and statistics. Trident Technical College provides a diverse range of industrial training programs and enrolls the most students in the region. Trident Technical College has built a nursing school (opened in 2016) and an aeronautical training facility (opened in 2019). Other higher education opportunities include the College of Charleston, The Citadel, and Charleston Southern University. Charleston County School District's Center for Advanced Studies offers nearly 100 industry certification exams so that students can become college and career ready. The East Cooper CAS is the only school nationwide to provide all 17 Biomedical Science, Computer Science, and Engineering Project Lead the Way courses in 2022.

COMMUNITY STATISTICS

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

ASSESSED PROPERTY VALUES

Fiscal Year	Personal & Vehicle	Real Property	Total
2023	$739,848,112	$4,769,813,454	$5,509,661,566
2022	659,915,616	4,484,140,748	5,144,056,364
2021	659,166,352	4,216,611,987	4,875,778,339
2020	570,090,704	4,068,129,129	4,638,219,833
2019	561,502,711	3,587,084,114	4,148,586,825
2018	539,724,041	3,395,023,184	3,934,747,225
2017	542,561,078	3,244,302,523	3,786,863,601
2016	510,041,407	3,104,605,470	3,614,646,877
2015	469,641,701	3,008,285,095	3,477,926,796
2014	417,227,863	2,817,056,508	3,234,284,371

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.

CONSTRUCTION

Fiscal Year	Number of Permits	Commercial Value	Residential Value
2023	21,297	154,061,740	447,448,116
2022	17,081	112,659,493	413,191,171
2021	14,357	34,882,995	247,044,000
2020	12,130	43,518,572	216,785,776
2019	13,393	68,291,882	209,973,351
2018	11,853	46,120,900	202,422,484
2017	11,928	15,287,584	191,121,351
2016	11,046	41,682,718	172,879,227
2015	8,858	23,678,811	130,954,462
2014	7,405	23,090,032	169,064,413

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

COMMUNITY STATISTICS

The ten largest taxpayers as of December 2023 are set forth below.

PRINCIPAL TAXPAYERS

Name	Assessed Value	Business Type
Dominion Energy	$88,442,180	Public Utility
Boeing	63,146,888	Manufacturing
Charleston Place LLC	15,133,520	Hotel
Westrock Charleston Kraft	14,312,842	Manufacturing/Chemical
Mercedes Benz Vans LLC	13,695,824	Automobile Manufacturing
Trident Medical Center LLC	11,882,870	Medical Center
Mid-America Apartments LP	10,018,670	Apartment
Kiawah Real Estate Co.	9,774,600	Real Estate
Berkeley Electric Co-Op	8,628,420	Public Utility
Mount Pleasant Investments LLC	7,172,580	Investment

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

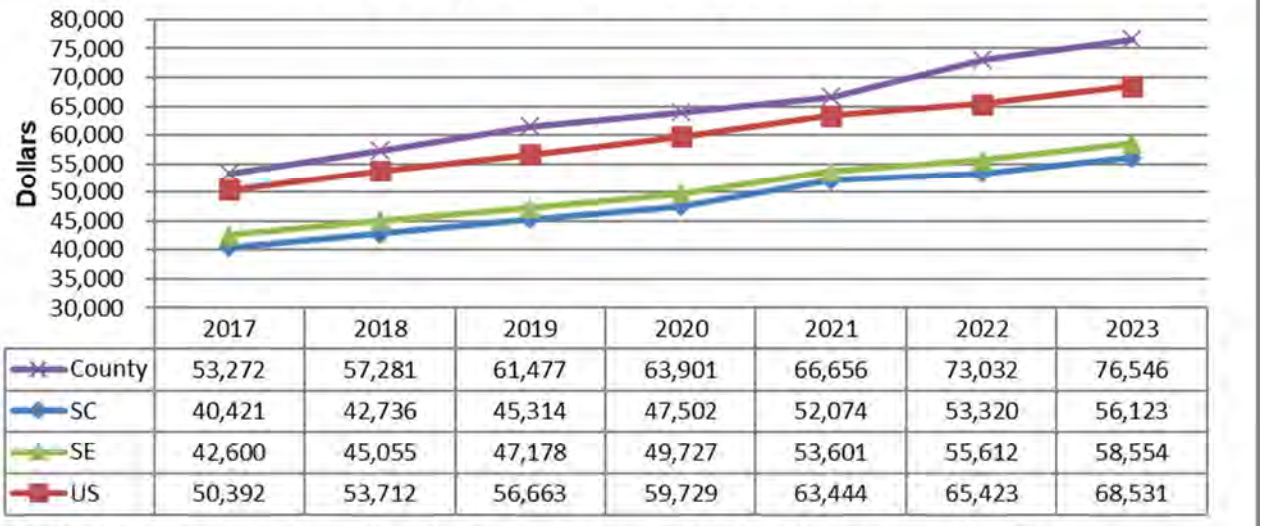
The following represents the ten largest employers within the County, their approximate number of employees, and the percentage of total county employment as of December 2023.

EMPLOYER	NUMBER OF EMPLOYEES	TOTAL COUNTY EMPLOYMENT
Joint Base Charleston	24,900	11.12%
Medical University of South Carolina (MUSC)	17,000	7.59%
Boeing Charleston	6,500	2.90%
Roper St. Francis Healthcare	6,100	2.72%
Charleston County School District	6,000	2.68%
Walmart	3,900	1.74%
R. H. Johnson VA Medical Center	3,250	1.45%
Trident Health Systems	3,100	1.38%
County of Charleston	2,800	1.25%
U.S. Postal Service	2,500	1.12%

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

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.



	2017	2018	2019	2020	2021	2022	2023
County	53,272	57,281	61,477	63,901	66,656	73,032	76,546
SC	40,421	42,736	45,314	47,502	52,074	53,320	56,123
SE	42,600	45,055	47,178	49,727	53,601	55,612	58,554
US	50,392	53,712	56,663	59,729	63,444	65,423	68,531

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

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

DEMOGRAPHICS

Calendar Year	County Population	Median Age	Unemployment Rate
2023	419,279	37.6	2.9%
2022	413,024	37.6	2.9%
2021	417,981	37.6	3.9%
2020	411,406	37.6	9.5%
2019	405,905	37.2	2.9%
2018	401,438	37.1	3.0%
2017	396,484	36.0	3.9%
2016	389,262	35.8	4.8%
2015	381,015	35.8	5.1%
2014	372,803	35.7	6.3%

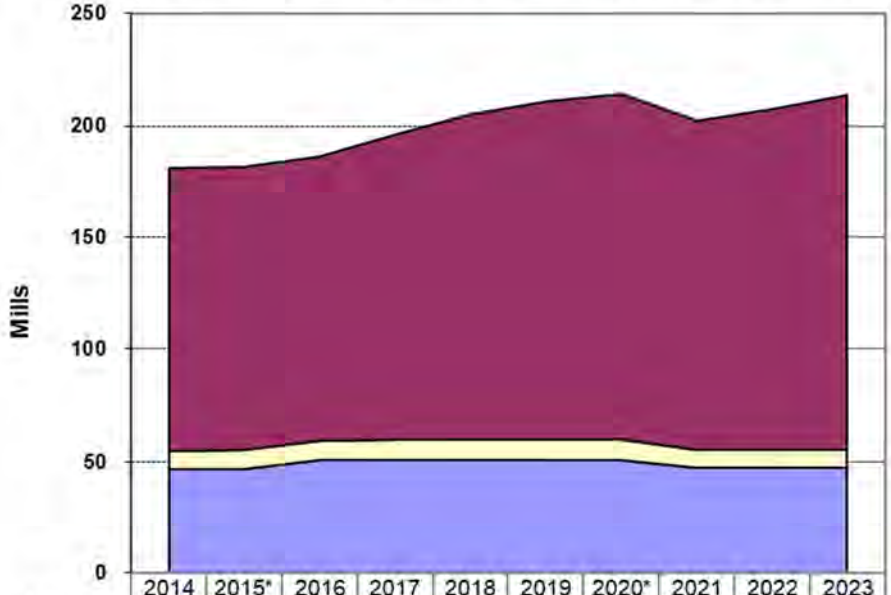
NOTE: This information was obtained from the Bureau of Economic Analysis, Charleston Regional Development Alliance, Charleston County School District-45 Day Enrollment, and the Bureau of Labor Statistics - South Carolina Department of Employment and Workforce.

COMMUNITY STATISTICS

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

Countywide Millage Rates**

(Excludes impact of Local Option Sales Tax Credit)



	2014	2015*	2016	2017	2018	2019	2020*	2021	2022	2023
School	126.5	126.5	126.7	136.3	145.2	151.2	154.7	146.6	151.7	158.0
Other	7.8	8.3	8.5	9.0	9.0	9.0	9.0	8.3	8.3	8.3
County	46.8	46.8	50.8	50.8	50.8	50.8	50.8	47.3	47.3	47.3

** Reassessment in Calendar Years 2015 and 2020.*
***Millage Rates for each Calendar Year.*
Note: This information was provided by the Charleston County Auditor.



End Section

CHARLESTON COUNTY MISSION, VISION, AND VALUES

Mission

To promote and protect the quality of life for everyone in Charleston County by providing services of value to the community while preserving the unique, natural, cultural, and historical identity of the Lowcounty.

Vision

Charleston County Government aims to be extraordinary, recognizes that our values are integral to successfully accomplishing our mission, and strives to uphold those values in every decision.

Values

ACCOUNTABILITY: *We accept personal responsibility for our actions and evaluate others' actions fairly. We will be fiscally responsible and transparent with the County's resources.*

ADAPTABILITY: *We willingly remain open to create and apply new approaches to overcome emerging challenges in a ever-changing environment.*

COMMUNICATION: *Communications is open and ongoing. We engage in a collaborative and transparent exchange of information to ensure the stated goals and objectives are understood by all.*

DIVERSITY: *We respect and include all people, lifestyles, and cultures and strive to treat everyone in a dignified manner while eliminating physical, behavioral, and organizational obstacles.*

EXCELLENCE: *Demonstrating professionalism, competency, reliability, and responsiveness are core qualities expected of all employees. We aspire to continuously educate, develop, and invest in our staff.*

SAFETY: *We promote the health, well-being, and security of our employees and the community we service.*

TRUST: *Integrity and authenticity are the foundation for all successful relationships, and we will foster a character driven culture to build on this foundation.*

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

CHARLESTON COUNTY STRATEGIC PLAN

On December 21, 2023, Charleston County Council adopted a three-year Strategic Plan that encompasses the strategic priorities set forth by Charleston County Council and the strategies and goals reflect the direction of the County. This strategic plan will guide staff under the directorate of the County Administrator to meet and attain needs of the community and adjusting when necessary. The County looks forward to seeing all that can be accomplished when we all work towards a common goal.

The County's Strategic Plan and Performance Measures:

The Mission, Vision, 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 seven **County Values** express the core principles by which the County operates daily. The **County Goals** are comprised of seven **Strategic Priorities** developed to set the direction for the County departments/divisions in fulfilling the mission, vision, 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 **Strategic Priorities** refer to the seven County goals that set the direction of departments in fulfilling the mission, vision, and values of Charleston County. Each priority has a set of three or more goals and each goal has a strategy that will help assist in accomplishing that goal.

- **Priority I: Infrastructure**
- **Priority II: Workforce**
- **Priority III: Quality of Life**
- **Priority IV: Financial Stability**
- **Priority V: Public Engagement and Communication**
- **Priority VI: Public Wellbeing**
- **Priority VII: American Rescue Plan Act (ARPA)**

Department Goals state accomplishments required in order to fulfill the mission, vision and values to better serve our citizens. The **Strategies** specify well-defined and measurable terms that can be reached within an achievable time frame. The **Measures** enable the reader to determine the strategy 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.

Department Goals, Strategy, and Measures 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 Priorities.

BUDGET USER'S GUIDE

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

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

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

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

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

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

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

BUDGET USER'S GUIDE

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

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

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

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

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

A GUIDE TO UNDERSTANDING THE BUDGET NARRATIVE SECTION

1. **Department –** The primary organizational unit within the County. Each department performs a specific function.

2. **Division / Program –** A smaller component of a department organized to easily track resources and related expenditures.

3. **Fund –** An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.

4. **Function –** A list of activities used to classify resources in broad service areas.

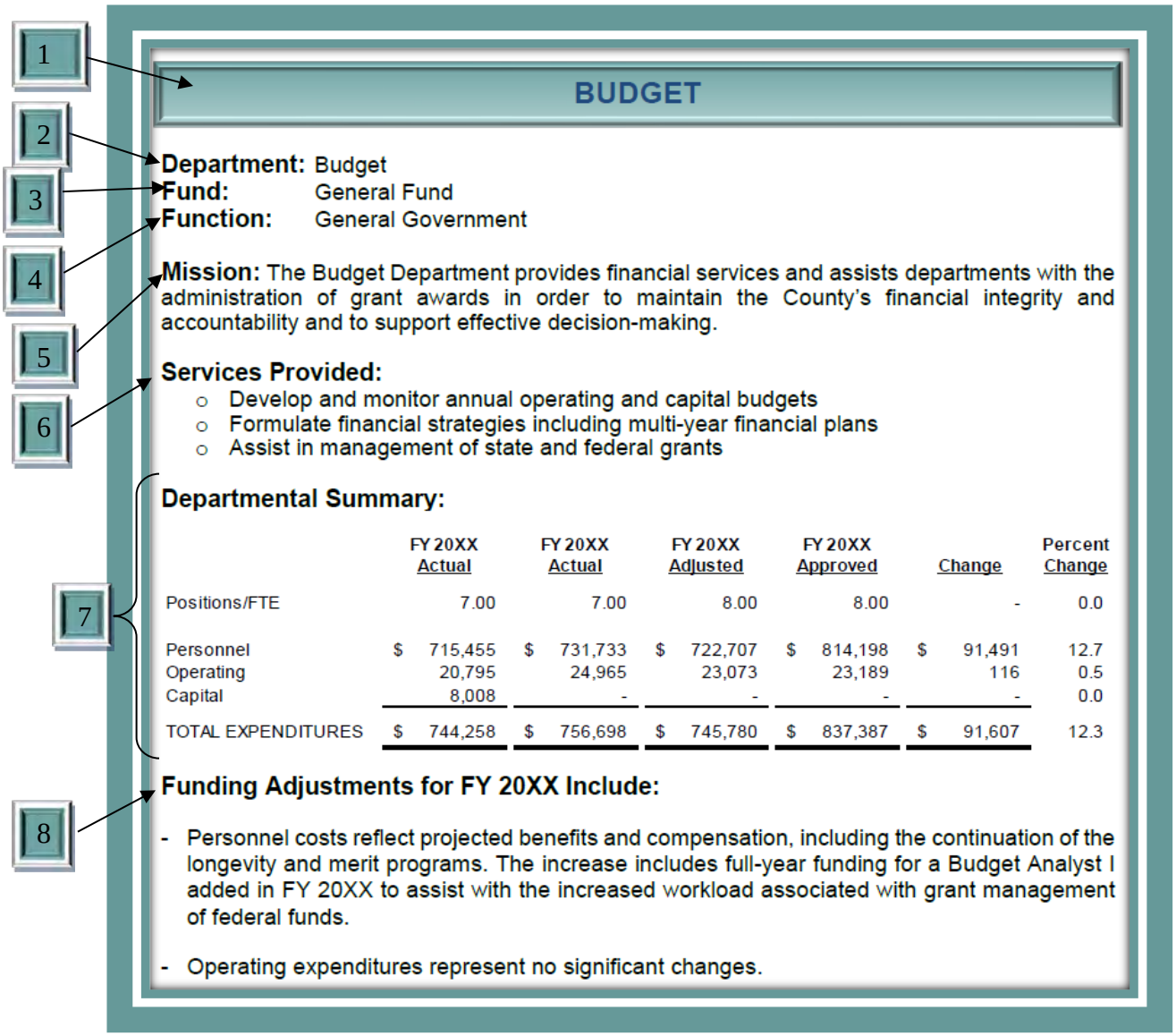
5. **Mission –** A concise statement that defines the purpose of the department or division.

6. **Services Provided –** A short overview and explanation of the services provided to the organization and/or citizens by the departments.

BUDGET USER'S GUIDE

7. **Department, Division or Program Summary –** A recap of financial information for four fiscal years, two years of the most recent audited figures, the previous year's adjusted budget and Council's approved current year. In addition, the dollar and percentage change from the previous fiscal year is computed. The financial information is broken down by major categories of revenue and objects of expenditure (i.e., personnel, operating, and capital expenditures).

8. **Funding Adjustment –** This section is broken down into several categories: revenues, major objects of expenditure and other relevant categories. This section reflects significant changes in funding from the previous fiscal year.



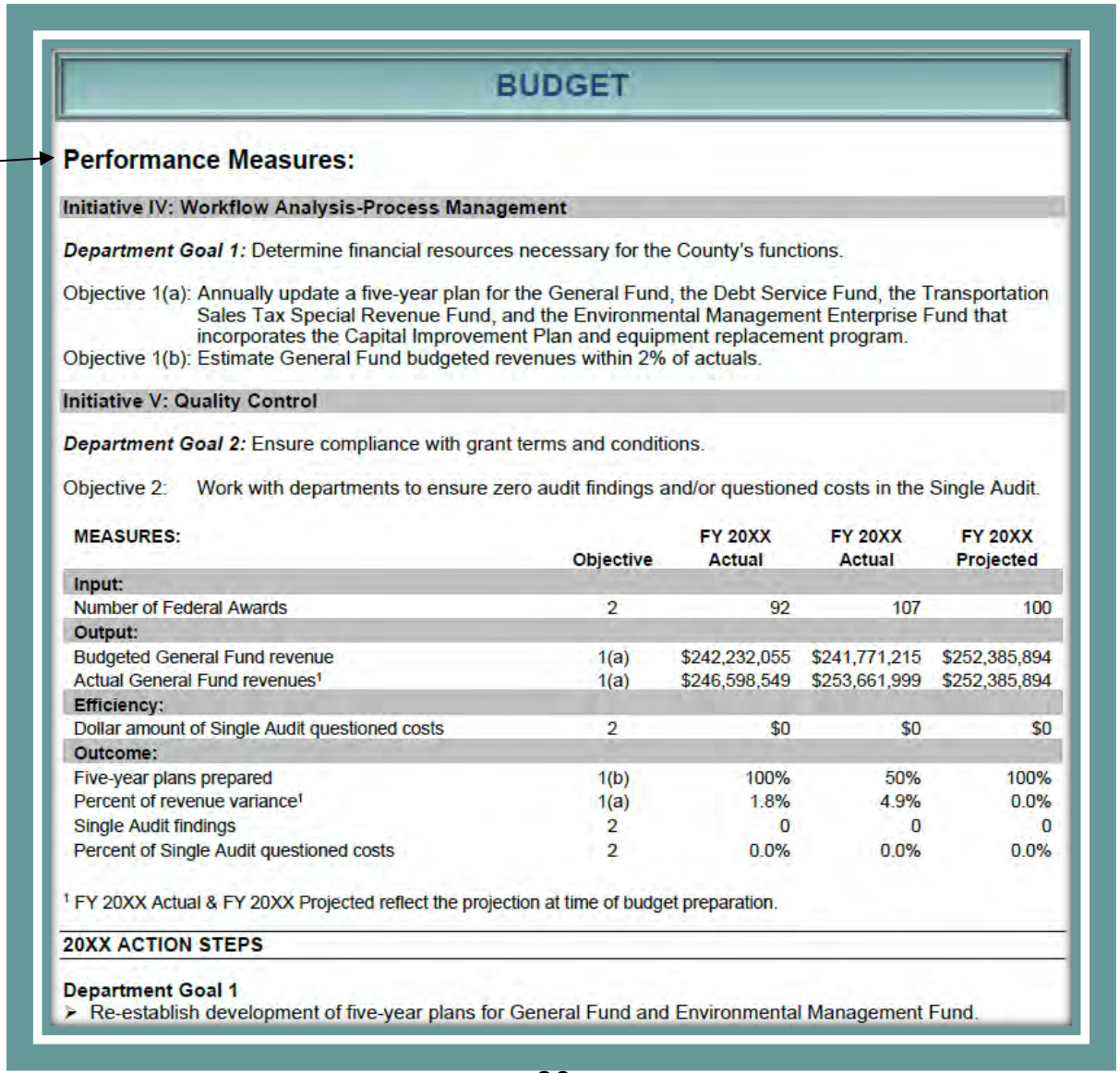
	FY 20XX Actual	FY 20XX Actual	FY 20XX Adjusted	FY 20XX Approved	Change	Percent Change
Positions/FTE	7.00	7.00	8.00	8.00	-	0.0
Personnel	$ 715,455	$ 731,733	$ 722,707	$ 814,198	$ 91,491	12.7
Operating	20,795	24,965	23,073	23,189	116	0.5
Capital	8,008	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 744,258	$ 756,698	$ 745,780	$ 837,387	$ 91,607	12.3

BUDGET USER'S GUIDE

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

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

Additional information pertaining to performance measures can be referenced in the Performance Measures section on pages **31** to **32**.



9

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 20XX Actual	FY 20XX Actual	FY 20XX Projected
Input:				
Number of Federal Awards	2	92	107	100
Output:				
Budgeted General Fund revenue	1(a)	$242,232,055	$241,771,215	$252,385,894
Actual General Fund revenues[1]	1(a)	$246,598,549	$253,661,999	$252,385,894
Efficiency:				
Dollar amount of Single Audit questioned costs	2	$0	$0	$0
Outcome:				
Five-year plans prepared	1(b)	100%	50%	100%
Percent of revenue variance[1]	1(a)	1.8%	4.9%	0.0%
Single Audit findings	2	0	0	0
Percent of Single Audit questioned costs	2	0.0%	0.0%	0.0%

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

20XX ACTION STEPS

Department Goal 1
➢ Re-establish development of five-year plans for General Fund and Environmental Management Fund.

BUDGET USER'S GUIDE

A GUIDE TO UNDERSTANDING THE CAPITAL IMPROVEMENT PLAN SECTION

1. **Capital Improvement Plan (CIP) –** Indicates which of the three plans the capital project belongs to: the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, or the Environmental Management Enterprise Fund.

2. **Project Name –** The name of the particular capital project being described.

3. **Initiative –** This section indicates which of the five County Initiatives the project aims to serve. County Initiatives are listed in the Performance Measures Guide section of this Budget document.

4. **Function –** The capital asset will be utilized to serve a vital function of Charleston County; general government, judicial, public safety, public works, health/welfare, culture/recreation, education, or economic development.

5. **Type –** The type of project indicates whether it will be a new capital asset, a new replacement of an old capital asset, or a renovation/upgrade of an existing capital asset.

6. **Management –** Department in Charleston County that is overseeing the capital project.

7. **Duration –** Time span over which the project is expected to last.

8. **Total Project Cost –** Total cost during the project, excluding impacts on the operating budget.

9. **Project Description –** Explanation of the project including important key points.

10. **Expenditures –** Breakdown of the expected dollar amount of spending allocated to the project per year over the course of the five year CIP.

11. **Funding Source –** Breakdown of the expected sources of funding, per year, to align with the expenditures allocated to the project each year over the course of the five year CIP. Projects are normally funded by either existing bond issues; revenue from interest, sales, transfers, and other sources; future bond issues; or future sources to be identified later.

12. **Operating and Maintenance Costs (Savings) –** The expected dollar amount of impact on the operating budget once the project is completed and in operation. The impact includes the increase or savings in personnel costs associated with the capital asset once the project is completed. The impact also quantifies the expected increases or savings in operating spending associated with the particular project.

13. **Operations and Maintenance Impacts –** This section describes why and/or how the correlating costs or savings in section 12 were determined.

BUDGET USER'S GUIDE

1

CAPITAL PROJECTS - GENERAL

2

County Facilities



Description of the picture.

3

4

5

6

7

8

Project Highlights

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

Total Project Cost: $108,500,000

DESCRIPTION

Explanation of the project including important key points.

9

10

EXPENDITURES	PRIOR	20XX	20XX	20XX	20XX	20XX	BEYOND	TOTAL
	$39,605	$43,895	$8,000	$17,000	$0	$0	$0	$108,500

11

FUNDING SOURCE	PRIOR	20XX	20XX	20XX	20XX	20XX	BEYOND	TOTAL
Interest, Sales, Transfer & Other	$13,307	$0	$0	$0	$0	$0	$0	$13,307
Existing Bonds	70,193	0	0	0	0	0	0	70,193
Future Bond Issues	0	25,000	0	0	0	0	0	25,000
GRAND TOTAL	$83,500	$25,000	$0	$0	$0	$0	$0	$108,500

12

O&M Costs (Savings)	20XX	20XX	20XX	20XX	20XX
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

13

Operation & Maintenance Impacts

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

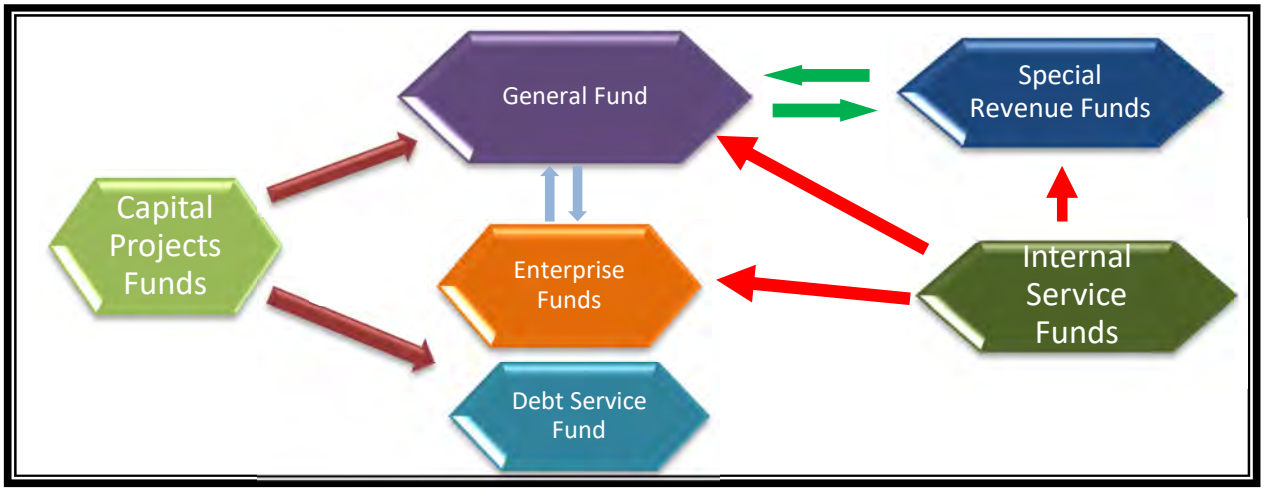
DESCRIPTION OF FUNDS

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

	Legally Adopted
➢ **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.	YES
• **Debt Service Fund** repays the principal and interest on the County's long-term debt.	YES
• **Special Revenue Funds** account for revenues legally restricted for particular purposes. Often Special Revenue Funds are associated with grants.	YES (NO For Grants)
• **Capital Projects Funds** account for major spending on equipment and facilities.	NO
➢ **Proprietary Funds are operated similar to private industry (business).**	*Legally Adopted*
• **Enterprise Funds** provide services outside of the County and are supported primarily by service charges.	YES
• **Internal Service Funds** provide services within the County and are supported primarily by fees charged to County departments and agencies.	YES

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

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



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

DESCRIPTION OF FUNDS

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

Organization	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	1,894,095					1,894,095
Accommodations Tax: Local			38,480,121			38,480,121
Accommodations Tax: State			681,692			681,692
Air Service Development			10,075,000			10,075,000
Administrator	1,077,597					1,077,597
Assessor	6,072,774					6,072,774
Auditor	3,470,512					3,470,512
Awendaw McClellanville Fire			3,828,439			3,828,439
Biological Science Center	629,745					629,745
Budget	1,003,659					1,003,659
Building Inspections Services	3,386,356					3,386,356
Capital Projects	471,875					471,875
Chief Financial Officer	441,064					441,064
Clerk of Court	5,439,107		1,368,256			6,807,363
Community Development	1,637,144					1,637,144
Consolidated Dispatch	9,236,267			5,606,734		14,843,001
Contracts and Procurement	1,598,529				2,800,012	4,398,541
Coroner	4,249,984		81,831			4,331,815
Criminal Justice Coordinating Committee	798,076					798,076
DAODAS				13,631,639		13,631,639
Deputy Admin Community Services	523,317					523,317
Deputy Admin Finance	912,804					912,804
Deputy Admin General Services	975,247					975,247
Deputy Admin Public Safety	857,741					857,741
Deputy Admin Public Services	566,236					566,236
Economic Development			38,901,835			38,901,835
Elections/Voter Registration	5,248,790					5,248,790
Emergency Management	1,492,243		354,169			1,846,412
Emergency Medical Services	24,589,332					24,589,332
Environmental Management				63,299,374		63,299,374
Facilities Management	33,749,828			5,611,948	2,162,761	41,524,537
Finance	1,319,391					1,319,391
Fire Districts			732,269			732,269
Fleet Operations					18,552,724	18,552,724
Greenbelt Programs	34,428		24,661,168			24,695,596
Housing & Neighborhood Revitalization	186,403					186,403
Human Resources	3,374,790				38,046,777	41,421,567
Innovation	520,419					520,419
Internal Auditor	439,257					439,257
Legal	2,206,381		88,788			2,295,169
Legislative Delegation	480,067					480,067
Library	37,363,998					37,363,998
Magistrate Courts	6,679,187					6,679,187
Master-In-Equity	957,705					957,705
Nondepartmental	9,821,130	38,448,918				48,270,048
Planning and Zoning	3,007,395		250,000			3,257,395
Probate Courts	3,941,159					3,941,159
Public Defender	4,850,000		9,748,847			14,598,847
Public Works	22,756,358		126,905,767			149,662,125
Register of Deeds	2,399,486					2,399,486
Revenue Collections	1,176,222			3,520,198		4,696,420
Safety & Risk Management	4,722,169				4,710,121	9,432,290
Sheriff	93,143,144		1,888,585			95,031,729
Solicitor	9,254,311		4,060,548			13,314,859
State Agencies	486,106					486,106
Technology Services	18,641,651			4,364,724	3,617,670	26,624,045
Transit Agencies			23,198,804			23,198,804
Treasurer	2,459,864					2,459,864
Trident Technical College			10,301,866			10,301,866
Veterans Affairs	710,628					710,628
Total Disbursements	341,253,971	38,448,918	295,607,985	96,034,617	69,890,065	841,235,556

DESCRIPTION OF FUNDS

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

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Education	Econ. Develop.	Debt Service	Total
County Council	1,894,095									1,894,095
Accommodations Tax: Local						38,480,121				38,480,121
Accommodations Tax: State						681,692				681,692
Air Service Development	10,075,000									10,075,000
Administrator	1,077,597									1,077,597
Assessor	6,072,774									6,072,774
Auditor	3,470,512									3,470,512
Awendaw McClellanville Fire			3,828,439							3,828,439
Biological Science Center	629,745									629,745
Budget	1,003,659									1,003,659
Building Inspections Services			3,386,356							3,386,356
Capital Project	471,875									471,875
Chief Financial Officer	441,064									441,064
Clerk of Court		6,807,363								6,807,363
Community Development					1,637,144					1,637,144
Consolidated Dispatch			14,843,001							14,843,001
Contracts and Procurement	4,398,541									4,398,541
Coroner		4,331,815								4,331,815
Criminal Justice Coordinating Committee	798,076									798,076
DAODAS					13,631,639					13,631,639
Deputy Admin Community Svs	523,317									523,317
Deputy Admin Finance	912,804									912,804
Depurty Admin General Services	975,247									975,247
Deputy Admin Public Safety	857,741									857,741
Deputy Admin Public Services	566,236									566,236
Economic Development								38,901,835		38,901,835
Elections/Voter Registration	5,248,790									5,248,790
Emergency Management			1,846,412							1,846,412
Emergency Medical Services			24,589,332							24,589,332
Environmental Management				63,299,374						63,299,374
Facilities Management	41,524,537									41,524,537
Finance	1,319,391									1,319,391
Fire Districts			732,269							732,269
Fleet Operations	18,552,724									18,552,724
Greenbelt Programs						24,695,596				24,695,596
Housing & Neighborhood Revitalization					186,403					186,403
Human Resources	41,421,567									41,421,567
Innovation	520,419									520,419
Internal Auditor	439,257									439,257
Legal	2,295,169									2,295,169
Legislative Delegation	480,067									480,067
Library						37,363,998				37,363,998
Magistrate Courts			6,679,187							6,679,187
Master-In-Equity			957,705							957,705
Nondepartmental	9,821,130								38,448,918	48,270,048
Planning and Zoning	3,257,395									3,257,395
Probate Courts		3,941,159								3,941,159
Public Defender		14,598,847								14,598,847
Public Works				126,905,767	22,756,358					149,662,125
Register of Deeds	2,399,486									2,399,486
Revenue Collections	4,696,420									4,696,420
Safety & Risk Management	9,432,290									9,432,290
Sheriff			95,031,729							95,031,729
Solicitor		13,314,859								13,314,859
State Agencies	486,106									486,106
Technology Services	26,624,045									26,624,045
Transit Agencies	23,198,804									23,198,804
Treasurer	2,459,864									2,459,864
Trident Technical College							10,301,866			10,301,866
Veterans Affairs					710,628					710,628
Total Disbursements	228,345,744	42,994,043	151,894,430	190,205,141	38,922,172	101,221,407	10,301,866	38,901,835	38,448,918	841,235,556

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*: $841,235,556[1]**

***GOVERNMENTAL FUND TYPES*: $675,310,874[2]**

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

GENERAL FUND: $341,253,971
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: $38,448,918[3]
This fund collects resources to service the County's General Obligation Bonds, notes payable, and capital leases.

SPECIAL REVENUE FUNDS: $295,607,985[4]
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*: $165,924,682[5]**

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

ENTERPRISE FUNDS: $96,034,617[6]
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: $69,890,065[7]
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.

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[1] Does not reflect $47,471,410 in budgeted increases in the ending fund balances.

[2] Does not include grants and does not reflect $47,310,943 in budget increases in the ending fund balance.

[3] Does not reflect $3,218,132 in budgeted increases in the ending fund balances.

[4] Does not reflect $44,092,811 in budgeted increases in the ending fund balances.

[5] Does not include grants and does not reflect $160,467 in budget increases in the ending fund balance.

[6] Does not reflect $155,870 in budgeted increases in the ending fund balances.

[7] Does not reflect $4,597 in budgeted increases in the ending fund balances.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS: $295,607,985[8]
These funds account for revenue sources that are legally restricted to expenditure for specific purposes.

Accommodations Tax - Local: $38,480,121
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: $681,692
This fund is used to account for the two percent sales tax collection from transient room rentals in the unincorporated areas of the County. This tax is collected by the State and disbursed to the County. The first $25,000 and five percent of the amount above $25,000 are transferred to the General Fund. The expenditure of the funds transferred to the General Fund is unrestricted, and the expenditure of the remaining funds is restricted to tourist-related activities.

Air Service Development: $10,075,000
This fund is used to support capital improvement projects within the Airport District and transportation infrastructure to promote air services and economic development.

Awendaw McClellanville Fire Department: $3,493,306
This fund accounts for the revenues generated by ad valorem property taxes in the Awendaw McClellanville Consolidated Fire Protection District to provide fire protection in the northern end of the County.

Awendaw McClellanville Fire Department - Debt Service: $335,133[9]
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: $965,000
This fund accounts for federal monies received to enforce child support obligations at the local level.

Clerk of Court – Excess IV-D: $403,256
This fund is used to provide discretionary funding to the Clerk of Court under South Carolina law for Clerk of Court costs or General Fund costs.

Coroner – Child Review: $81,831
This fund is used to conduct medicolegal death investigations in an independent, compassionate, and professional manner to determine the full truth of the circumstances surrounding a death, while serving as a representative of the decedents and an advocate to the survivors.

[8] Does not include grants or reflect $44,092,811 in budgeted increase in the ending fund balance of several Special Revenue Funds.

[9] Does not reflect $53,188 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Economic Development: $5,695,851
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: $33,205,984
This fund accounts for revenues generated by multi-county industrial park fees. The County uses a portion of the funds received to repay the principal and interest on debt issues for road projects. The balance of the funds received are disbursed to taxing entities.

Emergency Management - Hazardous Materials Enforcement: $354,169
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: $176,669[10]
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: $547,600
This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with several fire departments to provide fire service in the northwest portion of the County.

Fire Districts - West St. Andrew's Fire District: $8,000
This fund accounts for revenues generated by ad valorem taxes in the district. The County contracts with the St. Andrew's Public Service District to provide fire service for the district.

Greenbelt Programs (1st TST): $15,638,168
This fund accounts for revenues generated by the half-cent sales tax for greenbelts beginning May 2005 and ending April 2030 or when $1.3 billion is generated (which occurs first).

Greenbelt Programs (2nd TST): $9,023,000[11]
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).

Legal - Seized Assets: $88,788
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.

[10] Does not reflect $3,131 in budgeted increase in the ending fund balance
[11] Does not reflect $151,900 in budgeted increase in the ending fund balance

DESCRIPTION OF FUNDS

Public Defender - Berkeley County: $2,293,866
This fund receives monies from the State to supplement Berkeley County's funding to represent indigent persons in Berkeley County.

Public Defender - Charleston County: $7,454,981
This fund receives monies from the State to supplement the County's funding to represent indigent persons in Charleston County.

Public Works - Roads Program (1st TST): $68,470,859
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): $45,530,321[12]
This fund accounts for revenues generated by the half-cent sales tax for roads beginning May 2017 and ending April 2042 or when $1.3 billion is generated (which occurs first).

Public Works – Stormwater Drainage: $12,904,587
This fund accounts for fees collected in the unincorporated areas of the County to address water quality issues for the County's citizens.

Sheriff – Asset Forfeiture Federal: $510,100
This fund records the revenues from the seizure of Federal assets associated with the drug trade. These revenues are dedicated to the control of illicit drug traffic.

Sheriff – Asset Forfeiture State: $149,718
This fund records the revenues from the seizure of State assets associated with the drug trade. These revenues are dedicated to the control of illicit drug traffic.

Sheriff – Inmate Welfare: $1,004,497
This fund accounts for various outside sources to provide social programs and to improve facilities and services for the inmates.

Sheriff - IV-D Child Support Enforcement: $116,020
This fund accounts for federal monies received to track and distribute IV-D papers.

Sheriff – Sex Offender Registry: $108,250
This fund accounts for revenues generated by sex offenders required to register by State law in support of the Statewide Sex Offender Registry.

Solicitor - Alcohol Education Program: $110,318
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: $30,000
This fund accounts for fines charged for bond forfeiture. These funds can be used at the Solicitor's discretion.

[12] Does not reflect $11,937,569 in budgeted increase in the ending fund balance

DESCRIPTION OF FUNDS

Solicitor – Criminal Domestic Violence Appropriation: $117,208
This fund receives funding from the State to reduce domestic violence and its impact on our community.

Solicitor - Drug Court: $ 401,977
This fund receives funding from the State to provide non-traditional prosecution and incarceration of nonviolent offenders with substance abuse problems.

Solicitor – DUI Appropriation: $124,921
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: $123,242[13]
This fund accounts for fees charged to defendants for record destruction relating to an arrest or conviction.

Solicitor - Juvenile Education Program: $96,369
This fund accounts for fees charged to first time juvenile offenders to purge their record from the system.

Solicitor - Pretrial Intervention: $297,285
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: $2,073,374
This fund receives funding from the State to supplement the County's funding of the Solicitor's Office.

Solicitor - Traffic Education Program: $241,507
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 are 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: $81,429
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: $125,954
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.

[13] Does not reflect $1,758 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Transportation Sales Tax - Transit Agencies (1st TST): $11,135,000[14]
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): $12,063,804[15]
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: $10,301,866
This fund accounts for revenues generated by countywide ad valorem taxes. The County remits the entire amount collected to Trident Technical College to fund operation and maintenance of facilities.

Victim's Bill of Rights: $231,964
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: $96,034,617[16]
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 911 - Emergency 911 Wire Line: $705,107[17]
This fund records revenues from the State and fees levied countywide through telephone bills to support the Emergency 911 system.

Consolidated 911 – Emergency 911 Wireless: $3,807,729
This fund records revenues from the State and fees levied countywide through telephone bills to support the Emergency 911 system.

Consolidated 911 – Fire and Agency Costs: $1,093,898[18]
This fund accounts for fees charged to recover the software maintenance costs shared amount local public safety agencies.

Department of Alcohol and Other Drug Abuse Services (DAODAS): $13,631,639
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.

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[14] Does not reflect $6,122,820 in budgeted increase in the ending fund balance.

[15] Does not reflect $25,822,445 in budgeted increase in the ending fund balance.

[16] Does not reflect $155,870 in budgeted increase in the ending fund balance.

[17] Does not reflect $5,893 in budgeted increase in the ending fund balance.

[18] Does not reflect $149,977 in budgeted increase in the ending fund balance.

DESCRIPTION OF FUNDS

Environmental Management: $63,299,374
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: $5,611,948
This fund accounts for the operation, financing, and construction of County parking facilities.

Revenue Collections: $3,520,198
This fund accounts for costs to collect local accommodations taxes, business licenses, the hazardous material fee, hospitality taxes, stormwater fees, and the solid waste user fee.

Technology Services - Radio Communications: $4,364,724
This fund accounts for communications support to County agencies and external public safety agencies.

INTERNAL SERVICE FUNDS: $69,890,06519[19]
These funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Facilities - Office Services/Records Management: $2,162,761
This fund accounts for centrally administered mail processing and delivery service, photocopying, postage metering service, and records management.

Fleet Operations/Contracts and Procurement - Parts Warehouse: $21,352,736
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: $38,046,777
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: $4,710,121
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: $3,617,670[19]
This fund accounts for the maintenance and service of telephone systems and wireless devices for the County.

[19] Does not reflect 4,597 in budgeted increase in the ending fund balance.

FUND BALANCE CHANGES

Charleston County defines fund balance as the cumulative total over time of revenues in excess of annual expenses in any established fund. The adequacy of the fund balance in all funds is reviewed annually. The table below summarizes the fund balance changes occurring in FY 2025.

Fund	Beginning Fund Balance	Ending Fund Balance	Net Change
General Fund	$120.1	$103.6	($16.5)
Debt Service Fund	34.0	37.3	3.2
Special Revenue Funds	234.3	247.0	12.6
Enterprise Funds	53.9	43.9	(10.0)
Internal Service Funds	(195.3)	(199.5)	(4.2)
Total	**$247.1**	**$232.2**	**($14.9)**

AMOUNTS IN MILLIONS

Charleston County uses the quantitative criteria established in GASB Statement No. 34 to identify major funds including: total assets, liabilities, revenues, or expected expenditures. The expenditures of that specific fund should be at least 10% of the corresponding total for all funds of that fund type, and at least 5% of funds combined. The County's major funds per the last completed audit in FY 2023 were as follows:

Governmental	Proprietary (Enterprise)
General Fund	Environmental Management
Debt Service Fund	Parking Garages
Transportation Sales Tax Special Revenue Funds*	
Disaster and Pandemic Funds**	
GOB Capital Projects**	

* The operating portions of the first and second Transportation Sales Tax Special Revenue Funds are included.
** The FY 2025 operating budget does not include project-length budgets such as grants or capital projects.

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

Major Fund Balance Changes

Financial Policies

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

The **General Fund** is projected to use $16.5 million or 13.7 percent of the $120.1 million beginning fund balance. The County's financial policies state that additional funds "may be used to fund one-time capital expenditures or other one-time costs." The additional funds are determined after setting aside two months of the subsequent year's recurring disbursements and the Rainy Day Fund. The FY 2025 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 add $3.2 million or 9.5 percent of the $34.0 million beginning fund balance. The County's financial policies state that a portion of the "debt service payments to be made in the next fiscal year" will be set aside in the Debt Service Fund balance. After considering the externally restricted and set-aside funds, the excess will be used to fund the difference between revenues and expenditures in future years.

The Transportation Sales Tax: Special Revenue Funds are comprised of three components: Greenbelts, Roads, and Transit. Revenues in the Transportation Sales Tax Special Revenue Funds are tied to increases in the local economy through higher consumer spending.

- **Transportation Sales Tax: Greenbelts Funds**
  - The first sales tax is projected to use $.03 million or 0.4 percent of the beginning $9.1 million fund balance. The decrease in the fund balance is due to lower transportation sales tax revenue. The revenue will also foster the scheduled bond payments of $11.2 million
  - The second sales tax is projected to add $0.2 million or 2.8 percent to the beginning $5.4 million . The increase in fund balance is slightly offset by lower projected sales tax collections and decreased need fund for Interfund transfers out to continue to fund pay-as-you-go Greenbelt projects.

- **Transportation Sales Tax: Roads Funds**
  - The first sales tax is projected to use $8.8 million or 14.4 percent of the beginning $61.4 million fund balance. The decrease in the fund balance is due to lower transportation sales tax and declining interest revenue. The County is accumulating fund balance to ensure continuity of operations through the end of the 25-year tax. As tax collections improve, expenditures are not expected to accelerate, and scheduled bond payments will continue as planned.
  - The second sales tax for road projects is projected to add $11.9 million or 75.3 percent of the beginning $15.8 million fund balance, due to decreased cash flow needs for planned regional and municipal roads.

- **Transportation Sales Tax: Transit Funds**
  - The first sales tax is projected to add $6.1 million or 26.3 percent to the beginning $23.3 million fund balance due to slightly higher interest income. The County continues to accumulate funding to ensure continuity of operations through the end of the 25-year tax.

  - The second sales tax for transit projects is projected to add $25.8 million or 43.1 percent of the beginning $59.9 million fund balance, also due to higher intergovernmental revenues and higher interest rates. This will be utilized for future Bus Rapid Transit expenses.

FUND BALANCE CHANGES

The operating portion of the **Environmental Management Fund** is projected to use $7.2 million or 13.5 percent of the beginning $53.0 million fund balance for one-time expenditures.

The operating portion of the **Parking Garages Fund** is projected to use $2.0 million or 17.3 percent of the beginning $11.5 million fund balance for maintenance projects.

Non-major Fund Balance Changes

The non-major funds reflect a negative beginning fund balance of $146.5 million driven by a negative $219.9 million in the Human Resources: Employee Benefits Fund for State retirement system calculations. If the employee benefits are excluded, the **non-major funds** are projected to use $26.6 million or 36.2 percent of the $73.4 million beginning fund balance. The Public Works: Stormwater Drainage Fund has the most significant fund balance change in the non-major funds category driven by drainage projects.

The **Accommodation Tax: Local Fund** is projected to use $7.9 million or 52.3 percent to the $15.1 million beginning balance for services provided to support tourists visiting the County. The fund balance decrease is due higher reimbursements to the General Fund for tourism-related costs.

The **Public Works: Stormwater Drainage Fund** is projected to use $8.5 million or 89.8 percent of the $9.5 million beginning balance for drainage projects.

The **Fleet Operations/Contracts and Procurement: Central Parts Warehouse Fund** is projected to use $1.2 million or 6.5 percent of the $18.6 million beginning balance to lower charges and fees recovery due lower usage by departments.

The **Air Service Development Fund** is projected to use $2.6 million or 79.0 percent of the $3.3 million beginning balance for air service development driven by increased contingency for projects.

The spreadsheet on pages **78** - **79** provides an overall picture of the County's finances, including the net increase/decrease in fund balance and the beginning and ending fund balance.

BUDGET ANALYSIS

Budget preparation for the Fiscal Year (FY) 2025 budget began with the following guidance from the County Administrator for assembling the operational budget:

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

Budget Deliberations

A balanced proposed budget was presented to Council on May 30, 2024. The proposed budget had $841.2 million in available funds and disbursements for all operating funds. To allow the Administrator flexibility, County Council moved the animal shelter costs from the Sheriff's budget to the General Fund's Nondepartmental budget. Council approved the third reading of the FY 2025 budget on June 18, 2024.

Approved Budget

The FY 2025 Council Approved budget has available funds and disbursements (including budgeted changes in fund balance) for all operating funds, which total $841.2 million and reflect a $32.0 million or 4.0 percent increase from the FY 2024 budget. Figure 1 summarizes the FY 2025 operating budget. Additionally, the graphs presented on pages **76** and **77** 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 2025 Operating Budget
(Expressed in Millions of Dollars)

Description		
Available Funds (Including Beginning Fund Balance)		$ 1073.4
Less Budgeted Disbursements		(841.2)
Nonspendable	95.1	
Restricted: External	(286.5)	
Restricted: Internal	213.6	
Available	209.9	
Ending Fund Balance		$ 232.2

The millage rate for the County is comprised of the General Fund millage and the Debt Service millage. The General Fund millage for FY 2025 is 41.7 mills and is the same the previous year. The Debt Service levies, used to pay interest and principal on funds borrowed for capital projects, including Trident Technical College, remain at 6.3 mills. These changes result in no change in the County's countywide millage rates.

BUDGET ANALYSIS

Figure 2 – County Millage Rates

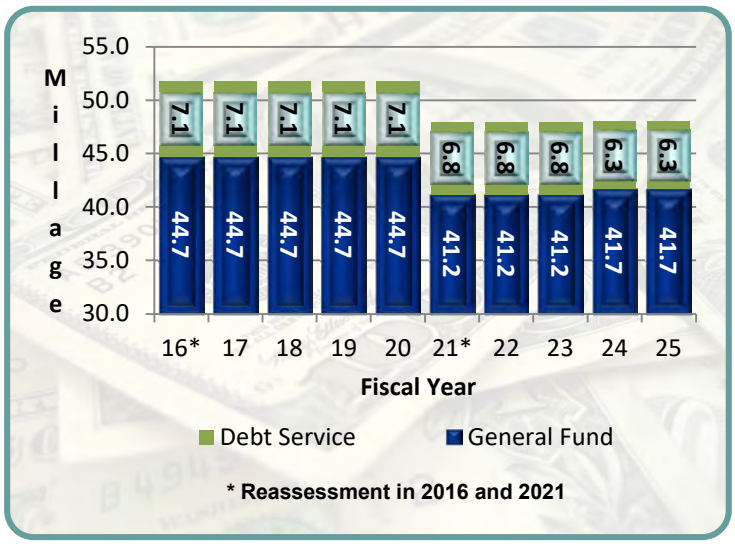


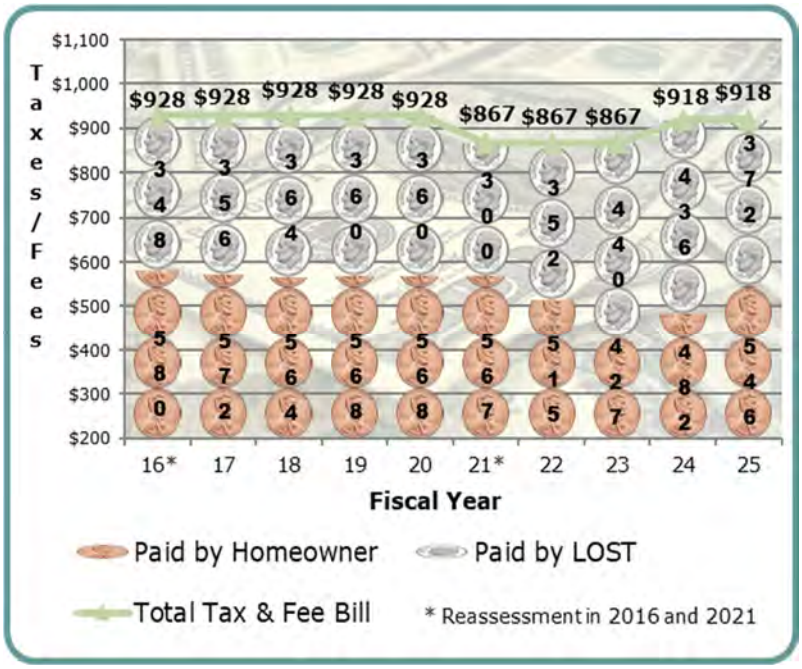
Figure 2 summarizes the County's millage rates for FY 2025 and the prior nine years. For the owner of a $400,000 home (four percent assessed property), the 48.0 mills equate to a tax of $768.00, which is unchanged from the previous tax year. As allowed under State law, the County elected beginning in FY 1991 to reduce property taxes by levying a one percent Local Option Sales Tax (LOST). The Sales Tax credit for FY 2025 reflects a decrease, which equates to $372.00 for the $400,000 homeowner. The LOST credit is based on estimated sales tax collection for purchases in FY 2025. After applying the Sales Tax credit, the net tax is $396.00, representing no increase from FY 2024 for the $400,000 homeowner.



The Solid Waste Recycling and Disposal Fee of $150 annually has no change for a single-family residence.

When the Solid Waste Recycling and Disposal Fee is included, the overall tax and fee bill for the owner of a $400,000 home (four percent assessed property) amounts to $546.00 representing a $64.00 increase for a $400,000 homeowner in FY 2025. Figure 3 illustrates these amounts and provides a ten-year prior history of the County's tax and Solid Waste User Fee bill, less the LOST credit, paid by the homeowner.

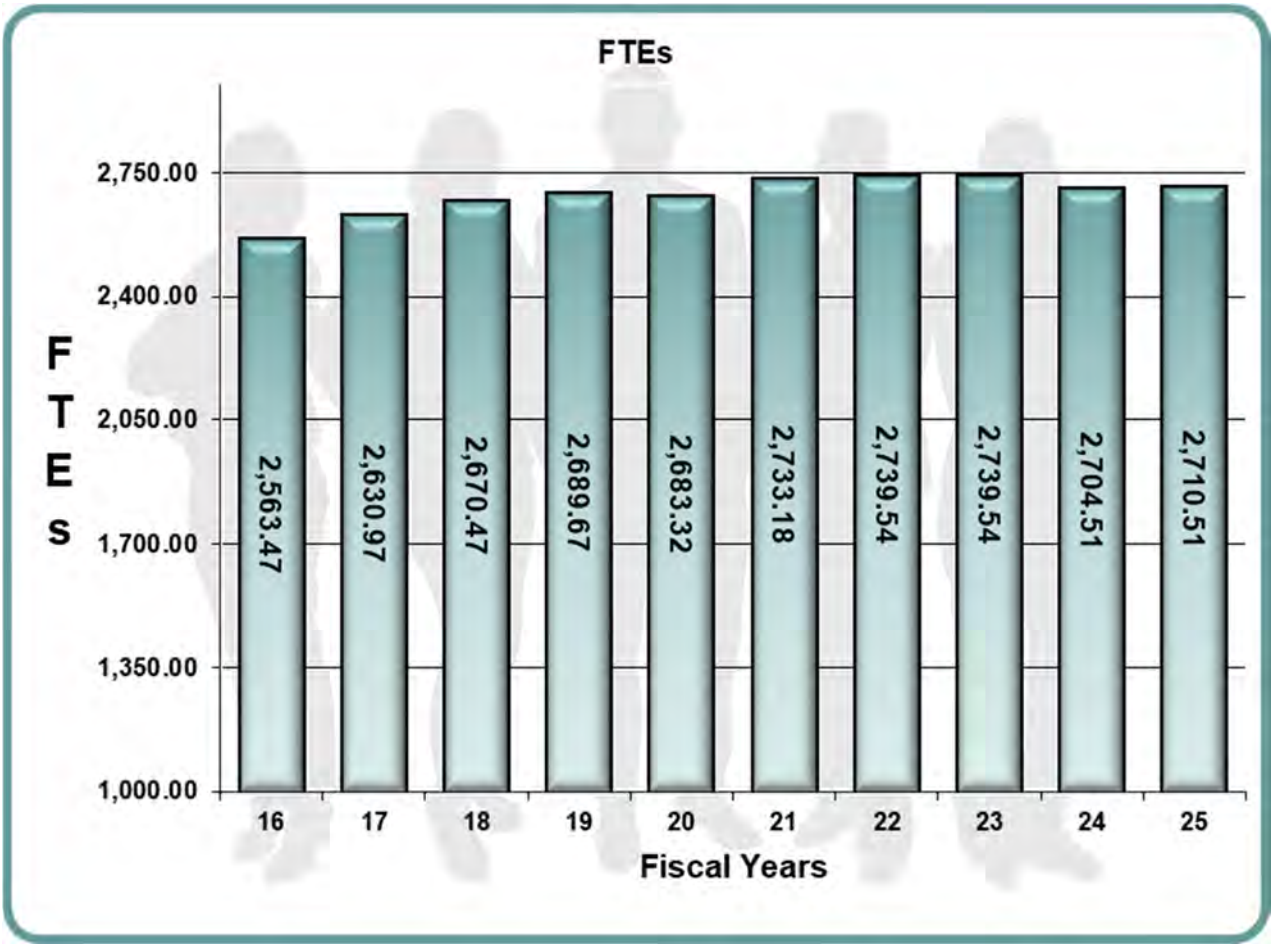
Figure 3 – Tax and Fee Bill



BUDGET ANALYSIS

Figure 4 summarizes the County's FTEs for FY 2025 and the prior nine years. The FTEs for Charleston County reflected a steadily increasing trend through FY 2019. The growth in FTEs began stabilizing in FY 2020 as the ability to fund and find personnel diminished. During FY 2023, the Sheriff decided to discontinue the School Crossing Guard function which reduced FTEs by approximately 43 for FY 2024. FY 2025 slightly increased from FY 2024 due to addition of newly added positions throughout the County. Individual department FTE changes can be found on department narratives from Pages **171** to Page **381.**

Figure 4 – Full-Time Equivalents (FTEs)



GENERAL FUND

SUMMARY

The FY 2025 Council approved budgeted disbursements for the General Fund is $341.3 million, a $16.5 million or 5.1 percent increase from the FY 2024 budget. Budgeted funds available for the FY 2024 budget also total $341.3 million. The General Fund millage is 41.7 mills.

Page **105** shows a graphical representation of the County's General Fund budget. Page **106** shows a fund statement that depicts the numerical summary of the General Fund budget.

BUDGET ANALYSIS

BEGINNING BALANCE

The General Fund's beginning fund balance for FY 2025 is $120.1 million. This fund balance includes the "Rainy Day Fund," an amount established and maintained by the County Ordinance for catastrophes and two months of recurring disbursements. (See Figure 5 for additional detail.)

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.*

Figure 5 – FY 2025 General Fund Beginning Balance*
(Expressed in Millions of Dollars)

Non-spendable (Inventory/Long Term Receivables)	$ 7.4
Restricted: Internal	
Encumbrances	3.0
Designated for PAYGO projects in FY 2025	18.5
Projected for PAYGO in future years	20.0
Rainy Day Fund	13.0
Two months of Operating Expenditures	54.1
Available	4.1
Total	$120.1

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

REVENUES

General Fund budgeted revenues of $321.2 million reflect an increase of $28.5 million or an 9.7 percent increase from FY 2024. Figure 6 shows the significant budget changes in revenues.

BUDGET ANALYSIS

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Property Tax Revenue	$110.4	$135.3	$24.9	22.6%
Interest	5.0	11.3	6.3	125.0%
Sales Tax	103.5	97.8	(5.7)	-5.5%

Property Taxes (net of credits) represent a $24.9 million or 22.6 percent increase due to rising property values and a reduction in the Local Option Sales Tax credit. The next largest revenue, Sales Tax, includes a $5.7 million or 5.5 percent decrease from FY 2024 due to declining sales tax collections. In addition, Interest Income reflects a $6.3 million increase due to higher interest rates.

INTERFUND TRANSFERS IN

Approximately $3.6 million is transferred to the General Fund from other funds, which represents no significant change from the prior fiscal year.

EXPENDITURES

The FY 2025 approved budgeted expenditures for the General Fund total $319.7 million, representing an increase of $12.8 million or 4.2 percent from the FY 2024 budget. Figure 7 shows the significant budget changes in expenditures for FY 2025.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Facilities Management	$23.7	$27.7	$4.0	16.9%
Emergency Medical Services	22.8	24.6	1.8	7.9%
Non-Departmental	10.8	4.1	(6.8)	-62.5%

The largest area of change centers on rising personnel costs. Nondepartmental reflects the reallocation of a FY24 equity adjustment to offices/departments. Facilities Management reflects a $4.0 million or 16.9 percent increase largely due to higher utility and security costs. In addition, Emergency Medical Services includes a $1.8 million or 7.9 percent increase for personnel costs due to a shift of FTEs.

INTERFUND TRANSFERS OUT

Approximately $21.5 million is transferred from the General Fund to various other funds, which reflects a $3.7 million or 20.6 percent increase from FY 2024. The increase reflects funds for Public Works drainage projects and the replacement of the County's telephone system.

FUND BALANCE

The FY 2025 ending fund balance is projected to be $103.6 million. This amount is comprised of the following:

- $56.9 million, two months of expenditures
- $13.7 million is set aside in the Rainy-Day Fund for unexpected events
- $22.7 million for future capital purchases and special projects
- $7.4 million of Nonspendable funds for inventory and long-term receivables
- $3.0 million in encumbrances

DEBT SERVICE FUND

SUMMARY

The FY 2025 approved budgeted disbursements for the Debt Service Fund total $38.4 million, an $3.1 million or 8.8 percent increase from the FY 2024 budget. Budgeted funds available for FY 2025 also total $38.4 million. The Debt Service Fund millage is anticipated to be 6.3 mills and represents a slight increase from FY 2024.

Page **109** displays a graphical representation of the County's Debt Service Fund budget. Page **110** contains the fund statement, a numerical summary of the Debt Service Fund.

REVENUES

Debt Service Fund revenues total $36.7 million and reflect an increase of $4.8 million or 14.9 percent increase from FY 2024. The increase represents the shift of Trident Technical College's debt millage from Interfund Transfer In. In addition, the increase reflects additional property tax revenues from a growing property tax base and higher interest rates.

INTERFUND TRANSFERS IN

Approximately $4.9 million is expected to be transferred to the Debt Service Fund from other funds. The transfers decreased by $2.8 million or 36.1 percent compared to the FY 2024 budget, reflecting the consolidation of the Trident Technical College's debt millage into revenues.

EXPENDITURES

The FY 2025 budgeted expenditures for the Debt Service Fund total $38.4 million. This amount represents a $3.1 million or a 8.8 percent increase from FY 2024 for interest expense for a planned borrowing in November 2024.

FUND BALANCE

The FY 2025 ending fund balance is projected to be $37.3 million, representing a $5.1 million or a 16.0 percent increase from the estimated FY 2024 ending balance.

SPECIAL REVENUE FUNDS

SUMMARY

The FY 2025 approved budgeted disbursements for the Special Revenue Funds total $295.6 million which reflects no significant change from the FY 2024 budget. Budgeted funds available for FY 2025 also total $295.6 million.

Page **109** shows a graphical representation of the County's Special Revenue Fund budgets, while pages **110** to **154** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

The revenues for the Special Revenue Funds total $293.7 million and reflect a $3.5 million or 1.2 percent decrease from the FY 2024 budget. Figure 8 provides information on significant budgeted revenue changes.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Transit Agencies (2nd TST)	$30.9	$37.9	$7.0	22.7%
Public Works: Roads Program (1st TST)	62.8	59.6	(3.2)	-5.1%
Public Works: Roads Program (2nd TST)	60.2	57.5	(2.7)	-4.5%

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

Voters passed the first Transportation Sales Tax (TST) by referendum in November 2004 and passed the 2nd TST by referendum in November 2016 for roads, greenbelts, and transit programs. The FY 2025 budget for all three TST Programs is $197.1 million. The estimated collective decrease for the Transportation Sales Tax program is $0.3 million or 2.7 percent. The collection of transportation sales tax is tied directly to the strong economy and local tourism industry.

INTERFUND TRANSFERS IN

Transfers into the Special Revenue Funds from various other funds are approximately $14.5 million which reflects no significant change from FY 2024.

BUDGET ANALYSIS

EXPENSES

The FY 2025 budgeted expenses for the Special Revenue Funds total $184.3 million, a $11.2 million or 6.5 percent increase from FY 2024. Figure 9 shows the significant budget change in expenses.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Accommodations Tax: Local	$30.4	$38.5	$8.1	26.6%
Economic Development	4.0	5.7	1.7	42.5%
Public Works: Roads Program (1st TST)	22.7	23.4	0.7	3.1%
Economic Development: Revenue Bond Debt Service	22.8	21.6	(1.2)	-5.3%

The primary change in the FY 2025 budgeted expenses in the Special Revenue Fund is a $8.1 million or 26.6 percent budgeted increase for the Accommodations Tax: Local Fund. The increase in the Accommodations Tax Local Fund is due to funding for affordable housing for the tourist-serving community and completion of two facility obligations.

There is a $1.7 million or 42.5 percent increase for the Economic Development Fund due to increased funding for Economic Development incentives and projects. In addition, there is a $1.2 million or 5.3 percent decrease for the Economic Development Revenue Bond Debt Service Fund due to decreased pass-throughs to taxing entities.

The Public Works: Roads Program (1st TST) is higher to due to scheduled bond repayments.

INTERFUND TRANSFERS OUT

Approximately $111.3 million is transferred from the Special Revenue Funds to various other funds. The decrease of $11.3 million or 9.2 percent relates to cash flows for the pay-as-you-go road projects under the Transportation Sales Tax programs.

FUND BALANCE

The FY 2025 ending fund balance is projected to be $247.0 million, which reflects a $12.6 million or 5.4 percent increase from the estimated FY 2024 ending balance. The increase reflects the planned savings in the first Transportation Sales Tax to fund future road and transit projects on a pay-as-you-go basis.

ENTERPRISE FUNDS

SUMMARY

The FY 2024 approved budgeted disbursements for the Enterprise Funds total $96.0 million. This is a $8.7 million or 10.0 percent increase from the FY 2024 budget. Funds available for FY 2025 also total $96.0 million.

Page **155** displays a graphical representation of the County's Enterprise Funds budgets, while pages **156** to **163** contain fund statements reflecting numerical summaries of the budgets.

REVENUES

Revenues for the Enterprise Funds total $83.9 million and reflect a $2.5 million or 3.1 percent increase from the FY 2024 budget. Figure 10 provides information on significant budgeted revenue changes.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Environmental Management	$54.1	$56.1	$2.0	3.7%

The most significant budgeted change is an increase of $2.0 million or 3.7 percent in the Environmental Management Fund due to higher Solid Waste User Fee collections.

INTERFUND TRANSFERS IN

Approximately $2.1 million is transferred into the Enterprise Funds from the General Fund, which reflects a $0.3 million or 11.1 percent decrease from FY 2024. This decrease is due to the transition of the Tri-County Biological Science Center to the General Fund in FY 2025.

EXPENSES

The FY 2025 budgeted expenses for the Enterprise Funds total $77.2 million, a $3.1 million or 3.8 percent increase from FY 2024. Figure 11 shows the significant budget change in expenses.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
DAODAS: Support Services	$1.9	$3.0	$1.1	57.9%
Environmental Management - Landfill Operations	11.9	8.1	(3.8)	-32.2%

The most significant budgeted decrease in the Enterprise Funds is a $3.8 million or 32.2 percent decrease in the Environmental Management Landfill Operations Fund due to lower estimated fleet maintenance and fuel cost.

In addition, there is a $1.1 million or 57.9 increase in DAODAS Support Services due to an increased use in contracted temporaries.

INTERFUND TRANSFERS OUT
The transfers from the Enterprise Fund to other funds are approximately $18.9 million, a $11.8 million or 167.4 percent increase. The Environmental Management – Landfill Operations interfund transfer out represents construction of the next two lined landfill cells.

FUND BALANCE
The FY 2025 combined ending fund balance is projected to be $43.9 million, which reflects a $5.3 million or 10.8 percent decrease from the estimated FY 2024 fund balance. The Environmental Management and Facilities: Parking Garages Funds utilize some fund balance for projects.

INTERNAL SERVICE FUNDS

SUMMARY
The FY 2025 approved budgeted disbursements for the Internal Service Funds total $69.9 million. This is a $3.7 million or 5.5 percent increase from the FY 2024 budget. Funds available for FY 2025 also total $69.9 million.

Page **164** shows a graphical representation of the County's Internal Service Funds budgets, while pages **165** to **169** contain fund statements reflecting numerical summaries of the budgets.

REVENUES
Internal Service Funds revenues total $59.8 million and represent a $1.4 million or 2.3 percent increase from FY 2024. Figure 12 provides information on significant budgeted revenue changes.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Human Resources: Employee Benefits	$33.4	$37.0	$3.6	10.8%
Safety & Risk: Safety/Workers' Compensation	4.5	2.7	(1.7)	-38.9%

The largest increase in the Internal Service Funds is higher internal charges of $3.6 million or 10.8 percent in the Human Resources: Employee Benefits Fund. The increase is partially offset by a $1.7 million or 38.9 percent decrease in the Safety & Risk: Safety/Workers' Compensation Fund which represents lower worker's compensation claims.

BUDGET ANALYSIS

INTERFUND TRANSFERS IN

Approximately $5.9 million is transferred into the Internal Service Funds, which reflects a $1.1 million or 21.8 percent increase from the FY 2024 budget. The increase represents a transfer from the General Fund to the Telecommunications Fund to replace the County's telephone system.

EXPENSES

The FY 2025 budgeted expenses for the Internal Service Funds total $69.9 million, a $3.7 million or 5.5 percent increase from FY 2024. Figure 13 shows the significant budget change in expenses.

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

Department/Division	FY 2024 Approved	FY 2025 Approved	Amount Change	Percent Change
Human Resources: Employee Benefits	$34.8	$38.0	$3.2	9.2%

The most significant budgeted increase in the Internal Service Funds is an increase of $3.2 million or 9.2 percent in the Human Resources: Employee Benefits Fund due to rising costs of various insurances as determined by the State.

FUND BALANCE

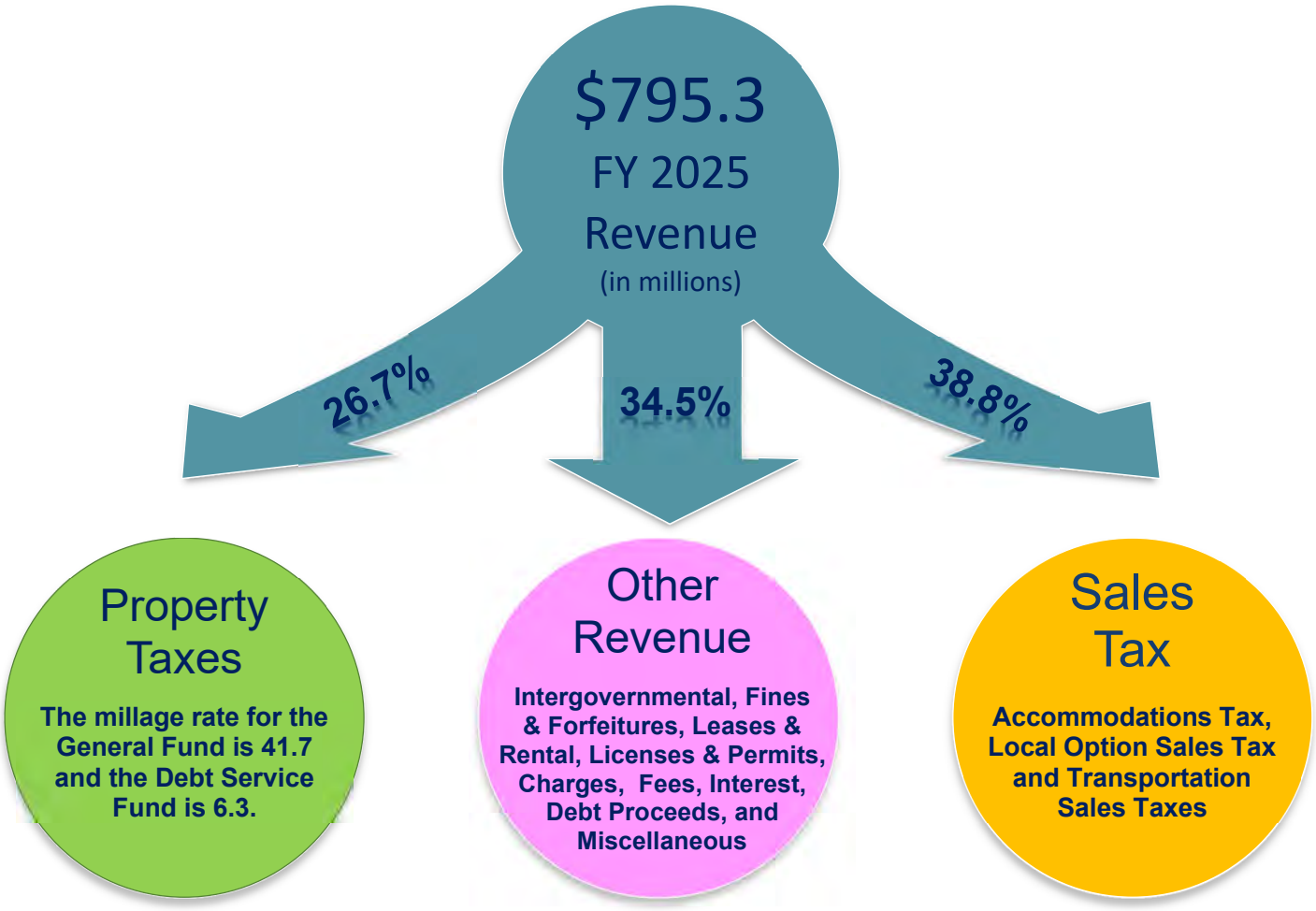
The FY 2025 ending fund balance is projected to be a negative $199.5 million, representing a $6.0 million or 3.1 percent decrease from the FY 2024 ending balance. The negative fund balance is due to reporting $278.3 million in retirement benefits in the Human Resources: Employee Benefits Fund.

MAJOR REVENUE SOURCES

Financial Policies

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

Charleston County seeks to reduce the impact of governmental costs on the taxpayer, provide for relatively stable and diversified revenue, and to equate the cost of services to revenue received. Charleston County's revenues fund its services and programs and are generated from a balanced revenue stream consisting of three main parts: property taxes, sales taxes, and other revenue sources. The revenue is considered structurally balanced because each of the three main parts generates approximately one-third of the total County revenue. Consequently, the County does not rely solely on any one type of revenue.



The major revenue sources for Charleston County account for 83.8 percent of the $795.3 million in total revenues for FY 2025. The table below identifies external revenues that are greater than $15 million.

MAJOR REVENUE SOURCES

	FY 2025 Approved	Percentage of Total Revenue
General Fund: Ad Valorem Taxes	231,790	29.1%
General Fund: Local Option Sales Tax	97,800	12.3%
General Fund: Local Government Fund	18,180	2.3%
Debt Service Fund: Ad Valorem Taxes	34,440	4.3%
Special Revenue Fund: Transportation Sales Tax	180,298	22.6%
Special Revenue Fund: Accommodations Tax – Local	30,090	3.8%
Special Revenue Fund: Special Source Revenue Bond	24,096	3.0%
Enterprise Fund: User Fee	49,500	6.2%

Amounts in the thousands

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

A detailed schedule of the County's revenues is on pages 80 to 87.

MAJOR REVENUE SOURCES

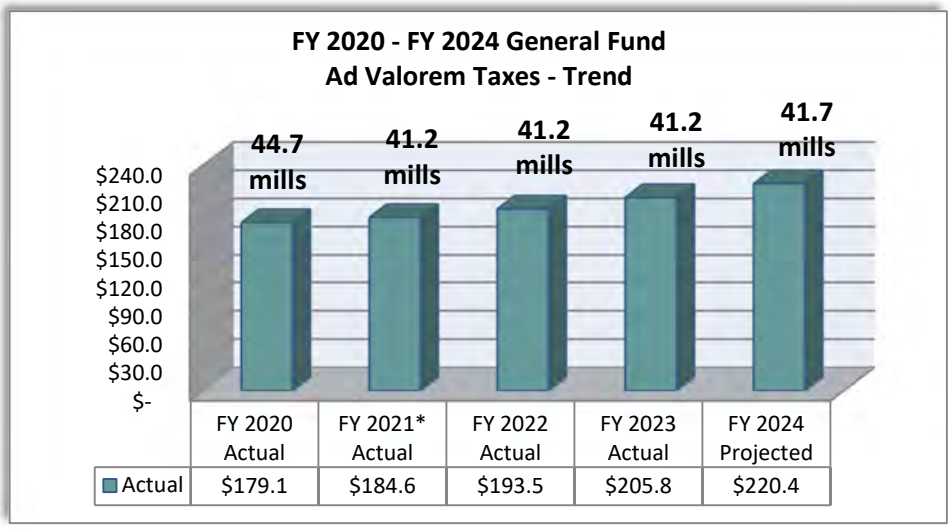
General Fund
Ad Valorem Taxes

Description

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

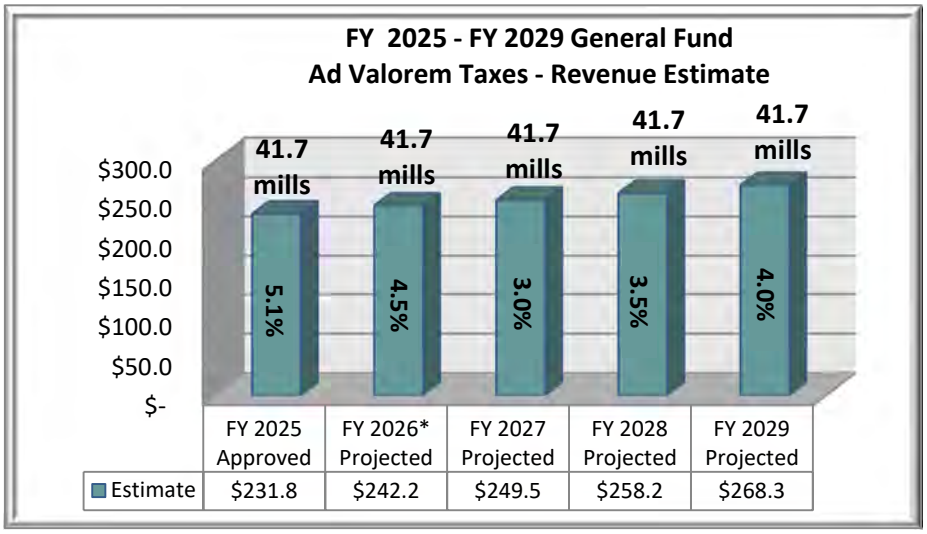
Trend

The County's portion of ad valorem taxes for the General Fund shows a consistently increasing trend, which reflects continued growth in the County's tax base. South Carolina Law requires counties to reassess properties every five years, which typically adjusts the mills downward. Reducing the mills in FY 2021 did not result in a revenue reduction due to property tax base growth. The County expects the property tax growth to continue as property value increases in the area.



Amounts in the millions

* Reassessment Year



Amounts in the millions

* Reassessment Year

Revenue Estimates

The FY 2025 General Fund Ad Valorem Taxes estimate is based on the projection of appraised property value, a review of Charleston County and national economic indicators, actual FY 2023 receipts, and FY 2024 year-to-date collection trends. In addition, the estimate includes new construction and fair market value changes for properties that change ownership. Property value is estimated to increase by 5.1% in FY25, 4.5% in FY 2026, 3.0% in FY 2027, 3.5% in FY 2028, and 4.0% for FY 2029. The 41.7 millage rate is expected to remain constant through FY 2029. The millage equates to $166.80 per $100,000 of appraised value for the homeowner.

MAJOR REVENUE SOURCES

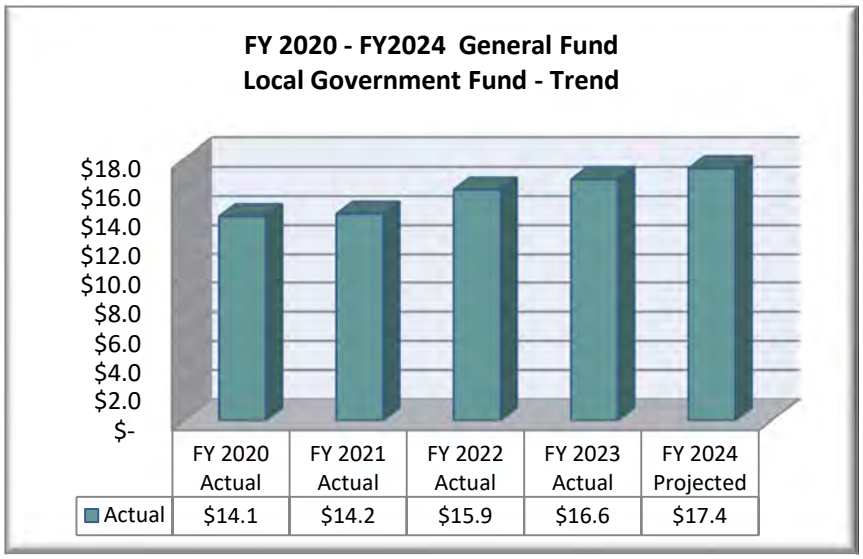
General Fund
Local Government Fund

Description

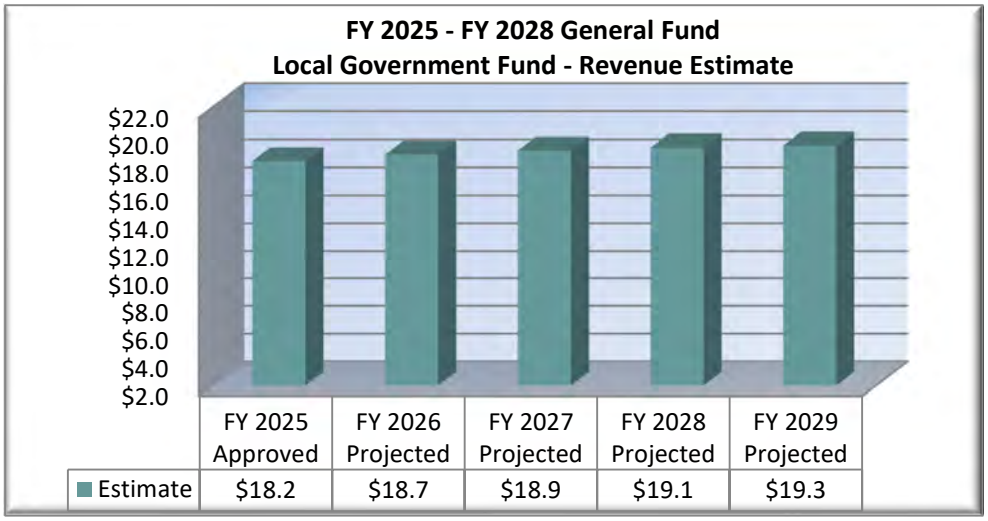
The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and provide a predictable revenue source for county and municipal budgeting. In FY 1992, the Local Government Fund replaced and consolidated many other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

Trend

Revenues from the Local Government Fund showed an upward trend from FY 2020 through FY 2022. The change in the State's funding formula in FY 2020 generated additional revenue for the County. The revenue in FY 2021 remained flat because the State passed a continuing resolution for their FY 2021 budget in response to the financial uncertainties caused by the 2021 pandemic. The impact of the 2020 Census and the State's improved economy resulted in a 0.8 percent revenue increase in FY 2024 for county and municipal governments.



Amounts in millions



Amounts in millions

Revenue Estimate

The FY 2025 revenues reflect a moderate 4.7% increase. There is uncertainty in calculating the ongoing trend for this major revenue source beyond FY 2025 because the State's allocation is tied to the State's economy.

MAJOR REVENUE SOURCES

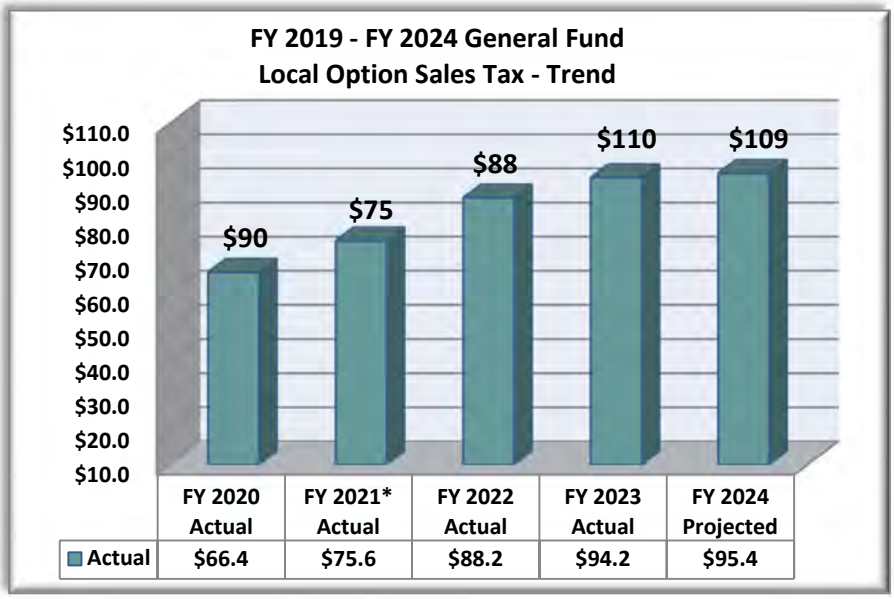
General Fund
Local Option Sales Tax

Description

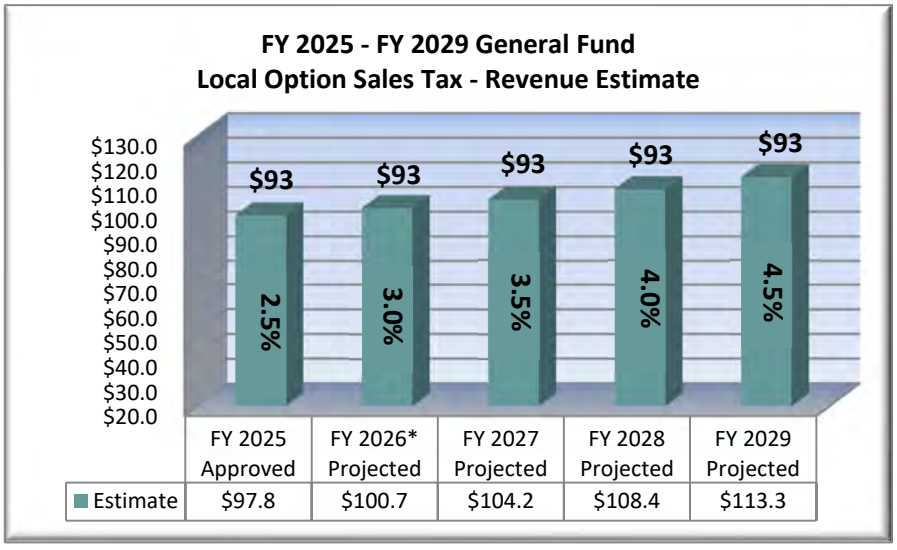
By referendum, the citizens of Charleston County passed an additional one percent sales tax, which took effect during FY 1991. According to State law, a portion of the sales tax revenues are designated to reduce local property taxes. Charleston County attempts to apply 100 percent of the Local Option Sales Tax revenues as credits against local property taxes. A June 2018 U.S. Supreme Court decision allowed states to access sales tax to out-of-state online retailers.

Trend

The Local Option Sales Tax (LOST) is directly tied to the level of consumer spending in Charleston County. The LOST revenue experienced a decrease in 2020. The pandemic in FY 2020 caused a decline in the sales tax revenue. However, the County experienced 13.9 percent growth in FY 2021 as the nation rebounded from the pandemic and consumer spending increased. The growth in consumer spending continued into FY 2022 and FY 2023 as the revenue increased. Growth in consumer spending slowed down between FY 2023 and FY 2024, as revenues slightly increased in FY 2024. The value of the LOST credit declined in FY 2021 due to the reassessment in the previous fiscal year. The value is projected to slightly decrease in FY 2024 as the economy growth slows.



Amounts in the millions *Reassessment Year



Amounts in the millions * Reassessment Year

Revenue Estimate

The credit is determined by dividing the LOST revenue by the appraised property base. The revenue for FY 2025 equates to a credit of $93 per $100,000 of the appraised value and is projected to remain $93 through FY 2029. Due to increased spending and inflation, sales tax receipts are expected to increase by 2.5 percent in FY 2025. The revenue will continue to increase from FY 2026 to FY 2029 based on long-range trends.

MAJOR REVENUE SOURCES

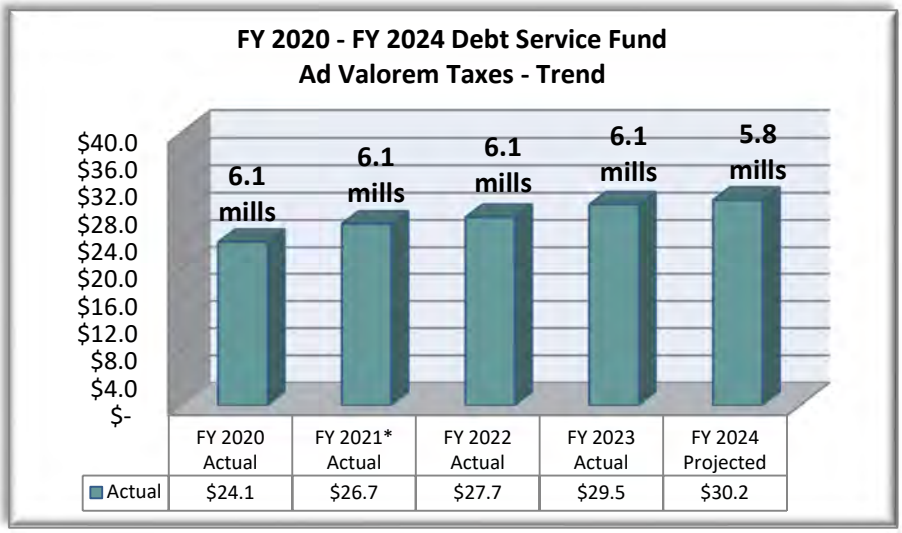
Debt Service Fund
Ad Valorem Taxes

Description

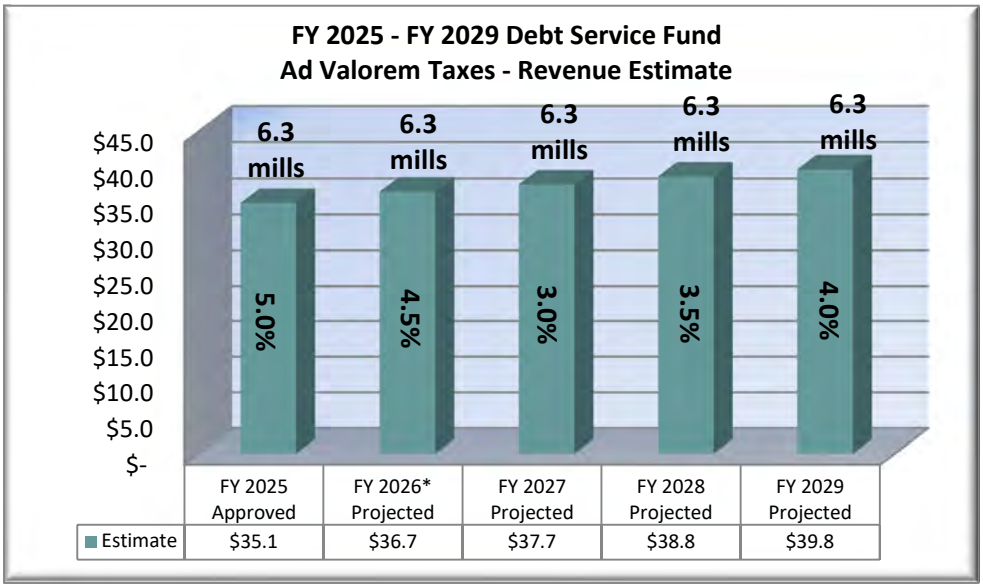
The County Assessor, the County Auditor, and the State calculate the taxable value of the County's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the County to determine the ad valorem taxes. The Treasurer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

Trend

The County's portion of ad valorem taxes for its Debt Service Fund remained steady, reflecting growth in the County's tax base. South Carolina Law requires counties to reassess properties every five years, but Debt Service millage is decreased in FY 2024. The County experienced growth from FY 2020 through FY 2024, which is expected to continue based on the growth in the property base.



