

CHARLESTON COUNTY

FY 2026 BUDGET

Thursday, May 22, 2025



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THURSDAY, MAY 22

- County Budget
- Special Purpose Districts
- 1st Reading of Ordinances

TUESDAY, MAY 27

- 2nd Reading of Ordinances

TUESDAY, JUNE 10

- Public Hearings
 - 3rd Reading of Ordinances
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Recommended Committee Action

(Request vote at END of presentation)



FY 2026 Budget Ordinances:

- *Approve County Budgets*
- *Approve Special Purpose Districts Budgets*
- *Approve Fee Ordinance Amendment*

FY 2026 Budget Directives:

- *Approve Library Budgets (General & Special Revenue)*
- *Approve Environmental Mgmt. Capital Improvement Plan*
- *Approve Transportation Sales Tax Plan of Expenditures*

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CHALLENGES



- Economic uncertainties
- Inflation for goods & services
- Ensuring financial sustainability

STRATEGIES



- Maintain existing services
- Continue to support the Strategic Plan
- Compliance with Policies and best practices

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STRATEGIC PLAN SUPPORT

Workforce

- Investment in employee training & development

Quality of Life

- New position in Housing & Land Management

Financial Sustainability

- Upgrade of the County's financial system
- Balanced budget without additional financial impacts
- Annual evaluation of County fees
 - Building Inspections fees
 - Parking Garages rates

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STRATEGIC PLAN SUPPORT

Public Engagement and Communications

- Delivery of high-quality County services
- Enhance existing internal software
- Improving permitting processes

Public Wellbeing

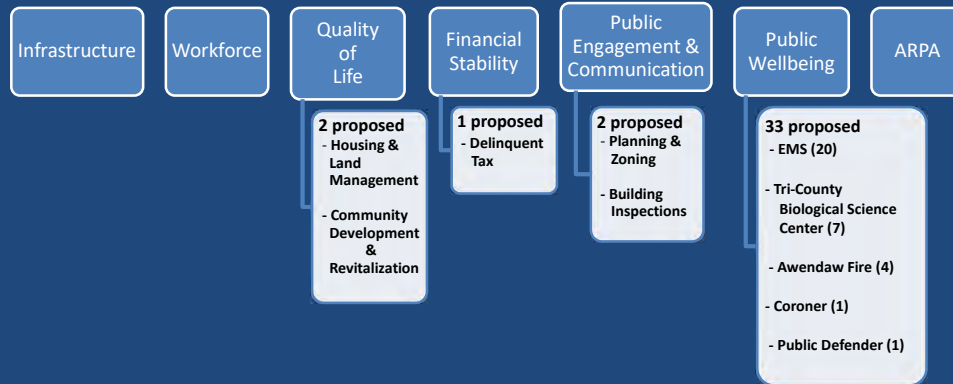
- Public safety and emergency management response
- Expansion of Awendaw McClellanville Fire District

American Rescue Plan Act (ARPA)

- Monitoring continuation

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STRATEGIC PLAN & NEW POSITIONS



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PLANNING FOR THE FUTURE



* Approved by Council

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MILLAGE RATES



Prior to adjustment for reassessment

District	Operating			Debt			Tax Change for \$400,000 Homeowner
	FY 25	FY 26	Change	FY 25	FY 26	Change	
County	41.7	41.7	-	6.3	6.3	-	-
Trident Technical College	1.8	1.8	-	-	-	-	-
Awendaw McClellanville Fire	37.0	37.0	-	4.0	4.0	-	-
East Cooper Fire District	16.5	16.5	-	-	-	-	-
Northern Chas Fire District	15.5	16.2	0.7	-	-	-	\$11.20
W. St. Andrew's Fire District	2.0	2.0	-	-	-	-	-

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OVERALL SUMMARY



Appropriations (in millions of \$)	FY 25	FY 26	Change	%
General Fund	\$ 350.7	\$ 365.5	\$ 14.8	4.2
Debt Service Fund	38.4	56.5	18.1	47.0
Special Revenue Funds	295.6	228.1	(67.5)	(22.8)
Enterprise Funds	96.0	100.1	4.1	4.2
Internal Service Funds	69.9	73.1	3.2	4.6
TOTAL	\$ 850.7	\$ 823.3	\$ (27.4)	(3.2)

