

2025

CITY OF CHARLESTON



SOUTH CAROLINA

APPROVED BUDGET & CAPITAL IMPROVEMENT PLAN

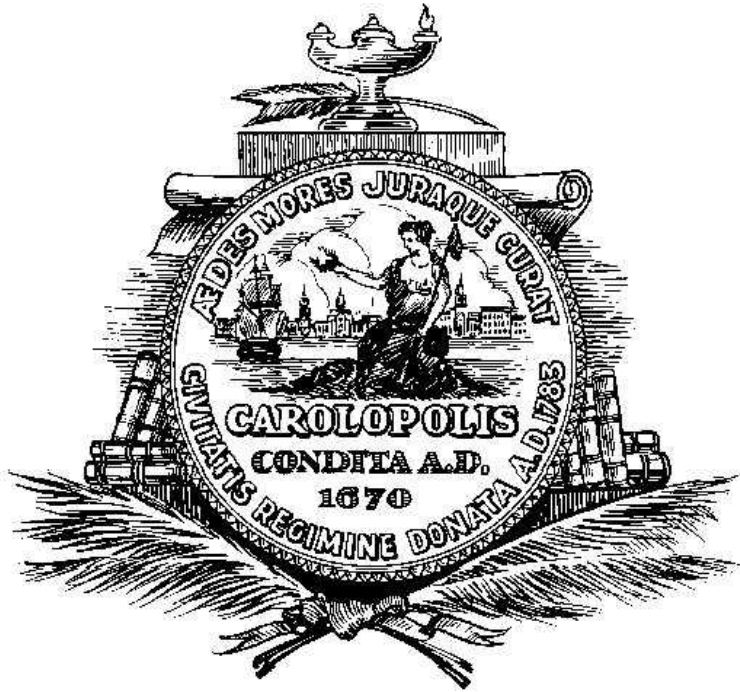


CITY OF CHARLESTON, SOUTH CAROLINA

2025 ANNUAL BUDGET

For the fiscal year beginning January 1, 2025

Final Adoption by City Council on December 17, 2024



MAYOR

WILLIAM S. COGSWELL
JR.

City Council

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Charleston
South Carolina**

For the Fiscal Year Beginning

January 01, 2024

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, 2024.

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 communication 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
William S. Cogswell, Jr.
Mayor

Dear Citizens of the City of Charleston:

I am pleased to present the City of Charleston's 2025 Budget as adopted by Charleston City Council on December 17, 2024. 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 detailed narrative and 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 document is to increase transparency of government operations and financial structures. We hope you find this information helpful in understanding how hard your City government works for you!

The budget process for 2025 was extremely challenging and the hard work of the Ad Hoc Budget Advisory Committee over many months added much value. I would like to thank the members of that committee for their dedication and willingness to make the tough recommendations that this budget required. With this financial plan for 2025, the City will continue its mission to preserve and enhance the quality of life for its citizens.

I would also 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-five 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,

William S. Cogswell, Jr.
Mayor



USER'S GUIDE

Thank you for your interest in the City of Charleston's 2025 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.

A note for our readers in comparing prior year budget and actual data in this book. During the 2024 fiscal year, the City underwent a change in its financial software system. This change included an update to its chart of accounts, the account groupings by which financial information is recorded and sorted. Data from the prior system was converted to the new system, however not all account groupings could cleanly be translated over and the new system has a more dynamic set of accounts. This mid-year conversion meant that legacy account balances had to be placed in the most appropriate accounts and not necessarily broken out into new organizations or units. Where the reader sees significant differences from one budget year to another or where estimates may be projected to greatly exceed budget this is most likely due to the challenges of converting legacy account balances.

The 2025 Budget has ten 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 2025 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 and economic comparison to other metro areas in the Southeastern 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 2025 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 17, 2024, 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 fifteen departments presented includes an organizational chart, a department overview, responsibilities, accomplishments for 2024, and initiatives for the 2025 year. Performance Measures for each department are provided. Following the department information, each cost center is presented. All Department and Cost Center schedules include a three-year comparison by budgeted fund and by personnel, fringe benefit, operating and capital expenses as well as per capita cost and FTEs.

Capital Improvement Plan

In the 2025 to 2029 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.

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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.