Amount in the millions *Reassessment Year



Amount in the millions *Reassessment Year

Revenue Estimate

The FY 2025 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 2023 receipts, and FY 2024 year-to-date collection trends. In addition, the estimates include new construction and fair market value changes for properties that change ownership. The 6.3 millage rate reflects an increase in FY 2025 from the previous year. The millage is expected to remain constant through FY 2029. The millage equates to $25.20 per $100,000 of appraised value for the homeowner.

MAJOR REVENUE SOURCES

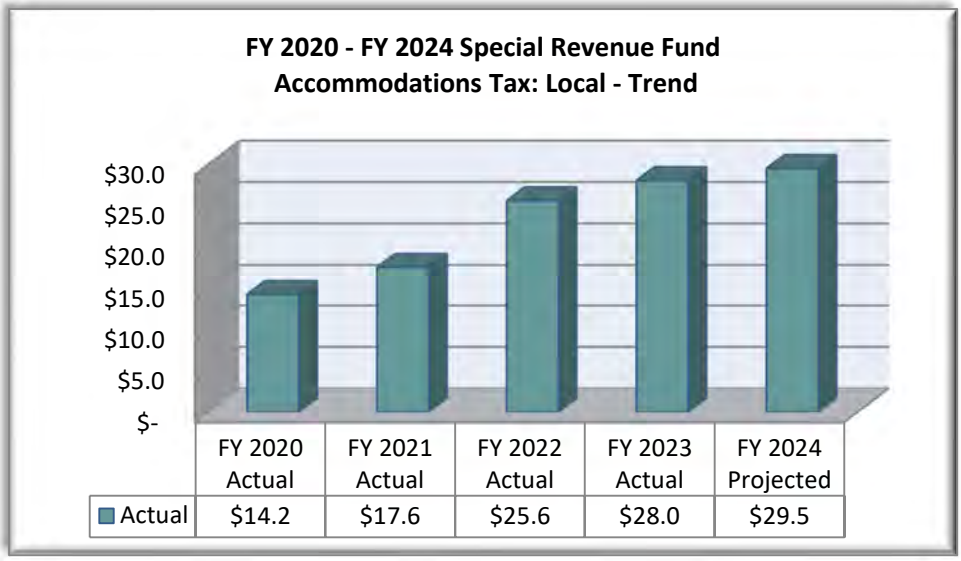
Special Revenue Fund
Accommodations Tax - Local

Description

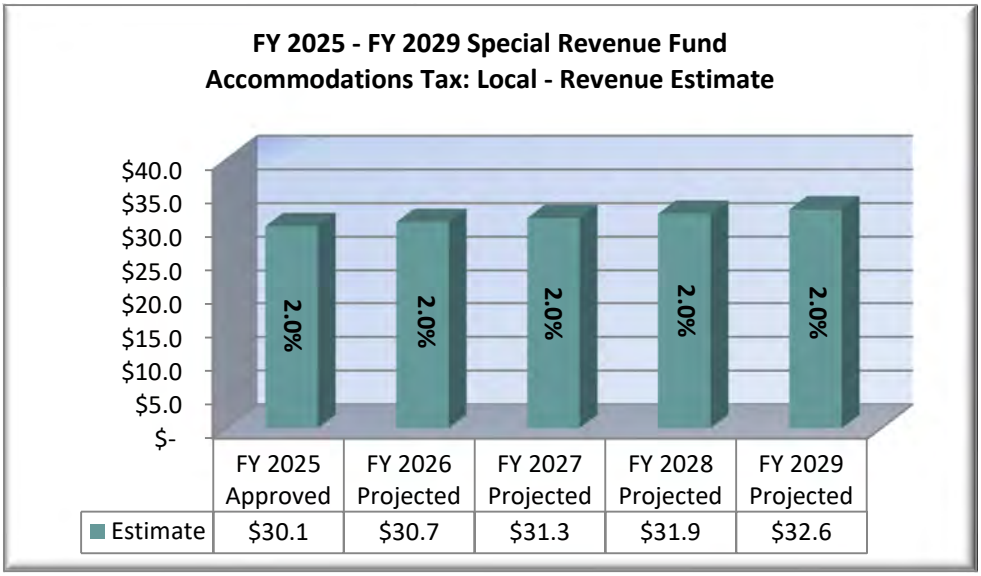
The Accommodations Tax – Local is a two percent charge for transient room rentals throughout the County. County Council enacted the Accommodations Tax - Local in FY 1994 to encourage and support area tourism. Collections of the Accommodations Tax – Local began on April 1, 1994, upon which its legitimacy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

Trend

The revenues from the Accommodations Tax – Local were reduced during the pandemic as tourism declined in the Charleston area in FY 2020. However, the revenue began improving in FY 2021 and continues to grow as tourists become more comfortable with travel in a post-pandemic world. The revenue increased in FY 2022, reflecting the full-year removal of worldwide travel restrictions and pent-up demand for travel. Revenues in FY 2023 continued to increase as travel returned to normal volumes. FY 2024's revenue increased 5.2 percent as tourism and travel growth continues.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The Accommodations Tax - Local revenue estimate is based on a review of actual FY 2023 receipts, FY 2024 year-to-date collection trends, and tourism information received from the Office of Tourism at the College of Charleston's Business School. The tourism industry in Charleston County continues to rebound after the negative impacts of the pandemic. However, budgeted Accommodations Tax - Local revenue in FY 2025 projects a 2.0 percent increase from FY 2024, reflecting a moderate growth percentage. Looking into the future, the revenue is projected to increase annually by 2.0 percent.

MAJOR REVENUE SOURCES

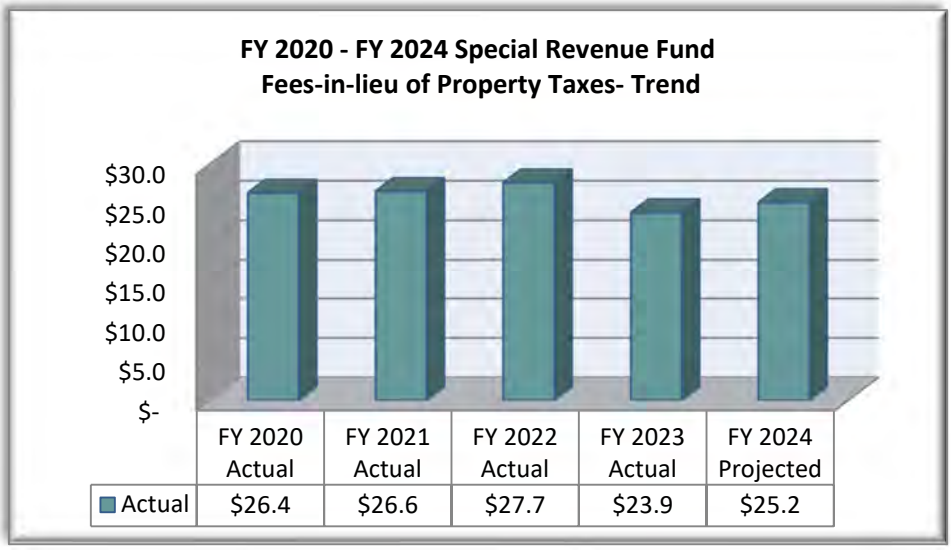
Special Revenue Fund
Fees-in-lieu of Property Taxes

Description

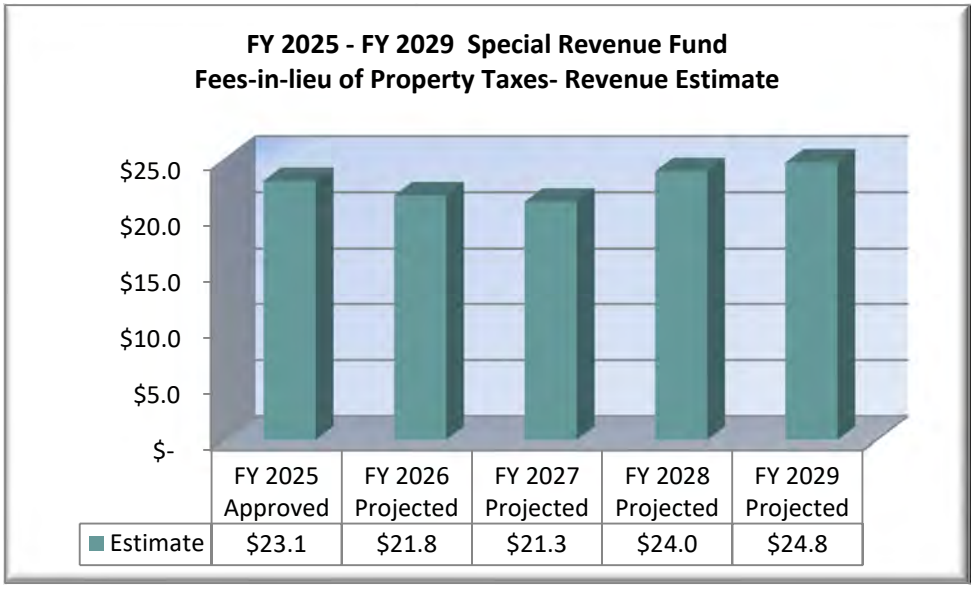
In 2013, County Council designated fees-in-lieu of property taxes as security for the repayment of the special source revenue bond issued in 2013 and refinanced in 2021. After the verification of sufficient revenues to service the current year's debt, the fees-in-lieu of property taxes are distributed to taxing entities. A second revenue bond was issued in 2017.

Trend

The fees-in-lieu of taxes revenue has increased since the inception of the Special Source Revenue Bond in FY 2014. The most significant developments during those years were the Boeing and Mercedes expansions. As personal property related to the fees-in-lieu of taxes is depreciated, the revenues decrease from the various deals. New development has more than offset the decrease, resulting in a flat trend between FY 2020 and FY2022. In FY 2023 developments declined which, resulted in a decrease. Developments increased in FY 2024 which, resulted in increased revenues.



Amounts in the millions



Amounts in the millions

Revenue Estimate

The revenue estimate is based on a review of actual FY 2023 receipts, FY 2024 year-to-date collection trends, and information from the Economic Development Department. The projections for FY 2025 through FY 2027 are decreasing because the projected revenue only reflects the reduction due to depreciation. It is anticipated that additional projects will occur in the FY 2028 and FY 2029. Based on this forecast revenues are projected to increase due additional future projects.

MAJOR REVENUE SOURCES

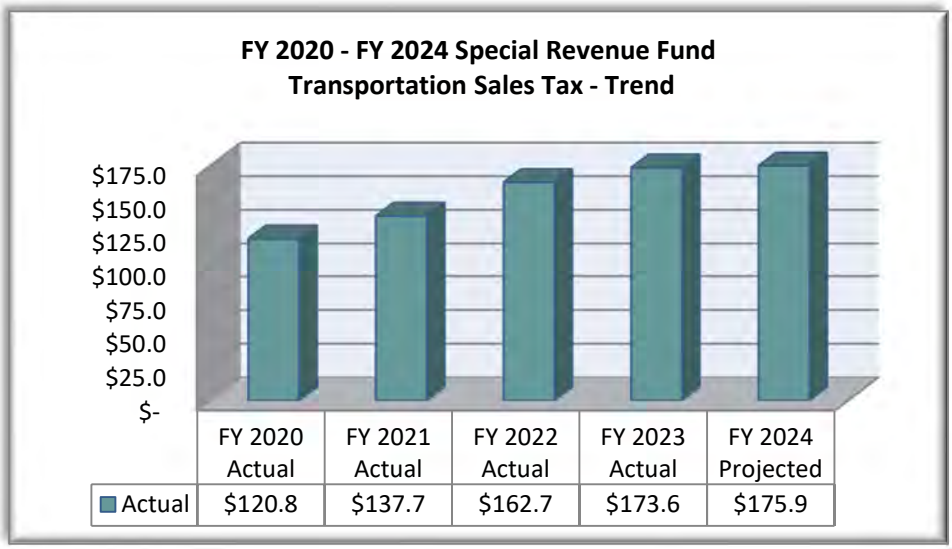
Special Revenue Fund
Transportation Sales Tax

Description

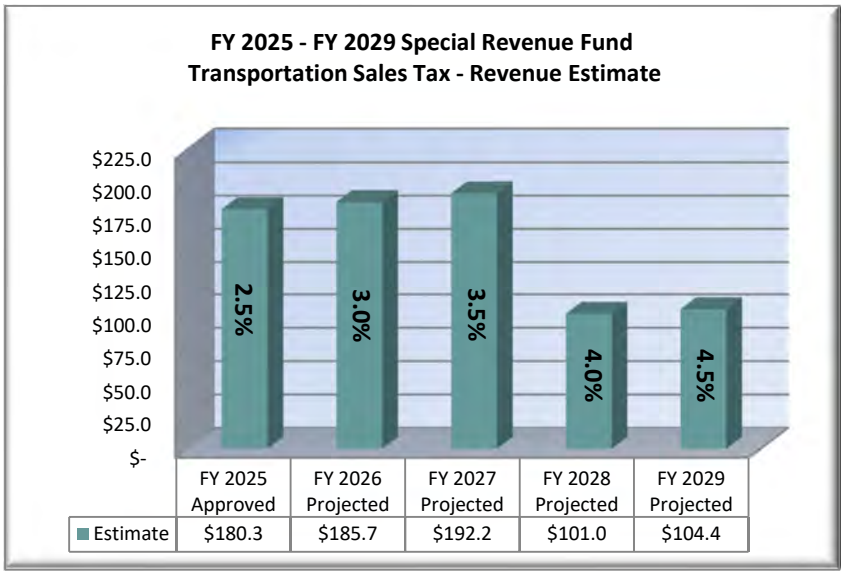
The citizens of Charleston County passed, by referendum, two additional one-half of one percent sales and use taxes that took effect May 1, 2005, and May 1, 2017. Both Transportation Sales Tax will continue for 25 years or until $1.3 billion and $2.1 billion are collected, respectively. According to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

Trend

The revenues from the Transportation Sales Tax had a general trend of increasing due to robust consumer spending. A June 2018 U.S. Supreme Court decision allowed states to access sales tax to out-of-state online retailers. In FY 2020, the additional revenue from out-of-state sales offset a portion of the decline in sales tax due to the pandemic. The County experienced a 18.2 percent growth rate in FY 2022 and 6.7 in FY 2023 as the nation continues rebound from the pandemic and consumer spending and online purchases increased in Charleston County. Growth in FY 2024 increased at a steady growth percentage of 1.3 percent.



Amount 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 2023 receipts, and FY 2024 year-to-date collection trends. The Transportation Sales Tax is estimated to grow by 2.5 percent in FY 2025. The sales tax will increase 3.0 percent in FY 2026, and 3.5 percent in FY 2027. In FY 2028 the first tax is anticipated to finish collecting the maximum amount resulting in a decrease during FY 2028. In FY 2029 growth increases by 4.5% to reach the $1.3 billion/$2.1 billion limits before the end of the 25-year authorization.

MAJOR REVENUE SOURCES

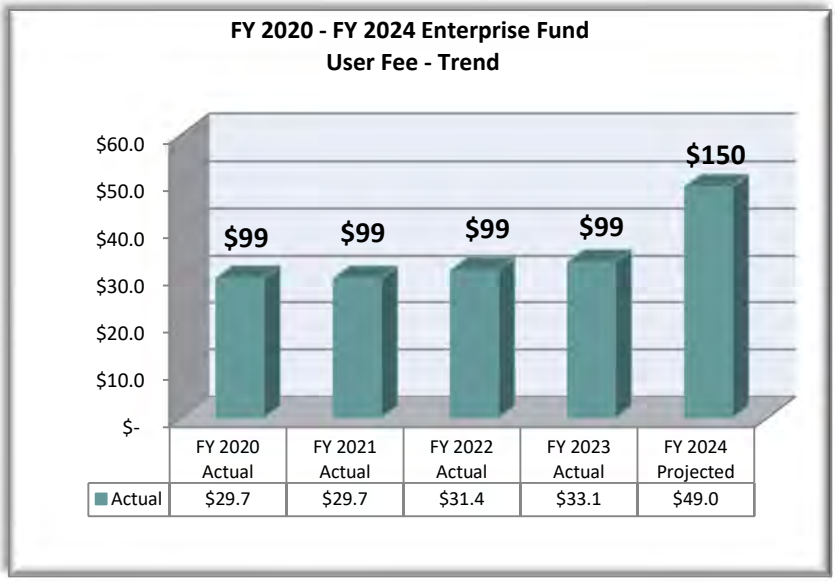
Enterprise Fund
User Fee

Description

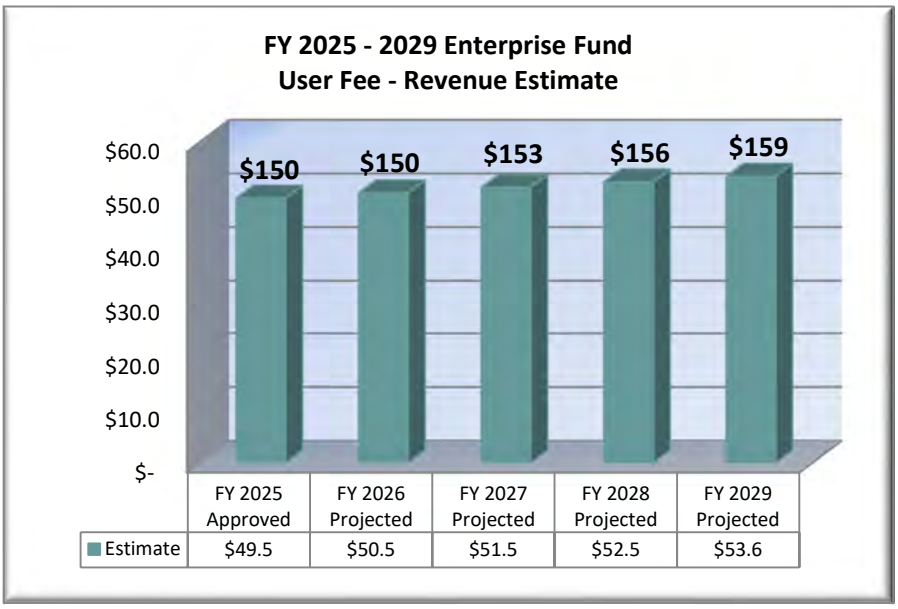
In 1989, Charleston County began charging a user fee to real property owners and certain commercial and governmental entities to fund the County's recycling, solid waste, and disposal efforts. The User Fee for residential property owners is included in the annual tax bill. The Revenue Collections Department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

Trend

The User Fee charge for residential properties has remained constant at $99 since FY 2008. The revenue between FY 2020 and FY 2021 remained flat, the beginning years of the pandemic's negative impact on local businesses. The County continues to see a slight increases in the revenue in FY 2023 to the pre-pandemic revenue level. The User Fee increased to $150 in FY 2024 resulting in a 48.0 percent increase in revenues.



Amount in the millions



Amount in the millions

Revenue Estimate

The FY 2025 User Fee estimate is based on actual FY 2023 receipts and FY 2024 year-to-date collection trends. In FY 2025 the User Fee remained at $150 and is projected to remain constant until FY 2027. In FY 2027 the User Fee is projected to increase 3.0 percent annually to fund future operating and capital costs.

SCHEDULES

The Schedules section illustrates the County's annual operating budgets. Charleston County budgets annually for Governmental Funds and Proprietary Funds. The Governmental Funds include the General Fund, the Debt Service Fund, and the Special Revenue Funds. The Proprietary Funds include the Enterprise Funds and the Internal Service Funds. Refer to the **Glossary** on pages **461** to **467** 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 **439** to **442** 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 2025 All Funds** graph on page **76**, the **Where It Goes. . . . FY 2025 All Funds** graph on page **77**, and the **Budget Summary All Funds** on pages **78** to **79**. 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 **80** to **88**. The expenditures are on pages **88** to **93**. The interfund transfers are on page **94**. This is followed by a summary of County authorized positions on pages **95** to **102**.

The last portion of the Schedules section (pages **105** to **169**) 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 **103** shows a combined fund statement for all funds for Fiscal Years 2022, 2023, 2024, and 2025. Page **104** provides a summary by fund type of the County's Fiscal Year 2025 budget. Individual fund statements start on page **106** with the General Fund. Note that the FY 2025 Projected column on the fund statements includes the estimated amounts from the FY 2024 Adjusted column (i.e., the current budget) and the estimated amounts from encumbrances and designations carried forward from previous years.

SCHEDULES

A GUIDE TO UNDERSTANDING FUND STATEMENTS

1. **Beginning Fund Balance –** Unexpended funds from the previous year.

2. **Revenues -** Amounts received from taxes, fees, permits, licenses, fines, interest, and other governmental entities.

3. **Interfund Transfer In -** Flow of assets from one fund within the County to another fund without requiring repayment or return of an asset.

4. **Available –** The amount is the total Beginning Fund Balance, Revenues and Interfund Transfer In.

5. **Expenses/Expenditures -** Amounts paid for goods and services. Expenditures are utilized by governmental funds (General Fund, Debt Service Funds and Special Revenue Funds) and expenses are utilized by proprietary funds (Internal Service Funds and Enterprise Funds).

6. **Interfund Transfer Out** - Flow of assets to a different fund within the County without requiring repayment or return of the asset.

7. **Disbursements –** The amount is the total of Expenses/Expenditures and Interfund Transfer Out.

8. **Fund Balance: Nonspendable–** The portion of the ending fund balance which include inventory, prepaid expenses, long-term accounts receivable and capital assets.

9. **Fund Balance: Restricted External –** The portion of the ending fund balance set aside to meet the criteria of an external organization, and is usually related to legal requirements.

10. **Fund Balance: Restricted Internal** - The portion of the ending fund balance which is assigned (encumbered) or reserved by financial policy.

11. **Fund Balance: Available** – The portion of the ending fund balance available for use in future years.

12. **Ending Fund Balance** – Unexpended funds at the end of fiscal year. These funds become the beginning fund balance for the next year.

SCHEDULES

Charleston County, South Carolina
All Funds
Fund Statement

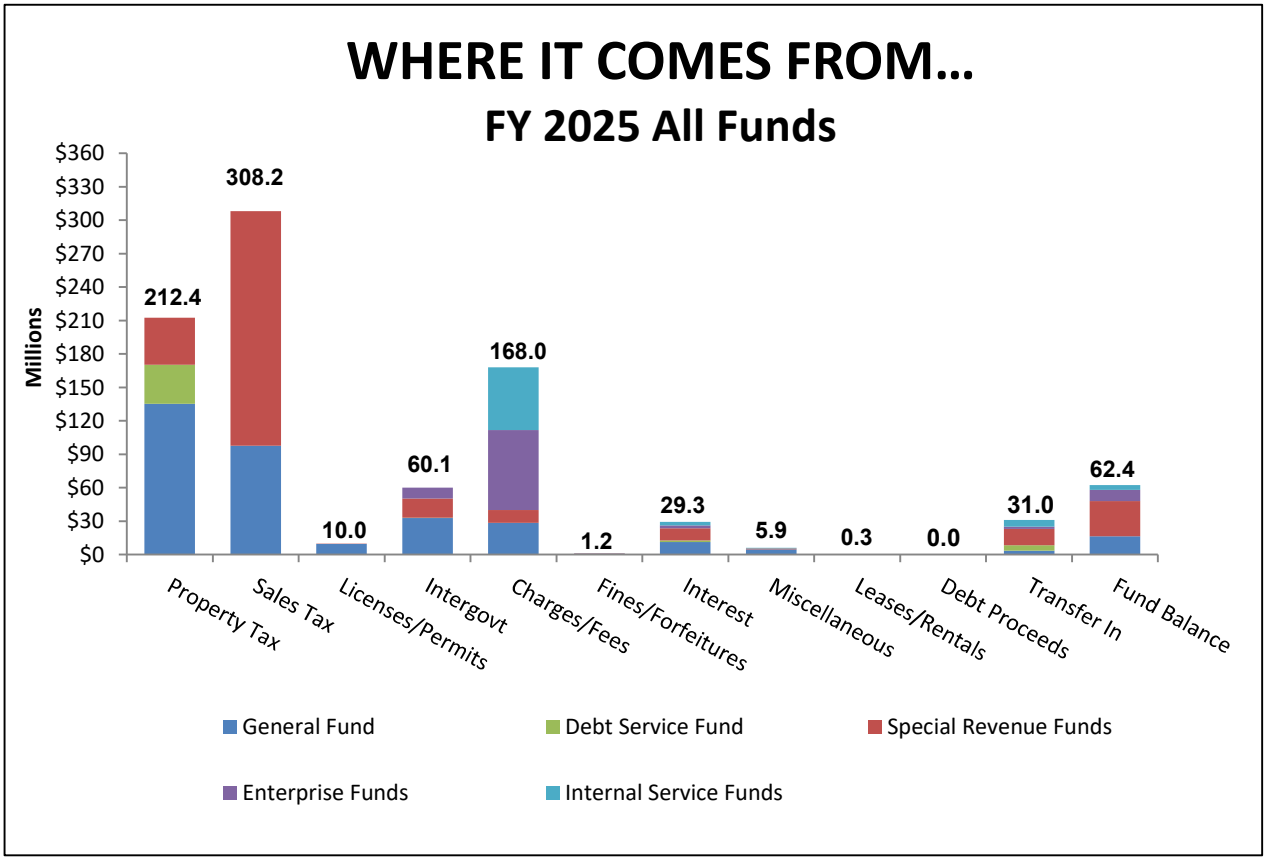
	FY 20XX Actual	FY 20XX Actual	FY 20XX Adjusted	FY 20XX Projected	FY 20XX Approved
1 Beginning Balance, July 1	$125,744,382	$144,481,110	$115,690,603	$115,690,603	$148,879,522
Revenues:					
Property Tax	177,403,228	189,841,370	183,173,363	184,215,388	171,125,025
Sales Tax	201,517,547	230,925,411	228,750,000	269,500,000	291,750,000
Licenses and Permits	6,241,702	7,241,852	6,327,400	7,242,100	7,175,600
Intergovernmental	46,465,341	44,024,292	45,841,522	45,927,823	47,185,345
Charges and Fees	146,094,630	147,845,572	137,524,025	145,173,893	146,575,381
2 Fines and Forfeitures	1,469,064	1,287,270	1,148,500	1,359,317	871,500
Interest	9,552,080	1,687,409	1,054,750	1,631,050	6,705,200
Miscellaneous	7,292,226	7,583,375	8,096,045	9,654,100	5,800,231
Leases and Rent	741,528	669,070	453,648	567,085	271,284
Debt Proceeds	13,875,048	-	-	5,372,663	-
Subtotal	610,652,394	631,105,621	612,369,253	670,643,419	677,459,566
3 Interfund Transfer In	42,674,412	44,422,573	33,097,599	37,656,336	58,885,683
4 Total Available	779,071,188	820,009,304	761,157,455	823,990,358	885,224,771
Expenditures:					
Personnel	191,111,313	190,557,346	211,532,943	197,798,775	214,805,061
Operating	263,664,971	264,403,397	245,946,186	242,780,969	277,198,283
5 Capital	3,508,633	3,234,404	11,680,847	17,521,783	12,205,820
Debt Service	74,831,085	96,370,142	76,644,638	78,610,252	121,029,314
Subtotal	533,116,002	554,565,289	545,804,614	536,711,779	625,238,478
6 Interfund Transfer Out	101,474,076	149,753,412	136,518,381	138,476,710	128,615,249
7 Total Disbursements	634,590,078	704,318,701	682,322,995	675,188,489	753,853,727
8 Nonspendable	90,509,449	96,648,947	96,648,947	96,648,947	96,648,947
Restricted: External	(279,893,542)	(317,509,721)	(314,497,562)	(313,888,681)	(302,354,756)
9 Restricted: Internal	276,172,933	254,744,486	239,727,072	248,970,903	201,132,641
Available	57,692,270	81,806,891	56,956,003	117,148,353	136,309,420
10 Ending Balance, June 30	$144,481,110	$115,690,603	$ 78,834,460	$148,801,869	$131,371,044

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 2025.

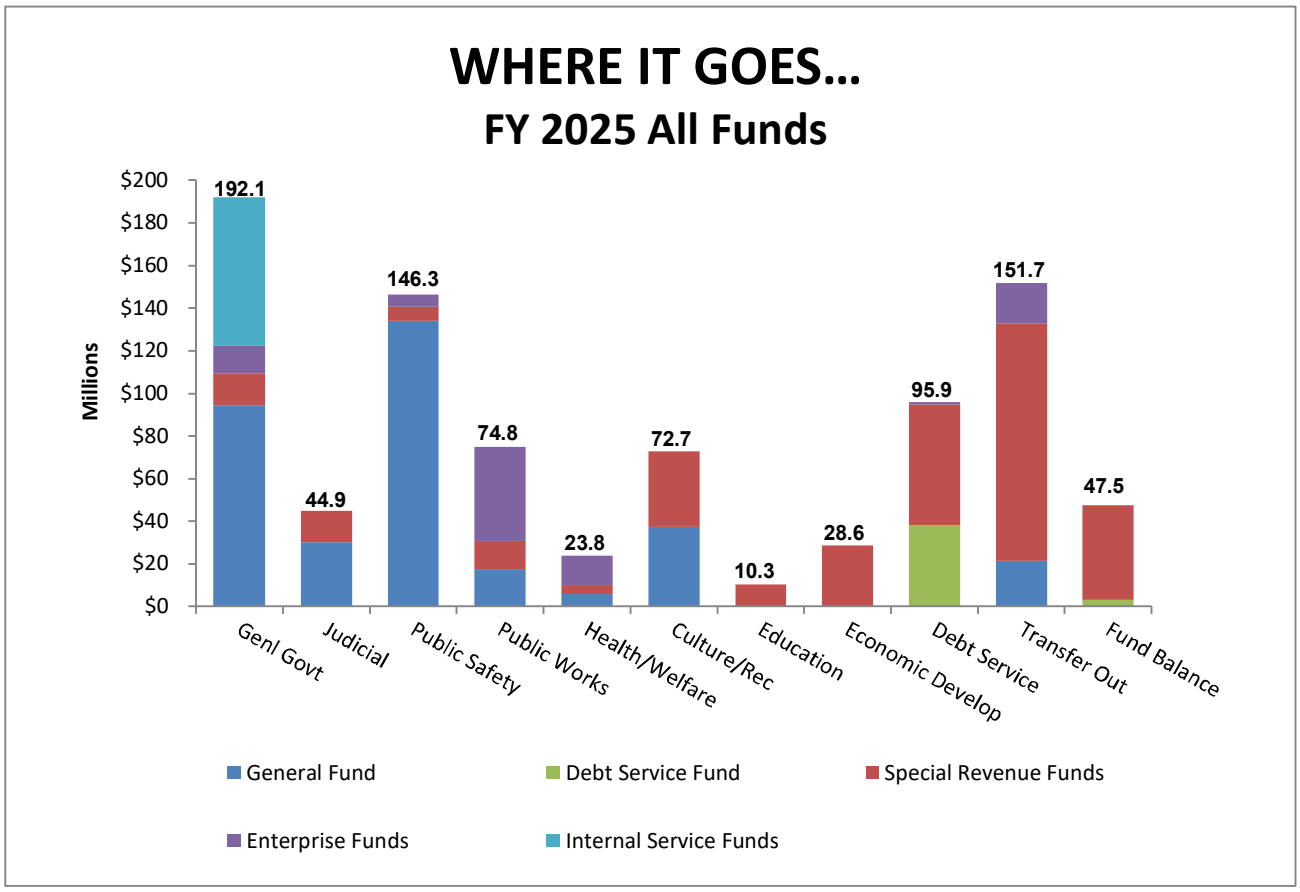


Total Available Budgeted: $888,706,966

	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Property Tax	$ 186,064,591	$ 172,645,823	$ 183,858,322	$ 212,439,841	$ 28,581,519	15.5
Sales Tax	276,572,983	295,763,512	300,800,000	308,188,000	7,388,000	2.5
Licenses & Permits	8,489,032	10,775,645	10,339,450	9,975,200	(364,250)	(3.5)
Intergovernmental	49,662,585	49,913,563	52,374,302	60,131,579	7,757,277	14.8
Charges & Fees	170,726,941	180,401,881	162,746,576	167,959,444	5,212,868	3.2
Fines & Forfeitures	1,851,143	1,413,262	1,341,014	1,161,000	(180,014)	(13.4)
Interest	3,109,701	36,175,083	34,337,900	29,250,800	(5,087,100)	(14.8)
Miscellaneous	7,539,769	9,989,248	5,673,775	5,864,653	190,878	3.4
Leases & Rentals	573,146	(125,426)	332,028	327,582	(4,446)	(1.3)
Debt Proceeds	8,012,486	1,773,739	-	-	-	0.0
Total Revenues	712,602,377	758,726,331	751,803,367	795,298,099	43,494,732	5.8
Transfer In	39,062,922	69,739,176	35,421,801	31,045,236	(4,376,565)	(12.4)
Use of Fund Balance	6,826,000	14,040,744	46,478,249	62,363,631	15,885,382	34.2
Total Avail. Budgeted	$ 758,491,299	$ 842,506,251	$ 833,703,417	$ 888,706,966	$ 55,003,549	6.6

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 2025.



Total Uses: $888,706,966

	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
General Govt.	$ 165,613,273	$ 170,326,748	$ 172,502,906	$ 192,140,511	$ 19,637,605	11.4
Judicial	34,848,618	37,105,787	41,092,349	44,850,666	3,758,317	9.1
Public Safety	119,746,879	131,050,761	140,102,445	146,297,566	6,195,121	4.4
Public Works	59,307,600	61,491,364	66,302,365	74,820,729	8,518,364	12.8
Health/Welfare	15,866,787	16,944,188	21,486,457	23,801,254	2,314,797	10.8
Culture/Recreation	45,259,381	52,993,847	66,091,864	72,735,691	6,643,827	10.1
Education	8,568,736	9,072,971	9,650,036	10,301,866	651,830	0.0
Economic Develop.	24,332,029	23,940,078	24,909,020	28,627,237	3,718,217	14.9
Debt Service	77,597,213	120,692,489	92,362,200	95,925,603	3,563,403	3.9
Total Expenditures	551,140,515	623,618,233	634,499,642	689,501,123	55,001,481	8.7
Transfer Out	135,677,841	140,930,755	150,133,925	151,734,433	1,600,508	1.1
Total Disbursements	686,818,356	764,548,988	784,633,567	841,235,556	56,601,989	7.2
Increase in Fund Bal.	71,672,943	77,957,263	49,069,850	47,471,410	(1,598,440)	(3.3)
Total Uses	$ 758,491,299	$ 842,506,251	$ 833,703,417	$ 888,706,966	$ 55,003,549	6.6

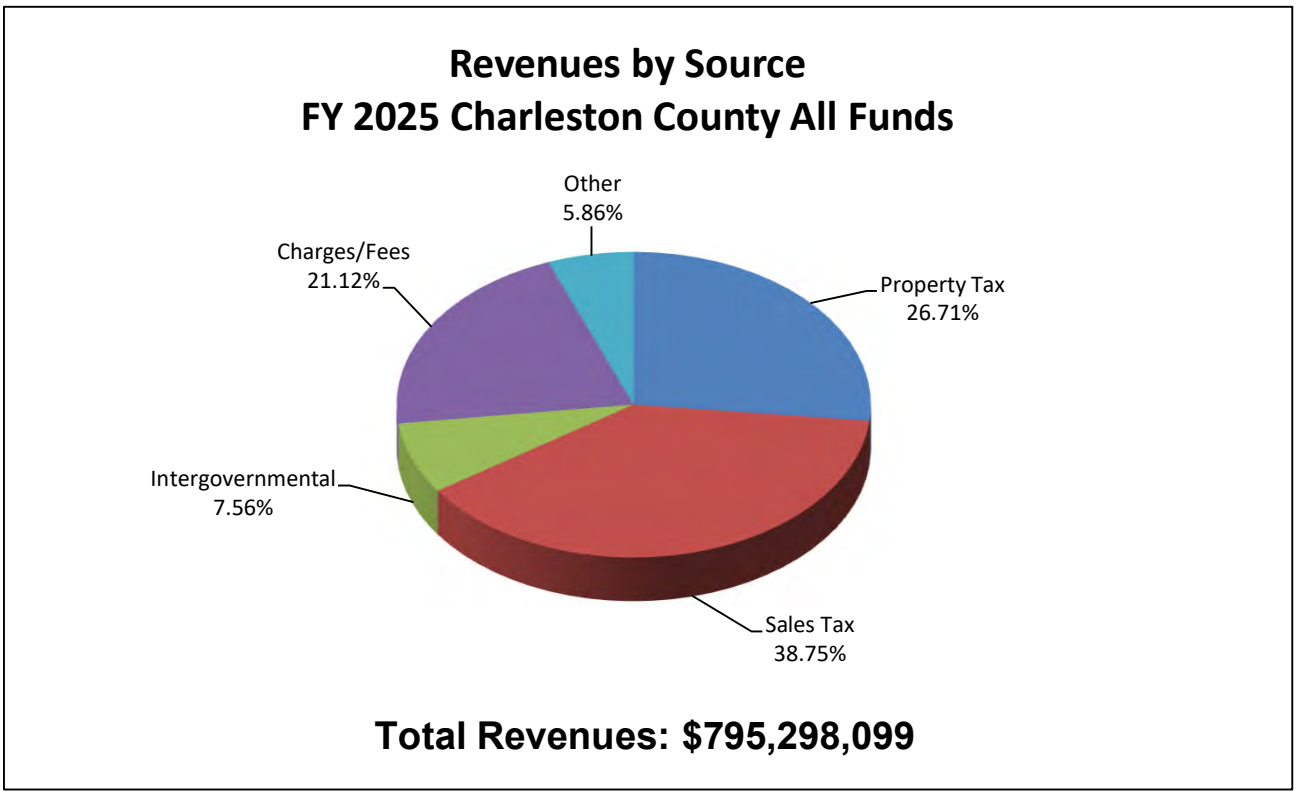
Charleston County, South Carolina
Budget Summary - All Funds
Fiscal Year 2025

	Fund Statement Page Number	Revenues (80 to 87)	Transfers In (Page 94)	Sources
GENERAL FUND	**106**	$ 321,188,673	$ 3,570,722	$324,759,395
DEBT SERVICE FUND	**108**	36,743,127	4,923,923	41,667,050
Accommodations Tax: Local	**110**	30,600,000	-	30,600,000
Accommodations Tax: State	**111**	643,000	-	643,000
Air Service Development	**112**	7,500,000	-	7,500,000
Awendaw McClellanville Fire	**113**	3,406,396	-	3,406,396
Awendaw McClellanville Fire Debt	**114**	388,321	-	388,321
Clerk of Court: IV-D Child Support Enf	**115**	965,000	-	965,000
Clerk of Court: Excess IV-D	**116**	-	276,570	276,570
Coroner: Child Review	**117**	34,783	-	34,783
Economic Development	**118**	4,348,000	-	4,348,000
Economic Dev.: Revenue Bond Debt Service	**119**	24,096,241	8,788,596	32,884,837
Emergency Mgmt.: Hazard Materials Enforce	**120**	345,000	-	345,000
Fire Districts: East Cooper Fire District	**121**	179,800	-	179,800
Fire Districts: Northern Chas Co Fire Dist	**122**	547,600	-	547,600
Fire Districts: West St. Andrew's Fire Dist	**123**	6,600	-	6,600
Greenbelt Programs 1st TST	**124**	15,605,330	-	15,605,330
Greenbelt Programs 2nd TST	**125**	9,174,900	-	9,174,900
Legal: Seized Assets	**126**	3,500	-	3,500
Planning/Zoning: Tree Fund	**127**	-	-	-
Public Defender: Berkeley County	**128**	2,200,041	-	2,200,041
Public Defender: Charleston County	**129**	2,469,027	4,850,000	7,319,027
Public Works: Roads Program 1st TST	**130**	59,622,850	-	59,622,850
Public Works: Roads Program 2nd TST	**131**	57,467,890	-	57,467,890
Public Works: Stormwater Drainage	**132**	4,391,230	-	4,391,230
Sheriff: Asset Forfeiture Federal	**133**	24,000	-	24,000
Sheriff: Asset Forfeiture State	**134**	8,300	-	8,300
Sheriff: Inmate Welfare	**135**	900,000	-	900,000
Sheriff: IV-D Child Support Enforcement	**136**	35,000	81,020	116,020
Sheriff: Sex Offender Registry	**137**	30,900	-	30,900
Solicitor: Alcohol Education Program	**138**	20,000	90,318	110,318
Solicitor: Bond Estreatment	**139**	12,000	-	12,000
Solicitor: Criminal Domestic Violence Approp	**140**	100,000	10,782	110,782
Solicitor: Drug Court	**141**	350,000	-	350,000
Solicitor: DUI Appropriation	**142**	73,690	51,231	124,921
Solicitor: Expungement	**143**	125,000	-	125,000
Solicitor: Juvenile Education Program	**144**	69,000	27,369	96,369
Solicitor: Pretrial Intervention	**145**	100,000	150,000	250,000
Solicitor: State Appropriation	**146**	2,030,001	-	2,030,001
Solicitor: Traffic Education Program	**147**	175,000	-	175,000
Solicitor: Victims' Unclaimed Restitution	**148**	-	-	-
Solicitor: Victim-Witness State Approp	**149**	40,625	40,804	81,429
Solicitor: Violent Crime Prosecution	**150**	100,000	-	100,000
Transit Agencies 1st TST	**151**	17,257,820	-	17,257,820
Transit Agencies 2nd TST	**152**	37,886,249	-	37,886,249
Trident Technical College	**153**	10,180,440	121,426	10,301,866
Victim's Bill of Rights	**154**	188,100	43,864	231,964
SPECIAL REVENUE FUNDS		293,701,634	14,531,980	308,233,614
Consolidated 911: Emergency 911 Wire Line	**156**	711,000	-	711,000
Consolidated 911: Emergency 911 Wireless	**157**	2,964,482	-	2,964,482
Consolidated 911: Fire & Agency Costs	**158**	1,243,875	-	1,243,875
Dept of Alcohol & Other Drug Abuse Services	**159**	12,279,402	1,186,916	13,466,318
Environmental Management	**160**	56,121,000	-	56,121,000
Facilities Management: Parking Garages	**161**	3,609,653	-	3,609,653
Revenue Collections	**162**	3,520,198	-	3,520,198
Technology Services: Radio Communications	**163**	3,416,446	948,278	4,364,724
ENTERPRISE FUNDS		83,866,056	2,135,194	86,001,250
Fac Mgmt.: Office Services/Records Mgmt.	**165**	2,153,926	-	2,153,926
Fleet Operations/Procurement: Central Parts	**166**	15,565,639	4,583,417	20,149,056
Human Resources: Employee Benefits	**167**	37,021,777	-	37,021,777
Safety & Risk Mgt: Safety/Workers' Comp	**168**	2,735,000	-	2,735,000
Technology Services: Telecommunications	**169**	2,322,267	1,300,000	3,622,267
INTERNAL SERVICE FUNDS		59,798,609	5,883,417	65,682,026
Total of All Funds		$ 795,298,099	$31,045,236	$826,343,335

Expenditures/ Expenses (88 to 93)	Transfers Out (Page 94)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
$ 319,724,493	$ 21,529,478	$ 341,253,971	($16,494,576)	$ 120,093,270	$ 103,598,694
38,448,918	-	38,448,918	3,218,132	34,036,866	37,254,998
38,480,121	-	38,480,121	(7,880,121)	15,077,186	7,197,065
626,692	55,000	681,692	(38,692)	458,630	419,938
10,075,000	-	10,075,000	(2,575,000)	3,261,393	686,393
3,493,306	-	3,493,306	(86,910)	620,436	533,526
335,133	-	335,133	53,188	137,644	190,832
688,430	276,570	965,000	-	-	-
403,256	-	403,256	(126,686)	1,333,795	1,207,109
81,831	-	81,831	(47,048)	47,048	-
5,695,851	-	5,695,851	(1,347,851)	5,510,225	4,162,374
21,644,982	11,561,002	33,205,984	(321,147)	17,337,162	17,016,015
354,169	-	354,169	(9,169)	31,427	22,258
176,669	-	176,669	3,131	20,601	23,732
547,600	-	547,600	-	-	-
8,000	-	8,000	(1,400)	5,910	4,510
11,628,168	4,010,000	15,638,168	(32,838)	9,058,306	9,025,468
-	9,023,000	9,023,000	151,900	5,418,620	5,570,520
88,788	-	88,788	(85,288)	85,288	-
250,000	-	250,000	(250,000)	1,310,308	1,060,308
2,293,866	-	2,293,866	(93,825)	480,466	386,641
7,454,981	-	7,454,981	(135,954)	654,189	518,235
23,345,859	45,125,000	68,470,859	(8,848,009)	61,448,845	52,600,836
4,530,321	41,000,000	45,530,321	11,937,569	15,844,397	27,781,966
12,904,587	-	12,904,587	(8,513,357)	9,481,741	968,384
510,100	-	510,100	(486,100)	719,902	233,802
149,718	-	149,718	(141,418)	141,418	-
1,004,497	-	1,004,497	(104,497)	1,599,169	1,494,672
116,020	-	116,020	-	-	-
108,250	-	108,250	(77,350)	273,703	196,353
110,318	-	110,318	-	-	-
30,000	-	30,000	(18,000)	110,777	92,777
117,208	-	117,208	(6,426)	6,426	-
244,477	157,500	401,977	(51,977)	209,598	157,621
124,921	-	124,921	-	-	-
123,242	-	123,242	1,758	24,218	25,976
96,369	-	96,369	-	-	-
297,285	-	297,285	(47,285)	63,224	15,939
2,073,374	-	2,073,374	(43,373)	256,657	213,284
101,189	140,318	241,507	(66,507)	102,882	36,375
5,000	-	5,000	(5,000)	13,747	8,747
81,429	-	81,429	-	-	-
125,954	-	125,954	(25,954)	30,917	4,963
11,135,000	-	11,135,000	6,122,820	23,287,916	29,410,736
12,063,804	-	12,063,804	25,822,445	59,871,599	85,694,044
10,301,866	-	10,301,866	-	-	-
231,964	-	231,964	-	-	-
184,259,595	111,348,390	295,607,985	12,625,629	234,335,770	246,961,399
705,107	-	705,107	5,893	(135,206)	(129,313)
3,807,729	-	3,807,729	(843,247)	1,539,472	696,225
1,093,898	-	1,093,898	149,977	139,158	289,135
13,631,639	-	13,631,639	(165,321)	(10,869,978)	(11,035,299)
45,299,374	18,000,000	63,299,374	(7,178,374)	52,977,642	45,799,268
5,496,948	115,000	5,611,948	(2,002,295)	11,544,507	9,542,212
2,778,633	741,565	3,520,198	-	(2,972,463)	(2,972,463)
4,364,724	-	4,364,724	-	1,688,737	1,688,737
77,178,052	18,856,565	96,034,617	(10,033,367)	53,911,869	43,878,502
2,162,761	-	2,162,761	(8,835)	224,327	215,492
21,352,736	-	21,352,736	(1,203,680)	18,641,698	17,438,018
38,046,777	-	38,046,777	(1,025,000)	(219,901,227)	(220,926,227)
4,710,121	-	4,710,121	(1,975,121)	5,413,445	3,438,324
3,617,670	-	3,617,670	4,597	299,296	303,893
69,890,065	-	69,890,065	(4,208,039)	(195,322,461)	(199,530,500)
$ 689,501,123	$151,734,433	$841,235,556	($14,892,221)	$247,055,314	$ 232,163,093
Total Increase in Ending Fund Balance			47,465,517		
Total Use of Beginning Fund Balance			(62,363,631)		

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 $795,298,099 in revenues, but each format organizes the revenues by different categories. The County's Revenues are presented below by Source. The County's Revenues are presented by Fund Type and Organization on page **80**.



Source	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Property Tax	$ 186,064,591	$ 172,645,823	$ 183,858,322	$212,439,841	$ 28,581,519	15.5
Sales Tax	276,572,983	295,763,512	300,800,000	308,188,000	7,388,000	2.5
Licenses & Permits	8,489,032	10,775,645	10,339,450	9,975,200	(364,250)	(3.5)
Intergovernmental	49,662,585	49,913,563	52,374,302	60,131,579	7,757,277	14.8
Charges & Fees	170,726,941	180,401,881	162,746,576	167,959,444	5,212,868	3.2
Fines & Forfeitures	1,851,143	1,413,262	1,341,014	1,161,000	(180,014)	(13.4)
Interest	3,109,701	36,175,083	34,337,900	29,250,800	(5,087,100)	(14.8)
Miscellaneous	7,539,769	9,989,248	5,673,775	5,864,653	190,878	3.4
Leases & Rentals	573,146	(125,426)	332,028	327,582	(4,446)	(1.3)
Debt Proceeds	8,012,486	1,773,739	-	-	-	0.0
Total Revenues	$ 712,602,377	$ 758,726,330	$ 751,803,367	$ 795,298,099	$ 43,494,732	5.8

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

GENERAL FUND	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
TAXES					
Ad Valorem Taxes:					
Current: Motor Vehicle Taxes	$ 12,158,243	$ 12,990,000	$ 13,450,000	$ 14,340,000	10.4
Current: Real Property Taxes	193,630,405	206,920,000	206,920,000	217,450,000	5.1
Current: TIF Refunds	(5,287,879)	(2,820,000)	(4,700,000)	(2,360,000)	(16.3)
Subtotal	200,500,769	217,090,000	215,670,000	229,430,000	5.7
Less: Sales Tax Credit	(103,233,200)	(109,020,000)	(109,990,000)	(96,820,000)	(11.2)
Less: Homestead	(2,242,794)	(2,300,000)	(2,250,000)	(2,250,000)	(2.2)
Net: Current- Real & Motor Vehicles	95,024,775	105,770,000	103,430,000	130,360,000	23.2
Delinquent: Real Property Taxes	2,946,525	3,290,000	3,180,000	3,340,000	1.5
Other Taxes:					
Multi-County Parks	1,632,756	1,287,000	1,504,000	1,561,000	21.3
Payments in Lieu of Taxes	50,279	40,000	45,000	40,000	0.0
Sales Tax	94,158,394	103,500,000	95,400,000	97,800,000	(5.5)
Subtotal	193,812,729	213,887,000	203,559,000	233,101,000	9.0
LICENSES AND PERMITS					
Assessor: Mobile Home Dealer Fee	150	450	450	500	11.1
Assessor: Mobile Home Decals	2,770	2,500	2,800	2,900	16.0
Assessor: Mobile Home Moving Fee	2,380	2,000	2,200	2,200	10.0
Building Inspections: Building Permits	4,056,024	2,250,000	3,500,000	3,000,000	33.3
Building Inspections: Contractor Licensing Fee	135,279	150,000	175,000	150,000	0.0
Coroner: Cremation Permits	110,840	120,000	120,000	122,000	1.7
Non-Departmental: Business Licenses	5,727,537	4,350,000	5,750,000	5,800,000	33.3
Planning & Zoning: Zoning Permits	110,460	90,000	120,000	110,000	22.2
Probate Courts: Marriage Licenses	392,174	400,000	400,000	404,000	1.0
Sheriff: Gold Permits	200	-	100	100	100.0
Sheriff: Non Ferrous Metals Permit	-	-	1,400	1,000	100.0
Treasurer: Motor Vehicle Decals	37,486	35,000	37,500	37,500	7.1
Subtotal	10,575,299	7,399,950	10,109,450	9,630,200	30.1
INTERGOVERNMENTAL					
Building Inspections: Local Government	58,153	68,000	17,128	-	(100.0)
Clerk of Court: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Consolidated 911: Local Govt Contribution	118,022	85,420	85,420	103,407	21.1
Coroner: State Salary Supplement	1,575	15,000	15,000	15,000	0.0
Coroner: Local Government Contribution	20,504	25,000	25,000	25,000	0.0
Detention Center: Federal Prisoners	3,184,008	3,180,000	2,785,200	2,592,000	(18.5)
Detention Center: Illegal Alien Assistance	337,604	200,000	-	-	(100.0)
Detention Center: Juveniles	91,991	114,000	114,000	114,000	0.0
Detention Center: Social Security Reimb	3,800	3,000	3,000	3,000	0.0
Elections/Voter Registration: Local Government	58,431	425,000	760,000	30,000	(92.9)
Elections/Voter Registration: State Oper Supp	212,336	500,000	500,000	603,500	20.7
Elections/Voter Registration: State Salary Supp	11,121	11,000	12,000	20,000	81.8
EMS: Medicaid Billings - CSM	202,104	230,000	200,000	200,000	(13.0)
EMS: Medicare Receipts	4,048,823	3,850,000	4,000,000	4,080,000	6.0
Facilities: State Reimbursement	255,581	168,000	200,000	206,000	22.6
Federal FILOT	388,136	370,000	380,000	380,000	2.7
Magistrates Courts: State Salary Supplement	-	-	115,000	117,500	100.0
Non-Departmental: Homestead Direct	2,242,794	2,300,000	2,250,000	2,250,000	(2.2)
Probate Courts: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Public Works: Local Govt Contributions	7,206	20,000	20,000	20,000	0.0
Register of Deeds: State Salary Supplement	1,575	15,000	15,000	15,000	0.0

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

GENERAL FUND (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
Sheriff: Federal Reimbursement	$ 37,676	$ 50,000	$ 50,000	$ 50,000	0.0
Sheriff: Local Govt Contribution	980,293	636,132	636,132	649,000	2.0
Sheriff: Local Govt Reimbursement	-	1,000	-	-	(100.0)
Sheriff: State Salary Supplement	15,000	15,000	15,000	15,000	0.0
Solicitor: Local Government Contributions	-	4,500	-	-	(100.0)
Solicitor: State Non-Grant Appropriation	8,294	8,294	8,294	8,294	0.0
State: Aid to Sub- Local Government Fund	16,606,427	17,520,000	17,360,000	18,180,000	3.8
State: FILOT	-	15,000	5,000	5,000	(66.7)
State: Heavy Equip Fee	(227,066)	500,000	225,000	225,000	(55.0)
State: Manufacturers Depreciation	865,572	650,000	400,000	400,000	(38.5)
State: Manufacturers Exemption	429,530	620,000	780,101	800,000	29.0
State: Merchants Inventory Tax	1,107,651	1,107,650	1,107,650	1,107,650	0.0
State: Motor Carrier	418,311	450,000	400,000	400,000	(11.1)
State: Sunday Liquor Permits	90,500	130,000	110,000	110,000	(15.4)
Technology Services: Local Govt Contrib-Oper	37,968	35,568	38,693	37,000	4.0
Non Dept:Trans Network State Assess	23,183	17,000	20,000	20,000	17.6
Veterans Affairs: State Non-Grant Appropriation	12,258	13,000	13,000	13,400	3.1
Subtotal	31,679,362	33,382,564	32,695,618	32,824,751	(1.7)
CHARGES AND FEES					
Assessor: Sale of Maps & Publications	439	300	100	100	(66.7)
Building Inspections: Flood Plain Fees	4,760	4,000	4,500	4,000	0.0
Building Inspections: Plan Review Fees	1,126,136	600,000	1,000,000	900,000	50.0
Clerk of Court: Client Fees	1,920	1,200	1,200	1,500	25.0
Clerk of Court: CP Co 56% / $100 Out St. Subp.	2,520	2,500	2,500	2,500	0.0
Clerk of Court: CP Copy Charges	2,843	100	100	100	0.0
Clerk of Court: CP Co. 56%/ $100 FJ Filing Fee	4,900	5,000	5,000	5,000	0.0
Clerk of Court: FC Co. 56%/5% Support Fee	668,674	680,000	680,000	680,000	0.0
Clerk of Court: FC Copy Charges	5,001	4,000	5,000	5,000	25.0
Clerk of Court: FC Co. 100%/$35 Expunge Fee	420	500	500	500	0.0
Clerk of Court: GS Co. 100%/$35 Expunge Fee	14,840	18,000	14,000	15,000	(16.7)
Clerk of Court: GS Copy Charges	1,522	1,500	1,500	1,500	0.0
Coroner: Copy Charges	19,139	22,000	16,000	20,000	(9.1)
County Council: Industrial Bond Processing	4,543	2,500	2,500	2,500	0.0
Delinquent Tax: Levy Costs	1,013,709	1,048,653	1,048,653	1,164,222	11.0
Detention Center: Concealed Weapons	1,550	1,000	1,000	1,000	0.0
Detention Center: Copy Charges	157	-	-	-	na
Detention Center: Pay Telephone Commission	710,327	1,020,000	1,080,000	1,112,000	9.0
Detention Center: Records Check	7,425	8,000	8,000	8,000	0.0
EMS: Debt Set Aside	1,232,475	1,060,000	1,100,000	1,130,000	6.6
EMS: Insurance Billings - CSM	7,180,156	6,970,000	7,400,000	7,620,000	9.3
EMS: Self-Pay Bilings - CSM	2,366,833	1,900,000	1,200,000	1,220,000	(35.8)
EMS: Veteran's Admin Fees	873,864	830,000	900,000	900,000	8.4
Finance: Child Support Fee	2,634	2,700	2,500	2,400	(11.1)
Magistrates Courts: Civil Fees	570,995	575,000	559,111	560,000	(2.6)
Magistrates Courts: Copy Charges	458	400	271	275	(31.3)
Master-In-Equity: Fees	137,833	250,000	200,000	250,000	0.0
Non-Departmental: Cable TV Franchise Fees	749,029	800,000	725,000	700,000	(12.5)
Planning & Zoning: Restitution	5,000	-	-	-	na
Planning & Zoning: Sale of Maps & Publications	2,641	500	1,000	500	0.0
Planning & Zoning: Subdivision Fees	37,510	40,000	40,000	40,000	0.0
Planning & Zoning: Zoning Fees	66,803	60,000	60,000	60,000	0.0
Probate Adult Drug Court: Client Fee	43,499	35,000	44,000	45,000	28.6
Probate Courts: Advertising Discount	62,964	70,000	70,000	70,000	0.0
Probate Courts: Copy Charges	13,304	10,000	12,500	13,000	30.0
Probate Courts: Fees	1,252,983	1,300,000	1,600,000	1,625,000	25.0
Probate Courts: Veterans Court	1,269	-	6,000	7,000	100.0

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

GENERAL FUND (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
Public Works: Engineering Permit/Insp Fees	$ 9,100	$ 4,000	$ 9,000	$ 9,000	125.0
Public Works: Mosquito Control Services	62,225	56,500	56,500	56,500	0.0
Register of Deeds: Discount Documentary Stamps	651,513	560,000	630,000	595,000	6.3
Register of Deeds: Documentary Stamps	10,106,434	8,000,000	9,000,000	8,500,000	6.3
Register of Deeds: Fees	1,387,677	1,120,000	1,260,000	1,190,000	6.3
Sheriff: Civil Fees	45,086	35,000	38,000	40,000	14.3
Sheriff: Copy Charges	9,161	4,000	10,000	10,000	150.0
Sheriff: Off Duty Vehicle Use	33,160	50,000	30,000	30,000	(40.0)
Sheriff: Records Check Fees	435	500	500	500	0.0
Treasurer: Duplicate Tax Receipt Fee	464	500	500	500	0.0
Subtotal	30,496,327	27,153,353	28,825,435	28,597,597	5.3
FINES AND FORFEITURES					
Clerk of Court: CP Co. 44% $100 Filing Fee	149,813	180,000	180,000	190,000	5.6
Clerk of Court: CP Fine/Fee/Filing State Remit	(653,390)	(597,960)	(597,960)	(651,960)	9.0
Clerk of Court: CP St. 100% $50 Filing Fee	215,152	195,000	200,000	220,000	12.8
Clerk of Court: CP St. 100% Motion Fee Judicial	186,907	172,000	180,000	190,000	10.5
Clerk of Court: CP St. 44% $100 OUT	1,980	1,960	1,960	1,960	0.0
Clerk of Court: CP St. 56% $100 Filing Fee	241,401	229,000	229,000	240,000	4.8
Clerk of Court: FC Co. 44% $100 Filing Fee	124,564	120,000	120,000	120,000	0.0
Clerk of Court: FC Co. 56% Court Costs	8,386	7,000	7,000	8,000	14.3
Clerk of Court: FC Co. 56% Fines	5,656	6,000	6,000	6,000	0.0
Clerk of Court: FC Fine/Fee/Filing State Remit	(905,856)	(902,200)	(902,200)	(909,200)	0.8
Clerk of Court: FC St. 100% $50 Filing Fee	141,450	129,000	130,000	135,000	4.7
Clerk of Court: FC St. 100% Motion Fee Judicial	77,400	76,000	76,000	76,000	0.0
Clerk of Court: FC St. 44% Court Cost	6,589	5,500	5,500	6,500	18.2
Clerk of Court: FC St. 44% Fines	4,444	4,700	4,700	4,700	0.0
Clerk of Court: FC St. 44%/5% Support Fee	525,387	534,000	534,000	534,000	0.0
Clerk of Court: FC St. 56% $100 Filing Fee	158,536	153,000	153,000	153,000	0.0
Clerk of Court: GS $100 Drug Surcharge	17,832	20,000	20,000	20,000	0.0
Clerk of Court: GS Assessments State Remit	(16,540)	(24,000)	(24,000)	(18,000)	(25.0)
Clerk of Court: GS Co. 100% 3% Collection Fee	1,822	2,500	1,000	1,500	(40.0)
Clerk of Court: GS Co. 50%/25% Bond Estreat	71,894	50,000	70,000	80,000	60.0
Clerk of Court: GS Co. 56% Fines	476	20,000	12,000	12,500	(37.5)
Clerk of Court: GS DUI/DUS/BUI State Remit	(6,238)	(4,500)	(4,500)	(4,300)	(4.4)
Clerk of Court: GS Fine/Fee/Filing State Remit	(88,410)	(76,000)	(76,000)	(90,000)	18.4
Clerk of Court: GS St. 100% $100 DUI Surcharge	1,715	3,000	3,000	3,000	0.0
Clerk of Court: GS St. 100% $25 Law Enf Surchg	13,641	14,000	14,000	15,000	7.1
Clerk of Court: GS St. 100% Condition Discharge	9,100	10,000	10,000	10,000	0.0
Clerk of Court: GS St. 25% Bond Estreatments	69,106	50,000	70,000	70,000	40.0
Clerk of Court: GS St. 44% Fines	10,204	16,000	10,000	10,000	(37.5)
Clerk of Court: GS St. 64.65 Assessment	16,540	24,000	15,000	18,000	(25.0)
Clerk of Court: GS St. Cr. Justice Academy $5	122	1,000	200	200	(80.0)
Clerk of Court: GS St. DUI 100% $12 per case	194	200	300	500	150.0
Clerk of Court: GS St. DUI/DPS $100 Pull Hwy	516	1,000	500	500	(50.0)
Clerk of Court: GS St. DUI/DUAC Breath Test	100	100	100	100	0.0
Clerk of Court: GS St. DUI SLED Pullout $200	81	200	200	200	0.0
Clerk of Court: GS Surcharges State Rebate	(27,962)	(35,000)	(35,000)	(35,200)	0.6
Magistrates Courts: Civil St Assess Rebate	(568,659)	(495,000)	(563,542)	(563,500)	13.8
Magistrates Courts: Disorderly Conduct	-	-	600	600	100.0
Magistrates Courts: DUI/DUS/BUI State Remit	(81,198)	(68,600)	(80,558)	(79,650)	16.1
Magistrates Courts: DNR Assessments	33,494	35,000	42,429	42,450	21.3
Magistrates Courts: Filing Assessment $10	118,100	118,000	118,560	118,560	0.5
Magistrates Courts: Filing Assessment $25	79,400	87,000	74,371	75,000	(13.8)
Magistrates Courts: Fine/Fee/Filing State Remit	(197,500)	(205,000)	(192,931)	(193,560)	(5.6)

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

GENERAL FUND (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
Magistrates Courts: Fines	$ 544,722	$ 488,000	$ 548,471	$ 550,000	12.7
Magistrates Courts: St. $100 Drug Surcharge	14,511	15,000	12,461	12,500	(16.7)
Magistrates Courts: St. 100% $100 DUI Surch	6,714	6,500	7,578	7,600	16.9
Magistrates Courts: St. 100% $25 Law Surch.	184,944	172,000	182,893	185,000	7.6
Magistrates Courts: St. 100% Conditional Discharge	(3,450)	(3,750)	(1,200)	(1,200)	(68.0)
Magistrates Courts: St. 100% Conditional Discharge	3,450	3,750	1,200	1,200	(68.0)
Magistrates Courts: St. 88.84% Assessment	568,659	495,000	563,542	563,500	13.8
Magistrates Courts: St. Crim Just Acad. Surch	491	400	364	400	0.0
Magistrates Courts: St. DUI 100% $12 Per Case	962	1,000	1,076	1,100	10.0
Magistrates Courts: St. DUI/DPS $100 Hwy	5,559	4,500	6,347	6,400	42.2
Magistrates Courts: St. DUI/DUAC Breath Test	1,803	1,600	2,059	2,100	31.3
Magistrates Courts: St. DUS/DPS $100 Hwy	27,576	20,000	21,068	20,000	0.0
Magistrates Courts: St. Shellfish	-	-	33	45	100.0
Magistrates Courts: Surcharges State Rebate	(198,902)	(187,400)	(196,351)	(198,545)	5.9
Non-Departmental: Pollution Control Fines	5,150	-	-	-	na
Probate-Estates: Lic $20 Dom Violence	131,900	136,000	133,000	135,000	(0.7)
Probate-Estates: Fines/Fees/Filing State	(122,780)	(136,000)	(142,000)	(135,000)	(0.7)
Sheriff: Family Court Fees	6,115	5,000	6,000	6,000	20.0
Sheriff: DUI/DUS	160	-	310	-	na
Subtotal	923,833	878,500	959,581	974,000	10.9
INTEREST					
Clerk of Court: CP Interest Income	(1,402)	1,000	1,000	1,000	0.0
Facilities Management: Interest Income	355	-	-	-	na
Magistrates Courts: Interest Income	(8)	-	-	-	na
Master-In-Equity: Interest Income	6,513	4,000	11,000	9,000	125.0
Probate Courts: Estates Interest Income	4	-	-	-	na
Treasurer: Interest Income	49,543,433	25,000,000	55,000,000	45,000,000	80.0
Treasurer: Allocated Interest	(36,250,290)	(20,000,000)	(41,250,000)	(33,750,000)	68.8
Subtotal	13,298,604	5,005,000	13,762,000	11,260,000	125.0
MISCELLANEOUS					
Delinquent Tax: Bidder Default Fee	6,000	5,000	5,000	5,000	0.0
Miscellaneous: Miscellaneous Revenue	225,405	221,900	57,997	43,500	(80.4)
Non-Departmental: Costs Reimbursement	3,748,303	4,115,688	4,115,688	4,266,153	3.7
Non-Departmental: Credit Card Costs	(125,188)	(100,000)	(150,000)	(150,000)	50.0
Non-Departmental: Escheat Delinquent Taxes	493,850	400,000	450,000	450,000	12.5
Contract & Procurement: P-Card Reimbursement	125,510	145,000	123,108	125,000	(13.8)
Subtotal	4,473,881	4,787,588	4,601,793	4,739,653	(1.0)
LEASES AND RENTALS					
Facilities: Rents & Leases	196,102	213,094	71,231	61,472	(71.2)
Subtotal	196,102	213,094	71,231	61,472	(71.2)
DEBT PROCEEDS					
Facilities: Lease Financing	1,707,092	-	-	-	na
Subtotal	1,707,092	-	-	-	na
Total GENERAL FUND	**287,163,229**	**292,707,049**	**294,584,107**	**321,188,673**	9.7
DEBT SERVICE FUND					
Debt Service Fund	31,110,514	31,989,127	32,107,625	36,743,127	14.9
Total DEBT SERVICE FUND	**31,110,514**	**31,989,127**	**32,107,625**	**36,743,127**	14.9

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

SPECIAL REVENUE FUNDS	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
COUNCIL AGENCIES					
Accommodations Tax: Local	$ 28,698,583	$ 30,870,000	$ 30,420,000	$ 30,600,000	(0.9)
Accommodations Tax: State	513,131	515,000	630,000	643,000	24.9
Air Service Development	7,491,173	8,500,000	7,500,000	7,500,000	(11.8)
Fire Districts: East Cooper Fire District	167,435	172,300	174,300	179,800	4.4
Fire Districts: Northern Charleston Co. Fire	422,018	443,750	501,200	547,600	23.4
Fire Districts: West St. Andrew's Fire Dist.	8,836	7,900	8,100	6,600	(16.5)
Legal: Seized Assets	11,408	23,000	9,528	3,500	(84.8)
Transit Agencies (1st TST)	16,008,412	17,211,080	16,764,000	17,257,820	0.3
Transit Agencies (2nd TST)	27,790,454	30,860,240	29,600,500	37,886,249	22.8
Trident Technical College	8,940,545	9,711,440	9,514,610	10,180,440	4.8
Trident Technical College: Debt Service	3,451,696	2,696,000	2,691,849	-	(100.0)
Subtotal	93,503,691	101,010,710	97,814,087	104,805,009	3.8
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf	885,090	880,000	960,000	965,000	9.7
Clerk of Court: Victim's Bill of Rights	61,470	60,000	64,500	68,000	13.3
Coroner: Child Review	37,681	35,000	31,884	34,783	(0.6)
Sheriff: Asset Forfeiture Federal	140,992	-	97,807	24,000	100.0
Sheriff: Asset Forfeiture State	38,269	-	29,349	8,300	100.0
Sheriff: IV-D Child Support Enforcement	31,845	25,000	32,000	35,000	40.0
Sheriff: Inmate Welfare Program	879,978	900,000	810,000	900,000	0.0
Sheriff: Sex Offender Registry	29,000	30,900	30,900	30,900	0.0
Sheriff: Victim's Bill of Rights	19,464	-	-	-	na
Solicitor: Alcohol Education Program	20,943	40,000	20,000	20,000	(50.0)
Solicitor: Bond Estreatment	70,776	-	12,000	12,000	100.0
Solicitor: Criminal Domestic Violence Approp	100,000	100,000	100,000	100,000	0.0
Solicitor: Drug Court	367,962	355,000	350,000	350,000	(1.4)
Solicitor: DUI Appropriation	73,691	73,690	73,690	73,690	0.0
Solicitor: Expungement	118,400	140,000	120,000	125,000	(10.7)
Solicitor: Juvenile Education Program	68,688	70,000	69,000	69,000	(1.4)
Solicitor: Pretrial Intervention	184,601	180,000	100,000	100,000	(44.4)
Solicitor: State Appropriation	1,372,096	1,891,000	1,912,971	2,030,001	7.4
Solicitor: Traffic Education Program	216,330	160,000	175,000	175,000	9.4
Solicitor: Victim's Bill of Rights	14,325	10,500	11,000	11,000	4.8
Solicitor: Victim-Witness State Appropriation	40,625	40,625	40,625	40,625	0.0
Solicitor: Violent Crime Prosecution	100,000	100,000	100,000	100,000	0.0
Subtotal	4,872,224	5,091,715	5,140,726	5,272,299	3.5
APPOINTED OFFICIALS					
Public Defender: Berkeley County	1,956,151	2,403,613	2,347,338	2,200,041	(8.5)
Public Defender: Charleston County	2,092,730	2,762,172	2,692,615	2,469,027	(10.6)
Subtotal	4,048,881	5,165,785	5,039,953	4,669,068	(9.6)
COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	15,013,667	16,379,520	15,286,500	15,605,330	(4.7)
Greenbelt Programs (2nd TST)	9,561,407	9,767,600	8,990,000	9,174,900	(6.1)
Magistrates Courts: Victim's Bill of Rights	102,132	97,400	108,897	109,100	12.0
Subtotal	24,677,207	26,244,520	24,385,397	24,889,330	(5.2)
FINANCE					
Economic Development	4,149,265	3,960,000	4,424,255	4,348,000	9.8
Economic Dev: Revenue Bond Debt Service	24,735,459	25,115,247	25,949,122	24,096,241	(4.1)
Subtotal	28,884,724	29,075,247	30,373,377	28,444,241	(2.2)

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

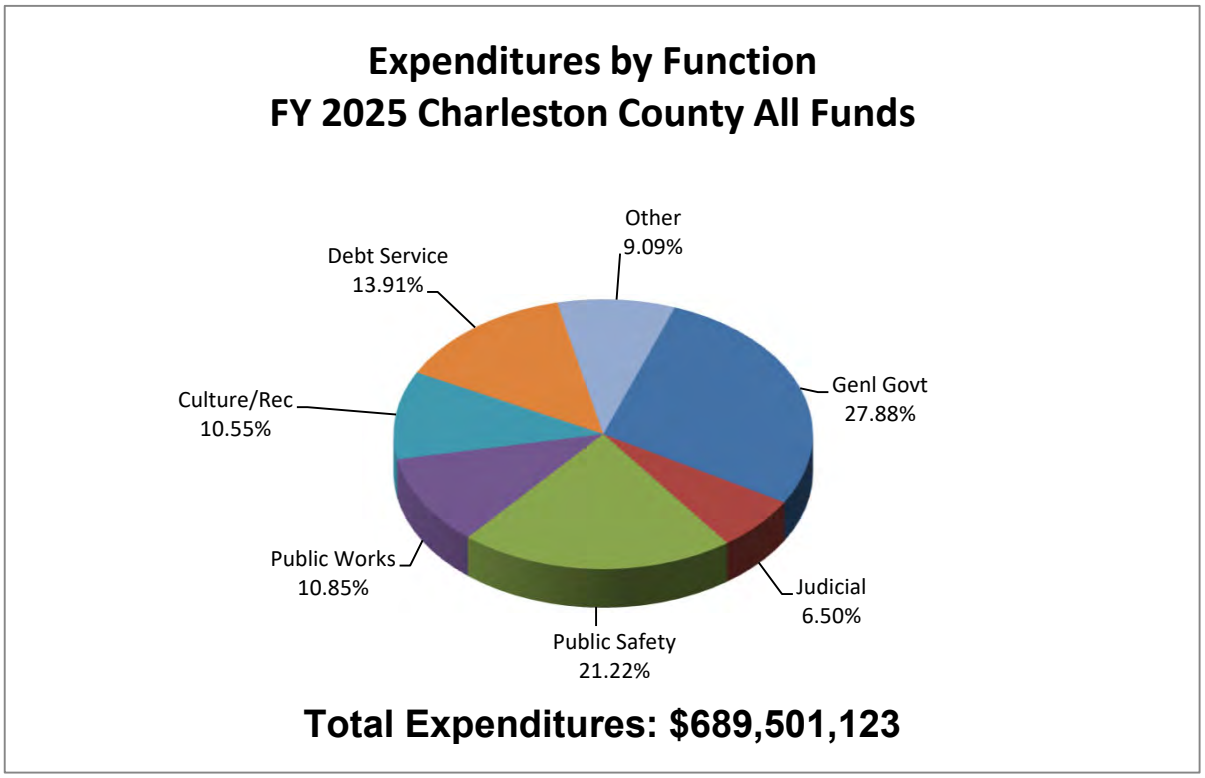
SPECIAL REVENUE FUNDS (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
GENERAL SERVICES					
Planning & Zoning: Tree Fund	$ 124,327.58	$ -	$ 105,829.00	$ -	na
Subtotal	124,328	-	105,829	-	na
PUBLIC SAFETY					
Awendaw McClellanville Fire Dept	2,731,765	3,052,627	3,132,373	3,406,396	11.6
Awendaw McClellanville Fire Dept: Debt Svc	347,342	360,195	365,670	388,321	7.8
Emergency Mgmt: Hazardous Materials	200,346	210,000	230,000	345,000	64.3
Subtotal	3,279,453	3,622,822	3,728,043	4,139,717	14.3
PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	60,025,235	62,822,400	58,628,500	59,622,850	(5.1)
Public Works: Roads Program (2nd TST)	60,163,843	60,155,160	56,538,500	57,467,890	(4.5)
Public Works: Stormwater	4,451,801	4,011,230	4,520,230	4,391,230	9.5
Subtotal	124,640,879	126,988,790	119,687,230	121,481,970	(4.3)
Total SPECIAL REVENUE FUNDS	**284,031,386**	**297,199,589**	**286,274,642**	**293,701,634**	(1.2)
ENTERPRISE FUNDS					
COMMUNITY SERVICES					
Dept of Alcohol and Other Drug Abuse Serv	8,144,520	12,172,090	9,906,169	12,279,402	0.9
Subtotal	8,144,520	12,172,090	9,906,169	12,279,402	0.9
FINANCE					
Revenue Collections	3,261,948	3,471,498	3,548,198	3,520,198	1.4
Subtotal	3,261,948	3,471,498	3,548,198	3,520,198	1.4
GENERAL SERVICES					
Facilities: Parking Garages	3,809,669	3,529,399	3,619,271	3,609,653	2.3
Tech Services: Radio Communications	3,117,805	3,380,359	3,236,000	3,416,446	1.1
Subtotal	6,927,474	6,909,758	6,855,271	7,026,099	1.7
PUBLIC SAFETY					
Consolidated 911: Emergency 911 Wire Line	586,505	660,000	614,000	711,000	7.7
Consolidated 911: Emergency 911 Wireless	2,582,032	3,011,956	3,011,956	2,964,482	(1.6)
Consolidated 911: Fire and Agency Costs	794,888	992,121	993,121	1,243,875	25.4
Subtotal	3,963,425	4,664,077	4,619,077	4,919,357	5.5
PUBLIC SERVICES					
Environmental Management	41,874,095	54,117,000	55,911,000	56,121,000	3.7
Subtotal	41,874,095	54,117,000	55,911,000	56,121,000	3.7
Total ENTERPRISE FUNDS	**64,171,462**	**81,334,423**	**80,839,715**	**83,866,056**	3.1

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

INTERNAL SERVICE FUNDS	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
FINANCE					
Contracts and Procurement: Central Warehouse	$ 2,406,431	$ 2,850,000	$ 2,500,000	$ 2,800,000	(1.8)
Human Resources: Employee Benefits	66,714,379	33,422,865	35,615,577	37,021,777	10.8
Subtotal	69,120,810	36,272,865	38,115,577	39,821,777	9.8
GENERAL SERVICES					
Facilities: Office Services	1,269,559	1,359,734	1,335,055	1,446,185	6.4
Facilities: Records Management	576,060	653,734	650,000	707,741	8.3
Safety & Risk: Safety/Workers' Compensation	5,916,059	4,475,779	4,057,456	2,735,000	(38.9)
Technology Services: Telecommunications	2,357,972	2,347,255	2,353,889	2,322,267	(1.1)
Subtotal	10,119,650	8,836,502	8,396,400	7,211,193	(18.4)
PUBLIC SERVICES					
Fleet Operations	13,009,280	13,335,711	11,485,300	12,765,639	(4.3)
Subtotal	13,009,280	13,335,711	11,485,300	12,765,639	(4.3)
Total INTERNAL SERVICE FUNDS	**92,249,740**	**58,445,078**	**57,997,277**	**59,798,609**	2.3
Total REVENUES	**$ 758,726,331**	**$ 761,675,266**	**$ 751,803,366**	**$ 795,298,099**	4.4

EXPENDITURES

Throughout this budget book, expenditures are presented in several different ways: by Function - programmatic area of government; by Organization - governmental authority; and by Object - type of expenditure. Each format shows the $689,501,123 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 **89** to **93** and by Major Expenditure Category on page **79**.



Function	FY 2022 Actual	FY 2023 Actual	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
General Govt.	$ 165,613,273	$ 170,326,748	$ 172,502,906	$ 192,140,511	$ 19,637,605	11.4
Judicial	34,848,618	37,105,787	41,092,349	44,850,666	3,758,317	9.1
Public Safety	119,746,879	131,050,761	140,102,445	146,297,566	6,195,121	4.4
Public Works	59,307,600	61,491,364	66,302,365	74,820,729	8,518,364	12.8
Health/Welfare	15,866,787	16,944,188	21,486,457	23,801,254	2,314,797	10.8
Culture/Recreation	45,259,381	52,993,847	66,091,864	72,735,691	6,643,827	10.1
Education	8,568,736	9,072,971	9,650,036	10,301,866	651,830	0.0
Economic Develop.	24,332,029	23,940,078	24,909,020	28,627,237	3,718,217	14.9
Debt Service	77,597,213	120,692,489	92,362,200	95,925,603	3,563,403	3.9
Total Expenditures	$ 551,140,515	$ 623,618,233	$ 634,499,642	$ 689,501,123	$ 55,001,481	8.7

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

GENERAL FUND	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
COUNCIL AGENCIES					
County Council	$ 1,975,181	$ 1,949,364	$ 1,850,632	$ 1,894,095	(2.8)
Internal Auditor	383,349	398,468	425,868	439,257	10.2
Legal	1,854,053	1,955,875	1,916,906	2,206,381	12.8
State Agencies	433,016	486,106	436,106	486,106	0.0
Subtotal	4,645,599	4,789,813	4,629,512	5,025,839	4.9
ELECTED OFFICIALS					
Auditor	3,157,912	3,121,811	3,296,697	3,470,512	11.2
Clerk of Court	4,700,651	4,848,585	5,121,476	5,439,107	12.2
Coroner	3,469,221	3,571,750	3,709,268	4,249,984	19.0
Legislative Delegation	446,068	454,449	449,247	480,067	5.6
Probate Courts	3,371,825	3,782,257	3,701,702	3,941,159	4.2
Register of Deeds	2,216,981	2,597,908	1,983,220	2,399,486	(7.6)
Sheriff: Detention Center - Adult	36,448,501	44,079,734	41,850,061	43,553,273	(1.2)
Sheriff: Detention Center - Juvenile	4,810,750	5,114,069	5,360,740	5,620,257	9.9
Sheriff: Law Enforcement	41,235,023	43,983,670	44,286,802	43,888,594	(0.2)
Sheriff: School Crossing Guards	786,928	-	-	-	na
Solicitor	7,561,242	8,194,291	8,122,383	8,980,261	9.6
Treasurer	1,987,737	2,207,420	2,215,347	2,459,864	11.4
Subtotal	110,192,839	121,955,944	120,096,943	124,482,564	2.1
APPOINTED OFFICIALS					
Elections and Voter Registration	3,061,957	4,304,953	4,445,125	5,248,790	21.9
Library	31,472,230	35,808,883	35,808,883	37,363,998	4.3
Master-In-Equity	793,745	872,165	931,125	957,705	9.8
Veterans Affairs	454,231	651,735	612,410	710,628	9.0
Subtotal	35,782,163	41,637,736	41,797,543	44,281,121	6.3
ADMINISTRATOR					
County Administrator	1,034,209	1,080,598	1,081,848	1,077,597	(0.3)
Capital Projects	227,709	255,825	246,192	471,875	84.5
Innovation & Communication	144,043	168,973	181,000	520,419	208.0
Non-Departmental	218,265	10,844,549	(4,840,000)	4,070,000	(62.5)
Subtotal	1,624,226	12,349,945	(3,330,960)	6,139,891	(50.3)
COMMUNITY SERVICES					
Deputy Administrator Community Services	467,215	473,222	528,463	523,317	10.6
Community Development & Revitalization	402,010	365,910	424,458	233,492	(36.2)
Comm. Dev: Medical Indigent Assistance	1,427,776	1,418,076	1,421,669	1,403,652	(1.0)
Greenbelt Administration	38,564	35,459	30,450	34,428	(2.9)
Housing & Neighborhood Revitalization	203,411	169,566	71,520	186,403	9.9
Magistrates' Courts	5,453,384	5,983,139	5,755,308	6,679,187	11.6
Subtotal	7,992,360	8,445,372	8,231,868	9,060,479	7.3

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

GENERAL FUND (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
FINANCE					
Deputy Administrator Finance	$ 716,775	$ 740,202	$ 773,103	$ 912,804	23.3
Chief Financial Officer	-	-	170,945	441,064	100.0
Assessor	4,792,752	5,336,437	5,239,980	6,072,774	13.8
Budget	728,574	789,537	720,001	1,003,659	27.1
Contracts and Procurement	1,436,068	1,561,099	1,535,165	1,598,529	2.4
Finance	1,059,891	1,243,139	1,203,566	1,319,391	6.1
Human Resources	2,546,629	2,993,797	2,769,650	3,374,790	12.7
Revenue Collections: Delinquent Tax	802,016	1,071,239	1,059,129	1,176,222	9.8
Subtotal	12,082,705	13,735,450	13,471,539	15,899,233	15.8
GENERAL SERVICES					
Deputy Administrator General Services	815,926	802,859	1,162,702	975,247	21.5
Building Inspections	2,863,175	3,147,540	3,165,318	3,386,356	7.6
Facilities Management	20,088,980	23,740,193	25,563,656	27,749,828	16.9
Planning & Zoning	2,487,594	2,682,511	2,749,104	3,007,395	12.1
Safety & Risk Mgmt: Risk Management	3,674,801	3,888,738	3,848,129	4,722,169	21.4
Technology Services	14,513,655	15,955,591	17,834,754	16,201,389	1.5
Tech Services: Communications Admin.	172,600	174,794	189,548	191,984	9.8
Subtotal	44,616,731	50,392,226	54,513,211	56,234,368	11.6
PUBLIC SAFETY					
Deputy Administrator Public Safety	720,542	759,464	827,758	857,741	12.9
Criminal Justice Coordinating Council	66,892	629,891	638,893	798,076	26.7
Consolidated 911	9,390,244	7,617,491	7,032,700	9,236,267	21.3
Emergency Management	836,499	718,696	760,975	917,243	27.6
Emerg Mgmt: Volunteer Rescue Squad	615,000	615,000	615,000	575,000	(6.5)
Emergency Medical Services	22,504,254	22,783,785	24,223,158	24,589,332	7.9
Biological Science Center	-	-	396,744	629,745	100.0
Subtotal	34,133,431	33,124,327	34,495,228	37,603,404	13.5
PUBLIC SERVICES					
Dep Administrator Public Services	513,789	507,490	467,858	566,236	11.6
Public Works: Administration	1,247,664	1,515,588	1,412,384	1,579,048	4.2
Public Works: Asset Management	1,101,826	1,176,297	1,165,953	1,392,330	18.4
Public Works: Engineering	1,817,871	2,275,065	2,008,372	2,357,223	3.6
Public Works: Field Operations	9,359,016	12,145,763	10,827,519	12,153,423	0.1
Public Works: Mosquito Control	2,525,288	2,842,654	2,823,593	2,949,334	3.8
Subtotal	16,565,454	20,462,857	18,705,679	20,997,594	2.6
Total GENERAL FUND	**267,635,508**	**306,893,670**	**292,610,564**	**319,724,493**	4.2
DEBT SERVICE FUNDS					
ADMINISTRATOR					
Capital Leases	919,442	750,000	839,600	839,600	11.9
General Obligation Bonds	39,494,427	31,582,723	31,584,948	34,609,318	9.6
Loan Payable (Bridge)	3,000,000	3,000,000	3,000,000	3,000,000	0.0
Total DEBT SERVICE FUNDS	**43,413,869**	**35,332,723**	**35,424,548**	**38,448,918**	8.8

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

SPECIAL REVENUE FUNDS	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
COUNCIL AGENCIES					
Accommodations Tax: Local	$ 20,695,583	$ 30,414,332	$ 33,441,490	$ 38,480,121	26.5
Accommodations Tax: State	406,053	467,500	563,811	626,692	34.1
Air Service Development	7,567,850	10,433,070	6,075,000	10,075,000	(3.4)
Fire Districts: East Cooper Fire District	168,156	172,360	172,360	176,669	2.5
Fire Districts: Northern Fire District	422,018	443,750	501,200	547,600	23.4
Fire Districts: W. St. Andrew's Fire District	8,000	8,000	8,000	8,000	0.0
Legal: Seized Assets	2,874	119,576	9,450	88,788	(25.7)
Transit Agencies (1st TST)	10,354,000	10,740,000	10,740,000	11,135,000	3.7
Transit Agencies (2nd TST)	26,164,448	11,958,048	11,958,048	12,063,804	0.9
Trident Technical College	9,072,971	9,838,866	9,650,036	10,301,866	4.7
Trident Technical College Debt	1,691	-	-	-	na
Subtotal	74,863,644	74,595,502	73,119,395	83,503,540	11.9
ELECTED OFFICIALS					
Clerk of Ct: Excess IV-D Child Support Enf	266,452	403,256	72,644	403,256	0.0
Clerk of Ct: IV-D Child Support Enforcement	535,909	627,726	536,289	688,430	9.7
Coroner: Child Review	3,280	53,396	19,237	81,831	53.3
Sheriff: Asset Forfeiture-Federal	9,877	362,330	24,529	510,100	40.8
Sheriff: Asset Forfeiture-State	56,637	156,500	71,000	149,718	(4.3)
Sheriff: Inmate Welfare Program	905,049	900,000	697,795	1,004,497	11.6
Sheriff: IV-D Child Support Enforcement	101,683	112,793	98,460	116,020	2.9
Sheriff: Sex Offender Registry	10,001	62,500	5,400	108,250	73.2
Sheriff: Victim's Bill of Rights	167,728	175,200	192,000	-	(100.0)
Solicitor: Alcohol Education Program	98,938	100,999	107,122	110,318	9.2
Solicitor: Bond Estreatment	64,787	17,700	28,700	30,000	69.5
Solicitor: Criminal Domestic Violence	97,544	105,661	117,054	117,208	10.9
Solicitor: Drug Court	226,448	218,486	236,641	244,477	11.9
Solicitor: DUI Appropriation	110,089	112,088	119,352	124,921	11.4
Solicitor: Expungement	187,318	159,280	115,062	123,242	(22.6)
Solicitor: Juvenile Education Program	124,559	137,072	144,327	96,369	(29.7)
Solicitor: Pretrial Intervention	273,797	271,201	288,848	297,285	9.6
Solicitor: State Appropriation	1,258,406	1,791,794	1,976,569	2,073,374	15.7
Solicitor: Traffic Education Program	87,320	92,471	100,697	101,189	9.4
Solicitor: Victim's Bill of Rights	205,946	209,214	226,580	231,964	10.9
Solicitor: Victim's Unclaimed Restitution	-	5,000	-	5,000	0.0
Solicitor: Victim-Witness State Approp	79,361	80,171	48,986	81,429	1.6
Solicitor: Violent Crime Prosecution	105,494	106,637	120,622	125,954	18.1
Subtotal	4,976,623	6,261,475	5,347,914	6,824,832	9.0
APPOINTED OFFICIALS					
Public Defender: Berkeley County	2,035,885	2,592,430	2,190,767	2,293,866	(11.5)
Public Defender: Charleston County	5,916,908	7,196,234	7,235,827	7,454,981	3.6
Subtotal	7,952,793	9,788,664	9,426,594	9,748,847	(0.4)
COMMUNITY SERVICES					
Greenbelt Programs (1st TST)	10,896,135	11,276,041	11,247,263	11,628,168	3.1
Magistrates: Victim's Bill of Rights	80,555	78,419	85,000	-	(100.0)
Subtotal	10,976,690	11,354,460	11,332,263	11,628,168	2.4

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

SPECIAL REVENUE FUNDS (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
FINANCE					
Economic Development	$ 2,932,900	$ 3,960,000	$ 4,944,224	$ 5,695,851	43.8
Economic Dev: Revenue Bond Debt Serv	22,654,858	22,836,981	23,116,332	21,644,982	(5.2)
Human Resources: Summer Youth	96,757	157,000	115,469	-	(100.0)
Subtotal	25,684,515	26,953,981	28,176,025	27,340,833	1.4
GENERAL SERVICES					
Planning & Zoning: Tree Fund	-	250,000	34,550	250,000	0.0
Subtotal	-	250,000	34,550	250,000	0.0
PUBLIC SAFETY					
Awendaw McClellanville Fire Dept Oper	3,263,459	3,292,417	3,318,854	3,493,306	6.1
Awendaw McClellanville Fire Dept Debt	533,608	367,881	366,881	335,133	(8.9)
Emergency Mgmt: Hazardous Materials	253,725	243,330	268,977	354,169	45.6
Subtotal	4,050,792	3,903,628	3,954,712	4,182,608	7.1
PUBLIC SERVICES					
Public Works: Roads Program (1st TST)	22,026,605	22,686,210	22,682,718	23,345,859	2.9
Public Works: Roads Program (2nd TST)	12,235,703	4,531,103	4,530,453	4,530,321	(0.0)
Public Works: Stormwater	2,484,564	12,696,322	5,440,100	12,904,587	1.6
Subtotal	36,746,872	39,913,635	32,653,271	40,780,767	2.2
Total SPECIAL REVENUE FUNDS	**165,251,928**	**173,021,345**	**164,044,724**	**184,259,595**	6.5
ENTERPRISE FUNDS					
COMMUNITY SERVICES					
DAODAS: Administration	1,903,422	2,199,792	1,349,288	1,406,606	(36.1)
DAODAS: Adolescent Services	367,443	394,883	288,314	496,563	25.7
DAODAS: Adult Services	503,727	750,427	548,703	678,477	(9.6)
DAODAS: Bedded Services	1,141,887	1,382,314	1,138,486	1,144,494	(17.2)
DAODAS: Community Prevention Services	306,531	372,192	241,540	343,170	(7.8)
DAODAS: Criminal Justice	940,207	1,038,867	878,087	1,093,033	5.2
DAODAS: Detention Outpatient	349,580	358,655	395,727	400,421	11.6
DAODAS: Drug Courts	146,982	212,745	209,233	225,592	6.0
DAODAS: Medical Services	3,445	(21,190)	33,470	5,600	(126.4)
DAODAS: New Life	1,273,833	1,348,584	1,310,787	984,030	(27.0)
DAODAS: Opioid Treatment Services	2,192,020	2,689,684	2,345,473	2,739,876	1.9
DAODAS: Sobering Services	1,013	292,983	493	225,688	(23.0)
DAODAS: Support Services	1,675,123	1,915,761	2,120,605	3,014,588	57.4
DAODAS: Therapeutic Child Care	218,970	290,662	261,830	301,082	3.6
DAODAS: Women's Services	474,273	495,155	424,665	572,419	15.6
Subtotal	11,498,456	13,721,514	11,546,701	13,631,639	(0.7)
FINANCE					
Revenue Collections	2,759,286	2,578,053	2,826,723	2,778,633	7.8
Subtotal	2,759,286	2,578,053	2,826,723	2,778,633	7.8

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

ENTERPRISE FUNDS (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Percent Change
GENERAL SERVICES					
Facilities: Parking Garages	$ 3,217,142	$ 4,843,693	$ 4,081,468	$ 5,496,948	13.5
Tech Services: Radio Communications	4,456,946	4,225,971	4,337,242	4,364,724	3.3
Subtotal	7,674,088	9,069,664	8,418,710	9,861,672	8.7
PUBLIC SAFETY					
Con. 911: Emergency 911 Wire Line	569,382	836,564	634,850	705,107	(15.7)
Con. 911: Emergency 911 Wireless	3,641,837	2,970,835	3,958,798	3,807,729	28.2
Con. 911: Fire and Agency Costs	942,824	936,072	963,386	1,093,898	16.9
Tri-County Biological Science Center	246,424	474,048	-	-	(100.0)
Subtotal	5,400,467	5,217,519	5,557,034	5,606,734	7.5
PUBLIC SERVICES					
Environmental Management (EM) - Admin	8,943,844	6,626,732	5,295,554	6,176,550	(6.8)
EM - Bees Ferry Convenience Center	941,770	1,012,678	1,096,229	1,017,640	0.5
EM - Commercial Collections	4,023,009	4,050,000	4,150,000	4,350,000	7.4
EM - Compost/Mulch Operations	1,955,927	1,675,800	1,680,360	1,793,106	7.0
EM - Convenience Centers	3,574,731	4,495,952	4,601,959	3,646,196	(18.9)
EM - Curbside Collection	5,770,622	5,986,109	5,679,269	5,942,750	(0.7)
EM - Debt Service	401,222	1,262,900	1,262,900	1,262,518	(0.0)
EM - Landfill Operations	7,904,518	11,946,647	9,785,038	8,104,213	(32.2)
EM - Materials Recovery Facility	4,102,009	4,615,388	4,563,711	4,506,401	(2.4)
EM - Transfer Station Projects	7,890,090	8,000,000	8,200,000	8,500,000	6.3
Subtotal	45,507,742	49,672,206	46,315,020	45,299,374	(8.8)
Total ENTERPRISE FUNDS	**72,840,039**	**80,258,956**	**74,664,188**	**77,178,052**	(3.8)
INTERNAL SERVICE FUNDS					
FINANCE					
Contract & Procurement: Parts Warehouse	2,487,194	2,850,000	2,500,800	2,800,012	(1.8)
Human Resources: Employee Benefits	51,032,146	34,822,865	35,597,441	38,046,777	9.3
Subtotal	53,519,340	37,672,865	38,098,241	40,846,789	8.4
GENERAL SERVICES					
Facilities: Office Services	1,259,433	1,345,225	1,328,579	1,433,419	6.6
Safety & Risk: Safety/Workers' Comp	3,229,933	5,475,779	3,896,443	4,710,121	(14.0)
Technology Services: Records Mgmt	649,014	715,464	682,511	729,342	1.9
Tech Services: Telecommunications	2,436,819	2,397,255	2,425,013	3,617,670	50.9
Subtotal	7,575,199	9,933,723	8,332,546	10,490,552	5.6
PUBLIC SERVICES					
Fleet Operations	13,382,348	18,620,637	21,324,832	18,552,724	(0.4)
Subtotal	13,382,348	18,620,637	21,324,832	18,552,724	(0.4)
Total INTERNAL SERVICE FUNDS	**74,476,887**	**66,227,225**	**67,755,619**	**69,890,065**	5.5
Total EXPENDITURES	**$ 623,618,232**	**$ 661,733,919**	**$ 634,499,643**	**$ 689,501,123**	4.2

Charleston County, South Carolina
Interfund Transfers*
Fiscal Year 2025

TRANSFER FROM / FUND	General	Debt Service	Clerk of Court: Excess IV-D	Economic Dev. Revenue Bond Debt	Public Defender: Chas	Sheriff: Programs	Solicitor: Programs	Trans. Sales: Greenbelt Proj (1st)	Trans. Sales: Greenbelt Proj (2nd)	Trans. Sales: Roads Projects (1st)	Trans. Sales: Roads Projects (2nd)	Trans. Sales: Transit (2nd)	Trident Tech. Operating	Victim Bill of Rights	Cap. Proj.: Facilities Preservation2	Capital Projects: Public Works3	DAODAS	Environmental Mgmt: Projects	Tech Serv: Radio Communication	Fleet Management	Telecommunications	Total Out
General		481			4,850	81	230							44	6,000	2,325	1,187		948	4,083	1,300	**21,529**
Economic Dev. Revenue Bond	2,617	484		8,789									121									**12,011**
Accom. Tax State	55																					**55**
Clerk of Court: Family Court IV-D			277																			**277**
Solicitor: Programs	158						140															**298**
Greenbelt Projects (1st)								4,010														**4,010**
Greenbelt Projects (2nd)									9,023													**9,023**
Trans. Sales Tax Roads (1st)		3,000								42,125												**45,125**
Trans. Sales Tax Roads (2nd)											41,000											**41,000**
Capital Projects		959																		500		**1,459**
Environmental Management																		18,000				**18,000**
Parking Garages												115										**115**
Revenue Collections	742																					**742**
Total In	**3,572**	**4,924**	**277**	**8,789**	**4,850**	**81**	**370**	**4,010**	**9,023**	**42,125**	**41,000**	**115**	**121**	**44**	**6,000**	**2,325**	**1,187**	**18,000**	**948**	**4,583**	**1,300**	**153,644**

The transfer out side of $1,459 for Capital Projects and $450 for Economic Development Revenue Bond is not reflected in the FY 2025 budget.