Positions (Full-time Equivalents)	FY 25	FY 26	Change	%
General Fund	2,190	2,226	36	1.6
Special Revenue Funds	231	235	4	1.8
Enterprise Funds	230	228	(2)	(0.9)
Internal Service Funds	59	59	-	-
TOTAL	2,710	2,748	38	1.4

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GENERAL FUND REVENUES



(in millions)	FY 25	FY 26	Change
Property Taxes (net of LOST credit)	\$ 135.3	\$141.2	\$ 5.9
Local Option Sales Tax	97.8	103.6	5.8
Intergovernmental	32.8	35.4	2.6
Charges & Fees	28.6	31.7	3.1
Interest, Licenses, Fines, Other	39.7	32.3	(7.4)
Fund Balance (one-time)	16.5	21.3	4.8
TOTAL	\$ 350.7	\$ 365.5	\$ 14.8

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GENERAL FUND REVENUES UP \$14.8M TO \$365.5M

- Net property tax revenues up \$6m
 - Increased by \$12m growth in property base
 - Offset by \$6m in Local Option Sales Tax credit
- Sales Tax up \$6m
 - 100% of budgeted amount returned as credit
- Charges & Fees up \$3m for EMS & ROD
- Interest, Licenses, Fines, Other down \$7m
- Use of fund balance up \$5m

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GENERAL FUND EXPENSES



(millions \$)	FY 25	FY 26	Change
Personnel	\$ 195.0	\$ 209.2	\$ 14.2
Operating	129.7	127.2	(2.6)
Capital	4.4	7.7	3.3
Transfers Out	21.5	21.4	(0.1)
TOTAL	\$ 350.7	\$ 365.5	\$ 14.8

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GENERAL FUND EXPENSES UP \$14.8M TO \$365.5M

- Personnel up \$14.2m
 - Employee compensation & benefits
 - Lower budgeted personnel savings
 - New positions
- Operating down \$2.6m
 - Facilities/Technology maintenance
 - Adult Detention medical svc & food supplies
 - Insurance premiums
- Capital up \$3.3m
 - Technology hardware & software
 - EMS equipment

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INTERFUND TRANSFERS

- Increased Support from the General Fund
 - DAODAS
 - Public Defender Charleston
 - Facilities Preservation
- Decreased Support to Fleet

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Council Agencies

- **County Council** down
 - *One-time lawsuit settlement in FY 2025*
- **Accommodations Tax** down (Special Revenue)
 - *Fulfilled commitments in FY 2025 (\$4.2m)*
 - *Reimburse tourist costs (EMS, Dispatch)*
- **Air Service Development** up (Special Revenue)
 - *\$5.5m for Airport Connector Road*
- **Northern Charleston County Fire District** up (Special Rev)
 - *0.7 millage increase for operating*
- **Transit** up (Special Revenue)
 - *Scheduled contributions*

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Elected Officials

- **Coroner** down
 - *Difficulty filling Forensic Pathologist positions*
 - *Addition of Administrative Assistant*
- **Sheriff** up
 - *Lower personnel savings due to filling positions*
- **Solicitor** up
 - *Reallocation of FTE*

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Appointed Officials

- **Elections & Voter Registration** up
 - *Anticipated costs of elections*
- **Public Defender** up (General)
 - *Additional support to fund gap between State funding and rising costs*
- **Public Defender Charleston** up (Special Revenue)
 - *One new position*
- **Library** up
 - *Rising personnel costs*

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Library's Budgets

GENERAL FUND	
State/Other Revenues	1,422,217
County Support	39,713,430
Total General Fund Revenues	41,135,647
Personnel Expenses (348.5 FTEs)	27,755,741
Operating Expenses	13,859,906
Capital Expenses	420,000
Total General Fund Disbursements	42,035,647
SPECIAL REVENUE FUND	
Revenue Expenses	135,000
Total Special Revenue Fund Revenues	135,000
Operating Expenses	282,000
Total Special Revenue Fund Disbursements	282,000