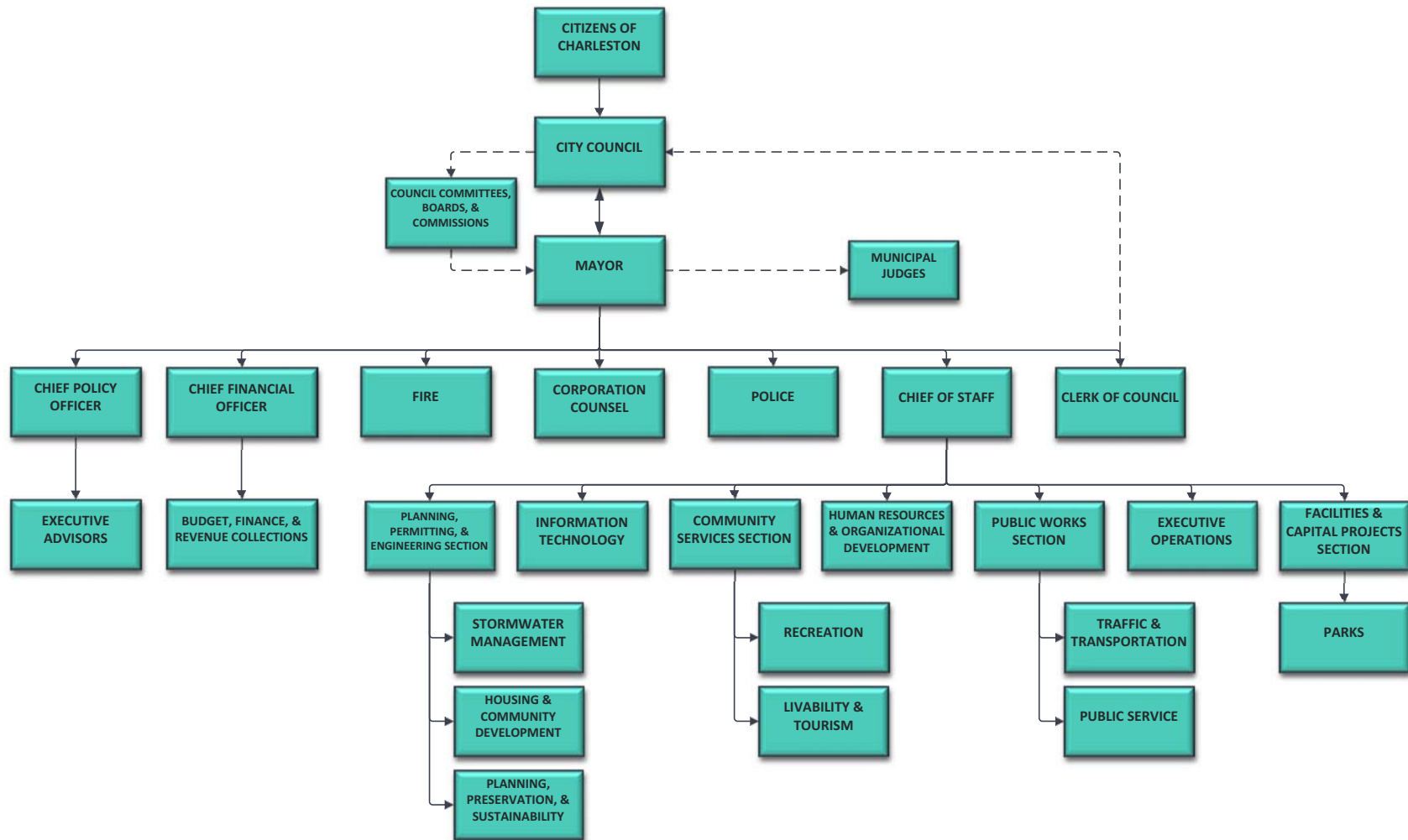
Physical Place

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







BUDGET MESSAGE

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BUDGET MESSAGE

This document represents the City of Charleston's 2025 Operating Budget as it was adopted by City Council on December 17, 2024. 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 2025 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 454 officers continue to provide exceptional 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.

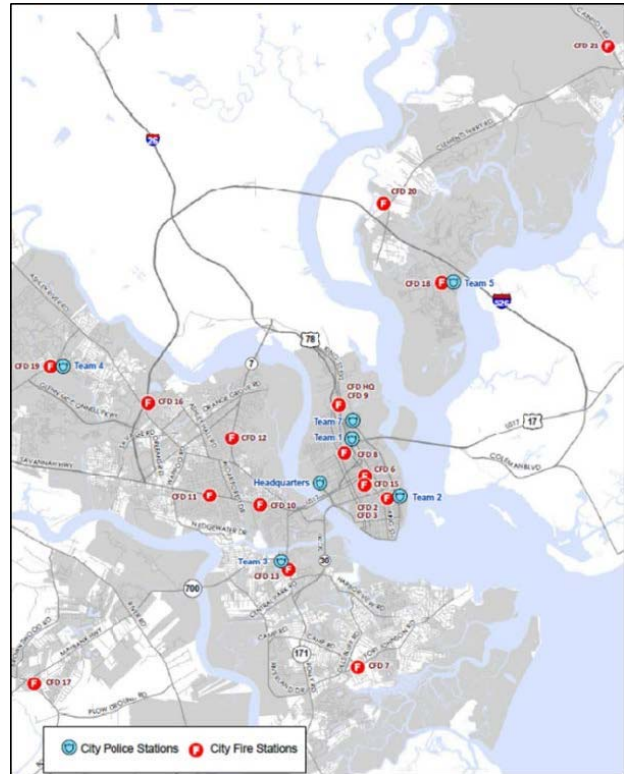
Quality Services

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, with 115 councils presently serving as liaisons 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 approved a \$20,000,000 Referendum Bond in November of 2017 to facilitate the development of affordable housing and in 2023 a \$70,000,000 bond for park and recreation upgrades.





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 the Charleston Mayor 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 Charleston's Mayor, 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 2025. 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 2025 BUDGET

Strategic Process and Priorities

The 2025 Budget was the first full budget developed by the administration of Mayor William Cogswell. In order to focus on putting residents first and continue to provide high quality services, the administration set for the budget three priorities to direct the focus of the upcoming fiscal year.