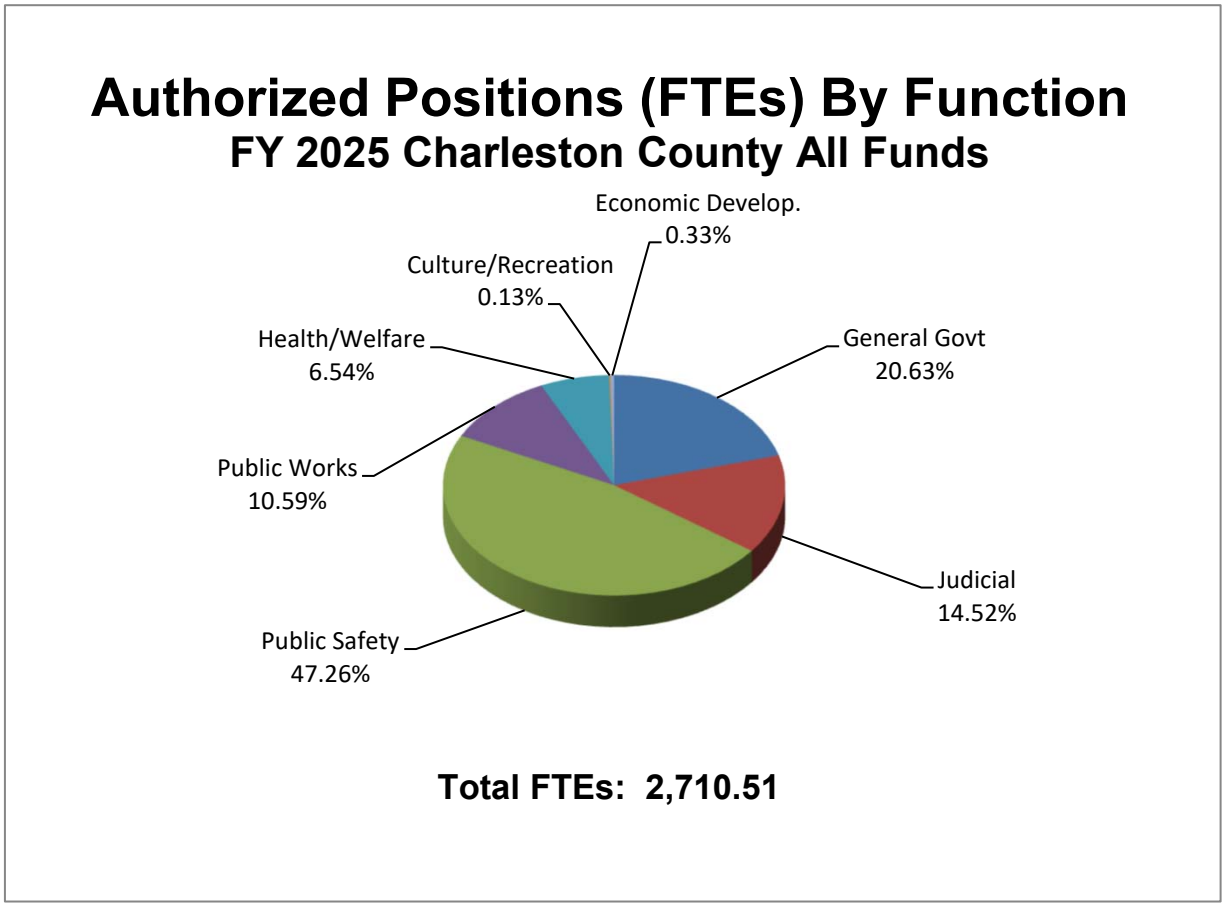
The transfer in side of $4,010 for Transportation Sales Tax: Greenbelt Project (1st), $9,023 for Transportation Sales Tax: Greenbelt Projects (2nd), $42,125 for Transportation Sales Tax: Roads Projects (1st), $41,000 for Transportation Sales Tax: Roads Projects (2nd), $115 for Transportation Sales Tax: Transit Projects (2nd), $6,000 for Facilities Preservation Fund, $2,325 for Capital Projects: Public Works and $18,000 for Environmental Management: Projects is not reflected in the FY 2025 budget.

Reconciliation	(Total Out)	(Total In)
Per Matrix	153,644	153,644
Unbudgeted Per Notes	(1,909)	(122,598)
FY 2025 Budgeted	151,735	31,046

***In Thousands of Dollars**

FTEs BY FUNCTION

Throughout the budget document, the authorized positions or full-time equivalents (FTEs) are presented in several different ways: by Function - programmatic area of government; by Fund Type; and by Organization - governmental authority. Each format shows the 2,710.51 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.



Source	FY 2023 Actual	FY 2024 Actual	FY 2024 Adjusted	FY 2025 Approved	Change	Percent Change
General Govt	558.33	551.13	553.50	559.10	5.60	1.0
Judicial	384.01	392.51	397.51	393.51	(4.00)	(1.0)
Public Safety	1,321.25	1,283.00	1,283.00	1,281.00	(2.00)	(0.2)
Public Works	288.75	288.00	286.15	287.15	1.00	0.3
Health/Welfare	176.50	171.65	171.85	177.25	5.40	3.1
Culture/Recreation	3.70	3.50	3.50	3.50	0.00	0.0
Economic Develop.	9.00	9.00	9.00	9.00	0.00	0.0
Total FTEs	2,741.54	2,698.79	2,704.51	2,710.51	6.00	0.2

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Function and Organization
Fiscal Year 2025 Approved

Organization	General Govt.	Judicial	Public Safety	Public Works	Health/ Welfare	Culture/ Rec.	Econ. Develop.	Total
County Council	13.00							13.00
Administrator	5.00							5.00
Assessor	62.00							62.00
Auditor	32.00							32.00
Awendaw McClellanville Fire			33.00					33.00
Budget	8.00							8.00
Building Inspections			34.00					34.00
Capital Projects	2.00							2.00
Chief Finance Officer	2.00							2.00
Clerk of Court		60.00						60.00
Community Development & Revitalization	2.00				23.00			25.00
Consolidated 911			162.00					162.00
Contracts & Procurement	18.00							18.00
Coroner		30.00						30.00
Criminal Justice Coordinating Council	7.00							7.00
DAODAS					116.00			116.00
Deputy Admin Comm Svs	3.00							3.00
Deputy Admin Finance	5.00							5.00
Deputy Admin General Svs	5.00							5.00
Deputy Admin Public Safety	5.00							5.00
Deputy Admin Public Svs	3.00							3.00
Economic Development							9.00	9.00
Elections/Voter Registration	23.00							23.00
Emergency Management			10.00					10.00
Emergency Medical Svs			281.00					281.00
Environmental Management				71.00				71.00
Facilities Management	133.35				1.40			134.75
Finance	12.00							12.00
Fleet Operations	31.25							31.25
Greenbelt Programs						3.50		3.50
Housing and Neighborhood	1.00							1.00
Human Resources	27.00							27.00
Innovation & Communication	3.50							3.50
Internal Auditor	3.00							3.00
Legal	11.00							11.00
Legislative Delegation	3.00							3.00
Magistrate Courts		72.51						72.51
Master-In-Equity		7.00						7.00
Nondepartmental	5.00							5.00
Planning and Zoning	29.00							29.00
Probate Courts		26.00						26.00
Public Defender		75.00						75.00
Public Works				216.15	29.85			246.00
Register of Deeds	26.00							26.00
Revenue Collections	26.00							26.00
Safety and Risk Management	7.00							7.00
Sheriff			761.00					761.00
Solicitor		120.00						120.00
Tri-County Biological Science Center		3.00						3.00
Technology Services	20.00							20.00
Treasurer	26.00							26.00
Veterans Affairs					7.00			7.00
Total FTEs	559.10	393.51	1,281.00	287.15	177.25	3.50	9.00	2,710.51

Charleston County, South Carolina
Summary of Authorized Positions or Full-time Equivalents (FTEs) by Fund Type and Organization
Fiscal Year 2025 Approved

Organization	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
County Council	13.00				13.00
Administrator	5.00				5.00
Assessor	62.00				62.00
Auditor	32.00				32.00
Awendaw McClellanville Fire Department		33.00			33.00
Budget	8.00				8.00
Building Inspections	34.00				34.00
Capital Projects	2.00				2.00
Chief Financial Officer	2.00				2.00
Clerk of Court	54.92	5.08			60.00
Community Develop. and Revitalization	2.00	23.00			25.00
Consolidated 911	160.00		2.00		162.00
Contracts & Procurement	14.00			4.00	18.00
Criminal Justive Coordinating Committee	7.00				7.00
Coroner	26.00	4.00			30.00
DAODAS			116.00		116.00
Deputy Admin Community Services	3.00				3.00
Deputy Admin Finance	5.00				5.00
Deputy Admin General Services	5.00				5.00
Deputy Admin Public Safety	5.00				5.00
Deputy Admin Public Services	3.00				3.00
Economic Development		9.00			9.00
Elections/Voter Registration	23.00				23.00
Emergency Management	6.60	3.40			10.00
Emergency Medical Service	281.00				281.00
Environmental Management			71.00		71.00
Facilities Management	102.70		19.45	12.60	134.75
Finance	12.00				12.00
Fleet Operations				31.25	31.25
Greenbelt Programs	0.25	3.25			3.50
Housing and Neighorhood Revitalization	1.00				1.00
Human Resources	26.00			1.00	27.00
Innovation and Communications	3.50				3.50
Internal Auditor	3.00				3.00
Legal	11.00				11.00
Legislative Delegation	3.00				3.00
Magistrate Courts	72.51				72.51
Master-In-Equity	7.00				7.00
Nondepartmental	5.00				5.00
Planning and Zoning	29.00				29.00
Probate Courts	25.00	1.00			26.00
Public Defender		75.00			75.00
Public Works	216.15	29.85			246.00
Register of Deeds	26.00				26.00
Revenue Collections	7.00		19.00		26.00
Safety and Risk Management	1.70			5.30	7.00
Sheriff	758.00	3.00			761.00
Solicitor	80.28	39.72			120.00
Technology Services	13.00		2.50	4.50	20.00
Treasurer	26.00				26.00
Tri-County Biological Science Center	3.00				3.00
Veterans Affairs	7.00				7.00
Total FTEs	2,192.61	229.30	229.95	58.65	2,710.51

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

GENERAL FUND	FY 2023 Actual	FY 2024 Approved	FY 2024 Adjusted	FY 2025 Approved	Change
COUNCIL AGENCIES					
County Council	14.00	14.00	13.00	13.00	-
Internal Auditor	3.00	3.00	3.00	3.00	-
Legal	10.28	10.28	11.00	11.00	-
Subtotal	27.28	27.28	27.00	27.00	-
ELECTED OFFICIALS					
Auditor	32.00	32.00	32.00	32.00	-
Clerk of Court	54.92	54.92	54.92	54.92	-
Coroner	22.00	23.00	25.00	26.00	1.00
Legislative Delegation	3.00	3.00	3.00	3.00	-
Probate Courts	24.50	25.00	25.00	25.00	-
Register of Deeds	33.00	31.00	31.00	26.00	(5.00)
Sheriff: Detention Center - Adult	318.00	318.00	316.00	317.00	1.00
Sheriff: Detention Center - Juvenile	51.00	51.00	52.00	52.00	-
Sheriff: Law Enforcement	387.00	387.00	388.00	389.00	1.00
Sheriff: School Crossing Guards	42.25	-	-	-	-
Solicitor	76.28	78.28	79.28	80.28	1.00
Treasurer	25.00	25.00	26.00	26.00	-
Subtotal	1,068.95	1,028.20	1,032.20	1,031.20	(1.00)
APPOINTED OFFICIALS					
Elections and Voter Registration	19.00	19.00	19.00	23.00	4.00
Master-In-Equity	7.00	7.00	7.00	7.00	-
Veterans Affairs	6.00	7.00	7.00	7.00	-
Subtotal	32.00	33.00	33.00	37.00	4.00
COUNTY ADMINISTRATOR					
County Administrator	6.30	6.50	5.00	5.00	-
Capital Projects	1.00	1.00	1.00	2.00	1.00
Innovation & Communication	1.00	1.00	3.50	3.50	-
Non-Departmental	15.00	5.00	1.00	5.00	4.00
Subtotal	23.30	13.50	10.50	15.50	5.00
COMMUNITY SERVICES					
Deputy Administrator Community Services	2.75	2.75	3.00	3.00	-
Community Development & Revitalization	2.00	2.00	2.00	2.00	-
Greenbelt Administration	0.35	0.25	0.25	0.25	-
Housing & Neighborhood Revitalization	1.00	1.00	1.00	1.00	-
Magistrates' Courts	71.51	71.51	71.51	72.51	1.00
Subtotal	77.61	77.51	77.76	78.76	1.00

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

GENERAL FUND (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Adjusted	FY 2025 Approved	Change
FINANCE					
Deputy Administrator Finance	5.00	5.00	5.00	5.00	-
Chief Financial Officer	-	-	2.00	2.00	-
Assessor	62.00	62.00	62.00	62.00	-
Budget	7.00	7.00	8.00	8.00	-
Contracts & Procurement	15.00	14.00	14.00	14.00	-
Finance	12.00	12.00	12.00	12.00	-
Human Resources	26.00	26.00	26.00	26.00	-
Revenue Collections: Delinquent Tax	6.00	6.00	6.00	7.00	1.00
Subtotal	133.00	132.00	135.00	136.00	1.00
GENERAL SERVICES					
Deputy Administrator General Services	5.00	5.00	5.00	5.00	-
Building Inspections	34.00	34.00	34.00	34.00	-
Facilities Management	102.35	102.35	102.15	102.70	0.55
Planning & Zoning	28.00	28.00	29.00	29.00	-
Safety & Risk Management: Risk Mgmt.	1.25	1.25	1.25	1.70	0.45
Technology Services	12.00	12.00	12.00	12.00	-
Tech Services: Communications Admin.	1.00	1.00	1.00	1.00	-
Subtotal	183.60	183.60	184.40	185.40	1.00
PUBLIC SAFETY					
Deputy Administrator Public Safety	5.00	5.00	5.00	5.00	-
Consolidated 911	158.75	158.75	158.75	160.00	1.25
Criminal Justice Coordinating Council	1.00	6.00	6.00	7.00	1.00
Emergency Mgmt: Emergency Prep.	5.80	5.80	6.80	6.60	(0.20)
Emergency Medical Services	272.00	272.00	271.00	281.00	10.00
Tri-County Biological Science Center	-	-	3.00	3.00	-
Subtotal	442.55	447.55	450.55	462.60	12.05
PUBLIC SERVICES					
Deputy Administrator Public Services	3.00	3.00	3.00	3.00	-
Public Works: Administration	13.25	13.25	12.65	12.65	-
Public Works: Asset Management	11.00	11.00	11.00	11.00	-
Public Works: Engineering	32.50	32.50	32.50	33.50	1.00
Public Works: Field Operations	128.00	128.00	129.00	129.00	-
Public Works: Mosquito Control	30.00	30.00	30.00	30.00	-
Subtotal	217.75	217.75	218.15	219.15	1.00
Total GENERAL FUND	**2,206.04**	**2,160.39**	**2,168.56**	**2,192.61**	**24.05**

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

SPECIAL REVENUE FUNDS	FY 2023 Actual	FY 2024 Approved	FY 2024 Adjusted	FY 2025 Approved	Change
ELECTED OFFICIALS					
Clerk of Court: IV-D Child Support Enf.	5.08	5.08	5.08	5.08	-
Coroner: Autopsy Grant	1.00	1.00	1.00	1.00	-
Coroner: Child Death Review Grant	-	-	1.00	1.00	-
Coroner: Forensic Improvement Grant	-	1.00	-	-	-
Coroner: Forensic Sciences	-	-	2.00	2.00	-
Coroner: Opioid Grant	1.00	1.00	-	-	-
Probate Courts: Veterans Court	1.00	-	1.00	1.00	-
Sheriff: Inmate Welfare Program	2.00	2.00	2.00	2.00	-
Sheriff: IV-D Child Support Enforcement	1.00	1.00	1.00	1.00	-
Sheriff: Victim's Bill of Rights	2.00	2.00	2.00	-	(2.00)
Solicitor: Alcohol Education Program	1.35	1.35	1.35	1.35	-
Solicitor: Criminal Domestic Violence Approp	1.00	1.00	1.00	1.00	-
Solicitor: Drug Court	0.65	0.65	0.65	0.65	-
Solicitor: DUI State Appropriation	1.00	1.00	1.00	1.00	-
Solicitor: Expungement	2.09	2.09	2.00	2.00	-
Solicitor: Juvenile Education Program	2.00	2.00	2.00	1.00	(1.00)
Solicitor: Pretrial Intervention	3.45	3.45	3.45	3.45	-
Solicitor: State Appropriation	12.98	16.98	16.07	15.07	(1.00)
Solicitor: Traffic Education Program	0.20	0.20	0.20	0.20	-
Solicitor: Victim's Bill of Rights	3.00	3.00	3.00	3.00	-
Solicitor: Victims of Crime Act Grant	7.00	7.00	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	-
Subtotal	50.80	54.80	56.80	52.80	(4.00)
APPOINTED OFFICIALS					
Public Defender: Berkeley County	17.00	18.00	18.00	18.00	-
Public Defender: Charleston County	52.00	57.00	57.00	57.00	-
Subtotal	69.00	75.00	75.00	75.00	-
COMMUNITY SERVICES					
Community Develop: American Rescue Act	-	1.15	18.15	18.15	-
Community Develop: Emer. Rental Assist Grant	5.00	4.00	-	-	-
Community Develop: Urban Entitlement Grant	4.85	4.85	4.85	4.85	-
Greenbelt Programs (1st TST)	3.35	3.25	3.25	3.25	-
Housing & Neighborhood: American Rescue Grant	11.40	11.25	-	-	-
Magistrate Courts: Vict. Bill of Rights	1.00	1.00	1.00	-	(1.00)
Subtotal	25.60	25.50	27.25	26.25	(1.00)
FINANCE					
Economic Development	9.00	9.00	9.00	9.00	-
Subtotal	9.00	9.00	9.00	9.00	-

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

SPECIAL REVENUE FUNDS (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Adjusted	FY 2025 Approved	Change
PUBLIC SAFETY					
Awendaw McClellanville Fire Department	29.00	33.00	33.00	33.00	-
Emergency Mgmt: Hazardous Materials	2.20	2.20	2.20	3.40	1.20
MacArthur Foundation Grant	12.00	1.00	1.00	-	(1.00)
Subtotal	43.20	36.20	36.20	36.40	0.20
PUBLIC SERVICES					
Public Works - Roads Program (1st TST)	3.10	3.10	3.10	3.10	-
Public Works: Stormwater	27.15	27.15	26.75	26.75	-
Subtotal	30.25	30.25	29.85	29.85	-
Total SPECIAL REVENUE FUNDS	**227.85**	**230.75**	**234.10**	**229.30**	**(4.80)**
CAPITAL PROJECT FUNDS					
ADMINISTRATOR					
Capital Projects: Project Management	1.00	1.00	1.00	-	(1.00)
Subtotal	1.00	1.00	1.00	-	(1.00)
					-
GENERAL SERVICES					
Facilities Management: Project Management	1.60	1.60	0.80	-	(0.80)
Subtotal	1.60	1.60	0.80	-	(0.80)
Total CAPITAL PROJECT FUNDS	**2.60**	**2.60**	**1.80**	**-**	**(1.80)**
ENTERPRISE FUNDS					
COMMUNITY SERVICES					
DAODAS: Administration	14.80	14.60	15.35	15.35	-
DAODAS: Adolescent Services	3.42	3.22	4.22	4.22	-
DAODAS: Adult Services	6.82	6.84	6.84	7.84	1.00
DAODAS: BCBS of SC Foundation Grant	1.00	1.00	1.00	1.00	-
DAODAS: Bedded Services	4.90	5.40	7.24	7.24	-
DAODAS: Certified Peer Support Specialist Grant	2.00	2.00	2.00	2.00	-
DAODAS: Comm Prevention Services	3.10	3.25	3.25	3.25	-
DAODAS: Criminal Justice	7.38	8.05	8.05	8.05	-
DAODAS: Detention Outpatient	4.13	4.15	3.15	3.15	-
DAODAS: Drug Court Services	2.20	2.20	2.20	2.20	-
DAODAS: Medical Asst/Nurse Prac Grant	1.00	1.00	1.00	1.00	-
DAODAS: Medical Services	2.00	2.00	2.00	2.00	-
DAODAS: New Life Unit	5.90	5.40	4.24	4.24	-
DAODAS: Opioid Treatment Services	14.30	15.35	16.35	15.35	(1.00)
DAODAS: SC Opioid Recovery Fund	5.00	5.00	4.00	4.00	-
DAODAS: Sobering Services	3.00	3.00	-	-	-
DAODAS: Support Services	26.48	25.15	27.72	27.72	-
DAODAS: Therapeutic Child Care	3.50	3.25	3.25	3.25	-
DAODAS: Women's Services	5.07	5.14	4.14	4.14	-
Subtotal	116.00	116.00	116.00	116.00	-

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

ENTERPRISE FUNDS (continued)	FY 2023 Actual	FY 2024 Approved	FY 2024 Adjusted	FY 2025 Approved	Change
FINANCE					
Revenue Collections	20.00	20.00	20.00	19.00	(1.00)
Subtotal	20.00	20.00	20.00	19.00	(1.00)
GENERAL SERVICES					
Facilities Management: DAODAS	1.40	1.40	1.40	1.40	-
Facilities Management: Parking Garages	17.80	17.80	17.80	18.05	0.25
Tech Services: Radio Communications	2.50	2.50	2.50	2.50	-
Subtotal	21.70	21.70	21.70	21.95	0.25
PUBLIC SAFETY					
Consolidated 911: Emergency 911 Wire Line	6.00	3.50	3.50	-	(3.50)
Consolidated 911: Emergency 911 Wireless	5.25	7.75	7.75	-	(7.75)
Consolidated 911: Fire & Agency Costs	2.00	2.00	2.00	2.00	-
Tri-County Biological Science Center	2.00	3.00	-	-	-
Subtotal	15.25	16.25	13.25	2.00	(11.25)
PUBLIC SERVICES					
Environ Mgmt (EM) - Administration	12.00	11.00	10.00	10.00	-
EM - Bees Ferry Landfill Conv Ctr	9.00	9.00	9.00	9.00	-
EM - Convenience Centers	31.00	31.00	31.00	31.00	-
EM - Landfill Operations	14.00	14.00	12.00	12.00	-
EM - Materials Recovery Facility	8.00	8.00	9.00	9.00	-
Subtotal	74.00	73.00	71.00	71.00	-
Total ENTERPRISE FUNDS	**246.95**	**246.95**	**241.95**	**229.95**	**(12.00)**
INTERNAL SERVICE FUNDS					
FINANCE					
Contracts & Procurement: Central Parts Whs	4.00	4.00	4.00	4.00	-
Human Resources: Employee Benefits	1.00	1.00	1.00	1.00	-
Subtotal	5.00	5.00	5.00	5.00	-
GENERAL SERVICES					
Facilities Management: Office Services	4.70	4.70	5.00	5.00	-
Facilities Management: Records Management	7.90	7.90	7.60	7.60	-
Safety & Risk: Safety/Workers' Comp.	4.75	4.75	4.75	5.30	0.55
Technology Services: Telecommunications	4.50	4.50	4.50	4.50	-
Subtotal	21.85	21.85	21.85	22.40	0.55
PUBLIC SERVICES					
Fleet Operations	31.25	31.25	31.25	31.25	-
Subtotal	31.25	31.25	31.25	31.25	-
Total INTERNAL SERVICE FUNDS	**58.10**	**58.10**	**58.10**	**58.65**	**0.55**
Total Positions ALL FUNDS	**2,741.54**	**2,698.79**	**2,704.51**	**2,710.51**	**6.00**

Charleston County, South Carolina
All Funds
Fund Statement

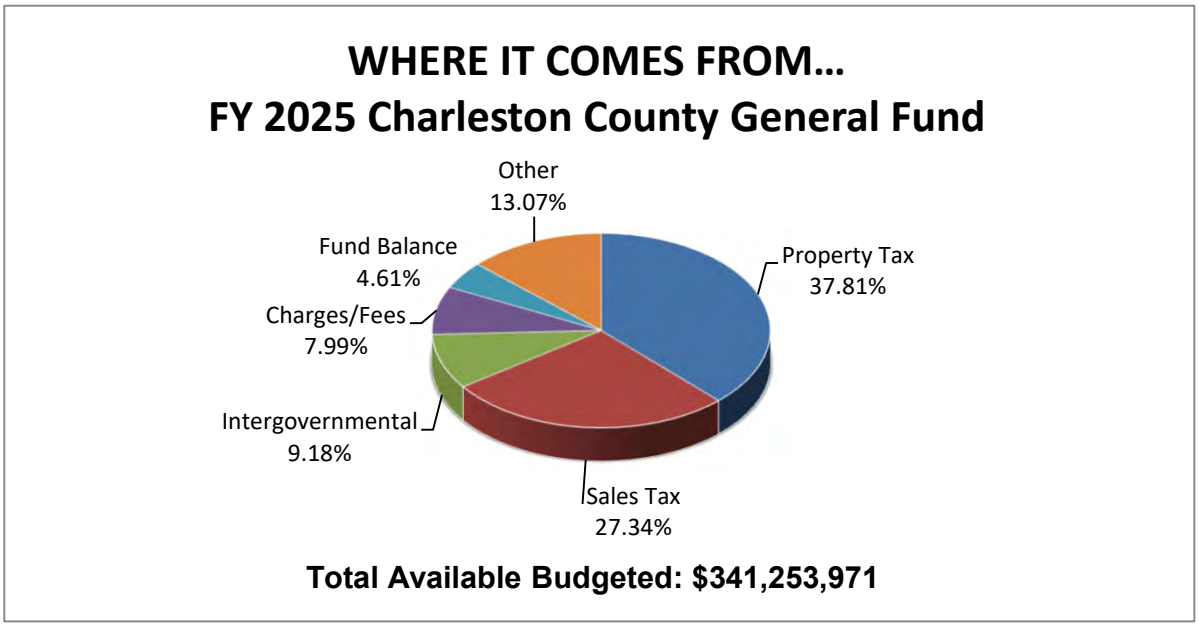
	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$115,700,254	$ 180,547,193	$ 244,463,713	$ 244,463,713	$ 247,055,314
Revenues:					
Property Tax	186,064,591	172,645,823	186,268,247	183,858,322	212,439,841
Sales Tax	276,572,983	295,763,512	323,782,000	300,800,000	308,188,000
Licenses and Permits	8,489,032	10,775,645	7,609,950	10,339,450	9,975,200
Intergovernmental	49,662,585	49,913,563	51,964,480	52,374,302	60,131,579
Charges and Fees	170,726,941	180,401,881	166,481,891	162,746,576	167,959,444
Fines and Forfeitures	1,851,143	1,413,262	1,054,500	1,341,014	1,161,000
Interest	3,109,701	36,175,083	18,074,000	34,337,900	29,250,800
Miscellaneous	7,539,769	9,989,250	5,960,588	5,673,775	5,864,653
Leases and Rent	573,146	(125,426)	479,610	332,028	327,582
Debt Proceeds	8,012,486	1,773,739	-	-	-
Subtotal	712,602,377	758,726,332	761,675,266	751,803,367	795,298,099
Interfund Transfer In	39,162,922	69,739,176	33,370,175	35,421,801	31,045,236
Total Available	867,465,552	1,009,012,701	1,039,509,154	1,031,688,881	1,073,398,649
Expenditures:					
Personnel	194,359,061	205,550,180	242,990,657	230,755,863	253,506,820
Operating	284,039,933	292,737,910	307,478,326	286,418,219	322,830,823
Capital	4,913,208	3,612,236	18,659,000	24,636,770	16,916,166
Debt Service	67,828,316	121,717,911	92,605,936	92,688,790	96,247,314
Subtotal	551,140,519	623,618,237	661,733,919	634,499,642	689,501,123
Interfund Transfer Out	135,777,841	140,930,755	147,544,974	150,133,925	151,734,433
Total Disbursements	686,918,360	764,548,992	809,278,893	784,633,567	841,235,556
Nonspendable	101,806,541	95,091,221	95,091,221	95,091,221	95,091,221
Restricted: External	(314,023,127)	(307,437,843)	(281,762,843)	(281,729,466)	(286,479,466)
Restricted: Internal	213,156,653	213,571,170	172,005,575	256,980,676	213,628,436
Available	179,607,126	243,239,165	244,896,308	176,712,883	209,922,902
Ending Balance, June 30	$180,547,193	$ 244,463,709	$ 230,230,261	$ 247,055,314	$ 232,163,093

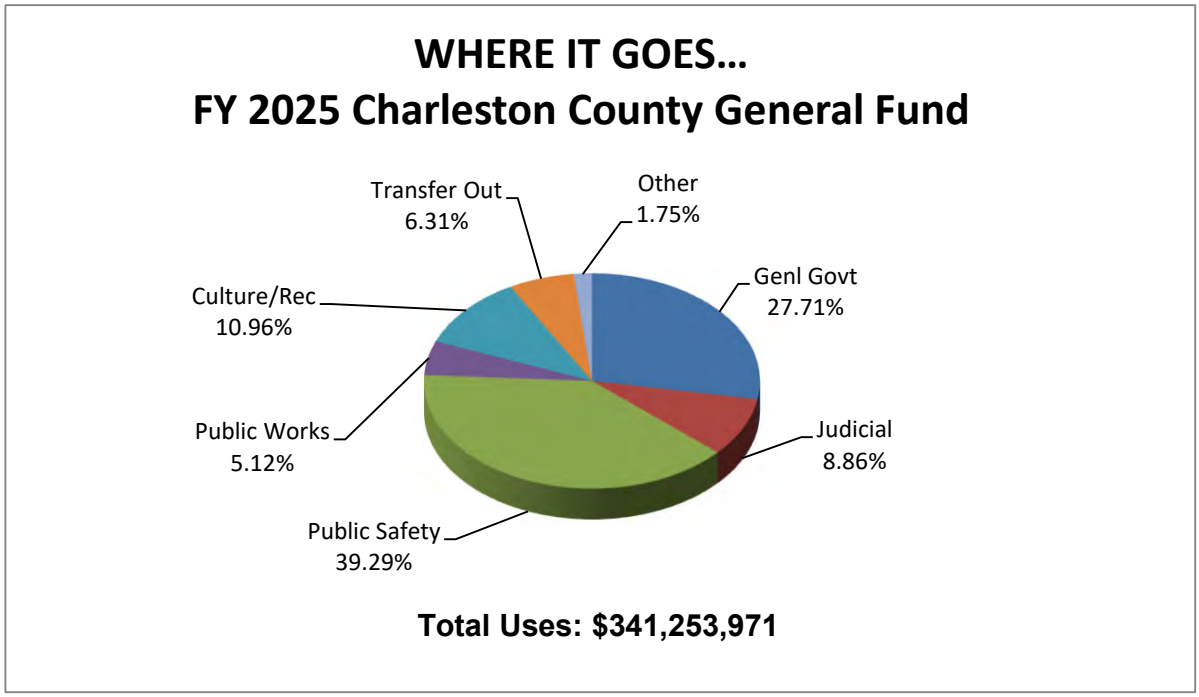
Charleston County, South Carolina
Fund Statement by Fund Type

	General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
Beginning Balance, July 1	$ 120,093,270	$ 34,036,866	$ 234,335,770	$ 53,911,869	$ (195,322,461)	$ 247,055,314
Revenues:						
Property Tax	135,301,000	35,093,000	42,045,841	-	-	212,439,841
Sales Tax	97,800,000	-	210,388,000	-	-	308,188,000
Licenses and Permits	9,630,200	-	345,000	-	-	9,975,200
Intergovernmental	32,824,751	320,127	17,280,152	9,706,549	-	60,131,579
Charges and Fees	28,597,597	-	11,418,841	71,642,397	56,300,609	167,959,444
Fines and Forfeitures	974,000	-	187,000	-	-	1,161,000
Interest	11,260,000	1,330,000	11,135,800	2,447,000	3,078,000	29,250,800
Miscellaneous	4,739,653	-	901,000	(196,000)	420,000	5,864,653
Leases and Rent	61,472	-	-	266,110	-	327,582
Debt Proceeds	-	-	-	-	-	-
Subtotal	321,188,673	36,743,127	293,701,634	83,866,056	59,798,609	795,298,099
Interfund Transfer In	3,570,722	4,923,923	14,531,980	2,135,194	5,883,417	31,045,236
Total Available	444,852,665	75,703,916	542,569,384	139,913,119	(129,640,435)	1,073,398,649
Expenditures:						
General Government	94,575,141	-	15,035,000	12,640,305	69,890,065	192,140,511
Judicial	30,247,403	-	14,603,263	-	-	44,850,666
Public Safety	134,051,884	-	6,638,948	5,606,734	-	146,297,566
Public Works	17,482,024	-	13,301,849	44,036,856	-	74,820,729
Health/Welfare	5,969,615	-	4,200,000	13,631,639	-	23,801,254
Culture/Recreation	37,398,426	-	35,337,265	-	-	72,735,691
Education	-	-	10,301,866	-	-	10,301,866
Economic Development	-	-	28,627,237	-	-	28,627,237
Debt Service	-	38,448,918	56,214,167	1,262,518	-	95,925,603
Subtotal	319,724,493	38,448,918	184,259,595	77,178,052	69,890,065	689,501,123
Interfund Transfer Out	21,529,478	-	111,348,390	18,856,565	-	151,734,433
Total Disbursements	341,253,971	38,448,918	295,607,985	96,034,617	69,890,065	841,235,556
Nonspendable	7,380,270	-	314,845	71,917,082	15,479,024	95,091,221
Restricted: External	-	-	37,016,015	(45,281,617)	(278,213,864)	(286,479,466)
Restricted: Internal	96,218,424	26,732,847	38,162,028	-	52,515,137	213,628,436
Available	-	10,522,151	171,468,511	17,243,037	10,689,203	209,922,902
Ending Balance, June 30	$ 103,598,694	$ 37,254,998	$ 246,961,399	$ 43,878,502	$ (199,530,500)	$ 232,163,093

GENERAL FUND

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





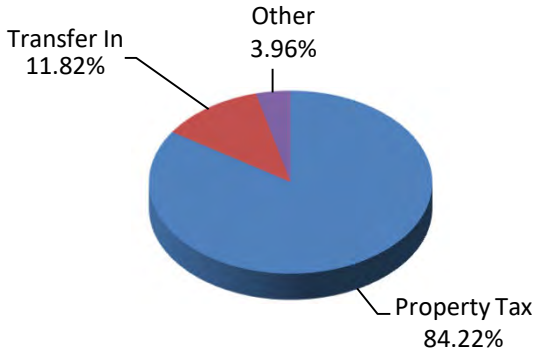
Charleston County, South Carolina
General Fund
Fund Statement

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 110,582,177	$ 134,439,303	$ 136,188,348	$ 136,188,348	120,093,270
Revenues:					
Property Tax	112,078,513	99,654,335	110,387,000	108,159,000	135,301,000
Sales Tax	88,244,796	94,158,394	103,500,000	95,400,000	97,800,000
Licenses and Permits	8,279,978	10,575,299	7,399,950	10,109,450	9,630,200
Intergovernmental	30,822,104	31,679,362	33,382,564	32,695,618	32,824,751
Charges and Fees	33,930,442	30,496,327	27,153,353	28,825,435	28,597,597
Fines and Forfeitures	933,485	923,833	878,500	959,581	974,000
Interest	1,120,747	13,298,604	5,005,000	13,762,000	11,260,000
Miscellaneous	3,407,343	4,473,881	4,787,588	4,601,793	4,739,653
Leases and Rentals	97,934	196,102	213,094	71,231	61,472
Debt Proceeds	1,117,546	1,707,092	-	-	-
Subtotal	280,032,887	287,163,229	292,707,049	294,584,108	321,188,673
Interfund Transfer In	3,975,888	3,863,038	3,900,046	3,986,616	3,570,722
Total Available	394,590,952	425,465,570	432,795,443	434,759,072	444,852,665
Expenditures:					
Personnel	151,452,577	162,958,079	184,627,637	176,593,342	195,042,134
Operating	91,107,795	100,863,196	117,945,388	109,022,624	120,276,587
Capital	3,847,797	2,900,176	4,320,645	6,994,598	4,405,772
Debt Service	417,125	914,058	-	-	-
Subtotal	246,825,294	267,635,509	306,893,670	292,610,564	319,724,493
Interfund Transfer Out	13,326,355	21,641,713	17,853,527	22,055,238	21,529,478
Total Disbursements	260,151,649	289,277,222	324,747,197	314,665,802	341,253,971
Nonspendable	6,661,326	7,380,270	7,380,270	7,380,270	7,380,270
Restricted: Internal	100,822,707	98,761,587	87,287,502	108,609,576	96,218,424
Available	26,955,269	30,046,491	13,380,474	4,103,424	-
Ending Balance, June 30	$ 134,439,303	$ 136,188,348	$ 108,048,246	$ 120,093,270	103,598,694

DEBT SERVICE FUND

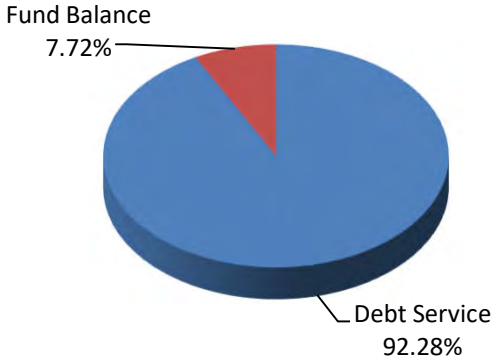
The Debt Service Fund collects resources to service the County's General Obligation Bonds, Certificates of Participation, notes payable, and capital leases. The graphs below present an overall summary of the Debt Service Fund budget. The following page displays the fund statement for this fund.

WHERE IT COMES FROM…
FY 2025 Charleston County Debt Service Funds



Total Available Budgeted: $41,667,050

WHERE IT GOES…
FY 2025 Charleston County Debt Service Funds



Total Uses: $41,667,050*

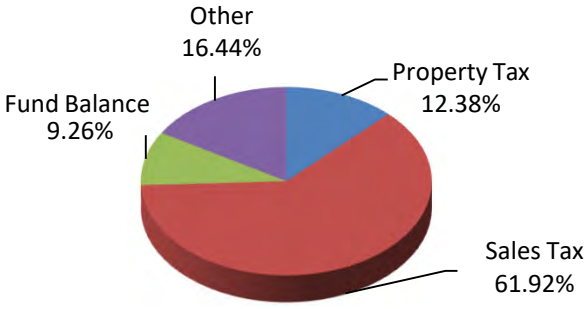
Charleston County, South Carolina
Debt Service Fund
Fund Statement

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 21,573,901	$ 29,658,423	$ 27,751,017	$ 27,751,017	$ 34,036,866
Revenues:					
Property Tax	27,716,222	29,535,035	30,713,000	30,208,000	35,093,000
Intergovernmental	594,923	564,051	376,127	279,625	320,127
Interest	75,784	979,489	900,000	1,620,000	1,330,000
Miscellaneous	685,714	-	-	-	-
Debt Proceeds	5,372,663	31,939	-	-	-
Subtotal	34,445,306	31,110,514	31,989,127	32,107,625	36,743,127
Interfund Transfer In	8,620,009	14,683,874	7,704,323	9,602,772	4,923,923
Total Available	64,639,216	75,452,811	67,444,467	69,461,414	75,703,916
Expenditures:					
Personnel	-	-	-	-	-
Operating	120,400	188,083	98,000	106,725	111,800
Capital	-	-	-	-	-
Debt Service	33,947,841	43,225,786	35,234,723	35,317,823	38,337,118
Subtotal	34,068,241	43,413,869	35,332,723	35,424,548	38,448,918
Interfund Transfer Out	912,552	4,287,925	-	-	-
Total Disbursements	34,980,793	47,701,794	35,332,723	35,424,548	38,448,918
Restricted: External	4,287,926	-	-	-	-
Restricted: Internal	22,019,860	15,669,304	17,437,001	17,437,001	26,732,847
Available	3,350,637	12,081,713	14,674,743	16,599,865	10,522,151
Ending Balance, June 30	$ 29,658,423	$ 27,751,017	$ 32,111,744	$ 34,036,866	$ 37,254,998

SPECIAL REVENUE FUNDS

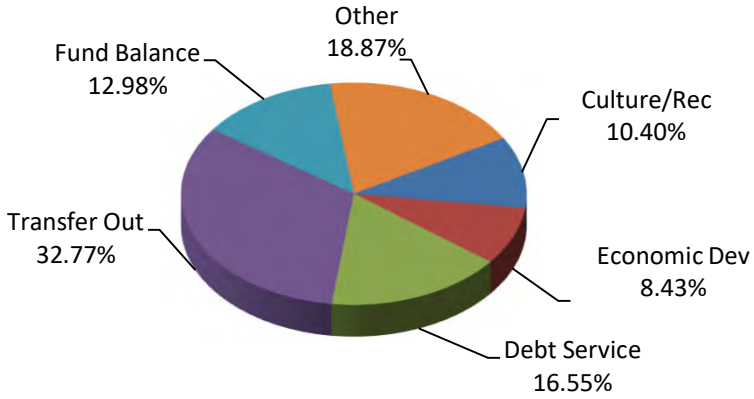
The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The graphs below present an overall summary of the Special Revenue Funds budgets. The following pages display fund statements for these funds.

WHERE IT COMES FROM…
FY 2025 Charleston County Special Revenue Funds



Total Available Budgeted: $339,700,796

WHERE IT GOES…
FY 2025 Charleston County Special Revenue Funds



Total Uses: $339,700,796*

* Includes $44,092,811 in budgeted increases in fund balance.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 3,197,180	$ 10,095,676	$ 18,098,676	$ 18,098,676	$ 15,077,186
Revenues:					
Sales Tax	25,587,541	28,038,158	30,570,000	29,500,000	30,090,000
Interest	26,198	660,425	300,000	920,000	510,000
Subtotal	25,613,739	28,698,583	30,870,000	30,420,000	30,600,000
Total Available	28,810,919	38,794,259	48,968,676	48,518,676	45,677,186
Expenditures:					
Personnel	6,624,963	5,882,040	13,250,267	13,071,575	13,852,160
Operating	12,090,280	14,813,543	17,164,065	20,369,915	24,627,961
Capital	-	-	-	-	-
Subtotal	18,715,243	20,695,583	30,414,332	33,441,490	38,480,121
Total Disbursements	18,715,243	20,695,583	30,414,332	33,441,490	38,480,121
Restricted: Internal	1,404,683	3,156,453	4,721,255	12,550,568	4,907,653
Available	8,690,993	14,942,223	13,833,089	2,526,618	2,289,412
Ending Balance, June 30	$ 10,095,676	$ 18,098,676	$ 18,554,344	$ 15,077,186	$ 7,197,065

Note: Refer to page **172** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 263,873	$ 388,311	$ 446,691	$ 446,691	$ 458,630
Revenues:					
Intergovernmental	366,924	498,937	500,000	610,000	625,000
Interest	940	14,193	15,000	20,000	18,000
Subtotal	367,864	513,130	515,000	630,000	643,000
Total Available	631,737	901,441	961,691	1,076,691	1,101,630
Expenditures:					
Personnel	-	-	-	-	-
Operating	201,330	406,053	467,500	563,811	626,692
Capital	-	-	-	-	-
Subtotal	201,330	406,053	467,500	563,811	626,692
Interfund Transfer Out	42,096	48,697	48,750	54,250	55,000
Total Disbursements	243,426	454,750	516,250	618,061	681,692
Restricted: Internal	-	1,250	-	38,692	-
Available	388,311	445,441	445,441	419,938	419,938
Ending Balance, June 30	$ 388,311	$ 446,691	$ 445,441	$ 458,630	$ 419,938

Note: Refer to page **173** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 442,050	$ 1,913,070	$ 1,836,393	$ 1,836,393	$ 3,261,393
Revenues:					
Charges and Fees	7,487,551	7,491,173	8,500,000	7,500,000	7,500,000
Subtotal	7,487,551	7,491,173	8,500,000	7,500,000	7,500,000
Total Available	7,929,601	9,404,243	10,336,393	9,336,393	10,761,393
Expenditures:					
Personnel	-	-	-	-	-
Operating	6,016,531	7,567,850	10,433,070	6,075,000	10,075,000
Capital	-	-	-	-	-
Subtotal	6,016,531	7,567,850	10,433,070	6,075,000	10,075,000
Total Disbursements	6,016,531	7,567,850	10,433,070	6,075,000	10,075,000
Restricted: Internal	1,867,050	1,836,393	-	2,575,000	-
Available	46,020	-	(96,677)	686,393	686,393
Ending Balance, June 30	$ 1,913,070	$ 1,836,393	$ (96,677)	$ 3,261,393	$ 686,393

Note: Refer to page **174** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 1,295,381	$ 1,338,611	$ 806,917	$ 806,917	$ 620,436
Revenues:					
Property Tax	2,362,053	2,514,124	2,930,000	3,000,000	3,300,000
Intergovernmental	172,541	149,094	122,627	132,373	106,396
Miscellaneous	-	68,547	-	-	-
Subtotal	2,534,594	2,731,765	3,052,627	3,132,373	3,406,396
Total Available	3,829,975	4,070,376	3,859,544	3,939,290	4,026,832
Expenditures:					
Personnel	1,926,623	2,195,059	2,646,272	2,698,270	2,849,537
Operating	464,951	808,285	561,145	540,584	643,769
Capital	99,790	260,115	85,000	80,000	-
Subtotal	2,491,364	3,263,459	3,292,417	3,318,854	3,493,306
Total Disbursements	2,491,364	3,263,459	3,292,417	3,318,854	3,493,306
Restricted: Internal	664,929	251,378	11,588	86,910	-
Available	673,682	555,539	555,539	533,526	533,526
Ending Balance, June 30	$ 1,338,611	$ 806,917	$ 567,127	$ 620,436	$ 533,526

Note: Refer to page **334** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 257,777	$ 325,121	$ 138,855	$ 138,855	$ 137,644
Revenues:					
Property Tax	300,747	320,136	340,000	343,000	371,000
Intergovernmental	19,862	17,356	8,195	9,170	6,321
Interest	921	9,850	12,000	13,500	11,000
Subtotal	321,530	347,342	360,195	365,670	388,321
Total Available	579,307	672,463	499,050	504,525	525,965
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	254,186	533,608	367,881	366,881	335,133
Subtotal	254,186	533,608	367,881	366,881	335,133
Total Disbursements	254,186	533,608	367,881	366,881	335,133
Restricted: Internal	-	7,686	-	-	-
Available	325,121	131,169	131,169	137,644	190,832
Ending Balance, June 30	$ 325,121	$ 138,855	$ 131,169	$ 137,644	$ 190,832

Note: Refer to page **337** 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 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 123,000	$ -	$ -	$ -	$ -
Revenues:					
Intergovernmental	989,520	885,090	880,000	960,000	965,000
Subtotal	989,520	885,090	880,000	960,000	965,000
Total Available	1,112,520	885,090	880,000	960,000	965,000
Expenditures:					
Personnel	412,872	434,029	513,937	428,000	566,413
Operating	100,947	101,882	113,789	108,289	122,017
Capital	-	-	-	-	-
Subtotal	513,819	535,911	627,726	536,289	688,430
Interfund Transfer Out	598,701	349,180	252,274	423,711	276,570
Total Disbursements	1,112,520	885,091	880,000	960,000	965,000
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

Note: Refer to page **192** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ 900,000	$ 982,728	$ 982,728	$ 1,333,795
Interfund Transfer In	952,095	349,180	252,274	423,711	276,570
Total Available	952,095	1,249,180	1,235,002	1,406,439	1,610,365
Expenditures:					
Personnel	-	266,452	403,256	72,644	403,256
Operating	25,125	-	-	-	-
Capital	26,970	-	-	-	-
Subtotal	52,095	266,452	403,256	72,644	403,256
Total Disbursements	52,095	266,452	403,256	72,644	403,256
Restricted: Internal	224,905	150,982	-	126,686	-
Available	675,095	831,746	831,746	1,207,109	1,207,109
Ending Balance, June 30	$ 900,000	$ 982,728	$ 831,746	$ 1,333,795	$ 1,207,109

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ 34,401	$ 34,401	$ 47,048
Revenues:					
Intergovernmental	-	37,681	35,000	31,884	34,783
Subtotal	-	37,681	35,000	31,884	34,783
Total Available	-	37,681	69,401	66,285	81,831
Expenditures:					
Personnel	-	-	-	9,933	-
Operating	-	3,280	53,396	9,304	81,831
Capital	-	-	-	-	-
Subtotal	-	3,280	53,396	19,237	81,831
Total Disbursements	-	3,280	53,396	19,237	81,831
Restricted: Internal	-	18,396	-	47,048	-
Available	-	16,005	16,005	-	-
Ending Balance, June 30	$ -	$ 34,401	$ 16,005	$ 47,048	$ -

Note: Refer to page **196** for budget narrative rlated to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 5,270,820	$ 4,813,828	$ 6,030,194	$ 6,030,194	$ 5,510,225
Revenues:					
Property Tax	3,969,709	3,991,731	3,950,000	4,240,000	4,162,000
Intergovernmental		157,533		184,255	185,000
Miscellaneous	-	-	10,000	-	1,000
Debt Proceeds	1,417,383	-	-	-	-
Subtotal	5,387,092	4,149,264	3,960,000	4,424,255	4,348,000
Total Available	10,657,912	8,963,092	9,990,194	10,454,449	9,858,225
Expenditures:					
Personnel	934,461	1,053,036	1,160,169	1,179,000	1,195,088
Operating	2,948,990	1,500,073	2,749,831	3,751,340	4,500,763
Capital	269,133	226,335	50,000	13,884	-
Debt Service	-	153,455	-	-	-
Subtotal	4,152,584	2,932,899	3,960,000	4,944,224	5,695,851
Interfund Transfer Out	1,691,500	-	-	-	-
Total Disbursements	5,844,084	2,932,899	3,960,000	4,944,224	5,695,851
Restricted: Internal	247,542	-	-	1,347,851	-
Available	4,566,286	6,030,194	6,030,194	4,162,374	4,162,374
Ending Balance, June 30	$ 4,813,828	$ 6,030,194	$ 6,030,194	$ 5,510,225	$ 4,162,374

Note: Refer to page **294** for budget narrative rlated to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 14,811,771	$ 15,401,540	$ 16,105,778	$ 16,105,778	$ 17,337,162
Revenues:					
Property Tax	27,701,356	23,925,512	25,115,247	25,205,122	23,454,241
Interest	60,894	809,947	-	744,000	642,000
Subtotal	27,762,250	24,735,459	25,115,247	25,949,122	24,096,241
Interfund Transfer In	9,412,551	9,177,171	9,226,536	9,226,536	8,788,596
Total Available	51,986,572	49,314,170	50,447,561	51,281,436	50,221,999
Expenditures:					
Personnel	-	-	-	-	-
Operating	14,163,715	13,440,128	13,611,245	13,890,596	12,857,186
Capital	-	-	-	-	-
Debt Service	7,769,688	9,214,730	9,225,736	9,225,736	8,787,796
Subtotal	21,933,403	22,654,858	22,836,981	23,116,332	21,644,982
Interfund Transfer Out	14,651,629	10,553,534	11,627,942	10,827,942	11,561,002
Total Disbursements	36,585,032	33,208,392	34,464,923	33,944,274	33,205,984
Restricted: External	14,538,393	15,982,638	15,982,638	17,016,015	17,016,015
Restricted: Internal	863,147	123,140	-	321,147	-
Ending Balance, June 30	$ 15,401,540	$ 16,105,778	$ 15,982,638	$ 17,337,162	$ 17,016,015

Note: Refer to page **295** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 77,721	$ 123,784	$ 70,404	$ 70,404	$ 31,427
Revenues:					
Licenses and Permits	209,054	200,346	210,000	230,000	345,000
Miscellaneous	1,023	-	-	-	-
Subtotal	210,077	200,346	210,000	230,000	345,000
Total Available	287,798	324,130	280,404	300,404	376,427
Expenditures:					
Personnel	132,449	216,235	203,983	236,000	310,460
Operating	31,565	37,491	39,347	32,977	43,709
Capital	-	-	-	-	-
Subtotal	164,014	253,726	243,330	268,977	354,169
Total Disbursements	164,014	253,726	243,330	268,977	354,169
Restricted: Internal	-	33,330	-	9,169	-
Available	123,784	37,074	37,074	22,258	22,258
Ending Balance, June 30	$ 123,784	$ 70,404	$ 37,074	$ 31,427	$ 22,258

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 12,222	$ 19,381	$ 18,661	$ 18,661	$ 20,601
Revenues:					
Property Tax	168,852	164,954	172,000	174,000	179,500
Intergovernmental	2,362	2,481	300	300	300
Subtotal	171,214	167,435	172,300	174,300	179,800
Total Available	183,436	186,816	190,961	192,961	200,401
Expenditures:					
Personnel	-	-	-	-	-
Operating	164,055	168,156	172,360	172,360	176,669
Capital	-	-	-	-	-
Subtotal	164,055	168,156	172,360	172,360	176,669
Total Disbursements	164,055	168,156	172,360	172,360	176,669
Restricted: Internal	-	60	-	-	-
Available	19,381	18,601	18,601	20,601	23,732
Ending Balance, June 30	$ 19,381	$ 18,661	$ 18,601	$ 20,601	$ 23,732

Note: Refer to page **175** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ -	$ -	$ -
Revenues:					
Property Tax	357,284	415,476	443,100	500,100	546,500
Intergovernmental	6,442	6,543	650	1,100	1,100
Subtotal	363,726	422,019	443,750	501,200	547,600
Total Available	363,726	422,019	443,750	501,200	547,600
Expenditures:					
Personnel	-	-	-	-	-
Operating	363,726	422,019	443,750	501,200	547,600
Capital	-	-	-	-	-
Subtotal	363,726	422,019	443,750	501,200	547,600
Total Disbursements	363,726	422,019	443,750	501,200	547,600
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

Note: Refer to page **176** 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 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 4,543	$ 4,973	$ 5,810	$ 5,810	$ 5,910
Revenues:					
Property Tax	8,403	8,810	7,900	8,100	6,600
Intergovernmental	27	26	-	-	-
Subtotal	8,430	8,836	7,900	8,100	6,600
Total Available	12,973	13,809	13,710	13,910	12,510
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,000	8,000	8,000	8,000	8,000
Capital	-	-	-	-	-
Subtotal	8,000	8,000	8,000	8,000	8,000
Total Disbursements	8,000	8,000	8,000	8,000	8,000
Restricted: Internal	-	100	-	1,400	-
Available	4,973	5,710	5,710	4,510	4,510
Ending Balance, June 30	$ 4,973	$ 5,810	$ 5,710	$ 5,910	$ 4,510

Note: Refer to page **177** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 6,371,933	$ 8,169,537	$ 8,778,069	$ 8,778,069	$ 9,058,306
Revenues:					
Sales Tax	13,832,955	14,753,192	16,125,520	14,951,500	15,325,330
Interest	59,648	260,475	254,000	335,000	280,000
Subtotal	13,892,603	15,013,667	16,379,520	15,286,500	15,605,330
Total Available	20,264,536	23,183,204	25,157,589	24,064,569	24,663,636
Expenditures:					
Personnel	371,944	372,194	360,772	362,000	356,157
Operating	10,219,055	9,224	68,640	35,230	24,295
Capital	-	-	-	-	50,000
Debt Service	-	10,514,717	10,846,629	10,850,033	11,197,716
Subtotal	10,590,999	10,896,135	11,276,041	11,247,263	11,628,168
Interfund Transfer Out	1,504,000	3,509,000	3,759,000	3,759,000	4,010,000
Total Disbursements	12,094,999	14,405,135	15,035,041	15,006,263	15,638,168
Available	8,169,537	8,778,069	10,122,548	9,025,468	9,025,468
Ending Balance, June 30	$ 8,169,537	$ 8,778,069	$ 10,122,548	$ 9,058,306	$ 9,025,468

Note: Refer to page **276** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 4,218,009	$ 4,912,213	$ 5,451,620	$ 5,451,620	$ 5,418,620
Revenues:					
Sales Tax	8,137,032	8,678,348	9,485,600	8,795,000	9,014,900
Interest	76,172	883,059	282,000	195,000	160,000
Subtotal	8,213,204	9,561,407	9,767,600	8,990,000	9,174,900
Total Available	12,431,213	14,473,620	15,219,220	14,441,620	14,593,520
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Subtotal	-	-	-	-	-
Interfund Transfer Out	7,519,000	9,022,000	9,023,000	9,023,000	9,023,000
Total Disbursements	7,519,000	9,022,000	9,023,000	9,023,000	9,023,000
Available	4,912,213	5,451,620	6,196,220	5,418,620	5,570,520
Ending Balance, June 30	$ 4,912,213	$ 5,451,620	$ 6,196,220	$ 5,418,620	$ 5,570,520

Note: Refer to page **277** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 81,687	$ 76,676	$ 85,210	$ 85,210	$ 85,288
Revenues:					
Fines and Forfeitures	18,273	8,233	20,000	5,228	-
Interest	277	3,175	3,000	4,300	3,500
Subtotal	18,550	11,408	23,000	9,528	3,500
Total Available	100,237	88,084	108,210	94,738	88,788
Expenditures:					
Personnel	-	-	-	-	-
Operating	23,561	2,874	119,576	9,450	88,788
Capital	-	-	-	-	-
Subtotal	23,561	2,874	119,576	9,450	88,788
Total Disbursements	23,561	2,874	119,576	9,450	88,788
Restricted: Internal	-	85,210	-	85,288	-
Available	76,676	-	(11,366)	-	-
Ending Balance, June 30	$ 76,676	$ 85,210	$ (11,366)	$ 85,288	$ -

Note: Refer to page **182** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 660,284	$ 1,114,701	$ 1,239,029	$ 1,239,029	$ 1,310,308
Revenues:					
Fines and Forfeitures	454,417	124,328	-	105,829	-
Subtotal	454,417	124,328	-	105,829	-
Total Available	1,114,701	1,239,029	1,239,029	1,344,858	1,310,308
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	250,000	34,550	250,000
Capital	-	-	-	-	-
Subtotal	-	-	250,000	34,550	250,000
Total Disbursements	-	-	250,000	34,550	250,000
Restricted: Internal	-	250,000	-	250,000	-
Available	1,114,701	989,029	989,029	1,060,308	1,060,308
Ending Balance, June 30	$ 1,114,701	$ 1,239,029	$ 989,029	$ 1,310,308	$ 1,060,308

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 425,653	$ 403,629	$ 323,895	$ 323,895	$ 480,466
Revenues:					
Intergovernmental	1,785,061	1,872,755	2,298,613	2,245,338	2,097,041
Charges and Fees	84,677	66,901	90,000	80,000	85,000
Interest	1,354	16,495	15,000	22,000	18,000
Debt Proceeds	104,894	-	-	-	-
Subtotal	1,975,986	1,956,151	2,403,613	2,347,338	2,200,041
Total Available	2,401,639	2,359,780	2,727,508	2,671,233	2,680,507
Expenditures:					
Personnel	1,529,596	1,685,531	2,195,936	1,870,573	2,045,407
Operating	419,845	268,546	396,494	320,194	248,459
Capital	-	33,240	-	-	-
Debt Service	48,569	48,568	-	-	-
Subtotal	1,998,010	2,035,885	2,592,430	2,190,767	2,293,866
Total Disbursements	1,998,010	2,035,885	2,592,430	2,190,767	2,293,866
Restricted: Internal	-	188,817	-	93,825	-
Available	403,629	135,078	135,078	386,641	386,641
Ending Balance, June 30	$ 403,629	$ 323,895	$ 135,078	$ 480,466	$ 386,641

Note: Refer to page **240** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 668,331	$ 781,579	$ 757,401	$ 757,401	$ 654,189
Revenues:					
Intergovernmental	1,665,805	1,716,677	2,316,172	2,316,615	2,077,027
Charges and Fees	336,922	329,701	415,000	325,000	350,000
Fines and Forfeitures	(11,800)	(26,240)	-	-	-
Interest	2,698	37,384	30,000	51,000	42,000
Miscellaneous	-	500	1,000	-	-
Debt Proceeds	-	34,708		-	-
Subtotal	1,993,625	2,092,730	2,762,172	2,692,615	2,469,027
Interfund Transfer In	3,653,007	3,800,000	4,200,000	4,440,000	4,850,000
Total Available	6,314,963	6,674,309	7,719,573	7,890,016	7,973,216
Expenditures:					
Personnel	4,660,070	4,860,231	6,209,645	6,435,578	6,544,291
Operating	873,314	887,963	986,589	800,249	840,690
Capital	-	163,901	-	-	70,000
Debt Service	-	4,813	-	-	-
Subtotal	5,533,384	5,916,908	7,196,234	7,235,827	7,454,981
Total Disbursements	5,533,384	5,916,908	7,196,234	7,235,827	7,454,981
Restricted: Internal	296,119	234,062	-	135,954	-
Available	485,460	523,339	523,339	518,235	518,235
Ending Balance, June 30	$ 781,579	$ 757,401	$ 523,339	$ 654,189	$ 518,235

Note: Refer to page **241** for budget narrative related to this fund.

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

14302

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 30,996,687	$ 36,079,433	$ 49,878,063	$ 49,878,063	$ 61,448,845
Revenues:					
Sales Tax	52,890,710	56,409,262	61,656,400	57,167,500	58,596,850
Interest	388,064	3,615,973	1,166,000	1,461,000	1,026,000
Subtotal	53,278,774	60,025,235	62,822,400	58,628,500	59,622,850
Total Available	84,275,461	96,104,668	112,700,463	108,506,563	121,071,695
Expenditures:					
Personnel	265,427	370,507	381,476	295,848	382,789
Operating	25,979	3,396	13,933	100,069	14,473
Capital	-	-	-	-	-
Debt Service	21,029,622	21,652,702	22,290,801	22,286,801	22,948,597
Subtotal	21,321,028	22,026,605	22,686,210	22,682,718	23,345,859
Interfund Transfer Out	26,875,000	24,200,000	25,125,000	24,375,000	45,125,000
Total Disbursements	48,196,028	46,226,605	47,811,210	47,057,718	68,470,859
Restricted: External	75,000	75,000	25,750,000	24,750,000	20,000,000
Restricted: Internal	140,038	161,470	-	36,698,845	32,600,836
Available	35,864,395	49,641,593	39,139,253	-	-
Ending Balance, June 30	$ 36,079,433	$ 49,878,063	$ 64,889,253	$ 61,448,845	$ 52,600,836

Note: Refer to page **379** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 31,635,745	$ 37,352,494	$ 33,462,267	$ 33,462,267	$ 15,844,397
Revenues:					
Sales Tax	49,635,897	52,937,923	57,862,160	53,649,500	54,990,890
Interest	615,852	7,225,920	2,293,000	2,889,000	2,477,000
Subtotal	50,251,749	60,163,843	60,155,160	56,538,500	57,467,890
Interfund Transfer In	1,350,370	9,201,891	-	-	-
Total Available	83,237,864	106,718,228	93,617,427	90,000,767	73,312,287
Expenditures:					
Personnel	-	-	-	-	-
Operating	-	-	1,000	-	-
Capital	-	-	-	-	-
Debt Service	1,350,370	12,235,703	4,530,103	4,530,453	4,530,321
Subtotal	1,350,370	12,235,703	4,531,103	4,530,453	4,530,321
Interfund Transfer Out	44,535,000	61,020,258	69,625,917	69,625,917	41,000,000
Total Disbursements	45,885,370	73,255,961	74,157,020	74,156,370	45,530,321
Restricted: Internal	10,817,884	14,001,860	-	-	-
Available	26,534,610	19,460,407	19,460,407	15,844,397	27,781,966
Ending Balance, June 30	$ 37,352,494	$ 33,462,267	$ 19,460,407	$ 15,844,397	$ 27,781,966

Note: Refer to page **380** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 7,308,297	$ 8,622,616	$ 10,401,611	$ 10,401,611	$ 9,481,741
Revenues:					
Intergovernmental	1,008,579	1,010,923	1,008,289	1,008,289	1,008,289
Charges and Fees	2,931,191	3,069,985	3,002,941	3,002,941	3,002,941
Interest	25,657	370,893	-	509,000	380,000
Subtotal	3,965,427	4,451,801	4,011,230	4,520,230	4,391,230
Total Available	11,273,724	13,074,417	14,412,841	14,921,841	13,872,971
Expenditures:					
Personnel	1,755,794	1,794,264	2,431,037	2,205,256	2,710,479
Operating	762,588	690,300	10,145,285	3,059,224	10,164,108
Capital	103,031	-	120,000	175,620	30,000
Subtotal	2,621,413	2,484,564	12,696,322	5,440,100	12,904,587
Interfund Transfer Out	29,695	188,242	-	-	-
Total Disbursements	2,651,108	2,672,806	12,696,322	5,440,100	12,904,587
Nonspendable	294,923	314,845	314,845	314,845	314,845
Restricted: Internal	7,632,770	9,755,872	1,218,519	8,567,935	653,539
Available	694,923	330,894	183,155	598,961	-
Ending Balance, June 30	$ 8,622,616	$ 10,401,611	$ 1,716,519	$ 9,481,741	$ 968,384

Note: Refer to page **381** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 392,149	$ 560,961	$ 677,120	$ 677,120	$ 719,902
Revenues:					
Fines and Forfeitures	199,517	118,978	-	67,806	-
Interest	1,380	22,014	-	30,000	24,000
Subtotal	200,897	140,992	-	97,806	24,000
Total Available	593,046	701,953	677,120	774,926	743,902
Expenditures:					
Personnel	-	-	-	-	-
Operating	4,837	4,293	362,330	24,528	510,100
Capital	-	5,584	-	-	-
Subtotal	4,837	9,877	362,330	24,528	510,100
Interfund Transfer Out	27,248	14,956	-	30,496	-
Total Disbursements	32,085	24,833	362,330	55,024	510,100
Restricted: Internal	189,366	362,330	-	486,100	-
Available	371,595	314,790	314,790	233,802	233,802
Ending Balance, June 30	$ 560,961	$ 677,120	$ 314,790	$ 719,902	$ 233,802

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 155,662	$ 201,438	$ 183,069	$ 183,069	$ 141,418
Revenues:					
Fines and Forfeitures	95,603	30,876	-	19,249	
Interest	559	7,392	-	10,100	8,300
Subtotal	96,162	38,268	-	29,349	8,300
Total Available	251,824	239,706	183,069	212,418	149,718
Expenditures:					
Personnel	-	-	-	-	-
Operating	50,386	40,287	135,500	71,000	128,718
Capital	-	16,350	21,000	-	21,000
Subtotal	50,386	56,637	156,500	71,000	149,718
Total Disbursements	50,386	56,637	156,500	71,000	149,718
Restricted: Internal	56,500	166,500	10,000	141,418	-
Available	144,938	16,569	16,569	-	-
Ending Balance, June 30	$ 201,438	$ 183,069	$ 26,569	$ 141,418	$ -

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 1,406,510	$ 1,512,036	$ 1,486,964	$ 1,486,964	$ 1,599,169
Revenues:					
Miscellaneous	875,876	879,978	900,000	810,000	900,000
Subtotal	875,876	879,978	900,000	810,000	900,000
Total Available	2,282,386	2,392,014	2,386,964	2,296,964	2,499,169
Expenditures:					
Personnel	187,880	213,163	208,434	191,000	213,720
Operating	444,857	685,352	691,566	464,109	790,777
Capital	137,613	6,535	-	42,686	-
Subtotal	770,350	905,050	900,000	697,795	1,004,497
Total Disbursements	770,350	905,050	900,000	697,795	1,004,497
Restricted: Internal	-	27,086	-	104,497	-
Available	1,512,036	1,459,878	1,486,964	1,494,672	1,494,672
Ending Balance, June 30	$ 1,512,036	$ 1,486,964	$ 1,486,964	$ 1,599,169	$ 1,494,672

Note: Refer to page **207** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ -	$ -	$ -
Revenues:					
Intergovernmental	22,556	31,845	25,000	32,000	35,000
Subtotal	22,556	31,845	25,000	32,000	35,000
Interfund Transfer In	69,803	69,838	87,793	66,460	81,020
Total Available	92,359	101,683	112,793	98,460	116,020
Expenditures:					
Personnel	88,964	98,288	109,333	95,000	112,560
Operating	3,395	3,395	3,460	3,460	3,460
Capital	-	-	-	-	-
Subtotal	92,359	101,683	112,793	98,460	116,020
Total Disbursements	92,359	101,683	112,793	98,460	116,020
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 201,922	$ 229,204	$ 248,203	$ 248,203	$ 273,703
Revenues:					
Charges and Fees	27,900	29,000	30,900	30,900	30,900
Subtotal	27,900	29,000	30,900	30,900	30,900
Total Available	229,822	258,204	279,103	279,103	304,603
Expenditures:					
Personnel	-	-	-	-	-
Operating	618	10,001	62,500	5,400	108,250
Capital	-	-	-	-	-
Subtotal	618	10,001	62,500	5,400	108,250
Total Disbursements	618	10,001	62,500	5,400	108,250
Restricted: Internal	27,600	31,600	-	77,350	-
Available	201,604	216,603	216,603	196,353	196,353
Ending Balance, June 30	$ 229,204	$ 248,203	$ 216,603	$ 273,703	$ 196,353

Note: Refer to page **211** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ -	$ -	$ -
Revenues:					
Charges and Fees	24,683	20,943	40,000	20,000	20,000
Subtotal	24,683	20,943	40,000	20,000	20,000
Interfund Transfer In	58,875	77,995	60,999	87,122	90,318
Total Available	83,558	98,938	100,999	107,122	110,318
Expenditures:					
Personnel	82,334	97,154	99,117	105,000	108,924
Operating	1,224	1,784	1,882	2,122	1,394
Capital	-	-	-	-	-
Subtotal	83,558	98,938	100,999	107,122	110,318
Total Disbursements	83,558	98,938	100,999	107,122	110,318
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

Note: Refer to page **214** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 132,552	$ 121,488	$ 127,477	$ 127,477	$ 110,777
Revenues:					
Fines and Forfeitures	625	70,776	-	12,000	12,000
Subtotal	625	70,776	-	12,000	12,000
Total Available	133,177	192,264	127,477	139,477	122,777
Expenditures:					
Personnel	-	-	-	-	-
Operating	11,689	64,787	17,700	28,700	30,000
Capital	-	-	-	-	-
Subtotal	11,689	64,787	17,700	28,700	30,000
Total Disbursements	11,689	64,787	17,700	28,700	30,000
Restricted: Internal	12,000	17,700	-	18,000	-
Available	109,488	109,777	109,777	92,777	92,777
Ending Balance, June 30	$ 121,488	$ 127,477	$ 109,777	$ 110,777	$ 92,777

Note: Refer to page **215** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 21,417	$ 21,024	$ 23,480	$ 23,480	$ 6,426
Revenues:					
Intergovernmental	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
Interfund Transfer In	-	-	-	-	10,782
Total Available	121,417	121,024	123,480	123,480	117,208
Expenditures:					
Personnel	99,737	96,810	104,675	115,800	116,360
Operating	656	734	986	1,254	848
Capital	-	-	-	-	-
Subtotal	100,393	97,544	105,661	117,054	117,208
Total Disbursements	100,393	97,544	105,661	117,054	117,208
Restricted: Internal	3,076	5,661	-	6,426	-
Available	17,948	17,819	17,819	-	-
Ending Balance, June 30	$ 21,024	$ 23,480	$ 17,819	$ 6,426	$ -

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 238,317	$ 262,909	$ 253,739	$ 253,739	$ 209,598
Revenues:					
Intergovernmental	342,858	367,962	335,000	330,000	330,000
Charges and Fees	19,000	-	20,000	20,000	20,000
Subtotal	361,858	367,962	355,000	350,000	350,000
Total Available	600,175	630,871	608,739	603,739	559,598
Expenditures:					
Personnel	107,476	115,724	114,645	112,000	111,926
Operating	87,312	110,724	103,841	124,641	132,551
Capital	-	-	-	-	-
Subtotal	194,788	226,448	218,486	236,641	244,477
Interfund Transfer Out	142,478	150,684	175,000	157,500	157,500
Total Disbursements	337,266	377,132	393,486	394,141	401,977
Restricted: Internal	105,141	38,486	-	51,977	-
Available	157,768	215,253	215,253	157,621	157,621
Ending Balance, June 30	$ 262,909	$ 253,739	$ 215,253	$ 209,598	$ 157,621

Note: Refer to page **217** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ -	$ -	$ -
Revenues:					
Intergovernmental	73,690	73,691	73,690	73,690	73,690
Subtotal	73,690	73,691	73,690	73,690	73,690
Interfund Transfer In	51,122	36,399	38,398	45,662	51,231
Total Available	124,812	110,090	112,088	119,352	124,921
Expenditures:					
Personnel	124,084	109,356	110,902	117,898	123,973
Operating	728	734	1,186	1,454	948
Capital	-	-	-	-	-
Subtotal	124,812	110,090	112,088	119,352	124,921
Total Disbursements	124,812	110,090	112,088	119,352	124,921
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 122,224	$ 88,198	$ 19,280	$ 19,280	$ 24,218
Revenues:					
Charges and Fees	114,500	118,400	140,000	120,000	125,000
Subtotal	114,500	118,400	140,000	120,000	125,000
Total Available	236,724	206,598	159,280	139,280	149,218
Expenditures:					
Personnel	145,706	180,410	154,218	110,000	118,547
Operating	2,820	6,908	5,062	5,062	4,695
Capital	-	-	-	-	-
Subtotal	148,526	187,318	159,280	115,062	123,242
Total Disbursements	148,526	187,318	159,280	115,062	123,242
Restricted: Internal	53,830	19,280	-	-	-
Available	34,368	-	-	24,218	25,976
Ending Balance, June 30	$ 88,198	$ 19,280	$ -	$ 24,218	$ 25,976

Note: Refer to page **219** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ -	$ -	$ -
Revenues:					
Intergovernmental	60,000	60,000	60,000	60,000	60,000
Charges and Fees	10,661	8,688	10,000	9,000	9,000
Subtotal	70,661	68,688	70,000	69,000	69,000
Interfund Transfer In	57,172	55,871	67,072	75,327	27,369
Total Available	127,833	124,559	137,072	144,327	96,369
Expenditures:					
Personnel	125,286	122,145	133,245	140,000	92,820
Operating	2,547	2,414	3,827	4,327	3,549
Capital	-	-	-	-	-
Subtotal	127,833	124,559	137,072	144,327	96,369
Total Disbursements	127,833	124,559	137,072	144,327	96,369
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ 100,000	$ 152,072	$ 152,072	$ 63,224
Revenues:					
Charges and Fees	179,589	98,090	180,000	100,000	100,000
Miscellaneous	-	86,511	-	-	-
Subtotal	179,589	184,601	180,000	100,000	100,000
Interfund Transfer In	172,270	141,268	40,000	100,000	150,000
Total Available	351,859	425,869	372,072	352,072	313,224
Expenditures:					
Personnel	227,269	244,523	247,911	264,000	272,274
Operating	24,590	29,274	23,290	24,848	25,011
Capital	-	-	-	-	-
Subtotal	251,859	273,797	271,201	288,848	297,285
Total Disbursements	251,859	273,797	271,201	288,848	297,285
Restricted: Internal	-	51,201	-	47,285	-
Available	100,000	100,871	100,871	15,939	15,939
Ending Balance, June 30	$ 100,000	$ 152,072	$ 100,871	$ 63,224	$ 15,939

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 313,419	$ 467,626	$ 320,255	$ 320,255	$ 256,657
Revenues:					
Intergovernmental	1,973,903	1,372,096	1,891,000	1,912,971	2,030,001
Subtotal	1,973,903	1,372,096	1,891,000	1,912,971	2,030,001
Interfund Transfer In	-	5,962	-	-	-
Total Available	2,287,322	1,845,684	2,211,255	2,233,226	2,286,658
Expenditures:					
Personnel	1,113,008	1,230,598	1,635,370	1,927,921	2,041,575
Operating	17,018	27,809	156,424	32,298	31,799
Capital	428,874	-	-	16,350	-
Subtotal	1,558,900	1,258,407	1,791,794	1,976,569	2,073,374
Interfund Transfer Out	260,796	267,022	203,235	-	-
Total Disbursements	1,819,696	1,525,429	1,995,029	1,976,569	2,073,374
Restricted: Internal	177,642	126,379	24,350	43,373	-
Available	289,984	193,876	191,876	213,284	213,284
Ending Balance, June 30	$ 467,626	$ 320,255	$ 216,226	$ 256,657	$ 213,284

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 275,756	$ 177,959	$ 165,701	$ 165,701	$ 102,882
Revenues:					
Charges and Fees	158,500	216,330	160,000	175,000	175,000
Subtotal	158,500	216,330	160,000	175,000	175,000
Total Available	434,256	394,289	325,701	340,701	277,882
Expenditures:					
Personnel	11,197	11,993	12,274	13,000	13,519
Operating	72,830	75,327	80,197	87,697	87,670
Capital	-	-	-	-	-
Subtotal	84,027	87,320	92,471	100,697	101,189
Interfund Transfer Out	172,270	141,268	80,999	137,122	140,318
Total Disbursements	256,297	228,588	173,470	237,819	241,507
Restricted: Internal	83,064	13,470	-	66,507	-
Available	94,895	152,231	152,231	36,375	36,375
Ending Balance, June 30	$ 177,959	$ 165,701	$ 152,231	$ 102,882	$ 36,375

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 13,805	$ 13,747	$ 13,747	$ 13,747	$ 13,747
Total Available	13,805	13,747	13,747	13,747	13,747
Expenditures:					
Personnel	-	-	-	-	-
Operating	58	-	5,000	-	5,000
Capital	-	-	-	-	-
Subtotal	58	-	5,000	-	5,000
Total Disbursements	58	-	5,000	-	5,000
Restricted: Internal	5,000	5,000	-	5,000	-
Available	8,747	8,747	8,747	8,747	8,747
Ending Balance, June 30	$ 13,747	$ 13,747	$ 8,747	$ 13,747	$ 8,747

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 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	36,310	38,736	39,546	8,361	40,804
Total Available	76,935	79,361	80,171	48,986	81,429
Expenditures:					
Personnel	76,279	78,627	79,185	48,000	80,581
Operating	656	734	986	986	848
Capital	-	-	-	-	-
Subtotal	76,935	79,361	80,171	48,986	81,429
Total Disbursements	76,935	79,361	80,171	48,986	81,429
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

Note: Refer to page **228** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 54,959	$ 57,034	$ 51,539	$ 51,539	$ 30,917
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	154,959	157,034	151,539	151,539	130,917
Expenditures:					
Personnel	97,269	104,511	105,651	119,636	125,106
Operating	656	984	986	986	848
Capital	-	-	-	-	-
Subtotal	97,925	105,495	106,637	120,622	125,954
Total Disbursements	97,925	105,495	106,637	120,622	125,954
Restricted: Internal	749	6,637	-	-	-
Available	56,285	44,902	44,902	30,917	4,963
Ending Balance, June 30	$ 57,034	$ 51,539	$ 44,902	$ 30,917	$ 4,963

Note: Refer to page **229** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 6,883,534	$ 11,609,505	$ 17,263,916	$ 17,263,916	$ 23,287,916
Revenues:					
Sales Tax	14,646,658	15,621,026	17,074,080	15,831,000	16,226,820
Interest	61,313	387,385	137,000	933,000	1,031,000
Subtotal	14,707,971	16,008,411	17,211,080	16,764,000	17,257,820
Total Available	21,591,505	27,617,916	34,474,996	34,027,916	40,545,736
Expenditures:					
Personnel	-	-	-	-	-
Operating	9,982,000	10,354,000	10,740,000	10,740,000	11,135,000
Capital	-	-	-	-	-
Subtotal	9,982,000	10,354,000	10,740,000	10,740,000	11,135,000
Total Disbursements	9,982,000	10,354,000	10,740,000	10,740,000	11,135,000
Available	11,609,505	17,263,916	23,734,996	23,287,916	29,410,736
Ending Balance, June 30	$ 11,609,505	$ 17,263,916	$ 23,734,996	$ 23,287,916	$ 29,410,736

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 22,169,578	$ 23,552,362	$ 42,229,147	$ 42,229,147	$ 59,871,599
Revenues:					
Sales Tax	23,597,394	25,167,209	27,508,240	25,505,500	26,143,210
Intergovernmental	-	-	-	-	7,238,039
Interest	217,390	2,623,246	3,352,000	4,095,000	4,505,000
Subtotal	23,814,784	27,790,455	30,860,240	29,600,500	37,886,249
Interfund Transfer In	2,507,829	17,050,778	-	-	-
Total Available	48,492,191	68,393,595	73,089,387	71,829,647	97,757,848
Expenditures:					
Personnel	-	-	-	-	-
Operating	3,340,000	3,441,000	3,545,000	3,544,000	3,650,000
Capital	-	-	-	-	-
Debt Service	2,507,829	22,723,448	8,413,048	8,414,048	8,413,804
Subtotal	5,847,829	26,164,448	11,958,048	11,958,048	12,063,804
Interfund Transfer Out	19,092,000	-	-	-	-
Total Disbursements	24,939,829	26,164,448	11,958,048	11,958,048	12,063,804
Available	23,552,362	42,229,147	61,131,339	59,871,599	85,694,044
Ending Balance, June 30	$ 23,552,362	$ 42,229,147	$ 61,131,339	$ 59,871,599	$ 85,694,044

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ -	$ -	$ -	$ -	$ -
Revenues:					
Property Tax	8,206,949	8,726,324	9,550,000	9,364,000	10,026,000
Intergovernmental	222,361	214,221	161,440	150,610	154,440
Subtotal	8,429,310	8,940,545	9,711,440	9,514,610	10,180,440
Interfund Transfer In	139,426	132,426	127,426	135,426	121,426
Total Available	8,568,736	9,072,971	9,838,866	9,650,036	10,301,866
Expenditures:					
Personnel	-	-	-	-	-
Operating	8,568,736	9,072,971	9,838,866	9,650,036	10,301,866
Capital	-	-	-	-	-
Subtotal	8,568,736	9,072,971	9,838,866	9,650,036	10,301,866
Total Disbursements	8,568,736	9,072,971	9,838,866	9,650,036	10,301,866
Ending Balance, June 30	$ -	$ -	$ -	$ -	$ -

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

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

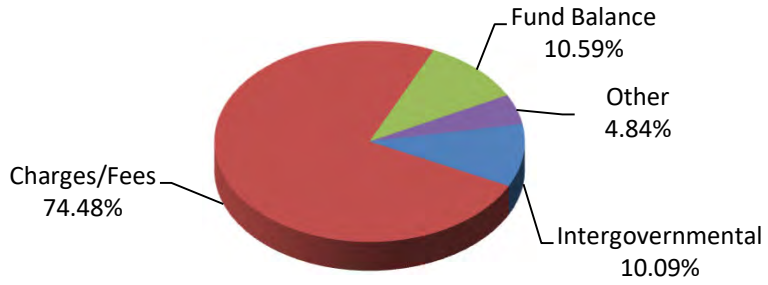
	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 24,000	$ 581	$ 3,087	$ 3,087	$ -
Revenues:					
Intergovernmental	9,228	33,811	11,400	12,076	12,100
Charges and Fees	812	1,103	500	1,000	1,000
Fines and Forfeitures	160,340	162,478	156,000	171,321	175,000
Subtotal	170,380	197,392	167,900	184,397	188,100
Interfund Transfer In	210,958	259,344	294,933	316,096	43,864
Total Available	405,338	457,317	465,920	503,580	231,964
Expenditures:					
Personnel	396,804	443,189	460,553	500,000	229,684
Operating	7,953	11,041	2,280	3,580	2,280
Capital	-	-	-	-	-
Subtotal	404,757	454,230	462,833	503,580	231,964
Total Disbursements	404,757	454,230	462,833	503,580	231,964
Available	581	3,087	3,087	-	-
Ending Balance, June 30	$ 581	$ 3,087	$ 3,087	$ -	$ -

Note: This fund consists of four separate divisions: Clerk of Court Victim's Bill of Rights (page **193**), Sheriff Victim's Bill of Rights (page **209**), Solicitor Victim's Bill of Rights (page **227**) and Magistrates' Courts Victim's Bill of Rights (page **282**).

