

CITY OF CHARLESTON

SOUTH CAROLINA



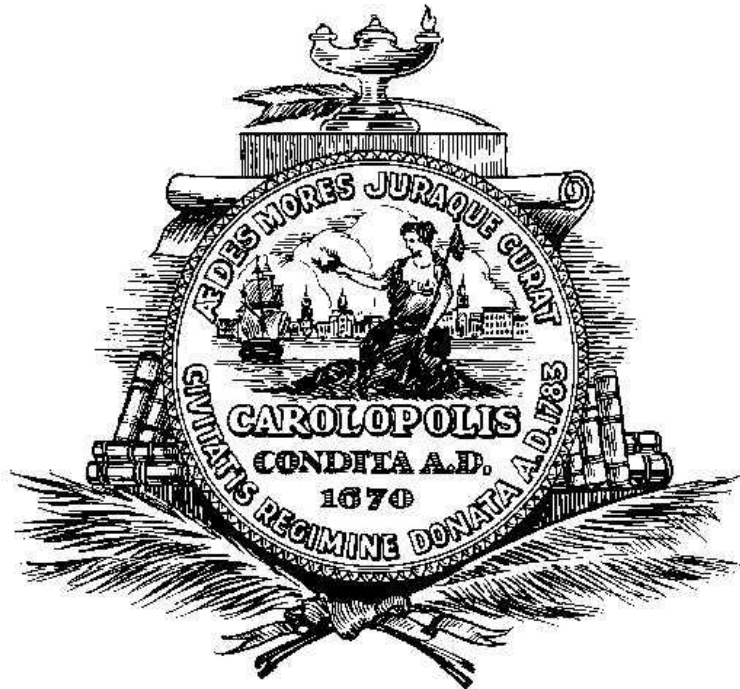
APPROVED BUDGET &
CAPITAL IMPROVEMENT PLAN

CITY OF CHARLESTON, SOUTH CAROLINA

2023 ANNUAL BUDGET

For the fiscal year beginning January 1, 2023

Final Adoption by City Council on December 20, 2022



MAYOR

JOHN J. TECKLENBURG

City Council

BOYD GREGG
KEVIN SHEALY
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STEPHEN BOWDEN
ROSS A. APPEL
CAROLINE PARKER



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Charleston
South Carolina**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Charleston for its annual budget for the fiscal year beginning January 1, 2022.

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.

The 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.



City of Charleston
John J. Tecklenburg
Mayor

Dear Citizens of the City of Charleston:

I am pleased to present the City of Charleston's 2023 Budget as adopted by Charleston City Council on December 20, 2022. In addition to presenting the approved budget itself, this budget document also provides the key to understanding the City's operations. It serves as a statement of the City's policies and goals, documents the City's financial plan, and provides operational guidelines. The City's budget and this document could not be completed without the hard work and dedication of many individuals from all City Departments.

We hope that this document, with its streamlined narrative, color graphics, and information about the City's funding sources and operations makes it easier for you, our citizens, to understand the complexities of the City's budget. One focus of this administration is to increase transparency of government operations, and this document helps us in meeting that goal. We hope you find this information helpful in understanding how hard your City government works for you!

The budget process for 2023 was extremely challenging and the hard work of the Ad Hoc Budget Advisory Committee over many months added much value to this process. I would like to thank the members of that committee for their dedication and willingness to make the tough recommendations that this budget required.

I would like to thank City Council for their commitment, and the dedicated personnel of the Budget and Management Division for their diligence in producing this budget. The City of Charleston has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past twenty-three years. We are proud of this recognition and we work hard each year to improve upon the budget from the previous year. We believe that this budget document conforms to the award program requirements and we are submitting it to GFOA for consideration.

Sincerely,

John J. Tecklenburg
Mayor



USER'S GUIDE

Thank you for your interest in the City of Charleston's 2023 Annual Budget. It was written with you, the citizen, in mind. We intend the budget to be more than just a document with row after row of numbers. We hope that you also find it a communication tool, a policy document and an operations guide. The Mayor, City Council, Citizens and anyone with an active interest in Charleston, all play an integral role in determining how your tax dollars are spent. We feel that the City's budget should serve as an outline for how the City should best use its resources to benefit the citizens.

INSTRUCTIONS FOR NAVIGATING THE ANNUAL BUDGET PDF DOCUMENT

Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section. The Table of Contents is hyperlinked. To jump to a specific page or subsection from the Table of Contents, hover the cursor on the title or page number and click the mouse. Click the pineapple icon that is located at the top right corner of any page to return to the Table of Contents at any time. External links to other documents are located throughout and are explicitly pointed out or have the characteristic blue font and are underlined.

The 2023 Budget has eleven main parts:

Budget Message

This section discusses the priorities of the City and how those priorities are reflected in the budget. This section ends by summarizing notable items that are newly funded in the 2023 budget.

General Information

This section gives an overview of our City, our form of government and demographics. It also briefly discusses Charleston's history, economy, culture, education, and tourism. This section ends with a cost-of-living comparison to other metro areas in the U.S.

Policies and Goals

This section describes the Budget Process, gives an overview of our Financial and Management Policies and lays out the City's Financial Structure.

Budget Summaries

The section contains an overview of all funds presented in this document. It explains where revenue is generated and how it is spent. In a discussion on Fund Balance and bonded debt, the impact of the 2023 budget on fund balance is shown, as is a 10-year history of fund balance in each fund. Lastly, the section discusses notable staffing changes and includes a three-year comparison of budgeted positions in the form of Full-Time Equivalents.

Revenues

This section provides greater detail on City revenues. Budget assumptions, trends and projections are discussed as well as a three-year comparison by fund and function. (The Revenue Ordinance as it was passed by City Council on December 20, 2022, is provided in the Appendices section.)

Expenditures

Expenditure Trends and Issues provides more detail of how your money is being spent. Information is presented by governmental function and by fund. A three-year comparison is provided. (The



Expenditure Ordinance for the general and enterprise funds are presented both by governmental function and by department in the Appendices section of this document).

Performance Measures

This section provides an overview of the City of Charleston's Accountability and Performance System (CAPS). Key Performance Indicators, City-wide efforts which flow beyond a single department's responsibility, are also included.

Departmental Sections

Each one of the fourteen General Fund departments presented includes an organizational chart, a department overview, responsibilities, accomplishments for 2022, and initiatives for the 2023 year. Performance Measures for each department are provided. Following the department information, each division is presented. All Department and Division schedules include a three-year comparison of personnel expense, fringe benefit expense, operating and capital expense as well as per capita cost and FTEs.

Special Revenue Funds

Funds approved by separate ordinance or Council vote are included in this section. They are the Hospitality Fee Fund, the Municipal Accommodations Tax Fund, the State Accommodations Tax Fund, and the Stormwater Utility Fee Fund. A description of each fund and three-year comparisons for each fund are provided.

Capital Improvement Plan

In the 2023 to 2027 Capital Improvement Plan, projects are described and listed by governmental function. Project costs, funding sources and operating impact are also discussed.

Appendices

Ordinances, Acronyms, Glossary and Web Links are presented in this section.



A NOTE FROM YOUR BUDGET TEAM

Even though the budget is heard by the Mayor and Council in November and December, its preparation begins many months prior, with projections of City funding sources, remaining bond authorization, reserves, revenues and expenditures. It continues through numerous phases and culminates with adoption in December. We recognize and appreciate that budgeting is an ongoing process of planning, monitoring, problem solving and customer service throughout the fiscal year. Each year, every effort is made to improve both the budget process and the usefulness of the budget documents.

Amy K. Wharton

Chief Financial Officer

Matthew A. Frohlich

Deputy Chief Financial Officer

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Please contact us with any questions.

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MISSION:

To preserve and enhance the quality of life of the citizens of the City of Charleston.

VALUES:

► **Citizens**

We value our diversity and are committed to treating every resident with respect, honesty and courtesy.

► **Public Safety**

We value every citizen's safety and understand that safe, public spaces and neighborhoods are essential to our quality of life.

► **Quality Services**

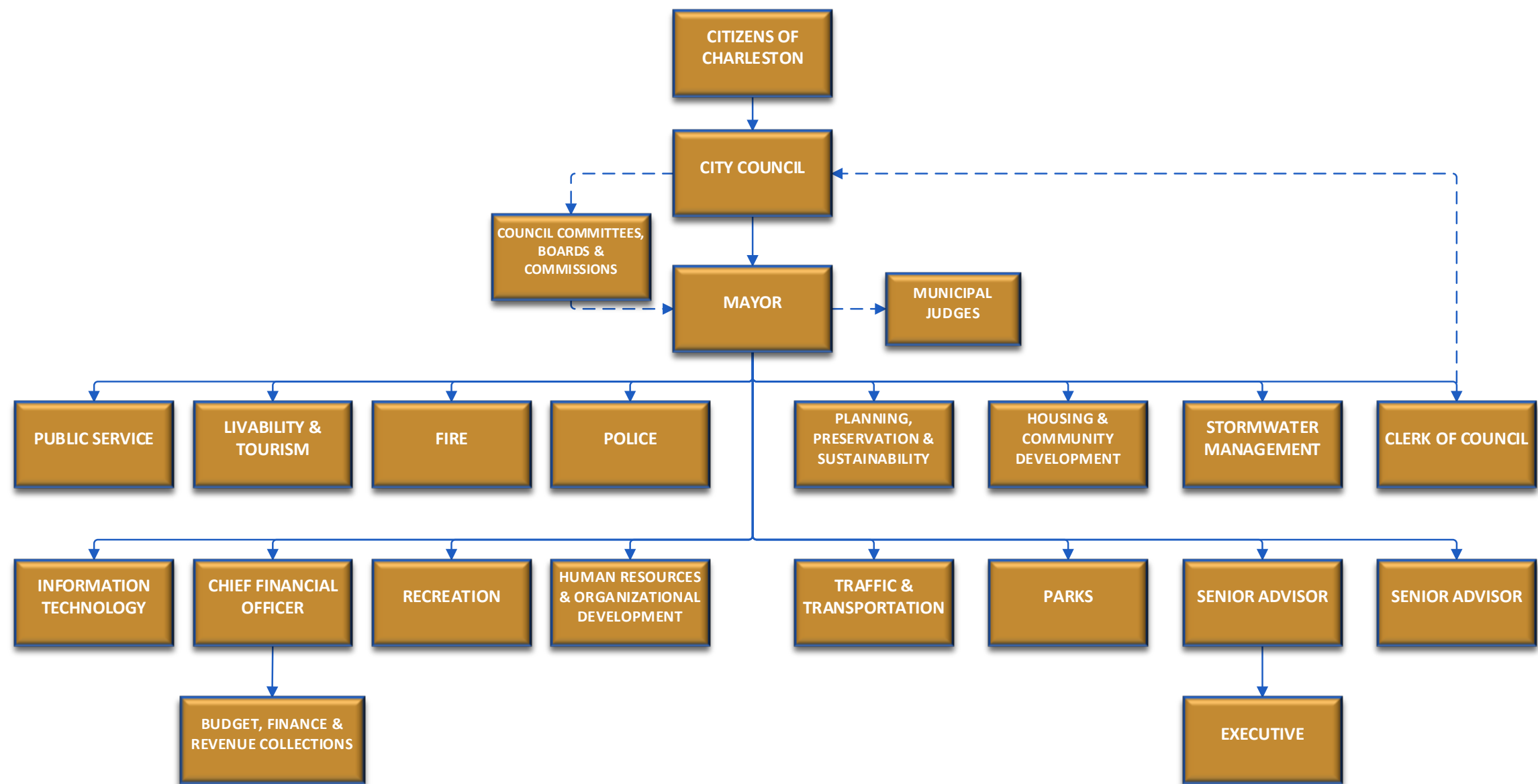
We value providing high quality municipal services at the lowest possible cost to our residents.

► **Physical Place**

We value our unique natural resources; our man-made environment, public realm and neighborhoods, and we understand how our physical place affects each resident's quality of life. We will work with others to increase the sustainability of our physical place.

► **Regional Partnerships**

We value working with other government entities within our region to sustain and improve the quality of life for all citizens.





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BUDGET MESSAGE



BUDGET MESSAGE

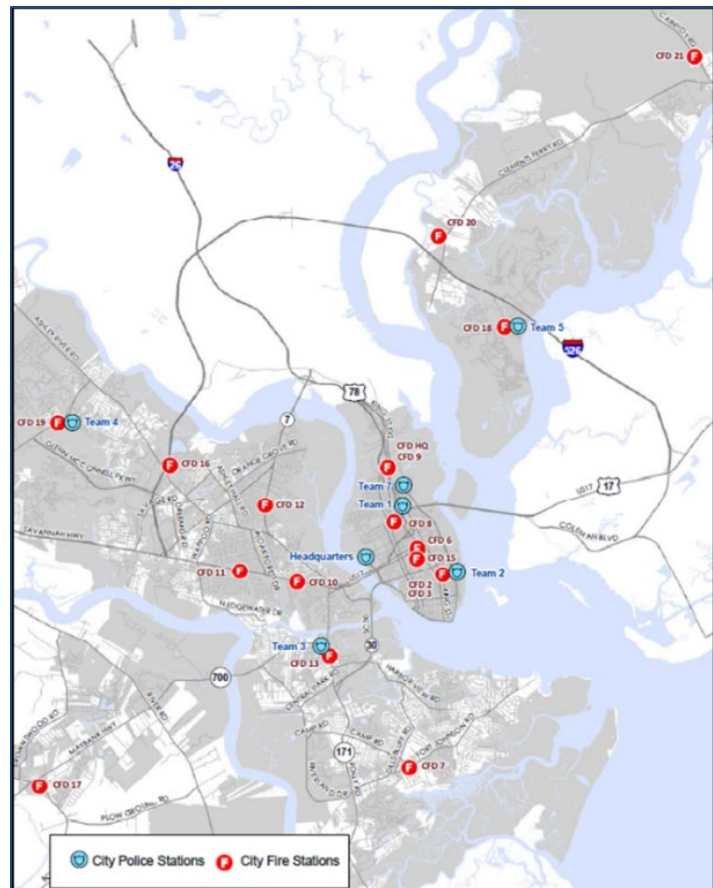
This document represents the City of Charleston's 2023 Operating Budget as it was adopted by City Council on December 20, 2022. This operating budget consists of the General Fund and six Enterprise Funds. The budgets for the following Special Revenue Funds are also presented in this document: Hospitality Fee Fund, Municipal Accommodations Tax Fund, State Accommodations Tax Fund and Stormwater Utility Fee Fund. Following the City's mission statement, the 2023 budget was developed under the premise that City government exists "to preserve and enhance the quality of life of the citizens of the City of Charleston."

Public Safety

The safety of our citizens and visitors continues to be our number one priority. Our Police Department's 456 officers continue to provide superior service to our citizens. The Fire Department's 18 stations provide excellent area coverage and service to our neighborhoods throughout the City. The City's Municipal Emergency Operations Center (MEOC) in the Gaillard Municipal Office Building was built to remain fully operational in the event of a prescribed wind or seismic event, with independent emergency generators and mechanical systems.

Quality Services

Local government exists to provide services that cannot, or should not, be provided by private interests. Providing quality municipal services to our citizens is therefore one of the cornerstones to fulfilling our mission statement. We are committed to ensuring that municipal services and facilities keep pace with the growth of the City while maintaining or improving service in existing areas.



Physical Place

We are fortunate to live in an area that is rich in history, tradition and natural beauty. It must be preserved for the enjoyment of future generations. That requires managing urban sprawl to protect our creeks, rivers, marshes, trees and other vegetation. The City's commitment to an urban growth boundary is a critical part of an integrated smart growth strategy.

Neighborhoods are the cornerstones of our daily lives. The City has a vibrant, growing neighborhood council program that presently includes 115 councils that serve as a liaison to City government. The City must lead the effort to preserve the quality of our existing neighborhoods as well as to build great new



ones. The City's Livability Court ensures that legal issues associated with quality of life in our neighborhoods are quickly addressed. City of Charleston voters also approved a \$20,000,000 Referendum Bond in November of 2017 to facilitate the development of affordable housing. The strategic plan for the use of the bond funds can be found [here](#).

Regional Partnerships

The City of Charleston does not operate independently of other government entities, and we value our regional partners. Although the City is the primary urban center of a fast-growing metropolitan area, suburban corridors are essential to the region. Both the Lowcountry region and the City are expected to continue to grow for the foreseeable future. It is critical for the City to maintain a hospitable working relationship with its regional partners to plan growth intelligently and protect our environment. With teamwork we will continue to meet future challenges. Partnerships, such as the Mayors' Commission on Homelessness and Affordable Housing, bring together Mayor Tecklenburg and the mayors of Mount Pleasant, North Charleston and Summerville to work on regional issues.

Passed by referendum, the Charleston County half-cent sales tax that became effective May 1, 2005 is expected to bring in \$1.3 billion over a 25-year period. Effective May 1, 2017, another referendum vote increased the tax to 1%. These funds are dedicated to road and bridge projects, acquisition of green space and providing financial support for the Charleston Area Regional Transportation Authority (CARTA), the regional mass transit system. Projects within Charleston benefit from this funding.

In October of 2018, Governor Henry McMaster created the South Carolina Floodwater Commission, made up of 53 mayors including Mayor Tecklenburg, legislators, scientists, private sector professionals and state agency officials. The panel, which consisted of ten separate task forces studying different aspects of flood management, issued its final report in November of 2019 (see the report [here](#)). Flooding is one of South Carolina's most urgent challenges. In recent years, South Carolina has experienced five major flooding events, all of which had a significant impact on Charleston. The City will continue to work with the State, the Army Corps of Engineers and other agencies to implement recommendations that will protect the City of Charleston.

Citizens

As stated earlier, local government exists to provide services to our citizens and our staff is committed to excellent customer service. To achieve this, we believe we must have open communication followed by a system that will track the progress of a request. Then we must follow-up to ensure our citizens are satisfied with the result.

With this commitment in mind, the City of Charleston's web page (www.charleston-sc.gov) includes the Citizens Service Desk, designed to provide citizens an online system for the submission and management of requests for City services on a real-time, 24 hours a day, seven days a week basis. The Citizens Services Desk is staffed by personnel trained to triage requests, complaints or questions from citizens, and connects residents to city-related services and information. Citizens' requests are entered into the Customer Request Management system, which are then routed to the appropriate City department to be addressed.

In July of 2020, the City launched Citibot, an interactive text messaging and customer service tool for civic engagement with government. Residents and visitors can use the technology to easily access city information from their mobile devices. Further increasing the City's responsiveness to citizens, *Recreation*



Online allows for online registration and payments for recreation programs, activities and athletics, as well as reserve various facilities throughout the city. Citizens can also access the City of Charleston Open Data portal managed by the City's GIS Division, a public platform for exploring and downloading datasets using GIS driven maps. Data available includes maps showing the City limits, parks, police and fire stations, neighborhood council boundaries, issued permits and drainage basins.

The Process and Service Improvement Division's task is to monitor City services for performance and efficiency and facilitate the improvement of City services. A citywide Performance Innovation Program, led by this division, began in 2017 and continues into 2023. Updated in 2021, the City of Charleston's Customer Self Service (CSS) portal enables citizens to submit, pay and track applications, permits, business licenses, inspections and code violation complaints online, as well as search public records.

THE 2023 BUDGET

Strategic Process and Priorities

The greatest challenge the City faced for the 2023 Budget was developing a strategy to combat the effects of "The Great Resignation". One of the greatest upheavals caused by the COVID-19 Pandemic was the disruption of the labor market. Many industries across the nation saw a massive resignation from employees as the ability for remote work led to a geographical mismatch of skills and job openings. Local governments, like the City of Charleston, were not immune to this effect.

Priorities for 2023 Funding:

- 1 Pay plan adjustment for recruitment and retention
- 2 Provide staffing for expanding fire services
- 3 Provide resources to counteract inflation
- 4 Maintain and update technological and physical infrastructure

Early in 2022, the City's Department of Human Resources and Organizational Development conducted a salary survey, the results of which showed that the City was lagging behind in attracting and retaining talented labor compared to other municipalities in the region. The department also published other statistics, indicating that non-sworn employee (employees who are not police officers or firefighters) staffing levels were only operating at 75% capacity or less. This shortfall in filled positions meant that the City was no longer able to deliver services at levels that citizens had become accustomed. The Mayor and the Ad Hoc Budget Advisory Committee established that the number one funding priority for 2023 would be for a pay plan adjustment to bring the City's minimum wage from \$15 to \$17 per hour, a level more competitive with local jurisdictions. This pay plan adjustment was considered the first step in a longer plan aimed at tackling the City's recruitment and retention concerns. The Mayor also proposed an additional recruiting position to be budgeted for the City and for the Human Resources and Organizational Development Department to begin developing a comprehensive compensation analysis of the City's pay structure and creating a pay matrix designed to retain talented employees.

Key to providing basic services to a growing City in 2023, was staffing for the future Fire Station #23 on Johns Island. Land was purchased in 2021 for the future fire station and a capital project began to design the station with an anticipated completion date in 2025. However, staffing plans for a new station, consisting of more than 30 sworn firefighters, requires recruits to be hired and trained many months in advance. Fifteen of these positions, (6 firefighters, 6 engineers and 3 captains) had to be budgeted for



part of 2023 to recruit and begin the months long training process. Equipment also must be purchased in advance for the opening of the station as it can take more than 20 months for a ladder truck to be built and shipped. All of these needed fire protection resources are in the 2023 budget in order for the station to be staffed and equipped upon its completion. The estimated costs of the needed personnel are close to \$1,000,000 for 2023.

Rampant inflation was the third hurdle the 2023 Budget needed to address. During 2022, vendors and suppliers contacted the City, giving notification of up to double-digit percentage increases to contract amounts for supplies and services. Economic indicators also seemed to forecast that high inflation had set in and for service levels to remain the same, many supply budgets would need to be increased. Staff briefed the Mayor and the Ad Hoc Budget Advisory Committee several times throughout the year on these issues and it became apparent that maintaining service levels in the near term was a high priority.

The final consideration of the 2023 Budget was to ensure that proper maintenance of City facilities and infrastructure was included. Coming out of the pandemic, it was clear that the City needed to maintain the technology infrastructure it had begun to put into place for its operations as well as maintaining much of its physical space such as historic buildings and parks. The pandemic postponed the planned maintenance of these assets causing some to be behind schedule.

Funding Plan

The City received its second and final tranche of funds through the American Rescue Plan Act of 2021 (ARPA) bringing the total received funds to \$21,092,855. Some of these funds were spent in 2021 and 2022, but much of the funding remains for use in 2023. The City's financial policies are very strict governing the use of one-time revenues and require only using these funds for items that do not have on-going costs that the City will have to fund after the federal funding has ended. Therefore, many of the priorities listed above, such as a pay plan adjustment, could not be funded with one-time ARPA funds. Other funding needed to be secured.

The first option that Staff looked at was justifying additional transfers into the General Fund from tourism funds, in particular the Hospitality Fee Fund and the Municipal Accommodations Tax Fund. These revenues have rebounded from the pandemic and began to exceed pre-pandemic levels in 2022. Since 2020, the transfers into the General Fund from these revenue sources were drastically cut as there were other more pressing obligations that needed to be met, such as certain operating agreements, debt payments, and other operating costs as the revenues had so greatly been impacted by the pandemic. However, with the revenues increasing, Staff began to look at justifying a larger transfer into the General Fund. Tourism in Charleston has such a large impact on the daily life of its citizens and presents a great burden on City resources, such as fire and police services. It was estimated that in 2021 that 7.23 million visitors came to Charleston, which averaged out to over a 12% increase to the City's population on any given day. Using this logic of a population influx, Staff felt justified using a larger portion of the Hospitality Fee and Municipal Accommodations Tax revenue to cover daily costs necessitated by the presence of tourists. Using tourism funds to cover existing tourism-related costs freed up other General Fund revenues to provide for the highest two priorities.

Staff then presented to the Mayor and the Ad Hoc Budget Committee a balanced budget that provided funding for the highest priority and the staffing needed for Fire Station #23. However, the Ad Hoc Budget Advisory Committee felt that more resources needed to be allocated to tackle the intractable inflation issue and to continue to maintain City infrastructure. The Committee proposed that a combination of a



millage increase of three (3) mills and ARPA funds be used to ensure all priorities were met in the budget. See a discussion of ARPA expenditures on page 32.

For budget year 2023, a proposed budget was presented to Council two weeks before the first reading of the budget ordinances. The first reading of the proposed budget took place on December 6, 2022, with the second and third readings occurring on December 20, 2022. There were no changes to the approved budget and so for 2023, the proposed budget and the adopted budget are the same.

Budget Brief

Key aspects of the budget are summarized below, followed by the charts at the end of this section. Specific revenue projections and assumptions are discussed in greater detail in the Revenues section of this document. Expenditure trends and issues are also discussed in greater detail in the Expenditures section.

General and Enterprise Funds

The City's 2023 fiscal year General Fund and Enterprise Funds operating budget is \$287,771,277. In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds must be used to offset the deficit. For 2023, this interfund transfer is expected to be \$7,912,987. The budget for 2023 is 13.39% higher than the amended 2022 budget.

The ability to increase many City revenues is limited by state statute or City ordinance:

- Property tax increases in any tax year are capped by a percentage factor determined by a combination of the annual CPI increase and population growth per state law.
- Accommodations and hospitality fees are at the maximum percentage allowed by state law.
- The Stormwater Utility Fee is indexed to the CPI but may not increase more than 3% per year per City ordinance.
- Electric and gas franchise fees are dictated by the franchise agreements with the utilities.

Year	Total General Fund & Enterprise Funds		% increase - Approved Budget vs. Prior Year Amended Budget
	Approved Budget	Amended Budget	
2014	172,788,691	172,788,691	5.67%
2015	181,452,856	181,452,856	5.01%
2016	188,593,513	191,244,824	3.94%
2017	199,795,286	208,320,281	4.47%
2018	212,282,306	213,877,526	1.90%
2019	224,438,757	230,812,916	4.94%
2020	237,951,128	231,712,702	3.09%
2021	233,958,498	237,319,769	0.97%
2022	253,789,669	253,789,669	6.94%
2023	287,771,277		13.39%

Property tax millage for the 2023 approved operating budget is 80.3 mills, an increase of 3 mills. The City strives to minimize the impact of property taxes on our citizens without impacting service levels. Spreading the cost of tourism services to visitors is of particular importance so that our citizens do not shoulder this burden alone. The planned diversification of revenue streams to include local option sales tax, municipal accommodations tax and hospitality fee have played to our strength as a world-class tourist

2023 MILLAGE RATE	
OPERATING	80.3
DRAINAGE	4.0
PUBLIC SAFETY INFRASTRUCTURE	3.0



destination and resulted in tremendous benefit to our property owners. In 1990, property taxes were 64.50% of the City's total general fund revenues, but in 2023, they are estimated to be 43.88%. The millage rate discussed above is for general operating purposes only and does not include the additional 4 mills dedicated to fund drainage improvements and 3 mills to address public safety infrastructure needs. Revenues are discussed in more detail in the Revenue Discussion and Analysis section of this document.

Major components of the 2023 expenditure budget are outlined below:

Public Safety

A total of \$118,228,219 in operating funds is budgeted in Public Safety; this represents 46.9% of the total general fund operating budget and 110.4% of all projected property tax revenues.

Significant Public Safety expenditures for 2023 include:

- \$1,600,000 for 42 new and replacement Police Department vehicles.
- \$3,113,900 for new and replacement Fire Department apparatus & vehicles, including 2 pumpers, 1 brush truck, 1 air truck, and 11 staff vehicles.
- \$810,898 for 15 firefighters and all related PPE and equipment to staff Fire Station #23
- \$202,917 to cover expected price increases for gasoline.
- \$773,595 in Firefighter salaries for step and education increases.
- \$313,920 for fourth year of installment plan for replacing Police Tasers.
- \$1,532,940 for new and replacement Police and Fire MDTs
- \$200,000 for a police department personnel and space needs assessment
- \$785,000 for equipment and software to outfit a DNA lab
- \$215,132 for 2 Assistant Fire Marshals for a Community Risk Reduction program focused on accommodations and entertainment properties

Both the Charleston Fire Department and the Charleston Police Department are accredited. The Commission on Fire Accreditation International (CFAI) and the Commission on Accreditation for Law Enforcement Agencies (CALEA) require departments to meet certain core competencies and standards, and to be evaluated periodically.

Priority Funding of Core Municipal Services

Maintaining excellence in the services provided to our citizens is always a priority. In addition to the Public Safety amounts mentioned above, the 2023 budget funds the following rolling stock and capital equipment acquisitions:

- \$1,775,000 for equipment in Environmental Services
- \$516,000 to spend on vehicles and equipment for other departments, including Recreation, Parks and Public Service

Strong Funding for City Sponsored Infrastructure Improvements

This budget maintains funding for improvements and maintenance of city-owned facilities. Significant items budgeted in 2023 include:

- \$3,451,300 for maintenance work on parking garages
- \$1,500,000 for MLB required upgrades at the baseball park
- \$3,618,090 for maintenance and repairs of City facilities

**Desire to be an Employer of Choice**

We seek to maintain a quality working environment with competitive wages and benefits that reward our employees. The 2023 budget includes a combination pay plan adjustment and COLA of 13.3% for nonsworn employees and 12% for sworn employees, at a cost of \$15,910,340 for the general fund. In 2023, the City continues its robust funding of healthcare benefits for its employees. In addition to healthcare, several wellness programs are available that are aimed at improving the overall health of specific risk groups. These wellness programs should result in long-term savings for both employees and the City. Each full-time employee of the City enjoys 11 paid holidays, 12 paid vacation days (with increased vacation days after five years of service) and 12 paid sick leave days.

Economy, Jobs and Housing

The Mayors' Commission on Homelessness and Affordable Housing, a multi-jurisdictional partnership, is taking the lead in meeting the challenge of providing affordable housing. Many workers cannot afford to live in the areas in which they work and therefore commute longer distances to work, exacerbating traffic congestion and parking issues. The City works with the Housing Authority and the private sector to incentivize the creation of more workforce and affordable housing where it is needed most. The City is also partnering with several area entities, including The Palmetto Project and the Housing Authority, in an initiative to find housing for the homeless population in the area. In 2023, the City created a new position of Affordable Housing Concierge to assist developers who are providing affordable housing through the permitting and planning processes. Also, the City budgeted for 2 positions to help run the Enterprise Resource Center (ERC) for minority and women owned businesses at the James E. Lewis Apartments, an affordable housing development. The ERC is planned to be an incubator site to allow minority and women owned businesses the space to test out their ideas and to thrive.

Budget Brief – Special Revenue Funds

Budgets for the Hospitality Fee Fund, Municipal Accommodations Tax Fund, State Accommodations Tax Fund and Stormwater Utility Fee Fund are included in this document. As Special Revenue Funds, each has a specific revenue source that represents the majority of the funds' revenues and is restricted to expenditures for specified purposes. For these funds, state law sets forth the restrictions on the use of these revenues, but City ordinances may also provide additional limitations. Therefore, the formulation of these budgets is driven by the amount of revenue to be collected. Each fund presents a balanced budget. The following chart shows the 10-year budget history of these funds, with the percentage change from year-to-year. The variations from year-to-year are the result of economic conditions that impacted revenues, as well as capital project funding reserved and carried forward to match the construction timeline of a project. COVID-19 impacts are seen beginning in 2020.

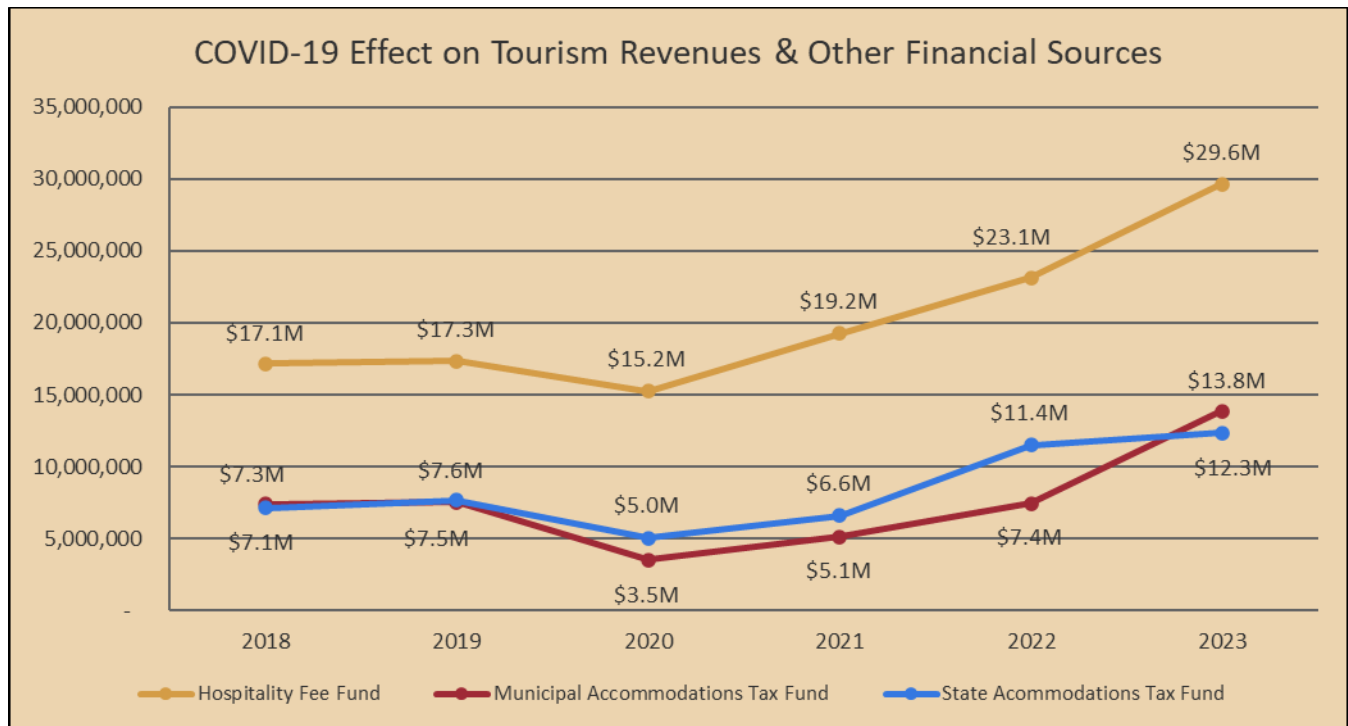


Year	Special Revenue Funds - Total Budget and % Growth by Year							
	Hospitality Fee Fund		Municipal Accommodations Tax Fund		State Accommodations Tax Fund		Stormwater Utility Fee Fund	
2014	13,327,767	6.17%	6,456,488	3.46%	4,950,500	7.60%	7,270,398	17.26%
2015	14,312,479	7.39%	6,300,000	-2.42%	5,236,926	5.79%	7,608,029	4.64%
2016	14,655,300	2.40%	6,432,000	2.10%	5,817,321	11.08%	8,165,767	7.33%
2017	16,359,999	11.63%	7,222,983	12.30%	6,515,000	11.99%	8,603,281	5.36%
2018	17,180,000	5.01%	7,387,781	2.28%	7,135,000	9.52%	11,987,295	39.33%
2019	17,316,268	0.79%	7,538,531	2.04%	7,674,177	7.56%	11,782,694	-1.71%
2020	15,232,722	-12.03%	3,504,500	-53.51%	5,030,403	-34.45%	13,264,268	12.57%
2021	19,267,135	26.49%	5,118,000	46.04%	6,595,100	31.10%	14,367,330	8.32%
2022	23,140,195	20.10%	7,453,593	45.63%	11,477,118	74.02%	14,179,638	-1.31%
2023	29,620,916	28.01%	13,849,094	85.80%	12,322,442	7.37%	15,782,386	11.30%

The Stormwater Fund provides for the expenditures necessary for stormwater management services, which include sediment control, flood control and related facilities such as pump stations. The Stormwater Fee is currently \$11.00 per equivalent residential unit per month. Previously, the fee increased from \$8.00 in 2018, to \$10.00 in 2019 and to \$11 for 2023. Any surplus in the Stormwater fund at year-end transfers to the Drainage Fund to help support capital-improvements to drainage projects.

The Hospitality Fee Fund, Municipal Accommodations Fund and State Accommodations Funds collect a fee or tax levied on the sale of prepared food and beverage or transient lodging (hotels, short-term rentals, campgrounds). All Funds are restricted to the promotion of tourism through various eligible expenditures. The goal of these expenditures is to invest in increasing tourism, bringing in more revenue to again be reinvested. Funded expenditures are determined by the amount of revenue available. These budgets support various tourism-related operating costs and capital projects for 2023. Operating costs are usually incurred in another fund, such as the General or Enterprise Funds, and then reimbursed by a transfer of funds. Other operating costs include payments to area non-profits that promote or provide services for tourists and debt service for tourism-related facilities. The Covid-19 pandemic significantly impacted the revenue of these funds beginning in 2020. Revenues recovered significantly in 2022 and are expected to exceed pre-pandemic levels in 2023. See further discussion in the Revenue Discussion and Analysis section under Special Revenue Funds on page 105.

The Hospitality Fee and the Municipal Accommodations Tax are major sources of the funding for capital projects. Past projects funded include the Gaillard Center, restorations of the historic Dock Street Theatre, City Hall and Market Head Hall, and the construction of the Governor's Park Tennis Center and the South Carolina Aquarium. State Accommodations Tax funds are allocated by state law with 30% of the funds directed to the Charleston Area Convention and Visitors Bureau to advertise and promote Charleston as a tourist destination. The remaining funds must be used for tourism-related projects or promotion.



CHALLENGES NOW AND TOMORROW

Affordable Housing

A major initiative of the City over the past few years has been to increase the supply of attainable and affordable housing to meet the needs of all citizens. Rising real estate values in the area have made it difficult for many segments of the work force to live within the City limits. Professions such as teachers, firefighters, hospitality workers, and retail workers must commute longer and longer distances to work. The challenge of ensuring that all citizens have affordable housing has grown considerably in recent years as real estate prices have rebounded significantly since the recession. High prices and demand, coupled with limited physical space to expand in the urban center, have created a lack of affordable housing. Although the unemployment rates have fallen, homelessness is still an issue in Charleston, as in many cities across the United States. A number of groups assist the Housing and Community Development Department with making decisions related to funding and programs. These groups include:

- The Community Development Advisory Committee - nine citizens and two City Council members serve to represent minorities, the elderly, handicapped and low to moderate income groups.
- Community Development Committee of City Council – Six members of Council make recommendations to the full Council.
- Redevelopment & Preservation Commission – Twelve members, including the Mayor and eleven community and professional representatives, advise City Council and City staff on programs that assist residents of targeted areas with financial assistance to renovate and rehabilitate their homes.
- Homeownership Initiative Commission – A nine-member body appointed by the Mayor and approved by Council provides recommendations regarding the City's Homeownership Initiative Program.



- The Mayors' Commission on Homelessness and Affordable Housing – A recently established committee of regional mayors look at regional solutions and provide guidance.
- The Charleston Redevelopment Corporation – A non-profit entity founded by the City, the Historic Charleston Foundation and the Housing Authority to focus on the development and maintenance of affordable housing in the Charleston area and help secure local, state and national funding for long-term housing affordability.

The City issued a \$20,000,000 affordable housing bond in 2021 that will help leverage additional private funding to make some significant strides in increasing the supply of affordable housing.

Drainage, Flooding and Sea Level Rise

In five of the last eight years (2015-2022), the City of Charleston has experienced major weather events that lead to significant flooding in multiple areas of the City. In October of 2015, a 500-year rainstorm dumped 15-20 inches of rain over the area, with localized amounts of over 25 inches in some areas over a four-day period with 11.5 inches received on Day 1. In October of 2016, Hurricane Matthew's rainfall total exceeded nine inches in 48 hours, with a storm surge of 3.5 feet above high tide. In September of 2017, Hurricane Irma again flooded areas of Charleston with nearly six inches of rain and a tidal surge of 4.15 feet above high tide. Hurricane Florence in 2018 also brought flooding, even though Charleston was not directly in its path. Hurricane Dorian in 2019 downed trees and caused power outages and in 2022 Hurricane Ian brought severe winds and rains. Some areas of Charleston, that had not suffered significant flooding in years past, flooded multiple times over in the past few years. Sea level in Charleston Harbor has risen by one foot in the last century, increasing the amount of nuisance flooding or flooding from tides on non-rainy days.

Flooding and drainage issues are the City's top long-range priority, as protecting the City and its citizens from flooding and sea level rise ensures its future survival. The City has taken the following actions over the past few years to address these issues:

- Increased Stormwater fee in 2018, 2019 and again in 2023 to provide more funding for routine ditch maintenance, check valve installations, cleaning of storm grates and catch basins and other maintenance of the stormwater system.
- Received FEMA grants in the amount of \$8,257,460 to buy out and remove 48 homes repeatedly impacted by flooding.
- Began work on the replacement of the Low Battery Sea Wall with extra height for protection, a project exceeding \$70 million in costs.
- Developed the Sea Level Rise Strategy (view [here](#)) which recommends planning for 1.5 – 2.5 feet rise over the next fifty years and puts into place initiatives and actions to address and update those projections.

Annual Nuisance Flood Days (tidal flooding without rain)	
1950's (average)	2.1
1960's (average)	7.1
1970's (average)	4.9
1980's (average)	9.3
1990's (average)	18.8
2000's (average)	23.3
2010	19
2011	11
2012	28
2013	34
2014	42
2015	58
2016	55
2017	46
2018	42
2019	89
2020	68
2021	46
2022	70



- The US Army Corps of Engineers conducted a Charleston Peninsula Coastal Flood Risk Management Study and presented the potential plan to City Council on February 18, 2021 (view [here](#)). The plan involves constructing storm surge walls around peninsula Charleston. The proposed timeline may result in funding for a design phase as early as 2025 and phase I construction as early as 2027.

Urban Growth

- Public Safety- Providing more robust emergency response capabilities to the Upper Cainhoy Peninsula is critical as this area is experiencing rapid growth in both residential and commercial properties. A temporary Cainhoy fire station was established in 2017. Construction on a permanent station will begin once a suitable site is secured. West Ashley and Johns Island are also experiencing growth, with the incumbent demands on infrastructure and services. A replacement station on Savannah Highway was completed in 2021. Future projects on Johns Island include a new fire station (FS 23) to ensure adequate coverage for this expanding area.
- Recreation- The new Daniel Island Recreation Center was completed and opened in 2021. A Parks and Recreation Master Plan was completed in 2022, and work is under way to integrate the results of this plan into the capital improvement plan to provide recreation and greenspace to the growing populace.
- Infrastructure- The Berkeley-Charleston-Dorchester Council of Governments in association with the City, the Town of James Island, the City of Folly Beach, Charleston County, CARTA and SCDOT completed a Complete Streets Study on Folly Road to identify opportunities to transform this major thoroughfare into a more sustainable and balanced multimodal transportation corridor. The resulting Folly Road will be more friendly and accessible to pedestrians, bicyclists, public transit and automobiles. The City also was awarded a Federal Highways Administration grant to build a pedestrian bridge across the Ashley River to increase non-vehicular mobility for the citizens of West Ashley and the Peninsula.

IN SUMMARY

Each year the Mayor, Council and City Staff take the responsibility very seriously to present a budget that focuses on the values of our City and meets the diverse needs of our citizens, as well as demonstrating good stewardship of public funds. An awareness of our values and their dependence on one another helps us maintain our focus on keeping the City of Charleston a premier place to live and do business. We continue to be committed to making our City an even safer, more inviting and beautiful place to live, work and visit. We believe the 2023 Budget presented herein provides us the means to accomplish these goals.

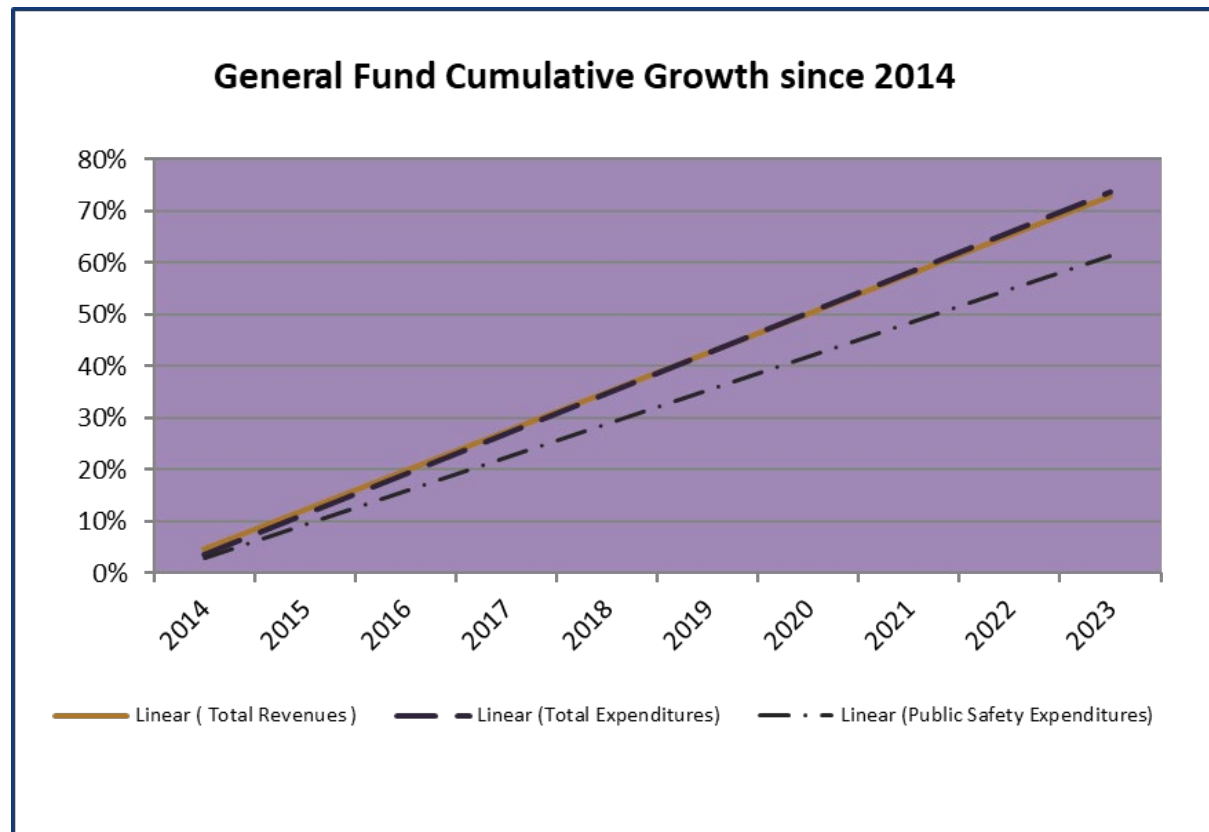
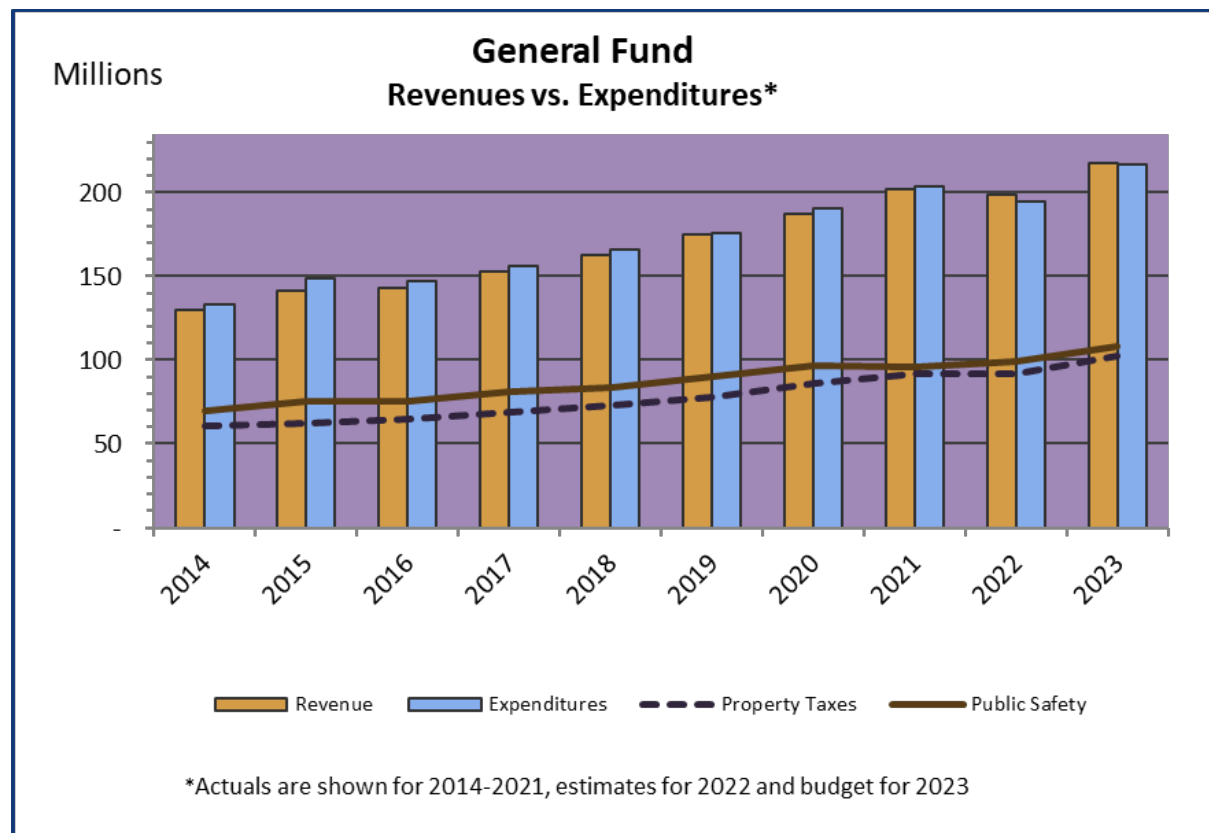


Historic Dock Street Theater

BUDGET HIGHLIGHTS FOR 2023

General Fund Budget Summary					
	2021 Actuals	2022 Approved Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Approved Budget
Revenues	\$ 198,282,995	\$ 203,523,004	\$ 203,523,004	\$ 217,697,702	\$ 223,104,602
Transfers In [#]	\$ 12,871,050	\$ 15,996,155	\$ 15,996,155	\$ 23,672,880	\$ 27,634,350
Use of Fund Balance	\$ -	\$ 3,143,496	\$ 3,143,496	\$ -	\$ 1,568,100
Total Revenues & Other Financing Sources	<u>\$ 211,154,045</u>	<u>\$ 222,662,655</u>	<u>\$ 222,662,655</u>	<u>\$ 241,370,582</u>	<u>\$ 252,307,052</u>
Expenditures	\$ 194,629,110	\$ 220,565,653	\$ 220,565,653	\$ 216,388,463	\$ 250,048,250
Transfers Out [#]	\$ 1,825,748	\$ 2,097,002	\$ 2,097,002	\$ 2,158,047	\$ 2,258,802
Total Expenditures & Other Financing Uses	<u>\$ 196,454,858</u>	<u>\$ 222,662,655</u>	<u>\$ 222,662,655</u>	<u>\$ 218,546,510</u>	<u>\$ 252,307,052</u>

[#] In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds must be used to offset the deficit. Transfers In and Transfers Out include these amounts. See further information in Fund Balance section.





Significant changes between the 2022 Amended Budgets compared to the 2023 budget are shown below. For more information, see the Revenue Discussion and Analysis section and the Expenditures Trends and Issues section.

2023 Major Revenue Increases (Decreases)		
Revenue Category	Compared to 2022 Amended Budget	Explanation
Property Tax	5,868,000	Operating millage increased by 3 mills to 80.3 mills
Business Licenses	4,733,000	Growth in business revenues account for the increase. Rates did not change.
Local Option Sales Tax	5,593,000	Sales tax growth.
Sales & User Charges	412,940	Recreation activities increased from declining during the pandemic.
Permits & Fees	(505,279)	Revenues came in under budget for 2022 and are expected to decline for 2023 as large scale building developments are not set to be completed in 2023.
Recreation Facilities	633,990	Recreation activities increased from declining during the pandemic.
Franchise Tax	684,000	Electric rates increased in 2022 and the tax is determined by customer revenue reported in the prior year.
Charleston Water Systems	867,000	Agreement was amended to increase the annual contribution from Charleston Water Systems.
Transfers In	9,929,278	Transfers vary from year to year, depending on specific circumstances; transfers in from tourism funds increased as in prior years revenues declined during the COVID-19 pandemic.
Interest income	825,000	Interest rates substantially increased.
American Rescue Plan Act of 2021 funding	(434,040)	All revenue is received for ARPA but amount of revenue is recognized only as it is spent. The revenue will equal the budgeted ARPA expenditures.
Other (Net of increases & decreases)	2,612,904	Miscellaneous increases and decreases.
Use of Fund Balance	(1,575,396)	Rebounding revenues resulted in decreased use of fund balance to cover necessary expenditures. All budgeted use of fund balance for 2023 is for the use of reserves from prior year revenues.
Total increase (decrease) in Revenues	29,644,397	



2023 Notable Expenditure Increases/(Decreases)			
Category	Compared to 2022 Amended Budget	Explanation	Function
Personnel & Fringe Benefits:			
Provision for Salary Increases	15,910,340	A City-wide pay plan adjustment was included in the budget to help address employee retention and recruitment efforts. The adjustment gave most employees a 13.3% increase, with Police and Fire getting 12% in addition to their regular step increases of 5% per step.	General Government
Increase in Healthcare (net of employee premiums)	1,365,271	Projected based on claims history and other factors.	All
SC Retirement Systems	2,618,945	Increased contributions due to increased rates. Increases effective July 1 each year.	All
New Positions:			
3 new position - Budget, Finance, & Revenue Collections	322,755	ERP System Administrator, ERP Project Manager, Grant Writer	General Government
1 new position - Executive	64,350	Communications and Project Manager for Emergency Management & Resiliency	Public Safety
20 new positions - Fire	1,056,029	Battalion Chief (Communications), 6 Firefighters, 6 Fire Engineers, 3 Captains, Mechanic, Medical Operations Officer, 2 Assistant Fire Marshals	Public Safety
1 new position - Human Resources &	78,968	1 Recruiter	General Government
1 new position - Livability & Tourism	60,746	Code Enforcement Officer (Long-term Rental compliance)	Public Safety
2 new positions - Parks	159,923	Plumbing Technician III, Director of Building Operations (Daniel	General Government
4 new positions - Planning, Preservation, & Sustainability	176,536	Affordable Housing Concierge, Mobility Planner, Enterprise Resource Center Coordinator, Administrative Assistant II	Urban & Community Development / Business Development & Assistance
1 new position - Public Service	103,594	Deputy Director of Operations	Public Service
1 new position - Traffic & Transportation	54,136	Permit Technician	Public Safety
Operating & Capital			
Insurance	454,138	Insurance premium increases for general property and liability insurance.	General Government
Gas, Oil & Lubricants	428,477	Increased base rate of fuel for the year from \$3.50/gallon to \$4.00/gallon based on the steep rise in fuel prices that occurred in 2022	All
Maintenance & Repairs	303,026	Increase to Electrical divisions maintenance due to increased street light maintenance costs, increase to Gaillard Center maintenance for needed upkeep for the building's HVAC system	General Government
Debt Service	136,654	Net Increase in principal and interest payments based on amortization schedules	Other
ARPA Funded Expenditures (See following table.)	5,142,275	One-time expenditures are funded by the American Rescue Plan Act (ARPA) and are in a separate division in General Government for tracking purposes.	General Government
Cyber Recovery Vault	185,000	Professional services related to creating a cyber recovery vault for security protection for all stored City data and protect against ransomware.	General Government
Police Department Personnel & Space Needs Assessment	200,000	Professional service to perform a study and provide recommendations on future space and personnel needs for the police department.	Public Safety
DNA Lab Equipment	785,000	Various equipment and software services for setting up the DNA Lab for the police department.	Public Safety
Other misc increases (decreases)	38,234	Net amount of other various increases and decreases.	All
Total increase (decrease) in Expenditures & Transfers Out	29,644,397		



American Rescue Plan Act funded expenditures, referenced in the above table, are detailed in the following table. All expenditures with ARPA funds are one-time expenditures since ARPA is one-time revenue.

2023 ARPA Funded Expenditures			
Department	Amount	Explanation	Function
Budget, Finance & Revenue Collections	12,000	Replacement and upgrade of credit card machines	General Government
Clerk of Council	3,000	Renovation of historic chairs in City Council chambers	General Government
Executive	1,274,000	A comprehensive study of how the City can co-exist with water in the environment, whether from rain and storms or from sea-level rise, internal racial equity training, containers to transport food during an emergency situation (CAMBROS).	General Government / Public Safety
Fire	429,449	Equipment for 15 new firefighters for Fire Station #23, carbon monoxide detectors, storage trailer, flash hoods, SCBA Compressor for Fire Station #7, communication devices, PPE and radios for the Tactical EMS team and consulting services for improving diversity, equity and inclusion criteria in hiring practices	Public Safety
Housing & Community Development	9,714	Repairs and equipment at the Hope Center	Urban & Community Development
Information Technology	539,849	Various audio/visual upgrades to several conference rooms, public meeting rooms, court rooms and the Municipal Emergency Operations Center, various hardware and PC/laptops for departments, electronic management document services, and a cyber recovery vault	General Government / Public Safety
Parks	658,006	Electric blowers, storage building for Stoney Field, various plantings, Street Tree inventory	General Government / Culture & Recreation
Planning, Preservation & Sustainability	1,469,510	Cost to implement new zoning ordinance to update antiquated zoning and address resiliency, water management, elevation-based zoning, housing needs and other current issues, study to develop new Downtown Plan, study for the preservation of African-American settlement communities, and an historical architecture inventory	Urban & Community Development
Police	393,470	44 encrypted mobile radios, removal of abandoned boats from public waterways, implementations of recommendations from Police Bias Audit.	Public Safety
Public Service	242,777	Garbage cart audit and RFID tags, 2 wireless fleet vehicle lifts, a glutton street vacuum, asphalt roller and a mini loader/excavator	Public Service
Recreation	23,000	Replace ADA lift and pool vacuum at pool, tennis court equipment and pool deck chairs	Culture & Recreation
Traffic & Transportation	87,500	Traffic counters, sign printer, 2 thermoplastic machines and a work trailer	Public Safety
Total ARPA funded expenditures	5,142,275		



GENERAL INFORMATION

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COMMUNITY PROFILE



History

Founded and settled by English colonists in 1670, Charleston grew from a colonial seaport to a wealthy city by the mid-eighteenth century. Through the mid-nineteenth century, Charleston's economy prospered due to its busy seaport and the cultivation of rice, cotton, and indigo.

In April of 1861, Confederate soldiers fired on Union-occupied Fort Sumter in Charleston Harbor, thus signaling the beginning of the Civil War.

Charleston was slow to recover from the devastation of the war. However, its pace of recovery became the foundation of the City's greatest asset – its vast inventory of historically significant architecture. Short on capital after the war, Charleston was forced to repair its existing damaged buildings instead of replacing them.

After the war, the City gradually lessened its dependence on agriculture and rebuilt its economy through trade and industry. Construction of the Navy Yard in 1904, just north of the City's boundaries, pushed Charleston vigorously into the twentieth century. During the first few decades of the 1900's, industrial and port activities increased dramatically.

When speaking of Charleston, many people refer to the area as where "the Cooper and Ashley rivers come together to form the Atlantic Ocean." This downtown area, known as The Peninsula, is just a portion of the City of Charleston today. The largest city in South Carolina, Charleston covers 135 square miles across Charleston and Berkeley Counties including the areas of West Ashley, James Island, Johns Island, Daniel Island and the Cainhoy Peninsula.



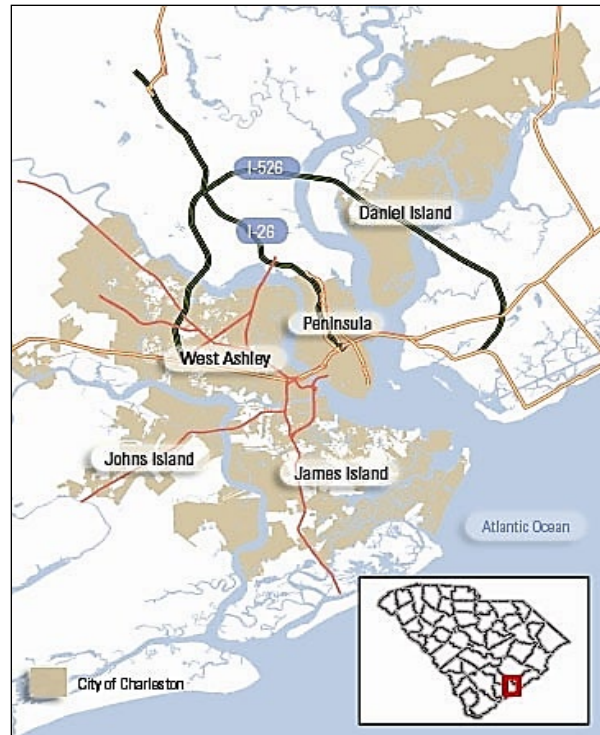
Economy

While the pandemic presented many unexpected challenges for the City, Charleston's diverse economy has allowed the region to remain resilient while making a significant recovery after COVID-related cuts and declines. A popular tourist destination, Charleston is also home to thriving aerospace, higher education, commercial shipping, and IT industries.

In Site Selection magazine's 2022 list of top states for business, South Carolina ranked twelfth with the Charleston metro area leading the way for industrial development. The Port of Charleston reported record cargo values and passenger levels at the Charleston International Airport continue to thrive and rise past pre-pandemic levels welcoming over 4.5 million visitors to our area, a 15% increase from 2021.

Originally a port City, Charleston still has a very active shipping industry through the Port of Charleston. The South Carolina Ports Authority, which operates the Port of Charleston, was established by the State General Assembly in 1942. Port operations throughout the state support 225,000 jobs and generate nearly \$63.4 billion in annual economic activity, with the Port of Charleston leading the way. The Charleston Harbor Deepening Project, which started in February of 2018, was completed in December of 2022, and will enable mega container ships to call on the Port of Charleston any time, any tide. The completion of this project officiates the Charleston Harbor's spot as having the deepest harbor on the East Coast at 52 feet. A record year in 2022 saw the most containers ever handled at the Port of Charleston. Over 199,000 newly manufactured vehicles moved across the Columbus Street Terminal's docks in 2022, providing South Carolina's automakers with convenient connections to global consumers.

In addition to shipping, the South Carolina State Ports Authority's Passenger Terminal is the home port for the Carnival Sunshine, a passenger cruise ship primarily operating short cruises to Caribbean destinations. January 2022 marked the first cruise leaving Charleston in nearly two years, with over 261,000 passengers departing through Charleston in 2022. A recent research study stated the cruise business supported more than 400 jobs and contributed \$37 million to the economy, including \$16 million in wages and \$3.5 million in tax revenue. Based on available port facilities and the desire to maintain a livability balance for residents, the City will not host more than one cruise ship at a time. In late 2022, the Ports Authority announced it will not renew its contract with Carnival when it expires at the end of 2024.



Charleston's location, history, and beauty has won accolades as Number One on the "Best Small City in the United States" list from *Condé Nast Traveler* many times, most recently in 2022. *Southern Living*



named Charleston first in the South's Best Cities list for 2023, a repeat honor. Charleston has also landed year after year on the *Travel & Leisure Magazine's* World's Best List. In early 2023, TripAdvisor named Charleston a top U.S. food destination, second only to New Orleans. The City's tourism industry has grown from an estimated 2.1 million visitors in 1980 to over 7.4 million annually with a total economic impact of over \$10 billion. COVID-19 had a huge financial impact on Charleston's tourism industry, resulting in a decrease in revenues and an increase in the unemployment rate in the hospitality sector. Charleston experienced a stronger-than-expected recovery in 2021 and most indicators for 2022 showed a return to pre-pandemic levels for visitors and revenues.

Government

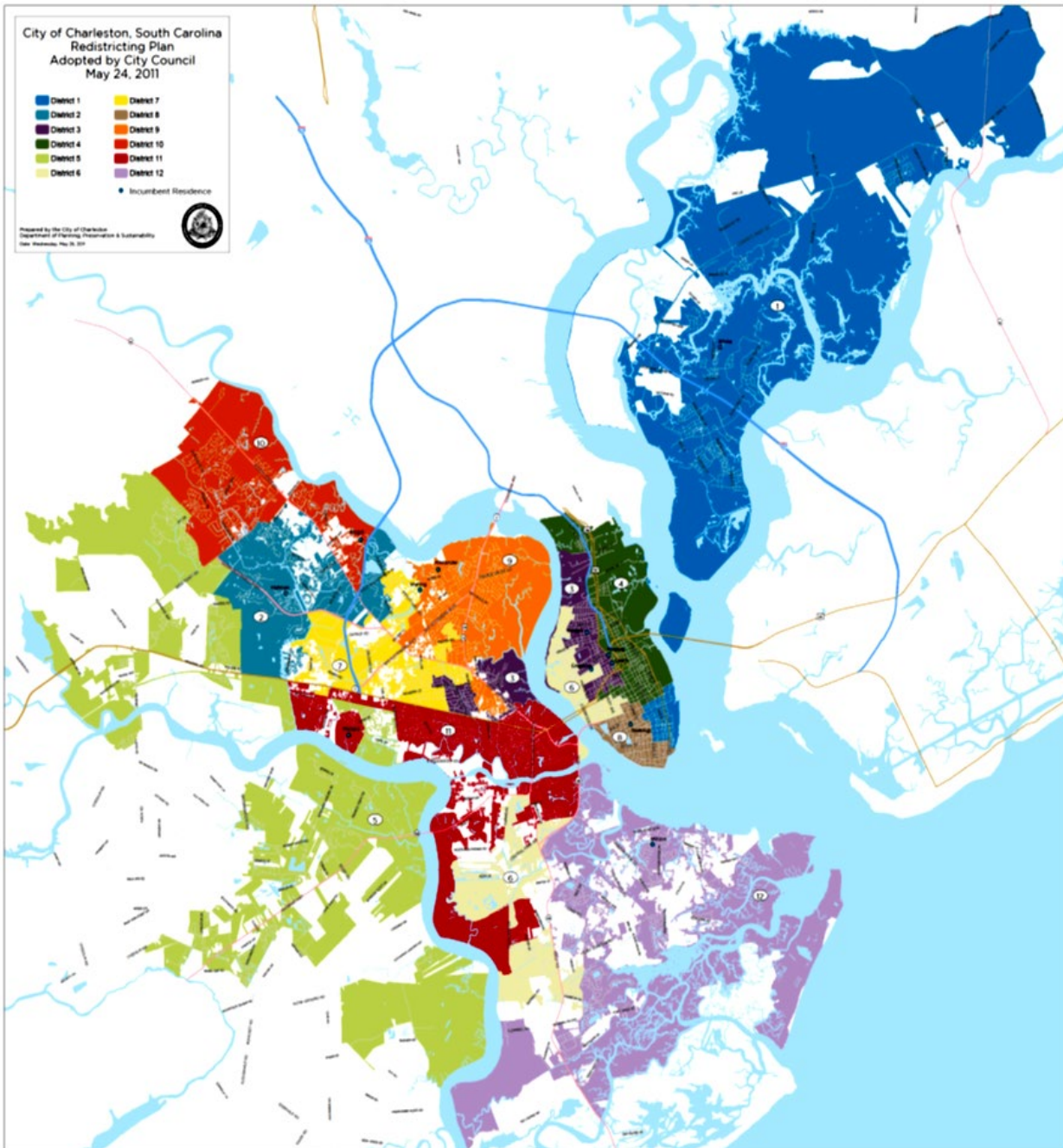
Charleston is governed under a Mayor-Council form of municipal government. The mayor, who is elected to a four-year term, is a full-time employee and serves as the Chief Executive of the City. City Council is made up of 12 part-time councilmembers who are elected from single-member districts and serve four-year staggered terms. The mayor is the presiding officer of City Council but has no veto power and casts a vote equal to those cast by members of council. City Council meetings are held twice each month during the year, except during the months of June, July, and August, when only one meeting per month is held.



Front Row: Robert Mitchell, Dist. 4, Caroline Parker, Dist. 12, Boyd Gregg, Dist. 1, Karl Brady, Dist. 5
Back Row: Peter Shahid, Dist. 9, William D. Gregorie, Dist. 6, Michael S. Seekings, Dist. 8, Kevin Shealy, Dist. 2,
Mayor John J. Tecklenburg, Stephen Bowden, Dist. 10, Ross A. Appel, Dist. 11, Jason Sakran, Dist. 3.

Not included above: Perry K. Waring, Dist. 7





DISTRICT	COUNCILMEMBER	DISTRICT	COUNCILMEMBER
1	Boyd Gregg	7	Perry K. Waring
2	Kevin Shealy	8	Michael S. Seekings
3	Jason Sakran	9	A. Peter Shahid, Jr.
4	Robert M. Mitchell	10	Stephen Bowden
5	Karl. L. Brady, Jr.	11	Ross A. Appel
6	William D. Gregorie	12	Caroline Parker



Education

Primary & Secondary Education

Charleston Country School District has 85 schools, educating more than 50,000 students. These schools include neighborhood, charter, magnet, international baccalaureate and Montessori schools. It is the second largest school system in South Carolina and the fifth largest employer in the Charleston area, employing approximately 6,000 people. There are also 30 private schools in the Charleston metro area.

Post-Secondary Education

The Charleston area is known as a site of higher education with a wide variety of programs tailored to meet the needs of undergraduate, graduate, post-graduate, full-time or part-time students.



College of Charleston

- The College of Charleston – Founded in 1770, this state-supported liberal arts college and university with over 10,000 undergraduates and approximately 1,000 graduate students offer both Bachelor's and Master's Degree programs.
- The Citadel – This state-supported military college is primarily a cadet program, but evening classes at both the undergraduate and graduate level are also available to non-cadets. The South Carolina Corps of Cadets numbers approximately 2,300, while graduate level students number about 1,000.
- The Medical University of South Carolina (MUSC) – MUSC offers wide array of Certificates, Associates, Bachelors, Master's and Doctorate degrees to its students in six colleges: Dental Medicine, Graduate Studies, Health Professions, Medicine, Nursing and Pharmacy.
- Trident Technical College – Offers two-year technical and associate degree programs.
- American College of the Building Arts– Teaches old world building techniques to its students.



American College of the Building Arts



Transportation

Freeways

Two interstate highways (I-26 and I-526), four major U.S. Highways and seven major state highways serve the area. Interstate 526, also known as the Mark Clark Expressway, is a beltway that loops through a large portion of the metro area.

Bus Transportation

- Charleston Area Regional Traffic Authority (CARTA) – Express and neighborhood bus services throughout the region on 24 different routes including “park and ride” and Tel-A-Ride programs for persons with disabilities unable to use the local public bus service. Ridership is over 4 million annually.
- Downtown Area Shuttle (DASH) – A free downtown shuttle that serves the major tourism, dining and hotel areas of the peninsula on 3 different routes with 6 to 8 stops per route.
- The Lowcountry Rapid Transit – A project which proposes a 26-mile bus system that will travel through Summerville and Charleston has been accepted by the U.S. Department of Transportation and will begin the development phase. The projected is expected to be completed in 2026.



Rail Transportation

- Amtrak – Daily service on the Silver Service / Palmetto Route from New York City to Miami, Florida with a dozen stops in between.

Air Transportation

- Charleston International Airport (CHS) – Centrally located in the Charleston metropolitan area providing commercial air service to the entire tri-county area. With thirteen airlines serving the Charleston International Airport, there are non-stop flights available to over forty cities.

Biking and Walking

In 2008, Charleston passed the “Complete Street Resolution” geared toward creating a network of streets that allows all modes of transportation including bicycle and pedestrian through the creation of sidewalks, crosswalks and bike lanes. Charleston also has over 11 miles of bike and pedestrian specific paths through the West Ashley Bikeway and Greenway. In addition, Charleston has completed a Conceptual Master Plan for the development of the Lowcountry Lowline, a vision to reclaim 1.7 miles of abandoned railway track and neglected highway corridor located down the middle of the Peninsula and transform it into green infrastructure. Along with a safer car-free path for pedestrians and bicyclists, it could address city-wide flooding issues by incorporating drainage basins, water storage and the construction of wetlands.

The U.S. Department of Transportation has awarded an \$18.1 million BUILD grant for a stand-alone bicycle and pedestrian bridge over the Ashley River, with matching funds of \$4.6 million provided by the City, Charleston County and the Medical University of South Carolina (MUSC Health). This connection will



provide a car-free alternative to over 73,500 jobs that are accessible from a 20-minute ride of the bike path from the peninsula.

Lime, the world's largest provider of shared electric vehicles was selected in early 2022 to operate the bike share program in the City of Charleston. Lime e-bikes feature interchangeable swappable batteries. MUSC Health provides support for the program.

Cruise Ships

Carnival Cruise Line started departing from the Port of Charleston in 2003 and brings in roughly 260,000 visitors to the City. They have 16 cruise options from 4 – 10 days with destinations to the Bahamas, Caribbean and Bermuda. Other cruise lines also make occasional stops in Charleston.

Health Care

Charleston is home to three major medical centers with satellite facilities throughout the region, including affiliated regional practices.

Medical University of South Carolina (MUSC) –

Occupying 80 acres in peninsular Charleston at their primary medical center, MUSC has an annual budget of \$3.8 billion and employs approximately 25,000 people statewide, with 16,000 of those in the Charleston area. MUSC's primary teaching hospital has 909 beds with 3,000 students and 850 residents and fellows in six colleges. MUSC was rated as the #1 hospital in South Carolina for the 8th year in a row in 2022 by *U.S. News & World Report* which also ranks MUSC among the best graduate schools for Occupational Therapy, Physical Therapy and the College of Pharmacy. The new state of the art Shawn Jenkins Children's Hospital, a Level 1 Pediatric Trauma Center, opened in 2020 and is a freestanding acute care women's and children's hospital with 250 pediatric beds and 29 beds for women.



Ashley River Tower on MUSC Campus

Roper St. Francis Healthcare – Founded in 1829 and headquartered in Charleston, Roper St. Francis is Charleston's largest non-governmental, private employer with an estimated 6,000 employees operating in more than 117 facilities across five counties, including its four main hospitals totaling 657 beds. Two of the four hospitals, Roper and Bon Secours St. Francis are in Charleston. Its medical staff includes more than 1000 physicians representing every medical specialty and consistently receives numerous local, regional and national honors, accreditations and awards.

Ralph H. Johnson VA Medical Center – A 152 bed teaching hospital with 20 operating nursing home care beds serving over 75,000 Veterans in a 21-county area of South Carolina and Georgia, the Ralph H. Johnson VA Medical Center provides comprehensive health care through primary care, tertiary care, and long-term



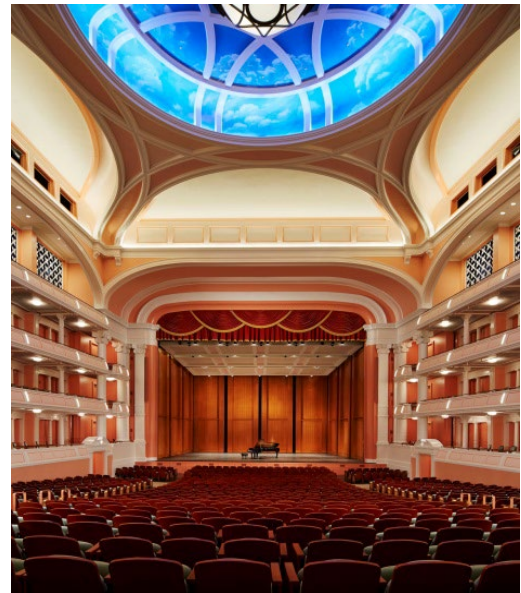
care in areas of medicine, surgery, psychiatry, physical medicine and rehabilitation, neurology, women's health and dentistry.

Additional hospitals in the region include Trident Medical Center, Roper St. Francis Berkeley Hospital, Roper St. Francis Mount Pleasant Hospital, Summerville Medical Center and East Cooper Regional Medical Center.

Arts & Culture

Throughout its history, Charleston has stood as a cultural capital of the South. The performing arts are well represented by a symphony orchestra and several community theater groups. Charleston is also home to a large number of museums and on any given weekend you can find yourself with an opportunity to experience one of the many festivals taking place.

Charleston Gaillard Center – Opened in 2015, the Gaillard Center is a 185,000 square foot performing arts and exhibition center. Designed in the tradition of Europe's great performance halls, the 1,800 seat Concert Hall is known for its outstanding acoustics and hosts a wide range of performances in year-round programming.



Gaillard Center Concert Hall

Charleston Museum – The oldest museum in North America, the Charleston Museum offers a captivating collection of artifacts depicting low country life from the time of the first settlers through the twentieth century.

Gibbes Museum of Art – Home to the foremost collection of American art that incorporates the story of Charleston, the Gibbes has a permanent collection as well as offers 6-8 special exhibitions each year.

Liberty Square – Home to the South Carolina Aquarium and Fort Sumter National Monument Visitors Center. The aquarium showcases exhibits of South Carolina's waterways from the mountains to the sea and includes thousands of animals and plants. Fort Sumter Monument operates four boats to ferry you to the Fort to experience where the Civil War officially began.



Spoletto Performance outside the US Customs House

Spoletto Festival U.S.A. – Held each spring, this seventeen-day arts festival is the most comprehensive in the country drawing the world's finest dancers, musicians and actors. Simultaneously, Piccolo Spoleto showcases the best of regional talent. Programming typically includes sidewalk art shows, jazz, classical music, film, crafts, theater, dance and much more.

Other cultural events that attract visitors throughout the year include the MOJA African American and



Caribbean Arts Festival, Charleston Fashion Week, Charleston Wine + Food Festival, Southeastern Wildlife Exposition and Annual Festival of Houses and Gardens just to name a few.

Sports & Entertainment

The Charleston area is one of the fastest growing sports travel destinations in the United States. With an impressive array of professional and collegiate teams plus world class sporting events and facilities, there are plenty of opportunities for residents and visitors alike to enjoy a variety of sports and entertainment activities as a spectator or participant.

Charleston RiverDogs – A Minor League Baseball team of the Low-A East. An affiliate of the Tampa Bay Rays, the Charleston RiverDogs play at the City-owned Joseph P. Riley Ballpark otherwise known as “The Joe” which overlooks the Ashley River.



Joseph P. Riley Ballpark

Charleston Battery – The oldest continuously operating professional soccer club in the United States, the Charleston Battery are members of the United Soccer League. After two decades playing at The MUSC Health Stadium on Daniel Island, the owners sold the stadium, and the team is now playing at the College of Charleston’s Ralph Lundy Field at Patriots Point in Mt. Pleasant.

Collegiate Teams – The College of Charleston and Citadel both have a variety of athletic teams across nearly all NCAA recognized sports. College of Charleston Men’s Basketball is host to The Charleston Classic Basketball Tournament. This ESPN-owned and operated event brings eight men’s basketball teams from across the nation to Charleston for an action-packed three-day weekend in November.



Credit One Stadium



Tennis –The City owns and operates two membership-based tennis court facilities with 28 courts as well as maintains an additional 42 public courts spread across the area. In partnership with Charleston County, Berkley County, Daniel Island Properties and the State of South Carolina, the city build the tennis facility on Daniel Island. Operated by LTP-Daniel Island, this 32-acre tennis and recreation park is the home to a 10,200-seat tennis Credit One Stadium and 17 court racquet club and hosts the largest women-only professional tennis tournament in North America, the WTA Credit One Charleston Open. The tournament, a 4-day ESPN2 covered event with prize money reaching \$1 million, celebrated its 50th anniversary in 2022. The stadium is also home to concerts and other events.

Golfing – With more than 20 championship caliber courses in the area, Charleston has a reputation as a golfing destination. The Charleston Municipal Golf Course reopened in December 2020 after an over \$2 million renovation. Upgrades to the course include rebuilt greens and tees, new ponds and wetlands, scenic vistas along the Stono River and a new short game practice area to facilitate junior and adult golf programs.

Boating – The City owns and maintains 11 docks around the City for boating use as well as the Charleston Maritime Center, a deep-water, full-service marina. The marina can accommodate boats up to 180 feet in length and offers dockage without restriction of any bridges or overpasses. Charleston is also home to Charleston Race Week, the largest multi-class keelboat regatta in the Western Hemisphere. Going on its 26th year, the regatta is coordinated under a massive effort by the Charleston Ocean Racing Association and attracts more than 250 boats each year ranging from 20-52 feet and 2,500 sailors from all over the United States and Canada.



Pier at Waterfront Park



Runners in the Cooper River Bridge Run

Running / Biking – Along with the West Ashley Greenway and Bikeway which are dedicated bicycling and pedestrian paths in the City, there is a host of running events held in the City each year. The most popular, the Cooper River Bridge Run and Walk has been taking place for 45 years. It is ranked as the 3rd largest 10k race in the US and the 8th largest in the world with over 35,000 participants taking part each year.

City Parks & Recreation Facilities – With 120 parks, seven recreation facilities and four pools covering more than 1,800 acres, the city offers numerous parks and recreation programs from passive park space to organized league sports. Whether it's walking along the waters-edge at Waterfront Park or visiting the oldest tree east of the Mississippi in the Angel Oak to taking a clinic/camp at one of the tennis facilities, gymnastics center or Municipal Golf Course, there is something for everyone in Charleston.

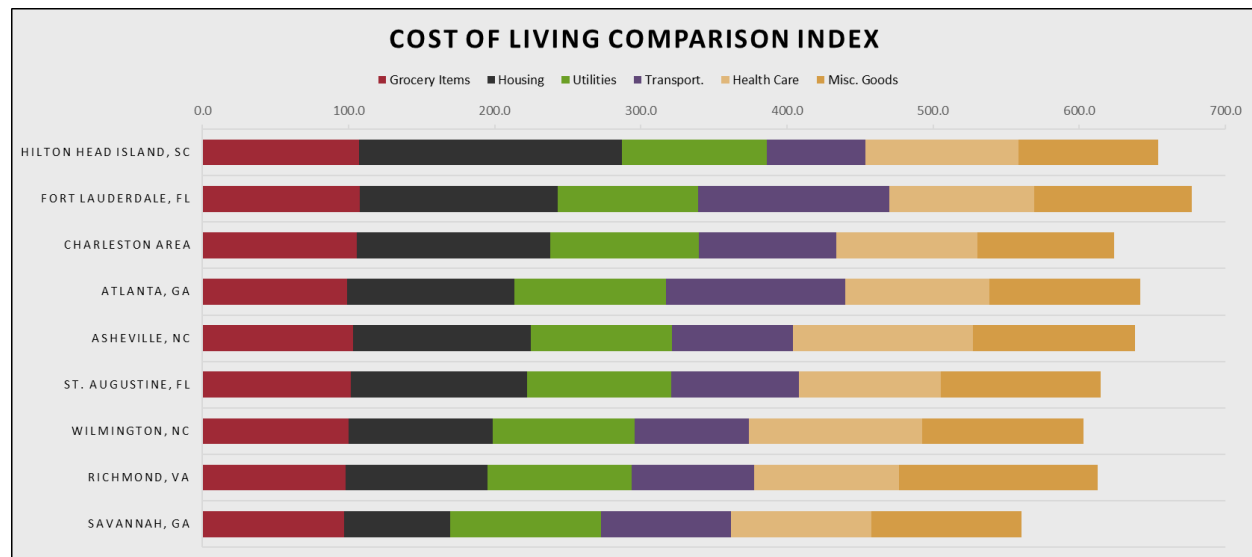


COST OF LIVING COMPARISON – CHARLESTON METRO AREA

COST OF LIVING COMPARISONS

The Cost of Living data is from the Best Places website (www.bestplaces.net) and was collected on January 10, 2023. The data includes the nine categories listed in the chart below. The National average equals 100 and each participant's index reads as a percentage of the average of all places.

Cost of Living Comparison Index							
<u>Selected Metro Area</u>	<u>Composite Index</u>	<u>Grocery Items</u>	<u>Housing</u>	<u>Utilities</u>	<u>Transport.</u>	<u>Health Care</u>	<u>Misc. Goods</u>
Hilton Head Island, SC	120.3	106.9	180.3	99.1	67.4	104.7	95.3
Fort Lauderdale, FL	118.5	107.6	135.3	96.4	130.8	99.2	107.6
Charleston Area	109.8	105.6	132.5	101.6	94.1	96.5	93.7
Atlanta, GA	109.4	98.8	114.6	103.6	122.7	98.8	103.4
Asheville, NC	105.7	103.1	121.6	96.7	82.8	122.9	111.2
St. Augustine, FL	104.8	101.5	120.7	98.3	87.6	97.2	109.1
Wilmington, NC	96.5	99.9	98.8	97.2	77.9	118.7	110.4
Richmond, VA	96.1	98.0	96.9	98.9	83.5	99.2	136.2
Savannah, GA	88.4	96.9	72.4	103.2	89.2	95.8	102.8



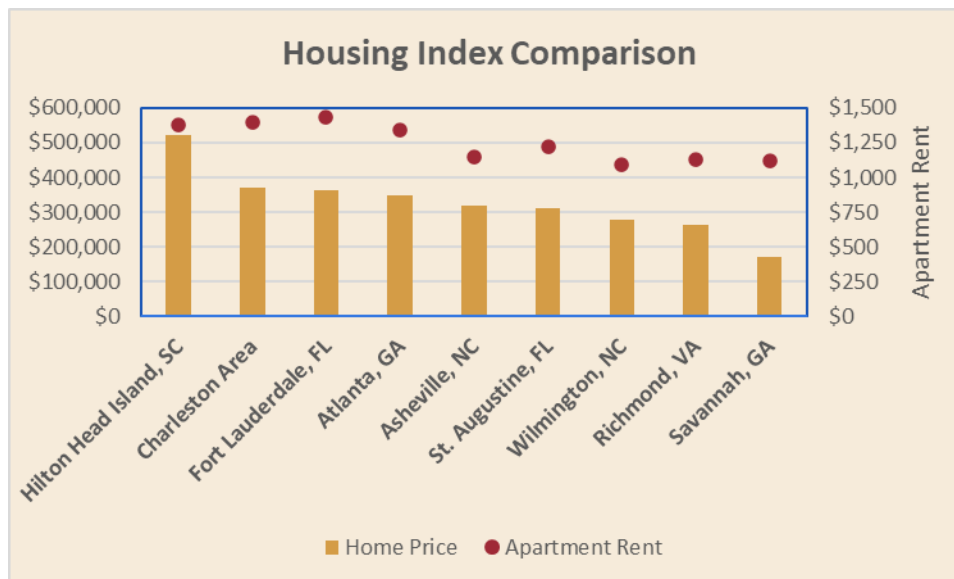


HOUSING COSTS

Housing costs tend to be the most important factor in affecting a metropolitan area's cost of living. The Housing index is formulated from the median home price, median apartment rental cost and average monthly utility costs. The table below shows how the Charleston area compares to other metropolitan areas.

The graph below details how each housing factor affects the overall housing index:

Housing Index			
<u>Selected Metro Area</u>	<u>Home Price</u>	<u>Apartment Rent</u>	<u>Utilities</u>
Hilton Head Island, SC	\$520,700	\$1,380	\$288
Charleston Area	\$369,500	\$1,400	\$295
Fort Lauderdale, FL	\$364,100	\$1,431	\$280
Atlanta, GA	\$346,600	\$1,342	\$301
Asheville, NC	\$319,400	\$1,152	\$281
St. Augustine, FL	\$312,700	\$1,217	\$286
Wilmington, NC	\$279,900	\$1,093	\$283
Richmond, VA	\$263,000	\$1,132	\$288
Savannah, GA	\$170,500	\$1,116	\$300





MISCELLANEOUS STATISTICS

Date of incorporation	1783
Form of government	Mayor – Council
Area (excluding water)	120 sq. miles (A)
Average Daily Temperature	67 (C)
Residential Building permits issued - 2022	1,205 (A)
Number of parks	120 (B)
Total Acreage of Parks	1,907 acres (B)
Number of City employees (Includes Full-time, Part-time, Temp. and Seasonal employees, as of Jan. 1, 2023)	1,998

PUBLIC SAFETY

Number of fire companies	23
Number of firefighters	397.5
Number of police facilities	22
Number of officers	456

PUBLIC SERVICE

Tons of garbage collected	16,084 (D)
Tons of trash collected	19,304 (D)
Linear feet of sidewalks repaired	7,189 (D)
Linear footage of ditches cleaned	285,412 (E)
Linear footage of pipes cleaned	251,687 (E)

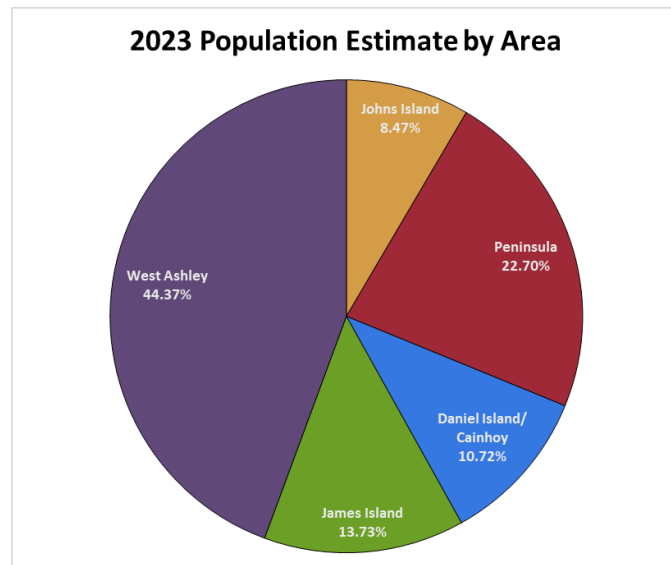
Sources: A = Department of Planning, Preservation & Sustainability
 B = Department of Parks
 C = US Climate Data
 D = Department of Public Service
 E = Department of Stormwater Management

TOP TEN TAXPAYERS

(Data reflects FY 2021 taxable assessed value)

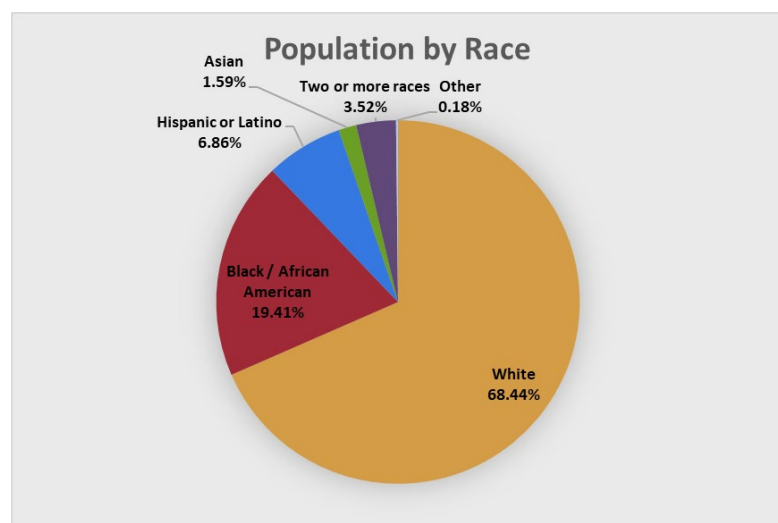
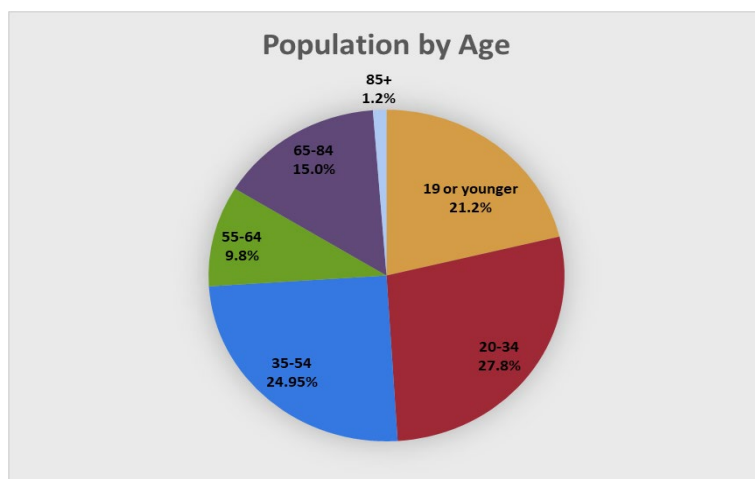
<u>Rank</u>	<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Taxpayer</u>	<u>Taxable Assessed Value</u>
1	Dominion Energy SC	\$27,787,550	6	560 King Street LLC	\$5,204,900
2	Mt Pleasant Investments LLC	\$6,943,980	7	Charleston Foundry Owner LLC	\$4,791,540
3	Charleston Place, LLC	\$6,623,730	8	Central Island	\$4,448,260
4	E C Lofts, LLC	\$5,644,200	9	Fairfield Carolina LLC	\$4,257,240
5	PR/GS Guild Subsidiary	\$5,396,400	10	181 Church Street, LLC	\$4,140,000

Data Provided by Charleston County and Berkeley County Treasurer's Offices.



DEMOGRAPHICS	
Population	159,138
Median Household Income	\$ 74,139
Median age	35.7
Persons per household	2.02
Unemployment	2.80%

The following demographic information was obtained from the U.S. Census Bureau's American Community Survey 2021 1-Year Estimates.





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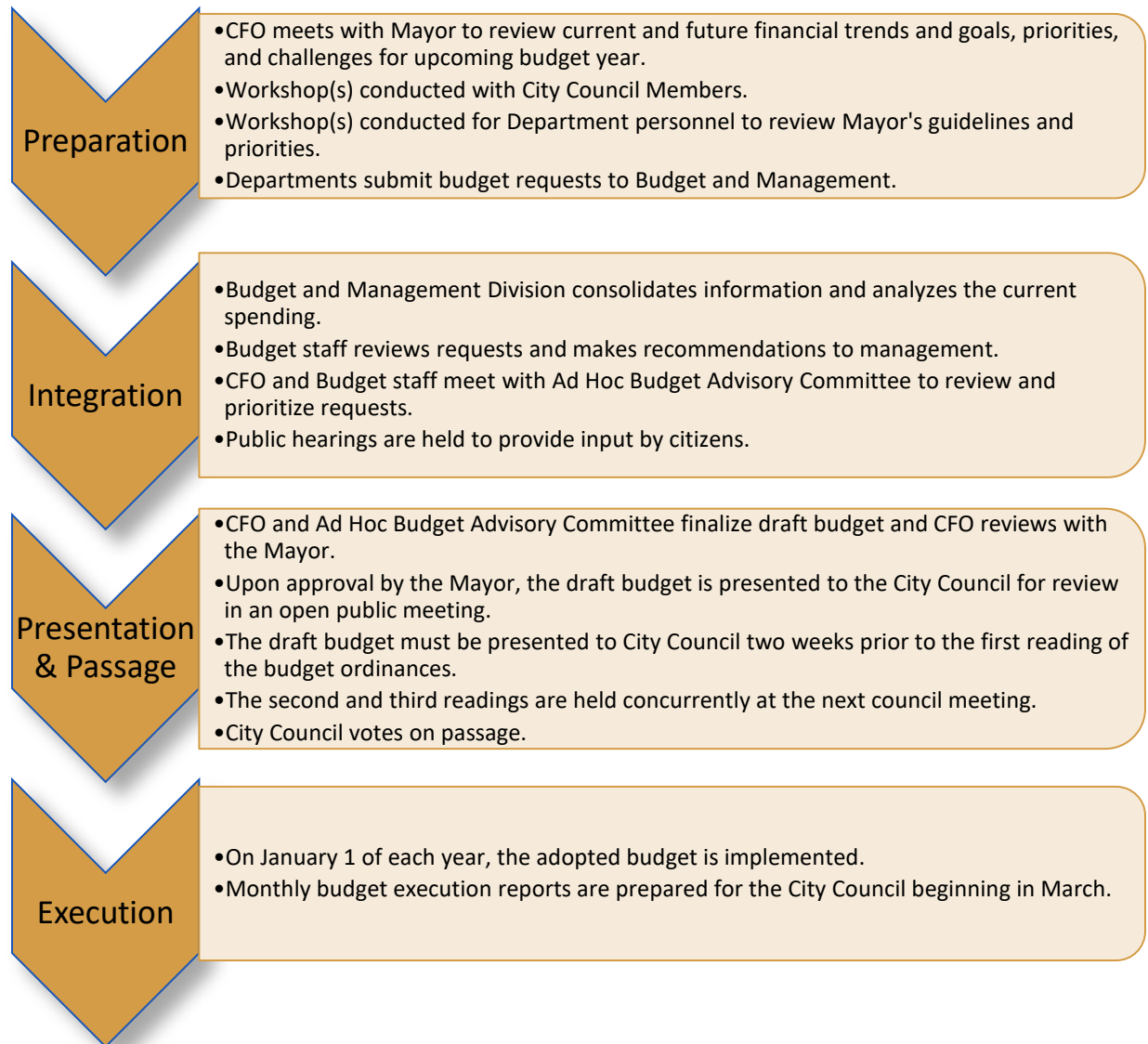
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POLICIES AND PROCEDURES



THE BUDGET PROCESS

The annual budget is a fiscal plan, which presents the services to be provided to the community and describes the resources needed to perform these services. Each local government defines its budget to best serve its unique circumstances and therefore, each local government's budget process is unique. The City of Charleston operates under a calendar year, which begins on January 1 and ends on December 31. The City of Charleston's budget process consists of four chronological phases.



BUDGET FORMULATION

Formulation of the budget requires consolidation of information and detailed analysis of data available. Priorities must be established, and future revenues and expenditures must be projected and balanced with new programs requests and public input.

**REVENUE PROJECTIONS**

- Each department or division provides estimates of current year revenues and projections for the upcoming budget year. Variances from current budget must be explained. Projections must include calculations, assumptions made, and methodology.
- Budget staff reviews estimates, and underlying data provided. Data is compared to year-to-date actual revenue for the current year, trends from past years and expected trends for future years.
- Data is integrated with information obtained from other sources:
 - State of South Carolina
 - Charleston and Berkeley counties
 - Municipal Association of South Carolina
 - Neighboring municipalities
 - Charleston Area Convention and Visitors Bureau
- The effect of statutes, ordinances, regulations, and legal contracts are considered.
- Additional information is requested from departments as needed.
- Certain general revenues are projected jointly by the Finance Division and the Budget & Management Division.
 - Property Taxes
 - Local Option Sales Taxes
 - Franchise Fees
- Finalized by Budget & Management Division and the Chief Financial Officer.
- Returned to departments for their review and comment.

EXPENDITURE PROJECTIONS

- Each department or division provides estimates of current year expenditures and projections for the upcoming budget year. Variances from current budget must be explained.
- Many expenditure object lines require full justification each year; other object lines only need justification if requests vary from a base approved amount.
- The Budget and Management Division staff then review these estimates and the underlying data provided. The data is compared to year-to-date actual expenditures for the current year and trends from past years.
- Integrated with knowledge obtained from other sources:
 - Procurement Division - existing contracts and lease agreements
 - Real Estate Management - rental and/or lease agreements
 - Human Resources and Organizational Development Department - salary and fringe benefits information
 - Local utility companies
 - Neighboring municipalities
- The effect of ordinances, statutes, and regulations are considered.
- Additional information is requested from departments as needed.
- Finalized by Budget & Management Division and the Chief Financial Officer.



- Returned to departments for their review and comment.

NEW PROGRAMS

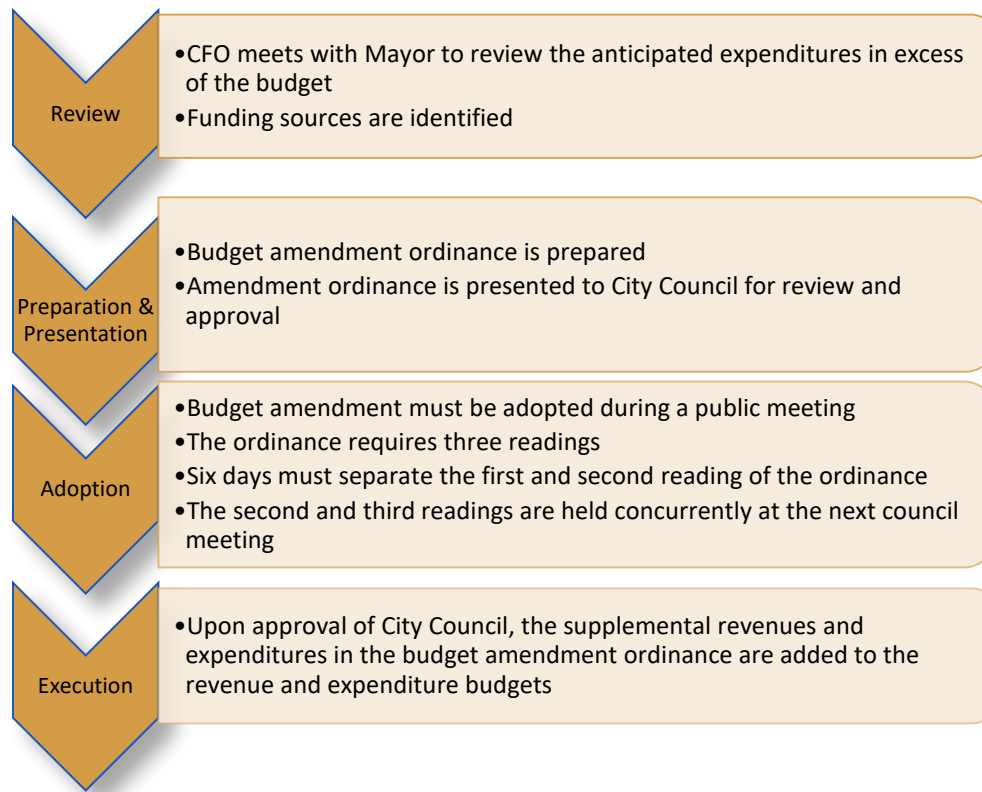
New programs are defined as an addition to the budget and can be revenues, expenditures or both. Examples include adding new positions, a new activity, a new service or a transition to a new process or type of equipment. New programs are evaluated separately from the baseline budget and are evaluated based on relevance to the City's mission, cost/benefit, efficiency, effectiveness, need, and potential for a positive outcome. The CFO and Budget Staff make recommendations to the Ad Hoc Budget Advisory Committee and the Mayor regarding significant new programs. Approved new programs are then integrated into the budget.

PUBLIC INPUT

The 2023 budget addresses requests voiced by citizens and neighborhood councils. Throughout the year, information is collected from citizens primarily through Councilmembers, City staff attendance at neighborhood council meetings, and various meetings held with the Mayor. Information from these sessions and quarterly meetings with Neighborhood Council Presidents is gathered by staff and then distributed to the appropriate Department for consideration in their budget formulation. The public is also notified and given the opportunity to address the City's full Council at the Budget Public Hearing scheduled each year in October.

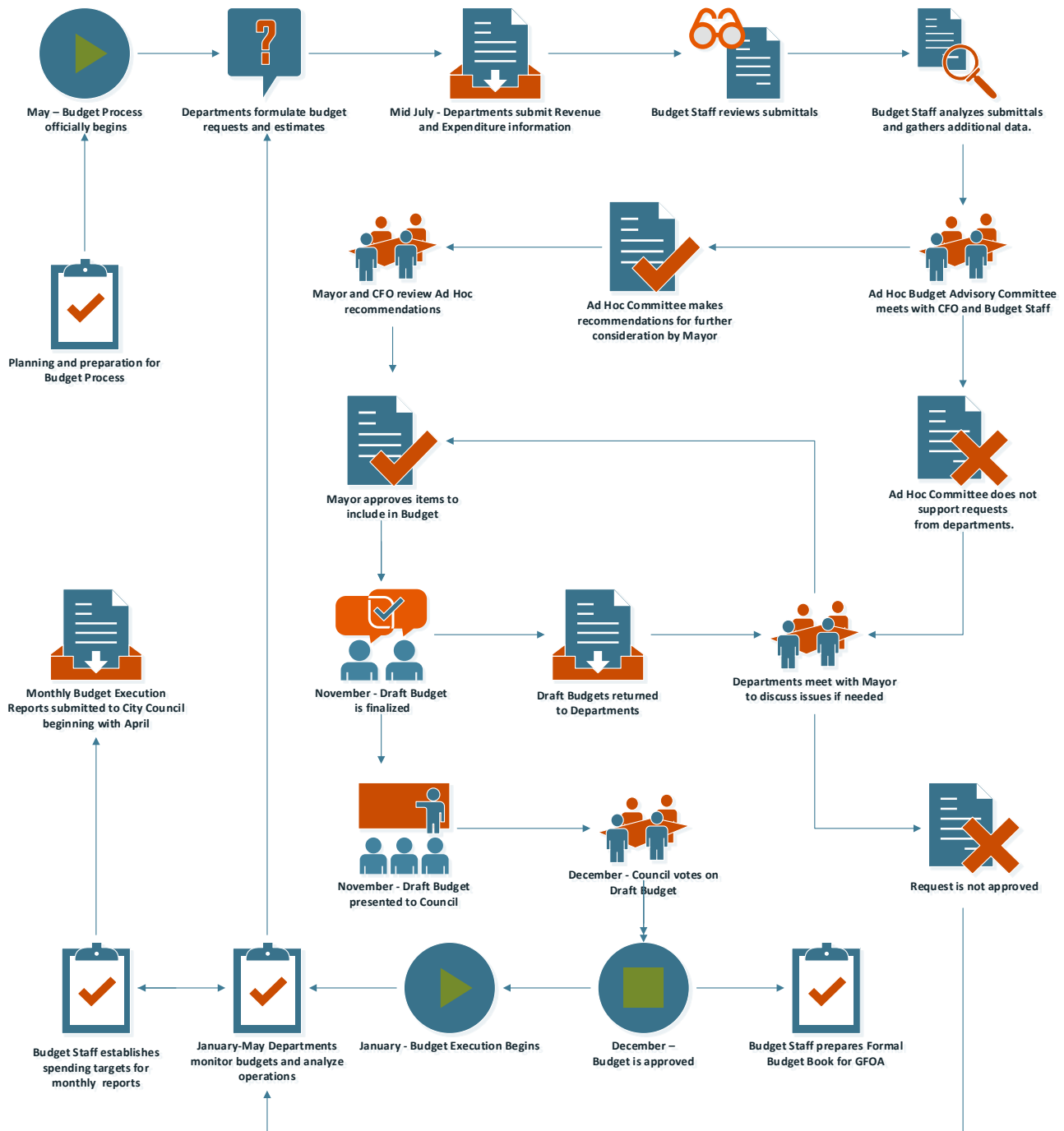
AMENDMENT PROCESS

When it is anticipated that the General Fund expenditures will exceed budget at the fund level, a budget amendment is required. The major steps in the preparation of a budget amendment are as follows:





BUDGET PROCESS FLOW CHART





FISCAL YEAR 2023 BUDGET CALENDAR

DATES	ACTIONS
MAY - 2022	2023 Budget process planning and preparation
JUNE - 2022	Final preparation and City-wide kick-off
6/1	Departmental Budget Workshop-1:00-2:00
6/3	Departmental Budget Workshop-1:00-2:00
6/7	Departmental Budget Workshop-9:30-10:30
6/30	AD HOC Budget Advisory Committee Meeting
JULY - 2022	Departments complete and return budget submissions
7/8	All Department Budgets due to Budget Office
7/8	Final date to complete Fleet & IT Forms
7/15	All Grant requests and reports to Grants Compliance Manager
AUGUST - 2022	Analyze requests and prepare recommendations for CFO
8/8	Fleet assessment of vehicle replacement lists to begin
8/8	Final Grant list due from Grants Compliance Manager to budget for Grant Matches in 2023
8/15	CPR Committee meets regarding Five Year Capital Project Plan Updates
8/24	AD HOC Budget Advisory Committee Meeting
SEPTEMBER - 2022	Review of budget items with CFO and Mayor
9/8	AD HOC Budget Advisory Committee Meeting
9/14	AD HOC Budget Advisory Committee Meeting
OCTOBER - 2022	Budget review with Mayor, Budget Public Hearings
10/6	AD HOC Budget Advisory Committee Meeting
10/21	AD HOC Budget Advisory Committee Meeting
10/25	Public Hearing on budgets (***Must be held 30 days before 1st reading of Budget***)
10/26	AD HOC Budget Advisory Committee Meeting
10/31	AD HOC Budget Advisory Committee Meeting
NOVEMBER - 2022	Draft budget finalized. Presented to Council. (2 weeks before 1st reading)
11/1	Budget workshop with Council; question period from Council
11/9	AD HOC Budget Advisory Committee Meeting
11/7	Budgeted Reserve Requests Due from Departments
11/16	Budget workshop with Council; question period from Council
11/22	Budget delivered to Council (Council must have Draft Budget at least 2 weeks before 1st reading)
11/30	AD HOC Budget Advisory Committee Meeting
DECEMBER - 2022	Passing of budget ordinances; Begin formal Budget document preparations
12/6	1st reading of General Fund and Enterprise Funds budget ordinances
12/6	1st reading of Municipal Accommodations Tax budget ordinances
12/6	State Accommodations Tax and Hospitality Fee Budgets to Council for Approval
12/20	Stormwater Fund Budget to Council for approval
12/20	2nd and 3rd readings of GF, EF and Muni Atax budget ordinances
JANUARY - 2023	Begin formal budget document, Assist with PY Closeout, set up 2023 Budget Management Reports
FEBRUARY - 2023	Finalize budget document, begin final proofing and editing
MARCH - 2023	Budget document is completed, distributed and posted to the website. Document submitted to GFOA for budget award consideration.
APRIL - 2023	Budget Execution and Reporting, Begin planning and review for 2024 budget cycle.