Priorities for 2025 Funding:

1 Smart Growth

2 Safe Communities

3 Sound Governance

Smart growth, defined as investing in infrastructure, resilience initiatives, and long-term service delivery, was the highest priority for assessing requests for the 2025 budget. The City has experienced exponential growth within a few short years and issues such as traffic and flooding affect not just the City of Charleston, but the entire region. One of the chief programs focusing on smart growth included in the budget was a \$1.1 million match for year two of the U.S. Army Corps of Engineers (USACE) Tidal & Inland Flooding. This study focuses on consistent tidal flooding in the City and how the City can combat the impact of flooding in these areas. With the persistent flood events the City faces every year, this was a high priority for establishing a resilient City. Other smart growth initiatives were several traffic signal intersection upgrades and the use of smart technology to assist with traffic monitoring. Lastly, the budget needed to include debt service on a GO Bond to fund the land purchase and construction of a Fire Operations Facility that will focus on training and administering fire services to an ever-growing City. Lastly, several new positions focusing on the permitting, engineering, and planning review process were funded to help process the influx of development applications and assess the long-term impacts of such development.

The second priority was to ensure the City continued to maintain safe communities. To this end, the budget includes the expansion of the successful Police Mounted Patrol Unit. This unit patrols and monitors the main business and tourist district in the City. Key to continuing to provide safe communities in 2025, was the planned provision of fire services to the growing areas of the City. Staffing for the future Fire Station #22 on the Cainhoy Peninsula was imperative for expanding fire coverage in this area. 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) were budgeted for part of 2025 to recruit and begin the months long training process and another 15 will be needed in 2026. Equipment also must be purchased in advance for the opening of the station as it can take more than 48 months for a ladder truck to be built and shipped. All of these needed fire protection resources are in the 2025 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 2025.

Sound governance – modernizing internal systems and improving cross-departmental collaboration to increase efficiency and customer service capabilities – was the last priority guiding the 2025 Budget. Priority was given to two data analysts in Citizen Services and Public Service to improve decision-making



processes in areas with direct, regular contact with the public. An additional position was added in Traffic & Transportation increase capacity to monitor and implement advancements in camera and signal technologies.

Funding Plan

The consistent year over year growth in property values and steady growth patterns of businesses and business license revenue allowed staff to project modest growth estimates for revenues in 2025. Property taxes are projected to grow an additional \$5,706,000 for the General Fund and business licenses are projected to increase by \$4,671,050. Economic factors, though showing some signs on the national level of slowing down, at the local level continue to be stable and optimistic. With the City's two largest sources of revenue being both stable and ongoing, this allowed the 2025 budget to be more aggressive at meeting the needs and priorities mentioned above.

Other stable ongoing revenue streams, such as Local Option Sales Tax and Franchise Tax had steadily increased year over year. Even with conservative growth assumptions in these revenue categories, General Fund revenues could cover an additional \$3,306,504 to meet the priorities outlined above.

Staff presented to the Mayor and the Ad Hoc Budget Advisory Committee a balanced budget that provided funding for the priorities set by this guiding body. No millage increase was included in the budget. The Mayor and Committee reviewed the proposed budget and offered no major changes.

For budget year 2025, 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 3, 2024, with the second and third readings occurring on December 17, 2024. There were no changes to the approved budget, therefore, the proposed budget and the adopted budget are the same for 2025.

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 2025 fiscal year General Fund and Enterprise Funds operating budget is \$293,822,573. 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 2025, this interfund transfer is budgeted at \$16,708,876. The budget for 2025 is 48.4% higher than the amended 2024 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	
2021	233,958,498	241,680,417	0.97%
2022	253,789,669	260,258,117	5.01%
2023	287,771,277	297,595,333	10.57%
2024	311,220,634	311,220,634	4.58%
2025	349,337,396	—	12.25%

Property tax millage for the 2025 approved operating budget is 80.3 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,

2025 MILLAGE RATE	
OPERATING	80.3
DRAINAGE	4.0
PUBLIC SAFETY INFRASTRUCTURE	3.0
PARK & RECREATION CAPITAL IMPROVEMENTS	2.5

municipal accommodations tax and hospitality fee have played to our strength as a world-class tourist 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 2025, they are estimated to be 43.9%. The millage rate discussed above is for general operating purposes only and does not include the additional 4 mills dedicated to fund drainage improvements, 3 mills to address public safety infrastructure needs, and 2.5 mills dedicated to Park & Recreation Capital Improvements.

Revenues are discussed in more detail in the Revenue Discussion and Analysis section of this document.

Major components of the 2025 expenditure budget are outlined below:

Public Safety

A total of \$152,655,926 in operating funds is budgeted in Public Safety; this represents 52.0% of the total general fund operating budget and 127.0% of all projected property tax revenues.