ENTERPRISE FUNDS

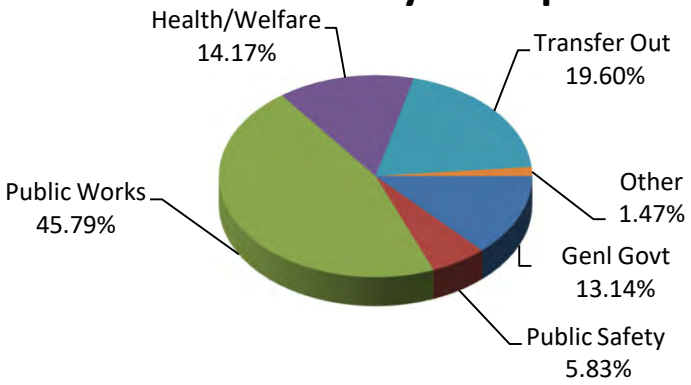
The Enterprise Funds account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County operates seven Enterprise 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 2025 Charleston County Enterprise Funds



Total Available Budgeted: $96,190,487

WHERE IT GOES…
FY 2025 Charleston County Enterprise Funds



Total Uses: $96,190,487*

* Includes $155,870 in budgeted increases in fund balance.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
	$ 198,469	$ (131,478)	$ (114,356)	$ (114,356)	$ (135,206)
Revenues:					
Charges and Fees	630,787	576,361	650,000	600,000	700,000
Interest	1,369	10,144	10,000	14,000	11,000
Subtotal	632,156	586,505	660,000	614,000	711,000
Total Available	830,625	455,027	545,644	499,644	575,794
Expenditures:					
Personnel	484,977	187,195	287,761	162,000	-
Operating	477,126	379,713	548,803	472,850	705,107
Capital	-	-	-	-	-
Debt Service	-	2,475	-	-	-
Subtotal	962,103	569,383	836,564	634,850	705,107
Total Disbursements	962,103	569,383	836,564	634,850	705,107
Nonspendable	3,941	23,701	23,701	23,701	23,701
Restricted: External	(350,683)	(350,683)	(350,683)	(350,683)	(350,683)
Restricted: Internal	104,270	176,564	-	-	-
Available	110,994	36,062	36,062	191,776	197,669
Ending Balance, June 30	$ (131,478)	$ (114,356)	$ (290,920)	$ (135,206)	$ (129,313)

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

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
	$ 3,564,427	$ 3,546,118	$ 2,486,314	$ 2,486,314	$ 1,539,472
Revenues:					
Intergovernmental	2,850,362	2,485,979	2,931,956	2,881,956	2,864,482
Interest	6,577	95,828	80,000	130,000	100,000
Miscellaneous	-	225	-	-	-
Subtotal	2,856,939	2,582,032	3,011,956	3,011,956	2,964,482
Total Available	6,421,366	6,128,150	5,498,270	5,498,270	4,503,954
Expenditures:					
Personnel	544,665	894,647	824,801	876,000	-
Operating	2,330,583	2,747,189	1,680,679	1,852,798	1,980,835
Capital	-	-	465,355	1,230,000	1,826,894
Subtotal	2,875,248	3,641,836	2,970,835	3,958,798	3,807,729
Total Disbursements	2,875,248	3,641,836	2,970,835	3,958,798	3,807,729
Nonspendable	1,129,960	375,904	375,904	375,904	375,904
Restricted: External	(1,122,540)	(1,204,411)	(1,204,411)	(1,204,411)	(1,204,411)
Restricted: Internal	744,629	116,316	116,316	843,247	-
Available	2,794,069	3,198,505	3,239,626	1,524,732	1,524,732
Ending Balance, June 30	$ 3,546,118	$ 2,486,314	$ 2,527,435	$ 1,539,472	$ 696,225

Note: Refer to page **342** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 390,983	$ 330,127	$ 109,423	$ 109,423	$ 139,158
Revenues:					
Intergovernmental	582,702	609,477	692,741	692,741	930,616
Charges and Fees	159,722	171,316	281,380	281,380	297,259
Interest	1,565	14,095	18,000	19,000	16,000
Subtotal	743,989	794,888	992,121	993,121	1,243,875
Total Available	1,134,972	1,125,015	1,101,544	1,102,544	1,383,033
Expenditures:					
Personnel	144,981	194,750	167,414	147,000	197,707
Operating	628,644	748,073	768,658	816,386	896,191
Capital	-	-	-	-	-
Subtotal	773,625	942,823	936,072	963,386	1,093,898
Interfund Transfer Out	31,220	72,769	-	-	-
Total Disbursements	804,845	1,015,592	936,072	963,386	1,093,898
Restricted: External	(187,226)	(196,673)	(196,673)	(196,673)	(196,673)
Restricted: Internal	202,145	48,728	48,728	-	-
Available	315,208	257,368	313,417	335,831	485,808
Ending Balance, June 30	$ 330,127	$ 109,423	$ 165,472	$ 139,158	$ 289,135

Note: Refer to page **343** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ (7,694,617)	$ (8,843,261)	$ (10,382,785)	$ (10,382,785)	$ (10,869,978)
Revenues:					
Intergovernmental	4,005,315	3,738,654	3,706,964	4,318,217	4,696,451
Charges and Fees	3,951,668	4,193,237	8,272,401	5,360,245	7,367,044
Interest	4,378	69,355	50,000	85,000	70,000
Miscellaneous	65,887	13,641	2,000	1,982	2,000
Leases and Rentals	140,230	129,634	140,725	140,725	143,907
Subtotal	8,167,478	8,144,521	12,172,090	9,906,169	12,279,402
Interfund Transfer In	1,503,045	1,814,410	1,153,339	1,153,339	1,186,916
Total Available	1,975,906	1,115,670	2,942,644	676,723	2,596,340
Expenditures:					
Personnel	5,156,029	6,057,233	8,853,628	6,679,167	8,450,994
Operating	5,663,138	5,441,222	4,867,886	4,867,534	5,130,645
Capital	-	-	-	-	50,000
Subtotal	10,819,167	11,498,455	13,721,514	11,546,701	13,631,639
Total Disbursements	10,819,167	11,498,455	13,721,514	11,546,701	13,631,639
Nonspendable	5,324,474	4,552,782	4,552,782	4,552,782	4,552,782
Restricted: External	(15,916,106)	(16,350,654)	(16,350,654)	(16,350,654)	(16,350,654)
Restricted: Internal	-	723,949	327,864	165,321	-
Available	1,748,371	691,138	691,138	762,573	762,573
Ending Balance, June 30	$ (8,843,261)	$(10,382,785)	$ (10,778,870)	$ (10,869,978)	$ (11,035,299)

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

Charleston County, South Carolina
Enterprise Fund
Environmental Management
Fund Statement

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 57,375,202	$ 53,015,310	$ 49,381,662	$ 49,381,662	$ 52,977,642
Revenues:					
Intergovernmental	228,204	465,800	475,000	750,000	800,000
Charges and Fees	37,698,871	37,102,158	52,242,000	52,961,000	53,521,000
Interest	119,861	1,616,074	1,400,000	2,200,000	1,800,000
Miscellaneous	1,806,562	3,256,676	-	-	-
Leases and Rentals	240,000	(566,613)	-	-	-
Subtotal	40,093,498	41,874,095	54,117,000	55,911,000	56,121,000
Total Available	97,468,700	94,889,405	103,498,662	105,292,662	109,098,642
Expenditures:					
Personnel	7,630,200	5,007,241	6,075,650	5,068,000	5,650,558
Operating	36,402,409	40,099,280	37,443,656	36,272,620	38,386,298
Capital	-	-	4,890,000	3,711,500	-
Debt Service	420,780	401,222	1,262,900	1,262,900	1,262,518
Subtotal	44,453,389	45,507,743	49,672,206	46,315,020	45,299,374
Interfund Transfer Out	-	-	6,000,000	6,000,000	18,000,000
Total Disbursements	44,453,389	45,507,743	55,672,206	52,315,020	63,299,374
Nonspendable	59,604,970	52,819,468	52,819,468	52,819,468	52,819,468
Restricted: External	(19,320,567)	(19,950,348)	(19,950,348)	(19,950,348)	(19,950,348)
Restricted: Internal	9,310,514	2,585,377	1,030,171	7,178,374	-
Available	3,420,393	13,927,165	13,927,165	12,930,148	12,930,148
Ending Balance, June 30	$ 53,015,310	$ 49,381,662	$ 47,826,456	$ 52,977,642	$ 45,799,268

Note: Refer to page **358** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 11,101,885	$ 11,605,583	$ 12,101,703	$ 12,101,703	$ 11,544,507
Revenues:					
Intergovernmental	399,707	408,634	395,127	410,000	415,000
Charges and Fees	3,239,340	3,366,647	3,143,200	3,143,200	3,187,450
Interest	13,299	128,683	80,000	165,000	135,000
Miscellaneous	(150,789)	(162,101)	(160,000)	(170,000)	(200,000)
Leases and Rentals	67,974	67,806	71,072	71,072	72,203
Subtotal	3,569,531	3,809,669	3,529,399	3,619,272	3,609,653
Total Available	14,671,416	15,415,252	15,631,102	15,720,975	15,154,160
Expenditures:					
Personnel	1,177,427	1,238,316	1,312,719	1,340,000	1,422,088
Operating	1,654,238	1,978,825	1,330,974	1,393,168	1,399,860
Capital	-	-	2,200,000	1,348,300	2,675,000
Subtotal	2,831,665	3,217,141	4,843,693	4,081,468	5,496,948
Interfund Transfer Out	234,168	96,408	125,000	95,000	115,000
Total Disbursements	3,065,833	3,313,549	4,968,693	4,176,468	5,611,948
Nonspendable	11,934,512	11,811,739	11,811,739	11,811,739	11,811,739
Restricted: External	(2,771,890)	(2,861,634)	(2,861,634)	(2,861,634)	(2,861,634)
Restricted: Internal	660,697	2,784,008	1,344,714	2,002,295	-
Available	1,782,264	367,590	367,590	592,107	592,107
Ending Balance, June 30	$ 11,605,583	$ 12,101,703	$ 10,662,409	$ 11,544,507	$ 9,542,212

Note: Refer to page **314** for budget narrative related to this fund.

Charleston County, South Carolina
Enterprise Fund
Revenue Collections
Fund Statement

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ (2,420,072)	$ (2,525,391)	$ (2,837,729)	$ (2,837,729)	$ (2,972,463)
Revenues:					
Charges and Fees	2,953,875	2,988,016	3,231,498	3,176,198	3,218,198
Interest	22,639	271,303	240,000	370,000	300,000
Miscellaneous	7,451	2,628	-	2,000	2,000
Subtotal	2,983,965	3,261,947	3,471,498	3,548,198	3,520,198
Total Available	563,893	736,556	633,769	710,469	547,735
Expenditures:					
Personnel	1,621,380	1,711,994	1,809,431	1,917,000	1,923,704
Operating	1,047,904	1,047,291	768,622	808,123	854,929
Capital	-	-	-	101,600	-
Subtotal	2,669,284	2,759,285	2,578,053	2,826,723	2,778,633
Interfund Transfer Out	420,000	815,000	926,639	856,209	741,565
Total Disbursements	3,089,284	3,574,285	3,504,692	3,682,932	3,520,198
Nonspendable	454,597	303,794	303,794	303,794	303,794
Restricted: External	(3,648,726)	(3,776,257)	(3,776,257)	(3,776,257)	(3,776,257)
Restricted: Internal	118,900	134,794	101,600	-	-
Available	549,838	499,940	499,940	500,000	500,000
Ending Balance, June 30	$ (2,525,391)	$ (2,837,729)	$ (2,870,923)	$ (2,972,463)	$ (2,972,463)

Note: Refer to page **303** for budget narrative related to this fund.

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

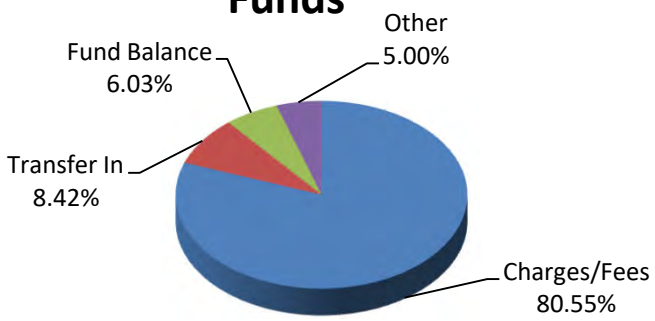
	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 1,878,193	$ 2,225,792	$ 2,025,055	$ 2,025,055	$ 1,688,737
Revenues:					
Charges and Fees	3,021,456	3,052,673	3,225,640	3,168,000	3,351,446
Interest	9,936	17,487	100,000	19,000	15,000
Leases and Rentals	27,008	47,645	54,719	49,000	50,000
Subtotal	3,058,400	3,117,805	3,380,359	3,236,000	3,416,446
Interfund Transfer In	1,297,615	1,138,405	774,871	764,924	948,278
Total Available	6,234,208	6,482,002	6,180,285	6,025,979	6,053,461
Expenditures:					
Personnel	209,807	237,641	246,119	269,000	273,500
Operating	3,798,609	4,186,897	3,949,852	3,868,242	4,061,224
Capital	-	-	30,000	200,000	30,000
Debt Service	-	32,409	-	-	-
Subtotal	4,008,416	4,456,947	4,225,971	4,337,242	4,364,724
Total Disbursements	4,008,416	4,456,947	4,225,971	4,337,242	4,364,724
Nonspendable	2,405,194	2,029,694	2,029,694	2,029,694	2,029,694
Restricted: External	(573,638)	(590,957)	(590,957)	(590,957)	(590,957)
Restricted: Internal	191,122	307,573	236,832	-	-
Available	203,114	278,745	278,745	250,000	250,000
Ending Balance, June 30	$ 2,225,792	$ 2,025,055	$ 1,954,314	$ 1,688,737	$ 1,688,737

Note: Refer to page **327** for budget narrative related to this fund.

INTERNAL SERVICE FUNDS

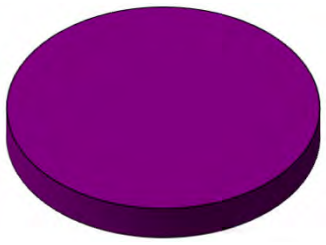
The Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County operates five Internal Service Funds. The graphs below present an overall summary of the Internal Service Funds budgets.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

WHERE IT COMES FROM…
FY 2025 Charleston County Internal Service Funds



Total Available Budgeted: $69,894,662

WHERE IT GOES…
FY 2025 Charleston County Internal Service Funds



Total Uses: $69,894,662

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 184,478	$ 222,919	$ 210,091	$ 210,091	$ 224,327
Revenues:					
Charges and Fees	1,730,944	1,838,098	2,013,468	1,975,055	2,145,926
Fines and Forfeitures	683	-	-	-	-
Interest	-	7,521	-	10,000	8,000
Miscellaneous	1,600	-	-	-	-
Subtotal	1,733,227	1,845,619	2,013,468	1,985,055	2,153,926
Interfund Transfer In	35,000	50,000	60,000	40,271	-
Total Available	1,952,705	2,118,538	2,283,559	2,235,417	2,378,253
Expenditures:					
Personnel	660,516	779,600	800,375	824,000	865,514
Operating	986,964	1,071,016	766,199	742,704	832,936
Capital	-	-	60,000	10,271	30,000
Debt Service	82,306	57,831	434,115	434,115	434,311
Subtotal	1,729,786	1,908,447	2,060,689	2,011,090	2,162,761
Total Disbursements	1,729,786	1,908,447	2,060,689	2,011,090	2,162,761
Nonspendable	93,103	111,446	111,446	111,446	111,446
Restricted: Internal	33,664	-	-	8,835	-
Available	96,152	98,645	111,424	104,046	104,046
Ending Balance, June 30	$ 222,919	$ 210,091	$ 222,870	$ 224,327	$ 215,492

Note: Refer to pages **313** and **316** 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 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 16,337,940	$ 17,701,492	$ 23,554,234	$ 23,554,234	$ 18,641,698
Revenues:					
Charges and Fees	12,536,687	13,806,653	15,665,711	13,235,300	14,885,639
Interest	10,210	270,786	120,000	350,000	280,000
Miscellaneous	814,097	1,338,272	400,000	400,000	400,000
Subtotal	13,360,994	15,415,711	16,185,711	13,985,300	15,565,639
Interfund Transfer In	5,019,455	7,388,976	4,770,880	4,927,796	4,583,417
Total Available	34,718,389	40,506,179	44,510,825	42,467,330	38,790,754
Expenditures:					
Personnel	2,670,448	2,641,903	3,008,842	2,880,000	3,364,335
Operating	13,949,485	13,225,253	12,127,795	10,317,148	11,600,901
Capital	-	-	6,334,000	10,628,484	6,387,500
Debt Service	-	2,386	-	-	-
Subtotal	16,619,933	15,869,542	21,470,637	23,825,632	21,352,736
Interfund Transfer Out	396,964	1,082,403	-	-	-
Total Disbursements	17,016,897	16,951,945	21,470,637	23,825,632	21,352,736
Nonspendable	13,510,641	14,853,990	14,853,990	14,853,990	14,853,990
Restricted: Internal	3,537,752	6,088,044	5,573,998	1,203,680	-
Available	653,099	2,612,200	2,612,200	2,584,028	2,584,028
Ending Balance, June 30	$ 17,701,492	$ 23,554,234	$ 23,040,188	$ 18,641,698	$ 17,438,018

Note: Refer to pages **369** and **290** for budget narratives related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	(240,621,777)	(235,601,597)	(219,919,363)	(219,919,363)	(219,901,227)
Revenues:					
Intergovernmental	1,149,949	1,149,949	-	-	-
Charges and Fees	52,052,073	63,381,677	31,422,865	32,615,577	34,521,777
Interest	165,539	2,182,753	2,000,000	3,000,000	2,500,000
Subtotal	53,367,561	66,714,379	33,422,865	35,615,577	37,021,777
Total Available	(187,254,216)	(168,887,218)	(186,496,498)	(184,303,786)	(182,879,450)
Expenditures:					
Personnel	116,969	112,732	117,365	126,000	129,777
Operating	48,230,412	50,919,413	34,705,500	35,471,441	37,917,000
Capital	-	-	-	-	-
Subtotal	48,347,381	51,032,145	34,822,865	35,597,441	38,046,777
Total Disbursements	48,347,381	51,032,145	34,822,865	35,597,441	38,046,777
Restricted: External	(289,158,070)	(278,338,864)	(278,338,864)	(278,338,864)	(278,338,864)
Restricted: Internal	50,015,137	53,915,137	52,515,137	53,540,137	52,515,137
Available	3,541,336	4,504,364	4,504,364	4,897,500	4,897,500
Ending Balance, June 30	(235,601,597)	(219,919,363)	(221,319,363)	(219,901,227)	(220,926,227)

Note: Refer to page **298** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 2,068,947	$ 2,566,306	$ 5,252,432	$ 5,252,432	$ 5,413,445
Revenues:					
Charges and Fees	5,289,168	5,630,668	4,255,779	3,679,456	2,435,000
Interest	17,428	255,646	200,000	350,000	280,000
Miscellaneous	25,005	29,745	20,000	28,000	20,000
Subtotal	5,331,601	5,916,059	4,475,779	4,057,456	2,735,000
Total Available	7,400,548	8,482,365	9,728,211	9,309,888	8,148,445
Expenditures:					
Personnel	527,329	480,859	552,046	584,000	677,715
Operating	4,306,913	2,749,074	4,890,733	3,273,943	3,992,406
Capital	-	-	33,000	38,500	40,000
Subtotal	4,834,242	3,229,933	5,475,779	3,896,443	4,710,121
Total Disbursements	4,834,242	3,229,933	5,475,779	3,896,443	4,710,121
Nonspendable	96,342	299,380	299,380	299,380	299,380
Restricted: External	125,000	125,000	125,000	125,000	125,000
Restricted: Internal	454,284	1,000,000	-	1,975,121	-
Available	1,890,680	3,828,052	3,828,052	3,013,944	3,013,944
Ending Balance, June 30	$ 2,566,306	$ 5,252,432	$ 4,252,432	$ 5,413,445	$ 3,438,324

Note: Refer to page **324** for budget narrative related to this fund.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved
Beginning Balance, July 1	$ 520,958	$ 411,767	$ 370,420	$ 370,420	$ 299,296
Revenues:					
Charges and Fees	2,155,923	2,347,736	2,335,255	2,341,889	2,312,267
Interest	1,052	9,489	12,000	12,000	10,000
Miscellaneous	-	747	-	-	-
Subtotal	2,156,975	2,357,972	2,347,255	2,353,889	2,322,267
Interfund Transfer In	-	37,500	-	-	1,300,000
Total Available	2,677,933	2,807,239	2,717,675	2,724,309	3,921,563
Expenditures:					
Personnel	429,990	468,378	479,811	507,000	531,188
Operating	1,801,176	1,968,441	1,867,444	1,873,036	1,786,482
Capital	-	-	50,000	44,977	1,300,000
Subtotal	2,231,166	2,436,819	2,397,255	2,425,013	3,617,670
Interfund Transfer Out	35,000	-	-	-	-
Total Disbursements	2,266,166	2,436,819	2,397,255	2,425,013	3,617,670
Nonspendable	292,558	214,208	214,208	214,208	214,208
Restricted: Internal	23,520	50,000	-	-	-
Available	95,689	106,212	106,212	85,088	89,685
Ending Balance, June 30	$ 411,767	$ 370,420	$ 320,420	$ 299,296	$ 303,893

Note: Refer to page **330** 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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	14.00	14.00	13.00	13.00	(1.00)	(7.1)
Charges and Fees	$ 4,543	$ 2,500	$ 2,500	$ 2,500	$ -	0.0
TOTAL REVENUES	$ 4,543	$ 2,500	$ 2,500	$ 2,500	$ -	0.0
Personnel	$ 730,146	$ 805,486	$ 772,000	$ 739,976	$ (65,510)	(8.1)
Operating	1,245,035	1,143,878	1,078,632	1,154,119	10,241	0.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,975,181	$ 1,949,364	$ 1,850,632	$ 1,894,095	$ (55,269)	(2.8)

Funding Adjustments for FY 2025 Include:

- Personnel expenditures down due to a reallocation of a position during FY 2024.
- Operating expenditures up for professional accounting services.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	$28,038,158	$30,570,000	$29,500,000	$30,090,000	$ (480,000)	(1.6)
Interest	660,425	300,000	920,000	510,000	210,000	70.0
TOTAL REVENUES	$28,698,583	$30,870,000	$30,420,000	$30,600,000	$ (270,000)	(0.9)
Personnel	$ 5,882,040	$13,250,267	$13,071,575	$13,852,160	$ 601,893	4.5
Operating	14,813,543	17,164,065	20,369,915	24,627,961	7,463,896	43.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$20,695,583	$30,414,332	$33,441,490	$38,480,121	$ 8,065,789	26.5

Funding Adjustments for FY 2025 Include:

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

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 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Intergovernmental	$ 498,937	$ 500,000	$ 610,000	$ 625,000	$ 125,000	25.0
Interest	14,194	15,000	20,000	18,000	3,000	20.0
TOTAL REVENUES	$ 513,131	$ 515,000	$ 630,000	$ 643,000	$ 128,000	24.9
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	406,053	467,500	563,811	626,692	159,192	34.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	406,053	467,500	563,811	626,692	159,192	34.1
Interfund Transfer Out	48,697	48,750	54,250	55,000	6,250	12.8
TOTAL DISBURSEMENTS	$ 454,750	$ 516,250	$ 618,061	$ 681,692	$ 165,442	32.0

Funding Adjustments for FY 2025 Include:

- Intergovernmental Revenues up for rising collections as determined by the State's formula for allocating accommodations to local governments.
- Interest income up for higher interest rates.
- Operating up due to a projected increase to the Visitors Bureau and to Lump Sum Appropriations.
- Interfund Transfer Out up for higher amount available to the General Fund as determined by State formula.

AIR SERVICE DEVELOPMENT

Fund: Special Revenue Fund
Function: General Government

Mission: The Air Service Development Division supports capital improvement projects within the Airport District and transportation infrastructure to promote air services and economic development.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	$ 7,491,173	$ 8,500,000	$ 7,500,000	$ 7,500,000	$ (1,000,000)	(11.8)
TOTAL REVENUES	$ 7,491,173	$ 8,500,000	$ 7,500,000	$ 7,500,000	$ (1,000,000)	(11.8)
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	7,567,850	10,433,070	6,075,000	10,075,000	(358,070)	(3.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 7,567,850	$10,433,070	$ 6,075,000	$10,075,000	$ (358,070)	(3.4)

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in Rental Car User Fees.
- Operating down due to decreased expenditures for the Aviation Authority and lower Revenue Collection Cost.

FIRE DISTRICTS

Division: East Cooper Fire District
Fund: Special Revenue Fund
Function: Public Safety

Mission: The East Cooper Fire District provides fire protection services through a contract with the Town of Mt. Pleasant.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Property Tax	$ 164,954	$ 172,000	$ 174,000	$ 179,500	$ 7,500	4.4
Intergovernmental	2,481	300	300	300	-	0.0
TOTAL REVENUES	$ 167,435	$ 172,300	$ 174,300	$ 179,800	$ 7,500	4.4
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	168,156	172,360	172,360	176,669	4,309	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 168,156	$ 172,360	$ 172,360	$ 176,669	$ 4,309	2.5

Funding Adjustments for FY 2025 Include:

- Property Tax up due to higher property base at an unchanged millage rate of 16.5 mills.

- Operating up due to a 2.5% increase in the contract with the Town of Mt. Pleasant to provide fire services in the unincorporated areas near the Town.

FIRE DISTRICTS (continued)

Division: Northern Charleston County Fire District
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Northern Charleston County Fire District provides fire protection services in the northwest portion of the County through contracts with the C&B Fire Department, the City of North Charleston, and the Town of Summerville.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Property Tax	$ 415,475	$ 443,100	$ 500,100	$ 546,500	$ 103,400	23.3
Intergovernmental	6,543	650	1,100	1,100	450	69.2
TOTAL REVENUES	$ 422,018	$ 443,750	$ 501,200	$ 547,600	$ 103,850	23.4
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	422,018	443,750	501,200	547,600	103,850	23.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 422,018	$ 443,750	$ 501,200	$ 547,600	$ 103,850	23.4

Funding Adjustments for FY 2025 Include:

- Revenues up due to increase in the millage rate from 14.7 mills to 15.5 mills.
- Operating costs up for contracted fire services to correspond with the amount of property tax.

FIRE DISTRICTS (continued)

Division: West St. Andrew's Fire District
Fund: Special Revenue Fund
Function: Public Safety

Mission: The West St. Andrew's Fire District provides fire protection services through a contract with the St. Andrew's Public Service District.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Property Tax	$ 8,810	$ 7,900	$ 8,100	$ 6,600	$ (1,300)	(16.5)
Intergovernmental	26	-	-	-	-	0.0
TOTAL REVENUES	$ 8,836	$ 7,900	$ 8,100	$ 6,600	$ (1,300)	(16.5)
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	8,000	8,000	8,000	8,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -	0.0

Funding Adjustments for FY 2025 Include:

- Property tax down due to a reduction in the millage rate from 3.1 mills to 2.0 mills to satisfy the contract amount.

INTERNAL AUDITOR

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	$ 371,790	$ 385,600	$ 413,000	$ 425,888	$ 40,288	10.4
Operating	11,558	12,868	12,868	13,369	501	3.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 383,349	$ 398,468	$ 425,868	$ 439,257	$ 40,789	10.2

Funding Adjustments for FY 2025 Include:

- Personnel up due to projected benefits and compensation.

Performance Measures:

Priority IV: Financial Stability

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

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

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

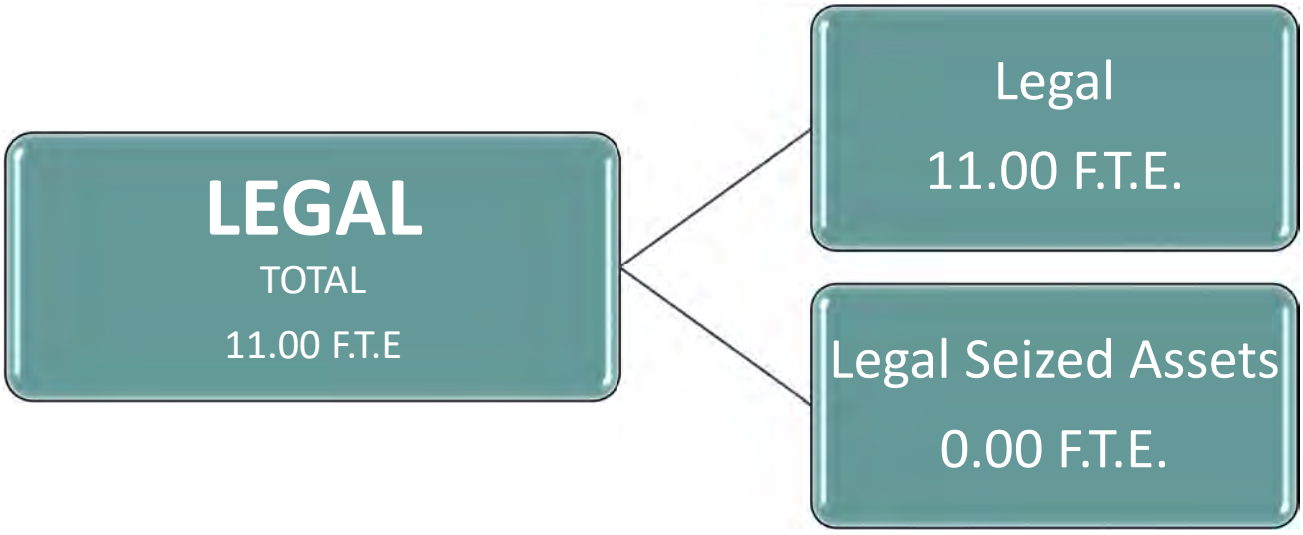
Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

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

INTERNAL AUDITOR (continued)

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

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


LEGAL
TOTAL
11.00 F.T.E
Legal
11.00 F.T.E.
Legal Seized Assets
0.00 F.T.E.

LEGAL

Division: Legal
Fund: General Fund
Function: General Government

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

Services Provided:

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	10.28	10.28	11.00	11.00	0.72	7.0
Personnel	$ 1,678,369	$ 1,746,269	$ 1,777,000	$ 2,028,279	$ 282,010	16.1
Operating	175,684	209,606	139,906	178,102	(31,504)	(15.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,854,053	$ 1,955,875	$ 1,916,906	$ 2,206,381	$ 250,506	12.8

Funding Adjustments for FY 2025 Include:

- Personnel up for additional Assistant County Attorney added in FY 2024 as well as anticipated pay and benefits.
- Operating down due to lower estimates for contracted legal services.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	$ 8,233	$ 20,000	$ 5,228	$ -	$ (20,000)	(100.0)
Interest	3,175	3,000	4,300	3,500	500	16.7
TOTAL REVENUES	$ 11,408	$ 23,000	$ 9,528	$ 3,500	$ (19,500)	(84.8)
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	2,874	119,576	9,450	88,788	(30,788)	(25.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,874	$ 119,576	$ 9,450	$ 88,788	$ (30,788)	(25.7)

Funding Adjustments for FY 2025 Include:

- Revenues down due to the decrease of State Seized funds.
- Operating down due to a lower contingency for unplanned expenditures.

STATE AGENCIES

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	433,016	486,106	436,106	486,106	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 433,016	$ 486,106	$ 436,106	$ 486,106	$ -	0.0

Funding Adjustments for FY 2025 Include:

- Operating expenditures reflect no change.

TRANSPORTATION SALES TAX (1ST) TRANSIT AGENCIES

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	$15,621,026	$17,074,080	$15,831,000	$16,226,820	$ (847,260)	(5.0)
Interest	387,385	137,000	933,000	1,031,000	894,000	652.6
TOTAL REVENUES	$16,008,412	$17,211,080	$16,764,000	$17,257,820	$ 46,740	0.3
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	10,354,000	10,740,000	10,740,000	11,135,000	395,000	3.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$10,354,000	$10,740,000	$10,740,000	$11,135,000	$ 395,000	3.7

Funding Adjustments for FY 2025 Include:

- Sales Tax down for lower projected collections.
- Interest income up due to higher balances in the fund available for investment.
- Operating up for higher contributions to the Charleston Area Regional Transportation Authority (CARTA) and Tri-county Link to provide for ongoing services.

TRANSPORTATION SALES TAX (2ND) TRANSIT AGENCIES

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	$25,167,209	$27,508,240	$25,505,500	$26,143,210	$ (1,365,030)	(5.0)
Intergovernmental	-	-	-	7,238,039	7,238,039	100.0
Interest	2,623,245	3,352,000	4,095,000	4,505,000	1,153,000	34.4
TOTAL REVENUES	27,790,454	30,860,240	29,600,500	37,886,249	7,026,009	22.8
Interfund Transfer In	17,050,778	-	-	-	-	0.0
TOTAL SOURCES	$44,841,232	$30,860,240	$29,600,500	$37,886,249	$ 7,026,009	22.8
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	3,441,000	3,544,000	3,544,000	3,650,000	106,000	3.0
Capital	-	-	-	-	-	0.0
Debt Service	22,723,448	8,414,048	8,414,048	8,413,804	(244)	(0.0)
TOTAL EXPENDITURES	$26,164,448	$11,958,048	$11,958,048	$12,063,804	$ 105,756	0.9

Funding Adjustments for FY 2025 Include:

- Sales Tax down for lower anticipated collections.
- Intergovernmental up for estimated reimbursement from the Federal Transit Authority.
- Interest income up due to higher balances in the fund available for investment.
- Operating up for higher contributions to the Charleston Area Regional Transportation Authority to provide for ongoing services.
- Debt Service reflects no significant change.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Property Tax	$ 8,726,324	$ 9,550,000	$ 9,364,000	$10,026,000	$ 476,000	5.0
Intergovernmental	214,221	161,440	150,610	154,440	$ (7,000)	(4.3)
TOTAL REVENUES	8,940,545	9,711,440	9,514,610	10,180,440	469,000	4.8
Interfund Transfer In	132,426	127,426	135,426	121,426	(6,000)	(4.7)
TOTAL SOURCES	$ 9,072,971	$ 9,838,866	$ 9,650,036	$10,301,866	$ 463,000	4.7
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	9,072,971	9,838,866	9,650,036	10,301,866	463,000	4.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 9,072,971	$ 9,838,866	$ 9,650,036	$10,301,866	$ 463,000	4.7

Funding Adjustments for FY 2025 Include:

- Property Tax up due to growth in the property base at a consistent 1.8 tax mill rate.
- Operating up to correspond with revenues and to provide for the maintenance and operation of the College's facilities.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	32.00	32.00	32.00	32.00	-	0.0
Personnel	$ 2,499,653	$ 2,585,508	$ 2,709,000	$ 2,846,476	$ 260,968	10.1
Operating	658,259	536,303	587,697	624,036	87,733	16.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,157,912	$ 3,121,811	$ 3,296,697	$ 3,470,512	$ 348,701	11.2

Funding Adjustments for FY 2025 Include:

- Personnel costs up for anticipated pay and benefits.
- Operating up due to increased postage costs for mailing tax bills.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

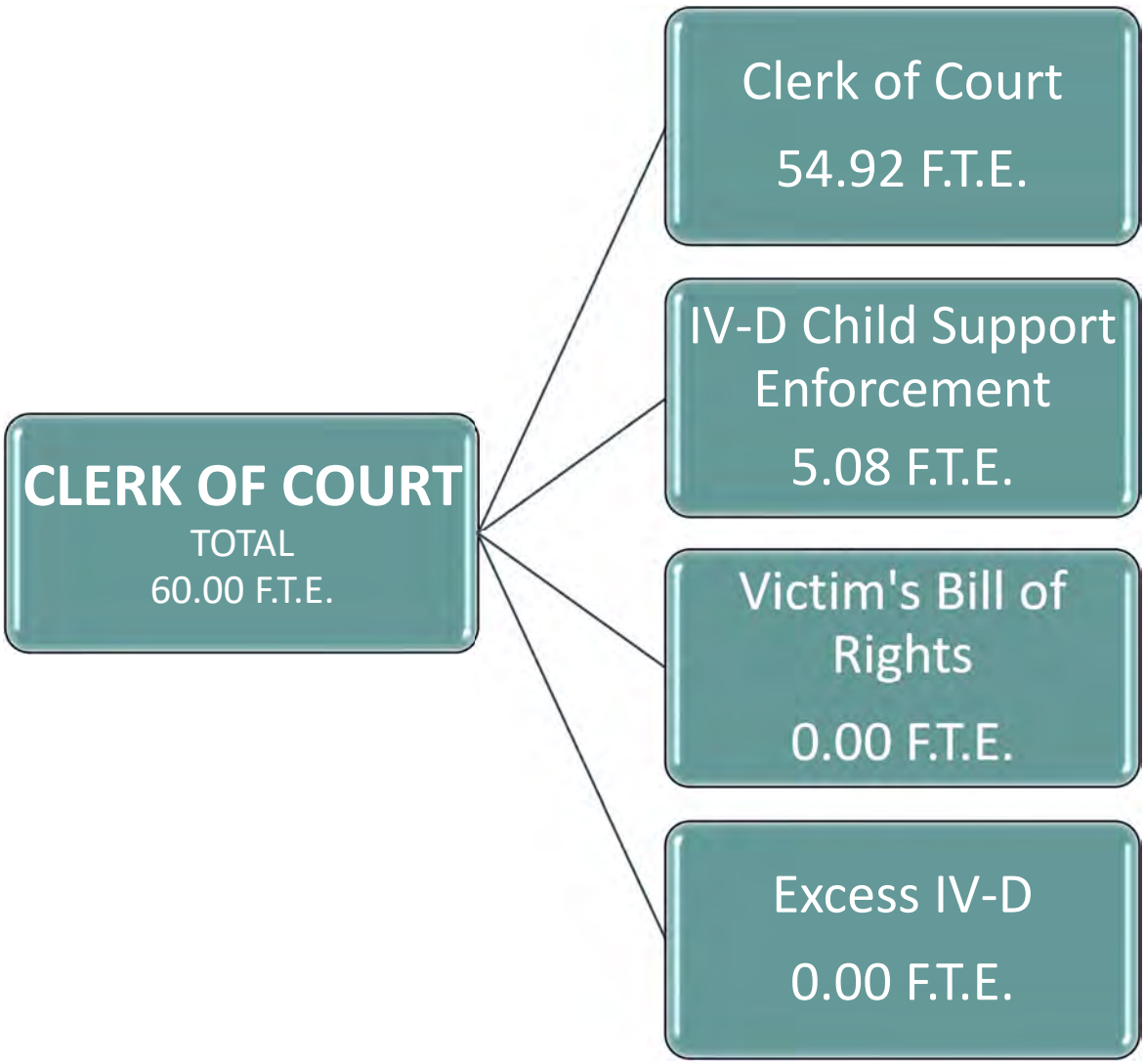
Strategy (b): Improve intragovernmental operations through department and office collaboration.

MEASURES:	Priority Goal/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Output:				
Refunds processed	V: 2 (b)	12,076	10,976	11,957
Set millage/projected revenue for taxing authorities	V: 2	38	38	38
Tax notices processed	V: 1, V: 2	735,143	741,850	754,601
Deed transfers processed	V: 2 (b)	21,576	20,584	23,529
Output Continued:				
Measurement changes processed	V: 2 (b)	431	261	259
Homestead Exemptions/Property Tax Relief processed	V: 2 (b)	2,311	2,222	2,847
Community outreach events[1]	V: 1	N/A	23	24
Paperless billing enrollment[1]	V: 1 (b)	N/A	2.1%	5%
Electronic form submission[1]	V: 1 (b)	N/A	33%	35%

AUDITOR (continued)

	Priority Goal/Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Efficiency:				
Average time in days per deed transfer to process	V: 2 (b)	15	13	12
Outcome:				
Fair Market Value accuracy rate	V: 2	98%	98%	98%
Set millage accuracy rate	V: 2	100%	100%	100%
Percent of returned mail	V: 2	3%	3%	2%
Deed transfer accuracy rate	V: 2	98.5%	98.5%	98.5%
Measurement change accuracy rate	V: 2 (b)	100%	100%	100%
Homestead Exemptions/Property Tax Relief accuracy rate	V: 1 (b)	100%	100%	100%

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


CLERK OF COURT
TOTAL
60.00 F.T.E.
Clerk of Court
54.92 F.T.E.
IV-D Child Support Enforcement
5.08 F.T.E.
Victim's Bill of Rights
0.00 F.T.E.
Excess IV-D
0.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	54.92	54.92	54.92	54.92	-	0.0
Intergovernmental	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -	0.0
Charges and Fees	702,640	712,800	709,800	711,100	(1,700)	(0.2)
Fines and Forfeitures	362,611	385,500	413,800	418,000	32,500	8.4
Interest	(1,402)	1,000	1,000	1,000	-	0.0
Miscellaneous	49,671	60,400	50,400	50,400	(10,000)	(16.6)
TOTAL REVENUES	$ 1,128,519	$ 1,174,700	$ 1,190,000	$ 1,195,500	$ 20,800	1.8
Personnel	$ 4,190,536	$ 4,306,965	$ 4,627,356	$ 4,889,311	$ 582,346	13.5
Operating	510,115	541,620	494,120	549,796	8,176	1.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 4,700,651	$ 4,848,585	$ 5,121,476	$ 5,439,107	$ 590,522	12.2

Funding Adjustments for FY 2025 Include:

- Revenues up due to resumption of bond estreatment sharing and higher filing fees.
- Personnel up due to anticipated compensation and benefits.
- Operating up due to increased office expenses.

CLERK OF COURT (continued)

Program: Excess IV-D
Fund: Special Revenue Fund
Function: Judicial

Mission: The Clerk of Court Excess IV-D provides discretionary funding to the Clerk of Court under South Carolina law for Clerk of Court costs or General Fund costs.

Program Summary:

Clerk of Court Excess IVD

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Interfund Transfer In	$ 349,180	$ 252,274	$ 423,711	$ 276,570	$ 24,296	9.6
TOTAL SOURCES	$ 349,180	$ 252,274	$ 423,711	$ 276,570	$ 24,296	9.6
Personnel	$ 266,452	$ 403,256	$ 72,644	$ 403,256	$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 266,452	$ 403,256	$ 72,644	$ 403,256	$ -	0.0

Funding Adjustments for FY 2025 Include:

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

CLERK OF COURT (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.08	5.08	5.08	5.08	-	0.0
Intergovernmental	$ 885,090	$ 880,000	$ 960,000	$ 965,000	$ 85,000	9.7
TOTAL REVENUES	$ 885,090	$ 880,000	$ 960,000	$ 965,000	$ 85,000	9.7
Personnel	$ 434,028	$ 513,937	$ 428,000	$ 566,413	$ 52,476	10.2
Operating	101,882	113,789	108,289	122,017	8,228	7.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	535,909	627,726	536,289	688,430	60,704	9.7
Interfund Transfer Out	349,180	252,274	423,711	276,570	24,296	9.6
TOTAL DISBURSEMENTS	$ 885,090	$ 880,000	$ 960,000	$ 965,000	$ 85,000	9.7

Funding Adjustments for FY 2025 Include:

- Revenues up due to the reimbursement from the Department of Social Services.
- Personnel up due projected compensation and benefits.
- Operating up due to higher records storage costs.
- Interfund Transfer Out up due to increased support to Clerk of Court Excess IV-D.

CLERK OF COURT (continued)

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

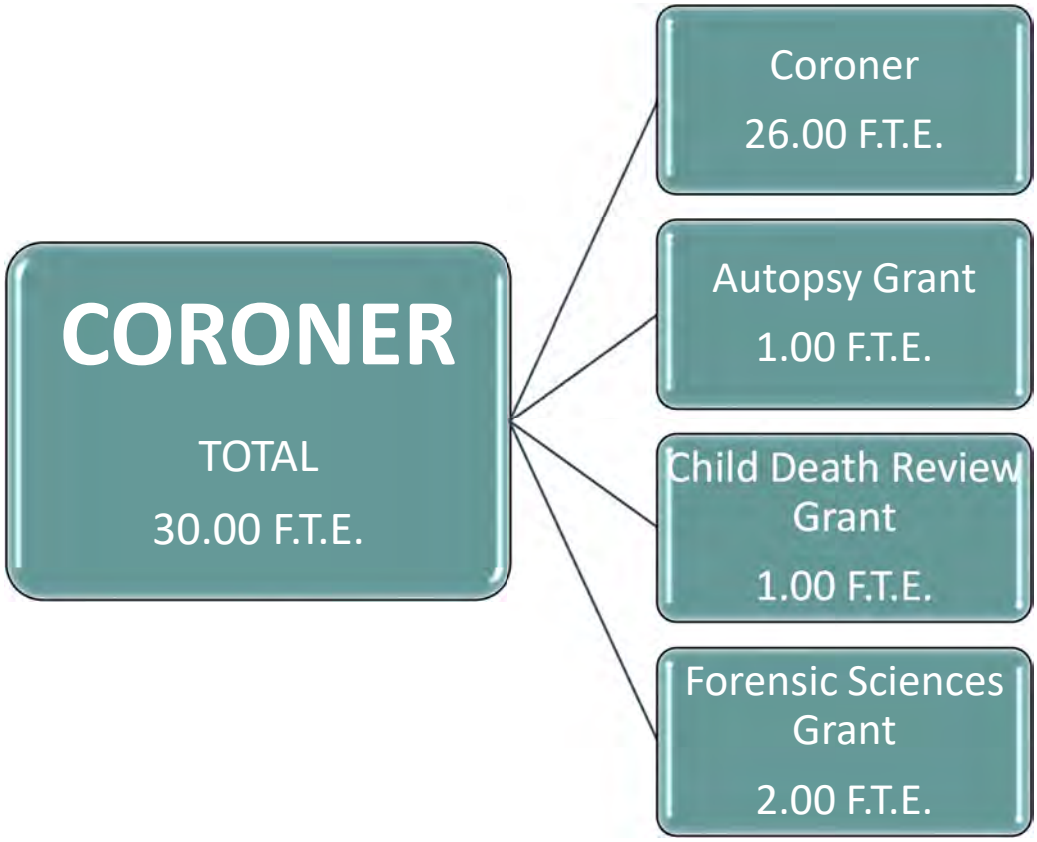
Mission: The Victim's Bill of Rights program provides funding assistance to meet the critical needs of crime victims as mandated by federal and state law.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	$ 61,470	$ 60,000	$ 64,500	$ 68,000	$ 8,000	13.3
TOTAL REVENUES	$ 61,470	$ 60,000	$ 64,500	$ 68,000	$ 8,000	13.3
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	0.0

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in fines.


CORONER
TOTAL
30.00 F.T.E.
Coroner
26.00 F.T.E.
Autopsy Grant
1.00 F.T.E.
Child Death Review Grant
1.00 F.T.E.
Forensic Sciences Grant
2.00 F.T.E.

CORONER

Division: Coroner
Fund: General Fund
Function: Judicial

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	22.00	25.00	25.00	26.00	1.00	4.0
Licenses and Permits	$ 110,840	$ 120,000	$ 120,000	$ 122,000	$ 2,000	1.7
Intergovernmental	22,079	40,000	40,000	40,000	-	0.0
Charges and Fees	19,139	22,000	16,000	20,000	(2,000)	(9.1)
TOTAL REVENUES	$ 152,058	$ 182,000	$ 176,000	$ 182,000	$ -	0.0
Personnel	$ 2,029,194	$ 2,582,346	$ 2,265,000	$ 3,403,456	$ 821,110	31.8
Operating	1,440,026	989,404	1,444,268	846,528	(142,876)	(14.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,469,221	$ 3,571,750	$ 3,709,268	$ 4,249,984	$ 678,234	19.0

Funding Adjustments for FY 2025 Include:

- Personnel up due to the addition of a Forensic Pathologist in FY24 and a Forensic Autopsy Technician I in FY 2025.
- Operating down due to decrease in Autopsy Services from transitioning to in-house staff.

CORONER (continued)

Program: Child Review
Fund: Special Revenue Fund
Function: Judicial

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	1.00	-	-	0.0
Intergovernmental	$ 37,681	$ 35,000	$ 31,884	$ 34,783	$ (217)	(0.6)
TOTAL REVENUES	$ 37,681	$ 35,000	$ 31,884	$ 34,783	$ (217)	(0.6)
Personnel	$ -	$ -	$ 9,933	$ -	$ -	0.0
Operating	3,280	53,396	9,304	81,831	28,435	53.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,280	$ 53,396	$ 19,237	$ 81,831	$ 28,435	53.3

Funding Adjustments for FY 2025 Include:

- Revenue reflects no significant change.
- Operating up due to increase in contingency.

LEGISLATIVE DELEGATION

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	$ 356,718	$ 356,012	$ 359,000	$ 385,215	$ 29,203	8.2
Operating	89,350	98,437	90,247	94,852	(3,585)	(3.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 446,068	$ 454,449	$ 449,247	$ 480,067	$ 25,618	5.6

Funding Adjustments for FY 2025 Include:

- Personnel up due to anticipated increases in compensation and benefits.
- Operating reflects a decreased need for replacement office furniture.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	24.50	25.00	25.00	25.00	-	0.0
Licenses and Permits	$ 392,174	$ 400,000	$ 400,000	$ 404,000	$ 4,000	1.0
Intergovernmental	15,000	15,000	15,000	15,000	-	0.0
Charges and Fees	1,374,019	1,415,000	1,732,500	1,760,000	345,000	24.4
Fines and Forfeitures	9,120	-	(9,000)	-	-	0.0
Interest	4	-	-	-	-	0.0
TOTAL REVENUES	1,790,316	1,830,000	2,138,500	2,179,000	349,000	19.1
Interfund Transfer In	150,684	175,000	157,500	157,500	(17,500)	(10.0)
TOTAL SOURCES	$ 1,941,000	$ 2,005,000	$ 2,296,000	$ 2,336,500	$ 331,500	16.5
Personnel	$ 2,672,571	$ 2,932,688	$ 2,887,000	$ 3,079,798	$ 147,110	5.0
Operating	699,254	849,569	814,702	861,361	11,792	1.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,371,825	$ 3,782,257	$ 3,701,702	$ 3,941,159	$ 158,902	4.2

Funding Adjustments for FY 2025 Include:

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

PROBATE COURT (continued)

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

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

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

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

[1] Annualized based on a calendar year.
[2] Reflects a calendar year.

REGISTER OF DEEDS

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	33.00	31.00	31.00	26.00	(5.00)	(16.1)
Intergovernmental	$ 1,575	$ 15,000	$ 15,000	$ 15,000	$ -	0.0
Charges and Fees	12,145,624	9,680,000	10,890,000	10,285,000	605,000	6.3
Miscellaneous	(768)	-	-	-	-	0.0
TOTAL REVENUES	$12,146,431	$ 9,695,000	$10,905,000	$10,300,000	$ 605,000	6.2
Personnel	$ 2,067,858	$ 2,380,883	$ 1,861,000	$ 2,243,961	$ (136,922)	(5.8)
Operating	149,123	217,025	122,220	155,525	(61,500)	(28.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,216,981	$ 2,597,908	$ 1,983,220	$ 2,399,486	$ (198,422)	(7.6)

Funding Adjustments for FY 2025 Include:

- Personnel down due to the elimination of five FTE's: two Legal Instrument Examiner I, two Legal Instrument Examiner II, and one Legal Examiner III in FY 2025.
- Operating Cost down due to reduction in Consultant Fees and Photo Supplies.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

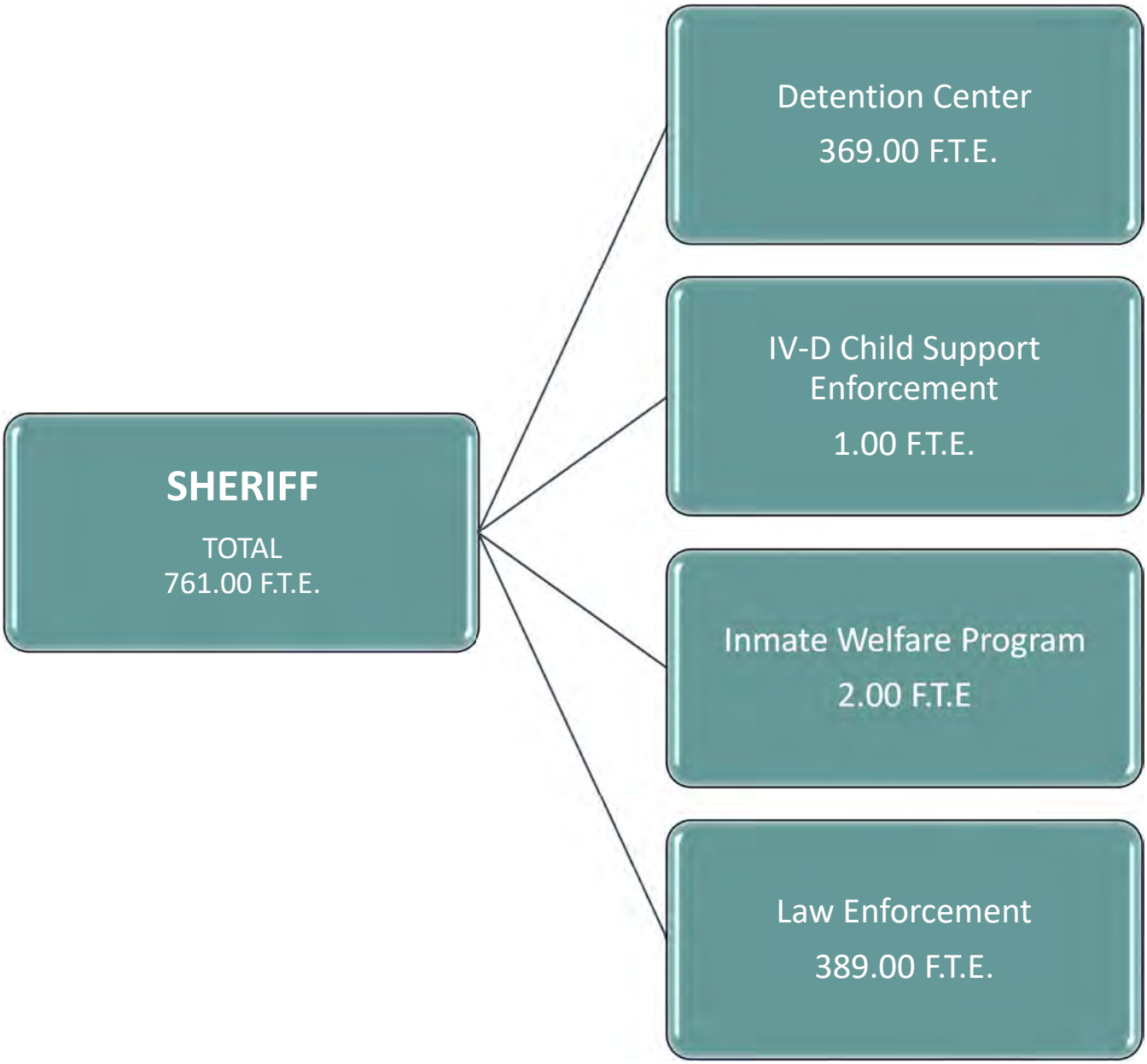
Goal 2: Deliver consistent, responsive, equitable, and high-quality County services.

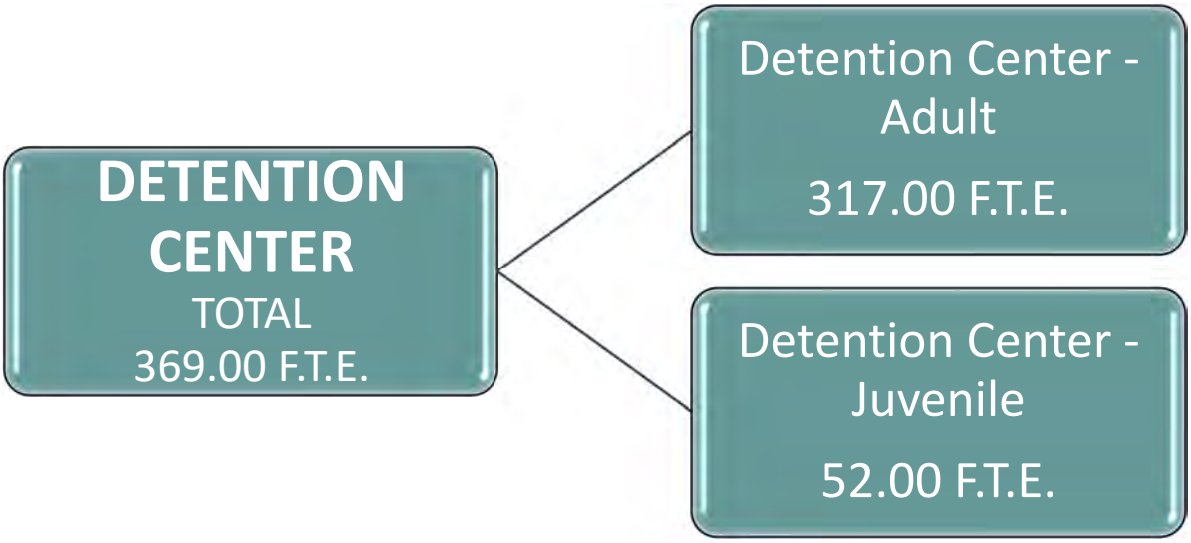
Strategy (b): Improve intragovernmental operations through department and office collaboration.

REGISTER OF DEEDS (continued)

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

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


SHERIFF
TOTAL
761.00 F.T.E.
Detention Center
369.00 F.T.E.
IV-D Child Support Enforcement
1.00 F.T.E.
Inmate Welfare Program
2.00 F.T.E
Law Enforcement
389.00 F.T.E.


DETENTION CENTER
TOTAL
369.00 F.T.E.
Detention Center - Adult
317.00 F.T.E.
Detention Center - Juvenile
52.00 F.T.E.

SHERIFF

Division: Detention Center-Adult
Fund: General Fund
Function: Public Safety

Mission: The Adult Detention Center is responsible for the custody and control of individuals lawfully incarcerated by local, state, and federal law enforcement agencies.

Division Summary

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	318.00	318.00	316.00	317.00	(1.00)	(0.3)
Intergovernmental	$ 3,525,412	$ 3,383,000	$ 2,788,200	$ 2,595,000	$ (788,000)	(23.3)
Charges and Fees	719,459	1,029,000	1,089,000	1,121,000	92,000	8.9
Miscellaneous	14,740	-	12,200	-	-	0.0
TOTAL REVENUES	$ 4,259,611	$ 4,412,000	$ 3,889,400	$ 3,716,000	$ (696,000)	(15.8)
Personnel	$24,638,569	$30,018,271	$27,701,000	$29,552,646	$ (465,625)	(1.6)
Operating	11,098,644	13,689,810	14,018,061	13,575,035	(114,775)	(0.8)
Capital	711,289	371,653	131,000	425,592	53,939	14.5
TOTAL EXPENDITURES	36,448,501	44,079,734	41,850,061	43,553,273	(526,461)	(1.2)
Interfund Transfer Out	87,520	92,713	108,000	-	(92,713)	(100.0)
TOTAL DISBURSEMENTS	$36,536,021	$44,172,447	$41,958,061	$43,553,273	$ (619,174)	(1.4)

Funding Adjustments for FY 2025 Include:

- Intergovernmental down from lower federal reimbursements for “holding” federal prisoners.
- Personnel down due to lower budgeted pay and benefits.
- Operating down due to lower medical contract costs based on current trends.
- Capital up due to replacement of Detention Center equipment.
- Interfund Transfer Out down due to the shift of a Victim’s Bill of Rights position to the General Fund.

SHERIFF (continued)

Division: Detention Center-Juvenile
Fund: General Fund
Function: Public Safety

Mission: The Juvenile Detention Center is responsible for the custody and control of juveniles that are lawfully incarcerated by local, state, and federal law enforcement agencies.

Division Summary

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	51.00	51.00	52.00	52.00	1.00	2.0
Intergovernmental	$ 91,991	$ 114,000	$ 114,000	$ 114,000	$ -	0.0
Miscellaneous	32	-	-	-	-	0.0
Debt Proceeds	353,473	-	-	-	-	0.0
TOTAL REVENUES	$ 445,496	$ 114,000	$ 114,000	$ 114,000	$ -	0.0
Personnel	$ 4,197,469	$ 4,866,446	$ 5,096,000	$ 5,348,417	$ 481,971	9.9
Operating	606,830	247,623	264,740	271,840	24,217	9.8
Capital	6,451	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 4,810,750	$ 5,114,069	$ 5,360,740	$ 5,620,257	$ 506,188	9.9

Funding Adjustments for FY 2025 Include:

- Intergovernmental revenues unchanged.
- Personnel up due to higher anticipated pay and benefits.
- Operating up due to uniform cost.

SHERIFF (continued)

Division: Federal Asset Forfeiture
Fund: Special Revenue Fund
Function: Public Safety

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	$ 118,978	$ -	$ 67,807	$ -	$ -	0.0
Interest	22,014	-	30,000	24,000	24,000	100.0
TOTAL REVENUES	$ 140,992	$ -	$ 97,807	$ 24,000	$ 24,000	100.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	4,293	362,330	24,529	510,100	147,770	40.8
Capital	5,584	-	-	-	-	0.0
TOTAL EXPENDITURES	9,877	362,330	24,529	510,100	147,770	40.8
Interfund Transfer Out	14,956	-	30,496	-	-	0.0
TOTAL DISBURSEMENTS	$ 24,833	$ 362,330	$ 55,025	$ 510,100	$ 147,770	40.8

Funding Adjustments for FY 2025 Include:

- Revenues up due to increase in anticipated interest earnings.
- Operating up due to an increase in weapons and ammunition needs.

SHERIFF (continued)

Program: Inmate Welfare Program
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Sheriff's Inmate Welfare Program utilizes funds from various outside sources to provide social programs and to improve facilities and services for the inmates at the Detention Center.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Miscellaneous	$ 879,978	$ 900,000	$ 810,000	$ 900,000	$ -	0.0
TOTAL REVENUES	$ 879,978	$ 900,000	$ 810,000	$ 900,000	$ -	0.0
Personnel	$ 213,163	$ 208,434	$ 191,000	$ 213,720	$ 5,286	2.5
Operating	685,352	691,566	464,109	790,777	99,211	14.3
Capital	6,535	-	42,686	-	-	0.0
TOTAL EXPENDITURES	$ 905,049	$ 900,000	$ 697,795	$ 1,004,497	$ 104,497	11.6

Funding Adjustments for FY 2025 Include:

- Personnel up due to anticipated pay and benefits.
- Operating up due to an increase in contingency for unplanned expenditures.

SHERIFF (continued)

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

Mission: The Sheriff's IV-D Child Support Enforcement Program provides special funding assistance for the receipt and computerized logging and tracking of IV-D cases separate from other civil process cases as determined by South Carolina law.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	$ 31,845	$ 25,000	$ 32,000	$ 35,000	$ 10,000	40.0
TOTAL REVENUES	31,845	25,000	32,000	35,000	10,000	40.0
Interfund Transfer In	69,838	87,793	66,460	81,020	(6,773)	(7.7)
TOTAL SOURCES	$ 101,683	$ 112,793	$ 98,460	$ 116,020	$ 3,227	2.9
Personnel	$ 98,288	$ 109,333	$ 95,000	$ 112,560	$ 3,227	3.0
Operating	3,395	3,460	3,460	3,460	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 101,683	$ 112,793	$ 98,460	$ 116,020	$ 3,227	2.9

Funding Adjustments for FY 2025 Include:

- Intergovernmental revenues up based on recent trends in State funding.
- Interfund Transfer In down for General Fund's support of the program.
- Personnel up due to higher anticipated pay and benefits.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	387.00	387.00	388.00	389.00	2.00	0.5
Licenses and Permits	$ 200	$ -	$ 1,500	$ 1,100	$ 1,100	100.0
Intergovernmental	1,032,969	702,132	701,132	714,000	11,868	1.7
Charges and Fees	87,841	89,500	78,500	80,500	(9,000)	(10.1)
Fines and Forfeitures	6,275	5,000	6,310	6,000	1,000	20.0
Miscellaneous	74,520	45,000	45,000	45,000	-	0.0
Debt Proceeds	240,810	-	-	-	-	0.0
TOTAL REVENUES	$ 1,442,616	$ 841,632	$ 832,442	$ 846,600	$ 4,968	0.6
Personnel	$31,990,990	$35,159,320	$34,977,188	$36,429,485	$ 1,270,165	3.6
Operating	9,159,510	8,654,126	8,961,722	7,047,050	(1,607,076)	(18.6)
Capital	84,523	170,224	347,892	412,059	241,835	142.1
TOTAL EXPENDITURES	41,235,023	43,983,670	44,286,802	43,888,594	(95,076)	(0.2)
Interfund Transfer Out	247,910	170,280	150,460	81,020	(89,260)	(52.4)
TOTAL DISBURSEMENTS	$41,482,933	$44,153,950	$44,437,262	$43,969,614	$ (184,336)	(0.4)

Funding Adjustments for FY 2025 Include:

- Intergovernmental revenues reflect no significant change.
- Personnel up due to transfer of position from Law-Victim's Bill of Rights and projected compensation and benefits.
- Operating initially up due to rising software maintenance costs. During budget deliberations, County Council moved the animal shelter contract to the General Fund's Nondepartmental to provide the Administrator flexibility to address animal services.
- Capital up to replace public safety equipment.

SHERIFF (continued)

- Interfund Transfer Out down to reflect the transition of the Law-Victim Bill of Rights program to the General Fund.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

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

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

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

Priority VI: Public Wellbeing

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

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

[1] Automated Fingerprint Identification System (AFIS)
[2] Department began tracking this measure in FY 2023

SHERIFF (continued)

Program: Sex Offender Registry
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Sheriff's Sex Offender Registry program collects and disburses funds from sex offenders required to register by State law in support of the Statewide Sex Offender Registry.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	$ 29,000	$ 30,900	$ 30,900	$ 30,900	$ -	0.0
TOTAL REVENUES	$ 29,000	$ 30,900	$ 30,900	$ 30,900	$ -	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	10,001	62,500	5,400	108,250	45,750	73.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 10,001	$ 62,500	$ 5,400	$ 108,250	$ 45,750	73.2

Funding Adjustments for FY 2025 Include:

- Operating up due to an increase in contingency for unplanned expenditures.

SHERIFF

Division: State Asset Forfeiture
Fund: Special Revenue Fund
Function: Public Safety

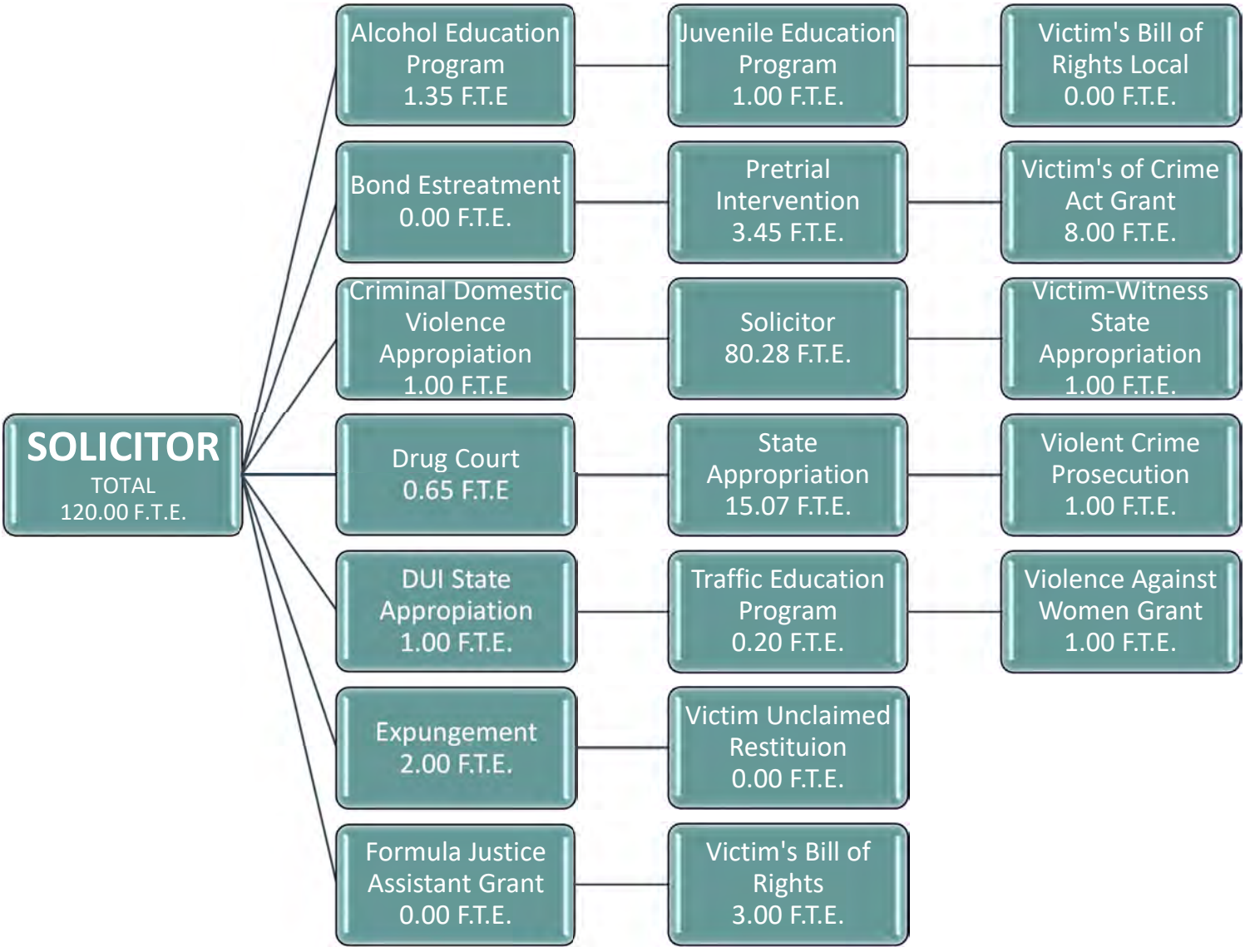
Mission: The Sheriff's Asset Forfeiture Division utilizes State seized assets to investigate, suppress, and prosecute all forms of illicit narcotics trafficking and illegal vice activities.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	$ 30,876	$ -	$ 19,249	$ -	$ -	0.0
Interest	7,393	-	10,100	8,300	8,300	100.0
TOTAL REVENUES	$ 38,269	$ -	$ 29,349	$ 8,300	$ 8,300	100.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	40,287	135,500	71,000	128,718	(6,782)	(5.0)
Capital	16,350	21,000	-	21,000	-	0.0
TOTAL EXPENDITURES	$ 56,637	$ 156,500	$ 71,000	$ 149,718	$ (6,782)	(4.3)

Funding Adjustments for FY 2025 Include:

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


SOLICITOR
TOTAL
120.00 F.T.E.
Alcohol Education Program
1.35 F.T.E
Bond Estreatment
0.00 F.T.E.
Criminal Domestic Violence Appropiation
1.00 F.T.E
Drug Court
0.65 F.T.E
DUI State Appropiation
1.00 F.T.E.
Expungement
2.00 F.T.E.
Formula Justice Assistant Grant
0.00 F.T.E.
Juvenile Education Program
1.00 F.T.E.
Pretrial Intervention
3.45 F.T.E.
Solicitor
80.28 F.T.E.
State Appropriation
15.07 F.T.E.
Traffic Education Program
0.20 F.T.E.
Victim Unclaimed Restituion
0.00 F.T.E.
Victim's Bill of Rights
3.00 F.T.E.
Victim's Bill of Rights Local
0.00 F.T.E.
Victim's of Crime Act Grant
8.00 F.T.E.
Victim-Witness State Appropriation
1.00 F.T.E.
Violent Crime Prosecution
1.00 F.T.E.
Violence Against Women Grant
1.00 F.T.E.

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 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.35	1.35	1.35	1.35	-	0.0
Charges and Fees	$ 20,943	$ 40,000	$ 20,000	$ 20,000	$ (20,000)	(50.0)
TOTAL REVENUES	20,943	40,000	20,000	20,000	(20,000)	(50.0)
Interfund Transfer In	77,995	60,999	87,122	90,318	29,319	48.1
TOTAL SOURCES	$ 98,938	$ 100,999	$ 107,122	$ 110,318	$ 9,319	9.2
Personnel	$ 97,154	$ 99,117	$ 105,000	$ 108,924	$ 9,807	9.9
Operating	1,784	1,882	2,122	1,394	(488)	(25.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 98,938	$ 100,999	$ 107,122	$ 110,318	$ 9,319	9.2

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in Alcohol Education Program Fees.
- Interfund Transfer In up due to support from the Traffic Education program.
- Personnel up due to projected benefits and compensation.
- Operating down due to tightening of program costs.

SOLICITOR (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	$ 70,776	$ -	$ 12,000	$ 12,000	$ 12,000	100.0
TOTAL REVENUES	$ 70,776	$ -	$ 12,000	$ 12,000	$ 12,000	100.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	64,787	17,700	28,700	30,000	12,300	69.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 64,787	$ 17,700	$ 28,700	$ 30,000	$ 12,300	69.5

Funding Adjustments for FY 2025 Include:

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

SOLICITOR (continued)

Program: Criminal Domestic Violence Appropriation
Fund: Special Revenue Fund
Function: Judicial

Mission: The Criminal Domestic Violence Appropriation Program is committed to reducing domestic violence and its impact on our community by helping to build and maintain a comprehensive system of prevention and intervention by involving law enforcement, the courts, victim's advocacy groups and other human service providers.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	0.0
TOTAL REVENUES	100,000	100,000	100,000	100,000	-	0.0
Interfund Transfer In	-	-	-	10,782	10,782	100.0
TOTAL SOURCES	$ 100,000	$ 100,000	$ 100,000	$ 110,782	$ 10,782	10.8
Personnel	$ 96,810	$ 104,675	$ 115,800	$ 116,360	$ 11,685	11.2
Operating	734	986	1,254	848	(138)	(14.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 97,544	$ 105,661	$ 117,054	$ 117,208	$ 11,547	10.9

Funding Adjustments for FY 2025 Include:

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

SOLICITOR (continued)

Program: Drug Court
Fund: Special Revenue Fund
Function: Judicial

Mission: The Drug Court Program provides a cost-effective alternative to traditional prosecution and incarceration of nonviolent offenders with substance abuse problems through court supervision and substance abuse treatment.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	0.65	0.65	0.65	0.65	-	0.0
Intergovernmental	$ 367,962	$ 335,000	$ 330,000	$ 330,000	$ (5,000)	(1.5)
Charges and Fees	-	20,000	20,000	20,000	-	0.0
TOTAL REVENUES	$ 367,962	$ 355,000	$ 350,000	$ 350,000	$ (5,000)	(1.4)
Personnel	$ 115,725	$ 114,645	$ 112,000	$ 111,926	$ (2,719)	(2.4)
Operating	110,724	103,841	124,641	132,551	28,710	27.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	226,448	218,486	236,641	244,477	25,991	11.9
Interfund Transfer Out	150,684	175,000	157,500	157,500	(17,500)	(10.0)
TOTAL DISBURSEMENTS	$ 377,132	$ 393,486	$ 394,141	$ 401,977	$ 8,491	2.2

Funding Adjustments for FY 2025 Include:

- Revenues down due to anticipated decrease to State funding.
- Personnel down due to the elimination of budgeted temporary costs.
- Operating up due to increase in toxicology and counseling services.
- Interfund Transfer Out down due to eliminating funding to Probate Juvenile Drug Court.

SOLICITOR (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	$ 73,691	$ 73,690	$ 73,690	$ 73,690	$ -	0.0
TOTAL REVENUES	73,691	73,690	73,690	73,690	-	0.0
Interfund Transfer In	36,399	38,398	45,662	51,231	12,833	33.4
TOTAL SOURCES	$ 110,089	$ 112,088	$ 119,352	$ 124,921	$ 12,833	11.4
Personnel	$ 109,355	$ 110,902	$ 117,898	$ 123,973	$ 13,071	11.8
Operating	734	1,186	1,454	948	(238)	(20.1)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 110,089	$ 112,088	$ 119,352	$ 124,921	$ 12,833	11.4

Funding Adjustments for FY 2025 Include:

- Interfund Transfer In up to support rising costs of the program.
- Personnel up due to increase in compensation and benefits.
- Operating down due to tightening of program costs.

SOLICITOR (continued)

Program: Expungement
Fund: Special Revenue Fund
Function: Judicial

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.09	2.09	2.00	2.00	(0.09)	(4.3)
Charges and Fees	$ 118,400	$ 140,000	$ 120,000	$ 125,000	$ (15,000)	(10.7)
TOTAL REVENUES	$ 118,400	$ 140,000	$ 120,000	$ 125,000	$ (15,000)	(10.7)
Personnel	$ 180,410	$ 154,218	$ 110,000	$ 118,547	$ (35,671)	(23.1)
Operating	6,908	5,062	5,062	4,695	(367)	(7.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 187,318	$ 159,280	$ 115,062	$ 123,242	$ (36,038)	(22.6)

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in expungement fees.
- Personnel down due to elimination of temporary funding.
- Operating down due to a decrease in technology costs.

SOLICITOR (continued)

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

Mission: The Juvenile Education Program permits the first time juvenile offender to purge their record from the system by voluntarily completing a list of tailor-made requirements designed to hold the juvenile accountable for their actions and to reduce the caseload of the courts to concentrate on more serious violent offenders.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.00	2.00	2.00	1.00	(1.00)	(50.0)
Intergovernmental	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	0.0
Charges and Fees	8,688	10,000	9,000	9,000	(1,000)	(10.0)
TOTAL REVENUES	68,688	70,000	69,000	69,000	(1,000)	(1.4)
Interfund Transfer In	55,871	67,072	75,327	27,369	(39,703)	(59.2)
TOTAL SOURCES	$ 124,559	$ 137,072	$ 144,327	$ 96,369	$ (40,703)	(29.7)
Personnel	$ 122,145	$ 133,245	$ 140,000	$ 92,820	$ (40,425)	(30.3)
Operating	2,414	3,827	4,327	3,549	(278)	(7.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 124,559	$ 137,072	$ 144,327	$ 96,369	$ (40,703)	(29.7)

Funding Adjustments for FY 2025 Include:

- Revenues down due to decrease in arbitration fees.
- Interfund Transfer In down due to lower needed support,
- Personnel down due to transfer of a position to the Solicitor General Fund.
- Operating down due to lower technology costs.

SOLICITOR (continued)

Program: Pretrial Intervention
Fund: Special Revenue Fund
Function: Judicial

Mission: The Pretrial Intervention Program complies with a State-mandated program to divert first-time offenders of nonviolent crimes by intervening prior to their case being heard in court.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.45	3.45	3.45	3.45	-	0.0
Charges and Fees	$ 98,090	$ 180,000	$ 100,000	$ 100,000	$ (80,000)	(44.4)
Miscellaneous	86,511	-	-	-	-	0.0
TOTAL REVENUES	184,601	180,000	100,000	100,000	(80,000)	(44.4)
Interfund Transfer In	141,268	40,000	100,000	150,000	110,000	275.0
TOTAL SOURCES	$ 325,869	$ 220,000	$ 200,000	$ 250,000	$ 30,000	13.6
Personnel	$ 244,523	$ 247,911	$ 264,000	$ 272,274	$ 24,363	9.8
Operating	29,274	23,290	24,848	25,011	1,721	7.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 273,797	$ 271,201	$ 288,848	$ 297,285	$ 26,084	9.6

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in Pre-trial Intervention Fees.
- Interfund Transfer In up due to increased support from the Solicitor General Fund and the Traffic Education program.
- Personnel up due to projected benefits and compensation.
- Operating up due to increase in local mileage reimbursement and postage.

SOLICITOR (continued)

Division: Solicitor
Fund: General Fund
Function: Judicial

Mission: The Solicitor's Office ensures prosecutions are processed by organizing an orderly, efficient flow of cases, assigning cases to attorneys, advising attorneys on cases assigned, monitoring status of pending cases, and supervising personnel.

Services Provided:

- Prosecute Criminal Court cases
- Adjudicate criminal cases in Family Court (Juvenile)
- Administer the Pre-Trial Intervention Program
- Administer the Victim-Witness Assistance Program

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	76.28	78.28	79.28	80.28	2.00	2.6
Intergovernmental	$ 8,294	$ 12,794	$ 8,294	$ 8,294	$ (4,500)	(35.2)
TOTAL REVENUES	$ 8,294	$ 12,794	$ 8,294	$ 8,294	$ (4,500)	(35.2)
Personnel	$ 7,088,731	$ 7,732,638	$ 7,662,207	$ 8,515,837	$ 783,199	10.1
Operating	472,511	461,653	460,176	464,424	2,771	0.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	7,561,242	8,194,291	8,122,383	8,980,261	785,970	9.6
Interfund Transfer Out	-	20,000	242,350	274,050	254,050	1270.3
TOTAL DISBURSEMENTS	$ 7,561,242	$ 8,214,291	$ 8,364,733	$ 9,254,311	$ 1,040,020	12.7

Funding Adjustments for FY 2025 Include:

- Intergovernmental revenues are down due to a decrease in local government operating contributions.
- Personnel up due to the addition of two Case Management Assistants: one from Juvenile Education and one from State Appropriations in FY 2024.
- Operating up due to an increase in training & conference, office expenses, publications & subscriptions, and fleet maintenance.
- Interfund Transfer Out up due to more funding needed to support special programs from the General Fund.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

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

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

SOLICITOR (continued)

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

Priority VI: Public Wellbeing

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

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

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

[1] Due to COVID-19, Court availability has been restricted in compliance with the SC Chief of Justice's Order to maintain social distancing. This directive has had a significant impact on dispositioning both GSC and Family Court Criminal cases.
[2] Failure to Appear, Remand, No Bill, and Prelim Dismiss cases are not available for trial or plea.
[3] The Circuit Court's 2024 Administrative Order, redefined the case docketing process for the Court of General Sessions and to Solicitor's Office. These administrative changes hurt the overall reduction of pending cases in the Solicitor's Office.
[4] Juvenile Custody Orders, Transfer of Jurisdictions, and Competency Cases are not available for trial or plea.
[5] COVID-19 pandemic had a direct effect on the high number of pending, and the low number of total disposed cases for this fiscal year. The docketing process for all General Sessions cases has moved from the Solicitor's Office jurisdiction to the Clerk of Court.
[6] COVID-19 pandemic had a direct effect on the high number of pending and the low number of total disposed cases for the fiscal year.

SOLICITOR (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	12.98	16.98	16.07	15.07	(1.91)	(11.2)
Intergovernmental	$ 1,372,096	$ 1,891,000	$ 1,912,971	$ 2,030,001	$ 139,001	7.4
TOTAL REVENUES	1,372,096	1,891,000	1,912,971	2,030,001	139,001	7.4
Interfund Transfer In	5,962	-	-	-	-	0.0
TOTAL SOURCES	$ 1,378,058	$ 1,891,000	$ 1,912,971	$ 2,030,001	$ 139,001	7.4
Personnel	$ 1,230,598	$ 1,635,370	$ 1,927,921	$ 2,041,575	$ 406,205	24.8
Operating	27,809	156,424	32,298	31,799	(124,625)	(79.7)
Capital	-	-	16,350	-	-	0.0
TOTAL EXPENDITURES	1,258,406	1,791,794	1,976,569	2,073,374	281,580	15.7
Interfund Transfer Out	267,022	203,235	-	-	(203,235)	(100.0)
TOTAL DISBURSEMENTS	$ 1,525,429	$ 1,995,029	$ 1,976,569	$ 2,073,374	$ 78,345	3.9

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in State non-grant Appropriations.
- Personnel up due to higher in personnel reimbursements out from State Retention Funds.
- Operating down due to the elimination of a contingency.
- Interfund Transfer down due to transition of support for Juvenile Education Program, DUI Appropriation, Victim-Witness State Appropriation, and Local Victim Bill of Rights to the General Fund.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	0.20	0.20	0.20	0.20	-	0.0
Charges and Fees	$ 216,330	$ 160,000	$ 175,000	$ 175,000	$ 15,000	9.4
TOTAL REVENUES	$ 216,330	$ 160,000	$ 175,000	$ 175,000	$ 15,000	9.4
Personnel	$ 11,993	$ 12,274	$ 13,000	$ 13,519	$ 1,245	10.1
Operating	75,327	80,197	87,697	87,670	7,473	9.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	87,320	92,471	100,697	101,189	8,718	9.4
Interfund Transfer Out	141,268	80,999	137,122	140,318	59,319	73.2
TOTAL DISBURSEMENTS	$ 228,588	$ 173,470	$ 237,819	$ 241,507	$ 68,037	39.2

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in traffic education fees.
- Personnel up due to increase in total compensation.
- Operating up due to higher allocations to the state and municipalities as required by state statute.
- Interfund Transfer Out up due to increase in support to the Pretrial Intervention program and Alcohol Education program.

SOLICITOR (continued)

Program: Victim Unclaimed Restitution
Fund: Special Revenue Fund
Function: Judicial

Mission: The Victim Unclaimed Restitution Program, in accordance with State standards, prompts the Solicitor to make multiple attempts to disburse all restitution to victims of clients through the Pretrial Intervention Program for a period of one year. During this one year period, if the victim is located, restitution payments are made from this account; otherwise, the funds are moved to a department account to be expended exclusively for services to victims.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	5,000	-	5,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ -	$ 5,000	$ -	$ 5,000	$ -	0.0

Funding Adjustments for FY 2025 Include:

- Operating unchanged.

SOLICITOR (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Intergovernmental	$ 13,223	$ 10,000	$ 10,000	$ 10,000	$ -	0.0
Charges and Fees	1,103	500	1,000	1,000	500	100.0
TOTAL REVENUES	14,325	10,500	11,000	11,000	500	4.8
Interfund Transfer In	58,021	58,219	63,000	43,864	(14,355)	(24.7)
TOTAL SOURCES	$ 72,346	$ 68,719	$ 74,000	$ 54,864	$ (13,855)	(20.2)
Personnel	$ 198,327	$ 206,934	$ 223,000	$ 229,684	$ 22,750	11.0
Operating	7,620	2,280	3,580	2,280	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 205,946	$ 209,214	$ 226,580	$ 231,964	$ 22,750	10.9

Funding Adjustments for FY 2025 Include:

- Revenues up due to increase in projected Traffic Education Fees.
- Interfund Transfer In down due to applying all Victims funding to the Solicitors staff.
- Personnel up due to projected benefits and compensation.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
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	38,736	39,546	8,361	40,804	1,258	3.2
TOTAL SOURCES	$ 79,361	$ 80,171	$ 48,986	$ 81,429	$ 1,258	1.6
Personnel	$ 78,627	$ 79,185	$ 48,000	$ 80,581	$ 1,396	1.8
Operating	734	986	986	848	(138)	(14.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 79,361	$ 80,171	$ 48,986	$ 81,429	$ 1,258	1.6

Funding Adjustments for FY 2025 Include:

- Interfund Transfer In up due to support from the Solicitor General Fund.
- Personnel no significant change.
- Operating no significant change.

SOLICITOR (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	0.0
TOTAL REVENUES	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	0.0
Personnel	$ 104,510	$ 105,651	$ 119,636	$ 125,106	$ 19,455	18.4
Operating	984	986	986	848	(138)	(14.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 105,494	$ 106,637	$ 120,622	$ 125,954	$ 19,317	18.1

Funding Adjustments for FY 2025 Include:

- Personnel up due to projected benefits and compensation.