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Administrator

- **Debt Service up**
 - *Scheduled debt payments due to front loading November 2024 borrowing*
- **Non-departmental up**
 - *Reduced Contingency Reserve*

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Community Services

- **Housing & Land Management** up
 - *New Housing position*
- **Community Development & Revitalization** up
 - *New position for non-grant functions*

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Finance

- **Human Resources: Employee Benefits** up (Internal Service)
 - *Higher employer health insurance costs*
 - *Lower employee health insurance costs*
- **Revenue Collections: Delinquent Tax** up
 - *New Tax Specialist*

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General Services

- **Deputy Admin General Services** up
 - *Resilience & Sustainability funding*
- **Building Inspections** up
 - *Addition of Plans Reviewer*
- **Planning & Zoning** up
 - *Addition of Planner I*
- **Workers Compensation** down (Internal Service)
 - *Lower premiums and claims*
- **Technology Services** up
 - *Technology maintenance costs*

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Public Safety

- **Awendaw McClellanville Fire** up (Special Revenue)
 - *Four additional positions*
- **Awendaw McClellanville Fire Debt** up (Special Revenue)
 - *Scheduled debt payments due from November 2024 borrowing*
- **Consolidated 911** up
 - *Lower personnel savings from filling positions*
 - *Higher reimbursement from Accommodations Tax*

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Public Safety (continued)

- **Emergency Medical Services** up
 - *20 new staff (12 EMTs & 8 Paramedics)*
 - *Lower personnel savings from filling positions*
 - *Equipment replacement (Cardiac Monitors)*
 - *Higher reimbursement from Accommodations Tax*
- **Tri-County Biological Science Ctr** up
 - *Seven additional positions (five unfunded in FY 2026)*

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Public Services

- **Public Works** up
 - *Community education*
 - *Project prioritization*
 - *Reduced funding for drainage projects*
- **Fleet Management** up (Internal Services)
 - *Increase in vehicle replacements*
- **TST Roads Program** down (Special Revenue)
 - *Lower short-term funding of road projects*
- **Environmental Management** up (Enterprise Fund)
 - *Implement Capital Improvement Plan*
 - *Large equipment replacements*

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Environmental Management Capital Plan

Environmental Management Project Cost Summary *

Project Title	Prior	2026	2027	2028	2029	2030	Beyond	Total
Public Works								
Landfill Cell 6	\$ 950	\$ 11,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Landfill Cell 3	950	11,050	-	-	-	-	-	12,000
Landfill Facility	-	3,500	-	-	-	-	-	3,500
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	\$ 1,900	\$ 40,600	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 57,500

* Amounts in thousands of dollars

Environmental Management Source Summary *

Funding Source	Prior	2026	2027	2028	2029	2030	Beyond	Total
Interest, Sales, Transfer & Other	\$ 24,000	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,500
Future Sources	-	-	15,000	-	-	-	-	15,000
GRAND TOTAL	\$ 24,000	\$ 18,500	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 57,500

* Amounts in thousands of dollars

FY26 Operating budget includes \$15m for Landfill Land & \$3.5m for Landfill Facilities.

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Transportation Sales Tax Comprehensive Plan

(in millions)	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
REVENUES						
Sales Tax	1,722.6	190.8	190.7	102.7	106.8	111.0
External Funds	112.9	17.1	71.1	83.9	96.6	39.1
Bonds	581.6	-	-	180.0	120.0	-
Interest and Other	137.7	16.0	11.4	8.0	6.1	4.9
Total, Revenues	2,554.8	223.9	273.2	374.6	329.5	155.0
EXPENDITURES						
Transit Operations	208.1	15.3	15.9	16.4	17.1	17.6
Transit Projects	86.1	28.5	118.5	139.8	161.0	65.1
Transit	294.2	43.8	134.4	156.2	178.1	82.7
Greenbelt Admin	5.0	0.4	0.4	0.4	0.5	0.5
Greenbelt Projects	214.1	13.3	13.5	9.5	9.5	9.5
Greenbelt	219.1	13.7	13.9	9.9	10.0	10.0
Roads Admin	50.6	0.6	0.6	0.6	0.7	0.7
Roads Ravenel Bridge	63.0	3.0	3.0	3.0	-	-
Roads Annual Allocations	232.1	10.1	10.1	10.1	10.4	10.4
Roads Projects	785.2	-	155.1	283.3	174.9	39.8
Roads	1,130.9	13.7	168.8	297.0	186.0	50.9
Debt Service	497.8	48.1	49.3	32.7	47.4	60.0
Total, Expenditures	2,142.0	119.3	366.4	495.8	421.5	203.6
Cumulative Balance	412.8	517.4	424.2	303.0	211.0	162.4