Significant Public Safety expenditures for 2025 include:

- \$2,300,000 for new and replacement Police Department vehicles
- \$869,000 for various Fire Department vehicles
- \$982,384 for 15 firefighters and all related PPE and equipment to staff Fire Station #22
- \$624,700 for new and replacement Police and Fire MDTs and laptops
- \$620,857 for 3 Battalion Chiefs in the Fire Department
- \$214,154 for the expansion of the mounted patrol unit in the Police Department
- \$200,000 for a police department personnel and space needs assessment
- \$100,094 for a DNA Lab supplies and materials



- \$154,784 for transitioning police case files to digital records
- \$125,000 for expansion of Police Safety and Security Camera system

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 2025 budget funds the following rolling stock and capital equipment acquisitions:

- \$2,234,626 for equipment in Environmental Services
- \$1,248,000 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 2025 include:

- \$8,000,000 for maintenance work on parking garages
- \$707,150 for intersection and traffic monitoring upgrades
- \$1,350,000 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 2025 budget includes a cost of living adjustment of 3% for all employees, at a cost of \$4,579,862 for the general fund. In 2025, 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, 14 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 unhoused population in the area. The City also budgeted for a full year's operations costs for the Entrepreneurial 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 expected to be collected. Each fund presents a balanced budget. The following chart shows the 5-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.

Special Revenue Funds - Total Budget and % Growth by Year

Year	Hospitality Fee Fund		Municipal Accommodations Tax Fund		State Accommodations Tax Fund		Stormwater Utility Fee Fund	
2021	19,267,135	26.49%	5,118,000	(36.45%)	6,595,100	31.10%	14,367,330	8.32%
2022	23,140,195	35.17%	7,453,594	45.63%	13,552,118	190.24%	14,179,638	(1.31%)
2023	43,072,357	86.14%	13,849,094	85.80%	11,737,442	(13.39%)	15,782,386	11.30%
2024	55,955,721	29.91%	23,654,000	70.80%	11,889,497	1.30%	16,770,841	6.26%
2025	31,220,000	(44.21%)	16,557,718	(30.00%)	11,408,026	(4.05%)	17,739,094	5.77%

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.

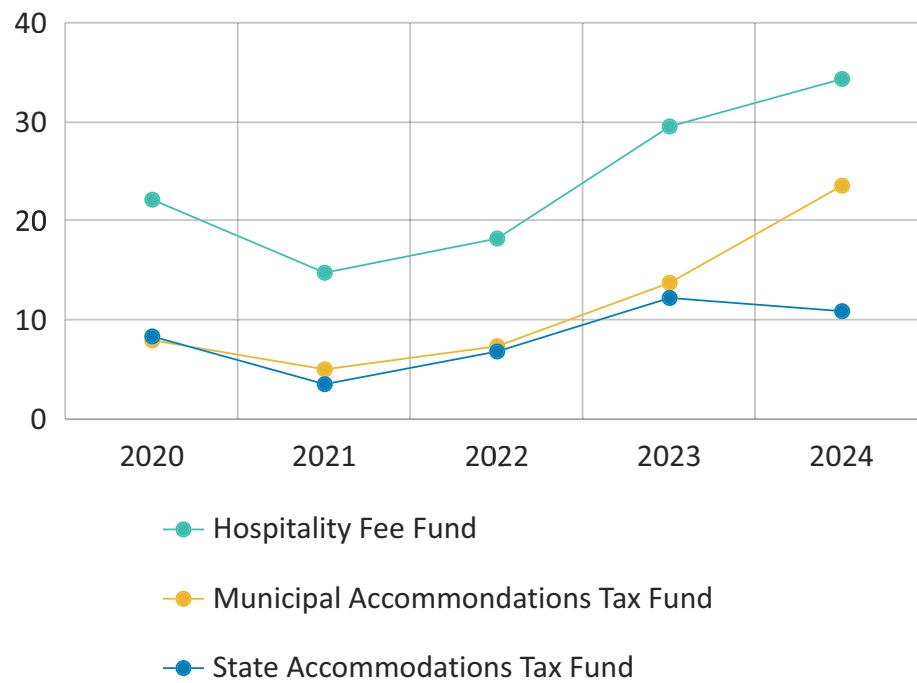
The Hospitality Fee Fund, Municipal Accommodations Fund and State Accommodations Funds collect a fee or tax levied on the sale of prepared food and beverage or transient lodging (hotels, short-term rentals, campgrounds). All Funds are restricted to the promotion of tourism through various eligible expenditures. 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 2025. 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. See further discussion in the Revenue Discussion and Analysis section under Special Revenue Funds on page 102.

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.



Tourism Budgets for Revenues & Other Financial Sources

In Millions





CHALLENGES NOW AND TOMORROW

Affordable Housing

A major City initiative 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

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. 2023 saw the after effects of Hurricane Idalia and a record-setting December flood and in 2024 Tropical Storm Debbie caused major damage to docks and piers in the area. 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.
- 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.
- 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.

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
2023	75

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 and a new fire station on Johns Island (FS 23) is planned to open in 2026 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. In 2023, Charleston voters passed a bond referendum to levy millage to fund projects recommended from this plan. This millage was first levied in 2024 with an anticipated borrowing in 2025 to begin projects such as a Johns Island Recreation & Aquatic Center and a complete overhaul of the WL Stephens Aquatics Center. More on these projects can be found in the Capital Improvement Plan at the end of this document.
- 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 auto-



mobiles. 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 2025 Budget presented herein provides us the means to accomplish these goals.