TREASURER

Fund: General Fund
Function: General Government

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	25.00	25.00	26.00	26.00	1.00	4.0
Licenses and Permits	$ 37,486	$ 35,000	$ 37,500	$ 37,500	$ 2,500	7.1
Charges and Fees	464	500	500	500	$ -	0.0
Interest	13,293,143	5,000,000	13,750,000	11,250,000	6,250,000	125.0
Miscellaneous	742	500	500	500	-	0.0
TOTAL REVENUES	$13,331,834	$ 5,036,000	$13,788,500	$11,288,500	$ 6,252,500	124.2
Personnel	$ 1,816,631	$ 2,011,787	$ 2,024,408	$ 2,260,031	$ 248,244	12.3
Operating	171,106	195,633	190,939	199,833	4,200	2.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,987,737	$ 2,207,420	$ 2,215,347	$ 2,459,864	$ 252,444	11.4

Funding Adjustments for FY 2025 Include:

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

Performance Measures:

Priority IV: Financial Stability

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

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

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

TREASURER (continued)

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

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

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



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:

- Conduct Elections
- Register eligible Charleston County citizens
- Provide petition verification
- Educate civic groups, students, and public groups about election procedures and political process

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	19.00	19.00	19.00	23.00	4.00	21.1
Intergovernmental	$ 281,888	$ 936,000	$ 1,272,000	$ 653,500	$ (282,500)	(30.2)
Miscellaneous	350	-	-	-	-	0.0
TOTAL REVENUES	$ 282,238	$ 936,000	$ 1,272,000	$ 653,500	$ (282,500)	(30.2)
Personnel	$ 1,989,294	$ 2,808,700	$ 2,904,000	$ 3,417,302	$ 608,602	21.7
Operating	1,072,662	1,496,253	1,541,125	1,831,488	335,235	22.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,061,957	$ 4,304,953	$ 4,445,125	$ 5,248,790	$ 943,837	21.9

Funding Adjustments for FY 2025 Include:

- Intergovernmental revenues down due to lower local municipal reimbursements.
- Personnel reflects an increase due to the addition of one Outreach Specialist, one County Service Representative II, one Training Specialist, and one Integrated Emergency Operations Director, respectfully.
- Operating up due to an increase in contracted temps for facilitation of early voting.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

ELECTIONS & VOTER REGISTRATION (continued)

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

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

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

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

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

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

[1] Data not available at the time of publication.

LIBRARY

Fund: General Fund
Function: Culture and Recreation

Mission: Charleston County Public Library connects our diverse community to information, fosters lifelong learning and enriches lives.

Services Provided:

- Provide events, classes, lectures, exhibits, and reading programs
- Provide downloadable e-Books, audio books, and music
- Promote pre-literacy programs

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ 338,801	$ 333,744	$ 333,744	$ 361,307	$ 27,563	8.3
Operating	31,133,429	35,475,139	35,475,139	37,002,691	1,527,552	4.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	31,472,230	35,808,883	35,808,883	37,363,998	1,555,115	4.3
Interfund Transfer Out	120,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$31,592,230	$35,808,883	$35,808,883	$37,363,998	$ 1,555,115	4.3

Funding Adjustments for FY 2025 Include:

- Personnel up to reflect projected compensation and benefits.
- Operating up due to Library materials and facilities maintenance costs.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy B: Increase and enhance digital engagement by 5%.
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

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

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

LIBRARY (continued)

Priority VI: Public Wellbeing

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

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

[1] Unexpected closure due to weather and maintenance, alongside renovations at six branches (Village, John L. Dart, West Ashley, McClellanville, Folly Beach, and Edisto Island), impact all service areas, notably affecting library visits and hours open.
[2] Inactive cardholders whose last activity date is five years old or older are purged from the system once a year.
[3] The library uses standards defined by the South Carolina State Library for counting reference statistics.
[4] County population of 408,235 from the U.S. Census Bureau as of April 2020 was used to calculate the measure.
[5] Fiscal year expenditure projections as of July 8, 2024, were utilized to calculate the measure.
[6] In FY2024 CCPL did not have to add a large opening day collection for a new branch, nor a regional-sized refresh collection to the catalog.

MASTER-IN-EQUITY

Fund: General Fund
Function: Judicial

Mission: The Master-In-Equity facilitates the relatively quick and inexpensive means of litigation for non-jury matters and hears most foreclosure cases and a substantial number of civil, non-jury matters as referred by Order of Reference of Circuit Judge or the Clerk of Court.

Services Provided:

- Hears specialized non-jury cases
- Serves as general trial court for backlogged civil cases

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	7.00	7.00	7.00	7.00	-	0.0
Charges and Fees	$ 137,833	$ 250,000	$ 200,000	$ 250,000	$ -	0.0
Interest	6,513	4,000	11,000	9,000	5,000	125.0
Miscellaneous	(25)	-	-	-	-	0.0
TOTAL REVENUES	$ 144,321	$ 254,000	$ 211,000	$ 259,000	$ 5,000	2.0
Personnel	$ 775,525	$ 850,040	$ 909,000	$ 935,030	$ 84,990	10.0
Operating	18,220	22,125	22,125	22,675	550	2.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 793,745	$ 872,165	$ 931,125	$ 957,705	$ 85,540	9.8

Funding Adjustments for FY 2025 Include:

- Interest up due to higher interest rates.
- Personnel up due to increase in projected benefits and compensation.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

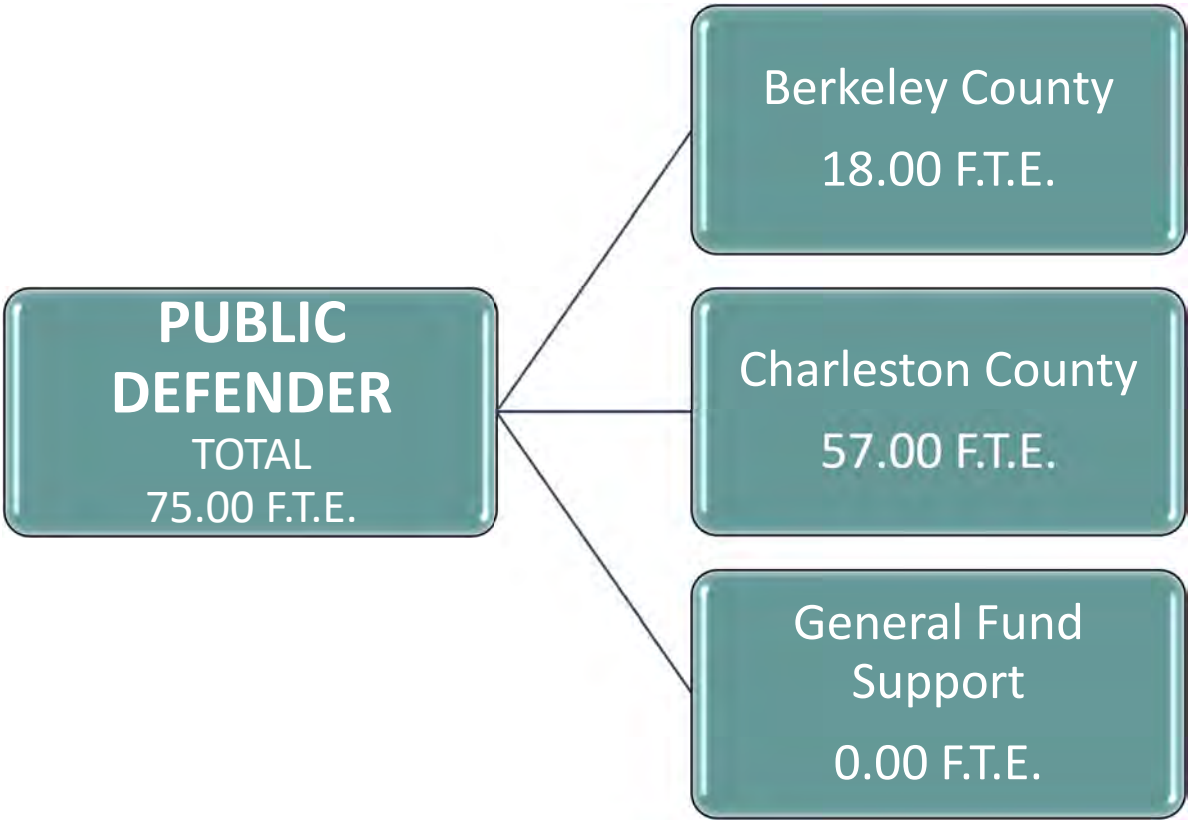
Strategy (b): Improve intragovernmental operations through department and office collaboration.

MASTER-IN-EQUITY (continued)

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

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

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


PUBLIC DEFENDER
TOTAL
75.00 F.T.E.
Berkeley County
18.00 F.T.E.
Charleston County
57.00 F.T.E.
General Fund Support
0.00 F.T.E.

PUBLIC DEFENDER

Division: Berkeley County
Fund: Special Revenue Fund
Function: Judicial

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	17.00	18.00	18.00	18.00	-	0.0
Intergovernmental	$ 1,872,755	$ 2,298,613	$ 2,245,338	$ 2,097,041	$ (201,572)	(8.8)
Charges and Fees	66,901	90,000	80,000	85,000	(5,000)	(5.6)
Interest	16,495	15,000	22,000	18,000	3,000	20.0
TOTAL REVENUES	$ 1,956,151	$ 2,403,613	$ 2,347,338	$ 2,200,041	$ (203,572)	(8.5)
Personnel	$ 1,685,531	$ 2,195,936	$ 1,870,573	$ 2,045,407	$ (150,529)	(6.9)
Operating	317,115	396,494	320,194	248,459	(148,035)	(37.3)
Capital	33,240	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,035,885	$ 2,592,430	$ 2,190,767	$ 2,293,866	$ (298,564)	(11.5)

Funding Adjustments for FY 2025 Include:

- Revenues down due to Intergovernmental decreases from the State and Berkeley County.
- Personnel down due to lower anticipated compensation and benefits.
- Operating down due to lower contracted legal services and lease related expenses.

PUBLIC DEFENDER (continued)

Division: Charleston County
Fund: Special Revenue Fund
Function: Judicial

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

Services Provided:

- Provide criminal defense legal representation at trial for low income adults and juveniles.
- Handles cases in state court, to include Charleston County Bond and Preliminary Hearing Courts, Charleston County Magistrates Courts, General Sessions Court, Transfer Court, and Probation Violation Court.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	52.00	57.00	57.00	57.00	-	0.0
Intergovernmental	$ 1,716,677	$ 2,316,172	$ 2,316,615	$ 2,077,027	$ (239,145)	(10.3)
Charges and Fees	329,701	415,000	325,000	350,000	(65,000)	(15.7)
Fines and Forfeitures	(26,240)	-	-	-	-	0.0
Interest	37,384	30,000	51,000	42,000	12,000	40.0
Miscellaneous	500	1,000	-	-	(1,000)	(100.0)
Debt Proceeds	34,708	-	-	-	-	0.0
TOTAL REVENUES	2,092,730	2,762,172	2,692,615	2,469,027	(293,145)	(10.6)
Interfund Transfer In	3,800,000	4,200,000	4,440,000	4,850,000	650,000	15.5
TOTAL SOURCES	$ 5,892,730	$ 6,962,172	$ 7,132,615	$ 7,319,027	$ 356,855	5.1
Personnel	$ 4,860,231	$ 6,209,645	$ 6,435,578	$ 6,544,291	$ 334,646	5.4
Operating	892,776	986,589	800,249	840,690	(145,899)	(14.8)
Capital	163,901	-	-	70,000	70,000	100.0
TOTAL EXPENDITURES	$ 5,916,908	$ 7,196,234	$ 7,235,827	$ 7,454,981	$ 258,747	3.6

Funding Adjustments for FY 2025 Include:

- Revenues down due to decreases in State Indigent Defense Supplements.
- Interfund Transfer In up due for the General Fund support of the Public Defender's function in Charleston County.
- Personnel up due to anticipated compensation and benefits.
- Operating down due to lower contracted legal services.
- Capital up due to the replacement of two vehicles.

PUBLIC DEFENDER (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

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

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

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

Priority VI: Public Wellbeing

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

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

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

PUBLIC DEFENDER (continued)

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

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	3,800,000	4,200,000	4,440,000	4,850,000	650,000	15.5
TOTAL DISBURSEMENTS	$ 3,800,000	$ 4,200,000	$ 4,440,000	$ 4,850,000	$ 650,000	15.5

Funding Adjustments for FY 2025 Include:

- Interfund Transfer Out up due to increased General Fund's support of the Public Defender in Charleston County.

VETERANS AFFAIRS

Fund: General Fund
Function: Health and Welfare

Mission: The Veterans Affairs Office serves as a local contact to assist Veterans and their dependents in applying for VA benefits from the State and Federal governments.

Services Provided:

- Assist in the preparation of benefit applications that include but are not limited to: VA disability compensation, pension, insurance, burial, hospitalization and education benefits, discharge review, military and civil service widows' annuities, State dependents educational benefits, and disabled Veterans State tax exemptions
- Refer indigent Veterans to agencies funded to address this problem
- Intercede on behalf of Veterans experiencing problems at the Veterans Administration Medical Center (VAMC) Charleston, as well as at local residential or nursing homes
- Assist unemployed Veterans by referring them to local Veteran employment agencies
- Assist Veterans with enrollment in outreach counseling and mental health programs
- Coordinate with other local and state agencies to render advice and assistance with Veterans, their dependents and survivors.

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	6.00	7.00	7.00	7.00	-	0.0
Intergovernmental	$ 12,258	$ 13,000	$ 13,000	$ 13,400	$ 400	3.1
TOTAL REVENUES	$ 12,258	$ 13,000	$ 13,000	$ 13,400	$ 400	3.1
Personnel	$ 436,953	$ 634,175	$ 592,000	$ 691,518	$ 57,343	9.0
Operating	17,278	17,560	20,410	19,110	1,550	8.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 454,231	$ 651,735	$ 612,410	$ 710,628	$ 58,893	9.0

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in the State operating grant.
- Personnel up due to anticipated compensation and benefits.
- Operating up to reflect the recent expansion of the office.

Performance Measures:

Priority V: Public Engagement and Communications

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

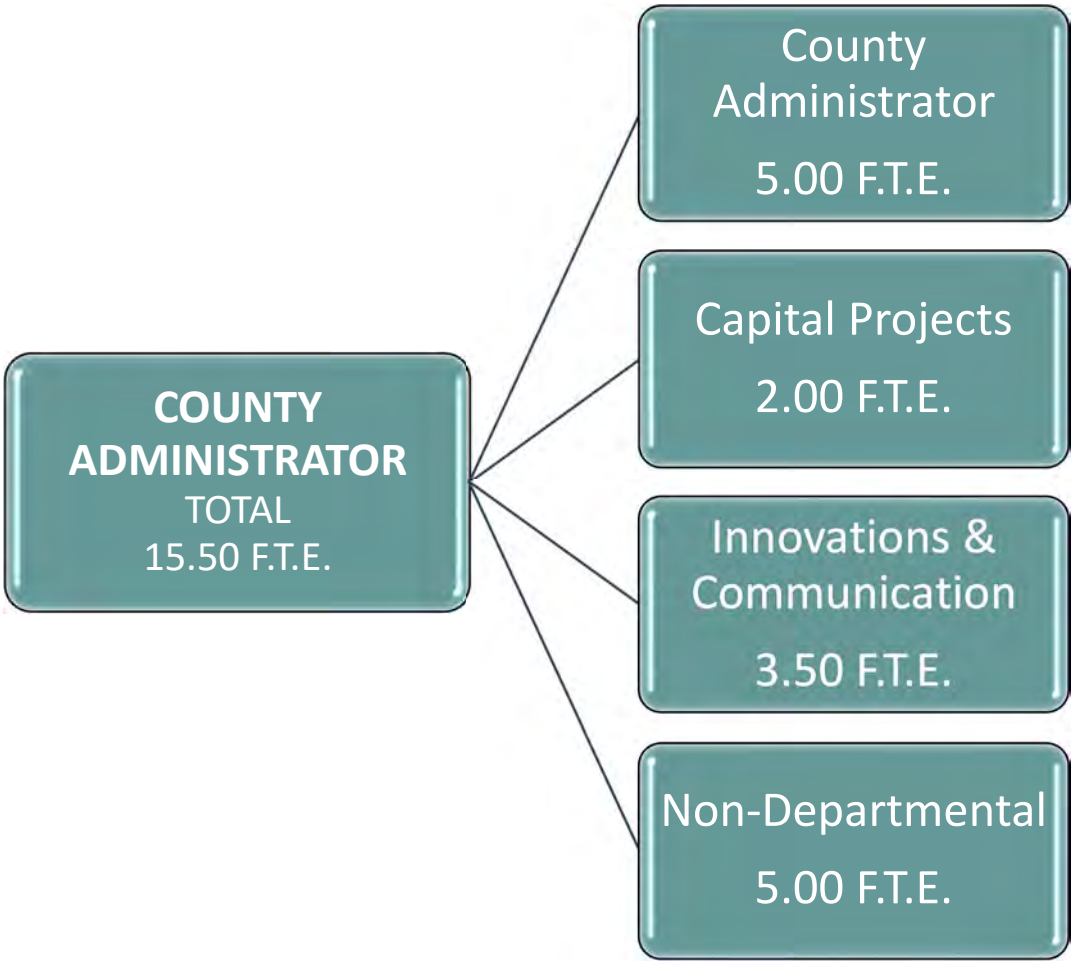
Strategy (b): Improve intragovernmental operations through department and office collaboration.

VETERANS AFFAIRS (continued)

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



End Section


COUNTY ADMINISTRATOR
TOTAL
15.50 F.T.E.
County Administrator
5.00 F.T.E.
Capital Projects
2.00 F.T.E.
Innovations & Communication
3.50 F.T.E.
Non-Departmental
5.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	6.30	6.50	5.00	5.00	(1.50)	(23.1)
Personnel	$ 883,537	$ 943,851	$ 978,000	$ 922,558	$ (21,293)	(2.3)
Operating	150,672	136,747	103,848	155,039	18,292	13.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,034,209	$ 1,080,598	$ 1,081,848	$ 1,077,597	$ (3,001)	(0.3)

Funding Adjustments for FY 2025 Include:

- Personnel down due to reallocation of positions in FY 2024.
- Operating up due to increase in countywide recognition of employees.

CAPITAL PROJECTS

Fund: General Fund
Function: General Government

Mission: Capital Projects manages master plans, designs, and constructs the physical spaces needed by the County.

Departmental Summary:

Capital Projects

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	2.00	1.00	100.0
Personnel	$ 208,696	$ 212,076	$ 227,000	$ 424,298	$ 212,222	100.1
Operating	19,014	43,749	19,192	47,577	3,828	8.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 227,709	$ 255,825	$ 246,192	$ 471,875	$ 216,050	84.5

Funding Adjustments for FY 2025 Include:

- Personnel up due to the shift of a position from the Capital Project Funds.
- Operating up due to increase in contingency for unanticipated costs.

INNOVATION & COMMUNICATION

Fund: General Fund
Function: General Government

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

Services Provided:

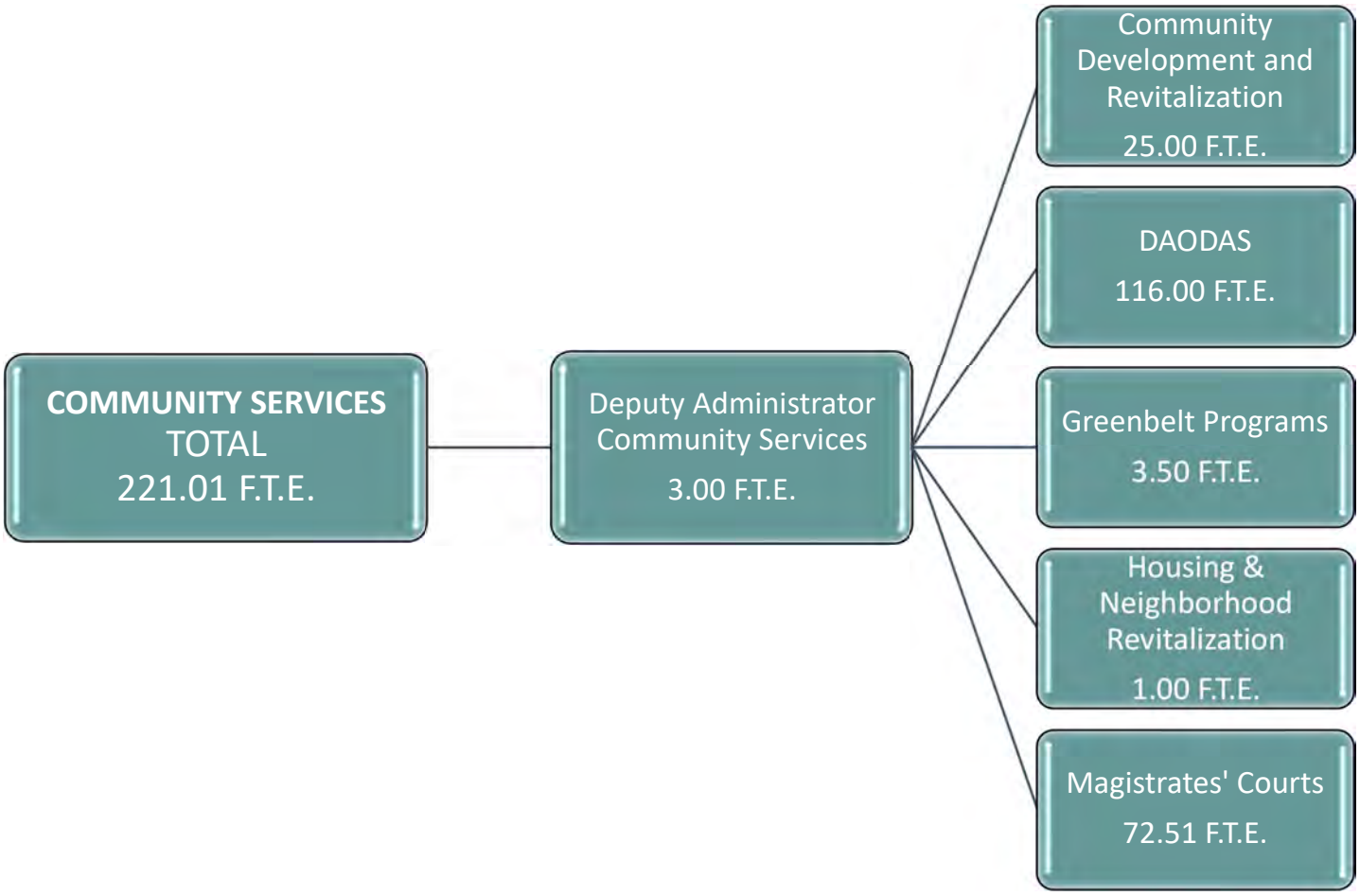
- Works with government departments on external projects and internal improvements
- Advises department staff with innovation expertise, assistance, and leadership
- Coordinates project development and implementation for the Emerging Leaders program

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	3.50	3.50	2.50	250.0
Personnel	$ 141,879	$ 168,973	$ 181,000	$ 501,391	$ 332,418	196.7
Operating	2,164	-	-	19,028	19,028	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 144,043	$ 168,973	$ 181,000	$ 520,419	$ 351,446	208.0

Funding Adjustments for FY 2025 Include:

- Personnel up due to reallocation of staff during FY 2024.
- Operating up due to the reallocation of staff and resulting shift of cost from the Administrator's office. As such, costs are up in training, wireless, and copier.


COMMUNITY SERVICES
TOTAL
221.01 F.T.E.
Deputy Administrator
Community Services
3.00 F.T.E.
Community Development and Revitalization
25.00 F.T.E.
DAODAS
116.00 F.T.E.
Greenbelt Programs
3.50 F.T.E.
Housing & Neighborhood Revitalization
1.00 F.T.E.
Magistrates' Courts
72.51 F.T.E.

DEPUTY ADMINISTRATOR COMMUNITY SERVICES

Fund: General Fund
Function: General Government

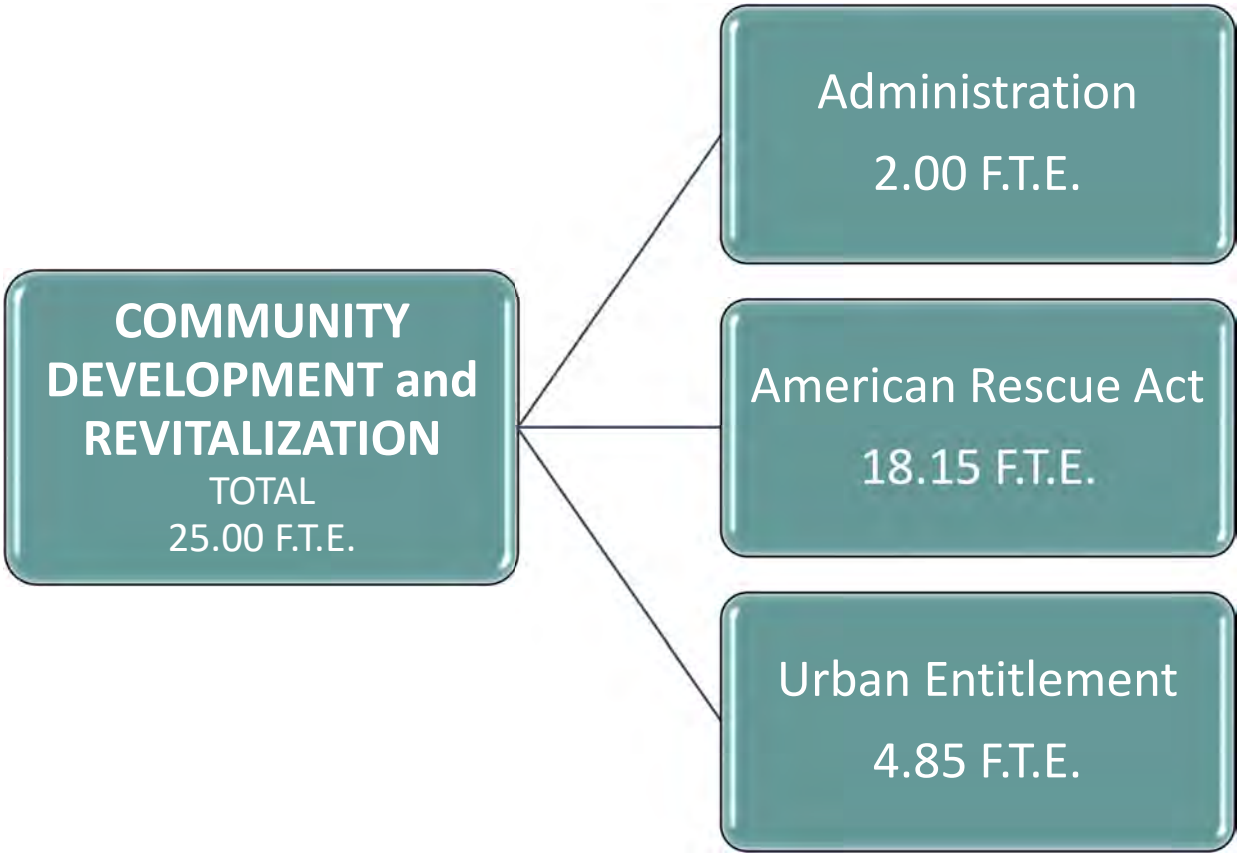
Mission: The Deputy Administrator Community Services provides administrative oversight and project direction to four departments that include Community Development and Revitalization, Housing & Neighborhood Revitalization, Medically Indigent Assistance Program, Charleston Center (DAODAS), Greenbelt Programs,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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.75	2.75	3.00	3.00	0.25	9.1
Personnel	$ 459,801	$ 466,380	$ 521,000	$ 514,717	$ 48,337	10.4
Operating	7,415	6,842	7,463	8,600	1,758	25.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 467,215	$ 473,222	$ 528,463	$ 523,317	$ 50,095	10.6

Funding Adjustments for FY 2025 Include:

- Personnel up due to anticipated compensation and benefits.
- Operating up due to rising telephone costs.


COMMUNITY DEVELOPMENT and REVITALIZATION
TOTAL
25.00 F.T.E.
Administration
2.00 F.T.E.
American Rescue Act
18.15 F.T.E.
Urban Entitlement
4.85 F.T.E.

COMMUNITY DEVELOPMENT & REVITALIZATION

Program: Administration
Fund: General Fund
Function: General Government

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

Services Provided:

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

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Personnel	$ 388,130	$ 345,951	$ 396,000	$ 193,794	$ (152,157)	(44.0)
Operating	13,880	19,959	28,458	39,698	19,739	98.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 402,010	$ 365,910	$ 424,458	$ 233,492	$ (132,418)	(36.2)

Funding Adjustments for FY 2025 Include:

- Personnel down due to reimbursement of personnel costs related to administering the American Rescue Plan Act program.
- Operating up due to the allocation of copier, postage and telephone prior to reimbursement from grants.

Performance Measures:

Priority III: Quality of Life

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

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

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

COMMUNITY DEVELOPMENT & REVITALIZATION

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

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

Priority VII: American Rescue Plan Act (ARPA)

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

Goal 2: Commit all ARPA funding by December 2024.

Goal 3: Expend all ARPA funding by September 2026.

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

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

COMMUNITY DEVELOPMENT & REVITALIZATION (continued)

Program: Medically Indigent Assistance Program (MIAP)
Fund: General Fund
Function: Health and Welfare

Mission: The Medically Indigent Assistance Program (MIAP) administers the eligibility determinations for inpatient hospital services for residents that meet the financial requirement of Federal poverty to ensure that medical care is available to these citizens.

Services Provided:

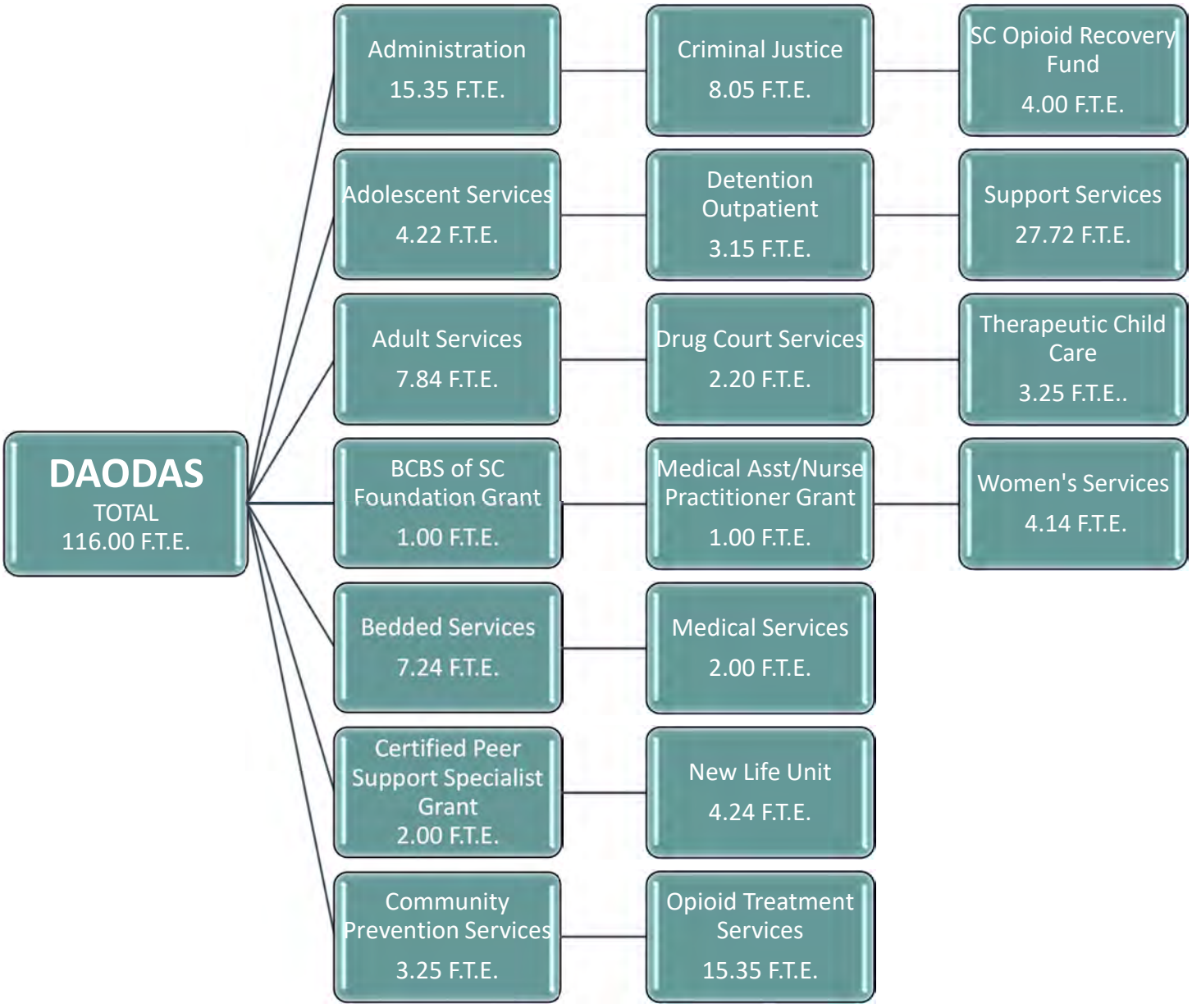
- Process MIAP applications for the County's uninsured citizens to determine eligibility for state benefits.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ 31,078	$ 33,532	$ 37,000	$ 33,402	$ (130)	(0.4)
Operating	1,396,698	1,384,544	1,384,669	1,370,250	(14,294)	(1.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,427,776	$ 1,418,076	$ 1,421,669	$ 1,403,652	$ (14,424)	(1.0)

Funding Adjustments for FY 2025 Include:

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


DAODAS
TOTAL
116.00 F.T.E.
Administration
15.35 F.T.E.
Adolescent Services
4.22 F.T.E.
Adult Services
7.84 F.T.E.
BCBS of SC Foundation Grant
1.00 F.T.E.
Bedded Services
7.24 F.T.E.
Certified Peer Support Specialist Grant
2.00 F.T.E.
Community Prevention Services
3.25 F.T.E.
Criminal Justice
8.05 F.T.E.
Detention Outpatient
3.15 F.T.E.
Drug Court Services
2.20 F.T.E.
Medical Asst/Nurse Practitioner Grant
1.00 F.T.E.
Medical Services
2.00 F.T.E.
New Life Unit
4.24 F.T.E.
Opioid Treatment Services
15.35 F.T.E.
SC Opioid Recovery Fund
4.00 F.T.E.
Support Services
27.72 F.T.E.
Therapeutic Child Care
3.25 F.T.E..
Women's Services
4.14 F.T.E.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES

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

Mission: DAODAS operates a comprehensive array of residential, outpatient, education, and prevention programs to help the residents of Charleston County live productive lives free from the impact of alcohol, other drugs, and addictive behaviors, and to promote active recovery for people whose lives have been impacted by addiction.

Services Provided:

- Provide medically monitored and clinically managed treatment for adults who are withdrawing from alcohol or other drugs
- Provide medically monitored care for pregnant and parenting women who are chemically dependent
- Provide individual and group counseling to adults and adolescents through Outpatient Services
- Offer medication replacement therapy through the Opioid Treatment Program
- Provide therapeutic behavioral services for children newborn through five years of age
- Provide prevention and education programs

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	14.80	14.60	15.35	15.35	0.75	5.1
Intergovernmental	$ 139,319	$ -	$ 10,895	$ 10,895	$ 10,895	100.0
Charges and Fees	375,202	330,000	375,307	350,000	20,000	6.1
Interest	69,355	50,000	85,000	70,000	20,000	40.0
Miscellaneous	13,641	2,000	1,982	2,000	-	0.0
Leases and Rentals	129,634	140,725	140,725	143,907	3,182	2.3
TOTAL REVENUES	727,150	522,725	613,909	576,802	54,077	10.3
Interfund Transfer In	1,814,410	1,153,339	1,153,339	1,186,916	33,577	2.9
TOTAL SOURCES	$ 2,541,560	$ 1,676,064	$ 1,767,248	$ 1,763,718	$ 87,654	5.2
Personnel	$ 1,282,573	$ 1,975,177	$ 1,204,000	$ 1,072,580	$ (902,597)	(45.7)
Operating	620,850	224,615	145,288	284,026	59,411	26.5
Capital	-	-	-	50,000	50,000	100.0
TOTAL EXPENDITURES	$ 1,903,422	$ 2,199,792	$ 1,349,288	$ 1,406,606	$ (793,186)	(36.1)

Funding Adjustments for FY 2025 Include:

- Revenues up due to increased intergovernmental revenues and higher interest rates.
- Interfund Transfer In up to reflect higher General Fund support.
- Personnel down due to the allocation of equity changes throughout the department in FY 2024.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICE (continued)

- Operating up due to higher County administrative charges.
- Capital includes the replacement cost of a vehicle.

Performance Measures:

Priority VI: Public Wellbeing

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

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

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

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

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

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Adolescent Services Division reduces the harmful effects of alcohol and drug use and misuse on adolescents and their families.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.42	3.22	4.22	4.22	1.00	31.1
Intergovernmental	$ 182,864	$ 181,252	$ 169,166	$ 179,172	$ (2,080)	(1.1)
Charges and Fees	82,103	96,251	90,717	96,251	-	0.0
TOTAL REVENUES	$ 264,968	$ 277,503	$ 259,883	$ 275,423	$ (2,080)	(0.7)
Personnel	$ 221,276	$ 264,691	$ 176,000	$ 351,009	$ 86,318	32.6
Operating	146,168	130,192	112,314	145,554	15,362	11.8
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 367,443	$ 394,883	$ 288,314	$ 496,563	$ 101,680	25.7

Funding Adjustments for FY 2025 Include:

- Revenues down due to a lower allocation of the Alcohol Beverage Tax.
- Personnel up due to increased various interdepartmental staffing changes in FY 2024.
- Operating up due to an increase in the allocation of administration and facilities costs.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	6.82	6.84	6.84	7.84	1.00	14.6
Intergovernmental	$ 639,318	$ 805,983	$ 687,930	$ 767,866	$ (38,117)	(4.7)
Charges and Fees	225,911	584,962	266,141	459,962	(125,000)	(21.4)
TOTAL REVENUES	$ 865,229	$ 1,390,945	$ 954,071	$ 1,227,828	$ (163,117)	(11.7)
Personnel	$ 274,425	$ 471,198	$ 270,000	$ 436,497	$ (34,701)	(7.4)
Operating	229,303	279,229	278,703	241,980	(37,249)	(13.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 503,727	$ 750,427	$ 548,703	$ 678,477	$ (71,950)	(9.6)

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower billings.
- Personnel down due to lower projected anticipated compensation and benefits.
- Operating down due to a lower allocation of administrative and facilities costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Bedded Services Division, which includes the Transitional Care Unit, provides healthcare through cost-effective methods for the benefit of the patient and community.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	4.90	5.40	7.24	7.24	1.84	34.1
Intergovernmental	$ 715,689	$ 1,040,450	$ 907,086	$ 1,030,729	$ (9,721)	(0.9)
Charges and Fees	510,503	618,729	390,965	618,729	-	0.0
TOTAL REVENUES	$ 1,226,192	$ 1,659,179	$ 1,298,051	$ 1,649,458	$ (9,721)	(0.6)
Personnel	$ 297,618	$ 395,355	$ 348,000	$ 581,841	$ 186,486	47.2
Operating	844,269	986,959	790,486	562,653	(424,306)	(43.0)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,141,887	$ 1,382,314	$ 1,138,486	$ 1,144,494	$ (237,820)	(17.2)

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower anticipated beverage taxes.
- Personnel up due to various interdepartmental staffing changes.
- Operating down due to lower allocation of support services.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Community Prevention Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Community Prevention Services Division reduces the harmful effects of alcohol, tobacco, nicotine, other drug use and misuse, violence, and other high-risk behavior through the identification of factors which place individuals at increased risk; and implements prevention, education, and referral services for the residents of Charleston County.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.10	3.25	3.25	3.25	-	0.0
Intergovernmental	$ 207,138	$ 215,062	$ 215,062	$ 215,062	-	0.0
Charges and Fees	1,725	12,000	2,100	12,000	-	0.0
TOTAL REVENUES	$ 208,863	$ 227,062	$ 217,162	$ 227,062	$ -	0.0
Personnel	$ 173,384	$ 221,199	$ 135,000	$ 234,097	$ 12,898	5.8
Operating	133,146	150,993	106,540	109,073	(41,920)	(27.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 306,531	$ 372,192	$ 241,540	$ 343,170	$ (29,022)	(7.8)

Funding Adjustments for FY 2025 Include:

- Revenues reflect no change.
- Personnel costs up due to projected compensation and benefits.
- Operating down due to a decrease in the allocation of administrative and facilities costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Criminal Justice Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Criminal Justice Services Division provides a wide range of specialized community-based substance use disorder programs for justice-involved individuals.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	7.38	8.05	8.05	8.05	-	0.0
Intergovernmental	$ 7,925	$ 7,450	$ 41,580	$ 7,450	$ -	0.0
Charges and Fees	364,570	737,550	723,996	737,550	-	0.0
TOTAL REVENUES	$ 372,495	$ 745,000	$ 765,576	$ 745,000	$ -	0.0
Personnel	$ 494,019	$ 663,133	$ 464,000	$ 700,861	$ 37,728	5.7
Operating	446,188	375,734	414,087	392,172	16,438	4.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 940,207	$ 1,038,867	$ 878,087	$ 1,093,033	$ 54,166	5.2

Funding Adjustments for FY 2025 Include:

- Personnel up due to anticipated compensation and benefits.
- Operating up due to an increase in the allocation of medical costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Detention Outpatient
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Detention Center Intensive Outpatient Division (PIER) provides continuum care through substance use disorder treatment services, which include screening and assessment, treatment services, and post release support for continued recovery, to reduce the recidivism of Charleston County Detention Center residents who have a substance use disorder.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	4.13	4.15	4.15	3.15	(1.00)	(24.1)
Charges and Fees	$ 314,447	$ 312,709	$ 301,109	$ 354,427	$ 41,718	13.3
TOTAL REVENUES	$ 314,447	$ 312,709	$ 301,109	$ 354,427	$ 41,718	13.3
Personnel	$ 262,371	$ 289,961	$ 306,000	$ 326,289	$ 36,328	12.5
Operating	87,209	68,694	89,727	74,132	5,438	7.9
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 349,580	$ 358,655	$ 395,727	$ 400,421	$ 41,766	11.6

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increased reimbursement from Sheriff Inmate Welfare.
- Personnel up for projected compensation and benefits.
- Operating up due to higher copier usage.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Drug Court Services
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The Drug Court Services Division provides intensive rehabilitation to assist recovery from substance use disorders, reduce recidivism, and increase public safety.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.20	2.20	2.20	2.20	-	0.0
Charges and Fees	$ 74,358	$ 138,512	$ 114,167	$ 166,437	$ 27,925	20.2
TOTAL REVENUES	$ 74,358	$ 138,512	$ 114,167	$ 166,437	$ 27,925	20.2
Personnel	$ 92,027	$ 147,840	$ 114,167	$ 166,437	$ 18,597	12.6
Operating	54,955	64,905	95,066	59,155	(5,750)	(8.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 146,982	$ 212,745	$ 209,233	$ 225,592	$ 12,847	6.0

Funding Adjustments for FY 2025 Include:

- Revenues up for an increased reimbursement from Probate Adult Drug Court.
- Personnel up for projected compensation and benefits.
- Operating down due to a decrease in the allocation of administrative and facilities costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Charges and Fees	$ 3,445	$ 5,600	$ 1,420	$ 5,600	$ -	0.0
TOTAL REVENUES	$ 3,445	$ 5,600	$ 1,420	$ 5,600	$ -	0.0
Personnel	$ 129,153	$ 110,792	$ 88,000	$ 112,869	$ 2,077	1.9
Operating	(125,708)	(131,982)	(54,530)	(107,269)	24,713	(18.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,445	$ (21,190)	$ 33,470	$ 5,600	$ 26,790	(126.4)

Funding Adjustments for FY 2025 Include:

- Personnel costs up due to projected compensation and benefits.
- Operating down due to an increase in reimbursements from other divisions.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: New Life Unit
Fund: Enterprise Fund
Function: Health and Welfare

Mission: The New Life Unit Division reduces the harmful effects of alcohol and drug use disorders on pregnant and parenting-age women and their children.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.90	5.40	4.24	4.24	(1.16)	(21.5)
Intergovernmental	$ 430,977	$ 650,438	$ 554,192	$ 645,921	$ (4,517)	(0.7)
Charges and Fees	74,461	988,891	264,736	618,891	(370,000)	(37.4)
TOTAL REVENUES	$ 505,437	$ 1,639,329	$ 818,928	$ 1,264,812	$ (374,517)	(22.8)
Personnel	$ 274,335	$ 400,342	$ 355,000	$ 401,888	$ 1,546	0.4
Operating	999,497	948,242	955,787	582,142	(366,100)	(38.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,273,833	$ 1,348,584	$ 1,310,787	$ 984,030	$ (364,554)	(27.0)

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in billings.
- Personnel not significantly changed.
- Operating down due to a decrease in the allocation of support services cost.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	14.30	15.35	16.35	15.35	-	0.0
Intergovernmental	$ 39,483	$ 45,000	$ 135,363	$ 45,000	$ -	0.0
Charges and Fees	1,768,116	2,504,315	1,922,005	2,204,315	(300,000)	(12.0)
TOTAL REVENUES	$ 1,807,599	$ 2,549,315	$ 2,057,368	$ 2,249,315	$ (300,000)	(11.8)
Personnel	$ 759,162	$ 1,086,290	$ 1,045,000	$ 1,181,241	$ 94,951	8.7
Operating	1,432,858	1,603,394	1,300,473	1,558,635	(44,759)	(2.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,192,020	$ 2,689,684	$ 2,345,473	$ 2,739,876	$ 50,192	1.9

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in insurance fees.
- Personnel up for projected compensation and benefits.
- Operating down due to lower cost of medical supplies.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: 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:

DAODAS Sobering Services

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	-	-	(3.00)	(100.0)
Personnel	$ 650	$ 202,146	$ -	$ 139,851	$ (62,295)	(30.8)
Operating	363	90,837	493	85,837	(5,000)	(5.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,013	$ 292,983	$ 493	$ 225,688	$ (67,295)	(23.0)

Funding Adjustments for FY 2025 Include:

- Personnel down due to re-evaluation of the program.
- Operating down due to lower budgeted food, bedding, and medical supplies costs.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

Mission: The Support Services Division provides infrastructure support for room/board, nursing, and residential needs of the patients in residential and withdrawal management services at the Charleston Center.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	26.48	25.15	27.72	27.72	2.57	10.2
Intergovernmental	$ 921,702	$ 325,121	$ 1,185,640	$ 1,366,955	$ 1,041,834	320.4
Charges and Fees	313,054	1,612,522	679,526	1,412,522	(200,000)	(12.4)
TOTAL REVENUES	$ 1,234,756	$ 1,937,643	$ 1,865,166	$ 2,779,477	$ 841,834	43.4
Personnel	$ 1,283,606	$ 1,972,457	$ 1,633,000	$ 2,021,092	$ 48,635	2.5
Operating	391,516	(56,696)	487,605	993,496	1,050,192	(1852.3)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,675,123	$ 1,915,761	$ 2,120,605	$ 3,014,588	$ 1,098,827	57.4

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in Alcohol Beverage Tax and State funding.
- Personnel up for projected compensation and benefits.
- Operating up for expanded use of contracted temporaries and lower reimbursements from other divisions.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

Division: Therapeutic Child Care
Fund: Enterprise Fund
Function: Health and Welfare

Mission: Charleston Center will provide safe, developmentally appropriate childcare for children of patients in order to assist in the patient's recovery, the child's developmental growth, and the reintegration into the community for patients and their children.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.50	3.25	3.25	3.25	-	0.0
Intergovernmental	$ 73,881	$ 102,915	$ 86,370	$ 98,029	$ (4,886)	(4.7)
Charges and Fees	804	75,000	24,782	75,000	-	0.0
TOTAL REVENUES	$ 74,686	$ 177,915	$ 111,152	$ 173,029	$ (4,886)	(2.7)
Personnel	$ 131,722	$ 193,462	$ 186,000	$ 202,598	$ 9,136	4.7
Operating	87,248	97,200	75,830	98,484	1,284	1.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 218,970	$ 290,662	$ 261,830	$ 301,082	$ 10,420	3.6

Funding Adjustments for FY 2025 Include:

- Revenues down for a lower allocation of the Alcohol Beverage Tax.
- Personnel up due to projected compensation and benefits.
- Operating not significantly changed.

DEPARTMENT OF ALCOHOL & OTHER DRUG ABUSE SERVICES (continued)

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

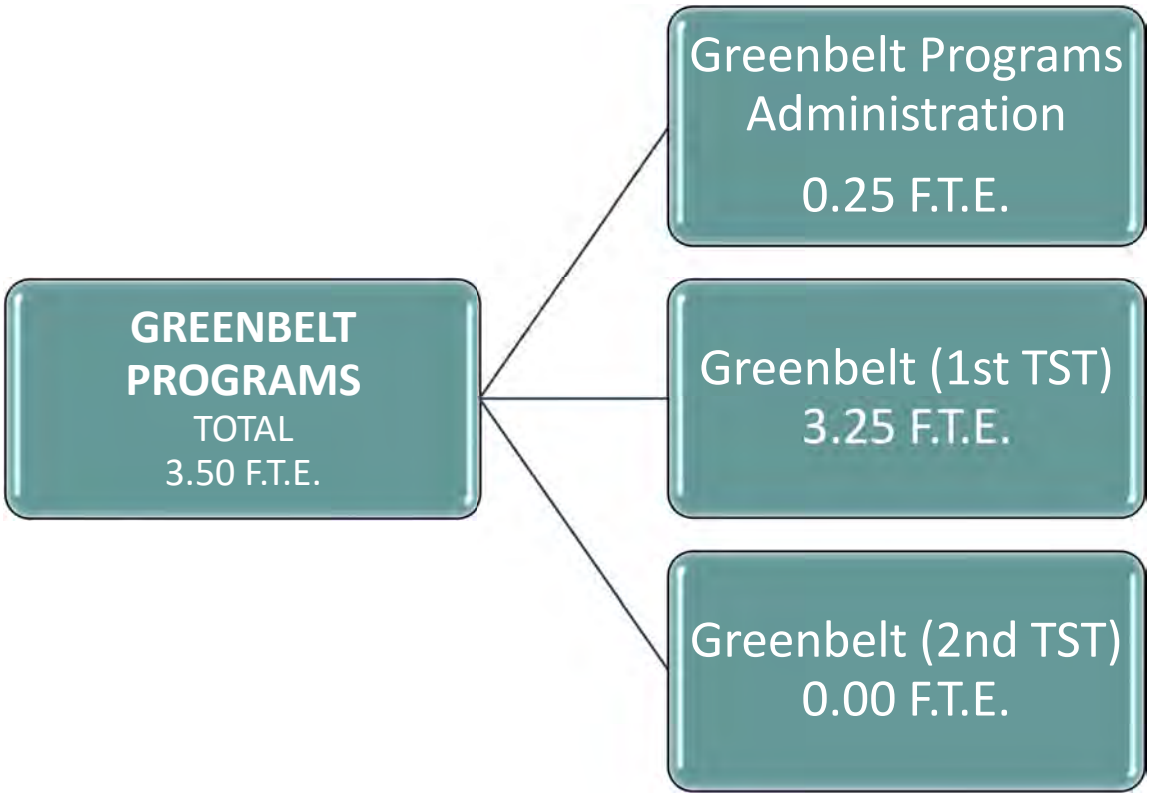
Mission: The Women's Services Division provides outpatient healthcare through cost-effective methods for the benefit of the patient, community, and staff.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.07	5.14	4.14	4.14	(1.00)	(19.5)
Intergovernmental	$ 380,357	$ 333,293	$ 324,933	$ 329,372	$ (3,921)	(1.2)
Charges and Fees	84,538	255,360	203,274	255,360	-	0.0
TOTAL REVENUES	$ 464,895	$ 588,653	$ 528,207	$ 584,732	$ (3,921)	(0.7)
Personnel	$ 282,527	$ 341,425	$ 238,000	$ 388,667	$ 47,242	13.8
Operating	191,746	153,730	186,665	183,752	30,022	19.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 474,273	$ 495,155	$ 424,665	$ 572,419	$ 77,264	15.6

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in Alcohol Beverage Tax.
- Personnel up due to increased use of temporaries, and anticipated compensation and benefits.
- Operating up due to an increase in the allocation of administrative and facilities cost.


GREENBELT PROGRAMS
TOTAL
3.50 F.T.E.
Greenbelt Programs Administration
0.25 F.T.E.
Greenbelt (1st TST)
3.25 F.T.E.
Greenbelt (2nd TST)
0.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	0.35	0.25	0.25	0.25	-	0.0
Personnel	$ 36,849	$ 32,309	$ 27,000	$ 27,642	$ (4,667)	(14.4)
Operating	1,715	3,150	3,450	6,786	3,636	115.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 38,564	$ 35,459	$ 30,450	$ 34,428	$ (1,031)	(2.9)

Funding Adjustments for FY 2024 Include:

- Personnel down and reflects the anticipated pay in benefits and compensation.
- Operating up due to increased training, copier, and fleet maintenance costs.

GREENBELT PROGRAMS (1ST TRANSPORTATION SALES TAX)

Fund: Special Revenue Fund
Function: Culture & Recreation

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.35	3.25	3.25	3.25	-	0.0
Sales Tax	$14,753,192	$16,125,520	$14,951,500	$15,325,330	$ (800,190)	(5.0)
Interest	260,475	254,000	335,000	280,000	26,000	10.2
TOTAL REVENUES	$15,013,667	$16,379,520	$15,286,500	$15,605,330	$ (774,190)	(4.7)
Personnel	$ 372,194	$ 360,772	$ 362,000	$ 356,157	$ (4,615)	(1.3)
Operating	9,216	68,640	35,230	24,295	(44,345)	(64.6)
Capital	-	-	-	50,000	50,000	100.0
Debt Service	10,514,725	10,846,629	10,850,033	11,197,716	347,683	3.2
TOTAL EXPENDITURES	10,896,135	11,276,041	11,247,263	11,628,168	348,723	3.1
Interfund Transfer Out	3,509,000	3,759,000	3,759,000	4,010,000	251,000	6.7
TOTAL DISBURSEMENTS	$14,405,135	$15,035,041	$15,006,263	$15,638,168	$ 603,127	4.0

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower transportation sales taxes.
- Personnel down and reflects the anticipated compensation and benefits.
- Operating down due to lower costs associated with the implementation of the new software.
- Capital up due to purchase of a utility vehicle.
- Debt Service up due to scheduled bond payments.
- Interfund Transfer Out up due to fund pay-as-you-go Greenbelt projects.

GREENBELT PROGRAMS (2ND TRANSPORTATION SALES TAX)

Fund: Special Revenues Fund
Function: Culture & Recreation

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

Services Provided:

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	$ 8,678,348	$ 9,485,600	$ 8,795,000	$ 9,014,900	$ (470,700)	(5.0)
Interest	883,059	282,000	195,000	160,000	(122,000)	(43.3)
TOTAL REVENUES	$ 9,561,407	$ 9,767,600	$ 8,990,000	$ 9,174,900	$ (592,700)	(6.1)
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	-	-	-	-	-	0.0
Interfund Transfer Out	9,022,000	9,023,000	9,023,000	9,023,000	-	0.0
TOTAL DISBURSEMENTS	$ 9,022,000	$ 9,023,000	$ 9,023,000	$ 9,023,000	$ -	0.0

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower sales tax collections and conservative estimates of interest earnings.

HOUSING & NEIGHBORHOOD REVITALIZATION

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

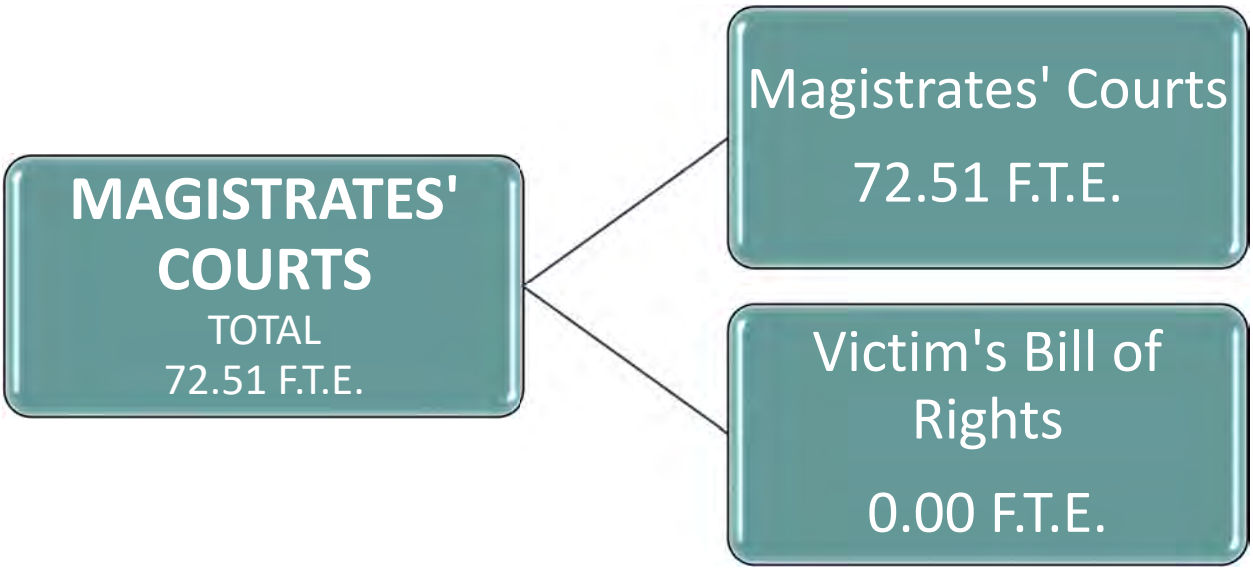
Mission: The Housing & Neighborhood Revitalization program administers funds to improve the quality of life for low-to-moderate income citizens through improved affordable housing and revitalization of the physical and economic infrastructure.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	$ 97,668	$ 161,366	$ -	$ 86,403	$ (74,963)	(46.5)
Operating	105,743	8,200	71,520	100,000	91,800	1119.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 203,411	$ 169,566	$ 71,520	$ 186,403	$ 16,837	9.9

Funding Adjustments for FY 2025 Include:

- Personnel down due to an anticipated vacancy for part of the year.
- Operating up due to consultant cost related to housing.


MAGISTRATES' COURTS
TOTAL
72.51 F.T.E.
Magistrates' Courts
72.51 F.T.E.
Victim's Bill of Rights
0.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	71.51	71.51	71.51	72.51	1.00	1.4
Intergovernmental	$ -	$ -	$ 115,000	$ 117,500	$ 117,500	100.0
Charges and Fees	571,453	575,400	559,382	560,275	(15,125)	(2.6)
Fines and Forfeitures	540,677	488,000	548,471	550,000	62,000	12.7
Interest	(8)	-	-	-	-	0.0
Miscellaneous	8,829	10,000	7,068	7,100	(2,900)	(29.0)
TOTAL REVENUES	$ 1,120,952	$ 1,073,400	$ 1,229,920	$ 1,234,875	$ 161,475	15.0
Personnel	$ 5,036,978	$ 5,566,818	$ 5,313,000	$ 6,237,427	$ 670,609	12.0
Operating	416,406	416,321	442,308	441,760	25,439	6.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	5,453,384	5,983,139	5,755,308	6,679,187	696,048	11.6
Interfund Transfer Out	53,059	61,514	61,096	-	(61,514)	(100.0)
TOTAL DISBURSEMENTS	$ 5,506,443	$ 6,044,653	$ 5,816,404	$ 6,679,187	$ 634,534	10.5

Funding Adjustments for FY 2025 Include:

- Revenues up due to the Magistrates' State salary supplement and increased fines.
- Personnel up due to transfer of a position from Victim's Bill of Rights and anticipated pay and benefits.
- Operating up due to an increase in office expenses and other costs.
- Interfund Transfer down due to shift of Victim's Bill of Rights costs to the General Fund.

MAGISTRATES' COURTS (continued)

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

Strategy B: Increase an enhance digital engagement by 5%.
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

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

MAGISTRATES' COURTS (continued)

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

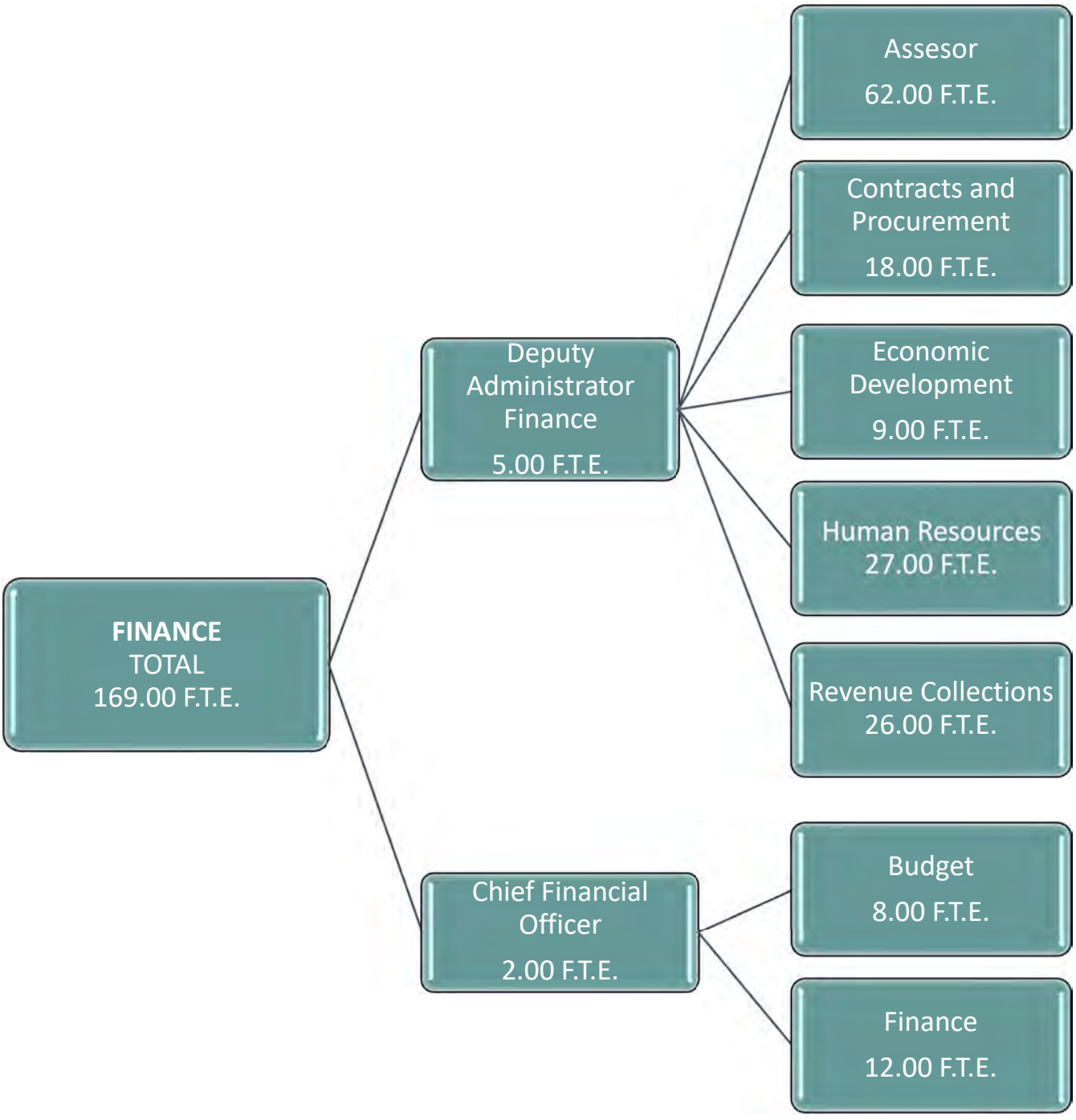
Mission: The Victim's Bill of Rights program provides responsive services to meet the critical needs of crime victims as mandated by federal and state law.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	-	(1.00)	(100.0)
Intergovernmental	$ 1,124	$ 1,400	$ 2,076	$ 2,100	$ 700	50.0
Fines and Forfeitures	101,008	96,000	106,821	107,000	11,000	11.5
TOTAL REVENUES	102,132	97,400	108,897	109,100	11,700	12.0
Interfund Transfer In	53,059	61,514	61,096	-	(61,514)	(100.0)
TOTAL SOURCES	$ 155,191	$ 158,914	$ 169,993	$ 109,100	$ (49,814)	(31.3)
Personnel	$ 79,986	$ 78,419	$ 85,000	$ -	$ (78,419)	(100.0)
Operating	569	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 80,555	$ 78,419	$ 85,000	$ -	$ (78,419)	(100.0)

Funding Adjustments for FY 2025 Include:

- Revenues up due to increased fines.
- Interfund Transfer down due to shift of costs to Magistrates' Courts General Fund.
- Personnel down due to transfer of positions to the Magistrates' Courts General Fund.


FINANCE
TOTAL
169.00 F.T.E.
Deputy Administrator Finance
5.00 F.T.E.
Assesor
62.00 F.T.E.
Contracts and Procurement
18.00 F.T.E.
Economic Development
9.00 F.T.E.
Human Resources
27.00 F.T.E.
Revenue Collections
26.00 F.T.E.
Chief Financial Officer
2.00 F.T.E.
Budget
8.00 F.T.E.
Finance
12.00 F.T.E.

DEPUTY ADMINISTRATOR FINANCE

Fund: General Fund
Function: General Government

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Personnel	$ 703,312	$ 724,099	$ 754,000	$ 886,076	$ 161,977	22.4
Operating	13,464	16,103	19,103	26,728	10,625	66.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 716,775	$ 740,202	$ 773,103	$ 912,804	$ 172,602	23.3

Funding Adjustments for FY 2025 Include:

- Personnel up to due to salary adjustments and benefits.
- Operating up due to increased training.

CHIEF FINANCIAL OFFICER

Fund: General Fund
Function: General Government

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

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	2.00	2.00	2.00	100.0
Personnel	$ -	$ -	$ 170,000	$ 439,039	$ 439,039	100.0
Operating	-	-	945	2,025	2,025	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ -	$ -	$ 170,945	$ 441,064	$ 441,064	100.0

Funding Adjustments for FY 2025 Include:

- Personnel up due to the creation of this department during FY2024.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	62.00	62.00	62.00	62.00	-	0.0
Licenses and Permits	$ 5,300	$ 4,950	$ 5,450	$ 5,600	$ 650	13.1
Charges and Fees	439	300	100	100	$ (200)	(66.7)
TOTAL REVENUES	$ 5,739	$ 5,250	$ 5,550	$ 5,700	$ 450	8.6
Personnel	$ 4,537,062	$ 4,981,719	$ 4,908,000	$ 5,597,379	$ 615,660	12.4
Operating	255,690	354,718	331,980	475,395	120,677	34.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 4,792,752	$ 5,336,437	$ 5,239,980	$ 6,072,774	$ 736,337	13.8

Funding Adjustments for FY 2025 Include:

- Charges and Fees down due to lower sales of Maps and Publications.
- Personnel up due to increase in projected benefits and compensation.
- Operating up due to increase in Publications & Subscriptions, in addition to maintenance contract charges related to the upcoming 2025 Reassessment.

Performance Measures:

Priority V: Public Engagement & Communications

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

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

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

ASSESSOR

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

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

[3] Annual inspections should stabilize at 50,000 – 55,000.

[4] Time spent on new construction cycles with reassessment every five years. Typically, low points are the reassessment year or the year after.

[5] Many ATIs are new construction and separating these categories is difficult, in reassessment years ATIs also overlap with reassessment activities. Time spent has ranged from 4.25% to 12.5%. 6% is considered stabilized. ATIs will finish later in FY25 due to reassessment.

[6] The tax year start date is January 1 of that year. The desired median date of inspection is no more than 2 years prior to the start of the tax year. The former goal was a 2-3 year trailing date, the new goal is to maintain no more than 2 years. A corollary goal (new for 2022) is to reduce the number of parcels with inspection dates older than 5 years from the current 9.62% to 5%. This is a five-year goal ending in FY 2026.

BUDGET

Fund: General Fund
Function: General Government

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

Services Provided:

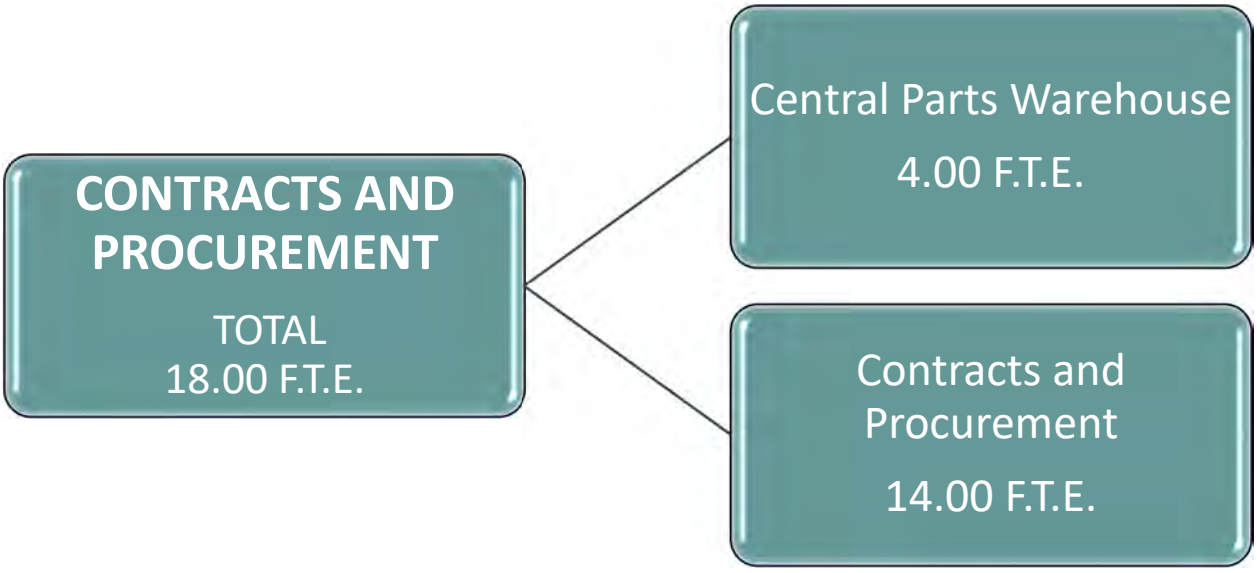
- Develop and monitor annual operating and capital budgets
- Formulate financial strategies including multi-year financial plans
- Assist in management of state and federal grants

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	7.00	7.00	8.00	8.00	1.00	14.3
Personnel	$ 709,543	$ 766,131	$ 694,000	$ 972,995	$ 206,864	27.0
Operating	19,032	23,406	26,001	30,664	7,258	31.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 728,574	$ 789,537	$ 720,001	$ 1,003,659	$ 214,122	27.1

Funding Adjustments for FY 2025 Include:

- Personnel up due to additional staff in conjunction with projected compensation and benefits.
- Operating up due to additional training per the County's Strategic Initiative to encourage succession planning and knowledge transfer.


CONTRACTS AND PROCUREMENT
TOTAL
18.00 F.T.E.
Central Parts Warehouse
4.00 F.T.E.
Contracts and Procurement
14.00 F.T.E.

CENTRAL PARTS WAREHOUSE

Division: Central Parts Warehouse
Fund: Internal Service Fund
Function: General Government

Mission: The Central Parts Warehouse is responsible for purchasing vehicle parts, tires, and accessories for the entire County fleet, ensuring that the procured products are of high quality and the best value for the tax dollar.

Services Provided:

- Ensure parts are readily available to maintain operational readiness of the County's fleet

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	4.00	4.00	4.00	4.00	-	0.0
Charges and Fees	$ 2,406,431	$ 2,850,000	$ 2,500,000	$ 2,800,000	$ (50,000)	(1.8)
TOTAL REVENUES	$ 2,406,431	$ 2,850,000	$ 2,500,000	$ 2,800,000	$ (50,000)	(1.8)
Personnel	$ 271,926	$ 272,686	$ 293,000	$ 298,082	$ 25,396	9.3
Operating	2,215,268	2,577,314	2,207,800	2,501,930	(75,384)	(2.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,487,194	$ 2,850,000	$ 2,500,800	$ 2,800,012	$ (49,988)	(1.8)

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower usage of parts by Fleet Operations.
- Personnel up due to anticipated pay and benefits.
- Operating down due to a decrease in parts purchases.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	15.00	14.00	14.00	14.00	-	0.0
Miscellaneous	$ 125,510	$ 145,000	$ 123,108	$ 125,000	$ (20,000)	(13.8)
TOTAL REVENUES	$ 125,510	$ 145,000	$ 123,108	$ 125,000	$ (20,000)	(13.8)
Personnel	$ 1,381,786	$ 1,494,356	$ 1,471,000	$ 1,534,047	$ 39,691	2.7
Operating	54,282	66,743	64,165	64,482	(2,261)	(3.4)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,436,068	$ 1,561,099	$ 1,535,165	$ 1,598,529	$ 37,430	2.4

Funding Adjustments for FY 2025 Include:

- Revenues down due to anticipated procurement card rebates.
- Personnel up due to projected compensation and benefits.
- Operating down due to the need for less office supplies.

Performance Measures:

Priority IV: Financial Stability

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

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

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

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

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

CONTRACTS AND PROCUREMENT (continued)

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

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

Priority V: Public Engagement and Communications

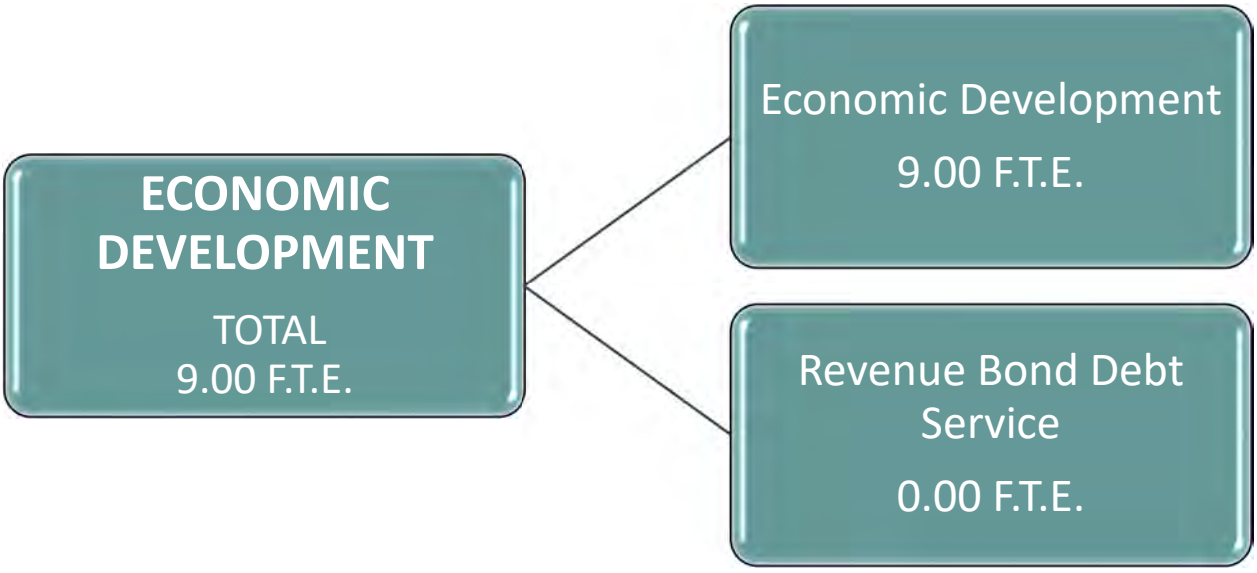
Goal 1: Enhance public communication and outreach.

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

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

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

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


ECONOMIC DEVELOPMENT
TOTAL
9.00 F.T.E.
Economic Development
9.00 F.T.E.
Revenue Bond Debt Service
0.00 F.T.E.

ECONOMIC DEVELOPMENT

Division: Economic Development
Fund: Special Revenue Fund
Function: Economic Development

Mission: Economic Development recruits new businesses, improves the business climate, helps existing companies stay healthy and grow in order to continuously improve an ever-expanding number of high-paying jobs, and attracts companies to the area by establishing multi-county industrial parks for the County.

Services Provided:

- Target key employment opportunities in manufacturing, distribution, corporate headquarters, software-makers, and research and development facilities
- Build new and existing businesses with strong business assistance programs

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	9.00	9.00	9.00	9.00	-	0.0
Property Tax	$ 3,991,731	$ 3,950,000	$ 4,240,000	$ 4,162,000	$ 212,000	5.4
Intergovernmental	157,533	-	184,255	185,000	185,000	100.0
Miscellaneous	-	10,000	-	1,000	(9,000)	(90.0)
TOTAL REVENUES	$ 4,149,265	$ 3,960,000	$ 4,424,255	$ 4,348,000	$ 388,000	9.8
Personnel	$ 1,053,037	$ 1,160,169	$ 1,179,000	$ 1,195,088	$ 34,919	3.0
Operating	1,653,528	2,749,831	3,751,340	4,500,763	1,750,932	63.7
Capital	226,335	50,000	13,884	-	(50,000)	(100.0)
TOTAL EXPENDITURES	$ 2,932,900	$ 3,960,000	$ 4,944,224	$ 5,695,851	$ 1,735,851	43.8

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in the value of multi-county parks and budgeting State reimbursements for State Manufacturing Exempt Replacement.
- Personnel up and reflects projected compensation and benefits.
- Operating up due to increased funding for Economic Development incentives and projects.

ECONOMIC DEVELOPMENT (continued)

Division: Revenue Bond Debt Service
Fund: Special Revenue Fund
Function: Economic Development

Mission: The Debt Service Division accounts for servicing the Special Source Revenue Bonds issued to fund $80 million for airport area road projects and to fund $33 million for the Mercedes Plant. This program records the principal, interest, and other costs related to the repayment of that debt issuance.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Property Tax	$23,925,512	$25,115,247	$25,205,122	$23,454,241	$ (1,661,006)	(6.6)
Interest	809,947	-	744,000	642,000	642,000	100.0
TOTAL REVENUES	24,735,459	25,115,247	25,949,122	24,096,241	(1,019,006)	(4.1)
Interfund Transfer In	9,177,172	9,226,536	9,226,536	8,788,596	(437,940)	(4.7)
TOTAL SOURCES	$33,912,631	$34,341,783	$35,175,658	$32,884,837	$ (1,456,946)	(4.2)
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	13,440,127	13,611,245	13,890,596	12,857,186	(754,059)	(5.5)
Capital	-	-	-	-	-	0.0
Debt Service	9,214,730	9,225,736	9,225,736	8,787,796	(437,940)	(4.7)
TOTAL EXPENDITURES	22,654,857	22,836,981	23,116,332	21,644,982	(1,191,999)	(5.2)
Interfund Transfer Out	10,553,535	11,627,942	10,827,942	11,561,002	(66,940)	(0.6)
TOTAL DISBURSEMENTS	$33,208,392	$34,464,923	$33,944,274	$33,205,984	$ (1,258,939)	(3.7)

Funding Adjustments for FY 2025 Include:

- Property tax down due to impact of State decrease in the effective assessment ratio.
- Interfund Transfer In down to reflect availability of interest to pay debt service.
- Operating down in correlation to lower budgeted multi-county park revenues.
- Interfund Transfer Out down in correlation to lower budgeted multi-county park revenues.

FINANCE

Fund: General Fund
Function: General Government

Mission: The Finance Department is responsible for maintaining accurate records of the County's financial transactions and reporting the results through the Annual Comprehensive Financial Report (ACFR) to all interested parties including taxpayers, other governmental entities, creditors, and management.

Services Provided:

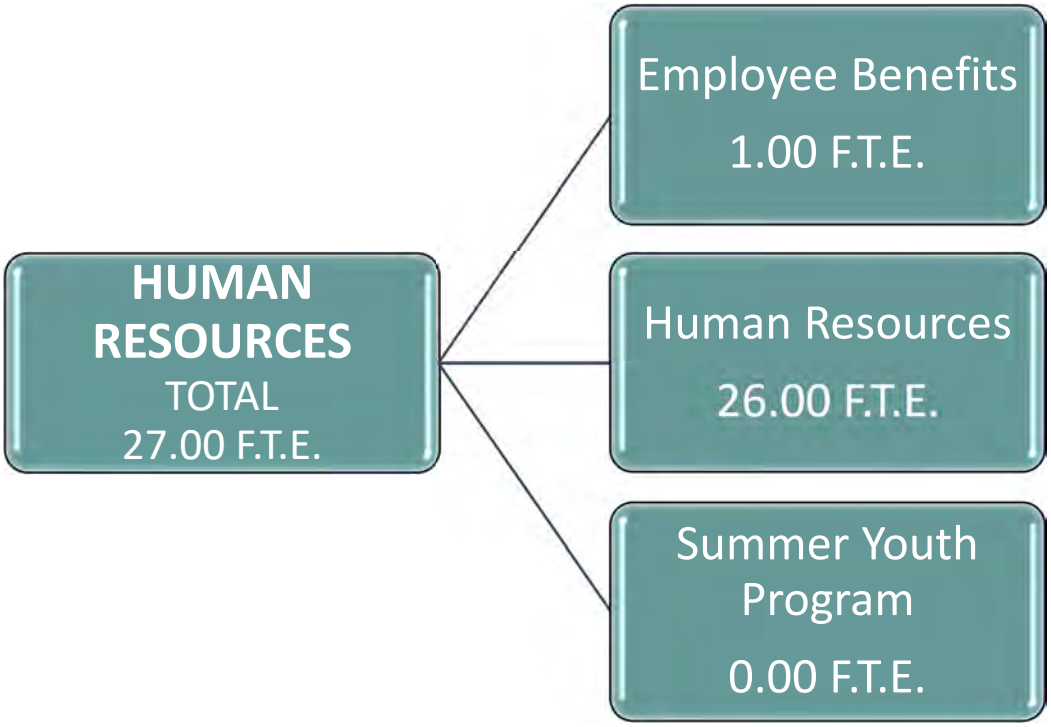
- Monitor the stewardship of public funds
- Ensure the ability of the County to meet financial obligations
- Monitor compliance with legal and regulatory provisions applicable to the expenditure of public funds

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Charges and Fees	$ 2,634	$ 2,700	$ 2,500	$ 2,400	$ (300)	(11.1)
TOTAL REVENUES	$ 2,634	$ 2,700	$ 2,500	$ 2,400	$ (300)	(11.1)
Personnel	$ 1,020,185	$ 1,192,573	$ 1,160,000	$ 1,268,133	$ 75,560	6.3
Operating	39,705	50,566	43,566	51,258	692	1.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,059,891	$ 1,243,139	$ 1,203,566	$ 1,319,391	$ 76,252	6.1

Funding Adjustments for FY 2025 Include:

- Personnel up due to increases in projected benefits and compensation.


HUMAN RESOURCES
TOTAL
27.00 F.T.E.
Employee Benefits
1.00 F.T.E.
Human Resources
26.00 F.T.E.
Summer Youth Program
0.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Intergovernmental	$ 1,149,949	$ -	$ -	$ -	$ -	0.0
Charges and Fees	63,381,677	31,422,865	32,615,577	34,521,777	$ 3,098,912	9.9
Interest	2,182,753	2,000,000	3,000,000	2,500,000	500,000	25.0
TOTAL REVENUES	$66,714,379	$33,422,865	$35,615,577	$37,021,777	$ 3,598,912	10.8
Personnel	$ 112,733	$ 117,365	$ 126,000	$ 129,777	$ 12,412	10.6
Operating	50,919,413	34,705,500	35,471,441	37,917,000	3,211,500	9.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$51,032,146	$34,822,865	$35,597,441	$38,046,777	$ 3,223,912	9.3

Funding Adjustments for FY 2025 Include:

- Revenue up due to higher interest rates and increases in wellness contributions.
- Personnel up due to projection increase in benefits and compensation.
- Operating expenses up due to rising costs of employee group health and dental insurance.

HUMAN RESOURCES

Division: Human Resources
Fund: General Fund
Function: General Government

Mission: The Human Resources Department collaborates with all County employees to lead and strengthen a work atmosphere where all employees have the opportunity to be their best in service to the County's mission; and strives to be the model for high-quality, responsive, and customer-focused service.

Services Provided:

- Ensure eligible employees receive their chosen benefits through payroll deductions
- Offer benefits and wellness education
- Provide quick responses to employee questions
- Provide exceptional customer service
- Facilitate the employee performance management program and provide performance counseling
- Coordinate the employee awards and recognition programs
- Conduct internal investigations of harassment and discrimination complaints
- Coordinate the Americans with Disabilities Act (ADA), Family Medical Leave Act (FMLA), and Disabilities Management programs
- Facilitate diversity, inclusion, and equity program
- Facilitate organization-wide talent management and workforce development.
- Coordinate talent acquisition, ensure a diverse and qualified applicant pool, screen candidates, and assist with county-wide interview processes
- Onboard new hires
- Propose and manage an equitable system for classification and compensation of positions
- Facilitate the merit and longevity program for the county.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	26.00	26.00	26.00	26.00	-	0.0
Personnel	$ 2,155,001	$ 2,439,660	$ 2,326,000	$ 2,712,468	$ 272,808	11.2
Operating	391,628	554,137	443,650	662,322	108,185	19.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	2,546,629	2,993,797	2,769,650	3,374,790	380,993	12.7
Interfund Transfer Out	100,000	75,000	-	-	(75,000)	(100.0)
TOTAL DISBURSEMENTS	$ 2,646,629	$ 3,068,797	$ 2,769,650	$ 3,374,790	$ 305,993	10.0

Funding Adjustments for FY 2025 Include:

- Personnel costs up due to increase in projected benefits and compensation.
- Operating up for maintenance contract software and in-house training.
- Interfund Transfer Out down due to ceased support for the Summer Youth program.

HUMAN RESOURCES

Performance Measures:

Priority II: Workforce

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

Strategy A: Update all job descriptions in the next three (3) years in order to:
- Implement career mapping software for employee advancement.
- Review, develop, and update, as needed, career ladder plans for 100% of departments/offices when required.

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

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

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

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

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

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

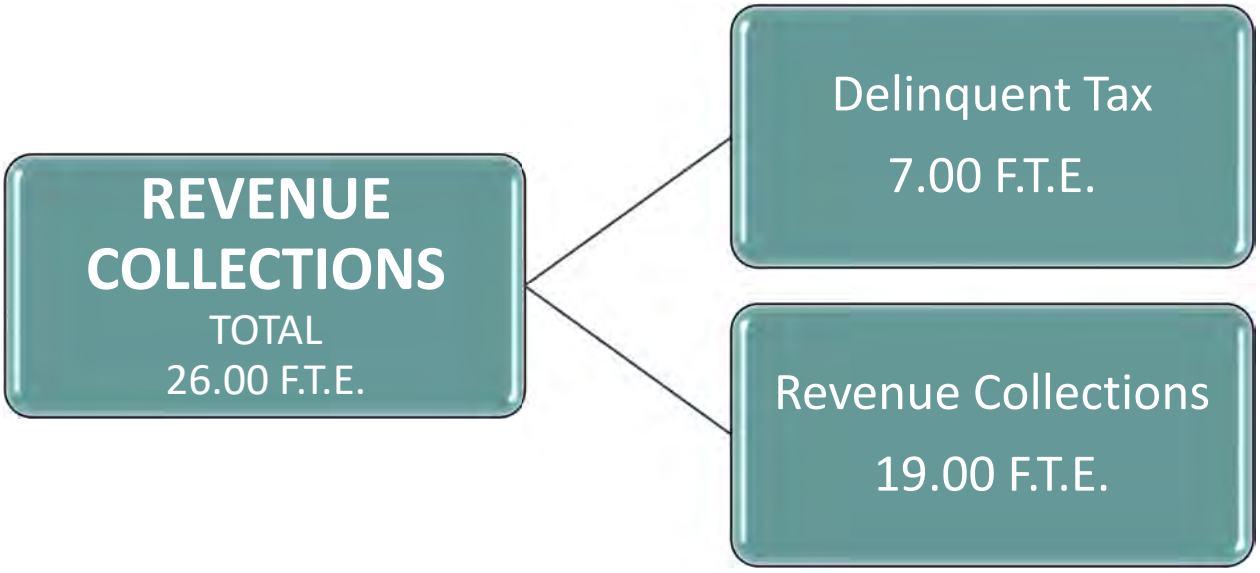
Goal 3: Develop a highly engaged, diverse, and high-preforming workforce.

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

Strategy B: Expand employee appreciation and hiring events.

Strategy C: Provide employees with opportunities to join professional development organizations.
- Track employee awards, certifications, and other achievements through HR database.

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


REVENUE COLLECTIONS
TOTAL
26.00 F.T.E.
Delinquent Tax
7.00 F.T.E.
Revenue Collections
19.00 F.T.E.

REVENUE COLLECTIONS

Division: Delinquent Tax
Fund: General Fund
Function: General Government

Mission: The Delinquent Tax Division investigates and collects delinquent real and personal ad valorem property taxes, penalties, and levy costs; and locates and notifies delinquent taxpayers of taxes owed.