FINANCIAL AND MANAGEMENT POLICIES

The City of Charleston's financial policies set forth the basic framework for the fiscal management of the City. The policies are intended to assist City Council and City staff in evaluating current activities and proposals for future programs, and in making fiscally responsible decisions in the day-to-day management of the City. These policies were developed within the provisions of the Code of Laws of the State of South Carolina, the City Code of the City of Charleston, generally accepted accounting principles as established by the Governmental Accounting Standards Board, and recommended budgeting practices. The policies are to be reviewed and modified as necessary to accommodate changing circumstances or conditions.

AUDITING AND INTERNAL CONTROL POLICIES

In developing and evaluating the City's accounting system, consideration is given to the effective implementation of financial accounting policies and, specifically, to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Internal Audit is an independent entity established within the City of Charleston's Executive Department to serve the Mayor, the Audit Committee of City Council and City staff. In order to ensure objectivity and independence, Internal Audit has no direct responsibility or authority over activities it reviews. Additionally, Internal Audit reports directly to the Mayor. Internal Audit prepares an annual audit plan, which outlines proposed audits that the Audit Committee of City Council approves.

Single Audit

As a recipient of federal and state grants, the City is responsible for ensuring that an adequate internal control structure is in place to secure compliance with applicable laws and regulations. The City's Grants Compliance Manager provides the daily management of this function and monitors grants for compliance. This internal control structure is also subject to periodic evaluation by Internal Audit.

BUDGETARY POLICIES

The Budget represents the process through which policy is made and implemented. The policies outlined below act as a framework for the City of Charleston to identify its budgetary goals and objectives as they pertain to the operating budget and the capital budget. The operating budget is prepared separately from capital projects budgets because of the different planning processes and financing sources involved. The City maintains budgetary controls to ensure compliance with legal provisions.

State Law

The South Carolina Code of Laws contains several provisions relating to the local government budget process:

- Public hearings must be held before adoption of a municipality's budget. Proper notice must be given in a paper of general circulation not less than fifteen days in advance of the public hearing.
- Property tax millage rates must be set according to state law. Millage rates must be rolled back in reassessment years to avoid a windfall to the municipality.
- Millage rate increases from year to year are capped at a percentage equal to the increase in the average of the twelve months' consumer price index for the preceding calendar year and the percentage increase in the previous year in the population of the entity as determined by the South Carolina Revenue and Fiscal Affairs Office.



- A municipality may override the millage increase limitation by a positive majority vote by Council at a specially called meeting held solely for that purpose. Public notice and public comment provisions must also be met.
- A municipality may not impose or increase a business license fee unless approved by local ordinance.
- State law also governs the imposition and use of certain fees assessed by the City, such as the Hospitality Fee and the Municipal Accommodations Fee.

City Policies

- **Balanced Budget** – A balanced budget must be presented. The General Fund and Enterprise Funds are presented together as one budget, with the total revenues and other financing sources from these funds equaling the total expenditures or expenses and other financing uses of these funds as a whole. Special Revenue Funds are balanced individually.
- The budget must be adopted by December 31st for the ensuing year.
- **Appropriation Limits** – Current appropriations in all funds are limited to the sum of available, unencumbered fund balances and revenues estimated to be received in the current budget year.
- **Budget Transfers** – When it becomes necessary to make a transfer within any City department, or miscellaneous appropriation above or between funds, such transfers shall be made only upon the approval of the Chief Financial Officer or the Deputy Chief Financial Officer, provided however, that the Chief Financial Officer shall refer transfers in excess of \$40,000 to the Ways and Means Committee of City Council for authorization.
- **Encumbrances** – Encumbrances are considered re-appropriated in the ensuing year and are included in the overall working budget for the ensuing year.

REVENUE POLICIES

These revenue policies apply to the following funds:

- A. General Fund
- B. Enterprise Funds
- C. Stormwater Fund
- D. State Accommodations Tax Fund
- E. Municipal Accommodations Tax Fund
- F. Hospitality Fee Fund

- **Use of One-time Revenues** - One-time revenues, by definition, cannot be relied on in future budgets. The use of one-time revenues can have disruptive effects on services due to the non-recurrence of these sources. As such, the City will dedicate one-time revenues (i.e. infrequent sales of government assets, grants, bond refunding savings, and infrequent revenues from development) for one-time expenditures such as stabilization (i.e. to cover expenditures that temporarily exceed revenues), start-up costs, early debt retirement and capital purchases.
- **Diversification of Revenues** – The City will strive to maintain a diversified mix of revenues to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability. The City will maintain a stable and diverse revenue system to shelter programs and services from short-term fluctuations in any single revenue source.
- **Use of Unpredictable Revenues** - The City will identify major revenue sources it considers unpredictable and define how these revenues may be used. The level of revenue generated by unpredictable revenue sources cannot be relied upon. The City will consider how significant variation in revenue receipts could affect the City's financial position and ability to operate programs in the current and future budget periods. For each major unpredictable revenue source,



the City will identify the aspects that make the revenue unpredictable and identify the expected or normal degree of volatility of the revenue source. A contingency plan will be developed in advance to address potential future impacts to the budget.

- Budgeting and Estimates - Because revenues, especially those of the General Fund, are sensitive to both local and regional economic activities, revenue estimates provided to City Council shall be conservative.
- Property Taxes – Property taxes must be set in accordance with the South Carolina Code of Laws.
- Fees and Charges
 - The City will seek to establish all fees and charges for services at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review these fees periodically in the budget process and target rates that meet the cost to serve. Fees and charges for Enterprise Funds should be set at a level that substantially supports the total direct and indirect costs of the activity.
 - Non-Resident Charges. User fees and other appropriate charges shall be levied for City activities, services or facilities in which non-residents participate, whenever practical. Nonresident fees shall be set at market levels to minimize the tax burden on City residents.
 - One-time revenues or special revenues shall not be used to finance ongoing City operations, but rather be used for the funding of special projects.
- New Revenues
 - The City may not impose a new tax after December 31, 1996, unless specifically authorized by the state legislature.
 - New or increased fees and charges, except those required by judicial mandate, must be requested during the budget process and be approved by City Council. New programs are evaluated to determine if any revenues produced are intended to cover the cost of the program.
- Dedicated Revenues - Except where required by law or generally accepted accounting principles (GAAP), no revenues shall be dedicated for specific purposes. All non-restricted revenues shall be deposited in the General Fund and appropriated through the annual budget process.

EXPENDITURE POLICIES

- General Policies –
 - The City will operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through the years.
 - The City budget will provide for a sustainable level of service.
 - The City's operating budget will not use one-time revenues to support ongoing expenditures.
 - The City will structure service levels in the context of financial sustainability.
 - The City will attempt to utilize fund balance and other one-time revenues only for one-time, non-recurring expenditures.
- Enterprise Funds – Enterprise operations should be funded either exclusively or primarily by user fee revenues. Enterprise funds should strive to become self-supporting entities through annual review of fee structures, other revenue sources and operating policies.



- New Programs – Future and current funding sources are identified for all new programs and program expansions. New programs are defined to include the addition of personnel, an addition to the vehicle/equipment fleet, or providing of new or additional services. New programs that are not self-supporting through fees or charges should provide a tangible benefit to the City and its residents.
- Grant Funding - Continuing costs for grant funded operations or personnel additions must be identified and approved prior to acceptance of the grant. Funding sources for any local match required must also be identified prior to the acceptance of a grant award.
- Maintenance and Replacement – Funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions.

FUND BALANCE POLICIES

Risk Assessment and Change in Level – A risk assessment has been completed to help ascertain the appropriate fund balance level and should be updated periodically, especially if circumstances change significantly. If subsequent assessments indicate that a change in the required level of unassigned fund balance is needed, such change will be communicated to and approved by City Council.

General Fund

- Appropriate Level of Unassigned Fund Balance - The City of Charleston will maintain an Unassigned Fund Balance in the General Fund of at least 20% of General Fund budgeted expenditures for the upcoming fiscal year. (i.e. Unassigned Fund Balance at 12/31/2022 should be at least 20% of the 2023 General Fund budgeted expenditures, including transfers out.)
- Use and Replenishment –
 - Unassigned Fund Balance should not be less than 20% except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
 - If Unassigned Fund Balance falls below 20%, the City will seek to replenish it within one to three years. Typical sources for replenishment include:
 - Nonrecurring revenues
 - Year-end surpluses
 - Excess revenues in other funds, pending council approval of transfer for this express purpose
 - If this cannot be accomplished through the above methods, revenue and expenditure levels will be adjusted through the budget process to produce adequate surpluses to replenish the fund balance within 3 years.
- Unassigned Fund Balance Above Formal Policy Requirement– If unassigned fund balance at December 31st of any year exceeds the policy requirement, even after considering potential financial risks in the foreseeable future, the following shall apply:
 - If the surplus amount over the formal policy reflect a structural trend, correction of such issues will be addressed in subsequent budget years through the budget process. Such corrections may include reduction in millage or fee amounts, purchase of equipment outright instead of through Lease Purchase agreements, or other budget adjustments as approved by City Council through the budget process.
 - City Council will be notified of significant changes in fund balance, along with an explanation of those changes and the future impact of such changes.



- Use of the excess funds as a funding source for ongoing recurring expenditures is prohibited.
- Amounts more than the required policy may be reserved for the below items as recommended by the Chief Financial Officer and approved by the Mayor in the following order:
 - Requirements as stipulated in development agreements for Tax Incremental Financing Districts.
 - A minimum of \$1,000,000 for deferred and ongoing facility maintenance costs until such time that the City has funded the required maintenance threshold as determined by a facility assessment. Should the reserves not be enough to support reserving \$1,000,000, then the calculation of the reserve will be the total unassigned fund balance, less the amount to maintain the 20% reserve, less the amount required for Tax Incremental Financing Districts.
 - Current underfunded Capital Projects.
 - Significant one-time expenditures that were not funded in the budget but recommended by Council. Expenditures more than the required approval threshold for City Council shall be presented at Ways & Means when the expenditure is made.
 - Future Capital Projects.

Tourism Funds

- Appropriate Level of Unassigned Restricted Fund Balance - The policy of the City of Charleston is that Unassigned Restricted Fund Balance in the Tourism Funds be maintained at a minimum of 25% of each fund's revenue for the upcoming fiscal year. (i.e. Unassigned Restricted Fund Balance at 12/31/2022 should be at least 25% of the 2023 specific revenue for that fund.)
- Use and Replenishment –
 - Unassigned Restricted Fund Balance should not be less than 25% except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
 - In the event that Unassigned Restricted Fund Balance falls below 25%, the City will seek to replenish it within one to three years. Typical sources for replenishment include:
 - Budget surpluses
 - Year-end surpluses
 - In the event that this cannot be accomplished through the above methods, revenue and expenditure levels will be adjusted through the budget process to produce adequate surpluses to replenish the fund balance within 3 years.
- Unassigned Restricted Fund Balance Above Formal Policy Requirement – In the event that unassigned restricted fund balance at December 31st of any year exceeds the policy requirement, even after taking into account potential financial risks in the foreseeable future, the following shall apply:
 - City Council will be notified of significant changes in fund balance, along with an explanation of those changes and the future impact of such changes.
 - Use of the excess funds as a funding source for ongoing recurring expenditures is prohibited.
 - Amounts in excess of the required policy may be reserved for the below items as recommended by the Chief Financial Officer and approved by the Mayor in the following order:



- Significant one-time expenditures that were not funded in the budget but recommended by Council. Expenditures in excess of the required approval threshold for City Council shall be presented at Ways & Means when the expenditure is made.
- Current unfunded or underfunded Tourism-Related Capital Projects.
- Future Capital Projects in proportion to the percentage of tourists served.

CAPITAL EXPENDITURE POLICIES

Capital Asset Policies

- Definition of Capital Asset – Capital assets other than infrastructure are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.
- Capital Expenditures – Routine capital expenditures, such as equipment replacement, are included in the operating budget either in capital accounts within a department budget or, in the case of assets purchased through a lease-purchase program, in debt service for the capital lease.
- Nonrecurring Capital Expenditures – Capital expenditures, such as new facilities and facility improvements, are budgeted and accounted for in capital projects funds. The capital projects funds are not included in this budget. There are no significant, non-reoccurring capital expenditures included in this operating budget.
- Inventory and Control – Each department is required to perform an annual inventory of its capitalized assets. The Finance Division will maintain control of the capital asset listing. Establishing and maintaining adequate written controls and procedures at the department level will provide control over non-capital tangible assets.

Infrastructure Capital Asset Policies

- Definition of Infrastructure Asset – An infrastructure asset is a long-lived capital asset that is normally stationary in nature and normally can be preserved for a significantly greater number of years. Examples include roads, bridges, tunnels, drainage systems, sidewalks, parking meters, and lighting systems. Land associated with infrastructure is capitalized separately and is not included as part of the infrastructure asset. Buildings are not infrastructure. The capitalization threshold is \$500,000 and will be applied to individual items and networks.
- Network and Subsystem – Infrastructure assets may be in the form of a network where assets all provide a particular type of service for a government (i.e. roads). A subsystem is all assets that make up a similar portion or segment within a network of assets (i.e. secondary roads).

LONG-RANGE FINANCIAL PLANNING POLICIES

POLICIES

The City has adopted long-range plans in the areas of equipment replacement, capital projects, cash management/investment, and debt. The following policies guide in assessing the long-term financial and budget implications of current decisions:

Equipment Replacement

- Equipment is considered for replacement when the expected costs of maintenance in the upcoming budget year exceed the value of the equipment or the replacement cost. The expected



maintenance costs are estimated based on maintenance history, age, mileage, and function performed. Functional obsolescence is also considered in replacement decisions.

- A Five-Year Replacement Plan for the Environmental Services Fleet has been formulated based on industry standards for replacement using the above factors. The plan is updated annually.
- The Fire Department's Apparatus Replacement plan meets National Fire Protection Associations (NFPA) 1901 standards for both front line and reserve apparatus. This plan will guide the replacement schedule based on the useful life, service records, functionality, operating costs, and projected funding availability.
- Approximately 15% of the Police Department's marked and unmarked patrol cars are replaced each year.

The Fleet Management Division maintains service records for other vehicles and equipment. Each year, during the budget process, Fleet generates a list by department of vehicles that currently meet some or all of the basic replacement criteria. Each department analyzes and prioritizes their list based on their anticipated needs during the budget year. The prioritized department lists are then combined and reprioritized into a citywide list by Fleet Management based on the departmental input and Fleet personnel's knowledge of the vehicles and equipment. The extent of the replacements budgeted is a function of the funding available in the budget year.

Capital Improvement Plan

The City has prepared a Five-Year Capital Improvement Plan (CIP), which is presented in this budget book. The CIP is guided by the following policies:

- The CIP is updated annually. This plan includes anticipated funding sources.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the project.
- The City will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs.
- The City will establish appropriate distribution of bonded debt and cash financing in the funding of capital projects.
- The operating impact of each project will be identified and incorporated into the annual operating budget.

Cash Management/Investment Policies

Investment of funds is the responsibility of the Finance Division of the Department of Budget, Finance and Revenue Collections as guided by the City's Chief Financial Officer.

- The primary policy objective is safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.
- It is the policy of the City of Charleston to limit investments to those authorized by the South Carolina Code (Sections 6-5-10 and 6-6-10), generally as follows:
 - Obligations of the United States and its agencies;
 - General obligations of the State of South Carolina or any of its political units;
 - Savings and loan association deposits to the extent that they are insured by an agency of the federal government;
 - Certificates of deposit and repurchase agreements held by a third party as escrow agent or custodian; and
 - South Carolina Pooled Investment Fund



- To ensure liquidity and reduce market risks, investments have maturity dates at or prior to the estimated time cash will be required to meet disbursement needs.
- Collateralization is required to secure:
 - Certificates of Deposit
 - Repurchase Agreements
 - Demand deposits

Debt Policies

The City's primary objective in debt management is to maintain a debt level within available resources and within the legal debt margin as defined by State statutes, while minimizing the costs to the taxpayer. The City of Charleston maintains such high standards by complying with the following policies:

- Long-term debt will not be used to finance ongoing daily operations.
- Total general obligation long-term debt will not exceed 8% of assessed valuation unless additional debt is approved by the citizens in a referendum.
- Long-term debt will only be issued to finance capital improvements too extensive in scope to be financed with current revenues.
- Long-term debt will be issued for a period not to exceed the useful life of the project.
- When possible, self-supporting long-term debt like revenue bonds will be used instead of General Obligation bonds.

**STANDARD &
POOR'S
AAA**

**MOODY'S
Aaa**

FINANCIAL FORECASTING

The Budget and Management Division, in conjunction with the Chief Financial Officer, the Finance Division and various City departments, has developed multi-year financial forecasts for select categories of expenditures including:

- Healthcare Costs
- Electricity and energy costs
- Rents and leases
- Debt service
- Information technology – software, hardware, licenses, data storage, network infrastructure, and service provider charges
- Capital projects and related operating impacts
- Lease purchase - vehicles and equipment
- Maintenance contracts, including landscaping and green space maintenance
- Public Safety and Public Service needs related to growth and new development

The policies discussed above are integrated into the financial forecasts and the result is a road map of future expenditures that will require funding. Additionally, strategic planning is done at the department level and that information is integrated into the budgeting process.

The Department of Planning, Preservation and Sustainability provides a multitude of plans and documents that identify issues such as growth in the urban boundary, annexations, and population estimates that have financial and budgetary impact. The City's Comprehensive Plan, known as the Century V City Plan, presents a picture of the City today and recommends five areas of emphasis for the future. The City Plan



is regularly updated and becomes more detailed over time as the City studies specific issues and areas in more detail. Other departments use this information to project future service needs.

The 5-Year Capital Improvement Plan is maintained jointly by the Parks Department and the Budget & Management Division and includes major capital project needs from all departments. Projects are prioritized based on need and available funding sources. Both the Fire and Police Departments have strategic plans that map out expected growth and new development so future public safety needs can be anticipated. The Fire Department plan identifies areas that will require new fire stations and/or apparatus to meet targeted response times with the necessary apparatus. Standardized “cost sheets” are maintained that identify by position and rank, the cost of staffing a new apparatus or station, including all personal protective equipment, uniforms, training and supplies. The Police Department uses sophisticated crime analysis and mapping to identify areas that may require additional police presence. Future population estimates are also used to predict when and where staffing increases will be needed. Standardized “cost sheets” are also utilized in the Police Department to compute the cost of a fully trained, outfitted and equipped police officer. The Information Technology department maintains the PC and hardware replacement plans and also works with Police and Fire to identify and plan in advance for technology additions and upgrades. Information Technology also identifies and plans for various software upgrades to maintain current and future operability of the City’s major software systems for Finance, Procurement, Human Resources, and Building Inspections among others. The Public Service Department tracks information such as tonnage of garbage and trash collected to identify and predict service impacts from development (more tonnage) and increased utilization of Charleston County’s recycling program (less tonnage). All of this information is utilized in the financial forecasting process, which also impacts the budgeting process.

The City uses various revenue forecasting techniques to look out at the one, three and five year periods. The City uses cash flow projections that focus on inflows and outflows for capital, grants, special revenue, and debt service. The cash flow projection currently covers one fiscal year at a time. Although the timing of major operating inflows (property taxes, business licenses, local option sales tax) normally doesn’t vary much from year to year, outflows can vary greatly depending on the particulars of grants, equipment acquisitions, debt amortization schedules and capital projects. Other non-operating inflows can also vary greatly from year-to-year, depending on the source.

Therefore, the expenditure forecasts combined with revenue assumptions create the framework to identify revenue increases or expenditure decreases that may be needed to create sustainable budgets in future years. The Chief Financial Officer continually analyzes this information, and along with the applicable Department Heads, presents reports to the Mayor as needed to identify where policy decisions may be required.



FINANCIAL STRUCTURE

In accordance with Generally Accepted Accounting Principles (GAAP), the City of Charleston's accounting structure is comprised of a number of separate fiscal entities known as funds. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Such funds are established to separate specific activities or objectives of a government in conformity with special regulations, restrictions, or limitations. Each fund receives revenue from different sources that must balance with its expenditures.

There are seven fund types that are grouped into three categories; however, a government is not required to use each individual fund type. The City of Charleston utilizes six fund types that are categorized as follows:

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of a government's general activities. The City of Charleston maintains General, Special Revenue, Debt Service and Capital Project Funds:

General Fund

The General Fund is the City of Charleston's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Principal sources of revenue are property taxes, licenses and permits. Primary expenditures are for general government, public safety, public service, traffic and transportation, parks and recreation, planning and urban development, and debt service. The General Fund budget is appropriated and presented in this document.

Special Revenue Funds

Special Revenue Funds are used to account for and report *proceeds of specific revenue sources* that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establish that one or more specific restricted or committed revenues should be the foundation for a special revenue fund, and that revenue should be expected to continue to comprise a substantial portion of the inflows reports in the fund. Examples specific to the City of Charleston are the Hospitality Fee Fund, the Municipal Accommodations Tax Fund, the State Accommodations Tax Fund, and Stormwater Utility Fee Fund which are all included in this budget document. Other Special Revenue Funds are not included in this budget document.

Debt Service Funds

Debt service funds account for the resources accumulated and payments made for principal and interest on long-term debt governmental funds. Examples of debt service funds maintained by the City are the Affordable Housing Debt Service Fund and the Tax Increment Financing Fund for the Cooper River Waterfront Redevelopment Project. Budgets for these funds are not appropriated and therefore are not included in this document.

Capital Project Funds

Capital project funds are used to account for financial resources used for the acquisition and/or construction of major capital facilities. These funds are *not* used for construction financed by a proprietary or trust fund. The primary sources of monies in these funds are proceeds of general obligation bonds and



Installment Purchase Revenue Bonds (IPRB), federal and state grants, property taxes, transfers from special revenue funds, and contributions and settlements from private sources. Examples specific to the City of Charleston include the Drainage Fund, the Capital Improvement Fund and the King Street Gateway TIF Fund. Budgets are prepared for each individual project, but not annually at the fund level and therefore are not included in this document. Information on individual capital projects can be found in the Capital Improvement Plan section of this book.

PROPRIETARY FUNDS

These funds are used to account for the ongoing activities of the City of Charleston that are similar to those of the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities are accounted for through proprietary funds. The City of Charleston utilizes only one type of proprietary fund as described here:

Enterprise Funds

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to business enterprises wherein all costs are recovered primarily through user charges or fees. The City has six Enterprise Funds and all are appropriated and included in this document. Examples of Enterprise Funds specific to the City include the City Market Fund, the Municipal Golf Course Fund, and the Parking Facilities Fund.

FIDUCIARY FUNDS

Fiduciary Funds account for the transactions related to assets held by the City of Charleston in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These funds, however, do not adopt budgets and are therefore not reported in this document. An example of a City fiduciary fund is the Firemen's Insurance and Inspection Fund.

MAJOR FUNDS

In addition to the General Fund, the Parking Facilities Fund is the only other major fund reported in this document. Any fund whose revenues or expenditures, excluding other financing sources or uses, is more than 10% of the total revenues or expenditures of the appropriated budget is considered a major fund for budgeting purposes.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus refers to the types of resources that are measured and presented in financial statements. There are two different types of measurement focuses that are typically used by a single government entity. Basis of accounting refers to the timing of transactions and event recognition; two methods are the accrual basis of accounting and the modified accrual basis of accounting.

All Governmental Funds in the City of Charleston are accounted for using a *current financial resources measurement* focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period; this period is extended to 120 days for grant reimbursements. Property tax revenue is recognized in the fiscal year for which the taxes are levied. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when



payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and for acquisitions under capital leases are reported as other financing sources.

All Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The goal of this measurement focus is to report whether a given fund is better or worse off *economically* as a result of transactions of the period. Therefore, financial statements prepared for Proprietary Funds report sources, uses, and balances of economic resources regardless of whether they are spendable. Under accrual basis accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

BASIS OF BUDGETING

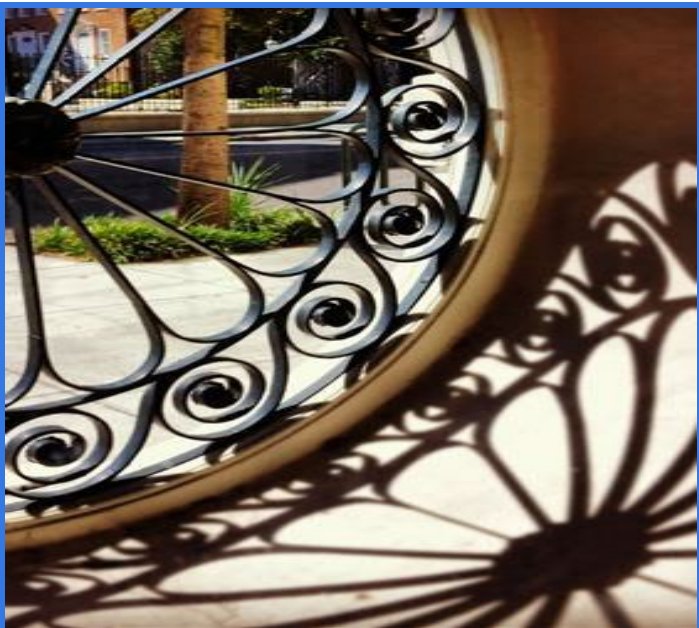
The basis of budgeting refers to the basis of accounting used to prepare the annual budgets. Except as noted below, the basis of budgeting is the same as the basis of accounting. The City prepares budgets for Governmental Funds (i.e. General Fund and Special Revenue Funds) using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Proprietary Funds (i.e. Enterprise Funds) are budgeted using the flow of economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when the liability is incurred. The City departs from the accrual basis of budgeting for Enterprise Funds for budgeting capital expenses, debt service, and depreciation.

To better manage spending and predict cash flows, capital items are budgeted as expenses, principal payments are budgeted as expenses, and depreciation is not budgeted. This departure from the accrual basis of accounting for budgeting purposes is considered preferable for budgetary control and cash flow planning. Additionally, for the average citizen, debt service requirements and capital expense needs are more relevant than depreciation.

Department/Fund Relationship											
Department	General Fund	Enterprise Funds						Special Revenue Funds			
		Angel Oak	City Market	Ballpark	Golf Course	Slave Mart	Parking	Hospitality Tax	Municipal Accom Tax	State Accom Tax	Stormwater Utility Fee
Budget, Finance & Revenue Collections	✓	✓	✓			✓	✓	✓	✓	✓	
Clerk of Council	✓										
Executive	✓										
Fire	✓										
Housing & Community Development	✓										
Human Resources	✓										
Information Technology	✓										
Livability and Tourism Management	✓										
Parks	✓			✓							
Planning, Preservation & Sustainability	✓										
Police	✓							✓			
Public Service	✓										
Recreation	✓				✓						
Stormwater											✓
Traffic & Transportation	✓						✓				
Non-Departmental	✓										



Funds Included in Budget Document		
Fund Name	Legally Appropriated by Annual Ordinances	Major Fund (Budget Basis)
General Fund	✓	✓
Enterprise Funds		
Angel Oak Fund	✓	
City Market Fund	✓	
J.P. Riley, Jr. Ballpark Fund	✓	
Municipal Golf Course Fund	✓	
Parking Facilities Fund	✓	✓
Slave Mart Museum Fund	✓	
Special Revenue Funds		
Hospitality Fee Fund		
Municipal Accommodations Tax Fund	✓	
State Accommodations Tax Fund		
Stormwater Utility Fee Fund		



BUDGET SUMMARIES

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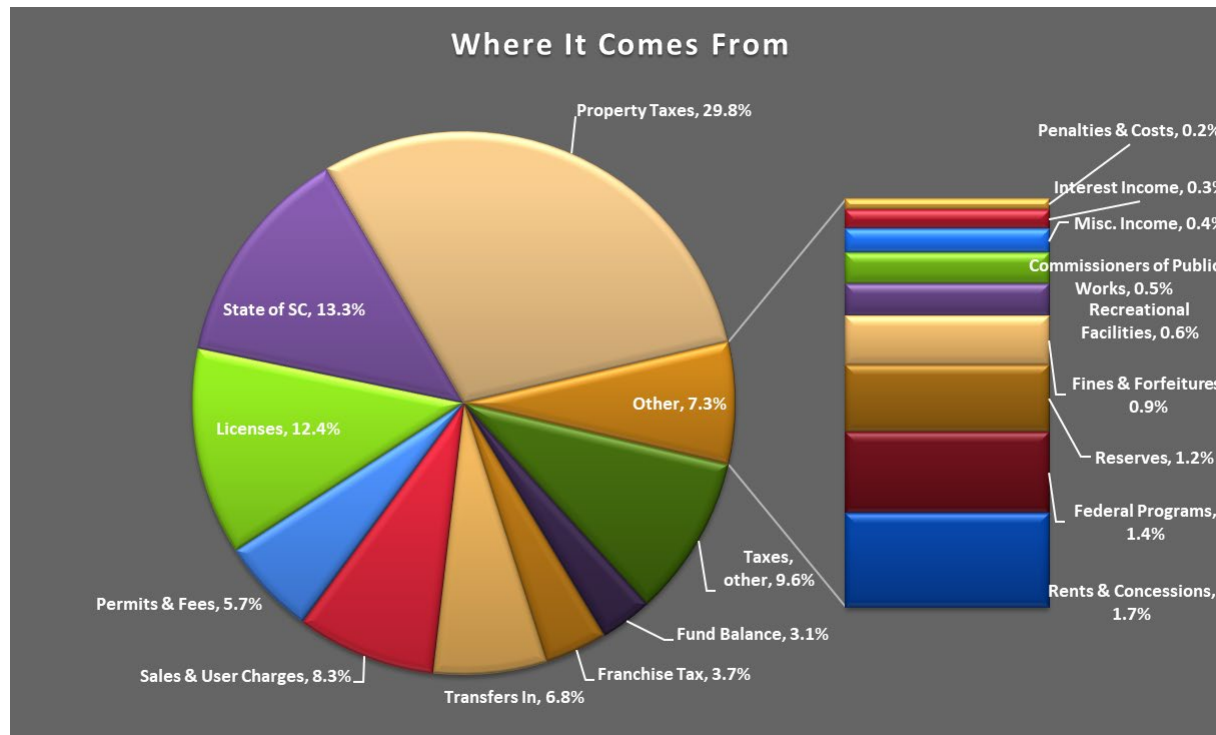


BUDGET AT A GLANCE

	2023 ADOPTED	2022 ADOPTED	% CHANGE from 2022 ADOPTED	2022 AMENDED	% CHANGE from 2022 AMENDED
REVENUES					
GENERAL FUND	243,970,721	216,035,241	12.93%	216,035,241	12.93%
ENTERPRISE FUNDS	43,800,556	37,754,428	16.01%	37,754,428	16.01%
SUBTOTAL	287,771,277	253,789,669	13.39%	253,789,669	13.39%
HOSPITALITY TAX FUND	29,620,916	18,318,609	61.70%	23,140,195	28.01%
MUNICIPAL ACCOMMODATIONS TAX FUND	13,849,094	7,453,593	85.80%	7,453,594	85.80%
STATE ACCOMMODATIONS TAX FUND	12,322,442	6,926,000	77.92%	13,552,118	-9.07%
STORMWATER UTILITY FEE FUND	15,782,386	14,179,638	11.30%	14,179,638	11.30%
REVENUES TOTAL	359,346,115	300,667,509	19.52%	312,115,214	15.13%
EXPENDITURES					
GENERAL FUND	251,883,708	222,381,674	13.27%	222,381,674	13.27%
ENTERPRISE FUNDS	35,887,569	31,407,995	14.26%	31,407,995	14.26%
SUBTOTAL	287,771,277	253,789,669	13.39%	253,789,669	13.39%
HOSPITALITY TAX FUND	29,620,916	18,318,609	61.70%	23,140,195	28.01%
MUNICIPAL ACCOMMODATIONS TAX FUND	13,849,094	7,453,593	85.80%	7,453,594	85.80%
STATE ACCOMMODATIONS TAX FUND	12,322,442	5,000,711	146.41%	13,552,118	-9.07%
STORMWATER UTILITY FEE FUND	15,782,386	14,179,638	11.30%	14,179,638	11.30%
EXPENDTURES TOTAL	359,346,115	298,742,220	20.29%	312,115,214	15.13%



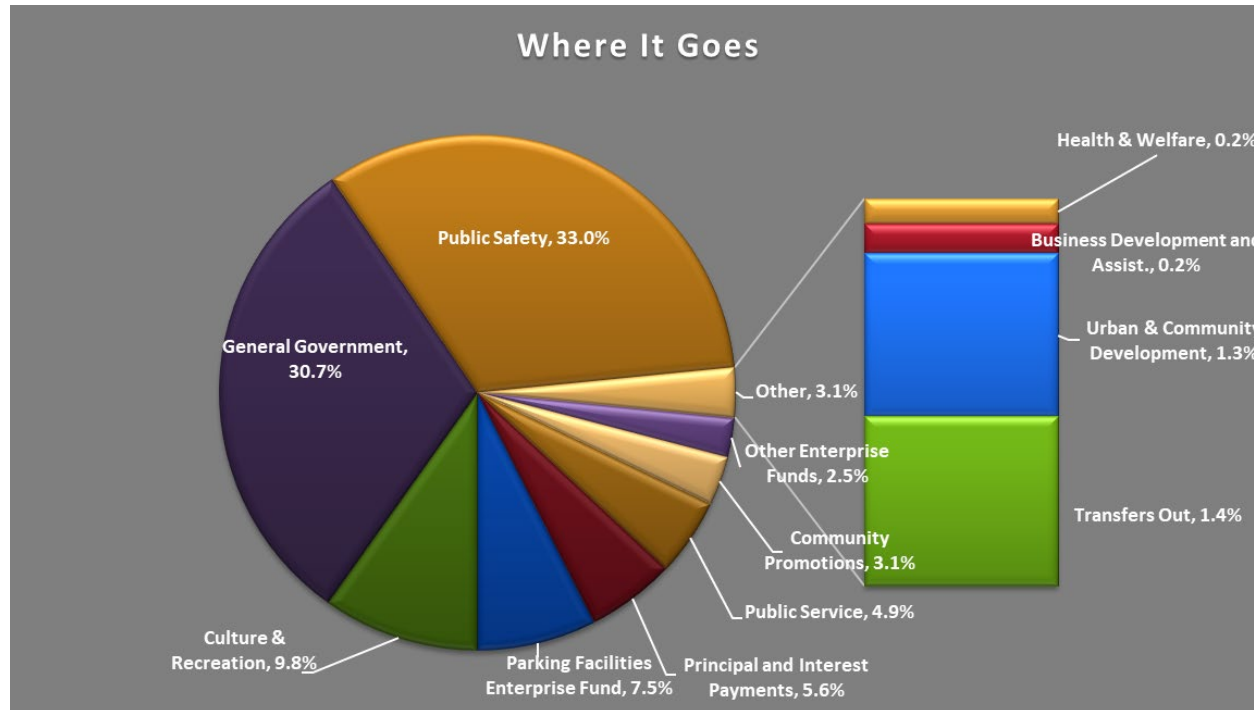
WHERE THE MONEY COMES FROM...



2023 Revenue Summary - All Funds	
Property Taxes	107,045,000
Taxes, other	34,525,000
Licenses	44,482,600
Sales & User Charges	29,764,058
Permits & Fees	20,616,519
Rents & Concessions	5,992,673
Fines & Forfeitures	3,150,000
Penalties & Costs	703,500
State of SC	47,932,492
Recreational Facilities	2,069,010
Franchise Tax	13,395,000
Commissioners of Public Works	1,962,000
Miscellaneous Income	1,506,833
Interest Income	1,223,442
Federal Programs	5,183,275
Transfers In	24,340,405
Reserves	4,306,876
Fund Balance	11,147,432
Total Revenues & Other Fin Sources	359,346,115



WHERE THE MONEY GOES...



2023 Expenditure Summary - All Funds	
General Government	110,204,967
Public Safety	118,405,716
Public Service	17,434,001
Urban & Community Development	4,712,886
Culture & Recreation	35,252,508
Community Promotions	11,009,261
Health & Welfare	719,208
Business Development and Assist.	866,037
Transfers Out	4,902,034
Parking Facilities Enterprise Fund	26,916,098
Other Enterprise Funds	8,971,471
Principal and Interest Payments	19,951,928
Total Expenditures & Expenses	359,346,115



Summary of Financial Sources and Uses

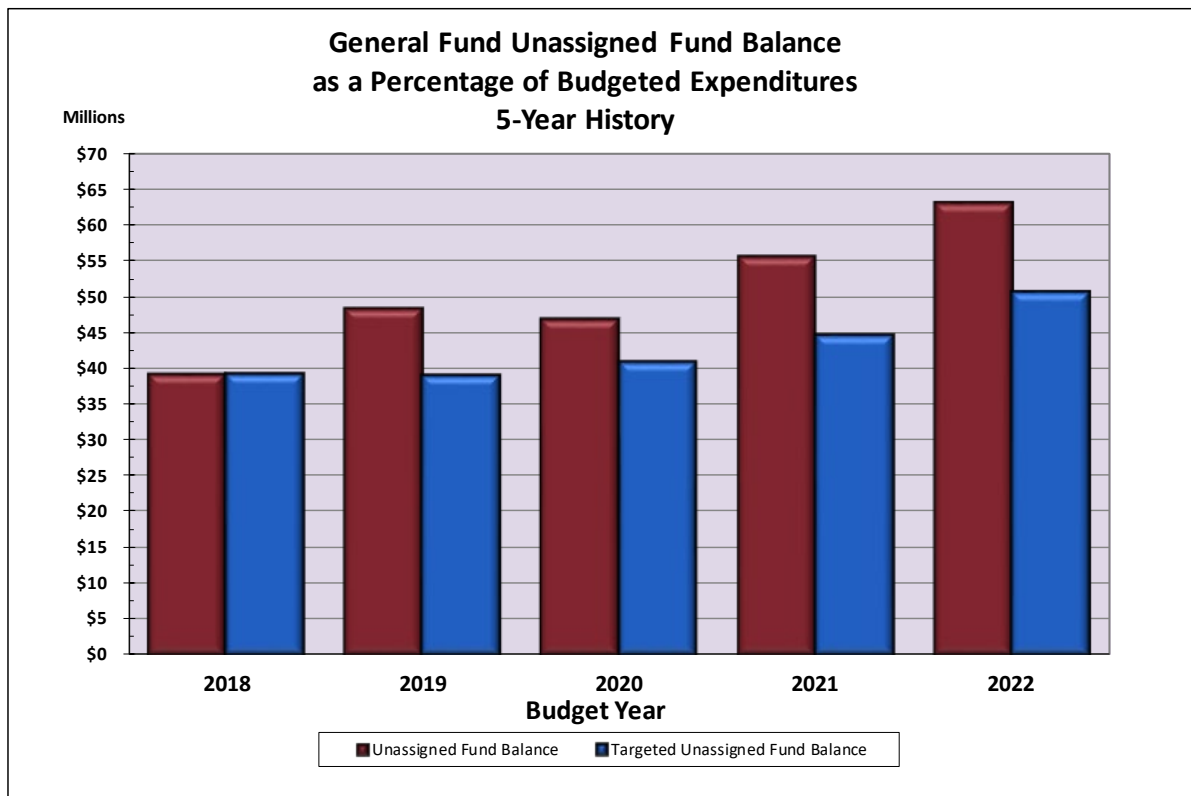
	Governmental Funds								Enterprise Funds								Total All Funds			
	General Fund				Non-Major Funds				Parking Fund				Non-Major Funds							
	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2021 Actual	2022 Budget	2022 Estimate	2023 Estimate	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Financial Sources																				
Property Taxes	91,641,421	101,177,000	102,430,264	107,045,000	-	-	-	-	-	-	-	-	-	-	-	-	91,641,421	101,177,000	102,430,264	107,045,000
Taxes, other	-	-	-	-	28,880,180	30,127,000	33,290,000	34,525,000	-	-	-	-	-	-	-	-	28,880,180	30,127,000	33,290,000	34,525,000
Licenses	39,470,323	39,664,600	44,586,545	44,482,600	-	-	-	-	-	-	-	-	-	-	-	-	39,470,323	39,664,600	44,586,545	44,482,600
Sales & User Charges	910,713	506,600	1,127,155	919,000	-	-	-	-	23,565,871	22,799,478	25,804,698	25,985,058	2,957,498	2,620,000	3,021,500	2,860,000	27,434,082	25,925,538	29,953,353	29,764,058
Permits & Fees	7,606,846	7,451,798	7,197,898	6,946,519	12,049,124	11,826,309	12,127,700	13,020,000	580,320	500,000	743,500	650,000	-	-	-	-	20,236,290	19,778,107	20,069,098	20,616,519
Rents & Concessions	1,494,470	1,581,821	1,773,327	1,749,673	-	-	-	-	411,600	155,000	155,000	155,000	3,707,635	3,827,850	4,116,482	4,088,000	5,613,705	5,564,671	6,044,809	5,992,673
Fines & Forfeitures	258,684	295,000	413,830	350,000	-	-	-	-	2,912,583	3,132,000	2,740,000	2,800,000	-	-	-	-	3,171,267	3,427,000	3,153,830	3,150,000
Penalties & Costs	790,168	678,500	926,460	703,500	-	-	-	-	-	-	-	-	-	-	-	-	790,168	678,500	926,460	703,500
State of SC	32,193,438	29,822,184	35,778,161	35,932,492	8,340,979	12,350,000	12,350,000	12,000,000	-	-	-	-	-	-	-	-	40,534,417	42,172,184	48,128,161	47,932,492
Recreational Facilities	1,559,577	1,395,020	2,031,713	2,029,010	-	-	-	-	-	-	-	-	41,977	40,000	47,500	40,000	1,601,554	1,435,020	2,079,213	2,069,010
Franchise Tax	12,836,089	12,711,000	13,407,000	13,395,000	-	-	-	-	-	-	-	-	-	-	-	-	12,836,089	12,711,000	13,407,000	13,395,000
Commissioners of Public Works	1,095,000	1,095,000	1,528,500	1,962,000	-	-	-	-	-	-	-	-	-	-	-	-	1,095,000	1,095,000	1,528,500	1,962,000
Miscellaneous Income	2,472,853	1,393,706	1,370,476	1,447,533	42,307	-	53,386	-	43,161	-	-	-	71,081	65,300	70,550	59,300	2,629,402	1,459,006	1,494,412	1,506,833
Interest Income	1,016,879	175,000	1,425,000	1,000,000	49,081	185,195	220,195	223,442	9,059	10,000	137,500	-	6,250	-	12,500	-	1,081,269	370,195	1,795,195	1,223,442
Federal Programs	4,726,324	5,576,315	3,701,373	5,142,275	-	-	-	-	-	-	-	16,000	-	-	-	25,000	4,726,324	5,576,315	3,701,373	5,183,275
Transfers In	8,212,097	9,368,741	11,831,272	19,298,019	-	2,343,329	65,800	2,752,386	-	300,000	300,000	450,000	607,557	200,000	168,666	1,840,000	8,819,654	12,212,070	12,365,738	24,340,405
Bond Premium	-	-	-	-	-	-	-	-	427,249	-	-	-	-	-	-	-	427,249	-	-	-
Contributions, Capital Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposition of Fixed Assets	210,210	-	-	-	1,225	-	109,370	-	4,035	-	-	-	-	-	-	-	215,470	-	109,370	-
Total Financial Sources	206,495,092	212,891,745	229,528,974	242,402,621	49,362,896	56,831,833	58,216,451	62,520,828	27,953,878	26,896,478	29,880,698	30,056,058	7,391,998	6,753,150	7,437,198	8,912,300	291,203,864	303,373,206	325,063,321	343,891,807
Financial Uses																				
General Government	43,738,242	51,316,203	48,901,902	64,838,882	22,689,088	33,422,792	31,648,012	45,366,085	-	-	-	-	-	-	-	-	66,427,330	84,738,995	80,549,914	110,204,967
Public Safety	98,909,098	109,257,780	108,185,994	118,228,219	195,571	174,551	174,551	177,497	-	-	-	-	-	-	-	-	99,104,669	109,432,331	108,360,545	118,405,716
Public Service	13,236,978	15,756,747	15,922,367	17,434,001	-	-	-	-	-	-	-	-	-	-	-	-	13,236,978	15,756,747	15,922,367	17,434,001
Urban & Community Development	3,599,945	4,116,993	3,979,045	4,712,886	-	-	-	-	-	-	-	-	3,599,945	4,116,993	3,979,045	4,712,886	-	-	-	-
Culture & Recreation	18,187,186	21,309,552	20,816,341	25,568,269	4,185,528	15,203,126	15,203,126	9,684,239	-	-	-	-	-	-	-	-	22,372,714	36,512,678	36,019,467	35,252,508
Community Promotions	1,196,244	1,462,308	1,377,952	1,618,124	5,112,261	2,555,876	2,555,876	9,391,137	-	-	-	-	-	-	-	-	6,308,505	4,018,184	3,933,828	11,009,261
Health & Welfare	560,586	720,545	706,426	719,208	-	-	-	-	-	-	-	-	-	-	-	-	560,586	720,545	706,426	719,208
Business Development and Assist.	680,561	699,555	638,175	866,037	-	-	-	-	-	-	-	-	-	-	-	-	680,561	699,555	638,175	866,037
Principal and Interest Payments	14,519,997	15,925,970	15,860,261	16,062,624	713,683	3,911,322	3,907,720	3,889,304	-	-	-	-	-	-	-	-	15,233,680	19,837,292	19,767,981	19,951,928
Transfers Out	1,825,748	1,816,021	1,816,021	1,835,458	4,417,826	3,057,878	3,057,878	3,066,576	-	-	-	-	-	-	-	-	6,243,574	4,873,899	4,873,899	4,902,034
Enterprise Funds	-	-	-	-	-	-	-	-	14,278,962	25,039,971	18,930,204	26,916,098	7,750,711	6,368,024	6,888,110	8,971,471	22,029,673	31,407,995	25,818,314	35,887,569
Total Financial Uses	196,454,585	222,381,674	218,204,484	251,883,708	37,313,957	58,325,545	56,547,163	71,574,838	14,278,962	25,039,971	18,930,204	26,916,098	7,750,711	6,368,024	6,888,110	8,971,471	255,798,215	312,115,214	300,569,961	359,346,115
Interfund transfers (GF & EFs)																				
Transfers In	4,658,953	6,627,414	11,841,608	8,336,331	-	-	-	-	-	-	-	-	-	280,981	342,026	423,344	4,658,953	6,908,395	12,183,634	8,759,675
Transfers Out	-	(280,981)	(342,026)	(423,344)	-	-	-	-	(4,171,848)	(5,961,307)	(10,950,494)	(7,972,158)	(487,105)	(666,107)	(891,114)	(364,173)	(4,658,953)	(6,908,395)	(12,183,634)	(8,759,675)
TOTAL	4,658,953	6,346,433	11,499,582	7,912,987	-	-	-	-	(4,171,848)	(5,961,307)	(10,950,494)	(7,972,158)	(487,105)	(385,126)	(549,088)	59,171	-	-	-	-
Surplus/(Deficit)	14,699,460	(3,143,496)	22,824,072	(1,568,100)	12,048,939	(1,493,712)	1,669,288	(9,054,010)	9,503,068	(4,104,800)	-	(4,832,198)	(845,818)	-	-	-	35,405,649	(8,742,008)	24,493,360	(15,454,308)
Budgeted Use of Beginning Fund Balance																				
Assigned Fund Balance	-	2,492,419	-	1,568,100	-	1,493,712	(1,669,288)	9,054,010	-	4,104,800	-	4,832,198	-	-	-	-	-	8,090,931	(1,669,288)	15,454,308
Unassigned Fund Balance	-	651,077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	651,077	-	-
Total	-	3,143,496	-	1,568,100	-	1,493,712	(1,669,288)	9,054,010	-	4,104,800	-	4,832,198	-	-	-	-	-	8,742,008	(1,669,288)	15,454,308



FUND BALANCE SUMMARY

GENERAL FUND

The General Fund is the City of Charleston's primary operating fund. City policy states that General Fund unassigned fund balance should be a minimum of 20% of General Fund budgeted expenditures for the subsequent year under normal operating conditions to provide funding for unforeseen contingencies.



Unassigned Fund Balance		Budgeted Expenditures		%	Target
12/31/2022 est	62,970,927	2023	251,883,708	25.00%	20%
12/31/2021	55,595,418	2022	222,381,674	25.00%	20%
12/31/2020	46,889,180	2021	203,866,001	23.00%	20%
12/31/2019	48,222,618	2020	193,883,311	24.87%	20%
12/31/2018	39,126,648	2019	195,653,413	20.00%	20%

The City has met or exceeded its targeted fund balance for the last five years. See further discussion below in the General Fund section. In 2023, Assigned Fund Balance of \$1,568,100 is budgeted to be spent. \$1,383,100 of this is for the renovation or repairs of fire stations, docks, and other City facilities.

ENTERPRISE FUNDS

Overall, Net Assets of the Enterprise Funds are expected to remain the same for 2022, as any surplus can be transferred to the General Fund. For 2023, Parking Fund Net Assets are expected to decrease (using the Budgetary Basis of Accounting) due to the planned expenditure of \$4,832,198 for garage repairs (\$3,451,000), replacement and upgrade of all parking meters (\$900,000), upgrading 4 parking garages'



electric vehicle charging stations (\$325,164), upgrading garages to allow mobile phone entry/exit systems (\$106,034), and an office expansion (\$50,000).

SPECIAL REVENUE FUNDS

Tourism Special Revenue Funds

The Tourism Special Revenue funds are especially vulnerable to economic, public health and weather events which could negatively impact revenues as people may decline to travel. City Council, therefore, has established a fund balance policy that unassigned fund balance should not be less than 25% of the subsequent year's expected revenues. This level is meant to allow, under normal conditions, the City time to recover lost revenues without jeopardizing the funding of capital projects and tourism-related salaries as all three of these funds support the General Fund. In response to the COVID-19 Pandemic, management was extra cautious and began to set aside fund balance levels exceeding the policy in anticipation of revenue levels slowly returning to normal. Revenues, however, returned and exceeded pre-2020 levels much faster than anticipated and fund balance has increased due to management's planning. This has allowed each of the funds to utilize fund balance for additional projects that in prior years were unable to be funded due to the pandemic's projected effect on revenues.

- Hospitality Fee Fund - Projected total fund balance of \$29,228,114 at 12/31/2022 includes \$11,403,850 of reserves for specific capital projects in progress. The unassigned fund balance target for 12/31/2022 is \$5,912,500. A larger than required fund balance has built up in this fund as revenues have returned to and exceeded pre-pandemic levels faster than was originally anticipated. In 2023, use of fund balance in the amount of \$5,970,916 is budgeted. This fund balance is restricted by state law.
- Municipal Accommodations Tax Fund - Projected total fund balance of \$12,067,257 at 12/31/2022 includes approximately \$1,838,756 reserved for capital projects in progress. The unassigned fund balance target for 12/31/2022 is \$2,766,500, allowing for the 2023 use of fund balance in the amount of \$2,783,094. A larger than required fund balance has built up in this fund as revenues have return to and exceeded pre-pandemic levels faster than was anticipated. This fund balance is restricted by state law.
- State Accommodations Tax Fund - \$6,044,314 is the projected fund balance at 12/31/2022. The unassigned fund balance target for 12/31/2022 is \$3,005,611. A larger than required fund balance has built up in this fund as tourism revenues rebounded in the Charleston area faster than was anticipated after the COVID-19 Pandemic, allowing \$300,000 of fund balance to be budgeted in 2023. This fund balance is restricted by state law.

Stormwater Utility Fee Fund

Fund balance in this fund is always zero at year end as, according to City policy, any revenue in excess of expenditures is automatically transferred at the end of each year to the Drainage Fund in order to help fund various drainage projects.

**BUDGET IMPACT ON FUND BALANCES**

The following table shows the anticipated impact of the 2023 budget on fund balance for each of the funds discussed above, in addition to showing the amount of transfers between these funds and various capital improvement funds. The Capital Improvement Plan section of this document shows the various projects planned for the next five years, along with the expenditures anticipated in each of those years. Capital Improvement fund balances consists of residual revenue sources from completed projects and revenue sources received for specific current projects that are under construction. Balances are held in several capital projects funds, including the Capital Improvement Fund, the International African-American Museum Fund and the Drainage Fund, which account for the majority of large projects. Those fund balances are not shown or discussed in this document since annual budgets are not completed for these funds, as individual project budgets are prepared instead.

FUND BALANCE SUMMARY

2023



Fund	Estimated Fund Balance 12/31/2022	2023 Revenues	2023 Transfers In*	2023 Total Financial Resources	2023 Expenditures	2023 Transfers Out*	Adjusted Financial Resources	Interfund Transfers^		Estimated Fund Balance 12/31/2023
								In	Out	
General	138,827,993	223,104,602	1,603,637	224,708,239	250,048,250	(1,335,458)	(26,675,469)	26,030,713	(923,344)	137,259,893
Enterprise										
Angel Oak	267,770	415,300	-	415,300	503,495	-	(88,195)	88,195	-	267,770
City Market	2,588,116	2,586,000	-	2,586,000	2,418,756	-	167,244	-	(167,244)	2,588,116
Joseph P. Riley, Jr. Ballpark	16,167,029	405,000	-	405,000	2,225,511	(139,410)	(1,959,921)	1,959,921	-	16,167,029
Municipal Golf Course	1,600,052	3,351,000	-	3,351,000	3,424,676	(1,552)	(75,228)	75,228	-	1,600,052
Slave Mart Museum	1,425,927	455,000	-	455,000	258,071	-	196,929	-	(196,929)	1,425,927
Parking Facilities	105,983,530	30,056,058	-	30,056,058	26,375,473	(540,625)	3,139,960	-	(7,972,158)	101,151,332
Special Revenue										
Hospitality Fee	29,228,114	23,650,000	-	23,650,000	10,572,499	(505,417)	12,572,084	-	(18,543,000)	23,257,198
Municipal Accommodations Tax	12,067,257	11,066,000	-	11,066,000	55,126	(322,336)	10,688,538	-	(13,471,632)	9,284,163
State Accommodations Tax	6,044,314	12,022,442	-	12,022,442	8,334,729	(2,263,963)	1,423,750	-	(1,723,750)	5,744,314
Stormwater Utility Fee	-	13,030,000	100,000	13,130,000	12,715,810	-	414,190	2,652,386	(3,066,576)	-
TOTAL OPERATING	314,200,102	320,141,402	1,703,637	321,845,039	316,932,396	(5,108,761)	(196,118)	30,806,443	(46,064,633)	298,745,794
Capital Improvements [#]								17,046,386	3,066,576	
GRAND TOTAL	314,200,102	320,141,402	1,703,637	321,845,039	316,932,396	(5,108,761)	(196,118)	47,852,829	(42,998,057)	298,745,794

* from/(to) funds not included in this document

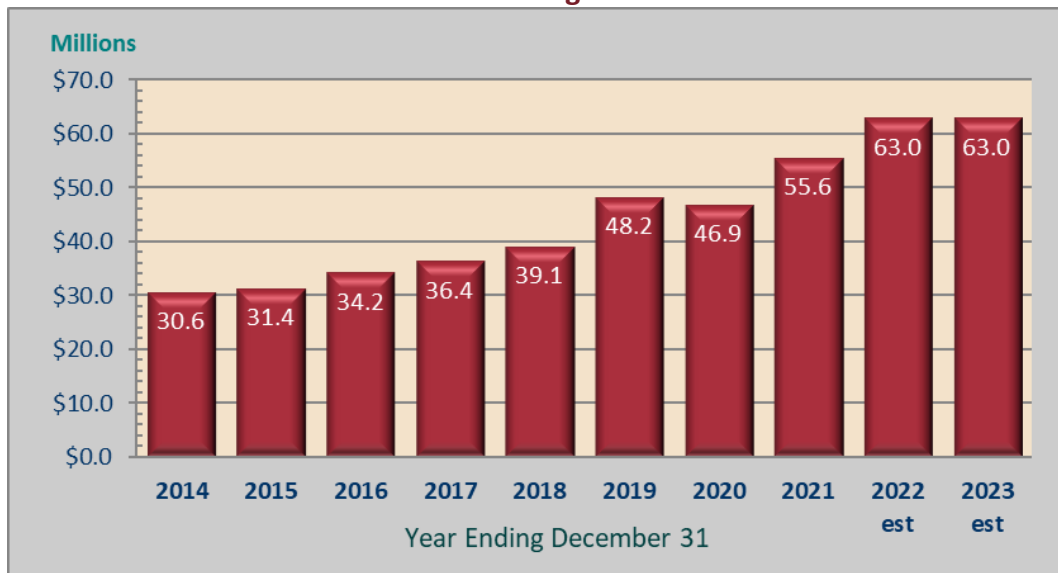
^ between funds shown in this schedule

[#] Capital Improvements Fund & Drainage Fund



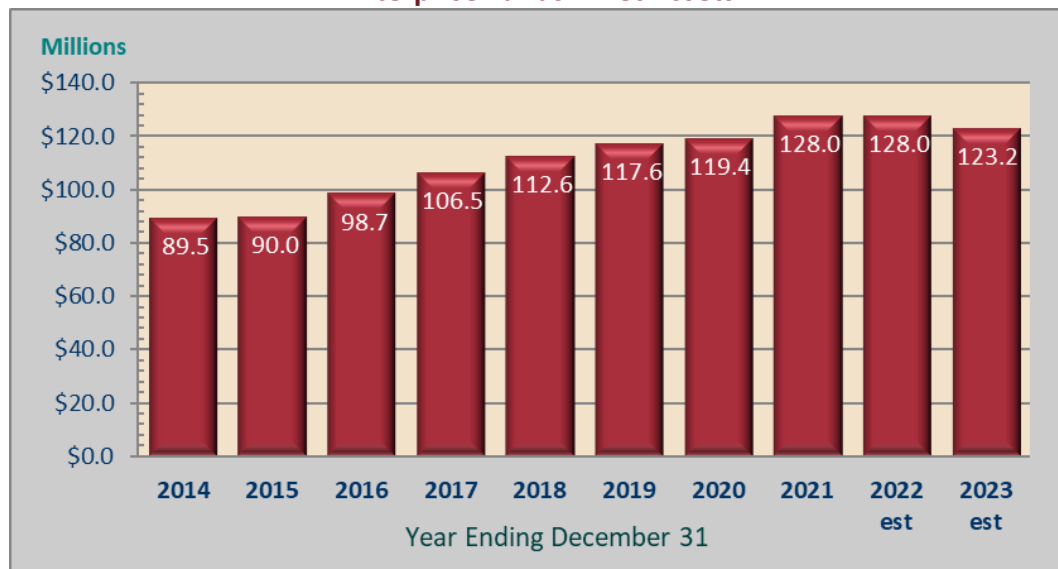
TEN YEAR FUND BALANCE HISTORY (2014-2023)

General Fund – Unassigned Fund Balance



The City's fund balance policy states that unassigned fund balance in the General Fund at the end of a fiscal year will be 20% of the subsequent year's expenditure budget. During the COVID-19 pandemic, the City chose to build up unassigned fund balance in anticipation of projected revenue declines. The City has continued this practice and is estimating that unassigned fund balance on 12/31/2022 will be 25% of 2023's expenditure budget. The City is considering updating the fund balance policy in 2023 to align with this practice.

Enterprise Funds – Net Assets

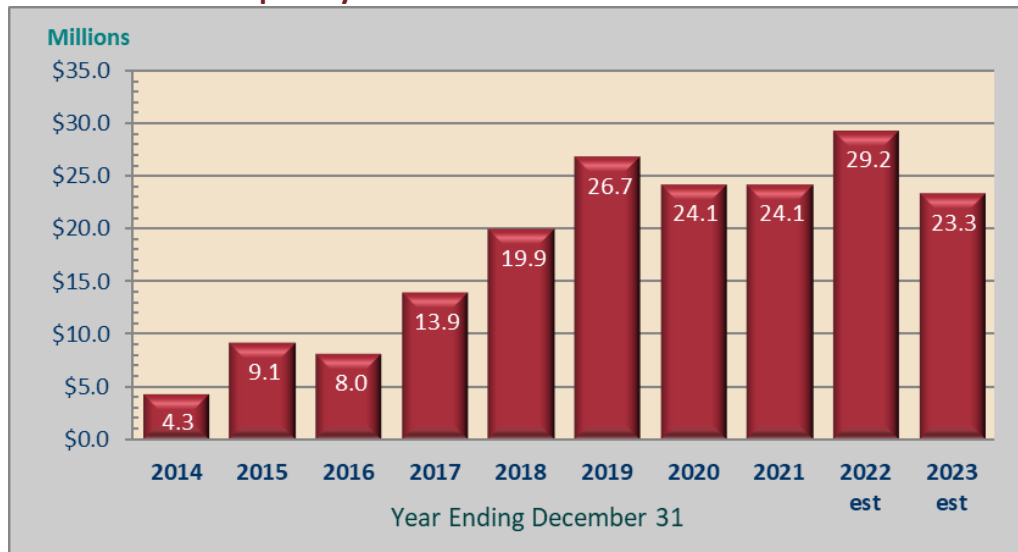


Historically, the City draws down net assets in these funds to finance capital improvements associated with the individual enterprise fund. The largest enterprise fund is the Parking Facilities Fund, which is responsible for over 80% of the net assets of the Enterprise Funds. Most recent and upcoming capital improvements are parking garages or related equipment accounted for in the Parking Facilities Fund. The



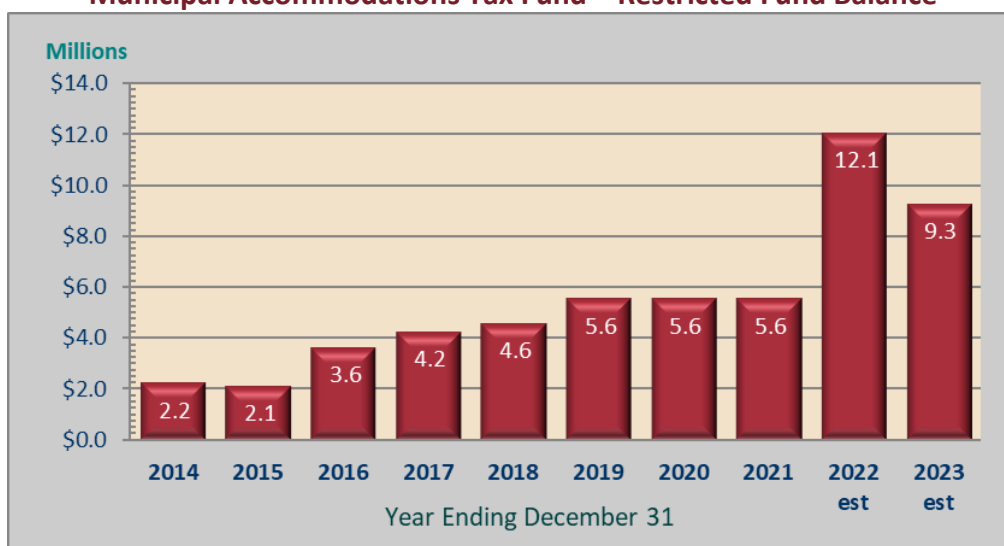
decrease in expected fund balance for 2023 is to fund repairs to parking garages and other capital improvements to parking infrastructure such as electrical vehicle charging stations, entry/exit improvements for garages, and parking meter upgrades.

Hospitality Fee Fund – Restricted Fund Balance



The large growth in fund balance since 2019 is due to setting funding aside for capital projects planned but not completed in these years. Revenues exceeded pre-pandemic levels in 2022 and fund balance is expected to remain stable for the foreseeable future. The use of fund balance in 2023 is for capital projects that were delayed or postponed due to the pandemic. These funds are restricted to tourism-related capital improvements and operating expenditures as specified by state law.

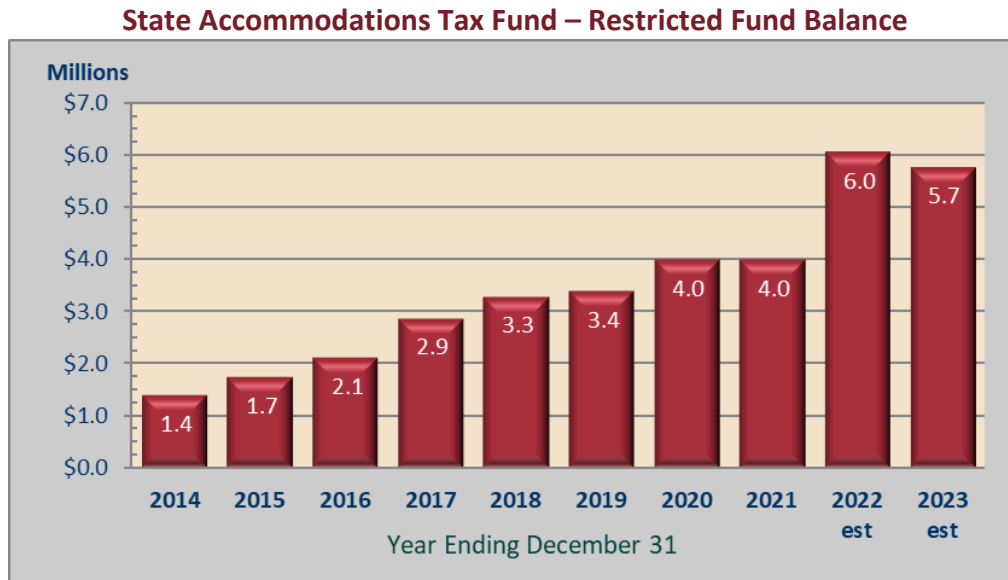
Municipal Accommodations Tax Fund – Restricted Fund Balance



Fund balance variations from year to year in this fund are determined by the construction timelines and funding needs of capital projects. The drastic increase in estimated fund balance for 2022 is due to revenues returning and exceeding pre-pandemic levels sooner than was projected. This increase in fund



balance allowed for funding to be allocated to capital projects that were delayed or postponed due to the pandemic. This is why fund balance is estimated to decrease in 2023. These funds are restricted to tourism-related operating and capital expenditures as specified by state law.



These funds are restricted to expenditures related to the promotion of tourism as specified by state law. In response to the COVID-19 pandemic, management held a larger than required amount in fund balance to respond to any shortfalls in revenue. Expenditures were also cut in anticipation of projected revenue decreases; however, revenues did not decline as much as expected and revenues returned and exceeded pre-pandemic levels sooner than was projected. The use of fund balance was budgeted in 2023 of \$300,000 to fund more promotions of City festivals, such as MOJA, which were severely impacted by the pandemic.



BONDED DEBT OBLIGATIONS

DEBT MANAGEMENT

The City's primary objective in debt management is to maintain a debt level within available resources and within the legal debt margin as defined by state statutes, while minimizing the costs to the taxpayer. The City also strives to maintain its bond ratings as shown below. Charleston was the first municipality in South Carolina history to hold the top rating from both of these prestigious organizations.

Aaa

"The Aaa rating on the city's general obligation debt reflects its exceptionally strong and strategic regional economy, a track record of prudent financial management, and healthy fund balance and liquidity levels. The stable outlook reflects [that] the city's economic recovery and prudent financial planning will continue to support strong financial performance."



**STANDARD
& POOR'S**

AAA

The City's strong management team and established practices have enabled it to navigate the relevant declines, resulting in continued positive results that drive fund balance growth. ...Financial restraint and prudent control with favorable budget variances... have contributed to a strong and steady trend of reserves in recent years. ...We expect reserves will be maintained at a very strong level....and rating stability will be further supported by the city's ample liquidity and long-term planning protocols. The rating reflects our view of Charleston's

- Robust and diverse economy with growing property values;
- Forward-looking management supported by strong institutional framework;
- Very strong fund balances and consistent financial performance, with recovering economically sensitive revenues; and
- Manageable debt in light of increasing capital needs.



Computation of Legal Debt Margin

Under current state statutes, the City's non-referendum bonds issued after November 30, 1977 are subject to legal limitations based on 8% of the total assessed value of real and personal property within the City limits. Debt in excess of the limit must be authorized by a majority of qualified electors. The legal debt limit computation as of December 31, 2022 is as follows:

Legal Debt Margin	
Assessed Value at 12/31/2022	\$ 1,878,160,883
Debt Limit - 8% of total assessed value	\$ 150,252,871
Calculation of Amount Applicable to Debt Limit:	
Total general bonded debt*	\$ 58,267,000
Less: Referendum Bonds	\$ (24,680,000)
Net amount applicable to Legal Debt Limit (i.e. <i>used</i> debt capacity)	\$ 33,587,000
Legal Debt Margin (i.e. <i>unused</i> capacity)	\$ 116,665,871
*excluding principal increases due to refunding	

Outstanding Bonded Debt

As of December 31, 2022, the City had \$158,756,423 in outstanding bonded indebtedness for bonds that are to be repaid from the General Fund, Enterprise Funds and Special Revenue Funds.

- General Obligation Bonds – The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both General Fund and Enterprise Fund activities. The primary sources of revenue for the repayment of these bonds are property taxes, and for the Enterprise activity bonds, parking fees. General obligation bonds are direct obligations and pledge the full faith and credit of the City.
- Installment Purchase Revenue Bonds (IPRB) – The IPRBs are obligations of the City of Charleston Public Facilities Corporation, a non-profit corporation which is a blended component unit of the City; its principal purpose is to facilitate the financing of public capital projects. The bonds are payable by semi-annual installment payments of the City as dictated under a trust agreement. Under the terms of the trust agreement, upon each payment, an undivided interest in the facilities equal to that percent of the purchase price represented by such payment will transfer from the corporation to the City. The proceeds are being used to defray the costs of certain capital improvements, including the purchase of the Midtown, West Edge and Charleston Technical Center parking garages, and Public Safety Infrastructure additions, such as the construction and equipping of various fire stations and police facilities.



- **Revenue Bonds** – Two revenue bonds (\$2,100,000 and \$3,400,000) for renovation of the City Market, an Enterprise Fund activity, were issued in 2010 and pledge accommodations tax revenues if needed, although the primary source of repayment is rental income from the market stalls. A Stormwater revenue bond was issued in 2012 and provides funding for drainage projects which are accounted for in the Drainage Fund (a capital improvement fund), which is not included in this budget, although drainage projects are included in the Capital Improvement Plan section of this document. Stormwater fees are pledged for the repayment of this bond. The Stormwater bond was refunded in 2020 and again in 2021 for tax purposes. The Accommodations Tax revenue bond was issued to provide funding for capital improvements to the Gibbes Museum and the South Carolina Aquarium, facilities in which the City has an ownership interest in the building but does not operate. State Accommodations Tax revenues are pledged for the repayment of this bond. In 2022, a Revenue Bond was issued for the final phase of restoration and repair of the Low Battery Seawall in downtown Charleston. Hospitality Fees were pledged for the repayment of this bond.

2023 Budgeted Debt Payments

Debt Service payments budgeted for the various funds are shown below by bond type and fund type.

Debt Type	Principal	Interest	Total
General Obligation Bonds	5,862,000	1,304,717	7,166,717
Total General Fund	5,862,000	1,304,717	7,166,717
General Obligation Bonds	2,700,000	19,440	2,719,440
Revenue Bonds	397,517	105,373	502,890
Installment Purchase Revenue Bond	3,520,562	1,218,626	4,739,188
Total Enterprise Funds	6,618,079	1,343,439	7,961,518
Revenue Bonds	4,828,342	1,900,865	6,729,207
Total Special Revenue Funds	4,828,342	1,900,865	6,729,207
2023 Total Bonded Debt Service	17,308,421	4,549,021	21,857,442

The graph and schedules below and on the following pages provide payment schedules that show the principal and interest due on bonds and IPRB's budgeted in the General Fund, Enterprise Funds and Special Revenue Funds. Detailed information on each bond is also provided, including the primary use of the funds, and the fund providing the debt service payments.



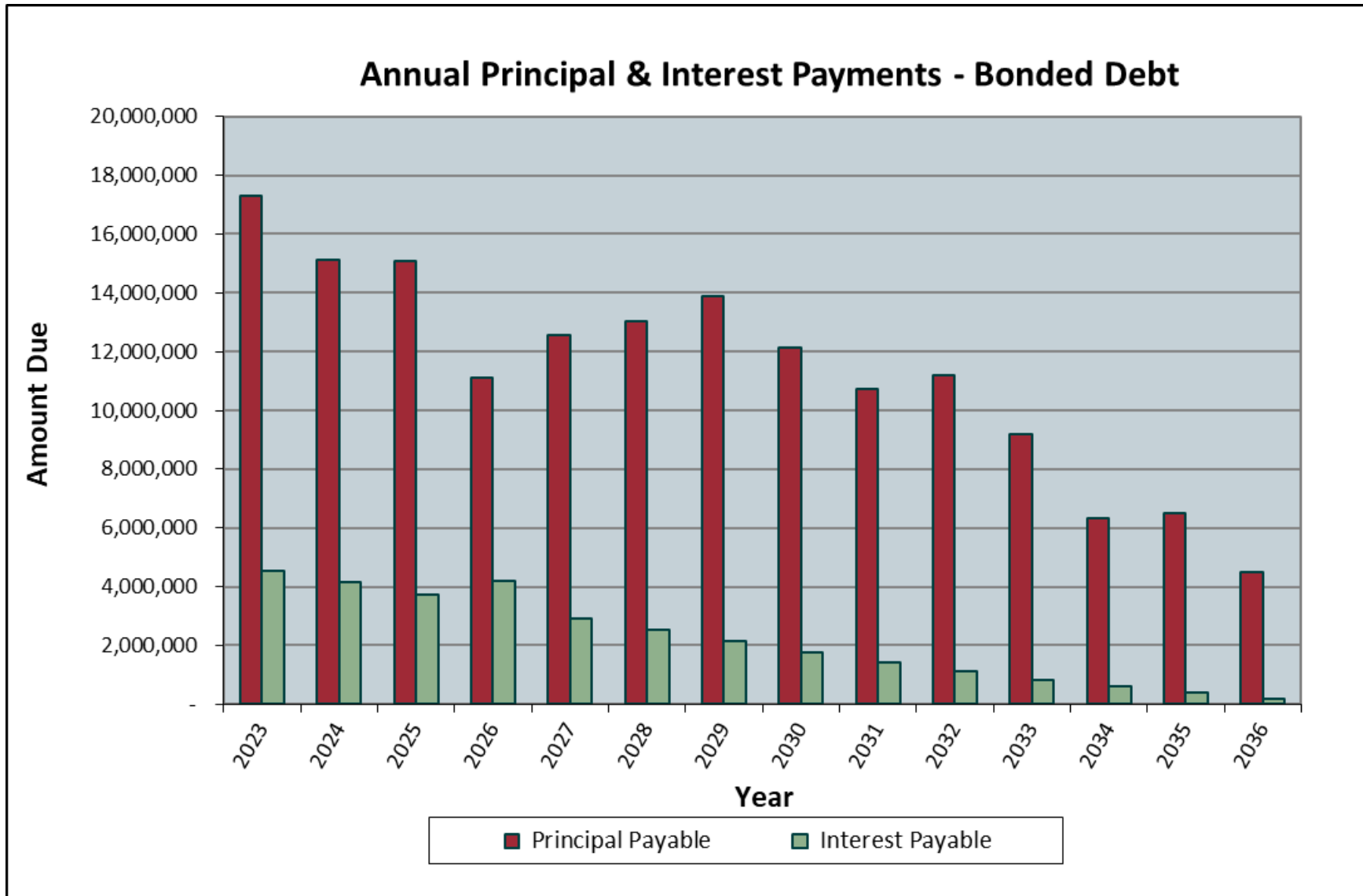
**Principal and Interest Due on Bonds and IPRB
General Fund, Enterprise Funds and Special Revenue Funds
For Fiscal Year 2023**

Principal & Interest Due By Fund			
Fund	Principal Payable	Interest Payable	Total Payable
General Fund	48,787,000	8,023,428	56,810,428
Enterprise Funds			
City Market	1,974,958	367,362	2,342,320
Parking Facilities	43,916,192	7,300,096	51,216,288
Subtotal	45,891,150	7,667,458	53,558,608
Special Revenue Funds			
Stormwater	31,933,000	1,942,441	33,875,441
Accommodations Tax	1,070,273	51,189	1,121,462
Hospitality Fee	31,075,000	12,875,000	43,950,000
Subtotal	64,078,273	14,868,630	78,946,903
Totals	158,756,423	30,559,516	189,315,939

Principal & Interest Due by Year			
Year	Principal Payable	Interest Payable	Total Payable
2023	17,308,421	4,549,021	21,857,442
2024	15,119,146	4,159,836	19,278,982
2025	15,092,451	3,721,247	18,813,698
2026	11,123,335	4,211,459	15,334,794
2027	12,571,179	2,931,864	15,503,043
2028	13,046,473	2,548,399	15,594,872
2029	13,874,794	2,151,445	16,026,239
2030	12,132,624	1,744,826	13,877,450
2031	10,747,000	1,410,938	12,157,938
2032	11,216,000	1,131,200	12,347,200
2033	9,205,000	830,876	10,035,876
2034	6,310,000	609,607	6,919,607
2035	6,520,000	393,548	6,913,548
2036	4,490,000	165,250	4,655,250
Totals	158,756,423	30,559,516	189,315,939



Year Issued	Primary Use of Funds	Debt Service Paid by Fund	Bond Type	Maturity	Original Issue	Currently Outstanding
2010	City Market Renovation, Phase 1	City Market Fund	REV	2030	2,100,000	1,097,826
2010	City Market Renovation, Phase 2	City Market Fund	REV	2025	3,400,000	877,132
2014	Capital Improvements – Gibbes Museum & South Carolina Aquarium.	State Accommodations Tax Fund	REV	2024	5,000,000	1,070,273
2015A	Purchase of Parking Garage –tax-exempt portion	Parking Facilities Fund	IPRB	2030	5,051,721	3,841,192
2016	Purchase of Parking Garage-Refunded	Parking Facilities Fund	GO	2023	12,715,000	2,700,000
2017A	Purchase of Parking Garage –tax-exempt portion	Parking Facilities Fund	IPRB	2030	14,855,000	11,780,000
2018	Recreation Facilities	General Fund	GO	2032	15,000,000	13,000,000
2020	Public Safety, Recreation and Public Infrastructure Capital Improvements - Refunded	General Fund	GO	2025	11,665,000	7,517,000
2020	Purchase of Parking Garage	Parking Facilities Fund	IPRB	2035	27,395,000	25,595,000
2021	Stormwater/Drainage Projects - Refunded	Drainage Fund	REV	2032	32,376,000	31,933,000
2021	Affordable Housing	General Fund	GO	2036	20,000,000	18,800,000
2022	Capital Projects – Municipal Offices & Fire Stations - Refunded	General Fund	GO	2029	9,470,000	9,470,000
2022	Seawall/Low Battery Renovation	Hospitality Fee Fund	REV	2036	33,670,000	31,075,000
	Total				192,697,721	158,756,423

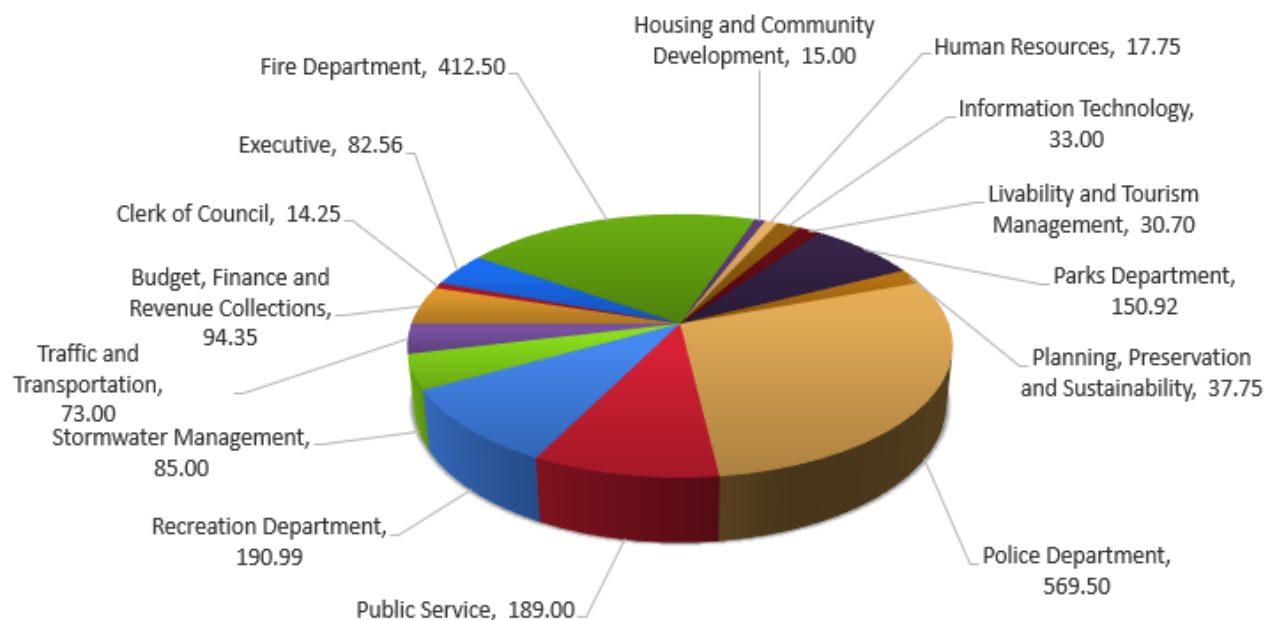




PERSONNEL SUMMARY

Department	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Budget, Finance and Revenue Collections	93.35	93.35	93.35	94.35
Clerk of Council	14.20	14.25	14.25	14.25
Executive	78.56	79.56	79.56	82.56
Fire Department	401.00	400.00	400.00	412.50
Housing and Community Development	12.56	15.00	15.00	15.00
Human Resources	17.00	17.00	17.00	17.75
Information Technology	34.00	34.00	34.00	33.00
Livability and Tourism Management	30.64	29.70	29.70	30.70
Non-Departmental	-	-	-	-
Other	-	-	-	-
Parks Department	150.25	150.25	151.92	150.92
Planning, Preservation and Sustainability	32.75	34.75	34.75	37.75
Police Department	569.50	569.50	569.50	569.50
Public Service	187.50	188.00	187.50	189.00
Recreation Department	172.91	186.41	184.91	190.99
Stormwater Management	78.00	80.00	78.00	85.00
Traffic and Transportation	71.00	72.00	68.00	73.00
TOTAL	1,943.22	1,963.77	1,957.44	1,996.27

2023 Full Time Equivalent (FTE) by Department





PERSONNEL DETAIL

Staffing levels are measured by Full Time Equivalent (FTE). An FTE is a way of expressing a percentage of a position as related to a full-time position. While it is easily understood that a Full-Time Position would equate to 1.0 FTE, a part-time position is converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 FTE. Reassignments or reorganizations that may have occurred during the 2022 Fiscal Year, whether between or within departments, are shown in the 2022 Estimate below. True increases or decreases in the 2023 Budget FTEs are highlighted below. The elimination of positions to fund new initiatives are also included in the discussion below.

NOTABLE CHANGES IN STAFFING

Budget, Finance and Revenue Collections

- 0.75 FTE added for Grant Writer position (2nd Quarter 2023), 0.75 FTE for Enterprise System Administrator (2nd quarter of 2023) and 1 ERP Project Manager
- Deduct 3 Part-time positions (1.50 FTE) from various Divisions not budgeted in 2023

Executive

- Moved 1 Manager-Diversity/Racial Reconciliation from Corporation Counsel Division to Mayor's Office
- Added 1 Communications Manager, 2 positions from Stormwater and moved 3 positions from Mayor's Office to Resiliency & Emergency Management Division

Fire

- Added 1 Battalion Chief Communications and 15 Firefighters for FS 23 (mid-2023), 1 Mechanic and 1 Medical Operations Officer and 2 Assistant Fire Marshalls

Housing & Community Development

- Moved 1 Resource Center Director and 1 Social Worker from Housing and Community Development Division to Hope Center

Human Resources

- Added 0.75 FTE Recruiter position (2nd quarter of 2023)

Information Technology

- Closed 1 Deputy Chief Information Officer position

Livability and Tourism Management

- Added 1 Code Enforcement Officer position

Parks Department

- Created 1 HVAC Tech, added 1 Plumbing Tech III, 1 Maintenance Project Manager and 1 Director of Building Operations (Daniel Island); closed 1 Heavy Equipment Operator, 1 Assistant Superintendent and 1 Trade Specialist position to fund the created and added positions
- Deduct 0.25 FTE for Interns funded by Keep Charleston Beautiful
- Closed 1 Tree Maintenance Tech I position to fund 4 Urban Forestry Interns totaling 0.92 FTEs



Planning, Preservation & Sustainability

- Added 1 Mobility Planner, 1 Affordability Housing Concierge (2nd Quarter of 2023), 1 ERC Coordinator and Administrative Assistant II (3rd Quarter 2023) positions

Public Service

- Moved 1 Permit Tech from Engineering Division to Permit Center
- Added 1 new Floodplain Review Tech, 1 Supervisor Field Inspector and 1 Plan Reviewer and closed 2 Combination Inspector Positions
- Added 1 Deputy Director of Operations (2nd Quarter 2023)
- Upgraded Quality Assurance Tech position to Manager; created 1 Trades Master Assistant and 3 Team Leader Construction positions; closed 1 Foreman Construction and 6 Construction worker positions
- Added 1 new Cart Delivery Coordinator
- Reorganization – moved 1 Garbage Operator I position to Garbage Operator II position; created and upgraded 11 positions by closing 10 various positions in the Garbage collection Division

Recreation

- 4.58 FTE equivalent additional hours for part-time and seasonal employees approved for 2023 budget to partially bring budgeted hours to pre-Covid level

Stormwater

- Moved (1) Manager-Floodplain and (1) Technician-Floodplain Mgmt Executive Department/Resiliency & Emergency Management Division; added 1 Civil Engineer II and 1 Inspector-Stormwater; Reorganized/closed (7) various positions and added 3 Crew Leaders-Heavy Equipment, 2 Heavy Equipment Operators, 3 Jet Vactor Assistants, and 4 Motor Equipment Operators

Traffic and Transportation

- Added 1 Technician-Permit position



Department	Division	Division #	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Budget, Finance and Revenue Collections						
	Budget and Finance Admin.	130000	5.75	5.75	5.75	8.25
	Finance	131000	20.00	20.00	20.00	20.00
	Revenue Collections	132000	13.50	13.50	13.50	13.50
	Budget and Management	133000	6.00	6.00	6.00	6.00
	Procurement	134000	5.00	5.00	5.00	5.00
	Real Estate Management	135000	4.00	4.00	4.00	4.00
	Process/Service Improvement	136000	1.00	1.00	1.00	1.00
	Call Center	138000	5.00	5.00	5.00	5.00
	Safety Management	151000	4.00	4.00	4.00	4.00
	City Hall	171000	-	-	-	-
	116 Meeting Street	171300	-	-	-	-
	Gaillard Complex	171310	-	-	-	-
	Gallery at Waterfront Park	171500	-	-	-	-
	Reuben M. Greenberg Municipal Building	171600	-	-	-	-
	50 Broad Street	171700	-	-	-	-
	Charleston Maritime Center	518550	7.00	7.00	7.00	6.00
	Dock Street Theatre	531000	8.50	8.50	8.50	8.00
	Old Slave Mart Museum	020010	3.10	3.10	3.10	3.10
	City Market	021010	-	-	-	-
	Parking Ticket Revenue Collections	022010	7.00	7.00	7.00	7.00
	Parking Facilities Admin. - ABM	022016	-	-	-	-
	Parking Lot, B. A. M.	022035	-	-	-	-
	Cumberland Street Garage	022075	-	-	-	-
	Angel Oak	024010	3.50	3.50	3.50	3.50
	Charleston Visitor Center	027010	-	-	-	-
	Sub-Total		93.35	93.35	93.35	94.35
Clerk of Council						
	City Council	100000	11.00	11.00	11.00	11.00
	Records Management	101000	3.20	3.25	3.25	3.25
	Sub-Total		14.20	14.25	14.25	14.25
Executive						
	Municipal Court	110000	26.50	27.50	27.50	27.50
	Mayor's Office	120000	8.50	9.50	9.50	7.50
	Internal Auditing	140000	2.00	2.00	2.00	2.00
	Corporation Counsel	141000	14.00	14.00	14.00	13.00
	Prosecutor's Office	142000	4.00	4.00	4.00	4.00
	Youth Programs	153000	4.69	4.69	4.69	4.69
	Resiliency & Emergency Management	237000	4.00	3.00	3.00	9.00
	Cultural Affairs	500000	8.00	8.00	8.00	8.00
	West Ashley Farmers Market	500200	0.70	0.70	0.70	0.70
	Cannon St. Arts Center	500500	-	-	-	-
	Public Information	700000	3.00	3.00	3.00	3.00
	Mayor's Office for Children, Youth and Technology Business Development	701000	3.17	3.17	3.17	3.17
		810000	-	-	-	-
	Sub-Total		78.56	79.56	79.56	82.56



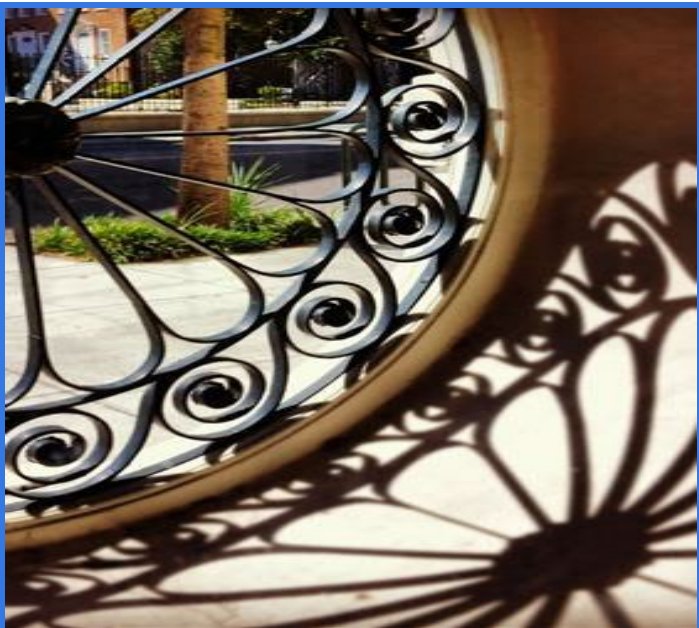
Department	Division	Division #	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Fire Department						
	Fire Department – Firefighters	210000	365.00	364.00	364.00	373.50
	Fire Department – Non-Firefighter	210000	11.00	11.00	11.00	12.00
	Fire Training Division- Firefighter	211000	8.00	8.00	8.00	8.00
	Fire Training Division- Non-Firefighter	211000	1.00	1.00	1.00	1.00
	Fire Marshal Division - Firefighter	213000	14.00	14.00	14.00	16.00
	Fire Marshal Division - Non Firefighter	213000	2.00	2.00	2.00	2.00
	Sub-Total		401.00	400.00	400.00	412.50
Housing and Community Development						
	Housing and Community Development	410000	12.00	15.00	15.00	13.00
	Warming Shelter	411000	0.56	-	-	-
	Hope Center	412000	-	-	-	2.00
	Sub-Total		12.56	15.00	15.00	15.00
Human Resources						
	Human Resources	150000	16.00	16.00	16.00	16.75
	Mailroom	171100	1.00	1.00	1.00	1.00
	Sub-Total		17.00	17.00	17.00	17.75
Information Technology						
	Information Systems	161000	24.00	24.00	24.00	23.00
	Geographic Information Services	162000	6.00	6.00	6.00	6.00
	Telecommunications	163000	4.00	4.00	4.00	4.00
	Public Safety Information Technology	235000	-	-	-	-
	Sub-Total		34.00	34.00	34.00	33.00
Livability and Tourism Management						
	Livability	225000	14.00	13.00	13.00	14.00
	Tourism Management	600000	16.64	16.70	16.70	16.70
	Sub-Total		30.64	29.70	29.70	30.70
Non-Departmental						
	Pensions	180000	-	-	-	-
	Employment Benefits	181000	-	-	-	-
	General Insurance	182000	-	-	-	-
	Emergency Fund	183000	-	-	-	-
	Community Promotions	620000	-	-	-	-
	Assistance Programs	710000	-	-	-	-
	Non-Departmental	900000	-	-	-	-
Other						
	Interest		-	-	-	-
	Bond Principal		-	-	-	-
	Sub-Total		-	-	-	-
Parks Department						
	Electrical	170000	12.40	12.40	13.40	14.40
	Facilities Maintenance	170100	16.00	16.00	17.00	18.00
	Capital Projects	520000	8.00	8.00	8.00	8.00
	Parks Administration	521000	14.25	14.25	14.00	14.00
	Grounds Maintenance	522000	84.00	84.00	83.92	83.92
	Construction	523000	15.00	15.00	15.00	12.00
	Parks Maintenance Projects	526000	-	-	-	-
	J. P. Riley, Jr. Ballpark	023010	0.60	0.60	0.60	0.60
	Sub-Total		150.25	150.25	151.92	150.92
Planning, Preservation and Sustainability						
	Planning, Preservation & Sustainability	415000	4.00	4.00	4.00	4.00
	Zoning Division	419000	9.00	9.00	9.00	9.00
	Preservation Division	420000	6.00	7.00	7.00	7.00
	Design Division	421000	2.75	2.75	2.75	2.75
	Planning and Sustainability	430000	5.00	6.00	6.00	8.00
	Business and Neighborhoods Services	820000	6.00	6.00	6.00	6.00
	Entrepreneurial Resource Center	821000	-	-	-	1.00
	Sub-Total		32.75	34.75	34.75	37.75



Department	Division	Division #	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Police Department						
	Police – Sworn Officers	200000	454.00	454.00	454.00	454.00
	Police – Non-Sworn	200000	105.50	105.50	105.50	105.50
	Total for Division	200000	559.50	559.50	559.50	559.50
	Radio Shop – Non Sworn	203000	5.00	5.00	5.00	5.00
	Community Outreach	206000	-	-	-	-
	Hospitality Fee Public Safety	260010	2.00	2.00	2.00	2.00
	Victims Advocate	207000	3.00	3.00	3.00	3.00
	Sworn Officers Sub-Total		456.00	456.00	456.00	456.00
	Non-Sworn Sub-Total		113.50	113.50	113.50	113.50
	Sub-Total		569.50	569.50	569.50	569.50
Public Service						
	Permit Center	137000	4.00	4.00	4.00	5.00
	Engineering	220000	10.00	10.00	10.00	9.00
	Inspections	221000	22.50	23.00	22.50	24.00
	Public Service Administration	300000	2.00	2.00	2.00	3.00
	Streets and Sidewalks Admin.	311000	3.00	3.00	3.00	3.00
	Streets and Sidewalks	312000	27.00	27.00	27.00	24.00
	Environmental Services Admin.	321000	7.00	7.00	7.00	8.00
	Garbage Collection	322000	35.00	35.00	35.00	36.00
	Trash Collection	323000	31.00	31.00	31.00	31.00
	Street Sweeping	324000	21.00	21.00	21.00	21.00
	Fleet Management	331000	25.00	25.00	25.00	25.00
	Sub-Total		187.50	188.00	187.50	189.00
Recreation Department						
	Recreation Administration	510000	4.00	4.00	3.00	4.00
	Recreation Athletics	511000	17.22	17.22	17.22	17.22
	Youth Sports	512000	-	-	-	-
	Adult Sports	511300	-	-	-	-
	Recreation Programs	513000	24.18	24.18	23.80	28.51
	Environmental Programs	513100	-	-	-	-
	Playgrounds	513300	-	-	-	-
	Community Programs	513400	-	-	-	-
	Recreation Facilities	515000	2.15	2.15	2.15	2.15
	James Island Recreation Center	515010	9.16	9.16	9.16	9.16
	St. Julian Devine	515020	5.24	5.24	5.24	5.24
	Bees Landing Recreation Center	515025	13.05	13.05	13.05	12.25
	Arthur Christopher Gym	515030	7.96	7.96	7.96	7.96
	Shaw Community Center	515035	4.20	4.20	4.20	4.79
	West Ashley Park	515040	-	-	-	-
	Daniel Island Programs	515045	7.00	17.45	15.95	15.95
	Aquatics	516000	34.66	37.56	39.80	40.30
	Swim Team	516040	-	-	-	-
	Tennis	517000	12.86	11.86	11.00	11.00
	Charleston Tennis Center	517010	-	-	-	-
	Maybank Tennis Center	517020	-	-	-	-
	Inner City Youth Tennis	517030	-	-	-	-
	Gymnastics	518000	6.70	5.70	5.70	5.70
	Gymnastics Training Center	518010	-	-	-	-
	Municipal Golf Course	028010	24.53	26.68	26.68	26.76
	Sub-Total		172.91	186.41	184.91	190.99



Department	Division	Division #	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Stormwater Management						
	Stormwater Utility Operations	193010	78.00	80.00	78.00	85.00
	Sub-Total		78.00	80.00	78.00	85.00
Traffic and Transportation						
	Traffic and Transportation	230000	28.00	29.00	29.00	30.00
	Parking Management Services	022005	39.00	39.00	35.00	39.00
	On Street Parking Operations	022045	4.00	4.00	4.00	4.00
	Sub-Total		71.00	72.00	68.00	73.00
	TOTAL		1,943.22	1,963.77	1,957.44	1,996.27



REVENUES

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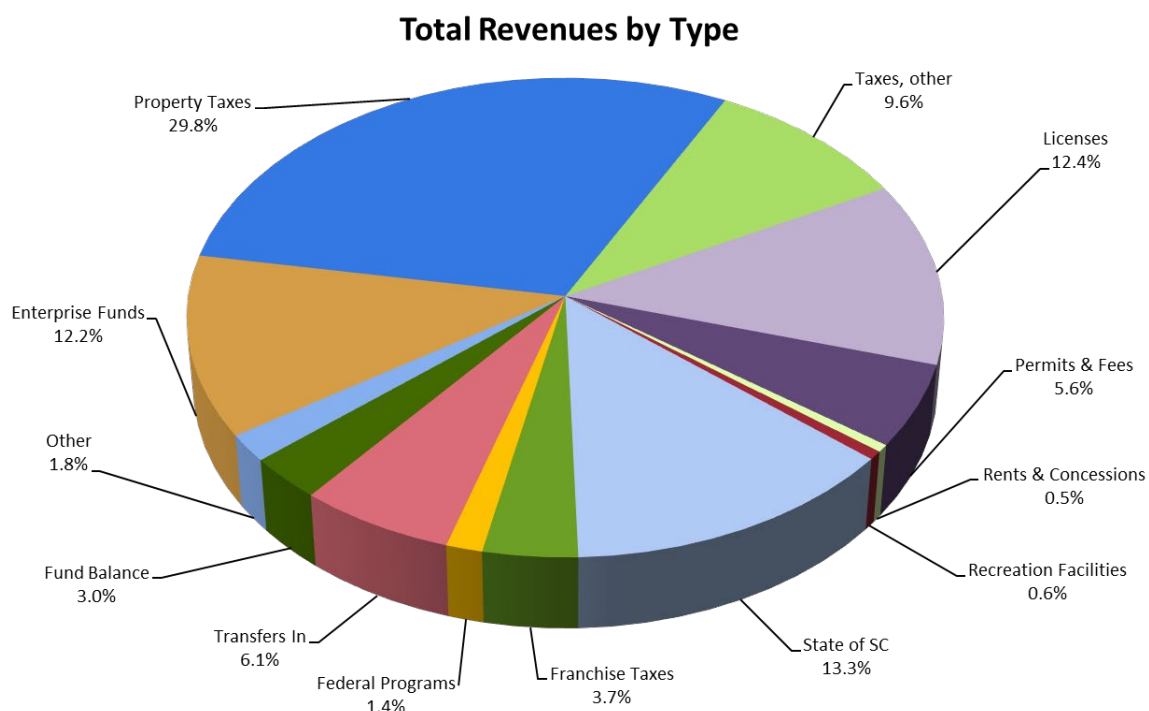
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REVENUE DISCUSSION AND ANALYSIS

The City of Charleston's operating budget consists of the General Fund and several Enterprise Funds, all of which are subject to appropriation. This means that each budget must be presented to City Council in a draft ordinance whereupon it must be approved by majority vote. The Municipal Accommodations Tax Fund, a Special Revenue Fund included in this document, is also appropriated each year by ordinance. The other Special Revenue funds presented in this document are approved by City Council, but not in ordinance form.

2023 Revenue Budget							
Revenue Type	General Fund	Enterprise Funds	Special Revenue Funds				Total
			Hospitality Fee	Municipal Accommodations Tax	State Accommodations Tax	Stormwater Utility Fee	
Property Taxes	107,045,000						107,045,000
Taxes, other			23,500,000	11,025,000			34,525,000
Licenses	44,482,600						44,482,600
Permits & Fees	6,946,519					13,020,000	19,966,519
Rents & Concessions	1,749,673						1,749,673
Recreation Facilities	2,029,010						2,029,010
State of SC	35,932,492				12,000,000		47,932,492
Franchise Taxes	13,395,000						13,395,000
Federal Programs	5,142,275						5,142,275
Transfers In	19,298,019					2,752,386	22,050,405
Fund Balance	1,568,100		5,970,916	2,783,094	300,000		10,622,110
Other	6,382,033		150,000	41,000	22,442	10,000	6,605,475
Enterprise Funds		43,800,556					43,800,556
Total	243,970,721	43,800,556	29,620,916	13,849,094	12,322,442	15,782,386	359,346,115





GENERAL FUND

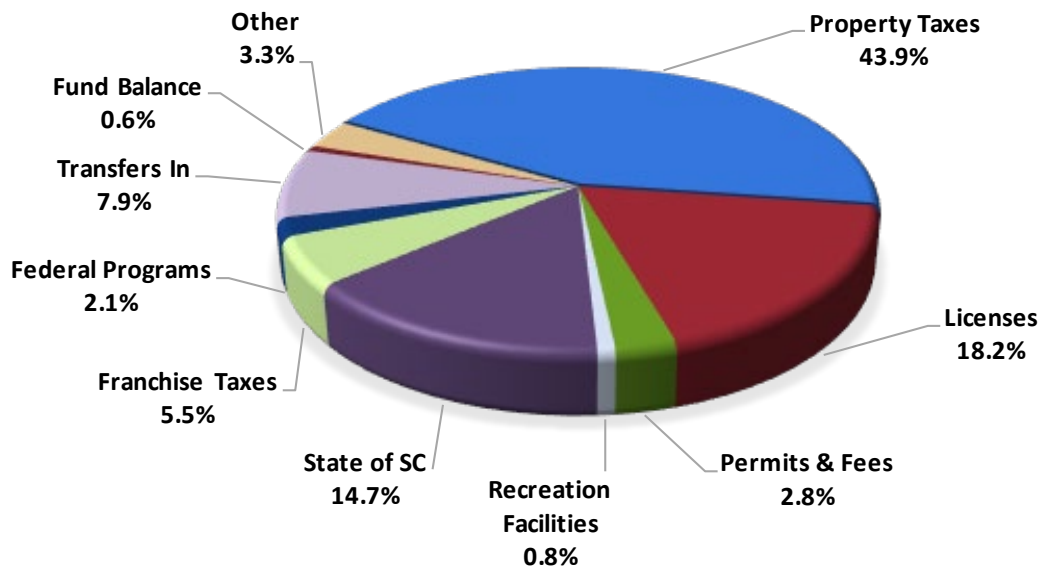
The General Fund is the City of Charleston's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. For fiscal year 2023, the revenues generated for the General Fund are projected to be \$243,970,721 including \$1,568,100 of fund balance, and General Fund expenditures are projected to be \$251,883,708. In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds must be used to offset the deficit. Revenues for 2023 reflect an increase of \$27,935,480 or 12.93% from the 2022 Approved Budget and expenditures for 2023 reflect an increase of \$29,502,034 or 13.27% from the 2022 Approved Budget.

General Fund Summary	2021 Actual	2022 Budget	2022 Estimate	2023 Budget
Revenues	198,282,995	203,523,004	217,697,702	223,104,602
Transfers In	12,871,049	9,368,741	11,831,272	19,298,019
Fund Balance	-	3,143,496	-	1,568,100
Total Revenues & Other Financing Sources	211,154,044	216,035,241	229,528,974	243,970,721

The major revenue categories in the General Fund are as follows:

Property Taxes	\$ 107,045,000	Permits and Fees	\$ 6,946,519
Licenses	\$ 44,482,600	Recreational Facilities	\$ 2,029,010
State of South Carolina	\$ 35,932,492	Federal Programs	\$ 5,142,275
Franchise Taxes	\$ 13,395,000	Fund Balance	\$ 1,568,100
Operating Transfers In	\$ 19,298,018	Other	\$ 8,131,706

2023 General Fund Revenues





Revenue Structure

Property Taxes and Licenses represent the two major revenue sources in the General Fund. Together, they comprise 62.1% of the total General Fund revenues. In 2023, these two sources are estimated to account for \$151,527,600 of the \$243,970,721 in General Fund Revenues. **In all charts shown in this section, revenues shown are actual revenues for 2014-2021, estimated actual revenues for 2022, and budgeted revenues for 2023.**

• Property Taxes

General property taxes are estimated to account for 43.9% of the City's General Fund revenues in 2023. South Carolina law allows local governments to levy tax upon real and personal property valuations assessed and equalized according to statutory guidelines. The City of Charleston is located in two counties: Charleston County and Berkeley County. The City millage rate is required to be the same in both counties.

Projected growth in taxes is based on various factors, including historical growth, construction trends, new development, and other economic conditions. Current trends indicate that assessed values are likely to continue increasing in 2022. Because of the City's calendar year versus the counties' fiscal year end of June 30, the 2022 taxes are not final when the City is preparing its 2023 budget. Therefore, 2023 taxes are estimated based on 2022 preliminary appraised and assessed values provided in September 2022 by the counties for the determination of 2022 millage rates. In reassessment years, the millage rollback calculation required by state law results in the final millage decreasing compared to the pre-reassessment millage.