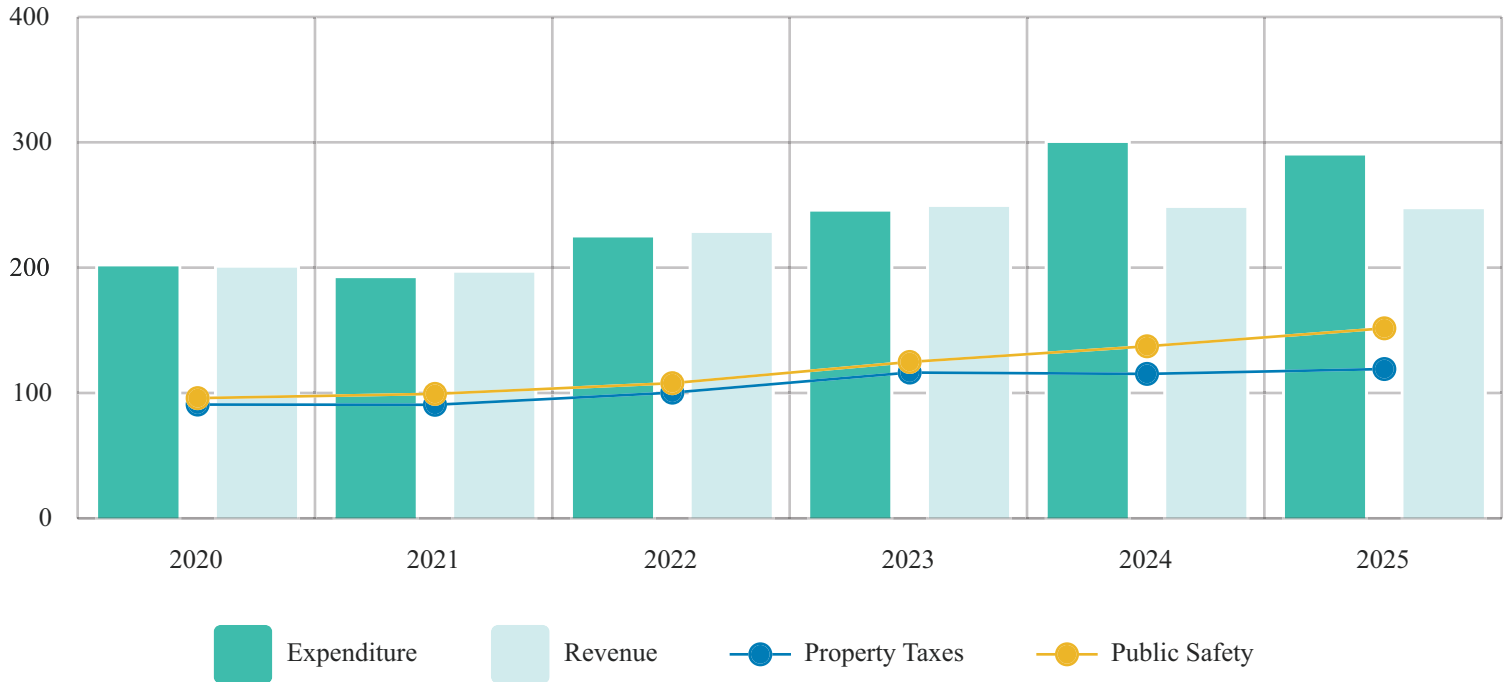
BUDGET HIGHLIGHTS for 2025

General Fund Budget Summary				
	2023 Actuals	2024 Amended Budget	2024 Estimated Actuals	2025 Approved Budget
Revenues	250,692,297	235,063,167	249,884,599	248,746,721
Transfers In*	23,501,696	23,000,877	23,568,846	42,128,573
Use of Fund Balance	—	4,199,114	—	2,947,279
Total Revenues & Other Financing Sources	274,193,993	262,263,158	273,453,445	293,822,573
Expenditures	247,016,823	272,063,898	260,581,115	291,755,821
Transfers Out*	6,202,426	1,457,038	1,449,877	2,066,752
Total Expenditures & Other Financing Uses	253,219,249	273,520,936	262,030,992	293,822,573