Services Provided:

- Plan, conduct, and manage tax sales
- Perform post-sale title and mortgage research and deed creation
- Seize property for non-payment in accordance with S.C. Code of Laws, Title 12

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	6.00	6.00	6.00	7.00	1.00	16.7
Charges and Fees	$ 1,013,709	$ 1,048,653	$ 1,048,653	$ 1,164,222	$ 115,569	11.0
Miscellaneous	11,443	12,500	12,000	12,000	(500)	(4.0)
TOTAL REVENUES	$ 1,025,152	$ 1,061,153	$ 1,060,653	$ 1,176,222	$ 115,069	10.8
Personnel	$ 571,540	$ 794,702	$ 783,592	$ 899,132	$ 104,430	13.1
Operating	230,476	276,537	275,537	277,090	553	0.2
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 802,016	$ 1,071,239	$ 1,059,129	$ 1,176,222	$ 104,983	9.8

Funding Adjustments for FY 2025 Include:

- Revenues up due to increased levy charges to cover increased costs of the division.
- Personnel up due to the transfer of a position from Revenue Collections.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	20.00	20.00	20.00	19.00	(1.00)	(5.0)
Charges and Fees	$ 2,988,016	$ 3,231,498	$ 3,176,198	$ 3,218,198	$ (13,300)	(0.4)
Interest	271,303	240,000	370,000	300,000	60,000	25.0
Miscellaneous	2,628	-	2,000	2,000	2,000	100.0
TOTAL REVENUES	$ 3,261,948	$ 3,471,498	$ 3,548,198	$ 3,520,198	$ 48,700	1.4
Personnel	$ 1,711,995	$ 1,809,431	$ 1,917,000	$ 1,923,704	$ 114,273	6.3
Operating	1,047,291	768,622	808,123	854,929	86,307	11.2
Capital	-	-	101,600	-	-	0.0
TOTAL EXPENDITURES	2,759,286	2,578,053	2,826,723	2,778,633	200,580	7.8
Interfund Transfer Out	815,000	926,639	856,209	741,565	(185,074)	(20.0)
TOTAL DISBURSEMENTS	$ 3,574,286	$ 3,504,692	$ 3,682,932	$ 3,520,198	$ 15,506	0.4

Funding Adjustments for FY 2025 Include:

- Revenues up due to higher interest earnings.
- Personnel up to reflect the transfer of a position to Delinquent Tax, as well as anticipated pay and benefits.
- Operating up due to an increase in software maintenance and postage for mailers.
- Interfund Transfer Out down due to the decrease in profits transferred to the General Fund.

REVENUE COLLECTIONS (continued)

Performance Measures:

Priority IV: Financial Stability

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

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

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

Priority V: Public Engagement and Communications

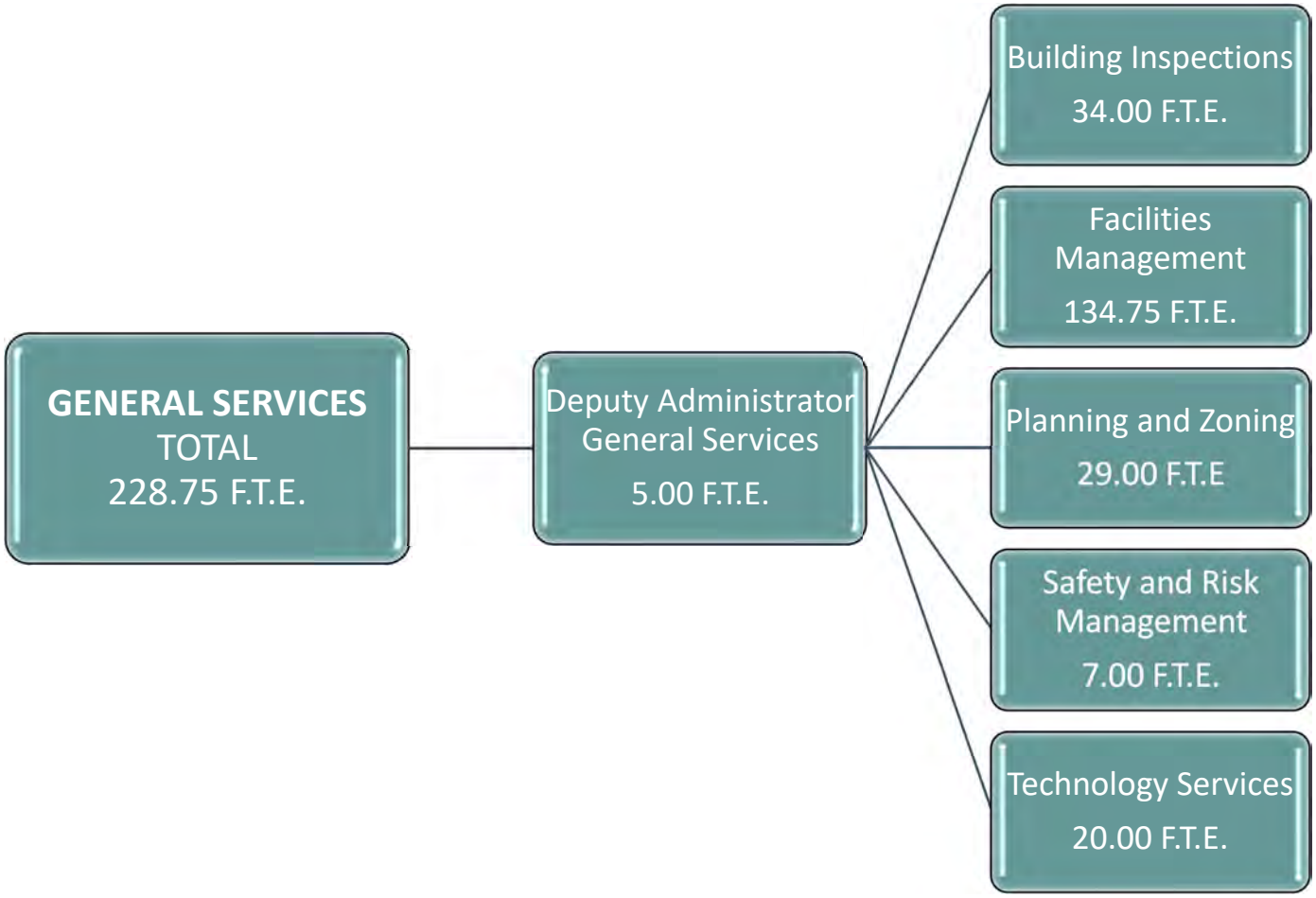
Goal 1: Enhance public communication and outreach.

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

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

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

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


GENERAL SERVICES
TOTAL
228.75 F.T.E.
Deputy Administrator
General Services
5.00 F.T.E.
Building Inspections
34.00 F.T.E.
Facilities
Management
134.75 F.T.E.
Planning and Zoning
29.00 F.T.E
Safety and Risk
Management
7.00 F.T.E.
Technology Services
20.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Miscellaneous	$ 587	$ 500	$ 500	$ 500	$ -	0.0
TOTAL REVENUES	$ 587	$ 500	$ 500	$ 500	$ -	0.0
Personnel	$ 755,877	$ 782,955	$ 858,000	$ 884,538	$ 101,583	13.0
Operating	60,049	19,904	304,702	90,709	70,805	355.7
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	815,926	802,859	1,162,702	975,247	172,388	21.5
Interfund Transfer Out	50,000	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$ 865,926	$ 802,859	$ 1,162,702	$ 975,247	$ 172,388	21.5

Funding Adjustments for FY 2025 Include:

- Personnel up to reflect anticipated pay and benefits.
- Operating up for contracted services to pursue grant opportunities.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	34.00	34.00	34.00	34.00	-	0.0
Licenses and Permits	$ 4,191,302	$ 2,400,000	$ 3,675,000	$ 3,150,000	$ 750,000	31.3
Intergovernmental	58,153	68,000	17,128	-	(68,000)	(100.0)
Charges and Fees	1,130,896	604,000	1,004,500	904,000	300,000	49.7
Miscellaneous	(139,480)	-	(150,000)	(150,000)	(150,000)	100.0
TOTAL REVENUES	$ 5,240,872	$ 3,072,000	$ 4,546,628	$ 3,904,000	$ 832,000	27.1
Personnel	$ 2,607,153	$ 2,776,779	$ 2,826,057	$ 3,118,955	$ 342,176	12.3
Operating	256,022	370,761	339,261	267,401	(103,360)	(27.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	2,863,175	3,147,540	3,165,318	3,386,356	238,816	7.6
Interfund Transfer Out	7,950	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$ 2,871,125	$ 3,147,540	$ 3,165,318	$ 3,386,356	$ 238,816	7.6

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in Buidling Permits and Plan Review Fees.
- Personnel up due to projected increases in benefits and compensation.
- Operating down due to a decrease in Contracted Temps and Community Outreach.

Performance Measures:

Priority I: Infrastructure

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

BUILDING INSPECTIONS SERVICES (continued)

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

Priority III: Quality of Life

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

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

Priority V: Public Engagement and Communications

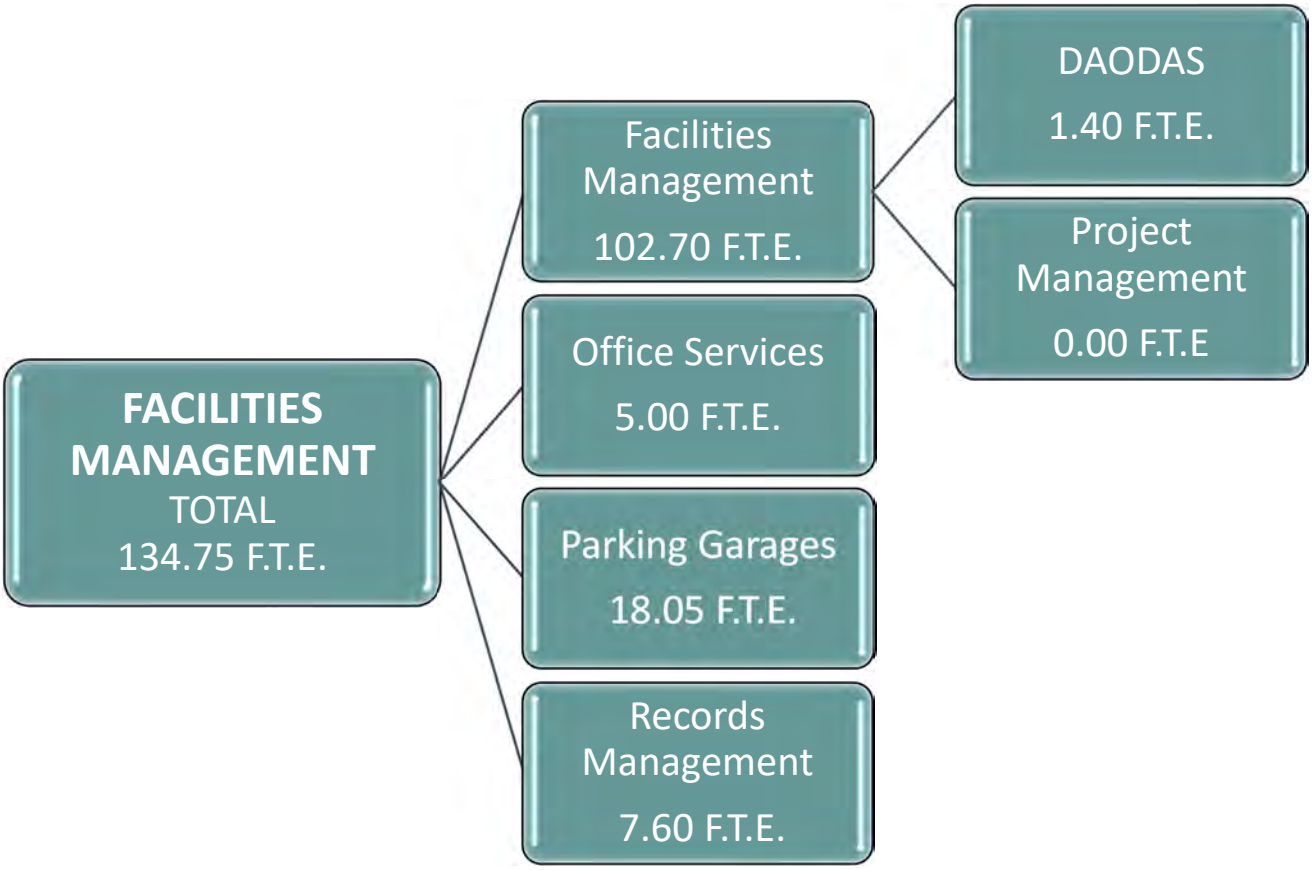
***Goal 1*:** Enhance public communication and outreach.

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

Priority VI: Public Wellbeing

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

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


FACILITIES MANAGEMENT
TOTAL
134.75 F.T.E.
Facilities Management
102.70 F.T.E.
DAODAS
1.40 F.T.E.
Project Management
0.00 F.T.E
Office Services
5.00 F.T.E.
Parking Garages
18.05 F.T.E.
Records Management
7.60 F.T.E.

FACILITIES MANAGEMENT (continued)

Division: Facilities Management
Fund: General Fund
Function: General Government

Mission: Facilities Management master plans, designs, constructs the physical spaces, and acquires Real Property needed by the County. Once constructed or acquired, Facilities Management repairs maintains, and renders operational support to preserve and renew all facility assets over their useful life.

Services Provided:

- Master planning, design, and construction services for asset management projects and the five-year Capital Improvement Plan
- Maintain and repair all County-owned and leased facilities using predictive maintenance and asset management strategies with both in-house technicians and contracted services.
- Facilitate, interpret, and coordinate all real estate agreements and transactions for leased space involving the County.
- Facilitate and oversee all facility service contracts such as security, custodial, and maintenance.
- Develop and maintain asset management, space utilization, and capital improvement reserve programs.
- Forecast capital improvement and repair expenses and identify excess Real Property for disposition.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	102.35	102.35	102.15	102.70	0.35	0.3
Intergovernmental	$ 255,581	$ 168,000	$ 200,000	$ 206,000	$ 38,000	22.6
Interest	355	-	-	-	-	0.0
Miscellaneous	5,037	-	-	-	-	0.0
Leases and Rentals	196,102	213,094	71,231	61,472	(151,622)	(71.2)
Debt Proceeds	74,054	-	-	-	-	0.0
TOTAL REVENUES	$ 531,128	$ 381,094	$ 271,231	$ 267,472	$ (113,622)	(29.8)
Personnel	$ 6,429,209	$ 7,576,966	$ 7,835,000	$ 8,888,305	$ 1,311,339	17.3
Operating	13,476,681	16,163,227	17,381,719	18,761,773	2,598,546	16.1
Capital	183,090	-	346,937	99,750	99,750	100.0
TOTAL EXPENDITURES	20,088,980	23,740,193	25,563,656	27,749,828	4,009,635	16.9
Interfund Transfer Out	5,349,018	5,625,000	7,827,511	6,000,000	375,000	6.7
TOTAL DISBURSEMENTS	$25,437,997	$29,365,193	$33,391,167	$33,749,828	$ 4,384,635	14.9

Funding Adjustments for FY 2025 Include:

- Revenues are down due to lower rents and leases, offset by higher in state reimbursement.
- Personnel up and reflects anticipated compensation and benefits.

FACILITIES MANAGEMENT (continued)

- Operating up due to an increase in utilities, security costs, improvement projects, and leases. These items were offset by a decrease in budgeted maintenance for buildings and grounds.
- Capital up due to the planned purchase of various equipment.
- Interfund Transfer Out up to support rising preservation costs of facilities.

Performance Measures:

Priority I: Infrastructure

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

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

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

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

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

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

FACILITIES MANAGEMENT (continued)

Efficiency:				
Design and Construction:				
Project Cost Savings/Credits Due to PM Oversight	I/3(a)(c)	0	$159,122	$300,000
Percentage of Project Costs Attributed to County Overhead	I/3(a)(c)	6.1%	5.0%	3.2%
Operations:				
Percent of work orders completed	I/3(b)(c)	99.80%	97.52%	95.00%
Percent of projects completed	I/3(b)(c)	61.54%	00.05%	65.00%
Programmed maintenance compliance	I/3(b)(c)	99.92%	89.82%	95.00%
Budgeting effectiveness percent – Contracts	I/3(b)(c)	98.50%	97%	98%
Department operating budget effectiveness	I/3(b)(c)	96.6%	92.6%	100%
Energy Conservation Projects	I/3(b)(c)	0%	100%	100%
Real Property:				
Percent of closings completed per all contract terms	I/3(c)	100%	100%	100%
Percent of leases renewed/amended before lease end	I/3(c)	100%	100%	100%
Percentage of asset/warranty lists database completed	I/3(b)(c)	100%	100%	100%
Outcome:				
Design and Construction:				
Average Number of Projects per PM	I/3(a)(c)	6.5	6.3	5.4
Average Project Expenditures per PM	I/3(a)(c)	$3,095,154	$3,229,309	$3,210,000
Operations:				
Work orders completed	I/3(b)(c)	11,527	11,259	12,749
Projects completed	I/3(b)(c)	40	4	46
Preventive Maintenance (PM) work orders completed	I/3(b)(c)	10,721	11,969	15,191
Actual expended costs of special projects	I/3(b)(c)	$1,487,316	1,353,142	2,000,000
Total contracted services' actual expenses	I/3(b)(c)	$9,351,288	9,019,620	9,798,292
Operating budget expenditures	I/3(b)(c)	$19,112,266	21,389,078	25,586,378
Actual Cost of Assets scheduled for replacement per reserve study	I/3(b)(c)	$5,000,000	5,600,000	$6,000,000
Actual Cost of Active Facilities Contracts	I/3(b)(c)	$7,928,046	$9,935,436	$9,999,999
Energy Conservation Project Costs	I/3(b)(c)	0	$177,982	$475,000
Real Property:				
Number of completed real estate closings/condemnations	I/3(c)	0	2	4
Dollar Value of Acquisitions	I/3(c)	$0.00	$0.00	$0.00
Dollar Value of Dispositions	I/3(c)	$0.00	$68,400	$52,500,000

1 This Project falls under the Capital Projects Department

FACILITIES MANAGEMENT (continued)

Division: Office Services
Fund: Internal Service Fund
Function: General Government

Mission: Office Services provides photocopy, postal services, and specialized printing applications for County government departments delivering services to County citizens.

Services Provided:

- Provide the most cost efficient methods to process County mail
- Provide office equipment support and repair service

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	4.70	4.70	5.00	5.00	0.30	6.4
Charges and Fees	$ 1,262,038	$ 1,359,734	$ 1,325,055	$ 1,438,185	$ 78,451	5.8
Interest	7,521	-	10,000	8,000	8,000	100.0
TOTAL REVENUES	$ 1,269,559	$ 1,359,734	$ 1,335,055	$ 1,446,185	$ 86,451	6.4
Personnel	$ 317,623	$ 320,611	$ 329,000	$ 351,613	$ 31,002	9.7
Operating	500,273	590,303	565,268	647,495	57,192	9.7
Capital	-	-	-	-	-	0.0
Debt Service	441,537	434,115	434,115	434,311	196	0.0
TOTAL EXPENDITURES	$ 1,259,433	$ 1,345,029	$ 1,328,383	$ 1,433,419	$ 88,390	6.6

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in mail delivery and postage costs.
- Personnel up due to projected benefits and compensation and reallocation of staff.
- Operating up due to higher postage and maintenance costs.
- Debt Service remains unchanged due to lease for copiers throughout the County.

FACILITIES MANAGEMENT (continued)

Division: Parking Garages
Fund: Enterprise Fund
Function: General Government

Mission: The Parking Garages provide a quality parking experience by ensuring a safe, customer friendly, and efficient parking environment for citizens and visitors.

Services Provided:

- Provide tourists, citizens, and other visitors with daily transient parking.
- Provide attorneys, banks, hotels, and other local businesses with Monthly Access Parking Accounts and Parking Coupons for their customers/clients
- Provide "Free" parking to the following:
  - Handicap patrons (72 hour max)
  - Local churches on Sunday and St. Phillips church functions per lease agreement
  - Juror parking at the Cumberland Street Garage / King & Queen Garage
  - Law Enforcement parking at the Cumberland Street Garage and King & Queen Garage on occasion
  - Special Holiday Patrons in conjunction with the City's Initiative
  - County Employees
  - State Employees

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	17.80	17.80	17.80	18.05	0.25	1.4
Intergovernmental	$ 408,634	$ 395,127	$ 410,000	$ 415,000	$ 19,873	5.0
Charges and Fees	3,366,647	3,143,200	3,143,200	3,187,450	44,250	1.4
Interest	128,683	80,000	165,000	135,000	55,000	68.8
Miscellaneous	(162,101)	(160,000)	(170,000)	(200,000)	(40,000)	25.0
Leases and Rentals	67,806	71,072	71,071	72,203	1,131	1.6
TOTAL REVENUES	$ 3,809,669	$ 3,529,399	$ 3,619,271	$ 3,609,653	$ 80,254	2.3
Personnel	$ 1,238,316	$ 1,312,719	$ 1,340,000	$ 1,422,088	$ 109,369	8.3
Operating	1,978,825	1,330,974	1,393,168	1,399,860	68,886	5.2
Capital	0	2,200,000	1,348,300	2,675,000	475,000	21.6
TOTAL EXPENDITURES	3,217,142	4,843,693	4,081,468	5,496,948	653,255	13.5
Interfund Transfer Out	96,408	125,000	95,000	115,000	(10,000)	(8.0)
TOTAL DISBURSEMENTS	$ 3,313,550	$ 4,968,693	$ 4,176,468	$ 5,611,948	$ 643,255	12.9

Funding Adjustments for FY 2025 Include:

- Revenues up due to higher Interest Earnings.
- Personnel up due to reallocation of staff and higher anticipated compensation and benefits.

FACILITIES MANAGEMENT (continued)

- Operating up due to higher county administration charges and maintenance costs.
- Capital up to fund repairs and maintenance to the garages.
- Interfund transfer out down to reflect lower anticipated indirect costs not eligible from Transportation Sales Tax Transit funds.

FACILITIES MANAGEMENT (continued)

Division: Records Management
Fund: Internal Service Fund
Function: General Government

Mission: Records Management provides County departments, elected officials, and several external organizations with storage, retrieval, imaging, and disposition of government records while maintaining the historical and archival significance of vital records for the citizens of the County.

Services Provided:

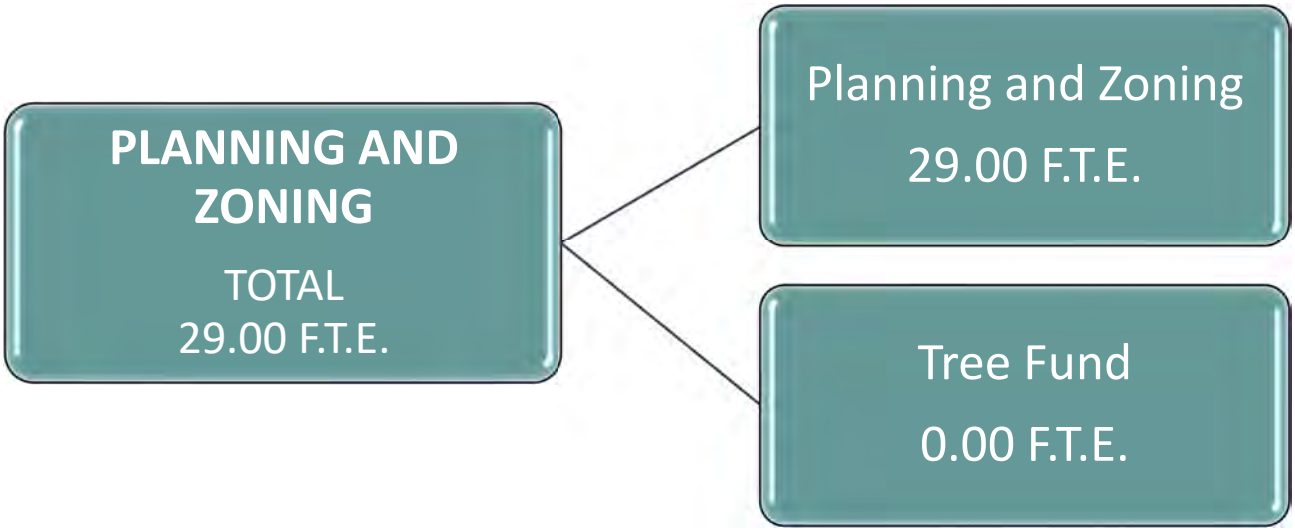
- Support the development of records retention schedules

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	7.90	7.60	7.60	7.60	-	0.0
Charges and Fees	$ 576,060	$ 653,734	$ 650,000	$ 707,741	$ 54,007	8.3
TOTAL REVENUES	576,060	653,734	650,000	707,741	54,007	8.3
Interfund Transfer In	50,000	60,000	40,271	-	(60,000)	(100.0)
TOTAL SOURCES	$ 626,060	$ 713,734	$ 690,271	$ 707,741	$ (5,993)	(0.8)
Personnel	$ 461,977	$ 479,764	$ 495,000	$ 513,901	$ 34,137	7.1
Operating	187,037	175,700	177,240	185,441	9,741	5.5
Capital	-	60,000	10,271	30,000	(30,000)	(50.0)
TOTAL EXPENDITURES	$ 649,014	$ 715,464	$ 682,511	$ 729,342	$ 13,878	1.9

Funding Adjustments for FY 2025 Include:

- Revenues up for higher charges to user offices/ departments for microfilm and records storage services.
- Interfund Transfer In down due to one-time funding from Facilities Preservation Fund in FY 2024.
- Personnel up due to projected benefits and compensation.
- Operating up due to higher equipment maintenance costs.
- Capital reflects replacement of three HVAC systems.


PLANNING AND ZONING
TOTAL
29.00 F.T.E.
Planning and Zoning
29.00 F.T.E.
Tree Fund
0.00 F.T.E.

PLANNING AND ZONING

Division: Planning and Zoning
Fund: General Fund
Function: General Government

Mission: The Planning and Zoning Department administers the County's Comprehensive Plan and the Zoning and Land Development Regulations Ordinance; and prepares various studies and plans related to the current and future use of land in Charleston County; and provides planning staff services to the Town of Rockville and to the Town of Ravenel.

Services Provided:

- Process Zoning, Site Plan Review, Subdivision, Historic Preservation, Board of Zoning Appeals and Planning Commission applications
- Provide zoning and environmental code enforcement
- Administer and update the County Zoning and Land Development Regulations Ordinance and Comprehensive Plan
- Plan for the future development of Charleston County
- Provide staff support to the County Planning Commission, Historic Preservation Commission, and Board of Zoning Appeals
- Provide technical planning services and code enforcement to the Town of Rockville and the Town of Ravenel
- Provide staff support to the Emergency Operations Center as the Planning Section

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	28.00	28.00	29.00	29.00	1.00	3.6
Licenses and Permits	$ 110,460	$ 90,000	$ 120,000	$ 110,000	$ 20,000	22.2
Charges and Fees	111,953	100,500	101,000	100,500	-	0.0
TOTAL REVENUES	$ 222,413	$ 190,500	$ 221,000	$ 210,500	$ 20,000	10.5
Personnel	$ 2,309,718	$ 2,476,514	$ 2,535,000	$ 2,773,568	$ 297,054	12.0
Operating	177,876	205,997	214,104	233,827	27,830	13.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,487,594	$ 2,682,511	$ 2,749,104	$ 3,007,395	$ 324,884	12.1

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase in zoning permits.
- Personnel up due to an increase in projected compensation and benefits.
- Operating up due to Technology Subscriptions.

PLANNING AND ZONING (continued)

Performance Measures:

Priority V: Public Engagement and Communications

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

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

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

PLANNING and ZONING (continued)

Program: Tree Fund
Fund: Special Revenue Fund
Function: General Government

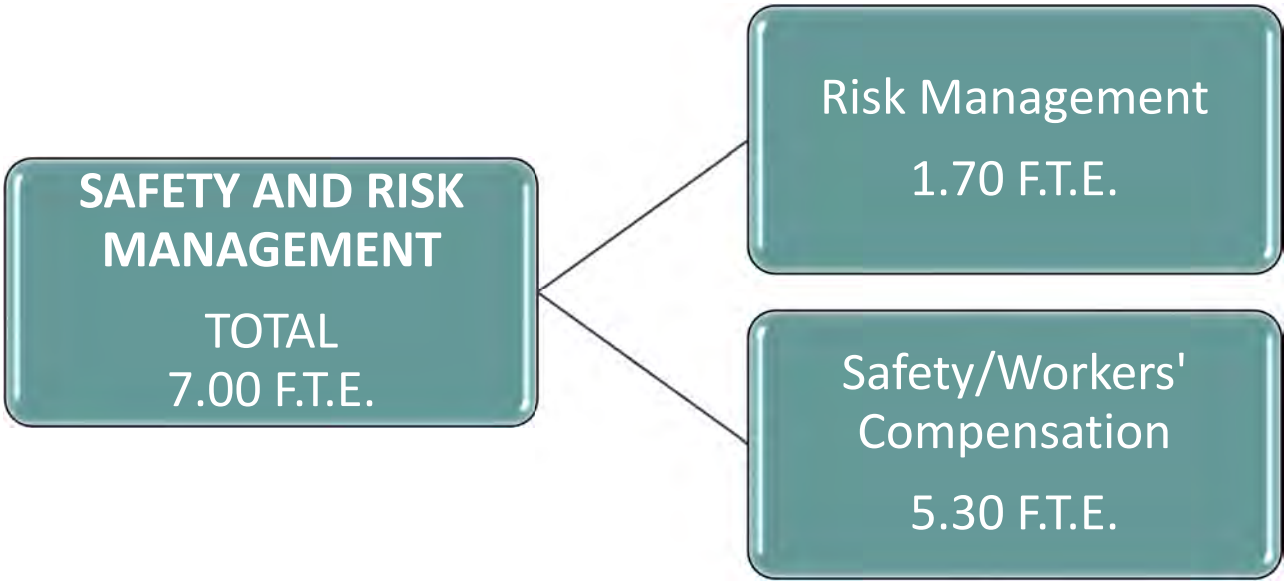
Mission: The Tree Fund receives funds exacted from tree removal violation fines and places the funds in an account established exclusively for public beautification through the planting of trees in Charleston County.

Program Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Fines and Forfeitures	$ 124,328	$ -	$ 105,829	$ -	$ -	0.0
TOTAL REVENUES	$ 124,328	$ -	$ 105,829	$ -	$ -	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	250,000	34,550	250,000	-	0.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ -	$ 250,000	$ 34,550	$ 250,000	$ -	0.0

Funding Adjustments for FY 2025 Include:

- Operating expenditures reflect no change.


SAFETY AND RISK MANAGEMENT
TOTAL
7.00 F.T.E.
Risk Management
1.70 F.T.E.
Safety/Workers' Compensation
5.30 F.T.E.

SAFETY AND RISK MANAGEMENT

Division: Risk Management
Fund: General Fund
Function: General Government

Mission: Risk Management ensures that adequate insurance is obtained to cover the County's assets, liabilities, and employees.

Services Provided:

- Maintain all workers' compensation, property, vehicle, equipment, aviation, liability, fidelity, and crime insurance claim files for the County

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	1.25	1.25	1.25	1.70	0.45	36.0
Personnel	$ 140,790	$ 141,659	$ 150,000	$ 216,116	$ 74,457	52.6
Operating	3,534,011	3,747,079	3,698,129	4,506,053	758,974	20.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 3,674,801	$ 3,888,738	$ 3,848,129	$ 4,722,169	$ 833,431	21.4

Funding Adjustments for FY 2025 Include:

- Personnel up due to the addition of one Assistant Director position shared with Safety/Workers' Compensation.
- Operating up due to higher insurance costs.

Performance Measures:

Priority II: Workforce

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

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

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

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

Priority IIII: Financial Stability

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

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

SAFETY & RISK MANAGEMENT (continued)

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

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

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

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

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

Strategy B: Increase and enhance digital engagement by 5%
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy B: Improve intragovernmental operations through department and office collaboration.

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

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

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

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

SAFETY AND RISK MANAGEMENT (continued)

Division: Safety/Workers' Compensation
Fund: Internal Service Fund
Function: General Government

Mission: The Safety/Workers' Compensation Division reduces the impact of worker-related accidents through specialized training to minimize the cost of injury and illness to the County's total workforce.

Services Provided:

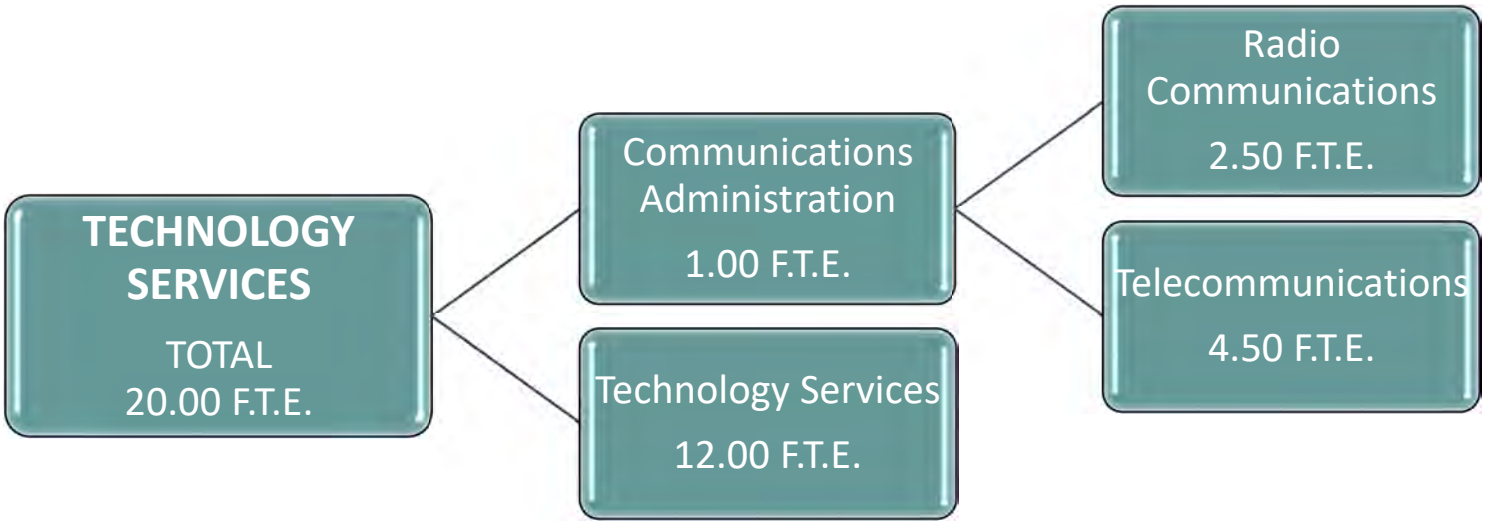
- Coordinate and administer the Blood Borne Pathogen Program
- Conduct job site inspections to comply with applicable regulations
- Provide training in general safety awareness, hazardous communications, blood-borne pathogens, and defensive driving

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	4.75	4.75	4.75	5.30	0.55	11.6
Charges and Fees	$ 5,630,668	$ 4,255,779	$ 3,679,456	$ 2,435,000	$ (1,820,779)	(42.8)
Interest	255,646	200,000	350,000	280,000	80,000	40.0
Miscellaneous	29,745	20,000	28,000	20,000	-	0.0
TOTAL REVENUES	$ 5,916,059	$ 4,475,779	$ 4,057,456	$ 2,735,000	$ (1,740,779)	(38.9)
Personnel	$ 480,860	$ 552,046	$ 584,000	$ 677,715	$ 125,669	22.8
Operating	2,749,074	4,890,733	3,273,943	3,992,406	(898,327)	(18.4)
Capital	-	33,000	38,500	40,000	7,000	21.2
TOTAL EXPENDITURES	$ 3,229,933	$ 5,475,779	$ 3,896,443	$ 4,710,121	$ (765,658)	(14.0)

Funding Adjustments for FY 2025 Include:

- Revenue down due to lower worker's compensation contributions.
- Personnel up due the addition of one Assistant Director position shared with Risk Management.
- Operating down due to a decrease in Worker's Comp Premiums and Claims.
- Capital up due to public safety equipment.


TECHNOLOGY SERVICES
TOTAL
20.00 F.T.E.
Communications Administration
1.00 F.T.E.
Technology Services
12.00 F.T.E.
Radio Communications
2.50 F.T.E.
Telecommunications
4.50 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	1.00	1.00	1.00	-	0.0
Personnel	$ 170,881	$ 172,246	$ 187,000	$ 189,536	$ 17,290	10.0
Operating	1,719	2,548	2,548	2,448	(100)	(3.9)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	172,600	174,794	189,548	191,984	17,190	9.8
Interfund Transfer Out	982,550	774,871	764,924	2,248,278	1,473,407	190.1
TOTAL DISBURSEMENTS	$ 1,155,150	$ 949,665	$ 954,472	$ 2,440,262	$ 1,490,597	157.0

Funding Adjustments for FY 2025 Include:

- Personnel up due to projected compensation and benefits.
- Interfund Transfer Out up to support the Radio Communications Enterprise Fund, and to fund the replacement of the County's telephone system in the Telecommunications Internal Service Fund.

TECHNOLOGY SERVICES (continued)

Division: Radio Communications
Fund: Enterprise Fund
Function: General Government

Mission: The Radio Communications Division provides comprehensive communications support to Charleston County agencies and municipal public safety agencies, including management of the 800 MHz Public Safety Radio System, operation of the Communications Electronics Maintenance Facility, The Larry Britton Radio Shop and installation of electronics in vehicles for law enforcement, fire, and Emergency Medical Services.

Services Provided:

- Provide operations and maintenance of the 800 MHz Public Safety Radio System including technology upgrades, system process improvements, and overall system management and maintenance
- Provide efficient and cost effective equipment to decrease local public emergency operations' response time

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.50	2.50	2.50	2.50	-	0.0
Charges and Fees	$ 3,052,673	$ 3,225,640	$ 3,168,000	$ 3,351,446	$ 125,806	3.9
Interest	17,487	100,000	19,000	15,000	(85,000)	(85.0)
Leases and Rentals	47,645	54,719	49,000	50,000	(4,719)	(8.6)
TOTAL REVENUES	3,117,805	3,380,359	3,236,000	3,416,446	36,087	1.1
Interfund Transfer In	1,138,405	774,871	764,924	948,278	173,407	22.4
TOTAL SOURCES	$ 4,256,210	$ 4,155,230	$ 4,000,924	$ 4,364,724	$ 209,494	5.0
Personnel	$ 237,641	$ 246,119	$ 269,000	$ 273,500	$ 27,381	11.1
Operating	4,219,306	3,949,852	3,868,242	4,061,224	111,372	2.8
Capital	-	30,000	200,000	30,000	-	0.0
TOTAL EXPENDITURES	$ 4,456,946	$ 4,225,971	$ 4,337,242	$ 4,364,724	$ 138,753	3.3

Funding Adjustments for FY 2025 Include:

- Charges and fees up for increase in radio fee from $38 per month to $40 per month.
- Interest income down due to lower interest budgeted earnings.
- Interfund Transfer In up for General Fund support.
- Personnel up due to anticipated compensation and benefits.
- Operating up for rising contracted maintenance costs for machinery and equipment.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	12.00	12.00	12.00	12.00	-	0.0
Intergovernmental	$ 37,968	$ 35,568	$ 38,693	$ 37,000	$ 1,432	4.0
Miscellaneous	735	1,000	1,000	1,000	-	0.0
Debt Proceeds	977,688	-	-	-	-	0.0
TOTAL REVENUES	$ 1,016,391	$ 36,568	$ 39,693	$ 38,000	$ 1,432	3.9
Personnel	$ 1,241,886	$ 1,467,695	$ 1,564,000	$ 1,621,795	$ 154,100	10.5
Operating	12,345,185	12,219,613	12,148,754	12,702,982	483,369	4.0
Capital	926,584	2,268,283	4,122,000	1,876,612	(391,671)	(17.3)
TOTAL EXPENDITURES	14,513,655	15,955,591	17,834,754	16,201,389	245,798	1.5
Interfund Transfer Out	165,008	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$14,678,664	$15,955,591	$17,834,754	$16,201,389	$ 245,798	1.5

Funding Adjustments for FY 2025 Include:

- Personnel up for anticipated compensation and benefits.
- Operating up for higher software maintenance costs due to price inflation and new technology hardware/software.
- Capital down due to fewer scheduled technology infrastructure replacements and projects.

TECHNOLOGY SERVICES (continued)

Performance Measures:

Priority I: Infrastructure

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

Strategy: A Enhance data security through various security measures.
Strategy B: Incorporate cloud technology to increase the resilience of IT services.

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements and supporting latest technology.
- Update the County website design and conduct periodic review of website content by departments/offices to ensure currency of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%.
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy B: Improve intragovernmental operations through department and office collaboration.
- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

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

[1] Break-Fix.
[2] Scope changes and customer wait time considered.

TECHNOLOGY SERVICES (continued)

Division: Telecommunications
Fund: Internal Service Fund
Function: General Government

Mission: Telecommunications provides maintenance and service for the telephone systems of the departments and agencies within Charleston County facilities, as well as administration and management of cellular phone devices and lines for departments of Charleston County Government.

Services Provided:

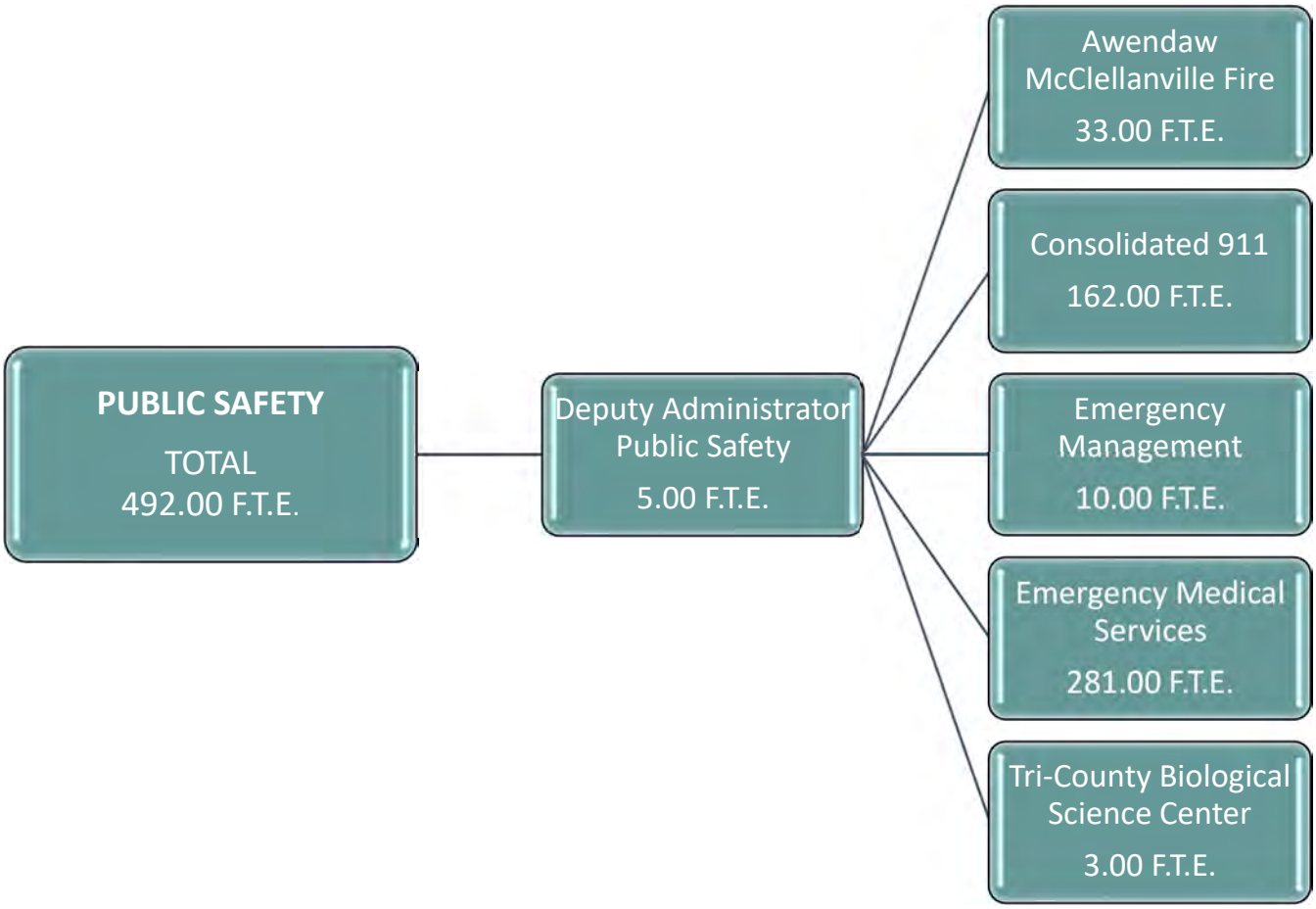
- Operate and maintain the County's telephone infrastructure and circuitry to ensure maximum reliability
- Secure most cost effective telecom services for the County
- Obtain optimal service and rates for cellular wireless communications

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	4.50	4.50	4.50	4.50	-	0.0
Charges and Fees	$ 2,347,736	$ 2,335,255	$ 2,341,889	$ 2,312,267	$ (22,988)	(1.0)
Interest	9,489	12,000	12,000	10,000	(2,000)	(16.7)
Miscellaneous	747	-	-	-	-	0.0
TOTAL REVENUES	2,357,972	2,347,255	2,353,889	2,322,267	(24,988)	(1.1)
Interfund Transfer In	37,500	-	-	1,300,000	1,300,000	100.0
TOTAL SOURCES	$ 2,395,472	$ 2,347,255	$ 2,353,889	$ 3,622,267	$ 1,275,012	54.3
Personnel	$ 468,377	$ 479,811	$ 507,000	$ 531,188	$ 51,377	10.7
Operating	1,968,441	1,867,444	1,873,036	1,786,482	(80,962)	(4.3)
Capital	-	50,000	44,977	1,300,000	1,250,000	2500.0
TOTAL EXPENDITURES	$ 2,436,819	$ 2,397,255	$ 2,425,013	$ 3,617,670	$ 1,220,415	50.9

Funding Adjustments for FY 2025 Include:

- Revenues down due to projected recoup of costs and services from user departments.
- Interfund transfer In up for General Fund support for capital costs.
- Personnel up due to projected increase in compensation and benefits.
- Operating down due to lower projected costs of the central phone system.
- Capital up to replace the County's telephone system.


PUBLIC SAFETY
TOTAL
492.00 F.T.E.
Deputy Administrator
Public Safety
5.00 F.T.E.
Awendaw
McClellanville Fire
33.00 F.T.E.
Consolidated 911
162.00 F.T.E.
Emergency
Management
10.00 F.T.E.
Emergency Medical
Services
281.00 F.T.E.
Tri-County Biological
Science Center
3.00 F.T.E.

DEPUTY ADMINISTRATOR PUBLIC SAFETY

Fund: General Fund
Function: General Government

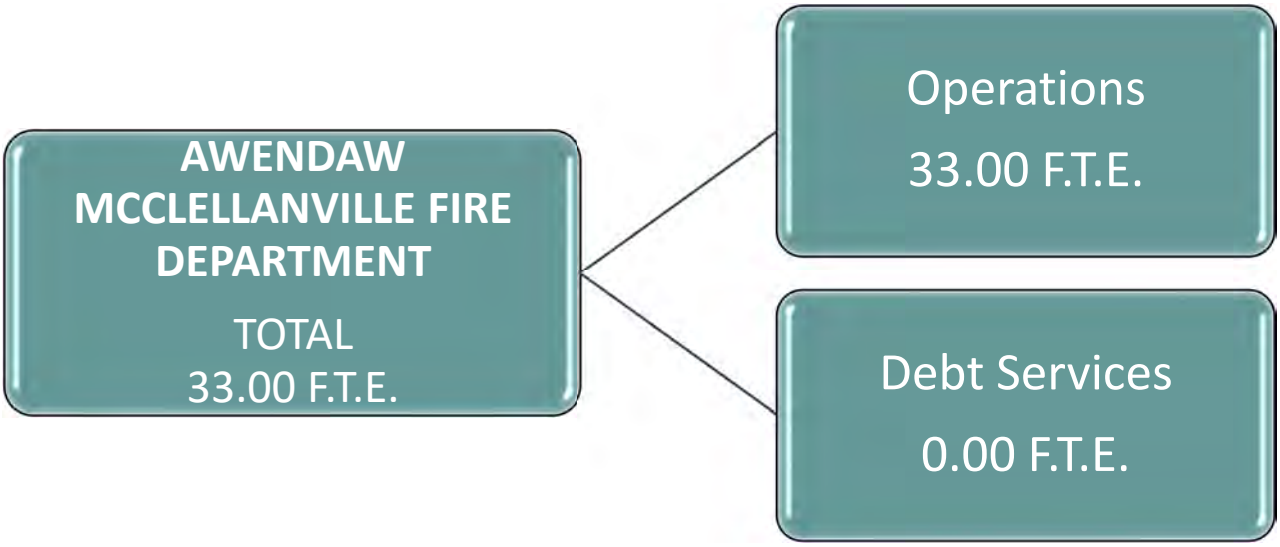
Mission: The Deputy Administrator of Public Safety provides administrative oversight and policy direction to five departments, which includes Awendaw-McClellanville Fire, Consolidated 911 Dispatch Center, Criminal Justice Coordinating Council, Emergency Management, Emergency Medical Services, Tri-County Biological Center and serves as law enforcement and community liaison for Charleston County Government and its citizens.

Departmental Summary

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.00	5.00	5.00	5.00	-	0.0
Personnel	$ 656,605	$ 698,925	$ 768,000	$ 788,533	$ 89,608	12.8
Operating	63,937	60,539	59,758	69,208	8,669	14.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	720,542	759,464	827,758	857,741	98,277	12.9
Interfund Transfer Out	246,424	474,048	-	-	(474,048)	(100.0)
TOTAL DISBURSEMENTS	$ 966,966	$ 1,233,512	$ 827,758	$ 857,741	$ (375,771)	(30.5)

Funding Adjustments for FY 2025 Include:

- Personnel up due to anticipated compensation and benefits.
- Operating up due to additional training costs.
- Interfund Transfer Out down due to the transition of the Tri-County Biological Science Center to the General Fund during FY 2024.


AWENDAW MCCLELLANVILLE FIRE DEPARTMENT
TOTAL
33.00 F.T.E.
Operations
33.00 F.T.E.
Debt Services
0.00 F.T.E.

AWENDAW McCLELLANVILLE FIRE DEPARTMENT

Division: Awendaw McClellanville Fire Department
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Awendaw McClellanville Fire Department provides fire protection, educational services, auto extrication, and medical first response to the citizens of northeastern Charleston County to mitigate loss of life and property.

Services Provided:

- Provide fire prevention, medical first response, wildland fire suppression, structural fire suppression, and rescue

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	29.00	33.00	33.00	33.00	-	0.0
Property Tax	$ 2,514,124	$ 2,930,000	$ 3,000,000	$ 3,300,000	$ 370,000	12.6
Intergovernmental	149,094	122,627	132,373	106,396	(16,231)	(13.2)
Miscellaneous	68,547	-	-	-	-	0.0
TOTAL REVENUES	$ 2,731,765	$ 3,052,627	$ 3,132,373	$ 3,406,396	$ 353,769	11.6
Personnel	$ 2,195,059	$ 2,646,272	$ 2,698,270	$ 2,849,537	$ 203,265	7.7
Operating	808,285	561,145	540,584	643,769	82,624	14.7
Capital	260,115	85,000	80,000	-	(85,000)	(100.0)
TOTAL EXPENDITURES	$ 3,263,459	$ 3,292,417	$ 3,318,854	$ 3,493,306	$ 200,889	6.1

Funding Adjustments for FY 2025 Include:

- Revenues up due to 1.6 millage increase from 35.4 mills to 37.0 mills.
- Personnel up due to anticipated pay and benefits.
- Operating up to replace hoses on the department's fire trucks.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

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

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

Strategy B: Increase and enhance digital engagement by 5%

AWENDAW McCLELLANVILLE FIRE DEPARTMENT (continued)

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

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy B: Improve intragovernmental operations through department and office collaboration.
- Review permitting processes to streamline service and improve efficiency and develop a communication plan to disseminate modifications to staff and customers.
- Conduct monthly meetings with permitting team to review and respond to survey results and opportunities for improvement.
- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

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

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

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

Priority VI: Public Wellbeing

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

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.
Strategy B: Resource allocation and training for all public safety events through the Public Safety's Critical Incident Support Team.
- Beach Communities
- Special Events
- Significant disaster and/or emergency response

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

Strategy A: Identify local, regional, and national partners to enhance our 9-1-1 goals and strengthen our ability to receive, process, and dispatch calls for service.
Strategy C: Continue to coordinate and collaborate with local law enforcement.

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

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

MEASURES:	Priority/ Strategy	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected
Input:				
Number of structural fire responses (working) [1 & 2]	V: 2 (a)	20	32	40
Number of emergency fire suppression apparatus	V: 2 (a)	10	10	9
Number of Fire Prevention Programs	V:3 (a)	30	45	52
Output:				
Number of personnel arriving on scene in 15 minutes	VI: 3 (a)	3	4	4
Apparatus determined more than 10 years old	V: 2 (a)	4	4	4
Citizens educated for the year	VI: 3 (a)	1,500	1,700	1,800
Number of household detectors installed	VI: 3 (a)	150	168	200

AWENDAW McCLELLANVILLE FIRE DEPARTMENT

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

[1] 2 inside a burning structure and 2 outside a burning structure to enable a rescue operation.
[2] Based on 10,734 population.

AWENDAW McCLELLANVILLE DEBT SERVICE

Division: Awendaw McClellanville Debt Service
Fund: Special Revenue Fund
Function: Public Safety

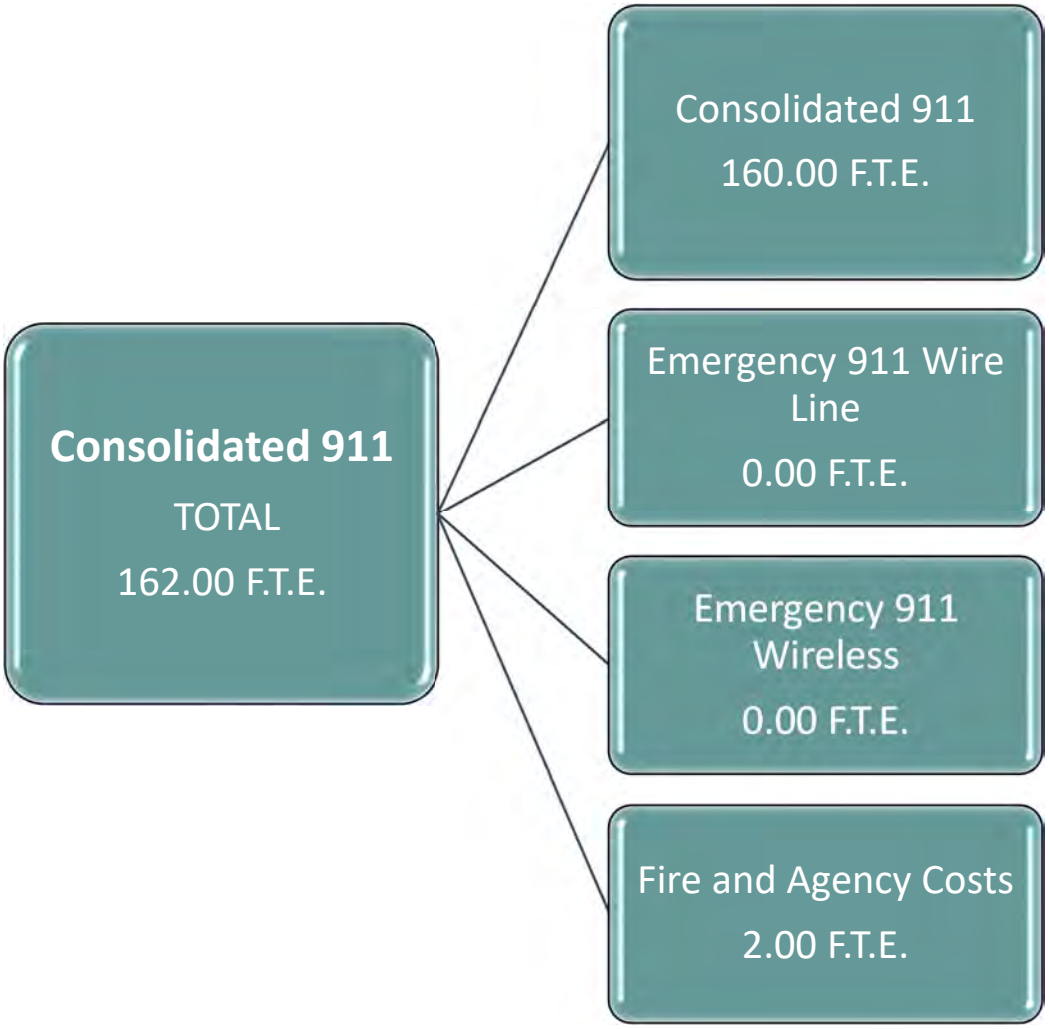
Mission: The Awendaw McClellanville Debt Service Program accounts for the principal, interest, and other costs related to the repayment of debt issuance.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Property Tax	$ 320,136	$ 340,000	$ 343,000	$ 371,000	$ 31,000	9.1
Intergovernmental	17,356	8,195	9,170	6,321	$ (1,874)	(22.9)
Interest	9,850	12,000	13,500	11,000	(1,000)	(8.3)
TOTAL REVENUES	$ 347,342	$ 360,195	$ 365,670	$ 388,321	$ 28,126	7.8
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	533,608	367,881	366,881	335,133	(31,748)	(8.7)
TOTAL EXPENDITURES	$ 533,608	$ 367,881	$ 366,881	$ 335,133	$ (31,748)	(8.6)

Funding Adjustments for FY 2025 Include:

- Property taxes up from higher tax base at a consistent a millage rate of 4.0.
- Debt Service down due to scheduled bond payments.


Consolidated 911
TOTAL
162.00 F.T.E.
Consolidated 911
160.00 F.T.E.
Emergency 911 Wire Line
0.00 F.T.E.
Emergency 911 Wireless
0.00 F.T.E.
Fire and Agency Costs
2.00 F.T.E.

CONSOLIDATED 911

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

Mission: Consolidated 911 enhances the quality of life for every person in our service area by processing all calls for service and dispatching the appropriate response in an efficient and professional manner that aids in the protection of life and property.

Services Provided:

- Answer 911 calls, ten-digit emergency calls and seven-digit non-emergency calls for service
- Receive and process calls via text and 911helpme.com
- Provide support for life-threatening emergencies, crimes in progress and other emergency situations that require immediate response
- Provide support to public safety officials during non-emergent calls for service
- Provide the hearing and speech impaired with access to public safety services through Text Telephone (TDD/TTY)
- Provide foreign language callers with access to public safety services through a telephone interpreter service specializing in over 175 languages

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	158.75	158.75	158.75	160.00	1.25	0.8
Intergovernmental	$ 118,022	$ 85,420	$ 85,420	$ 103,407	$ 17,987	21.1
Miscellaneous	13,680	12,000	12,000	12,000	-	0.0
Debt Proceeds	61,067	-	-	-	-	0.0
TOTAL REVENUES	$ 192,769	$ 97,420	$ 97,420	$ 115,407	$ 17,987	18.5
Personnel	$ 8,645,732	$ 7,029,140	$ 6,249,000	$ 8,304,443	$ 1,275,303	18.1
Operating	713,863	463,086	534,991	523,824	60,738	13.1
Capital	30,649	125,265	248,709	408,000	282,735	225.7
TOTAL EXPENDITURES	$ 9,390,244	$ 7,617,491	$ 7,032,700	$ 9,236,267	$ 1,618,776	21.3

Funding Adjustments for FY 2025 Include:

- Intergovernmental revenue up due to projected costs of service to the City of Charleston outside the County.
- Personnel up due to reallocation of positions from the E911 Special Revenue Funds and to Emergency Medical Services. Higher anticipated compensation and benefits are partially offset by a higher reimbursement from Local Accommodations Tax for tourist-related services.

CONSOLIDATED 911

- Operating up for furniture and equipment related to the renovation of the call-takers floor. These costs are partially offset by higher reimbursement in the operating expenses from the Local Accommodations Tax.

- Capital up due to radio communication equipment related to the renovation.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

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

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

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

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

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

Priority VI: Public Wellbeing

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

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

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

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

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

[1] This department began measuring performance against this metric in FY2024.
[2] Pulse Survey developed from Gallup standards.
[3] IAED stands for International Academies of Emergency Dispatch.
[4] Compliance in accordance to Academies of Emergency Dispatch protocols.

CONSOLIDATED 911

Division: Emergency 911 Wire Line Communications
Fund: Enterprise Fund
Function: Public Safety

Mission: Emergency 911 Communications enhances the quality of life for every person in our service area by processing all calls for service and dispatching the appropriate response in an efficient and professional manner that aids in the protection of life and property.

Services Provided:

- Maintain the 911 database including geographical information
- Acts as a single point of communication between Local Police, Fire, and EMS departments
- Uses next generation 911 technology to assist departments in the performance of their duties
- Provides Public Education and 911 Awareness Programs
- Ensures that the Disaster Recovery Plan is current and tested

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	6.00	3.50	3.50	-	(3.50)	(100.0)
Charges and Fees	$ 576,361	$ 650,000	$ 600,000	$ 700,000	$ 50,000	7.7
Interest	10,144	10,000	14,000	11,000	1,000	10.0
TOTAL REVENUES	$ 586,505	$ 660,000	$ 614,000	$ 711,000	$ 51,000	7.7
Personnel	$ 187,195	$ 287,761	$ 162,000	$ -	$ (287,761)	(100.0)
Operating	382,187	548,803	472,850	705,107	156,304	28.5
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 569,382	$ 836,564	$ 634,850	$ 705,107	$ (131,457)	(15.7)

Funding Adjustments for FY 2025 Include:

- Revenues up due to a rate increase from $0.50 to $0.60.
- Personnel down due to reallocation of staff to Consolidated Dispatch in the General Fund.
- Operating up due to reimbursement out to Wireless for capital purchases.

CONSOLIDATED 911 (continued)

Division: Emergency 911 Wireless Communications
Fund: Enterprise Fund
Function: Public Safety

Mission: Emergency 911 Communications enhances the quality of life for every person in our service area by processing all calls for service and dispatching the appropriate response in an efficient and professional manner that aids in the protection of life and property.

Services Provided:

- Maintain the 911 database including geographical information
- Acts as a single point of communication between Local Police, Fire, and EMS departments
- Uses next generation 911 technology to assist departments in the performance of their duties
- Provides Public Education and 911 Awareness Programs
- Ensures that the Disaster Recovery Plan is current and tested
- Recovers costs from the State for E911

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.25	7.75	7.75	-	(7.75)	(100.0)
Intergovernmental	$ 2,485,979	$ 2,931,956	$ 2,881,956	$ 2,864,482	$ (67,474)	(2.3)
Interest	95,828	80,000	130,000	100,000	20,000	25.0
Miscellaneous	225	-	-	-	-	0.0
TOTAL REVENUES	$ 2,582,032	$ 3,011,956	$ 3,011,956	$ 2,964,482	$ (47,474)	(1.6)
Personnel	$ 894,647	$ 824,801	$ 876,000	$ -	$ (824,801)	(100.0)
Operating	2,747,189	1,680,679	1,852,798	1,980,835	300,156	17.9
Capital	-	465,355	1,230,000	1,826,894	1,361,539	292.6
TOTAL EXPENDITURES	$ 3,641,837	$ 2,970,835	$ 3,958,798	$ 3,807,729	$ 836,894	28.2

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower reimbursement from the State.
- Personnel costs down due to reallocation of staff to Consolidated 911 in the General Fund.
- Operating up due to an increase in rising costs for telephone and software maintenance.
- Capital up due to technology and equipment purchases related to renovation of the call-takers space.

CONSOLIDATED 911 (continued)

Division: Fire and Agency Costs
Fund: Enterprise Fund
Function: Public Safety

Mission: The Fire and Agency Costs Division administers the upgrade and maintenance of the Firehouse Software and the CAD Mobile Data and AVL annual maintenance for the Detention Center, the Sheriff's Law Enforcement Center and other public safety entities.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.00	2.00	2.00	2.00	-	0.0
Intergovernmental	$ 609,477	$ 692,741	$ 692,741	$ 930,616	$ 237,875	34.3
Charges and Fees	171,316	281,380	281,380	297,259	$ 15,879	5.6
Interest	14,095	18,000	19,000	16,000	(2,000)	(11.1)
TOTAL REVENUES	$ 794,888	$ 992,121	$ 993,121	$ 1,243,875	$ 251,754	25.4
Personnel	$ 194,750	$ 167,414	$ 147,000	$ 197,707	$ 30,293	18.1
Operating	748,073	768,658	816,386	896,191	127,533	16.6
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	942,824	936,072	963,386	1,093,898	157,826	16.9
Interfund Transfer Out	72,769	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$ 1,015,593	$ 936,072	$ 963,386	$ 1,093,898	$ 157,826	16.9

Funding Adjustments for FY 2025 Include:

- Revenue up due to higher anticipated fees paid by governmental agencies.
- Personnel up due to projected benefits and compensation.
- Operating up due to annual maintenance cost for various public safety software licenses.

CRIMINAL JUSTICE COORDINATING COUNCIL

Fund: General Fund
Function: General Government

Mission: The Criminal Justice Coordinating Council exists to assist in making sustainable, data-driven improvements to Charleston County's criminal justice system and thereby improve public safety and community well-being.

Departmental Summary

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	1.00	6.00	6.00	7.00	1.00	16.7
Personnel	$ 59,514	$ 617,738	$ 626,000	$ 781,056	$ 163,318	26.4
Operating	7,377	12,153	12,893	17,020	4,867	40.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 66,892	$ 629,891	$ 638,893	$ 798,076	$ 168,185	26.7

Funding Adjustments for FY 2025 Include:

- Personnel up due to longevity program and shift of one FTE from the MacArthur Grant.
- Operating up due to an increase in copier and cellular phone costs.

Performance Measures:

Priority V: Public Engagement and Communications

Goal 1: Enhance public communication and outreach.

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

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

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

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

Priority VI: Public Wellbeing

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

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

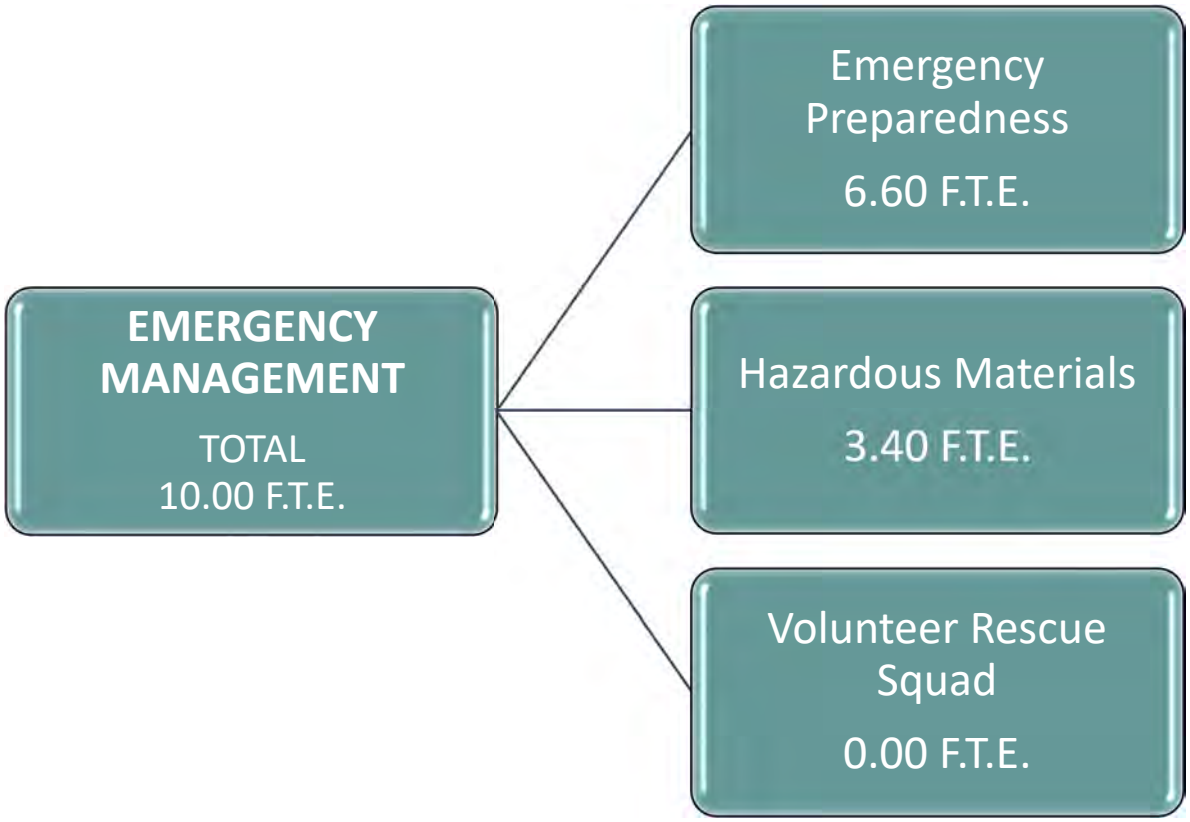
Strategy (b): Add four community representatives to the Criminal Justice Coordinating Council from nonprofit, healthcare, business, and defense bar.

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

CRIMINAL JUSTICE COORDINATING COUNCIL

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

[1] Department began tracking these measures in FY 2025
[2] Data unavailable at the time of publication


EMERGENCY MANAGEMENT
TOTAL
10.00 F.T.E.
Emergency Preparedness
6.60 F.T.E.
Hazardous Materials
3.40 F.T.E.
Volunteer Rescue Squad
0.00 F.T.E.

EMERGENCY MANAGEMENT

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

Mission: The Emergency Preparedness Division provides leadership and assistance to reduce the loss of life and property in Charleston County from various hazards through an effective emergency management program.

Services Provided:

- Activate the Emergency Operation Center during an emergency
- Coordinate the Local Emergency Planning Committee for hazardous materials planning and emergency response
- Conduct programs for the public, emergency responders and industry professionals
- Coordinate unified mobile command response

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	5.80	6.80	6.80	6.60	(0.20)	(2.9)
Personnel	$ 539,013	$ 566,337	$ 563,280	$ 685,364	$ 119,027	21.0
Operating	297,486	152,359	197,695	182,879	30,520	20.0
Capital	-	-	-	49,000	49,000	100.0
TOTAL EXPENDITURES	$ 836,499	$ 718,696	$ 760,975	$ 917,243	$ 198,547	27.6

Funding Adjustments for FY 2025 Include:

- Personnel up due to reallocation of staff and anticipated compensation and benefits.
- Operating up due to the inclusion of the Unified Mobile Command.
- Capital up due to adding specialized radio communication equipment.

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements, and supporting latest technology.
- Update the county website design and conduct periodic review of website content by departments/offices to ensure currently of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

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

EMERGENCY MANAGEMENT (continued)

Priority VI: Public Wellbeing

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

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.
Strategy B: Resource allocation and training for all public safety events through the Public Safety's Critical Incident Support Team.

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

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

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

EMERGENCY MANAGEMENT (continued)

Division: Hazardous Materials
Fund: Special Revenue Fund
Function: Public Safety

Mission: The Hazardous Materials Enforcement Division serves as a liaison between the private sector and local emergency agencies to provide an accurate inventory and record of hazardous materials in the community.

Services Provided:

- Coordinate the training and deployment of the Maritime Incident Response Team for firefighting on the water and at waterfront facilities
- Coordinate the Lowcountry Regional Weapons of Mass Destruction Response Team, part of the State's homeland security initiative
- Coordinate organized efforts among emergency responders and industries if hazardous materials are released to lessen the impact of any incident on communities
- Provide training and equipment to public safety agencies charged with responding to incidents involving the release of hazardous materials.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	2.20	2.20	2.20	3.40	1.20	54.5
Licenses and Permits	$ 200,346	$ 210,000	$ 230,000	$ 345,000	$ 135,000	64.3
TOTAL REVENUES	$ 200,346	$ 210,000	$ 230,000	$ 345,000	$ 135,000	64.3
Personnel	$ 216,234	$ 203,983	$ 236,000	$ 310,460	$ 106,477	52.2
Operating	37,491	39,347	32,977	43,709	4,362	11.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 253,725	$ 243,330	$ 268,977	$ 354,169	$ 110,839	45.6

Funding Adjustments for FY 2025 Include:

- Licenses and Permits up due to 50% rate increase.
- Personnel up due to conversion of a part-time Emergency Management Specialist position to full-time and reallocation of staff.
- Operating expenses reflect a tightening of costs to correspond with recurring revenues.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	615,000	615,000	615,000	575,000	(40,000)	(6.5)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 615,000	$ 615,000	$ 615,000	$ 575,000	$ (40,000)	(6.5)

Funding Adjustments for FY 2025 Include:

- Operating appropriations reflect a decrease for a lower equipment allowance.

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 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	272.00	271.00	271.00	281.00	10.00	3.7
Intergovernmental	$ 4,250,927	$ 4,080,000	$ 4,200,000	$ 4,280,000	$ 200,000	4.9
Charges and Fees	11,653,328	10,760,000	10,600,000	10,870,000	$ 110,000	1.0
Miscellaneous	37,622	35,000	22,329	20,000	(15,000)	(42.9)
TOTAL REVENUES	$15,941,877	$14,875,000	$14,822,329	$15,170,000	$ 295,000	2.0
Personnel	$16,646,518	$16,106,927	$16,716,000	$17,880,344	$ 1,773,417	11.0
Operating	5,004,802	5,309,638	5,709,098	5,722,729	413,091	7.8
Capital	852,933	1,367,220	1,798,060	986,259	(380,961)	(27.9)
TOTAL EXPENDITURES	22,504,254	22,783,785	24,223,158	24,589,332	1,805,547	7.9
Interfund Transfer Out	1,187,005	-	1,503	-	-	0.0
TOTAL DISBURSEMENTS	$23,691,259	$22,783,785	$24,224,661	$24,589,332	$ 1,805,547	7.9

Funding Adjustments for FY 2025 Include:

- Revenues up due to higher Medicare receipts.
- Personnel up due to the shift of ten positions from Consolidated 911 and projected compensation and benefits. Costs partially offset by a higher reimbursement from Local Accommodations Tax for tourist-related costs.
- Operating up due to increase in fleet maintenance for an expanded ambulance fleet.
- Capital includes replacement equipment on ambulances.

EMERGENCY MEDICAL SERVICES (continued)

Performance Measures:

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy A: Ensure all software systems are current with an emphasis on improved customer interaction using responsive design, incorporating accessibility requirements, and supporting latest technology.
- Update the county website design and conduct periodic review of website content by departments/offices to ensure currently of information.
- Explore notification systems for agendas, quarterly newsletters, and general County updates.
- Implement a plan for conveying progress and outcomes from the County's strategic plan to employees and the community.

Strategy B: Increase and enhance digital engagement by 5%
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy B: Improve intragovernmental operations through department and office collaboration.
- Review permitting processes to streamline service and improve efficiency and develop a communication plan to disseminate modifications to staff and customers.
- Conduct monthly meetings with permitting team to review and respond to survey results and opportunities for improvement.
- Review all internal and external County processes and implement additional digital processes to reduce paper and expedite County procedures.

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

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

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

Priority VI: Public Wellbeing

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

Strategy A: Review and update, as needed, emergency management response plans on an annual basis through emergency management exercises.
Strategy B: Resource allocation and training for all public safety events through the Public Safety's Critical Incident Support Team.
- Beach Communities
- Special Events
- Significant disaster and/or emergency response

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

Strategy A: Identify local, regional, and national partners to enhance our 9-1-1 goals and strengthen our ability to receive, process, and dispatch calls for service.
Strategy C: Continue to coordinate and collaborate with local law enforcement.

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

Strategy B: Explore a data dashboard to track overdoses, Narcan distribution, and fentanyl test strip distribution to enhance public awareness around community needs and services.
Strategy C: Provide targeted outreach and distribution of Narcan through the use of National OD (Overdose) Map to provide a better view of overdose locations and follow up for treatment.

EMERGENCY MEDICAL SERVICES (continued)

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

[1] Based on Time Assigned to Time Staged/Time Arrived At Scene for units on calls. Priorities include Bravo, Charlie, Delta, and Echo. Exclusions include test calls, calls not placed in the CAD, unneeded spawned calls, reopened for case number calls, duplicate call, and calls with priorities 0, Alpha, and Omega.

TRI-COUNTY BIOLOGICAL SCIENCE CENTER

Fund: General Fund
Function: Public Safety

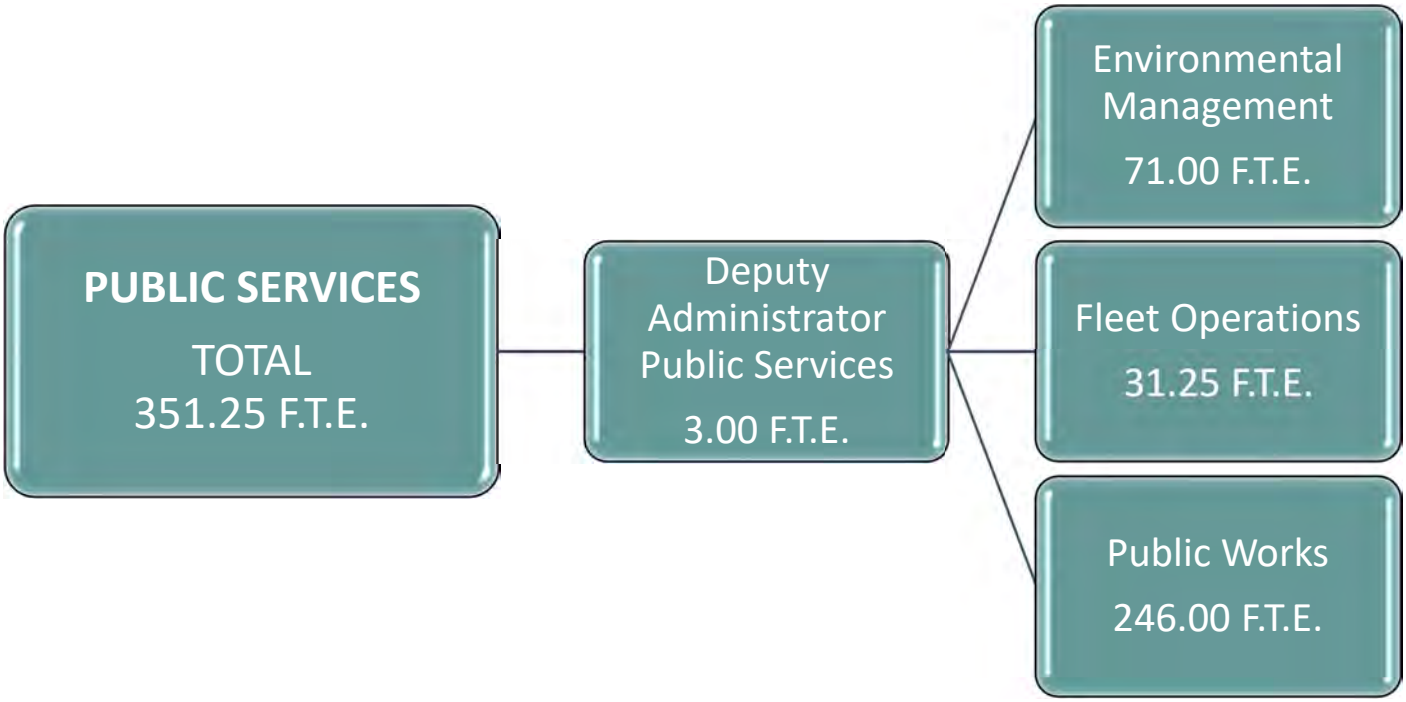
Mission: The Tri-County Biological Science Center provides high quality, unbiased, forensic testing services to agencies within the Tri-County criminal justice system.

Departmental Summary

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	-	-	3.00	3.00	3.00	100.0
Personnel	$ -	$ -	$ 358,000	$ 562,237	$ 562,237	100.0
Operating	-	-	38,744	67,508	67,508	100.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ -	$ -	$ 396,744	$ 629,745	$ 629,745	100.0

Funding Adjustments for FY 2025 Include:

- Personnel is down due to a new department being established in the General Fund, as well as projected increases in compensation and benefits.
- Operating down due to a new department being established in the General Fund.


PUBLIC SERVICES
TOTAL
351.25 F.T.E.
Deputy Administrator Public Services
3.00 F.T.E.
Environmental Management
71.00 F.T.E.
Fleet Operations
31.25 F.T.E.
Public Works
246.00 F.T.E.

DEPUTY ADMINISTRATOR PUBLIC SERVICES

Fund: General Fund
Function: General Government

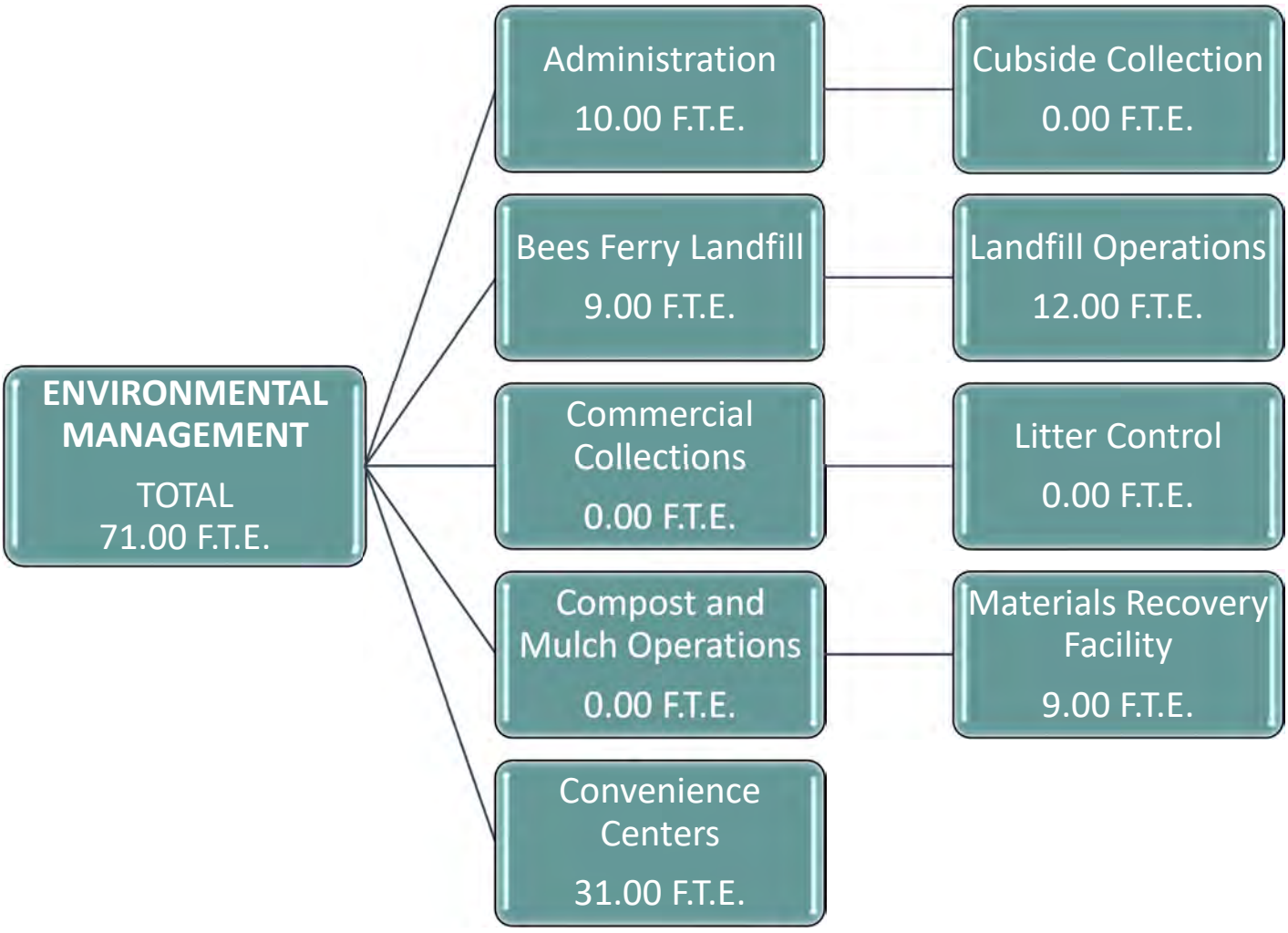
Mission: The Office of the Deputy Administrator of Public Services provides support and oversight to three Charleston County departments, which include Fleet Operations and Public Works. This office engages in innovative outreach and partnership activities to promote the County's mission of excellent service delivery and outcomes for our citizens.

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.00	3.00	3.00	3.00	-	0.0
Personnel	$ 497,578	$ 491,317	$ 452,000	$ 550,362	$ 59,045	12.0
Operating	16,211	16,173	15,858	15,874	(299)	(1.8)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 513,789	$ 507,490	$ 467,858	$ 566,236	$ 58,746	11.6

Funding Adjustments for FY 2025 Include:

- Personnel up due to projected compensation and benefits.


ENVIRONMENTAL MANAGEMENT
TOTAL
71.00 F.T.E.
Administration
10.00 F.T.E.
Cubside Collection
0.00 F.T.E.
Bees Ferry Landfill
9.00 F.T.E.
Landfill Operations
12.00 F.T.E.
Commercial Collections
0.00 F.T.E.
Litter Control
0.00 F.T.E.
Compost and Mulch Operations
0.00 F.T.E.
Materials Recovery Facility
9.00 F.T.E.
Convenience Centers
31.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	12.00	11.00	10.00	10.00	(1.00)	(9.1)
Charges and Fees	$33,220,190	$49,000,000	$49,150,000	$49,650,000	$ 650,000	1.3
Interest	1,616,074	1,400,000	2,200,000	1,800,000	400,000	28.6
Miscellaneous	2,948,170	-	-	-	-	0.0
Leases and Rentals	(566,613)	-	-	-	-	0.0
TOTAL REVENUES	$37,217,821	$50,400,000	$51,350,000	$51,450,000	$ 1,050,000	2.1
Personnel	$ 982,944	$ 1,553,119	$ 819,000	$ 885,596	$ (667,523)	(43.0)
Operating	7,960,900	5,073,613	4,476,554	5,290,954	217,341	4.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 8,943,844	$ 6,626,732	$ 5,295,554	$ 6,176,550	$ (450,182)	(6.8)

Funding Adjustments for FY 2025 Include:

- Charges and Fees up due to the rising volume of customers paying the Solid Waste User Fee.
- Interest income up for higher interest rates.
- Personnel down due to reallocation of a position and the distribution of the FY 2024 equity adjustment to other divisions in the department.
- Operating up due higher indirect costs paid to the General Fund, and rising estimates for facilities costs.

ENVIRONMENTAL MANAGEMENT (continued)

Performance Measures:

Priority I: Infrastructure

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

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

Priority V: Public Engagement and Communication

***Goal 1*:** Enhance public communication and outreach.

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

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy B: Improve intragovernmental operations through department and office collaboration.

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

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

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

[1] FY 2023 Actual reflects the unaudited total available at time of budget preparation.
[2] Municipal Solid Waste

ENVIRONMENTAL MANAGEMENT (continued)

Division: Bees Ferry Landfill Convenience Center
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Bees Ferry Landfill Convenience Center Division provides for proper disposal of residential garbage, trash, recyclables, electronics and household hazardous wastes such as paint, oil, gasoline, batteries, fluorescent light bulbs, pool chemicals, and insecticides at the Bees Ferry Landfill.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	9.00	9.00	9.00	9.00	-	0.0
Charges and Fees	$ 18,234	$ 17,000	$ 20,000	$ 16,000	$ (1,000)	(5.9)
TOTAL REVENUES	$ 18,234	$ 17,000	$ 20,000	$ 16,000	$ (1,000)	(5.9)
Personnel	$ 513,933	$ 557,143	$ 566,000	$ 612,524	$ 55,381	9.9
Operating	427,837	415,535	410,229	405,116	(10,419)	(2.5)
Capital	-	40,000	120,000	-	(40,000)	(100.0)
TOTAL EXPENDITURES	$ 941,770	$ 1,012,678	$ 1,096,229	$ 1,017,640	$ 4,962	0.5

Funding Adjustments for FY 2025 Include:

- Charges and Fees down due to lower resale value of recyclable products.
- Personnel up due to the projected compensation and benefits.
- Operating down due to a reduction in electronic waste disposal costs.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Commercial Collections
Fund: Enterprise Fund
Function: Public Works

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	4,023,009	4,050,000	4,150,000	4,350,000	300,000	7.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 4,023,009	$ 4,050,000	$ 4,150,000	$ 4,350,000	$ 300,000	7.4

Funding Adjustments for FY 2025 Include:

- Operating up due to rising costs of contracted services.

ENVIRONMENTAL MANAGEMENT (continued)

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

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	$ 657,026	$ 597,000	$ 602,000	$ 607,000	$ 10,000	1.7
TOTAL REVENUES	$ 657,026	$ 597,000	$ 602,000	$ 607,000	$ 10,000	1.7
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	1,955,927	1,675,800	1,680,360	1,793,106	117,306	7.0
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	1,955,927	1,675,800	1,680,360	1,793,106	117,306	7.0
Interfund Transfer Out	474,426	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$ 2,430,353	$ 1,675,800	$ 1,680,360	$ 1,793,106	$ 117,306	7.0

Funding Adjustments for FY 2025 Include:

- Charges and Fees up due to higher contracted revenue share.
- Operating up due to the rising costs of contractor services.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Convenience Center
Fund: Enterprise Fund
Function: Public Works

Mission: The Environmental Management Convenience Center Division collects and segregates trash, garbage, and recyclables from strategically located County-maintained convenience centers throughout the rural areas of the County for recycling or composting.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	32.00	31.00	31.00	31.00	-	0.0
Miscellaneous	$ 4,850	$ -	$ -	$ -	$ -	0.0
TOTAL REVENUES	$ 4,850	$ -	$ -	$ -	$ -	0.0
Personnel	$ 1,880,617	$ 2,061,161	$ 2,071,000	$ 2,238,922	$ 177,761	8.6
Operating	1,694,114	1,534,791	1,430,959	1,407,274	(127,517)	(8.3)
Capital	-	900,000	1,100,000	-	(900,000)	(100.0)
TOTAL EXPENDITURES	$ 3,574,731	$ 4,495,952	$ 4,601,959	$ 3,646,196	$ (849,756)	(18.9)

Funding Adjustments for FY 2025 Include:

- Personnel up due to the projected compensation and benefits.
- Operating down due to lower estimates of fleet maintenance and fuel.
- Capital down due to equipment replacement in FY 2024.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Charges and Fees	$ 248,800	$ 50,000	$ 250,000	$ 250,000	$ 200,000	400.0
TOTAL REVENUES	$ 248,800	$ 50,000	$ 250,000	$ 250,000	$ 200,000	400.0
Personnel	$ (20,641)	$ -	$ -	$ -	$ -	0.0
Operating	5,791,263	5,986,109	5,679,269	5,942,750	(43,359)	(0.7)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 5,770,622	$ 5,986,109	$ 5,679,269	$ 5,942,750	$ (43,359)	(0.7)

Funding Adjustments for FY 2025 Include:

- Revenues up due to increase in charges and fees for contracted liquidated damages.
- Operating down due to lower costs for contracted services.