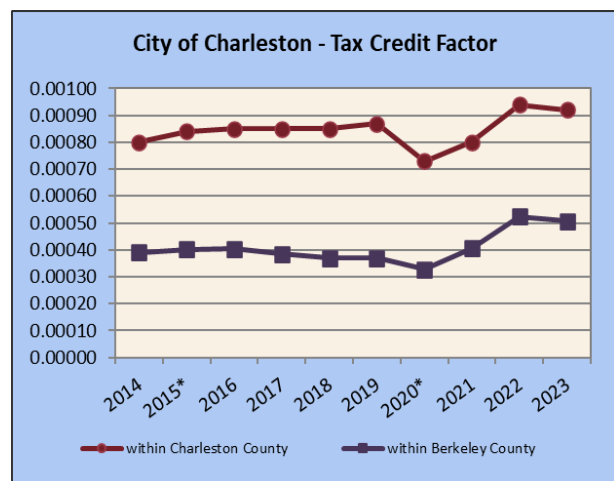
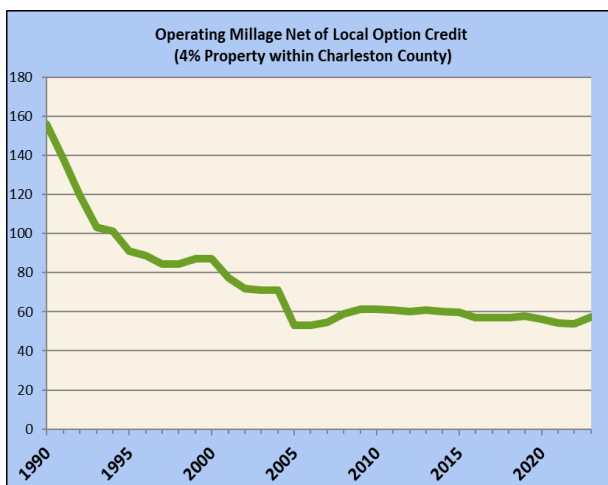
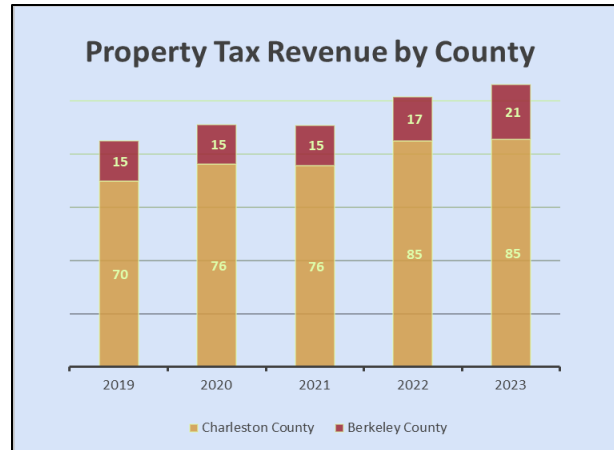
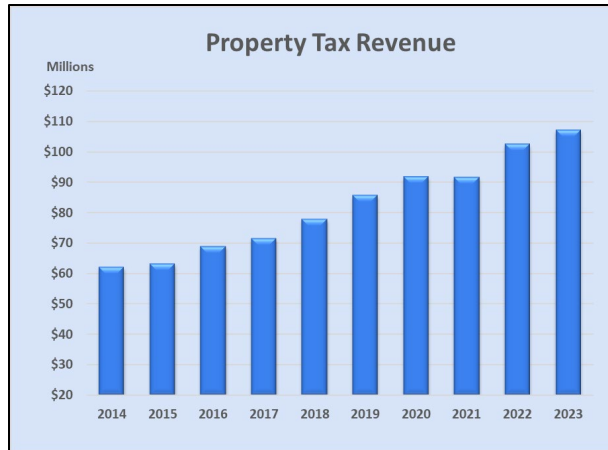
The operating millage for 2023 is 80.3 mills, three mills higher than 2022. Millage shown here does not include the 4 mills levied for drainage improvements or the 3 mills levied

for public safety infrastructure improvements. A homeowner's effective tax rate for the general operating millage has declined over 63% since 1990 due mainly to the Local Option Sales Tax and the City's implementation of diversified revenue sources. Local Option Sales Tax was passed in Charleston County in 1991 and Berkeley County in 1999. LOST revenue is paid by the State in two portions which have different allocation factors and requirements: the Rollback Fund and the Revenue Fund. All funds received from the Rollback Fund must be used as a tax credit to "rollback" or reduce millage. The City has also elected to use the Revenue Portion of LOST to increase the tax credit, resulting in lower effective millage. The Tax Credit Factor is computed annually based on total appraised value within each county area in the City, and the amount of LOST revenue the City receives in that county area. During the pandemic, especially in 2020, reduced LOST revenue resulted in a lower Tax Credit Factor. When LOST revenue rebounded in 2021 and 2022, the Tax Credit Factor increased substantially and resulted in lower taxes for homeowners without a change in millage. As LOST revenue hopefully increases in future years, the resulting higher tax credit factor will help neutralize the 2023 millage increase for homeowners.

Property Tax Millage & Revenue				
Year	Millage Rate [^]		Total Tax Revenue	Percent Change
	Vehicles	Real & other		
2014	80.3	80.3	62,198,010	2.65%
2015*	80.3	78.1	63,174,800	1.57%
2016	78.1	78.1	68,863,142	9.00%
2017	78.1	78.1	71,526,245	3.87%
2018	78.1	78.1	77,787,627	8.75%
2019	78.1	79.6	85,666,520	10.13%
2020*	79.6	74.3	91,819,490	7.18%
2021	74.3	74.3	91,641,421	-0.19%
2022	74.3	77.3	102,430,264	11.77%
2023	77.3	80.3	107,045,000	4.51%

[^] tax dollars generated per \$1000 of assessed value

* reassessment year



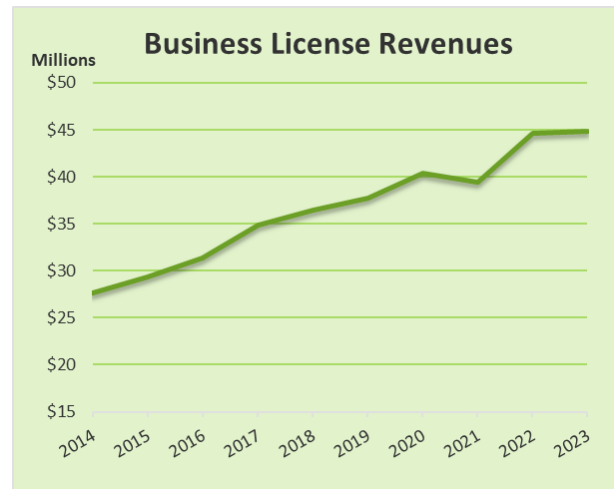
Property Tax Calculation for Average Home in the City of Charleston (within Charleston County)		
	Without Homestead	With Homestead
Appraised Property Value	\$ 500,000	\$ 500,000
Less: Homestead Exemption (if applicable - age 65 or older, blind or disabled)	\$ -	\$ (50,000)
Adjusted Appraised Property Value	\$ 500,000	\$ 450,000
Multiplied by the Primary Legal Residence Assessment Ratio	0.04	0.04
Total Assessment	\$ 20,000	\$ 18,000
Multiplied by the 2023 City of Charleston Millage Rate*	0.0803	0.0803
Total City of Charleston Property Tax due before Sales Tax Credit	\$ 1,606.00	\$ 1,445.40
Less: City of Charleston Sales Tax Credit (.00092 X \$500,000)	\$ (460.00)	\$ (414.00)
Total City of Charleston Tax Due	\$ 1,146.00	\$ 1,031.40

*Note: Does not include the City of Charleston Drainage millage, the City of Charleston Public Safety Infrastructure millage, the County of Charleston Operating or Debt Service millage, the Charleston County School District or other entities.



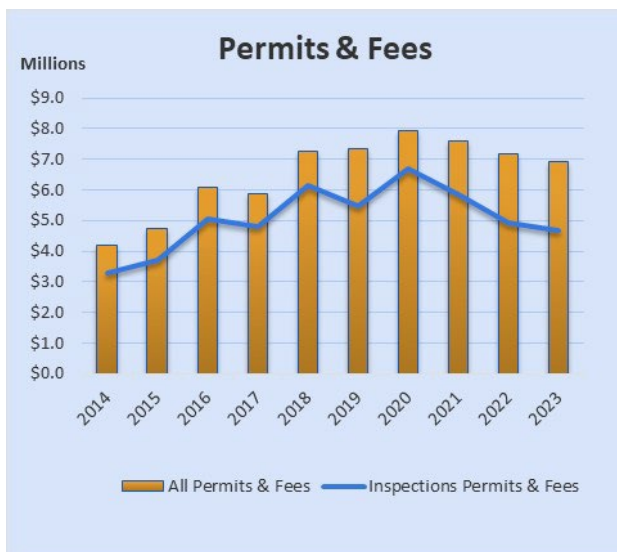
• Licenses

Revenues in this category are primarily derived from business license fees (98.2%). Licenses account for 18.2% of the General Fund revenues for 2023. Business License fees are imposed on any businesses, occupations or professionals that are located, in whole or part, within the City limits. This fee consists of a base rate, plus a percentage of gross income. These rates vary based on classification. Revenue for 2021 decreased due to the COVID-19 pandemic's impact on business revenues during 2020. Business licenses are assessed on the prior year revenue of the licensee; therefore, 2021 business license fees were assessed on 2020 revenues. Two or more months of lockdowns and a huge decrease in the number of tourists in town contributed to the decline in business revenues during 2020. Business license revenues for 2022 increased substantially as the pandemic's effects lessened throughout 2021. License revenue for 2023 is expected to remain relatively flat.



Permits and Fees

This revenue category comprises 2.8% of the total General Fund revenues and consists primarily of various construction permit fees collected by the Inspections Division. Collections by the Inspections Division are expected to be \$4,675,500 in 2023 and account for 67% of this category. Inspections Permits and Fees as a percent of the total permits and fees revenue has decreased since 2021 as other new permits and fees have been added by other departments. Additionally, revenue from the Inspections Division decreased less during the pandemic compared to some other permits and fees revenue. Revenues were down in 2020 for TNC fees and tourism-related permits and fees due to the pandemic's impact on tourism, and continued impact was experienced in 2021. Municipal Court fees were also down in 2020 and 2021 due to closures and a suspension of jury trials during the pandemic. Other fees include local Transportation Network Company (TNC) fees (\$405,000), Municipal Court fees (\$74,500), various zoning/design review fees (\$834,696), tourism permits and fees (\$373,400), and road closure permits (\$447,923). A pilot program for a long-term rental registration fee added for 2023 is expected to generate \$25,000. This program will track residential long-term rentals. Contact information for property owners and registered agents for emergencies will be gathered and kept on file, and properties can be required to be kept in a safe and livable condition.



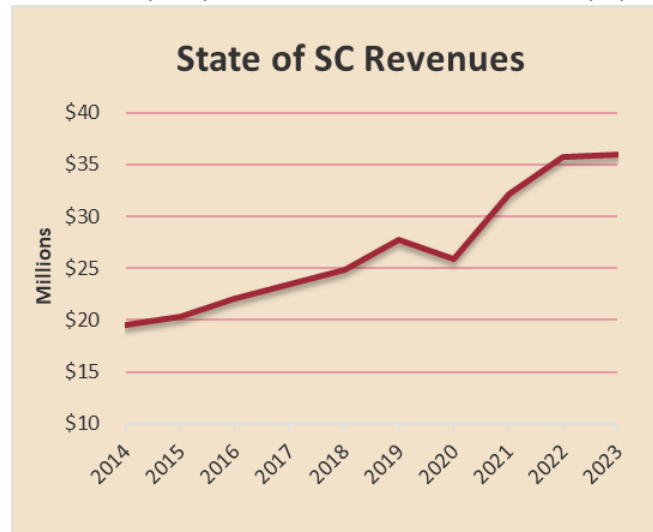
Permits and Fees in the Inspections Division consists of various construction permits, such as building permits, electrical and plumbing permits, plan checking permits and other related permits. The Inspections Division bases fee projections and growth estimates on trend analysis and data from Planning concerning upcoming development projects. Variances from year to year are usually the result of the



timing of large construction projects. Fee revenue in 2020 exceeded budget projections. Revenue for 2021 and 2022 declined possibly due to labor shortages and supply chain issues experienced due to the continuing pandemic. Revenue for 2023 is budgeted conservatively with a slight decline.

- **State of South Carolina**

This revenue category accounts for all income received from the State of South Carolina including the Local Option Sales Tax (LOST), shared revenues and traffic signal maintenance funding, and represents about 14.7% of the total General Fund revenue for 2023. The implementation of the Local Option Sales Tax (LOST) created a new revenue source that has grown consistently over the years. Collected by the State and allocated on a formula that factors in location of the sale as well as the population of the county and municipality as a share of the total state population, this revenue is very sensitive to economic

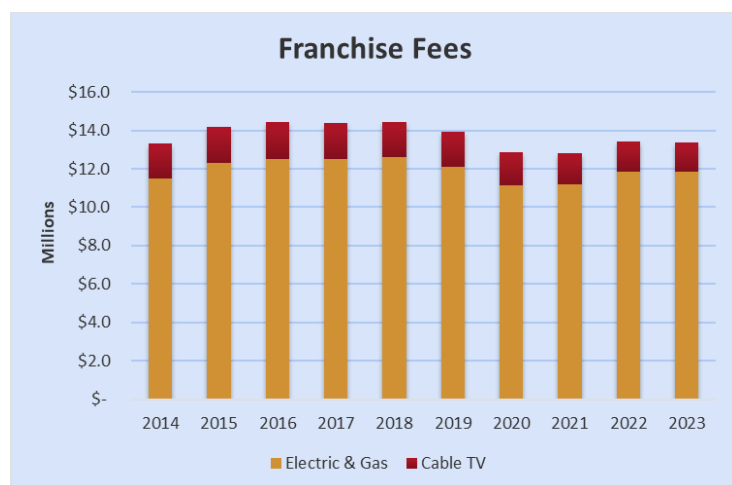


conditions that impact consumer spending and also to weather events such as tropical storms and hurricanes. The decrease from 2019 to 2020 is from the pandemic's impact on local option sales tax. Revenue rebounded in 2021 and exceeded budget. LOST Revenue for 2022 also trended higher. The LOST budget for 2023 reflects a slight increase based on the partial year of revenue for 2022 received at the time the 2023 budget was formulated. There is a two-month delay from the liability period of the tax due and the receipt of the funds from the State of South Carolina.

State shared revenue, known as the Local Government Fund (LGF), is appropriated by the State of South Carolina and distributed to municipalities and counties through a population-based formula. The City's share in 2023 is estimated to be \$3,520,723. This budget is based on estimates published by the State Revenue and Fiscal Affairs Office.

- **Franchise Taxes**

This revenue category accounts for the franchise fees paid by electric companies and cable television companies and represents 5.5% of the 2023 General Fund budget. The current franchise agreements with Dominion Energy (formerly South Carolina Electric & Gas) and Berkeley Electric Cooperative (BEC) establish a fee at 5% for both electric and natural gas services within the City. Dominion covers approximately 97.5% of Charleston residents, with BEC providing service for the remaining residents. The projection for the Dominion fee assumes a maximum contribution to the Non-Standard Service Fund as per the franchise agreement. Revenue has been decreasing since 2018, the highest revenue year. Specifically, customer credits given in 2019 from





the Tax Cut and Jobs Act of 2018 and electric rate decreases ordered by the South Carolina Public Service Commission reduced the cost to consumers, resulting in lower electric franchise fees. The 2023 budget of \$11,845,000 includes no expected growth in electric and gas franchise fees. Cable TV franchise fees, which includes internet service provided via cable, have declined since a high in 2016 as streaming services and other options become more popular. The 2023 budget of \$1,550,000 includes no growth.

- **Recreational Facilities**

This category of revenue includes fees and charges collected by the various programs and facilities operated by the City's Recreation Department. Programs include youth and adult sports, gymnastics, and summer day camps. Facilities include five multi-purpose complexes, four swimming pools, and two tennis centers. Revenue from Recreational Facilities accounts for \$2,029,010 or 0.8% of the General Fund revenue budget. These revenues are estimated based on current and projected program enrollment and facility usage levels. Revenues for 2020 decreased due to the pandemic, both from closures and changes in the capacity of facilities to ensure proper social distancing. 2021 revenues were also down due to the lingering impact of the pandemic. The opening of two facilities were also postponed until July 1, 2021 in order to save operating costs, which also reduced revenues. Revenues rebounded in 2022 and exceeded budget as facilities returned to pre-pandemic conditions. The revenue for 2023 is expected to be relatively flat compared to 2022's estimated revenue.

- **Federal Programs**

Federal Programs revenue is the funding received by the City for the American Rescue Plan Act (ARPA) of 2021 in response to the Covid-19 pandemic and the impact it has had on local governments. The City received its first tranche of approximately \$10.5 million in June of 2021 and received the second tranche of the same amount in July of 2022. The City elected to use the revenue loss method of accounting for the funds received, and submitted documentation to the U.S. Treasury Department showing approximately \$93 million dollars of lost revenue from all sources in 2020. The City is required to document how the funds are spent. Eligible expenditures under the Revenue Loss method include the provision of general government services. The amount of ARPA funds estimated to be spent in 2023 are \$5,142,275 resulting in an equal amount of recognized revenue budgeted. ARPA funds recognized in 2021 totaled \$4,597,511. Estimated revenue to be recognized in 2022 is estimated at \$3,810,000, but the City has not closed out its 2022 books at this time and that number is subject to change. The City has until 2024 to obligate the funds received and until 2026 to actually spend the funds.

- **Operating Transfers In**

This category accounts for revenues received by other funds, such as special revenue funds, that are transferred into the General Fund under various ordinances and grant agreements. Transfers In represents 7.9% of the 2023 General Fund budget and total \$19,298,019. In 2022, the budgeted transfers totaled \$9,368,741. Part of the increase can be attributed to increasing revenues in these funds, and part to new transfers included in the budget for 2023. A transfer from the Public Safety Infrastructure Fund in the amount of \$850,000 will be used for a space study for the Police Department and to purchase DNA analysis equipment for the new forensic lab that opened in 2021. The Public Safety Infrastructure Fund is funded by

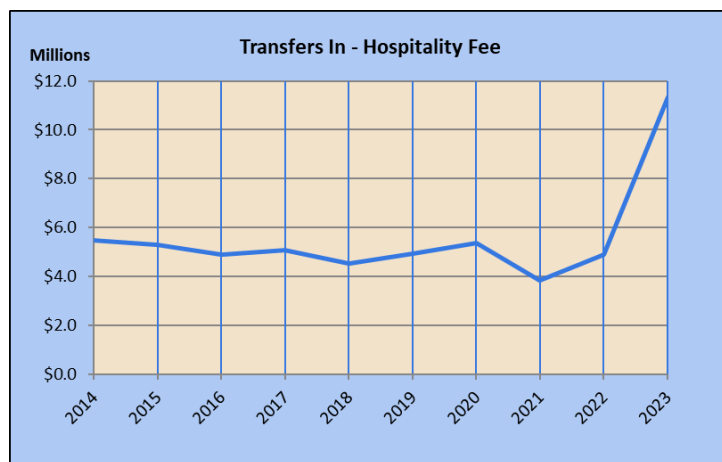
Significant Tourism Transfers In	2023
Municipal Accommodations Tax Fund	5,727,632
Hospitality Fee Fund	11,343,000
State Accommodations Tax Fund	623,750
Tourism Ticket Fee Fund	375,000
Total	18,069,382



dedicated millage of 3 mills. The most significant funds that transfer revenues to the General Fund are the Hospitality Fee Fund, the Tourism Ticket Fee Fund, the Municipal Accommodations Tax Fund, and the State Accommodations Tax Fund. The revenues from these four special revenue funds are all tourism-driven and very dependent on factors such as the economy, national and world events, and weather events and are therefore budgeted very conservatively. These funds rebounded significantly more than expected in 2022 after suffering a drastic decline during the pandemic. Throughout the year, month-to-month trends and growth percentages are calculated comparing current revenue, prior years' revenues and budgeted revenues. These trends are then utilized to predict future revenues, along with trend information available from the tourism industry. These four funds make up 94% of the operating transfers in. This is a significant increase from prior years as the City has changed its method of estimating tourism-related expenses that are incurred by the General Fund and are eligible to be reimbursed from certain special revenue funds.

Hospitality Fee Fund

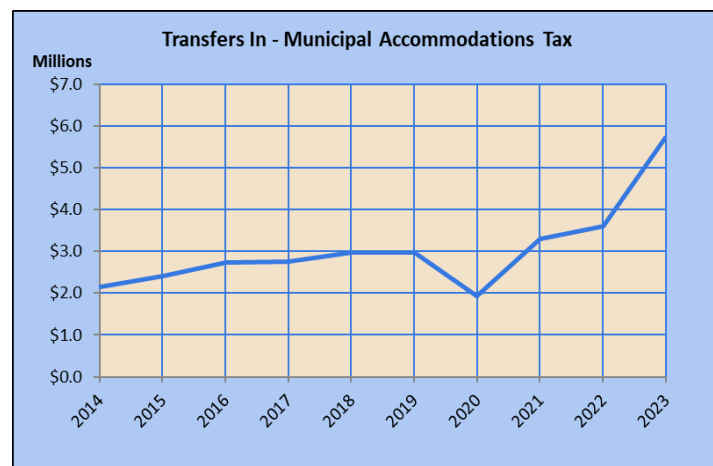
Transfers from the Hospitality Fee Fund to the General Fund are based on documented tourism related expenditures incurred by the General Fund. These expenses include police and fire coverage of tourism-related districts and events, maintenance of certain buildings and parks in the tourism district, and personnel costs related to tourism enforcement. The amount available to transfer fluctuates from year-to-year depending on other demands on Hospitality Fee funding. The transfer in for 2021 was greatly reduced



because of the COVID-19 pandemic's impact on tourism. The 2022 transfer in shows a partial rebound in the Hospitality Fee revenue following the pandemic. The 2023 transfer in is reflective of the substantial recovery of the revenue from the pandemic and the change in estimates for determining tourism-related expenditures. See the Hospitality Fee Revenue discussion later in this section.

Municipal Accommodations Tax Fund

For 2023, \$5,727,632 is budgeted to support General Fund tourism-related salaries, the majority of which are Police officers who patrol the main tourism areas of the City. The amount varies from year to year depending on the needs of the General Fund, and other demands on the Municipal Accommodations Tax Fund. The transfer in dipped substantially in 2020 due to the pandemic, but subsequent years show a substantial recovery. The 2023 transfer also reflects the methodology change for estimating tourism-related expenditures.



The Municipal Accommodations Tax Fund's revenues and the impact of the pandemic are discussed in further detail later in this section.



Tourism Ticket Fee Fund

Implemented on January 1, 1994, this fund generates revenue from a fixed fee of fifty cents per person on tour-related events like walking tours, carriage tours and bus tours. Transfers to the General Fund from the Tourism Ticket Fee Fund are used to offset the cost of managing tourism, a function that seeks to maximize the enjoyment of visitors, while minimizing any negative impact on citizens. The 2023 transfer to the General Fund is budgeted at \$375,000, an increase from 2022 budget of \$105,000. This revenue declined during the pandemic but has now returned to pre-pandemic levels. Continued growth in this fund is limited by the number of tours that can be accommodates on City streets and sidewalks. The Tourism Ticket Fee Fund budget is not included in this document as it is not approved by City Council.

- **Use of Fund Balance**

City management occasionally assigns fund balance for future expenditures during the fiscal year close-out process. The amount of these assignments depends on total fund balance and the City's overall financial position. These assignments are possible when strong revenues and conservative spending results in Unassigned Fund Balance at December 31 exceeding the City's established policy regarding its desired level of 20% of the subsequent year's budgeted expenditures. For 2023 assigned fund balance of \$1,568,100 is budgeted, mostly for capital improvements or maintenance and repair projects. See the Fund Balances section beginning on page 73 for further information.

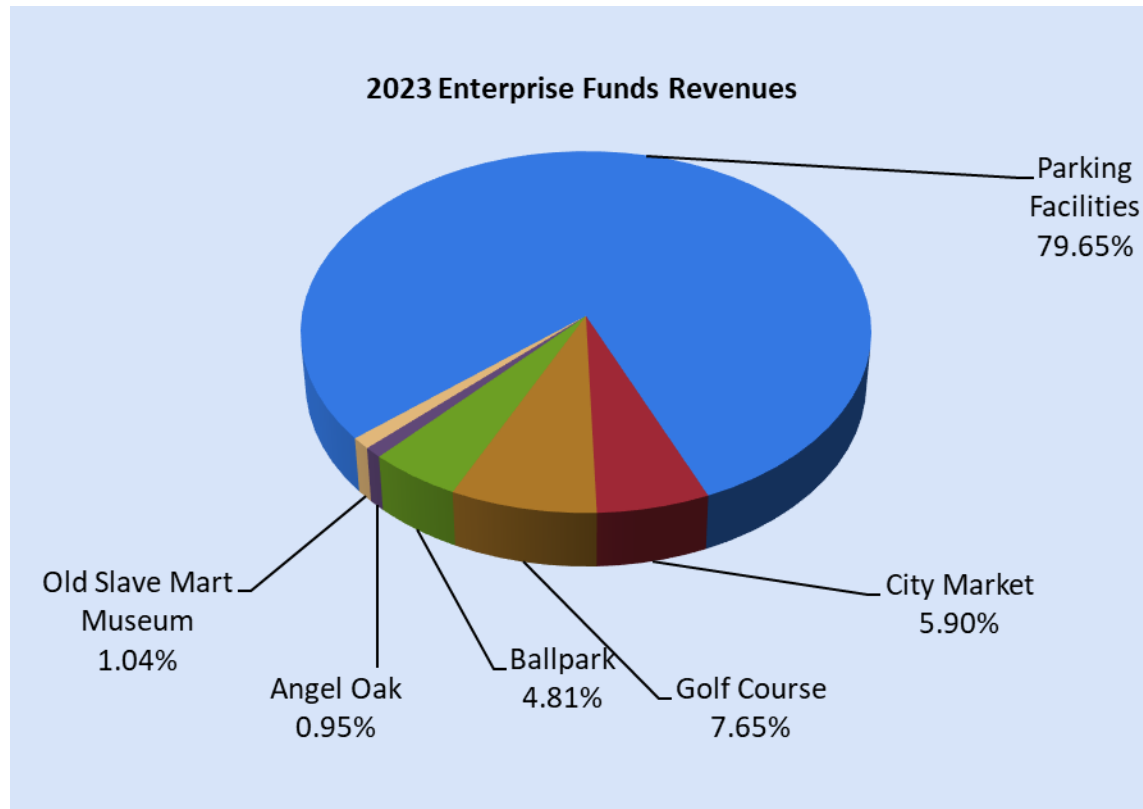
- **All Other**

Other General Fund revenue sources include Rents and Concessions (\$1,749,673), Fines and Forfeitures (\$350,000), a contribution from the Charleston Water System (CWS) (\$1,962,000), Miscellaneous Income (\$1,447,533), Penalties and Costs (\$703,500), Sales & User Charges (\$919,000), and Interest Income (\$1,000,000). Details of these revenues can be seen in the Comparative Revenue Detail pages at the end of this section.

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to business enterprises. An enterprise fund can be used to report an activity where fees are charged to external users for goods or services, regardless of whether the intent is to fully recover all costs through user charges. The City of Charleston utilizes six Enterprise funds: the Angel Oak Fund, the Joseph P. Riley, Jr. Baseball Park Fund, the City Market Fund, the Municipal Golf Course Fund, the Old Slave Mart Museum Fund, and the Parking Facilities Fund. For 2023, the budgeted revenues of the Enterprise Funds total \$43,800,556, and the expenditures total \$35,887,569 creating a surplus of \$7,912,987. This surplus will be used to offset the \$7,912,987 budgeted deficit in the General Fund.

2023 Enterprise Funds Summary			
Fund	Revenues	Expenses	Surplus (Deficit)
Parking Facilities Fund	34,888,256	26,916,098	7,972,158
City Market Fund	2,586,000	2,418,756	167,244
Municipal Golf Course Fund	3,351,000	3,426,228	(75,228)
Joseph P. Riley, Jr. Ballpark Fund	2,105,000	2,364,921	(259,921)
Angel Oak Fund	415,300	503,495	(88,195)
Old Slave Mart Museum Fund	455,000	258,071	196,929
Total	43,800,556	35,887,569	7,912,987

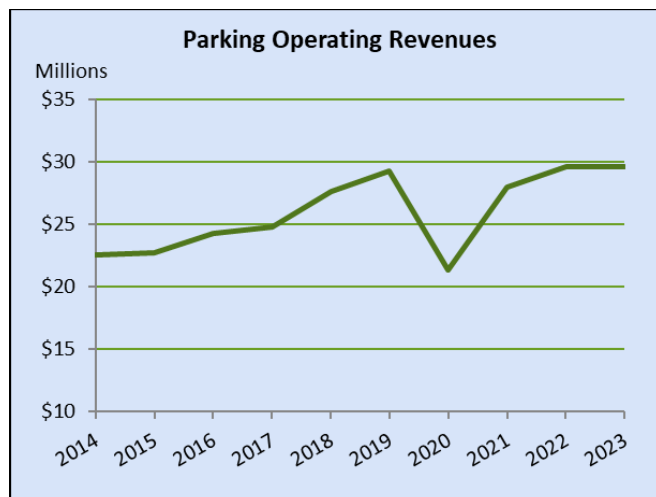


Revenue Structure

Parking Facilities and the Municipal Golf Course represent the two major revenue sources in the Enterprise Funds. Together, they comprise 87.3% of the total revenues for the Enterprise Funds. In 2023, these two sources are estimated to account for \$38,239,256 of the \$43,800,556 in Enterprise Funds revenues. **In all charts shown in this section, revenues shown are actual revenues for 2014-2021, estimated actual revenues for 2022, and budgeted revenues for 2023.**

• Parking Facilities

This is the City's largest enterprise activity and represents 79.65% of the Enterprise Funds revenue for 2023. The revenues generated are from the 15 parking garages and 11 lots owned and/or operated by the City. This Enterprise activity also accounts for the income from parking meter collections, parking citations and parking permits. These revenues have increased over time primarily due to new facilities and increased demand for parking, in addition to previous rate increases for monthly parkers, hourly transient rate, and increased enforcement in problem areas as identified by citizen complaints. Most of the City's parking





facilities are operated under a management agreement with a parking contractor. The current contractor is ABM Parking Services. Garage and Lot Locations operated by ABM account for 76.26% of parking operating revenues. The contract with ABM also includes the physical collection of coins from the City's parking meters. The management company prepares revenue projections based on the monthly parking population per facility, transient parking counts, third-party parking agreements in effect and future demand based on new construction and other factors. Parking revenues for 2020 were significantly impacted by the pandemic due to a significant decline in tourism. Most of the City's parking garages are in the downtown historic district and many are connected to hotels. For 2021, parking operating revenues rebounded some, but did not return to pre-pandemic levels. For 2022, parking operating revenues (excluding transfers in and net assets) are estimated at \$29,580,698, an increase of \$1,626,819 compared to 2021's actual operating revenue. The 2023 operating revenue budget is \$29,606,058. In 2023, a transfer in of \$450,000 from the Hospitality Fee Fund is budgeted to help offset the cost of parking enforcement in areas with a heavy concentration of tourism. Parking net assets of \$4,832,198 are budgeted to fund upgrades to electric vehicle charges in the garages (\$325,164), a mobile phone entry and exit system (\$106,034), major repairs in many of the garages (\$3,451,000), office space expansion (\$50,000) and parking meter equipment (\$900,000).

- **Municipal Golf Course**

The revenues generated by the Municipal Golf Course are from user fees and represent 7.65% of the Enterprise Fund revenues for 2023. In 2020, major renovations were completed for the greens and fairways which resulted in closures of the course during the year. Combined with decreasing revenues caused by the pandemic, operating revenues decreased to 24% of 2019's revenue. Revenues for 2014 were affected by capital improvement projects that began in late 2013 and closed 9 holes of the course for part of the year. Variance in revenues from year-to-year are affected by the number of sunny days and other weather events that can deter the number of rounds of golf that are played. The reopening of the much-improved course, plus various rate increases boosted revenue in 2021 to \$3,203,485. Estimated revenues for 2022 are slightly higher at \$3,272,500. Operating revenue for 2023 is conservatively budgeted at \$3,211,000. An operating transfer of \$140,000 from the Hospitality Fee Fund is also budgeted in 2023 to partially cover the cost of a new restroom facility. The amount is based on the percentage of rounds played by tourists from outside of the tri-county area.



- **City Market**

The revenues accounted for in this enterprise activity are rents paid by vendors that sell their goods in this open-air market located in the heart of Charleston's historic district and represent 5.9% of the Enterprise Fund revenues for 2023. This revenue source has experienced steady growth over the past decade because of Charleston's strong tourism industry. Renovated in 2010, the Market is operated by the City Market Preservation Trust, LLC under a management agreement, with the City receiving a share of the profit. For 2020, revenues declined as the pandemic forced the closing of the market for part of the year and impacted visitation and vendor capacity for the rest of the year. Revenues for 2021



rebounded to \$2,258,066 as normal operations gradually resumed. The estimated revenue for 2022 is approximately \$2.6 million. The 2023 revenue budget is \$2,586,000.

- **Joseph P. Riley, Jr. Ballpark**

The majority of the income at the ballpark is derived from baseball games played by the Charleston RiverDogs, a minor league team affiliated with the Tampa Bay Rays. Additionally, the Citadel, the military college of South Carolina, plays its baseball games here. Also, special events such as concerts are often held at “The Joe” as the stadium is known to locals. The RiverDogs contract for the use of the facility calls for a flat rental fee that increases by \$4,000 per year. The fee for 2023 is \$395,000. The hospitality fee transfer in for 2022 is budgeted at \$1,700,000 of which \$100,000 is to cover a portion of routine maintenance, \$100,000 is to cover a portion of the City’s share of improvements made to the clubhouse by the RiverDogs and \$1,500,000 is to cover the City’s share of improvements to the ballpark required by Major League Baseball.

- **All Others**

Other Enterprise Funds revenue sources are the Angel Oak Fund (\$415,300) and The Old Slave Mart Museum (\$455,000), both of which have experienced revenue increases in the past few years prior to the pandemic. Lockdowns and social distancing requirements in 2020 limited visitation, resulting in decreased revenues. Old Slave Mart revenues declined by 50% and Angel Oak revenues declined by 48%. Revenues rebounded in 2021 and 2022 and continued improvement is expected in 2023.

SPECIAL REVENUE FUNDS

The first three funds discussed below are tourism-related special revenue funds, with the majority of revenues generated by visitors to Charleston. With its high concentration of restaurants and hotels in the historic peninsula, this area is a beacon for visitors to the Lowcountry. Estimates early in the pandemic predicted that the impact to the tourism industry could exceed \$1 billion. About two-thirds of tourism-related jobs were lost in 2020 and numerous businesses, many of them restaurants, closed permanently. The expected impact to the below tourism-related revenues was catastrophic, with initial estimates at losses of more than 70%. Continued impacts were expected in 2021, as 2020 included almost one full quarter of normal activity, albeit not during the height of the tourism season. However, actual revenues in 2021 rebounded much more than anticipated as rates of vaccination increased and masking and social distancing requirements were relaxed. Estimates for 2022 reflect a return to pre-pandemic revenue levels. 2023 projections are discussed below.

- **Hospitality Fee Fund**

First implemented on January 1, 1994, the Hospitality Fee Fund generates revenues from a 2% fee imposed on the gross proceeds from sales of prepared meals and beverages. By State statute, the revenues generated in this fund are restricted to tourism related expenditures such as tourism related salaries, debt service, and operating costs for tourism related facilities. Revenue in 2019 exceeded \$17.7 million, while 2020 revenue was \$12,386,000, an amount equivalent to 2013. Revenue for 2021 rebounded to \$20,076,722 and 2022 is estimated at \$23,000,000. Revenue for 2023 is budgeted at \$23,500,000, a slight increase. Generally, the City budgets conservatively for Hospitality due to the

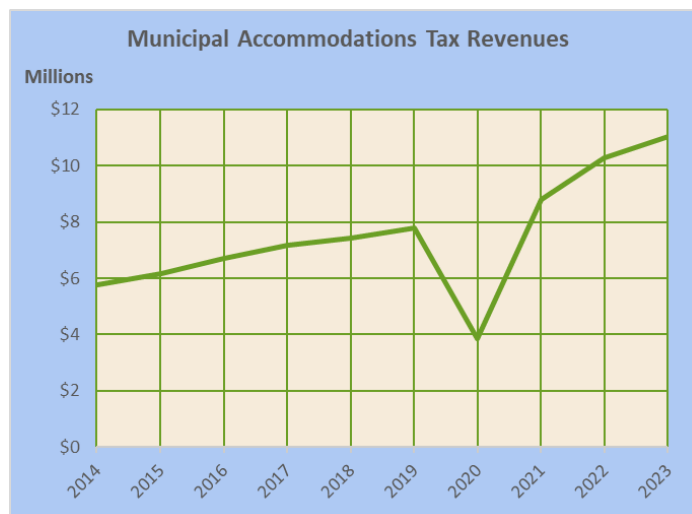


vulnerability of the revenue to weather events. This conservative approach also aided the City during the pandemic, as revenue expectations were not set too high. The budget also includes interest income of \$150,000. The use of fund balance is budgeted in the amount of \$5,970,916, of which \$900,000 is from reserves for capital projects budgeted in prior years but not completed. Unassigned fund balance was budgeted to catch up with deferred projects and is possible because revenues exceeded budget in 2022 and increased fund balance above the targeted amount. The fund balance target is 25% of revenues to guard against unexpected revenue fluctuations.



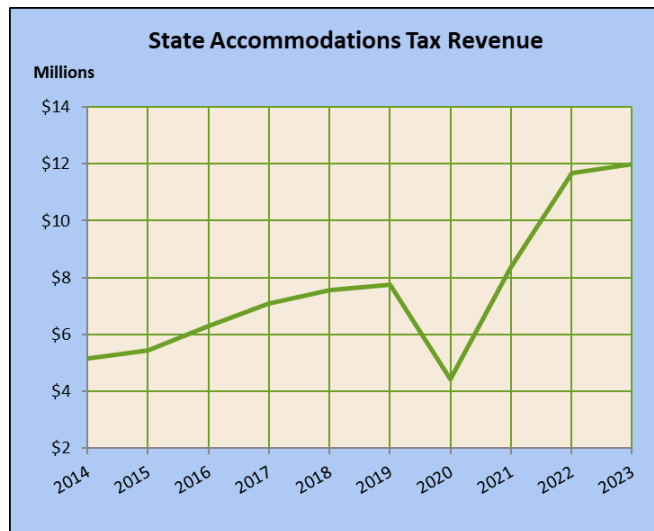
• **Municipal Accommodations Tax Fund**

The revenues in this fund are generated from a 2% tax collected by lodging establishments within City limits from guests staying in their establishments. Municipal accommodation taxes have been steadily increasing since inception due to Charleston's strong tourism industry. Revenue decreased from \$7,770,544 in 2019 to \$3,834,431 in 2020 due to the decline in tourism during the pandemic. Revenue rebounded significantly to \$8,803,458 in 2021 and estimated revenue for 2022 is \$10,290,000. Revenue in 2023 is expected to increase to \$11,025,000. Revenue is budgeted very conservatively because this revenue is susceptible to both economic and weather events. Interest income of \$41,000 is also budgeted, along with \$2,783,094 of fund balance from an accumulation of fund balance in excess of the fund balance target in prior years. The fund balance target is 25% of subsequent year revenues to guard against unexpected revenue fluctuations. Authority to spend these funds is granted by two ordinances passed each year by City Council. These ordinances are included in the appendices on page 470. Eligible expenditures for these funds are prescribed by state law.



• **State Accommodations Tax Fund**

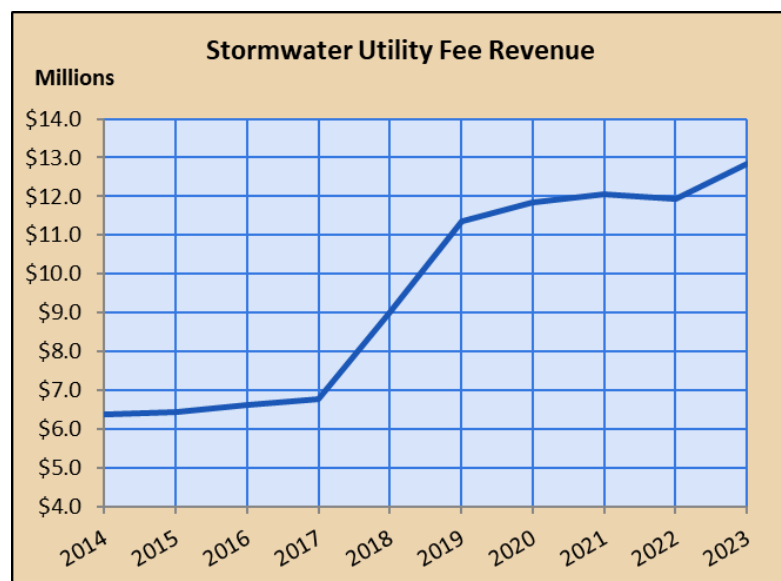
The revenues in this fund are received from the State of South Carolina and are a share of the 2% statewide tax on lodging. The receipts of this fund are allocated according the state statute and must be used for the advertising and promotion of tourism. The State statute includes a "Robin Hood" clause whereby all county areas in the state are guaranteed a minimum of \$50,000 from this tax each year. Charleston County is a "donor" county because of its high concentration of tourism. Therefore, the City does not



receive 100% of the tax collected by the state for the lodging establishments within the City limits. The state also withholds a collections charge prior to distributing the funds to the City. This revenue has been increasing steadily, as the number of hotel rooms and the daily room rates increase, resulting in increased revenue. Revenue decreased from \$7,733,132 in 2019 to \$4,434,878 for 2020. The 2021 revenue was 8,340,979 and the 2022 estimate is \$11,685,276. Revenue for 2023 is budgeted at \$12,000,000. Interest income of \$22,442 is also budgeted.

• Stormwater Utility Fee Fund

The Stormwater Utility Fee Fund accounts for user fees that are billed and collected by the Charleston Water System, and then remitted monthly to the City. Stormwater fees are charged based on the amount of impervious surface, and therefore, the relative amount of stormwater runoff that a property generates. The stormwater fee budget for 2023 is \$12,850,000. Although the pandemic did not directly impact these revenues, temporary provisions restricting water shut-offs due to economic conditions present during the pandemic led to delays in collecting some revenue. Deferred payments were due in 2021 when the provisions expired, so 2022 estimates are slightly lower. The fee is billed on “equivalent residential units”. The rate increased for 2023 to \$11.00 per ERU per month compared to \$10.00 per month per unit in 2022. The fee was \$6.00 per month per unit through 2017 and was increased to \$8.00 in 2018, before increasing to \$10.00 in 2019. Annual rate increases were enacted due to recent and more common flooding events. Revenues have also increased due to new construction, which adds more businesses and residences that are required to pay the stormwater fee. Properties that construct and maintain certain stormwater management systems may be eligible for a reduction in the stormwater fee. The budget also includes various inspection fees (\$10,000), technical review committee fees (\$160,000), interest income (\$10,000), a transfer in from the Drainage Fund (\$2,652,836) and a transfer in from the Cooper River Bridge TIF of \$100,000 for a specific project, adding up to total revenue of \$15,782,386.





COMPARATIVE REVENUE SUMMARY 2021 - 2023

REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
GENERAL FUND				
PROPERTY TAXES	91,641,421	101,177,000	102,430,264	107,045,000
LICENSES	39,470,323	39,664,600	44,586,545	44,482,600
SALES AND USER CHARGES	910,713	506,060	1,127,155	919,000
PERMITS AND FEES	7,606,846	7,451,798	7,197,898	6,946,519
RENTS AND CONCESSIONS	1,494,470	1,581,821	1,773,327	1,749,673
FINES AND FOREITURES	258,684	295,000	413,830	350,000
PENALTIES AND COSTS	790,168	678,500	926,460	703,500
STATE OF SOUTH CAROLINA	32,193,438	29,822,184	35,778,161	35,932,492
RECREATIONAL FACILITIES	1,559,577	1,395,020	2,031,713	2,029,010
FRANCHISE TAX	12,836,089	12,711,000	13,407,000	13,395,000
CHARLESTON WATER SYSTEM	1,095,000	1,095,000	1,528,500	1,962,000
MISCELLANEOUS INCOME	2,472,853	1,393,706	1,370,476	1,447,533
INTEREST INCOME	1,016,879	175,000	1,425,000	1,000,000
FEDERAL PROGRAMS	4,726,324	5,576,315	3,701,373	5,142,275
OPERATING TRANSFERS IN	12,871,050	9,368,741	11,831,272	19,298,019
DISPOSITION OF FIXED ASSETS	210,208	-	-	-
BOND PROCEEDS	-	-	-	-
ASSIGNED FOR SUBSEQUENT YEAR APPROPRIATION	-	2,492,419	-	1,568,100
UNASSIGNED FUND BALANCE	-	651,077	-	-
GENERAL FUND TOTAL	211,154,044	216,035,241	229,528,974	243,970,721
ENTERPRISE FUNDS				
ANGEL OAK	411,460	375,300	468,750	415,300
CITY MARKET	2,258,066	2,486,850	2,620,750	2,586,000
J.P. RILEY, JR. BASEBALL PARK	970,129	601,000	570,648	2,105,000
MUNICIPAL GOLF COURSE	3,203,485	2,860,000	3,272,500	3,351,000
OLD SLAVE MART MUSEUM	548,859	430,000	504,550	455,000
PARKING FACILITIES	27,953,879	31,001,278	29,880,698	34,888,256
ENTERPRISE FUNDS TOTAL	35,345,877	37,754,428	37,317,896	43,800,556
SPECIAL REVENUE FUNDS				
HOSPITALITY TAX FUND	20,107,088	23,140,195	23,140,195	29,620,916
MUNICIPAL ACCOMMODATIONS TAX FUND	8,812,111	7,453,594	10,300,000	13,849,094
SC STATE ACCOMMODATIONS TAX FUND	8,346,714	13,552,118	12,375,000	12,322,442
STORMWATER UTILITY FUND	12,096,984	14,179,638	12,401,256	15,782,386
SPECIAL REVENUE FUNDS TOTAL	49,362,897	58,325,545	58,216,451	71,574,838
TOTAL	295,862,818	312,115,214	325,063,321	359,346,115



COMPARATIVE REVENUE DETAIL 2021-2023

REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
GENERAL FUND				
PROPERTY TAXES				
PROPERTY TAXES	65,318,430	75,246,100	74,319,220	77,517,000
PROPERTY TAXES - BERKELEY COUNTY	14,177,060	15,478,000	17,658,402	18,740,000
PROPERTY TAXES - JAMES ISLAND PSD	1,477,781	1,760,400	1,777,970	1,755,000
PROPERTY TAXES - PRIOR YEARS - CHARLESTON COUNTY	2,376,393	2,400,000	2,400,000	2,400,000
PROPERTY TAX PAYMENTS - ST. ANDREWS PSD	106,249	-	-	-
PROPERTY TAXES - PRIOR YEARS - BERKELEY COUNTY	621,457	300,000	300,000	450,000
ANNEXATION PAYMENTS -ST. ANDREWS AND PSD	-	(51,500)	(41,407)	(52,000)
ANNEXATION PAYMENTS -ST. JOHNS FIRE DIST.	(3,759)	(20,000)	(20,000)	(20,000)
MOTOR VEHICLE TAXES	4,680,305	3,206,000	3,098,784	3,141,000
MOTOR VEHICLE TAXES - BERKELEY COUNTY	1,121,967	878,000	941,208	991,000
MOTOR VEHICLE TAXES - JAMES ISLAND	206,609	130,000	146,087	148,000
MOTOR VEHICLE TAXES - ST. ANDREWS PSD	-	-	-	-
PROPERTY TAX - STATE REIMBURSEMENT	1,094,689	1,100,000	1,100,000	1,175,000
FEE IN LIEU OF TAXES	1,919	400,000	400,000	400,000
FEE IN LIEU OF TAXES - BERKELEY COUNTY	462,322	350,000	350,000	400,000
TOTAL	91,641,421	101,177,000	102,430,264	107,045,000
LICENSES				
BUSINESS LICENSES	38,777,960	38,957,000	43,829,412	43,690,000
BICYCLE LICENSES	-	1,000	-	1,000
ANIMAL LICENSES	-	100	-	100
PLUMBING & ELECTRICAL LICENSES	16,028	15,000	16,000	15,000
LICENSES FEE SUB-CONTRACTORS	39,336	40,000	40,000	40,000
CERTIFICATE OF PUBLIC CONV. PERMIT	-	1,500	-	1,500
PUBLIC CAR LICENSE	1,286	-	1,750	-
CONTRIBUTION FROM UMA & OTHERS	635,713	650,000	699,383	735,000
TOTAL	39,470,323	39,664,600	44,586,545	44,482,600
SALES AND USER CHARGES				
MERCHANDISE SALES	245,224	133,560	506,500	350,500
INSTRUCTIONAL LESSONS FEES	665,489	372,500	620,655	568,500
TOTAL	910,713	506,060	1,127,155	919,000
PERMITS AND FEES				
LOCAL ASSESSMENT TNC FEES	303,716	250,000	400,000	405,000
MUNICIPAL COURT USER FEES	2,131	2,100	1,000	2,500
VENDOR FEES	2,700	9,000	10,850	7,500
MUNICIPAL COURT CONVICTION FEES	21,570	28,000	18,860	22,000
CITY RETENTION STATE ASSESS.	42,570	44,000	51,000	50,000
CARRIAGE MEDALLION FEES	119,886	103,000	113,000	103,000
ELECTRICAL PERMITS	169,369	150,000	133,000	120,000
BUILDING PLAN CHECKING PERMITS	2,066,756	2,000,000	1,740,000	1,620,000
PLUMB. GAS INSPECTION PERMITS	174,381	156,000	127,000	125,000
MECHANICAL PERMITS	136,906	125,000	124,000	125,000
UTILITY CUT PERMITS	47,398	62,000	33,000	35,000
FIRE PERMITS	247,622	200,000	251,000	200,000
BUILDING PERMITS	2,984,232	3,000,000	2,500,000	2,430,000
ROADWAY INSPECTION FEES	9,719	15,000	14,500	13,000
BOARD OF ADJ. & APPEALS	3,390	2,100	1,800	2,000
ENCROACHMENT FEES	10,092	5,500	5,500	5,500
RICKSHAW PERMITS	25,868	-	20	-



REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
ROAD CLOSURE PERMITS	151,544	300,000	397,168	447,923
PLAN. & ZONING COMM. FEES - PZC	21,725	20,505	22,000	23,072
SITE DESIGN – BOA	31,967	26,507	32,000	36,464
ZONING BOARD OF ADJ.	87,780	46,725	78,000	88,130
BOARD OF ARCH.REVIEW - BAR	264,283	216,111	313,000	257,955
TECHNICAL DESIGN REVIEW FEES	157,643	132,860	211,000	179,102
COMMERCIAL DESIGN REVIEW	72,735	71,828	140,000	106,908
ZONING DIV - SIGN PERMITS	19,100	16,243	20,000	19,550
SIDEWALK DINING APP. FEE	600	500	3,800	2,000
TOURISM PERMITS	108,253	150,000	109,000	150,000
TOUR GUIDE RECERTIFICATION FEE	3,232	5,000	3,400	5,000
ANIMAL WASTE MANAGEMENT	199,059	218,400	211,000	218,400
LONG TERM RENTAL (LTR) FEES	-	-	-	25,000
STR/B&B APP REVIEW	120,619	95,419	133,000	121,515
TOTAL	7,606,846	7,451,798	7,197,898	6,946,519
RENTS AND CONCESSIONS				
RENT	225,392	-	250,100	-
140 EAST BAY STREET	53,884	62,400	53,884	53,884
VRTC RETAIL RENTAL	73,665	87,891	73,664	74,218
BILLBOARD SPACE RENT	10,000	12,000	12,000	12,000
RENT - MARINA VARIETY STORE	70,000	60,000	60,000	60,000
CHAS. MARINE HOLDING ASSN	-	82,657	82,657	85,138
RENT - RICE MILL BUILDING	50,858	61,031	61,031	61,032
RENT - CITY MARINA LEASE	539,677	525,099	525,000	550,470
RENT - CHARLESTON YACHT CLUB	38,404	34,912	38,404	34,913
RENT - SAFFRON	3,000	8,805	3,000	9,070
CANTERBURY HOUSE	1,200	1,200	1,200	1,200
RENT - FRANCIS MARION GARAGE RETAIL	60,278	60,278	43,725	46,937
RENTS, TOKEN	500	2	-	3
RENTS, PURE THEATER	8,088	16,527	16,500	20,001
RENTS, GAILLARD MANAGEMENT CORP	23,250	24,250	24,500	27,500
RENTS, EAST SHED	13,750	8,250	67,312	79,407
RENTS, MARITIME CENTER SLIPS	234,127	152,500	292,500	205,000
RENT, WATER TAXI PIER	2,117	-	6,350	-
CONCESSIONS - JAMES ISLAND REC. CNTR	12,434	11,000	16,000	16,000
CONCESSIONS - BEES LANDING REC. CNTR.	8,260	20,000	19,000	28,000
CONCESSIONS - ARTHUR CHRISTOPHER COMM. CNTR.	1,648	7,000	3,500	3,500
CONCESSIONS – DANIEL ISLAND PROGRAMS	3,588	19,500	11,000	15,000
CONCESSIONS – MARITIME CENTER	3,313	2,500	-	2,500
CONCESSIONS - DOCK STREET THEATRE	17,706	25,000	40,000	30,000
RENTS - WEST EDGE	-	226,664	-	264,000
RENTS - OFFICE SPACE	17,056	25,355	26,000	25,900
RENTS - DOCK STREET THEATRE	22,276	47,000	46,000	44,000
TOTAL	1,494,470	1,581,821	1,773,327	1,749,673
FINES AND FOREITURES				
POLICE FINES	258,684	295,000	413,830	350,000
TOTAL	258,684	295,000	413,830	350,000
PENALTIES AND COSTS				
PENALTY - BERKELEY COUNTY PROPERTY TAX	33,443	16,000	24,000	16,000
PENALTY ON TAXES	367,001	350,000	440,000	375,000
PENALTY ON TAXES - JAMES ISLAND	10,046	12,000	10,600	12,000
PENALTY ON TAXES - ST. ANDREWS	548	500	1,860	500
PENALTY ON BUSINESS LICENSES	379,131	300,000	450,000	300,000
TOTAL	790,168	678,500	926,460	703,500



REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
STATE OF SOUTH CAROLINA				
INCOME FROM STATE	390,563	55,000	41,125	5,000
GRANT, STATE OF SC	4,091,851	3,529,534	4,466,386	4,094,342
LOCAL OPT. SALES TAX - REV. FD	11,989,518	11,483,000	13,450,000	13,660,000
LOCAL OPT. SALES TAX - ROLLBK FD	12,880,516	12,237,000	14,445,000	14,705,000
LOST ROLLBK FD BERKELEY COUNTY	1,287,831	1,094,000	1,716,000	1,770,000
LOST REV FUND BERKELEY COUNTY	1,010,326	948,000	1,184,000	1,220,000
STATE TRAFFIC SIGNAL	542,834	475,650	475,650	478,150
TOTAL	32,193,438	29,822,184	35,778,161	35,932,492
RECREATIONAL FACILITIES				
AAU TOURNAMENT/MEET FEES	-	8,000	12,000	8,000
ADULT REGISTRATION FEES - ADULT SPORTS	103,163	82,220	121,000	127,780
CAMP FEES - PLAYGROUND PROGRAMS	65,999	65,000	62,000	65,000
CAMP FEES - REC PROGRAMS	9,258	15,000	5,750	15,000
CAMP FEES - ST. JULIAN DEVINE	5,391	6,250	12,000	6,500
COURTING KIDS	274	2,000	1,300	1,000
DONATIONS, RECREATION EQUIP - YOUTH SPORTS	176,282	130,000	180,000	150,000
DONATIONS, RECREATION EQUIPMENT - REC PROGRAMS	500	2,500	-	2,500
ENTERPRISE ACTIVITIES	58,132	50,000	85,000	50,000
ENTRY FEES - BEES LANDING CNTR.	10,948	15,000	15,000	15,000
ENTRY FEES - DANIEL IS PROGRAMS	5,920	15,000	17,000	12,000
ENTRY FEES - JIRC	1,327	2,000	1,000	2,000
ENTRY FEES - MAYBANK TENNIS CENTER	-	-	50	-
GYMNASTICS FEES	136,657	125,000	150,000	168,790
POOL FEES - HERBERT HASELL POOL	1,640	2,500	2,000	2,500
POOL FEES - JI POOL	4,105	5,000	6,548	5,000
POOL FEES - MLK POOL	49,460	30,000	55,000	40,000
POOL FEES - WL STEPHENS POOL	3,425	19,500	2,400	5,000
RECREATION FACILITY FEES - ART. CHRIS. CNTR.	12,155	25,000	19,000	25,000
RECREATION FACILITY FEES - BEES LANDING CNTR	55,765	85,000	96,500	105,000
RECREATION FACILITY FEES - DANIEL IS PROG	29,864	120,000	277,000	218,000
RECREATION FACILITY FEES - JIRC	125,116	100,000	172,500	154,750
RECREATION FACILITY FEES - SHAW COMM. CNTR.	-	690	-	690
RECREATION FACILITY FEES - ST. JULIAN DEVINE	10	-	550	-
RECREATION NATURALIST PROGRAMS	11,343	16,660	16,000	15,000
SPECIAL EVENTS - YOUTH PROGRAMS	-	1,200	-	-
TENNIS COURT FEES - CHAS TC	38,821	25,000	50,000	40,000
TENNIS COURT FEES - MAYBANK TC	83,336	50,000	90,000	80,000
TENNIS LEAGUES AND TOURNAMENTS - CHAS TC	4,532	4,000	7,000	6,000
TENNIS LEAGUES AND TOURNAMENTS - MAYBANK TC	2,109	1,000	1,900	2,000
TURF MAINTENANCE FEE	150	-	5,698	-
TOURNAMENT REVENUE - HERBERT HASELL POOL	4,107	5,500	202	5,500
TOURNAMENT REVENUE - JI POOL	17,185	20,000	12,815	20,000
TOURNAMENT REVENUE - MLK POOL	10,831	8,000	6,000	15,000
TOURNAMENT REVENUE - SWIM TEAM	75,081	60,000	85,000	70,000
TOURNAMENT REVENUE - WL STEPHENS POOL	8,791	18,000	15,500	18,000
YOUTH SPORTS REGISTRATION FEES	447,903	280,000	448,000	578,000
TOTAL	1,559,577	1,395,020	2,031,713	2,029,010
FRANCHISE TAX				
ELECTRIC & GAS	11,202,801	11,140,000	11,860,000	11,845,000
CABLE TV	1,633,289	1,571,000	1,547,000	1,550,000
TOTAL	12,836,089	12,711,000	13,407,000	13,395,000
CHARLESTON WATER SYSTEM				
CHARLESTON WATER SYSTEM	1,095,000	1,095,000	1,528,500	1,962,000
TOTAL	1,095,000	1,095,000	1,528,500	1,962,000



REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
MISCELLANEOUS INCOME				
CONTRIBUTIONS	625,391	3,000	35,000	3,000
CONTRIBUTIONS, FIRST DAY FESTIVAL	8,100	7,000	11,645	10,000
COUNCIL CHAMBER REVENUE	19	100	-	100
DEMOLITION ASSESSMENT	-	25,000	22,300	25,000
DOCK ST. THEATRE SEAT TAX	2,893	3,819	10,000	7,500
DONATIONS, HAMPTON PARK	-	2,500	498	2,500
GRANTS, OTHER	120	-	9,490	-
INCOME, LEGAL RECOVERIES	71,962	250,000	127,600	200,000
INSURANCE RECOVERIES	342,080	-	-	-
INSURANCE, SPORTS	-	1,440	-	1,440
MISCELLANEOUS INCOME	75,960	57,800	65,896	93,200
MISCELLANEOUS INCOME, POLICE	87,842	70,000	62,051	70,000
REFUNDS, MISCELLANEOUS	3,050	-	-	-
REIMBURSEMENT, EXCESS MILEAGE	6,431	6,000	6,700	6,000
SALARY SUPPLEMENTS	750	-	-	-
SALARY SUPPLEMENTS, POLICE	1,019,296	881,062	881,062	939,108
SALES, HISTORIC TOUR GUIDE NOTES	5,955	7,500	6,300	7,500
STREET TREES	85,240	35,585	41,133	35,585
SURPLUS SALES	82,488	5,000	41,541	5,000
TOTER GARBAGE CAN REPLACEMENT	28,608	12,000	20,000	15,000
VEHICLE USE SURCHARGE	25,460	25,000	27,710	25,000
VENDING MACHINES	1,208	900	1,550	1,600
TOTAL	2,472,853	1,393,706	1,370,476	1,447,533
INTEREST INCOME				
INTEREST INCOME	1,016,879	175,000	1,425,000	1,000,000
TOTAL	1,016,879	175,000	1,425,000	1,000,000
FEDERAL PROGRAMS				
FEDERAL GRANT	4,726,324	5,576,315	3,701,373	5,142,275
TOTAL	4,726,324	5,576,315	3,701,373	5,142,275
OPERATING TRANSFERS IN				
TRANSFER IN, MUNICIPAL ACCOM. FEE	3,300,000	3,600,000	3,600,000	5,727,632
TRANSFER IN, HOSPITALITY FEE	3,850,000	4,877,500	4,877,500	11,343,000
TRANSFER IN, COMMUNITY DEVELOPMENT	233,661	178,300	178,300	191,565
TRANSFER IN, OTHER HUD PROGRAMS	17,428	14,638	14,638	15,692
TRANSFER IN, CAPITAL PROJECTS - COP	330	-	-	-
TRANSFER IN, GENERAL FUND	48,584	-	-	-
TRANSFER IN, PARKING FACILITIES	4,171,848	-	-	-
TRANSFER IN, ANGEL OAK	5,043	-	-	-
TRANSFER IN, LEASE PURCHASE	24,981	-	-	-
TRANSFER IN, GOLF COURSE	280,731	-	-	-
TRANSFER IN, PUBLIC SAFETY INFR	-	-	-	850,000
TRANSFER IN, DI TENNIS CTR ED	-	-	-	108,613
TRANSFER IN, STATE ACCOM. TAX	440,799	369,750	2,832,281	623,750
TRANSFER IN, TOURISM	93,000	270,000	270,000	375,000
TRANSFER IN, ADMISSION TAX	97,625	-	-	-
TRANSFER IN, SLAVE MARKET MUS	201,331	-	-	-
TRANSFER IN, HOME PROGRAM	105,688	58,553	58,553	62,767
TOTAL	12,871,050	9,368,741	11,831,272	19,298,019
DISPOSITION OF FIXED ASSETS				
DISPOSITION OF FIXED ASSETS	210,208	-	-	-
TOTAL	210,208	-	-	-
ASSIGNED FOR SUBSEQUENT YEAR APPROPRIATION				
RESERVE, STREET TREES	-	137,345	-	135,000
RESERVE, DEFERRED MAINT	-	910,000	-	900,000
RESERVE, PARK MAINTENANCE	-	405,074	-	356,100
RESERVE, IT OTHER PROJECTS	-	1,040,000	-	-
RESERVE, PROCESS IMPR PROJECTS	-	-	-	50,000
CAPITAL IMROVEMENT PROJECTS	-	-	-	127,000
TOTAL	-	2,492,419	-	1,568,100



REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
UNASSIGNED FUND BALANCE				
UNASSIGNED FUND BALANCE	-	651,077	-	-
TOTAL	-	651,077	-	-
GENERAL FUND TOTAL	211,154,044	216,035,241	229,528,974	243,970,721
ENTERPRISE FUNDS				
ANGEL OAK				
ANGEL OAK MERCHANDISE SALES	378,036	350,000	432,000	375,000
ANGEL OAK CONTRIBUTIONS	26,954	20,000	28,000	20,000
VENDING MACHINES	6,470	5,300	8,750	5,300
FEDERAL GRANT	-	-	-	15,000
TOTAL	411,460	375,300	468,750	415,300
CITY MARKET				
MARKET RENT - SHOPS	729,594	772,850	769,000	795,000
MARKET RENT - SHEDS	1,370,916	1,551,000	1,658,000	1,605,000
MARKET RENT - NIGHT MARKET	105,759	123,000	135,000	129,000
ATM MACHINE	28,250	38,000	27,500	31,000
MISCELLANEOUS INCOME	23,546	2,000	31,250	26,000
TOTAL	2,258,066	2,486,850	2,620,750	2,586,000
J.P. RILEY, JR. BASEBALL PARK				
BASEBALL PARK RENT	354,237	391,000	391,000	395,000
CITADEL HOME GAME FEES	8,334	10,000	10,982	10,000
TRANSFER IN, HOSPITALITY FEE	564,631	200,000	168,666	1,700,000
TRANSFER IN, GENERAL FUND	42,926	-	-	-
TOTAL	970,129	601,000	570,648	2,105,000
MUNICIPAL GOLF COURSE				
CONCESSIONS	518,358	480,000	535,000	530,000
SALES, RANGE BALLS	346,927	285,000	350,000	380,000
MERCHANDISE SALES	247,138	220,000	300,000	275,000
ADMISSIONS	1,203,969	1,285,000	1,350,000	1,300,000
TOURNAMENT REVENUE	41,977	40,000	47,500	40,000
FEES, INSTRUCTIONAL LESSONS	76,092	50,000	90,000	75,000
GREENS MAINTENANCE CHARGE	164,825	-	-	-
RENTS, GC ELECTRIC CARTS	604,159	500,000	600,000	600,000
MISCELLANEOUS INCOME	40	-	-	-
ATM MACHINE	-	-	-	1,000
FEDERAL GRANTS	-	-	-	10,000
TRANSFER IN, HOSPITALITY FEE	-	-	-	140,000
TOTAL	3,203,485	2,860,000	3,272,500	3,351,000
OLD SLAVE MART MUSEUM				
MERCHANDISE SALES	58,586	50,000	57,000	55,000
ADMISSIONS	481,925	380,000	442,500	400,000
MISC. INCOME	8,348	-	5,050	-
TOTAL	548,859	430,000	504,550	455,000
PARKING FACILITIES				
RESIDENTIAL PARKING PERMITS	194,664	175,000	173,000	175,000
CONSTRUCTION BAGS PERMITS	268,985	200,000	457,000	350,000
DUMPSTER PERMIT FEES	116,673	125,000	113,500	125,000
DELINQ. PARK METER VIOLATIONS	(1,092)	1,464,050	1,210,000	1,512,000
PARKING VIOLATIONS	2,913,675	1,667,950	1,530,000	1,288,000
INTEREST INCOME	9,059	10,000	137,500	-



REVENUE SOURCE	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
EAST BAY STREET LOT	35,271	37,482	33,000	32,960
EXCHANGE STREET LOT	49,476	49,550	42,000	48,805
MARKET ST METERED LOT	38,405	36,429	40,000	38,770
CONCORD/CUMBERLAND METERED LOT	57,231	62,457	58,000	60,375
AUDITORIUM PARKING METERS	51,687	57,925	56,000	54,782
ABM PARKING FACILITIES REVENUE	20,144,594	19,289,219	22,500,000	22,576,138
RENT, RILEY BALLPARK LOT	300,000	155,000	155,000	155,000
RENT, TROLLEY BARN PARKING LOT	111,600	-	-	-
B.A.M. METERED LOT	39,098	36,830	37,000	37,853
METER VIOLATION CLERK INCOME	140,194	105,000	100,000	125,000
PARKING METERS	2,976,408	3,087,990	2,912,291	2,984,875
VALET PARKING	80	5,000	-	-
SMART CARD MINUTES	32,730	31,236	26,022	25,000
SALES, SMART CARD	695	360	385	500
MISC. INCOME	42,685	-	-	-
GAIN (LOSS) ON SALE OF ASSETS	4,036	-	-	-
FEDERAL GRANTS	-	-	-	16,000
TRANSFER IN, HOSPITALITY FEE	-	300,000	300,000	450,000
BOND PREMIUM	427,249	-	-	-
FUND BALANCE	-	4,104,800	-	4,832,198
INSURANCE RECOVERIES	476	-	-	-
TOTAL	27,953,879	31,001,278	29,880,698	34,888,256
ENTERPRISE FUNDS TOTAL	35,345,877	37,754,428	37,317,896	43,800,556
SPECIAL REVENUE FUNDS				
HOSPITALITY TAX FUND				
HOSPITALITY TAX	20,076,722	23,000,000	23,000,000	23,500,000
INTEREST INCOME	30,365	140,195	140,195	150,000
FUND BALANCE	-	-	-	5,970,916
TOTAL	20,107,088	23,140,195	23,140,195	29,620,916
MUNICIPAL ACCOMMODATIONS TAX FUND				
MUNICIPAL ACCOMMODATIONS TAX	8,803,458	7,127,000	10,290,000	11,025,000
INTEREST INCOME	8,653	10,000	10,000	41,000
FUND BALANCE	-	316,594	-	2,783,094
TOTAL	8,812,111	7,453,594	10,300,000	13,849,094
SC STATE ACCOMMODATIONS TAX FUND				
SC STATE ACCOMMODATIONS TAX FUND	8,340,979	12,350,000	12,350,000	12,000,000
INTEREST INCOME	5,560	25,000	25,000	22,442
MISCELLANEOUS INCOME	175	-	-	-
FUND BALANCE	-	1,177,118	-	300,000
TOTAL	8,346,714	13,552,118	12,375,000	12,322,442
STORMWATER UTILITY FUND				
ROADWAY INSPECTION FEES	8,450	10,000	38,700	10,000
TECHNICAL REVIEW COMM. FEES	112,000	70,000	166,000	160,000
STORMWATER UTILITY FEES	11,928,674	11,746,309	11,923,000	12,850,000
INSURANCE RECOVERIES	41,732	-	53,386	-
MISCELLANEOUS INCOME	400	-	-	-
INTEREST INCOME	4,503	10,000	45,000	10,000
TRANSFER IN, DRAINAGE FUND	-	2,143,329	-	2,652,386
TRANSFER IN, CRB TIF	-	200,000	65,800	100,000
DISPOSITION OF FIXED ASSETS	1,225	-	109,370	-
TOTAL	12,096,984	14,179,638	12,401,256	15,782,386
SPECIAL REVENUE FUNDS TOTAL	49,362,897	58,325,545	58,216,451	71,574,838
TOTAL	295,862,818	312,115,214	325,063,321	359,346,115



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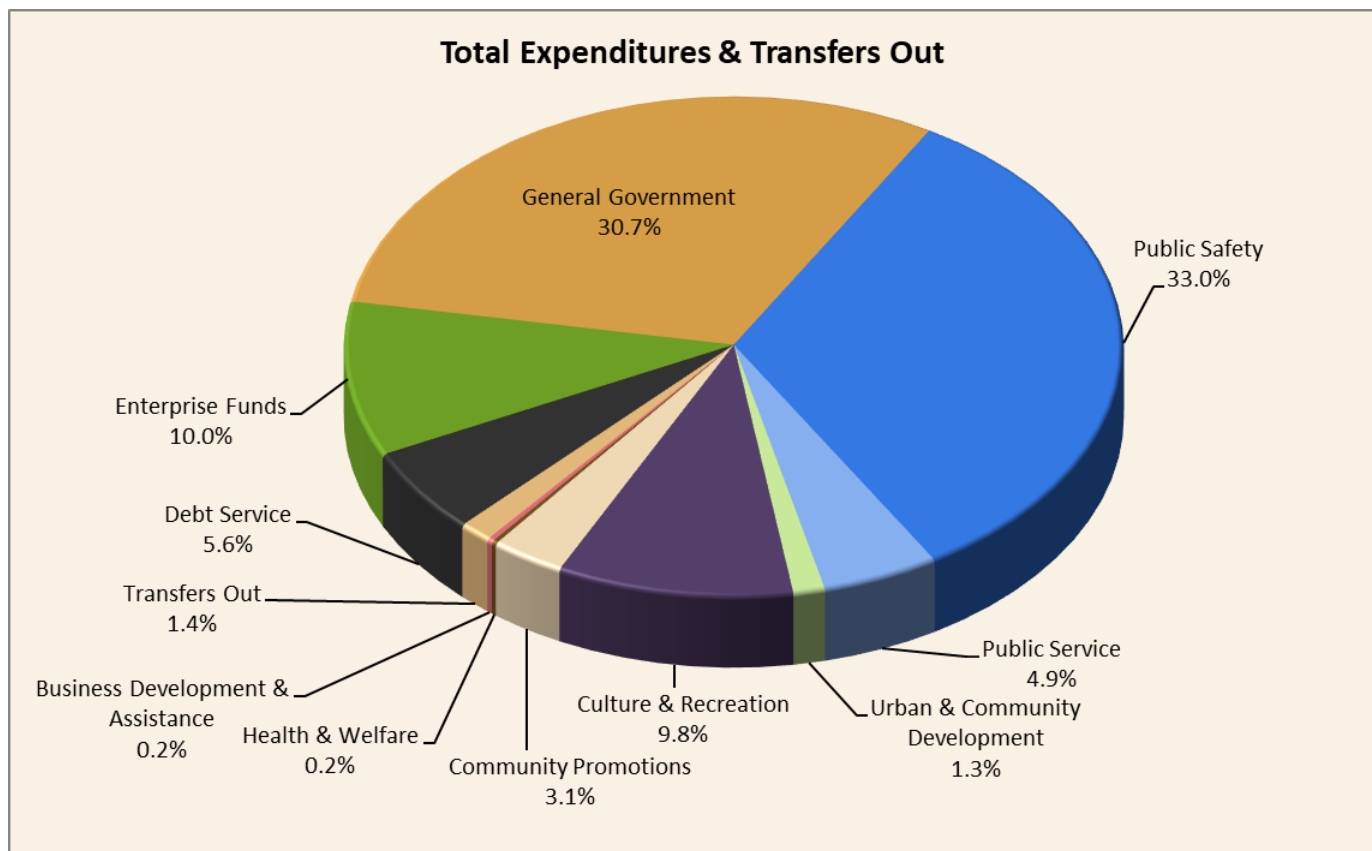
EXPENDITURES



EXPENDITURE TRENDS AND ISSUES

The City of Charleston's operating budget consists of the General Fund and six Enterprise Funds, all of which are subject to appropriation. This means that each budget must be presented to City Council in a draft ordinance whereupon it must be approved by majority vote. The Municipal Accommodations Tax Fund, a Special Revenue Fund included in this document, is also appropriated by ordinance each year. The other Special Revenue funds presented in this document are approved by City Council, but not in ordinance form.

2023 Expenditure Budget							
Function	General Fund	Enterprise Funds	Special Revenue Funds				Total
			Hospitality Fee	Municipal Accommodations Tax	State Accommodations Tax	Stormwater Utility Fee	
General Government	64,838,882		19,551,735	13,849,094		11,965,256	110,204,967
Public Safety	118,228,219		177,497				118,405,716
Public Service	17,434,001						17,434,001
Urban & Community Development	4,712,886						4,712,886
Culture & Recreation	25,568,269		6,622,934		3,061,305		35,252,508
Community Promotions	1,618,124		130,000		9,261,137		11,009,261
Health & Welfare	719,208						719,208
Business Development & Assistance	866,037						866,037
Transfers Out	1,835,458					3,066,576	4,902,034
Debt Service	16,062,624		3,138,750			750,554	19,951,928
Enterprise Funds		35,887,569					35,887,569
Total	251,883,708	35,887,569	29,620,916	13,849,094	12,322,442	15,782,386	359,346,115

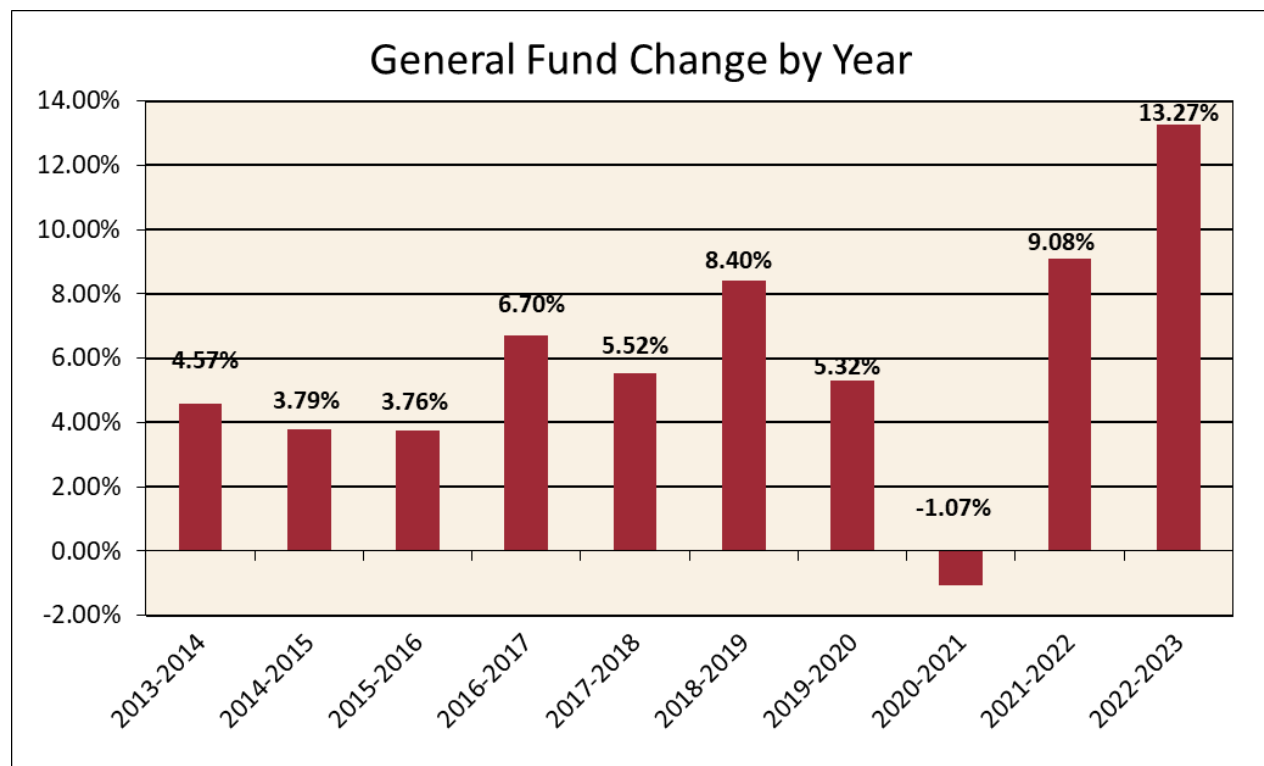




GENERAL FUND

The General Fund is the City of Charleston's general operating fund and is used to account for all transactions besides those required to be accounted for in another fund. The 2023 General Fund operating budget of \$251,883,708 represents an increase of \$29,502,034 or 13.3% compared to the 2022 Approved Budget. This year's General Fund Budget equals \$1,582.80 per capita in relation to our estimated population of 159,138. Specific issues addressed in the budget are discussed below by function.

Unless otherwise noted, all 2022 budget numbers in all tables and discussions in this book reflect the 2022 Amended Budget. The amended budget includes all budget transfers made during 2022 and any amendments made to the approved budget. Budget transfers between line items do not affect the amount of the budget in total, whereas budget amendments usually add to or subtract from the total budget. The City did not amend its 2022 Budget and so the Approved and Amended Budget totals remain the same.



General Fund Expenditure Budget			
	2022 Approved	2022 Amended	2023 Approved
Personnel & Benefits	\$ 150,392,519	\$ 150,225,916	\$ 173,164,357
Operating	\$ 67,415,764	\$ 67,421,277	\$ 74,707,786
Capital Outlay	\$ 2,755,870	\$ 2,837,982	\$ 2,176,107
Transfers Out	\$ 1,817,521	\$ 1,896,499	\$ 1,835,458
Total	\$ 222,381,674	\$ 222,381,674	\$ 251,883,708

The 2023 budget was formulated based on the assumption that most revenues are expected to return to and exceed pre-pandemic levels. That knowledge allowed different expenditure priorities than were

possible in prior years. The following priorities were identified as the most important:



- Use of fund balance should not reduce unassigned fund balance below the 20% target set in the fund balance policy.
- Update the City pay plan to make it competitive in the current job market and help the City address employee recruitment and retention issues.
- Provide funding for core services to the growing areas of the City.
- Ensure that government service levels are maintained during unchecked inflation.
- Avoid deferring maintenance expenditures and equipment acquisitions.

The following table shows increases that affect all functions in the General Fund. Tables in the individual function discussions summarize the major changes for each function.

2023 Notable Expenditure Increases (Decreases)			
Item	2023 +/-	Description	Function
Increase in Healthcare (net of employee premiums)	1,365,271	Projected based on claims history and other factors.	All
SC Retirement Systems	2,618,945	Increased contributions due to increased rates. Increases effective July 1 each year.	All
Gas, Oil & Lubricants	428,477	Estimated price/gallon paid for gas increased from \$3.50 to \$4.00.	All
Provision for Salary Increases	15,910,340	A City-wide pay plan adjustment was included in the budget to help address employee retention and recruitment efforts. The adjustment gave most employees a 13.3% increase, with Police and Fire getting 12% in addition to their regular step increases of 5% per step.	All
Total	20,323,033		

A majority of the changes between the 2022 Approved Budget and the 2022 Amended Budget are due to the method the City uses to budget for vacant positions. Every year, the City budgets a negative amount for anticipated savings from vacant positions that occur during the year. Salary Savings is budgeted in the Non-Departmental division, included in the General Government function. This amount offsets the personnel budgets of all functions which are budgeted at 100% occupancy. Vacancy savings are computed monthly and budget transfers for savings are made from the applicable salary line items to the vacancy savings line item. Therefore, the Amended Budget under General Government increases as savings are transferred into the vacancy savings line in Non-Departmental, and other functional budgets decrease as the budgeted funding for vacant positions is transferred out of those budgets. This also makes it appear that the 2023 budget has increased within functions by amounts greater than the actual increase, as 2023 personnel budgets are restored to full staffing.

General Fund	
Year	Amount of Actual Salary Savings
2018	\$ 4,654,927
2019	\$ 4,470,000
2020	\$ 11,039,378
2021	\$ 7,500,000
2022	\$ 6,000,000
2023 budget	\$ 6,000,000



Below is a table that shows the various increases and decreases within functions between the 2022 Approved Budget, the 2022 Amended Budget and the 2023 Approved Budget. This table illustrates the effect of salary savings on the year-to-year budget comparisons in relation to other budget transfers.

General Fund Expenditures by Function					
	2022 Approved Budget	Transfers, Adjustments and Amendments	2022 Amended Budget	Increase (decrease) 2022 Amended to 2023	2023 Approved Budget
General Government	52,200,431	(884,228)	51,316,203	13,522,679	64,838,882
Public Safety	107,489,643	1,768,137	109,257,780	8,970,439	118,228,219
Public Service	15,841,783	(85,036)	15,756,747	1,677,254	17,434,001
Urban & Comm Dev	4,055,252	61,741	4,116,993	595,893	4,712,886
Culture & Recreation	22,170,080	(860,528)	21,309,552	4,258,717	25,568,269
Community Promo	1,497,544	(35,236)	1,462,308	155,816	1,618,124
Health & Welfare	671,362	49,183	720,545	(1,337)	719,208
Business Dev & Asst	713,588	(14,033)	699,555	166,482	866,037
Other	15,925,970	-	15,925,970	136,654	16,062,624
Transfers Out	1,816,021	-	1,816,021	19,437	1,835,458
	<u>222,381,674</u>	<u>-</u>	<u>222,381,674</u>	<u>29,502,034</u>	<u>251,883,708</u>
General Government detail:					
Salary savings		6,000,000			
Amendments					
Other Transfers in Gen. Gov.		<u>(6,884,228)</u>			
		<u>(884,228)</u>			

PUBLIC SAFETY

Public Safety remains our number one priority and accounts for 46.9% or \$118,228,219 of the General Fund operating budget. This represents an increase of \$8,970,439 from the 2022 amended budget. In relation to the City's estimated population, Public Safety spending is \$742.93 per capita. Notable increases/decreases in Public Safety expenditures are discussed below.

Fire Department

For 2023, funding increased by \$3,853,914 compared to the 2022 approved budget and by \$4,228,385 compared to the 2022 amended budget. Overall, personnel and fringes budgets increased by \$3,605,288 compared to the 2022 approved budget due to 2022 step increases, healthcare cost increases and retirement contribution rate increase as well as the addition of 15 firefighters mid-year to begin training for the new Johns Island fire station. Operating costs increased \$248,626 from the 2022 approved budget and \$302,211 from the 2022 amended budget, with the increase in gas prices accounting for \$55,048 of the increase, \$87,000 of the increase was due to additional training funds and \$50,000 was for additional maintenance of marine vessels. The remaining operating and capital increases were due to outfitting all the necessary PPE and equipment for the budgeted new positions.



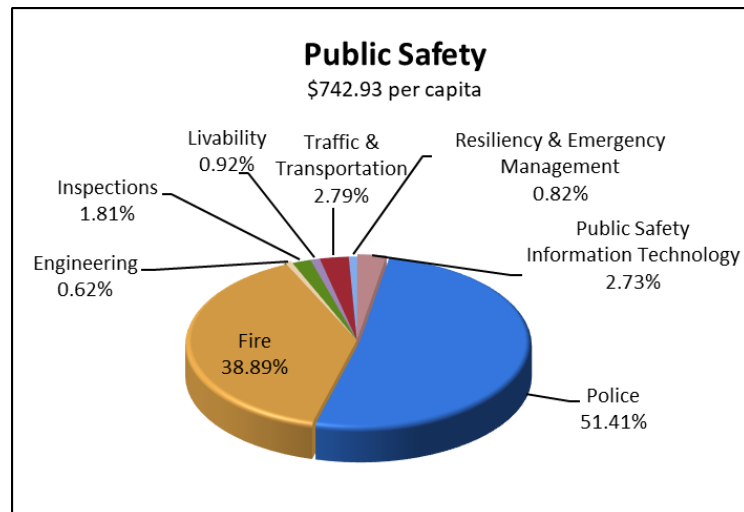
Lease purchase borrowing for the Fire Department for 2023 totals \$3,113,900 for one brush truck for fighting forest fires (\$175,000), two pumpers (\$1,930,000), one air supply truck (\$575,575), and various trucks and lite vehicles for staff (\$433,325).

Police Department

The Police Department budget for 2023 shows a net increase of \$4,875,316 over 2022's approved budget and \$4,228,385 over 2022's amended budget. Changes in funding for personnel and fringes total \$3,242,155 and \$2,569,124 compared to 2022 approved and 2022 amended, respectively. The variance between the 2022 approved budget and the 2023 budget is due to step increases for eligible officers in 2022. Restoring the amount of salary savings taken in the 2022 amended budget accounts for the increase compared to the 2023 budget.

Various increases and decreases in the Police Department's operating budget resulted in an overall increase of \$1,633,161 over the approved 2022 budget and an increase of \$1,669,261 compared to the 2022 amended budget. Of this increase, \$147,869 is attributed to the higher price for fuel. Gas is budgeted at \$4.00/gallon for 2023, an increase of \$.50 from 2022. \$200,000 of the operating increase was for a personnel and space study for the police department. As the City continues to grow the police department must also grow to meet demands for service. This study is to help project that growth and create a plan for ensuring police headquarters and team office space also grows. \$785,000 of this increase is for equipment and software to outfit a DNA Lab. The Police Forensic Lab was opened in 2022 with the intention of expanding to include the creation of a regional DNA Lab. The purchase of this equipment is the first step to outfitting the lab as a DNA Technical lead position was created in the 2022 Budget.

Lease purchase funding for 2023 totals \$1,600,000 for 42 vehicles. The 2023 plans include the purchase of approximately 32 marked police pursuit vehicles, 1 transit van, 5 unmarked non-pursuit police vehicles, 1 vehicle for the Forensics unit and 3 marked trucks.



Public Safety Information Technology

Funding for 2023 is \$710,624 more than the 2022 approved budget and \$684,524 more than the amended budget. Increases in operating costs account for these changes. \$191,757 of this increase was for a data storage warehouse for the police department and the remainder is for costs related to the installation of mobile data terminals (MDTs) for police and fire. Lease purchase borrowing in 2023 includes \$1,362,920 for 142 MDT units for Police and Fire vehicles.

Other

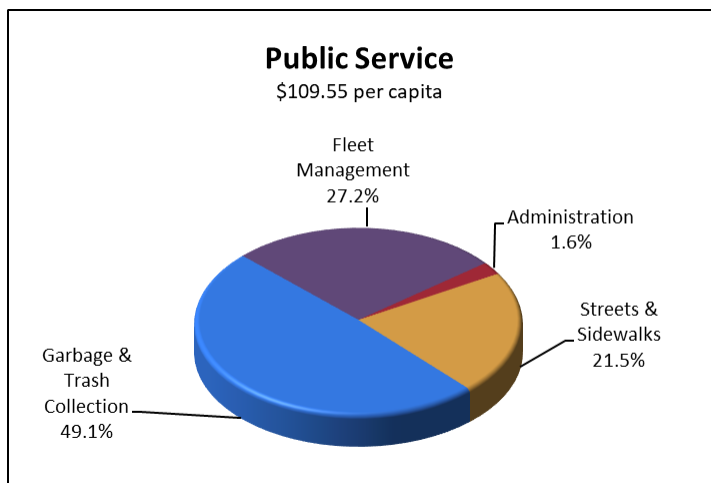
Public Safety also includes the Livability Division which was formed to address quality of life issues such as various code violations. The increasing numbers of tourists visiting Charleston each year have a significant impact on citizens. Short-term rentals have become very popular with travelers but are only



allowed in certain areas of the City and for certain types of properties. The total budget for this division is \$1,086,543.

The Resiliency & Emergency Management Division of the Executive Departments also serves a Public Safety function. This division includes the Chief Resiliency Officer, the Emergency Management Director and several other staff members. The main increase for this division from 2022 was due to moving positions previously funded out of the Mayor's Office and for a new position to focus on communications for the City's Resiliency initiatives.

The Engineering and Inspections Divisions of the Public Service Department and the Department of Traffic & Transportation (T&T) are also included in Public Safety. Engineering's budget increased for 2023 compared to the 2022 amended budget due to salary savings taken in 2022. Inspections' budget did not change significantly between 2022 and 2023. T&T's budget increased \$287,349 between 2022's approved budget and 2023. A permit technician position was added for 2023 to aid in processing right-of-way permit applications. Funding for traffic signal bases and poles was increased for 2023.



PUBLIC SERVICE

A major focus of each year's budget is the provision of Environmental Services (solid waste collection) to the citizens. The 2023 Public Service function budget is 6.9% of the General Fund budget at \$17,434,001, an increase of \$1,677,254 from the 2022 amended budget. \$368,805 of this increase is due to an increase in costs for areas of the City where garbage and trash collection are contracted out. \$118,825 of the increase is attributable to various supply line-item increases to keep up with inflationary pressures.

As part of our continued commitment to maintaining up-to-date equipment for the sanitation crews, \$1,775,000 has been committed to equipment purchases in Environmental Services through lease purchase. These funds are budgeted to purchase one sweeper, three knuckleboom trash loaders, one rear loader garbage truck and one automatic side loading garbage truck. \$516,000 is budgeted for general vehicle purchases for Fleet Management for various departments with the City. Funding of \$400,000 allows the City to focus on keeping our sidewalks safe and attractive. Of that amount, \$300,000 is funded by a transfer in from the Hospitality Fee Fund and is dedicated to sidewalks in the Historic District.

GENERAL GOVERNMENT

General Government consists of all Departments and Divisions that support the City and its infrastructure. The 2023 General Government expenditure budget is \$64,838,882 or 25.7% of the General Fund budget. This is a \$13,522,679 increase from the 2022 Amended Budget. Most of the increase is due to a combination pay plan adjustment and cost of living adjustment for employees to address recruitment and retention issues. In relation to our estimated population, General Government spending equals \$407.44 per capita.



As discussed earlier, most of the change from the 2022 Amended Budget to the 2023 Budget is explained by the way the City budgets for vacant positions and pay adjustments/COLAs. The following table summarizes the various increases and decreases between the 2022 Approved, 2022 Amended and 2023 Budgets, and shows how city-wide salary savings and Cost of Living Adjustments affect the General Government budget. Additionally, salary savings achieved in 2022 are reflected in the 2022 amended budget numbers within the functions, which will increase the variance between 2022 and 2023 within the individual functions but not the overall budget.

The amount of salary savings budgeted for 2023 is \$6,000,000, the same as the 2022 approved budget. In years with a pay plan adjustment or COLA, it is budgeted in the Non-Departmental division of General Government and spread by budget transfer to each department at the effective date of the COLA each year.

General Government Expenditures					
Description	2022 Approved Budget	Budget Transfers	2022 Amended Budget	Change	2023 Budget
Salary Savings	(6,000,000)	6,000,000	-	(6,000,000)	(6,000,000)
Cost of Living Adjustment	6,917,000	(6,917,000)	-	15,910,340	15,910,340
Personnel Services	12,861,248	(45,768)	12,815,480	1,127,673	13,943,153
Fringe Benefits	10,733,008	116,750	10,849,758	1,285,926	12,135,684
Operating	25,258,205	(44,410)	25,213,795	2,619,303	27,833,098
Capital Outlay	2,430,970	6,200	2,437,170	(1,420,563)	1,016,607
Total	51,283,431	32,772	51,316,203	3,612,339	54,928,542
Grand Total	52,200,431	(884,228)	51,316,203	13,522,679	64,838,882

As shown in the above table, the budgets for personnel, fringes, operating and capital costs in General Government, not including salary savings and the COLA addition, experienced a net increase of \$3,612,339 from the 2022 approved budget to the 2023 budget.

The General Government function also captures the budgeted use of APRA funds. The chart to the right shows the breakdown of ARPA spending in 2022 and the proposed spending in 2023. A detailed list of ARPA expenditures can be found in the Budget Message section on page 33.

Major components of the net increase in General Government is explained below.

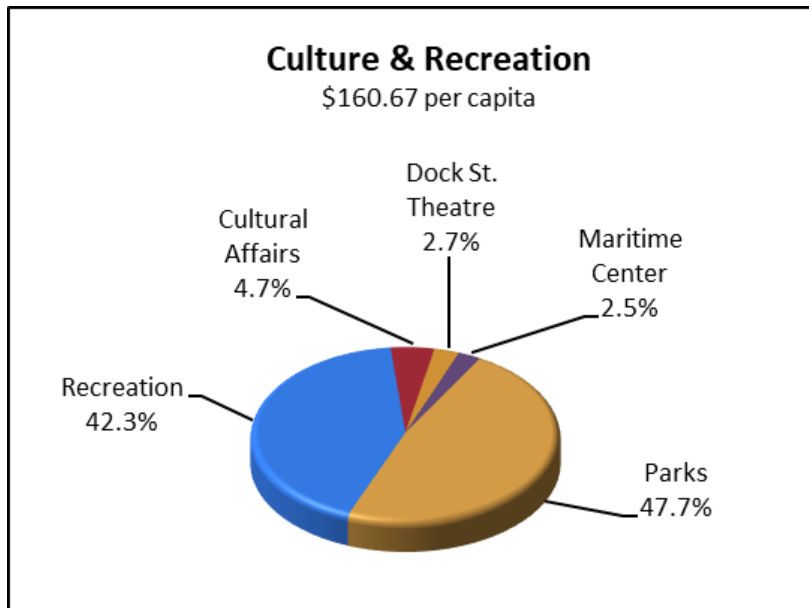
- \$324,255 for three new positions in Budget, Finance, & Revenue Collections (ERP Project Manager, ERP System Administrator, Grant Writer)
- \$96,700 increase for contracted legal services
- \$185,000 for information technology services related to a cyber recovery vault

American Rescue Plan Act 2021			
Description	2022 Approved Budget	2022 Amended Budget	2023 Budget
Personnel Services	-	-	-
Fringe Benefits	-	-	-
Operating	3,236,887	2,983,962	4,285,668
Capital	2,355,970	2,362,170	856,607
Transfers Out	-	-	-
Total	5,592,857	5,346,132	5,142,275



- \$503,104 in facilities maintenance for general maintenances on various City facilities and properties
- \$454,138 in increased insurance premiums.
- \$345,264 in various information technology professional services and software

CULTURE AND RECREATION



Quality cultural and recreational activities are some of the most important factors in providing our residents and visitors with a superior quality of life. Our streets, parks and facilities are where citizens and visitors come together to enjoy our natural surroundings and enrich their lives with culture. This function covers divisions of our Parks Department, including construction and maintenance of our parks, the Recreation Department, which conducts many award-winning programs for our citizens and visitors of all ages, the Dock Street Theatre, the Maritime Center and

the Division of Cultural Affairs, which produces many outstanding programs and festivals like Piccolo Spoleto and MOJA Arts Festival. This budget includes \$25,568,269 for Culture and Recreation or 10.2% of the General Fund budget, with a net increase of \$4,258,717 over 2022's amended budget. Salary savings taken in 2022 accounts for \$951,604 of the increase, as all positions are budgeted as filled in 2023. Recreation program participation had been reduced since the pandemic. In 2022, participation rates returned to pre-pandemic records and in 2023 it is expected for participation to increase. \$792,458 of the increase is to provide the required supplies and equipment and personnel for the higher volume of participants. \$205,000 of the increase is for additional tree pruning around the City, which had been scaled back during the pandemic in order to balance the budget. \$115,000 is budgeted for annual grounds maintenance at the new International African American Museum, which is slated to open in 2023. The below chart summarizes the changes in this function.

Culture and Recreation Function						
	2022 Approved	Budget Amendment and Transfers	2022 Amended	increase (decrease)	2023 Approved	total increase (decrease)
Personnel	11,942,201	(951,604)	10,990,597	2,180,891	13,171,488	1,229,287
Fringes	5,021,242	14,162	5,035,404	382,461	5,417,865	396,623
Operating	5,166,237	(2,064)	5,164,173	1,754,743	6,918,916	1,752,679
Capital	40,400	-	40,400	19,600	60,000	19,600
Transfer Out	-	78,978	78,978	(78,978)	-	-
	<u>22,170,080</u>	<u>(860,528)</u>	<u>21,309,552</u>	<u>4,258,717</u>	<u>25,568,269</u>	<u>3,398,189</u>



URBAN AND COMMUNITY DEVELOPMENT

This function equals 1.9% of the General Fund budget and totals \$4,712,886 for 2023, an increase of \$595,893 from 2022's amended budget. \$167,230 of this increase is related to operating costs to the City's Hope Center, a resource center for individuals experiencing homelessness, which was previously operated by a non-profit. Two positions in the Planning & Sustainability division, mobility planner and affordable housing concierge, account for \$114,784 of the increase. The remaining increase is for a variety of line-items for supplies and other operating costs.

BUSINESS DEVELOPMENT AND ASSISTANCE

This function consists of the Business Development Division, the Business Services Division and the Youth Programs Division. This function accounts for \$866,037 of the 2023 budget and is an increase of \$166,482 from 2022's amended budget. \$124,065 of the increase is to fund the opening and operations of the Entrepreneurial Resource Center (ERC). The ERC is an incubator site provided for minority and women owned business to test out their entrepreneurial ideas. The ERC is set to open in the third quarter of 2023 and will have a coordinator position running the space and program. The remaining increases for this function are tied to various small line-item increases to keep up with inflationary costs.

HEALTH AND WELFARE

This budget decreased from \$720,545 in 2022 to \$719,208 in 2023, a change of \$1,337. This category includes the Mayor's Office for Children, Youth and Families and Public Information. The slight change is from the 2022 amended budget to the 2023 budget is due to small adjustments in the salaries for Public Information.

MISCELLANEOUS AND OTHER

Budgets for Community Promotions (\$1,618,124) and Other (\$16,062,624) are also included in the General Fund Expenditure Budget. Community Promotions includes the Tourism Division of the Department of Livability and Tourism. This division is responsible for the logistics of dealing with a large tourist population with as little negative impact on citizens as possible. Included in the Other category is Debt Service on bonds, capital leases and notes payable. Debt Service increased approximately \$136,654 compared to 2022's approved and amended budgets. Debt service is discussed in detail in the Budget Summaries section beginning on page 80.

TRANSFERS OUT

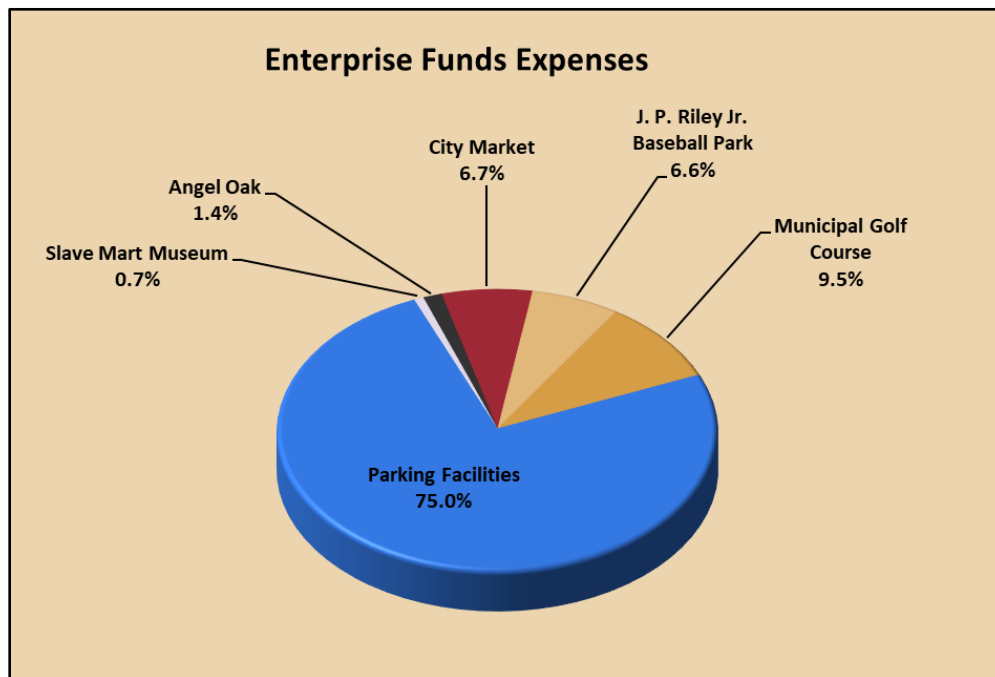
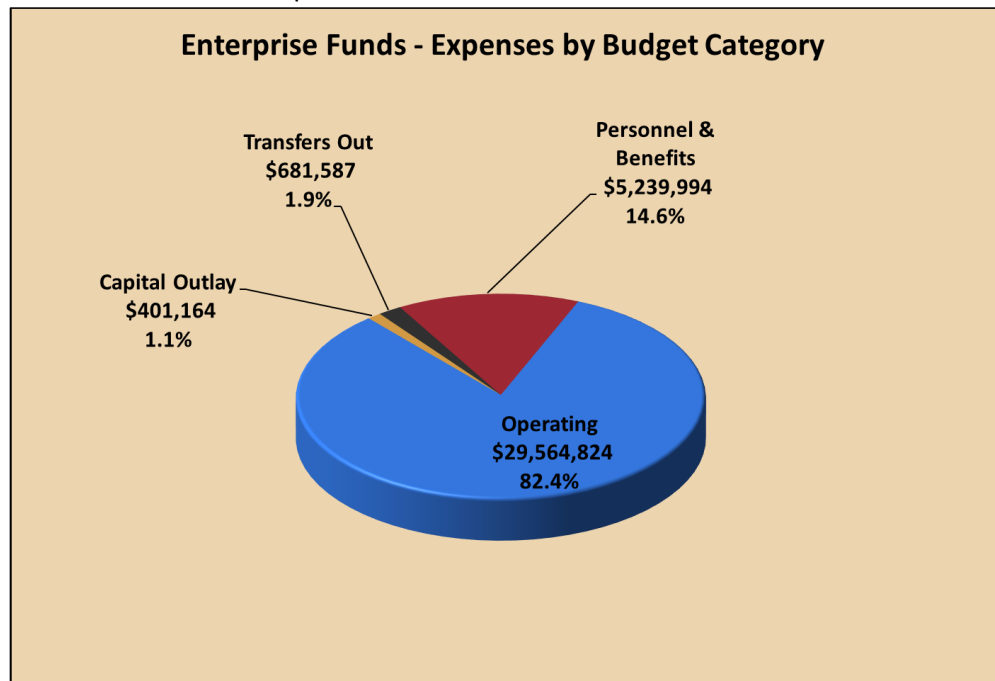
Operating Transfers Out from the General Fund to other funds is budgeted at \$1,835,458 for 2023, an increase of \$19,437 compared to 2022's budget. A transfer to the Energy Performance Fund increased by \$16,437. This transfer is an accumulation of savings achieved in maintenance and utility budgets under an Energy Performance contract with Johnson Controls, Inc. The savings are transferred to the fund that pays the debt for the financing of the energy-saving renovations and upgrades to City facilities. The remainder of this change is for \$3,000 to the USDA Fund for the Summer Feeding program.

General Fund Transfers Out			
Description	2022 Approved Budget	2022 Amended Budget	2023 Budget
Transfer Out Cultural Festivals	35,000	35,000	35,000
Transfer Out Drainage Fund	500,000	500,000	500,000
Transfer Out Energy Performance	961,021	961,021	977,458
Transfer Out Affordable Housing	300,000	300,000	300,000
Transfer Out Special Revenue	12,000	12,000	12,000
Transfer Out USDA Fund	8,000	8,000	11,000
Total	1,816,021	1,816,021	1,835,458



ENTERPRISE FUNDS

The City's Enterprise Funds are used to account for activities that are financed and operated in a manner like business enterprises wherein all costs are recovered primarily through user charges. For 2023, the total Enterprise Funds operating budget is \$35,887,569, an increase of \$4,479,574 or 14.26% from 2022's approved budget. The 2022 Enterprise Fund budgets were not amended. Unlike the General Fund, with expenditure reporting at a functional level, reporting for each Enterprise Fund is at the fund level, meaning that the functional variances resulting in the General Fund from salary savings, COLAs and other budget transfers are not seen in the Enterprise Funds.





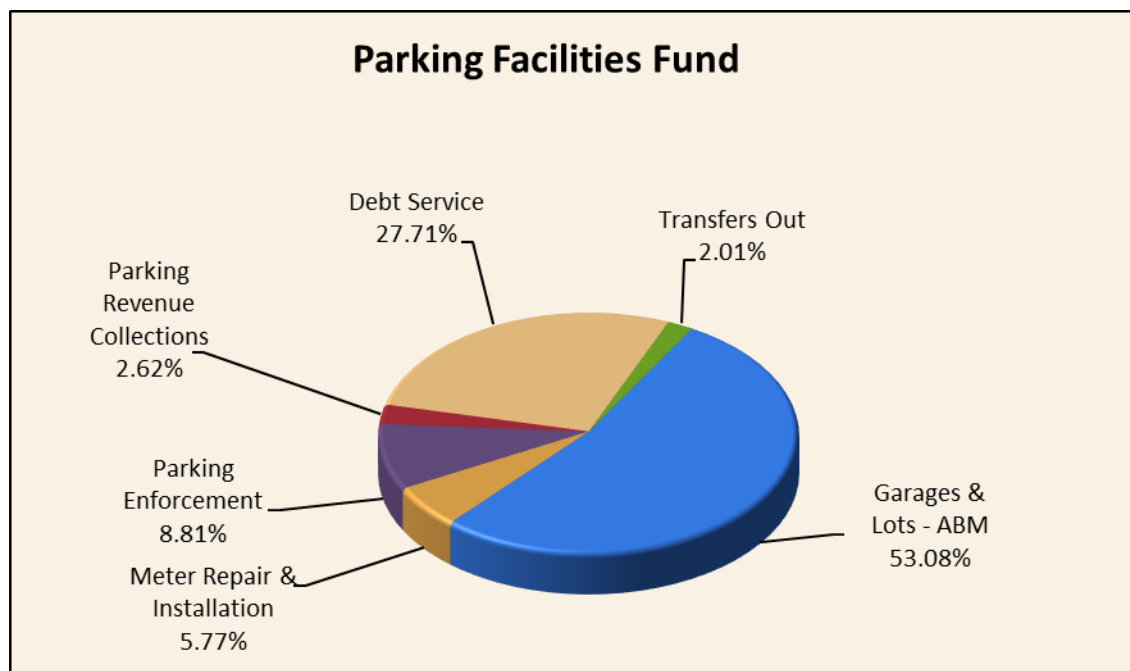
Parking Facilities Fund

The Parking Facilities enterprise fund includes all parking garages and lots owned and/or operated by the City, all parking enforcement activities, meter installation and repairs, and debt service related to parking facilities. This enterprise fund accounts for \$26,916,098 or 75% of all enterprise funds and increased \$1,876,127 compared to 2022's budget. The garages and lots are operated by ABM Parking Systems under a management agreement with the City. A new agreement was negotiated in 2021 after a request for proposals resulted in ABM's selection to continue operating the garages and lots.

Personnel and fringes expenses increased \$152,261 from \$2,783,238 in 2022 to \$2,935,499 in 2023. This increase is due to \$262,484 budgeted in 2023 for the city-wide pay plan adjustment and salary savings of \$100,000 that was not previously budgeted for in 2022. Significant vacancies have occurred in the Parking Management Services division and salary savings in past years had not previously been included in the budget.

Operating costs increased \$1,436,138 compared to 2022's budget. The line item for ABM staff increased \$143,723 due to raising the base wage to \$15 per hour. Debt service increased from \$7,268,273 in 2022 to \$7,458,635 in 2023, a change of \$190,362. Other budgeted expenses of note are \$280,000 for pressure washing and re-stripping of garages, \$106,034 for improvements to parking garages to allow mobile phones for entry/exit and \$606,500 for a project to replace all the parking meters.