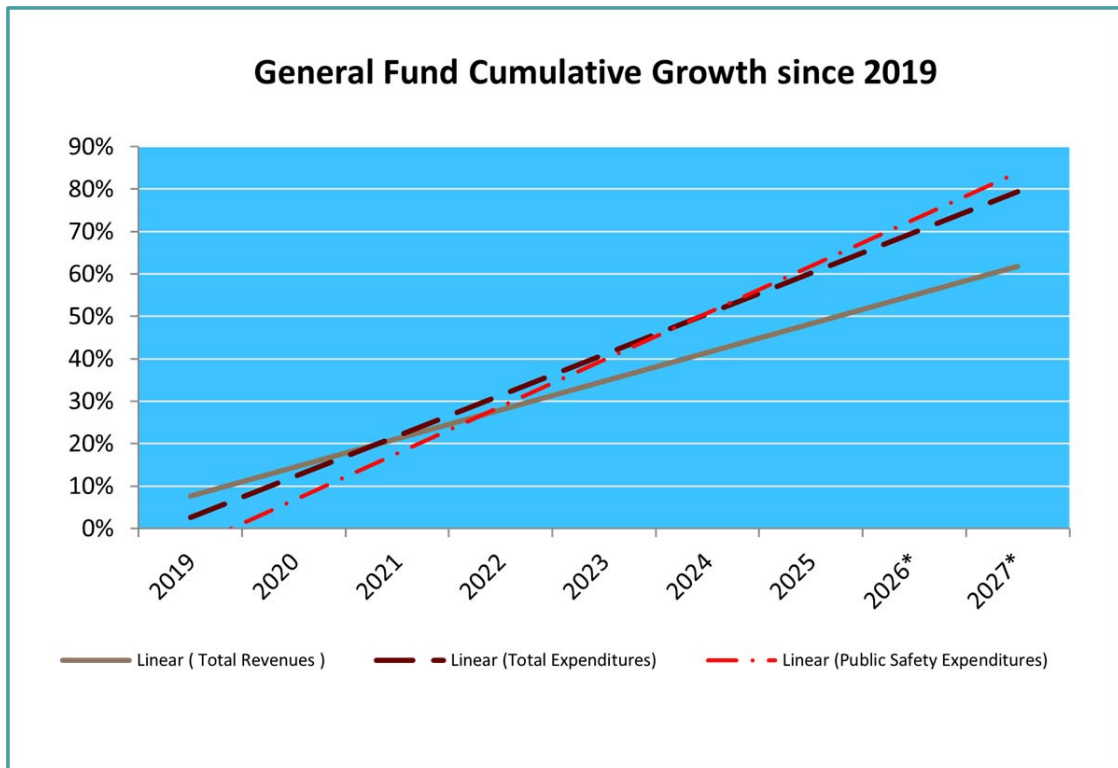


General Fund Revenues vs. Expenditures*

In Millions



General Fund Cumulative Growth since 2019





Significant changes between the 2024 Amended Budgets compared to the 2025 budget are shown below. For more information, see the Revenue Discussion and Analysis section and the Expenditures Trends and Issues section.

2025 Major Revenue Increases (Decreases)

Category	Compared to 2024 Amended Budget	Explanation
Property Taxes	5,706,000	Anticipated growth in property values
Licenses	4,671,050	Growth in business revenues
Local Option Sales Tax	900,000	Sales tax growth, mainly in Charleston County
Franchise Fees	1,208,500	Anticipated utility revenues to increase based on rate increases
Other (Net of increases & decreases)	598,004	Misc increases and decreases
Interest & Other Earnings	600,000	Interest rates are anticipated to remain steady
Transfers In	19,127,696	Change in how transfers in from Enterprise Funds are budgeted from prior years
Reserves	(1,251,835)	Fewer projects funded through reserves
Total increases (decrease) in Revenues	31,559,415	

2025 Notable Expenditure Increases (Decreases)

Category	Compared to 2024 Amended Budget	Explanation	Function
Personnel & Fringe Benefits:			
Cost of Living Adjustment	4,579,862	3% COLA for Non-sworn and 3% pay plan increase for sworn positions	All
Salary Savings	(1,300,000)	Salary savings increased based on recent staffing trends	General Government
Healthcare (net of employee premiums)	1,645,538	Projected based on claims history and other factors.	All
New Positions:			
1 new position - Budget, Finance, & Revenue Collections	95,561	Senior Data Analyst	General Government
4 new position - Executive	467,618	Deputy Prosecutor, Financial Empowerment Coordinator, Media Relations Specialist, Staff Auditor	General Government/ Health & Welfare
23 new positions - Fire	1,329,741	15 Firefighters, 2 Staff Instructors, 3 Battalion Chiefs, Fleet Service Manager, Heavy Duty Mechanic, Medical Quality Assurance Officer	Public Safety
1 new position - Housing & Community Development	125,723	Special Advisor	Urban & Community Development
1 new position - Livability & Tourism	92,072	Senior Tourism Officer	Community Promotions