ENVIRONMENTAL MANAGEMENT (continued)

Division: Debt Service
Fund: Enterprise Fund
Function: Public Works

Mission: The Debt Service Program accounts for servicing of a portion of the 2019 General Obligation Bonds (GOB) issued to fund $20 million for construction of the new Materials Recycling Facility. This program records the interest expense and other costs related to the repayment of the borrowing.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	-	-	-	-	0.0
Capital	-	-	-	-	-	0.0
Debt Service	401,222	1,262,900	1,262,900	1,262,518	(382)	(0.0)
TOTAL EXPENDITURES	$ 401,222	$ 1,262,900	$ 1,262,900	$ 1,262,518	$ (382)	(0.0)

Funding Adjustments for FY 2025 Include:

- Debt Service reflect no significant change.

ENVIRONMENTAL MANAGEMENT (continued)

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

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

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	14.00	12.00	12.00	12.00	-	0.0
Intergovernmental	$ 248,284	$ 275,000	$ 250,000	$ 250,000	$ (25,000)	(9.1)
Charges and Fees	334,534	300,000	290,000	290,000	(10,000)	(3.3)
Miscellaneous	303,656	-	-	-	-	0.0
TOTAL REVENUES	$ 886,474	$ 575,000	$ 540,000	$ 540,000	$ (35,000)	(6.1)
Personnel	$ 977,606	$ 1,195,413	$ 941,000	$ 1,091,227	$ (104,186)	(8.7)
Operating	6,926,912	7,251,234	6,709,038	7,012,986	(238,248)	(3.3)
Capital	-	3,500,000	2,135,000	-	(3,500,000)	(100.0)
TOTAL EXPENDITURES	7,904,518	11,946,647	9,785,038	8,104,213	(3,842,434)	(32.2)
Interfund Transfer Out	-	6,000,000	6,000,000	18,000,000	12,000,000	200.0
TOTAL DISBURSEMENTS	$ 7,904,518	$17,946,647	$15,785,038	$26,104,213	$ 8,157,566	45.5

Funding Adjustments for FY 2025 Include:

- Revenues down as a reflection of economic conditions.
- Personnel down reflects projected compensation and benefits.
- Operating down due to lower estimates of fleet maintenance and fuel.
- Capital down due to the replacement and upgrade of equipment in FY 2024.
- Interfund Transfer Out up for next lined landfill cells.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	8.00	9.00	9.00	9.00	-	0.0
Intergovernmental	$ 217,516	$ 200,000	$ 500,000	$ 550,000	$ 350,000	175.0
Charges and Fees	2,623,373	2,278,000	2,649,000	2,708,000	$ 430,000	18.9
TOTAL REVENUES	$ 2,840,889	$ 2,478,000	$ 3,149,000	$ 3,258,000	$ 780,000	31.5
Personnel	$ 672,782	$ 708,814	$ 671,000	$ 822,289	$ 113,475	16.0
Operating	3,429,228	3,456,574	3,536,211	3,684,112	227,538	6.6
Capital	-	450,000	356,500	-	(450,000)	(100.0)
TOTAL EXPENDITURES	$ 4,102,009	$ 4,615,388	$ 4,563,711	$ 4,506,401	$ (108,987)	(2.4)

Funding Adjustments for FY 2025 Include:

- Revenues up due to an increase recycling agreement fees.
- Personnel up due to projected increase in compensation and benefits.
- Operating up due to an increase in the recycling contract and maintenance of robotics and generators.
- Capital down due to the replacement of equipment in FY2024.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Proposed	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	7,890,090	8,000,000	8,200,000	8,500,000	500,000	6.3
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 7,890,090	$ 8,000,000	$ 8,200,000	$ 8,500,000	$ 500,000	6.3

Funding Adjustments for FY 2025 Include:

- Operating up due to rising costs for waste disposal services.

FLEET OPERATIONS

Fund: Internal Services Fund
Function: General Government

Mission: Fleet Operations establishes efficient and effective delivery of the Charleston County vehicle fleet by providing customer agencies with safe, reliable, economical and environmentally-sound transportation and by performing related support services that are responsive to the needs of customer departments and that conserve vehicle value and equipment investment.

Services Provided:

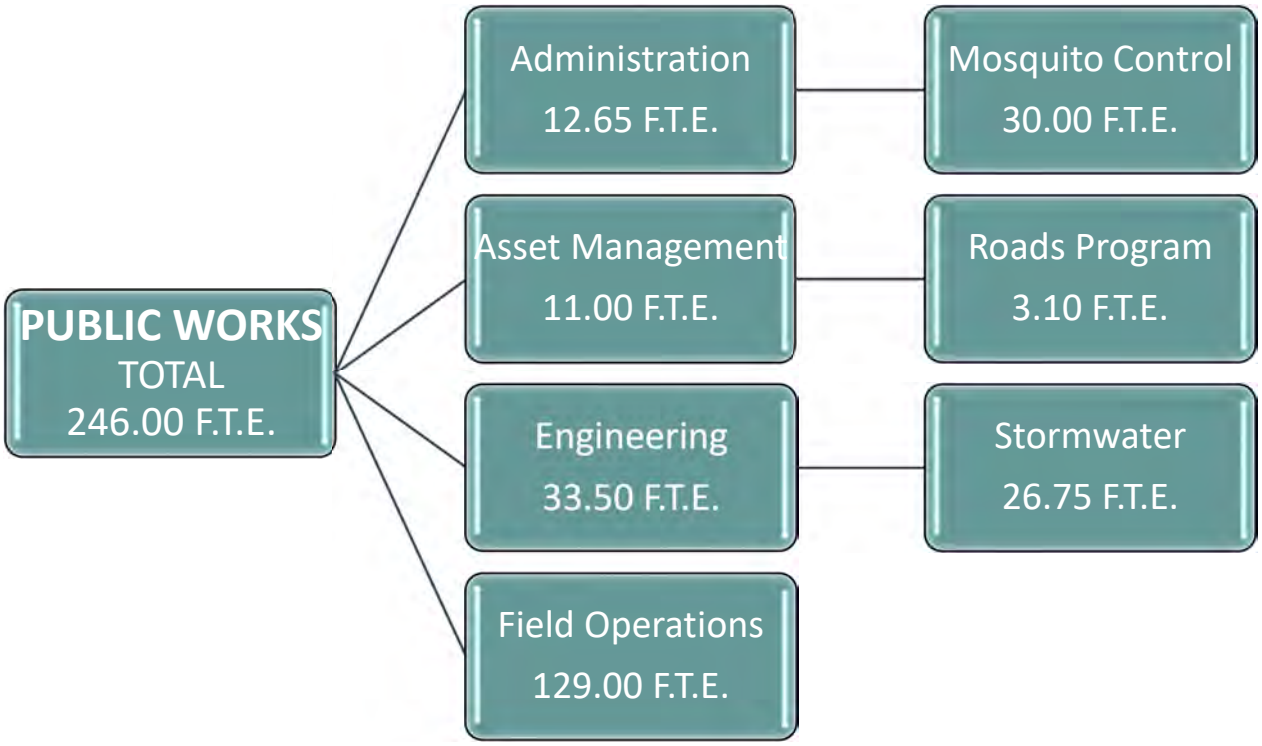
- Provide, repair and maintain the County's vehicles and heavy equipment, including 24-hour service for Emergency First Responders
- Maintain automated and manual fueling sites throughout the County

Departmental Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	31.25	31.25	31.25	31.25	-	0.0
Charges and Fees	$11,400,222	$12,815,711	$10,735,300	$12,085,639	$ (730,072)	(5.7)
Interest	270,786	120,000	350,000	280,000	160,000	133.3
Miscellaneous	1,338,272	400,000	400,000	400,000	-	0.0
TOTAL REVENUES	13,009,280	13,335,711	11,485,300	12,765,639	(570,072)	(4.3)
Interfund Transfer In	7,388,976	4,770,880	4,927,796	4,583,417	(187,463)	(3.9)
TOTAL SOURCES	$20,398,256	$18,106,591	$16,413,096	$17,349,056	$ (757,535)	(4.2)
Personnel	$ 2,369,977	$ 2,736,156	$ 2,587,000	$ 3,066,253	$ 330,097	12.1
Operating	11,012,371	9,550,481	8,109,348	9,098,971	(451,510)	(4.7)
Capital	-	6,334,000	10,628,484	6,387,500	53,500	0.8
TOTAL EXPENDITURES	13,382,348	18,620,637	21,324,832	18,552,724	(67,913)	(0.4)
Interfund Transfer Out	1,082,403	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$14,464,751	$18,620,637	$21,324,832	$18,552,724	$ (67,913)	(0.4)

Funding Adjustments for FY 2025 Include:

- Revenues down due to a decrease in anticipated cost recovery from offices/departments.
- Interfund Transfer In down due to lower need for funds from the General Fund to purchase vehicles and heavy equipment for General Fund offices/departments.
- Personnel up due to projected compensation and benefits.
- Operating down due to lower anticipated fuel usage and costs.
- Capital up due to the replacement of at the Public Works Remote facility in Ravenel.


PUBLIC WORKS
TOTAL
246.00 F.T.E.
Administration
12.65 F.T.E.
Asset Management
11.00 F.T.E.
Engineering
33.50 F.T.E.
Field Operations
129.00 F.T.E.
Mosquito Control
30.00 F.T.E.
Roads Program
3.10 F.T.E.
Stormwater
26.75 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	13.25	13.25	12.65	12.65	(0.60)	(4.5)
Personnel	$ 1,196,673	$ 1,425,554	$ 1,327,000	$ 1,472,428	$ 46,874	3.3
Operating	50,991	90,034	85,384	106,620	16,586	18.4
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,247,664	$ 1,515,588	$ 1,412,384	$ 1,579,048	$ 63,460	4.2

Funding Adjustments for FY 2025 Include:

- Personnel up resulting from projected benefits and compensation.
- Operating up due to an increase in training along with member and accreditation dues.

Performance Measures:

Priority I Infrastructure

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

Strategy A: Develop an allocation plan for continuation of half-cent sales tax, including financing options for a comprehensive multi-modal transportation system for the County.
Strategy B: Continue local funding match for Lowcountry Rapid Transit System (LCRT), maintain County representation to serve on LCRT's Executive Leadership Team, and review right-of-way and engineering plans.
Strategy C: Achieve completion or substantial completion of the following infrastructure projects by the end of Fiscal Year 2027.
1. Glenn McConnel Parkway Widening
2. Highway 41 corridor Improvements
3. Main Road corridor
4. Palmetto Commerce Interchange
5. Folly Road Pedestrian Improvements

Strategy D: Assist the South Carolina Department of Transportation in securing the Record of Decision form the Federal Highway Administration and the Army corps of Engineers permit for the Mark Clark Extension project.
Strategy E: Maintain a network pavement condition index (PCI) of seventy (70) for the paved secondary roadway system throughout Charleston County.

PUBLIC WORKS (continued)

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

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

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

Priority V: Public Engagement and Communication

Goal 1: Enhance public communication and outreach.

Strategy B: Increase and enhance digital engagement by 5%.
Strategy C: Create a plan to measure residents and/or user satisfaction and identify areas for improvement.

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

Strategy A: Research and identify gaps and opportunities to enhance or expand existing internal software and programs.
Strategy C: Foster open lines of communication with municipalities and neighboring counties on a scheduled basis.

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

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

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

PUBLIC WORKS (continued)

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

1-Adult Density Index (ADI) is an indicator of the average density of biting mosquitoes as a statistical function of actual counts and service requests.

*Indicates only areas of unincorporated Charleston County

PUBLIC WORKS (continued)

Division: Asset Management
Fund: General Fund
Function: Public Works

Mission: The Asset Management Division provides quality assurance, quality control, and accountability for Public Works' assets to ensure efficient delivery of services to the citizens of Charleston County.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	11.00	11.00	11.00	11.00	-	0.0
Personnel	$ 974,122	$ 1,022,095	$ 1,037,000	$ 1,110,034	$ 87,939	8.6
Operating	127,704	154,202	128,953	282,296	128,094	83.1
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 1,101,826	$ 1,176,297	$ 1,165,953	$ 1,392,330	$ 216,033	18.4

Funding Adjustments for FY 2025 Include:

- Personnel up from anticipated compensation and benefits.
- Operating up due to consolidating uniform costs and operating supplies for the entire department.

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 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	32.50	32.50	32.50	33.50	1.00	3.1
Charges and Fees	$ 9,100	$ 4,000	$ 9,000	$ 9,000	$ 5,000	125.0
TOTAL REVENUES	$ 9,100	$ 4,000	$ 9,000	$ 9,000	$ 5,000	125.0
Personnel	$ 2,795,645	$ 3,241,872	$ 3,159,000	$ 3,543,400	$ 301,528	9.3
Operating	(1,082,431)	(984,807)	(1,150,628)	(1,198,177)	(213,370)	21.7
Capital	104,658	18,000	-	12,000	(6,000)	(33.3)
TOTAL EXPENDITURES	1,817,871	2,275,065	2,008,372	2,357,223	82,158	3.6
Interfund Transfer Out	-	-	-	1,500,000	1,500,000	100.0
TOTAL DISBURSEMENTS	$ 1,817,871	$ 2,275,065	$ 2,008,372	$ 3,857,223	$ 1,582,158	69.5

Funding Adjustments for FY 2025 Include:

- Revenue up resulting from increase in permit and inspection fees.
- Personnel up resulting from the addition of one position along with increases to estimated pay and benefits.
- Operating down resulting from higher project reimbursements from road projects.
- Capital reflets two radar detection instruments.
- Interfund Transfer Out up to establish a drainage Capital Project Fund.

PUBLIC WORKS (continued)

Division: Field Operations
Fund: General Fund
Function: Public Works

Mission: The Field Operations Division of Public Works provides clearing, cleaning, construction and improvement for drainageway systems; bridge maintenance and replacement; construction and maintenance of earth, rock and paved roads, streets, driveways, and parking areas; and a selected grounds maintenance program. The Operations Field Division ensures that Charleston County citizens and tourists are provided safe, effective and locally maintained road and drainage systems.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	128.00	128.00	129.00	129.00	1.00	0.8
Intergovernmental	$ 7,206	$ 20,000	$ 20,000	$ 20,000	$ -	0.0
TOTAL REVENUES	$ 7,206	$ 20,000	$ 20,000	$ 20,000	$ -	0.0
Personnel	$ 6,772,141	$ 7,910,449	$ 7,859,000	$ 8,870,682	$ 960,233	12.1
Operating	2,586,876	4,235,314	2,968,519	3,146,241	(1,089,073)	(25.7)
Capital	-	-	-	136,500	136,500	100.0
TOTAL EXPENDITURES	9,359,016	12,145,763	10,827,519	12,153,423	7,660	0.1
Interfund Transfer Out	475,101	-	800,000	825,000	825,000	100.0
TOTAL DISBURSEMENTS	$ 9,834,118	$12,145,763	$11,627,519	$12,978,423	$ 832,660	6.9

Funding Adjustments for FY 2025 Include:

- Personnel up due to projected increases to benefits and compensation.
- Operating down resulting from a transition of paving projects to an Interfund Transfer Out. Operating also down for lower anticipated fleet maintenance and fuel.
- Capital up due to purchase of lawn maintenance and construction equipment.
- Interfund Transfer Out up for paving projects managed through a Capital Projects Fund.

PUBLIC WORKS (continued)

Division: Mosquito Control
Fund: General Fund
Function: Health and Welfare

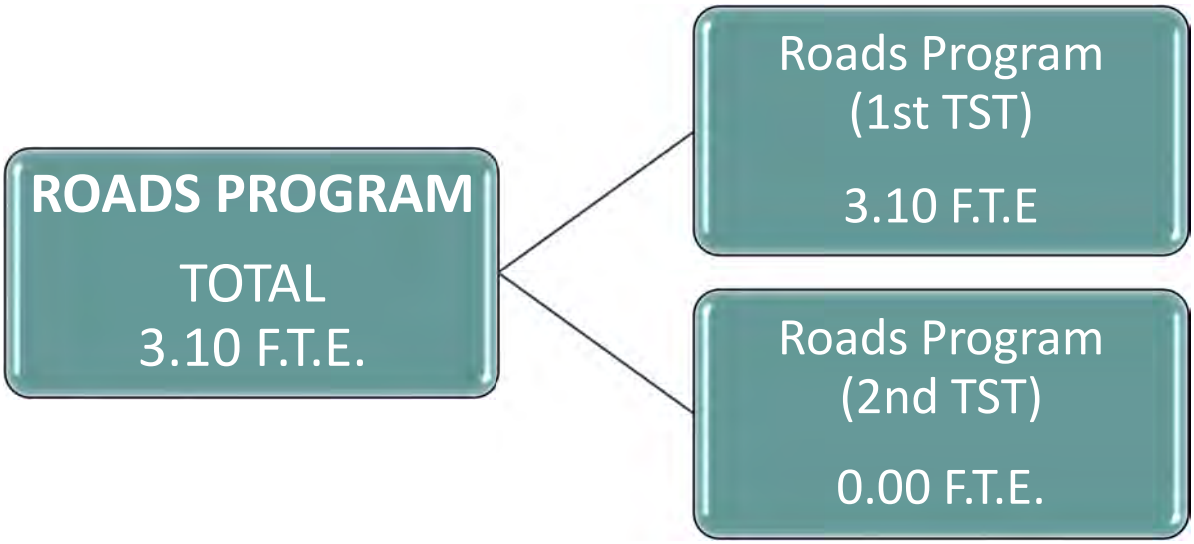
Mission: The Mosquito Control Division protects the health and well-being of the citizens of Charleston County through an integrated program consisting of suppression of mosquitoes with safe, effective and economical control products, source elimination, and public education.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	30.00	30.00	30.00	30.00	-	0.0
Charges and Fees	$ 62,225	$ 56,500	$ 56,500	$ 56,500	$ -	0.0
TOTAL REVENUES	$ 62,225	$ 56,500	$ 56,500	$ 56,500	$ -	0.0
Personnel	$ 1,505,460	$ 1,606,546	$ 1,707,510	$ 1,745,604	$ 139,058	8.7
Operating	1,019,828	1,236,108	1,116,083	1,203,730	(32,378)	(2.6)
Capital	-	-	-	-	-	0.0
TOTAL EXPENDITURES	$ 2,525,288	$ 2,842,654	$ 2,823,593	$ 2,949,334	$ 106,680	3.8

Funding Adjustments for FY 2025 Include:

- Personnel up due to a projected increase in benefits and compensation
- Operating down due to a decrease in flying contracts and aviation fuel expenses.


ROADS PROGRAM
TOTAL
3.10 F.T.E.
Roads Program
(1st TST)
3.10 F.T.E
Roads Program
(2nd TST)
0.00 F.T.E.

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:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	3.10	3.10	3.10	3.10	-	0.0
Sales Tax	$56,409,262	$61,656,400	$57,167,500	$58,596,850	$ (3,059,550)	(5.0)
Interest	3,615,973	1,166,000	1,461,000	1,026,000	(140,000)	(12.0)
TOTAL REVENUES	$60,025,235	$62,822,400	$58,628,500	$59,622,850	$ (3,199,550)	(5.1)
Personnel	$ 370,507	$ 381,476	$ 295,848	$ 382,789	$ 1,313	0.3
Operating	3,395	18,933	100,069	14,473	(4,460)	(23.6)
Capital	-	-	-	-	-	0.0
Debt Service	21,652,703	22,285,801	22,286,801	22,948,597	661,796	3.0
TOTAL EXPENDITURES	22,026,605	22,686,210	22,682,718	23,345,859	658,649	2.9
Interfund Transfer Out	24,200,000	25,125,000	24,375,000	45,125,000	20,000,000	79.6
TOTAL DISBURSEMENTS	$46,226,605	$47,811,210	$47,057,718	$68,470,859	$20,659,649	43.2

Funding Adjustments for FY 2025 Include:

- Revenue down due to lower transportation sales tax and conservative estimates of interest earnings.
- Personnel expenditures up due to projected benefits and compensation.
- Operating down due a decrease in accounting and audit services.
- Debt Service up for the scheduled bond payments.
- Interfund Transfer Out up for Mark Clark Expressway, Old Towne District Transportation Improvement (SC7 at SC171), and Calhoun & Courtney Intersection Improvement projects.

PUBLIC WORKS (continued)

Division: Roads Program (2nd Transportation Sales Tax)
Fund: Special Revenue Fund
Function: Public Works

Mission: The Transportation Development Roads Division provides coordination, strategic planning, and direction for the Half-Cent Transportation Sales Tax Roads Program in Charleston County.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	-	-	-	-	-	0.0
Sales Tax	$52,937,923	$57,862,160	$53,649,500	$54,990,890	$ (2,871,270)	(5.0)
Interest	7,225,920	2,293,000	2,889,000	2,477,000	184,000	8.0
TOTAL REVENUES	60,163,843	60,155,160	56,538,500	57,467,890	(2,687,270)	(4.5)
Interfund Transfer In	9,201,891	-	-	-	-	0.0
TOTAL SOURCES	$69,365,734	$60,155,160	$56,538,500	$57,467,890	$ (2,687,270)	(4.5)
Personnel	$ -	$ -	$ -	$ -	$ -	0.0
Operating	-	1,000	-	-	(1,000)	(100.0)
Capital	-	-	-	-	-	0.0
Debt Service	12,235,702	4,530,103	4,530,453	4,530,321	218	0.0
TOTAL EXPENDITURES	12,235,702	4,531,103	4,530,453	4,530,321	(782)	(0.0)
Interfund Transfer Out	61,020,258	69,625,917	69,625,917	41,000,000	(28,625,917)	(41.1)
TOTAL DISBURSEMENTS	$73,255,960	$74,157,020	$74,156,370	$45,530,321	$ (28,626,699)	(38.6)

Funding Adjustments for FY 2025 Include:

- Revenues down due to lower transportation sales tax.
- Interfund Transfer Out down because of cash flow needs for planned regional and municipal roads.

PUBLIC WORKS (continued)

Division: Stormwater
Fund: Special Revenue Fund
Function: Public Works

Mission: The Stormwater Division implements a stormwater management program to address water quality issues for the citizens of Charleston County. The Division will do this by testing, surveying, and monitoring water quality in all areas of the County and taking the necessary measures to improve the quality of water run off for all the citizens of Charleston County. The Stormwater Division also manages the stormwater management program for five other municipalities.

Division Summary:

	FY 2023 Actual	FY 2024 Approved	FY 2024 Projected	FY 2025 Approved	Change	Percent Change
Positions/FTE	27.15	27.15	26.75	26.75	(0.40)	(1.5)
Intergovernmental	$ 1,010,923	$ 1,008,289	$ 1,008,289	$ 1,008,289	$ -	0.0
Charges and Fees	3,069,985	3,002,941	3,002,941	3,002,941	$ -	0.0
Interest	370,893	-	509,000	380,000	380,000	100.0
TOTAL REVENUES	$ 4,451,801	$ 4,011,230	$ 4,520,230	$ 4,391,230	$ 380,000	9.5
Personnel	$ 1,794,265	$ 2,431,037	$ 2,205,256	$ 2,710,479	$ 279,442	11.5
Operating	690,299	10,145,285	3,059,224	10,164,108	18,823	0.2
Capital	-	120,000	175,620	30,000	(90,000)	(75.0)
TOTAL EXPENDITURES	2,484,564	12,696,322	5,440,100	12,904,587	208,265	1.6
Interfund Transfer Out	188,243	-	-	-	-	0.0
TOTAL DISBURSEMENTS	$ 2,672,807	$12,696,322	$ 5,440,100	$12,904,587	$ 208,265	1.6

Funding Adjustments for FY 2025 Include:

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



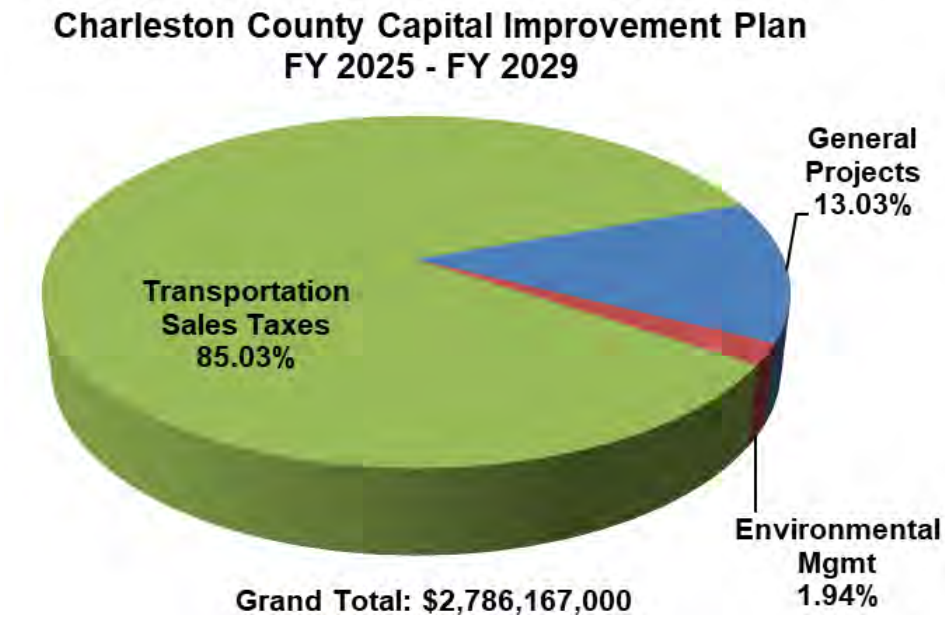
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CAPITAL PROJECTS – OVERVIEW

Overview

The FY 2025 – FY 2029 Adopted five-year Capital Improvement Plan (CIP) contains three separately approved plans: the General Capital Improvement Plan, the Transportation Sales Tax Comprehensive Plan of Expenditures, and the Environmental Management Enterprise Fund Capital Improvement Plan. Each plan is developed separately from the other and provides detailed information about the individual projects within each plans' realm of responsibility.

The three Adopted CIPs total $2,786.2 million and include $363.1 million allocated to the General Capital Improvement Plan, $2,369.1 million allocated to the Transportation Sales Tax Comprehensive Plans of Expenditures, and $54.0 million allocated to the Environmental Management Enterprise Fund Capital Improvement Plan.



The County defines capital assets as major assets that benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, vehicles, machinery equipment, computer software, and infrastructure that meet the County capitalization threshold. The capitalization threshold for various assets is as stated in the following table.

Asset Category	Items to be Capitalized
Land	All, regardless of cost.
Non-Depreciable Land Improvements	All, regardless of cost.
Depreciable Land Improvements	Any costing more than $100,000.
Buildings and Building Improvements	Any costing more than $100,000.
Infrastructure	Any costing more than $100,000.
Machinery, Equipment & Vehicles	Any costing more than $5,000.

CAPITAL PROJECTS – OVERVIEW

Some capital expenditures are included within the operating budget since they are recurring or affordable on a pay-as-you-go basis. Examples of capital expenditures included in the operating budget are vehicles and equipment purchases. Following is a table summarizing capital expenditures in the operating budget.

Capital Expenditures	
General Fund	$4,405,772
Special Revenue Funds	171,000
Enterprise Funds	4,581,894
Internal Service Funds	7,757,500
Grand Total	**$16,916,166**

Charleston County's CIP is a financial management tool that assists in facility replacement and capital development. Implementing a multi-year CIP promotes better use of the County's limited financial resources and assists in the coordination of public development. As a financial tool, a multi-year CIP provides early indications of major outlays and assures timely facility maintenance or replacement. In addition, five-year capital improvement plans are an integral part of long-range planning and are viewed positively by bond rating agencies.

Each multi-year plan covers a five-year planning period and is updated annually to reflect ongoing changes and additions. These plans are submitted to County Council for adoption along with the County's annual budget. The five-year plans do not appropriate funds; they support the actual appropriations that are made through adoption of the budget.

Financial Policies

- *Capital Improvement Policy #1: A five-year Capital Improvement Plan shall be developed and updated annually.*

Facility Planning Committee

Early in 2003, the County Administrator established a Facility Planning Committee composed of representatives from the Building Inspections and Facilities Management Departments. The purpose of the Committee was to develop a five-year plan to address existing and future facility and capital needs.

The initial phase of development was to evaluate existing County-owned and rented facilities and land. The Committee found that the County's facilities were generally in good condition with 76 percent of the square footage having an effective age of ten years or less. The effective age was determined from original construction date or the date of major renovations. The Committee determined that the County owned some unused buildings and land. Council voted to lease portions of the unused facilities and property.

The Committee sent a survey to all department heads and elected and appointed officials requesting information about current and future service delivery and space needs. Based on the facilities evaluations and the departments' anticipated needs, the Committee prioritized projects.

CAPITAL PROJECTS – OVERVIEW

The main goals of the CIP was to utilize County facilities and invest in technology to better serve the County's citizens more effectively.

With assistance from the Finance and Budget Departments, the Committee balanced the identified projects with current and future financing capabilities. After identifying the projects, the committee developed the five-year plan by identifying the total cost of each selected project and the associated operating and maintenance costs. The projects were then scheduled and budgeted for the FY 2004 – FY 2008 Capital Improvement Plan.

This committee has expanded over the years to include the Leadership Team and the Capital Projects Department. Input is received from the Public Works and Environmental Management Departments. In addition to developing the CIPs, the Committee monitors the status of existing projects and emerging needs through periodic updates.

Since the original Committee's formation, several of the County's large facilities have aged and are requiring more extensive maintenance. The maintenance of these facilities was transitioned from the Capital Projects Funds to the General Fund during FY 2017 to reflect the recurring nature of these costs. During FY 2020, the Facilities Management Department began an evaluation of the County's facilities. The evaluation was completed during FY 2021, and the County established a Facilities Preservation Fund to annually fund facilities maintenance projects.

CAPITAL PROJECTS – GENERAL

Capital Improvement Plan – General

The County updates the Capital Improvement Plan (CIP) annually. The FY 2025 – FY 2029 General CIP reflects the current estimated schedule for approved projects. The CIP includes the construction of new facilities and major renovations of existing facilities.

General Project Cost Summary *

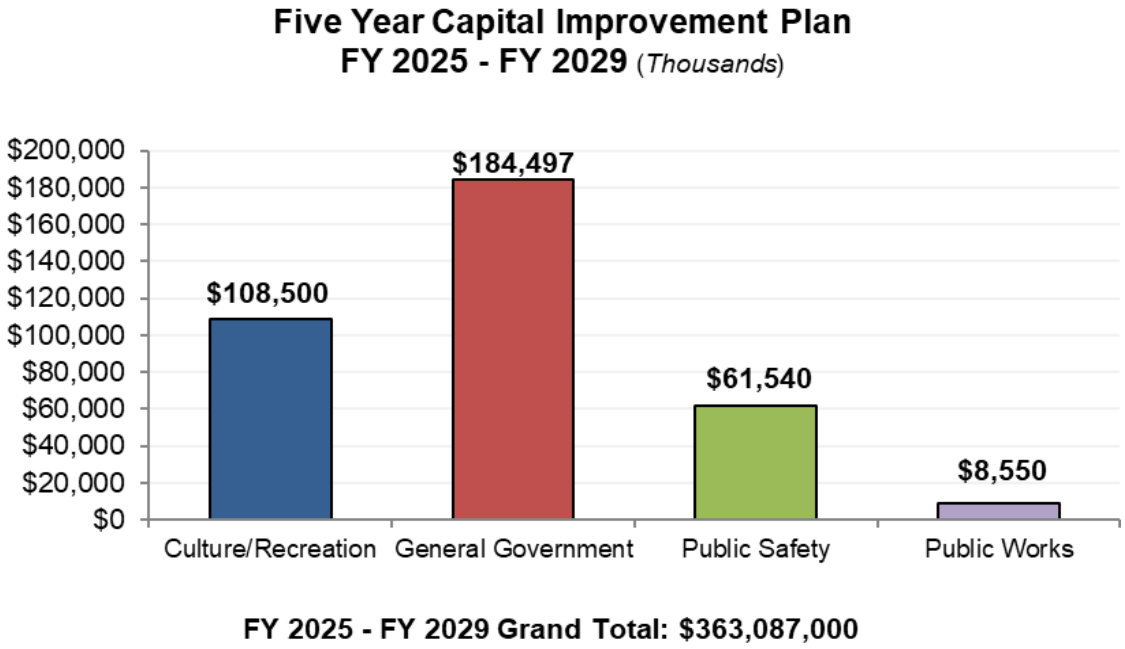
Project Title	Prior	2025	2026	2027	2028	2029	Beyond	Total
CULTURE/RECREATION								
Library Facilities	$ 100,000	$ 8,500	$ -	$ -	$ -	$ -	$ -	$ 108,500
Culture/Recreation Total	**100,000**	**8,500**	**-**	**-**	**-**	**-**	**-**	**108,500**
GENERAL GOVERNMENT								
Assessor Relocation	48	452	2,250	-	-	-	-	2,750
Azalea Complex: Fueling	7,219	8,578	-	-	-	-	-	15,797
Azalea Complex: Main	19,790	32,800	12,410	-	-	-	-	65,000
Azalea Complex: Fleet Shop	-	1,200	-	-	-	-	-	1,200
Azalea Complex: EMS	52	2,100	24,200	39,200	14,448	-	-	80,000
Elections Building	-	-	7,850	-	-	-	-	7,850
Land purchases for future develop	-	7,000	-	-	-	-	-	7,000
Radio Tower: Mt. Pleasant	-	3,400	-	-	-	-	-	3,400
Remount Road Outbuilding	40	1,460	-	-	-	-	-	1,500
General Government Total	**27,149**	**56,990**	**46,710**	**39,200**	**14,448**	**-**	**-**	**184,497**
PUBLIC SAFETY								
Tri-County Biological Science Ctr	2,204	21,700	5,096	-	-	-	-	29,000
EMS Station: Edisto Island	485	5,155	-	-	-	-	-	5,640
EMS Station: Mead Westvaco	-	-	-	-	-	-	5,800	5,800
EMS Station: St. Andrews PSD	7	1,493	1,000	-	-	-	-	2,500
EMS Station: St. John's Fire	-	900	900	4,700	-	-	-	6,500
Sheriff: Marina	-	750	750	-	-	-	-	1,500
Sheriff: Small Arms Range	-	-	-	-	-	-	10,600	10,600
Public Safety Total	**2,696**	**29,998**	**7,746**	**4,700**	**-**	**-**	**16,400**	**61,540**
PUBLIC WORKS								
Remote Facilities: James Island	696	1,954	-	-	-	-	-	2,650
Remote Facilities: John's Island	-	-	3,050	-	-	-	-	3,050
Remote Facilities: Ravenel	-	2,850	-	-	-	-	-	2,850
Public Works Total	**696**	**4,804**	**3,050**	**-**	**-**	**-**	**-**	**8,550**
GRAND TOTAL	**$ 130,541**	**$ 100,292**	**$ 57,506**	**$ 43,900**	**$ 14,448**	**$ -**	**$ 16,400**	**$ 363,087**

* Amounts in thousands of dollars

CAPITAL PROJECTS – GENERAL

Most of the projects listed in the CIP have funds appropriated for use in FY 2025.

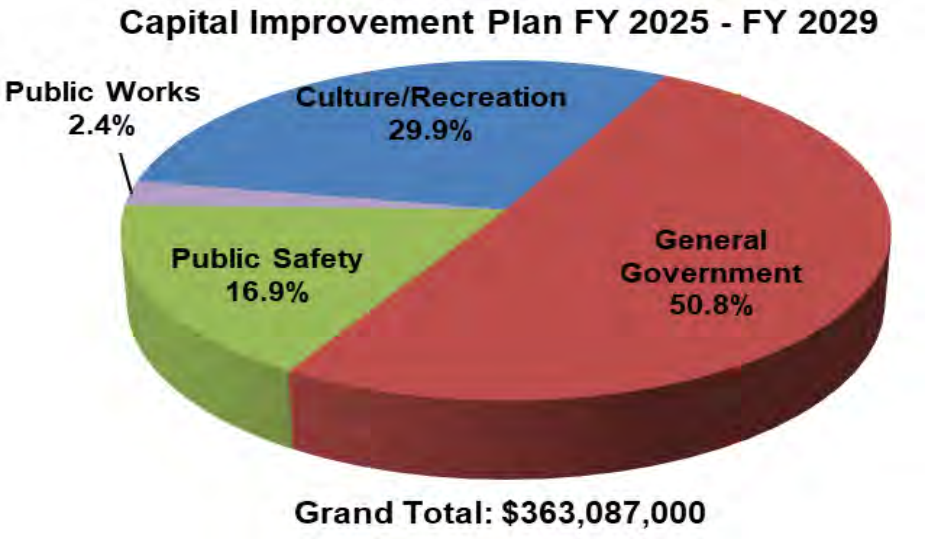
The following graph shows the proposed projects scheduled during the five-year CIP. See the Project Summary pages for project details.



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.



Financial Policies

- *Capital Improvement Policy #2b: ...proceeds from the sale of real property...will be used for capital improvements...*

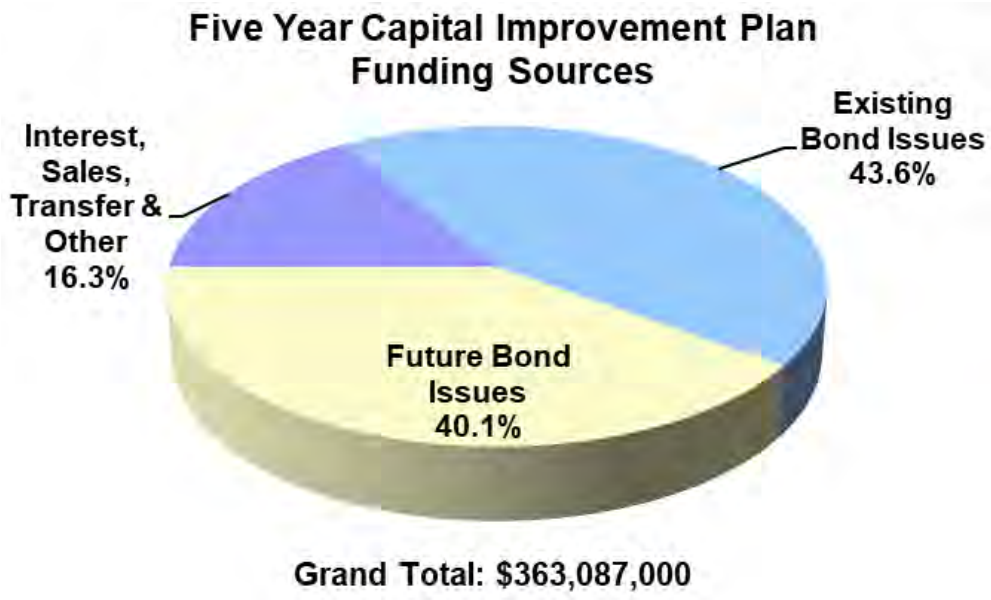
CAPITAL PROJECTS – GENERAL

General Project Source Summary *

Funding Source	Prior	2025	2026	2027	2028	2029	Beyond	Total
Interest, Sales, Transfer & Other	$ 25,036	$ 4,100	$ 30,000	$ -	$ -	$ -	$ -	$ 59,136
Existing Bond Issues	158,270	-	-	-	-	-	-	158,270
Future Bond Issues	-	90,000	-	39,281	-	-	16,400	145,681
GRAND TOTAL	**$183,306**	**$ 94,100**	**$ 30,000**	**$39,281**	**$ -**	**$ -**	**$16,400**	**$ 363,087**

* Amounts in thousands of dollars

25.9 percent of the funding associated with the five-year General Capital Improvement Plan is scheduled to be applied to projects in FY 2025.



Impact on the Operating Budget

The capital program directly impacts current and future operating budgets. The County's Financial Policies require 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 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. 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

Priority V and VI: Public Engagement and Communication, Public Wellbeing

Function: Culture/Recreation

Type: New and Replacement

Management: Facilities Management

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	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$100,000	$8,500	$0	$0	$0	$0	$0	$108,500

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	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

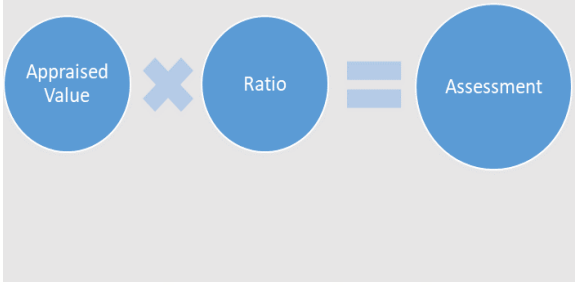
O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$9,485	$9,864	$10,259	$10,669	$11,096
Operating	3,522	3,660	3,803	3,952	4,107
Grand Total	$13,007	$13,524	$14,062	$14,622	$15,203

**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

Assessor Relocation



Project Highlights

Priority V: Public Engagement and Communication
Function: General Government
Type: Renovation
Management: Facilities Management
Duration: 2024-2026

Total Project Cost: $2,750,000

DESCRIPTION

The County Assessor leases space for approximately $515,000 annually, increasing 3% every year of the lease in the future. To eliminate that expense, the County will move the Assessor's Department into the space at the Perimeter Center.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$48	$452	$2,250	$0	$0	$0	$0	$2,750

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Bond Issues	$500	$0	$0	$0	$0	$0	$0	$500
Future Bond Issues	0	2,250	0	0	0	0	0	2,250
GRAND TOTAL	$500	$2,250	$0	$0	$0	$0	$0	$2,750

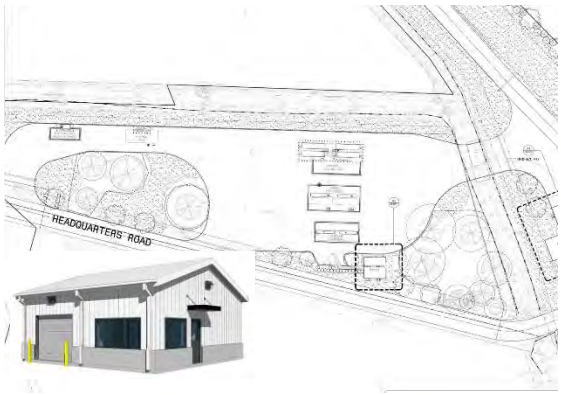
O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	0	(530)	(546)	(562)
Grand Total	$0	$0	($530)	($546)	($562)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*The relocation of the Assessor's Department to the Perimeter Center is expected to decrease the operating cost of the annual lease the County currently pays to a third party.*

CAPITAL PROJECTS - GENERAL

Azalea Complex: Fueling



Azalea Comple: Fueling site plan

Project Highlights

Priority I: Infrastructure
Function: General Government
Type: New
Management: Facilities Management
Duration: 2019-2025

Total Project Cost: $15,797,000

DESCRIPTION

This project will update the Fueling Facilities for the County. The new facility will have space for diesel, gasoline, and propane, a maintenance office, and a wash bay. Construction will also include appropriate drive aisles and turning radius for County vehicles.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$7,219	$8,578	$0	$0	$0	$0	$0	$15,797

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Bonds	$ 8,250	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,250
Future Bond Issues	0	7,547	0	0	0	0	0	7,547
GRAND TOTAL	$8,250	$7,547	$0	$0	$0	$0	$0	$15,797

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	0	0	0	0
Grand Total	$0	$0	$0	$0	$0

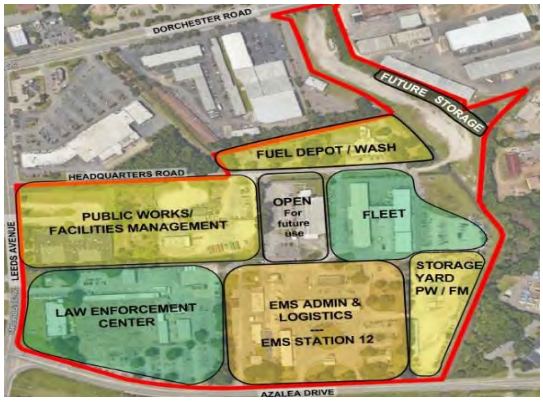
**Amounts in thousands of dollars*

Operation & Maintenance Impacts

The County expects additional O&M costs in 2025 and beyond as the new facilities are placed into service. At this stage of planning, the annual operating costs are unknown.

CAPITAL PROJECTS - GENERAL

Azalea Complex: Main



Azalea Complex Plan

Project Highlights

Priority I: Infrastructure

Function: General Government

Type: New

Management: Capital Projects

Duration: 2021-2028

Total Project Cost: $65,000,000

DESCRIPTION

Capital Projects is planning a multi-year project to redevelop the Azalea Complex to house offices and equipment for Public Works, Facilities Management, Fleet Management, Emergency Medical Services. The plan reorganizes the site to provide a more practical circulation pattern including separation of areas accessed by the public and staff. A new administration building will be constructed along with right-sized shops, garages, warehouse and yards.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$19,790	$32,800	$12,410	$0	$0	$0	$0	$65,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Interest, Sales, Transfer & Other	$1,194	$0	$0	$0	$0	$0	$0	$1,194
Existing Bonds	36,720	0	0	0	0	0	0	36,720
Future Bond Issues	0	27,086	0	0	0	0	0	27,086
GRAND TOTAL	$37,914	$27,086	$0	$0	$0	$0	$0	$65,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	662	683	703	724
Grand Total	$0	$662	$683	$703	$724

*Amounts in thousands of dollars

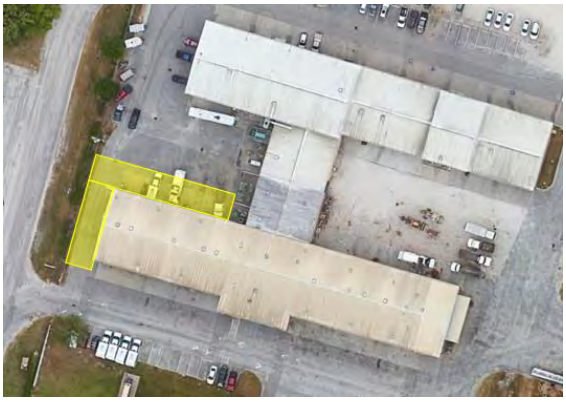
Operation & Maintenance Impacts

The County expects additional O&M costs as the new facilities are placed into service.

CAPITAL PROJECTS - GENERAL

Azalea Complex: Fleet Shop

Azalea Complex Plan for Fleet Expansion



Project Highlights

Priority I: Infrastructure

Function: General Government

Type: Renovation

Management: Facilities Management

Duration: 2025

Total Project Cost: $1,200,000

DESCRIPTION

This project involves an additional external upgrade to an existing building on the current site. This will allow fleet vehicles to be worked on outside the bays.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$1,200	$0	$0	$0	$0	$0	$1,200

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	0	1,200	0	0	0	0	0	1,200
GRAND TOTAL	$0	$1,200	$0	$0	$0	$0	$0	$1,200

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	9	9	9	10
Grand Total	$0	$9	$9	$9	$10

*Amounts in thousands of dollars

Operation & Maintenance Impacts

The County expects additional O&M costs in 2026 as the new facility is placed into service.

CAPITAL PROJECTS - GENERAL

Azalea Complex: Emergency Medical Services (EMS)



Azalea Complex Plan for EMS Administration and Logistics

Project Highlights

Priority I: Infrastructure

Function: General Government

Type: New

Management: Capital Projects

Duration: 2024-2028

Total Project Cost: $80,000,000

DESCRIPTION

Capital Projects is planning a multi-year project to redevelop a position of the Azalea Complex consolidate and house EMS Administrative and Logistical Operations. The project will include administrative offices, logistics warehouse, EMS vehicle parking, charging and decontamination facilities.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$52	$2,100	$24,200	$39,200	$14,448	$0	$0	$80,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Interest, Sales, Transfer & Other	$0	$0	$30,000	$0	$0	$0	$0	$30,000
Existing Bonds	300	0	0	0	0	0	0	300
Future Bond Issues	0	15,119	0	34,581	0	0	0	49,700
GRAND TOTAL	$300	$15,119	$30,000	$34,581	$0	$0	$0	$80,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	0	0	860	886
Grand Total	$0	$0	$0	$860	$886

*Amounts in thousands of dollars

Operation & Maintenance Impacts

The County expects additional O&M costs in 2028 when the new facility is placed into service.

CAPITAL PROJECTS - GENERAL

Elections Headquarters Facility Acquisition

Current Board of Voter Registration and Election Headquarters.



Project Highlights

Priority V: Public Engagement and Communication

Function: Public Safety

Type: Renovation

Management: Capital Projects

Duration: 2026

Total Project Cost: $7,850,000

DESCRIPTION

The County Board of Voter Registration and Election Headquarters leases space of approximately 40,000 square feet. It is the county's intent to purchase the leased property in July of 2026 at the end of the current lease term.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$7,850	$0	$0	$0	$0	$7,850

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	$0	$7,850	$0	$0	$0	$0	$0	$7,850
GRAND TOTAL	$0	$7,850	$0	$0	$0	$0	$0	$7,850

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	0	0	0	0
Grand Total	$0	$0	$0	$0	$0

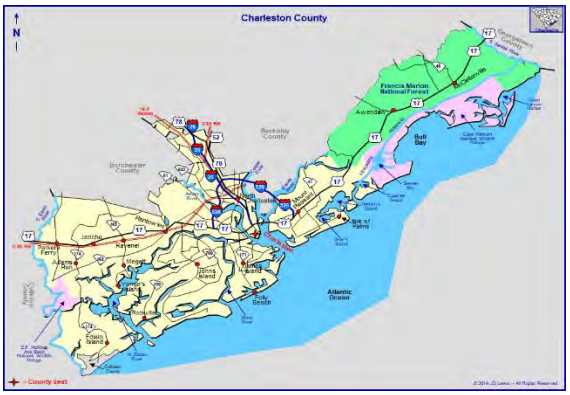
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*The County expects O&M costs to remain relatively the same as projected throughout the lease and beyond once the facility is purchased.*

CAPITAL PROJECTS - GENERAL

Land Purchase for Future Development

Charleston County



Project Highlights

Priority I: Infrastructure
Function: General Government
Type: New
Management: Facilities Management
Duration: 2025

Total Project Cost: $7,000,000

DESCRIPTION

The County is actively looking for land for future development.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$7,000	$0	$0	$0	$0	$0	$7,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	$0	$7,000	$0	$0	$0	$0	$0	$7,000
GRAND TOTAL	$0	$7,000	$0	$0	$0	$0	$0	$7,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
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	*Operating cost will be considered after acquiring and planning.*

CAPITAL PROJECTS - GENERAL

Radio Tower: Mount Pleasant

New Tower Locations: Braswell St. and Mathis Ferry Rd.



Project Highlights

Priority I: Infrastructure
Function: Public Safety
Type: New
Management: Radio Communications
Duration: 2025

Total Project Cost: $3,400,000

DESCRIPTION

This Project involves the relocation and installation of new Public Safety Radio equipment on two different communication towers, one located on Braswell St. in the Charleston Neck area and the other on Mathis Ferry Road in Mount Pleasant. The relocation includes turnkey installations of new equipment on two towers in the new locations. This project is required based on the discontinued availability of an existing tower.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$3,400	$0	$0	$0	$0	$0	$3,400

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	$0	$3,400	$0	$0	$0	$0	$0	$3,400
GRAND TOTAL	$0	$3,400	$0	$0	$0	$0	$0	$3,400

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	10	10	10	10
Grand Total	$0	$10	$10	$10	$10

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*The new tower locations will require maintenance, utilities, and insurance.*

CAPITAL PROJECTS - GENERAL

Remount Road Outbuilding

Location for PPPs relocation to county owned space with in the Administrative Campus in North Charleston



Project Highlights

Priority I: Infrastructure
Function: Public Safety
Type: Renovation
Management: Facilities Management
Duration: 2024 - 2025

Total Project Cost: $1,500,000

DESCRIPTION

The Remount Road Outbuilding will be occupied by SC Probation Prarole and Pardon Services (PPPS). The current space is unoccupied and will be demolished and renovated to receive PPPS. Design is complete, and construction is scheduled to begin July 2024 with expected completion in late 2024 or early 2025. This project will provide additional space needed for the Assessor Office's relocation to the Perimeter Center.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$40	$1,460	$0	$0	$0	$0	$0	$1,500
FUNDING SOURCE	**PRIOR**	**2025**	**2026**	**2027**	**2028**	**2029**	**BEYOND**	**TOTAL**
Interest, Sales, Transfer & Other	$85	$0	$0	$0	$0	$0	$0	$85
Future Bond Issues	0	1,415	0	0	0	0	0	1,415
GRAND TOTAL	$85	$1,415	$0	$0	$0	$0	$0	$1,500

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	32	33	34	35
Grand Total	$0	$32	$33	$34	$35

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*The County will relocate SC Probation Parole and Pardon Services (PPPS) from the Perimeter Center to the new facility, the operation and maintenance costs for the County.*

CAPITAL PROJECTS - GENERAL

Tri-County Biological Science Center



New Tri-County Biological Science Center site on Leeds Avenue.

Project Highlights

Priorities V and VI: Public Engagement and Communication and Public Wellbeing

Function: Public Safety

Type: New

Management: Capital Projects

Total Project Cost: $29,000,000

DESCRIPTION

The Tri-County Biological Science Center will process criminal DNA. It is the result of a partnership with Charleston, Berkeley, and Dorchester Counties, and will be located at 3765 Leeds Avenue, North Charleston. The project will include the construction of a 21,480 square foot building, purchase of equipment, and onboarding of staff. The design/build process is expected to begin in late 2024 with construction completed in early 2025. The lab is scheduled to open in the fourth quarter of 2025.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$2,204	$21,700	$5,096	$0	$0	$0	$0	$29,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Interest, Sales, Transfer & Other	$12,000	$0	$0	$0	$0	$0	$0	$12,000
Existing Bond Issues	8,667	0	0	0	0	0	0	8,667
Future Bond Issues	0	8,333	0	0	0	0	0	8,333
GRAND TOTAL	$20,667	$8,333	$0	$0	$0	$0	$0	$29,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$530	$830	$1,347	$1,711	$1,763
Operating	215	309	318	328	338
Grand Total	$745	$1,139	$1,665	$2,039	$2,100

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*A total of 20 FTEs will be used to operate this facility.*

CAPITAL PROJECTS - GENERAL

EMS Station: Edisto Island



EMS Station 4 - This is inspiration for the new EMS Station: Edisto

Project Highlights

Priority I: Infrastructure
Function: Public Safety
Type: New
Management: Facilities Management
Duration: 2022-2024

Total Project Cost: $5,640,000

DESCRIPTION

This Project involves replacement of existing building on current site with a new EMS Station building designed similar to the James Island EMS Station 4. The replacement includes turnkey construction of the new station and demolition of the existing current residential house being used as an EMS station. The new station will be able to house additional EMS vehicles, EMTs and space for the Charleston County Sheriff's Office to store equipment and complete reports.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$485	$5,155	$0	$0	$0	$0	$0	$5,640

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Bond Issues	$5,640	$0	$0	$0	$0	$0	$0	$5,640
GRAND TOTAL	$5,640	$0	$0	$0	$0	$0	$0	$5,640

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	68	69	70	71
Grand Total	$0	$68	$69	$70	$71

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*New EMS Station will have increased square footage and County expects an increase in annual O&M costs.*

CAPITAL PROJECTS - GENERAL

EMS Station: Mead Westvaco

EMS Station 4 located on James Island. This is inspiration for the new EMS Station: Mead Westvaco



Project Highlights

Priority I: Infrastructure
Function: Public Safety
Type: New
Management: Facilities Management
Duration: Beyond

Total Project Cost: $5,800,000

DESCRIPTION

This project consists of a new EMS station for Mead Westvaco. The new EMS Station building designed will be similar to the James Island EMS Station 4.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$0	$0	$0	$0	$5,800	$5,800
FUNDING SOURCE	**PRIOR**	**2025**	**2026**	**2027**	**2028**	**2029**	**BEYOND**	**TOTAL**
Existing Bond Issues	$0	$0	$0	$0	$0	$0	$0	$0
Future Bond Issues	0	0	0	0	0	0	5,800	5,800
GRAND TOTAL	$0	$0	$0	$0	$0	$0	$5,800	$5,800

O&M Costs (Savings)	2025	2026	2027	2028	2029
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	*New EMS Station will have increased square footage and County expects an increase of approximately $3.5 million in annual O&M costs .*

CAPITAL PROJECTS - GENERAL

EMS Station: St. Andrews Fire Station



Charleston County EMS and St. Andrews Fire Station.

Project Highlights

Priority I: Infrastructure
Function: Public Safety
Type: New
Management: Facilities Management
Duration: 2022-2026

Total Project Cost: $2,500,000

DESCRIPTION

This project consisting of a new Emergency Service Station will house St. Andrews Fire Department. Charleston County will contribute 30% of the overall project cost as well as 30% of the annual operating and maintenance cost once the building is completed and occupied. This is a cost-effective approach for the County and municipal agencies to better serve our growing population from new and more efficient stations.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$7	$1,493	$1,000	$0	$0	$0	$0	$2,500

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Bond Issues	$1,800	$0	$0	$0	$0	$0	$0	$1,800
Future Bond Issues	0	700	0	0	0	0	0	700
GRAND TOTAL	$1,800	$700	$0	$0	$0	$0	$0	$2,500

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	0	31	32	33
Grand Total	$0	$0	$31	$32	$33

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*New EMS Station will have increased square footage and County expects an increase in annual O&M costs.*

CAPITAL PROJECTS - GENERAL

EMS Station: St. Johns Fire District

The Kiawah River Development Agreement conveyed land to Charleston County to accommodate a new EMS Station: St. Johns Fire District Station



Project Highlights

Priority I: Infrastructure
Function: Public Safety
Type: Renovation
Management: Facilities Management
Duration: 2025-2027

Total Project Cost: $6,500,000

DESCRIPTION

This project involves the construction of a new EMS station to St. Johns Fire District. The project includes turnkey construction on 3.4 acres of land conveyed to Charleston County at the completion of 200 residential Certificates of Occupancy within the Kiawah River Development. This new Public Safety complex will provide for emergency services that include Charleston County EMS, Sheriff Office, and St. Johns Fire District.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$900	$900	$4,700	$0	$0	$0	$6,500

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Bond Issues	$1,800	$0	$0	$0	$0	$0	$0	$1,800
Future Bond Issues	0	0	4,700	0	0	0	0	4,700
GRAND TOTAL	$1,800	$0	$4,700	$0	$0	$0	$0	$6,500

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	0	0	50	52
Grand Total	$0	$0	$0	$50	$52

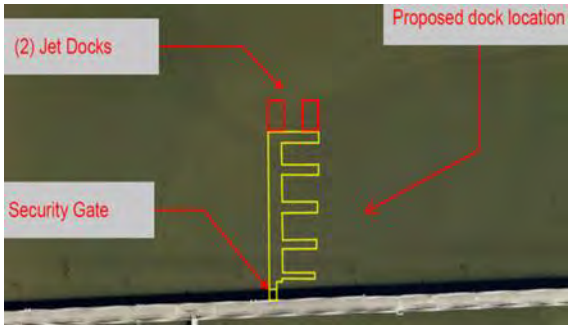
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*New EMS Station will have increased square footage and County expects an increase in annual O&M costs.*

CAPITAL PROJECTS - GENERAL

Sheriff: Marina

Charleston County Sheriff Office Marine Patrol Dock



Project Highlights

Priorities V and VI: Public Engagement and Communication and Public Wellbeing

Function: Public Safety

Type: New

Management: Facilities Management

Duration: 2025-2026

Total Project Cost: $1,500,000

DESCRIPTION

The Charleston County Sheriff Marina Patrol will be relocated to the Cooper River Countyt Park. The relocation project will consist of a boat storage structure and a boat dock.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$750	$750	$0	$0	$0	$0	$1,500

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	0	1,500	0	0	0	0	0	1,500
GRAND TOTAL	$0	$1,500	$0	$0	$0	$0	$0	$1,500

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$0	$0
Operating	0	25	50	52	53
Grand Total	$0	$25	$50	$52	$53

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*The County expects additional O&M costs in 2026 as the new facility is placed into service.*

CAPITAL PROJECTS - GENERAL

Sheriff: Small Arms Range

Training facility for Charleston County Sheriff office.



Project Highlights

Priorities V and VI: Public Engagement and Communication and Public Wellbeing

Function: Public Safety

Type: New

Management: Facilities Management

Duration: Beyond

Total Project Cost: $10,600,000

DESCRIPTION

This project will create a consolidated range complex to support training operations. Specifically, the project will include a 50-yard pistol range, and support areas to include an administrative building with classrooms, restroom facilities, and a parking lot.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$0	$0	$0	$0	$10,600	$10,600
FUNDING SOURCE	**PRIOR**	**2025**	**2026**	**2027**	**2028**	**2029**	**BEYOND**	**TOTAL**
Future Bond Issues	0	0	0	0	0	0	10,600	10,600
GRAND TOTAL	$0	$0	$0	$0	$0	$0	$10,600	$10,600

O&M Costs (Savings)	2025	2026	2027	2028	2029
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 new Training Center will require maintenance, utilities, and insurance. At this stage of planning, annual operating costs are unknown.*

CAPITAL PROJECTS - GENERAL

Public Works Remote Facility: James Island



Public Works Remote Facility

Project Highlights

Priority I Infrastructure
Function: Public Works
Type: Replacement
Management: Facilities Management
Duration: 2022-2025

Total Project Cost: $2,650,000

DESCRIPTION

The Public Works Remote Facilities will be used for daily staging and muster, storage of smaller equipment, equipment maintenance and office and administrative functions. It will be located on James Island.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$696	$1,954	$0	$0	$0	$0	$0	$2,650
FUNDING SOURCE	**PRIOR**	**2025**	**2026**	**2027**	**2028**	**2029**	**BEYOND**	**TOTAL**
Interest, Sales, Transfer & Other	$1,450	$0	$0	$0	$0	$0	$0	$1,450
Existing Bond Issues	$1,200	$0	$0	$0	$0	$0	$0	$1,200
GRAND TOTAL	$2,650	$0	$0	$0	$0	$0	$0	$2,650

O&M Costs (Savings)	2025	2026	2027	2028	2029
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 O&M costs are unknown at this time, but may decrease due to more efficient building systems.*

CAPITAL PROJECTS - GENERAL

Public Works Remote Facility: Johns Island



Public Works Remote Facility

Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: Replacement
Management: Facilities Management
Duration: 2022-2027

Total Project Cost: $3,050,000

DESCRIPTION

The new Public Works Remote Facilities will be used for the storage of road work and strom water maintenance equipment. It will be co-located with the Magistrate Court and EMS station on Main Road.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$3,050	$0	$0	$0	$0	$3,050

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	0	3,050	0	0	0	0	0	3,050
GRAND TOTAL	$0	$3,050	$0	$0	$0	$0	$0	$3,050

O&M Costs (Savings)	2025	2026	2027	2028	2029
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 O&M costs are unknown at this time, but may decrease due to more efficient building systems.*

CAPITAL PROJECTS - GENERAL

Public Works Maintenance Facility: Ravenel

Public Works Maintenance Facility



Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: Replacement
Management: Facilities Management
Duration: 2022-2025

Total Project Cost: $2,850,000

DESCRIPTION

The new Public Works Remote Facilities will be used for the storage of road work and storm water maintenance equipment. It will be located on Old Jacksonboro Road in Ravenel.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$2,850	$0	$0	$0	$0	$0	$2,850

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Interest, Sales, Transfer & Other	$1,100	$0	$0	$0	$0	$0	$0	$1,100
Future Bond Issues	0	1,750	0	0	0	0	0	1,750
GRAND TOTAL	$1,100	$1,750	$0	$0	$0	$0	$0	$2,850

O&M Costs (Savings)	2025	2026	2027	2028	2029
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 O&M costs are unknown at this time, but may decrease due to more efficient building systems.*

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Overview of the 1st Transportation Sales Tax

The 1st Transportation Sales Tax (TST) program was developed after the voters of Charleston County passed a referendum in November 2004 to initiate a 0.5 percent Transportation Sales Tax for green space, roads, and mass transit. Collection of the Sales Tax funds began in May 2005 and will continue for 25 years or until $1.3 billion is collected (whichever comes first). Revenues from the 1st TST are allocated with 17 percent to greenbelt, 65 percent to roads, and 18 percent to transit. The Greenbelt Department manages the green space portion of the Sales Tax program and implements the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program. The Public Works Department manages the transportation project portion of the Sales Tax program. Charleston County allocates funds to the Charleston Area Regional Transportation Authority (CARTA) and Tri-County Link to provide mass transit solutions to the urban and rural areas of the County.

County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the Transportation Sales Tax each year in June. The FY 2025 – FY 2029 plan includes the capital project projections for two components of the 1st TST: green space and roads.

1st Transportation Sales Tax Cost Summary (in thousands)

	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
CULTURE/RECREATION							
Greenbelts: Projects	$ 153,423	$ 4,010	$ 4,261	$ 5,141	$ -	$ -	$ 166,835
Culture/Recreation Total	**153,423**	**4,010**	**4,261**	**5,141**	**-**	**-**	**166,835**
PUBLIC WORKS							
Roads: Annual Allocations	198,181	17,875	7,875	7,875	7,875	8,375	248,056
Roads: Projects	372,250	24,250	20,000	-	-	19,822	436,322
Public Works Total	**570,431**	**42,125**	**27,875**	**7,875**	**7,875**	**28,197**	**684,378**
GRAND TOTAL	**$ 723,854**	**$ 46,135**	**$ 32,136**	**$ 13,016**	**$ 7,875**	**$ 28,197**	**$ 851,213**

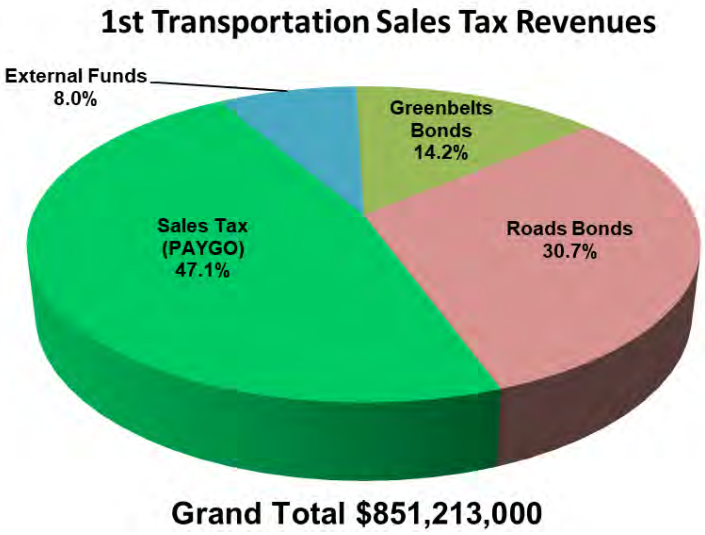
The total cost of the FY 2025 – FY 2029 plan of capital expenditures in the 1st Transportation Sales Tax program is $851.2 million.



CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Funding the CIP

The projects are funded with sales tax revenues on a Pay-As-You-Go (PAYGO) basis, with bonds that borrow against future revenues, with external funds that 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 2006.



1st Transportation Sales Tax Sources (in thousands)

	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Sales Tax (PAYGO)	$273,854	$ 46,135	$ 32,136	$ 13,016	$ 7,875	$ 28,197	$ 401,213
External Funds	68,000	-	-	-	-	-	68,000
Greenbelts Bonds	121,000	-	-	-	-	-	121,000
Roads Bonds	261,000	-	-	-	-	-	261,000
GRAND TOTAL	$723,854	$ 46,135	$ 32,136	$ 13,016	$ 7,875	$ 28,197	$ 851,213

Overview of the 2nd Transportation Sales Tax

A 2nd TST program was developed and approved by voters of Charleston County via a referendum in November 2016 to provide an additional 0.5 percent Transportation Sales Tax for green space, transportation, and mass transit. The 2nd TST lasts for 25 years or until the projected $2.1 billion is collected (whichever comes first), and the 2nd TST overlaps the 1st TST for 13 years from FY 2018 to FY 2030. Revenues from the 2nd TST are allocated among the same three programs as the 1st TST with 10 percent to greenbelt, 61 percent to roads, and 29 percent to transit. The Greenbelt Department manages the green space portion of the Sales Tax program and implements the Comprehensive Greenbelt Plan through the Urban and Rural Grants Program. The Public Works Department manages the transportation project portion of the Sales Tax program. Charleston County allocates funds to the Charleston Area Regional Transportation Authority (CARTA), and the Berkeley Charleston Dorchester Council of Governments to provide mass transit solutions to the urban and rural areas of the County.

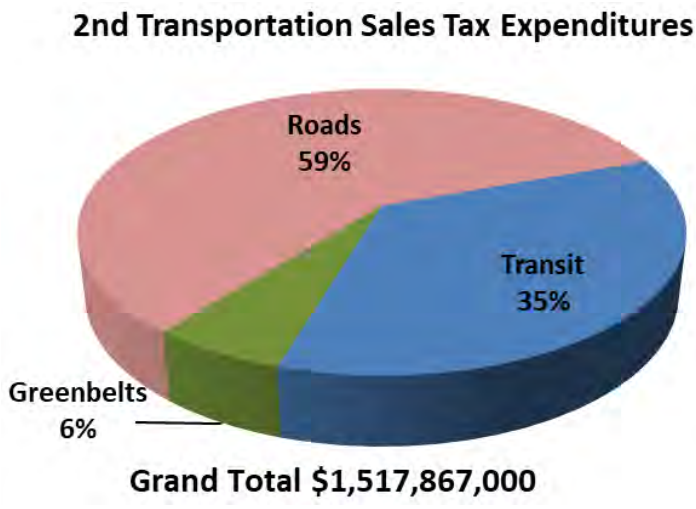
County Council approves a Comprehensive Plan of Expenditures (five-year plan) for the TST each year in June. The FY 2025 – FY 2029 plan includes $1,517.8 million in capital projects for the components of the 2nd TST: greenbelts, roads, and transit.

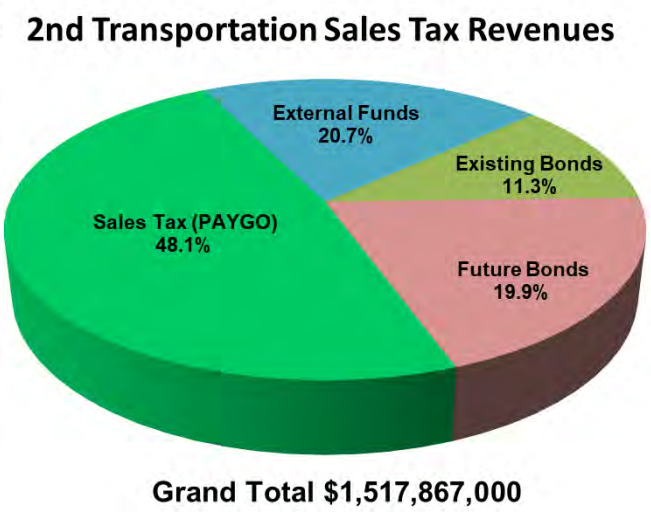
CAPITAL PROJECTS – TRANSPORTATION SALES TAX

2nd Transportation Sales Tax Cost Summary

(in thousands)

	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
CULTURE/RECREATION							
Greenbelt Purchases	$ 47,619	$ 9,023	$ 9,022	$ 8,393	$ 9,273	$ 9,423	$ 92,753
Culture/Recreation Total	**47,619**	**9,023**	**9,022**	**8,393**	**9,273**	**9,423**	**92,753**
GENERAL GOVERNMENT							
Transit: Bus Rapid Transit	51,007	23,873	28,500	118,500	139,750	161,040	522,670
Transit: Other Projects	11,228	-	-	-	-	-	11,228
General Total	**62,235**	**23,873**	**28,500**	**118,500**	**139,750**	**161,040**	**533,898**
PUBLIC WORKS							
Roads: Rural Allocation	14,000	2,000	2,000	2,000	2,000	2,000	24,000
Roads: Projects	359,567	39,000	39,041	200,442	191,310	37,856	867,216
Public Works Total	**373,567**	**41,000**	**41,041**	**202,442**	**193,310**	**39,856**	**891,216**
GRAND TOTAL	**$483,421**	**$ 73,896**	**$ 78,563**	**$329,335**	**$342,333**	**$210,319**	**$ 1,517,867**





Funding the Projects

For the 2nd TST, the County is attempting to maximize the PAYGO funding for projects during the early phases of the projects. When the projects enter the construction phase, the County plans to use a combination of PAYGO funding and future bond issues.

2nd Transportation Sales Tax Sources

(in thousands)

	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Sales Tax (PAYGO)	$312,122	$ 28,968	$ 61,463	$120,235	$106,483	$101,695	$ 730,966
External Funds	-	44,928	17,100	71,100	83,850	96,624	313,602
Existing Bonds	171,299	-	-	-	-	-	171,299
Future Bonds	-	-	-	138,000	152,000	12,000	302,000
GRAND TOTAL	$483,421	$ 73,896	$ 78,563	$329,335	$342,333	$210,319	$ 1,517,867

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The following sections of the Capital Projects: Transportation Sales Tax include a detailed discussion of the Greenbelts Program, the Transit Program, and the Roads Program.

Greenbelts Program https://greenbelt.charlestoncounty.org/

Greenbelt Advisory Board

The Greenbelt Advisory Board was established by Charleston County Council to make recommendations on the Greenbelt portion of the Transportation Sales Tax. The initial role of the Board was to prepare and deliver recommendations and comments on the Comprehensive Greenbelt Plan, which was adopted by County Council on June 6, 2006. The Board continues to garner public input while advocating for the implementation of the Greenbelt Plan. The Greenbelt Advisory Board consists of 14 members as follows: nine members appointed by County Council; one member, each, appointed by Charleston City Council, North Charleston City Council, Mount Pleasant Town Council; one member appointed by the County Council Chair from the unincorporated area of the Southern portion of the County; and one member appointed by the County Council Chair from the unincorporated area of the Northern portion of the County.

As part of the mandatory 5-year review of the Comprehensive Greenbelt Plan completed in 2018, County Council increased the Greenbelt Advisory Board's role to include the review of all Rural and Urban Greenbelt project applications and to make funding recommendations on the projects to County Council.

Rural Greenbelt Program

The rural areas of the County are unincorporated lands and municipalities located outside the County's Urban Growth Boundary. Rural greenbelt lands generally encompass undeveloped lands used for timber production, wildlife habitats, recreational and commercial fishing, and limited agriculture. In Charleston County, the rural areas also encompass significant acreage of fresh, brackish, and saltwater tidal marshes, as well as important habitats for nongame and endangered species. The Rural Grants Program promotes rural land conservation, wetlands protection, historic and cultural preservation, parkland acquisition, greenway and trail acquisition, and waterway access acquisition.

Urban Greenbelt Program

The urban area of the County consists of the municipalities and unincorporated areas lying inside the County's Urban Growth Boundary. Greenbelt urban funds are allocated to urban municipalities and unincorporated urban areas 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, water access, and corridor projects that link residents to greenspace hubs,

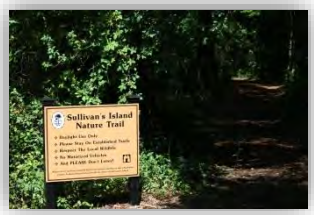
The Rural and Urban Grants are primarily for the conservation of land and provision of public greenspace; however, some grant funds can support the development of related minor improvements that in essence provide for public access and use of conservation lands. These allowable minor improvements are limited to boardwalks, footbridges, unpaved trails, unpaved roadways, and unpaved small parking areas.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The diagram below highlights the accomplishments of the Greenbelt Program through June 2024:

Protected Acres

- Rural Greenbelt Program 22,816
- Urban Greenbelt Program 2,352
- Small Landowner Program 12



Funds from the Urban Greenbelt Program paid to develop *the Sullivan's Island Natural Trail #16.*

Funds Awarded

- Rural Greenbelt Program $87.7 million
- Urban Greenbelt Program $56.2 million
- Small Landowner Program $1.1 million



The Rural Greenbelt Program funded the purchase of 12 additional acres to the Edisto Island Open Land Trust's Legacy Live Oak Park.

Remaining Funds

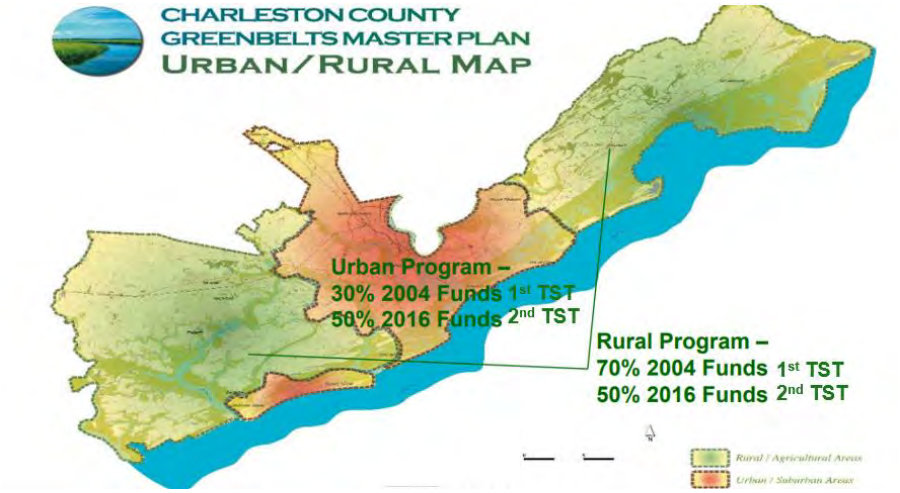
- Rural Greenbelt Program $102.6 million
- Urban Greenbelt Program $82.8 million
- Small Landowner Program $55.5 million



The Rural Greenbelt Program funded the future park site on the Toogoodoo Creek.

In 2017, the Greenbelt Advisory Board completed a 5-year plan review before recommending a Comprehensive Plan of Expenditures for the 2nd Transportation Sales Tax funds. This process required an inventory of green space, a determination of public need, and a determination of available resources. County Council approved the recommendations found in the 2017 Comprehensive Greenbelt Plan Supplemental report in 2018. Changes to the use of the 2nd Transportation Sales Tax Greenbelts Program funds included a 50% equal division of funds between rural and urban areas of the County. Municipalities receive a proportional share of the urban funds based on population. Rural funds are distributed on a competitive, merit basis. The most recent 5-year plan review was completed, and recommendations were adopted by County Council in 2023. Notable changes include minor updates to project evaluation criteria and new standard impervious surface limitations for some Greenbelt projects. Program information is updated at https://greenbelt.charlestoncounty.org.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX



Impact on the Operating Budget

Although entities receiving the greenbelt funds are responsible for operating and maintaining the Greenbelt properties, the County is responsible for monitoring each project to ensure the land uses comply with the Greenbelt deed restrictions. The monitoring cost is funded from the General Fund.

Transit Program https://lowcountryrapidtransit.com/

The County plans to allocate up to $250.0 million to the Berkeley Charleston Dorchester Council of Governments (BCDCOG) for a Rapid Bus Transit system, a system of rubber-tired buses that operate like a conventional rail in its dedicated guideway or mixed traffic. The BCDCOG conducted a study to identify a transit alternative that will improve transit service and enhance regional mobility along the 21.3-mile I-26 corridor connecting North Charleston and Charleston. As a result of the study, the US 78/US 52 (Rivers Avenue) route was recommended to move forward into planning and design. The recommendation includes 17 hybrid-electric articulated vehicles operating in a semi-exclusive guideway with transit signal priority. The planned service originates at the Exchange Park/Ladson Fairgrounds and ends in downtown Charleston at Line Street. The plan calls for 20 stations with park & rides, transit hubs, and neighborhood stops serving major activity centers such as Trident Health/CSU, Northwoods Mall, North Charleston, the Amtrak Station, and downtown Charleston. With a 60-minute travel time and service every 10 minutes in the peak and 20 minutes in the off-peak hours, the BRT line will provide a fast and reliable alternative to sitting in traffic.

Following is a summary of the initial Bus Rapid Transit (BRT) recommendation:

Corridor Length:	21.3 Miles (Semi Exclusive Guideway & Mixed Traffic)
Number of Stations:	20 (Park & Rides, Transit Hubs, & Neighborhood Stations)
One-Way Travel Time:	60 Minutes (Includes Station Delay Time)
Number of Vehicles:	17 Articulated / Hybrid electric (or other clean fuel)
Planning Level Estimated Capital Construction Cost:	$625 Million with up to $375 million or 60% funded with federal funds
Planning Level Annual Operating Costs:	$9.0 million/ Year starting in FY 2031
Total Annual BRT Transit Trips/ Systemwide Transit Trips:	2 million BRT Trips / 6.5 million Systemwide
Total Daily Trips/" New" Transit Trips:	7,600 Daily BRT Trips / 3,772 New Transit Trips (from other modes)

Impact on the Operating Budget

The Council of Governments has estimated that the annual operating costs are $9.0 million, and the 2nd TST estimated that this local match for operating the BRT would start in FY 2031.

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The timeline for the Bus Rapid Transit (BRT):

LOCAL PLANNING *Completed 2016*
Pre-Project Development, Operational Analysis, Alternatives Analysis, Travel Demand Forecasting

PROJECT PROGRAMMING *Completed 2019*
Preferred Alternative Identified, Agency Coordination, Scoping and NEPA, Funding and Schedule, Existing Conditions Evaluation, Conceptual Design (10%)

PROJECT DEVELOPMENT *Completed 2022*
Complete NEPA, Complete 30% Design, Adopt a Locally Preferred Alternative, Refine Project Schedule and Budget, Financial Plan, FTA Rating and Readiness Review

ENGINEERING *We Are Here!*
Engineering Procurement, Final Design Plans, Information for Bid, FTA Rating and Readiness Evaluation, Full Funding Grant Agreement

CONSTRUCTION *Est. 2026 - 2029*
Construction Procurement, Construction, Standard Operating Procedures, Systems Testing, Safety Certification, Operations Training, Revenue Service Date

The proposed route for the Bus Rapid Transit (BRT):



CAPITAL PROJECTS – TRANSPORTATION SALES TAX

Roads Program https://roads.charlestoncounty.org/

The Comprehensive Transportation Plan consists of two types of projects, annual allocations and large-scale projects.

Allocation Projects

Initially, the allocation projects are for resurfacing, small paving, bike and pedestrian paths, and intersection improvements funded through PAYGO funding. With the 2nd TST, the allocations expanded to include rural roads. Selection criteria incorporate road conditions and community needs.

Large-Scale Projects

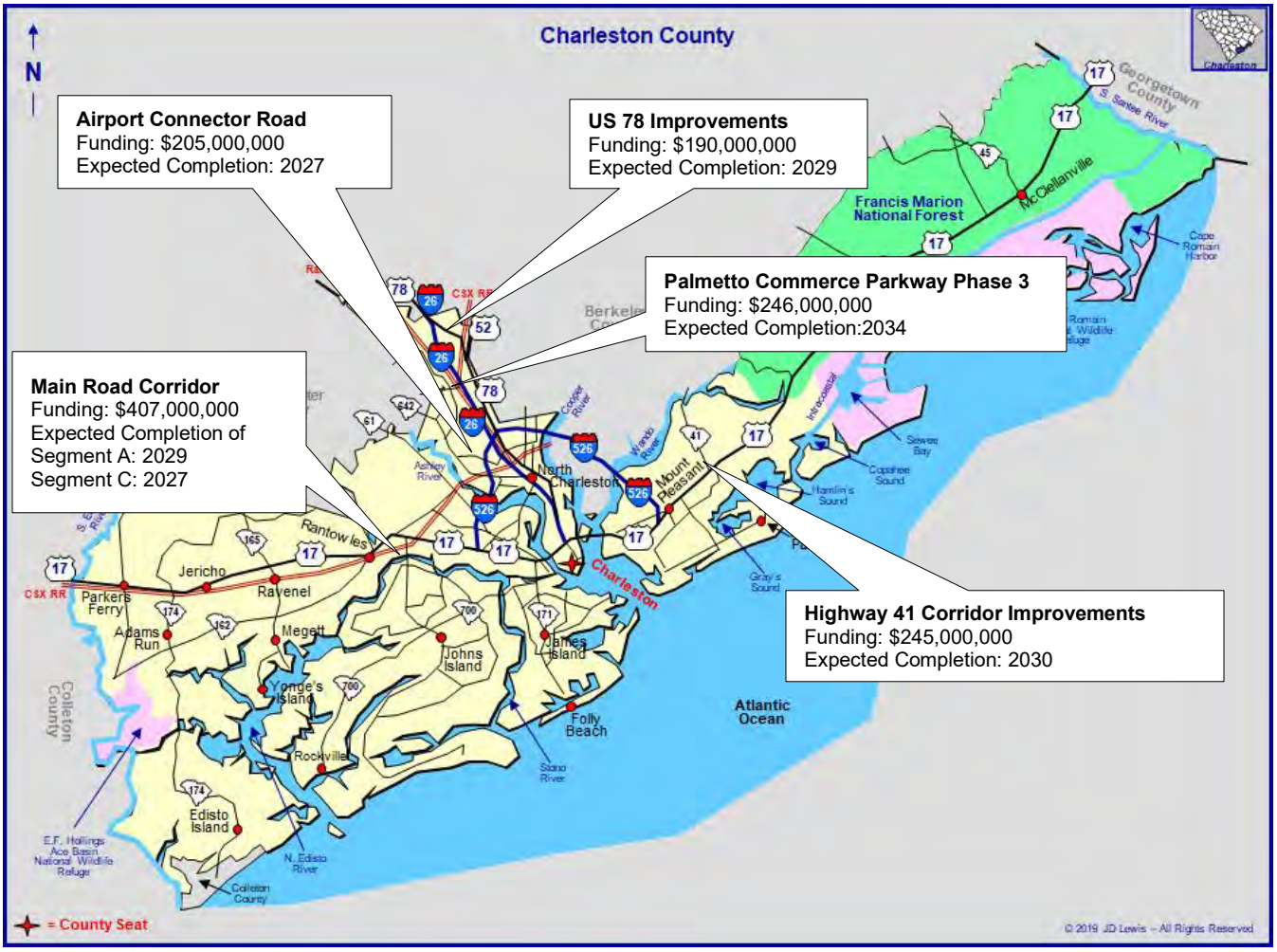
Initially, several large-scale projects were primarily funded through bond funds approved by referendums. The bond funds provided immediate funds for use on the larger projects to be repaid through future half-cent sales tax revenues. Current large-scale projects are financed by PAYGO funds, past bonds, other external funding, and future bonds. The projects are included in the capital portion of the Comprehensive Plan of Expenditures.

The table below provides a summary of the current major road projects with a related timeline.

Description	2nd TST	Other Funding	(millions) Total
Main Road Corridor: **Segment A**: US 17 and Main Road Intersection & Main Road Improvements – Bees Ferry to River Road. **Segment C:** Bohicket Road Improvements – Maybank Highway to Betsy Kerris on Parkway.	$296.3	$110.7	$407.0
Extending Palmetto Commerce Parkway from Ashley Phosphate Road to West Aviation Avenue with a four-lane roadway.	$218.0	$28.0	$246.0
Widening of Highway 41 from US 17 to Wando Bridge; including intersection Improvements at and along US 17.	$180.6	$64.4	$245.0
Airport Connection Road	$51.9	$153.1	$205.0
Improvements along US 78, including intersections at the junctions of US 78, Ladson Road, and College Park Road.	$190.0	None	$190.0

CAPITAL PROJECTS – TRANSPORTATION SALES TAX

The map below provides a project outline of the major transportation projects that are in progress during FY 2025. The map highlights the location, budget, road length, and estimated completion date.



Transportation Sales Tax (1st & 2nd) - FY 2025 Major Road Projects

Impact on the Operating Budget

Charleston County expects the impact on the operating funds associated with the capital portion of the Transportation Sales Tax Comprehensive Plan of Expenditures for the roads program to be minimal.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

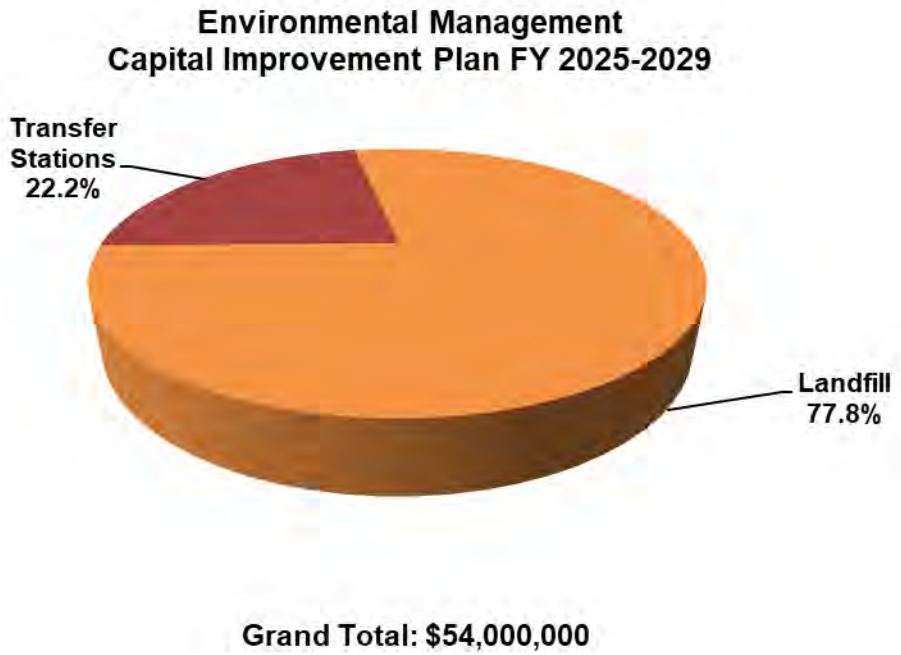
Environmental Management Capital Improvement Plan

The Environmental Management Department's Five-Year Capital Improvement Plan provides long-range plans to dispose of the County's waste stream. The capital improvement plan provides a structured approach to support these goals.

Environmental Management Project Cost Summary *

Project Title	Prior	2025	2026	2027	2028	2029	Beyond	Total
Public Works								
Landfill Cell 6	$ -	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ 12,000
Landfill Cell 3	-	12,000	-	-	-	-	-	12,000
Landfill Land	-	-	15,000	-	-	-	-	15,000
Landfill Gas Collection	-	-	-	3,000	-	-	-	3,000
Transfer Station North	-	-	-	6,000	-	-	-	6,000
Transfer Station South	-	-	-	6,000	-	-	-	6,000
GRAND TOTAL	**$ -**	**$ 24,000**	**$ 15,000**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 54,000**

* Amounts in thousands of dollars



CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Funding the CIP

The funding for this plan will come from the use of existing funds and future operating revenues.

Environmental Management Source Summary *

Funding Source	Prior	2025	2026	2027	2028	2029	Beyond	Total
Interest, Sales, Transfer & Other	$ 6,000	$ 18,000	$ -	$ -	$ -	$ -	$ -	$ 24,000
Future Sources	-	-	15,000	15,000	-	-	-	30,000
GRAND TOTAL	**$ 6,000**	**$ 18,000**	**$ 15,000**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 54,000**

* Amounts in thousands of dollars

Impact on the Operating Budget

Environmental Management expects additional utilities and maintenance costs associated with the new and expanded facilities in the current CIP. These costs, and in some instances savings, are detailed for each project.