Capital expenses for garages and lots increased by \$279,164 compared to 2022's budget. This increase is for electric vehicle charger upgrades at 4 parking garages.



Municipal Golf Course

The Municipal Golf Course's budget accounts for \$3,426,228 or approximately 9.5% of all enterprise funds. Expenses for 2023 show an increase of \$866,024 compared to the 2022 budget. Personnel and fringe benefits increased \$360,317, with \$171,304 attributable to the pay plan adjustment. In operating costs,



\$45,000 of the increase is due to additional agricultural supplies for maintenance of the newly renovated course, \$140,000 is for new and additional netting along the course, \$30,000 is for a tree management plan, and \$35,086 is for additional equipment rental and replacements.

Lease Purchase funding for 2023 totals \$130,800 for course maintenance equipment such as a debris handling and removal vacuum, a compact tractor, and a mower.

City Market

Since 2008, the City Market Preservation Trust (CMPT) has operated the market, leases the spaces in the market, and completed a renovation to restore and preserve the historic Market Sheds. Under this agreement, CMPT receives a guaranteed minimum base fee plus 30% of the net operating income of the Market. The City retains 70% of the net income but must reserve those funds for future capital needs. The expense budget is \$2,418,756 or 6.7% of the Enterprise Funds expense budget. The budget includes debt service on two revenue bonds issued in 2010, one for \$2,100,000 and one for \$3,400,000, for renovation of the market buildings. The increase in expenses of \$90,841 from 2022 to 2023 is due to an increase to the contract employee costs for managing the Market. The remaining difference is various other incremental cost increases.

J.P. Riley, Jr. Ballpark

The 2023 J.P. Riley, Jr. Ballpark budget is \$2,364,921 and accounts for 6.6% of the total Enterprise Funds budget. The increase of \$1,544,730 from 2022 is due to a \$1,500,000 project to upgrade the facility to meet requirements imposed by Major League Baseball. This project includes structural, mechanical and electrical upgrades.

Other

The Angel Oak Fund (\$503,495), and the Old Slave Mart Museum Fund (\$258,071) are the remaining enterprise funds. The Angel Oak budget increased by \$66,405 compared to 2022, with \$24,073 related to the pay plan adjustment, \$10,000 for an increase to supplies for merchandise, and \$8,100 for an increase in the estimated sales tax to be remitted. The Old Slave Mart Museum budget increased \$35,447 with \$15,513 attributable to the pay plan adjustment.

SPECIAL REVENUE FUNDS

Hospitality Fee Fund

Per state law, hospitality fee funds must be expended for tourism-related items. Expenditures are budgeted based on the amount of revenue projected for the upcoming year. Additionally, if fund balance exceeds target, those funds may also be expended. Expenditures generally fall into two categories: operating costs for tourism related functions and/or facilities, and capital outlay for the construction of tourism-related facilities. The total 2023 budget is \$29,620,916, including \$19,551,735 which is budgeted for transfers to other funds. This is an increase of \$7,764,561 compared to 2022's approved budget and \$3,930,436 compared to 2022's amended budget. The 2022 budget was amended to reflect higher than anticipated revenues as tourism rebounded more robustly than expected as the pandemic's effects lessened.

The two largest transfers are to the General Fund and the Capital Improvement Fund. The General Fund transfer (\$11,343,000) is to reimburse for costs incurred in providing services and operating facilities for tourists. Funds can only be used for costs that the City would not normally incur without the heavy



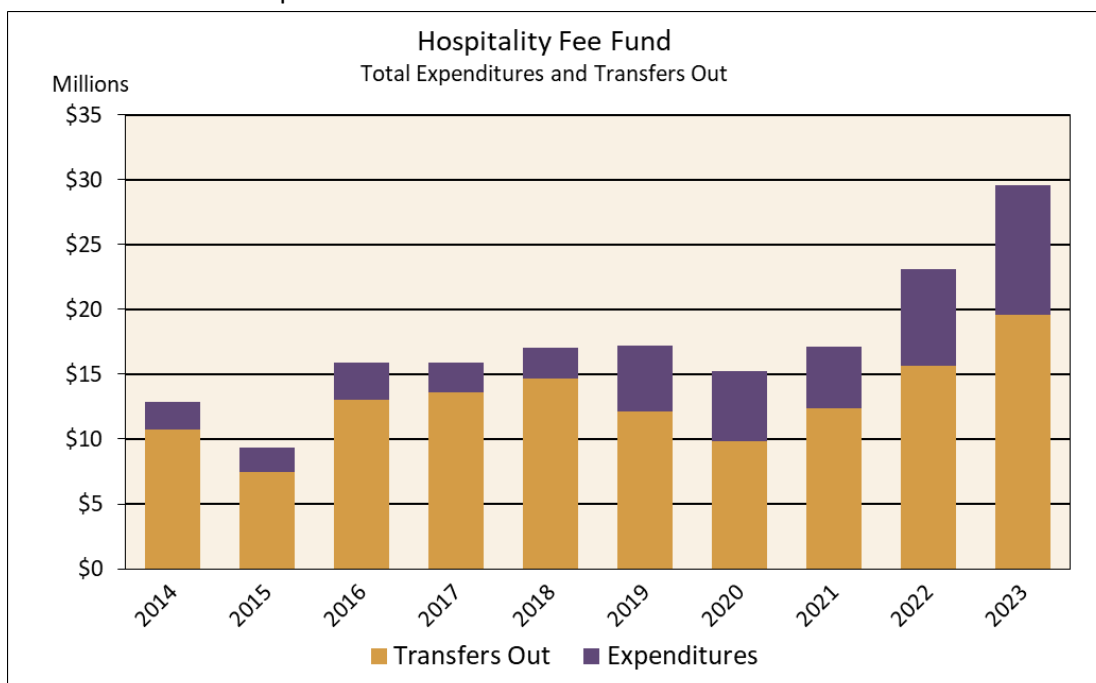
concentration of tourism. Examples include police services for traffic control and security during major events such as the many festivals that are held in Charleston, and also for increased police services in the downtown entertainment district in which most hotels and restaurants are located. Other costs include additional fire presence required for the numerous high-rise hotels on the peninsula, maintenance costs incurred by the Parks Department for Waterfront Park, Whitepoint Gardens, Marion Square, and the operations of Dock Street Theater. The transfer to the Capital Improvement Fund (\$5,050,000) is for the capital repairs and renovations to the historic Central Fire Station downtown. There is also a transfer for historic monument preservation (\$50,000). Transfers to the Energy Performance Fund for the debt service on tourism-related energy conservation improvements total \$355,417.

The lease agreement for the City-owned Credit One Stadium on Daniel Island includes a provision for the City to contribute to the operating cost each year. The 2023 contribution of \$463,318 is budgeted in the Hospitality Fee Fund. The stadium is home of the Credit One Charleston Open Tennis Tournament, formerly known as the Family Circle Cup and the Volvo Car Open.

Funding of \$3,138,750 is budgeted for debt service on a \$37 million revenue bond issued in 2022 to provide funding to finish the Low Battery Seawall project.

Budgeted expenditures include Gaillard Performing Arts Center operating costs such as utilities and maintenance in the amount of \$1,000,000 and an operating contribution to the Gaillard Management Corp (GMC) for \$1,500,000 for operating the Center under a management agreement. Also, salaries and benefits for two dedicated police officers (\$177,497), and sidewalk and restroom cleaning and security services (\$160,000) in the Entertainment District are funded. Management fees paid to the International African American Museum (IAAM) are budgeted at \$1,200,000. A renovation to the Children's Museum of the Lowcountry at 25 Ann Street is also budgeted at \$1,200,000.

The ratio of transfers out to expenditures varies from year-to-year depending on the capital projects that need funding, as can be seen below, the revenue that is projected for the year, and the available amount of fund balance that can be spent.



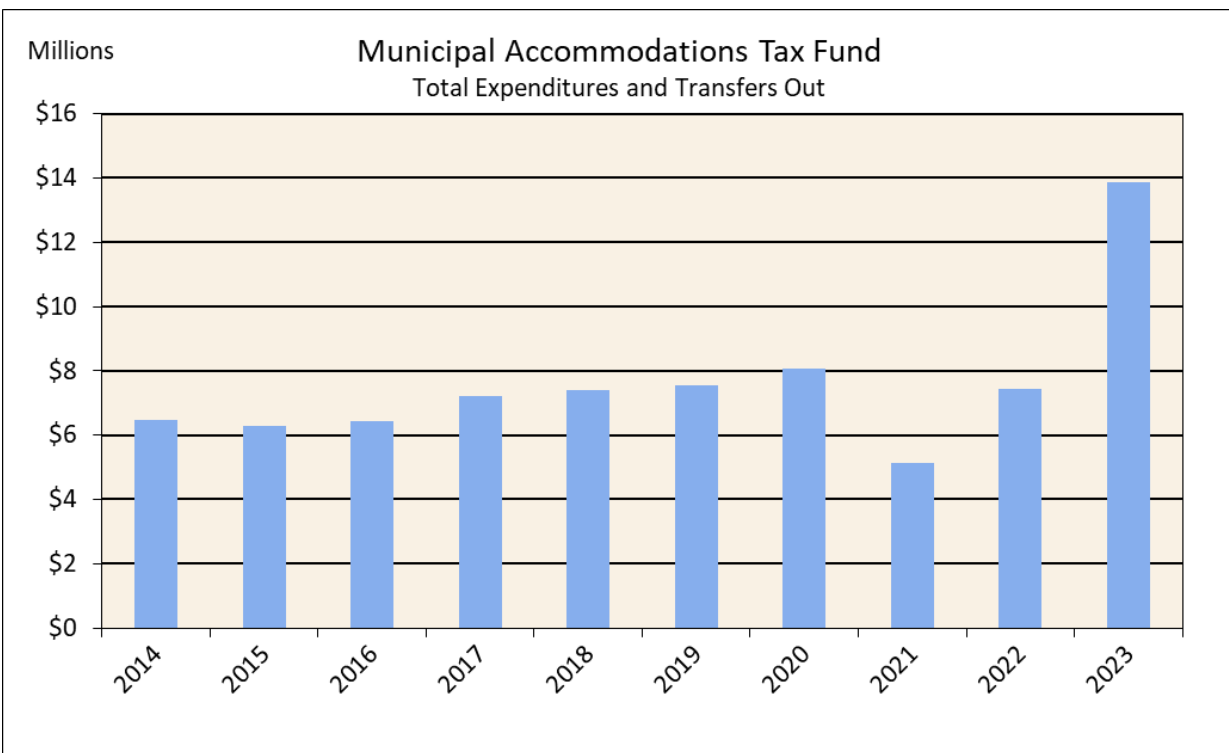


Municipal Accommodations Tax Fund

The Municipal Accommodations Tax Fund, a special revenue fund, has total budgeted expenditures of \$13,849,094 in 2023, an increase of \$6,395,500. Since budgeted expenditures in this fund are determined based solely on the amount of revenue projected for the fiscal year, the pandemic-driven revenue decline resulted in a lower expenditure budget for 2022, but revenues are now rebounding. Governed both by State statute and City Ordinance, the revenues generated from this fund are restricted to tourism related operating and capital project expenditures. The budgets for this fee are enacted by City Council by way of two ordinances each year. One ordinance specifies the Capital Projects to be funded with one-half of the fee, while the other ordinance specifies the operating expenses to be funded with the other half of the fee. The budget for this fund and the related Ordinances are included in this document beginning on pages 365 and 470 respectively.

A discussion of this revenue can be found on page 106 in the Revenue section of this book. The expenditures budgeted in this fund are operating transfers out to the General Fund or various Capital Project Funds. A transfer budgeted at \$5,727,632 for 2023 is to reimburse the General Fund for specific tourism-related salaries and benefits incurred in 2023. Most of these salaries and benefits are related to Police activities in the Historic District, which has a high concentration of tourism.

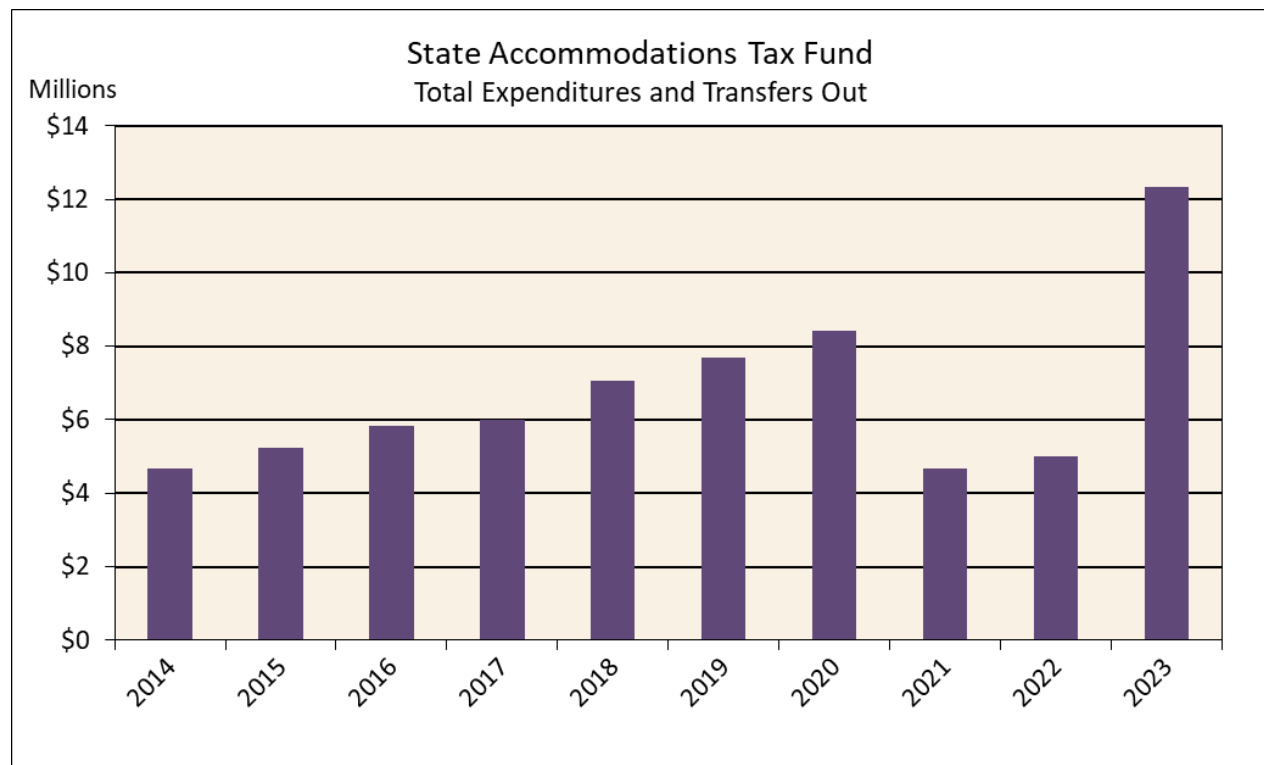
Capital projects funded by this tax are overseen and approved by the Capital Projects Review (CPR) Committee and are budgeted at \$8,093,899 for 2023. Past projects funded include the restoration of Market Head Hall, Daniel Island Tennis Center, and the renovations of the Historic Dock Street Theatre and the Charleston Gaillard Center. For 2023, \$7,744,000 is for a streetscape project on Market Street following the completion of a drainage project in the area. Also budgeted is a transfer out of \$322,336 to the Energy Performance Fund for debt service on tourism related projects funded through an energy performance contract with Johnson Controls. Once funds are approved for a project, their use cannot be changed unless authorized by City Council through an ordinance amendment.





State Accommodations Tax Fund

Eligible expenditures for State Accommodations Tax funds are also determined by state law and must comply with an allocation formula. The first \$25,000 received each year is allocated to the General Fund. Five percent (5%) of the balance is also allocated to the General Fund. The allocation to the General Fund is unrestricted. Thirty percent (30%) of the balance is allocated to a non-profit with an existing, ongoing tourist promotion program, such as the Charleston Area Convention and Visitors Bureau, which is the City's designated organization. The remaining 65%, plus any interest earned, must be allocated to a special fund and used for tourism-related expenditures. Eligible tourism-related expenditures include, but are not limited to, advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, promotion of the arts and cultural events and construction, maintenance, and operation of facilities for civic and cultural activities. These funds must be spent by the City within two years of receipt. Uses of the 65% portion include bond payments for the International African American Museum construction (\$1,016,732) and a bond that funded improvements to the SC Aquarium (\$547,231), a facility owned by the City but operated by a non-profit. The City supports its Piccolo and MOJA festivals, along with the Farmers Market and Christmas in Charleston events at a total amount of \$700,000. The City also provides funding (\$680,924) to CARTA for the free Downtown Area Shuttle (DASH) in this fund, which encourages visitors to park in garages and take the shuttle to lessen traffic congestion. The total expenditure budget for 2023 is \$12,322,442, an increase of \$7,321,731. The City awards a portion of the 65% Accommodations Tax funding to local non-profit arts groups, festivals, events and facilities through an annual application process. The applications are received and reviewed through the Budget & Management Division as part of the annual city-wide budget process. Applicants must show a clear link to promoting or increasing tourism and provide financial and operating data that shows that the organization can undertake and administer the project according to state statutes. The grant process usually takes place over the summer so that applications can be reviewed, and awards decided prior to the finalization of the budget in December. Total funds budgeted for these grants for 2023 is \$3,061,305.

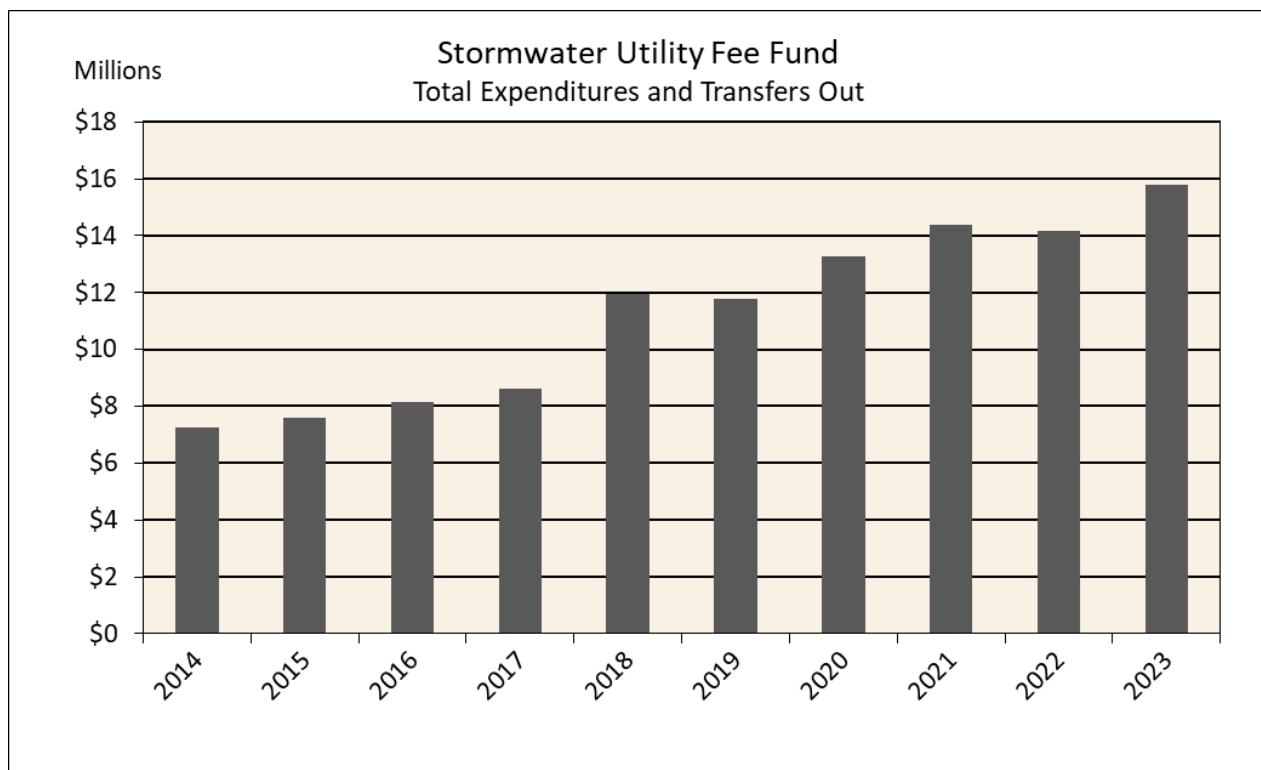




The City is also required by state law to have a State Accommodations Tax Advisory Committee to advise it on appropriate uses of these funds. The committee consist of seven (7) members, and must include four (4) members from the hospitality industry, with at least two (2) from the lodging industry, one (1) member to represent the cultural organizations of the City, and two (2) at-large members. The City designates a council member to serve as one of the at-large members. The Advisory Committee reviews the applications received and the proposed budget and forwards a recommendation to the Mayor and City Council, which then votes on the budget. The City is also required to file an annual report with the State Tourism Expenditure Review Committee (TERC) detailing all expenditures of accommodations tax funds. TERC has the authority to withhold funds from future accommodations tax payments for expenditures deemed to not be in compliance with the state statute. Information about TERC and the state law and procedures can be found at <http://www.atax.sc.gov/>.

Stormwater Utility Fee Fund

Stormwater fees are used for maintenance, repair, management, operation, improvement, planning, engineering, construction, and administration of the stormwater drainage system. The Stormwater Service division performs day-to-day operations and cleans pipes, inlets and ditches for the drainage systems to operate effectively. Expenditures in this fund are based on the amount of revenue received from the Stormwater Utility Fee. The total expenditure and transfers out budget for 2023 is \$15,782,386, an increase of \$1,602,748 or 11.3%. The Stormwater Utility Fee Fund is balanced each year by a transfer in from the Drainage Fund or a transfer out to the Drainage Fund, depending on actual expenditures, resulting in fund balance of zero in this fund at year-end. This is because one of the purposes of the Stormwater Fee, in addition to supporting operations of Stormwater Service, is to help fund major capital drainage projects when possible. \$626,264 of this increase is attributed to the pay plan adjustment, \$250,000 for a consultant to assist in altering the billing methodology of the utility fee, and \$150,000 for an office renovation.





The City issued a \$45,000,000 Stormwater Revenue Bond in 2012 to finance major drainage projects. In 2020 and 2021, this bond was refinanced twice to take advantage of falling interest rates. For 2023, the debt service is budgeted at \$3,066,576 in the form of a transfer out to the Drainage Fund. Lease purchase funding of \$1,015,000 will provide for the purchase of one Jet Vactor truck, 1 dump truck, 2 excavators and 1 backhoe.

CAPITAL EXPENDITURES

Only routine capital expenditure budgets are included in the General Fund and both routine and non-routine capital expenses are budgeted in the Enterprise Funds. All other non-routine capital expenditures are budgeted in the five-year Capital Improvement Plan (CIP) included in this document, beginning on page 377. The CIP is predominantly funded by various funding sources other than the General Fund as described in the Special Revenue Funds section above and in the CIP section. The General Fund budget includes \$2,176,107 of capital expenditures, the Enterprise Fund budgets include \$401,164 of capital expenses, and the Stormwater Fund includes \$155,000 of capital outlay for 2023.

2023 Capital Outlay Budget					
	Equipment	Heavy Equipment	Automotive Equipment	Computer Software & Hardware	Total
General Fund	1,378,667	101,840	11,000	684,600	2,176,107
Enterprise Funds	385,164	-	16,000	-	401,164
Special Revenue Funds	-	-	155,000	-	155,000
Lease Purchase	180,800	5,715,575	2,564,999	1,362,920	9,824,294
Total	1,944,631	5,817,415	2,746,999	2,047,520	12,556,565

New capital equipment acquisitions at a cost of \$9,824,294 are funded through lease purchase arrangements in 2023. More discussion of the lease purchase acquisitions for 2023 is included in the functional expenditure discussions above. The payments for the 2023 leases, as well as for prior years' leases, are budgeted in the Non-Departmental section of this book and are shown on page 354. The Lease Purchase Fund accounts for the receipts and disbursements of the annual borrowings but does not have a budget, as the intended borrowing and purchases each year are approved as part of the General Fund operating budget through the inclusion of the debt service payments. Therefore, the Lease Purchase Fund is not included in this document. The following table is a breakdown of the 2023 budgeted capital outlay for the funds reported in this document:



2023 Budgeted Capital Outlay					
Fund/Department or Division	Equipment	Heavy Equipment	Automotive Equipment	Computer Software & Hardware	Total
General Fund					
Information Technology	-	-	-	337,500	337,500
Police	750,000	-	-	130,000	880,000
Fire	42,000	-	-	-	42,000
Parks	60,000	-	-	-	60,000
American Rescue Plan Act	526,667	101,840	11,000	217,100	856,607
	1,378,667	101,840	11,000	684,600	2,176,107
Enterprise Funds					
City Market	60,000	-	-	-	60,000
Parking Facilities	325,164	-	16,000	-	341,164
	385,164	-	16,000	-	401,164
Special Revenue Funds					
Stormwater Utility Fee Fund	-	-	155,000	-	155,000
	-	-	155,000	-	155,000
Lease Purchase					
Environmental Services	-	1,775,000	-	-	1,775,000
Municipal Golf Course	130,800	-	-	-	130,800
Information Technology	-	-	-	1,362,920	1,362,920
Fire	-	2,680,575	433,325	-	3,113,900
Fleet	50,000	245,000	531,674	-	826,674
Stormwater Utility	-	1,015,000	-	-	1,015,000
Police	-	-	1,600,000	-	1,600,000
	180,800	5,715,575	2,564,999	1,362,920	9,824,294
Total	1,944,631	5,817,415	2,746,999	2,047,520	12,556,565



COMPARATIVE EXPENDITURE SUMMARY 2021-2023

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
GENERAL FUND				
GENERAL GOVERNMENT	43,738,242	51,316,203	48,901,902	64,838,882
PUBLIC SAFETY	98,909,098	109,257,780	108,185,994	118,228,219
PUBLIC SERVICE	13,236,978	15,756,747	15,922,367	17,434,001
URBAN & COMMUNITY DEV.	3,599,945	4,116,993	3,979,045	4,712,886
CULTURE & RECREATION	18,187,186	21,309,552	20,816,341	25,568,269
COMMUNITY PROMOTIONS	1,196,244	1,462,308	1,377,952	1,618,124
HEALTH & WELFARE	560,586	720,545	706,426	719,208
BUSINESS DEVELOPMENT AND ASSISTANCE	680,561	699,555	638,175	866,037
OTHER	14,519,997	15,925,970	15,860,261	16,062,624
OPERATING TRANSFERS OUT	1,825,748	1,816,021	1,816,021	1,835,458
GENERAL FUND TOTAL	196,454,585	222,381,674	218,204,484	251,883,708
ENTERPRISE FUNDS				
ANGEL OAK	381,422	437,090	456,110	503,495
CITY MARKET	2,291,300	2,327,915	2,380,870	2,418,756
J. P. RILEY, JR. BASEBALL PARK	2,031,490	820,191	912,674	2,364,921
MUNICIPAL GOLF COURSE	3,127,366	2,560,204	2,913,815	3,426,228
OLD SLAVE MART MUSEUM	406,240	222,624	224,641	258,071
PARKING FACILITIES	18,450,812	25,039,971	18,930,204	26,916,098
ENTERPRISE FUNDS TOTAL	26,688,631	31,407,995	25,818,314	35,887,569
SPECIAL REVENUE FUNDS				
HOSPITALITY TAX FUND	14,967,869	23,140,195	23,140,195	29,620,916
MUNICIPAL ACCOMMODATIONS TAX FUND	5,144,018	7,453,594	7,453,594	13,849,094
SC STATE ACCOMMODATIONS TAX FUND	5,105,086	13,552,118	13,552,118	12,322,442
STORMWATER UTILITY FUND	12,096,984	14,179,638	12,401,256	15,782,386
SPECIAL REVENUE FUND TOTAL	37,313,957	58,325,545	56,547,163	71,574,838
CITYWIDE TOTAL	260,457,172	312,115,214	300,569,961	359,346,115



COMPARATIVE EXPENDITURE DETAIL 2021-2023

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
GENERAL FUND				
GENERAL GOVERNMENT				
TOTAL PERSONNEL	14,322,420	12,815,480	12,528,497	23,853,493
TOTAL FRINGE BENEFITS	10,288,735	10,849,758	10,419,650	12,135,684
TOTAL OPERATING	18,352,734	25,213,795	22,312,459	27,833,098
TOTAL CAPITAL	31,428	2,437,170	3,637,103	1,016,607
TOTAL TRANSFERS OUT	742,926	-	4,193	-
TOTAL	43,738,242	51,316,203	48,901,902	64,838,882
PUBLIC SAFETY				
TOTAL PERSONNEL	59,939,466	66,702,521	66,540,160	70,796,990
TOTAL FRINGE BENEFITS	25,176,541	28,638,252	27,872,866	30,775,742
TOTAL OPERATING	13,252,771	13,555,095	13,515,368	15,555,987
TOTAL CAPITAL	482,021	360,412	257,600	1,099,500
TOTAL TRANSFERS OUT	58,299	1,500	-	-
TOTAL	98,909,098	109,257,780	108,185,994	118,228,219
PUBLIC SERVICE				
TOTAL PERSONNEL	4,965,184	6,056,956	5,920,672	6,947,437
TOTAL FRINGE BENEFITS	2,309,272	3,046,610	2,885,525	3,333,264
TOTAL OPERATING	5,880,942	6,653,181	6,915,120	7,153,300
TOTAL CAPITAL	81,580	-	201,050	-
TOTAL	13,236,978	15,756,747	15,922,367	17,434,001
URBAN & COMMUNITY DEV.				
TOTAL PERSONNEL	2,392,528	2,753,298	2,726,135	3,026,029
TOTAL FRINGE BENEFITS	934,122	1,108,216	1,053,380	1,236,716
TOTAL OPERATING	273,295	255,479	199,530	450,141
TOTAL CAPITAL	-	-	-	-
TOTAL	3,599,945	4,116,993	3,979,045	4,712,886
CULTURE & RECREATION				
TOTAL PERSONNEL	9,168,352	10,990,597	10,387,428	13,171,488
TOTAL FRINGE BENEFITS	3,841,090	5,035,404	4,572,893	5,417,865
TOTAL OPERATING	5,119,757	5,164,173	5,694,042	6,918,916
TOTAL CAPITAL	44,195	40,400	83,000	60,000
TOTAL TRANSFERS OUT	13,792	78,978	78,978	-
TOTAL	18,187,186	21,309,552	20,816,341	25,568,269
COMMUNITY PROMOTIONS				
TOTAL PERSONNEL	564,922	671,303	641,357	764,545
TOTAL FRINGE BENEFITS	246,610	339,736	311,475	361,310
TOTAL OPERATING	384,712	451,269	425,120	492,269
TOTAL CAPITAL	-	-	-	-
TOTAL	1,196,244	1,462,308	1,377,952	1,618,124
HEALTH & WELFARE				
TOTAL PERSONNEL	386,814	436,393	430,845	423,843
TOTAL FRINGE BENEFITS	151,931	162,327	162,541	170,345
TOTAL OPERATING	18,107	121,825	113,040	125,020
TOTAL TRANSFERS OUT	3,734	-	-	-
TOTAL	560,586	720,545	706,426	719,208



	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
BUSINESS DEVELOPMENT AND ASSISTANCE				
TOTAL PERSONNEL	356,597	443,612	401,879	543,373
TOTAL FRINGE BENEFITS	140,655	175,453	162,256	206,233
TOTAL OPERATING	174,524	80,490	74,040	116,431
TOTAL CAPITAL	-	-	-	-
TOTAL TRANSFERS OUT	8,784	-	-	-
TOTAL	680,561	699,555	638,175	866,037
OTHER				
TOTAL OPERATING	14,519,997	15,925,970	15,860,261	16,062,624
TOTAL	14,519,997	15,925,970	15,860,261	16,062,624
OPERATING TRANSFERS OUT				
TOTAL TRANSFERS OUT	1,825,748	1,816,021	1,816,021	1,835,458
TOTAL	1,825,748	1,816,021	1,816,021	1,835,458
GENERAL FUND TOTAL	196,454,585	222,381,674	218,204,484	251,883,708
ENTERPRISE FUNDS				
ANGEL OAK				
TOTAL PERSONNEL	72,914	134,873	96,325	181,872
TOTAL FRINGE BENEFITS	40,525	56,496	46,878	64,758
TOTAL OPERATING	262,941	245,721	312,907	256,865
TOTAL TRANSFERS OUT	5,043	-	-	-
TOTAL	381,422	437,090	456,110	503,495
CITY MARKET				
TOTAL OPERATING	2,291,300	2,267,915	2,380,870	2,358,756
TOTAL CAPITAL	-	60,000	-	60,000
TOTAL TRANSFERS OUT	-	-	-	-
TOTAL	2,291,300	2,327,915	2,380,870	2,418,756
J. P. RILEY, JR. BASEBALL PARK				
TOTAL PERSONNEL	35,594	41,089	40,664	59,001
TOTAL FRINGE BENEFITS	19,841	21,937	21,605	22,229
TOTAL OPERATING	1,841,390	620,159	713,399	2,144,281
TOTAL TRANSFERS OUT	134,665	137,006	137,006	139,410
TOTAL	2,031,490	820,191	912,674	2,364,921
MUNICIPAL GOLF COURSE				
TOTAL PERSONNEL	899,101	1,002,692	1,008,851	1,278,815
TOTAL FRINGE BENEFITS	388,017	429,107	446,643	513,301
TOTAL OPERATING	1,554,443	1,105,697	1,456,796	1,632,560
TOTAL CAPITAL	3,575	21,183	-	-
TOTAL TRANSFERS OUT	282,230	1,525	1,525	1,552
TOTAL	3,127,366	2,560,204	2,913,815	3,426,228
OLD SLAVE MART MUSEUM				
TOTAL PERSONNEL	6,519	107,366	7,378	121,259
TOTAL FRINGE BENEFITS	1,431	50,004	26,081	63,260
TOTAL OPERATING	196,959	65,254	191,182	73,552
TOTAL CAPITAL	-	-	-	-
TOTAL TRANSFERS OUT	201,331	-	-	-
TOTAL	406,240	222,624	224,641	258,071
PARKING FACILITIES				
TOTAL PERSONNEL	1,333,149	1,815,813	1,378,563	1,937,158
TOTAL FRINGE BENEFITS	720,336	967,425	866,437	998,341
TOTAL OPERATING	11,701,796	21,662,672	16,090,941	23,098,810
TOTAL CAPITAL	-	62,000	62,202	341,164
TOTAL TRANSFERS OUT	4,695,531	532,061	532,061	540,625
TOTAL	18,450,812	25,039,971	18,930,204	26,916,098
ENTERPRISE FUNDS TOTAL	26,688,631	31,407,995	25,818,314	35,887,569



	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
SPECIAL REVENUE FUNDS				
HOSPITALITY TAX FUND				
TOTAL PERSONNEL	135,293	117,884	117,884	118,616
TOTAL FRINGE BENEFITS	60,278	56,667	56,667	58,881
TOTAL OPERATING	4,192,703	7,344,345	7,344,345	9,891,684
TOTAL CAPITAL	-	-	-	-
TOTAL TRANSFERS OUT	10,579,595	15,621,299	15,621,299	19,551,735
TOTAL	14,967,869	23,140,195	23,140,195	29,620,916
MUNICIPAL ACCOMMODATIONS TAX FUND				
TOTAL OPERATING	44,018	35,636	35,636	55,126
TOTAL TRANSFERS OUT	5,100,000	7,417,958	7,417,958	13,793,968
TOTAL	5,144,018	7,453,594	7,453,594	13,849,094
SC STATE ACCOMMODATIONS TAX FUND				
TOTAL OPERATING	2,914,910	10,946,905	10,946,905	7,334,729
TOTAL TRANSFERS OUT	2,190,176	2,605,213	2,605,213	4,987,713
TOTAL	5,105,086	13,552,118	13,552,118	12,322,442
STORMWATER UTILITY FUND				
TOTAL PERSONNEL	2,513,093	3,619,918	2,694,676	4,450,821
TOTAL FRINGE BENEFITS	1,180,839	1,875,578	1,621,386	2,186,741
TOTAL OPERATING	2,907,666	5,431,264	2,993,743	5,923,248
TOTAL CAPITAL	276,421	195,000	254,781	155,000
TOTAL TRANSFERS OUT	5,218,965	3,057,878	4,836,670	3,066,576
TOTAL	12,096,984	14,179,638	12,401,256	15,782,386
SPECIAL REVENUE FUNDS TOTAL	37,313,957	58,325,545	56,547,163	71,574,838
CITYWIDE TOTAL	260,457,172	312,115,214	300,569,961	359,346,115



PERFORMANCE MEASURES

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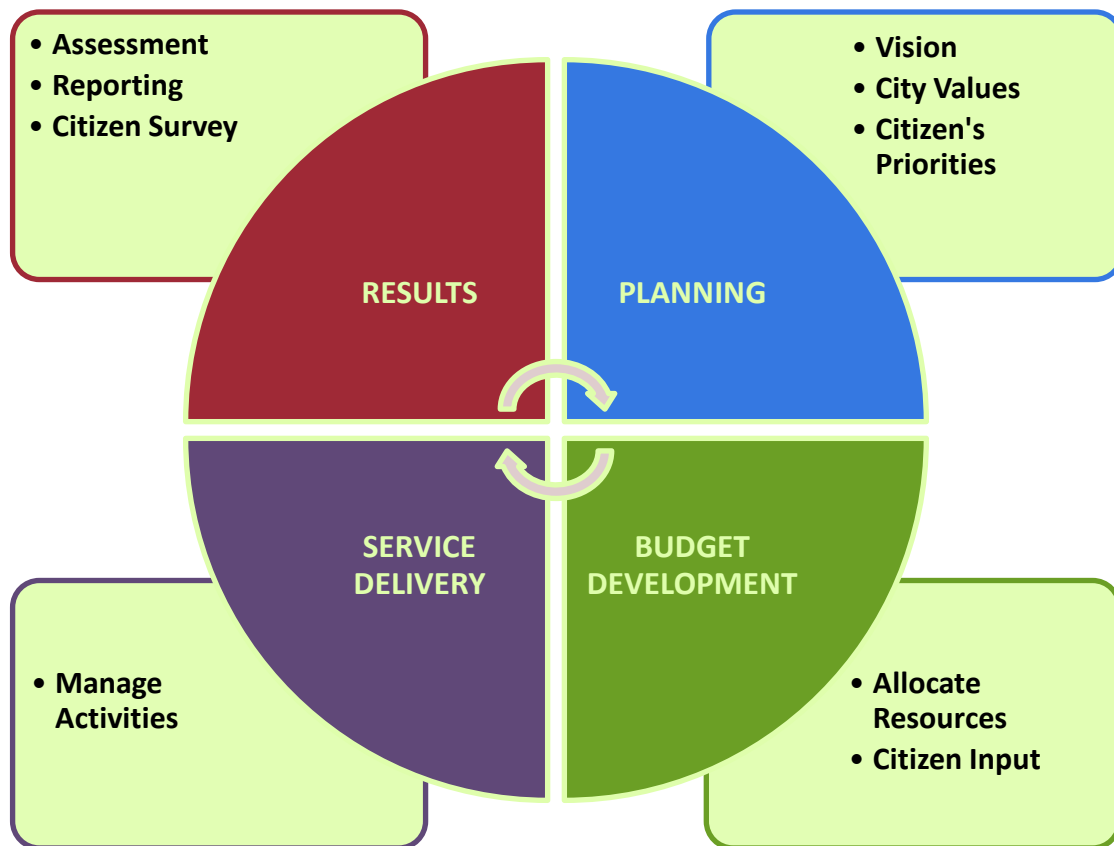


PERFORMANCE MANAGEMENT

Charleston's Accountability and Performance System (CAPS) is designed to focus each department on the cycle of *planning, budget development, service delivery and results*. The purpose is to align department services and programs with the City's five values:

- Citizens
- Public Safety
- Quality Services
- Physical Place
- Regional Partnerships

The CAPS process was designed and implemented to ensure that the Mission and Values of the citizens and executive leadership were being met by day-to-day efforts. Adopted by the Mayor and Council with input from citizens, the City's Mission and Values are the drivers of each priority. The Mission and Values can be found on page 15 of this document.



**PLANNING**

Each Department has established priorities based on internal strategic planning that relate to how their function helps fulfill the City's Mission and Values. Substantiating each priority are measures categorized into the three following classifications.

Workload

Transactional measures used to demonstrate resource requirements and numbers of units of a service produced. This measure is limited to reporting only volumes of work completed and does not measure quality or efficiency of the service.

Efficiency

Reports the relationship between resources used and services produced. The relationship may be expressed as a ratio such as average turnaround time.

Effectiveness

Measures the quality of services and the extent to which objectives are being achieved, such as response time to an emergency or citizen satisfaction ratings.

The City of Charleston has adopted a total of 406 performance measures to assess results achieved through services and programs within the operating and support divisions. Of the 406 measures, 328 are Workload indicators, 48 are Efficiency indicators and 30 are Effectiveness indicators. Each department is responsible for tracking and compilation of the data to report the accomplishments on a monthly, quarterly, or annual basis. The system is designed to enable departments to systematically measure results and make timely adjustments when results are below expected performance levels.

Key Performance Indicators (KPIs) have been established from the individual Department Performance Measures to quantify achievements in each of the City's five value areas. There are 43 KPIs which highlight the efficiency and effectiveness of the programs.

BUDGET DEVELOPMENT

The CAPS comprehensive set of indicators allows management to track and report a unit's work process and service delivery system to determine if costs and service levels are accomplishing the unit's desired goals. The data from previous years is drawn on when Departments begin their budget planning for the following year. Additionally, funding enhancements may be provided when service levels are notably higher than anticipated or provide for resource reallocation if levels are lower.

SERVICE DELIVERY

Workload measures are a primary gauge for output based activities. The number of participants in recreation programs, linear feet of sidewalks repaired, volume of permit requests and total potholes filled are important for managers to track to ensure delivery of services to the citizens. Through the Efficiency and Effectiveness measures, the relationship between input/output and final result of activities are reported.



RESULTS

Results are reported on a monthly, quarterly or annual basis. The data is used to manage and address ongoing needs, identify areas that need strengthening, and highlighting accomplishments.

Each Department's budget is separated into the following components:

- Organizational Chart – outlines the division structure within the department.
- Mission Statement – the statement identifies the specific purpose for the department. Each department, as part of their internal strategic planning, develops a mission statement.
- Division Overview – A brief statement of the purpose of the Department or Division.
- Core Responsibilities – A listing of the functional areas of the Department and Division.
- Accomplishments – Highlighting service levels of activities for each Division.
- Performance Measures – At the Division level, the performance measures provide the City Value that the Strategic Priority is tied to. The type of measurement is workload, efficiency, effectiveness or a combination. The Measures include the goal and actual for 2021-2022 and the goal for the budget year 2023.
- New Initiatives – New services or services which replace existing services as related to the Division.
- Expenditures – The budget for the Department summarized by major category of expenditure and per capita cost with Division expenditures listed by General Fund or Enterprise Funds.
- Authorized Full Time Equivalents (FTEs) – total number of personnel listed with decrease or increase in total.



KEY PERFORMANCE INDICATORS

Mission

To preserve and enhance the quality of life of the Citizens of the City of Charleston.

Vision

Charleston is a City that believes it can be:

- The most livable city in the world that responds creatively to change.
- Innovative while honoring its historic atmosphere, natural beauty and unique diversity of culture.
- A place where lives are transformed and there is a blend of old and new.
- A broad-based economy focusing on tourism, technology, higher education, maritime activities and small business.
- A community where families thrive, businesses prosper, and dreams are achieved.

The following organizational goals matrix provides a cross-reference of the City of Charleston Values as an entity with the management goals of each of its departments. The organizational goals matrix provides a synopsis of how each Department's management goals help the City government achieve its mission and support the City's values.

Citizens

We value our diversity and are committed to treating every resident with respect, honesty and courtesy.

Effective Public Engagement relies on developing innovative ways to make participation in local government possible for all City of Charleston stakeholders. It is imperative that we encourage an actively organized and informed citizenry that will provide us insight into the needs of the community. This requires open communication and collaboration between Charleston's residents, business owners, visitors, stakeholders, and City government. Through this system of active engagement, we will cultivate ideas and solve common problems which will improve the quality of life in the City of Charleston.

<i>Measure</i>	FY 2021 Actual	FY 2022 Goal	FY 2022 Actual	Goal Status ✓ if met	FY 2023 Goal
Number of community presentations and events conducted by the Police Department	131	200	196		200
Number of youth engagement events conducted by the Police Department	108	200	221	✓	200
Number of Community Risk Reduction activities/events conducted by the Fire Department	284	600	766	✓	600
Percent of customers who feel that participating in summer camp program helped child maintain or improve their overall fitness and wellness	N/A ¹	98.00%	N/A ¹		98.00%

¹This survey was not conducted in 2021 or 2022.



Public Safety

We value every citizen's safety and understand that safe public spaces and neighborhoods are essential to our quality of life.

We know that quality of life is first measured by how safe we feel. Public safety of our citizens and visitors continues to be our number one priority. Our Police and Fire Departments are committed to providing a safe environment for our citizens and our visitors.

<i>Measure</i>	FY 2021 Actual	FY 2022 Goal	FY 2022 Actual	Goal Status ✓ if met	FY 2023 Goal
Percent of sworn officer engaged in direct community service through patrol and investigative activities	88.77%	100.0%	91.00%		100.0%
Percentage of incidents for Part One Index Violent Crimes compared to previous year ¹	1.24%	-5.00%	0%		-5.00%
Percentage of incidents for Part One Index Property Crimes compared to previous year ¹	15.29%	-5.00%	-1%		-5.00%
Percentage of Complaints reported to the Professional Standards Office per 1000 citizens	0.00%	1.50%	0.03%	✓	1.50%
Number of use of force complaints compared to the total number of arrests	0.00%	0.15%	0.00%	✓	0.15%
Average number of hours to repair traffic signal malfunctions	2.00	2.00	2.00	✓	2.00
Average number of days to repair/replace priority signage	4.00	2.00	2.00	✓	2.00
Average number of hours to repair parking meters ²	9.00	15.00	5.00	✓	15.00
Percentage of fire response time is less than 8 minutes within the city limits (dispatch to arrival)	91.00%	90.00%	89.96%		90.00%
Total number of hours spent conducting training (Fire)	122,482	130,000	160,560	✓	130,000
Total number of hours drills were conducted for special teams ³	N/A	7,300	7,840	✓	7,300
Percentage of building inspections completed within 24 hours of request	92.00%	90.00%	91.40%	✓	90.0%

¹ Refer to the Police Department's performance measures for further explanation of this data.

² Calculated from time reported to time repaired.

³ The number of special team training drills was calculated in hours versus drills prior to 2022.

Quality Services

We value providing high quality municipal services at the lowest possible cost to our residents.

Quality service is our commitment to doing the right things and keeping our promise to help our customers by providing prompt service based on public input, research, and better practices. It focuses on the most critical values for success of a government entity which is quality and cost, and considers prominently our role as steward of the community's resources. To achieve quality service, it requires us to listen to internal and external customers to ensure we are providing what is needed and desired in the most efficient manner.



<i>Measure</i>	FY 2021 Actual	FY 2022 Goal	FY 2022 Actual	Goal Status ✓ if met	FY 2023 Goal
Average number of days to pay an invoice	29	30	29	✓	30
Number of on-the-job OSHA recordable injuries	161	150	160		150
General government obligation bond rating	Aaa/AAA	Aaa/AAA	Aaa/AAA	✓	Aaa/AAA
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	✓	Yes
Independent auditor's unqualified opinion	Yes	Yes	Yes	✓	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	✓	Yes
Average number of days to obtain City Council approval of previous City Council meeting minutes	16	16	16	✓	16
Average number of hours for Records Management to respond to internal inquiries from City Departments	.29	3.00	.27	✓	3.00
Total percentage of IT system availability – Enterprise Resource Planning ERP System	98.75%	99.50%	99.90%	✓	99.50%
Total percentage of IT system availability – Microsoft File Servers	99.95%	99.90%	99.98%	✓	99.90%
Average days to complete a requested building maintenance work order	27.62	24.00	37.33		24.00
Average days to complete a preventative maintenance work order	12.40	14.00	10.46	✓	14.00
Average cost per completed building maintenance work order	\$412.08	\$350.00	\$532.07		\$450.00
Average number of calendar days to complete the pre-employment process from receipt of selection paperwork to the date selection is cleared for hire	16	14	14	✓	14
Annual voluntary employee turnover rate	15.81%	12.00%	14.55%		12.00%
Percent of customers who feel that the registration fee of summer camp programs is a good value	N/A ¹	98.00%	N/A ¹		98.00%
Percent of customers fully satisfied with Recreation Department programs	N/A ¹	98.00%	N/A ¹		98.00%
Percentage of garbage routes completed on time	96.10%	95.00%	97.00%	✓	95.0%
Percentage of potholes repaired within 48 hours of request	98.80%	95.00%	99.80%	✓	95.00%

¹This survey was not conducted in 2021 or 2022.

Physical Place

We value our unique natural resources; our man-made environment, public realm and neighborhoods, and we understand how our physical place affects each resident's quality of life. We will work with others to increase the sustainability of our physical place.

We strive for excellence in the stewardship of the City's natural resources by preserving and enhancing our historical and cultural heritage, promoting local and regional ecosystems, biological diversity, and developing sustainable infrastructure that improves access to goods and services while minimally impacting our environment. We will manage our natural resources to meet our community's existing needs while ensuring that adequate supply is available for future generations.



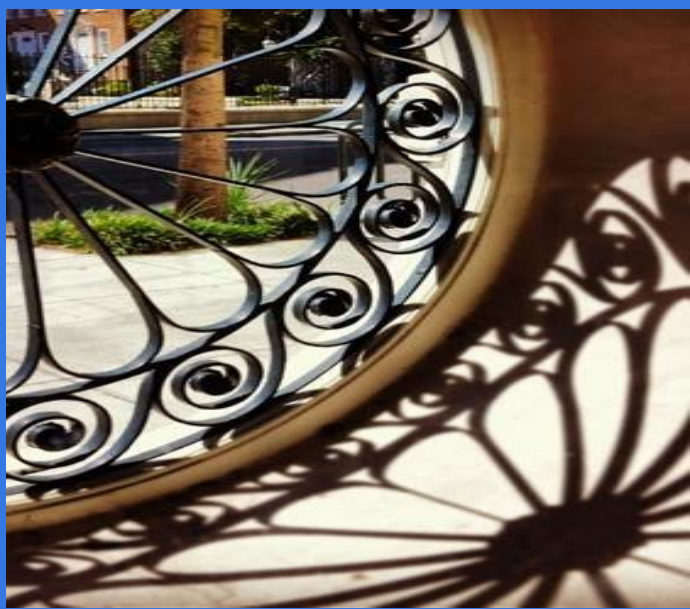
<i>Measure</i>	FY 2021 Actual	FY 2022 Goal	FY 2022 Actual	Goal Status ✓ if met	FY 2023 Goal
Litter index (Keep America Beautiful scale with 1.0 being the best and 4.0 being the worst)	1.63	1.75	1.51	✓	1.75
Tree City USA Award	Yes	Yes	Yes	✓	Yes
Keep America Beautiful – President’s Circle Award	Yes	Yes	Yes	✓	Yes
Number of houses sold to first-time home buyers	10	6	10	✓	6
Number of homes rehabilitated with public funds	23	30	25		30
Number of homes both rental and homeownership constructed in the most recent program year	2	56	77	✓	146

Regional Partnerships

We value working with other government entities within our region to sustain and improve the quality of life for all citizens.

The City of Charleston shares its boundaries with multiple jurisdictions. We understand that it is essential to work with other government entities within our region to sustain and improve the quality of life for all citizens. We will continue to foster our regional partnerships to minimize jurisdictional boundaries, which will allow enhanced communication and collaboration between local governments and end-users to seamlessly provide information and services to improve livability in our community.

<i>Measure</i>	FY 2021 Actual	FY 2022 Goal	FY 2022 Actual	Goal Status ✓ if met	FY 2023 Goal
Provide assistance to adjacent municipalities or other public safety organizations (both Automatic Aid and Mutual Aid)					
Aid Provided	617	800	913	✓	800
Aid Received	822	1,050	1,040		1,050



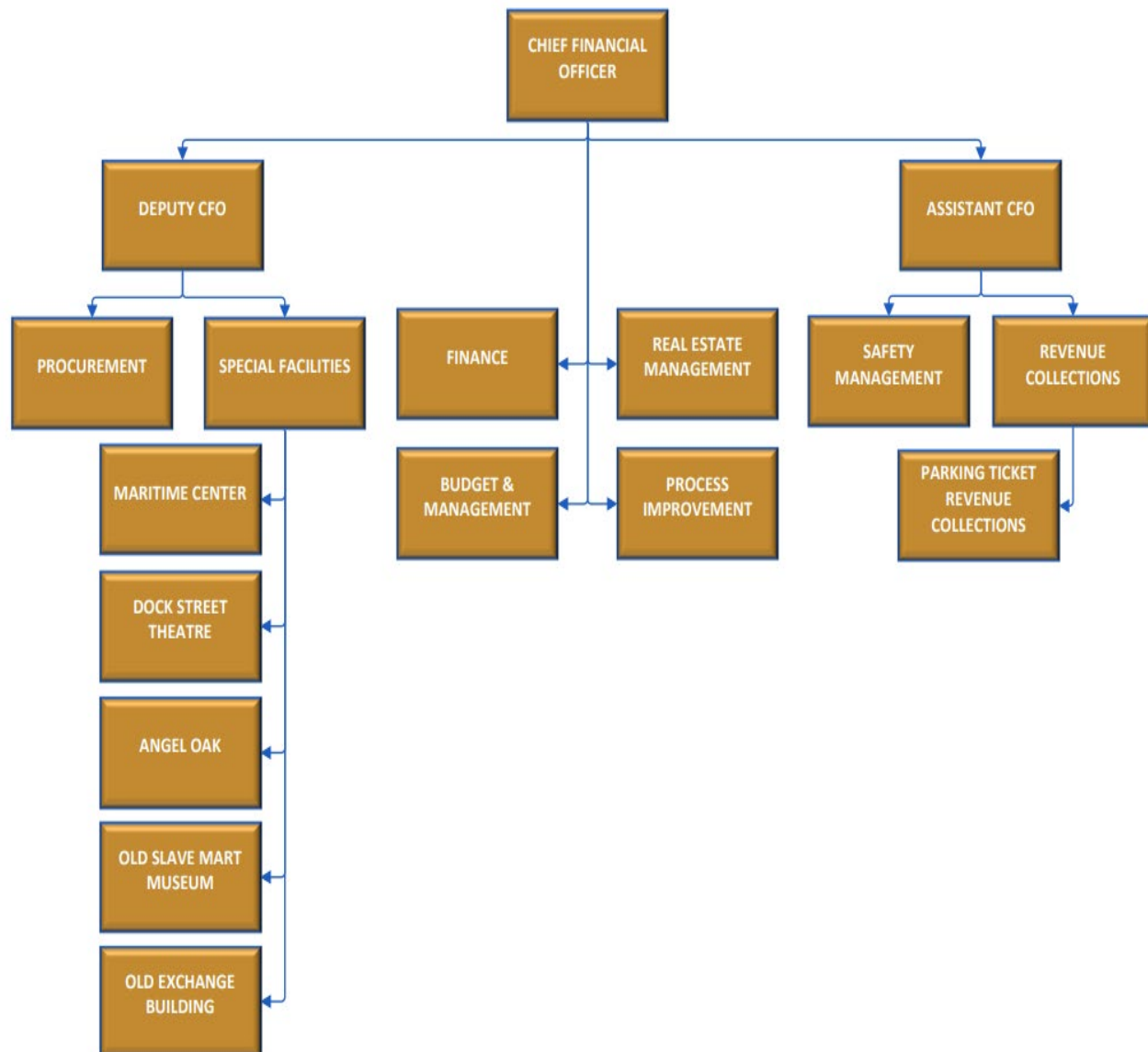
DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

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BUDGET, FINANCE, AND REVENUE COLLECTIONS



DEPARTMENT MISSION STATEMENT

To provide a comprehensive financial structure that inspires trust, ensures accountability and financial discipline, and provides objective information in a user-friendly way in order to promote continuous process and policy improvements for the City of Charleston.



DEPARTMENT OVERVIEW

The Department of Budget, Finance and Revenue Collections (BFRC) is responsible for a diverse set of internal administrative functions that encompass budget and management, finance and accounting, revenue forecasting and collection, procurement, parking management services, management of the City's properties, safety management, and process and service improvement initiatives citywide. Additionally, the department strives to provide well-maintained and user-friendly special facilities, which include Dock Street Theatre, Old Exchange Building, Maritime Center, Angel Oak and Old Slave Mart Museum that provide exceptional service and outstanding value to the City's citizens and visitors. The Chief Financial Officer (CFO) serves as the departmental director and the City's chief financial advisor.

CORE RESPONSIBILITIES

- Prepare and monitor the City's annual budget.
- Provide financial policy, cash management, debt management, accounting, payroll, accounts payable, purchasing and capital accounting for the City of Charleston.
- Monitor the City's financial condition and provide financial strategies to ensure fiscal solvency.
- Oversee the City's quality and process management initiatives, performance management programs and the City's Ombudsman services.
- Direct the organization's safety programs to ensure a safe, healthy, accident-free, and compliant work environment.

2022 ACCOMPLISHMENTS

- Received the Government Finance Officers Association (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* for the 33rd consecutive year and received the GFOA *Distinguished Budget Presentation Award* for the 22nd consecutive year
- Maintained AAA/Aaa rating from both Standard & Poor's (AAA) and Moody's (Aaa) rating agencies
- Tracked business demographic information collected during the business license process
- Increased focus on facilitating the ease of citizen engagement by following up on recommendations identified in performance assessments such as configuring the Citizen Self Service (CSS) portal so all permit and plan types can be submitted online and developed a standard operating procedure for customers to navigate the CSS
- Developed and implemented Supervisor Safety Training sessions to better equip front-line supervisors on safety awareness and their roles in protecting employees



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Provide superior service to internal and external clients

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of checks issued	12,000	10,142	12,000	9,907	12,000	10,547	12,000
Total Purchase Card dollar amount	\$2,500,000	\$2,346,267	\$2,700,000	\$2,350,045	\$2,700,000	\$2,663,956	\$2,700,000
Average number of days to process an invoice	30	30.80	30	29	30	29	30

City Value: Quality Services

Strategic Priority: Efficiently and effectively collect fees for the City

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of residential parking permits processed	9,500	7,582	9,500	7,481	9,500	7,008	9,500

City Value: Quality Services

Strategic Priority: Ensure the long-term financial success of the City through sound financial management policies and practices

Measurement Type: Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
General Government Bond rating for Moody's and Standard & Poor's	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa	Aaa
	AAA	AAA	AAA	AAA	AAA	AAA	AAA
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Independent Auditor's Unqualified opinion	Yes	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes	Yes	Yes



City Value: Quality Services

Strategic Priority: Promote a safe and positive work environment for employees of the City

Measurement Type: Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of on-the-job injuries	150	164	150	188	150	194	150
Number of OSHA recordable injuries	90	131	90	161	90	160	90
Percent of change in on-the-job injuries from prior year	-6.00%	-4.00%	-6.00%	+14.63%	-6.00%	+3.19%	-6.00%
Percent of change in OSHA injuries from prior year	-3.00%	+5.00%	-3.00%	+22.90%	-3.00%	-0.62%	-3.00%
Percentage of cases where injured employee and Workers Compensation Program Administrator are contacted within 24 hours	97.00%	70.75%	97.00%	70.10%	97.00%	64.00%	97.00%
Productivity days lost due to on-the-job injury	<1,500	1,856	<1,500	2,285	<1,500	1,680	<1,500
Productivity days transferred or restricted due to on-the-job injury	<2,000	1,845	<2,000	1,921	<2,000	1,897	<2,000

City Value: Quality Services

Strategic Priority: Provide high quality, least cost municipal services through continuous process improvements and compliance monitoring

Measurement Type: Efficiency/Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Citizen support center service requests received and entered into management software	20,000	21,712	22,000	17,513	20,000	16,302	17,000
Percent of support center requests responded to within 24 hours	85%	74%	80%	79%	80%	72%	80%
Number of citizen inquiries received through the Call Center	73,000	90,788	100,000	96,042	90,000	72,617	73,000
Average talk time per call (in minutes)	1.30	1.16	1.20	1.20	1.20	1.24	1.20
Average hold time (in seconds)	12	16	15	15	15	20	15
Number of contract compliance inspections conducted	200	24	200	24	200	170	200

**NEW INITIATIVES FOR 2023**

- Maintain AAA/Aaa rating from both Standard & Poor's (AAA) and Moody's (Aaa) rating agencies
- Achieve the Government Finance Officers Association's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* for the 34th consecutive year and the GFOA *Distinguished Budget Presentation Award* for the 23rd consecutive year
- Begin the process of transitioning to a new Enterprise Resource Planning (ERP) system that will encompass a comprehensive business management solution for the City. This will entail selecting a new system and consulting firm to assist with the implementation and change management process and securing/identifying the required funding. The anticipated "go-live" date for the transition from the legacy ERP is October 1, 2024
- Establish 3 new financial management policies for the City including:
 - A policy setting a maximum amount of transfers in from the Enterprise Funds to balance the General Fund budget.
 - A policy for identifying routine maintenance and evaluation of fees and permit charges throughout the City to keep fee structures competitive and providing the necessary revenue to cover the costs of administering specific services
 - A policy that establishes the minimum "working capital" threshold for all Enterprise Funds and their Net Assets
- Establish a new service level agreement metric for citizen requests based on when requests are completed instead of responding to requests within the set time frame of 24 hours



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	3,994,012	4,842,276	4,510,781	5,361,082
Benefits	1,740,065	2,130,974	1,975,515	2,351,343
Operating	14,783,626	18,576,125	13,929,393	19,568,384
Capital	6,456	80,000	2,225,358	385,164
Operating Transfers	4,901,905	532,061	532,061	540,625
TOTAL	25,426,064	26,161,436	23,173,108	28,206,598

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
130000 BFRM Administration	708,485	1,072,795	926,693	1,184,081
131000 Finance	1,562,438	1,734,116	1,696,494	1,811,030
132000 Revenue Collections	836,447	946,494	867,118	1,014,555
133000 Budget and Management	492,633	603,642	554,637	620,214
134000 Procurement	515,081	591,225	572,279	583,179
135000 Real Estate Management	353,183	478,010	417,512	480,259
136000 Process/Service Improvement	193,082	225,179	153,353	306,387
138000 Call Center	336,372	381,031	378,433	373,352
151000 Safety Management	402,133	474,634	486,394	465,414
171000 City Hall	171,059	169,678	200,198	235,025
171300 116 Meeting Street	56,866	50,500	55,861	56,500
171310 Gaillard Complex	553,085	624,354	744,080	667,719
171450 401 King Street	-	-	27,932	39,535
171500 Gallery at Waterfront Park	68,225	209,339	82,001	131,444
171550 Visitor Center Building	189,914	180,443	2,427,707	246,099
171600 Reuben M. Greenberg Municipal Building	183,247	198,818	198,744	202,485
171700 William B. Regan Legal Center	15,380	18,500	7,368	18,500
518550 Charleston Maritime Center	501,710	566,195	846,040	766,132
531000 Dock Street Theatre	423,644	568,062	561,828	794,587
General Fund Subtotal	7,562,983	9,093,015	11,204,672	9,996,497
Enterprise Fund				
020010 Old Slave Mart Museum	406,240	222,624	224,641	258,071
021010 City Market	2,153,103	1,825,025	1,877,980	1,915,858
022010 Parking Ticket Revenue Collections	572,556	702,413	590,403	705,117
022016 Parking Facilities Admin-ABM	13,934,843	13,485,919	8,420,405	14,430,210
022035 Parking Lot, B.A.M.	7,118	3,350	6,890	3,350
022075 Cumberland Street Garage	407,798	392,000	392,007	394,000
024010 Angel Oak	381,422	437,090	456,110	503,495
Enterprise Fund Subtotal	17,863,081	17,068,421	11,968,436	18,210,101
TOTAL	25,426,064	26,161,436	23,173,108	28,206,598
AUTHORIZED FULL-TIME EQUIVALENTS	93.35	93.35	93.35	94.35
Per Capita	\$ 166.35	\$ 167.03	\$ 147.95	\$ 177.25



DIVISION: 130000 – Budget, Finance, and Revenue Collections Administration

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

Budget, Finance and Revenue Collections (BFRC) Administration consists of the City's Chief Financial Officer, deputy and assistant Chief Financial Officers and all other administrative staff who oversee and support all facets of the department's operations and the personnel in its various divisions. This division also oversees all financial matters for the City, including grant compliance and management. Personnel in this division will be supervising and managing the selection and implementation of a new Enterprise Resource Planning (ERP) system.

CORE RESPONSIBILITIES

- Provide timely financial information to the Mayor, City Council and the Citizens of the City of Charleston.
- Provide leadership and managerial support to the divisions under the Department of Budget, Finance, and Revenue Collections.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	517,164	586,410	589,519	813,684
Benefits	184,750	202,524	199,417	313,827
Operating	6,572	283,861	137,757	56,570
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	708,485	1,072,795	926,693	1,184,081
AUTHORIZED FULL-TIME EQUIVALENTS	5.75	5.75	5.75	8.25
Per Capita	\$ 4.64	\$ 6.85	\$ 5.92	\$ 7.44



DIVISION: 131000 – Finance
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Finance Division is responsible for the accounting and reporting of all City financial transactions; these include revenue collections, expenditure disbursements, payroll, assets, liabilities and net assets. The Division maintains accurate accounting records in order to prepare financial statements in accordance with generally accepted accounting principles.

CORE RESPONSIBILITIES

Accounting/Audit – Responsible for the prompt and accurate collection of all monies owed the City, disbursement of funds pursuant to the direction of the CFO or the Ways and Means Committee, preparation of the Annual Comprehensive Financial Report (ACFR), and professional liaison with the City's independent external auditor.

Cash Management – Monitor available cash balances and provide for investment of funds.

Debt Management – Responsible for payment of scheduled debt interest and principal; facilitate refinancing or restructuring current debt, and ensuring debt limits are not exceeded.

Capital – Responsible for capital project accounting and reporting of capital assets.

Payroll Services – Responsible for bi-weekly payroll including transfer of employee and employer contributions for taxes, pensions, and premiums.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	984,594	1,077,771	1,036,277	1,127,602
Benefits	425,177	484,576	448,459	496,918
Operating	146,210	171,769	211,758	186,510
Capital	6,456	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,562,438	1,734,116	1,696,494	1,811,030
AUTHORIZED FULL-TIME EQUIVALENTS	20.00	20.00	20.00	20.00
Per Capita	\$ 10.22	\$ 11.07	\$ 10.83	\$ 11.38



DIVISION: 132000 – Revenue Collections

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Revenue Collections Division is responsible for the collection and deposit of fees and taxes generated by ordinance into the appropriate City accounts. Ordinances administered include Business License, Hospitality Tax, and Tourism Tax along with specialty ordinances.

CORE RESPONSIBILITIES

- The Revenue Collections Division performs the following functions:
 - Collect Business License fees and issue licenses
 - Collect Permit fees and issue building permits
 - Collect Hospitality Taxes from restaurants, bars, and stores that sell prepared food or beverages
 - Collect Tourism Taxes from businesses providing tours on the streets of the City of Charleston
 - Collect Franchise Fees from utility and cable companies
 - Responsible for approving and linking all online CAP accounts
 - Collect short term rental, planning and zoning fees that are created in Energov

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	530,903	592,192	547,500	640,383
Benefits	250,575	286,362	260,475	298,532
Operating	54,969	67,940	59,143	75,640
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	836,447	946,494	867,118	1,014,555
AUTHORIZED FULL-TIME EQUIVALENTS	13.50	13.50	13.50	13.50
Per Capita	\$ 5.47	\$ 6.04	\$ 5.54	\$ 6.38



DIVISION: 133000 – Budget and Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Budget and Management Division is responsible for the preparation and monitoring of the City's annual budgets for the General Fund, Enterprise Funds, and Special Revenue Funds. This division also provides budgeting support for the City's Capital Improvement Plan.

CORE RESPONSIBILITIES

The Budget and Management Division provides assistance to all City departments regarding budget formulation and execution. The division also assists in cost-benefits analyses, makes recommendations for service enhancements, and assists with other budget related tasks, as well as makes recommendations to management regarding budget issues. This division prepares and publishes the City's Annual Budget Book and prepares monthly budget performance reports for the Mayor and City Council.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	348,058	415,124	390,097	426,215
Benefits	133,864	166,668	153,632	172,149
Operating	10,711	21,850	10,908	21,850
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	492,633	603,642	554,637	620,214
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	\$ 3.22	\$ 3.85	\$ 3.54	\$ 3.90



DIVISION: 134000 – Procurement

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Procurement Division is responsible for making all City purchases of commodities, supplies, and technical services to be utilized by City departments. The Procurement Division also supervises the Procurement Card (P-card) Program. Procurement implements standard procedures to be used by City departments and agencies when ordering supplies of commodities and technical services to obtain the best value while ensuring the highest quality to protect the interests of the City's citizens. Procurement maintains an accurate accounting of orders from Departments and agencies and is responsible for the disposition and sale of surplus equipment and supplies.

CORE RESPONSIBILITIES

The Procurement Division is committed to directly reducing the cost of government by promoting a responsible procurement process that ensures integrity, quality, and efficiency for its internal agency customers as well as its business partners.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	280,805	328,108	326,578	313,031
Benefits	118,323	126,467	128,038	132,398
Operating	115,952	136,650	117,663	137,750
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	515,081	591,225	572,279	583,179
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	\$ 3.37	\$ 3.77	\$ 3.65	\$ 3.66



DIVISION: 135000 – Real Estate Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

Real Estate Management is responsible for the management of all activities associated with buildings and land owned or leased by or to the City and all activities related to City property and liability insurance policies.

CORE RESPONSIBILITIES

- Manage all real estate transactions, agreements and related activities associated with the property owned or leased by or to the City.
- Manage contracts related to city owned and operated parking facilities and City Market, and development agreements for new parking decks.
- Manage all activities related to property insurance and liability policies and related claims.
- Manage new and existing SCDHEC Environmental Clean-up Contracts.
- Space utilization management.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	216,879	269,767	268,399	267,032
Benefits	88,131	105,292	103,023	110,276
Operating	48,173	102,951	46,090	102,951
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	353,183	478,010	417,512	480,259
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	\$ 2.31	\$ 3.05	\$ 2.67	\$ 3.02



DIVISION: 136000 – Process and Service Improvement

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Process and Service Improvement Division is responsible for oversight of the City's quality and process management initiatives and key customer service relationship management programs. Division personnel facilitate the improvement of municipal services by providing advisory assistance to City officials, fostering an atmosphere for open communication and exchange of ideas, and facilitating development of innovative quality business practices or solutions for organizational improvements.

CORE RESPONSIBILITIES

Foster a process and quality improvement environment which focuses on the continuous improvement of the products and services the City provides to its internal and external customers.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	33,024	69,154	57,473	83,564
Benefits	18,109	29,796	24,280	31,594
Operating	141,949	126,229	71,600	191,229
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	193,082	225,179	153,353	306,387
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	\$ 1.26	\$ 1.44	\$ 0.98	\$ 1.93



DIVISION: 138000 – Call Center

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Call Center is the City of Charleston’s primary customer contact point for obtaining general information, initiating service requests and directing calls to other departments and agencies for resolution.

CORE RESPONSIBILITIES

The Call Center’s purpose is to better serve the citizens, business and visitors of the City of Charleston by providing a central point of contact for information and non-emergency service requests. Customer Service Coordinators are responsible for developing, coordinating and directing responses to questions, comments, complaints and requests regarding City services and community resources. Information and service requests are entered into the Customer Request Management (CRM) System for routing to the correct department for action. Requests are monitored to ensure that service levels are met. Multiple forms of contact data are tracked and analyzed to identify trends, assess performance and improve service levels city-wide.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	224,574	261,654	260,796	249,123
Benefits	105,047	110,777	111,637	115,629
Operating	6,752	8,600	6,000	8,600
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	336,372	381,031	378,433	373,352
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	\$ 2.20	\$ 2.43	\$ 2.42	\$ 2.35



DIVISION: 151000 – Safety Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

Plan, direct, and implement safety programs to ensure a safe and healthy work environment for all employees. Coordinate the workers' compensation program for injured employees.

CORE RESPONSIBILITIES

Create and maintain safety and health policies, procedures and training to comply with state and federal Occupational Safety and Health Administration (OSHA) rules and regulations. Inspect facilities and work sites for potential hazards, determine corrective or preventative measures to prevent employee injuries. Investigate injuries and collisions to present to the safety committee to determine recommendations for preventability. Oversee the administration of the workers' compensation program and work to reduce injured employees' days away from work, restricted duty or job transfer. Assist legal counsel with injury hearings and claims resolution.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	228,436	258,741	257,115	244,714
Benefits	96,057	99,768	101,434	104,420
Operating	77,639	116,125	127,845	116,280
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	402,133	474,634	486,394	465,414
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	\$ 2.63	\$ 3.03	\$ 3.11	\$ 2.92



DIVISION: 171000 – City Hall
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The building located at 80 Broad Street at the central intersection in the City of Charleston known as the “Four Corners of Law,” City Hall is the center of Charleston’s city government. The design for City Hall is attributed to Charlestonian Gabriel Manigault, a gentleman architect who introduced the Adamesque style to the City of Charleston after studying abroad in Europe. The City Hall building was constructed between 1800 and 1804 and became Charleston’s City Hall in 1818. The building houses the Mayor’s Office, City Council Chambers and the offices of the Clerk of Council.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	171,059	169,678	200,198	235,025
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	171,059	169,678	200,198	235,025
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 1.12	\$ 1.08	\$ 1.28	\$ 1.48

DIVISION: 171300 – 116 Meeting Street
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The building at 116 Meeting Street is the permanent home of the City’s financial operations including the Finance, Budget & Management and Budget, Finance and Revenue Collections Administration divisions. A former fire station, this building was completely renovated in 2009 and is an excellent example of a working historical building, ensuring City employees the best possible working environment.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	56,866	50,500	55,861	56,500
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	56,866	50,500	55,861	56,500
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.37	\$ 0.32	\$ 0.36	\$ 0.36



DIVISION: 171310 – Gaillard Complex
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Gaillard Center is a new redevelopment project that began the design phase in 2010, broke ground in 2012 and was completed in 2015. It included the complete renovation of an existing 1960's auditorium into a new civic place complete with new City offices, a renovated exhibition hall, a new banquet hall and a world-class, state-of-the-art Performance Hall. The municipal office building also includes a state-of-the-art Municipal Emergency Operations Center (MEOC). The MEOC is considered a “designated emergency preparedness, communication and operations center” and is classified as Risk Category IV, which is the highest level.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	553,085	624,354	744,080	667,719
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	553,085	624,354	744,080	667,719
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 3.62	\$ 3.99	\$ 4.75	\$ 4.20

DIVISION: 171450 – 401 King Street
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

This division captures the operating costs related to the rental of three suites (approximately 12,000 ft²) at 401 King Street on the ground floor of the Francis Marion Garage. The suites are rented out to businesses and provide rental income to the City.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	-	-	27,932	39,535
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	-	-	27,932	39,535
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ -	\$ -	\$ 0.18	\$ 0.25



DIVISION: 171500 – Gallery at Waterfront Park

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Gallery at Waterfront Park is a visual arts center that provides an accessible, public setting for citizens and visitors of the City to experience contemporary fine art from artists in the local, regional, national and international arenas. The programming of the exhibition space focuses on broadening the Charleston art landscape by providing an outlet for exposing the public to, and educating the public about, artists and art that is new, vital and innovative. The Gallery at Waterfront Park is managed by the Office of Cultural Affairs.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	68,225	209,339	82,001	131,444
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	68,225	209,339	82,001	131,444
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.45	\$ 1.34	\$ 0.52	\$ 0.83

DIVISION: 171550 – Charleston Visitor Center

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Charleston Visitor Center is the first stop for many visitors, old and new to the City of Charleston. Services at this facility include attraction tickets, detailed information about the local area and events, tour tickets, and bus tour departures. Special Events are held most weekends hosting a variety of local functions. In May 2019, the City entered into a Management and Operating Agreement with the Charleston Area Convention & Visitors Bureau (CVB) to manage and operate the facility. This division was created to account for expenses related to the facility and the management of the agreement.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	189,914	180,443	236,676	246,099
Capital	-	-	2,191,031	-
Operating Transfers	-	-	-	-
TOTAL	189,914	180,443	2,427,707	246,099
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 1.24	\$ 1.15	\$ 15.50	\$ 1.55



DIVISION: 171600 – Reuben M. Greenberg Municipal Building

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Reuben M. Greenberg Municipal Building, named after the City's former Chief of Police, houses the City's Municipal Court Division, which includes two courtrooms, the Prosecutor's Office Division, the Parking Revenue Collections Division, and the Department of Traffic and Transportation.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	183,247	198,818	198,744	202,485
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	183,247	198,818	198,744	202,485
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 1.20	\$ 1.27	\$ 1.27	\$ 1.27

DIVISION: 171700 – William B. Regan Legal Center

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The 50 Broad Street facility, located only a block away from City Hall, is the permanent home to the offices of Corporation Counsel. The building was dedicated as the William B. Regan Legal Center in honor of the late Bill Regan, a former Corporation Counsel.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	15,380	18,500	7,368	18,500
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	15,380	18,500	7,368	18,500
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.10	\$ 0.12	\$ 0.05	\$ 0.12



DIVISION: 518550 – Charleston Maritime Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Maritime Center is a marina and special events facility. The marina hosts transient boaters, tour boats, and charter boats; and provides marine fuel. The Charleston Maritime Center is also the port of choice for visiting Tall Ships, in order to educate the public about various tall ship programs.

CORE RESPONSIBILITIES

The marina at the Maritime Center provides affordable short-term stays and fuel for local and out-of-town boaters, so that they may enjoy the Charleston area and surrounding waterways. Occupancy is at capacity during the fall and spring as boaters are moving from north to south and reverse.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	152,698	214,990	206,389	225,971
Benefits	73,031	113,849	108,562	119,605
Operating	275,981	237,356	531,089	420,556
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	501,710	566,195	846,040	766,132
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	7.00	7.00	6.00
Per Capita	\$ 3.28	\$ 3.61	\$ 5.40	\$ 4.81



DIVISION: 531000- Dock Street Theatre

FUND: Dock Street Theatre Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

Charleston's Historic Dock Street Theatre is one of the City's premiere performing arts venues. It operates year-round to showcase a variety of productions produced by both local arts groups and touring companies. The Theatre also provides event rental space for private events and meetings. The historic building is also open Monday through Friday for tourists to view.

CORE RESPONSIBILITIES

The Dock Street Theatre was the first theater building designed solely for theatrical performances and therefore, the preservation and maintain the historic Theatre is of utmost importance. The rich history reflects the tradition and culture of Charleston. The building is made available for lease to performing arts groups and hosts local and national productions.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	191,381	272,975	264,326	414,527
Benefits	86,886	153,133	132,555	178,965
Operating	145,377	141,954	164,947	201,095
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	423,644	568,062	561,828	794,587
AUTHORIZED FULL-TIME EQUIVALENTS	8.50	8.50	8.50	8.00
Per Capita	\$ 2.77	\$ 3.63	\$ 3.59	\$ 4.99





DIVISION: 020010 – Old Slave Mart Museum

FUND: Old Slave Mart Museum

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

Our mission is to broaden the understanding of Charleston's role as a slave trading center during the domestic slave trade from 1808 to 1863, enabling us to reach out to our community, and all those whose ancestors' lives were shaped or changed here.

CORE RESPONSIBILITIES

- To provide a site-specific interpretation of the unique history.
- To manage daily financial responsibilities for attendance and gift shop sales.
- To maintain a safe and professional museum facility.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	6,519	107,366	7,378	121,259
Benefits	1,431	50,004	26,081	63,260
Operating	196,959	65,254	191,182	73,552
Capital	-	-	-	-
Operating Transfers	201,331	-	-	-
TOTAL	406,240	222,624	224,641	258,071
AUTHORIZED FULL-TIME EQUIVALENTS	3.10	3.10	3.10	3.10
Per Capita	\$ 2.66	\$ 1.42	\$ 1.43	\$ 1.62



DIVISION: 021010 – City Market
FUND: City Market Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The City Market is operated under a contractual agreement as a “public market” and provides an opportunity for vendors and small shop owners to operate small businesses in spaces that rent below standard market rates.

CORE RESPONSIBILITIES

The management of the market includes the collection of rents, monitoring of businesses for compliance with state, federal and local laws, and operating the evening market and events.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	2,153,103	1,765,025	1,877,980	1,855,858
Capital	-	60,000	-	60,000
Operating Transfers	-	-	-	-
TOTAL	2,153,103	1,825,025	1,877,980	1,915,858
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 14.09	\$ 11.65	\$ 11.99	\$ 12.04





DIVISION: 022010 - Revenue Collections-Parking

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Revenue Collections-Parking Division is responsible for the collection and deposit of parking fines, residential decal fees, and other miscellaneous parking revenues into the appropriate City accounts. The Revenue Collections – Parking Division accepts online or telephone payments of parking tickets by debit or credit card while in-person fees may be paid by cash, check, money order, or credit/debit card.

CORE RESPONSIBILITIES

- Collect parking fines
- Collect residential decal fees
- Collect prepaid meter fees and issue prepaid Smart Cards
- Collect fees and issue Construction Meter Bags
- Collect fees and issue Dumpster Permits
- Process administrative hearing decisions for parking citations

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	206,062	253,151	202,609	252,105
Benefits	118,160	145,262	131,044	149,012
Operating	248,334	304,000	256,750	304,000
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	572,556	702,413	590,403	705,117
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	7.00	7.00	7.00
Per Capita	\$ 3.75	\$ 4.48	\$ 3.77	\$ 4.43



DIVISION: 022016 – Parking Facilities Administration - ABM

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

Under the supervision of the Office of Budget and Management and Real Estate Management, this Division is responsible for the operations of the City's parking garages and lots under a contractual agreement. The City's contracted parking operator also collects revenues from the City's parking meters. Effective July 1, 2013, ABM Parking Systems was awarded the contract for the City's parking facilities operations.

CORE RESPONSIBILITIES

ABM operates 14 garages and 12 lots totaling almost 10,000 parking spaces in accordance with City standards. They collect and deposit all transient and contract parking revenues for garages and lots, and also collect all revenues from parking meters and pay stations. ABM staffs garages and lots as appropriate and provides management supervision of all staff. ABM processes all payment requests. ABM develops the annual budget for these facilities and presents to the City. ABM develops and presents strategic plans for the on-street and off-street parking system to City management for approval and advises City management on all parking issues.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	9,239,312	12,933,858	7,854,017	13,564,421
Capital	-	20,000	34,327	325,164
Operating Transfers	4,695,531	532,061	532,061	540,625
TOTAL	13,934,843	13,485,919	8,420,405	14,430,210
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 91.17	\$ 86.10	\$ 53.76	\$ 92.13



DIVISION: 022035 – Parking Lot, B.A.M.
FUND: Parking Facilities Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

Expenses are budgeted in this division for the public parking lot operated by the City that is located near the intersection of Beaufain, Archdale and Market Streets.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	7,118	3,350	6,890	3,350
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	7,118	3,350	6,890	3,350
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.05	\$ 0.02	\$ 0.04	\$ 0.02

DIVISION: 022075 – Cumberland Street Garage
FUND: Parking Facilities Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The City's share of operating costs for the Charleston County garage located on Cumberland Street is budgeted in this division. The construction of the garage was a joint project between the City of Charleston and Charleston County.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	407,798	392,000	392,007	394,000
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	407,798	392,000	392,007	394,000
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 2.67	\$ 2.50	\$ 2.50	\$ 2.48



DIVISION: 024010 – Angel Oak
FUND: Angel Oak Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Angel Oak Park is located on Johns Island where you can find what is known as “A Lowcountry Treasure”. The Southern Live Oak tree is a historical site and focal point of one of the City of Charleston’s public parks. It is considered to be the largest Live Oak Tree east of the Mississippi estimating to be 300-400 years old. The Angel Oak Tree is estimated to receive over 400,000 visitors each year.

CORE RESPONSIBILITIES

The Angel Oak Park provides information and showcases the largest majestic tree in Charleston which is 65 feet high with a circumference of 25.5 feet, shading an area of 17,000 square feet. The public is allowed access seven days a week except for holidays. The gift shop provides information and retail merchandise including Lowcountry specialty items, as memorabilia and keepsakes.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	72,914	134,873	96,325	181,872
Benefits	40,525	56,496	46,878	64,758
Operating	262,941	245,721	312,907	256,865
Capital	-	-	-	-
Operating Transfers	5,043	-	-	-
TOTAL	381,422	437,090	456,110	503,495
AUTHORIZED FULL-TIME EQUIVALENTS	3.50	3.50	3.50	3.50
Per Capita	\$ 2.50	\$ 2.79	\$ 2.91	\$ 3.16





**DEPARTMENT
OF
CLERK OF COUNCIL**

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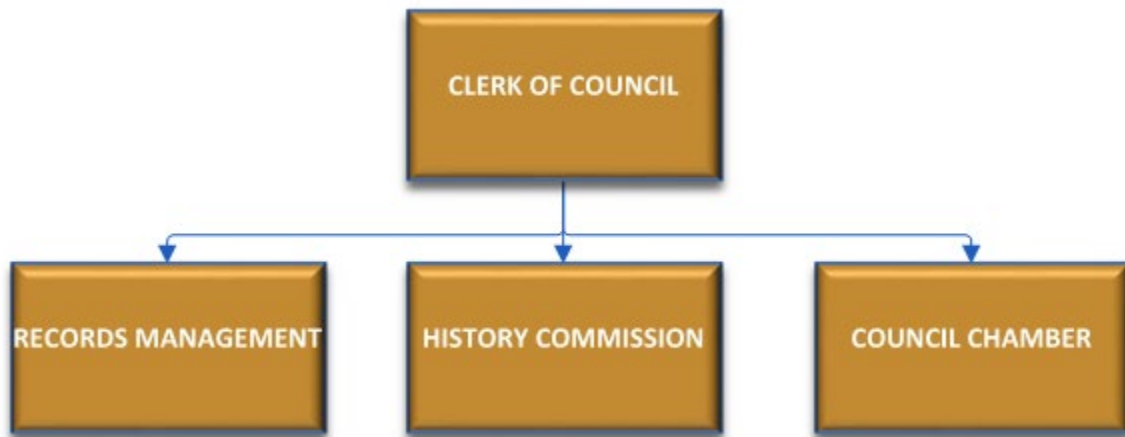
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CLERK OF COUNCIL



DEPARTMENT MISSION STATEMENT

To compile and maintain an ever-growing database on City government that is accessible to all so that the Mayor and City Council can carry out their duties.



DEPARTMENT OVERVIEW

The Clerk of Council Department is comprised of the Clerk of Council and Records Management Divisions. The Department is responsible for maintaining the official records of the City and City Council, as well as the overall preservation of those records to be used as needed and for future generations.

CORE RESPONSIBILITIES

The Clerk of Council compiles and maintains an ever-growing database of all documents and records of the City of Charleston. Public notices of meetings must be provided in the local newspaper and on the City's website. The Clerk ensures that Council Meeting minutes reflect the discussion and actions of each meeting. As the overseer of the City's Records Management Program, the office maintains, protects, retains, and disposes of City records in accordance with government regulations, legal requirements, and historical and reference needs.

2022 ACCOMPLISHMENTS

- Clerk of Council Division covered meetings and completed minutes for the following Committees, Boards, and Commissions: City Council, Ways and Means, Human Affairs and Racial Conciliation Commission, Design Review Board, Recreation Committee, Public Safety, Real Estate, Human Resources, Traffic and Transportation, Public Works and Utilities, Community Development, Audit Committee, License Committee, Citizens Police Advisory Council, Tourism Commission, West Ashley Revitalization Commission, History Commission, and Ad Hoc Rules Advisory Committee, including 1,081 pages of City Council transcripts.
- Selected agenda management software to digitize agenda process for the Clerk of Council Division and finalized implementation. The software will help to reduce paper use and staff time in the Clerk of Council division, as well as City-wide, by making the agenda process easier and more efficient.
- Records Management Division completed 495 FOIA requests, 198 Departmental research requests, and 193 public requests for historical research. Additionally, staff spent 170 hours prepping, 1,190 hours scanning and indexing, and 369 hours reviewing digitized documents for the City's Electronic Document Management System. They on-boarded the City's Recreation and BFRC Departments to the system with a total of 26 virtual cabinets. They completed scanning and indexing of the City's building permits from 1989-2015, and now all City building permits from 1932 to the present are in a digital format.
- Records Management Division joined the Lowcountry Digital Library (LCDL). They collaborated with the Charleston Library Society (CLS) to digitally reconnect the 1931 Morris Knowles Planning Commission Report (held by CLS) and the companion large format maps (held by the City). They also uploaded the printed booklet form of the resultant 1931 Zoning Ordinance, as well as the 1896 Report of Olmsted, Olmsted, Eliot to Mr. John B. Adger, Chairman Park Commission, which mapped out City parks, playgrounds, and vehicular parkways. These unique archival holdings are now accessible to anyone via LCDL.



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Facilitate citizen communication with elected officials and city departments

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of City Council meetings held ¹	21	57	21	29	21	21	21
Number of days to obtain approval of previous City Council meeting minutes	16	16	16	16	16	16	16

¹ Council meetings are twice monthly except for June, July, and August when only monthly meetings are held. The number of meetings City Council held in 2020 was significantly higher due to emergency events.

City Value: Quality Services

Strategic Priority: Store, protect, and manage the City's records in accordance with the archival laws and municipal records retention schedule of the State of South Carolina

Measurement Type: Workload/Efficiency

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of boxes received by Records Management	500	220	500	255	500	121	500
Number of cubic feet of records destroyed	480	328.80	480	321.5	480	254.7	480
Average number of hours for Records Management to respond to inquiries from City departments	3	.33	3	.29	3	.27	3

NEW INITIATIVES FOR 2023

- Go live with the new agenda management software Citywide for City Council and standing committee's agenda compilation.
- Work with the Department of Information Technology to provide iPads for City Councilmembers in conjunction with roll-out of the new agenda management software
- EDMS cabinet development and onboarding of final City offices: Clerk of Council, Municipal Court, Housing and Community Development, and Parks. Outsource scanning of Planning, Preservation, and Sustainability plan sets and Revenue Collections BLCOs.
- Continue partnership with LCDL to upload City streetscape photographs and explore collaboration with Charleston County Public Library to upload City photographs on deposit at the library.



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	739,594	884,341	866,191	937,988
Benefits	398,588	488,468	465,186	507,368
Operating	71,836	88,106	47,145	85,162
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,210,018	1,460,915	1,378,522	1,530,518

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
100000 City Council	970,598	1,189,967	1,111,089	1,261,349
101000 Records Management	239,420	270,948	267,433	269,169
TOTAL	1,210,018	1,460,915	1,378,522	1,530,518
AUTHORIZED FULL-TIME EQUIVALENTS	14.20	14.25	14.25	14.25
Per Capita	\$ 7.92	\$ 9.33	\$ 8.80	\$ 9.62



Chandelier in Council Chambers



DIVISION: 100000 - City Council
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The City Council (Clerk of Council) Division serves as the custodian of the City seal and the official records of City Council. The Division provides administrative research and support to City Council in carrying out their duties. In addition, the Division interacts with various constituents in relaying their concerns to the appropriate City Councilmembers; and serves as a liaison between the Mayor, City Council, City Departments, and the Commissions for the Arts, History and Tourism.

CORE RESPONSIBILITIES

- Properly records and files all ordinances, resolutions, petitions, and other legal documents.
- Provides notice to the public on a wide range of meetings, and public hearings through the local newspaper, the City website and other media.
- Supports the activities of City Council, such as arranging for attendance at professional development associations and conferences.
- Preparation and dissemination of City Council and other meeting agendas.
- Coordination of City Council and Council Committee meetings, in addition to providing staff to record and transcribe the meeting minutes.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	579,982	700,246	683,058	760,929
Benefits	329,517	416,955	393,131	430,858
Operating	61,098	72,766	34,900	69,562
Capital		-		
Operating Transfers		-		
TOTAL	970,598	1,189,967	1,111,089	1,261,349
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	11.00	11.00
Per Capita	\$ 6.35	\$ 7.60	\$ 7.09	\$ 7.93



Council Chambers



DIVISION: 101000 – Records Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Records Management Division is responsible for the establishment and maintenance of the City's records management program. The Records Management Division safeguards records of permanent or vital importance to the City, its citizens, and future generations through an active preservation duplication program and records center operation. The Records Management Division assists the City and its Departments by ensuring that proper procedures for records retention and disposition are followed in compliance with the Public Records Act of South Carolina (Title 30 of the *South Carolina Code of Laws*).

CORE RESPONSIBILITIES

The Records Management Division facilitates:

- The efficient and timely retrieval of information for City Departments
- The fulfillment of FOIA requests in accordance with the South Carolina Public Records Act and Freedom of Information Act
- The secure storage of records under retention schedules
- The protection and preservation of permanent, confidential, and vital records
- The drafting of new and revising of existing records retention schedules
- The proper documentation of the disposition of records that may be required for audits, investigations, or lawsuits.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	159,612	184,095	183,133	177,059
Benefits	69,071	71,513	72,055	76,510
Operating	10,738	15,340	12,245	15,600
Capital		-		
Operating Transfers		-		
TOTAL	239,420	270,948	267,433	269,169
AUTHORIZED FULL-TIME EQUIVALENTS	3.20	3.25	3.25	3.25
Per Capita	\$ 1.57	\$ 1.73	\$ 1.71	\$ 1.69



EXECUTIVE DEPARTMENT

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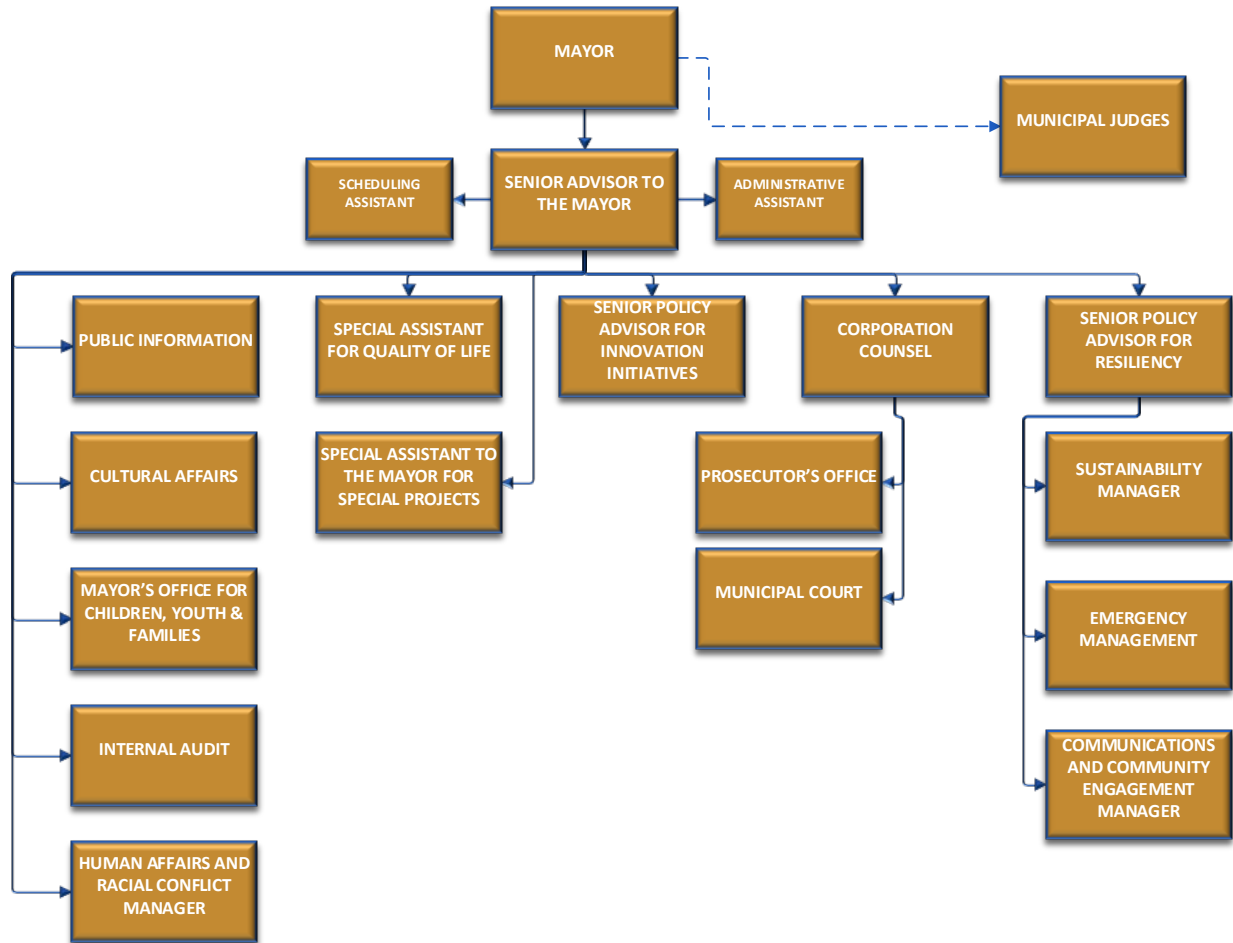
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EXECUTIVE



DEPARTMENT MISSION STATEMENT

To provide professional support and leadership in the implementation of City policies and the administration of the City organization to enhance the quality, efficiency, and effectiveness of the City's programs and services.



DEPARTMENT OVERVIEW

The Executive Department oversees the work and activities of the overall City government and manages a diverse array of services within the Department including Mayor's Office, Internal Audit, Corporation Counsel, Prosecutor's Office, Municipal Court, Youth & Family, Cultural Affairs, Resiliency and Emergency Management, and Public Information.

CORE RESPONSIBILITIES

Within the Executive Department, the Mayor sets the vision, goals and objectives for the direction of the City. The focus continues to be on attracting new businesses and jobs into the city to maintain a strong economic position, while balancing the needs of the residents and tourists. Priorities of the Executive Department include promoting public safety, transportation and public transit, providing high quality public services, improving educational opportunities, citywide livability and initiatives targeting the specific needs of each area of the City.

2022 ACCOMPLISHMENTS

- Conducted summer youth financial literacy workshops – 4 workshops held over the summer;
- Continued implementing the BRIDGE (Building Resilient Innovative Date-Driven Government Employees) Academy. City Employees participating in the Academy learn process improvement techniques. To date 42 city employees have completed the 4-day course;
- Procured and initiated a City-wide Comprehensive, Integrated Water Plan;
- Secured Coastal Storm Risk Management Project authorization and funding from the federal government;
- Successful implementation and production of large scale, in-person offerings of annual events, including Piccolo Spoleto, MOJA, Free Verse Poetry Festival and Holiday Magic.

PERFORMANCE MEASURES

City Value: Quality Service

Strategic Priority: Ensure compliance with City's policies, procedures, grants, ordinances, laws and the State of South Carolina Constitution.

Measurement Type: Workload /Efficiency

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of internal audits and special requests made ¹	40	N/A	15	N/A	15	N/A	15
Number of internal audits and special requests completed ¹	35	N/A	15	N/A	15	N/A	15
Average number of days required to conduct an internal audit ¹	35	N/A	120	N/A	120	N/A	120

¹The Internal Audit Division has been without a full-time director since April 2021 and without an internal auditor since early 2022. COVID-19 affected the number of audits conducted in 2020.



City Value: Citizens

Strategic Priority: Continuously improve the community and municipal government partnership by establishing and maintaining community outreach and communications programs.

Measurement Type: Workload

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of volunteers recruited and placed	350	79	350	397	350	249	350
Number of students attending the leadership camps ¹	30	0	30	21	30	36	30
Number of students attending the Youth Summit	150	88	150	140	150	64	150

¹No leadership camps in 2020 due to COVID-19.

NEW INITIATIVES FOR 2023

- Finalize Comprehensive, Integrated City-Wide Water Plan;
- Launch Innovation Challenge program as an internal city microgrant program to support process improvement and innovation;
- Initiate Rosemont Neighborhood Resilience Plan;
- Expand the efforts of Bank on Charleston to connect more citizens to safe, affordable bank accounts and help more residents avoid predatory lending;
- Expand scope and ambition of MOJA Arts Festival.



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	4,327,896	4,707,659	4,547,540	5,270,294
Benefits	1,668,857	1,950,087	1,806,525	2,146,628
Operating	1,817,192	2,032,692	2,084,263	2,257,499
Capital	-	25,000	-	-
Operating Transfers	3,734	-	-	-
TOTAL	7,817,678	8,715,438	8,438,328	9,674,421

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
110000 Municipal Court	1,842,610	2,206,246	1,992,809	2,438,480
120000 Mayor's Office	1,375,357	1,521,461	1,554,030	1,275,415
140000 Internal Auditing	118,636	109,696	12,420	210,291
141000 Corporation Counsel	2,136,602	2,104,293	2,344,045	2,154,851
142000 Prosecutor's Office	406,965	570,078	515,132	587,021
153000 Youth Programs	114,513	156,665	113,253	173,751
237000 Resiliency & Emergency Management	292,996	338,534	275,671	973,994
500000 Cultural Affairs	498,356	589,390	546,767	692,444
500200 West Ashley Farmers Market	20,740	48,738	32,815	56,600
500500 Cannon St. Arts Center	329,777	349,792	344,960	392,366
700000 Public Information	296,678	336,267	330,486	327,138
701000 Mayor's Office for Children, Youth and Families	263,908	384,278	375,940	392,070
810000 Technology Business Development	120,540	-	-	-
TOTAL	7,817,679	8,715,438	8,438,328	9,674,421
AUTHORIZED FULL-TIME EQUIVALENTS	78.56	79.56	79.56	82.56
Per Capita	\$ 51.15	\$ 55.65	\$ 53.88	\$ 60.79



DIVISION: 110000 – Municipal Court
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Municipal Court is responsible for the management and administration of all facets of the City's Municipal Court operations in support of the City's Chief Municipal Judge and Associate Judges who serve the Municipal Court.

CORE RESPONSIBILITIES

Judiciary – Ensure citizens receive fair and impartial justice and services, regardless of individual circumstances and background, to protect each citizen's right to due process under the laws of the country and state.

Administrative

- Provide administrative support for the judicial arm of the court including management of all case files.
- Docket all cases for hearings and trials resulting from offenses conducted in the jurisdiction of the City or remanded down from the Charleston County General Sessions Court.
- Monitor and follow-up on all cases referred to alternative sentence programs until case closure.
- Collects court fines, fees, and assessments owed to the City of Charleston Municipal Court.
- Preparation of case load, court fines, fees, and collections reports for submission to the State Budget and Control Board and State Court Administration.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,092,152	1,211,289	1,124,100	1,370,277
Benefits	491,076	618,360	567,784	671,166
Operating	259,382	376,597	300,925	397,037
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,842,610	2,206,246	1,992,809	2,438,480
AUTHORIZED FULL-TIME EQUIVALENTS	26.50	27.50	27.50	27.50
Per Capita	\$ 12.05	\$ 14.09	\$ 12.72	\$ 15.32



DIVISION: 120000 – Mayor’s Office
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Mayor’s Office provides leadership in the formulation of public policies to meet the community’s needs. The Mayor and professional support staff create and communicate a vision and management structure that enables all departments and employees of the City of Charleston to effectively serve the citizens of Charleston.

CORE RESPONSIBILITIES

The Mayor and Mayor’s Office directs, monitors, and coordinates the service delivery and work product of all projects and initiatives that directly affect the Charleston community and its citizens. Administrative staff helps carry out on a daily basis the Mayor’s direction and vision through continual communication with City and community leaders, City staff, citizens, and visitors. Staff acts as a liaison between the Mayor and City Departments, Divisions, members of the community, and beyond.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	894,105	958,893	995,000	778,867
Benefits	292,525	324,595	327,350	272,948
Operating	188,727	237,973	231,680	223,600
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,375,357	1,521,461	1,554,030	1,275,415
AUTHORIZED FULL-TIME EQUIVALENTS	8.50	9.50	9.50	7.50
Per Capita	\$ 9.00	\$ 9.71	\$ 9.92	\$ 8.01





DIVISION: 140000 - Internal Auditing
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Office of Internal Audit conducts audits, special projects, and runs a fraud and abuse hotline. The Office provides technical, reference, or research information to personnel throughout the City on an informal basis. The Office also provides independent audits that promote transparency, accountability, efficiency, and effectiveness of the City for the citizens of Charleston.

CORE RESPONSIBILITIES

The Office of Internal Audit is responsible for enhancing the quality and effectiveness of the City's programs and services. Internal Audit provides timely and relevant information to the Mayor, the Audit Committee, the Departmental managers, and the citizens of Charleston concerning the City's programs, activities, and functions to ensure accountability for the appropriate expenditure of the City's resources and compliance with the City's policies, procedures, grants, and laws.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	79,246	40,256	3,725	139,422
Benefits	34,218	54,550	890	56,689
Operating	5,172	14,890	7,805	14,180
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	118,636	109,696	12,420	210,291
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	\$ 0.78	\$ 0.70	\$ 0.08	\$ 1.32



DIVISION: 141000 – Corporation Counsel
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The office of Corporation Counsel is the central location where all legal issues before the City are managed and overseen. Lawyers in the Office are responsible for the lawful implementation of City policies and initiatives and for protecting the legal and financial interests of the City and its citizens by striving to minimize adverse rulings, judgments, and awards. Lawyers in the Office must be responsive to various issues, to include those involving economic development, affordable housing, quality of life, public safety, land use and human resources.

CORE RESPONSIBILITIES

- Provide legal advice to the Mayor, City Council, Boards and Commissions, officials and City employees in matters of City business.
- Represent or oversee the representation of City and City personnel in litigation.
- Handle or oversee the handling of transactional and real estate matters to which the City is a party.
- Responsible for the enforcement of the City Code and for drafting or overseeing the drafting of ordinances and contracts.
- Responsible for legal research and providing opinions to the Mayor, City Council, Boards and Commissions and City employees.
- Provide the requisite legal staffing on large scale public projects, matters pertaining to land use, zoning and real estate and human resource issues.
- Respond to FOIA requests and subpoenas.
- Pursue collection of unpaid debts to the City.
- Make recommendations regarding the selection of outside counsel when needed and supervise the services of outside counsel who represent the City.
- Oversee the personnel of the employees assigned to the Municipal Court.
- Provide guidance on policy related to The Americans with Disabilities Act (ADA).

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,020,765	1,069,920	1,079,170	1,011,874
Benefits	367,573	378,453	374,070	371,932
Operating	748,264	655,920	890,805	771,045
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	2,136,602	2,104,293	2,344,045	2,154,851
AUTHORIZED FULL-TIME EQUIVALENTS	14.00	14.00	14.00	13.00
Per Capita	\$ 13.98	\$ 13.44	\$ 14.97	\$ 13.54



DIVISION: 142000 – Prosecutors Office

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The City Prosecutor’s Office ensures the rights and safety of the public are protected by fairly and vigorously prosecuting violations of city ordinances and statutes. The Prosecutor’s Office prosecutes criminal cases including Criminal Domestic Violence, DUI, assault, theft, and a myriad of violations in the Municipal Court including those assigned to Domestic Violence, Livability, Vice and Traffic courts. It coordinates prosecution of cases with the 9th Circuit Solicitor’s Office. The Office reviews post-trial motions and expungement orders and represents the City in all criminal appeals filed in the Circuit Court. Meets with the Police Department, City Legal, Judges, the Public Defender and the Clerk of Court as needed to address court issues and improve the administration of justice.