Category	Compared to 2024 Amended Budget	Explanation	Function
1 new positions - Information	104,870	Web Developer	General Government
6 new positions - Parks	445,335	2 Horticulturalist, Horticulture Specialist, 2 Tree Maintenance Technicians II, Urban Forestry Technician	General Government/ Culture & Recreation
3 new positions - Planning, Preservation, & Sustainability	292,439	Senior Zoning Planner, Short-term Rental Coordinator, Preservation Permit Technician	Urban & Community Development
11 new position - Public Service	870,198	Data Analyst, Lead Senior Driver, Director of Development Services, Senior Combination Inspector, Plan Review Supervisor, Development and Construction Services Coordinator, Heavy Equipment Operator II, Construction Lead, 3 Construction Workers	Public Service/ General Government/ Public Safety
5 new position - Traffic & Transportation	359,719	Traffic Management Center Operator, Code Enforcement Officer, 2 Traffic Control Technicians, Senior Traffic Control Technician	Public Safety
Operating & Capital			
Utilities	504,025	Increases costs to water, power, heating fuel, and street lights.	All
Operating costs for 15 Firefighters for Engine 122	315,985	Uniforms, equipment and supplies needed to outfit 15 additional firefighters to staff the future Engine 122	Public Safety
Information Technology Projects and Upgrades	1,349,969	Various upgrades and expansion to systems and softwares	General Government/ Public Safety
Facility Repairs and Maintenance	1,350,000	Repair and maintenance of facilities	General Government
Police Mounted Patrol Expansion	214,154	Expansion of the mounted patrol unit by two equine	Public Safety
Police DNA Laboratory Expansion	100,094	Additional supplies and consumables for the forensic DNA laboratory to be FBI compliant	Public Safety
Routeware Waste Collection Software Upgrade	274,418	Upgrade to current route waste collection software for improved route efficiency	Public Service
Streets & Sidewalk materials and supplies increase	306,500	Increase to the supplies and materials for additional sidewalk repair and construction	Public Service
Intersection and Traffic Monitoring Upgrades	707,150	Upgrades to traffic intersections and monitoring including flood monitoring devises	Public Safety
United States Army Corps of Engineers - Tidal & Inland Flooding Study	1,100,000	Match to the USACE flood reduction study	Public Safety
Transfers Out	616,875	Change in how transfers out to enterprise Funds are budgeted from prior years	Other Financing Sources (Uses)
Interest & Principal Payments	3,398,919	Anticipated debt service for new GO Bond for a Fire Operations Facility and increased Lease Purchase borrowing for 2025	Debt Service



Category	Compared to 2024 Amended Budget	Explanation	Function
Other misc increases (decreases)	947,711	Net amount of other various increases and decreases.	All
Total increase (decrease) in Expenditures & Transfers Out	20,294,476		



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.

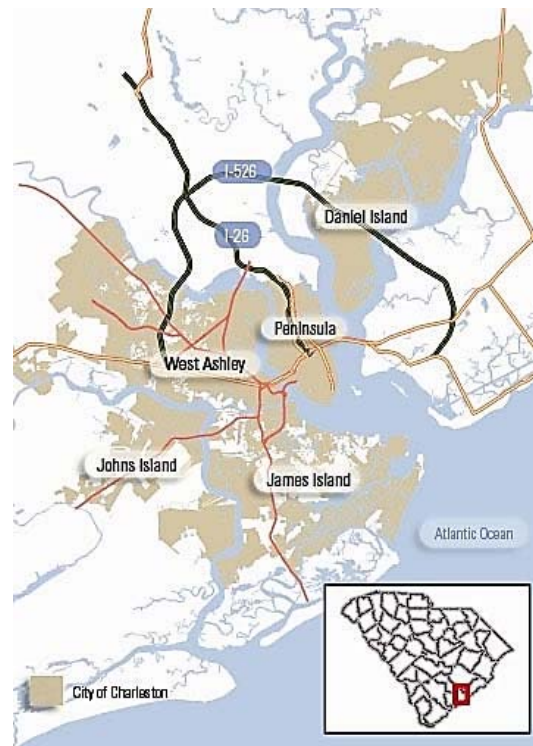


Economy

A popular tourist destination, Charleston's thriving economy can be attributed to many industries, including aerospace, energy, automotive, tourism, life sciences, defense, higher education, information technology, and commercial shipping.

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 1 in 9 jobs and generate nearly \$87 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 enables mega container ships to call on the Port of Charleston any time, any tide. The completion of this project officiated the Charleston Harbor's spot as having the deepest harbor on the East Coast at

52 feet. The SC Ports provides reliable, efficient service for companies' supply chains along with a thriving export business. The SC Port handled over 210,000 vehicles in 2024, a 4% increase year-over-year, providing South Carolina's automakers with convenient connections to global consumers. Additionally the SC Port handled 845,147 breakbulk tonnage in 2024.



The Charleston International Airport served 2.9 million passengers in 2024 coinciding with another record breaking year of visitors, serving over six million in 2024. Freight through the Charleston International Airport saw a significant increase from the previous. In 2024, 9.4 million pounds passed through the airport. In 2023, that figure was 8.4 million.

With the addition of Breeze Airways and Spirit Airlines, the airport continues to offer greater flight choices and destinations. The airport is focused on developing an airport that appeals to business and leisure travelers, drives the regional economy, and serves as a hub for commerce. The Airport is focused on growth in 2024 and is undertaking design projects to include a new concourse, ticketing hall expansion, and additional parking.



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 for the 12th time. Southern Living named Charleston the South's Best Cities list for 2023 and Travel & Leisure Magazine's once again awarded Charleston the top spot in the World's Best. 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 7.68 million annually with a total economic impact of over \$12.8 billion.

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. Pictured below is the 2024-2026 Mayor and Council that approved the 2025 Budget.