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Lined Cell 6



Inspiration for Cell 6 prepared for solid waste

Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: New
Management: Environmental Management
Duration: 2025

Total Project Cost: $12,000,000

DESCRIPTION

Lined cell 6 will need to be constructed and operational in FY 2026, prior to the current cell reaching capacity. The cell is anticipated to be completed during FY 2026.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$12,000	$0	$0	$0	$0	$0	$12,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Funds	$0	$12,000	$0	$0	$0	$0	$0	$12,000
GRAND TOTAL	$0	$12,000	$0	$0	$0	$0	$0	$12,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
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	*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. Following governmental accounting standards, the County records a proportion of the estimated $12 million in closure costs as the landfill is utilized.*

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Lined Cell 3



Inspiration for Cell 3 prepared for solid waste

Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: New
Management: Environmental Management
Duration: 2025

Total Project Cost: $12,000,000

DESCRIPTION

Constructing Cell 3 at the same time as cell 6 provides cost savings.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$12,000	$0	$0	$0	$0	$0	$12,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Funds	$0	$12,000	$0	$0	$0	$0	$0	$12,000
GRAND TOTAL	$0	$12,000	$0	$0	$0	$0	$0	$12,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
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	*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 $12 million in closure costs as the landfill is utilized.*

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Bee's Ferry Landfill – Land

Future Land purchase for Bee's Ferry Landfill in Charleston County



Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: New
Management: Environmental Management
Duration: 2025-2026

Total Project Cost: $15,000,000

DESCRIPTION

The Bee's Ferry Landfill is estimated to have an estimated life of approximately 10 years. The County has demonstrated the need to site a new facility to accommodate growth in both residential and commercial sectors within its boundaries. Suitable sites are being vetted for a replacement to the current 6 celled structure. The new landfill will include cells for future Municipal Solid Waste (MSW) and Construction and Demolition (C&D) waste streams.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$15,000	$0	$0	$0	$0	$15,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Funds	$0	$15,000	$0	$0	$0	$0	$0	$15,000
GRAND TOTAL	$0	$15,000	$0	$0	$0	$0	$0	$15,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
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

Bees Ferry Landfill - Gas Collection



Potential Gas Collection System located at Bees Ferry Landfill

Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: New
Management: Environmental Management
Duration: 2027

Total Project Cost: $3,000,000

DESCRIPTION

The Methane Gas Collection System (GCS) will collect and control gases from all existing and future landfill cells. An outside vendor/partner will fund, install, and manage the system. The county will maintain ownership and receive residual payments for using its 100 acres.

The project will reduce emissions, prevent odor, and provide electricity to the local power and gas grid, offering sustainable and beneficial use of previously dormant land.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$0	$3,000	$0	$0	$0	$3,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Future Bond Issues	0	0	0	3,000	0	0	0	3,000
GRAND TOTAL	$0	$0	$0	$3,000	$0	$0	$0	$3,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
New Revenues	$0	$0	$0	($4,000)	($4,080)
Personnel	0	0	0	0	0
Operating	0	0	0	250	258
Grand Total	$0	$0	$0	($3,750)	($3,823)

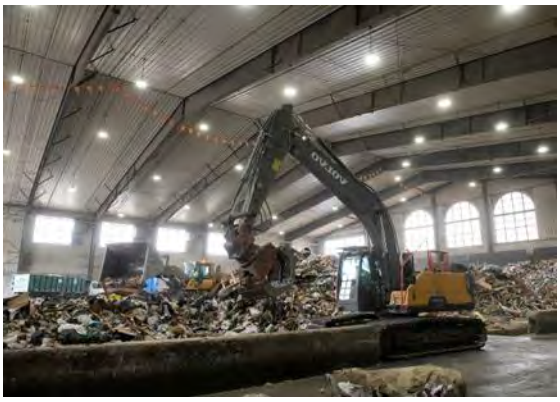
**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*The new system will require maintenance and insurance. These costs are unknown at this time.*

CAPITAL PROJECTS – ENVIRONMENTAL MANAGEMENT

Transfer Stations

Potential Transfer Station



Project Highlights

Priority I: Infrastructure
Function: Public Works
Type: Replacement
Management: Environmental Management
Duration: 2027

Total Project Cost: $12,000,000

DESCRIPTION

Transfer Stations will be added to the County's Municipal Solid Waste (MSW) collection system to provide safer, quicker, and shorter travel distance for hauling waste for final disposal at the Bee's Ferry Landfill or other facilities. The general purpose is to consolidate waste from multiple vehicles into larger, high volume transfer vehicles for more economical shipment to distant disposal sites.

The new facilities will improve county operations by providing a mechanism to screen MSW for hazardous waste and banned materials, thereby reducing fires and damage to landfill processing equipment.

EXPENDITURES	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
	$0	$0	$0	$12,000	$0	$0	$0	$12,000

FUNDING SOURCE	PRIOR	2025	2026	2027	2028	2029	BEYOND	TOTAL
Existing Funds	$0	$0	$0	$12,000	$0	$0	$0	$12,000
Future Sources	0	0	0	0	0	0	0	0
GRAND TOTAL	$0	$0	$0	$12,000	$0	$0	$0	$12,000

O&M Costs (Savings)	2025	2026	2027	2028	2029
Personnel	$0	$0	$0	$600	$618
Operating	0	0	0	(4,600)	(4,738)
Grand Total	$0	$0	$0	($4,000)	($4,120)

**Amounts in thousands of dollars*

Operation & Maintenance Impacts	*It is projected that the new Transfer Stations will require 6 FTEs, 3 for each site. Current annual costs of contracted transfer stations total $8 million, and providing this service in-house is estimated to save $4 million annually.*

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, 2024, outstanding debt is $875.5 million (principal payments of $718.7 million and interest payments of $156.8 million).

Debt Issues *($ millions)*

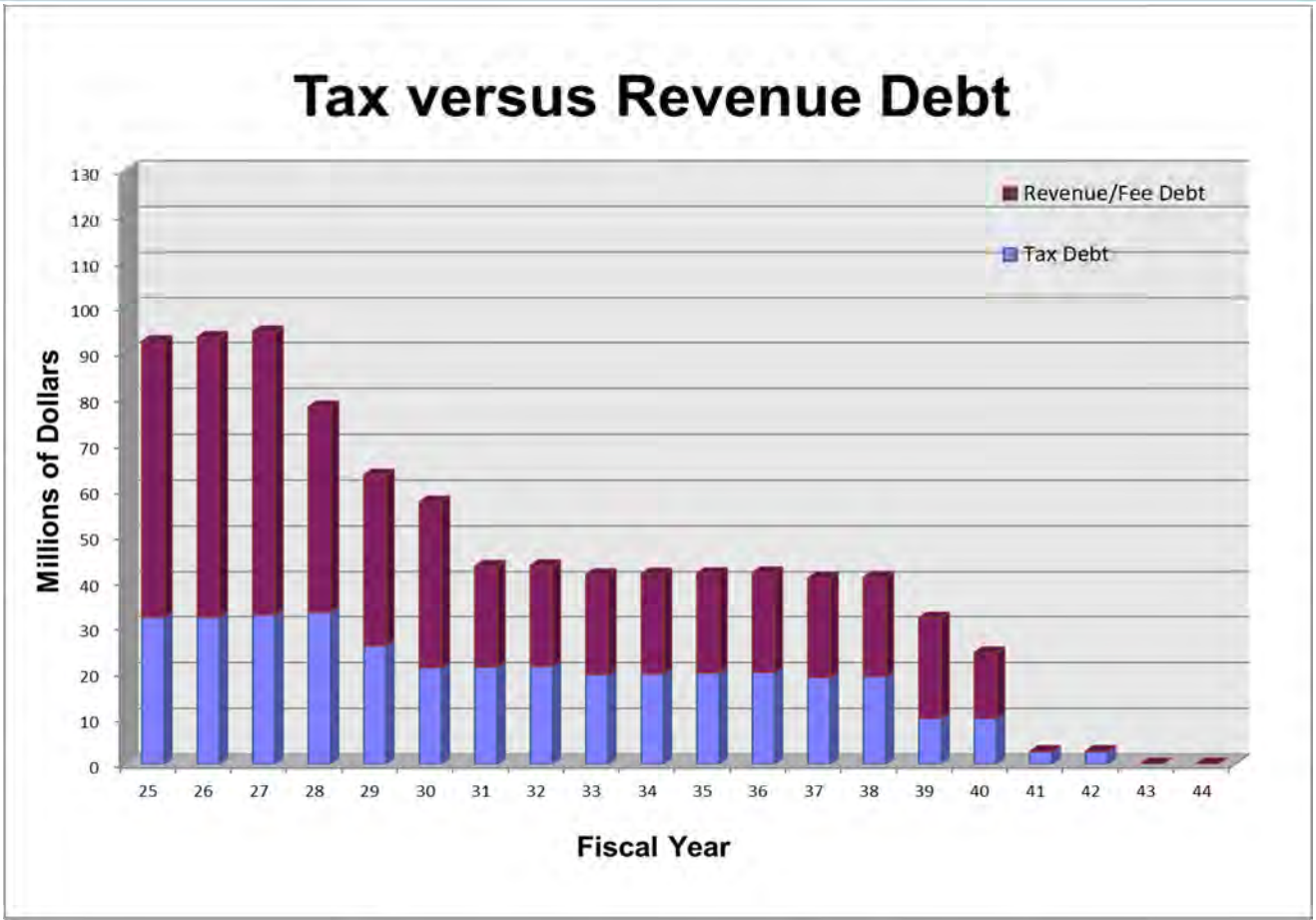
	Type	Purpose	Original	Outstanding
2001 SC Transportation Infrastructure	Revenue	State Bridge	$ 39.4	10.5
2012 GOB (Sales Tax) Refunding	Revenue	-	32.1	4.0
2013 GOB (Sales Tax) Refunding	Revenue	-	70.1	27.6
2013 GOB Refunding (Taxable)	GOB	-	28.9	6.1
2015 GOB	GOB	Education Facility	18.8	13.0
2015 GOB Awendaw McClellanville Fire	Revenue	Fire Equipment/Station	2.1	0.7
2015 GOB Refunding	GOB	-	56.7	41.8
2015 GOB (Sales Tax) Refunding	Revenue	-	46.3	31.5
2017 GOB	GOB	Libraries	103.2	84.1
2017 GOB Refunding	GOB	-	16.4	13.6
2017 GOB (Sales Tax) Refunding	Revenue	-	97.6	77.6
2017 Special Source Revenue Bond	Revenue	Economic Development	35.8	25.7
2019 GOB	GOB	Libraries	25.0	19.9
2019 GOB	GOB	Social Services, Corrections	90.7	70.8
2019 GOB Awendaw McClellanville Fire	Revenue	Fire Station	0.7	0.5
2019 GOB Environmental Management	Revenue	Recycling Facility	20.0	15.6
2021 GOB	Revenue	Transit Project, Road Projects	200.0	164.9
2021 GOB	GOB	Public Works Facility	45.6	38.7
2021 Special Source Refunding	Revenue	-	73.5	71.3
2022 GOB Awendaw McClellanville Fire	Revenue	Fire Equipment	1.2	0.8
TOTAL			$ 1,004.1	$ 718.7

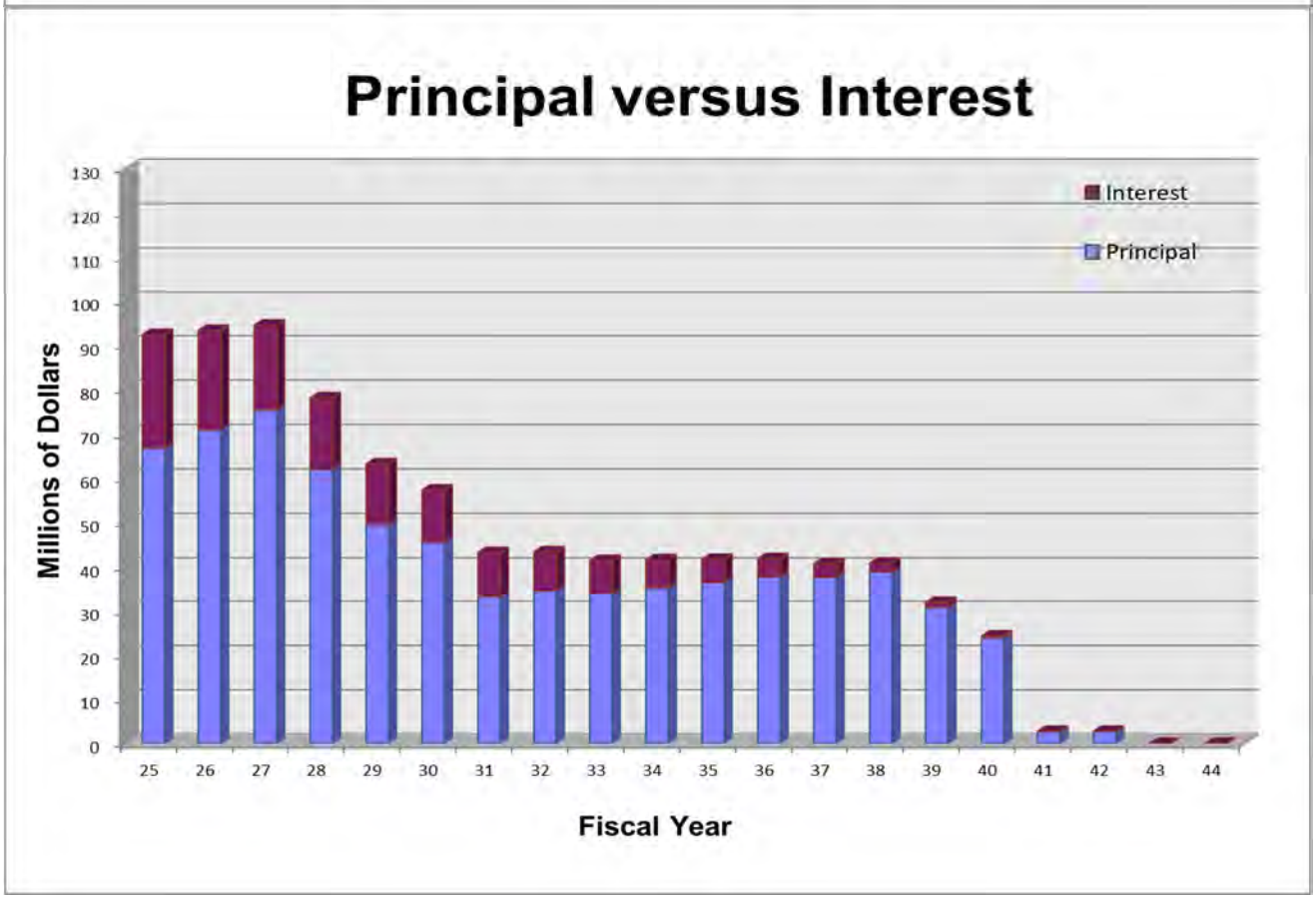
The table and the graphs on the following pages show the level of debt funded by taxes or revenues/fees over the course of the next 20 fiscal years.

20 Year Schedule of Debt Service

Fiscal Year	25	26	27	28	29	30-34	35-39	40-44	TOTAL
Tax Supported (GOB)									
Principal	$ 21.1	$ 22.2	$ 23.8	$ 25.5	$ 19.3	$ 80.5	$ 80.4	$ 15.1	$ 287.9
Interest	10.9	9.9	8.7	7.6	6.6	22.3	7.6	0.3	73.9
Subtotal	32.0	32.1	32.5	33.1	25.9	102.8	88.0	15.4	361.8
Revenue/Fee Supported									
Principal	45.8	48.7	51.5	36.5	30.4	102.4	101.5	14.0	430.8
Interest	14.6	12.5	10.4	8.5	7.1	22.0	7.7	0.1	82.9
Subtotal	60.4	61.2	61.9	45.0	37.5	124.4	109.2	14.1	513.7
Total									
Principal	66.9	70.9	75.3	62.0	49.7	182.9	181.9	29.1	718.7
Interest	25.5	22.4	19.1	16.1	13.7	44.3	15.3	0.4	156.8
TOTAL ANNUAL DEBT	$ 92.4	$ 93.3	$ 94.4	$ 78.1	$ 63.4	$ 227.2	$197.2	$ 29.5	$ 875.5

DEBT SERVICE





DEBT SERVICE

Future Debt Service

Looking forward, the County anticipates issuing $110 million for the Azalea Complex (Public Works and Emergency Medical Services) and Tri-County Biological Science Center in FY 2025. Also, the County anticipates issuing $55 million in FY 2027 for the Azalea Complex (Emergency Medical Services).

For a complete summary of the details and projects included in the County's Capital Improvement Plan (CIP), see the Capital section of this document. To fund the CIP, the County has developed a Debt Management Plan which is adopted by County Council as part of the annual budget process.

Financial Policies

- *Debt Management Policy #3: … [develop] five-year Debt Management Plan … annually*

The table below shows the levels of existing and anticipated County debt service, revenue requirements, and the changes in the Debt Service Fund's fund balance. There are no premiums anticipated from the issuance of new debt. When the existing sources are combined with the use of fund balance, the result is no millage increase for the Debt Service Fund through FY 2029.

Debt Management Plan
Tax Supported (GOB)

	Fiscal Year					
(millions)	**2025**	**2026**	**2027**	**2028**	**2029**	**TOTAL**
Revenues						
Existing Sources	$ 41.7	$ 43.5	$ 44.4	$ 46.1	$ 44.4	$ 296.8
Additional Revenues from issuance premiums	-	-	-	-	-	-
Subtotal	41.7	43.5	44.4	46.1	44.4	296.8
Disbursements						
Existing Disbursements	35.9	35.8	36.3	37.6	27.3	251.0
Additional Disbursements Resulting from New Debt	2.5	17.9	8.9	16.5	11.4	57.2
Subtotal	38.4	53.7	45.2	54.1	38.7	308.2
Increase (use) of Fund Balance	$ 3.3	$ (10.2)	$ (0.8)	$ (8.0)	$ 5.7	$ (11.4)

DEBT SERVICE

Legal Debt Service Limit

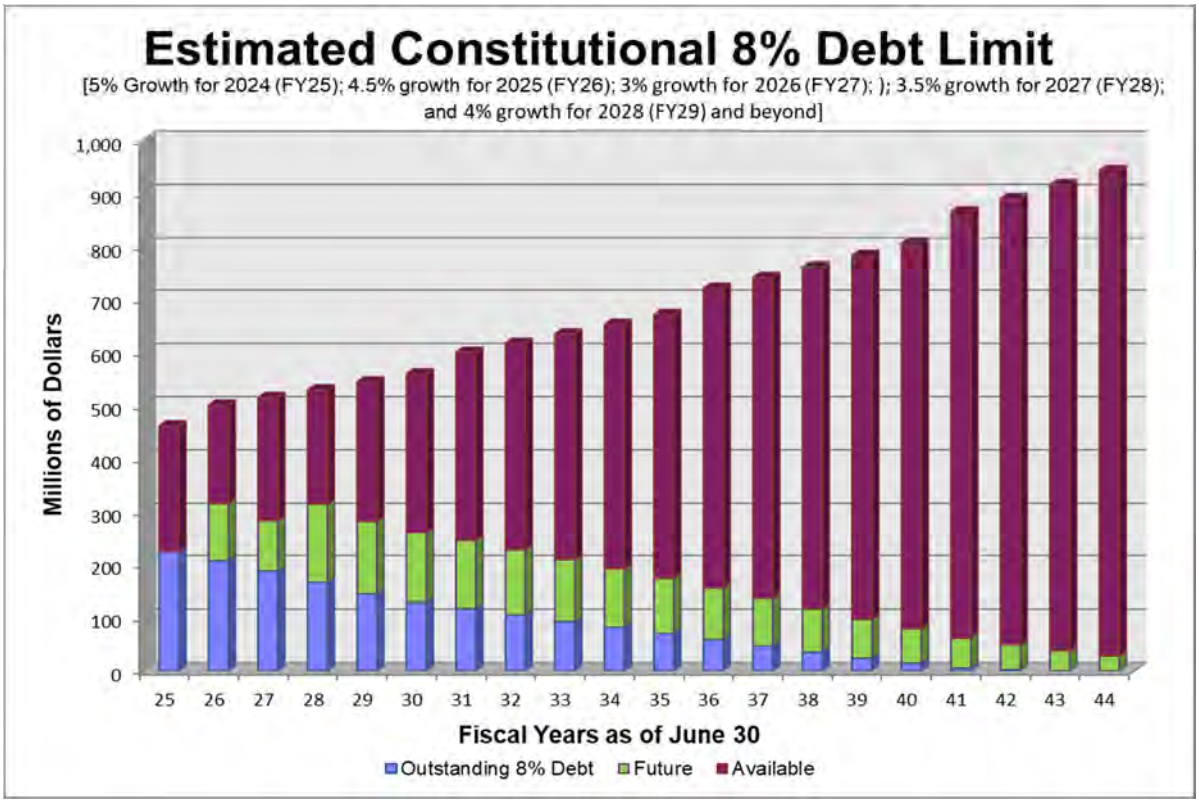
The South Carolina State Constitution limits the debt capacity of all governmental entities, seeking capital through securities exchanges, to eight percent of the assessed value of the property base. Revenue Bonds and GOBs approved by voter referendum are not currently subject to this limitation.

The County can borrow up to $461.3 million or 8% of the assessed property value. The County has borrowed $224.7 million of the limit, as of June 30, 2024; and the County has the capacity to borrow $236.7 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, 2024	$5,766.7
Constitutional Debt Limit (8% of Assessment)	$461.3
Outstanding 8% Debt	$224.7
Available Capacity	$236.7

Based on the County's Capital Improvement Plan, future debt issuances are expected in FY 2025. The impact of these future debt issuances are reflected in the 20 year estimated constitutional 8% Debt Limit below.



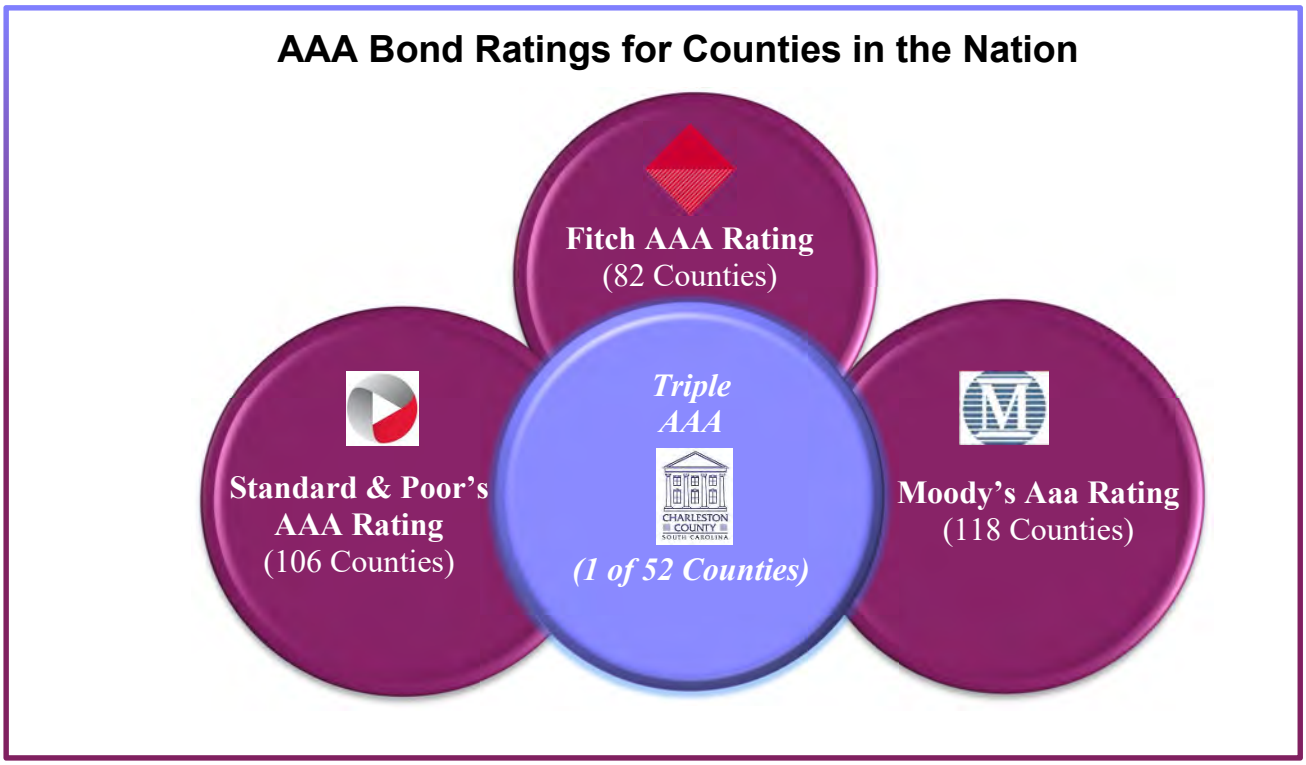
Financial Policies

- *Debt Management Policy #5: … maintain at least 20 percent of its constitutional debt limit margin… for use in the event of a major calamity."*

DEBT SERVICE

Bond Ratings

Charleston County's municipal bond ratings are AAA from Fitch IBCA, Duff and Phelps (August 2011), Aaa from Moody's Investors Service (May 2010), and AAA from Standard and Poor's (April 2006). These ratings are a direct result of the County's continued strong financial performance and emphasis on conservative fiscal management. Other factors contributing to the AAA ratings include the County's stable and diverse tax base, a growing and diversified economic base, and a low debt burden combined with reasonable capital needs. In order to maintain strong bond ratings, the County employs several general strategies including maintaining two months of fund balance as a reserve, implementing five-year budget projections, and consistently matching recurring revenues with recurring expenses. The County also strives to maintain open lines of communication with its rating agencies, while providing full disclosure on all financial reports and bond prospectuses.



Of the 3,143 Counties in the Nation

118 have an Aaa rating from Moody'8s Investors Service
106 have an AAA rating from Standards and Poor's Global Rating Services
82 have an AAA rating from Fitch Ratings.

ONLY 52 COUNTIES IN THE NATION HAVE A TRIPLE AAA RATING

LONG-TERM FINANCIAL PLANNING

Overview

The Budget Department prepares several long-term financial plans for review by County Council as part of the budget process. The focus for these plans is the major operating funds of the County. These plans comprise $604.9 million or 72% of the County's operating funds and include the following:

	Amount (in millions)
General Fund	$341.3
Debt Service Fund	38.4
Transportation Sales Tax Special Revenue Funds	161.9
Environmental Management Enterprise Fund	63.3

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

Assumptions:

- Revenues
  - #1 Property tax base is estimated to grow 5% for FY 2025; 4.5% for FY 2026; 3.0% for FY 2027; 3.5% for FY 2028 and 4.0% for FY 2029.
  - #2 Sales taxes are estimated to grow 2.5% in FY 2025; 3.0% in FY 2026; 3.5% in FY 2027; 4.0% in FY 2028; and 4.5% in FY 2029.
  - #3 Interest income is projected to decrease due to declining rates.
  - #4 Based on recent historical performance, an additional 2% of overall revenues is anticipated over budget.
- Expenditures
  - #5 Personnel costs are projected to increase 3% per year to cover compensation (merit and longevity) increases.
  - #6 Operating and capital expenditures are projected to increase 2.5% in FY 2026 and 2% per year beginning in FY 2027 to cover inflationary increases and smaller programmatic initiatives.
  - #7 Based on recent historical performance, 3% of the personnel, operating and capital expenditure budget is anticipated to be unspent.

Challenges:

- Additional revenues may be needed to keep pace with personnel and operating inflation as well as facilities maintenance projects.
- #8 Budget cuts may be needed to balance the FY 2026 budget.

LONG-TERM FINANCIAL PLANNING

General Fund Five-year Forecast (continued)

		FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Beginning Balance, July 1		120,093,270	119,610,429	124,660,858	127,258,988	132,959,389
Revenues:						
Property Tax	#1	135,301,000	142,782,500	146,586,000	151,103,500	156,472,000
Sales Tax	#2	97,800,000	100,700,000	104,200,000	108,400,000	113,300,000
Licenses and Permits		9,630,200	9,436,200	9,487,200	9,544,200	9,601,200
Intergovernmental		32,824,751	33,960,651	33,575,051	34,951,451	34,392,851
Charges and Fees		28,597,597	29,002,775	29,427,675	29,847,075	30,285,975
Fines and Forfeitures		974,000	974,000	974,000	974,000	974,000
Interest	#3	11,260,000	8,758,000	7,507,000	7,507,000	7,507,000
Miscellaneous		4,739,653	4,870,500	5,005,500	5,144,500	5,287,500
Leases and Rentals		61,472	62,500	63,700	64,900	66,100
Unanticipated: 2.0%	#4	6,420,000	6,700,000	6,930,000	7,240,000	7,460,000
Interfund Transfer In		3,570,722	3,979,157	3,970,000	4,263,000	4,354,000
Total Available		451,272,665	465,436,712	481,866,984	501,008,614	517,950,015
Expenditures:						
Personnel	#5	195,042,134	203,004,713	211,999,914	221,162,501	230,358,867
Operating	#6	125,276,587	130,264,827	135,139,123	138,752,766	142,459,501
Capital		4,405,772	5,540,916	5,651,735	5,764,769	5,880,065
Lapse: 3.0%	#7	(9,591,735)	(10,014,314)	(10,429,973)	(10,812,811)	(11,199,403)
Lapse: Enc & Desig		(5,000,000)	(5,125,000)	(5,253,000)	(5,385,000)	(5,520,000)
Budget Cuts: 1%	#8	-	(3,410,000)	(3,540,000)	(3,630,000)	(3,720,000)
Interfund Transfer Out		21,529,478	20,514,712	21,040,197	22,197,000	22,719,000
Total Disbursements		331,662,236	340,775,854	354,607,996	368,049,225	380,978,029
Nonspendable		7,380,270	7,565,000	7,754,000	7,948,000	8,147,000
Restricted: Internal		87,315,885	93,243,843	93,937,410	99,242,806	102,519,352
Available		24,914,274	23,852,015	25,567,578	25,768,582	26,305,633
Ending Balance, June 30		119,610,429	124,660,858	127,258,988	132,959,389	136,971,985

LONG-TERM FINANCIAL PLANNING

Debt Management Plan

Assumptions:

- Revenues
  - #1 Property tax base is estimated to grow 5% for FY 2025; 4.5% for FY 2026; 3.0% for FY 2027; 3.5% for FY 2028 and 4.0% for FY 2029. The property tax millage rate increased by 0.5 mills in FY 2025 to consolidate the Trident Technical College's debt with the County's debt. The County's overall debt millage is unchanged for FY 2025.
- Expenditures
  - #2 Debt service includes scheduled payments for existing debt and for estimated future debt issues. A $110 million issuance for the Azalea Complex (Public Works and Emergency Medical Services) and Tri-County Biological Science Center is planned in FY 2025, and a $55 million issuance for the Azalea Complex (Emergency Medical Services) is planned for FY 2027.

Challenges:

- There are no significant challenges for the Debt Service Fund.

		FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Beginning Balance, July 1		$ 34,036,866	$ 37,254,998	$ 27,060,509	$ 26,218,777	$ 18,242,529
Property Tax	#1	35,093,000	36,708,000	37,720,000	38,764,000	39,836,100
Intergovernmental		320,127	324,127	328,127	332,127	337,127
Interest		1,330,000	1,140,000	1,174,000	1,209,000	1,245,000
Interfund Transfer In		4,923,923	5,284,838	5,145,323	5,814,323	2,997,223
Total Available		75,703,916	80,711,963	71,427,959	72,338,227	62,657,979
Expenditures:						
Operating		111,800	117,200	122,700	129,200	135,800
Debt Service	#2	38,337,118	53,534,254	45,086,482	53,966,498	38,552,955
Total Disbursements		38,448,918	53,651,454	45,209,182	54,095,698	38,688,755
Restricted: Internal		37,254,998	27,060,509	26,218,777	18,242,529	15,692,803
Available		-	-	-	-	8,276,421
Ending Balance, June 30		$ 37,254,998	$ 27,060,509	$ 26,218,777	$ 18,242,529	$ 23,969,224

LONG-TERM FINANCIAL PLANNING

Transportation Sales Tax Comprehensive Plan of Expenditures

Assumptions:

- Revenues
  - #1 Sales taxes are estimated to grow 2.5% in FY 2025; 3.0% in FY 2026; 3.5% in FY 2027; 4.0% in FY 2028; and 4.5% in FY 2029 to reach the $1.3 billion/$2.1 billion limits before the end of the 25-year authorization. The first tax is anticipated to finish collecting the maximum amount during FY 2028.
  - #2 Intergovernmental revenues are anticipated from the Council of Governments (Federal Transit Authority) to fund 60% of the Lowcountry Bus Rapid Transit project.
  - #3 Interest income is projected to decrease due to declining rates and lower available funds.
  - #4 Debt Proceeds are anticipated during FY 2027 through FY 2029 based on project cash flows.
- Expenditures
  - #5 Personnel costs are projected to increase approximately 3% per year to cover compensation (merit and longevity) increases.
  - #6 Operating expenditures are projected to increase approximately 3% per year to cover inflationary increases and smaller programmatic initiatives.
  - #7 Debt Service reflects an increase in FY 2028 and FY 2029 to reflect additional borrowings in FY 2027 and FY 2028.
  - #8 Interfund Transfer Out is projected to be higher in FY 2026 through FY 2029 to fund road and transit projects.

Challenges:

- The County is monitoring the cash flow needs for the road projects and the bus rapid transit project to ensure that the debt service is affordable within the available revenues.

LONG-TERM FINANCIAL PLANNING

Transportation Sales Tax Comprehensive Plan of Expenditures (continued)

		FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Beginning Balance, July 1		$ 304,671,600	$ 360,880,487	$ 395,690,381	$ 394,078,449	$ 320,817,287
Sales Tax	#1	180,298,000	185,706,000	192,206,000	100,988,184	104,445,000
Intergovernmental	#2	52,166,039	19,160,819	73,007,646	85,596,625	98,201,365
Interest	#3	9,479,000	7,957,000	6,501,000	6,109,000	4,541,000
Debt Proceeds	#4	-	-	138,000,000	152,000,000	12,000,000
Total Available		546,614,639	573,704,306	805,405,027	738,772,258	540,004,652
Expenditures:						
Personnel	#5	738,946	785,000	833,000	867,000	901,000
Operating	#6	38,696,768	15,340,350	15,884,350	16,447,350	17,030,350
Debt Service	#7	47,090,438	48,189,575	49,258,694	47,432,246	60,097,533
Interfund Transfer Out	#8	99,158,000	113,699,000	345,350,534	353,208,375	238,516,654
Total Disbursements		185,734,152	178,013,925	411,326,578	417,954,971	316,545,537
Restricted: External		170,796,917	139,396,917	91,996,917	80,919,196	28,304,000
Restricted: Internal		34,482,000	46,426,000	48,052,000	24,987,000	26,111,000
Available		155,601,570	209,867,464	254,029,532	214,911,091	169,044,115
Ending Balance, June 30		$ 360,880,487	$ 395,690,381	$ 394,078,449	$ 320,817,287	$ 223,459,115

LONG-TERM FINANCIAL PLANNING

Environmental Management Five-year Forecast

Assumptions:

- Revenues
  - #1 Charges and Fees are anticipated to increase at 2% per year based on increasing population and expanding businesses. Beginning in FY 2027, an annual increase of approximately 2% based on the Consumer Price Index (not to exceed 5%) is projected.
- Expenditures
  - #2 Personnel costs are projected to increase 3% per year to cover compensation (merit and longevity) increases.
  - #3 Operating and capital expenditures are projected to increase 2.5% in FY 2026 and 2% per year beginning in FY 2027 to cover inflationary increases and smaller programmatic initiatives.
  - #4 Based on historical performance, 2% of the personnel, operating and capital expenditure budget is anticipated to be unspent.
  - #5 Interfund Transfer Out reflects the use of fund balance and/or recurring funds for the Environmental Management Capital Improvement Plan with the largest portions for lined landfill cell construction, landfill land, and transfer stations.

Challenges:

- Funding operations and capital from recurring funds while maintaining the available portion of fund balance at no less than two months of disbursements, or approximately $10 million.

LONG-TERM FINANCIAL PLANNING

Environmental Management Five-year Forecast (continued)

		FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Beginning Balance, July 1		$ 52,977,642	$ 46,680,005	$ 39,995,796	$ 40,163,958	$ 44,523,051
Intergovernmental		800,000	816,000	832,000	849,000	866,000
Charges and Fees	#1	53,521,000	54,591,000	56,720,000	58,910,000	61,160,000
Interest		1,800,000	1,400,000	1,200,000	1,224,000	1,248,000
Total Available		109,098,642	103,487,005	98,747,796	101,146,958	107,797,051
Expenditures:						
Personnel	#2	5,650,558	5,820,075	5,994,677	6,174,517	6,359,753
Operating	#3	38,386,298	39,345,955	40,132,875	40,935,532	41,754,243
Capital		-	3,075,000	3,151,875	3,230,672	3,311,439
Debt Service		1,262,518	1,215,000	1,290,000	1,290,000	1,290,000
Lapse at 2%	#4	(880,737)	(964,821)	(985,589)	(1,006,814)	(1,028,509)
Interfund Transfer Out	#5	18,000,000	15,000,000	9,000,000	6,000,000	-
Total Disbursements		62,418,637	63,491,209	58,583,838	56,623,907	51,686,925
Nonspendable		52,819,468	52,819,468	52,819,468	52,819,468	52,819,468
Restricted: External		(19,320,567)	(19,320,567)	(19,320,567)	(19,320,567)	(19,320,567)
Restricted: Internal		7,649,030	817,427	-	-	-
Available		5,532,074	5,679,468	6,665,057	11,024,150	22,611,225
Ending Balance, June 30		$ 46,680,005	$ 39,995,796	$ 40,163,958	$ 44,523,051	$ 56,110,126

DESCRIPTION OF BUDGET PROCESS

Charleston County's Budget Process is divided into five phases: Planning, Development, Approval, Compliance Monitoring, and External Audit. See page **441** for a chart of the budget process.

PLANNING

The budget process begins in October of each year when the Budget Department develops a Budget Preparation Manual that provides specific guidelines as well as computations and projection methodologies. The Manual also includes the Administrator's letter of guidance for the preparation of the budget. Budget Calls for departments that provide services to other departments are also issued in October. Finally, a workshop may be held in October to provide additional instructions and guidance to budget preparers if needed.

DEVELOPMENT

The departments prepare their overall requests and submit them to the Budget Department starting in mid-January. Acting on preliminary recommendations resulting from the Budget Department's review and analysis, the County Administrator finalizes a proposed budget in April.

APPROVAL

The Finance Committee, which includes all members of County Council, reviews the proposed budget through a series of meetings in May and June; County Council makes adjustments as deemed necessary. The Approved Budget for the upcoming fiscal year is adopted in June. South Carolina law requires three separate readings (votes) of the budget ordinance. South Carolina law limits any millage increase to the growth in the Consumer Price Index (CPI) and the percentage change in the population of the County. An increase above this limit must meet specific reasons as listed in the law and can exist only until that specific problem/reason is resolved.

Citizen involvement is provided through a public hearing to solicit constituent input. A public notice of this hearing is printed in local newspapers.

COMPLIANCE MONITORING

During the fiscal year, the Finance Department prepares monthly status reports which are provided to Council and provides ongoing departmental reviews.

MID-YEAR REVIEW

During January/February of each year, a mid-year review is conducted by the Budget and Finance Departments and presented to the Finance Committee. At that time, adjustments to the budget may be made as Council deems necessary.

EXTERNAL AUDIT

From July through December, the County's financial records for the year ended are audited by an external auditor. The external audit allows for independent verification of the activity the County recorded in its records.

DESCRIPTION OF BUDGET PROCESS

BUDGET AMENDMENTS AND TRANSFERS

BUDGET AMENDMENTS

The highest-level revision to a budget ordinance is a budget amendment. A budget amendment is required to change the total disbursements in the General Fund and may be used to change disbursement in other funds. If a budget amendment is necessary, Council holds a public hearing and three separate readings of an ordinance. These guidelines are specified in Section 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”).

“Measurable” means that the amount of the transaction can be determined, and “available” means that the amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers property tax revenues to be available if collected within 60 days after year end; the County considers other revenues to be available if collected within one year after year end. Expenditures are recorded when the liability is incurred except for certain compensated absences, claims, and judgments that are recorded when the obligations are expected to be liquidated with current financial resources.

The County budgets for Proprietary Funds using the flow of economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus includes current and long-term assets and liabilities. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recorded when liabilities are incurred.

DESCRIPTION OF BUDGET PROCESS

For Proprietary Funds, the County departs from the above basis of accounting for budgeting capital, facilities expenses, principal payments for debt service, and depreciation. To better manage spending, capital items and principal payments for debt service are budgeted as expenses.
Depreciation expense is not budgeted, since it affects the Nonspendable (Invested in Capital Asset) portion of fund balance rather than Available fund balance.

BALANCED BUDGET

The County's budgets are balanced budgets. A balanced budget means that disbursements (expenditures and transfers out) are less than or equal to available resources from revenues, transfers in, and/or fund balance. (See the Glossary on pages 461 to 467 for definitions of disbursements,expenditures, transfers in/out, revenues, and beginning fund balance.)

LONG RANGE CAPITAL PLANNING (5 YEAR CIP)

The Facility Planning Committee consists of members from the Facilities Management and the Budget Departments, along with the Deputy Administrator for Finance and the Chief Deputy Administrator for General Services. This committee annually prepares and updates the five-year Capital Improvements Program (CIP). The CIP specifies those capital improvements and construction projects which are scheduled for development over the next five years in order to maintain or enhance the County's facilities and delivery of services. The CIP was expanded to include Environmental Management in Fiscal Year 2006.

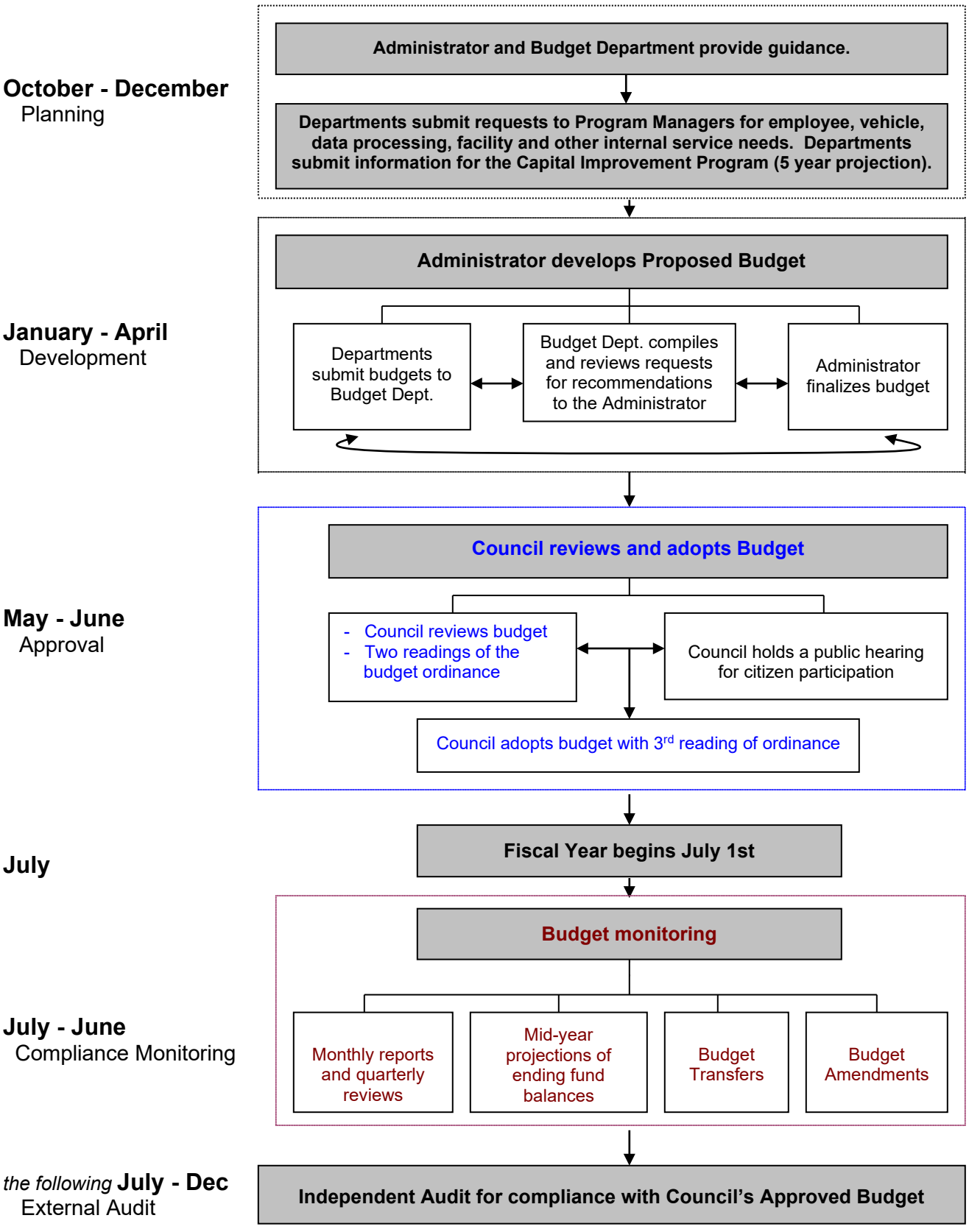
The Capital Improvements Program also identifies the facility operating and maintenance costs and the staffing costs. Funding for the staffing, operating, and maintenance requirements is included in the operating budgets where applicable. In addition, the CIP describes financing mechanisms for those projects.

The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for specific CIP projects. The Debt section provides detailed information on debt management.

The County Administrator reviews the Facility Planning Committee's prioritized list of proposed capital improvement projects, operational impacts of those projects, and funding sources during the review of the operating budget. The final five-year CIP is presented to Council during budget deliberations. County Council adopts the five-year CIP along with the County's annual operating budgets in June.

DESCRIPTION OF BUDGET PROCESS

Budget Calendar



CHARLESTON COUNTY ORDINANCE 2295

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, HEREINAFTER REFERRED TO AS FISCAL YEAR 2025; 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 2025; PROVIDING FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE IN ORDER TO SUPPLY THE NECESSARY FUNCTIONS OF THE UNITS; PROVIDING FOR BUDGET CONTROL OF THE APPROPRIATIONS BY THE CHARLESTON COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; MAKING PROVISIONS FOR THE FISCAL AFFAIRS OF CHARLESTON COUNTY; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO $50,000,000 FOR CHARLESTON COUNTY AND UP TO $1,000,000 FOR THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT.

NOW, THEREFORE, be ordained by Charleston County Council, in meeting duly assembled, finds as follows:

SECTION 1: As set by Charleston County Council ("County Council"), the Charleston County Auditor (the "Auditor") shall levy the following mills in the year 2024:

Entity	*Operating*	*Debt Service*
Charleston County	41.7	6.3
Awendaw McClellanville Consolidated Fire Protection District	37.0	4.0
East Cooper Fire District	16.5	-
Northern Charleston County Fire District	15.5	-
West St. Andrew's Fire District	2.0	-
Trident Technical College	1.8	-

Proceeds of the levy upon all taxable property in Charleston County ("the County") shall be collected by the Charleston County Treasurer (the "Treasurer") as provided by law for the collection of County ad valorem taxes, the proceeds thereof to be placed in the appropriate funds of the County together with all revenues and income accruing to the County during the Fiscal Year 2025, and regardless of sources, shall be paid out from time to time by the Treasurer in accordance with the provisions of this Budget Ordinance (the "Ordinance") and other appropriation ordinances hereafter passed by County Council, except welfare funds received by the Charleston County Department of Social Services from the State of South Carolina or the United States.

The amount of property tax revenues along with all revenues and income accruing to the County during the Fiscal Year 2025 are summarized following:

SECTION 2: It is hereby appropriated from the General, Debt Service, Proprietary, and Special Revenue Funds referred to in SECTION 1, the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2024, and ending June 30, 2025, to wit:

Revenues	General	Debt Service	Special Revenue	Proprietary	TOTAL
Property Tax	135,301,000	35,093,000	42,045,841	-	212,439,841
Sales Tax	97,800,000	-	210,388,000	-	308,188,000
Licenses and Permits	9,630,200	-	345,000	-	9,975,200
Intergovernmental	32,824,751	320,127	17,280,152	9,706,549	60,131,579
Charges and Fees	28,597,597	-	11,418,841	127,943,006	167,959,444
Fines and Forfeitures	974,000	-	187,000	-	1,161,000
Interest	11,260,000	1,330,000	11,135,800	5,525,000	29,250,800
Miscellaneous	4,739,653	-	901,000	224,000	5,864,653
Leases and Rent	61,472	-	-	266,110	327,582
Interfund Transfer In	3,570,722	4,923,923	14,531,980	8,018,611	31,045,236
TOTAL	324,759,395	41,667,050	308,233,614	151,683,276	826,343,335

Intentionally left blank.

Organization Units:	General	Debt Service	Special Revenue	Proprietary	TOTAL
COUNCIL AGENCIES					
County Council	$ 1,894,095	$ -	$ -	$ -	$ 1,894,095
Accommodations Tax	-	-	39,161,813	-	39,161,813
Air Service Development	-	-	10,075,000	-	10,075,000
Fire Districts	-	-	732,269	-	732,269
Internal Auditor	439,257	-	-	-	439,257
Legal	2,206,381	-	88,788	-	2,295,169
State Agencies	486,106	-	-	-	486,106
Transit Agencies	-	-	23,198,804	-	23,198,804
Trident Technical College	-	-	10,301,866	-	10,301,866
ELECTED OFFICIALS					
Auditor	3,470,512	-	-	-	3,470,512
Clerk of Court	5,439,107	-	1,368,256	-	6,807,363
Coroner	4,249,984	-	81,831	-	4,331,815
Legislative Delegation	480,067	-	-	-	480,067
Probate Courts	3,941,159	-	-	-	3,941,159
Register of Deeds	2,399,486	-	-	-	2,399,486
Sheriff	93,143,144	-	1,888,585	-	95,031,729
Solicitor	9,254,311	-	4,060,548	-	13,314,859
Treasurer	2,459,864	-	-	-	2,459,864
APPOINTED OFFICIALS					
Elections and Voter Registration	5,248,790	-	-	-	5,248,790
Library	37,363,998	-	-	-	37,363,998
Master-In-Equity	957,705	-	-	-	957,705
Public Defender	4,850,000	-	9,748,847	-	14,598,847
Veterans Affairs	710,628	-	-	-	710,628
ADMINISTRATOR	1,077,597	-	-	-	1,077,597
Capital Projects	471,875	-	-	-	471,875
Innovation & Communication	520,419	-	-	-	520,419
Nondepartmental	9,821,130	38,448,918	-	-	48,270,048
COMMUNITY SERVICES	523,317	-	-	-	523,317
Community Development & Revitalization	1,637,144	-	-	-	1,637,144
Dept of Alcohol & Other Drug Abuse	-	-	-	13,631,639	13,631,639
Greenbelt Programs	34,428	-	24,661,168	-	24,695,596
Housing & Neighborhood Revitalization	186,403	-	-	-	186,403
Magistrates' Courts	6,679,187	-	-	-	6,679,187
FINANCE	912,804	-	-	-	912,804
Chief Financial Officer	441,064	-	-	-	441,064
Assessor	6,072,774	-	-	-	6,072,774
Budget	1,003,659	-	-	-	1,003,659
Contracts & Procurement	1,598,529	-	-	2,800,012	4,398,541
Economic Development	-	-	38,901,835	-	38,901,835
Finance	1,319,391	-	-	-	1,319,391
Human Resources	3,374,790	-	-	38,046,777	41,421,567
Revenue Collections	1,176,222	-	-	3,520,198	4,696,420
GENERAL SERVICES	975,247	-	-	-	975,247
Building Inspections	3,386,356	-	-	-	3,386,356
Facilities Management	33,749,828	-	-	7,774,709	41,524,537
Planning & Zoning	3,007,395	-	250,000	-	3,257,395
Safety & Risk Management	4,722,169	-	-	4,710,121	9,432,290
Technology Services	18,641,651	-	-	7,982,394	26,624,045
PUBLIC SAFETY	857,741	-	-	-	857,741
Awendaw McClellanville Fire	-	-	3,828,439	-	3,828,439
Consolidated 911	9,236,267	-	-	5,606,734	14,843,001
Crimal Justice Coordinating Committee	798,076	-	-	-	798,076
Emergency Management	1,492,243	-	354,169	-	1,846,412
Emergency Medical Services	24,589,332	-	-	-	24,589,332
Tri-County Biological Science Center	629,745	-	-	-	629,745
PUBLIC SERVICES	566,236	-	-	-	566,236
Environmental Management	-	-	-	63,299,374	63,299,374
Fleet Management	-	-	-	18,552,724	18,552,724
Public Works	22,756,358	-	126,905,767	-	149,662,125
TOTAL	$ 341,253,971	$ 38,448,918	$ 295,607,985	$165,924,682	$841,235,556

SECTION 3: Unless covered by SECTION 4 of this Ordinance, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action of County Council in the event that the County's revenues accruing to its General, Debt Service, Proprietary, and Special Revenue Funds, as provided in SECTION 1, shall be insufficient to pay the same, to the end that the cost of operation of the County government shall remain at all times within its income.

SECTION 4: The Charleston County Approved Operating Budget, with the detail and provisos as so stated in the document titled Charleston County Approved Budget Detail Fiscal Year 2025, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 5: The anticipated Revenues and Transfers In accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance.

(a) Should actual Revenues and Transfers In for any such fund be less than projected, the County Administrator (the "Administrator"), or his designated representative, shall reduce budgeted disbursements attributable to the fund. Should actual Revenues or Transfers In be greater than projected in this Ordinance, the Administrator, or his designated representative, may revise budgeted disbursements.
(b) Should Charleston County experience a need for additional funds in any Proprietary or Special Revenue Fund; the County Administrator, or his designated representative, may revise budgeted disbursements up to the amount of available fund balance in any such fund.
(c) Any such actions shall be periodically reported to County Council.

SECTION 6: All monies properly encumbered as of June 30, 2024, shall be added to the applicable organizational unit's budget for Fiscal Year 2025. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 7: All monies designated by County Council as of June 30, 2024, shall be added to the applicable organizational unit's budget for Fiscal Year 2025. These designated monies may be expended only as set forth in their authorization by County Council. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 8: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2025 as authorized by this Ordinance or by any other appropriation ordinance hereafter ratified by County Council in and for the fiscal year, the Treasurer is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow from time to time as may be necessary on her official note or notes, or other evidence(s) of indebtedness in anticipation of the collection of the taxes herein levied, provided that all loans made from private persons, firms, or corporations shall be made only after three days' notice by advertising once in some newspaper in the County and on the best terms possible, a sum or sums not exceeding in the aggregate $50,000,000 for the use of the County and a sum not exceeding in the aggregate $1,000,000 for the use of the Awendaw McClellanville Consolidated Fire Protection District, and the sum or sums so borrowed for the operation of the County shall constitute a valid and prior claim against the taxes levied herein and against the County and the sum or sums so borrowed for the operation of the Awendaw McClellanville Consolidated Fire Protection District shall constitute a valid and prior claim only against the taxes levied herein for the use of the Awendaw McClellanville Consolidated Fire

Protection District; provided further that the Treasurer shall be authorized in her discretion to make any such loans from special fund or funds, including sinking funds, in her hands as Treasurer, repayment of which shall be secured in the same manner as if made from private persons, firms, or corporations as aforesaid; and provided further that if the net interest cost is less than eight percent (8%), the Chairman of County Council is authorized to award the loan to the bidder or bidders offering to purchase the notes at the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting there from the amount of the premium offered, if any, over and above the premium amount).

SECTION 9: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2025 Approved Budget Detail document.

(a) For contributions, the organizational budgets are bound by "object code."
(b) The County Administrator, or his designated representative, is hereby authorized to effect transfers between organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.
(c) County Council may by resolution effect transfers from Council's Contingency to organizational units.
(d) County Council may by amendment to this Ordinance adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this Ordinance.

SECTION 10: In order that County Council may be assured that monies appropriated for contributions in SECTION 2 of this ordinance are properly expended for a public purpose, the above agencies receiving monies shall provide all documents and information required.

SECTION 11:

(a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year and thereby not be stated in this Budget Ordinance, then, by passage of Council's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.
(b) Funds derived from the sale of real property shall be placed in the Capital Proceeds Capital Projects Fund, and these funds shall be expended only for capital outlays after specific resolution of County Council.

SECTION 12: A Rainy Day Fund in the General Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than four percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by County Council. For Fiscal Year 2025, the Rainy Day Fund is established at $13,651,000.

SECTION 13: A Two Month Reserve of fund balance in the General Fund is established to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. This reserve will be maintained at exactly 2/12 of General Fund disbursements. For Fiscal Year 2025, the Two Month Reserve is established at $56,876,000.

SECTION 14: Contracts necessary to expend monies appropriated for contributions in the budget are hereby authorized.

SECTION 15:

(a) The salaries or compensation shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council.

(b) Merit Pay is established for Fiscal Year 2025 at
    (1) 1.0% for Meets Standards performance outcome
    (2) 2.0% for Exceeds Standards performance outcome
    (3) 3.0% for Outstanding performance outcome

(c) Pursuant to Chapter 9, Title 4 of the South Carolina Code of Laws, salaries for the following Elected Offices, exclusive of any Cost of Living Adjustment or Merit increases pertaining to the incumbent officials, and exclusive of any State supplement, are set at:

Auditor	$128,294.40
Clerk of Court	154,252.80
Coroner	130,603.20
Probate Judge	177,569.60
Register of Deeds	131,830.40
Sheriff	182,000.00
Treasurer	145,537.60

(d) Travel and expense allowances shall be paid only upon proper documentation as prescribed by the Administrator. The per diem rates adopted by the General Services Administration (GSA) and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply. The Administrator may allow for a special exception to use the United States Department of State per diem rates.

SECTION 16: The classification and grades of all positions shown in the Charleston County Approved Operating Budget are only provisional and subject to audit by the Human Resources Department to determine the appropriate grade and classification.

SECTION 17:

(a) The number of authorized positions (Full Time Equivalents - FTEs) is hereby established as 2,710.51. County Council may increase the number of FTEs by Council directive.

(b) FTEs associated with grants expire upon the grant's expiration.

(c) The Administrator, or his designated representative, is hereby authorized to transfer FTEs among organizational units and fund types.

SECTION 18: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

SECTION 19: This Ordinance shall become effective upon approval of County Council following third reading.

ADOPTED and APPROVED in meeting duly assembled this 18th day of June 2024.

CHARLESTON COUNTY, SOUTH CAROLINA

By: _____
Herbert R. Sass, III
Chairman of Charleston County Council

ATTEST:

By: _____
Kristen Salisbury
Clerk to Charleston County Council

First Reading: May 30, 2024
Second Reading: June 4, 2024
Third Reading: June 18, 2024

FINANCIAL SYSTEMS

The Deputy Administrator for Finance is responsible for providing many County financial services, including budgeting, financial accounting and reporting, payroll, contracts, procurement, accounts payable disbursement, and financial analyses for County management. These functions are performed by the Budget, Finance and Contracts/Procurement Departments. In addition, the Treasurer, an elected position, is responsible for cash receipts, debt management, and cash and investment management.

The County utilizes a computerized financial accounting system (OneSolution) which incorporates a system of internal accounting controls. The system has been designed to safeguard assets against loss from unauthorized use and to provide reliable financial records for preparing financial statements. The system was implemented during FY 1998 and FY 1999. The County completed a major upgrade of the software in September 2019. The maintenance and continual upgrade of the County's financial systems remain a priority of the Technology Services Department.

Financial records are maintained according to generally accepted accounting principles (GAAP). Accounting records for governmental fund types and similar trust funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and liabilities are incurred. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred.

The County prepares its audited financial statements in accordance with the financial reporting model required by the Government Accounting Standards Board (GASB) Statement Number 34. This model provides a government-wide perspective which presents the County in its entirety. The main features of this model are the inclusion of infrastructure assets, the depreciation of all assets, and the elimination of interfund transactions to avoid doubling of revenues and expenditures. This model more closely follows corporate accounting to allow the reader to more easily understand the financial status and activity of the County.

The Contracts and Procurement Department, which serves under the Deputy Administrator for Finance, is responsible for procurement.

FINANCIAL POLICIES

Adopted by Council on October 21, 2014

The County's mission is to promote and protect the quality of life in Charleston County by delivering services of value to the community.

As part of accomplishing this mission, the County strives to make informed choices about service provisions, while safeguarding the County's resources.

The County addresses its responsibility to its citizens through the wise management of finances, which includes adequately funding County services and maintaining public facilities. The County also desires to maintain its strong financial position, while protecting the County's credit rating and preventing default on any debts.

The objectives of these policies are:

1. To provide guidelines for operational and strategic decision making related to financial matters.

2. To assist management and Council by providing accurate and timely information about financial matters.

3. To preserve Council's policy-making ability by ensuring that important policy decisions are not controlled by financial condition.

4. To ensure the proper use of all County funds through a good system of financial security and internal controls.

5. To provide a standard against which the County's fiscal performance can be evaluated.

The County has developed financial policies in the following areas:

1. Operating budget
2. Revenue and expenditures
3. Financial reserve
4. Capital improvements
5. Debt management
6. Investments
7. Accounting, auditing, and financial reporting
8. Procurement
9. Risk management
10. Human resources

FINANCIAL POLICIES

Operating Budget Policies

1. The budget process will follow a calendar established by the Administrator.

2. The budget will:

   a. Be prepared annually.
   b. Include operating and capital budgets.
   c. Be adopted by Council before July 1.

3. The budgets will be balanced, meaning the disbursements (expenditures and transfers out) are equal or less than the funding available (revenues, transfers in and fund balance).

4. The basis of budgeting will follow Generally Accepted Accounting Principles (GAAP) with the following exceptions:

   a. For Proprietary Funds, capital items are budgeted to manage spending.
   b. For Proprietary Funds, depreciation is not budgeted since it does not affect spendable fund balance.

5. The Budget Director will maintain a budgetary control system to ensure adherence to the adopted budget.

6. Where practical, County departments will develop and employ performance measures and/or benchmarks that support the County's mission. Selected performance measures will be included in the budget document.

Revenue and Expenditure Policies - *Combined*

1. The County will strive to pay for all recurring expenditures with recurring revenues.

2. A five-year forecast will be prepared for at least the County's major funds that include estimated operating revenues and costs. A major fund comprises at least 10 percent of its fund type and at least 5 percent of all funds.

   a. Operating costs of future capital improvements from the capital improvement plan will be included.
   b. The forecast will be updated on an annual basis.

3. The County will evaluate the need to issue a Tax Anticipation Note:

   a. If a cash flow analysis indicates expenditures exceed revenues before the majority of tax collections are received.
   b. If a catastrophic event occurs.

FINANCIAL POLICIES

Revenue Policies

1. The County will strive to maintain a diversified and stable revenue system to aid in sheltering it from the impact of short-term fluctuations in any one revenue source. Revenues will be evaluated at least annually to determine stability.

2. Revenue estimates will be based on available information to provide reasonable expectations of projected revenue.

3. An aggressive policy of collecting revenues will be followed.

4. The County shall aggressively pursue relevant grant opportunities. All potential grants shall be carefully evaluated for:

   a. Consistency with the County mission.
   b. Meeting the financial and service-related requirements stipulated by the grant.
   c. The impact on services due to renewal/continuation, termination, or reduction in grant funding.

5. The appropriation of all revenues will be approved by Council, either by ordinance or by Council directive.

6. Prior to acceptance of all revenue (including but not limited to, gifts, donations, and bequests), the revenue shall be evaluated for the benefit to the County and accepted only by Council approval.

7. Restricted revenue shall only be used for the purpose intended.

8. Interest income will be allocated among the major funds or restricted funds that provided cash to earn the interest income.

9. Except for Enterprise Funds or other restricted funds, the sale of personal property will be deposited into the Equipment Replacement Fund for the purpose of replacing or purchasing equipment or funding other projects that are non-recurring.

Expenditure Policies

1. The County will strive to provide sufficient funding for adequate maintenance of equipment and facilities at a level that protects capital investment and minimizes future maintenance and replacement costs.

2. The allocation of indirect costs will be reviewed annually as part of the budget process. Indirect costs will be reimbursed to the General Fund by the Enterprise Funds and other non-General Funds as appropriate.

FINANCIAL POLICIES

3. General Fund transfers to other funds shall be defined as payments to support specific programs or services. Transfer amounts not expended by the other funds may revert to the General Fund's fund balance at the end of the fiscal year subject to annual review.

4. When a fund is closed, all assets of the fund shall revert to the General Fund unless contrary to applicable Federal, State or local regulations.

Financial Stability Policies

1. At the end of each fiscal year, the County will strive to maintain a minimum unrestricted fund balance in the General Fund of two (2) months of the subsequent year's General Fund operating expenditures. If the County falls below the minimum level, the Administrator will submit a plan to Council to restore fund balance to the minimum level. (The level is based upon the GFOA recommendation that states, regardless of size of government, "maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.") GFOA Best Practice *Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 & 2009) (Budget & ACFR)*

2. The County will review the fund balance in other funds for reasonability on an annual basis.

3. The County will maintain a Rainy Day fund to provide emergency funds for use in the event of a major calamity. The County will strive to maintain this fund at no less than four percent of General Fund disbursements. The Administrator will submit a plan to restore the fund to the minimum level.

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

Capital Improvement Policies

1. A five-year Capital Improvement Plan shall be developed and updated annually. This plan shall contain all capital improvements from all funds and agencies of County government. Each item submitted for the Capital Improvement Plan shall include a summary of the proposed project, cost estimates including future operating costs, a time schedule and potential funding sources.

    a. A committee will be formed by the Administrator to develop the plan to be proposed to Council.
    b. The County will maintain an inventory of all real property owned by the County that includes an assessment of the condition of the property.
    c. A high priority shall be placed on replacement of facilities before they deteriorate to the point of becoming hazardous, incur high maintenance costs, negatively affect property values, and/or no longer functionally serve their intended purposes.
    d. Council will approve the Capital Improvement Plan.

FINANCIAL POLICIES

2. Council will approve the use of funds for the Capital Improvement Plan.

    a. Should funds remain after the completion of a project, the Administrator will propose a plan to Council to reprogram the funds.
    b. Except for Proprietary Funds or other restricted funds, should the County receive proceeds from the sale of real property, the funds will be used for capital improvements or the reduction of debt related to capital improvements.

3. The County shall strive to maintain and replace existing infrastructure (i.e. roads and bridges) as needed.

4. When constructing capital improvements, the County shall follow all appropriate standards and codes, shall follow best construction practices, and shall minimize construction costs, while assuring an appropriate useful life and acceptable maintenance costs.

Debt Management Policies

1. The County shall only use long-term debt for capital projects or equipment if the following criteria are met:

    a. When current revenues or one-time funds are not sufficient to use pay-as-you-go funding.
    b. When the useful life of the project or equipment equals or exceeds the term of financing.

2. Debt financing shall not be considered appropriate for current operating expenditures or any recurring purpose.

3. A five-year Debt Management Plan shall be developed annually.

    a. This plan shall contain all outstanding debt from all funds.
    b. The plan shall provide for the issuance of new debt at reasonable intervals.
    c. The plan shall show the impact on the ad valorem tax rate. The plan will strive to avoid erratic fluctuations in the ad valorem tax rate.

4. In accordance with Article X of the South Carolina Constitution, the County's General Obligation debt will not exceed eight percent of the assessed value of all taxable property within the county, except as authorized through referendum.

5. The County will strive to maintain at least 20 percent of its constitutional debt limit margin referenced in item 4 above for use in the event of a major calamity.

6. At the end of each fiscal year, the County will designate a portion of the Debt Service Fund's fund balance equal to the proportion of debt service payments due in the next fiscal year to ensure sufficient cash flows in the following year.

FINANCIAL POLICIES

7. The County will employ municipal finance professionals to assist in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.

8. The County will select a method of sale that is the most appropriate in light of the financial market, transaction-specific conditions, County-related conditions, and in accordance with State law.

9. Bonds issued by the County shall not exceed a repayment period of 25 years, and the terms must be in compliance with applicable tax law requirements governing tax exempt financing.

10. Where advantageous, the County will use special assessment, revenue, other self-supporting bonds, or other financing instruments instead of General Obligation Bonds.

11. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.

12. Debt structures that result in significant “back loading” of debt will be avoided.

13. Capital leases may be considered:

    a. When the useful life equals or exceeds the length of the lease.
    b. When the cost benefit analysis is more favorable than purchasing.

14. The Chief Financial Officer (CFO) will maintain good communication with bond rating agencies.

    a. The CFO will provide periodic updates on the County’s financial condition.
    b. Required disclosure on every financial report and bond prospectus will be followed.
    c. The County may request ratings prior to the sale of securities from the major rating agencies for municipal bond issues.

15. The County will strive to achieve and maintain the highest credit rating awarded by the municipal bond rating agencies.

16. The Chief Financial Officer shall comply with general financial reporting and certification requirements embodied in bond covenants.

FINANCIAL POLICIES

17. The County may undertake refinancing of outstanding debt:

    a. When such refinancing allows the County to realize significant debt service savings (net present value savings equal to at least 2.5 percent of the refunded par amount) without lengthening the term of refinanced debt and without increasing debt service in any subsequent year;
    b. When the public policy benefits outweigh the costs associated with the issuance of new debt and any increase in annual debt service; or
    c. When a restrictive covenant is removed to the benefit of the County.

18. Interest earnings on the proceeds from General Obligation Bond issues and other capital financing sources will be used solely to fund capital projects in the Capital Improvement Plan, debt service, or a reserve for capital contingencies.

19. The Finance Director, under the direction of the Chief Financial Officer, shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements for the federal tax code.

Investment Policies

1. The County will comply with the South Carolina Code of Laws regarding investment activities as may be amended from time to time. The State statutes further allow the County to invest in:

    a. Obligations of the United States and agencies thereof;
    b. General obligations of the State of South Carolina or any of its political units;
    c. Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;
    d. Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit and repurchase agreements so secured, including interest;
    e. No load open-end or closed-end portfolios of certain investment companies with issues of the US Government; and
    f. South Carolina Local Government Investment Pool.

2. The investment policies apply to cash-related assets that are included within the scope of the County's Annual Comprehensive Financial Report except for those belonging to the County's component units.

3. The County Treasurer is authorized by Council to invest County funds. The Treasurer, acting in accordance with this investment policy and exercising due diligence, shall be relieved of personal responsibility for a specific security's credit risk or market price change, provided these deviations are reported immediately and that appropriate action is taken to control adverse developments.

FINANCIAL POLICIES

4. Investments shall be made with judgment and care, considering prevailing circumstances, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The “prudent investor” rule will be applied in managing the overall portfolio.

5. The County will use interest-bearing accounts unless they are prohibited or evaluated and found to be cost ineffective.

6. Agencies will notify the Treasurer when a bank account is opened or closed.

7. The Treasurer will ensure that adequate collateral is maintained on all deposits exceeding Federal Deposit Insurance Corporation (FDIC) coverage.

8. Investment securities purchased by the County will be held in third-party safekeeping by an institution designated as a primary agent and shall be appropriately collateralized.

9. The Treasurer will attempt to match the maturity of investments with anticipated cash flow requirements.

Accounting, Auditing, and Financial Reporting Policies

1. The County’s accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board with the objective of obtaining the best available opinion from the County’s independent auditor.

2. The County’s accounting system shall be maintained in such a way so as to conform to the following characteristics:

    a. Reliability
    b. Accuracy
    c. Consistency
    d. Readability
    e. Timeliness
    f. Responsiveness
    g. Conformity with all legal requirements

3. The County will maintain an inventory of personal property.

4. The County will develop and maintain an appropriate system of internal controls over its financial resources. An Internal Auditor position that reports to Council will review the County’s internal controls.

5. Operational (program) audits will be performed as deemed necessary by the Administrator.

FINANCIAL POLICIES

6. The County will develop and maintain an emergency plan to assure the continuity of the County's financial operations.

7. Budget-to-actual reports will be prepared by the Finance Department and provided to Council on a monthly basis for operating funds with annual budgets greater than $500,000. Corrective action by the Administrator will be pursued for items projected to exceed budget by the end of the fiscal year.

8. A mid-year review will be performed by the Budget and Finance Departments based on financial information through December. A report to Council will be made to Council upon completion.

9. The County shall contract with an independent audit firm to perform an annual audit of the County's financial statements.

10. The County shall annually prepare and publish, within 180 days after the end of each fiscal year, an Annual Comprehensive Financial Report (ACFR) prepared in conformity with generally accepted accounting principles.

11. The Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award shall be pursued annually.

Procurement Policies

1. The Procurement Department will provide for the fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

2. The County shall follow a procurement ordinance which shall be reviewed on a regular basis.

Risk Management Policies

1. The Director of Safety & Risk Management will strive to protect the County against the financial consequences of accidental losses which are catastrophic in nature and to preserve County assets and service capabilities from destruction or depletion.

2. The Director of Safety & Risk Management will minimize the costs of risk management activities.

FINANCIAL POLICIES

3. The Director of Safety & Risk Management will provide a safe environment to the extent possible for the County's employees and citizens.

Human Resources Policies

1. The Administrator will review the organization structure at regular intervals to assure that the County is responsive to current conditions and that services are delivered in the most efficient manner.

2. The County will provide adequate funding to stabilize the County employment force and minimize uncertainty about the continuity of services.

    a. A compensation study should be conducted every five years to evaluate the competitiveness of County salaries.
    b. A compensation philosophy should be followed that adjusts salaries based on the results of the compensation study and that allows for annual adjustments.
    c. Long-term costs shall be estimated and fully disclosed to Council before approval and implementation.

GLOSSARY

Accrual Basis of Accounting - Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary Funds.

Adopt - In the context of this budget book, the process by which Council approves the budget through a public hearing and three readings of an ordinance.

Ad Valorem Tax - A property tax computed as a percentage of the property's assessed value.

Appraised Value - A property's appraised value is an approximation of fair market value as determined by the Assessor's Office (real property) or the Auditor's Office (motor vehicle and personal property).

Appropriation – Funds set aside by a formal action of County Council for approved purposes.

Assessed Value - A property's assessed value is the taxable value of a property based on a percentage of appraised value. The percentage for an owner-occupied residence is 4 percent; commercial property is 6 percent; a commercial motor vehicle is 10.5 percent; and a personal motor vehicle is 6 percent.

Audit- A methodical examination of the use of resources that concludes in a written report. The audit tests management's accounting system to determine the extent to which internal accounting controls are both available and utilized.

Available - In the context of this budget book, the total of the beginning fund balance, annual revenues, and transfers in which can be used to support disbursements.

Balanced Budget – Disbursements (expenditures and transfers out) in the budget are equal to or less than the funding available (revenues, transfers in, and fund balance).

Beginning Fund Balance - Unexpended funds from the previous fiscal year. A use of beginning fund balance reflects the amount budgeted from fund balance to finance expenditures during the current fiscal year.

Bond - A written promise to pay a specified borrowed sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond.

Bond Anticipation Note (BAN) - A financial instrument used to provide cash flow until bond proceeds are received. A BAN is usually payable within twelve months of issue.

Budget - A financial plan of operation which includes estimates of expenditures and revenues for a given period. It provides a basis for planning, controlling, and evaluating the County's activities.

Budget Transfer – This is a budgetary transaction which can increase or decrease the adopted line item appropriations within a budget.

GLOSSARY

C Funds - State-shared revenue driven by a formula based upon the sale of gasoline in the County. These revenues are earmarked for the improvement of State and local roads.

Capital Assets – Accumulates capital expenses depreciation. (Part of fund balance in the Nonspendable category.)

Capital Expenditures (Expenses) - Major objects of expenditure which covers three types of purchases. These purchases include vehicles and equipment (per unit cost of more than $5,000); land and all land improvements (all, regardless of cost); and depreciable land improvements, buildings and building improvements, and infrastructure (per unit cost of more than $100,000).

Capital Improvement Plan – A financial management tool that provides a multi-year perspective of all capital projects along with project funding.

Capital Project - A major improvement or acquisition of equipment or property.

Capital Projects Funds - Funds established to account for the acquisition of fixed assets or the construction of major capital projects not financed by Enterprise or Internal Service funds.

Certificate of Participation (COP) - A contractual arrangement that permits a government to acquire a capital asset by yearly lease payments appropriated in the government's annual budget. Failure to appropriate money for payment of the lease in any year terminates the contract.

ClearGov – A budgeting software used to automate the budget process(implemented in FY 2024).

Community Development Block Grants (CDBG) - These grants originate with the U.S. Department of Housing and Urban Development and are passed through the State to the County. These grants focus on improving housing and neighborhoods of lower-income individuals and communities.

Contingency - An appropriation of funds held in reserve to cover unbudgeted events that occur during the fiscal year, such as State or federal mandates, shortfalls in revenues, or unanticipated expenditures.

Cost of Living Adjustment (COLA) - A pay increase which adjusts the salary schedule for most employee classes and is usually based upon increases in the Consumer Price Index.

Debt Service Fund - Fund established to account for the payment of general long-term debt not financed by Enterprise Funds.

Department (Dept.) - The primary organizational unit within the County. Each department performs a specific function.

Department of Alcohol and Other Drug Abuse Services (DAODAS) - One of the County's departments and an Enterprise Fund operating under the name Charleston Center.

GLOSSARY

Depreciation - The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds.

Designations - The portions of fund balance established by County ordinance or Council directive for specific purposes. (Part of fund balance in the Restricted: Internal category.)

Disbursements - In the context of this budget book, the total of expenses/expenditures and transfers out.

Division - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

Efficiency Measures - Performance measures that quantify the relationship between input and output measures.

Emergency 911 (E911) - This program is funded with fees charged to countywide telephone subscribers for the availability of the Emergency 911 system. It is one of the County's Enterprise Funds.

Encumbrances - Commitments made to vendors which involve goods that have not been received or services that have not been completed at year end. (Part of fund balance in the Restricted: Internal category.)

Ending Fund Balance - Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

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

Expenditures - Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Fund recognize expenditures rather than expenses because these funds utilize the modified accrual basis of accounting.

Expenses - Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations. The Enterprise Funds and Internal Service Funds recognize expenses because these funds utilize the accrual basis of accounting.

Fiscal Year (FY) - The twelve-month period to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30. The year is represented by the date on which it ends (e.g., July 1, 2014 to June 30, 2015 will be Fiscal Year 2015).

Fringe Benefits - Terminology for benefits paid or matched by the County on behalf of employees. These benefits include mandatory payroll taxes (FICA, Unemployment, and Worker's Compensation), South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

GLOSSARY

Full-time Equivalent (FTE) - A value expressing a percentage of time and of funds related to a permanent position authorized by County Council through annual appropriations. For example: 1.00 FTE would represent a position that works the department's declared full-time work schedule; 0.50 FTE would represent a position that works half of the department's full-time work schedule.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County maintains the minimum number of funds consistent with legal and managerial requirements.

Fund Balance - Reflects the cumulative total over time of revenues and interfund transfers in that are in excess of disbursements (expenditures/expenses and interfund transfers out) in any established fund. Fund balance categories include Nonspendable, Restricted: External, Restricted: Internal, and Available (balance after other three categories).

General Fund - The primary operating fund of the County government. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

General Obligation Bond (GOB) - A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) - The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals - Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

Governmental Accounting Standards Board (GASB) - Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers' Association (GFOA) - The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds - The governmental funds account for general governmental activities. The governmental funds include the General Fund, the Debt Service Fund, the Special Revenue Funds, and the Capital Projects Funds.

Grants - Projects subsidized either partially or wholly through the Federal government, State government or other outside funding source with specific guidelines and reporting requirements.

Homestead Exemption - The first $50,000 of the value of an owner-occupied residence is tax exempt for all legal residents of South Carolina that have resided in the State for at least one year on or before December 31 of the year prior to exemption and who are 65 years old, disabled, blind, or have an eligible spouse.

GLOSSARY

Infrastructure - Basic public investments such as streets, storm drainage, water and sewer lines, streetlights, and sidewalks.

Innovation - One of the County's General Fund departments.

Input Measures – Performance measures that represent the resources available to provide services or the level of service or the number of activities/items the department is expected to service.

Interfund Transfer - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in without requiring a repayment or an asset in return). This results in the recording of a disbursement and a source.

Intergovernmental - Existing or occurring between two or more governments or levels of government.

Internal Service Funds - Funds established to account for operations that provide services to other departments or agencies within the County or to other governments on a cost reimbursement basis.

Line Item - A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditure (i.e., personnel, operating, or capital).

Local Option Sales Tax (LOST) - An additional one percent sales tax levied in Charleston County on top of the State's sales tax and the County's Transportation Sales Tax. By State law, approximately three-fourths of the receipts must be used to reduce property taxes through property tax credits.

Major Fund – A fund in which the total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are at least 10% of the corresponding total for all funds of that fund type and at least 5% of all funds combined.

Mandate - A requirement by a higher level of government, i.e. the State or federal government, to provide a service or to perform a function.

Mill - One one-thousandth of a dollar of assessed property value.

Millage Rate - The number of mills necessary to generate a specific amount of ad valorem taxes based on the assessed property value.

Modified Accrual Basis of Accounting - Basis of accounting that recognizes revenues when they are available and measurable and that records expenditures when the related fund liability is incurred.

Non-Major Fund – A fund in which the total assets, liabilities, revenues, or expected expenditures/expenses of that individual fund are less than 10% of the corresponding total for all funds of that fund type and less than 5% of all funds combined.

GLOSSARY

Nonspendable - The portion of fund balance that reflects amounts not available for spending (i.e. inventory, prepaid expenses, long-term receivables and capital assets).

Objectives - Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) - A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Ordinance (Budget) - Legal document adopted annually by County Council, which appropriates funding for the operating budgets and which establishes the millage rates for these operating budgets.

Outcome Measures - Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measures - Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

Performance Measures - Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

Personnel Expenditures (Expenses) - A major object of expenditure which includes salaries, overtime payments made to County employees, and fringe benefit costs.

Proprietary Funds - The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds.

Rainy Day Funds - These funds are amounts set aside in the General Fund or Environmental Management fund balance per County Ordinance. These funds are intended to provide emergency funds in the event of a calamity and are to be maintained at no less than four percent of the current General Fund budget.

Reimbursement - Repayment of actual expenditures/expenses by another department or entity.

Restricted: External – Part of fund balance set aside to meet criteria of external organizations usually related to legal requirements.

Restricted: Internal – Part of fund balance set aside for encumbrances, designations, or reservations by financial policy.

Revenues - Amount received from taxes, fees, permits, licenses, fines, interest, and other governmental entities during the fiscal year.

Revenue Bond - A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue earned from a specific project or service.

GLOSSARY

Sources - In the context of this budget book, the total of revenues and transfers in.

Special Revenue Funds - Funds established to account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

Strategic Plan – On December 21, 2023, the Council adopted a three-year Strategic Plan that encompasses the strategic priorities set forth by Charleston County Council and the strategies and goals reflect the direction of the County.

Strategic Priorities – The seven County goals that set the direction of departments in fulfilling the mission, vision, and values of Charleston County. Each priority has a set of three or more goals and each goal has a strategy that will help assist in accomplishing that goal.

Tax Anticipation Note (TAN) - A financial instrument used to provide cash flow until current property taxes are received. A TAN is usually repaid within a few months of issue.

Transfer In/Transfer Out - See Interfund Transfer.

Transportation Sales Tax –Charleston County levies additional sales tax on top of the State's sales tax and the County's Local Option Sales Tax for roads, mass transit and green space projects. Beginning in May 2005, an additional one half of one percent sales tax began to generate $1.3 billion and end when the amount is collected or after 25 years (whichever occurs first). Beginning in May 2017, another one half of one percent sales tax began to generate $2.1 billion and end when the amount is collected or after 25 years (whichever occurs first).

Uses - In the context of this budget book, the total of expenditures/expenses, transfers out, and the increase in ending fund balance.

ACRONYMS

AC - Aircraft
ADA - Americans with Disabilities Act
ADI - Adult Density Index (used for mosquito control)
APWA - American Public Works Association
ASE - Institutes of Automotive Service Excellence
ATC - Administrative Telecommunicator
ATI - Assessable Transfer of Interest
AVL - Automatic Vehicle Locator

BAA - Board of Assessment Appeals
BAN - Bond Anticipation Note
BCBS - Blue Cross Blue Shield
BCDCOG - Berkeley, Charleston, Dorchester Council of Governments
BEVR - Board of Elections and Voter Registration
BPC - Business Personal County
BPS - Business Personal State
BRT - Bus Rapid Transit
BUI - Boating Under the Influence (of Alcohol or Drugs)
BVA - Board of Veterans Affairs

CAD - Computer Aided Dispatch
CAFR - Comprehensive Annual Financial Report
CAMA - Computer Assisted Mass Appraisal System
CAP - Citizen Awareness Program
CARTA - Charleston Area Regional Transportation Authority
CCPL - Charleston County Public Library
CCSO - Charleston County Sheriff's Office
CCTV - Closed Circuit Television Camera
CDBG - Community Development Block Grant
CDC - Charleston County Dispatch
CEP - Continuing Education Program
CERT - Citizens Emergency Response Team
CEU - Continuing Education Unit
CFO - Chief Financial Officer
CHDO - Community Housing Development Organization
CHS - Charleston
CIP - Capital Improvement Plan
CJCC - Criminal Justice Coordinating Committee
CMBS - Commercial Mortgage-Backed Security
CMS - Court Management System
CNSR - County Non-Standard Roads
COB - Charleston Office Building
COLA - Cost of Living Adjustment
COP - Certificate of Participation
CPE - Customer Premises Equipment
CPI - Consumer Price Index
CPR - Cardiopulmonary Resuscitation
CQI - Continuous Quality Improvement
CSU - Charleston Southern University
CTO - Communications Training Officer

DAODAS - Department of Alcohol and Other Drug Abuse Services
DDC - Defensive Driving Class
DHEC - Department of Health and Environmental Control
DNA - Deoxyribonucleic Acid
DPS - Department of Public Safety
DSS - Department of Social Services
DUAC - Driving with Unlawful Alcohol Concentration
DUI - Driving Under the Influence (of Alcohol or Drugs)

ACRONYMS

DUS - Driving Under Suspension

E911 - Emergency 911 Division
EAP- Employee Assistance Program
ECS - Engineering Consulting Services
EEO - Equal Employment Opportunity
EHR- Electronic Health Records
EMD - Emergency Medical Dispatch
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EOC - Emergency Operations Center
EOP - Emergency Operations Plan
EPD - Emergency Preparedness Division
ERC - Equipment Review Committee
ESF - Emergency Support Functions

FEMA - Federal Emergency Management Administration
FDIC - Federal Deposit Insurance Corporation
FICA - Federal Deposit Insurance Contributions Act
FILOT - Fee In Lieu Of Tax
FTE - Full-Time Equivalent
FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles
GAB - Greenbelt Advisory Board
GASB - Governmental Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information System
GMP- Gross Maximum Price
GOB - General Obligation Bond
GSC - General Sessions Court
GSF - Gross Square Footage

Haz Mat - Hazardous Materials Enforcement Division
HESG - Homeless Emergency Shelter Grant
HHW - Hazardous Household Waste
HPC - Historic Preservation Committee
HSEEP - Homeland Security Exercise and Evaluation Program
HUD - The U.S. Department of Housing and Urban Development
HVAC - Heating Ventilation Air Conditioning

IAED - International Academies of Emergency Dispatch
IAS - International Accreditation Service
IBM - International Business Machines
ICS - Incident Command System
IGA- Intergovernmental Agreements
IOT - Internet Of Things
ISF - Internal Service Fund
IST - In Service Training
ITS - Information Technology Services
IVD - Title IV Section D of Social Security Act
IWMS - Integrated Workplace Management System

JAG - Justice Assistance Grant
JOC - Journal Of Commerce
JCC - Judicial Center Complex

LLC - Limited Liability Company
LMI - Low to Moderate Income

ACRONYMS

LOST - Local Option Sales Tax

MB - Megabyte
MERV - Minimum Efficiency Reporting Values
MHz - Megahertz
MIAP - Medically Indigent Assistance Program
MoPOD - Mobile Points of Distribution
MRF - Materials Recovery Facility
MSW - Municipal Solid Waste
MUSC - Medical University of South Carolina
MUTCD- Manual of Uniform Traffic Control Devices
MWDBE - Minority Women Disadvantaged Business Enterprise

NACo - National Association of Counties
NAFTA - North American Free Trade Agreement
NAICS - North American Industry Classification System
NDIP- Neighborhood Distribution and Information Points
NFPA - National Fire Protection Association
NIDA - National Institute on Drug Abuse
NIIMS - National Interagency Incident Management System
NIWC - Naval Information Warfare Center
NPDES - National Pollutant Discharge Elimination System

O&M - Operating and Maintenance
OCI - Overall Condition Index
OCR - Optical Character Recognition
OPEB - Other Post-Employment Benefits
OSHA - Occupational Safety and Health Act

PAIRS - Partners in Achieving Independence through Self-Sufficiency
PARCS - Parking Access Revenue Control System
PAYGO - Pay As You Go
PEBA - Public Employee Benefit Authority
PGA - Professional Golfers Association
PM - Preventative Maintenance
POD- Points of Distribution
PRC - Park and Recreation Commission
PSB- Public Service Building
PTI - Pretrial Intervention

QR Code - Quick Response Code

RFP - Request for Proposal
RFQ - Request for Qualification
RMS - Records Management Software
ROD - Register of Deeds
RSF - Recovery Support Functions
RTMA - Rural Transportation Management Authority

SBIRT - Screening, Brief Intervention, and Referral to Treatment
SCDMV - South Carolina Department of Motor Vehicles
SCDVA - South Carolina Division of Veterans Affairs
SCPA - South Carolina Ports Authority
SLED - South Carolina Law Enforcement Division
SME - Small and Medium Enterprise
SOP - Standard Operating Procedure
SOW - Statement of Work
SPAWAR - Space and Air Warfare Systems Center
SPCC - Spill Prevention Control Counter Measure

ACRONYMS

SRO - School Resource Officer
SSRB DS- Special Source Revenue Bond Debt Service
STR - Short Term Rental

TAB - Transportation Advisory Board
TAN - Tax Anticipation Note
TIF - Tax Increment Financing
TST - Transportation Sales Tax
TTC - Trident Technical College
TTY - Text Telephone

UDS - Urine Drug Screening
ULV - Ultra-Low Volume
USGA - United States Golf Association

VA - Veterans Affairs
VAMC - Veterans Affairs Medical Center
VBMS - Veterans Benefits Management System
VIMS - Veterans Information Management System

WC - Watercraft
Wi-Fi - Wireless Fidelity
WIP - Work In Progress

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