CORE RESPONSIBILITIES

With the help of administrative staff, the City Prosecutor gathers and analyzes evidence in cases, interviews police officers and witnesses to ascertain facts. Staff reviews pertinent statutes, case law, policies, regulations, and other legal matters pertaining to cases. The Prosecutor presents evidence against the accused to a judge or jury in all criminal proceedings. Staff responds to the needs of victims, and coordinates cases with Victim-Witness Advocate’s Office.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	227,289	290,105	292,000	300,641
Benefits	85,541	112,688	111,927	119,095
Operating	94,135	167,285	111,205	167,285
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	406,965	570,078	515,132	587,021
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	\$ 2.66	\$ 3.64	\$ 3.29	\$ 3.69



DIVISION: 153000 – Youth Programs
FUND: General Fund
FUNCTION: Health and Welfare

DIVISION OVERVIEW

The Division of Youth Programs is housed in the Mayor's Office for Children, Youth and Families and focuses on helping youth build the skills they need to succeed beyond high school. The skill building is accomplished through programs centered on leadership, communication, service, and training. In 2015, the office became an affiliate of Youth Volunteer Corps, which provides a mechanism for promoting youth service and engages youth in monthly service-learning projects as well as a four-week Summer Service-Learning Institute.

CORE RESPONSIBILITIES

The Division helps youth of middle school, high school, and college age through various programs and opportunities. Programs including Youth Career Exploration, Summer Youth Employment, and Job Shadowing provide young citizens the opportunity to enhance educational skills which will translate into successes in the workplace. The Summer Service-Learning Institute, the Mayor's Youth Commission, the Youth Summit and national service days such as Martin Luther King, Jr. Day, Global Youth Service Day, and 9/11 Day of Service and Remembrance provide opportunities to grow the next generation of leaders for the community.

The Division also strengthens youth-serving agencies and organizations by building and supporting partnerships and capacity in volunteerism and community service.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	85,498	118,307	83,275	126,227
Benefits	24,485	28,508	25,163	29,174
Operating	4,530	9,850	4,815	18,350
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	114,513	156,665	113,253	173,751
AUTHORIZED FULL-TIME EQUIVALENTS	4.69	4.69	4.69	4.69
Per Capita	\$ 0.75	\$ 1.00	\$ 0.72	\$ 1.09





DIVISION: 237000 – Resiliency and Emergency Management
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Emergency Management Division was created in 2018 to provide leadership and to foster collaboration that results in a holistic approach to understand threats, risks and interdependencies between systems, people and policies of the City. The Resilience and Sustainability Office develops and manages projects that advance Charleston’s resilience. Efforts to increase resilience to climate and non-climate impacts in Charleston are built on the foundation of understanding and reducing exposure and vulnerability. The goal of the division is to lead the City in preparedness, mitigation, management, recovery from disasters and identified hazards.

CORE RESPONSIBILITIES

- Collaborate with internal and external stakeholders through all levels of government, as well as private sector entities, in order to meet objectives that make the City more prepared, trained, and capable of managing identified risks.
- Coordinate all components of the emergency management system during large scale emergencies.
- Build a strong, connected and prepared community that emphasizes planning and preparedness to ensure a safer and more resilient community.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	195,517	197,544	169,060	634,340
Benefits	77,754	78,300	69,991	254,408
Operating	19,725	37,690	36,620	85,246
Capital	-	25,000	-	-
Operating Transfers	-	-	-	-
TOTAL	292,996	338,534	275,671	973,994
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	3.00	3.00	9.00
Per Capita	\$ 1.92	\$ 2.16	\$ 1.76	\$ 6.12



[City of Charleston Hurricane Information](#)



DIVISION: 500000 – Cultural Affairs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Seeking to foster artistic expression and promoting access for all to the arts, the Office of Cultural Affairs produces large-scale events, facilitates citywide public celebrations, and manages ongoing initiatives that enrich the community's quality of life. The Office of Cultural Affairs additionally serves as an advocate and resource for local and regional arts constituents and coordinates a comprehensive calendar listing of cultural attractions and events in Charleston.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	338,052	374,452	361,850	463,803
Benefits	142,279	189,668	165,359	200,871
Operating	18,025	25,270	19,558	27,770
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	498,356	589,390	546,767	692,444
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	8.00	8.00
Per Capita	\$ 3.26	\$ 3.76	\$ 3.49	\$ 4.35



DIVISION: 500200 – West Ashley Farmers Market

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The West Ashley Farmers Market is dedicated to the support and advocacy of local farmers and growers and features fresh seasonal produce, as well as foods from area vendors who source ingredients from nearby farms to Charleston's citizens and visitors.

CORE RESPONSIBILITIES

- Create community partnerships and activate the civic space at Ackerman Park.
- Provide access to local fresh food, supports the local economy and local agriculture.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	8,459	10,500	8,515	21,000
Benefits	1,474	2,638	1,450	-
Operating	10,807	35,600	22,850	35,600
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	20,740	48,738	32,815	56,600
AUTHORIZED FULL-TIME EQUIVALENTS	0.70	0.70	0.70	0.70
Per Capita	\$ 0.14	\$ 0.31	\$ 0.21	\$ 0.36



DIVISION: 500500 – Cannon St. Arts Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Cannon Street Arts Center is a new cultural space focused on community-engaged work, managed by the City of Charleston Office of Cultural Affairs. The facility is an affordable-yet-professional space available to artists, creative sector professionals, and community partners for the presentation and exhibition of their work. The facility also offers meeting space for smaller not-for-profits and community groups. The Office of Cultural Affairs programs work at Cannon Street Arts Center to complement and extend the range of cultural and artistic offerings, prioritizing engagement with artists and audiences who are otherwise under-represented locally.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	329,777	349,792	344,960	392,366
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	329,777	349,792	344,960	392,366
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 2.16	\$ 2.23	\$ 2.20	\$ 2.47



DIVISION: 700000 – Public Information
FUND: General Fund
FUNCTION: Health and Welfare

DIVISION OVERVIEW

The Office of Public Information facilitates the City of Charleston's internal and external communications. Public Information communicates to the general public any information that may affect or benefit them as residents and visitors in the city and communicates to City staff any information that will create a more informed employee about the city and their tasks. The Office of Public Information acts as liaison for local, state and national media on behalf of the city and provides a spokesperson for specific issues to provide background information and clarity of issues for the media.

CORE RESPONSIBILITIES

- Public Information provides coordination for specific projects that involve media participation such as the State of the City address or any other city function that will be featured by local media.
- Advises employees on how to address media inquiries and provides training for designated city personnel who regularly speak with reporters and answer media requests.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	211,161	241,059	239,650	227,510
Benefits	80,470	85,433	86,851	89,853
Operating	5,047	9,775	3,985	9,775
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	296,678	336,267	330,486	327,138
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	\$ 1.94	\$ 2.15	\$ 2.11	\$ 2.06



DIVISION: 701000 – Mayor’s Office for Children, Youth, and Families
FUND: General Fund
FUNCTION: Health and Welfare

DIVISION OVERVIEW

The mission of the Mayor’s Office for Children, Youth & Families (MOCYF) is to ensure the positive development of children, youth, and families by providing access to the resources they need to thrive. MOCYF functions as a service enabler, not a service provider. Offices within MOCYF include the Division of Youth Programs and the Mayor’s Office on Aging. Through the Mayor’s Office on Aging, staff provides seniors and their families with information and access to the resources and services they need as they age. MOCYF acts as a convenor, bringing groups of stakeholders together around key issues to address the needs of residents and gaps in service. The office also seeks to coordinate and mobilize resources, build public/private partnerships, strengthen and enhance community capacity, pilot new initiatives and encourage community collaboration. Since 2011, MOCYF has served as the Project Sponsor for AmeriCorps VISTA by managing the placement and on-going oversight of VISTA Volunteers serving with non-profits and organizations within the Charleston community.

CORE RESPONSIBILITIES:

- To ensure that the services and resources exist and are available and accessible to children, youth, families and seniors
- To strengthen community agencies and organizations by building and supporting partnerships, building capacity, and strengthening systems
 - Current initiatives and programs include:
 - First Day Festival
 - AmeriCorps VISTA Project Sponsor
 - Promoting Mentoring and volunteerism- Facilitation of the Mayor’s Mentoring Consortium
 - Facilitation of Bank On Charleston- an initiative to provide access to safe, affordable bank accounts for unbanked and underbanked individuals.
 - Youth Volunteer Corps Affiliation
 - Summer Youth Employment Program and related work-based learning opportunities
 - Mayor’s Youth Commission
 - Mayor’s Office on Aging- Elder Support Coordinator
 - Local Partnership Initiatives, including:
 - TriCounty Cradle to Career
 - Charleston Promise Neighborhood- Mayor’s Designee to the board
 - Engaging Creative Minds- Mayor’s Designee to the board
 - Chamber of Commerce Career Academy Advisory Team
 - Charleston County School District Initiatives
 - National Partnerships, including:
 - Corporation for National and Community Service
 - National League of Cities
 - Youth Volunteer Corps



DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	175,653	195,334	191,195	196,333
Benefits	71,461	76,894	75,690	80,492
Operating	13,060	112,050	109,055	115,245
Capital	-	-	-	-
Operating Transfers	3,734	-	-	-
TOTAL	263,908	384,278	375,940	392,070
AUTHORIZED FULL-TIME EQUIVALENTS	3.17	3.17	3.17	3.17
Per Capita	\$ 1.73	\$ 2.45	\$ 2.40	\$ 2.46



DIVISION: 810000 – Business Development
FUND: General Fund
FUNCTION: Business Development & Assistance

DIVISION OVERVIEW

The Business Development Division underwent significant restructuring for 2018 and many of its duties have been transferred to the Business & Neighborhood Services Division of the Planning, Preservation and Sustainability Department.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	120,540	-	-	-
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	120,540	-	-	-
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.79	\$ -	\$ -	\$ -



FIRE DEPARTMENT

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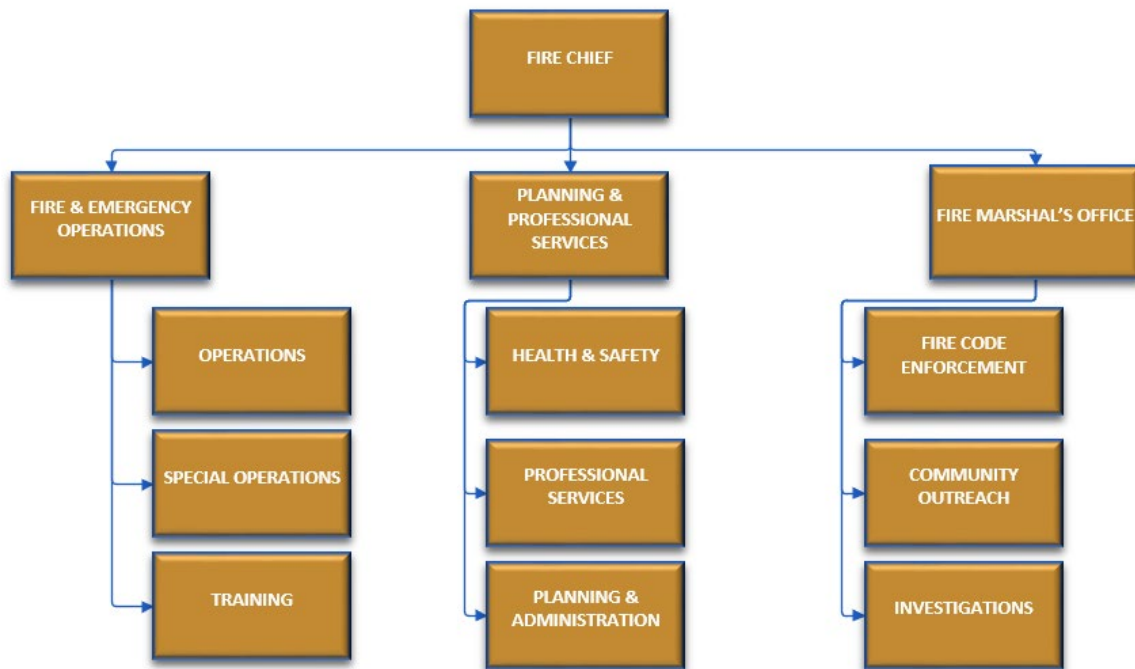
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FIRE



DEPARTMENT MISSION STATEMENT

The Charleston Fire Department protects and serves our community through professional delivery of prevention, outreach and emergency response services.



DEPARTMENT OVERVIEW

The Charleston Fire Department (CFD) resides in one of the United States' most desirable and frequently visited cities. The CFD protects Charleston's residents, visitors and real estate by providing emergency services from 18 fire stations. The department has a total of 412.5 uniformed and non-uniformed personnel and includes a Training Division, Fire Marshal Division, Professional Services Division, Special Operations Division, Planning Division, and the Administration Division.

CORE RESPONSIBILITIES

The CFD provides fire suppression, rescue and emergency medical services, hazardous material mitigation, technical rescue response, marine incident response, wildland urban interface, fire inspection, fire investigation, community risk reduction and fire safety education for the City of Charleston.

DEPARTMENT VALUES

Integrity – Be honest, respectful, and loyal to our community and peers.

Professionalism – Achieve excellence through progressive and courteous service.

Commitment – Act with a duty and responsibility to our community and members of the organization.

Community – Be dedicated to involving and including our citizens.

Honor – Act with high respect for the organization and its traditions.

2022 ACCOMPLISHMENTS

- New Scott Self-Contained Breathing Apparatus (SCBA) purchased for the department.
- Filled all competitive promotional positions.
- Created and hired a new Medical Battalion Chief.
- Developed a new, shortened hiring process for firefighters.
- Graduated 37 new firefighters from the Recruit Academy.

PERFORMANCE MEASURES

City Value: Public Safety

Strategic Priority: Respond effectively to fire, medical, rescue, and hazardous materials emergencies

Measurement Type: Workload

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Maintenance of fire rescue quality standards:							
Fire calls	700	564	700	568	600	701	600
EMS calls	12,500	7,997	9,200	9,731	12,500	10,392	12,500
Rescue calls	100	259	250	251	100	49	100
Vehicle extrication	40	26	70	43	40	30	40
False alarms	2,800	2,784	2,800	3,003	2,800	3,381	2,800
Total calls for service (includes miscellaneous & others)	23,000	18,037	23,000	20,165	22,500	22,307	22,500
Percentage of time fire response is less than 8 minutes (dispatch to arrival)	90.00%	90.20%	90.00%	91.00%	90.00%	91.00%	90.00%



City Value: Public Safety

Strategic Priority: Ensure employees are continuously trained to respond to emergency situations

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total number of hours spent conducting training ¹	130,000	123,656	130,000	122,482	130,000	160,560	130,000
Average number of training hours per sworn staff members	300	376	300	303	322	446	361
Total number of drills conducted for special teams ²	90	45	90	10	90	-	-
Total hours of drills conducted for special teams ²	-	-	-	-	-	7,840	7,300

¹ Number of hours spent conducting training meets minimum ISO standards and maintains EMT certifications (24 hours per year).

² The number of special/team training drills was reduced by eliminating weekly shift drills and changing to a once a month team drill to improve team operations. In 2022, training was measured in hours instead of number of drills.

City Value: Public Safety

Strategic Priority: Reduce frequency and severity of fire, medical and hazardous materials emergencies through prevention methods

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number building pre-plans	2,400	897	2,400	3,154	2,400	1,723	2,376
Number of Community Risk Reduction activities/events	600	310	600	284	600	766	600
Number of smoke alarms installed, inspected, or battery replacement	200	50	200	126	200	467	200
Number of attendees at safety programs:							
• Adults	8,500	15,782	8,500	15,277	8,500	19,179	8,500
• Children	9,500	4,388	9,500	9,557	9,500	13,011	9,500
Fire inspections for new and existing buildings	5,000	4,647	5,000	4,663	5,000	3,622	5,000



City Value: Regional Partnerships

Strategic Priority: Provide assistance to adjacent municipalities or other public safety organizations.

Measurement Type: Workload

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Automatic aid provided	700	567	700	526	700	801	700
Automatic aid received	1,000	929	1,000	741	1,000	939	1,000
Mutual aid provided	100	41	100	91	100	112	100
Mutual aid received	50	28	50	81	50	101	50

NEW INITIATIVES FOR 2023

- Hire 69 new firefighters to fill vacancies and to prepare for the opening of new Ladder Company 106.
- Complete promotional processes to keep all competitive promotional positions filled.
- Continue diversity efforts to ensure the Fire Department reflects the Charleston community.
- Maintain Community Risk Reduction efforts to impact at least 25% of the city's population.
- Work collaboratively with the City's Parks Department to continue Fire Department facility improvements through renovations of existing facilities and construction of new facilities.

DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	24,754,859	28,348,809	27,850,300	29,564,362
Benefits	10,297,433	11,565,364	11,413,851	12,681,023
Operating	3,114,991	3,391,146	3,072,710	3,693,357
Capital	370,997	95,585	185,000	42,000
Operating Transfers	4,355	-	-	-
TOTAL	38,542,635	43,400,904	42,521,861	45,980,742

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
210000 Fire Division	34,948,538	39,515,723	39,060,823	42,546,496
211000 Fire Training Division	2,126,616	2,316,431	1,999,668	1,651,140
213000 Fire Marshal Division	1,467,481	1,568,750	1,461,370	1,783,106
TOTAL	38,542,635	43,400,904	42,521,861	45,980,742
AUTHORIZED FULL-TIME EQUIVALENTS				
Total Department - Sworn Firefighters	387.00	386.00	386.00	397.50
Total Department - Non-Sworn	14.00	14.00	14.00	15.00
TOTAL FTE	401.00	400.00	400.00	412.50
Per Capita	\$ 252.16	\$ 277.10	\$ 271.49	\$ 288.94



DIVISION: 210000 – Fire Operations

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Fire Operations Division comprises the largest personnel group in the Charleston Fire Department (CFD). Personnel in this division are divided into four geographic battalions located within the Peninsula, Daniel Island, West Ashley, James Island and Johns Island. The four battalions are comprised of seventeen engines, four ladders, one heavy rescue and four battalion chiefs, staffed by three shifts of personnel. Special Operations are a group within the Operations Division comprised of personnel who cross-staff the department's hazardous materials response team, marine team (fireboat and land based marine response firefighting team), technical rescue team, wildland urban interface, tactical emergency medics and honor guard.

CORE RESPONSIBILITIES

- The core responsibility of the Operations Division is to efficiently and effectively deliver fire, rescue, EMS and special hazards mitigation services to the residents and visitors of Charleston, 24 hours a day, seven days a week, 365 days a year. The Operations Division provides support to the Fire Marshal Division with fire prevention/community outreach programs and supports the Training Division's initiatives.
- The Medical Division, moved to Operations in 2021, is responsible for an eight-week EMT program for new recruits, incumbent training, and recertification for all EMTs and Paramedics.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	22,721,982	25,966,454	25,659,425	27,610,109
Benefits	9,385,055	10,709,389	10,585,568	11,845,770
Operating	2,477,320	2,793,282	2,630,830	3,048,617
Capital	359,825	46,598	185,000	42,000
Operating Transfers	4,355	-	-	-
TOTAL	34,948,538	39,515,723	39,060,823	42,546,496
AUTHORIZED FULL-TIME EQUIVALENTS				
Fire Division- Sworn	365.00	364.00	364.00	373.50
Fire Division- Non-Sworn	11.00	11.00	11.00	12.00
TOTAL FTE	376.00	375.00	375.00	385.50
Per Capita	\$ 228.64	\$ 252.30	\$ 249.39	\$ 267.36





Hazardous Materials Response Apparatus



Marine 101 – *The Louis Behrens* – with US Coast Guard Helicopter



DIVISION: 211000 – Fire Training

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Training Division is responsible for initial firefighter training and incumbent continuing education for the members of the Charleston Fire Department (CFD). The division covers all career topics and disciplines within the Operations Division from entry level recruit to command level officer. The Training Division accomplishes this by delivering courses in three separate areas: recruits, incumbents, driver's program. Each program is directed by a program coordinator who reports directly to the Battalion Chief of Training.

CORE RESPONSIBILITIES

- Train all recruits in either IFSAC certification or SCFA curriculum. It is the mission of the division to not just meet, but exceed, the consensus standards and best practices. During the 6-month program, recruits complete 13 certificate courses, advanced fire ground tactics, and medical training. All recruits are required to successfully complete the program and complete the six-month probationary period.
- Provide incumbents training that meets or exceeds the needs of the Operations Division. All incumbents assigned to the Operations Division are required to complete the following training requirements on an annual basis: 192 company level hours, 18 training facility hours, an eight-hour Hazmat refresher, multiple additional refresher classes and an annual live fire training exercise.
- Ensure all current drivers (Engineers and Assistant Engineers) complete required annual training.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,049,831	1,313,574	1,212,875	791,362
Benefits	499,739	421,251	417,063	318,363
Operating	565,873	532,619	369,730	541,415
Capital	11,173	48,987	-	-
Operating Transfers	-	-	-	-
TOTAL	2,126,616	2,316,431	1,999,668	1,651,140
AUTHORIZED FULL-TIME EQUIVALENTS				
Fire Training Division-Sworn	8.00	8.00	8.00	8.00
Fire Training Division- Non-Sworn	1.00	1.00	1.00	1.00
TOTAL FTE	9.00	9.00	9.00	9.00
Per Capita	\$ 13.91	\$ 14.79	\$ 12.77	\$ 10.38





DIVISION: 213000 – Fire Marshal
FUND: General Fund
FUNCTION: Public Safety

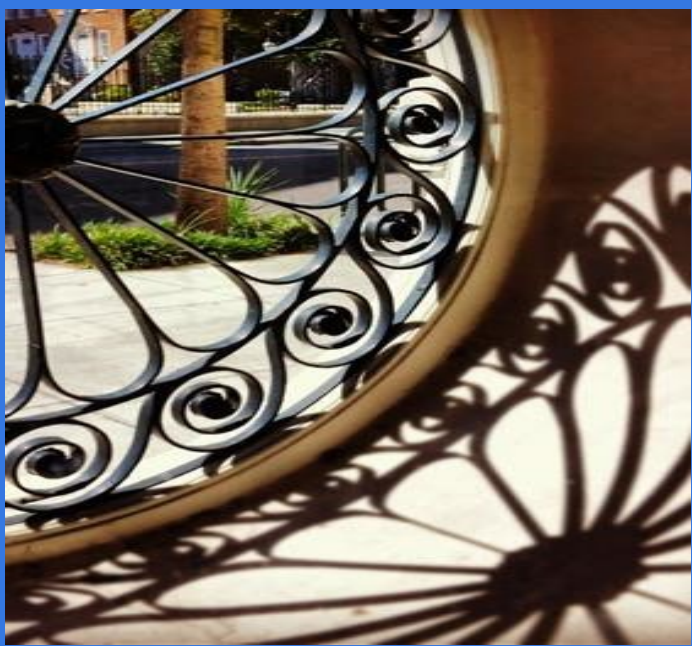
DIVISION OVERVIEW

The Fire Marshal Division (FMD) was created in July of 2010 and continues to build robust fire prevention and life safety programs that include elements of fire code enforcement, fire plan review, fire and arson investigation, community engagement, and risk reduction education. The mission of the FMD is to preserve life and property through community safety education, effective fire inspections, detailed fire plan reviews and comprehensive fire investigations. Organizing these elements under a Fire Marshal allows the division to expand its community risk reduction mission and promote preventative strategies to preserve our historic community.

CORE RESPONSIBILITIES

- Engage in proactive public education, outreach, and life safety training to help create one of the safest communities in the region.
- Improve our local recruitment efforts, increase local interest, and ensure the CFD reflects the vibrant community that we serve through increased community engagement.
- Conduct fire safety compliance inspections of existing properties, complaint response, Business License Certificate of Occupancy (BLCO) inspections and false alarm reduction.
- Ensure citizen and firefighter safety for new and renovated buildings - from the design and development phase to the final product - by conducting fire plan reviews, permitting and inspections for the required elements of the fire code.
- Conduct thorough fire/arson investigations to determine origin and cause, identify and curb local fire problems, accurately record fire cause related data and pursue fire setters and fire related crimes.
- Provide ongoing updates and information to the community and media regarding department activities and events and respond to requests for public records while promoting community risk reduction strategies.
- Provide coordination and oversight of the pre-incident planning program, hydrant maintenance inspections, drone program, and coordinate the Knox key security boxes.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	983,045	1,068,781	978,000	1,162,891
Benefits	412,639	434,724	411,220	516,890
Operating	71,797	65,245	72,150	103,325
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,467,481	1,568,750	1,461,370	1,783,106
AUTHORIZED FULL-TIME EQUIVALENTS				
Fire Marshal Division - Sworn	14.00	14.00	14.00	16.00
Fire Marshal Division- Non-Sworn	2.00	2.00	2.00	2.00
TOTAL	16.00	16.00	16.00	18.00
Per Capita	\$ 9.60	\$ 10.02	\$ 9.33	\$ 11.20



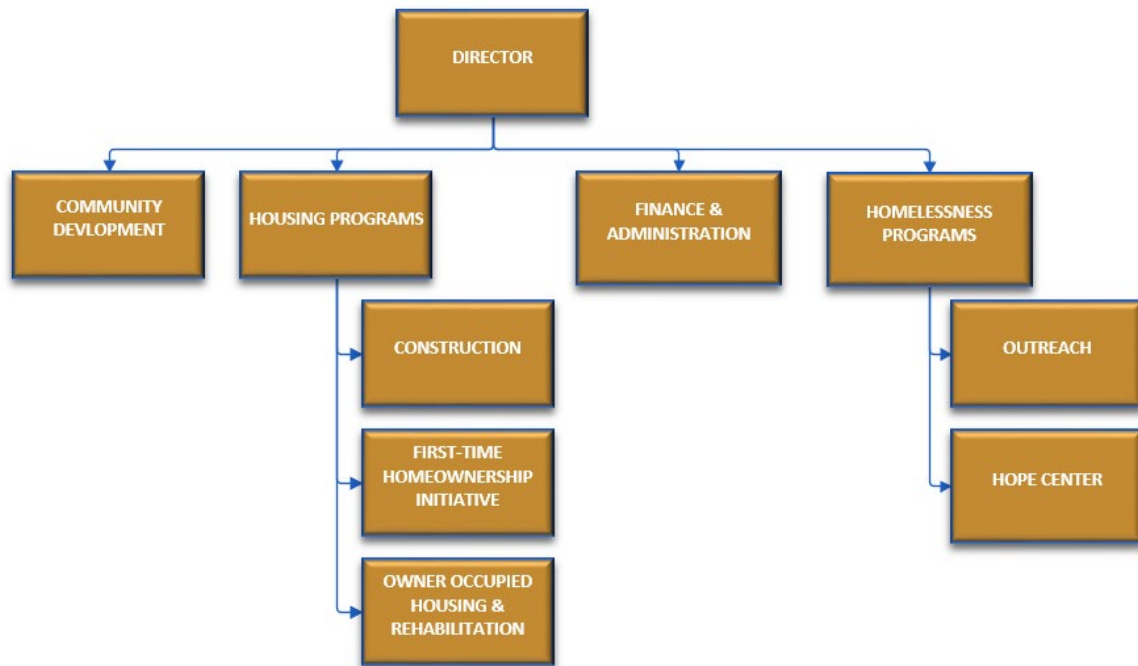
**DEPARTMENT
OF
HOUSING AND COMMUNITY
DEVELOPMENT**

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HOUSING AND COMMUNITY DEVELOPMENT



DEPARTMENT MISSION STATEMENT

The mission of the Department of Housing and Community Development is to create, facilitate, and implement activities and programs that stimulate community and economic development, expand the availability of housing, and support the continued construction and rehabilitation of homes for persons with very low to moderate incomes in Charleston neighborhoods, to enhance their overall quality of life.



DEPARTMENT OVERVIEW

The Department coordinates diverse housing programs, in partnership with both non-profit and for-profit developers, for economically disadvantaged persons in the Charleston community. These programs are supported by funds received from federal, state, and local resources. Through these programmatic activities, Charleston fulfills three national objectives of the Community Development Block Grant fund. They include:

- Providing safe, decent, and affordable housing
- Eliminating slums and blight
- Providing economic opportunities

To ensure representation of all areas and facets of the Charleston community, several Boards and Commissions have been established to assist staff with program implementation and to meet the needs of citizens by helping to improve their standard of living. Members of these bodies are appointed by the mayor and approved by City Council.

CORE RESPONSIBILITIES

The Department of Housing and Community Development provides a range of initiatives that employ a multi-faceted approach to neighborhood revitalization for low-to moderate-income residents through the programs detailed below:

- Homeownership Initiative – The First Time Homeownership Initiative (HI) program is overseen by the Homeownership Initiative Commission (HIC) and is designed to ensure residents from diverse economic backgrounds can fulfill the American dream of achieving homeownership. Prospective homebuyers can earn up to 120% of the area median income. This initiative is implemented by the development of public and private partnerships that ensure the preservation of affordable housing and maintains the character of diverse neighborhoods in the City of Charleston.
- Housing Rehabilitation Programs – The City's housing rehabilitation programs are overseen by the Redevelopment and Preservation Commission (RPC) and are designed to improve homes occupied and by economically disadvantaged members of the community. Examples of programs include the Owner-Occupied Substantial Rehabilitation, Rental Rehabilitation, and the Roof Replacement Programs.
- Homelessness Programs – The Mayor's Commission on Homelessness and Affordable Housing provides support to staff implementing programs to improve conditions of persons who are unsheltered or are at-risk of becoming unsheltered. The Department works to foster enhanced collaboration amongst service providers and community members to more fully address the challenges faced by community members who are unsheltered. Program staff facilitates several activities with the intent of improving services for the unsheltered.
- Community Development – The Community Development Division is supported by the Community Development Advisory Committee and oversight is provided by Community Development Committee of City Council. This division is responsible for investigating and coordinating applications for new sources of funding, contract administration, environmental reviews, labor standards and fair housing administration, and more compliance and monitoring. Community Development oversees the implementation and administration of various grants awards by a variety of funding sources. Additionally, the Division collaborates with various



internal and external stakeholders to prepare comprehensive planning documents, like the Consolidated Plan, the Annual Action Plan, and the Analysis of Impediments to Fair Housing.

2022 ACCOMPLISHMENTS

- The Department purchased the Neighborly Software System. This system allows residents and organizations interested in the City's community development programs to access and complete applications online, which eliminates the need to submit applications in-person, though paper applications for programs will continue to be available.
- The Department served over thirty (30) individuals through the provision of construction services that included roof replacements and substantial and limited substantial rehabilitations. These services are implemented through a partnership with Charleston Habitat for Humanity and Operation Home, along with for-profit contractors. The goal of these services is to ensure that persons can remain in their homes.
- In 2022, 12 persons became homeowners in the City of Charleston through the Department's programmatic effort. 10 families purchased through the First Time Homeownership Initiative, one (1) additional homeowner purchased a home in the Eastside, and an additional first-time homebuyer purchased a home in the Rosemont community.
- Charleston City Council approved an Ordinance supporting Accessory Dwelling Units (ADUs) in the City of Charleston. ADUs provide individuals and families an opportunity to build housing attached to their primary residence or on the same land occupied by their primary residence. The ADU can provide an additional source of income if rented to a non-family member. A special allocation of funding was established to assist ten (10) applicants who created housing as an ADU and dedicated it to the provision of affordable housing.
- The long-awaited construction of six (6) single-family detached homes, located on Father Grant's Court, broke ground in 2022! The well-designed, two-bedroom, two bath homes located in the historic Eastside of Charleston will provide first-time homebuyers an opportunity to experience the American dream of homeownership. Since its opening in June 2022, the Hope Center, located at 529 Meeting Street has served over 250 individuals. The varied services included: food distribution, consultation with medical professionals from Fetter Health Care Clinic or the Shifa Clinic. Referrals to local landlords for rental housing, assistance with securing free cellular telephones and assistance with acquiring health insurance.



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Encourage and increase the participation of citizens in neighborhood revitalization strategies by conducting community-wide meetings and public hearings to ensure resident participation.

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community meetings and public hearings held	100	300	75	71	75	81	25
Number of Section 3 businesses supported	2	2	2	2	2	3	3

City Value: Physical Place

Strategic Priority: Collaborate with for-profit and non-profit developers to create affordable housing on vacant lots, to redevelop abandoned or dilapidated properties, and remove slums and blight.

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of houses sold to first-time homebuyers	10	11	10	10	6	10	6
Number of houses constructed under the HOME program	8	12	4	1	1	1	1
Number of housing units completed by for-profit or non-profit entities	12	5	5	1	6	3	6
Number of rental units completed by for-profit or non-profit developers	38	66	5	0	140	74	160

City Value: Quality Service

Strategic Priority: Ensure compliance with Fair Housing laws, affordability act, and environmental rules, regulations, and codes.

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of city residents counseled through Fair Housing Services (Trident Urban League)	300	179	180	567	300	202	200
Number of environmental reviews conducted to support housing construction projects	22	25	30	45	30	30	25
Number of sub-recipient contracts monitored	11	18	30	34	25	25	20



City Value: Public Safety

Strategic Priority: Provide safe, decent and affordable housing, remove slum and blight, and provide housing assistance to the City's senior population and low and very low-income citizens.

Measurement Type: Workload

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of roof replacements completed	28	24	30	18	25	14	25
Number of houses completed under the Substantial Rehabilitation program	3	3	3	5	5	5	3

NEW INITIATIVES FOR 2023

- The Department plans to begin construction on the Hope Center in 2023. The Hope Center will provide essential services for individuals and families experiencing homelessness and those at-risk of becoming homeless. The Center's services will be coordinated with collaborative partners from across the community with the goal of improving the lives of those who utilize the services.
- The Department of Housing and Community Development will secure a developer for the Juniper Street property located in the Ardmore/Sherwood Community. The ten-unit, for-sale, townhomes will provide beautifully designed residences for first-time homebuyers in the desirable West Ashley community of the City of Charleston.
- The City of Charleston and the Eastside Community in concert with three development partners will celebrate the completion of the James Lewis, Jr., Apartments, and the former Archer School. The creatively designed and well-constructed rental housing opportunities will provide housing for individuals and families for years to come.
- The construction of the Groves @ Johns Island, the Lowline Affordable Housing site, 573 Meeting Street and the Esau Jenkins Development will begin construction. These developments serving persons earning sixty (60%) percent and below the Area Median Income will provide much needed housing throughout the City of Charleston.



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	739,106	877,427	868,569	984,328
Benefits	299,491	352,513	327,366	406,284
Operating	26,512	68,050	53,425	220,030
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,065,109	1,297,990	1,249,360	1,610,642

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
410000 Housing & Community Development	1,038,262	1,280,740	1,220,525	1,277,659
411000 Warming Shelter	26,846	-	-	-
412000 Hope Center	-	17,250	28,835	332,983
TOTAL	1,065,109	1,297,990	1,249,360	1,610,642
AUTHORIZED FULL-TIME EQUIVALENTS	12.56	15.00	15.00	15.00
Per Capita	\$ 6.97	\$ 8.29	\$ 7.98	\$ 10.12



First-Time Homeownership Developments



DIVISION: 410000 – Housing and Community Development

FUND: General Fund

FUNCTION: Housing and Community Development

DIVISION OVERVIEW

The Department of Housing and Community Development of the City of Charleston administers several federal grants and foundation awards, which allows for the implementation of several housing and community development-based programs. The Department also oversees contract and grant administration for grant awards, housing, and community programs, and coordinates single-family housing construction and preservation throughout the City. The program year for federal awards managed by the department is June 1st through May 31st and crosses with the City's fiscal calendar.

CORE RESPONSIBILITIES

The Department of Housing and Community Development provides low to moderate income families in the Charleston community with access to safe, decent, and affordable housing. Additionally, the Department provides access to programs that promote self-sufficiency and economic opportunity, while preserving the diversity of neighborhoods within the City of Charleston. The Department manages the Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), Housing Opportunity for Persons with AIDS (HOPWA), COVID-19 SARS funding and a special allocation of ARPA funding from the federal government. The Department also oversees the operation of the City's Homeownership Initiative, Owner-Occupied Housing Rehabilitation, Rental Rehabilitation, Roof Replacement and Homelessness programs. The Department collaborates with for-profit contractors, and non-profit and for-profit housing developers in the construction and delivery of rehabilitated and newly constructed homes. Other services available to members of the Charleston community include rent, mortgage, and utility assistance, homeownership assistance, and general education services on fair housing.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	722,826	877,427	868,569	868,954
Benefits	296,298	352,513	327,366	355,905
Operating	19,138	50,800	24,590	52,800
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,038,262	1,280,740	1,220,525	1,277,659
AUTHORIZED FULL-TIME EQUIVALENTS	12.00	15.00	15.00	13.00
Per Capita	\$ 6.79	\$ 8.18	\$ 7.79	\$ 8.03



DIVISION: 411000 – Warming Shelter

FUND: General Fund

FUNCTION: Housing and Community Development

DIVISION OVERVIEW

The Department of Housing and Community Development previously administered the City's Warming Shelter. The Warming Shelter's primary purpose was to provide an indoor, heated space for anyone in need and, in doing so, protect them from negative health impacts related to exposure during the winter months. At the end of 2021, the City partnered with local non-profits to continue running warming shelters.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	16,279	-	-	-
Benefits	3,193	-	-	-
Operating	7,374	-	-	-
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	26,846	-	-	-
AUTHORIZED FULL-TIME EQUIVALENTS	0.56	-	-	-
Per Capita	\$ 0.18	\$ -	\$ -	\$ -



DIVISION: 412000 – Hope Center
FUND: General Fund
FUNCTION: Housing and Community Development

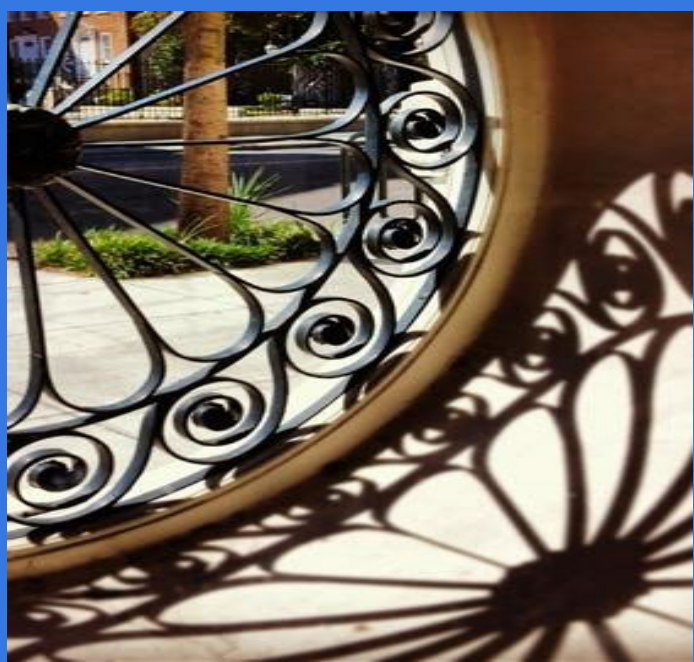
DIVISION OVERVIEW:

The Homeless to Hope Center of the City of Charleston provides comprehensive and coordinated housing and related services to persons/families who are homeless or unsheltered, vulnerable, and housing insecure. The goal is to ensure these families can remain in housing and transition from homelessness to housing.

CORE RESPONSIBILITIES:

The Core Responsibilities of the Center are to provide referrals and direct services to homeless and vulnerable persons in the Charleston community. The direct services include showers, clean clothing, laundry services, health care services, medical insurance, assistance locating housing, assistance remaining in housing, mobile telephones, bicycles, food, and direct referrals to partner agencies, which provide legal assistance/counseling, mental health counseling, employment training and drug/addiction prevention counseling.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	115,374
Benefits	-	-	-	50,379
Operating	-	17,250	28,835	167,230
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	-	17,250	28,835	332,983
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	2.00
Per Capita	\$ -	\$ 0.11	\$ 0.18	\$ 2.09



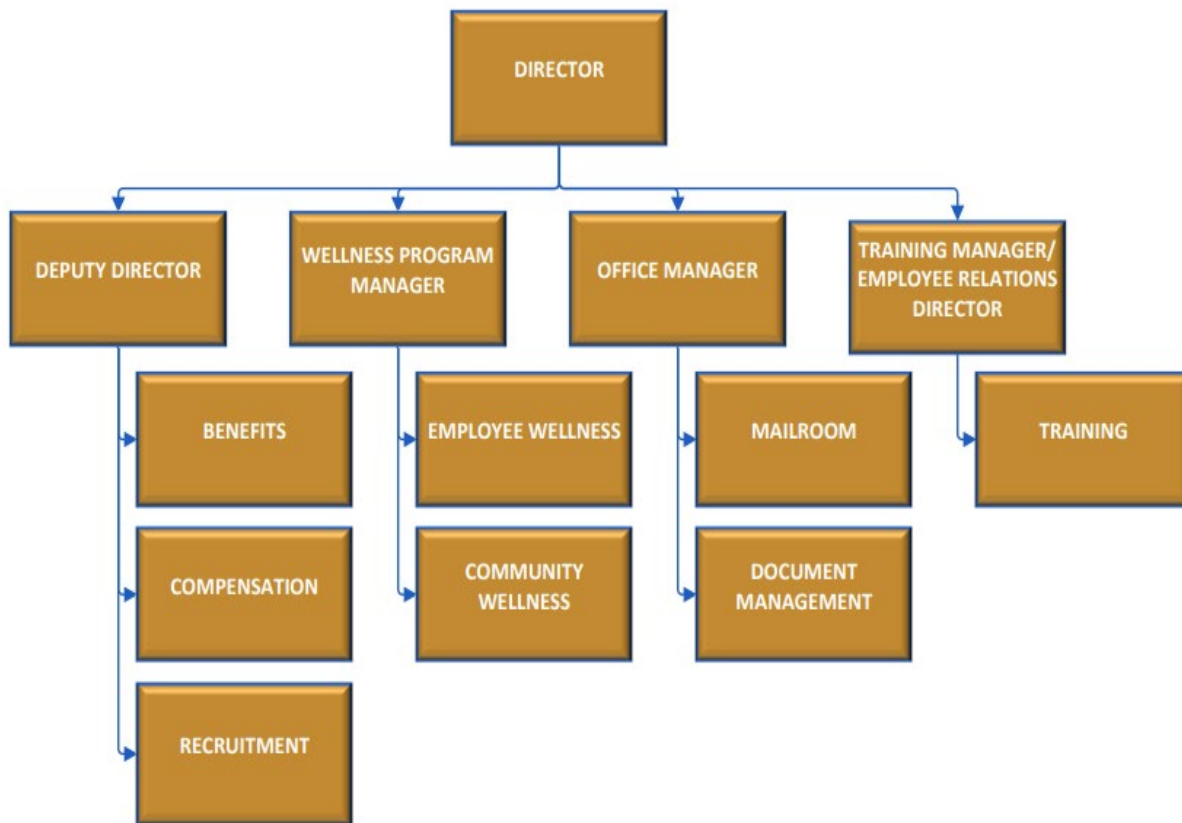
**DEPARTMENT
OF
HUMAN RESOURCES
AND ORGANIZATIONAL
DEVELOPMENT**

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HUMAN RESOURCES AND ORGANIZATIONAL DEVELOPMENT



DEPARTMENT MISSION STATEMENT

To provide quality services, and support in employment, training, employee relations, benefits, compensation, employee and community wellness, and mail services beyond the expectations of all employees enabling them to better serve our customers.



DEPARTMENT OVERVIEW

The Human Resources Department includes Compensation, Recruitment, Benefits, and Employee Training and Development, Employee Relations, Employee Wellness, Community Wellness, and City-wide mail functions. The Director of Human Resources serves as the Equal Employment Opportunity (EEO) Officer for the City.

CORE RESPONSIBILITIES

The Human Resources & Organizational Development (HROD) Department maintains and updates the position classification plan of the City and the personnel policies and procedures including those for fringe benefits, conditions of employment, salaries, and employee grievances as may be set or amended by the Mayor and City Council from time to time. Additionally, HROD advises, directs, and monitors employee and operational activities including ensuring that the workplace is free of discrimination and harassment.

2022 ACCOMPLISHMENTS

- Developed and implemented new supervisor training
- Offered a new, less complex medical plan for employees and implemented a new Benefits Administration system
- Completed a citywide comprehensive salary survey and recommended adjustments
- Reinstated wellness programs such as weekly boot camps and yoga, health assessments, and fitness challenges
- Expanded recruitment efforts to include social media advertising, university advertising and college partnerships/ job fairs, and local high schools. Hosted first annual City Job Fair on April 20, 2022. Offered sign on bonuses for variety of difficult to fill positions in the lower pay grades





PERFORMANCE MEASURES

City Value: Quality Services

Strategic Priority: Provide an effective, comprehensive, and customer-responsive recruitment process that fills positions with qualified applicants in a timely manner

Measurement Type: Workload and Efficiency

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of applicants for open positions ¹	N/A	5,262	N/A	6,122	N/A	7,567	N/A
Number of requisitions processed ¹	N/A	261	N/A	467	N/A	500	N/A
Average ratio of candidates per open position	20:1	20:1	20:1	13:1	20:1	15:1	20:1
New hires processed	N/A	145	N/A	359	N/A	348	N/A
Average number of calendar days to complete the pre-employment process (from selection to hire date)	14 days	21 days	14 days	16 days	14 days	14 days	14 days
Average number of calendar days to fill a position (from request to start date)	48 days	64 days	48 days	68 days	48 days	115 days	48 days
Annual employee turnover rate (regular full and part-time)	12.00%	10.41%	12.00%	15.81%	12.00%	14.55%	12.00%

¹ Excludes Police Department

City Value: Quality Service

Strategic Priority: Provide training in skills, knowledge, and personal development to meet the needs of the workforce

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of employees attending training sessions ²	200	983	200	N/A	1,800	1,914	1,800

² Due to on-going COVID pandemic and vacant positions, these programs were paused in 2021

City Value: Citizens

Strategic Priority: Provide opportunities that support a healthy lifestyle for employees and the community

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Well Check Program total reimbursements ³	\$87,975	N/A	\$87,975	N/A	\$87,975	N/A	\$87,975

³ Data not received from vendor at time of publishing



NEW INITIATIVES FOR 2023

- Develop and implement customer service training
- Implement the new Enterprise Resource Planning (ERP) system and issue Request for Proposals for a comprehensive salary study of all positions and for all benefit (medical, dental, vision and spending accounts) offerings
- Work with new hires and employees to better understand their benefit offerings and how to enroll
- Implement the IncentFit program to reward employees for preventative wellness activities and exercise
- Expand our network and partnerships for recruitment including college partnerships, faith-based community organizations, local high schools and vocational school and non-profits. Regularly scheduled meetings with department leadership to review and assist with recruiting efforts



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	911,589	1,082,975	1,120,238	1,155,456
Benefits	375,427	434,793	431,209	477,970
Operating	238,115	286,383	261,113	333,513
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,525,131	1,804,151	1,812,560	1,966,939

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
150000 Human Resources	1,462,983	1,741,114	1,744,922	1,895,955
171100 Mailroom	62,148	63,037	67,638	70,984
TOTAL	1,525,131	1,804,151	1,812,560	1,966,939
AUTHORIZED FULL-TIME EQUIVALENTS	17.00	17.00	17.00	17.75
Per Capita	\$ 9.98	\$ 11.52	\$ 11.57	\$ 12.36



DIVISION: 150000 - Human Resources

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Human Resources Division is committed to providing expertise and advice to departments in attracting, developing, and sustaining a quality workforce for the City of Charleston. The Human Resources division maintains and updates position classifications, personnel policies and procedures, conditions of employment, salary schedules, benefits and employee grievances.

CORE RESPONSIBILITIES

Recruitment- Responds to requests from departments for recruitment of vacant or newly added positions.

Compensation and Classification – Supports the development and maintenance of the City's classification system and job descriptions.

Benefits Coordinates benefits serving as a resource to employees concerning employee benefits information, insurance plans, enrollment options, eligibility, coverage and claims; responds to inquiries and provides technical information concerning related policies, procedures, guidelines, rules and regulations.

Employee Training and Development – Creates and facilitates development and specified training information to enhance skills and proficiency of City employees. All new City Employees attend an orientation upon hiring. Additional sessions offered include customer service, supervisory skills, management, performance appraisal review, and mandatory sexual harassment training.

Wellness- Provides support for City Employees to access resources at work to assist them with their overall health and well-being including weight management, smoking cessation, diabetes management, and other programs. The Wellness program also promotes a vision of Community Wellness through education and advocating for healthy lifestyles.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	877,010	1,048,237	1,084,890	1,122,312
Benefits	357,314	416,314	412,971	459,220
Operating	228,659	276,563	247,061	314,423
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,462,983	1,741,114	1,744,922	1,895,955
AUTHORIZED FULL-TIME EQUIVALENTS	16.00	16.00	16.00	16.75
Per Capita	\$ 9.57	\$ 11.12	\$ 11.14	\$ 11.91



DIVISION: 171100 - Mailroom
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Mailroom ensures the timely collection and delivery of all types of mail throughout the City. The mailroom interacts with all departments and the United States Postal Service.

CORE RESPONSIBILITIES

The Mailroom is responsible for sorting incoming and outgoing interoffice and USPS mail. The courier collects and delivers the mail to department offices twice per day. The Mailroom is responsible for the calculation and metering of all outgoing mail.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	34,578	34,738	35,348	33,144
Benefits	18,113	18,479	18,238	18,750
Operating	9,456	9,820	14,052	19,090
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	62,148	63,037	67,638	70,984
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	\$ 0.41	\$ 0.40	\$ 0.43	\$ 0.45



**DEPARTMENT
OF
INFORMATION
TECHNOLOGY**

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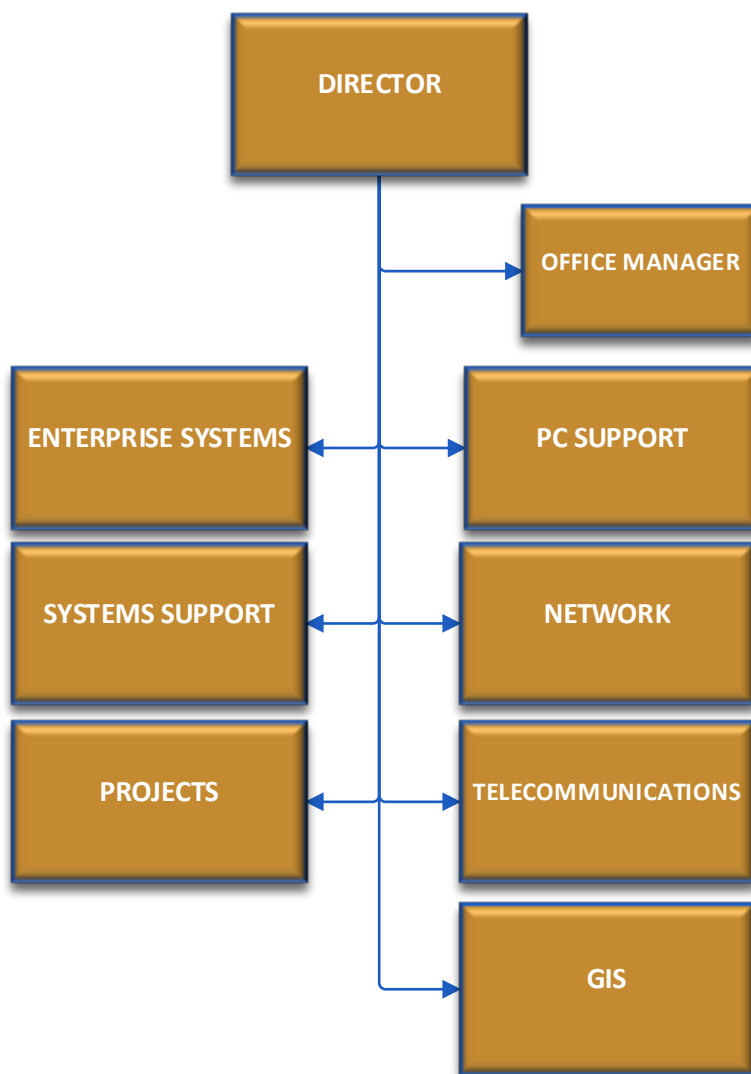
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INFORMATION TECHNOLOGY



DEPARTMENT MISSION STATEMENT

To provide innovative, contemporary and accessible technology in computing, media, geographic information, and telecommunication resources and services in accordance with the City's goals and objectives, and to provide quality leadership and support in the field of information technology to facilitate City operations.



DEPARTMENT OVERVIEW

The Department of Information Technology is composed of three divisions – Information Systems, Geographical Information Systems (GIS), and Telecommunications. The Information Systems Division is composed of five workgroups – Network, PC Support, Systems Administration, Systems Development, and Project Management. Each division is tasked with respective responsibilities for implementing and supporting effective information technology in support of City goals and operations.

CORE RESPONSIBILITIES

The Department of Information Technology is responsible for researching, developing, implementing, securing, supporting and managing the City's information technology resources and services, to include computing systems, network infrastructure, media resources, geographic information and telecommunications. The Chief Information Officer (CIO) serves as both the departmental director and the City's chief technology advisor.

2022 ACCOMPLISHMENTS

- **Tree canopy mapping and analysis** – The GIS Division produced tree canopy data that was used in an equity-focused subdivision analysis of city street trees, as well as an accompanying “Tree Canopy Tools” web application that helps identify planting opportunities. The canopy data was also used along with NOAA's HeatWatch temperature data in an analysis of Housing Authority properties to locate sites that would benefit from tree plantings or other heat mitigation measures. Tree canopy cover was plotted against temperature in an analysis that was used to secure NOAA funding for a heat pilot study in Gadsden Green.
- **New Core Server Installations** – Installed additional server nodes and storage systems in the City's primary Data Center to support exponential growth in demand for server provisioning and processing as well as data storage for expanding user operations.
- **New Courts Case Management System (CMS)** – This project replaced the City's previous CMS with a new, upgraded and more capable CMS resource. This new system eliminated the previous premise-based platform and shifted to a state-wide hosted Court Case Management System provided by the South Carolina Judicial Branch. This then standardized the City's CMS operations with those of all counties and many other municipalities in the state.
- **New Agenda Management System** – Currently the Clerk of Council's process to develop and distribute agendas for all City Council meetings and functions is manually intensive and excessively time consuming, as well as paper-driven. The new Agenda Management System transitioned this important and legally required process to an electronic-based process making the process of collecting, reviewing, approving, distributing and publishing City Council meeting agendas and other related information more efficient and cost effective.
- **Electronic Document Management System (EDMS) Implementation (Phase IV)** – Completed Phase IV of the five-phase project to implement electronic document management across all City departments. Phase IV included eight different departments and/or divisions and continues the City's efforts to move to a near paperless operational environment for most City processes. In addition to reducing overall costs, it also provides for improved efficiencies in how information is stored, protected, accessed and tied to multiple information technology platforms used for City services and operations.



PERFORMANCE MEASURES

City Value: Quality Services

Strategic Priority: To provide reliable and effective information and telecommunications systems to City departments

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of calls to the Help Desk (by issue type):							
Network issues	250	106	250	175	150	79	175
ERP system	300	300	300	343	375	237	375
Govt. Management System	250	392	325	441	375	347	450
EDMS	50	0	50	0	50	0	50
CAD/RMS/MDT	300	403	350	424	475	409	450
Telecommunications	800	479	650	578	500	512	550
PCs & Hardware	1,300	901	1,125	1,002	950	1,020	1,000
Software	450	291	375	281	350	317	300
User accounts & password resets	1,000	748	1,050	507	800	499	500
Website	150	215	200	313	250	287	300
GIS	50	17	25	32	25	3	30
Other	200	629	600	528	700	337	500
Total number of calls to Help Desk	5,100	4,381	5,300	4,624	5,000	4,047	4,680

City Value: Quality Services

Strategic Priority: To provide innovative and cost effective information technology solutions to support City goals and objectives

Measurement Type: Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of IT service orders:							
Assigned	5,100	4,381	5,300	4,624	5,000	4,047	4,680
Closed	5,214	4,391	5,483	4,640	5,173	4,074	4,837
Percentage of system availability:							
ERP system	99.50%	98.50%	99.50%	98.75%	99.50%	99.90%	99.50%
Microsoft File Server	99.90%	99.98%	99.90%	99.95%	99.90%	99.98%	99.90%



NEW INITIATIVES FOR 2023

- **Mapnet 2023** - The now 10-year old GIS web application used by City of Charleston staff called Mapnet will be replaced by an internally developed, modern web application. The new application will have added functionality and will provide information from multiple city systems in one interface through a single click.
- **Electronic Document Management System (EDMS) Implementation (Phase V)** – This project will complete the five-phase, six-year project to implement electronic document management across all City departments. Phase V includes the remaining three departments and completes the City's efforts to move to a near paperless operational environment for most City processes. In addition to reducing overall costs, it also provides for improved efficiencies in how information is stored, protected, accessed, and tied to multiple information technology platforms used for City services and operations.
- **New Enterprise Resource Planning (ERP) System** – The largest IT Department project for 2023 will involve the complete replacement of the City's current ERP platform. The ERP platform provides all computing and data management functions for finance, payroll, budgeting, procurement, and human resources operations across all departments and will be a significant effort by involved City personnel. The project is expected to be multi-phased and extend into the next calendar year due to scope, work required to complete, and impact on City operations.
- **Municipal Emergency Operation Center (MEOC) Technology Upgrades** – Implement communications, audio, and video upgrades for the City's MEOC to add new, additional presentation and communication capabilities as well as replace existing systems going into their ninth year of service. This project will improve Emergency Management's ability to effectively manage and coordinate an emergency or critical event using this operations resource.
- **Cyber Security Management and Operations Improvements** – The City's IT Department will be implementing several new cyber security systems and employee awareness training solutions to continue its expanding initiative to better protect City users and operations.





DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,737,363	1,937,660	1,873,881	2,110,858
Benefits	682,458	875,564	790,861	884,839
Operating	5,597,074	7,246,616	6,164,370	7,619,465
Capital	70,113	252,500	72,000	337,500
Operating Transfers	-	-	-	-
TOTAL	8,087,007	10,312,340	8,901,112	10,952,662

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
161000 Information Systems	4,326,713	5,923,039	4,938,889	5,816,038
162000 Geographic Information Services (GIS)	746,944	850,888	846,629	915,328
163000 Telecommunications	867,824	991,747	896,334	990,106
235000 Public Safety Information Technology	2,145,527	2,546,666	2,219,260	3,231,190
TOTAL	8,087,007	10,312,340	8,901,112	10,952,662
AUTHORIZED FULL-TIME EQUIVALENTS	34.00	34.00	34.00	33.00
Per Capita	\$ 52.91	\$ 65.84	\$ 56.83	\$ 68.82



DIVISION: 161000 – Information Systems

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Information Systems division supports current information technology-based systems and new system implementations citywide in order to foster the ongoing expansion of technology for improving overall City of Charleston service delivery and response. The Division manages multiple technology-related projects each year in support of various City Department operations as prioritized in the annual budgetary process. The Division provides training and daily support assistance to approximately 1,600 users of more than 80 varied software/hardware systems used to conduct City business functions. The Division also works with users to constantly research and evaluate new technologies for applicability to core business processes. Division staff strive to provide guidance and direction in technology use by City staff in an effective and efficient direction leading to improvement in their departmental business operations.

CORE RESPONSIBILITIES

The Division is responsible for ensuring that all information technology-based systems operated by City employees remain online and functional to the highest level of capability and security, including continually evaluating systems and recommending areas for upgrade or improvement. Division staff works with all City Departments and maintains solid relationships with systems users to assist in matching functional capabilities with City business needs. Through our five key functional areas, we work to:

- Design, implement and support citywide data network capabilities to provide efficient access to system resources in the most secure manner possible;
- Provide and support effective computers (desktop, laptop, tablets, etc.) and related hardware to City staff in order to help them maximize their performance;
- Lead technology-related projects to evaluate, select, implement or expand system capabilities citywide to meet the ever-growing workload demands of our users;
- Implement and support core business systems hardware and software to maintain currency levels in terms of system capacities, security and function necessary for City operations; and
- Develop system and user capabilities across various technological platforms to allow the City to continually improve overall business processing.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,249,875	1,382,790	1,316,689	1,485,625
Benefits	494,641	624,254	556,490	620,262
Operating	2,557,225	3,840,995	3,000,710	3,550,151
Capital	24,972	75,000	65,000	160,000
Operating Transfers	-	-	-	-
TOTAL	4,326,713	5,923,039	4,938,889	5,816,038
AUTHORIZED FULL-TIME EQUIVALENTS	24.00	24.00	24.00	23.00
Per Capita	\$ 28.31	\$ 37.82	\$ 31.53	\$ 36.55

FUNCTION: General Government

The City of Charleston GIS Division strives to provide a high level of service to all of its customers by valuing service, excellence, collaboration, communication, commitment, and stewardship. The GIS Division manages the City's enterprise GIS system; oversees the development and maintenance of the City's GIS data; supports GIS-related internal and public facing web applications; and supports GIS tools and data transfer processes. The GIS Division also collaborates with regional partners to maintain the quality and accuracy of GIS datasets and ensures cost and time effective data collection and maintenance.

The GIS Division serves as the primary resource for GIS data and provides overall GIS system administration, expertise, and guidance to City departments regarding geospatial technologies.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	354,747	389,502	384,834	422,001
Benefits	135,567	163,131	153,145	171,043
Operating	256,629	298,255	308,650	322,284
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	746,944	850,888	846,629	915,328
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	\$ 4.89	\$ 5.43	\$ 5.41	\$ 5.75





DIVISION: 163000 – Telecommunications

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The City of Charleston Telecommunications Division operates within the City's Department of Information Technology. This Division employs the Telecommunications Manager, Telecommunications Services Coordinator, and the Data Communications Technician. Through multiple forms of technology, this division enables City of Charleston employees to communicate effectively with the citizens of Charleston as well as visitors, business owners, and surrounding local government entities.

CORE RESPONSIBILITIES

The core responsibility of the Telecommunications Division is to supply voice communications to all City employees in support of City operations. This division manages the 1,500 land line phones the City's staff uses daily, and performs all programming, repair, replacement, and deployment of used and new devices on a daily basis. The division maintains all voice cabling via installation, repair, and replacement. The Telecommunications division is also responsible for the deployment and maintenance of up to 1,000 wireless phones, data lines and devices which includes the administrative element of tracking inventory and monitoring developments.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	132,741	165,368	172,358	203,232
Benefits	52,250	88,179	81,226	93,534
Operating	682,834	738,200	642,750	693,340
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	867,824	991,747	896,334	990,106
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	\$ 5.68	\$ 6.33	\$ 5.72	\$ 6.22



DIVISION: 235000 – Public Safety Information Systems
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Division is associated with tracking IT expenses for the technology used by the Public Safety organizations within the City. This more readily identifies and tracks expenditures throughout the year and for the Mayor and City Council's benefit in reviewing the budget to actual costs for service contracts, licensing agreements, and capital equipment.

CORE RESPONSIBILITIES

The Division is responsible for state-of-the-art technology for both Police and Fire Departments. This includes:

- Maintenance of hardware specific for public safety organizations and uses.
- Maintenance of software licensing and upgrades.
- Operations for mobile communications equipment.
- Planning for new and replacement mobile data terminals.
- Planning for new and replacement safety and security camera systems.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	2,100,385	2,369,166	2,212,260	3,053,690
Capital	45,141	177,500	7,000	177,500
Operating Transfers	-	-	-	-
TOTAL	2,145,527	2,546,666	2,219,260	3,231,190
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 14.04	\$ 16.26	\$ 14.17	\$ 20.30



**DEPARTMENT
OF
LIVABILITY AND TOURISM
MANAGEMENT**

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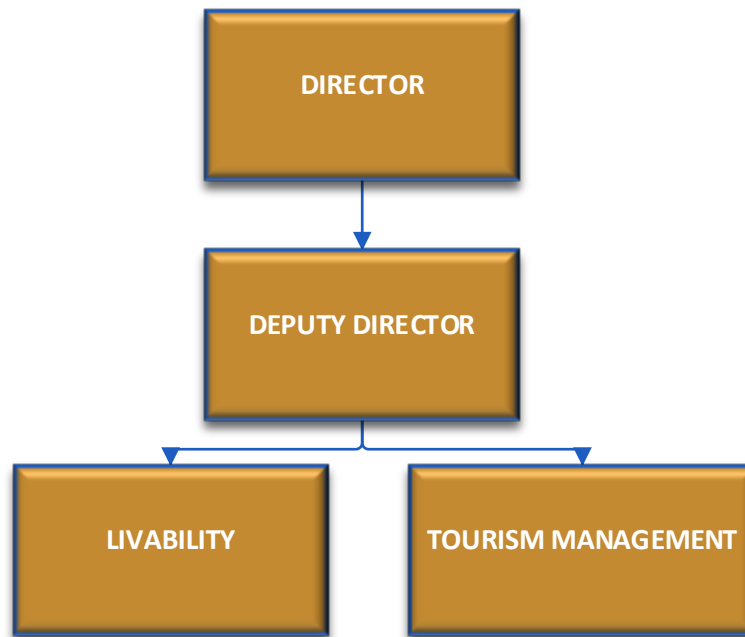
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LIVABILITY AND TOURISM MANAGEMENT



DEPARTMENT MISSION STATEMENT

To create a system that effectively, expeditiously, and equitably enforces city ordinances with the goal of improving and sustaining the livability and quality of life of all City of Charleston residents, while promoting an environment that is receptive to tourism and historic preservation.



DEPARTMENT OVERVIEW

The Department of Livability and Tourism is responsible for ensuring a safe and livable balance for both our citizens and visitors. This is accomplished with two distinct divisions. The Livability Division focuses on our citizens with Code Enforcement Officers working to ensure that our neighborhoods are safe and livable by inspecting residential and commercial properties to enforce compliance of city codes related to health and sanitation standards. The Tourism Division focuses on our visitors and the quality of life of our residents. Tourism Enforcement Officers are responsible for enforcing the city codes related to Tourism. They oversee all types of tours whether they are walking tours, horse drawn carriages, or motorized tours. Tourism staff manages a “Gate” which randomly assigns routes for horse drawn carriage tours. This ensures that all tours are equally dispersed throughout the city. The Tourism Division is also responsible for issuing permits to buses that are transporting, parking, or touring in the historic districts. In 2019 the City’s Special Events Committee and review process was moved to the Tourism Division.

CORE RESPONSIBILITIES

Code enforcement officers inspect residential and commercial properties for compliance with City codes related to health and sanitation standards, litter, and overgrowth, abandoned vehicles, storefront and sidewalk cleanliness, and garbage disposal regulations. Officers also ensure that vacant houses and buildings meet the minimum standards for property maintenance and preservation. Officers prepare and issue violation notices to property owners and tenants; issue summons to code violators; and provide testimony in Livability Court.

Quick Response Code Squad Officers respond to trash dump-outs, remove graffiti on public property, and remove abandoned bicycles in the public right-of-way.

The Short-Term Rental code enforcement officers investigate illegal short-term rentals in the City. Their goal is to improve and protect the quality of life for Charleston residents by responding to complaints and reports of illegal STR properties by enforcing the City of Charleston Short Term Rental ordinance.

Tourism Enforcement Officers enforce ordinances applicable to horse drawn carriages, motor coach tour buses, small tour buses, walking tours, Pedi cab/Rickshaw violations, and food vendors.

The Tourism Management Division oversees the overall enforcement of the City of Charleston’s Tourism Ordinance. This division issues transportation, parking and tour permits for motor coaches, and medallions for animal drawn carriage tours. Coordinates with Traffic & Transportation on street closures and reroutes tour vehicles accordingly.

The Special Events Manager coordinates with seven other City departments and chairs the Special Events Committee which reviews applications and issues permits for events to be held in public spaces and those that impact the city and its residents.



2022 ACCOMPLISHMENTS

- Residential Rental Registration Pilot program was adopted for the Cannonborough-Elliottborough neighborhood
- Operation Neighborhood in conjunction with Business and Neighborhood Services
- Operation Moveout

PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Encourage and increase the participation of citizens in Livability and Quality of Life

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community meetings on tourism, short term rental and livability topics)	20	20	20	4	30	32	30

City Value: Physical Place

Strategic Priority: Collaborate with residents on City codes enforcement related to health and sanitary measures

Measurement Type: Workload/Efficiency/Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of inspections (includes occupied residence, vacant residence, property & abandoned vehicle)	10,000	5,427	6,350	3,757	5,700	1,794	2,675
Notices issued (includes property violations & Residential structure violations)	5,000	2,017	2,200	1,163	2,150	1,317	2,150
Percentage of code violation inspections completed within 24 hours for requests	95.00%	94.00%	95.00%	94.00%	95.00%	94.00%	95.00%
Percentage of Livability cases with voluntary compliance of code enforcement violations	98.00%	94.00%	95.00%	93.00%	95.00%	83.00%	95.00%



City Value: Quality Place and Public Safety

Strategic Priority: Collaborate with Tourism Industry, companies, visitors and City residents on cohesive balance between a City's major industry and its citizenry.

Measurement Type: Workload/Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of carriage tours	40,000	23,762	30,000	40,443	45,000	37,114	45,000
Number of motor coach permits issued	12,350	620	700	5,321	5,500	8,516	6,000
Number of visitor assistance in field	9,500	3,186	5,000	5,826	5,500	8,807	6,000
Number of Tourism Hot Line Calls	900	250	500	575	600	680	600

City Value: Quality Place and Public Safety

Strategic Priority: Enforce the Short Term Rental Ordinance

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of cases initiated and investigated	300	122	100	224	200	212	300
Number of cases resolved	300	96	100	170	200	245	300

NEW INITIATIVES FOR 2023

- Residential Rental Registration Pilot program kicks off in February
- Vacant property focus led to interest in reviving the Livability Review Board
- Revamp of SEC (Special Event Committee) Fees
- Rewriting Tour Guide Ordinances





DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,125,601	1,286,313	1,265,599	1,421,095
Benefits	507,280	639,036	601,836	674,319
Operating	338,824	417,331	367,200	452,453
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,971,706	2,342,680	2,234,635	2,547,867

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
225000 Livability	873,342	1,000,672	973,603	1,086,543
600000 Tourism Management	1,098,363	1,342,008	1,261,032	1,461,324
TOTAL	1,971,706	2,342,680	2,234,635	2,547,867
AUTHORIZED FULL-TIME EQUIVALENTS	30.64	29.70	29.70	30.70
Per Capita	\$ 12.90	\$ 14.96	\$ 14.27	\$ 16.01





DIVISION: 225000 – Livability

FUND: General Fund

FUNCTION: Urban and Community Development

DIVISION OVERVIEW

To create a system that effectively and efficiently enforces applicable ordinances to improve the livability and quality of life of all City of Charleston residents, while being fair and just to the accused and to promote an environment that is receptive to tourism and historic preservation.

CORE RESPONSIBILITIES

- Residential code enforcement: Officers inspect and enforce nuisance violations, i.e. litter and debris, overgrowth and abandoned vehicles on private residential properties.
- Central business district enforcement: Officers inspect and enforce sanitation violations that occur at restaurants, bars, and all other commercial businesses.
- Substandard Housing Team: Officers inspect and track all vacant houses and property to ensure that owners are complying with City ordinances applicable to the minimum standards required for vacant structures.
- Quick Response Squad: Officers are responsible for removing graffiti from public property; tagging and removing abandoned bicycles on public property; and cleaning areas where illegal dumping of debris has occurred.
- Tourism enforcement: Officers enforce carriage and walking tour violations; coach and tour bus violations; rickshaw violations; along with palmetto artisan and vendor violations.
- Short Term Rental Enforcement: Officers investigate and enforce illegal short-term rental uses throughout the City.
- Residential Rental Registration: Pilot program in Cannonborough-Elliottborough with long term rental properties must register with the department.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	560,679	615,010	624,242	656,550
Benefits	260,671	299,300	290,361	313,009
Operating	51,993	86,362	59,000	116,984
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	873,342	1,000,672	973,603	1,086,543
AUTHORIZED FULL-TIME EQUIVALENTS	14.00	13.00	13.00	14.00
Per Capita	\$ 5.71	\$ 6.39	\$ 6.22	\$ 6.83



DIVISION: 600000 – Tourism Management
FUND: General Fund
FUNCTION: Community Promotions

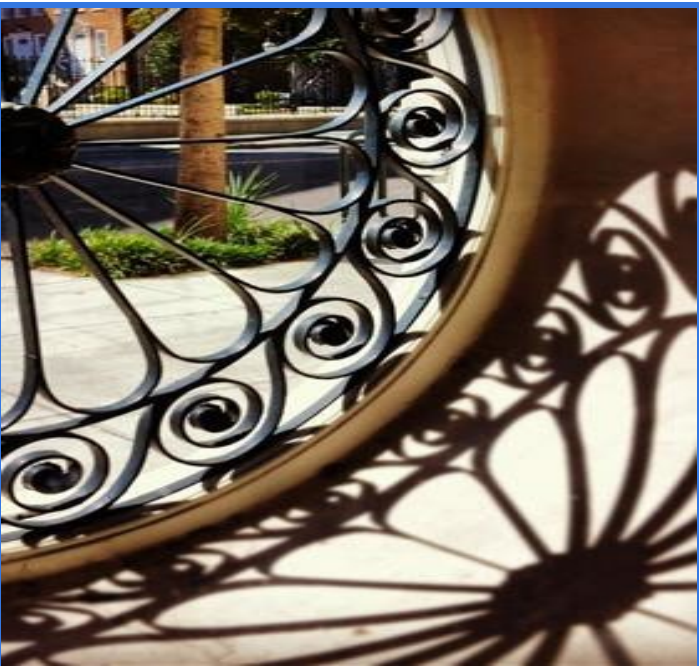
DIVISION OVERVIEW

The Tourism Management Division serves as a liaison between the tourism industry on the local, state, and national level and the City's residents. Its purpose is to provide a cohesive balance between one of the City's major industries and its citizenry.

CORE RESPONSIBILITIES

- Tourism Management: Participates in institutional strategic planning to determine goals and scope of tourism management programs
- Tourism Enforcement: Officers enforce carriage and walking tour violations; coach and tour bus violations; rickshaw violations; along with palmetto artisan and vendor violations
- Bus Permits: Issuance of transportation, parking, and tour permits for motor coaches
- Carriage Medallions: Issuance of medallions to animal-drawn vehicles through random selection to prevent congestion in main tourist areas. Ensure that carriages are properly equipped before tours begin (markers, diapers, etc.)
- Certified Tour Guides: Monitor and record the information that's provided by tour guides for City records. Administer the tour guide exam for the voluntary tour guide certification program. Plan and host a tour guide lecture series for guide continuing education
- Tourism Commission: Provide administrative assistance to the Tourism Commission
- Special Events Committee: Coordinates with applicants and the Special Event Committee

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	564,922	671,303	641,357	764,545
Benefits	246,610	339,736	311,475	361,310
Operating	286,831	330,969	308,200	335,469
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,098,363	1,342,008	1,261,032	1,461,324
AUTHORIZED FULL-TIME EQUIVALENTS	16.64	16.70	16.70	16.70
Per Capita	\$ 7.19	\$ 8.57	\$ 8.05	\$ 9.18



**DEPARTMENT
OF
PARKS**

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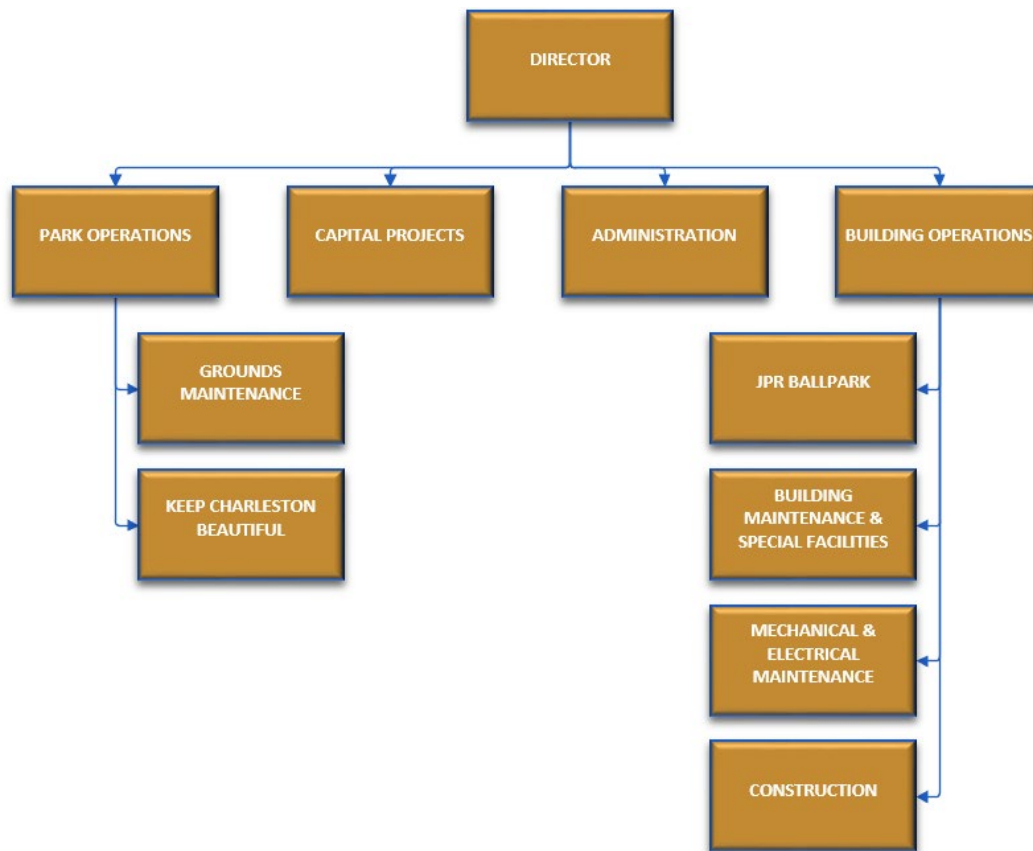
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PARKS



DEPARTMENT MISSION STATEMENT

To sustain and enhance the natural and built environment and historic public spaces of the City of Charleston by protecting and perpetuating the beauty of the City's real property in order to provide a higher recreation and aesthetic value for all citizens and visitors of Charleston.



DEPARTMENT OVERVIEW

The Department of Parks is responsible for the design, construction, maintenance and repair of new and existing city parks, playgrounds, green spaces and buildings. The parks staff is successful at meeting the challenge of providing high quality public amenities in an historic port city that is comprised of one of the most historically and architecturally significant public realms in the country. This public realm not only serves the community but constitutes one of the most popular tourist destinations in the world. Understanding the historic fabric that comprises the public realm of Charleston is critical to being able to responsibly manage and maintain its historic charm. In addition to the historic district, Charleston is comprised of many evolving neighborhoods and communities that contain newer parks and recreation facilities that are also cared for in the same manner as the older parks in the city. In 2023, approximately 159,138 residents will be served by over 1,907 acres of parkland and 4,299,100 square feet of building space. As population estimates grow and recreational programming increases, the need for the renovation of existing properties and the establishment of new parks and facilities will continue to increase.

CORE RESPONSIBILITIES

- Parks Operations maintain and manage all public green spaces, responding to emergencies 24 hours a day, 365 days a year; support the Department of Recreation's programming needs by keeping athletic facilities ready for year-round use; contribute to the care and expansion of the City's urban forest through operation of an innovative street tree program; promote neighborhood, City-wide, and regional clean-ups through litter reduction education and the promotion of recycling programs through the Keep Charleston Beautiful Division; and manage a comprehensive contract maintenance program to care for and keep City gateways clean along SCDOT roadways.
- Building and Capital Operations manage and administer design and construction contracts for new construction, maintenance of or renovations to existing properties. The department also provides maintenance and repairs, either directly or through contracted services, for all City owned and operated buildings.
- The Department provides key participation on the Capital Project Review, Design Review, Technical Review, Special Events, and Charleston County Greenbelt Advisory Committees.

2022 ACCOMPLISHMENTS

- Completed the creation of the new Susie Jackson Freedom Memorial Garden and the landscape renovation of Conway Park at Hampstead Square with community engagement in partnership with Charleston Parks Conservancy.
- Plan for and start new maintenance programs for several new parks including Carr Richardson Park, IAAM Grounds, Shiloh Park, Susie Jackson Freedom Memorial Garden and Stoney Field.
- Completed the interior retrofit of Fire Stations 6, 12 & 16.
- Secured land for a future 27-acre park on Johns Island funded through the Charleston County Greenbelt Program.
- Continued the annual playground replacement program at multiple locations within the City to include Harborview/Fort Johnson.



PERFORMANCE MEASURES

City Value: Public Safety

Strategic Priority: Ensure the City's facilities and physical plants are safe, adequate, and properly maintained

Measurement Type: Workload/Efficiency

Measure	FY 2020		FY 2021		FY 2022		FY 2023	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Number of building maintenance work orders:								
	Requested	4,250	2,753	3,250	2,542	3,250	3,000	2,250
	Completed	4,000	2,618	3,000	2,356	3,000	2,800	2,100
Number of preventative maintenance work orders:								
	Requested	4,650	4,225	4,300	3,859	4,300	4,000	3,000
	Completed	4,100	2,253	3,500	2,279	3,500	3,000	2,250
Average number of days to complete a requested building maintenance work order	12	47.92	24	27.62	24	37.33	24	
Average number of days to complete preventative maintenance work order	8	13.45	14	12.40	14	10.46	14	
Average cost per completed building maintenance work order ¹	\$350.00	\$469.27	\$350.00	\$412.08	\$450.00	\$532.07	\$450.00	
Average cost per completed contract work order ¹	\$7,500.00	\$4,883.87	\$7,500.00	\$3,375.64	\$6,000.00	\$2,833.62	\$5,000.00	

¹The Tyler Work Order program was not operational at the end of 2020 to pull financial data. The numbers represented are the averages through the 3rd quarter of 2020.

City Value: Quality Services

Strategic Priority: Support and coordinate programs that maintain the beauty, cleanliness, and safety of the City's public spaces

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of trees planted by city	1,550	1,849	1,600	536	1,600	406	800
Number of requests for tree maintenance	1,000	563	650	594	650	1,935	650
Keep America Beautiful Litter Index ¹	1.60	1.81	1.75	1.63	1.75	1.70	1.70
Pounds of litter removed	35,000	20,652	25,000	39,696	25,000	30,061	30,000

¹ Keep America Beautiful scale runs from 1.0 (best) to 4.0 (worst)



City Value: Regional Partnerships

Strategic Priority: Work with other state and national agencies to promote and ensure a clean and green future for all citizens and visitors

Measurement Type: Workload/Effectiveness

<i>Measure</i>	FY 2019		FY 2020		FY 2021		FY 2022
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Tree City USA Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Keep America Beautiful President's Circle Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes

NEW INITIATIVES FOR 2023

- Start design to renovate Fire Stations 10 & 18, Complete renovations to Fire Stations 7 & 19, Fire Station 9 HVAC replacement, Install new LED lighting at Maybank & Charleston Tennis Centers, Expand the pool deck and install a new shade structure at James Island Rec Pool.
- Upgrade Parks gas powered blowers to battery operated blowers, including electrical building upgrades for charging the batteries in support of the City's Climate Action Plan.
- Initiate the City of Charleston's first comprehensive street tree inventory and Urban Forestry Management Plan.
- Award a construction contract for the Ashley River Crossing Bike and Pedestrian Bridge and start construction to improve safety and mobility across the Ashley River Connecting the Peninsula and West Ashley with a new bridge.
- Continue public engagement and design for Ft. Pemberton on James Island and landscape enhancements in the Ardmore Neighborhood at the future Mulberry Park in partnership with the Charleston Parks Conservancy.



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	5,474,610	6,246,040	6,093,679	7,628,876
Benefits	2,403,720	3,246,395	2,953,510	3,500,096
Operating	9,336,625	9,361,722	9,018,942	12,787,863
Capital	44,195	40,400	111,905	60,000
Operating Transfers	191,383	215,984	215,984	139,410
TOTAL	17,450,533	19,110,541	18,394,020	24,116,245

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
170000 Electrical	4,720,784	4,642,503	5,093,361	5,323,788
170100 Facilities Maintenance	1,711,963	3,519,716	2,723,593	4,492,689
520000 Capital Projects	1,213,071	991,662	912,337	1,189,302
521000 Parks Administration	1,348,774	1,416,044	1,412,327	1,466,377
522000 Grounds Maintenance	5,500,942	6,512,750	6,321,583	7,995,195
523000 Construction	788,940	1,005,745	872,835	1,084,388
526000 Parks Maintenance Projects	134,569	201,930	145,310	199,585
General Fund Subtotal	15,419,043	18,290,350	17,481,346	21,751,324
Enterprise Fund				
023010 J.P. Riley, Jr. Ballpark	2,031,490	820,191	912,674	2,364,921
Enterprise Fund Subtotal	2,031,490	820,191	912,674	2,364,921
TOTAL	17,450,533	19,110,541	18,394,020	24,116,245
AUTHORIZED FULL-TIME EQUIVALENTS	150.25	150.25	151.92	150.92
Per Capita	\$ 114.17	\$ 122.01	\$ 117.44	\$ 151.54



DIVISION: 170000 - Electrical
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Division is responsible for installation, construction, and maintenance of plumbing, heating and air conditioning, mechanical pumps, display fountains and electrical and lighting systems in all City buildings, parks, and facilities.

CORE RESPONSIBILITIES

- Oversee street light maintenance ensuring the City's 15,500 streetlights are maintained. In coordination with utility companies (Dominion Energy and Berkeley Electric), the division responds to citizen reported outages and requests for new installations and placement of streetlights.
- Maintain and repair all display fountains throughout the City, including the Pineapple Fountain in Waterfront Park, one of the most photographed fountains in Charleston.
- Oversee the installation and maintenance of all plumbing, heating, and air conditioning systems within the buildings and facilities of the City. Tradesmen respond to emergencies 24-hours a day, 365 days a year.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	426,688	584,892	558,799	743,061
Benefits	188,942	273,993	253,665	335,787
Operating	4,105,154	3,783,618	4,280,897	4,244,940
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	4,720,784	4,642,503	5,093,361	5,323,788
AUTHORIZED FULL-TIME EQUIVALENTS	12.40	12.40	13.40	14.40
Per Capita	\$ 30.88	\$ 29.64	\$ 32.52	\$ 33.45



Waterfront Park Fountain



DIVISION: 170100 – Facilities Maintenance

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Facilities Maintenance Division is responsible for in-house and contractual repair and maintenance services for all City facilities, parks, and open spaces. The Division is also responsible for the federally required Cross Connection Program to protect drinking water, coordination of elevator maintenance, fire protection systems, and pest control maintenance contracts.

CORE RESPONSIBILITIES

- Facilities Maintenance coordinates general maintenance and repair of all City owned and operated buildings including City Hall, Police Department headquarter, Police sub-station buildings, and Fire Stations. Custodial staff and custodial contracts are also managed under this division.
- Maintenance and repair of the City's fixed and floating docks is funded by Facilities Maintenance. Some of the notable locations are Demetre Park on James Island, Brittlebank Park on the Ashley River, Northbridge Park, and Daniel Island Park. The City of Charleston's premiere public dock on the Charleston Harbor is the Charleston Maritime Center. The staff oversees the contract maintenance of the Maritime Center.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	597,849	655,600	649,609	990,806
Benefits	260,756	354,980	314,658	440,922
Operating	810,432	2,509,136	1,730,421	3,060,961
Capital	-	-	28,905	-
Operating Transfers	42,926	-	-	-
TOTAL	1,711,963	3,519,716	2,723,593	4,492,689
AUTHORIZED FULL-TIME EQUIVALENTS	16.00	16.00	17.00	18.00
Per Capita	\$ 11.20	\$ 22.47	\$ 17.39	\$ 28.23



DIVISION: 520000 – Capital Projects

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Division is responsible for management and administration of capital design and construction contracts for the City of Charleston. Projects range from small and simple to complex multimillion-dollar renovations and new construction. Professional project management staff with education and experience in architecture, engineering, building construction and landscape architecture work with the Capital Projects Review Committee to oversee all capital projects for the City.

CORE RESPONSIBILITIES

New capital projects are assigned to a specific project manager who then takes the project from programming, through the various design phases, to construction, and final completion. Project responsibilities include negotiations with vendors/contractors, site inspections, change orders, applications for payment, project budget management, working with governmental or state agencies, utilities, grants, and record keeping.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	571,281	611,855	584,216	741,429
Benefits	190,664	255,604	222,431	274,966
Operating	451,126	124,203	105,690	172,907
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,213,071	991,662	912,337	1,189,302
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	8.00	8.00
Per Capita	\$ 7.94	\$ 6.33	\$ 5.82	\$ 7.47



DIVISION: 521000 – Parks Administration

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Parks Administration Division is responsible for all basic administrative functions including budgeting, record keeping, purchasing, processing of payroll and personnel issues pertaining to the Parks Department operations. The Director of Parks supervises the administrative team and the three sections of the Department consisting of Parks, Buildings, and Capital Projects.

CORE RESPONSIBILITIES

Administration handles all division budget requests and preparation of required budget forms. Revenues are tracked and expenditures are monitored for eight divisions. Employees in this division are responsible for initiating all purchase request documentation and working the open purchase order report. Calls from the public are received through two main lines and one work order line. Administration responds to online requests through the GovQA portal. Warehouse functions are also handled through Administration along with receiving, equipment/supplies check out, uniforms, vehicle maintenance requests, time clock reporting functions, and event set up.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	849,623	949,318	954,706	936,707
Benefits	335,876	367,894	367,303	385,589
Operating	163,275	98,832	90,318	144,081
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,348,774	1,416,044	1,412,327	1,466,377
AUTHORIZED FULL-TIME EQUIVALENTS	14.25	14.25	14.00	14.00
Per Capita	\$ 8.82	\$ 9.04	\$ 9.02	\$ 9.21



DIVISION: 522000 – Grounds Maintenance

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Grounds Maintenance Division consists of three united branches of operations: Grounds Maintenance, Horticulture, and Urban Forestry. These branches are tasked with caring for over 1,907 acres of green space, 120 parks, 48 playgrounds, and athletic complexes including park and street trees that comprise the City's urban forest. All three groups assist in supporting emergency operations and special events sponsored by the City of Charleston.

CORE RESPONSIBILITIES

Grounds Maintenance - Crews are responsible for routine and specialized care of all parks and green spaces, including eleven athletic complexes that require competition quality sports field turf. Care for surface parking lots, garages, and some rights-of-ways are managed within this division.

Urban Forestry - Manages maintenance of the urban forest and coordinates the street tree planting program. Accurate inventories are maintained for all City trees, including species, health condition, and maintenance records.

Horticulture - Responsible for the propagation, installation, and maintenance of all bedding plant displays throughout the City. This team maintains responsibility for Hampton Park and coordinating the Stewards of Hampton Park Program.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	2,576,399	2,931,064	2,910,373	3,595,160
Benefits	1,225,297	1,666,442	1,528,669	1,772,327
Operating	1,655,052	1,874,844	1,799,541	2,567,708
Capital	44,195	40,400	83,000	60,000
Operating Transfers	-	-	-	-
TOTAL	5,500,942	6,512,750	6,321,583	7,995,195
AUTHORIZED FULL-TIME EQUIVALENTS	84.00	84.00	83.92	83.92
Per Capita	\$ 35.99	\$ 41.58	\$ 40.36	\$ 50.24



Colonial Lake



DIVISION: 523000 - Construction
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Responsible for construction and maintenance of all City structures, buildings, playground equipment, fencing, park site work, streetscape, painting, roofing, carpentry, and other projects. The Division provides close support for the Capital Projects and Parks Operations sections by performing new construction. Historic masonry construction is the specialty of this division.

CORE RESPONSIBILITIES

Responsible for carpentry projects ranging from roofing to interior trim work. Masonry staff is responsible for various brick work, bluestone walkways, and granite curbing. In-house painter handles small interior and exterior paint jobs and graffiti removal is performed as necessary. Playground equipment maintenance and repair completed for 48 playgrounds throughout the City. Playground Technician also constructs and installs park benches for placement in new and existing parks, including historic parks on the peninsula.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	417,176	472,222	395,312	562,712
Benefits	182,345	305,545	245,179	268,276
Operating	175,627	149,000	153,366	253,400
Capital	-	-	-	-
Operating Transfers	13,792	78,978	78,978	-
TOTAL	788,940	1,005,745	872,835	1,084,388
AUTHORIZED FULL-TIME EQUIVALENTS	15.00	15.00	15.00	12.00
Per Capita	\$ 5.16	\$ 6.42	\$ 5.57	\$ 6.81



DIVISION: 526000 – Parks Maintenance Projects

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Parks Maintenance Project Division funds the Street Tree Planting Program. It is utilized for both trees planted and maintained in the normal course of annual plantings, and to fulfill planting obligations created through donated resources. This Division also provides funding utilized to design and construct small, non-capital park improvements throughout the year.

CORE RESPONSIBILITIES

Oversee expenditures and manage contracted plantings to ensure they comply with the guidelines designed for the Tree Planting and Tree Planting Donated accounts. Spreadsheets are maintained that track revenues and expenditures for Donations, Mitigation, and Street Tree Banking. Revenues collected in 2022 for Street Tree planting and maintenance totaled \$41,132.75.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	134,569	201,930	145,310	199,585
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	134,569	201,930	145,310	199,585
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.88	\$ 1.29	\$ 0.93	\$ 1.25



DIVISION: 023010 - Joseph P. Riley, Jr. Ballpark
FUND: Joseph P. Riley, Jr. Ballpark Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The division is responsible for providing management and maintenance of a 174,000 square foot professional baseball stadium which is home to the Charleston RiverDogs, the Class A affiliate of the Tampa Bay Rays. Affectionately referred to as “The Joe”, the ballpark is used by the RiverDogs from April to August but also hosts concerts, company outings, community events, and other activities throughout the year.

CORE RESPONSIBILITIES

On-site staff oversee all physical attributes of the building maintenance and repairs. The Building Manager remains on-call for all after-hours emergencies. Complex renovations and other capital improvements are completed through the Capital Projects and Facilities Management staff. Responsibilities include painting, plumbing, electrical, mechanical, fire protection, pumping stations, and climate control systems. Along with the physical structure, the division is responsible for ongoing maintenance of the grounds and parking area.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	35,594	41,089	40,664	59,001
Benefits	19,841	21,937	21,605	22,229
Operating	1,841,390	620,159	713,399	2,144,281
Capital	-	-	-	-
Operating Transfers	134,665	137,006	137,006	139,410
TOTAL	2,031,490	820,191	912,674	2,364,921
AUTHORIZED FULL-TIME EQUIVALENTS	0.60	0.60	0.60	0.60
Per Capita	\$ 13.29	\$ 5.24	\$ 5.83	\$ 14.86



**DEPARTMENT
OF
PLANNING, PRESERVATION
AND SUSTAINABILITY**

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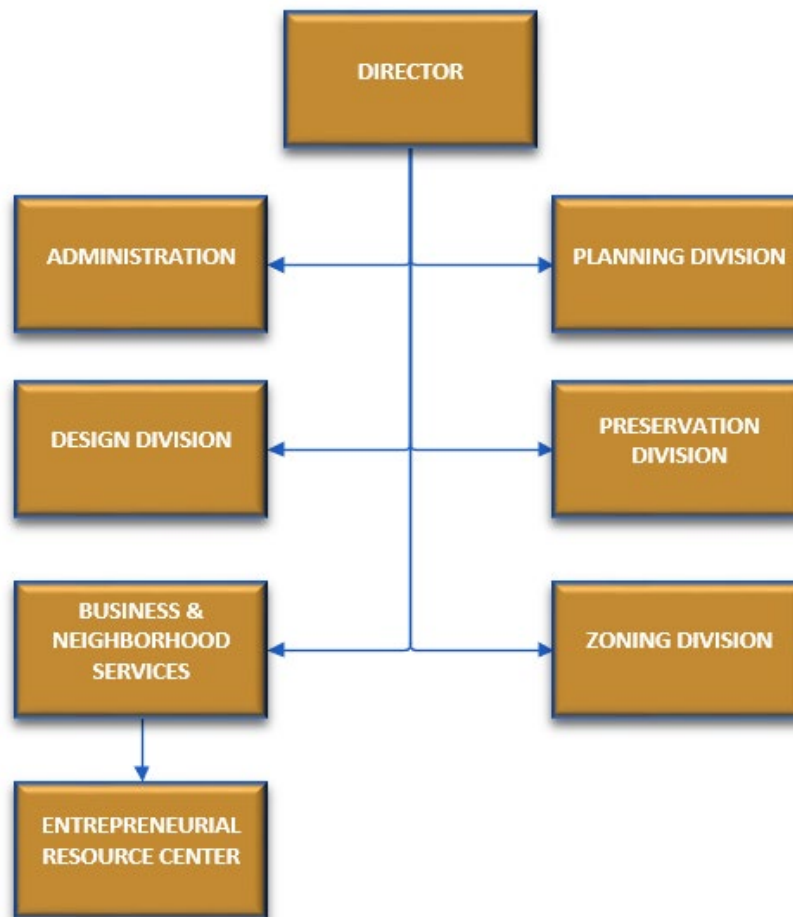
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PLANNING, PRESERVATION & SUSTAINABILITY



DEPARTMENT MISSION STATEMENT

To improve the built environment and quality of life for all people in the City of Charleston.



DEPARTMENT OVERVIEW

The Department is comprised of the following divisions: Administration, Business & Neighborhood Services, Design (Civic Design Center), Planning, Preservation & Urban Design, and Zoning.

CORE RESPONSIBILITIES

- Use the Comprehensive Plan as a guiding document for a more resilient and equitable future
- Restore, protect, and preserve historic neighborhoods
- Facilitate construction of new neighborhoods that are compact and include a mix of uses
- Facilitate projects, programs and policies that create affordability in housing and transportation options
- Cultivate healthy and diverse commercial districts
- Consider environmental quality in all our actions
- Advocate for excellence in design
- Collaborate across departments to solve complex problems
- Offer excellent, courteous, and professional service

The Department provides leadership and key services regarding land use, urban design, architecture, sustainability, business development, and neighborhood matters. The Department regularly engages with elected officials, appointed boards and commissions, other City departments, business owners, neighborhoods, and citizens, working to build a better City. The City's guiding document is its Comprehensive Plan, a public policy document available to Planning Commission members and City Staff for guidance while reviewing land use and development. This plan is periodically updated through a process which includes public outreach and engagement with neighborhoods and the general public, ultimately establishing the urban growth boundary, development patterns, and other critical issues affecting the City's growth.

The Department is responsible for maintaining regulations which protect existing neighborhoods and architecture while establishing criteria for new construction. Zoning regulations address the use of property including the location, sizing, and height of buildings, parking requirements, protection of trees and landscaping requirements, use of signs, and other aspects of land use. The regulations also address the preservation of structures within the historic districts and the design of new buildings within the historic districts and along major suburban corridors. In addition, architecture and site design within designated areas of the City are reviewed for appropriateness and quality through Staff and Board review processes.

The City's planning processes are enabled by several Boards and Commissions tasked with reviewing plans, private development proposals, architecture and site designs, zoning variances, and many other land use and development issues. Department staff administer the operations of these Boards, prepare agendas and board packages, manage personnel, schedule meetings, and ensure required public notification protocols are followed. In addition, City staff provides technical support to Boards by articulating staff recommendations on agenda items brought before each Board. The Director and Divisions engage owners, developers, and designers to guide development and construction. Development management occurs at all stages of the entitlements process, prior to, during, and after any applicable submittals for building approval.



To further preserve the physical qualities of the City, sustainability initiatives protect and improve the natural resources and maintain the environment in urban and suburban areas. Sustainability leads the initiative to become more efficient with energy, transportation modes, water, waste, and recycling.

Fundamental to all services is attracting and retaining a diverse collection of businesses while promoting and maintaining a safe and desirable living and working environment for citizens. Additional services provided by the department include data collection and analysis, developing demographics, neighborhood council support, and the facilitation of community involvement in planning and development activities.

2022 ACCOMPLISHMENTS

- Worked with Charleston Housing Authority to analyze public housing retrofits to provide more affordable housing opportunities and improve existing housing.
- Worked with stakeholder groups and consultants to complete the ordinance process and develop operational procedures for the King Street Business Improvement District.
- Hired an enforcement officer and established consistent and transparent enforcement policies and protocols related to BAR approvals in the City's historic districts.
- Hired the newly created Agenda Coordinator position, consolidated, and revamped the agenda process for seven public review boards, and began integration with the City's new OneMeeting agenda management platform.
- Collaborated with communities and organizations and developed strategies to strengthen local efforts to preserve and honor historic African American settlement communities and Black culture.

PERFORMANCE MEASURES

City Value: Physical Place

Strategic Priority: Protect and preserve the City's architectural and historic resources; advocate for excellence in design.

Measurement Type: Workload/Efficiency

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Design Review Board Applications	280	232	245	242	244	264	246
Number of Design Review Board applications presented in public hearings	80	62	98	53	83	47	54
Number of Board or Architectural Review applications	2,000	1,674	1,730	1,740	1,733	1,843	1,752
Number of Board of Architectural Review applications presented in public hearings	400	283	361	318	346	342	314



City Value: Citizens, Physical Place, and Regional Partnerships

Strategic Priority: Promote and ensure a balanced city with high quality public and private development; grow in the right places and advocate for complete neighborhoods, transportation options, and work centers; adapt to changing coastal conditions and flooding.

Measurement Type: Workload and effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Board of Zoning Appeals-Zoning applications presented in public hearings (i.e. variances)	200	131	156	189	167	170	163
Number of Board of Zoning Appeals-Site Design applications presented in public hearings (i.e. variances)	80	47	66	53	50	53	51
Number of site plan and subdivision applications on Technical Review Committee agendas	385	345	374	389	379	445	390
Number of hotel rooms approved by the Technical Review Committee ¹	150	244	150	27	165	75	115
Number of Short Term Rental units approved by staff (properties in compliance with new regulations) ¹	300	241	291	559	380	851	851
Number of Zoning Ordinance amendments presented in Planning Commission public hearings	15	12	15	13	16	16	14
Number of rezoning and zoning applications presented in Planning Commission public hearings	50	62	65	67	66	97	75
Number of Planning Division special area planning projects ¹	9	3	8	9	8	17	10
Number of Civic Design Center design projects ²	15	22	18	29	21	36	29

¹ Includes Planning, cross-sector collaboration, and policy projects; also includes special West Ashley projects.

² Includes Design, development, cross-sector collaboration, and demonstration projects for City projects.

City Value: Citizens and Physical Place

Strategic Priority: Protect the existing housing supply and enable new construction of attainable market rate and affordable housing for all people of varied backgrounds and incomes.

Measurement Type: Workload and effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of single-family residential lots final platted (number of lots created)	800	351	450	425	442	235	337
Number of new single-family or duplex dwelling construction applications reviewed	1,000	1,082	1,000	1,083	1,046	526	897
Number of multi-family units approved by the Technical Review Committee	750	1,953	1,000	1,305	1,260	432	1,230



City Value: Citizens, Quality Services, Regional Partnerships

Strategic Priority: Promote public engagement, collaboration, transparency, and provide excellent customer service.

Measurement Type: Workload and effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number attendees at civic engagement workshops by Business & Neighborhood Services	100	15	50	0	46	188	100
Number of <i>Hey, Neighbor!</i> Newsletter subscribers (engagement & info about City Plans/Programs)	8,000	6,653	8,000	7,927	8,000	7,995	8,000
Number of community presentations/engagements sessions for special planning issues and design projects	45	55	35	60	61	57	57

City Value: Citizens, Quality Services, and Physical Place

Strategic Priority: Cultivate healthy commercial districts and businesses.

Measurement Type: Workload and effectiveness

Measure	FY 2019		FY 2020		FY 2021		FY 2022
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Business License Certificate of Occupancy applications reviewed	800	593	658	679	665	514	595
Number of Entrepreneurship Center Attendees (workshops, meetings, forums, etc.)	300	219	312	1,302	642	1,019	881
Number of Mayor's Business Roundtable attendees ¹	20	12	20	70	36	N/A	N/A
Number of Women & Minority Business Certifications	75	102	80	100	93	79	94
Number of Women & Minority Business Outreach Meetings ²	30	24	30	47	36	N/A	N/A

¹ The Roundtable meets dropped off after COVID. These meetings are being combined with other Business & Neighborhood Services metrics.

² WMBE outreach meetings were combined with other business workshops and therefore not calculated in 2022.



NEW INITIATIVES FOR 2023

- Work with a consultant team and the community to update the Peninsula Plan (previously 1999 Downtown Plan). Include design-oriented and historically and culturally appropriate solutions to guide in-fill development, increase housing opportunities for all income levels, expand the network of park space, and improve safety and mobility for cyclists and pedestrians.
- Work with a consultant to create a new elevation-based zoning ordinance that implements recommendations from the comprehensive plan. This is a multi-year project: phase 1 will include analyzing current zoning codes and public and stakeholder outreach; the phase 2 will include drafting the new code, integration into user-friendly formats, and approval.
- Implement and expand an official Affordable Housing Concierge Program by hiring a full-time Affordable Housing Coordinator that will lead efforts to streamline review processes and update development policies with the goal of providing more attainable housing units.
- Open the Entrepreneurial Resource Center to support minority and women-owned businesses. This will include upfitting and leasing commercial/office space, hiring staff, and launching the resource program.
- Design bicycle infrastructure accommodations for the Bee Street corridor - Lockwood Drive to Rutledge Avenue and including access to the future Ashley River Crossing Bike and Pedestrian Bridge.

DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,924,522	2,201,176	2,176,170	2,458,847
Benefits	750,800	902,648	863,107	1,007,491
Operating	296,238	258,069	215,330	328,192
Capital	-	-	-	-
Operating Transfers	8,784	-	-	-
TOTAL	2,980,344	3,361,893	3,254,607	3,794,530

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
415000 Planning, Preservation and Sustainability Administration	418,452	499,181	477,413	514,388
419000 Zoning Division	716,922	816,339	805,610	841,119
420000 Preservation Division	553,826	657,419	653,376	715,332
421000 Design Division	210,783	203,214	152,211	243,656
430000 Planning and Sustainability	634,853	642,850	641,075	787,749
820000 Business and Neighborhoods Services	445,508	542,890	524,922	588,000
821000 Entrepreneurial Resource Center	-	-	-	104,286
TOTAL	2,980,344	3,361,893	3,254,607	3,794,530
AUTHORIZED FULL-TIME EQUIVALENTS	32.75	34.75	34.75	37.75
Per Capita	\$ 19.50	\$ 21.46	\$ 20.78	\$ 23.84



DIVISION: 415000 – Planning, Preservation, and Sustainability Administration

FUND: General Fund

FUNCTION: Urban and Community Development

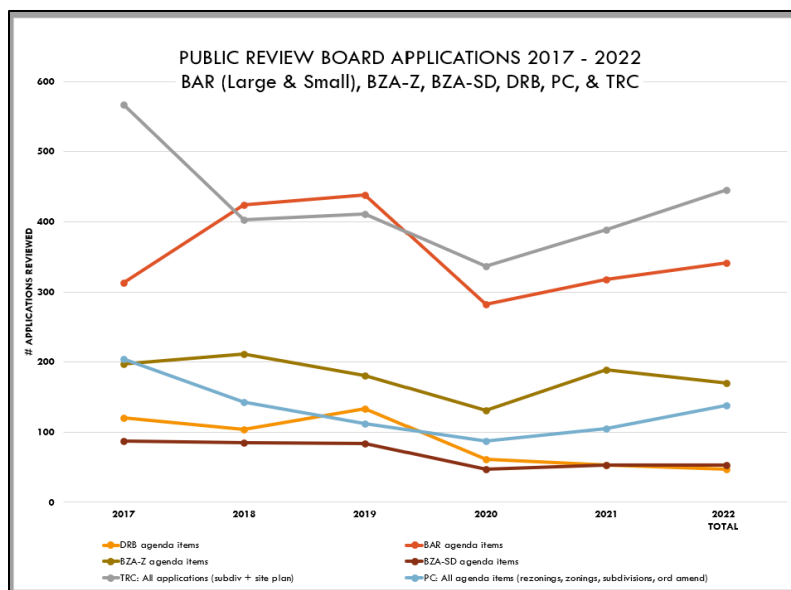
DIVISION OVERVIEW

The Administration Division provides managerial and administrative support to all divisions within the Department.

CORE RESPONSIBILITIES

The administrative functions include all facets of departmental management including overseeing the operations of various divisions, budget development and monitoring, purchase requests, payroll input, preparation of department reports, project management, internal process improvement, support for seven public review boards, and oversight of employees. Additionally, the Director provides direct support to the Mayor and Council on urban planning, design, annexation, economic vitality, and quality of life issues affecting citizens and businesses.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	289,330	330,021	331,069	327,301
Benefits	105,384	119,904	118,854	126,092
Operating	23,738	49,256	27,490	60,995
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	418,452	499,181	477,413	514,388
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	\$ 2.74	\$ 3.19	\$ 3.05	\$ 3.23



Public Review Boards & Commissions: The Department administers and supports seven public review boards and commissions. These boards hold several public meetings each month to review applications for new construction, historic preservation, commercial and residential development, rezonings, annexations, and ordinance amendments. The Administration Division coordinates and publishes the agendas for all boards and commissions. In addition to board reviews, the department processes thousands of staff level review applications each year.