Anticipate reaching full collection of 1st sales tax in FY 2027

Issue debt in Nov. 2027 for Roads

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CONTRIBUTIONS: DOWN \$3.8M TO \$28.5M

State Budget proviso on transparency requires Council approval of all contributions.

Community Investment Allocation	250,000	General	McClellanville	1,000	Atax
Council of Govts	510,294	General	N Chas Convention Center	1,434,960	Atax
Coastal Crisis Chaplaincy	50,000	General	Rockville	1,000	Atax
Mental Health Center	156,247	General	Seabrook Island	90,000	Atax
Clemson Extension	22,450	EM	Sullivans Island	14,000	Atax
Atax Allocation - Local	400,000	Atax	Town of Mt Pleasant	669,000	Atax
Atax Allocation - State	525,000	Atax	Visitors Bureau	3,901,250	Atax
Charleston Museum	417,000	Atax	Chas Soil & Water Conservation	25,778	Storm
Chas Museum Facility Fund	66,667	Atax	CARTA	14,668,000	TST
City of Charleston	602,000	Atax	Tri-County LINK	642,000	TST
City of Chas: Int. African Am Mus.	978,021	Atax	Chamber of Commerce	150,000	ED
City of North Charleston	204,000	Atax	Chas Regional Develop Alliance	591,940	ED
Folly Beach	394,000	Atax	Council of Governments	25,000	ED
Hollywood	1,000	Atax	Charleston Digital Corridor	125,000	ED
Isle of Palms	694,000	Atax	Harbor Entrepreneur	50,000	ED
James Island	4,000	Atax	Lowcountry Local First	112,000	ED
Kiawah Island	652,000	Atax	SCBio	50,000	ED

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Special Purpose Districts



Appropriations (thousands \$)	FY 25	FY 26	Change	
County Park & Recreation Commission	46,944	51,698	\$4,754	10.1%
Cooper River Park & Playground	227	256	29	12.6%
North Charleston District	1,435	1,488	54	3.7%
St. Andrew's Parks & Playground	5,185	5,632	447	8.6%
St. John's Fire District	20,562	22,574	2,011	9.8%
St. Paul's Fire District	8,876	10,728	1,852	20.9%

District Millage	Operating			Debt			Tax Change for \$400,000 Homeowner
	FY 25	FY 26	Change	FY 25	FY 26	Change	
Parks & Recreation Comm.	4.0	4.0	-	1.8	1.8	-	-
Cooper River Parks	14.3	14.3	-	-	-	-	-
North Charleston District	87.6	87.6	-	-	-	-	-
St. Andrew's Parks	21.0	23.0	2.0	-	-	-	\$32.00
St. John's Fire District	26.8	27.8	1.0	5.6	5.6	-	\$16.00
St. Paul's Fire District	60.0	62.5	2.5	4.7	6.7	2.0	\$72.00

Prior to adjustment for reassessment.

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Recommended Committee Action

FY 2026 Budget Ordinances

- *Approve County Budgets*
- *Approve Special Purpose Districts Budgets*
- *Approve Fee Ordinance Amendment*

FY 2026 Budget Directives

- *Approve Library Budgets (General & Special Revenue)*
- *Approve Environmental Mgmt Capital Improvement Plan*
- *Approve Transportation Sales Tax Plan of Expenditures*