DIVISION: 419000 – Zoning
FUND: General Fund
FUNCTION: Urban and Community Development

VISION OVERVIEW

The Zoning Division administers zoning and subdivision regulations as adopted by City Council. These regulations address all aspects of how real property is developed and used including building location, size and height, parking, short term rentals, allowed hours of business activity, preservation of trees, landscaping requirements, signs, affordable housing, subdivision of property, construction of new streets, and other related matters. The Zoning Division administers two Boards of Zoning Appeals and the City's Technical Review Committee. This division also coordinates the review and approval process for subdivisions through the Planning Commission and Plat Review Committee.

Board of Zoning Appeals-Site Design (BZA-SD) – This Board schedules 12 public meetings per year. It hears variance and special exception requests and appeals to staff decisions concerning site design regulations such as the protection of trees, landscaping requirements, parking lot design, and street design standards.

Board of Zoning Appeals-Zoning (BZA-Z) – This Board schedules 22 meetings per year. It hears variance and special exception requests for regulations such as use, building setbacks, height restrictions, and parking requirements. The Board also hears appeals to staff decisions on these matters.

Technical Review Committee (TRC) - The Technical Review Committee, made up of representatives from several City Departments, meets each week. The committee reviews site plans for multi-family, commercial, industrial developments, and residential subdivisions for compliance with the Codes of the City of Charleston, including the Zoning Ordinance. The main goal of TRC is to help people working on development projects get them designed and permitted in the most efficient manner possible.

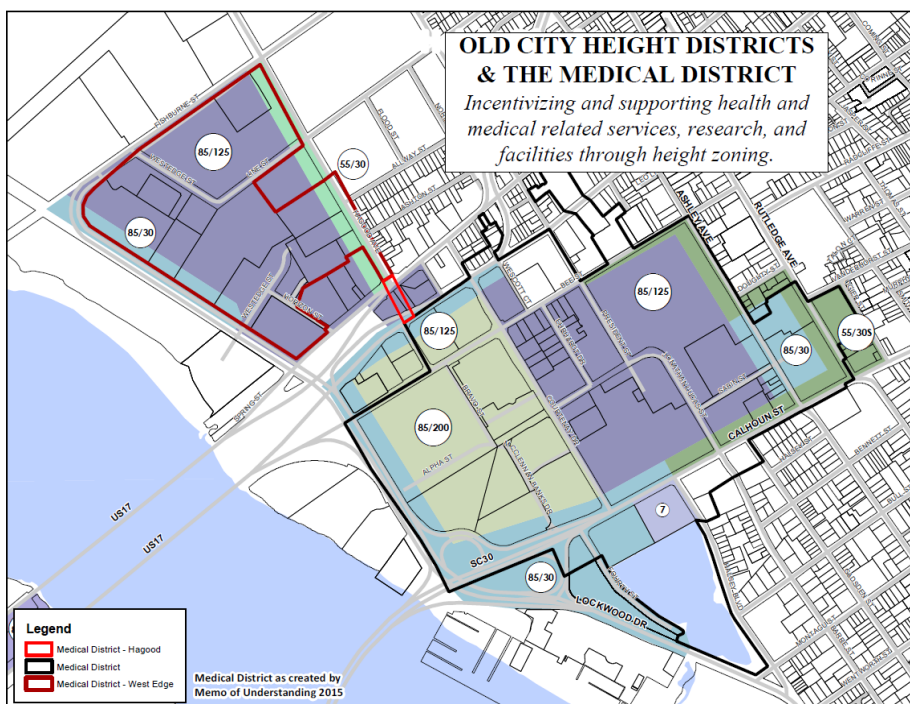
Plat Review Committee (PRC) – The Plat Review Committee, consisting of representatives from several City Departments, reviews all final subdivision plats, property line adjustment plats and property line abandonment plats for compliance with the Codes of the City of Charleston. The Zoning Division assists the Engineering Division in administering the Plat Review Committee.

CORE RESPONSIBILITIES

- Provide assistance to the public
- Review all permits and other types of requests for compliance with zoning regulations
- Administer the Technical Review Committee
- Organize public hearings for each Board of Zoning Appeals
- Provide public notice for each public hearing in accordance with State and City laws
- Formulate and present staff recommendations for applications to the Board of Zoning Appeals-Site Design, Board of Zoning Appeals-Zoning, Planning Commission and City Council
- Investigate complaints and assist in code enforcement actions
- Conduct inspections in response to public requests, development proposals and permitting
- Attend neighborhood association meetings



DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	482,708	555,089	553,604	562,917
Benefits	207,691	226,641	222,776	237,421
Operating	26,522	34,609	29,230	40,781
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	716,922	816,339	805,610	841,119
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	9.00
Per Capita	\$ 4.69	\$ 5.21	\$ 5.14	\$ 5.29



Medical District & Height Districts:

In 2022, a Zoning Ordinance amendment was approved to incentivize and support health and medical related services, research, and facilities in the Medical District area by allowing those uses to have more building height and limiting height for nonmedical uses.



Short Term Rentals:

In 2022, the Zoning Division improved applications, intake, and record keeping for Short Term Rentals to curb unauthorized vacation rentals, increase operator accountability, and improve neighborhood quality of life.



DIVISION: 420000 – Preservation
FUND: General Fund
FUNCTION: Urban and Community Development

DIVISION OVERVIEW

The Preservation Division administers and enforces City of Charleston ordinances for design and historic preservation. In providing these services, staff members have considerable interaction with the public including assisting with questions, reviewing development plans, investigating violations, and providing guidance on matters of historic preservation and urban design. The division is also responsible for administering two Boards of Architectural Review and the Design Review Board:

Board of Architectural Review (BAR) – The Board of Architectural Review is responsible for overseeing the preservation and protection of the historic and architecturally significant structures and neighborhoods in the City of Charleston’s Old and Historic District and Old City District. The BAR reviews new construction, alterations, and renovations visible from the public right-of-way as well as demolitions. The BAR is split into two boards:

Board of Architectural Review – Small (BAR-S) - The BAR-S reviews applications for projects that are 10,000 square feet or less in size and minor modifications to projects over 10,000 square feet.

Board of Architectural Review – Large (BAR-L) – The BAR-L reviews applications for projects that exceed 10,000 square feet.

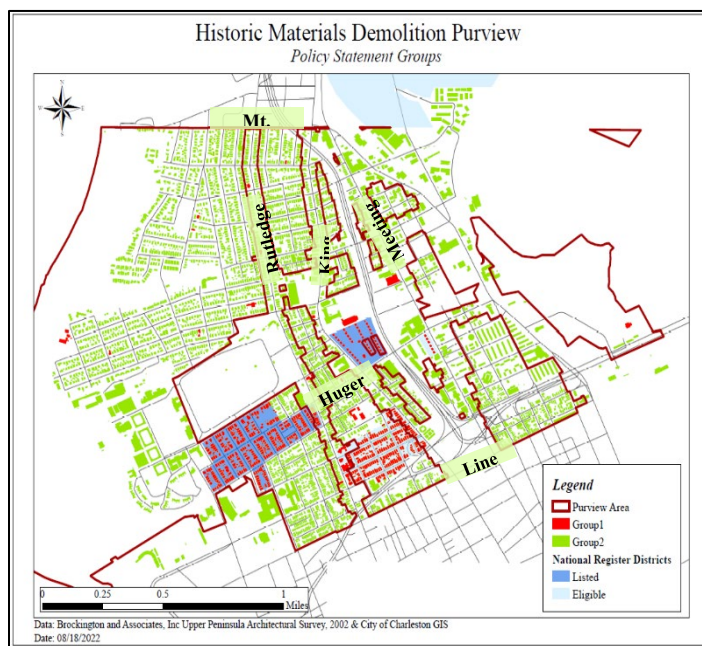
Design Review Board (DRB) - The purpose of the Design Review Board is to protect and enhance the visual character and economic value of the City's major commercial corridors outside the city’s historic districts. The DRB reviews commercial and multi-family renovations, new construction, demolition and signage along these corridors.

CORE RESPONSIBILITIES

- Provide guidance on matters of historic preservation and urban design
- Provide assistance to the public
- Review permit requests
- Organize public hearings and workshops
- Provide public notification for each public hearing in accordance with State laws and City ordinances
- Advise the Board of Architectural Review, Design Review Board, Design Review Committee and City Council
- Investigate complaints and, if necessary, issue summons and prosecute violations before the City’s Livability Court
- Conduct inspections annually in response to public requests, development proposals and permitting
- Sponsor educational workshops



DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	399,403	446,814	456,625	491,541
Benefits	140,561	190,722	180,911	198,590
Operating	13,863	19,883	15,840	25,201
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	553,826	657,419	653,376	715,332
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	7.00	7.00	7.00
Per Capita	\$ 3.62	\$ 4.20	\$ 4.17	\$ 4.50



Historic Materials Demolition Purview North of Line Street:

In 2022, the Preservation Division drafted, and the Board of Architectural Review approved a new policy statement to provide clarity, guidance, and options for homeowners repairing and maintaining their historic homes. National Register and "Group 1" buildings have the strictest preservation standards while standards and options are more flexible for "Group 2" buildings.

Compliance and Enforcement:

In 2022 a new position, a BAR/DRB Enforcement Officer was added to the Preservation Division. The role of this position is to receive and investigate unpermitted and noncompliant work on buildings within the City's historic districts and primary commercial corridors. Removing historic windows, demolishing historic materials, and making inappropriate or unapproved repairs to historic buildings are issues that are often investigated and resolved by the BAR/DRB Enforcement Officer.





DIVISION: 421000 – Design Division
FUND: General Fund
FUNCTION: Urban and Community Development

DIVISION OVERVIEW

Design Division is the City of Charleston's urban design studio. The division provides expertise on matters of land development, transportation, housing, public space, urbanism, and city life by producing rigorous study and guidance to City departments engaged in planning for Charleston's future. The division also works to cultivate design excellence within the City and in the community, to set expectations for future development at the highest possible level. The Design Division operates the Charleston Civic Design Center located at 85 Calhoun Street, a community resource intended to facilitate civic design dialogue, urban design coordination, and public realm improvements.

CORE RESPONSIBILITIES

- **Design Studio:** Provide urban design, planning, landscape architecture, and architectural design for City plans and projects in various stages of development
- **Development Expertise:** Advise the City, its partners, and external developers on best practices and recommended approaches to urban design
- **Planning Support:** Assist Planning Department with all design-related needs
- **Civic Engagement:** Operate the Charleston Civic Design Center; lead and assist the City in matters of civic engagement related to urban design projects
- **Design Coordination:** Use design thinking and products to facilitate optimal public realm benefits through coordination among key stakeholders and projects

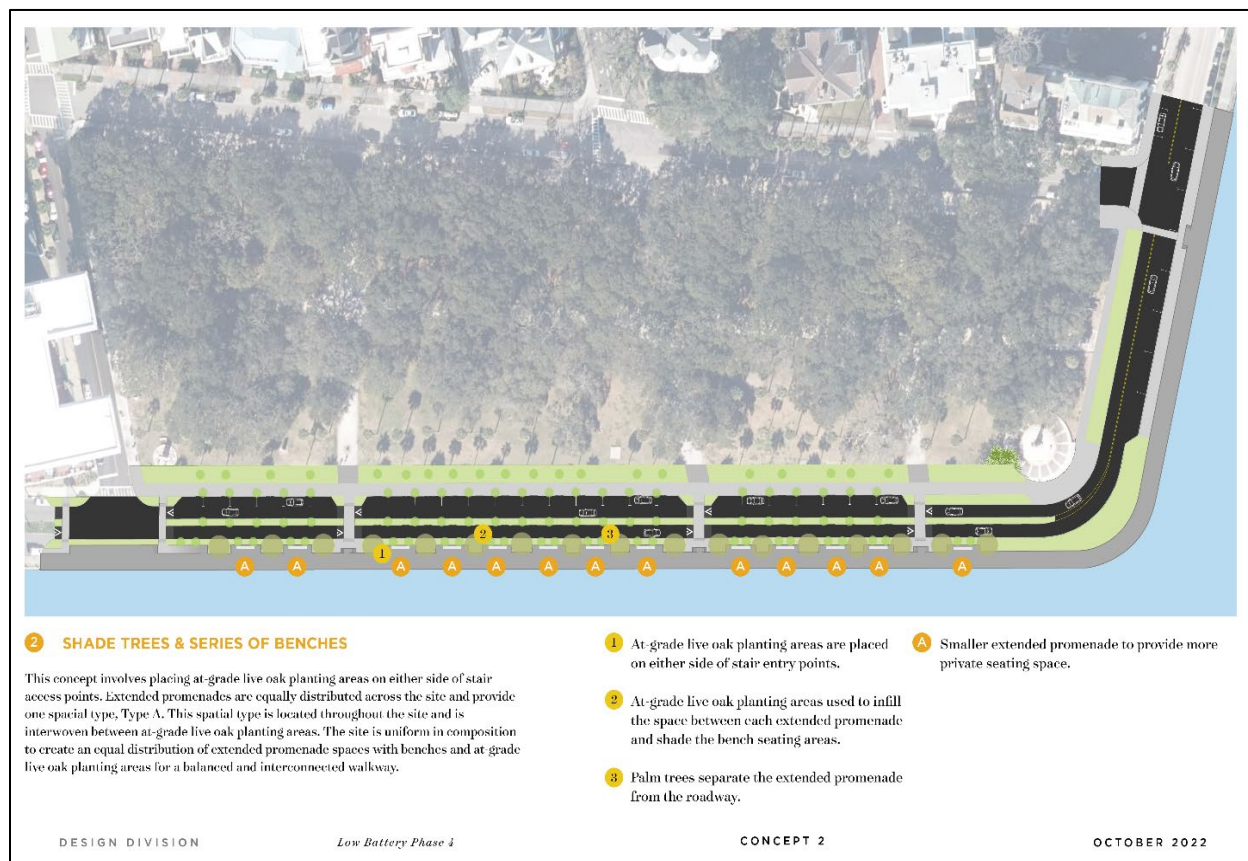


Hope Center:

In 2022, the Design Division prepared a site analysis and conceptual plan for an infill development and new construction of the Hope Center, resource center for those who are homeless or at risk for homelessness. In 2023, the Design Division will work with the Department of Housing and Community Development and the project's architecture team on construction details.



DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	149,727	122,346	97,295	165,267
Benefits	49,837	60,012	42,421	58,560
Operating	11,218	20,856	12,495	19,829
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	210,783	203,214	152,211	243,656
AUTHORIZED FULL-TIME EQUIVALENTS	2.75	2.75	2.75	2.75
Per Capita	\$ 1.38	\$ 1.30	\$ 0.97	\$ 1.53



Low Battery:

Throughout 2022, the Design Division produced schematic concepts for Phase 4 of the Low Battery renovations at White Point Garden - including park updates, restroom facilities locations, and battery walkway design.



DIVISION: 430000 – Planning and Sustainability

FUND: General Fund

FUNCTION: Urban and Community Development

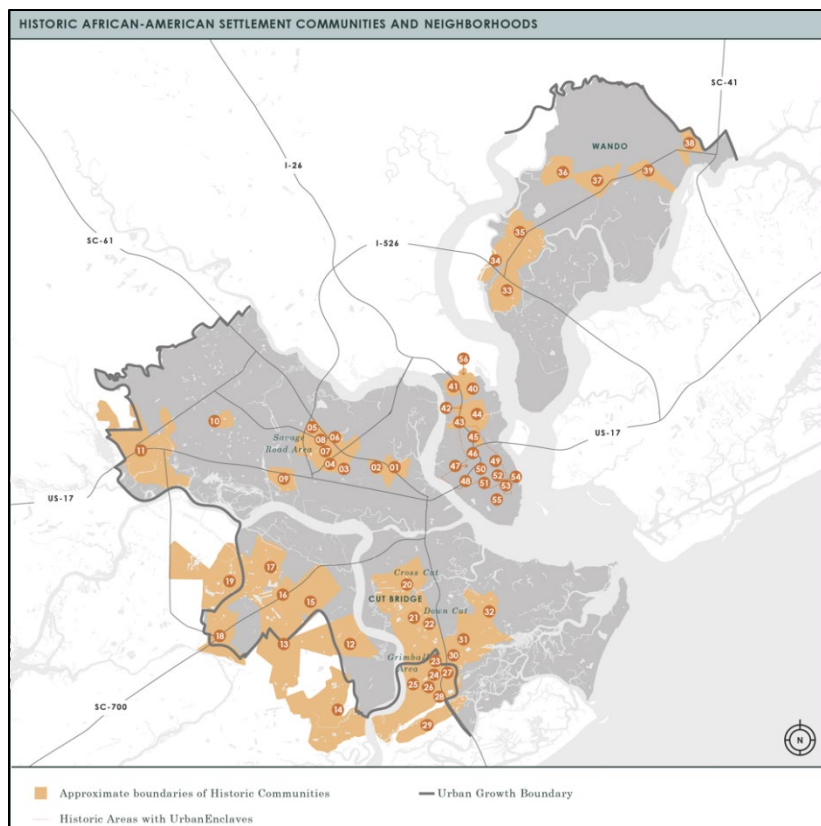
DIVISION OVERVIEW

The Planning Division is responsible for promoting a strong community and vital public realm. The division works to preserve and enhance the diverse neighborhoods while also promoting a healthy urban environment. The division collaborates with other departments, businesses, and citizens to help balance the current needs with the growth projected in the future.

CORE RESPONSIBILITIES

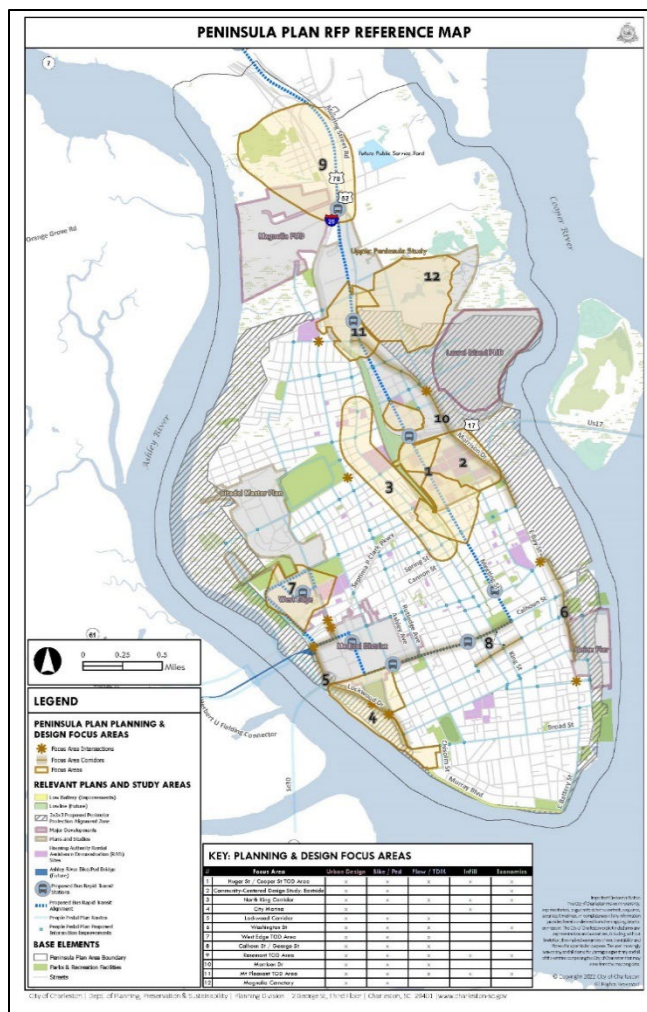
The Planning Division prepares, maintains, and implements the City's Comprehensive Plan, long range plans, area plans, neighborhood plans, and other special planning initiatives. The division also staffs the City's Planning Commission, making recommendations on all cases before that body based on the recommendations of the aforementioned plans. The Planning Commission makes recommendations to City Council on proposed plans, plan updates, and rezoning applications. The Planning Commission is also the final decision-making authority on most applications to subdivide property.

The Planning Division coordinates annexation activities, Peninsula planning initiatives, West Ashley revitalization, ReThink Folly Road implementation, and other special projects. The division leads robust public engagement events, works to ensure all the City's planning initiatives are viewed through an equity lens, focuses on resiliency in future land use planning, facilitates affordable housing efforts, and guides transportation planning.



Historic African-American Settlement Communities:
The City Plan includes many recommendations regarding the acknowledgement and protection of historic African-American Settlement Communities in the City of Charleston. In 2022, Planning Division staff worked to increase awareness and preservation of these settlement communities. This collaborative work will continue in 2023 with a variety of community partners.

In 2022, the Planning Division issued a Request for Proposals (RFP) to hire a consultant to update the City's Peninsula Plan (currently the 1999 Downtown Plan). Consultant work will begin in early 2023. Above is a background conditions and data map of the Peninsula.



DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	332,254	421,601	418,973	494,675
Benefits	131,157	158,424	161,052	209,769
Operating	171,442	62,825	61,050	83,305
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	634,853	642,850	641,075	787,749
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	6.00	6.00	8.00
Per Capita	\$ 4.15	\$ 4.10	\$ 4.09	\$ 4.95



DIVISION: 820000 – Business and Neighborhood Services
FUND: General Fund
FUNCTION: Business Development & Assistance

DIVISION OVERVIEW

The Business and Neighborhood Services Division (BNS) works to promote and maintain healthy neighborhoods and strong businesses throughout the City.

CORE RESPONSIBILITIES

The mission of the Business and Neighborhood Services Division is twofold -- (1) to help new and existing businesses in the City succeed; and (2) to help neighborhoods and organizations grow and develop equitably. To fulfill this mission, the division assists aspiring entrepreneurs and business owners in a wide variety of ways—navigating the City’s permitting and approval processes, offering workshops that address their needs, and identifying additional resources that would sustain their success. The Division also provides assistance to residents and non-profit organizations by supporting the City’s Neighborhood Associations, facilitating meetings between community leaders and City Departments, keeping residents informed of issues and opportunities affecting their neighborhoods, and working with the non-profit sector to address systemic problems. The Division encourages equitable economic and community development to ensure quality growth for both business and residents.

The Division also houses the Minority & Women-Owned Enterprise Office (M&WBE), which strives to increase participation of minority and women-owned business enterprises in government contracting opportunities, manages the M&WBE certification process, and offers a variety of tools and opportunities to help businesses improve management skills, operational effectiveness, and grow capacity.

The Business and Neighborhood Services Division manages the Restaurant Advisory Group, Neighborhood Council, and the M&WBE Advisory Committee.



Small Business Opportunity Expo 2022:

The Business & Neighborhood Services Division organized the annual Small Business Opportunity Expo, a free conference-style event that provides businesses the opportunity to learn, connect, and engage with city departments and local resource partners. This work will continue in 2023.

Operation Neighborhood 2022:

The Business & Neighborhood Services Division spearheaded a quarterly neighborhood cleanup. Operation Neighborhood engaged City staff and residents and encouraged them to build relationships. This is part of the new “Cleaning Up Charleston” initiative that started in 2022 and will continue in 2023.





Community Events 2022:

The Business & Neighborhood Services Division collaborated with the Office of Cultural Affairs and the MOJA Arts Festival to host Jazz on King, a block party on upper King Street and Ann Street featuring local jazz performers and outdoor dining at nearby restaurants.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	271,099	325,305	318,604	376,264
Benefits	116,170	146,945	137,093	158,061
Operating	49,454	70,640	69,225	53,675
Capital	-	-	-	-
Operating Transfers	8,784	-	-	-
TOTAL	445,508	542,890	524,922	588,000
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	\$ 2.91	\$ 3.47	\$ 3.35	\$ 3.69



DIVISION: 821000 – Entrepreneurial Resource Center

FUND: General Fund

FUNCTION: Urban and Community Development/Economic Development

DIVISION OVERVIEW

The City of Charleston is committed in supporting minority-owned and women-owned businesses with its first Entrepreneurial Resource Center (ERC), to be located on the first floor of the James Lewis Affordable Housing Project, located at 91 Hanover Street.

CORE RESPONSIBILITIES

The Entrepreneurial Resource Center will house offices and retail spaces for scaling and emerging businesses. These businesses will be able to lease office and retail space at reduced/subsidized rents for 2 – 3 years to grow their business.

The Entrepreneurial Resource Center will provide business skills training, technical assistance, financial education, and access to capital and other resources. The Entrepreneurial Resource Center will work in collaboration with other resource partners such as SCORE, Small Business Development Center, Trident Urban League, Lowcountry Local First, the Small Business Administration's Women's Business Center and various financial institutions committed to support minority-owned businesses.

The Entrepreneurial Resource Center will be approximately 8,000 square feet and contain the following:

- Approximately 39 Offices (available at reduced/subsidized rents)
- Two conferences rooms (for training and meetings)
- Data Center & Café/Coffee Center
- Bathrooms
- Two Retail Spaces
- Welcome/Reception Center
- 2100 square feet flex space (ex. healthy corner store, pop-up market space, etc.)

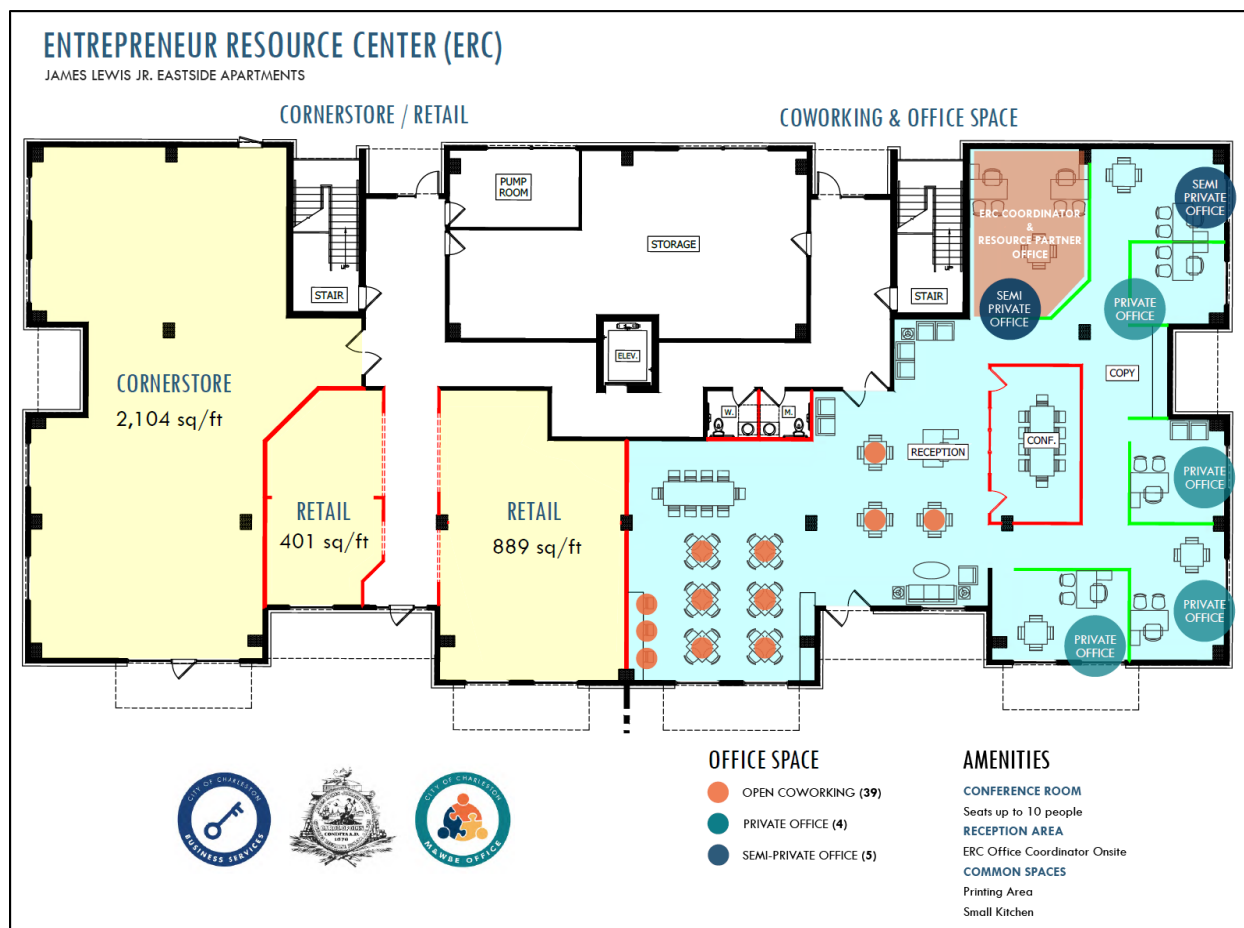
DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	40,882
Benefits	-	-	-	18,998
Operating	-	-	-	44,406
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	-	-	-	104,286
AUTHORIZED FULL-TIME EQUIVALENTS				1.00
Per Capita	\$ -	\$ -	\$ -	\$ 0.66



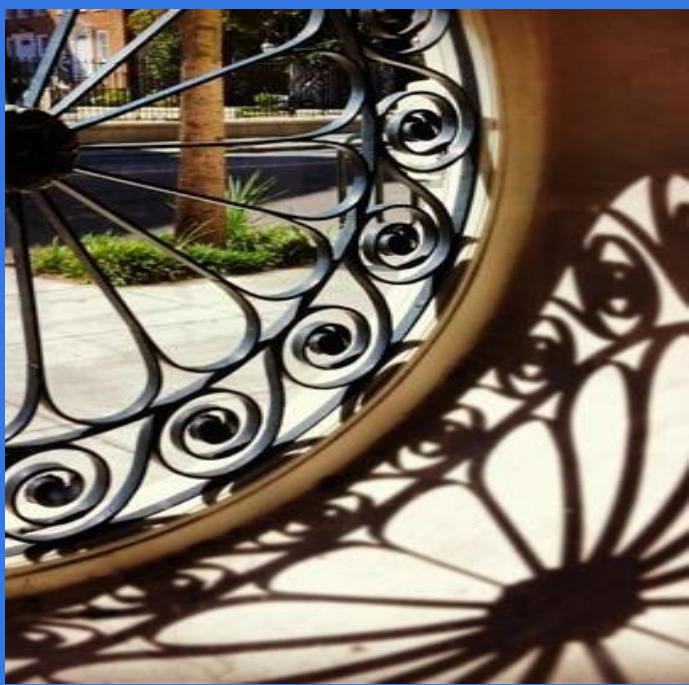
Entrepreneur Resource Center Planning:
The Business & Neighborhood Services Division hosted a retreat for the Minority & Women-Owned Business Enterprise Advisory Board in December 2022 to discuss the financing and programming of the Entrepreneur Resource Center, which is set to open in 2023.



Entrepreneur Resource Center Construction:
The Entrepreneur Resource Center will be located on the ground floor the James Lewis, Jr. Building in the Eastside neighborhood. Construction began in 2022 and it is anticipated to be completed fall 2023.



Entrepreneur Resource Center Floorplan:
The Entrepreneur Resource Center will include space for a corner store, general retail, and office and is expected to open in early 2024.



POLICE DEPARTMENT

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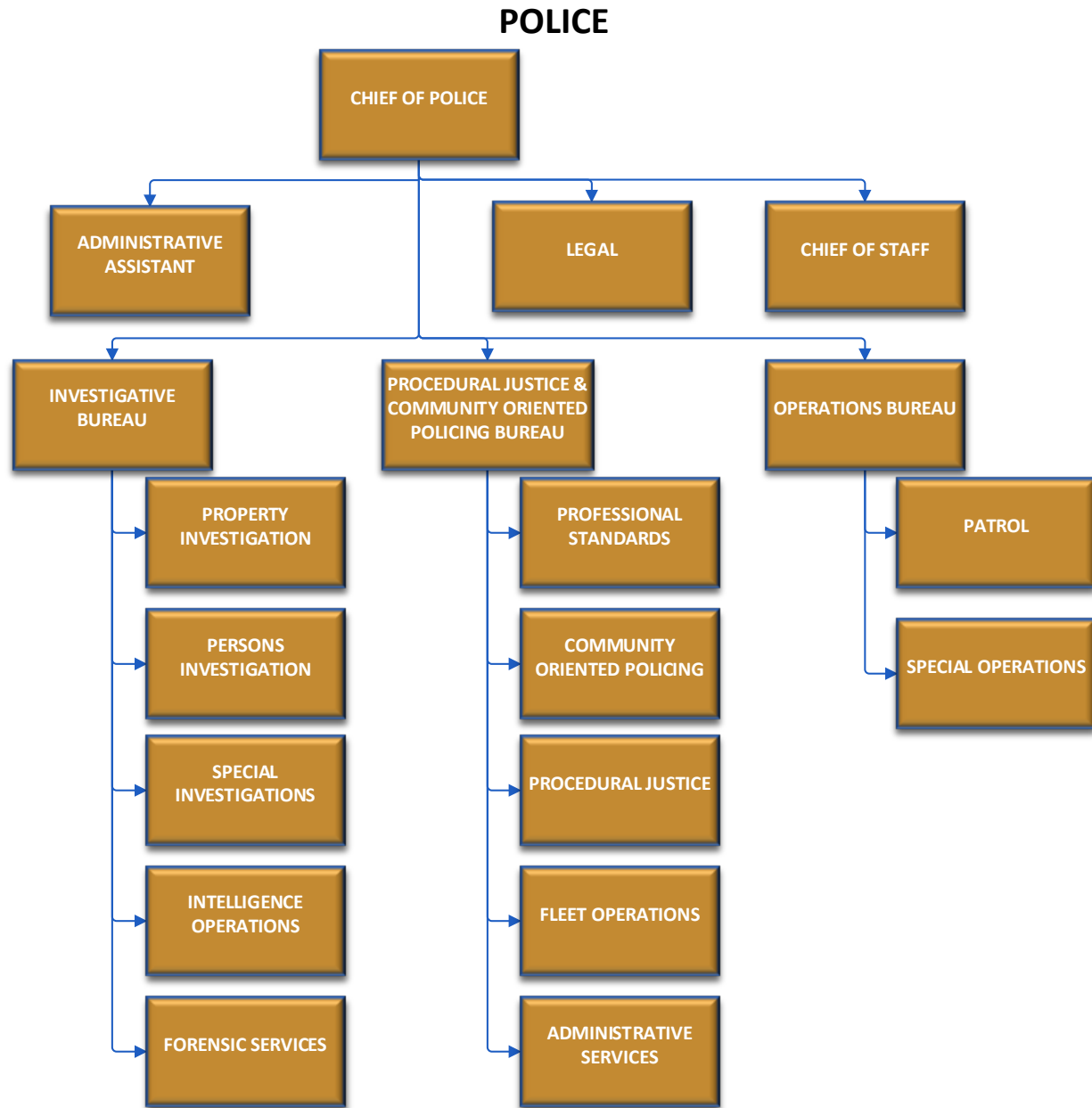
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DEPARTMENT MISSION STATEMENT

It is the mission of the Charleston Police Department to serve all people within our jurisdiction with respect, fairness, and compassion. We are committed to the protection of life and property; the preservation of peace, order, and safety; the vigorous enforcement of local, state, and federal laws; and the defense of the Constitution of the State of South Carolina and the Constitution of the United States of America in a fair and impartial manner.



DEPARTMENT OVERVIEW

The City of Charleston Police Department is under the direct supervision of the Chief of Police. It is comprised of the Office of the Chief of Police, Procedural Justice and Community Policing Bureau, Operations Bureau, and Investigations Bureau. The Department is responsible for the enforcement of all laws; investigation of crimes against both persons and property; and the overall physical protection of the public at all times including during periods of disaster or public disorder. Additional responsibilities of the Department include animal control, maintenance of criminal records and files, crime prevention and community outreach efforts.

CORE RESPONSIBILITIES

The Charleston Police Department is divided into six patrol teams that serve a population of 159,138 across 142.0 square miles of land and water. The Department works in partnership with the community, courts, municipal leadership, and multiple external agencies to promote individual and community responsibility. It is through these partnerships that the Department has continued to be successful in the reduction of serious crime and victimizations. The Charleston Police Department's commitment to protecting and improving the quality of life for all citizens remains strong.

The primary functional objectives of the Department continue to be prevention of crime, apprehension of offenders, community engagement/relations, traffic safety and awareness, evidence-based policing, accountability and transparency and investments in human capital.

In addition, the Police Department continues its effort to maximize the use of technology to assist officers on the street. This was accomplished by providing the best and most relevant information available in real-time. This is a continuing strategy for the Department.

2022 ACCOMPLISHMENTS

- The Department continues to make significant strides towards full compliance of the racial bias audit recommendations. As of December 31, 2022, the Department achieved Full Compliance in 33 recommendations, Full Compliance Annual Review Status in 37 recommendations, and 1 recommendation remains In-Progress.
- The new Multipurpose Learning Center in the Robert Mills Community in downtown Charleston. This will provide a safe, clean, and fun environment for neighborhood youth, and it will continue CPD's efforts in building community relationships and trust.
- The Forensic Services Division successfully achieved reaccreditation by the ANSI-ASQ National Accreditation Board (ANAB) in 2022. The Charleston Police Forensic Services Division was initially accredited in 1998 and has continued to maintain its accreditation without interruption. The accredited fields of testing include Biology (body fluid identification), Digital and Video/Imaging Analysis and Technology, Fire Debris, Friction Ridge (recovery, comparison, and identification), and Seized Drugs. The Forensic Services Division became an ATF NIBIN site in 2022. Through the efforts of members of this division, 505 firearms and 191 fired shell casings were entered into the database for analysis and correlation in 2022. This resulted in 164 NIBIN investigative leads each of which linked a firearm to a crime and/or linked different incidents committed with the same firearm across jurisdictions.
- Established program initiatives for the Police Assisted Addiction and Recovery Initiative (PAARI) outreach program from the 2021 Bureau of Justice Assistance Comprehensive Opioid grant award. In



2022, this funding allowed the Department to establish an outreach program which provided outreach resources and naloxone distribution to over 120 persons who experienced an overdose; or who were close contacts or family members of those who experienced overdoses or substance use disorder.

- Re-established the Mounted Patrol Unit primarily utilized to patrol the Central Business District. Officers on horseback offer unique capabilities that officers on foot or in patrol vehicles may not have, including increased visibility, maneuverability, crowd management, public relations, and citizen engagement.

PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Continuously improve the community and police partnership by establishing and maintaining community outreach programs

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community presentations and events	200	395	200	131	200	196	200
Number of security surveys conducted	25	2	25	9	25	18	25
Number of youth engagement activities	200	21	200	108	200	221	200

City Value: Public Safety

Strategic Priority: Provide training, educational development, career enhancement opportunities to officers and civilian personnel.

Measurement Type: Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of sworn officers who are minorities	25.00%	21.00%	25.00%	20.17%	25.00%	20.00%	25.00%
Percent of sworn officers who are women	18.00%	16.15%	18.00%	16.75%	18.00%	18.00%	18.00%
Percent of personnel with advanced degrees	18.00%	18.42%	18.00%	16.58%	18.00%	19.00%	18.00%



City Value: Public Safety

Strategic Priority: Reduce frequency and severity of crimes and fear of crimes against persons and property with prevention efforts through community education and awareness programs

Measurement Type: Workload/Effectiveness

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of incidents for Part One Index Violent Crimes ¹	400	655	400	621	400	584	400
Percentage (%) of incidents for Part One Index Violent Crimes compared to prior year ²	-5.00%	1.24%	-5.00%	-.52%	-5.00%	0%	-5.00%
Number of incidents for Part One Index Property Crimes ³	3,400	3,266	3,400	3,130	3,400	3,039	3,400
Percentage (%) of incidents for Part One Index Property Crimes compared to prior year ⁴	-5.00%	.92%	-5.00%	15.29%	-5.00%	-1%	-5.00%
Number of traffic fatalities	10	12	10	16	10	24	10

¹Includes homicide, rape, robbery, and aggravated assault

²Comparison to prior year based on SLED Executive Summary Report

³Includes larceny, burglary, and motor vehicle theft

⁴Comparison to prior year based on SLED Executive Summary Report

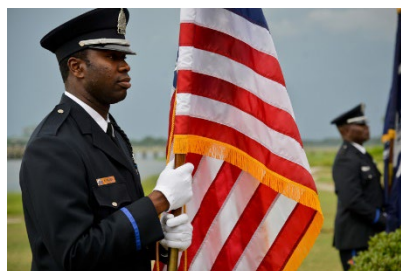
City Value: Public Safety

Strategic Priority: Maintain CALEA accreditation by meeting the professional standards.

Measurement Type: Effectiveness

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of complaints reported to Professional Standards Office per 1,000 citizens	1.50%	0.02%	1.50%	0.00%	1.50%	.03%	1.50%
Number of use of force complaints compared to the total number of arrests	0.15%	0.00%	0.15%	0.00%	0.15%	0.00%	0.0015%
Percentage of sworn officers engaged in direct community service through patrol and investigative activities	100.00%	89.10%	100.00%	88.77%	100.00%	91.00%	100.00%

CPD Honor Guard



**NEW INITIATIVES FOR 2023**

- Continue work on Racial Bias Audit implementation plans and initiatives.
- Continue efforts with North Charleston Police Department in the U.S. Department of Justice's (DOJ) National Public Safety Partnership (PSP). Both departments continue to receive intensive training and technical assistance from DOJ in the areas of gun violence, criminal justice collaboration, investigations, constitutional policing, community engagement, federal partnerships, crime analysis, and technology to identify, assess, and implement collaborative strategies and a lasting coordination structure to prevent and combat violent crime, especially related to gun, drug, and gang violence.
- Continue efforts in the Police Assisted Addiction and Recovery Initiative (PAARI) outreach program to easily identify hotspots through mapping data, work with neighborhood-based nonprofits to reach at-risk residents, educate the community on drug trends such as fentanyl-lacing and counterfeit pills, integrate mental health and homelessness resources into the program, improve quantity and efficiency of harm reduction supplies, and communicate with members of the criminal justice system regarding information distribution and diversion possibilities.
- Continue training front line personnel through the Leadership Development Institute and implement a Command College course. This course will focus on developing newly promoted executives in skills needed in driving the departments future strategic initiatives.
- Continue progress on innovation within critical programs such as building DNA analysis program capabilities for the Forensics Services division, improving, and expanding on the existing City Safety and Security Camera system, infrastructure, and data.



CPD Forensic Services Facility





DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	31,976,855	34,672,930	35,093,883	36,545,566
Benefits	13,470,972	15,327,169	14,848,384	16,023,657
Operating	6,310,450	6,490,027	6,797,465	7,333,115
Capital	5,442	62,327	65,600	880,000
Operating Transfers	53,943	1,500	-	-
TOTAL	51,817,663	56,553,953	56,805,332	60,782,338

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
200000 Police Department	50,475,546	55,156,209	55,469,298	59,379,393
203000 Police Radio Shop	1,074,819	1,112,969	1,087,310	1,112,335
206000 Community Outreach	41,568	43,960	50,500	42,460
207000 Victims Assistance	225,730	240,815	198,224	248,150
TOTAL	51,817,663	56,553,953	56,805,332	60,782,338
AUTHORIZED FULL-TIME EQUIVALENTS				
Total Department - Sworn Officers	454.00	454.00	454.00	454.00
Total Department - Non-Sworn	113.50	113.50	113.50	113.50
TOTAL FTE	567.50	567.50	567.50	567.50
Per Capita	\$ 339.01	\$ 361.08	\$ 362.68	\$ 381.95



Charleston Police Department Harbor Patrol



DIVISION: 200000 – Police
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Police Department is divided into four operational areas: the Office of the Chief of Police, the Investigations Bureau, the Procedural Justice and Community Policing Bureau and the Operations Bureau. The Office of the Chief of Police consists of executive administration support and legal. The Investigations Bureau consists of the Central Investigations Division and the Forensics Services Division. The Procedural Justice and Community Policing Bureau comprises the Professional Standards Division, the Community Oriented Policing Division, the Administrative Services Division, Special Projects unit, Procedural Justice and Research unit and Fleet Operations. The Operations Bureau consists of the Patrol Division and the Special Operations Division.

CORE RESPONSIBILITIES

Office of the Chief of Police – Key responsibilities are to provide direct administrative and informational support to the Chief of Police through the following sections:

- An Office Manager is assigned to assist the Chief of Police in managing all administrative and executive processes of the Office of the Chief of Police.
- Two Attorneys from the City's Corporation Counsel are assigned to the Police Department and assist the Chief in ensuring all officers are kept up to date on legal standards and precedents, perform final FOIA reviews, and provide direct assistance and council on matters concerning the law.

Investigations Bureau – Commanded by a Police Deputy Chief with one Captain and the Director of Forensics Services, each overseeing a particular Division providing specific investigation or support related services.

- The Central Investigations Division consists of the Crimes Against Persons Unit, the Crimes Against Property Unit, the Special Investigations Unit and Intelligence Operations Unit, each commanded by a Lieutenant. These are specialized areas staffed with officers who investigate the most serious or complex crimes that often require team approaches with several investigators working together, or with outside agencies, to successfully solve and apprehend offenders.
- The Forensics Services Division supports the Investigations Bureau and is charged with overseeing forensics laboratory operations, crime scene response, latent prints, photography and digital evidence. Additionally, the Evidence and Property Unit is housed under this division.

Procedural Justice and Community Policing Bureau – Commanded by a Police Deputy Chief with two Captains, three Lieutenants and three Directors over strategic and support related services.

- The Administrative Services Division is headed by the Administrative Services Director and includes a multitude of functions that provide support to the Operations and Investigations Bureaus of the Department. Specifically, this section contains the Department's Personnel, Payroll, Budget Administration, Facilities Maintenance, Animal Services, Radio Services, Supply, Procurement, NCIC Operations and Records Areas.
- The Professional Standards Division is comprised of the Office of Internal Affairs, the CALEA Accreditation Office, Office of Compliance and Policy, and Professional Development and Training. The Office of Internal Affairs is charged with conducting full, fair, and objective investigations of



allegations of misconduct on the part of Police Department personnel. This division spearheads the CALEA Accreditation process including compliance and policy. In addition, this division includes the Professional Development and Training section which is responsible for providing or coordinating training for all personnel and maintains the Department's Weapons Range.

- Fleet Management unit maintains a fully equipped garage. The police vehicle inventory includes marked and unmarked patrol cars, motorcycles, boats, mobile command posts and special purpose vehicles.
- The Community Oriented Policing Division develops, plans and coordinates outreach initiatives in the community. The division develops and ensures implementation of community oriented policing strategies throughout the Department. Community Outreach focuses on interactions between the Department and the community and supports the Department's recruitment and retention goals. In addition, this division includes the Public Information Team, which consists of the PIO, Social Media Coordinator and other team members and they are tasked with handling all public relations and information for the Department.
- The Procedural Justice and Research unit advises, directs, and oversees implementation and continued support of procedural justice within the Charleston Police Department. Additionally, this position will monitor (and when necessary coordinate) research to ensure the Charleston Police Department stays up to date with scientific research and methodologies.
- The Special Projects unit oversees Department projects, grant management and technology research/implementation.

Operations Bureau – Commanded by a Police Deputy Chief with two Captains each overseeing a particular Division.

- The Patrol Division, as the first responders to most incidents or crime scenes, are tasked with restoring order, protecting persons and property, and writing the initial reports necessary for follow up investigation. The units in this Bureau fall under six teams, commanded by a Lieutenant: Team 1, Team 2, Team 3, Team 4, Team 5 and Team 9.
- The Special Operations Division includes the Traffic Unit, School Resource Officers, the School Security Response Team, the Special Events and Secondary Employment Office and specialized units such as the SWAT Team, Harbor Patrol, Civil Disturbance, Crisis Negotiations Team, Explosive Devices Team, Underwater Recovery Team, Honor Guard, Air Operations, Transport Unit and other specialized units.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	31,588,658	34,252,133	34,696,601	36,118,084
Benefits	13,295,849	15,144,890	14,673,327	15,841,124
Operating	5,531,653	5,696,859	6,041,270	6,540,185
Capital	5,442	62,327	58,100	880,000
Operating Transfers	53,943	-	-	-
TOTAL	50,475,546	55,156,209	55,469,298	59,379,393
AUTHORIZED FULL-TIME EQUIVALENTS				
Police Department - Sworn Officers	454.00	454.00	454.00	454.00
Police Department - Non-Sworn	105.50	105.50	105.50	105.50
TOTAL FTE	559.50	559.50	559.50	559.50
Per Capita	\$ 330.23	\$ 352.15	\$ 354.15	\$ 373.13



DIVISION: 203000 – Police Radio Shop
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW:

The Police Radio Shop Division is responsible for maintaining, programming, and repairing all radio equipment throughout the City. Part of the Division's responsibilities also includes installing, repairing, and maintaining all emergency vehicle lighting, including all local government vehicles, as needed.

CORE RESPONSIBILITIES:

The Radio Division helps maintain over 150+ DVRs in-car camera systems and multiple city security camera systems. This includes approximately 1,500 mobile and portable radios. We ensure that the Public Safety Operations Center (PSOC) and Municipal Emergency Operations Center (MEOC) communication equipment is appropriately maintained and available for use in any emergency. Supports five backup generators, including two at HQ, 1 Forensics, and others.

Additionally, this Division is responsible for maintaining a self-contained mobile communications command post for the Police Department that can provide “ON LOCATION” emergency communications to Charleston Police and Fire Departments, and any other external agency requiring support communications during an emergency. The Radio Division manages two thousand pieces of equipment in inventory, including those installed in police vehicles, hand-held devices, mobile units, and radio equipment in various other City departments and facilities.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	260,217	280,119	269,888	283,118
Benefits	114,007	117,892	115,197	114,497
Operating	700,595	714,958	694,725	714,720
Capital	-	-	7,500	-
Operating Transfers	-	-	-	-
TOTAL	1,074,819	1,112,969	1,087,310	1,112,335
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	\$ 7.03	\$ 7.11	\$ 6.94	\$ 6.99



DIVISION: 206000 – Community Outreach

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Community Outreach Division develops, plans, and coordinates outreach initiatives in the Charleston community. This Division also develops and ensures implementation of community oriented policing strategies throughout the Police Department.

CORE RESPONSIBILITIES

The division is responsible for the development, administration, and continual evolution of effective outreach programs, public awareness campaigns, education programs, and recruitment programs for the Charleston community. The division is also in charge of establishing multifaceted communication and partnership plans to use a variety of media, special events, surveys, and other direct outreach initiatives to get the community involved with local police and city initiatives. The division seeks to achieve this goal by establishing strong relationships with key stakeholders within the community to create better educational and engagement opportunities.

It is also the responsibility of this division to increase overall police participation and positive encounters with the youth. Community Outreach coordinates, plans, and partners with reputable organizations to increase non-confrontational police interactions and promote more educational opportunities with the City's youth to bridge the gap between law enforcement and the community.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	41,568	42,460	50,500	42,460
Capital	-	-	-	-
Operating Transfers	-	1,500	-	-
TOTAL	41,568	43,960	50,500	42,460
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.27	\$ 0.28	\$ 0.32	\$ 0.27



PD Officers at Community Outreach event



DIVISION: 207000 – Victims Assistance

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Office of Victims Assistance provides information and aid to persons who have suffered direct physical, emotional, or monetary harm because of the commission of a crime. Previously part of the Police Division, a separate Victims Assistance Division was created to simplify compliance with State law overseeing victims' assistance, which requires regular reporting of specific expenditure and programmatic data. The Division currently has three full-time Victim Advocates and one contracted Mental Health Professional. Our Advocates maintain state certification by meeting the training requirements established by the Office of Victim Services Education and Certification with the Office of the Governor. This Office is committed to ensuring victims have the most up to date information and resources available.

CORE RESPONSIBILITIES

The Victim Advocates work closely with Police Detectives to ensure that the rights of victims are being protected. They also provide support for victims during interviews and other parts of the investigation process. It is essential for the Advocates to help victims understand the legal process and refer them to other agencies in the community where the victim is able to receive needed services and support. The Advocates strive to provide the highest level of support and services to victims of violent crime. These services include:

- Accompanying victims to court and hearings to advocate for their rights
- Providing assistance with obtaining Orders of Protection and Restraining Orders
- Providing beneficial resources and referrals to victims
- Participating in community outreach events and speaking to various groups about domestic violence, sexual assault, and other violent crimes
- Assisting victims in obtaining financial assistance from the State Office of Victim Assistance
- Assisting victims with relocation needs

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	127,980	140,678	127,394	144,364
Benefits	61,116	64,387	59,860	68,036
Operating	36,634	35,750	10,970	35,750
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	225,730	240,815	198,224	248,150
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	\$ 1.48	\$ 1.54	\$ 1.27	\$ 1.56



**DEPARTMENT
OF
PUBLIC SERVICE**

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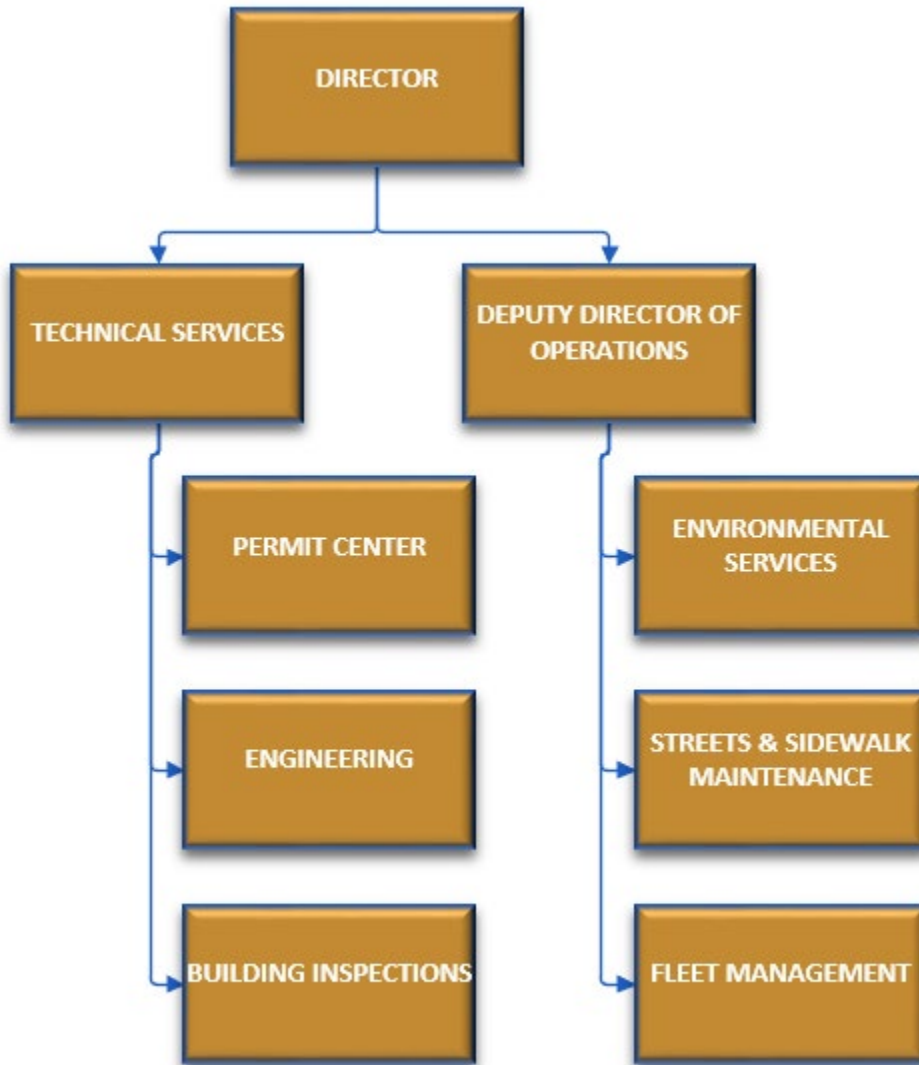
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PUBLIC SERVICE



DEPARTMENT MISSION STATEMENT

To provide services which enhance public safety, health, and the quality of life as they are related to the maintenance of public rights of way, building construction and environmental cleanliness.



DEPARTMENT OVERVIEW

The Department of Public Service provides services to citizens and other City Departments that enhance public safety, health, and quality of life. The Department is comprised of three technical and three operational divisions. The three technical divisions are the Permit Center, Building Inspections and Engineering. These divisions are responsible for enforcing building codes and the development of building and utility construction standards. The three operational divisions are Streets and Sidewalks, Environmental Services and Fleet Management. The Department of Public Service partners with local and regional agencies to provide the following core services.

CORE RESPONSIBILITIES

Permit Center – Responsible for the improvement of communication and coordination of the entire application, approval, permitting, inspections, and revenue collection processes of City permits.

Engineering – Responsible for right-of-way permitting, monitoring of work conducted in public rights-of-way, roadway construction inspection, plan review and in-house design of minor projects for the Department of Public Service as required by code and policy.

Building Inspections - Responsible for enforcement of the construction codes mandated by the state of South Carolina, International Codes and Electrical Codes. This includes issuing permits and inspections of work performed.

Streets and Sidewalks Maintenance – Responsible for routine maintenance of streets and sidewalks within City accepted and maintained rights-of-way.

Environmental Services- Responsible for the collection and disposal of household, commercial and restaurant garbage along with other trash items like junk, appliances, and non-hazardous waste products. In addition, the division utilizes street sweepers and grounds custodians to keep public rights-of-way clean. Route schedules are available on the City's website to ensure that residents have access to general route information and holiday schedule changes.

Fleet Management- Responsible for procurement, maintenance, and repair of general fleet vehicles in all City departments other than Fire and Police.

2022 Accomplishments:

- The Garbage Collection division had an on-time completion rate of 97.9% with 34,149 tons of garbage collected. This includes our two contracted areas serviced by Trident and Capital. The Trash Collection division collected 25,637 tons of trash and debris also including collections by Trident and Capital.
- 99.8% of Potholes were filled within 48 hours.
- The Permit Center achieved a greater online presence and increased availability of services by creating a shared inbox for submittals and general inquires. In addition, with the support of IT, applications have been configured to allow applicants to submit online through our Customer Self Service (CSS) portal for many permit types.
- The Engineering Division reviewed 457 TRC projects.
- Reorganized Streets and Sidewalks into Rip Out and Construction Crews for greater efficiency.



PERFORMANCE MEASURES

City Value: Public Safety

Strategic Priority: Provide timely repair and routine maintenance for City maintained streets, sidewalks, and drainage system

Measurement Type: Workload/Efficiency

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of potholes filled	1,500	11,179	1,500	389	1,500	1,598	1,500
Percentage of potholes repaired within 48 hours	95.00%	97.08%	95.00%	98.80%	95.00%	99.8%	95.00%
Linear feet of sidewalk repaired	18,000	8,501	18,000	5,867	18,000	7,189	18,000
Number of handicap ramps repaired	25	5	25	2	25	1	25

City Value: Quality Service

Strategic Priority: Provide essential public works services to citizens consistently, reliably, effectively, and efficiently

Measurement Type: Workload/Efficiency

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of households served per month by Environmental Services	49,740	52,974	49,740	25,969	49,740	26,070	49,740
Tons of garbage collected	39,100	29,648	39,100	19,535	39,100	16,084	39,100
Percentage of garbage routes completed on time (by 5:00 pm)	95.00%	98.92%	95.00%	96.10%	95.00%	97.00%	95.00%
Tons of trash collected	18,300	23,269	18,300	17,883	18,300	19,304	18,300
Percentage of trash routes completed on time (by 5:00 pm)	80.00%	98.25%	80.00%	82.90%	80.00%	76.40%	80.00%
Total feet of ditches cleaned	500,000	416,554	500,000	316,483	500,000	285,412	500,000
Linear feet of drainage pipes cleaned	40,000	31,671	40,000	225,000	40,000	251,687	40,000



Value: Public Safety

Strategic Priority: Adopt and enforce the most applicable design and build standards for our multi-hazard area

Measurement Type: Workload

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total number of permits issued (building, electrical, plumbing, gas, mechanical, and fire)	13,500	14,089	13,500	11,068	13,500	11,702	13,500
Number of building permits issued	4,500	4,968	4,500	13,360	4,500	4,496	4,500
Number of permits issued for Single Family Homes	900	920	900	737	900	263	900
Number of flood zones issued for Single Family New Construction	750	720	750	827	750	292	750
Number of lot inspections for Single Family New Construction	750	957	750	747	750	513	750
Number of permits issued for commercial construction	40	71	40	36	40	72	40
Number of permits issued for new multi-family units	1,000	1,023	1,000	829	1,000	1,134	1,000
Number of building inspections completed	36,800	44,071	36,800	43,337	36,800	34,316	36,800
Percentage of building inspections completed within 24 hours of request	90.00%	81.70%	90.00%	92.00%	90.00%	91.40%	90.00%

NEW INITIATIVES FOR 2023

- Complete the garbage cart audit, implement the online payment system for residents purchasing garbage carts, and get the new Recollect communication system up and running.
- Have City Council finalize and approve the new pickup limits for yard debris, bulk, and C&D for the Trash Collection division.
- Determine a list of projects and planned construction timeline for the allocated ARPA funds for street and sidewalk improvements.
- Begin construction of the Beresford Creek Bridge Replacement.
- Purchase additional ASL'S and continue conversion of Fleet to Knucklebooms.



DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	6,603,957	7,927,022	7,745,805	9,122,355
Benefits	3,014,919	3,929,546	3,682,900	4,284,733
Operating	5,982,228	6,761,745	7,093,660	7,269,181
Capital	81,580	-	201,050	-
Operating Transfers	-	-	-	-
TOTAL	15,682,684	18,618,313	18,723,415	20,676,269

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
137000 Permit Center	281,441	370,052	356,039	372,110
220000 Engineering	492,782	568,991	489,456	733,476
221000 Inspections	1,671,483	1,922,523	1,955,553	2,136,682
300000 Public Service Administration	202,836	266,750	256,123	386,961
311000 Streets and Sidewalks Administration	302,797	602,454	312,847	608,799
312000 Streets and Sidewalks	1,305,278	1,644,780	1,580,967	1,795,895
321000 Environmental Services Administration	859,155	839,625	1,006,181	953,856
322000 Garbage Collection	4,189,479	4,828,740	5,169,249	5,415,226
323000 Trash Collection	1,623,088	1,951,749	2,084,101	2,183,635
324000 Street Sweeping	815,793	1,062,416	953,360	1,342,437
331000 Fleet Management	3,899,736	4,560,233	4,559,539	4,747,192
Various Emergency Preparedness	38,817	-	-	-
TOTAL	15,682,684	18,618,313	18,723,415	20,676,269
AUTHORIZED FULL-TIME EQUIVALENTS	187.50	188.00	187.50	189.00
Per Capita	\$ 102.60	\$ 118.87	\$ 119.54	\$ 129.93



DIVISION: 137000 – Permit Center

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Development & Construction Services team works within the Permit Center to serve as a customer-focused central point of contact for a multi-departmental operation responsible for the review and approval of land development and construction projects.

CORE RESPONSIBILITIES

The mission of the Development & Construction Services team is to use technology and the physical proximity of the primary divisions involved in the land development and construction process to improve communication and coordination to streamline the application, approval, permitting, inspections, and revenue collection processes while fulfilling the City's responsibility to encourage a vibrant and livable community while ensuring the safety of the public.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	185,575	240,628	232,030	238,555
Benefits	85,650	109,589	105,509	112,855
Operating	10,217	19,835	18,500	20,700
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	281,441	370,052	356,039	372,110
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	5.00
Per Capita	\$ 1.84	\$ 2.36	\$ 2.27	\$ 2.34



DIVISION: 220000 - Engineering
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Engineering Division is responsible for engineering services for the Department of Public Service as required by the City of Charleston municipal code and policy. The staff includes professional engineers, engineering technicians, field inspectors, administrative and clerical staff.

CORE RESPONSIBILITIES

Plan Review – The Division reviews proposed development plans to ensure adherence to requirements of the City Code related to road design standards.

Engineering Inspectors - Inspectors ensure that utility work in the right-of-way is permitted and constructed according to the approved standards, plans, and permits. Inspectors also conduct inspections of roadway infrastructure construction.

Engineering – Provides in-house engineering design for small improvement or repair projects.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	333,753	341,048	285,285	493,762
Benefits	151,389	206,758	158,671	220,029
Operating	7,639	21,185	45,500	19,685
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	492,782	568,991	489,456	733,476
AUTHORIZED FULL-TIME EQUIVALENTS	10.00	10.00	10.00	9.00
Per Capita	\$ 3.22	\$ 3.63	\$ 3.13	\$ 4.61



DIVISION: 221000 – Building Inspections

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Building Inspections Division administers the promulgated South Carolina Building Codes and City of Charleston Code of Ordinances pertaining to new building construction and alterations to existing buildings through the plan review and inspection processes. The Division is involved in all phases of residential and commercial building construction within the City of Charleston, including plan review, permit management, inspections, building code board of appeals and certificate of construction completion. Our goal is to provide City residents and visitors with a safe and reliable built environment.

CORE RESPONSIBILITIES

Plan Reviews – Review building plans, permit applications and associated documentation for compliance with the South Carolina Building Codes and applicable City Code of Ordinances.

Inspections – Conduct permitted building construction inspections during the various stages of new construction or renovation and addition of existing structures.

Unsafe Structures – In conjunction with the Department of Livability and Tourism and Fire Marshal Division, provide notice to owners of unsafe structures dangerous to public welfare or public safety.

Damage Assessments – Support floodplain manager by assisting with post-event building and structural damage assessment inspections and reports.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,119,445	1,288,390	1,307,818	1,442,601
Benefits	468,608	566,589	533,195	618,585
Operating	83,431	67,544	114,540	75,496
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,671,483	1,922,523	1,955,553	2,136,682
AUTHORIZED FULL-TIME EQUIVALENTS	22.50	23.00	22.50	24.00
Per Capita	\$ 10.94	\$ 12.27	\$ 12.49	\$ 13.43



DIVISION: 300000 – Public Service Administration

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Public Service Administration Division is comprised of the Director and Administrative Assistant.

CORE RESPONSIBILITIES:

Public Service Administration is responsible for overseeing and assisting with the day-to-day management of all departmental activities, assignment or scheduling of tasks, coordination of work between divisions, tracking progress and budget monitoring.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	145,865	183,003	183,671	260,644
Benefits	44,966	65,371	63,637	98,547
Operating	12,004	18,376	8,815	27,770
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	202,836	266,750	256,123	386,961
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	3.00
Per Capita	\$ 1.33	\$ 1.70	\$ 1.64	\$ 2.43



DIVISION: 311000 – Streets and Sidewalks Administration

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Streets and Sidewalks Administration Division performs routine maintenance on streets and sidewalks within the rights-of-way dedicated and accepted for maintenance by the City Council. This Division may also assist the South Carolina Department of Transportation by making repairs to its rights-of-way when requested by the state or when special materials and construction techniques are required. This division develops and manages the annual streets and sidewalks operating budget, prioritizes requests, establishes work orders, determines whether work should be contracted out and provides quality control. Furthermore, the Division meets with residents and Councilmembers to resolve concerns related to City streets and sidewalks.

CORE RESPONSIBILITIES:

The Division repairs sidewalks and enhances accessibility by constructing curb cuts in accordance with ADA specifications. The Division patches and repairs minor potholes in City streets and is also capable of resurfacing small areas.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	80,982	121,104	122,965	134,655
Benefits	40,224	60,968	59,107	65,489
Operating	181,591	420,382	130,775	408,655
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	302,797	602,454	312,847	608,799
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	\$ 1.98	\$ 3.85	\$ 2.00	\$ 3.83



DIVISION: 312000 – Streets and Sidewalks

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Streets and Sidewalks Division performs routine maintenance of streets and sidewalks within rights-of-way that have been dedicated and accepted by the City Council.

CORE RESPONSIBILITIES

The Streets and Sidewalks Division is responsible for maintaining and repairing the streets and sidewalks within City maintained rights-of-way. The division constructs, maintains and reconstructs curb cuts for access ramps. Any citizen may request that new ramps be constructed, or non-compliant ramps be modified in specific areas to meet immediate needs. The Division also works with the Charleston County Public Works to ensure that all road re-surfacing projects include work to make sidewalks ADA compliant. Construction of the requested ramps is given priority over other non-emergency work.

The Division maintains a crew which specializes in repairing brick, bluestone and other unique materials that are prevalent throughout the historic districts of the City of Charleston.

The Division maintains a Pothole Hotline for reporting potholes on City streets. Potholes that are reported on the hotline are repaired by Public Service within two business days.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	704,204	934,268	919,196	1,024,278
Benefits	386,867	499,012	476,991	530,117
Operating	214,206	211,500	184,780	241,500
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,305,278	1,644,780	1,580,967	1,795,895
AUTHORIZED FULL-TIME EQUIVALENTS	27.00	27.00	27.00	24.00
Per Capita	\$ 8.54	\$ 10.50	\$ 10.09	\$ 11.29



DIVISION: 321000 – Environmental Services Administration

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Environmental Services Administration Division is responsible for the oversight and administration of the collection of garbage and trash, street sweeping and cart issuance.

CORE RESPONSIBILITIES

The Environmental Services Administration Division is responsible for maintaining the clean, safe, and healthful environment for residents and visitors to the City. The division researches new equipment, technological enhancements to routes and analyzes costs.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	422,657	427,607	497,787	434,314
Benefits	172,821	173,595	189,564	182,338
Operating	263,677	238,423	318,830	337,204
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	859,155	839,625	1,006,181	953,856
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	7.00	7.00	8.00
Per Capita	\$ 5.62	\$ 5.36	\$ 6.42	\$ 5.99



DIVISION: 322000 – Garbage Collection

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Garbage Collection Division is responsible for the timely collection of garbage using semi-automated collection equipment from garbage carts ranging between 96 gallons, 64 gallons and 32 gallons. Residential garbage is collected once per week while commercial garbage is collected six days per week. Restaurant garbage is collected seven days per week to meet public health and safety standards.

CORE RESPONSIBILITIES

The Garbage Collection Division serves both residential and commercial customers within the City limits. A color-coded route map denoting the day of collection is provided on the City's website. Timely collection and proper disposal of these items enhances the public health and environment. Specialized equipment is used for the collection and disposal.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,187,346	1,588,133	1,582,746	1,713,023
Benefits	527,086	709,218	714,603	801,309
Operating	2,475,047	2,531,389	2,871,900	2,900,894
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	4,189,479	4,828,740	5,169,249	5,415,226
AUTHORIZED FULL-TIME EQUIVALENTS	35.00	35.00	35.00	36.00
Per Capita	\$ 27.41	\$ 30.83	\$ 33.00	\$ 34.03



DIVISION: 323000 – Trash Collection

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Trash Collection Division is responsible for the removal of the following non-garbage items: limbs and brush, grass clippings, leaves and personal construction items like wood or metal scrap. Appliances, junk, furniture, and metal items are collected on an as-needed basis when customers contact the Division for pick-up.

CORE RESPONSIBILITIES

The collection and proper disposal of these items enhances the public health and preserves the environment. Many trash items are recycled so they do not end up in the landfills. Hazardous waste is not collected and must be disposed of separately through either Berkeley or Charleston County.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,085,956	1,245,465	1,154,479	1,453,997
Benefits	486,351	635,193	578,072	687,788
Operating	50,781	71,091	247,050	41,850
Capital	-	-	104,500	-
Operating Transfers	-	-	-	-
TOTAL	1,623,088	1,951,749	2,084,101	2,183,635
AUTHORIZED FULL-TIME EQUIVALENTS	31.00	31.00	31.00	31.00
Per Capita	\$ 10.62	\$ 12.46	\$ 13.31	\$ 13.72





DIVISION: 324000 – Street Sweeping

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Street Sweeping Division is responsible for street sweeping through the use of mechanical sweepers. The Division also places grounds custodians in assigned locations in the commercial district for cleanup of litter and emptying of litter baskets.

CORE RESPONSIBILITIES

The Division performs street sweeping as a service to keep its streets and sidewalks attractive for residents and visitors. The Street Sweeping Division also reduces the amount of pollution that reaches storm drains and mitigates roadway flooding by helping to prevent accumulation and blockage of storm water drains.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	328,802	410,783	346,070	698,412
Benefits	188,103	361,575	292,480	394,123
Operating	285,535	290,058	286,560	249,902
Capital	13,352	-	28,250	-
Operating Transfers	-	-	-	-
TOTAL	815,793	1,062,416	953,360	1,342,437
AUTHORIZED FULL-TIME EQUIVALENTS	21.00	21.00	21.00	21.00
Per Capita	\$ 5.34	\$ 6.78	\$ 6.09	\$ 8.44





DIVISION: 331000 – Fleet Management

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Fleet Management Division provides fleet services to support passenger vehicles, trucks, heavy equipment, and specialty equipment in all City departments other than the Fire and Police Departments. Fleet Management purchases all vehicles required by various City Departments and manages the vehicle maintenance program. Fleet Management, in coordination with the Procurement Division, manages the sale or disposal of surplus vehicles and equipment. Fleet Management works with the City's insurance provider to coordinate accident claims and vehicle collision repairs. The Director of Fleet Management is a permanent member of the Safety Review Committee and Vehicle Accident Review Board.

CORE RESPONSIBILITIES

The Fleet Management Division is responsible for procurement, maintenance, and repair of over 600 general fleet vehicles. The Division is comprised of three main areas (administration, the parts room, and the garage facility).

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	1,009,372	1,146,593	1,113,758	1,228,114
Benefits	462,852	541,678	511,071	573,553
Operating	2,359,283	2,871,962	2,866,410	2,945,525
Capital	68,228	-	68,300	-
Operating Transfers	-	-	-	-
TOTAL	3,899,736	4,560,233	4,559,539	4,747,192
AUTHORIZED FULL-TIME EQUIVALENTS	25.00	25.00	25.00	25.00
Per Capita	\$ 25.51	\$ 29.12	\$ 29.11	\$ 29.83



**DEPARTMENT
OF
RECREATION**

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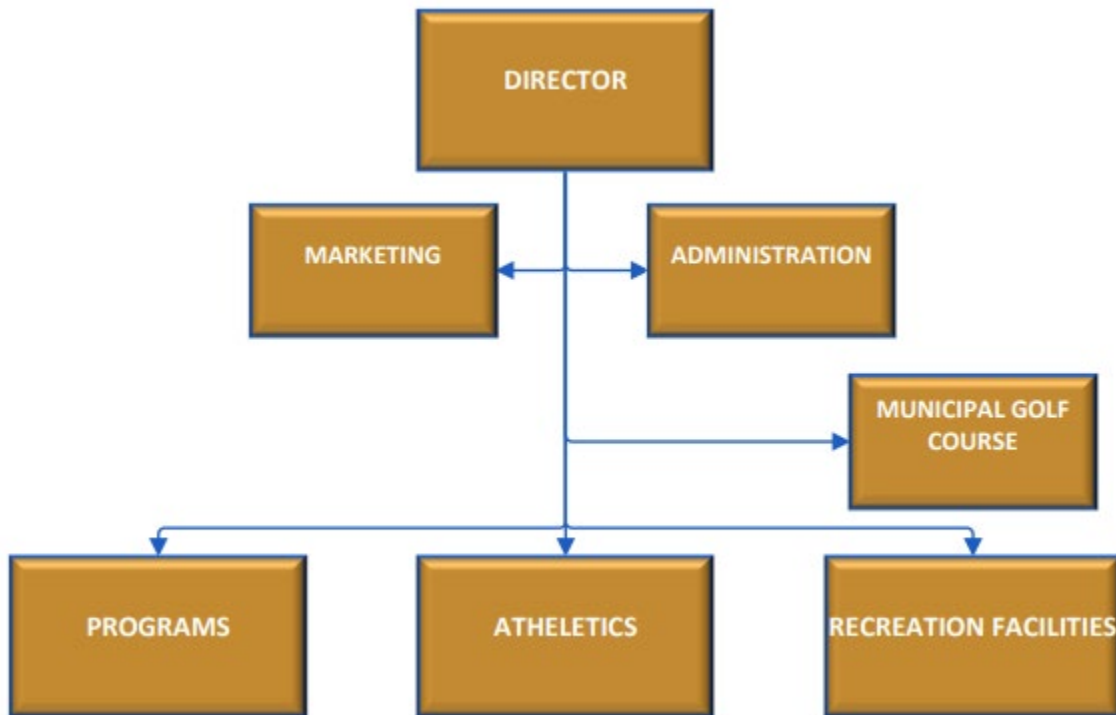
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RECREATION



DEPARTMENT MISSION STATEMENT

To provide and promote healthy recreational opportunities for our citizens through people, parks, and programs.



DEPARTMENT OVERVIEW

The Department of Recreation utilizes a variety of resources including parks, recreation facilities, trained staff, and the environment to offer a diverse number of recreation programs, special events, along with sports and fitness opportunities at an affordable price. A full schedule of year-round youth and adult sports programs are offered.

It is critical that we offer services for everyone in our community and to ensure that all citizens have the chance to connect with others, learn a skill, participate in healthy lifestyle programs, and learn about the city in which we live. Our department provides a valuable asset to the public and enhances the quality of life of Charleston's citizens.

CORE RESPONSIBILITIES

The Department manages facilities including swimming pools, athletic fields and courts, and recreation buildings. Within each area of infrastructure, staff members are available to offer swim lessons, sports and athletic opportunities, low-cost lessons, sports clinics, summer day camps, after-school programs, exercise classes, senior gatherings, artistic expression, and environmental learning. The Department continues to develop partnerships with other area recreation providers, businesses for sponsorship, and community groups. The Department is continually searching and assessing new program opportunities, and different activities for adults, families, seniors, and people with disabilities to help in meeting the needs of the City's diverse communities.

2022 ACCOMPLISHMENTS

- Exceeded pre COVID participation numbers with 40% vacancies across the department
- Created a new afterschool partnership with WINGS for Kids at AWCCC
- Added pickleball lines to existing tennis courts to expand the sport
- Full year of programming at the DIRC with revenues from programming exceeding planning
- Added the new position of Business Enterprise Manager to the department



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Ensure citizens, regardless of age, religion, sex, race, or physical capabilities are satisfied with our programs and activities

Measurement Type: Effectiveness

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of members at the Lowcountry Senior Center ¹	16,000	N/A	16,000	1,983	16,000	2,418	16,000
Number of visits at the Lowcountry Senior Center ¹	60,000	N/A	60,000	60,667	60,000	79,415	60,000
Number of participants with disabilities	3,500	266	3,500	1,137	3,500	375	3,500
Number of seniors participating in programs	2,500	2,637	2,500	45,696	2,500	47,922	2,500

¹Senior Centers was closed in 2020 due to COVID-19 restrictions.

City Value: Quality Services

Strategic Priority: Provide high quality municipal services at the lowest possible cost to residents

Measurement Type: Workload

Measure ¹	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants in Youth Sports	30,000	33,665	30,000	47,154	30,000	38,211	30,000
Number of sponsored teams for Youth Sports ²	400	601	400	567	400	709	400
Total dollars donated by youth Sports sponsors	\$85,000	\$136,587	\$85,000	\$141,750	\$85,000	\$177,357	\$85,000
Number of participants with full scholarship from Department of Recreation	3,500	3,458	3,500	3,780	3,500	2,897	3,500
Number of exercise and wellness programs ³	1,800	N/A	1,800	N/A	1,800	N/A	1,800
Number of participants in Adult Sports	15,000	5,102	15,000	14,520	15,000	21,503	15,000
Number of participants in Tennis (all age groups, excludes leagues)	15,550	5,180	15,550	18,758	15,550	20,033	15,550
Number of visits for aquatic programs (lessons, free swim, laps, etc.)	75,000	7,540	75,000	56,714	75,000	57,718	75,000
Number of rounds played at the Municipal Golf Course	50,000	3,438	50,000	63,852	50,000	66,000	50,000
Number of children participating in summer camps	4,500	3,380	4,500	4,070	4,500	4,510	4,500

¹Attendance in programs/activities/centers may be duplicative in that the same person may be present on multiple days and are counted as an attendant on each day.

²An organization may sponsor multiple teams so this measure is reworded to reflect actual data.

³Exercise and wellness programs were affected by COVID-19. Data was not collected in 2020, 2021 or 2022.



City Value: Public Safety

Strategic Priority: Ensure facilities and programs are safe havens for participants by working closely with other City departments and the community, and by providing training to staff and volunteers

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of training sessions held for umpires/referees, coaches, and parents ¹	125	N/A	125	146	125	199	125
Number of training sessions held for employees and volunteers ¹	100	N/A	100	N/A	100	29	100
Number of volunteers in Recreation programs and services ¹	5,000	N/A	5,000	2,274	5,000	6,229	5,000
Number of community meetings attended ¹	60	N/A	60	33	60	66	60
Number of safety related incidents	100	17	100	90	100	149	100

¹Volunteers and Community Partnerships were suspended due to COVID-19.

City Value: Physical Place

Strategic Priority: Provide environmental education opportunities to facilitate the understanding of our natural environment and increase the ability to be good stewards of our natural resources and public realm

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Environmental Education sessions held for school and playground groups	200	158	200	234	200	282	200
Number of participants in Environmental Education	6,500	2,064	6,500	4,640	6,500	5,099	6,500

City Value: Regional Partnerships

Strategic Priority: Work with community providers and agencies to maximize the activities for a healthier lifestyle for our citizens while they enjoy opportunities to recreate

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of facilities permits approved	2,500	398	2,500	2,627	2,500	3,651	2,500
Number of citywide special events ¹	350	38	350	127	350	0	N/A
Number of participants in Department of Recreation sponsored special events	15,000	450	15,000	7,674	15,000	6,889	15,000

¹Recreation no longer houses Special Events nor provide the staffing to oversee it. It is now housed in Livability and Tourism effective 2022.

**NEW INITIATIVES FOR 2023**

- Develop a sustainable revenue stream from the Business Enterprise Manager position
- Rebrand the Delores Jackson Courting Kids program
- Sustain and grow the partnerships of Kids on Point, Reading Partners, Be a Mentor, WINGS for Kids, Flip League Summer Basketball, and Ebony Soccer
- Secure seasonal lifeguards from the private sector to allow aquatics staff to teach summer swim lessons
- Offer Rec in a Truck mobile program in the summer months





DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	4,962,385	6,155,913	5,710,592	7,488,994
Benefits	1,991,255	2,409,738	2,248,028	2,730,567
Operating	3,314,584	3,031,089	3,773,209	4,136,408
Capital	3,575	21,183	-	-
Operating Transfers	282,230	1,525	1,525	1,552
TOTAL	10,554,028	11,619,448	11,733,354	14,357,521

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
510000 Recreation Administration	382,950	456,116	442,800	520,186
511000 Recreation Athletics	694,691	813,105	699,267	949,281
511200 Youth Sports	340,100	366,891	444,350	542,070
511201 FCC Community Outreach	-	10,000	529	-
511300 Adult Sports	24,752	33,930	29,912	39,680
513000 Recreation Programs	1,055,064	1,324,253	1,252,716	1,568,519
513100 Environmental Programs	3,767	6,225	4,159	5,950
513300 Playgrounds	49,670	42,885	49,770	49,570
513400 Community Programs	25,555	22,591	33,664	29,940
515000 Recreation Facilities	105,307	136,597	115,922	162,065
515010 James Island Recreation Center	459,501	575,738	558,318	643,563
515020 St. Julian Devine Community Center	181,869	250,481	203,814	293,824
515025 Bees Landing Recreation Center	443,273	639,076	564,244	761,146
515030 Arthur Christopher Community Center	306,618	425,299	358,639	504,847
515035 Shaw Community Center	156,800	212,649	194,206	258,041
515040 West Ashley Park	26,747	26,000	27,607	28,000
515045 Daniel Island Programs	378,316	708,775	723,176	1,003,994
516000 Aquatics	1,578,161	1,765,605	1,657,867	2,263,018
516040 Swim Team	13,435	21,760	23,119	29,760
517000 Tennis	642,694	737,237	695,280	707,371
517010 Charleston Tennis Center	281,662	143,517	384,461	202,517
517020 Maybank Tennis Center	41,297	43,220	62,040	63,089
517030 Inner City Youth Tennis	-	1,225	525	1,225
518000 Gymnastics	225,993	282,374	282,396	278,542
518010 Gymnastics Training Center	8,441	13,695	10,758	25,095
General Fund Subtotal	7,426,662	9,059,244	8,819,539	10,931,293
Enterprise Funds				
028010 Municipal Golf Course	3,111,475	2,560,204	2,913,815	3,426,228
028015 Muni Golf Course Construction	15,891	-	-	-
Enterprise Funds Subtotal	3,127,366	2,560,204	2,913,815	3,426,228
TOTAL	10,554,028	11,619,448	11,733,354	14,357,521
AUTHORIZED FULL-TIME EQUIVALENTS	172.91	186.41	184.91	190.99
Per Capita	\$ 69.05	\$ 74.19	\$ 74.91	\$ 90.22



DIVISION: 510000 – Recreation Administration

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Department of Recreation's Administrative office is located at 823 Meeting Street, and provides management oversight and administrative support for the Department. This division assists with in-person registration for residents for programs, activities, and permits. Rec Trac now handles over 60% of all departmental participation. The main office approved over 2,700 facility use permits for parks and recreation facilities in 2022.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	217,752	244,412	248,243	275,950
Benefits	88,112	106,404	98,942	112,616
Operating	77,086	105,300	95,615	131,620
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	382,950	456,116	442,800	520,186
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	3.00	4.00
Per Capita	\$ 2.51	\$ 2.91	\$ 2.83	\$ 3.27

DIVISION: 511000 – Recreation Athletics

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Recreation Athletics Division offers comprehensive and seasonal athletic programs for all ages that are designed to promote play and support year-round fitness opportunities to contribute to the health and wellness of the communities. Athletic facilities, fields, courts, and gymnasiums throughout the city house these programs and are managed by this division. Sports programs are designed to offer a quality experience at an affordable price that allows families to participate.

CORE RESPONSIBILITIES

The Athletic Division develops physical skills, social interaction, fitness opportunities, and promotes good sportsmanship in a fun recreational setting. This division has all personnel costs for the staff involved in Athletics programs.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	493,847	568,342	487,414	690,955
Benefits	200,844	244,763	211,853	258,326
Operating	-	-	-	-
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	694,691	813,105	699,267	949,281
AUTHORIZED FULL-TIME EQUIVALENTS	17.22	17.22	17.22	17.22
Per Capita	\$ 4.54	\$ 5.19	\$ 4.46	\$ 5.97



DIVISION: 511200 – Youth Sports
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Youth Sports division offers organized league play in football, flag football, cheerleading, soccer, lacrosse, baseball, softball, wrestling, track and field, cross country, basketball, and middle school sports. These programs are affordably priced and are coordinated to allow each athlete optimum playing time in a safe and nurturing sports environment. Youth sports also help to combat childhood obesity and sedentary lifestyle choices for school age children. Additionally, the Youth Sports division offers camps and skill clinics and trains volunteer coaches.

CORE RESPONSIBILITIES

The Youth Sports division develops physical skills and techniques in children ages 3 through 17 in a traditional sports program scope during each season of the year. Children are participating in a program that emphasizes participation and skill enhancement at an affordable price and coached by a trained and screened volunteer. In 2022, there were 13,143 children who participated in organized youth sports on city fields and courts. Over 2,900 volunteer coaches gave of their time and knowledge to train the players and organize the teams. Youth sports are the largest city recreation programs and over 60,000 spectators attended games in 2022.

Staff realigned the youth sports schedule in 2022 and moved the youngest age groups of 4-8 years old to the fall season to provide more access to gymnasiums. The older age groups of 9 and older still play in the winter months and have more practice and game slots at our limited gymnasiums. Staff will continue to modify schedules to maximize spacing.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	340,100	366,891	444,350	542,070
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	340,100	366,891	444,350	542,070
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 2.23	\$ 2.34	\$ 2.84	\$ 3.41





DIVISION: 511201 – FCC Community Outreach

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The FCC Community Outreach is a way for the Sponsor of the Volvo Car Open, which in past years was called the Family Circle Cup, to voluntarily give back to the City's Recreational facilities.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	-	10,000	529	-
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	-	10,000	529	-
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ -	\$ 0.06	\$ 0.003	\$ -

DIVISION: 511300 – Adult Sports

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Adult Sports division offers organized league play for residents 18 and over in softball, soccer, flag football, Ultimate Frisbee, and basketball. These leagues offer a setting for competition and social interaction on the playing field. Additionally, the city permits the use of athletic fields to other adult sports providers to encourage participation.

CORE RESPONSIBILITIES

To deliver exceptional recreation experiences by developing organized league play, enhancement of skill development, social interactions, and promote fitness opportunities for adults in the community. The Adult Sports Division coordinated registration, practices, and games for over 6,000 adults throughout the city.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	24,752	33,930	29,912	39,680
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	24,752	33,930	29,912	39,680
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.16	\$ 0.22	\$ 0.19	\$ 0.25



DIVISION: 513000 – Recreation Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Recreation Programs Division offers a variety of non-sports programs for all ages throughout the city through the use of its staffed playgrounds, community centers, mobile programs, and community partnerships. These programs focus on providing a safe and nurturing haven with a variety of activities that promote the arts, exercise, dance, music, homework help, and summer day camp experiences.

CORE RESPONSIBILITIES

The Recreation Programs division offers classes for seniors and adults as well as programs for children and teenagers that are designed to introduce new activities to the community, unite residents, and create a safe and nurturing environment. This division also oversees the Palmetto Artisans program with regards to training, supervision, and enforcement.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	719,123	866,484	861,239	1,039,901
Benefits	256,776	295,879	283,795	323,380
Operating	79,165	161,890	107,682	205,238
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,055,064	1,324,253	1,252,716	1,568,519
AUTHORIZED FULL-TIME EQUIVALENTS	24.18	24.18	23.80	28.51
Per Capita	\$ 6.90	\$ 8.45	\$ 8.00	\$ 9.86



DIVISION: 513100 – Environmental Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Environmental Education Division offers a variety of programs, camps, and classes that create awareness of the environmental and natural elements that are native to the Lowcountry area.

The Tiedemann Nature Center supports the program of this division and is designed to allow children a hands-on experience that will create an appreciation and understanding of our natural surroundings.

CORE RESPONSIBILITIES

The Environmental Division offers in-house programs, summer camps, and school field trips for Charleston students with an emphasis on fun and environmental education. This division also promotes monthly outdoor events in city parks to assist in the exploration of our world. Special events throughout the year are sponsored based on themes to allow children an opportunity to see, touch, and learn about the natural environment. The goal is to promote educating the next generation on becoming stewards for the environment, specifically the Lowcountry ecosystems. In 2022, this division hosted over 275 programs and engaged over 5,000 children in programs to achieve this goal.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	3,767	6,225	4,159	5,950
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	3,767	6,225	4,159	5,950
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.02	\$ 0.04	\$ 0.03	\$ 0.04



DIVISION: 513300 – Playgrounds
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Playground Programs Division is housed in the Hazel Parker Playground and runs full time classes and events for children and adults. This playground building is situated in a neighborhood that has historically supported its programs and there are arts and crafts, exercise classes, yoga, summer specialty camps, family events, and movie nights.

CORE RESPONSIBILITIES

The Playground Programs offers daily hours for afterschool play, classes, exercise, and skill development, including a fun and socially engaging calendar of special events. A summer day camp program is also offered with an emphasis on health and wellness for the community. The Therapeutic Recreation programs and events for participants with disabilities is also housed in this division. Staff continues to engage participants in Unified Sports, Special Olympics participation as well as arts and cultural programs to enrich socialization.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	49,670	42,885	49,770	49,570
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	49,670	42,885	49,770	49,570
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.32	\$ 0.27	\$ 0.32	\$ 0.31



DIVISION: 513400 – Community Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Community Programs staffs 11 of the city's small community buildings that exist in some of the residential areas in downtown Charleston, West Ashley, and James Island. This division works with the neighborhoods for community meetings and community events as well as offering time for after school play, summer camps, the summer lunch program, and athletic teams for children that represent their neighborhoods.

CORE RESPONSIBILITIES

The Community Programs Division offers set hours for afterschool play, use of facilities during the summer months, and for the community to have a place to meet monthly and to hold community gatherings and events. The goal is to provide a safe atmosphere to enhance the quality of life for all in the community. In 2022, the playground division offered new activities to families and children by hosting holiday events, movie nights, and special play sessions designed to encourage residents to engage with their neighbors.

A highly successful youth and teenaged basketball league was offered during the summer months at Forest Park. This partnership was funded in part by the LENS group that assists the Charleston Police Department.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	25,555	22,591	33,664	29,940
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	25,555	22,591	33,664	29,940
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.17	\$ 0.14	\$ 0.21	\$ 0.19



DIVISION: 515000 – Recreation Facilities

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Recreation Facilities division oversees the programs and management of the city's aquatic and tennis facilities including the Charleston Tennis Center, Maybank Tennis Center, W.L. Stephens Aquatics Center, MLK Pool, James Island Recreation Complex Pool, and the Herbert Hassel Pool.

CORE RESPONSIBILITIES

The Recreation Facilities division oversees the tennis and aquatic facilities in the city as well as the numerous programs and events that are scheduled in and around these facilities. This division also assists administration with the facility use permits.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	75,750	95,057	84,202	119,382
Benefits	28,451	40,050	30,540	41,193
Operating	1,106	1,490	1,180	1,490
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	105,307	136,597	115,922	162,065
AUTHORIZED FULL-TIME EQUIVALENTS	2.15	2.15	2.15	2.15
Per Capita	\$ 0.69	\$ 0.87	\$ 0.74	\$ 1.02



DIVISION: 515010 – James Island Recreation Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The James Island Recreation Complex is owned and operated by the City of Charleston but located within proximity of the incorporated Town of James Island. The center hosts a gymnasium, a gymnastics center, a dog run, 4 lighted athletic fields, a 25-meter seasonal swimming pool, multi-purpose areas, 2 tot lots, and batting cages.

CORE RESPONSIBILITIES

This division is responsible for all program for tots, children, adults, families and seniors living in and around James Island and host exercise classes, educational classes, day camps, clinics, programs, and senior activities daily. Youth sports also operates the majority of the James Island programs out of this facility and serves volunteers coaches, officials and players.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	239,641	301,107	269,092	341,610
Benefits	90,184	122,476	110,310	131,413
Operating	129,676	152,155	178,916	170,540
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	459,501	575,738	558,318	643,563
AUTHORIZED FULL-TIME EQUIVALENTS	9.16	9.16	9.16	9.16
Per Capita	\$ 3.01	\$ 3.68	\$ 3.56	\$ 4.04



DIVISION: 515020 – St. Julian Devine Community Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The St. Julian Devine Community Center is located on the east side of downtown Charleston and is a 3-story recreation facility that serves the needs of all ages for recreation programs. The facility has an outdoor tot lot, a basketball goal, a ceramics room, a library, a computer room, a game room, a weight room, and a large room which can be rented for events and special occasions.

CORE RESPONSIBILITIES

This division is responsible for all programming for tots, children, adults, families, and seniors living in and around the east side of downtown Charleston and hosts exercise classes, educational classes, day camps, clinics, programs, and senior activities.

With new leadership the center is now the home to numerous community partners including Be A Mentor, Reading Partners, Ecstatic Dance, We Pickleball, Ebony Soccer and Kids on Point.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	115,537	156,504	127,889	182,278
Benefits	40,757	60,892	48,680	63,871
Operating	25,575	33,085	27,245	47,675
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	181,869	250,481	203,814	293,824
AUTHORIZED FULL-TIME EQUIVALENTS	5.24	5.24	5.24	5.24
Per Capita	\$ 1.19	\$ 1.60	\$ 1.30	\$ 1.85



DIVISION: 515025 – Bees Landing Recreation Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Bees Landing Recreation Complex is located in West Ashley area of the City and is one of the fastest growing areas of the region. The facility is the home of six lighted tennis courts, a dog run, a lighted soccer/football field, two lighted baseball/softball fields, a tot lot, a gymnasium, and a large multi-purpose program space. Due to the demand and popularity of pickleball, the city added pickleball lines to 2 of the tennis courts and now over 100 players a day use this facility.

CORE RESPONSIBILITIES

This division is responsible for all program for tots, children, adults, families and seniors living in and around West Ashley and hosts exercise classes, educational classes, day camps, clinics, programs, and senior activities daily. This vibrant facility is the hub for all recreation in outer West Ashley.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	253,065	359,205	310,122	439,001
Benefits	110,578	138,956	119,895	153,715
Operating	79,630	140,915	134,227	168,430
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	443,273	639,076	564,244	761,146
AUTHORIZED FULL-TIME EQUIVALENTS	13.05	13.05	13.05	12.25
Per Capita	\$ 2.90	\$ 4.08	\$ 3.60	\$ 4.78



DIVISION: 515030 – Arthur W. Christopher Community Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Arthur W. Christopher Community Center is located in downtown Charleston and is the first LEEDS certified gymnasium in South Carolina. The facility is surrounded by Harmon Park with lighted athletic fields, a seasonal swimming pool, and has a full-size gymnasium, two large multipurpose areas, a computer room, meeting rooms, and a game room.

CORE RESPONSIBILITIES

This division is responsible for all programs for tots, children, adults, families and seniors living in and around Charleston and host exercise classes, educational classes, day camps, clinics, programs, and senior activities daily. The new relationship that created a partnership with the city and WINGS for Kids has joined staffing and resources to provide mentoring, tutoring and conflict management for 60 children per day.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	139,570	203,656	157,098	266,315
Benefits	63,854	94,330	75,052	103,469
Operating	103,194	127,313	126,489	135,063
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	306,618	425,299	358,639	504,847
AUTHORIZED FULL-TIME EQUIVALENTS	7.96	7.96	7.96	7.96
Per Capita	\$ 2.01	\$ 2.72	\$ 2.29	\$ 3.17



DIVISION: 515035 – Shaw Community Center
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Shaw Community is located in downtown Charleston and is the home to a gymnasium, a computer lab, a game room, a workout room, a movie/TV room, and a music lab. This facility runs a very large afterschool and summer program for children and teenagers.

CORE RESPONSIBILITIES

This division is responsible for all program for children and teenagers by hosting a large variety of sports programs and afterschool homework help sessions. The goal is to assist community children, especially at-risk youth, to grow and develop in a fun and safe environment. Partnerships with Carolina Studios and Second Presbyterian Church strengthen the programs and opportunities for this community.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	101,780	147,931	132,459	165,028
Benefits	48,529	54,508	49,447	69,208
Operating	6,491	10,210	12,300	23,805
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	156,800	212,649	194,206	258,041
AUTHORIZED FULL-TIME EQUIVALENTS	4.20	4.20	4.20	4.79
Per Capita	\$ 1.03	\$ 1.36	\$ 1.24	\$ 1.62

DIVISION: 515040 – West Ashley Park
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Built in 2001, West Ashley Park is the home for many area special events, athletic programs, and tournaments. The Park offers four lighted soccer fields, four lighted baseball/softball fields, a playground, two restroom/concession buildings, picnic areas, a nature trail system, an 18-hole disc golf course, and two docks.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	26,747	26,000	27,607	28,000
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	26,747	26,000	27,607	28,000
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.17	\$ 0.17	\$ 0.18	\$ 0.18



DIVISION: 515045 – Daniel Island Programs
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Since Daniel Island was annexed into the City, the population has continued to grow and the City of Charleston's Recreation Department is adapting and expanding its services to fit this area's changing needs. Currently, the City of Charleston offers 2 lighted hard tennis courts at Freedom Park on Daniel Island, as well as Etiwan Park which features a large multi-purpose field, a tot lot, basketball court, and sand volleyball court. In addition, Live to Play (LTP-DI) is located on Daniel Island and is home to the Credit One Charleston Open Tournament. The City is currently operating a number of programs and activities on Daniel Island including youth baseball, soccer, lacrosse, cheerleading, basketball, and flag football as well as summer camps and clinics, basketball, volleyball, lacrosse, fencing, and yoga classes. Governor's Park opened in 2012, and includes a playground, dog run, walking trails, special event lawn, two lighted softball and baseball fields, and restroom and concession stand facilities. The new Daniel Island Recreation Center has created a center hub for the island and its residents and is now the most visited recreation center in the city.

CORE RESPONSIBILITIES

This division is responsible for all public recreation programs and activities for residents of Daniel Island and Cainhoy area.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	151,477	390,923	323,703	571,013
Benefits	67,279	174,297	145,526	218,426
Operating	159,561	143,555	253,947	214,555
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	378,316	708,775	723,176	1,003,994
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	17.45	15.95	15.95
Per Capita	\$ 2.48	\$ 4.53	\$ 4.62	\$ 6.31



DIVISION: 516000 - Aquatics
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Aquatics Division operates one year-round swimming pool at MLK Pool downtown and three seasonal pools at the James Island Recreation Complex, WLS Aquatics Center, and the Herbert Hasell Pool. MLK is a 50-meter pool with a newly designed roof structure that provides top of the line air quality and ventilation to all swimmers. These pools all host Star Guard Swim Lessons, Lifeguard classes, lap swim, water fitness classes, recreation swimming, special events, and summer swim teams. The Southern Marlins Racing Team (SMRT) youth swim team and the Masters swim programs train in the Martin Luther King, Jr. (MLK) pool.

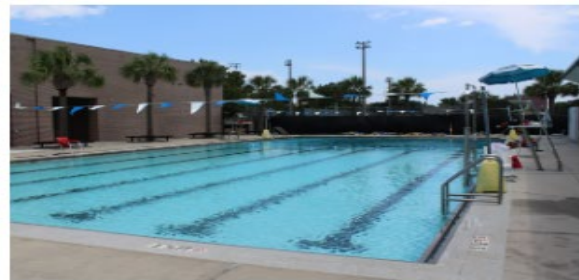
CORE RESPONSIBILITIES

This division is responsible for all forms of aquatic programs and events for all ages throughout the city. All pools are staffed by Star Guard Lifeguards and/or Water Safety Instructors certified to ensure the supervision and instruction meet the highest standards.

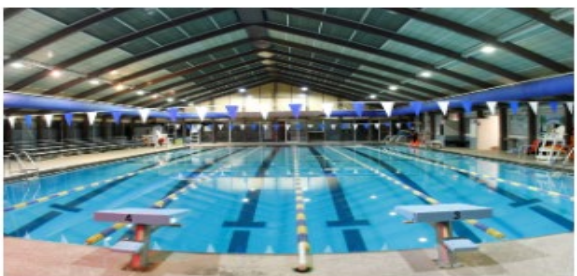
DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	934,475	1,095,356	979,021	1,438,869
Benefits	402,600	424,709	400,948	507,613
Operating	241,086	245,540	277,898	316,536
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	1,578,161	1,765,605	1,657,867	2,263,018
AUTHORIZED FULL-TIME EQUIVALENTS	34.66	37.56	39.80	40.30
Per Capita	\$ 10.32	\$ 11.27	\$ 10.58	\$ 14.22



MLK, Jr. Pool (Year-round Pool)



Herbert Hasell Pool (Seasonal Pool)



W.L. Stephens Aquatic Center (Seasonal Pool)



James Island Pool (Seasonal Pool)



DIVISION: 516040 – Swim Team
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Seasonal swim teams, the Master Swim Club for adults, and the City of Charleston Southern Marlins Racing Team are operated through Aquatics in this Division. This division trains and prepares both youth and adult swimmers to compete in meets and develop their swimming skills under the leadership of trained coaches.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	13,435	21,760	23,119	29,760
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	13,435	21,760	23,119	29,760
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.09	\$ 0.14	\$ 0.15	\$ 0.19



DIVISION: 517000 - Tennis
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Tennis Division is responsible for the oversight, management, and programming for 89 public tennis courts located throughout the City of Charleston. USTA League play, lessons, and clinics are taught at the Charleston Tennis Center and the Maybank Tennis Center. The city also owns the LTP DI Tennis Center which is the home of the women's Credit One Charleston Open Tournament. The newly renovated stadium is also the home to numerous concerts and special events that draw thousands of visitors each year.

CORE RESPONSIBILITIES

This division is responsible for all tennis programs and events for all ages throughout the city. The division offers league play, lessons, clinics, and camps for players of all ages and ability. 2022 participation numbers in league and organized play was at an all-time high. All lessons, camps, and clinics are taught by tennis professionals for a nominal fee.

The tennis division also houses the Delores Jackson Courting Kids program to introduce children to the sport of tennis who might otherwise never play. Courting Kids will be offered to the WINGS for Kids afterschool program at the Arthur W. Christopher Community Center with a sponsorship from LTP DI.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	451,240	508,678	508,296	474,726
Benefits	149,308	156,559	156,984	160,645
Operating	42,146	72,000	30,000	72,000
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	642,694	737,237	695,280	707,371
AUTHORIZED FULL-TIME EQUIVALENTS	12.86	11.86	11.00	11.00
Per Capita	\$ 4.20	\$ 4.71	\$ 4.44	\$ 4.45



DIVISION: 517010 – Charleston Tennis Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Overseen by the Tennis Division, the Charleston Tennis Center consists of fifteen lighted hard courts for league play, lessons, clinics, and camps.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	281,662	143,517	384,461	202,517
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	281,662	143,517	384,461	202,517
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 1.84	\$ 0.92	\$ 2.45	\$ 1.27

DIVISION: 517020 – Maybank Tennis Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Overseen by the Tennis Division, the Maybank Tennis Center consists of eight lighted hard courts and six unlighted clay courts for league play, lessons, clinics, and camps.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	41,297	43,220	62,040	63,089
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	41,297	43,220	62,040	63,089
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.27	\$ 0.28	\$ 0.40	\$ 0.40



DIVISION: 517030 – Inner City Youth Tennis

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Tennis Division is also the host of the Delores Jackson "Courting Kids" Tennis Program, a program geared toward providing low-cost tennis instruction for inner city youth ages 6 to 16. This national award-winning program offers fall, spring, and summer sessions on the Peninsula and on Johns Island and is driven by the goal of exposing children to a healthy lifetime sport.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	-	1,225	525	1,225
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	-	1,225	525	1,225
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ -	\$ 0.01	\$ 0.003	\$ 0.01



Charleston Tennis Center



Maybank Tennis Center



DIVISION: 518000 – Gymnastics
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Gymnastics Division offers recreational classes and training for children 3 through 18 years of age as well as year-round competitive gymnastics at the Charleston Gymnastics Training Center. This facility is located in the James Island Recreation Complex and is the primary home of our fundamental program.

CORE RESPONSIBILITIES

This division is responsible for all gymnastics classes and training for all ages throughout the city. The program focuses on providing fundamentals of gymnastics, building self-esteem, and physical skills. Gymnasts learn the skills of the sport in a safe and nurturing environment and can join the team to compete in statewide meets. Each year this division offers classes and camps and a year-end show that invites all families to celebrate the accomplishments of the athletes.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	170,025	215,566	212,963	205,151
Benefits	55,968	66,808	69,413	73,391
Operating	-	-	20	-
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	225,993	282,374	282,396	278,542
AUTHORIZED FULL-TIME EQUIVALENTS	6.70	5.70	5.70	5.70
Per Capita	\$ 1.48	\$ 1.80	\$ 1.80	\$ 1.75

DIVISION: 518010 – Gymnastics Training Center
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Charleston Gymnastics Training Center is located in the James Island Recreation Complex. This comprehensive teaching and training facility conducts gymnastics courses for children 3 to 18 years of age and year-round training for competitive gymnasts through the Charleston Gymnastics Team.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	8,441	13,695	10,758	25,095
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	8,441	13,695	10,758	25,095
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.06	\$ 0.09	\$ 0.07	\$ 0.16



DIVISION: 028010 – Municipal Golf Course
FUND: Municipal Golf Course Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Municipal Golf Course (also known as the “Muni”) is a championship public course located on James Island and is one of the most played golf courses in the state. Established in 1927, the 18-hole golf course has over 6,400 irrigated yards that play to a par 72. The “Muni” is proud of its welcoming nature and affordable prices that allows golfers of all levels and ages to enjoy the sport. On site are a snack bar, a pro shop, a driving range, and a putting green and a new short game practice area.

CORE RESPONSIBILITIES

This division is responsible for all golf programs and events for all ages throughout the city and the course is designed to be welcoming to all levels. With help from the Friends of the Muni, renovations were completed in 2021 and over 66,000 rounds were played in 2022. Improvements to the drainage and course layout have brought great attention to this gem.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	899,101	1,002,692	1,008,851	1,278,815
Benefits	388,017	429,107	446,643	513,301
Operating	1,542,128	1,105,697	1,456,796	1,632,560
Capital	-	21,183	-	-
Operating Transfers	282,230	1,525	1,525	1,552
TOTAL	3,111,475	2,560,204	2,913,815	3,426,228
AUTHORIZED FULL-TIME EQUIVALENTS	24.53	26.68	26.68	26.76
Per Capita	\$ 20.36	\$ 16.35	\$ 18.60	\$ 21.53



DIVISION: 028015 – Municipal Golf Course Construction

FUND: Municipal Golf Course Enterprise Fund

FUNCTION: Enterprise Fund

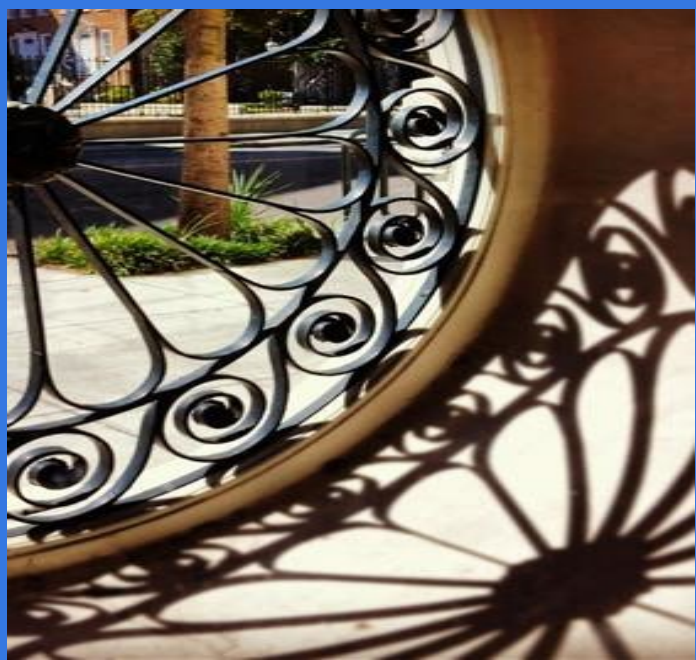
DIVISION OVERVIEW

Scheduled maintenance and improvements costs to the Municipal Golf Course are accounted for in this division.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	12,316	-	-	-
Capital	3,575	-	-	-
Operating Transfers	-	-	-	-
TOTAL	15,891	-	-	-
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.10	\$ -	\$ -	\$ -



Charleston Municipal Golf Course | Charleston, SC



**DEPARTMENT
OF
TRAFFIC AND
TRANSPORTATION**

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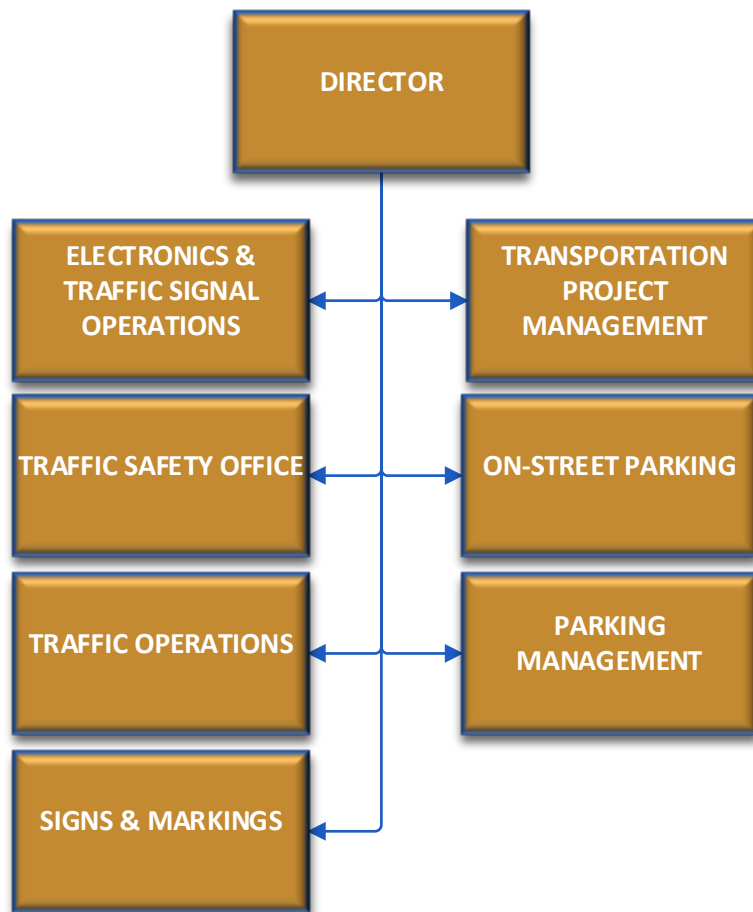
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TRAFFIC AND TRANSPORTATION



DEPARTMENT MISSION STATEMENT

Provide a high-quality transportation system in order that those traveling within the City of Charleston can do so safely and efficiently.



DEPARTMENT OVERVIEW

The Department of Traffic and Transportation studies, plans and implements traffic operations, on-street parking operations, transportation services and facilities to maintain the safe and efficient movement of people and goods throughout the City. Traffic and Transportation is responsible for geometric configuration and transportation operations of roads, streets, highways and all City property, their networks, terminals, abutting lands and relationships with other modes of transportation. This Department is responsible for continuously increasing the efficiency of transportation within the City and for devising transportation related improvements in accordance with the City's broad policy requirements.

CORE RESPONSIBILITIES

Electronics and Traffic Signal Operations – Responsible for the installation, maintenance and repair of traffic signals, pedestrian signals, intersection warning signals and school signals. Staff is required to be on call for emergency repairs at any time of the day or night in order to facilitate safe flow of traffic throughout the City and increase pedestrian safety.

Permitting – Responsible for issuing permits for parking meter bags, street blocking, construction parking and dumpster or storage container placement on the public right-of-way to better manage negative impacts to traffic flow and on-street parking.

Signs & Markings – Responsible for the manufacturing, installation and maintenance of regulatory and warning signs, school signs, street name signs and specialty street name signs, as well as the installation and maintenance of pavement markings to meet City, State and Federal regulations.

Traffic Operations – Responsible for the oversight of permits, the Traffic Safety Office, operations of Signs and Markings and the City's traffic calming program. Traffic Operations also works with various City Departments (such as the Engineering Division, Parks Department, Neighborhood Services, and Police Department) as well as the College of Charleston, Charleston County and SCDOT on projects and special events to ensure safe and efficient traffic movements throughout the City.

Traffic Safety – Conducts traffic data collection for volume, speed and turning movement analyses for department traffic engineering studies. Traffic Safety also conducts regular inspections of streets for unpermitted street blocking, dumpsters or storage devices in the public right-of-way to reduce negative impacts on traffic flow.

Transportation Project Management – Conducts traffic engineering studies, manages department transportation projects and reviews proposed site plans, subdivisions, Planning Commission submittals, roadway construction plans and traffic impact studies submitted as part of the Technical Review Committee approval process to ensure proposals are in compliance with standard engineering design principles to include AASHTO, MUTCD and ITE standards. Transportation Project Management also encompasses GIS services to include mapping, drawing project plans, creating project presentations and graphic illustrations to support all departmental operations.

2022 ACCOMPLISHMENTS

- Worked with Berkeley County to install the pedestrian crossing with curb extensions and RRFB (Rectangular Rapid Flashing Beacons) on Seven Farms Drive at the Credit One Stadium
- Continued to work with Charleston County on Transportation Sales Tax and Charleston County Transportation Committee projects. Projects that were approved, permitted, designed, or began construction include:



- Maybank Highway Municipal Golf Course Hawk signal crossing
- Fleming Road sidewalk
- East Bay Street sidewalk between Charlotte Street and Chapel Street
- Ashley Avenue at Congress intersection improvements
- Coming Street and St. Phillip Street raised pedestrian crosswalks
- Northern Pitchfork improvement project
- Executed agreement between the City of Charleston and Neutron Holdings, INC. DBA Lime for Charleston's Bike Share Program
- Executed agreement with BCDCOG on signal retiming project on the peninsula associated with the SCDOT's Road Safety Audit

PERFORMANCE MEASURES

City Value: Public Safety

Strategic Priority: Respond effectively and in a timely manner to traffic signal emergency situations to quickly restore normal traffic conditions and minimize accident potential.

Measurement Type: Workload/Efficiency

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of emergency call outs	150	116	150	172	150	144	150
Average time to repair traffic signal malfunctions from time reported to finished repair (in hours)	2	1	2	2	2	2	2
Number of traffic signal heads repaired as a result of accidents	20	25	20	31	20	29	20

City Value: Quality Services

Strategic Priority: Provide new technology with LED traffic signals that will minimize the need for bulb replacement and reduce power consumption

Measurement Type: Workload

Measure	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of LED traffic signal modules replaced	100	48	100	63	100	63	100
Number of LED streetlight modules replaced	25	17	25	0	25	0	25



City Value: Public Safety

Strategic Priority: Facilitate the safe flow of traffic in the city's neighborhoods, over the main thoroughfares and through intersections efficiently and safely.

Measurement Type: Workload/Efficiency

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of signs:							
Fabricated	1,200	1,550	1,200	2,192	1,200	1,999	1,200
Installed	2,200	1,875	2,200	5,515	2,200	4,205	2,200
Repaired	2,400	1,693	2,400	5,386	2,400	4,609	2,400
Linear feet of markings installed	75,000	32,666	75,000	67,212	75,000	135,267	75,000
Linear feet of loops installed	2,500	264	2,500	612	2,500	8,057	2,500
Number of traffic signals installed	250	40	250	58	250	47	250
Average time to repair or replace missing or damaged priority signage (in days)	2	1	2	4	2	2	2
Number of traffic signal locations receiving preventative maintenance	203	348	203	207	203	186	203
Number of safety flasher locations receiving preventative maintenance	37	80	37	42	37	9	37
Number of traffic studies performed	50	37	50	98	50	73	50

City Value: Quality Services

Strategic Priority: Provide on-street parking and metered lots and ensure parking meters operate reliably and consistently to support economic development and an orderly managed street system.

Measurement Type: Workload/Efficiency

<i>Measure</i>	FY 2020		FY 2021		FY 2022		FY 2023
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of repairs performed on parking meters	3,300	3,009	3,300	4,209	3,300	5,268	3,300
Number of parking meters jammed with foreign objects	1200	94	1,200	126	1,200	153	1,200
Number of parking meter repairs requests inspected and found operating satisfactorily	100	335	100	414	100	480	100
Number of metered parking spaces installed	10	0	10	3	10	8	10
Average time (in hours) to repair parking meters from time reported to time repaired	15	7	15	9	15	5	15
Percentage of parking meters operational per day	99.00%	98.80%	99.00%	98.71%	99.00%	99.00%	99.00%



NEW INITIATIVES FOR 2023

- Continue to work with Charleston County on Transportation Sales Tax and Charleston County Transportation Committee projects approved for 2022-2023 funding and submit requests for the 2023-2024 funding.
- Complete the Folly Road and Formosa Drive Signal Rebuild project that will upgrade the intersections with mast arms and flashing yellow arrow signals.
- Execute agreement with Flowbird Urban Intelligence to upgrade the City of Charleston's single and multi-space parking meter operations to include new payment solutions (pay by phone options), parking enforcement software (license plate recognition) and mobile parking app making the parking experience more convenient and user friendly.
- Continue coordinating with SCDOT and Berkeley County on Phase 2 Clements Ferry Road Widening Project.
- Continue to work with SCDOT on the Corridor Safety Improvement project that calls for improvements along Meeting Street, King Street, St. Philip Street and Calhoun Street

DEPARTMENTAL BUDGET SUMMARY

DEPARTMENT EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	2,125,444	2,801,452	2,385,526	3,144,862
Benefits	1,051,890	1,416,935	1,293,806	1,514,360
Operating	1,893,014	1,853,166	1,490,277	2,552,818
Capital	60,441	42,000	27,875	16,000
Operating Transfers	-	-	-	-
TOTAL	5,130,789	6,113,553	5,197,484	7,228,040

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
230000 Traffic and Transportation	3,072,670	2,925,537	2,945,258	3,303,254
General Fund Subtotal	3,072,670	2,925,537	2,945,258	3,303,254
Enterprise Fund				
022005 Parking Management Services	1,549,944	2,236,867	1,709,303	2,372,155
022045 On Street Parking Operations	508,174	951,149	542,923	1,552,631
Enterprise Fund Subtotal	2,058,119	3,188,016	2,252,226	3,924,786
TOTAL	5,130,789	6,113,553	5,197,484	7,228,040
AUTHORIZED FULL-TIME EQUIVALENTS	71.00	72.00	68.00	73.00
Per Capita	\$ 33.57	\$ 39.03	\$ 33.18	\$ 45.42



DIVISION: 230000 – Traffic and Transportation
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Department of Traffic and Transportation studies, plans and implements traffic operations, transportation services and facilities to maintain the safe and efficient movement of people and goods throughout the City. Traffic and Transportation is responsible for geometric configuration and transportation operations of roads, streets, highways and all City property, their networks, terminals, abutting lands and relationships with other modes of transportation. This Department is responsible for continuously increasing the efficiency of all modes of transportation within the City and for devising transportation related improvements in accordance with the City's broad policy requirements.

CORE RESPONSIBILITIES

- *Electronics and Traffic Signal Operations* – Responsible for the installation, maintenance and repair of traffic signals, pedestrian signals, intersection warning signals and school signals. Staff is required to be on call for emergency repairs at any time of the day or night in order to facilitate safe flow of traffic throughout the City and increase pedestrian safety.
- *Permitting* – Responsible for issuing permits for parking meter bags, street blocking, construction parking and dumpster or storage container placement on the public right-of-way to better manage negative impacts to traffic flow and on-street parking.
- *Signs & Markings* – Responsible for the manufacturing, installation and maintenance of regulatory and warning signs, school signs, street name signs and specialty street name signs, as well as the installation and maintenance of pavement markings to meet City, State and Federal regulations.
- *Traffic Operations* – Responsible for the oversight of permits, the Traffic Safety Office, operations of Signs and Markings and the City's traffic calming program. Traffic Operations also works with various City Departments (such as the Engineering Division, Parks Department, Neighborhood Services, and Police Department) as well as the College of Charleston, Charleston County and SCDOT on projects and special events to ensure safe and efficient traffic movements throughout the City.
- *Traffic Safety* – Conducts traffic data collection for volume, speed and turning movement analyses for department traffic engineering studies. Traffic Safety also conducts regular inspections of streets for unpermitted street blocking, dumpsters or storage devices in the public right-of-way to reduce negative impacts on traffic flow.
- *Transportation Project Management* – Conducts traffic engineering studies, manages department transportation projects and reviews proposed site plans, subdivisions, Planning Commission submittals, roadway construction plans and traffic impact studies submitted as part of the Technical Review Committee approval process to ensure proposals are in compliance with standard engineering design principles to include AASHTO, MUTCD and ITE standards. Transportation Project Management also encompasses GIS services to include mapping, drawing project plans, creating project presentations and graphic illustrations to support all departmental operations.



DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	998,358	1,238,790	1,209,572	1,459,809
Benefits	449,713	594,772	558,413	665,031
Operating	1,564,158	1,091,975	1,177,273	1,178,414
Capital	60,441	-	-	-
Operating Transfers	-	-	-	-
TOTAL	3,072,670	2,925,537	2,945,258	3,303,254
AUTHORIZED FULL-TIME EQUIVALENTS	28.00	29.00	29.00	30.00
Per Capita	\$ 20.10	\$ 18.68	\$ 18.80	\$ 20.76





DIVISION: 022005 – Parking Management Services

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Parking Management Services Division consists of the Parking Enforcement Unit of the City of Charleston.

CORE RESPONSIBILITIES

The Parking Enforcement Unit identifies and issues citations to parties who violate parking enforcement regulations such as expired parking meters, residential parking ordinances, fire hydrants, handicapped designations, or other safety-related parking violations.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	926,304	1,328,473	939,799	1,456,018
Benefits	515,798	716,953	631,754	741,882
Operating	107,842	149,441	109,875	158,255
Capital	-	42,000	27,875	16,000
TOTAL	1,549,944	2,236,867	1,709,303	2,372,155
AUTHORIZED FULL-TIME EQUIVALENTS	39.00	39.00	35.00	39.00
Per Capita	\$ 10.14	\$ 14.28	\$ 10.91	\$ 14.91





DIVISION: 022045 – Parking Meters
FUND: Parking Facilities Enterprise Fund
FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Parking Meters Division is responsible for managing the City's parking program for passenger and commercial vehicles as well as parking enforcement. The Division performs parking studies and sight distance analysis to design and determine all on-street parking spaces, commercial and passenger loading zones and other parking aspects throughout the City. This includes: parking prohibition areas, tour bus pullout areas, taxi stands, rickshaw stands and handicap parking areas. Parking Meters Division coordinates the placement, maintenance and repair of parking meters. The Division also oversees hearing officers for the adjudication of parking citation disputes, schedules payment plans for citizens with delinquent parking fines and prosecutes parking citations in Municipal Court. Additionally, Parking Meters coordinates the Smartcard program, residential parking permit program (which includes the survey and establishment of districts) and the placement of designated handicap parking spaces on City streets. The Parking Meters Division is also responsible for the management of franchised valet parking spaces, issuing Certificates of Appropriateness for taxis and limousines operating within the City as well as the permitting for rickshaw companies operating on downtown City streets.

CORE RESPONSIBILITIES

On-Street Parking - Manage all aspects of on-street parking to ensure parking for residents, patrons of businesses and handicapped citizens. Establish commercial and passenger loading zones.

Parking Enforcement - Issue citations to parties who violate City and State parking regulations.

Parking Meters – Install and repair parking meters located on streets and in City lots to ensure parking meters operate reliably for customer convenience and support economic development.

Parking Ticket Adjudication – Oversee hearing officers for the adjudication of parking citation disputes and prosecutes parking citations in Livability Court.

Residential Parking Program – Work with neighborhoods to establish residential parking districts to protect residents from unreasonable burden in gaining access to their homes by minimizing the number of nonresidential and commercial vehicles parking in the neighborhood.

SmartCard Program – Manage the electronic SmartCard payment system that uses prepaid cards instead of coins at parking meters for the convenience of customers.

Valet Parking Program – Establish valet parking areas and manage valet parking franchise agreements that allow the public right-of-way to be utilized for valet parking to provide more convenient parking for visitors and patrons of local business establishments.





DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	200,782	234,189	236,155	229,035
Benefits	86,379	105,210	103,639	107,447
Operating	221,013	611,750	203,129	1,216,149
Capital	-	-	-	-
Operating Transfers	-	-	-	-
TOTAL	508,174	951,149	542,923	1,552,631
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	\$ 3.32	\$ 6.07	\$ 3.47	\$ 9.76



NON-DEPARTMENTAL

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NON-DEPARTMENTAL EXPENDITURE SUMMARY

NON-DEPARTMENTAL DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	3,045,770	-	-	9,910,340
Benefits	5,598,614	5,211,495	5,146,146	6,108,370
Operating	6,583,123	9,829,295	8,255,149	11,611,013
Capital	-	2,362,170	1,352,167	856,607
Transfers Out	700,000	-	4,193	-
TOTAL	15,927,507	17,402,960	14,757,655	28,486,330
Per Capita	\$ 106.02	\$ 113.86	\$ 96.55	\$ 181.88

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
NON-DEPARTMENTAL				
181000 Employment Benefits	5,160,137	5,011,495	4,946,146	5,908,370
182000 General Insurance	3,698,310	4,452,617	4,155,016	4,906,755
620000 Community Promotions	97,881	120,300	116,920	156,800
900000 Non-Departmental	2,373,668	2,472,416	1,838,200	12,372,130
940100 American Rescue Plan Act 2021	4,597,511	5,346,132	3,701,373	5,142,275
Total Non-Departmental	15,927,507	17,402,960	14,757,655	28,486,330

OTHER	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund Transfers Out	1,825,748	1,816,021	1,816,021	1,835,458
Debt Retirement - General Fund	500	-	-	-
Bond Issuance Cost - General Fund	-	-	-	-
Bond Issuance Cost - Enterprise Fund	-	-	-	-
Interest General Fund	1,708,989	1,660,604	1,531,949	1,602,807
Enterprise Funds	1,608,575	1,492,176	1,492,177	1,343,445
Total Interest	3,317,564	3,152,780	3,024,126	2,946,252
Principal General Fund	12,810,508	14,265,366	14,328,312	14,459,817
Enterprise Funds	-	6,278,987	6,278,986	6,618,088
Total Principal	12,810,508	20,544,353	20,607,298	21,077,905
Total Other	17,954,320	25,513,154	25,447,445	25,859,615

AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 117.46	\$ 162.89	\$ 162.47	\$ 162.50



DIVISION: 181000 – Employment Benefits
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

Funding for healthcare costs for retirees and former employees covered under COBRA provisions, and the related healthcare contributions for this insured group are budgeted in this division. Regular employee healthcare costs are budgeted within each department at a per employee rate. Funding for life insurance, worker's compensation and other employee benefits are also provided in this division. OPEB contributions required under GASB 45 are budgeted in this division.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	5,154,015	5,011,495	4,946,146	5,908,370
Operating	6,122	-	-	-
Capital	-	-	-	-
TOTAL	5,160,137	5,011,495	4,946,146	5,908,370
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 33.76	\$ 32.00	\$ 31.58	\$ 37.13

DIVISION: 182000 – General Insurance
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

Funding for insurance on City-owned property and for bonding of City employees is provided in this division.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	3,698,310	4,452,617	4,155,016	4,906,755
Capital	-	-	-	-
TOTAL	3,698,310	4,452,617	4,155,016	4,906,755
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 24.20	\$ 28.43	\$ 26.53	\$ 30.83



DIVISION: 620000 – Community Promotions
FUND: General Fund
FUNCTION: Community Promotions

DIVISION OVERVIEW

Funding for promotion of the Charleston community is provided in this division through municipal memberships, awards, and special promotional events.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	-	-	-	-
Benefits	-	-	-	-
Operating	97,881	120,300	116,920	156,800
Capital	-	-	-	-
TOTAL	97,881	120,300	116,920	156,800
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.64	\$ 0.77	\$ 0.75	\$ 0.99

DIVISION: 900000 – Non-Departmental
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

Funding for expenditures that do not fall within the jurisdiction of any other division is provided for in this division. Such expenditures include shared office building rent and municipal election costs. Provisions for salary increases when budgeted are also included here but are not expensed in this division. Budget transfers are made from this division to the appropriate operational divisions where the salary is paid to provide funding for increases given during the year. Additionally, the City fully funds all approved positions in the appropriate division, but, recognizing that vacancies or other savings will occur during the year, budgets a negative amount for salary savings in this division. Budget transfers are then made from operating divisions to this division for the savings.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	11,980	-	-	9,910,340
Benefits	212,690	200,000	200,000	200,000
Operating	2,148,999	2,272,416	1,638,200	2,261,790
Capital	-	-	-	-
Transfers Out	-	-	-	-
TOTAL	2,373,668	2,472,416	1,838,200	12,372,130
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 15.53	\$ 15.79	\$ 11.74	\$ 77.74



DIVISION: 932000 – General Fund Transfers Out

FUND: General Fund

FUNCTION: Operating Transfers Out

DIVISION OVERVIEW

Various operating transfers from the General Fund to other City funds are budgeted and accounted for in this division.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
90014 Transfer Out, Cultural Festival	-	35,000	35,000	35,000
90019 Transfer Out, Drainage Fund	50,000	500,000	500,000	500,000
90020 Transfer Out, Energy Performance	944,982	961,021	961,021	977,458
90025 Transfer Out, Housing Rehab	50,000	300,000	300,000	300,000
90031 Transfer Out, Capital Improvt Fund	775,338	-	-	-
90036 Transfer Out, Special Revenue	-	12,000	12,000	12,000
90050 Transfer Out, USDA Fund	5,428	8,000	8,000	11,000
Total Other	1,825,748	1,816,021	1,816,021	1,835,458
	-	-	-	-
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 11.94	\$ 11.59	\$ 11.59	\$ 11.53

DIVISION: 940100 – American Rescue Plan Act 2021

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Federal American Rescue Plan Act of 2021 provides funding for local governments to respond to the COVID-19 pandemic. This division accounts for the City's expenditures of that funding. Eligible expenditures include the provision of government services based on pandemic-related revenue losses that occurred during the relevant time period. See more information on page 33 in the Budget Message, page 100 in Revenue Discussion and Analysis, and page 122 in Expenditure Trends and Issues.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	3,033,790	-	-	-
Benefits	231,909	-	-	-
Operating	631,812	2,983,962	2,345,013	4,285,668
Capital	-	2,362,170	1,352,167	856,607
Tranfers Out	700,000	-	4,193	-
TOTAL	4,597,511	5,346,132	3,701,373	5,142,275
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 30.08	\$ 34.13	\$ 23.63	\$ 32.31



DIVISION: Debt Service Divisions
FUND: General Fund and Parking Facilities Enterprise Fund
FUNCTION: Other

DIVISION OVERVIEW

Debt service for both the General Fund and the Enterprise Funds are budgeted in these divisions.

PRINCIPAL AND INTEREST	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
General Fund				
920010 Capital Leases	8,765,127	8,745,253	8,760,155	8,895,907
920020 Tax Anticipation Note	38,867	-	-	-
920050 BAN - 2020 Affordable Housing	65,246	-	-	-
920160 Bond GO 2014 22M	2,293,975	2,370,850	2,035,075	-
920170 Bond 2018 GO 15m Recreation	1,048,125	1,123,125	1,123,125	1,193,125
920180 Bond, Housing 2019/2020 -20M	86,176	1,512,668	1,512,668	1,511,518
920185 Bond, GO 2022 Ref \$9.470M	-	-	255,164	2,087,125
920220 Bond, GO 2020 Ref 11.665M	2,222,481	2,174,074	2,174,074	2,374,949
Total General Fund	14,519,997	15,925,970	15,860,261	16,062,624
Enterprise Fund				
021920 Bond, Revenue 2010 2.1M CM	77,752	185,255	185,255	185,260
021930 Bond, Revenue 2010A 3.4M CM	60,445	317,635	317,635	317,638
022943 Bond, GO 2016 12.715M Ref	80,532	2,526,664	2,526,664	2,719,440
022956 Bond IPRB 26.27M 2015-A PK	200,804	551,014	551,014	556,980
022958 Bond, IPRB 3.09M 2017-B PK	-	-	-	-
022959 Bond, IPRB 14.855M 2017-A PK	692,667	1,922,500	1,922,500	1,919,000
022960 Bond, IPRB 27.395M 2020	496,376	2,268,095	2,268,095	2,263,215
Total Enterprise Fund	1,608,575	7,771,163	7,771,163	7,961,533
Total Other	16,128,572	23,697,133	23,631,424	24,024,157
Per Capita	\$ 10.52	\$ 49.62	\$ 49.62	\$ 50.03



SPECIAL REVENUE FUNDS

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DESCRIPTION OF FUNDS

STATE ACCOMMODATIONS TAX

This fund accounts for the City's share of the 2% statewide tax on lodging allocated from the State of South Carolina for promotion of tourism and tourism-related activities. The tax is remitted to the City by the State of South Carolina. The State Accommodations Tax budget is submitted to the Accommodations Tax Advisory Committee, as established by state law, approved and then forwarded to City Council for approval.



HOSPITALITY FEE

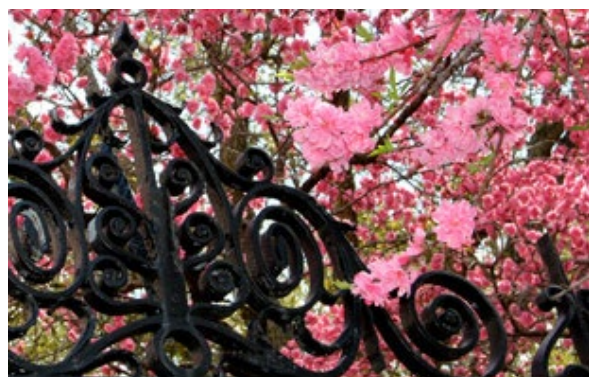
This fund accounts for the local 2% fee on the gross proceeds of prepared food and beverage sales. The use of these funds is restricted to tourism-related expenditures by state law. The fee is collected by the Revenue Collections Division. This budget is presented to City Council for approval.

MUNICIPAL ACCOMMODATIONS TAX

This fund accounts for the local 2% tax on transient lodging. Ordinances established two separate 1% fees to be imposed on the gross proceeds derived from the transient rentals of accommodations within the City. The fees are used to defray the cost of capital improvements and operating costs beneficial to the tourism industry and relieve the burden of these costs from the citizens. This fee is collected by Charleston County jointly with the County Accommodations Tax and remitted monthly to the City. This budget is established by ordinance annually.

STORMWATER UTILITY FEE

This fund accounts for the maintenance of stormwater management, sediment control, flood control, and related facilities. Funding for the Stormwater Utility fund is derived from user fees, which are based on equivalent residential units charge of \$11.00. This fee is collected by Charleston Water System on customers' monthly water bills and remitted to the City. This budget is presented to City Council for approval.





HOSPITALITY FEE FUND

In January of 1994, the City of Charleston implemented the Municipal Hospitality Tax. This tax is a uniform two percent (2%) tax on the gross proceeds from the sales of prepared meals, food, and beverages sold within the City. State statutes restrict the use of this revenue to tourism related expenditures. The City uses this revenue for tourism related public safety, operating costs of tourism facilities and debt service.

FUND REVENUE AND EXPENDITURE SUMMARY

FUND REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Taxes, Other	20,076,722	23,000,000	23,000,000	23,500,000
Interest Income	30,365	140,195	140,195	150,000
Miscellaneous	-	-	-	-
TOTAL	20,107,087	23,140,195	23,140,195	23,650,000

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
190005-Hospitality Fee General Revenue	20,107,087	23,140,195	23,140,195	23,650,000
TOTAL	20,107,087	23,140,195	23,140,195	23,650,000

FUND EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	135,293	117,884	117,884	118,616
Benefits	60,278	56,667	56,667	58,881
Operating	4,192,703	7,344,345	7,344,345	9,891,684
Operating Transfers	10,579,595	15,621,299	15,621,299	19,551,735
Capital	-	-	-	-
TOTAL	14,967,869	23,140,195	23,140,195	29,620,916

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
190010-Hospitality Fee General Government	10,579,595	15,621,299	15,621,299	19,551,735
260010-Hospitality Fee Public Safety	195,572	174,551	174,551	177,497
580110-Hospitality Fee Cultural Recreation	3,509,900	2,960,884	2,960,884	5,622,934
580115-Hospitality Fee Gaillard Center	638,128	1,150,000	1,150,000	1,000,000
580120-Bond, 22 Hosp Tax Rev \$33M	-	3,137,461	3,137,461	3,138,750
630200- Hospitality Fee Community Promotions	44,675	96,000	96,000	130,000
TOTAL	14,967,869	23,140,195	23,140,195	29,620,916
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	\$ 97.92	\$ 147.74	\$ 147.74	\$ 186.13



DIVISION: 190005 – Hospitality Fee General Revenue
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the revenues from the Hospitality fee of 2% on gross sales of prepared food, meals, and beverages.

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Taxes, Other	20,076,722	23,000,000	23,000,000	23,500,000
Interest Income	30,365	140,195	140,195	150,000
Miscellaneous	-	-	-	-
TOTAL	20,107,087	23,140,195	23,140,195	23,650,000
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-



Waterfront Park Pineapple Fountain



DIVISION: 190010 – Hospitality Fee General Government
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for operating transfers to other funds. The largest transfers are to the General Fund and the Capital Improvement Fund for costs that the City incurs due to the heavy concentration of tourism and tourism activities. The transfers reimburse for expenditures such as Public Safety protection, maintenance of tourism-related facilities, provision of tourism-related services, and construction of tourism-related capital projects.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating Transfers	10,579,595	15,621,299	15,621,299	19,551,735
TOTAL	10,579,595	15,621,299	15,621,299	19,551,735
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 69.22	\$ 99.74	\$ 99.74	\$ 122.86



Waterfront Park



DIVISION: 260010 – Hospitality Fee Public Safety
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is for two police officers who strictly perform policing functions in the downtown entertainment and Central Business District (CBD), an area with a heavy concentration of tourism.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	135,293	117,884	117,884	118,616
Benefits	60,278	56,667	56,667	58,881
Operating	-	-	-	-
Capital	-	-	-	-
Transfers Out	-	-	-	-
TOTAL	195,572	174,551	174,551	177,497
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00		
Per Capita	\$ 1.28	\$ 1.11	\$ 1.11	\$ 1.12





DIVISION: 580110 – Hospitality Fee Cultural Recreation
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is where all expenses are budgeted for funding Culture & Recreation functions, such as operating support for tourism-related facilities.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	3,509,900	2,960,884	2,960,884	5,622,934
TOTAL	3,509,900	2,960,884	2,960,884	5,622,934
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 22.96	\$ 18.90	\$ 18.90	\$ 35.33



View from Gazebo at Whitepoint Gardens

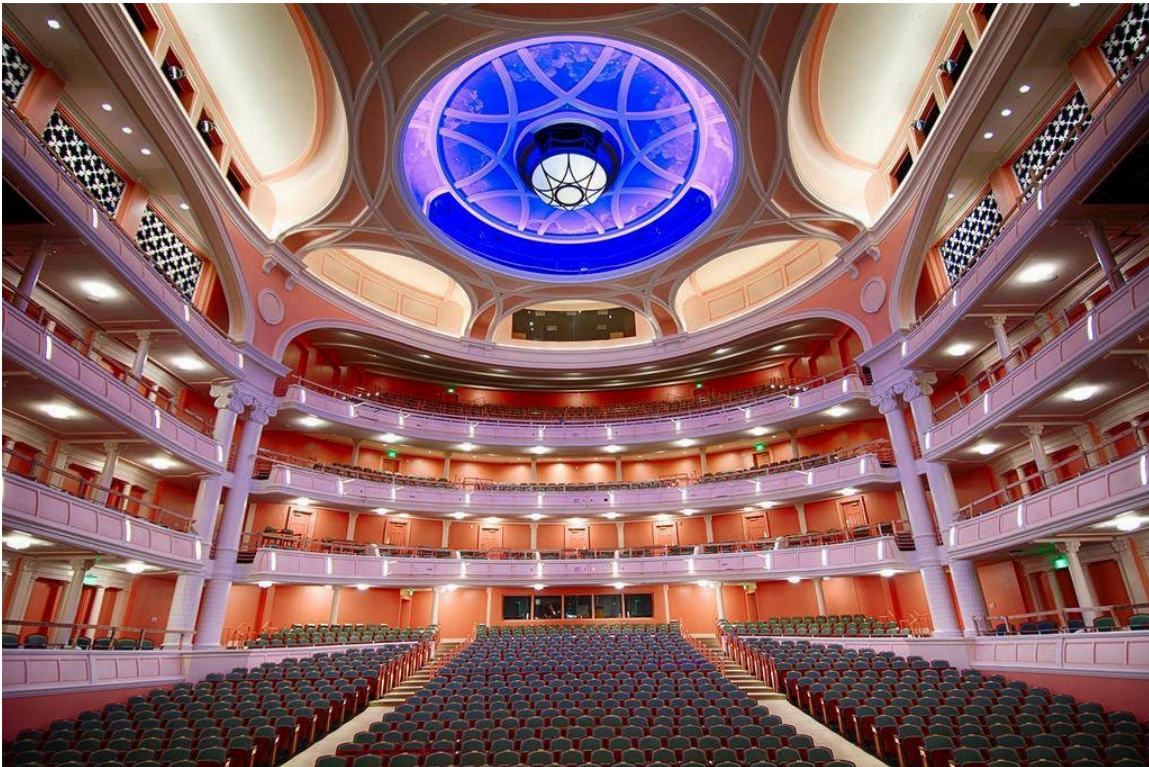


DIVISION: 580115 – Hospitality Fee Gaillard Center
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is where utilities and maintenance for the Gaillard Performing Arts Center are budgeted.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	638,128	1,150,000	1,150,000	1,000,000
Capital	-	-	-	-
Transfer Out	-	-	-	-
TOTAL	638,128	1,150,000	1,150,000	1,000,000
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 4.17	\$ 7.34	\$ 7.34	\$ 6.28



Gaillard Center

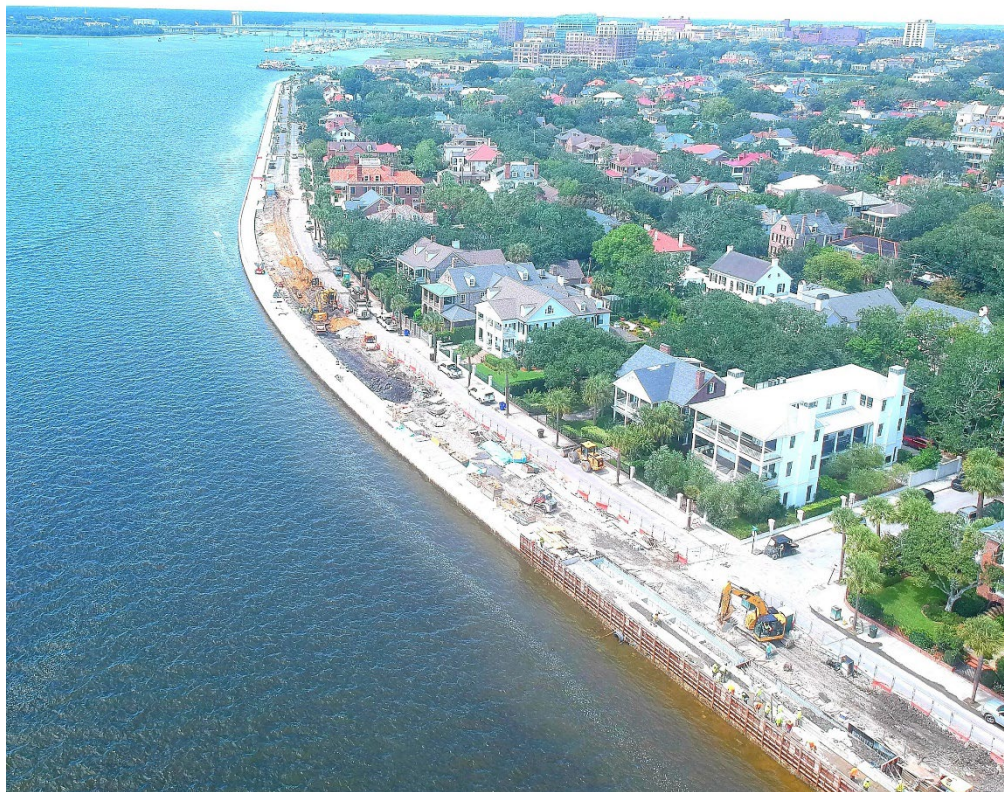


DIVISION: 580120 – Bond, 2022 Hosp Tax Rev \$33M
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the proceeds and debt service on a bond issued to help funding the renovation of the iconic Charleston Battery (See Seawall Repairs - Low Battery/Murray Blvd in the Capital Improvement Plan on page 411.)

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	-	3,137,461	3,137,461	3,138,750
Capital	-	-	-	-
Transfer Out	-	-	-	-
TOTAL	-	3,137,461	3,137,461	3,138,750
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ -	\$ 20.03	\$ 20.03	\$ 19.72



Low Battery/Seawall Repair Project on Murray Blvd



DIVISION: 630200 – Hospitality Fee Community Promotions
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is where expenditures are budgeted to support tourism related Community Promotion functions, such as advertising for tourism-related events.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	44,675	96,000	96,000	130,000
TOTAL	44,675	96,000	96,000	130,000
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.29	\$ 0.61	\$ 0.61	\$ 0.82



Christmas in Charleston at Marion Square



MUNICIPAL ACCOMMODATIONS TAX FUND

In February 1996, City Council adopted Ordinances 1996-18 and 1996-56, which established a Municipal Accommodations Tax in an amount equal to two percent of the gross receipts collected by transient lodging establishments within the city limits. According to these ordinances, one half (1%) of the proceeds are to be expended only for the purpose of defraying the cost of capital improvements beneficial to the tourism industry, and one half (1%) is to defray the cost of specific operational expenses beneficial to the tourism industry. In 2023, the operational budget will reimburse the General Fund for specific tourism-related salaries and benefits, specifically, Police activities in the Historic District, which has a high concentration of tourism. Capital Improvements funded in 2023 include the Market Street Streetscape project.

FUND REVENUE AND EXPENDITURE SUMMARY

FUND REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Taxes, Other	8,803,458	7,127,000	10,290,000	11,025,000
Interest Income	8,653	10,000	10,000	41,000
TOTAL	8,812,111	7,137,000	10,300,000	11,066,000

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
901100 Capital Improvements	4,406,445	3,568,500	5,150,000	5,533,500
901200 Operating Costs	4,405,666	3,568,500	5,150,000	5,532,500
TOTAL	8,812,111	7,137,000	10,300,000	11,066,000

FUND EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	44,017	35,636	35,636	55,126
Operating Transfers	5,100,000	7,417,958	7,417,958	13,793,968
TOTAL	5,144,017	7,453,594	7,453,594	13,849,094

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
901100 Capital Improvements	1,822,009	3,835,776	3,835,776	8,093,899
901200 Operating Costs	3,322,009	3,617,818	3,617,818	5,755,195
TOTAL	5,144,017	7,453,594	7,453,594	13,849,094
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 33.65	\$ 47.59	47.59	\$ 87.03



DIVISION: 901100 – Capital Improvements
FUND: Municipal Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the portion of the Municipal Accommodations proceeds which defray the costs of specific capital improvements beneficial to the tourism industry.

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Taxes, Other	4,401,729	3,563,500	5,145,000	5,512,500
Interest Income	4,716	5,000	5,000	21,000
TOTAL	4,406,445	3,568,500	5,150,000	5,533,500

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	22,009	17,818	17,818	27,563
Operating Transfers	1,800,000	3,817,958	3,817,958	8,066,336
TOTAL	1,822,009	3,835,776	3,835,776	8,093,899
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 28.80	\$ 22.75	32.85	\$ 34.64



Market Head Hall and Market Street



DIVISION: 901200 – Operating Costs
FUND: Municipal Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the portion of the Municipal Accommodations proceeds which defray the costs of operational expenses beneficial to the tourism industry.

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Taxes, Other	4,401,729	3,563,500	5,145,000	5,512,500
Interest Income	3,937	5,000	5,000	20,000
TOTAL	4,405,666	3,568,500	5,150,000	5,532,500

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	22,009	17,818	17,818	27,563
Operating Transfers	3,300,000	3,600,000	3,600,000	5,727,632
TOTAL	3,322,009	3,617,818	3,617,818	5,755,195
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 28.80	\$ 22.75	32.85	\$ 34.64



Bus Shed at the Visitor's Center



STATE ACCOMMODATIONS TAX FUND

South Carolina State Code Title 6 Chapter 4 establishes the State Accommodations Tax. This is a statewide 2% tax on transient lodging. State statute sets the apportionment and distribution of this tax to the municipalities, limits the use of this tax to the advertising and promotion of tourism, and also establishes an allocation formula for the use of these funds. The first \$25,000 of revenue plus five percent (5%) of the remainder must be allocated to the General Fund and thirty percent (30%) must be allocated to a non-profit with an existing, ongoing tourist promotion program. The City has designated the Charleston Area Convention and Visitors Bureau as the recipient of this portion of the tax revenue. The remaining balance of these funds (65%) is allocated for eligible tourism-related expenditures. The City awards a portion of these funds to local non-profit arts groups, festivals, events and facilities through an annual application process. The grants process was suspended for 2021 due to revenue losses from the pandemic, but resumed in 2022.

FUND REVENUE AND EXPENDITURE SUMMARY

FUND REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
State of SC	8,340,979	12,350,000	12,350,000	12,000,000
Miscellaneous Income	175	-	-	-
Interest Income	5,560	25,000	25,000	22,442
TOTAL	8,346,714	12,375,000	12,375,000	12,022,442

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
540010 - State Accommodations Tax C&R	-	-	-	-
630010 - State Accommodations Tax Comm Promotions	8,346,714	12,375,000	12,375,000	12,022,442
TOTAL	8,346,714	12,375,000	12,375,000	12,022,442

FUND EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	2,914,911	10,946,905	10,946,905	7,334,729
Operating Transfers	2,190,176	2,605,213	2,605,213	4,987,713
TOTAL	5,105,086	13,552,118	13,552,118	12,322,442

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
540010 - State Accommodations Tax C&R	37,500	2,434,876	2,434,876	3,061,305
630010 - State Accommodations Tax Comm Promotions	5,067,586	11,117,242	11,117,242	9,261,137
TOTAL	5,105,086	13,552,118	13,552,118	12,322,442
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 33.40	\$ 86.53	\$ 86.53	\$ 77.43



DIVISION: 540010 – State Accommodations Tax Culture & Recreation
FUND: State Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW:

This division accounts for the portion of the State Accommodations proceeds which are related to Culture & Recreation functions, which includes most of the awards to non-profits organizations that produce programming and events that draw tourists to Charleston. In 2021, due to anticipated reduced revenues the City did not award grants. The grant program resumed in 2022 after revenues rebounded from the pandemic.

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Miscellaneous Income	-	-	-	-
TOTAL	-	-	-	-

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	37,500	2,434,876	2,434,876	3,061,305
Operating Transfers	-	-	-	-
TOTAL	37,500	2,434,876	2,434,876	3,061,305
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 0.25	\$ 15.55	\$ 15.55	\$ 19.24



Free Downtown Area Shuttle (DASH) funded by State Accommodations Tax



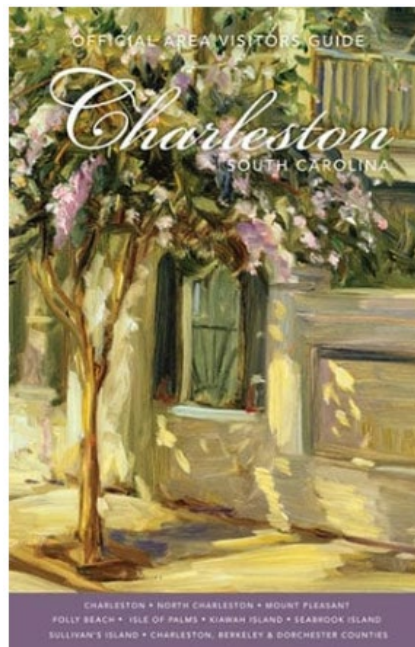
DIVISION: 630010 – State Accommodations Tax Community Promotions
FUND: State Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW:

This division accounts for the portion of the State Accommodations proceeds which are used for Community Promotions, including the allocation to the Charleston Area Convention and Visitors Bureau. Also, revenues from the State Accommodations Tax are budgeted here.

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
State of SC	8,340,979	12,350,000	12,350,000	12,000,000
Interest Income	5,560	25,000	25,000	22,442
Miscellaneous	175	-	-	-
TOTAL	8,346,714	12,375,000	12,375,000	12,022,442

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	2,877,411	8,512,029	8,512,029	4,273,424
Operating Transfers	2,190,176	2,605,213	2,605,213	4,987,713
TOTAL	5,067,586	11,117,242	11,117,242	9,261,137
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 33.15	\$ 70.98	\$ 70.98	\$ 58.20



Visitors Guide published annually
by the Charleston Area
Convention and Visitors Bureau



STORMWATER UTILITY FEE FUND

City Council established the Stormwater Management Program which is meant to control stormwater discharges, address flooding, and meet water quality standards for the City of Charleston. This ordinance also set a stormwater utility fee for every equivalent residential unit in order to fund the maintenance, repair, management, and administration of the Stormwater Management Program. Any extra revenue at year end is transferred to the Drainage Fund for capital projects to repair and improve the City's drainage system. In 2023, City Council set the stormwater utility fee at \$11.00 per equivalent residential unit.

FUND REVENUE AND EXPENDITURE SUMMARY

FUND REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Permits & Fees	12,049,124	11,826,309	12,127,700	13,020,000
Miscellaneous Income	42,132	-	53,386	-
Interest Income	4,503	10,000	45,000	10,000
Transfers In	-	2,343,329	65,800	2,752,386
Other	1,225	-	109,370	-
TOTAL	12,096,984	14,179,638	12,401,256	15,782,386

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
193005 Stormwater General Revenue	12,054,027	11,836,309	12,172,700	13,030,000
193010 Stormwater Utility Operations	42,957	2,343,329	228,556	2,752,386
TOTAL	12,096,984	14,179,638	12,401,256	15,782,386

FUND EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	2,513,093	3,619,918	2,694,676	4,450,821
Benefits	1,180,839	1,875,578	1,621,386	2,186,741
Operating	2,907,666	8,489,142	6,051,621	5,923,248
Capital	276,421	195,000	254,781	155,000
Operating Transfers	5,218,965	-	1,778,792	3,066,576
TOTAL	12,096,984	14,179,638	12,401,256	15,782,386

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
193010 Stormwater Utility Operations	6,965,475	10,347,899	8,573,119	11,965,256
193030 Stormwater Lease Purchase	713,683	773,861	770,259	750,554
193040 2012 SW Rev Bond Debt Svc	3,544,225	-	-	-
193045 2020 SW Rev Bond Debt Svc	873,601	-	-	-
193047 2021 Stormwater RevBd Debt Sv	-	3,057,878	3,057,878	3,066,576
TOTAL	12,096,984	14,179,638	12,401,256	15,782,386
AUTHORIZED FULL-TIME EQUIVALENTS	78.00	80.00	78.00	85.00
Per Capita	\$ 79.14	\$ 90.53	\$ 79.18	\$ 99.17



DIVISION: 193005 – Stormwater General Revenue

FUND: Stormwater Utility

FUNCTION: General Government

DIVISION OVERVIEW

Stormwater services are funded through the collection of stormwater user fees which are budgeted and accounted for in this division. The main source of revenue for the fund is the Stormwater Utility Fee. The base rate of the Stormwater Utility Fee for 2023 is \$11.00 per equivalent residential unit. An equivalent residential unit is defined in City code as “the total impervious area of a typical single-family residential property;” this is set in the ordinance as 2,200 square feet. (Ord. No. 2007-158, § 2, 8-21-07; Ord. No. 2008-58, § 3, 4-8-08; Ord. No. 2015-187, § 1, 12-15-15)

DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Permits & Fees	12,049,124	11,826,309	12,127,700	13,020,000
Miscellaneous Income	400	-	-	-
Interest Income	4,503	10,000	45,000	10,000
TOTAL	12,054,027	11,836,309	12,172,700	13,030,000
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-



DIVISION: 193010 – Stormwater Utility Operations

FUND: Stormwater Utility

FUNCTION: General Government

DIVISION OVERVIEW

The Stormwater Utility Operations division is responsible for all day-to-day operations of the Stormwater Programs and Stormwater Maintenance services. Stormwater Operations were previously carried out by the Department of Public Service, but in November 2018 City Council created the Department of Stormwater Management to oversee all Stormwater Utility Operations and Drainage Fund projects.

CORE RESPONSIBILITIES

Stormwater Programs are responsible for enforcing and reviewing City stormwater ordinances, public education programs, managing drainage improvement projects, and maintaining and improving key components of the stormwater system. Stormwater Maintenance service cleans pipes, inlets, ditches, and canals for the drainage system to operate effectively.

2022 ACCOMPLISHMENTS

- Projects: Completed Phase 2 of the Low Battery Seawall Project and Began Construction of Phase 3; Completed Construction of Phase 1 of the King/Huger Drainage Improvement Project; Completed Construction of the Limehouse Brick Arch Rehabilitation Pilot Project; Began Construction of the Medical District Tunnel Extension at Ehrhardt St; Began Construction of Phase 2 of the Forest Acres Drainage Improvement Project.
- Regulatory: Completed 499 TRC Project Stormwater Reviews with a 91% on schedule and an average review time of 26 days. Achieved full compliance in annual FEMA CRS recertification.
- Program: Began update to Stormwater Utility Billing and Accounts Management System
- Maintenance: Completed \$1 Million in Small Scale Drainage Improvement Projects, Rehabilitated approximately 15 miles of open roadside drainage system.

NEW INITIATIVES FOR 2023

- Begin Construction on Phase 4 of the Low Battery Seawall Project.
- Begin Construction on Bridgepointe Ecological Park Project.
- Begin Construction on Phase 5 of the US17 Drainage Improvement Project (Spring/Fishburne).
- Begin Outfall Cleaning Program.



DIVISION REVENUES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Miscellaneous Income	41,732	-	53,386	-
Transfers In	-	2,343,329	65,800	2,752,386
Other	1,225	-	109,370	-
TOTAL	42,957	2,343,329	228,556	2,752,386

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Personnel	2,513,093	3,619,918	2,694,676	4,450,821
Benefits	1,180,839	1,875,578	1,621,386	2,186,741
Operating	2,193,983	4,657,403	2,223,484	5,172,694
Capital	276,421	195,000	254,781	155,000
Operating Transfers	801,139	-	1,778,792	-
TOTAL	6,965,475	10,347,899	8,573,119	11,965,256
AUTHORIZED FULL-TIME EQUIVALENTS	78.00	80.00	78.00	85.00
Per Capita	\$ 45.57	\$ 66.07	\$ 54.74	\$ 75.19



Hurricane Irma, September 2017

Credit: South Carolina State Trooper Bob Beres



DIVISION: 193030 – Stormwater Lease Purchase
FUND: Stormwater Utility
FUNCTION: Other

DIVISION OVERVIEW

Debt service for vehicles and other capital purchases related to stormwater operations are budgeted for here.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating	713,683	773,861	770,259	750,554
TOTAL	713,683	773,861	770,259	750,554
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 4.67	\$ 4.94	\$ 4.92	\$ 4.72

DIVISION: 193040 – 2012 Stormwater Revenue Bond Debt Service
FUND: Stormwater Utility
FUNCTION: Transfers Out

DIVISION OVERVIEW

Debt service for the 2012 Stormwater Revenue Bond is budgeted here. This bond was issued in 2012 to assist in the maintenance and expansion of the City of Charleston's Stormwater and Drainage Systems. In 2020, the City issued an advanced refunding of this bond. Final debt payments on this bond will be made in 2021.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating Transfers	3,544,225	-	-	-
TOTAL	3,544,225	-	-	-
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 23.19	\$ -	\$ -	\$ -

Forest Acres Flooding, 2012





DIVISION: 193045 – 2020 Stormwater RevBd Debt Sv

FUND: Stormwater Utility

FUNCTION: Transfers Out

DIVISION OVERVIEW

In 2020, the City went through an advanced refunding of the 2012 Stormwater Revenue Bond. This refunding was issued in November of 2020 and debt payments will be finished in 2021. Debt service for this refunding was previously budgeted here.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating Transfers	873,601	-	-	-
TOTAL	873,601	-	-	-
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ 5.72	\$ -	\$ -	\$ -

DIVISION: 193047 – 2021 Stormwater RevBd Debt Sv

FUND: Stormwater Utility

FUNCTION: Transfers Out

DIVISION OVERVIEW

In 2021, the City refunded the 2020 Stormwater Revenue Bond. This refunding was issued in October of 2021 and debt payments will continue through 2033. Debt service for this refunding is budgeted here. The 2021 refunding results in interest payment savings of \$620,000 over 12 years.

DIVISION EXPENDITURES	2021 ACTUAL	2022 BUDGET	2022 ESTIMATE	2023 BUDGET
Operating Transfers	-	3,057,878	3,057,878	3,066,576
TOTAL	-	3,057,878	3,057,878	3,066,576
AUTHORIZED FULL-TIME EQUIVALENTS	-	-	-	-
Per Capita	\$ -	\$ 19.52	\$ 19.52	\$ 19.27



CAPITAL IMPROVEMENT PLAN

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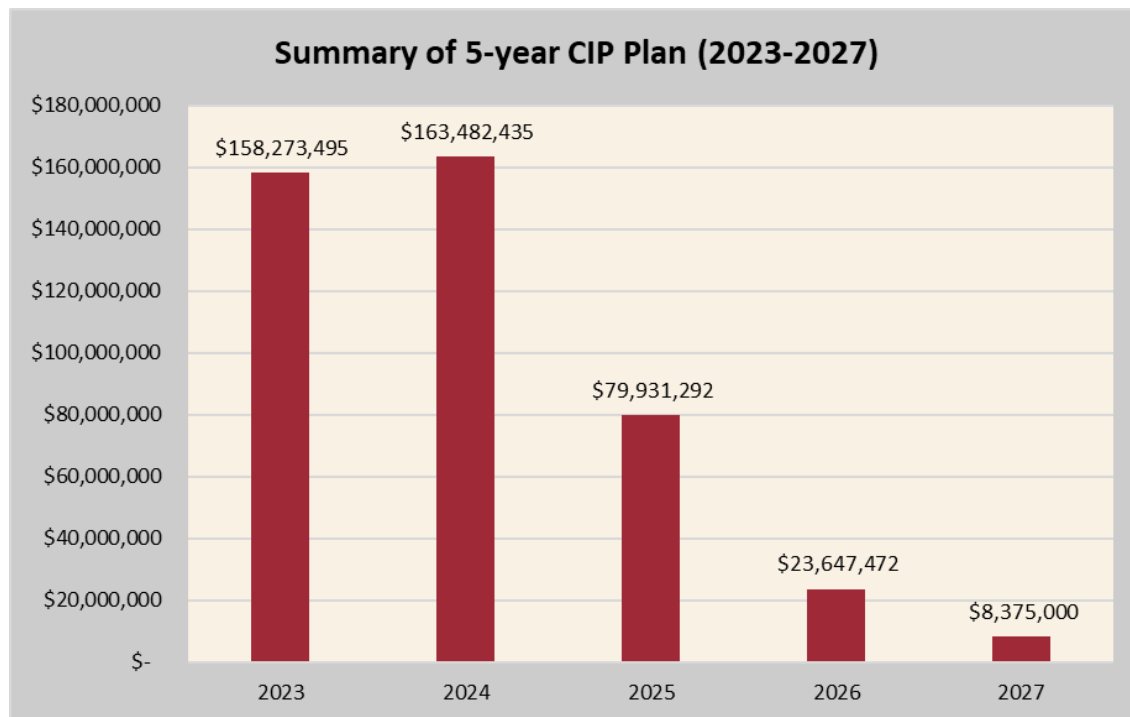
2023-2027 CAPITAL IMPROVEMENT PLAN

The City of Charleston recognizes the importance of a comprehensive strategic plan for capital improvements as a vital part of the City's mission to preserve and enhance the quality of life for our citizens. The five-year Capital Improvement Plan (CIP) addresses short and long-term capital needs in all functional areas of City government. Projects include the renovation and preservation of historic buildings; park and recreation improvements; road, bridge, and sidewalk improvements; Stormwater drainage projects; construction of new facilities and equipment needs.

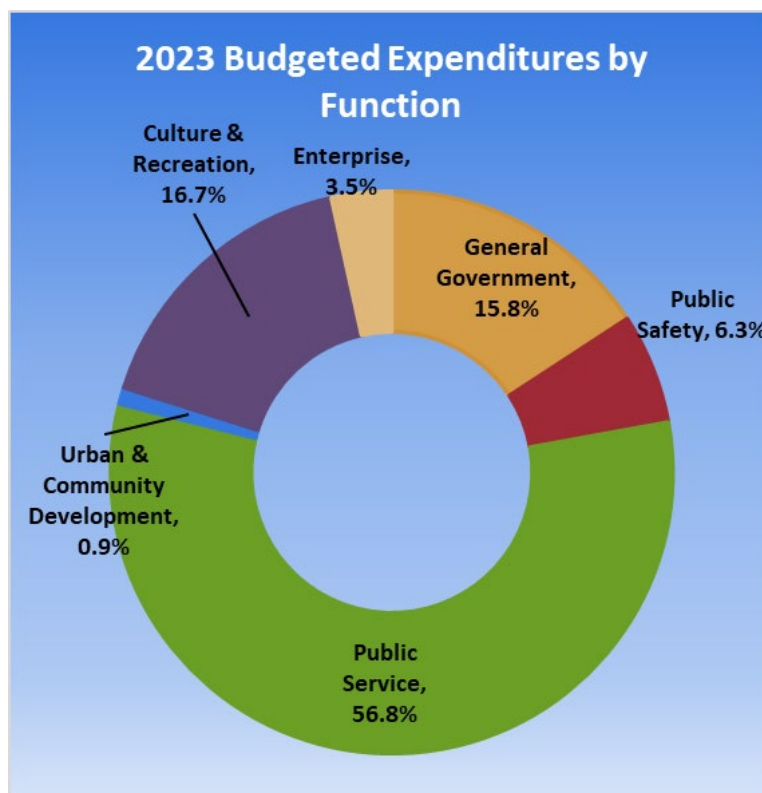
The CIP is developed, maintained, and updated by the Capital Projects Review Committee (CPR). The committee consists of City department heads, Finance and Budget Staff, Project Managers, and is chaired by the Chief Financial Officer for the City of Charleston. The committee is tasked with setting infrastructure priorities, project requests and evaluation, establishing project budgets and managing the projects within the guidelines established by the Mayor and City Council. The CPR Committee meets bi-weekly during the year to monitor the status of projects, authorize the start of projects and address any change order/fee amendment requests. Each capital expenditure or contract in excess of \$40,000 must be approved by City Council.

The CPR Committee is also central to the process of identifying and prioritizing projects and securing funding. During the annual budget process, individual departments within the City conduct and review their own long-range plans. For example, the Parks Department is currently conducting an update to their [Parks and Recreation Master Plan](#). The [Fire](#) and [Police](#) Departments update their long-range plans on a regular basis. These long-range plans identify facility and capital needs that are then communicated to the CPR Committee. The Committee then drafts an updated CIP with recommendations for new projects and potential funding sources for those projects. Some funding sources within the City, such as Drainage Funds, are restricted and can only apply to certain projects. The availability of funds sets the priority of which projects are able to move forward and are included on the CIP. The CFO, as chair of the committee, then takes the proposed CIP as a recommendation to the Mayor and the Ad Hoc Budget Committee. The Mayor and the Ad Hoc Budget Committee review the CPR Committee's recommendations and adjust the CIP where appropriate.

The total expenditures for the 2023-2027 Capital Improvement Plan are \$433,709,694. The budgeted expenditures for each year are shown in the chart below.



The CIP projects are categorized by governmental function. In 2023, Public Service projects account for the largest share of CIP expenditures (56.8%), while the remaining 43.2% of project expenditures are made up of General Government, Public Safety, Culture and Recreation, Urban and Community Development, and Enterprise Fund projects.





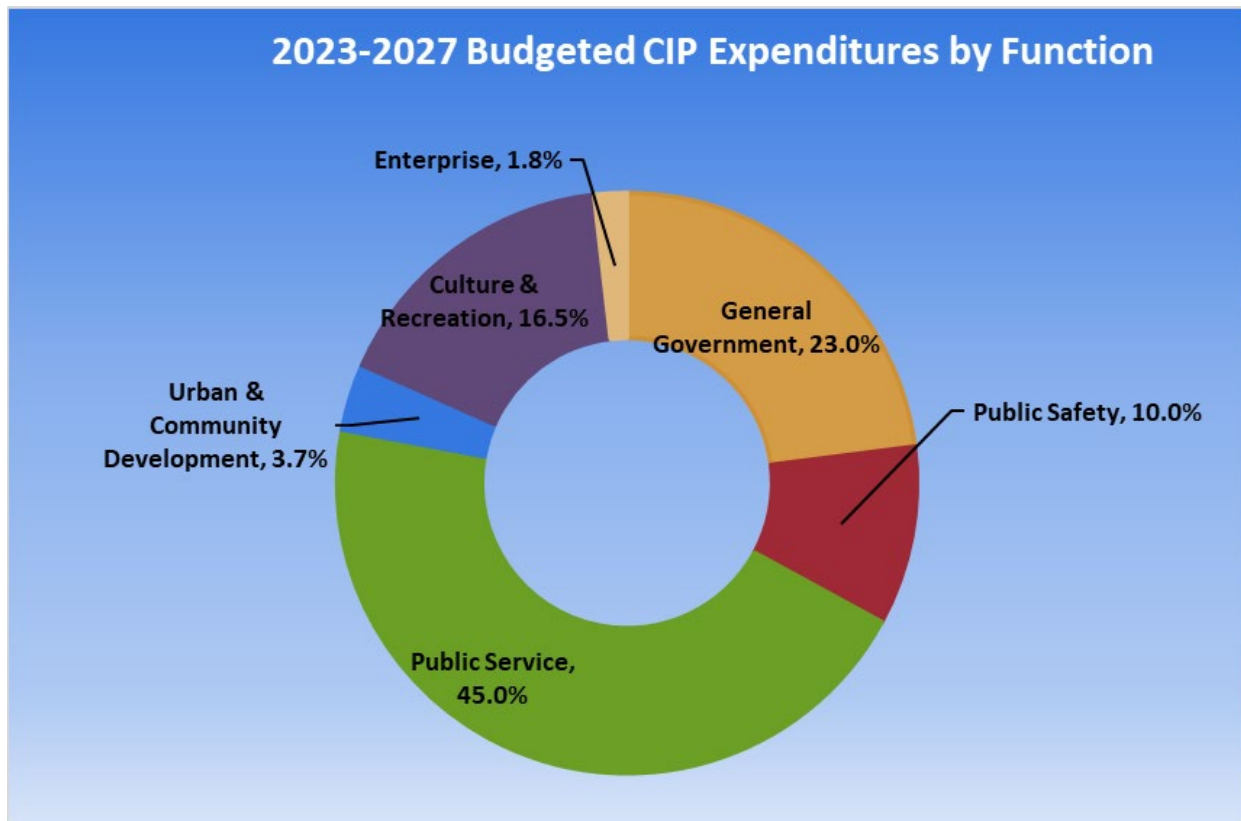
The major projects (total project budgets exceeding \$3.5 million) in the CIP for 2023 are:

• Ashley River Crossing	\$ 41,400,000
• Barberry Woods Drainage Improvements	\$ 12,856,843
• Beresford Creek Bridge Replacement	\$ 4,800,000
• Central Park Drainage Improvements	\$ 5,000,000
• CFD Cainhoy Fire Station (FS20)	\$ 8,709,200
• CFD Central Fire Station Repairs (FS2/3)	\$ 11,500,000
• CFD Huger Street Fire Station Renovation (FS 8) - Phase 2	\$ 4,051,001
• CFD Maybank Highway Fire Station (FS23)	\$ 15,722,100
• Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project	\$ 5,719,730
• Concord Street Pump Station Upfit	\$ 8,800,000
• Cooper-Jackson Drainage Improvements	\$ 11,172,000
• CPD Fleet Operations / Vehicle Maintenance Garage Relocation	\$ 4,252,741
• Dupont-Wappoo Areas 1-4	\$ 5,500,000
• Ehrhardt Street Tunnel Extension	\$ 17,855,519
• Forest Acres Drainage Improvements	\$ 25,458,872
• Huger St. Streetscape	\$ 4,119,257
• Huger Street Drainage Improvements	\$ 16,361,670
• International African American Museum	\$ 97,300,000
• Limehouse Brick Arch Drainage Project	\$ 3,875,192
• Market Street Division III-Surface Collection & Conveyance	\$ 23,280,056
• Market Street Streetscape	\$ 12,000,000
• Municipal Operations Complex	\$ 100,000,000
• Parking Garage Repairs Project	\$ 4,451,300
• Seawall Repairs Phase 3 - Low Battery Seawall / Murray Boulevard	\$ 74,896,399
• Spring-Fishburne Drainage Basin Improvements Phase 4 - Wetwell & Outfall	\$ 65,319,073
• Spring-Fishburne Drainage Basin Improvements Phase 5 - Pump Station	\$ 37,000,000
• St. Julian Devine Improvements	\$ 4,647,460
• Windermere Drainage Project	\$ 8,206,943

General Government projects deliver the necessary facilities and infrastructure for the City to provide core governmental service. The Culture and Recreation category focuses on projects that create or improve access at park and recreation facilities and cultural sites throughout the city. Public Service projects address all water drainage issues, bridge and road infrastructure and Seawall major maintenance. The Public Safety function focuses on maintaining and improving the facilities and equipment needs for the fire and police protection services. Urban and Community Development projects improve infrastructure and enhance the environment in targeted areas throughout the city, as well as provide affordable housing for citizens.

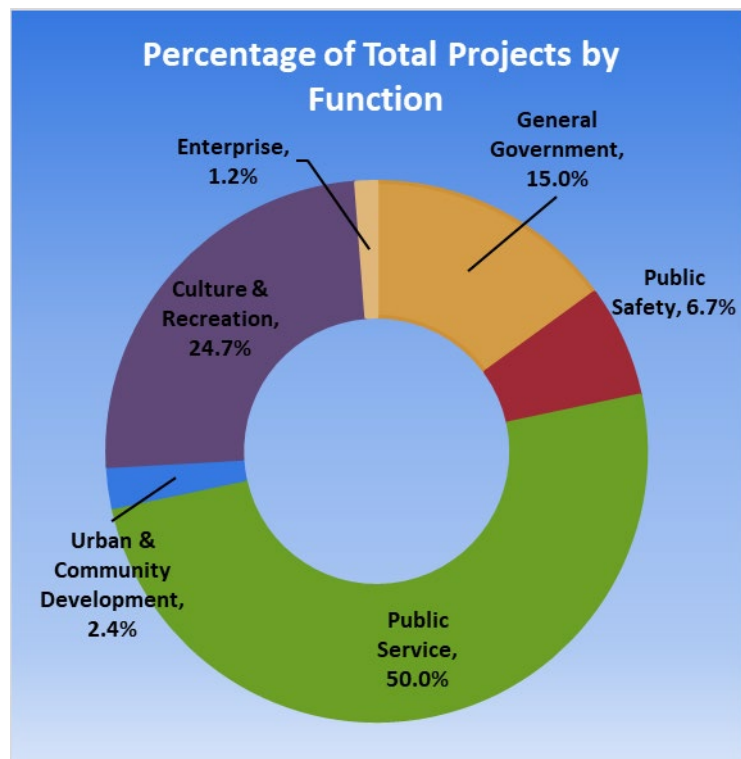


The two charts shown below illustrate the dollar value budgeted by government function for 2023-2027 and for all current projects on the CIP.



The Capital Improvement Plan presented on the following pages provides specific information about projects that are active in Fiscal Year 2023. An active project is one that is expected to have anticipated expenditures in the 2023 or it has had expenditures in the prior year.

The projects are grouped by governmental function and listed alphabetically. Funding sources are provided for each project on the project profile page, with a description of each funding source referenced on pages 382-382. The project profile pages provide a brief description of the scope and current status of the project. Each profile page also provides the individual project's expenditure outlay, anticipated funding source by year, and an operating impact estimate.





Operating impacts are listed for projects where applicable. Operating impacts take into consideration costs for additional personnel, utilities, and maintenance that will be required upon completion of a project. Many of the capital projects listed in the CIP are major repairs, renovations, upgrades or replacement of existing facilities, as opposed to new facilities being brought online. Therefore, there are no or minimal increases in the cost of personnel associated with these facilities, and maintenance costs for these existing facilities are already included in the operating budget of the responsible divisions, or in the operating budgets for the Facilities Maintenance or Grounds Maintenance Divisions of the Parks Department. When this is not the case, the Budget & Management Division works closely with the Capital Projects Division to obtain the best estimate of the future operating cost of the facility.

For more information on specific projects, a link has been placed on the project profile page if it has its own dedicated web page.



CAPITAL IMPROVEMENT PLAN FUNDING SOURCES

(See Glossary for additional information)

(ARPA) American Rescue Plan Act of 2021 – funds from the federal stimulus bill that the City has selected to use through the revenue loss method and can be used for general government purposes.

(BP) JPR Ballpark Funds – Funds dedicated for capital improvements at the Joseph P. Riley Baseball Stadium.

(BUILD) Better Utilizing Investments to Leverage Development Grant – a grant program through the Federal Highway Administration

(CCGP) Charleston County Greenbelt Program – The grant program is funded by the Transportation Sales Tax for projects that protect wetlands, land conservation, historic and cultural preservation, parks, greenways and trails, and waterway access.

(CCTC) Charleston County Transportation Committee – This committee provides funding for small transportation improvement projects. Funds are provided for projects that are implemented and maintained by the City.

(CCSD) Charleston County School District – The special purpose government that oversees the elementary, secondary and “Innovation Zone” learning institutions in Charleston County.

(CDBG-MIT) Community Development Block Grant Mitigation – A grant program with the Federal Department of Housing & Urban Development for the purpose of funding mitigation activities for areas impacted by recent disasters.

(CPC) Charleston Parks Conservancy – A non-profit organization dedicated to preserving and improving public parks in the Charleston area.

(CIF) Capital Improvement Fund – This fund accounts for and funds various capital projects.

(Contribution) Contribution – a general description of funds that have been contributed to a project whether through a formal agreement, legal settlement, or a donation. Contributions can come from a variety of private and public sources and are not all listed out in detail in order to keep funding sources succinct.

(CWS) Charleston Water System – The public water and wastewater utility providing service to the City of Charleston.

(DF) Drainage Fund – Funded by revenues received from the 4 mills assessed on real and personal property and certain business licenses for drainage improvement.

(ENTERPRISE) – Funds from a self-sustaining governmental fund that are utilized for capital improvements specific to the facilities and services of the enterprise department.

(FEMA) – Federal Emergency Management Agency grant.

(GF) General Fund – Funding provided in General Fund budget of current or prior years. Funding in a prior year is transferred in that year to Capital Projects Fund for use when needed.

(GO) General Obligation Bond – Bond proceeds supported by property-tax revenues used to fund specific capital improvement projects.

(HF) Hospitality Fee Fund – Fee that is imposed on all prepared food and beverages sold in the City and provides funding for tourism-related projects.

(IRPB) Installment Purchase Revenue Bonds – Obligations of the City of Charleston Public Facilities Corporation, a non-profit corporation which is a blended component unit of the City; its principal purpose is to facilitate the financing of public capital projects. The bonds are payable by semi-annual installment payments of the City as dictated under a trust agreement.

Local Option Permits (LOP) – A permit paid to the state to allow a food establishment to operate and to possess, sell, and consume alcoholic liquors, beer, and wine during otherwise restricted hours.

(LS) Land Sales – Proceeds from the sale of property that has been budgeted and transferred to a Capital Projects fund to support capital projects.

(MA) Municipal Accommodations Tax Fund – A 1% sales tax imposed on hotel rooms and other transient rentals in the City that is appropriated for tourism-related capital projects.

(MUSC) Medical University of South Carolina – South Carolina’s flagship research and medical university located in Charleston, Sc.

(NFWF) National Fish and Wildlife Foundation – provides funding on a competitive basis to projects that sustain, restore, and enhance our nation's fish, wildlife, and plants and their habitats.



(PF) Parking Facilities Fund – Funds dedicated for the maintenance and capital improvements of city parking facilities. The Parking Facilities Fund is an Enterprise Fund.

(PRIVATE) Private Sector Funds – Funds allocated to a capital projects that are pledged by private sector entities.

(SA) State Accommodations Tax – A 2% sales tax imposed by the state on hotel rooms and other transient rentals. Spending is restricted to tourism- related expenditures by state law.

(SCDOT) – South Carolina Department of Transportation grant.

(SCRIA) South Carolina Rural Infrastructure Authority – A state agency that assists communities with financing water and waste systems as well as stormwater drainage facilities.

(SCTIB) South Carolina Transportation Infrastructure Bank – A state and local partnership program which awards funding to local governments for specific transportation improvements to state-owned roads.

(SWRB) Stormwater Revenue Bond – A bond indenture supported by the revenues from Stormwater Management/Service Fees charged to residents.

(TEA) Transportation Enhancement Act – This federal legislation act provides funding for non-traditional transportation activities such as bicycle and pedestrian facilities, streetscaping, landscaping, & historic preservation. *This was formerly known as ISTEA.*

(TIF) Tax Increment Financing – Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

ESTIMATED EXPENDITURES BY YEAR

2023



2023-2027 CAPITAL IMPROVEMENT PLAN

ESTIMATED EXPENDITURES BY PROJECT BY YEAR

Project Name	Prior Year Expenditures	2023	2024	2025	2026	2027	2027 and Beyond	Total Project Budget
<u>General Government</u>								
Municipal Operations Complex	\$ 274,709	\$ 25,000,000	\$ 50,000,000	\$ 24,725,291	\$ -	\$ -	\$ -	\$ 100,000,000
Total General Government	\$ 274,709	\$ 25,000,000	\$ 50,000,000	\$ 24,725,291	\$ -	\$ -	\$ -	\$ 100,000,000
<u>Public Safety</u>								
CFD Cainhoy Fire Station (FS20)	\$ 22,629	\$ 2,000,000	\$ 4,000,000	\$ 2,686,571	\$ -	\$ -	\$ -	\$ 8,709,200
CFD Central Fire Station Capital Repairs (FS2/3)	\$ -	\$ 700,000	\$ 5,500,000	\$ 5,300,000	\$ -	\$ -	\$ -	\$ 11,500,000
CFD Huger Street Fire Station Renovation (FS 8) - Phase 1	\$ 343,204	\$ 52,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,469
CFD Huger Street Fire Station Renovation (FS 8) - Phase 2	\$ -	\$ 2,600,000	\$ 1,451,001	\$ -	\$ -	\$ -	\$ -	\$ 4,051,001
CFD Maybank Highway Fire Station (FS23)	\$ 942,723	\$ 3,694,844	\$ 3,694,844	\$ 3,694,844	\$ 3,694,845	\$ -	\$ -	\$ 15,722,100
CPD Fleet Operations / Vehicle Maintenance Garage Relocation	\$ 161,508	\$ 1,000,000	\$ 3,091,233	\$ -	\$ -	\$ -	\$ -	\$ 4,252,741
Total Public Safety	\$ 1,470,064	\$ 10,047,109	\$ 17,737,078	\$ 11,681,415	\$ 3,694,845	\$ -	\$ -	\$ 44,630,511
<u>Public Service</u>								
Alberta Long Lake Area Drainage Improvements	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Barberry Woods Drainage Improvements	\$ 1,053,787	\$ 3,934,352	\$ 3,934,352	\$ 3,934,352	\$ -	\$ -	\$ -	\$ 12,856,843
Beresford Creek Bridge Replacement	\$ 317,752	\$ 2,000,000	\$ 2,482,248	\$ -	\$ -	\$ -	\$ -	\$ 4,800,000
Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project	\$ 1,063,446	\$ 2,328,142	\$ 2,328,142	\$ -	\$ -	\$ -	\$ -	\$ 5,719,730
Central Park Drainage Improvements	\$ -	\$ 500,000	\$ 500,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
Concord Street Pump Station Upfit	\$ 734,304	\$ 4,032,848	\$ 4,032,848	\$ -	\$ -	\$ -	\$ -	\$ 8,800,000
Cooper-Jackson Drainage Improvements	\$ 43,371	\$ 1,628,629	\$ 6,000,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 11,172,000
Dupont-Wappoo Areas 1-4	\$ -	\$ 2,500,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
Ehrhardt Street Tunnel Extension	\$ 6,177,807	\$ 8,750,000	\$ 2,927,712	\$ -	\$ -	\$ -	\$ -	\$ 17,855,519
Forest Acres Drainage Improvements	\$ 14,063,077	\$ 11,395,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,458,872
Fort Royal Drainage Improvements	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Huger Street Drainage Improvements	\$ 6,060,443	\$ 4,301,227	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ 16,361,670
Lake Dotterer and Longbranch Creek Drainage Improvements	\$ -	\$ 1,680,000	\$ 320,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
Limehouse Brick Arch Drainage Project	\$ 2,491,260	\$ 1,000,000	\$ 383,932	\$ -	\$ -	\$ -	\$ -	\$ 3,875,192
Market Street Division III-Surface Collection & Conveyance	\$ 1,555,566	\$ 224,490	\$ 5,375,000	\$ 5,375,000	\$ 5,375,000	\$ 5,375,000	\$ -	\$ 23,280,056
Seawall Repairs - Low Battery Seawall / Murray Boulevard	\$ 41,960,231	\$ 16,036,168	\$ 16,900,000	\$ -	\$ -	\$ -	\$ -	\$ 74,896,399
Spring-Fishburne Drainage Basin Improvements Phase 4 - Wetwell & Outfall	\$ 59,786,219	\$ 5,532,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,319,073
Spring-Fishburne Drainage Basin Improvements Phase 5 - Pump Station	\$ 2,933,175	\$ 17,500,000	\$ 16,566,825	\$ -	\$ -	\$ -	\$ -	\$ 37,000,000
Wespanee Drainage Improvements	\$ -	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Windermere Drainage Project	\$ 182,423	\$ 4,030,000	\$ 3,994,520	\$ -	\$ -	\$ -	\$ -	\$ 8,206,943
Total Public Service	\$ 138,422,861	\$ 89,874,505	\$ 76,745,579	\$ 17,809,352	\$ 5,375,000	\$ 5,375,000	\$ -	\$ 333,602,297
<u>Urban & Community Development</u>								
Morrison Drive Edge Conditions	\$ -	\$ -	\$ 87,500	\$ 87,500	\$ -	\$ -	\$ -	\$ 175,000
Huger St. Streetscape	\$ 201,524	\$ 1,500,000	\$ 1,500,000	\$ 917,733	\$ -	\$ -	\$ -	\$ 4,119,257
Market Street Streetscape	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 6,000,000	\$ 3,000,000	\$ -	\$ 12,000,000
Total Urban & Community Development	\$ 201,524	\$ 1,500,000	\$ 1,587,500	\$ 4,005,233	\$ 6,000,000	\$ 3,000,000	\$ -	\$ 16,294,257

ESTIMATED EXPENDITURES BY YEAR

2023



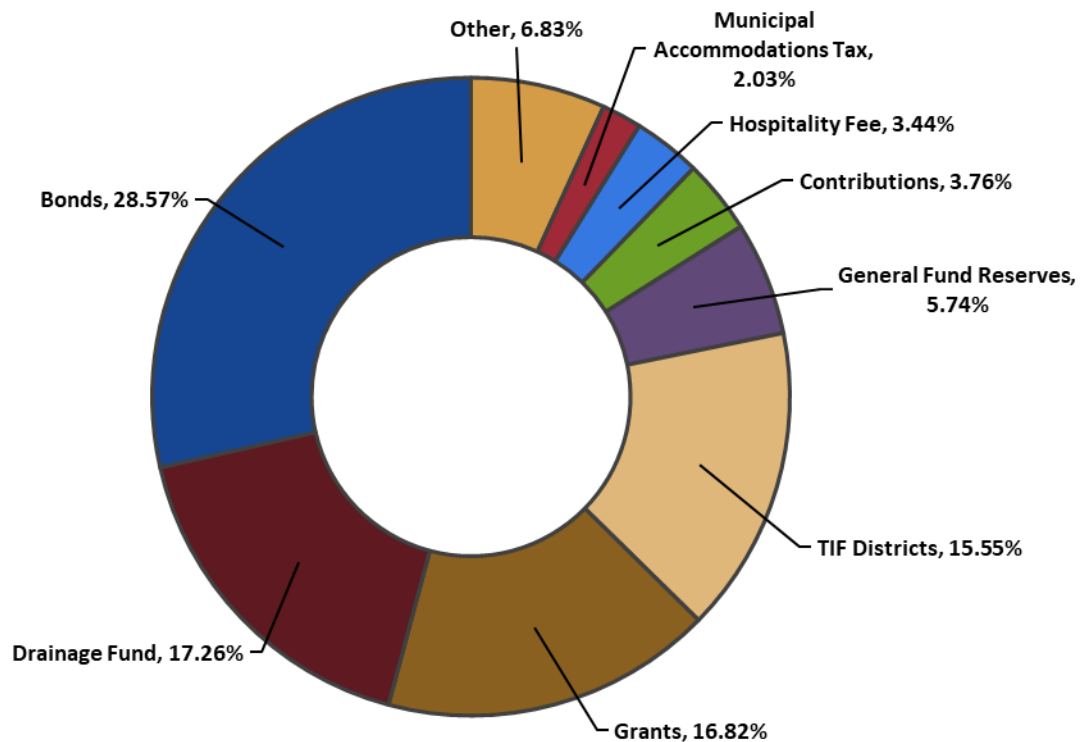
Project Name	Prior Year Expenditures	2023	2024	2025	2026	2027	2027 and Beyond	Total Project Budget
<u>Culture & Recreation</u>								
25 Folly Park	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ 750,000
WPAL Park (1717 Wappoo)	\$ 1,002,147	\$ 1,000,000	\$ 729,412	\$ -	\$ -	\$ -	\$ -	\$ 2,731,559
Ashley River Crossing	\$ 1,602,373	\$ 1,695,000	\$ 9,400,000	\$ 20,500,000	\$ 8,202,627	\$ -	\$ -	\$ 41,400,000
Ashley Riverwalk - Phase I (Design and Engineering)	\$ 114,697	\$ 185,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Bridgepoint Ecological Park	\$ -	\$ 350,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Brittlebank Park Playground Improvements	\$ -	\$ 750,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Carr-Richardson Park	\$ 2,639,629	\$ 155,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,795,025
Charleston 9 Firefighters Memorial	\$ 640	\$ 584,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585,000
Cooper River Bridge Multi-use Trail	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ -	\$ 750,000
International African American Museum	\$ 81,460,412	\$ 15,839,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,300,000
Longborough Dock	\$ 10,340	\$ 816,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 827,000
Mulberry Park Improvements	\$ 19,999	\$ 502,000	\$ 20,000	\$ 20,001	\$ -	\$ -	\$ -	\$ 562,000
Parkshore Park Renovations (Pickleball Courts)	\$ -	\$ 512,222	\$ 512,222	\$ -	\$ -	\$ -	\$ -	\$ 1,024,444
Plymouth Park	\$ -	\$ 480,000	\$ 480,000	\$ -	\$ -	\$ -	\$ -	\$ 960,000
Shaw Center Renovations	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Shiloh Park	\$ 375,911	\$ 124,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
St. Julian Devine Improvements	\$ 2,057,860	\$ 1,250,000	\$ 1,339,600	\$ -	\$ -	\$ -	\$ -	\$ 4,647,460
St. Thomas Island Drive -Nowell Creek Crossing	\$ 80,441	\$ 335,513	\$ 335,513	\$ -	\$ -	\$ -	\$ -	\$ 751,467
Stoney Field Improvements	\$ 2,881,646	\$ 205,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,087,004
West Ashley Bikeway Resurfacing (Playground to Wappoo)	\$ 215,069	\$ 835,465	\$ 835,465	\$ -	\$ -	\$ -	\$ -	\$ 1,885,999
West Ashley Greenway - West Ashley Bikeway Connector	\$ 37,314	\$ 62,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
West Ashley Greenway Improvements (Stinson to Parkdale & Foot Bridge Replacement)	\$ 329,444	\$ 202,302	\$ 202,302	\$ -	\$ -	\$ -	\$ -	\$ 734,048
White Point Gardens Improvements	\$ 42,377	\$ 252,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,000
White Point Gardens Restrooms	\$ -	\$ -	\$ 110,000	\$ 440,000	\$ -	\$ -	\$ -	\$ 550,000
Total Culture and Recreation	\$ 92,870,299	\$ 26,388,565	\$ 14,989,514	\$ 21,710,001	\$ 8,577,627	\$ -	\$ -	\$ 164,536,006
<u>Enterprise Fund Projects</u>								
Angel Oak Site / Parking Improvements	\$ 26,864	\$ 753,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780,629
City Market Hall Shed Tuckpointing	\$ 19,993	\$ 202,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,662
Joseph P. Riley Jr. Stadium MLB Improvements	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Municipal Golf Course Restrooms	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Parking Garage Repairs Project	\$ 205,772	\$ 2,122,764	\$ 2,122,764	\$ -	\$ -	\$ -	\$ -	\$ 4,451,300
Sheppard Street Lot	\$ -	\$ 684,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684,118
Total Enterprise Fund Projects	\$ 252,629	\$ 5,463,316	\$ 2,422,764	\$ -	\$ -	\$ -	\$ -	\$ 8,138,709
Total 2023-2027 Capital Improvement Plan	\$ 233,492,086	\$ 158,273,495	\$ 163,482,435	\$ 79,931,292	\$ 23,647,472	\$ 8,375,000	\$ -	\$ 667,201,780

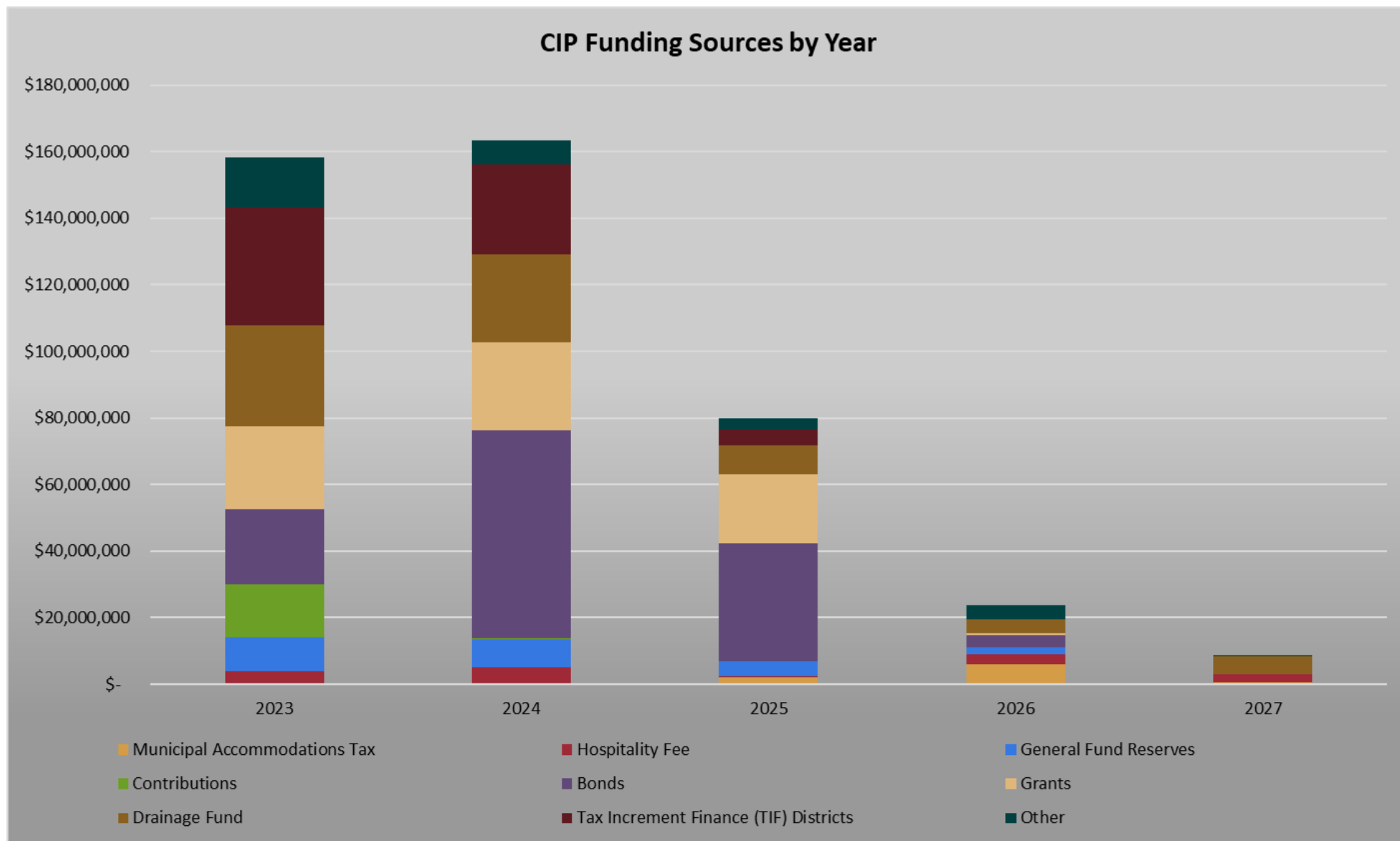


2023-2027 CAPITAL IMPROVEMENT PLAN
5-YEAR FUNDING SOURCE ESTIMATE

FUNDING SOURCE	2023	2024	2025	2026	2027	Total
General Fund Reserves	\$ 10,113,084	\$ 8,400,116	\$ 4,525,000	\$ 1,875,000	\$ -	\$ 24,913,200
Charleston County	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Land Sales	\$ 5,100,000	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000
Bonds	\$ 22,463,722	\$ 62,554,161	\$ 35,189,718	\$ 3,694,845	\$ -	\$ 123,902,446
Grants	\$ 25,034,152	\$ 26,358,628	\$ 21,000,000	\$ 554,750	\$ -	\$ 72,947,530
Drainage Fund	\$ 30,288,528	\$ 26,261,506	\$ 8,651,340	\$ 4,300,000	\$ 5,360,125	\$ 74,861,499
Tax Increment Finance (TIF) Districts	\$ 35,509,674	\$ 27,221,156	\$ 4,718,500	\$ -	\$ -	\$ 67,449,330
Local Option Permit	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Unfunded	\$ 349,240	\$ 2,839,600	\$ 1,817,733	\$ -	\$ -	\$ 5,006,573
Charleston Water Systems	\$ 1,080,139	\$ 2,150,092	\$ 1,075,000	\$ 1,075,000	\$ 14,875	\$ 5,395,106
Hospitality Fee	\$ 4,000,357	\$ 5,069,412	\$ 250,000	\$ 3,147,877	\$ 2,461,180	\$ 14,928,826
Municipal Accommodations Tax	\$ -	\$ -	\$ 2,244,000	\$ 6,000,000	\$ 538,820	\$ 8,782,820
State Accommodations Tax	\$ 550,000	\$ 110,000	\$ 440,000	\$ -	\$ -	\$ 1,100,000
Contributions	\$ 15,898,136	\$ 395,000	\$ 20,001	\$ -	\$ -	\$ 16,313,137
Berkeley County	\$ 43,912	\$ -	\$ -	\$ -	\$ -	\$ 43,912
City Market Fund	\$ 35,669	\$ -	\$ -	\$ -	\$ -	\$ 35,669
Parking Fund	\$ 2,806,882	\$ 2,122,764	\$ -	\$ -	\$ -	\$ 4,929,646
Total	\$ 158,273,495	\$ 163,482,435	\$ 79,931,292	\$ 23,647,472	\$ 8,375,000	\$ 433,709,694

Total 5-year CIP by Funding Source









Project Name

General Government

1 Municipal Operations Complex

Public Safety

- 2 CFD Cainhoy Fire Station (FS20)
- 3 CFD Central Fire Station Repairs (FS2/3)
- 4 CFD Huger Street Fire Station Renovation (FS8)-Phase 1
- 5 CFD Huger Street Fire Station Renovation (FS8)-Phase 2
- 6 CFD Maybank Highway Fire Station (FS23)
- 7 CPD Fleet Operations/Vehicle Maintenance Garage Relocation

Public Service

- 8 Alberta Long Lake Area Drainage Improvements
- 9 Barberry Woods Drainage Improvements
- 10 Beresford Creek Bridge Replacement
- 11 Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project
- 12 Central Park Drainage Improvements
- 13 Concord Street Pump Station Upfit
- 14 Cooper-Jackson Drainage Improvements
- 15 Dupont-Wappoo Areas 1-4
- 16 Ehrhardt Street Tunnel Extension
- 17 Forest Acres Drainage Improvements
- 18 Fort Royal Drainage Improvements
- 19 Huger Street Drainage Improvements
- 20 Lake Dotterer and Longbranch Creek Drainage Improvements
- 21 Limehouse Brick Arch Drainage Project
- 22 Market Street Div III-Surface Collection and Conveyance
- 23 Seawall Repairs - Low Battery Seawall/Murray Blvd.
- 24 Spring/Fishburne Drainage Basin Improvements Phase 4
- 25 Spring/Fishburne Drainage Basin Improvements Phase 5
- 26 Wspanee Drainage Improvements
- 27 Windermere Drainage Improvements

Project Name

Urban & Community Development

28 Huger Street Streetscape

Culture & Recreation

- 29 WPAL Park (1717 Wappoo)
- 30 Ashley River Crossing
- 31 Ashley Riverwalk-Phase 1 (Design & Engineering)
- 32 Bridgepoint Ecological Park
- 33 Brittelbank Park Playground Improvements
- 34 Carr-Richardson Park
- 35 Charleston 9 Firefighters Memorial
- 36 International African American Museum
- 37 Longborough Dock
- 38 Mulberry Park Improvements
- 39 Parkshore Park Renovations (Pickleball Courts)
- 40 Plymouth Park
- 41 Shaw Center Renovations
- 42 Shiloh Park
- 43 St. Julian Devine Improvements
- 44 St. Thomas Island Drive-Nowell Creek Crossing
- 45 Stoney Field Improvements
- 46 West Ashley Bikeway Resurfacing (Playground to Wappoo)
- 47 West Ashley Greenway-West Ashley Bikeway Connector
- 48 West Ashley Greenway Improvements (Stinson Dr. to Parkdale Dr.)
- 49 White Point Gardens Improvements

Enterprise Fund Projects

- 50 Angel Oak Site Improvements
- 51 City Market Hall Shed Tuckpointing
- 52 Joseph P. Riley Jr. Stadium MLB Improvements
- 53 Municipal Golf Course Restrooms
- 54 Parking Garage Repairs Project
- 55 Sheppard Street Lot



GENERAL GOVERNMENT PROJECTS

Project Profile	
Project Name:	Municipal Operations Complex
Government Function:	General Government
Project Start Date:	2021
Total Project Budget:	\$100,000,000
Funding Sources:	GF, TIF, Land Sales, GO, IPRB
Projected Year of Completion:	2025

Project Details & Narrative	
Scope and Description:	This project is for the replacement of current City facilities on a parcel of 13.93 acres for divisions that run day-to-day City operations such as: Environmental Services, Streets & Sidewalks Maintenance, Fleet Maintenance, Stormwater Maintenance Operations, Fire Training & Logistics, Police Radio Shop and the Traffic & Transportation Sign Shop.
Operating Impact Narrative:	Total operating impacts are unknown at this time and are currently being calculated. The facility is being designed and constructed with low maintenance and low utility costs in mind, including the use of solar panels.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	425,591	-	-	-	-
Land Sales	5,100,000	-	-	-	-
TIF	19,474,409	15,525,591	-	-	-
Bonds	-	34,474,409	24,725,291	-	-
Total	25,000,000	50,000,000	24,725,291	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
274,709	25,000,000	50,000,000	24,725,291	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





PUBLIC SAFETY PROJECTS

Project Profile	
Project Name:	CFD Cainhoy Fire Station (FS 20)
Government Function:	Public Safety
Project Start Date:	2018
Total Project Budget:	\$8,709,200
Funding Sources:	GO, IPRB
Projected Year of Completion:	2025

Project Details & Narrative	
Scope and Description:	This project is the design and construction of a new 10,000 ft ² , 2-bay fire station on the Cainhoy Peninsula to add fire coverage for existing and future developments in the area. This is a replacement of the currently rented temporary 2-bay station.
Operating Impact Narrative:	Operating impacts of the new station are estimated to be a savings of \$25,000 annually due to the reduction in rent from the leased, temporary facility and the additional costs of utilities and maintenance.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	2,000,000	4,000,000	2,686,571	-	-
Total	2,000,000	4,000,000	2,686,571	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
22,629	2,000,000	4,000,000	2,686,571	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	(25,000)	(25,000)





Project Profile	
Project Name:	CFD Central Fire Station Capital Repairs (FS 2/3)
Government Function:	Public Safety
Project Start Date:	2022
Total Project Budget:	\$11,500,000
Funding Sources:	GF, HF
Projected Year of Completion:	2025



Project Details & Narrative	
Scope and Description:	This project is a major capital repair and renovation to one of the oldest operating fire stations in the City, having been constructed in 1886. The repairs will consist of reinforcing the masonry and upfitting key structural areas of the building to meet earthquake resistant "high code" standards. The City applied for a FEMA-Hazard Mitigation Grant Program to cover part of the costs for the repairs in 2022.
Operating Impact Narrative:	There are no operating impacts as this is a renovation and upfit of a current existing fire station. Due to the historical nature and age of the building, maintenance costs for new equipment and features are estimated to be the same as it was for the previous, older infrastructure.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	-	1,200,000	4,400,000	-	-
Hospitality Fee	700,000	4,300,000	-	-	-
Unfunded	-	-	900,000	-	-
Total	700,000	5,500,000	5,300,000	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	700,000	5,500,000	5,300,000	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	Huger Street Fire Station Renovations (FS 8) Phase I & II
Government Function:	Public Safety
Project Start Date:	2018
Total Project Budget:	\$4,446,470
Funding Sources:	FEMA, GF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This is a complete renovation of a historic, unreinforced masonry fire station built in 1910. This station services a public university, four public schools, several private schools, public stadiums, three hospitals and the City's Police headquarters. The renovation will include seismic upgrades to the interior framing, strengthening of window and doors to include storm shutters and impact resistant materials, dry flood-proofing and the installation of a backup generator. There are two phases to this project with Phase I including architectural, engineering and permitting which are anticipated to be finished in 2023, while Phase II will be the construction and retrofit of the station.
Operating Impact Narrative:	There are no operating impacts as this is a renovation and upfit of a current existing fire station. Due to the historical nature and age of the building, maintenance costs for new equipment and features are estimated to be the same as it was for the previous, older infrastructure.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	663,066	795,370	-	-	-
Grants	1,989,199	655,631	-	-	-
Total	2,652,265	1,451,001	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
343,204	2,652,265	1,451,001	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	CFD Maybank Fire Station (FS 23)
Government Function:	Public Safety
Project Start Date:	2021
Total Project Budget:	\$15,722,100
Funding Sources:	IPRB
Projected Year of Completion:	2026

Project Details & Narrative	
Scope and Description:	This project is for the design and construction of a new fire station on Johns Island at the corner of Maybank Highway and Wildts Battery Drive. This station is designed for approximately 14,000 ft2 and will be a 3-bay fire station for 2 companies of firefighters. The intent of this fire station is to increase the level of fire protection coverage for the expanding Johns Island area of the City.
Operating Impact Narrative:	This is a new fire station that will have completely new operating costs. One new ladder truck and one new pumper truck will be acquired using lease purchase funds. Due to the time it takes to build these vehicles they must be ordered in advance of completion of the facility. Debt service on these orders started in 2022 and will extend to 2027. Additional fuel, utility and maintenance costs will be budgeted for after completion. Additional personnel (27 in total) costs will also be budgeted for in the years prior to completion in order for the personnel to be hired and trained in time for the facility to open. Personnel costs will also include required gear and personal protective equipment.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	3,694,844	3,694,844	3,694,844	3,694,845	-
Total	3,694,844	3,694,844	3,694,844	3,694,845	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
942,723	3,694,844	3,694,844	3,694,844	3,694,845	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	1,359,960	2,047,575	1,294,339	474,538	114,117





Project Profile	
Project Name:	CPD Fleet Operations/Vehicle Maintenance Garage Relocation
Government Function:	Public Safety
Project Start Date:	2018
Total Project Budget:	\$4,252,741
Funding Sources:	GF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is the construction of a new fleet operations and vehicle maintenance garage for the police department. The previous facility was sold in 2016 and currently a facility is rented out for the purposes of police fleet maintenance. Property acquisition and design are underway with construction estimated to begin in 2024.
Operating Impact Narrative:	Operating impacts of this new facility are estimated to be a savings of \$35,000 annually due to the reduction in rent from the leased, temporary facility and the additional costs of utilities and maintenance.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	1,000,000	3,091,233	-	-	-
Total	1,000,000	3,091,233	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
161,508	1,000,000	3,091,233	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	(35,000)	(35,000)	(35,000)





PUBLIC SERVICE PROJECTS

Project Profile	
Project Name:	Alberta Long Lake Area Drainage Improvements
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$1,500,000
Funding Sources:	DF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project will evaluate potential drainage improvements along western Calhoun St. in the vicinity of Alberta Long Lake. Evaluation scenarios will include routing additional stormwater drainage into the lake and improving the outfalls from the lake into the Ashley River.
Operating Impact Narrative:	No additional operating costs are expected to arise from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Drainage Fund	750,000	750,000	-	-	-
Total	750,000	750,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	750,000	750,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-



Project Profile	
Project Name:	Barberry Woods Drainage Improvements
Government Function:	Public Service
Project Start Date:	2018
Total Project Budget:	\$12,856,843
Funding Sources:	DF
Projected Year of Completion:	2025

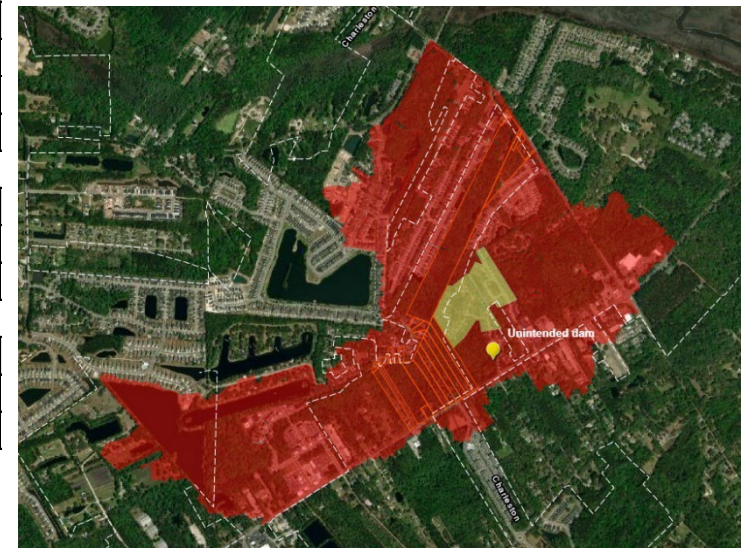
[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is to improve drainage around the Barberry Woods neighborhood. A study in 2018 determined that the main cause of flooding in the area was due to undersized infrastructure through the surrounding development. Currently the project is reaching the end of the design and engineering stage and moving into the property acquisition stage in order for appropriate construction to commence in 2024. The main goal of this project is to focus on principles from the Dutch Dialogues to utilize natural water elimination systems to reduce repeated flooding in the area.
Operating Impact Narrative:	As this is meant to improve drainage using natural water elimination systems there are no additional operating costs anticipated to arise from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Drainage Fund	3,934,352	3,934,352	3,934,352	-	-
Total	3,934,352	3,934,352	3,934,352	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
1,053,787	3,934,352	3,934,352	3,934,352	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Beresford Creek Bridge Replacement
Government Function:	Public Service
Project Start Date:	2019
Total Project Budget:	\$4,800,000
Funding Sources:	GF, ARPA
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	<p>This is a project to replace a vehicle bridge along Daniel Island Drive that cross over Beresford Creek. An assessment was performed in 2019 of the two bridges along Daniel Island Drive/St. Thomas Island Drive. The Nowell Creek Bridge was found to be in good condition and the Beresford Creek Bridge was recommended to be replaced in less than 10 years. A cost estimate was conducted in 2019 and a design contract was in place by early 2021. Construction is anticipated to begin in 2023 and finish mid-2024.</p>
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	2,000,000	932,248	-	-	-
Grants	-	1,550,000	-	-	-
Total	2,000,000	2,482,248	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
317,752	2,000,000	2,482,248	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project
Government Function:	Public Service
Project Start Date:	2017
Total Project Budget:	\$5,719,730
Funding Sources:	NFWF, DF, Contribution
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is meant to develop an engineering and design plan, strengthen stakeholder participation, test outreach and education opportunities, and complete necessary permitting to restore a more natural floodplain function in the Church Creek Drainage Basin.
Operating Impact Narrative:	There are no operating impacts for this project as it is focused on creating natural floodplain management with minimal maintenance in the Church Creek Drainage Basin.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	370,000	-	-	-	-
Contribution	-	-	-	-	-
Drainage Fund	1,958,142	2,328,142	-	-	-
Total	2,328,142	2,328,142	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
1,063,446	2,328,142	2,328,142	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Central Park Drainage Improvements
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$5,000,000
Funding Sources:	DF
Projected Year of Completion:	2025

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is for improvements in two areas of the Central Park Watershed including drainage into the James Island Creek and the Wimbledon Channel. Improvements include pipe diameter increases, drainage channel geometry modifications, increasing the capacity of permanent stormwater best management practices and the installation of check valves.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Drainage Fund	500,000	500,000	4,000,000	-	-
Total	500,000	500,000	4,000,000	-	-

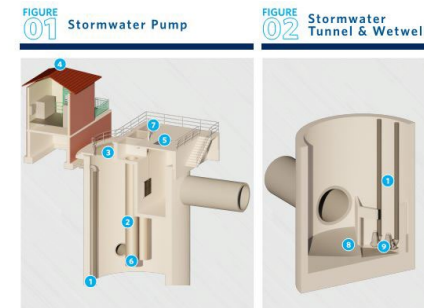
Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	500,000	500,000	4,000,000	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Concord Street Pump Station Upfit
Government Function:	Public Service
Project Start Date:	2021
Total Project Budget:	\$8,800,000
Funding Sources:	DF
Projected Year of Completion:	2024

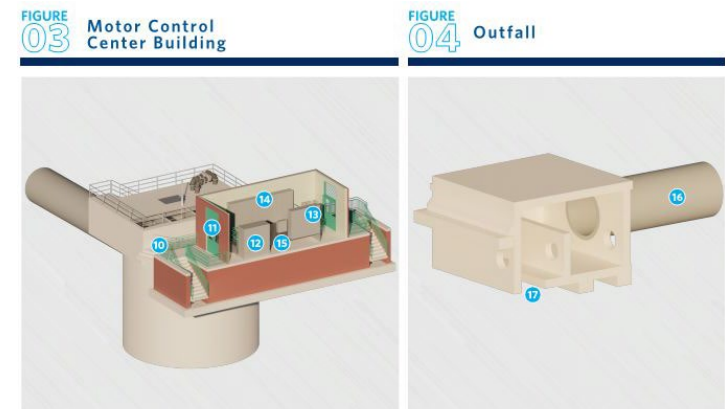


Project Details & Narrative	
Scope and Description:	This project is a capital upfit to the current Concord Street Pump Station. The upfit is meant to bring the current pumps up to industry standards and make repairs to ensure the longevity for the pumps. Repairs and improvements include updating aging electrical components, updating control systems, replacing the current pump and making structural repairs to the facility.
Operating Impact Narrative:	Anticipated savings in maintenance and repairs costs to the 20+ year old pumps are projected to be around \$50,000 annually upon completion of the project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Drainage Fund	4,032,848	4,032,848	-	-	-
Total	4,032,848	4,032,848	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
734,304	4,032,848	4,032,848	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	(50,000)	(50,000)	(50,000)





Project Profile	
Project Name:	Cooper-Jackson Drainage Improvements
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$11,172,000
Funding Sources:	TIF
Projected Year of Completion:	2025

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is for improvements to the drainage system within the Cooper Street/Jackson Street Watershed and is set into three phases. Overall improvements will include enlarging existing pipes, slope adjustments, installing new parallel pipes, small stormwater best management practices and potentially a new pump station.
Operating Impact Narrative:	An estimated \$50,000 per year in maintenance costs for the pump station would be included in the Stormwater operating budget.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
TIF	1,628,629	6,000,000	3,500,000	-	-
Total	1,628,629	6,000,000	3,500,000	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
43,371	1,628,629	6,000,000	3,500,000	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	50,000	50,000





Project Profile	
Project Name:	Dupont-Wappoo Areas 1-4
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$5,500,000
Funding Sources:	TIF
Projected Year of Completion:	2024

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project includes work to improve stormwater conveyance from Orleans Road/Dupont Road to the culvert system under I-526 and the addition of linear stormwater storage facilities in the vicinity of Citadel Mall.
Operating Impact Narrative:	Currently there is not anticipated any operating costs in relation to this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
TIF	2,500,000	3,000,000	-	-	-
Total	2,500,000	3,000,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	2,500,000	3,000,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Ehrhardt Street Tunnel Extension
Government Function:	Public Service
Project Start Date:	2019
Total Project Budget:	\$17,855,519
Funding Sources:	DF, CDBG-MIT
Projected Year of Completion:	2024

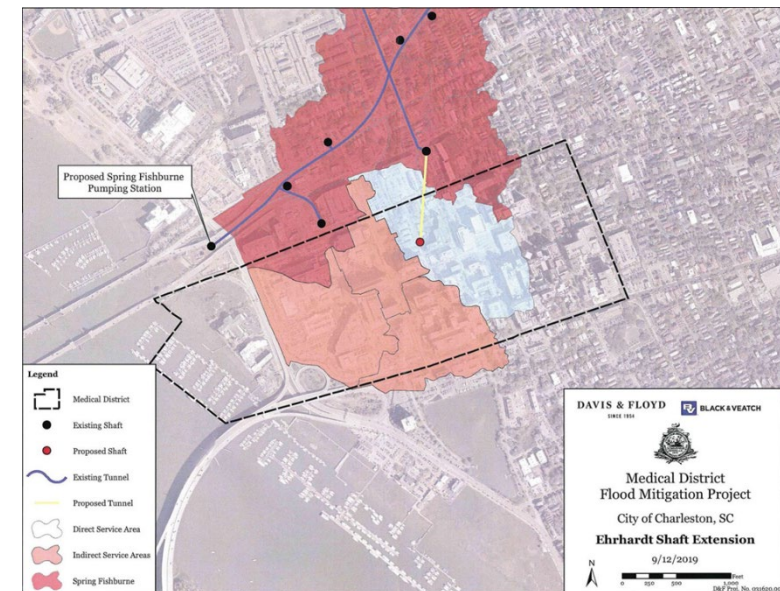
[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	The focus of this project is to construct a tunnel and drop shaft in the medical district area of the Peninsula. The tunnel will connect to the Spring-Fishburne drainage system and it is anticipated that this will greatly reduce the frequency and severity of flooded streets in the area. This will service the Medical University of South Carolina, Roper Hospital and the Ralph H. Johnson VA Medical Center.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	5,330,835	-	-	-	-
Drainage Fund	3,419,165	2,927,712	-	-	-
Total	8,750,000	2,927,712	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
6,177,807	8,750,000	2,927,712	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Forest Acres Drainage Improvements
Government Function:	Public Service
Project Start Date:	2015
Total Project Budget:	\$25,458,872
Funding Sources:	SWRB, DF, LOP
Projected Year of Completion:	2023

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is the creation of a new drainage system that will consist of stormwater channels and dual 5-ft by 10-ft box culverts along the West Ashley Bikeway, under St. Andrews Blvd., and under 5th Avenue. This system offers the same level of protection to the properties in the drainage basin as a pumped system with the added benefit of not relying on electric power.
Operating Impact Narrative:	There is no operating impact anticipated from this project as routine cleaning of culverts and channels are already appropriated in the Stormwater Fund.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	1,123,001	-	-	-	-
Local Option Permit	5,000,000	-	-	-	-
Drainage Fund	5,272,794	-	-	-	-
Total	11,395,795	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
14,063,077	11,395,795	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Fort Royal Drainage Improvements
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$500,000
Funding Sources:	DF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project includes modeling the existing drainage system in Wespanee Plantation and improving or adding outfalls to mitigate flooding.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Drainage Fund	500,000	-	-	-	-
Total	500,000	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	500,000	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-



Project Profile	
Project Name:	Huger Street Drainage Improvements
Government Function:	Public Service
Project Start Date:	2018
Total Project Budget:	\$16,361,670
Funding Sources:	DF, TIF, SCRIA, CWS
Projected Year of Completion:	2024

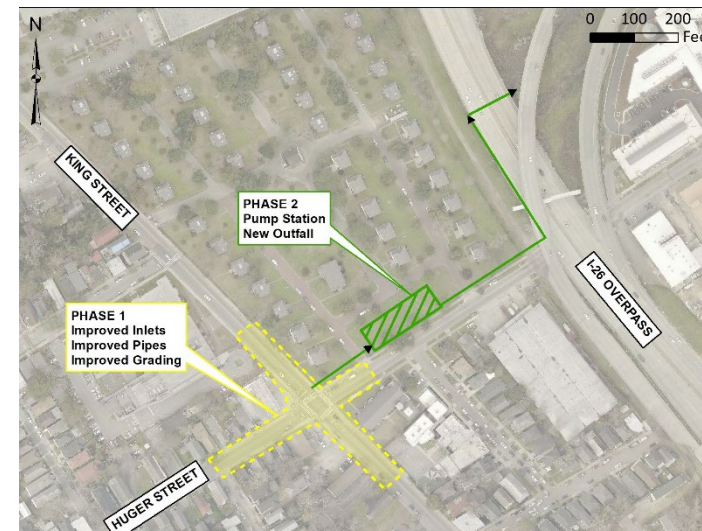
[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is the construction of updated street improvements, new outfall and potential new pump station at the Huger St./King St. intersection. A study was completed in 2019 with the recommendation of an eventual pump station at the intersection to alleviate chronic flooding problems. Phase I of the project, which was completed in 2022, was for improvements to the surface collection and conveyance system of the intersection. Phase II of the project, set to begin in 2023 is for the construction of a pump station.
Operating Impact Narrative:	It is estimated that upon completion of the pump station, there will be a \$50,000 annual cost for maintenance and inspections of the new pump station.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
TIF	-	-	-	-	-
Grants	-	-	-	-	-
CWS	-	-	-	-	-
Drainage Fund	4,301,227	6,000,000	-	-	-
Total	4,301,227	6,000,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
6,060,443	4,301,227	6,000,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	50,000	50,000	50,000





Project Profile	
Project Name:	Lake Dotterer and Longbranch Creek Drainage Improvements
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$3,000,000
Funding Sources:	DF, NOAA
Projected Year of Completion:	2025

Project Details & Narrative	
Scope and Description:	This project is evaluating improvements and ecological impacts along the Longbranch Creek corridor with the intent of reconnecting the creek to Lake Dotterer to mitigate flooding conditions in different impact scenarios. Conceptual improvements include conveyance improvements along the creek, tidal flood control, and improvements to the Lake Dotterer barrier to the Church Creek drainage system and installation of an outfall system reconnection to Longbranch Creek. A grant to the National Oceanic & Atmospheric Agency was submitted in 2022 to aid in funding this project.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	840,000	160,000	500,000	-	-
Drainage Fund	840,000	160,000	500,000	-	-
Total	1,680,000	320,000	1,000,000	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	1,680,000	320,000	1,000,000	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-



Project Profile	
Project Name:	Limehouse Brick Arch Drainage Project
Government Function:	Public Service
Project Start Date:	2019
Total Project Budget:	\$3,875,192
Funding Sources:	SWRB, DF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project includes the rehabilitation and improvement of 580-ft of existing brick arch and 800-ft of existing concrete box culvert within the Limehouse Drainage Basin. The project will also improve the current stormwater infrastructure with new concrete liner using shotcrete construction techniques. The Limehouse Street Drainage Basin covers over 145 acres of the Peninsula.
Operating Impact Narrative:	There is no budgetary operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	-	-	-	-	-
Drainage Fund	1,000,000	383,932	-	-	-
Total	1,000,000	383,932	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
2,491,260	1,000,000	383,932	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Market Street Division III-Surface Collection & Conveyance
Government Function:	Public Service
Project Start Date:	2015
Total Project Budget:	\$23,280,056
Funding Sources:	SWRB, CWS, DF
Projected Year of Completion:	2027

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project consists of improvements to the surface collection and conveyance system on North and South Market Streets. The existing stormwater collection and conveyance system will be completely connected to the three drop shafts while the brick arches, due to their historic significance, will be left intact.
Operating Impact Narrative:	There is no budgetary operating impact anticipated from this project. However, this project will help alleviate flooding, which will reduce property damage, public inconvenience, public safety response for traffic control and loss of business revenue.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	224,490	4,300,000	4,083,012	-	-
CWS	-	1,075,000	1,075,000	1,075,000	14,875
Drainage Fund	-	-	216,988	4,300,000	5,360,125
Total	224,490	5,375,000	5,375,000	5,375,000	5,375,000

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
1,555,566	224,490	5,375,000	5,375,000	5,375,000	5,375,000

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Seawall Repairs - Low Battery/Murray Blvd.
Government Function:	Public Service
Project Start Date:	2015
Total Project Budget:	\$74,896,399
Funding Sources:	HF, MA, CWS, IPRB
Projected Year of Completion:	2024

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is for the concrete repairs and rehabilitation of approximately 4,800 linear feet of the Seawall at the Low Battery in 950-ft sections. This project also includes proposed street improvements along Murray Boulevard and at White Point Gardens. Construction was completed on the second section in 2021 and began on the third section in 2022. The final section is anticipated to be finished in 2024. The final section includes improvements at White Point Gardens.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Muni. Accom. Tax	-	-	-	-	-
Hospitality Fee	-	-	-	-	-
CWS	1,020,139	1,075,092	-	-	-
Bond	15,016,029	15,824,908	-	-	-
Total	16,036,168	16,900,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
41,960,231	16,036,168	16,900,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	Spring-Fishburne Drainage Basin Improvements Phase 4-Wetwell & Outfall
Government Function:	Public Service
Project Start Date:	2018
Total Project Budget:	\$65,319,073
Funding Sources:	TIF, SCTIB
Projected Year of Completion:	2023

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This is the second to the last phase of the Spring-Fishburne meta-project. This phase includes the construction of a large wetwell for housing the stormwater pumps; installation of trash racks for removing large, floating debris; construction of a sediment basin; and construction of a 500-ft long outfall into the Ashley River consisting of triple 8-ft by 10-ft concrete box culverts.
Operating Impact Narrative:	There is no budgetary operating impact anticipated from this project. However, this project will help alleviate flooding, which will reduce property damage, public inconvenience, public safety response for traffic control and loss of business revenue.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
TIF	2,766,427	-	-	-	-
Grants	2,766,427	-	-	-	-
Total	5,532,854	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
59,786,219	5,532,854	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





Project Profile	
Project Name:	Spring-Fishburne Drainage Basin Improvements Phase 5-Pump Station
Government Function:	Public Service
Project Start Date:	2021
Total Project Budget:	\$37,000,000
Funding Sources:	TIF, SCTIB
Projected Year of Completion:	2024

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This is the last phase of the Spring-Fishburne meta-project. This phase includes the purchase and installation of 3 main stormwater pumps capable of pumping in excess of 120,000 gallons per minute of water out of the connected stormwater system.
Operating Impact Narrative:	It is estimated upon completion of the pumps and pump station that an annual maintenance budget of \$100,000 will be need to ensure the life-span of the pumps.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
TIF	8,750,000	2,233,065	-	-	-
Grants	8,750,000	14,333,760	-	-	-
Total	17,500,000	16,566,825	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
2,933,175	17,500,000	16,566,825	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	100,000	100,000	100,000





Project Profile	
Project Name:	Wespanee Drainage Improvements
Government Function:	Public Service
Project Start Date:	2023
Total Project Budget:	\$2,500,000
Funding Sources:	DF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is meant to improve conveyance of stormwater from Wespanee Place Ct. and Ashland Dr. to the Old Towne Rd. drainage system and realize secondary improvements from this flow diversion in the Old Towne Acres and Heathwood neighborhoods.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Drainage Fund	1,250,000	1,250,000	-	-	-
Total	1,250,000	1,250,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	1,250,000	1,250,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-



Project Profile	
Project Name:	Windermere Drainage Project
Government Function:	Public Service
Project Start Date:	2018
Total Project Budget:	\$8,206,943
Funding Sources:	DF, STATE
Projected Year of Completion:	2024

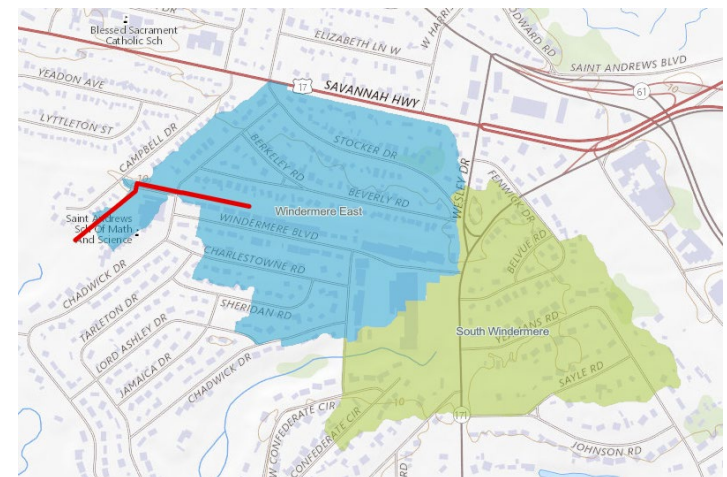
[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is meant to improve stormwater drainage in the Windermere neighborhood by installing a new outfall to alleviate the flooding as the current infrastructure is undersized. The project is designed to improve the drainage system so that it will function to current design standards, which is the 25-year, 24-hour design storm; this corresponds to 8.7 inches of rainfall over a 24-hour period.
Operating Impact Narrative:	There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	1,500,000	-	-	-	-
Drainage Fund	2,530,000	3,994,520	-	-	-
Total	4,030,000	3,994,520	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
182,423	4,030,000	3,994,520	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Stormwater Fund	-	-	-	-	-





URBAN AND COMMUNITY DEVELOPMENT PROJECTS

Project Profile	
Project Name:	Huger Street Streetscape
Government Function:	Urban & Community Development
Project Start Date:	2015
Total Project Budget:	\$4,119,257
Funding Sources:	Federal Mitigation Funds
Projected Year of Completion:	2025

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project includes right-of-way improvements from Morrison Drive to King Street including resetting curbs where possible, new curbs, new 5-foot wide and 8-foot wide sidewalks, on-street parking, street lights, street trees, etc. Limited drainage improvements may also be completed as the budget allows.
Operating Impact Narrative:	Upon completion of the project small maintenance budget increases are anticipated for street tree maintenance, sidewalk maintenance, and street light utility costs all totaling an estimated \$25,000 increase annually to the operating budget.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	1,360,551	-	-	-	-
Unfunded	139,449	1,500,000	917,733	-	-
Total	1,500,000	1,500,000	917,733	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
201,524	1,500,000	1,500,000	917,733	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	25,000	25,000





CULTURE AND RECREATION PROJECTS

Project Profile	
Project Name:	WPAL Park (1717 Wappoo)
Government Function:	Culture & Recreation
Project Start Date:	2016
Total Project Budget:	\$2,731,559
Funding Sources:	Land Sales, HF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is the creation of a small park space on Wappoo Road in West Ashley that includes waterfront access through an existing pier and possible boardwalk.
Operating Impact Narrative:	Anticipated operating impacts are estimated at \$10,000 annually for the maintenance of the boardwalks and pier.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Land Sales	-	-	-	-	-
Hospitality Fee	1,000,000	729,412	-	-	-
Total	1,000,000	729,412	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
1,002,147	1,000,000	729,412	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	10,000	10,000	10,000





Project Profile	
Project Name:	Ashley River Crossing
Government Function:	Culture & Recreation
Project Start Date:	2020
Total Project Budget:	\$41,400,000
Funding Sources:	BUILD, MUSC, GF, Charleston County, HF, SCDOT
Projected Year of Completion:	2026

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is a bicycle and pedestrian bridge that will connect West Ashley with downtown Charleston. The bridge will provide a safe connection between the West Ashley Greenway, Brittlebank Park, and the Ashley River Walk. Currently this project is in the design phase.
Operating Impact Narrative:	With this project currently in the design and engineering phase, budgetary operating impacts are unknown. Maintenance costs for the bridge, when known will be included in the General Fund operating budget.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	1,695,000	9,400,000	20,500,000	554,750	-
Charleston County	-	-	-	3,000,000	-
Contributions	-	-	-	-	-
General Fund Reserves	-	-	-	1,500,000	-
Hospitality Fee	-	-	-	3,147,877	-
Total	1,695,000	9,400,000	20,500,000	8,202,627	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
1,602,373	1,695,000	9,400,000	20,500,000	8,202,627	-

Operating Cost Impact					
Fund	2022	2023	2024	2025	2026
General Fund	-	-	-	-	-





Project Profile	
Project Name:	Ashley Riverwalk-Phase I (Design & Engineering)
Government Function:	Culture & Recreation
Project Start Date:	2018
Total Project Budget:	\$300,000
Funding Sources:	HF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	<p>This project is the design of a pedestrian walkway connecting Brittlebank Park to Lockwood Drive on the Charleston Peninsula. The walkway will begin at Brittlebank Park, continue over the Bristol Marina using the existing pier and floating dock and then pass under the US-17 Ashley River Bridges on a floating dock. The walkway will then switch to a fixed pier near the south side of the US-17 bridges before heading towards Lockwood Drive over Hummock Island by path on land and connect to Lockwood Drive by a fixed pier. This design project is currently on hold until the completion of the Ashley River Bike-Pedestrian Bridge so that all walkway tie-ins from the bike-pedestrian bridge can be complete to allow for a seamless transition to the proposed walkway.</p>
Operating Impact Narrative:	No operating impact is anticipated at this time as this is in the design phase of a project.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Hospitality Fee	185,303	-	-	-	-
Total	185,303	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
114,697	185,303	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	Bridgepoint Ecological Park
Government Function:	Culture & Recreation
Project Start Date:	2023
Total Project Budget:	\$500,000
Funding Sources:	GF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is to establish an ecological park at the site of properties previously purchased through a FEMA buyout grant in the Bridgepoint neighborhood. The neighborhood had experienced frequent flooding and qualified for FEMA assistance. The park will provide trails, a playground, and benches as well as greenspace that will be more naturally suited for the management of stormwater runoff.
Operating Impact Narrative:	Estimated operating costs are \$15,000 for annual landscaping and maintenance of the facility.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	350,000	150,000	-	-	-
Total	350,000	150,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	350,000	150,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	15,000	15,000	15,000



Project Profile	
Project Name:	Brittlebank Park Playground Improvements
Government Function:	Culture & Recreation
Project Start Date:	2023
Total Project Budget:	\$1,000,000
Funding Sources:	GF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is to fully renovate and improve the accessible playground at Brittlebank Park. The renovation will include new equipment and surfacing as well as making the playground area fully accessible and barrier free.
Operating Impact Narrative:	Estimated operating costs are \$25,000 for annual maintenance and repairs to the playground.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	750,000	250,000	-	-	-
Total	750,000	250,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	750,000	250,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund¹	-	-	25,000	25,000	25,000



Project Profile	
Project Name:	Carr-Richardson Park
Government Function:	Culture & Recreation
Project Start Date:	2015
Total Project Budget:	\$2,795,025
Funding Sources:	Land Sales, HF
Projected Year of Completion:	2023

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is the demolition of an existing two-story structure, removal of construction debris, underbrush, grading and installation of new fencing. Additional work includes the construction of a community/special event space and required parking surrounded by a passive park with walking paths, benches, picnic tables and possible shade structures.
Operating Impact Narrative:	Estimated operating costs are \$15,000 for annual landscaping and maintenance of the facility.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Land Sales	-	-	-	-	-
Hospitality Fee	155,396	-	-	-	-
Total	155,396	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
2,639,629	155,396	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	15,000	15,000	15,000	15,000





Project Profile	
Project Name:	Charleston 9 Firefighters Memorial
Government Function:	Culture & Recreation
Project Start Date:	2021
Total Project Budget:	\$585,000
Funding Sources:	GF, Contributions
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project is for the design and construction of Phase 2 of the Charleston 9 Firefighters Memorial Park, adjacent to the new Fire Station #11 on Savannah Highway. This project is to provide landscape improvements, walking paths, and other site amenities. This site is the location of the Sofa Super Store Fire that occurred in 2007 in which 9 Charleston firefighters lost their lives to protect the City.
Operating Impact Narrative:	There are no estimated operating impact as the site is currently a park and the improvements are not expected to alter the required maintenance and upkeep.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Contributions	38,548	-	-	-	-
General Fund Reserves	545,812	-	-	-	-
Total	584,360	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
640	584,360	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-



Project Profile	
Project Name:	International African American Museum
Government Function:	Culture & Recreation
Project Start Date:	2014
Total Project Budget:	\$97,300,000
Funding Sources:	MA Revenue Bond, State Appropriations, PRIVATE
Projected Year of Completion:	2023

[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is the construction of a new 34,000 ft ² International African American Museum (IAAM) on the historic site of Gadsden's Wharf through which the largest population of enslaved Africans were transported to the United States. The building will be 1 story with interior and exterior exhibitry space, a family history center and a programmable outdoor gathering space for cultural events.
Operating Impact Narrative:	Operating costs are estimated to be \$200,000 for the maintenance of the landscape and any interior/exterior building maintenance required outside of the operating agreement.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	-	-	-	-	-
Grants	-	-	-	-	-
Contributions	15,839,588	-	-	-	-
Total	15,839,588	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
81,460,412	15,839,588	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Hospitality Fee Fund	-	200,000	200,000	200,000	200,000





Project Profile	
Project Name:	Longborough Dock
Government Function:	Culture & Recreation
Project Start Date:	2019
Total Project Budget:	\$827,000
Funding Sources:	GF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project is for the design and construction of a dock on property owned by the City to be used for public water access. The project is currently in the design phase.
Operating Impact Narrative:	Anticipated operating impact of \$10,000 annually for maintenance of the dock.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	816,660	-	-	-	-
Total	816,660	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
10,340	816,660	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	10,000	10,000	10,000	10,000





Project Profile	
Project Name:	Mulberry Park Improvements
Government Function:	Culture & Recreation
Project Start Date:	2022
Total Project Budget:	\$562,000
Funding Sources:	GF, Contribution
Projected Year of Completion:	2025

Project Details & Narrative	
Scope and Description:	This project is for the installation of a new picnic shelter, crushed granite pathways, pedestrian footbridges, signage, a playground and landscape improvements at Mulberry Park. The contribution is given over time and so construction is set to match when that contribution is made available.
Operating Impact Narrative:	Anticipated operating impact of \$10,000 annually for landscape maintenance.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Contribution	20,000	20,000	20,001	-	-
General Fund Reserves	482,000	-	-	-	-
Total	502,000	20,000	20,001	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
19,999	502,000	20,000	20,001	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	10,000	10,000



Project Profile	
Project Name:	Parkshore Park Renovations (Pickleball Courts)
Government Function:	Culture & Recreation
Project Start Date:	2023
Total Project Budget:	\$1,024,444
Funding Sources:	GF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is to construct up to 12 illuminated pickleball courts adjacent to the current Parkshore Park amenities. The current park includes 2 tennis courts, 2 basketball half-courts, a playground, restroom building and parking lot. This project is currently in the design and public input stage.
Operating Impact Narrative:	Estimated operating impact would be an additional \$25,000 for court resurfacing maintenance.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	512,222	512,222	-	-	-
Total	512,222	512,222	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	512,222	512,222	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	25,000	25,000	25,000



Project Profile	
Project Name:	Plymouth Park
Government Function:	Culture & Recreation
Project Start Date:	2023
Total Project Budget:	\$960,000
Funding Sources:	GF, Contribution
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is for new playground equipment, site furnishing, a drinking fountain, pervious walking trails, a picnic shelter, perimeter landscape and expanding pervious parking area. The neighborhood sub-committee and the Charleston Parks Conservancy are working together on a fundraising campaign to contribute to this project.
Operating Impact Narrative:	Estimated operating costs are for \$15,000 for playground maintenance and \$10,000 for on-going annual landscape maintenance.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Contribution	-	375,000	-	-	-
General Fund Reserves	480,000	105,000	-	-	-
Total	480,000	480,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	480,000	480,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	25,000	25,000	25,000



Project Profile	
Project Name:	Shaw Center Renovations
Government Function:	Culture & Recreation
Project Start Date:	2023
Total Project Budget:	\$500,000
Funding Sources:	GF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is a capital renovation project to the Shaw Community Center located on Mary Street and provides recreation and community activities for the Eastside neighborhood. The renovation includes exterior grading, waterproofing and drainage improvements around the perimeter of the gym. Interior renovations include painting, ceiling replacement, restroom renovation, concrete floor stripping and new gymnasium flooring.
Operating Impact Narrative:	There is no operating impact anticipated for this project as it is an improvement project to a currently existing facility.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	250,000	250,000	-	-	-
Total	250,000	250,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	250,000	250,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-



Project Profile	
Project Name:	Shiloh Park
Government Function:	Culture & Recreation
Project Start Date:	2019
Total Project Budget:	\$500,000
Funding Sources:	GF
Projected Year of Completion:	2023

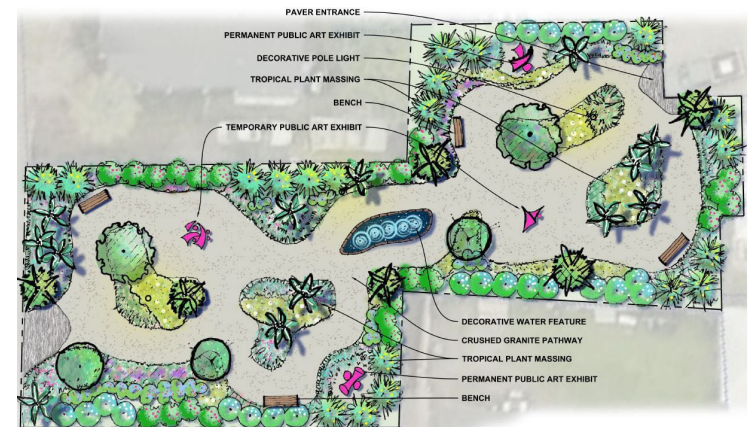
[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project involves the demolition of the former Shiloh African Methodist Episcopal Church located at 174 Smith St. and the replacement of the church with a .19 acre passive park.
Operating Impact Narrative:	Annual landscaping and tree maintenance of \$5,000 is included in the 2023 operating budget.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	124,089	-	-	-	-
Total	124,089	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
375,911	124,089	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	5,000	5,000	5,000	5,000	5,000





Project Profile	
Project Name:	St. Julian Devine Improvements
Government Function:	Culture & Recreation
Project Start Date:	2017
Total Project Budget:	\$4,647,460
Funding Sources:	CPC, GF, TIF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project includes site improvements to the already existing St. Julian Devine Community Center. The Charleston Parks Conservancy is a joint-partner in this project. The project includes playground, landscape and hardscape improvements on the exterior of the building and interior improvements including upgrades to the elevator, new windows, roof and flooring. The final portion of this project includes preservation of the historic chimney stacks.
Operating Impact Narrative:	There is no operating impact anticipated for this project as it is an improvement project to a currently existing facility.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Contributions	-	-	-	-	-
General Fund Reserves	650,000	-	-	-	-
TIF	390,209	-	-	-	-
Unfunded	209,791	1,339,600	-	-	-
Total	1,250,000	1,339,600	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
2,057,860	1,250,000	1,339,600	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





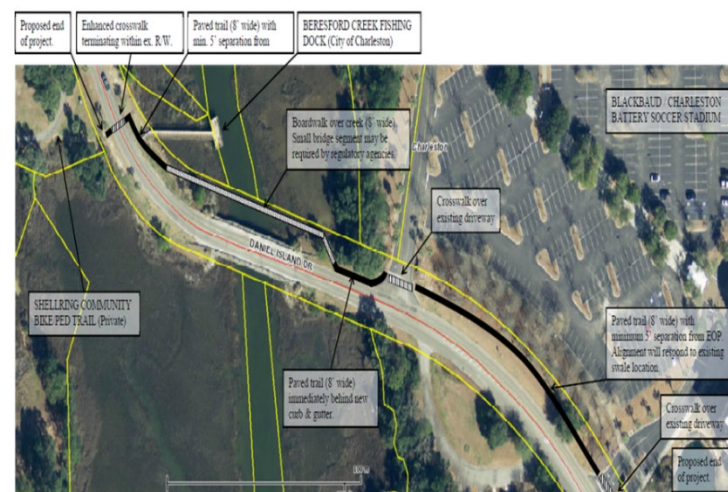
Project Profile	
Project Name:	St. Thomas Island Drive-Nowell Creek Crossing
Government Function:	Culture & Recreation
Project Start Date:	2017
Total Project Budget:	\$751,467
Funding Sources:	GF, TEA
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is the construction of an 8-foot wide paved multi-purpose trail in the existing public right-of-way adjacent to St. Thomas Island Drive and Daniel Island Drive. The trail runs two-tenths of a mile starting approximately at Nowell Creek Fishing Dock on St. Thomas Island Drive, requiring the construction of a boardwalk over the creek and continuing along Daniel Island Drive to the site of the former Charleston Battery Soccer Stadium. The terminus allows for connecting to the replacement of the Beresford Creek Bridge that will also include a bike/pedestrian lane.
Operating Impact Narrative:	There is no anticipated operating impact at this time.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	268,410	259,237	-	-	-
General Fund Reserves	23,191	76,276	-	-	-
Berkeley County	43,912	-	-	-	-
Total	335,513	335,513	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
80,441	335,513	335,513	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	Stoney Field Improvements
Government Function:	Culture & Recreation
Project Start Date:	2018
Total Project Budget:	\$3,087,004
Funding Sources:	GO, PRIVATE
Projected Year of Completion:	2023

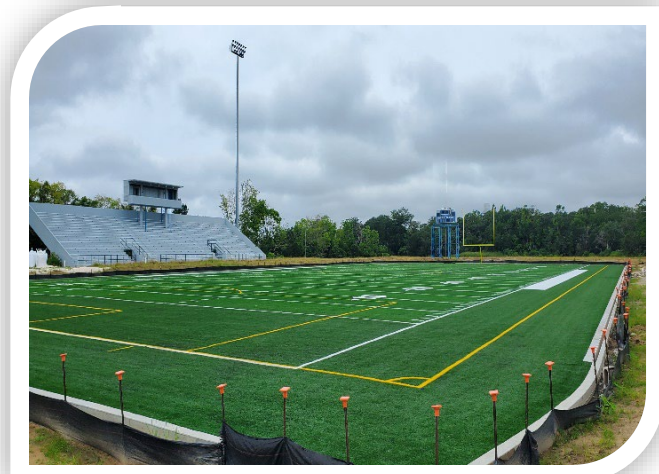
[LINK TO PROJECT WEBPAGE](#)

Project Details & Narrative	
Scope and Description:	This project is a complete renovation and upfit of the Stoney Field track and stands along Fishburne St. This is a joint project with the Charleston County School District, where CCSD is providing the track and field renovation and the City is renovating the stands, press box, locker rooms, electrical upgrades and parking improvements.
Operating Impact Narrative:	There is no operating impact anticipated for this project as the facility is to be utilized by CCSD as a high school track and will be maintained by CCSD. The City will utilize the field as an area for special events.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	205,358	-	-	-	-
Contributions	-	-	-	-	-
Total	205,358	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
2,881,646	205,358	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	West Ashley Bikeway Resurfacing (Playground to Wappoo)
Government Function:	Culture & Recreation
Project Start Date:	2018
Total Project Budget:	\$1,885,999
Funding Sources:	GF, HF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is the resurfacing of approximately 6,000 linear feet of the West Ashley Bikeway between Playground Road and Wappoo Road. The work includes repairs to the damaged areas from roots and erosion as well as additional signage, tree work, and plantings.
Operating Impact Narrative:	There is no anticipated operating impact from this project. The resurfacing has a life expectancy of 10-15 years.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	835,465	835,465	-	-	-
Hospitality Fee	-	-	-	-	-
Total	835,465	835,465	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
215,069	835,465	835,465	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	West Ashley Greenway-Bikeway Connector
Government Function:	Culture & Recreation
Project Start Date:	2018
Total Project Budget:	\$100,000
Funding Sources:	TEA, GF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project is to design a multi-use trail along the eastern side of Wappoo Road from the West Ashley Greenway crossing to the western terminus of the West Ashley Bikeway and will provide a safe transition for cyclists and pedestrians from Greenway to Bikeway. These designs will be given to Charleston County to construct and maintain the connector.
Operating Impact Narrative:	There is no operating impact as Charleston County will maintain the connector path and all pedestrian/safety lighting.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	62,686	-	-	-	-
Total	62,686	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
37,314	62,686	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





Project Profile	
Project Name:	West Ashley Greenway Improvements (Stinson to Parkdale & Footbridge Replacement)
Government Function:	Culture & Recreation
Project Start Date:	2014
Total Project Budget:	\$734,048
Funding Sources:	GF, CWS
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project includes 8-foot wide asphalt paths with grassed shoulders, trail improvements, and a new foot-bridge over Long Creek crossing and intersection improvements at Stinson Drive and Arlington Drive. The new asphalt has been completed and the project is in the final phase of constructing the new foot-bridge.
Operating Impact Narrative:	There is no anticipated operating impact as this project consist of improvements to an already existing trail.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
General Fund Reserves	142,302	202,302	-	-	-
CWS	60,000	-	-	-	-
Total	202,302	202,302	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
329,444	202,302	202,302	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





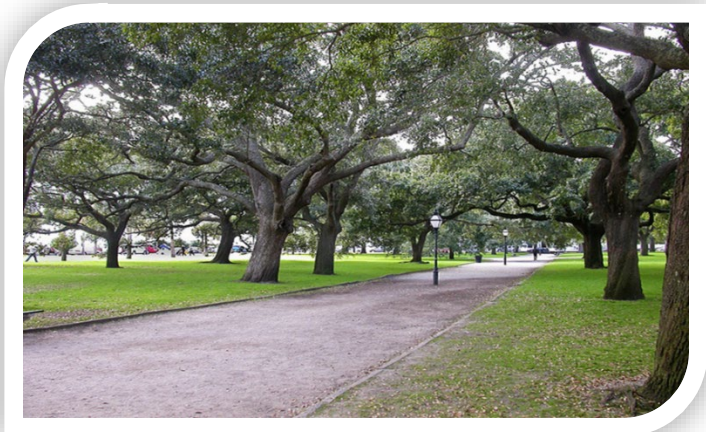
Project Profile	
Project Name:	White Point Gardens Improvements
Government Function:	Culture & Recreation
Project Start Date:	2016
Total Project Budget:	\$295,000
Funding Sources:	HF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project includes improvements to the historic White Point Gardens at the Battery. Improvements include sodding, oyster shell pathway refurbishment and upgrades/improvements to various hardscape elements.
Operating Impact Narrative:	There are no anticipated operating impacts as this project consists of improvements to an already existing park.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Hospitality Fee	252,623	-	-	-	-
Total	252,623	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
42,377	252,623	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
General Fund	-	-	-	-	-





ENTERPRISE PROJECTS

Project Profile	
Project Name:	Angel Oak Site/Parking Improvements
Government Function:	Enterprise
Project Start Date:	2014
Total Project Budget:	\$780,629
Funding Sources:	CCGP, HF, SA
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project consists of design, demolition of old parking area, construction of new pervious parking surface, pedestrian trails and fencing around the Angel Oak premises.
Operating Impact Narrative:	There is no operating impact anticipated at this time.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Grants	163,730	-	-	-	-
State Accom. Tax	550,000	-	-	-	-
Hospitality Fee	40,035	-	-	-	-
Total	753,765	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
26,864	753,765	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Angel Oak Fund	-	-	-	-	-





Project Profile	
Project Name:	City Market Hall Shed Tuckpointing
Government Function:	Enterprise
Project Start Date:	2021
Total Project Budget:	\$222,662
Funding Sources:	ENTERPRISE, HF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project is the removal and repointing of mortar at selected areas of Market Head Hall along with repair of several south facing masonry columns of Shed A of the historic City Market.
Operating Impact Narrative:	There is no operating impact anticipated at this time.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
City Market Fund	35,669	-	-	-	-
Hospitality Fee	167,000	-	-	-	-
Total	202,669	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
19,993	202,669	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
City Market Fund	-	-	-	-	-





Project Profile	
Project Name:	Joseph P. Riley Jr. Stadium MLB Improvements
Government Function:	Enterprise
Project Start Date:	2023
Total Project Budget:	\$1,500,000
Funding Sources:	HF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	Major League Baseball has required structural and design alterations for all facilities that host an MLB affiliated team. The City's Joseph P. Riley Jr. Stadium ("The Joe") is the home of the RiverDogs, a minor league team affiliated with the Tampa Bay Rays. The structural upgrades are to be managed by the RiverDogs with the City contributing funds to the project.
Operating Impact Narrative:	There are no operating costs anticipated at this time, as currently maintenance costs are budgeted for the facility.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Hospitality Fee	1,500,000	-	-	-	-
Total	1,500,000	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	1,500,000	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
JPR Jr. Ballpark	-	-	-	-	-





Project Profile	
Project Name:	Municipal Golf Course Restrooms
Government Function:	Enterprise
Project Start Date:	2023
Total Project Budget:	\$500,000
Funding Sources:	GO, HF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is to build restrooms at the Municipal Golf Course. One proposed location is at the #12 Hole fairway and the other is at the confluence of the #2 Hole tee, #5 Hole tee, #4 Hole green, and #6 Hole green.
Operating Impact Narrative:	Estimated operating costs are \$15,000 for utility and janitorial costs.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Bonds	200,000	260,000	-	-	-
Hospitality Fee	-	40,000	-	-	-
Total	200,000	300,000	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	200,000	300,000	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Golf Course Fund	-	-	-	-	-





Project Profile	
Project Name:	Parking Garage Repairs
Government Function:	Enterprise
Project Start Date:	2019
Total Project Budget:	\$4,451,300
Funding Sources:	PF
Projected Year of Completion:	2024

Project Details & Narrative	
Scope and Description:	This project is a capital electrical, structural and architectural repair of 11 City garages based off of a 2018 study which identified short-term and long-term repair needs.
Operating Impact Narrative:	There is no operating impact anticipated as this project is for capital maintenance and repairs of the parking garages.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Parking Fund	2,122,764	2,122,764	-	-	-
Total	2,122,764	2,122,764	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
205,772	2,122,764	2,122,764	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Parking Fund	-	-	-	-	-





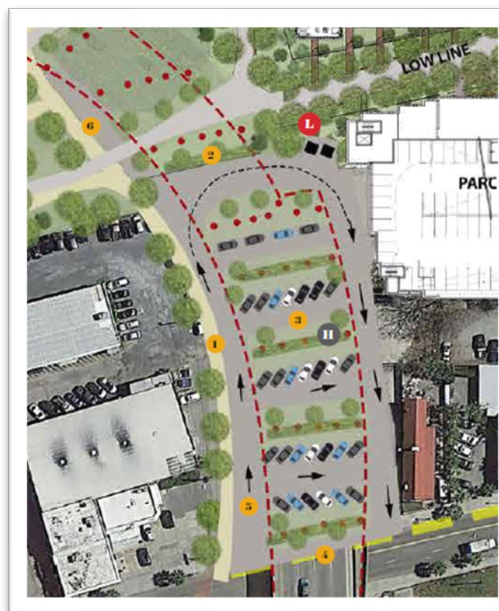
Project Profile	
Project Name:	Sheppard Street Lot
Government Function:	Enterprise
Project Start Date:	2021
Total Project Budget:	\$648,118
Funding Sources:	PF
Projected Year of Completion:	2023

Project Details & Narrative	
Scope and Description:	This project is for the construction of a surface, metered parking lot below I-26 east of King Street consisting of 31 spaces. This lot will provide access to future development in the area including access to the Lowline, a future linear park that is being developed in conjunction with private partnerships.
Operating Impact Narrative:	The operating impact is estimated to generate a profit of \$10,000 for the Parking Fund as the metered spaces will provide revenue above and beyond maintenance and operating costs by the City's Parking Management Company, ABM. Potential additional revenue in the form of parking enforcement and parking tickets are not included in this revenue estimate.

Project Funding					
Funding Source	2023	2024	2025	2026	2027
Parking Fund	684,118	-	-	-	-
Total	684,118	-	-	-	-

Capital Expenditure Estimate					
Prior Years	2023	2024	2025	2026	2027
-	684,118	-	-	-	-

Operating Cost Impact					
Fund	2023	2024	2025	2026	2027
Parking Fund	-	(10,000)	(10,000)	(10,000)	(10,000)





COMPLETED, RECURRING & FUTURE CAPITAL PROJECTS

COMPLETED CAPITAL PROJECTS

The following projects were completed in 2022:

<u>Project</u>	<u>Project Budget</u>
CFD Ashley Hall Fire Station #16 Renovation	\$ 293,367
CFD Cannon Street Fire Station #6 Renovation	\$ 5,759,688
Susie Jackson Memorial Garden	\$ 80,954
Total:	\$ 6,134,010

ANNUAL RECURRING MAINTENANCE

The City's recurring capital maintenance projects are listed below. These projects are established to help maintain various City structures as well as staying abreast of Federal, State, and local regulations. These projects are as follows:

<u>Recurring Project</u>	<u>2023 Funding</u>
Capital Projects Division Structural Repairs	\$ 150,000
Fountain Maintenance	\$ 70,000
Historic Sidewalks	\$ 300,000
Joseph P. Riley Jr. Stadium Annual Maintenance	\$ 150,000
Daniel Island Tennis Center Annual Maintenance	\$ 150,000
Marine Structures Maintenance	\$ 150,000
Monument Conservation	\$ 50,000
Storm Drainage Annual Repairs	\$ 1,800,000
Total:	\$ 2,820,000

Future year funding amounts can be found in the estimated project expenditure section of the Capital Improvement Plan on pages 384-385.

FUTURE CAPITAL PROJECTS

The projects below are planned for implementation in years 2024 and beyond of the CIP:

Urban & Community Development

- Morrison Drive Edge Conditions – Project to begin 2024
Project Cost Estimate: \$175,000; Funding Source: TIF
- Market Street Streetscape – Project to begin 2025
Project Cost Estimate: \$12,000,000; Funding Source: MA, TIF, HF

Culture & Recreation

- 25 Folly Park – Project to begin 2025
Project Cost Estimate: \$750,000; Funding Source: HF, GF
- Cooper River Bridge Multi-use Trail – Project to begin 2024
Project Cost Estimate: \$750,000; Funding Source: TIF



- White Point Gardens Restrooms – Project to begin 2024
Project Cost Estimate: \$550,000; Funding Source: HF



APPENDICES

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Ratification

Number: 2022- 198

AN ORDINANCE

To raise funds for the fiscal year ending December 31, 2023 and to meet the appropriation of **\$287,771,277** authorized by ordinance 2022-197 ratified 20th day of December, 2022.

Be it ordained by the Mayor and Council members of Charleston, in the City Council assembled.

Section 1. The revenues of the City government applicable to the financing of the appropriations have been estimated and fixed as shown in the following items:

GENERAL FUND:

Item 1.	Property Taxes	\$ 138,400,000
	Less Local Option Sales Tax Credit	\$ (31,355,000)
	Total	\$ 107,045,000
Item 2.	Licenses	\$ 44,482,600
Item 3.	Sales and User Charges	\$ 919,000
Item 4.	Permits and Fees	\$ 6,946,519
Item 5.	Rents and Concessions	\$ 1,749,673
Item 6.	Fines and Forfeitures	\$ 350,000
Item 7.	Penalties and Costs	\$ 703,500
Item 8.	State of South Carolina	\$ 35,932,492
Item 9.	Recreational Facilities	\$ 2,029,010
Item 10.	Franchise Tax	\$ 13,395,000
Item 11.	Commissioners of Public Works	\$ 1,962,000
Item 12.	Miscellaneous Income	\$ 1,447,533
Item 13.	Interest Income	\$ 1,000,000
Item 14.	Federal Programs	\$ 5,142,275
	Total General Fund	\$ 223,104,602
	Total General Fund - Transfers In	\$ 19,298,019
	Total General Fund - Other Financing Sources	\$ 1,568,100
	Total General Fund Revenues and Financing Sources	\$ 243,970,721

ENTERPRISE FUNDS:

Item 15.	Angel Oak	\$ 415,300
Item 16.	City Market	\$ 2,586,000
Item 17.	Joseph P. Riley, Jr. Ball Park	\$ 2,105,000
Item 18.	Municipal Golf Course	\$ 3,351,000
Item 19.	Parking Facilities	\$ 34,888,256
Item 20.	Old Slave Mart Museum	\$ 455,000
	Total Enterprise Funds Revenue	\$ 43,800,556

Total Revenues & Other Financing Sources **\$ 287,771,277**

Total To Be Appropriated **\$ 287,771,277**



Section 2. That for the purpose of providing the sum of \$107,045,000 for the General Fund operations set forth in Item 1 above, a tax of 80.3 mills hereby is levied upon every dollar of value of all real and personal property in the City of Charleston to be appropriated for several purposes indicated in the annual Appropriations Ordinance. For the purpose of providing funds for drainage improvements hereby is levied a tax of four (4) mills upon every dollar of value of all real and personal property in the City of Charleston, and for the purpose of providing funds for public safety capital expenditures hereby is levied a tax of three (3) mills upon every dollar of value of all real and personal property in the City of Charleston.

Section 3. That for the purpose of deriving the revenue estimated in Item 10 above, there is levied a fee on all amounts received by any person, firm, or corporation from the sale of electric energy used within the corporate limits of the City of Charleston, except electric energy paid for by the City Council of Charleston, and also a fee on all amounts received by any person, firm or corporation from the sale of natural or manufactured gas used within the corporate limits of the City of Charleston, except gas paid for by the City Council of Charleston, to be paid as other fees herein of the City of Charleston are paid, and to be calculated on the amounts received from the first of January of the previous year through the thirty-first of December of the previous year, which fees shall be in addition to all other taxes and assessments. The total fee shall be five percent (5%) of the retail electric and gas revenues.

Section 4. All taxes hereby levied shall be paid on or before January 15, 2024.

Section 5. That for non-payment of taxes on real estate and other personal property (not motor vehicles) hereby levied in the manner and form hereinabove set out, penalties and costs shall be added and imposed as follows:

January 16, 2024 through February 1, 2024, three percent (3%) plus cost.

February 2, 2024 through March 16, 2024, in addition to the three percent (3%) herein specified, an additional seven percent (7%) plus cost.

After March 16, 2024, in addition to the three percent (3%) and seven (7%) herein specified, an additional five percent (5%) until paid, plus all costs of levy, collections, seizure and sale.

Provided, however, that this shall in no way be construed to extend the time for payments of taxes as hereinabove set forth, and the Officers of the City of Charleston, the County of Charleston or Berkeley County are authorized to proceed with the collection and enforcement by levy, sale or otherwise at any time subsequent to the said first day of February, 2024.

Section 6. The Sheriff of Charleston County or Berkeley County shall determine the date to sell all real property upon which taxes levied under this ordinance are unpaid; provided, however, nothing herein contained shall prevent the sale upon a subsequent date of real property not sold on the above mentioned date because of error, mistake, oversight or other cause.



Section 7. That the taxes herein levied shall constitute a specific lien on the property taxed paramount to all other liens, except those for State and County taxes, from the time the liability for said taxes shall have accrued for the full term of ten (10) years after the said taxes shall have been due and payable.

Section 8. That all funds collected under the authority of this ordinance, except as herein directed, are to be held, used and expended for expenses incurred and to be incurred for the fiscal year 2023 and all such expenses, including those represented by the issuance of tax anticipation notes shall be first paid and shall constitute a first lien upon all such funds, and also upon all to the above levy so far as may be necessary to meet the payment of the said tax anticipation notes for expenses incurred in the fiscal year 2023.

Section 9. That all the above items are to be paid as herein set forth so far as may be necessary and subject to the provisions of Section 8 of this ordinance. Any balances in Section 1, Items 1 - 14 above not used or specifically set aside for use, shall revert to fund balance in the General Fund. Any balances in Section 1, Items 15 - 20 above not used or specifically set aside for use, shall revert either to the General Fund or to the specific fund from which such funds originated, as determined by the Chief Financial Officer.

Section 10. That if any sections, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portion hereof, which shall remain in full force and effect.

Section 11. This ordinance shall take effect January 1, 2023.

Ratified in City Council this 20th day of December, in the Year of Our Lord, 2022, and in the 247th Year of the Independence of the United States of America.

ATTEST:


John J. Tecklenburg, Mayor


Jennifer Cook, Clerk of Council



Ratification
Number: 2022-197

AN ORDINANCE

To make appropriations to meet the liabilities of the City of Charleston for the fiscal year ending December 31, 2023.

Be it ordained by the Mayor and City Council members of Charleston in City Council assembled:

Section 1. That the following sums of money be, and are hereby appropriated for the purposes hereinafter mentioned, to-wit:

GENERAL GOVERNMENT

Div. # Div. Name

DEPARTMENT OF CLERK OF COUNCIL

100000	City Council	
	Personnel	760,929
	Fringe Benefits	430,858
	Operating	69,562
	Capital	-
	Total	1,261,349

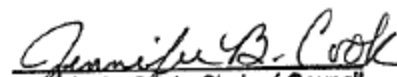
201000	Records Management	
	Personnel	177,059
	Fringe Benefits	76,510
	Operating	15,600
	Capital	-
	Total	269,169

EXECUTIVE DEPARTMENT

110000	Municipal Court	
	Personnel	1,370,277
	Fringe Benefits	671,166
	Operating	397,037
	Capital	-
	Total	2,438,480

120000	Mayor's Office	
	Personnel	778,867
	Fringe Benefits	272,948
	Operating	223,600
	Capital	-
	Total	1,275,415

**CERTIFIED TO BE A TRUE COPY
OF AN ORDINANCE RATIFIED**


Jennifer B. Cook, Clerk of Council



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

130000 Budget and Finance Administration

Personnel	813,654
Fringe Benefits	313,827
Operating	56,570
Capital	-
Total	1,184,051

131000 Finance

Personnel	1,127,602
Fringe Benefits	456,918
Operating	186,510
Capital	-
Total	1,811,030

132000 Revenue Collections

Personnel	540,383
Fringe Benefits	298,532
Operating	75,640
Capital	-
Total	1,014,555

133000 Budget and Management

Personnel	426,215
Fringe Benefits	172,149
Operating	21,850
Capital	-
Total	620,214

134000 Procurement

Personnel	313,031
Fringe Benefits	132,398
Operating	137,750
Capital	-
Total	583,179

135000 Real Estate Management

Personnel	267,082
Fringe Benefits	110,276
Operating	102,951
Capital	-
Total	480,259

136000 Process/Service Improvement

Personnel	83,564
Fringe Benefits	31,594
Operating	193,229
Capital	-
Total	306,387

DEPARTMENT OF PUBLIC SERVICE

137000 Permit Center

Personnel	238,555
Fringe Benefits	112,855
Operating	20,700
Capital	-
Total	372,110



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

130000 Budget and Finance Administration

Personnel	813,664
Fringe Benefits	313,827
Operating	56,570
Capital	-
Total	1,184,061

131000 Finance

Personnel	1,127,602
Fringe Benefits	466,918
Operating	186,510
Capital	-
Total	1,811,030

132000 Revenue Collections

Personnel	640,383
Fringe Benefits	298,532
Operating	75,640
Capital	-
Total	1,014,555

133000 Budget and Management

Personnel	426,215
Fringe Benefits	172,149
Operating	21,850
Capital	-
Total	620,214

134000 Procurement

Personnel	313,031
Fringe Benefits	132,398
Operating	137,750
Capital	-
Total	583,179

135000 Real Estate Management

Personnel	267,032
Fringe Benefits	110,276
Operating	102,951
Capital	-
Total	480,259

136000 Process/Service Improvement

Personnel	83,564
Fringe Benefits	31,594
Operating	191,229
Capital	-
Total	306,387

DEPARTMENT OF PUBLIC SERVICE

137000 Permit Center

Personnel	238,555
Fringe Benefits	112,855
Operating	20,700
Capital	-
Total	372,110



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

138000 Call Center

Personnel	249,123
Fringe Benefits	115,629
Operating	8,600
Capital	
Total	373,352

EXECUTIVE DEPARTMENT

140000 Internal Auditing

Personnel	139,422
Fringe Benefits	56,689
Operating	14,180
Capital	-
Total	210,291

141000 Corporation Counsel

Personnel	1,011,874
Fringe Benefits	371,932
Operating	771,045
Capital	-
Total	2,154,851

142000 Prosecutor's Office

Personnel	300,641
Fringe Benefits	115,095
Operating	167,285
Capital	-
Total	582,021

DEPARTMENT OF HUMAN RESOURCES

150000 Human Resources

Personnel	1,122,312
Fringe Benefits	459,220
Operating	314,423
Capital	-
Total	1,895,955

DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

151000 Safety Management

Personnel	244,714
Fringe Benefits	104,420
Operating	116,280
Capital	-
Total	465,414

DEPARTMENT OF INFORMATION TECHNOLOGY

161000 Information Systems

Personnel	1,485,625
Fringe Benefits	620,262
Operating	3,590,151
Capital	160,000
Total	5,816,038



162000	GIS		
	Personnel	422,001	
	Fringe Benefits	171,043	
	Operating	322,284	
	Capital	-	
	Total	915,328	
163000	Telecommunications		
	Personnel	203,232	
	Fringe Benefits	93,534	
	Operating	693,340	
	Capital	-	
	Total	990,106	
DEPARTMENT OF PARKS			
170000	Electrical		
	Personnel	743,061	
	Fringe Benefits	335,787	
	Operating	4,244,940	
	Capital	-	
	Total	5,323,788	
170100	Facilities Maintenance		
	Personnel	390,806	
	Fringe Benefits	440,922	
	Operating	3,060,961	
	Capital	-	
	Total	4,492,689	
DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS			
171000	City Hall		
	Personnel	-	
	Fringe Benefits	-	
	Operating	235,025	
	Capital	-	
	Total	235,025	
DEPARTMENT OF HUMAN RESOURCES			
171100	Mailroom		
	Personnel	33,144	
	Fringe Benefits	18,750	
	Operating	19,090	
	Capital	-	
	Total	70,984	
DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS			
171300	116 Meeting Street		
	Personnel	-	
	Fringe Benefits	-	
	Operating	56,500	
	Capital	-	
	Total	56,500	
171310	Galliard Complex		
	Personnel	-	
	Fringe Benefits	-	
	Operating	667,719	
	Capital	-	
	Total	667,719	
171450	401 King St.		
	Personnel	-	
	Fringe Benefits	-	
	Operating	39,335	



171500	Gallery at Waterfront Park		
	Personnel	-	
	Fringe Benefits	-	
	Operating	131,444	
	Capital	-	
	Total	131,444	
171550	Visitor Center Building		
	Personnel	-	
	Fringe Benefits	-	
	Operating	246,099	
	Capital	-	
	Total	246,099	
171600	Lockwood Municipal Building		
	Personnel	-	
	Fringe Benefits	-	
	Operating	202,485	
	Capital	-	
	Total	202,485	
171700	50 Broad Street		
	Personnel	-	
	Fringe Benefits	-	
	Operating	18,500	
	Capital	-	
	Total	18,500	
NON-DEPARTMENTAL			
181000	Employee Benefits		
	Personnel	-	
	Fringe Benefits	5,908,370	
	Operating	-	
	Capital	-	
	Total	5,908,370	
182000	General Insurance		
	Personnel	-	
	Fringe Benefits	-	
	Operating	4,906,755	
	Capital	-	
	Total	4,906,755	
900000	Non-Departmental		
	Personnel	9,910,340	
	Fringe Benefits	200,000	
	Operating	2,261,790	
	Capital	-	
	Total	12,372,130	
940100	American Rescue Plan Act 2021		
	Personnel	-	
	Fringe Benefits	-	
	Operating	4,285,668	
	Capital	856,607	
	Total	5,142,275	
	Total General Government - General Fund	64,838,882	



PUBLIC SAFETY

POLICE DEPARTMENT

200000	Police		
	Personnel	36,118,084	
	Fringe Benefits	15,841,124	
	Operating	6,540,185	
	Capital	880,000	
	Total	59,379,393	
203000	Police Radio Shop		
	Personnel	283,118	
	Fringe Benefits	114,497	
	Operating	714,720	
	Capital	-	
	Total	1,112,335	
206000	Community Outreach		
	Transfer Out	-	
	Personnel	-	
	Fringe Benefits	-	
	Operating	42,460	
	Capital	-	
	Total	42,460	
207000	Victims Assistance		
	Personnel	144,364	
	Fringe Benefits	68,036	
	Operating	35,750	
	Capital	-	
	Total	248,150	

FIRE DEPARTMENT

210000	Fire		
	Personnel	27,610,109	
	Fringe Benefits	11,845,770	
	Operating	3,048,617	
	Capital	42,000	
	Total	42,546,496	
211000	Fire Department Training		
	Personnel	791,362	
	Fringe Benefits	318,363	
	Operating	541,415	
	Capital	-	
	Total	1,651,140	
213000	Fire Marshal's Office		
	Personnel	1,162,891	
	Fringe Benefits	516,890	
	Operating	103,325	
	Capital	-	
	Total	1,783,106	



DEPARTMENT OF PUBLIC SERVICE

220000	Engineering	
	Personnel	493,762
	Fringe Benefits	220,029
	Operating	19,685
	Capital	-
	Total	733,476

221000	Inspections	
	Personnel	1,442,601
	Fringe Benefits	618,585
	Operating	75,496
	Capital	-
	Total	2,136,682

DEPARTMENT OF LIVABILITY AND TOURISM

225000	Livability	
	Personnel	656,550
	Fringe Benefits	313,009
	Operating	116,984
	Capital	-
	Total	1,086,543

DEPARTMENT OF TRAFFIC AND TRANSPORTATION

230000	Traffic and Transportation	
	Personnel	1,459,809
	Fringe Benefits	665,031
	Operating	1,178,414
	Capital	-
	Total	3,303,254

DEPARTMENT OF INFORMATION TECHNOLOGY

235000	Public Safety Information Technology	
	Personnel	-
	Fringe Benefits	-
	Operating	3,053,690
	Capital	177,500
	Total	3,231,190

EXECUTIVE DEPARTMENT

237000	Resiliency & Emergency Management	
	Personnel	634,340
	Fringe Benefits	254,408
	Operating	85,246
	Capital	-
	Total	973,994

Total Public Safety - General Fund	118,228,219
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PUBLIC SERVICE			
DEPARTMENT OF PUBLIC SERVICE			
300000	Public Service Administration		
	Personnel	260,644	
	Fringe Benefits	98,547	
	Operating	27,770	
	Capital	-	
	Total	386,961	
311000	Streets and Sidewalks Administration		
	Personnel	134,655	
	Fringe Benefits	65,489	
	Operating	408,655	
	Capital	-	
	Total	608,799	
312000	Streets and Sidewalks		
	Personnel	1,024,278	
	Fringe Benefits	530,117	
	Operating	241,500	
	Capital	-	
	Total	1,795,895	
321000	Environmental Services Administration		
	Personnel	434,314	
	Fringe Benefits	182,338	
	Operating	337,204	
	Capital	-	
	Total	953,856	
322000	Garbage Collection		
	Personnel	1,713,023	
	Fringe Benefits	801,309	
	Operating	2,900,894	
	Capital	-	
	Total	5,415,226	
323000	Trash Collection		
	Personnel	1,453,997	
	Fringe Benefits	687,788	
	Operating	41,850	
	Capital	-	
	Total	2,183,635	
324000	Street Sweeping		
	Personnel	698,412	
	Fringe Benefits	394,123	
	Operating	249,902	
	Capital	-	
	Total	1,342,437	
331000	Fleet Management		
	Personnel	1,228,114	
	Fringe Benefits	573,553	
	Operating	2,945,525	
	Capital	-	
	Total	4,747,192	
	Total Public Service - General Fund	17,434,001	



URBAN AND COMMUNITY DEVELOPMENT			
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT			
410000	Housing and Community Development		
	Personnel	868,954	
	Fringe Benefits	355,905	
	Operating	52,800	
	Capital	-	
	Total	1,277,659	
412000	Hope Center		
	Personnel	115,374	
	Fringe Benefits	50,379	
	Operating	167,230	
	Capital	-	
	Total	332,983	
DEPARTMENT OF PLANNING, PRESERVATION AND SUSTAINABILITY			
415000	Planning, Preservation and Sustainability Admin.		
	Personnel	327,301	
	Fringe Benefits	126,092	
	Operating	60,995	
	Capital	-	
	Total	514,388	
419000	Zoning Division		
	Personnel	562,917	
	Fringe Benefits	237,421	
	Operating	40,783	
	Capital	-	
	Total	841,119	
420000	Preservation Division		
	Personnel	491,541	
	Fringe Benefits	198,590	
	Operating	25,201	
	Capital	-	
	Total	715,332	
421000	Design Division		
	Personnel	165,267	
	Fringe Benefits	58,560	
	Operating	19,829	
	Capital	-	
	Total	243,656	
430000	Planning and Sustainability		
	Personnel	494,675	
	Fringe Benefits	209,789	
	Operating	83,305	
	Capital	-	
	Total	787,749	
	Total Urban and Community Development - General Fund	4,712,886	
CULTURE AND RECREATION			
EXECUTIVE DEPARTMENT			
500000	Cultural Affairs		
	Personnel	463,803	
	Fringe Benefits	200,871	
	Operating	27,770	
	Capital	-	
	Total	692,444	
500200	West Ashley Farmers Market		
	Personnel	21,000	
	Fringe Benefits	-	
	Operating	35,600	
	Capital	-	
	Total	56,600	



500500	Cannon Street Arts Center	
	Personnel	-
	Fringe Benefits	-
	Operating	392,366
	Capital	-
	Total	392,366
DEPARTMENT OF RECREATION		
510000	Recreation Administration	
	Personnel	275,950
	Fringe Benefits	112,616
	Operating	131,620
	Capital	-
	Total	520,186
511000	Recreation Athletics	
	Personnel	690,955
	Fringe Benefits	258,326
	Operating	-
	Capital	-
	Total	949,281
511200	Youth Sports	
	Personnel	-
	Fringe Benefits	-
	Operating	542,070
	Capital	-
	Total	542,070
511300	Adult Sports	
	Personnel	-
	Fringe Benefits	-
	Operating	39,680
	Capital	-
	Total	39,680
513000	Recreation Programs	
	Personnel	1,089,901
	Fringe Benefits	323,380
	Operating	205,238
	Capital	-
	Total	1,568,519
513100	Environmental Programs	
	Personnel	-
	Fringe Benefits	-
	Operating	5,950
	Capital	-
	Total	5,950



513300	Playground Programs	
	Personnel	-
	Fringe Benefits	-
	Operating	49,570
	Capital	-
	Total	49,570
513400	Community Programs	
	Personnel	-
	Fringe Benefits	-
	Operating	29,940
	Capital	-
	Total	29,940
515000	Recreation Facilities	
	Personnel	119,382
	Fringe Benefits	41,193
	Operating	1,490
	Capital	-
	Total	162,065
515010	James Island Recreation Center	
	Personnel	341,610
	Fringe Benefits	131,413
	Operating	170,540
	Capital	-
	Total	643,563
515020	St. Julian Devine	
	Personnel	182,278
	Fringe Benefits	63,871
	Operating	47,675
	Capital	-
	Total	293,824
515025	Bees Landing Recreation Center	
	Personnel	439,001
	Fringe Benefits	153,715
	Operating	168,430
	Capital	-
	Total	761,146
515030	Arthur Christopher Community Center	
	Personnel	266,315
	Fringe Benefits	103,469
	Operating	135,063
	Capital	-
	Total	504,847
515035	Shaw Community Center	
	Personnel	165,028
	Fringe Benefits	69,208
	Operating	23,805
	Capital	-
	Total	258,041



515040	West Ashley Park	
	Personnel	-
	Fringe Benefits	-
	Operating	28,000
	Capital	-
	Total	28,000
515045	Daniel Island Programs	
	Personnel	571,013
	Fringe Benefits	218,426
	Operating	214,555
	Capital	-
	Total	1,003,994
516000	Aquatics	
	Personnel	1,438,869
	Fringe Benefits	507,613
	Operating	308,486
	Capital	-
	Total	2,254,968
516010	WL Stephens Pool	
	Personnel	-
	Fringe Benefits	-
	Operating	2,000
	Capital	-
	Total	2,000
516020	MLK Pool	
	Personnel	-
	Fringe Benefits	-
	Operating	3,100
	Capital	-
	Total	3,100
516030	Herbert Hasell Pool	
	Personnel	-
	Fringe Benefits	-
	Operating	1,200
	Capital	-
	Total	1,200
516035	James Island Pool	
	Personnel	-
	Fringe Benefits	-
	Operating	1,750
	Capital	-
	Total	1,750
516040	Swim Team	
	Personnel	-
	Fringe Benefits	-
	Operating	29,760
	Capital	-
	Total	29,760



517000	Tennis		
	Personnel	474,726	
	Fringe Benefits	160,645	
	Operating	72,000	
	Capital	-	
	Total	707,371	
517010	Charleston Tennis Center		
	Personnel	-	
	Fringe Benefits	-	
	Operating	202,517	
	Capital	-	
	Total	202,517	
517020	Maybank Tennis Center		
	Personnel	-	
	Fringe Benefits	-	
	Operating	63,089	
	Capital	-	
	Total	63,089	
517030	Inner City Youth Tennis		
	Personnel	-	
	Fringe Benefits	-	
	Operating	1,225	
	Capital	-	
	Total	1,225	
518000	Gymnastics		
	Personnel	205,151	
	Fringe Benefits	73,391	
	Operating	-	
	Capital	-	
	Total	278,542	
518010	Gymnastics Training Center		
	Personnel	-	
	Fringe Benefits	-	
	Operating	25,095	
	Capital	-	
	Total	25,095	
DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS			
518550	Maritime Center		
	Personnel	225,971	
	Fringe Benefits	119,605	
	Operating	420,556	
	Capital	-	
	Total	766,132	
DEPARTMENT OF PARKS			
520000	Capital Projects		
	Personnel	741,429	
	Fringe Benefits	274,966	
	Operating	172,907	
	Capital	-	
	Total	1,189,302	
521000	Parks Administration		
	Personnel	936,707	
	Fringe Benefits	385,589	
	Operating	144,081	
	Capital	-	
	Total	1,466,377	



522000	Grounds Maintenance	
	Personnel	3,595,160
	Fringe Benefits	1,772,327
	Operating	2,567,708
	Capital	60,000
	Total	7,995,195

523000	Construction	
	Personnel	562,712
	Fringe Benefits	268,276
	Operating	253,400
	Capital	-
	Total	1,084,388

526000	Parks Maintenance Projects	
	Personnel	-
	Fringe Benefits	-
	Operating	199,585
	Capital	-
	Total	199,585

DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

531000	Dock Street Theatre	
	Personnel	414,527
	Fringe Benefits	178,965
	Operating	201,095
	Capital	-
	Total	794,587

Total Culture and Recreation - General Fund 25,568,269

COMMUNITY PROMOTIONS

DEPARTMENT OF LIVABILITY AND TOURISM

600000	Tourism	
	Personnel	764,545
	Fringe Benefits	361,310
	Operating	335,469
	Capital	-
	Total	1,461,324

NON-DEPARTMENTAL

620000	Community Promotions	
	Personnel	-
	Fringe Benefits	-
	Operating	156,800
	Capital	-
	Total	156,800

Total Community Promotions - General Fund 1,618,124

HEALTH AND WELFARE

EXECUTIVE DEPARTMENT

700000	Public Information	
	Personnel	227,510
	Fringe Benefits	89,853
	Operating	9,775
	Capital	-
	Total	327,138



701000	Mayor's Office for Children, Youth, and Families		
	Personnel	196,333	
	Fringe Benefits	80,492	
	Operating	115,245	
	Capital	-	
	Total	392,070	
	Total Health and Welfare - General Fund	719,208	
BUSINESS DEVELOPMENT AND ASSISTANCE			
EXECUTIVE DEPARTMENT			
153000	Youth Programs		
	Personnel	126,227	
	Fringe Benefits	29,174	
	Operating	18,350	
	Capital	-	
	Total	173,751	
DEPARTMENT OF PLANNING, PRESERVATION AND SUSTAINABILITY			
820000	Business and Neighborhood Services		
	Personnel	376,264	
	Fringe Benefits	158,061	
	Operating	53,675	
	Capital	-	
	Total	588,000	
821000	Entrepreneurial Resource Center		
	Personnel	40,882	
	Fringe Benefits	18,998	
	Operating	44,405	
	Capital	-	
	Total	104,286	
	Total Business Development and Assist. - General Fund	866,037	
OTHER			
920010	Capital Leases		
	Personnel	-	
	Fringe Benefits	-	
	Operating	8,895,907	
	Capital	-	
	Total	8,895,907	
920170	Bond, 2018 15m GO-Recreation		
	Personnel	-	
	Fringe Benefits	-	
	Operating	1,193,125	
	Capital	-	
	Total	1,193,125	
920180	2019/20 Housing Bond - \$20M		
	Personnel	-	
	Fringe Benefits	-	
	Operating	1,511,518	
	Capital	-	
	Total	1,511,518	
920185	Bond, GO 2022 Ref \$9.470M		
	Personnel	-	
	Fringe Benefits	-	
	Operating	2,087,125	
	Capital	-	
	Total	2,087,125	
920220	Bond, GO 2020 Ref 11.665M		
	Personnel	-	
	Fringe Benefits	-	
	Operating	2,374,949	
	Capital	-	



Total	2,874,949
Total Other - General Fund	16,062,624
TRANSFERS OUT	
532000 General Fund Transfers Out	
Transfers Out	1,835,458
Personnel	-
Fringe Benefits	-
Operating	-
Capital	-
Total	1,835,458
Total Transfers Out - General Fund	1,835,458
TOTAL GENERAL FUND APPROPRIATION:	251,883,708



ENTERPRISE FUNDS

DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

020010	Old Slave Mart Museum	
	Personnel	121,259
	Fringe Benefits	63,260
	Operating	73,552
	Capital	-
	Total	258,071
021010	City Market	
	Personnel	-
	Fringe Benefits	-
	Operating	1,855,858
	Capital	60,000
	Total	1,915,858
021920	Bond, Revenue 2010 2.1M CM	
	Personnel	-
	Fringe Benefits	-
	Operating	185,260
	Capital	-
	Total	185,260
021930	Bond, Revenue 2010A 3.4M CM	
	Personnel	-
	Fringe Benefits	-
	Operating	317,638
	Capital	-
	Total	317,638

DEPARTMENT OF TRAFFIC AND TRANSPORTATION

022005	Parking Management Services	
	Personnel	1,456,018
	Fringe Benefits	741,882
	Operating	158,255
	Capital	16,000
	Total	2,372,155

DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

022010	Parking Tickets Revenue Collections	
	Personnel	252,105
	Fringe Benefits	149,012
	Operating	304,000
	Capital	-
	Total	705,117
022016	Parking Facilities Administration-ABM	
	Transfer Out	540,625
	Personnel	-
	Fringe Benefits	-
	Operating	13,314,421
	Capital	325,164
	Total	14,180,210



022035	Parking Lot - B.A.M.	
	Personnel	-
	Fringe Benefits	-
	Operating	3,350
	Capital	-
	Total	3,350
DEPARTMENT OF TRAFFIC AND TRANSPORTATION		
022045	Parking Meters	
	Personnel	229,035
	Fringe Benefits	107,447
	Operating	1,216,149
	Capital	-
	Total	1,552,631
DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS		
022075	Parking Garage - Cumberland Street	
	Personnel	-
	Fringe Benefits	-
	Operating	394,000
	Capital	-
	Total	394,000
022126	Morrison Drive Garage	
	Personnel	-
	Fringe Benefits	-
	Operating	250,000
	Capital	-
	Total	250,000
NON-DEPARTMENTAL		
022943	Bond, GO 2016 \$12.715M Ref	
	Personnel	-
	Fringe Benefits	-
	Operating	2,719,440
	Capital	-
	Total	2,719,440
022956	Bond, IPRB 26.27M 2015-A PK	
	Personnel	-
	Fringe Benefits	-
	Operating	556,980
	Capital	-
	Total	556,980
022959	Bond, IPRB 14.855M 2017-A PK	
	Personnel	-
	Fringe Benefits	-
	Operating	1,919,000
	Capital	-
	Total	1,919,000
022960	Bond, IPRB 27.395M 2020	
	Personnel	-
	Fringe Benefits	-
	Operating	2,263,215
	Capital	-
	Total	2,263,215
DEPARTMENT OF PARKS		
023010	JPR, Jr. Ballpark	
	Transfer Out	139,410
	Personnel	59,001
	Fringe Benefits	22,229
	Operating	2,144,281
	Capital	-
	Total	2,364,921



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

024010 Angel Oak	
Personnel	181,872
Fringe Benefits	64,758
Operating	256,865
Capital	-
Total	503,495

DEPARTMENT OF RECREATION

028010 Municipal Golf Course	
Transfer Out	1,552
Personnel	1,278,815
Fringe Benefits	513,301
Operating	1,632,560
Capital	-
Total	3,426,228

TOTAL ENTERPRISE FUND APPROPRIATION: 35,887,569

TOTAL APPROPRIATION: 287,771,277

Section 2. The above mentioned appropriations shall be expended according to Sections 2-269 and 2-270 of the Code of the City of Charleston and schedules approved by the Committee on Ways and Means. When it becomes necessary to make a transfer within any department, miscellaneous appropriation above or operating transfers between funds, such transfers shall be made only upon the approval of the Chief Financial Officer or Deputy Chief Financial Officer provided, however, that they shall refer transfers in excess of \$40,000 to the Ways and Means Committee for authorization. Encumbrances are considered reappropriated in the ensuing year and are inclusive in the overall budget for the ensuing year.

Section 3. The above appropriations are on a basis of twelve (12) months, and are effective as of January 1, 2023, but said appropriations for salaries and operations are subject to cancellation or amendment by City Council as any emergency may make necessary.

Section 4. The Mayor is hereby empowered in any emergency and for increased efficiency in administration of government or in the event of any vacancies in any department or division, to transfer any individual or individuals on the payroll from one department or division to another, and any funds from one department, division or administrative function to another.

Section 5. The Chief Financial Officer is hereby authorized to refer for final approval any proposed expenditures for salaries or supplies submitted by any department, board, or commission to the Mayor or the Committee on Ways and Means if, in his/her judgment such referral is advisable.

Section 6. That the Emergency Fund shall be allocated by the Mayor, the Chief Financial Officer or the Deputy Chief Financial Officer for improvements, adjustments and emergencies provided, however, that allocations in excess of \$40,000 shall be referred to the Committee on Ways and Means for authorization.

Section 7. That if any section, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portions hereof, which shall remain in full force and effect.

Section 8. All Ordinances and parts of Ordinances in conflict with this Ordinance shall be, and the same hereby are repealed only so far as they are in conflict herewith.

Section 9. This Ordinance shall take effect as of January 1, 2023.

Ratified in City Council this 20th day of December, in the Year of Our Lord, 2022, and in the 247th Year of the Independence of the United States of America.

ATTEST:


John J. Tecklenburg, Mayor


Jennifer Cook, Clerk of Council



Ratification
Number 2022-195

AN ORDINANCE

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2023 GENERATED BY THE MUNICIPAL ACCOMMODATIONS FEE AS REQUIRED BY ORDINANCE NO. 1996-18.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON:

SECTION 1. Findings

It is hereby found and declared by City Council of the City of Charleston ("City Council"), the governing body of the City of Charleston (the "City"):

1. By Ordinance adopted February 27, 1996, bearing ratification number 1996-18, City Council established a Municipal Accommodations Fee in an amount equal to one percent, the proceeds of which as provided by Section 6 Ordinance No. 1996-18, are to be "expended only for the purpose of defraying the cost of capital improvement beneficial to the tourism industry..."

2. Section 6 further provides that the costs to be funded in part by this fee are to be established by ordinance adopted by City Council after a public hearing.

3. The Accommodations Fee will be collected during the entire term of the fiscal year 2023, during which certain expenses will be incurred relating to capital improvements beneficial to the tourism industry.

4. City Council is now minded to establish by this Ordinance the specific capital costs to be funded by the Accommodations Fee in fiscal year 2023 as provided by Section 6 of Ordinance No. 1996-18. The public hearing required to be held was advertised in the Post and Courier on November 20, 2022 and the hearing conducted on December 6, 2022.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON, AS FOLLOWS:

1. A portion of the funds generated by the one percent Municipal Accommodations Fee during fiscal year 2023 to meet the cost of capital improvements beneficial to the tourism industry will be applied to defray the following costs:

Energy Performance Contract (transfer to Energy Performance Fund)	322,336
Market Street Streetscape Project	7,744,000
Collection fees (funded by current and prior years interest income)	27,563
Total	8,093,899

The funds to be spent in 2023 include \$5,512,500 of estimated 2023 revenue, \$2,560,339 of fund balance and \$21,000 of estimated interest income. Any excess funds may be spent on the Market Street Streetscape Project.



SECTION 2. This Ordinance shall become effective on January 1, 2023.

Ratified in City Council this 20th day of December, In the
Year of our Lord 2022, and in the 247th Year of the
Independence of the United States of America.



John J. Tecklenburg, Mayor

ATTEST:



Jennifer Cook, Clerk of Council



AN ORDINANCE

Ratification
Number 2022-196

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2023 GENERATED BY THE MUNICIPAL ACCOMMODATIONS FEE AS REQUIRED BY ORDINANCE NO. 1996-56.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON:

SECTION 1. Findings

It is hereby found and declared by City Council of the City of Charleston ("City Council"), the governing body of the City of Charleston (the "City"):

1. By Ordinance adopted March 12, 1996, bearing ratification number 1996-56, City Council established a Municipal Accommodations Fee in an amount equal to one percent, the proceeds of which as provided by Section 8 Ordinance No. 1996-56, are to be "expended only for the purpose of defraying the cost of operational expenses beneficial to the tourism industry..."

2. Section 8 further provides that the costs to be funded in part by this fee are to be established by ordinance adopted by City Council after a public hearing.

3. The Accommodations Fee will be collected during the entire term of the fiscal year 2023. In adopting Ordinance 1996-56, City Council took the further action of reducing the millage rate set forth in the Budget Ordinance by 2 mills. Such reduction was based on recognition of the fact that funds generated by the fee established by Ordinance No. 1996-56 could be applied to tourism-related operational expenses which, in the absence of the fee, would have to be paid by the taxpayers.

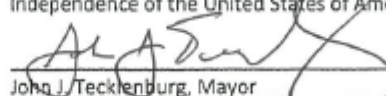
4. City Council is now minded to establish by this Ordinance the specific nature of the operational costs to be funded during fiscal year 2023 by the Accommodations Fee as provided by Section 8 of Ordinance No. 1996-56. It is specifically found that such costs provide a special benefit to the tourism industry. The public hearing required to be held was advertised in the Post and Courier on November 20, 2022, and the hearing conducted on December 6, 2022.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON, AS FOLLOWS:

1. Funds generated by the one percent Municipal Accommodations Fee imposed to meet the cost of operational expenses beneficial to the tourism industry will be applied during the fiscal year 2023 to defray tourism-related operational costs including the salaries of police officers and other tourism related operating expenses in the amount of \$5,727,632 and collection fees of \$27,563, consisting of \$5,512,500 in estimated 2023 revenue, \$222,695 in fund balance and \$20,000 in interest income.

SECTION 2. This Ordinance shall become effective on January 1, 2023.

Ratified in City Council this 20th day of December, in the Year of our Lord 2022, and in the 247th Year of the Independence of the United States of America.


John J. Tecklenburg, Mayor

ATTEST:


Jennifer Cook, Clerk of Council



AASHTO – American Association of State Highway and Transportation Officials

ACFR – Annual Comprehensive Financial Report

ACOE – U.S. Army Corps of Engineers

ADA – Americans with Disabilities Act

ADU – Accessory Dwelling Units

AME – African-Methodist Episcopal

ANSI-ASQ – American National Standards Institute-American Society of Quality

APWA – American Public Works Association

ARPA – American Rescue Plan Act of 2021

ASL – Automatic Side Loading

ATF – Bureau of Alcohol, Tobacco, Firearms and Explosives

AVI – Active Violent Incidents

AWCCC – Arthur W. Christopher Community Center

BAN – Bond Anticipation Note

BAR – Board of Architectural Review

BAS – Boundary and Annexation Survey

BC – Battalion Chief

BCDCOG – Berkeley-Charleston-Dorchester Council of Governments

BEC – Berkeley Electric Cooperative

BFRC – Budget, Finance and Revenue Collections

BLCO – Business License Certificate of Occupancy

BLRC – Bees Landing Recreation Center

BNS – Business and Neighborhood Services

BUILD – Better Utilizing Investments to Leverage Development

BZA – Board of Zoning Appeals

C&D – Construction and Demolition

CAD/RMS – Computer Aided Dispatch and Records Management System

CAG – Citizen Advisory Groups

CALEA – Commission on Accreditation for Law Enforcement Agencies

CALTA – Charleston Area Ladies' Tennis Association

CAP – Customer Access Portal

CAPER – Consolidated Annual Performance and Evaluation Report

CAPS – Charleston's Accountability and Performance System

CARES Act – Coronavirus Aid, Relief, and Economic Security Act

CARTA – Charleston Area Regional Transportation Authority

CASAT – Community Assistance and Accommodations Tax Grants



CBD – Central Business District	CPD – Charleston Police Department
CCSD – Charleston County School District	CPI – Consumer Price Index
CD – Community Development	CPW – Commissioners of Public Works
CDBG – Community Development Block Grant	CPR – Capital Project Review
CFAI – Commission on Fire Accreditation International	CRC – Charleston Redevelopment Corporation
CFD – Charleston Fire Department	CRM – Customer Request Management
CFO – Chief Financial Officer	CRITAC – Collaborative Reform Initiative Technical Assistance Center
CHATS – Charleston Area Transportation Study	CRS – Community Rating System
CHS – Charleston International Airport	CSI – Customer Service Initiative
CIO – Chief Information Officer	CSS – Customer Self Service
CIP – Capital Improvement Plan	CVB - Convention & Visitors Bureau
CIU – Criminal Investigation Unit	CWS – Charleston Water System
CJIS – Criminal Justice Information System	DAE – Delores and Estelle (Foundation)
CLS – Charleston Library Society	DASH – Downtown Area Shuttles
CMPT – City Market Preservation Trust	DERA – Diesel Emissions Reduction Act
CMS –Case Management System	DHEC – Department of Health & Environmental Control
COBRA – Consolidated Omnibus Budget Reconciliation Act	DIRC – Daniel Island Recreation Center
COLA – Cost of Living Adjustment	DMV – Department of Motor Vehicles
COVID-19 – Coronavirus Disease 2019	DNR – Department of Natural Resources
CPC – Charleston Parks Conservancy	DRB – Design Review Board
	DUI – Driving Under the Influence



EDA – U.S. Economic Development Administration

EDMS – Electronic Document Management System

EEO – Equal Opportunity Employer

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EPA – Environmental Protection Agency

ERC – Entrepreneurial Resource Center

ERP – Enterprise Resource Planning

FCC – Family Circle Cup

FEMA – Federal Emergency Management Agency

FMD – Fire Marshal’s Division

FOIA – Freedom of Information Act

FS – Fire Station

FTE – Full Time Equivalent

FY – Fiscal Year

FYA – Flashing Yellow Arrow

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GED – General Equivalency Diploma

GO BOND – General Obligation Bond

GFOA – Gov’t Finance Officers Association

GIS – Geographical Information System

GMS – Government Management System

GPS – Global Positioning System

HAZMAT – Hazardous Materials

HI – First Time Homeownership Initiative

HIC – Homeownership Initiative Commission

HIPAA – Health Insurance Portability & Accountability Act

HR – Human Resources

HRA – Health Reimbursement Arrangement

HOME – HOME Investment Partnership Program

HOPWA – Housing Opportunities for Persons with AIDS

HROD – Human Resources and Organizational Development

HSA – Health Savings Account

HUD – U.S. Department of Housing and Urban Development

HVAC – Heating Ventilation and Air Conditioning

IAAM – International African American Museum

IAFF – International Association of Firefighters



ICS – Incident Command Systems

IDEA – The Individual with Disabilities Education Act

IFSAC – International Fire Service Accreditation Congress

IMSA – International Motor Sports Association

IOW – Instructor Orientation Workshop

ISO – Insurance Service Office

IT – Information Technology

ITE – Institute of Transportation Engineers

JIRC – James Island Recreation Complex

KPI – Key Performance Indicator

LAPS – Lowcountry Aquatic Project Swimming

LCDL – Lowcountry Digital Library

LED – Light Emitting Diode

LEED – Leadership in Energy and Environmental Design

LENS – Law Enforcement Neighborhood Support

LGF – Local Government Fund

LMI – Low-to Moderate-Income

LOST – Local Option Sales Tax

LTP – Live to Play

LTR – Long Term Rental

LUCA – Local Update of Census Addresses

MBE – Minority Business Enterprise

MDT – Mobile Data Terminal

MEI – Municipal Equality Index

MEOC – Municipal Emergency Operations Center

MHz – Megahertz

MLB – Major League Baseball

MLK – Martin Luther King

MOCYF – Mayor’s Office for Children, Youth & Families

MOU – Memorandum of Understanding

MSA – Metro Statistical Area

MUSC – Medical University of South Carolina

MUTCD – Manual on Uniform Traffic Control Devices

M&WBE – Minority & Women-Owned Business Enterprise

MYC – Mayor’s Youth Council

NCAA – National Collegiate Athletic Association

NCIC – National Crime Information Center

NFPA – National Fire Protection Association

NFWF – National Fish and Wildlife Foundation



NIBIN – National Integrated Ballistic Information Network

NIMS – National Incident Management Systems

NOAA – National Oceanic and Atmospheric Administration

NPRM – Notice of Proposed Rule Making

OCRM – Ocean & Coastal Resource Management Office of SCDHEC

OPEB – Other Post-Employment Benefits

OSHA – Occupational Safety and Health Administration

PAARI – Police Assisted Addiction and Recovery Initiative

PDI – Police Data Initiative

PEO – Parking Enforcement Officer

PIO – Public Information Officer

POS – Point of Sale

PP&S – Planning, Preservation & Sustainability

PPE – Personal Protective Equipment

PPC – Public Protection Class

PPO – Preferred Provider Organization

PRC – Plat Review Committee

PSD – Public Service District

PSOC – Public Safety Operations Center

PUD – Planned Unit Development

PY – Previous Year

PZC – Planning & Zoning Committee

QRG – Quick Reference Guides

REV – Revenue Bond

RFP – Request for Proposals

RIEs – Rapid Improvement Events

RPC – Redevelopment and Preservation Commission

RSFH – Roper/St. Francis Hospital

SCBA – Self-Contained Breathing Apparatus

SCDHEC – South Carolina Department of Health and Environmental Control

SCDNR – South Carolina Department of Natural Resources

SCDOT – South Carolina Department of Transportation

SCE&G – South Carolina Electric and Gas

SCFA – South Carolina Fire Academy

SCVAN – South Carolina Victim Assistance Network

SD – Site Design

SET – Special Enforcement Team

SEC – Special Events Committee

SFST – Standardized Field Sobriety Test



SHAPE – Sexual Health Awareness, (STI) Prevention & Education

SIB – State Infrastructure Bank

SJDCC – St Julian Devine Community Center

SLED – South Carolina Law Enforcement Division

SMRT – Southern Marlins Racing Team

SOP – Standard Operating Procedure

STR – Short Term Rental

SWAT – Special Weapons and Tactics Unit

SWOT – Strengths, Weaknesses, Opportunities and Threats

T & T – Traffic and Transportation

TAN – Tax Anticipation Note

TECC – Tactical Emergency Casualty Care

TEO – Tourism Enforcement Officer

TERC – Tourism Expenditure Review Committee

TIF – Tax Incremental Financing

TIGER GRANT – Transportation Investment Generating Economic Recovery Grant

TNC – Transportation Network Companies

TRC – Technical Review Committee

USDA – U.S. Department of Agriculture

USPS – U.S. Postal Service

USTA – United States Tennis Association

VA – U.S. Department of Veteran’s Affairs

VISTA – Volunteers in Service to America

VoIP – Voice over Internet Protocol

WAFM – West Ashley Farmers Market

WARC – West Ashley Revitalization Commission

WBE – Women Business Enterprises

WMBE – Women and Minority Business Enterprises

W&M – Committee on Ways and Means

WFPE – Waterfront Park Endowment

WTA – Women’s Tennis Association

YVC – Youth Volunteer Corps



GLOSSARY OF TERMS

Accrual Basis of Accounting: A basis of accounting in which the financial effects of transactions or events with cash consequences are recorded in the accounting period in which they occur as opposed to when cash is received or paid by the government. Enterprise funds use the accrual basis of accounting.

Ad Valorem Tax: A tax based on value. For example, property tax is an ad valorem tax.

American Rescue Plan Act (ARPA) of 2021: a program of the U.S. Treasury Department to provide funding to local governments in response to the COVID-19 pandemic's effects.

Annual Comprehensive Financial Report (ACFR): The annual audited financial reports issued by state and local governments that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

Annual Required Contribution (ARC): Term used in connection with defined benefit pension and other post-employment benefit plans to describe the amount an employer must contribute in a given year.

Appraised Value: An estimate of a property's market value.

Appropriation: A legal authorization granted by City Council, to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended, typically one year.

Appropriation Ordinance: An ordinance through which appropriations are given legal effect.

Assessed Value: A valuation set upon real estate or other property by a government as a basis for levying taxes. All appraisal and assessment activity for property in the City of

Charleston is the responsibility of either the Charleston County Assessor's Office for Charleston County property or the Berkeley County Assessor's Office for Berkeley County property.

Assessment Ratio: A multiplier used to convert appraised value to assessed value for taxation purposes. In the City of Charleston, the assessment ratios are: 4% for owner-occupied residential real property, 6% for other real property, and 7.5% to 10.5% for vehicles, depending on tag renewal date.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities and is in compliance with governing laws and ordinances.

Balanced Budget: A budget in which planned revenue is equal to planned expenditures.

Basis of Accounting: Refers to the timing of transactions and when revenues and expenditures or expenses and transfers, and the related assets and liabilities, are recognized. Methods include the accrual basis of accounting and the modified accrual basis of accounting.

Basis of Budgeting: Refers to the basis of accounting utilized throughout the budget process.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specific date or dates in the future, called a maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires more legal formality. (See General Obligation (G.O.) Bonds and Revenue Bonds.)



Bond Anticipation Note (BAN): Short-term, interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget: A comprehensive financial plan of operation, which incorporates an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them.

Budgetary Control: The control and management of a governmental unit or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Calendar: The schedule of key dates in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the Budget and Management Division that represents the proposed City budget as presented to Council for approval.

Budget Message/Letter: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the economy and financial experience in recent years.

Budget Transfer: A budgetary transaction that increases or decreases the adopted line item appropriations within a budget.

BUILD Grant: A grant program through the Federal Highway Administration; stands for Better Utilizing Investments to Leverage Development.

Capital Assets: Assets of long-term character, which are intended to continue to be held or used, such as land, buildings, machinery, furniture and equipment. The City of

Charleston's minimum cost for classification as a capital asset or capital expense is \$5,000.

Capital Contributions: Capital assets received from the general government by a proprietary fund.

Capital Expenditures (Expenses): Purchases of items such as vehicles and equipment with a per-unit cost in excess of \$5,000 and a useful life in excess of one year.

Capital Improvement Plan (CIP): A long-range strategic plan consisting of various construction, renovation and maintenance projects that exceed the capital threshold.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital outflows financed by proprietary funds.

Cash Management: The process undertaken to ensure maximum cash availability and maximum investment yield on a government's idle cash. It is concerned with the efficient management of cash from the time revenue is earned to the time an expenditure payment is made.

Community Assistance & Accommodations Tax Grants (CASAT): Community Assistance Grants are to assist organizations that serve a "public purpose" to the Charleston Community while Accommodations Tax Grant funds are designated specifically for tourism related activities, as required by South Carolina law.

Core Responsibility: A principle service delivered by a department or division that is important to the successful operation of the City.

Cost of Living Adjustment (COLA): A pay increase that adjusts salaries for most



employees to compensate for inflation. The rate of the COLA is based upon increases in the Consumer Price Index.

COVID/COVID-19: The infectious disease caused by the SARS-CoV-2 virus, a variety of coronavirus.

Current Taxes: Taxes levied and becoming due within one year.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds and notes.

Debt Limit: The maximum amount of general obligation debt legally permitted. The State of South Carolina forbids cities from incurring “non-referendum” debt in excess of 8% of the total assessed valuation of taxable property within the City.

Debt Service: The payment of principal and interest on borrowed funds such as bonds.

Deficit: 1) The excess of liabilities of a fund over its assets. 2) The excess of expenditures over revenues during an accounting period; or in the case of Proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date they are due, and which include a penalty for non-payment.

Department: A major administrative unit of the City, which manages an operation or group of related operations within a functional area.

Depreciation: The periodic allocation of the cost of a capital asset over its estimated useful life.

Division: A subdivision of a department, a division is a unit within the City with a more limited set of work responsibilities.

Dutch Dialogues™: A process of adapting to live with water modeled on the Dutch approach of developing actionable solutions through integrated water management and flood infrastructure planning with a preference for multi-benefit investments.

Effectiveness Indicator: The evaluation of the quality, results or accomplishments of a unit’s programs or services constitutes an effectiveness indicator. Effectiveness indicators measure the degree of accomplishment a unit has achieved in meeting its specified goals.

Effective Millage (Tax) Rate: The gross millage rate less the reduction in millage rate achieved by the Local Option Sales Tax Credit.

Efficiency Indicator: The relationship between units input and resulting output are quantified as efficiency indicators. Efficiency indicators highlight how much output may be produced provided a given level of resources, or conversely, how much input produces a given level of output.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditure.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equity: The difference between the assets and liabilities of a fund.



Expenditures: The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased, resulting in a decrease in net financial resources.

Expense: Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the City's ongoing operations.

Fiduciary Funds: Account for the transactions related to assets held by a governing entity in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These funds are not legally required to adopt budgets in the City of Charleston.

Fiscal Year (FY): Any consecutive 12-month period designated as the budget year, at the end of which the government determines its financial position and the results of its operations. Charleston's fiscal year is the same as the calendar year, January 1 – December 31.

Freedom of Information Act (FOIA): A Federal law that grants the public access to information possessed by government agencies. Upon written request, government agencies are required to release information unless it falls under one of nine exemptions listed in the Act.

Fringe Benefits: The benefits paid or matched by the City on behalf of the employees. These benefits include mandatory payroll taxes such as FICA and Unemployment, Worker's Compensation, South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

Full Time Equivalent (FTE): A value expressing a percentage of a position as related to a full-time position; a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 FTE. One full time employee would equal one FTE.

Function: A group of related programs aimed at accomplishing a broad goal or major public service for which the government is responsible.

Fund: A fiscal or accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Balance – Assigned: Amounts that are constrained by the government's *intent* to be used for specific purposes but are neither restricted nor committed.

Fund Balance – Committed: Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Fund Balance – Restricted: Resources restricted to specific purposes by externally enforceable limitations of use. Such limitations include those imposed by creditors, grantors, contributors, or laws and regulations of other governments, and those limitations imposed by law through constitutional provisions or enabling legislations.

Fund Balance – Unassigned: In the General Fund only, the fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

General Fund: A fund that is used to account for and report all financial resources not accounted for and reported in another fund.

General Obligation (G.O.) Bonds: Bonds backed by the full faith and credit of the issuing government, by pledging the general taxing power for the payment of the debt.

**Generally Accepted Accounting Principles**

(GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

Goals: Goals are derived from a unit's mission (in this case, the City or any of its operating departments) and describe the responsibilities of the unit, or what the unit intends to accomplish. Goals are the ends toward which the unit's efforts are directed and are unlikely to change from year to year, other than to address additional goals as needed or required.

Government Finance Officers' Association

(GFOA): The professional association of state/provincial and local finance officials in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.

Governmental Accounting Standards Board

(GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Accounting Standards Board Statement Number 45 (GASB 45):

Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions establishes standards for the measurement, recognition and display of OPEB expense/expenditures and related liabilities, note disclosures, and if applicable, required supplementary information in the financial reports of state and local government employers.

Governmental Funds: Account for general governmental activities and include the General Fund, Capital Projects and Special Revenue Funds.

Grant: A contribution or gift of cash or other assets from another government or other

organization to be used or expended for a specified purpose, activity or facility. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Health Insurance Portability & Accountability Act (HIPAA):

A 1996 Federal law that restricts access to individuals' private medical information.

Incident Command Systems (ICS):

A management system designed to enable effective and efficient domestic incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.

Infrastructure: Public domain assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and fundamental facilities of the City.

Installment Purchase Revenue Bond (IPRB):

A specific type of funding instrument issued by governments to finance capital improvements.

Interfund Transfers: Operating transfers between the General Fund and Enterprise Funds.

Internal Controls: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Key Performance Indicators (KPI): Performance indicators that help an organization define and measure progress toward meeting organizational goals.

Legal Debt Margin: See Debt Limit



Levy: To impose taxes, special assessments, or service charges for the support of city activities.

Local Option Sales Tax (LOST): A county-wide sales tax of 1% established by referendum vote, collected by the State of South Carolina and returned to the municipalities and county based on a formula that considers population and point of tax collection. The tax is remitted to the municipalities in two portions: Property Tax Relief Fund and Revenue Fund. The Relief portion of the LOST must be given as a credit on municipal and county property tax bills.

Long Term Debt: Any un-matured debt that is not a fund liability since it is not currently due.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources or uses, is more than 10% of the total revenues or expenditures of the appropriated budget.

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and (2) whether the operating statement presents information on the flow of current financial resources (governmental fund types) or the flow of economic resources (proprietary fund types).

Mill: The rate at which property taxes are levied. A tax rate of one mill (millage rate) produces one dollar of taxes on each \$1,000 of assessed property.

Mixed-use development: Development that blends residential, commercial, cultural, institutional, and where appropriate, industrial uses.

Modified Accrual Basis of Accounting: A basis of accounting in which revenues and other financial resources are recognized when they become both "measurable" and "available" to finance expenditures of the current period. "Available" means that revenues are collectible within the current period or soon enough

thereafter to be used to pay liabilities of the current period. "Measurable" means the amount of revenue can be determined or estimated with reasonable certainty. Expenditures are recognized when the fund liability is incurred. All governmental fund types (General Fund) use the modified accrual basis of accounting.

Municipal Association of South Carolina: An organization that represents and serves the state's 269 incorporated municipalities. Its mission is to support municipal officials with the knowledge and tools to aid in the operation of their municipalities. MASC offers services such as revenue collections, seminars and educational materials, and overviews and interpretations of state legislation that affects municipalities.

National Crime Information Center (NCIC): an electronic clearinghouse of criminal justice information including criminal record history, fugitives, stolen properties and missing persons, available to Federal, state, and local law enforcement and other criminal justice agencies. Operated by the US Department of Justice/Federal Bureau of Investigation, the center is operational 24 hours a day, 365 days a year.

National Incident Management Systems (NIMS): A systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life and property and harm to the environment.

Neighborhood Councils: In order to receive active citizen input, these councils were formed so that citizens in neighborhoods can easily exchange and deliberate information and concerns regarding the City of Charleston. The Councils have direct access to the Mayor and



City Council and all of their requests are considered in the budget process.

Net Assets: In a proprietary fund, the equity associated with the assets and liabilities of the fund.

Notice of Proposed Rule Making (NPRM): A notice in the *Federal Register* that announces the intent of an agency to promulgate a particular rule. Generally, when posting an NPRM, an agency will also announce an opportunity for public comment. Publication of an NPRM is often the first time the public becomes aware of an agency's proposed rule.

Operating Budget: Plans of current expenditures and the means of financing them. The operating budget is the primary means by which the daily operations that provides basic governmental services are controlled. The City is required by law to have an operating budget.

Operating Expenses: The cost for materials, services, and equipment required for a department to function.

Operating Transfers: Legally authorized financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in the recording of a source and use of financial resources.

Ordinance: A formal legislative enactment by the governing body of a municipality, which, if not in conflict with a higher form of law such as a state statute, has the full force and effect of law within the boundaries of that municipality.

Other Postemployment Benefits (OPEB): Benefits other than pension that are earned by employees during their years of service, but are not received until after employment ends, due to retirement or other separation. OPEB generally takes the form of health, vision, dental and prescription insurance provided to retirees and their dependents.

Performance Measure: Data collected to determine the level of program activities conducted, the direct products or services delivered, and results of those activities.

Performance Management System: A performance management system facilitates planning and management by providing data on service efforts and accomplishments, so an entity or unit may continuously improve the allocation of resources for the provision of its services. A performance management system monitors and evaluates an entity's work processes and service delivery systems to determine if costs and service levels are meeting its specified goals and mission. Ultimately, a performance management system provides a structured approach for linking budget decisions to public priorities by highlighting service efforts and accomplishments and evaluating service efforts to service accomplishments.

Policy: A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

Program: An organized set of related work activities that are directed toward a common purpose or goal and represent well-defined uses of city resources.

Property Tax: Taxes levied on real and personal property based on the property's assessed value. The assessed value multiplied by the millage rate determines the amount of the tax.

Proprietary Funds: A type of fund used to account for activities that are similar to a business. Enterprise Funds are proprietary funds.

Public Service Commission of South Carolina: A quasi-judicial body established by the state legislature whose principal duty is to hear cases involving the state's regulated utilities. The Commission has broad jurisdiction over matters pertaining to investor owned electric and gas



utilities, water companies, telecommunications companies, motor carriers of household goods, hazardous waste disposal, and taxicabs.

Public Service District (PSD): A type of special purpose district created by an Act of the South Carolina General Assembly or pursuant to general law which provides any governmental power or function including, but not limited to, fire protection, sewage treatment, water or natural gas distribution or recreation.

Reassessment: A county-wide revaluation of property for property tax purposes in order to equalize property values for inflation and sales since the last assessment. In South Carolina, reassessment for real property must occur every five years and is the responsibility of the County Assessor's Office. Property tax millage in the year of reassessment must be rolled back to a millage rate that would generate the same amount of revenue had reassessment not occurred. This is to avoid a windfall due only to an increase in assessed values.

Referendum Bonds: Bonds that are issued only with approval by a majority vote of the citizens of the municipality.

Refunding Bonds: Bonds issued to retire bonds already outstanding.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: Income generated by taxes, business licenses, user fees, fines and forfeitures, reimbursements and investments.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from specifically designated revenues. Revenue bonds are not included in the 8% general obligation debt limit set by the State of South Carolina.

Risk Management: The organized attempt to protect a government's assets against accidental loss in the most economical method.

Rollback Rate: Operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, excluding taxes for new construction, additions or deletions.

Shared Revenues: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. For example, State Shared Revenues include taxes on income, alcoholic beverages and motor transportation collected at the state level and returned to local governments.

Single Audit: An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-133, *Audits of State Local Governments and Non-Profit Organizations*. The Single Audit Act requires governments receiving a certain level of federal assistance to have one audit performed to meet the needs of all federal grantor agencies.

Site Design (SD): The organization of land use zoning, access, circulation, privacy, security, shelter, land drainage, and other factors during the site planning sight planning stage of landscape architecture.

Snipe Sign: An illegal commercial sign posted on a utility pole, street sign, or other street furniture; or any other sign placed within a public right of way or public property or on private property such that it is visible from a public right of way or public property.

Special Assessments: A compulsory levy made against certain properties to defray part or all of the cost of a specific capital improvement or service deemed to primarily benefit those properties.



Special Revenue Fund: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than expendable trusts or capital projects. One or more specific restricted or committed revenues should be the foundation for a special revenue fund and must continue to comprise a substantial portion of the inflows reported in the fund.

Tax Anticipation Note (TAN): Note issued in anticipation of the collection of taxes, repaid from the proceeds of the tax levy whose collection it anticipates.

Tax Incremental Financing (TIF) Tax increment bonds are available to municipalities for the purpose of redevelopment in areas which are agricultural areas, blighted areas or conservation areas. The debt service of such indebtedness is payable from the additional (or incremental) tax revenues resulting from such redevelopment. Under the Act, property taxes collected within a Redevelopment Project Area in excess of the amount of taxes attributable to the “total initial equalized assessed value” of all taxable real property in the Redevelopment Project Area are paid to the municipality. These taxes are deposited into a special tax allocation fund to pay redevelopment project costs and to discharge any obligations issued to pay such costs.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as recreation facility charges.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, such as 25 mills per dollar of assessed value of taxable property.

Unencumbered Appropriation: The amount of an appropriation that is not yet expended or encumbered. It is essentially the amount of money available for future purchases within the appropriation period.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Workload Indicators: The volume of resources, both monetary and non-monetary (input), and the quantity or volume of activities undertaken (output) to provide a service or carry out a program constitute a unit’s workload indicators.



Please visit the City of Charleston on the World Wide Web at: www.charleston-sc.gov

All meetings of the Ad Hoc Budget Advisory Committee are public and recorded on the City's YouTube channel. You can view these meetings on the following link: [City of Charleston-Ad Hoc Budget Advisory Committee](#).

See also other links related to Charleston on the City of Charleston Website.

OTHER RELEVANT LINKS

Berkeley County

www.berkeleycountysc.gov

Berkeley County School District

www.berkeley.k12.sc.us

Charleston Area Convention & Visitors Bureau

www.charlestoncvb.com

Charleston County

www.charlestoncounty.org

Charleston County Schools

www.ccsdschools.com

Charleston Digital Corridor

www.charlestondigitalcorridor.com

Charleston Metro Chamber of Commerce

www.charlestonchamber.org

Charleston Regional Development Alliance

<http://www.crda.org>

Cooper River Bridge Run

www.bridgerun.com

CreditOne Stadium

www.creditonestadium.com

Government Finance Officers Association

www.gfoa.org

MOJA Arts Festival

www.mojafestival.com

Piccolo Spoleto Festival

www.piccolospoleto.com

South Carolina Aquarium

www.scaquarium.org

South Carolina State Ports Authority

<http://scspa.com>

Southeastern Wildlife Exposition

<http://www.sewe.com/>

Spoleto Festival U.S.A.

www.spoletousa.org