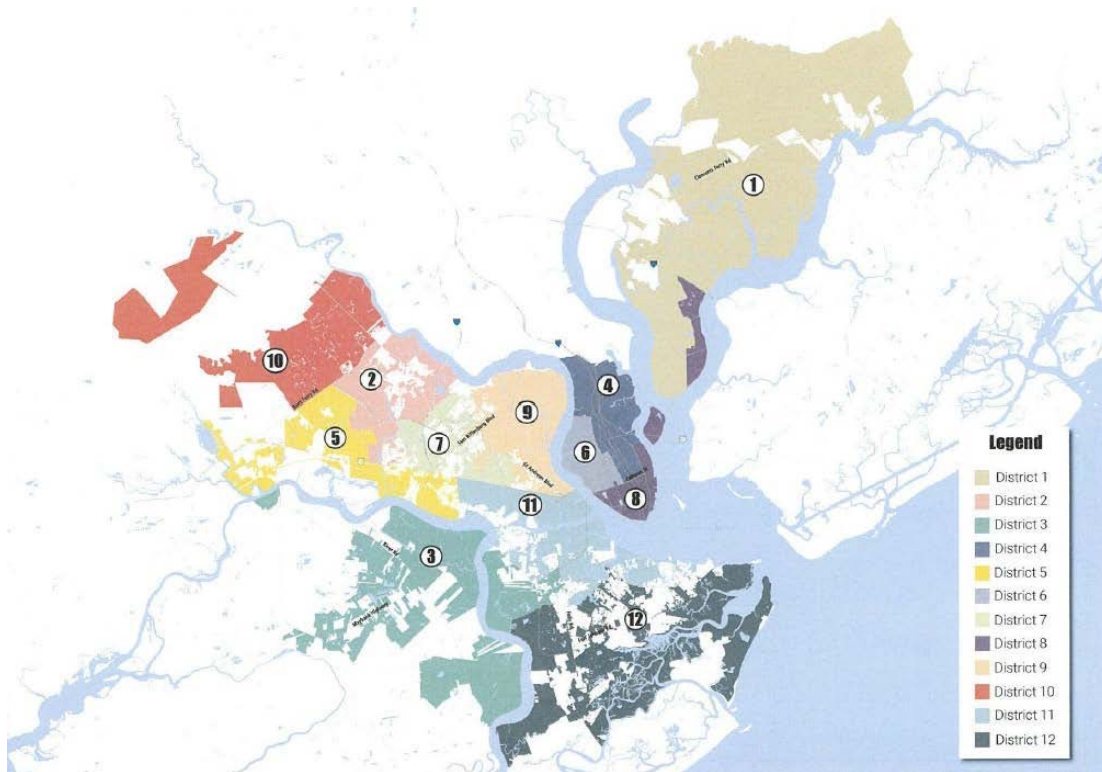
Front Row: Robert Mitchell, Dist. 4, Caroline Parker, Dist. 12, Jim McBride, Dist. 3, Perry K. Warring, Dist 7.
Back Row: William P. Tinkler Dist. 9, William D. Gregorie, Dist. 6, Michael S. Seekings, Dist. 8, Kevin Shealy, Dist. 2, Mayor William S. Cogswell Jr., Stephen Bowden, Dist. 10, Boyd Gregg, Dist. 1, Ross A. Appel, Dist. 11

Not included above: Karl L. Brady Jr, District 5





Official City Council districts, adopted by Ordinance 2022-158 on November 8, 2022.



Education

Primary & Secondary Education

Charleston County School District has 89 schools, educating more than 51,000 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 6,500 people. There are also 54 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.

- The College of Charleston – Founded in 1770, this state-supported liberal arts college and university. The school offers both Bachelor and Master Degree programs with approximately 2,300 undergraduates and 1,350 graduate students.



College of Charleston

- 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 1,350.
- 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.
- 
- A photograph of a white and green CARTA bus driving on a street. The bus has "CARTA" written on its side. Another bus is visible in the background.
- The Lowcountry Rapid Transit – A project which proposes a 21.3-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 project is expected to be completed in 2029.

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 14 airlines serving 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 4,100-ft-long standalone 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). The project is projected to cost about \$90 million. The bridge will connect West Ashley to the downtown Charleston Medical District via the Ashley River. 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. Construction for the Ashley River Crossing will begin January 2025 after 15 years of development and is expected to be completed in 2027.



Ashley River Cross rendering by HDR Inc.

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.

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 \$5.9 billion and employs over 26,000 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 10th year in a row in 2024 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.

Ashley River Tower
Medical University of South Carolina



Roper St. Francis Healthcare – Founded in 1829 and headquartered in Charleston, Roper St. Francis is Charleston's largest non-governmental, private employer with nearly 7,000 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.



Spoleto Performance outside the US Customs House

Spoleto 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 affectionately known as “The Joe” which overlooks the Ashley River.

Charleston Battery – The oldest continuously operating professional soccer club in the United States, the Charleston Battery are members of the United Soccer League. The team plays at the College of Charleston’s Ralph Lundy Field at Patriots Point in Mt. Pleasant.



Joseph P. Riley Ballpark

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, Berkeley County, Daniel Island Properties and the State of South Carolina, the city built the Family Circle Tennis Center on Daniel Island. Operated by LTP-Daniel Island, this 32-acre tennis and recreation park is home to 17 racquet courts, including the 10,200-seat tennis Credit One Stadium, and hosts the largest women-only professional tennis tournament in North America, the WTA Credit One Charleston Open. The stadium is also home to concerts, ice skating, and other public and private 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 28th 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 46 years. It is ranked as the 3rd largest 10k race in the US and the 8th largest in the world with over 40,000 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.

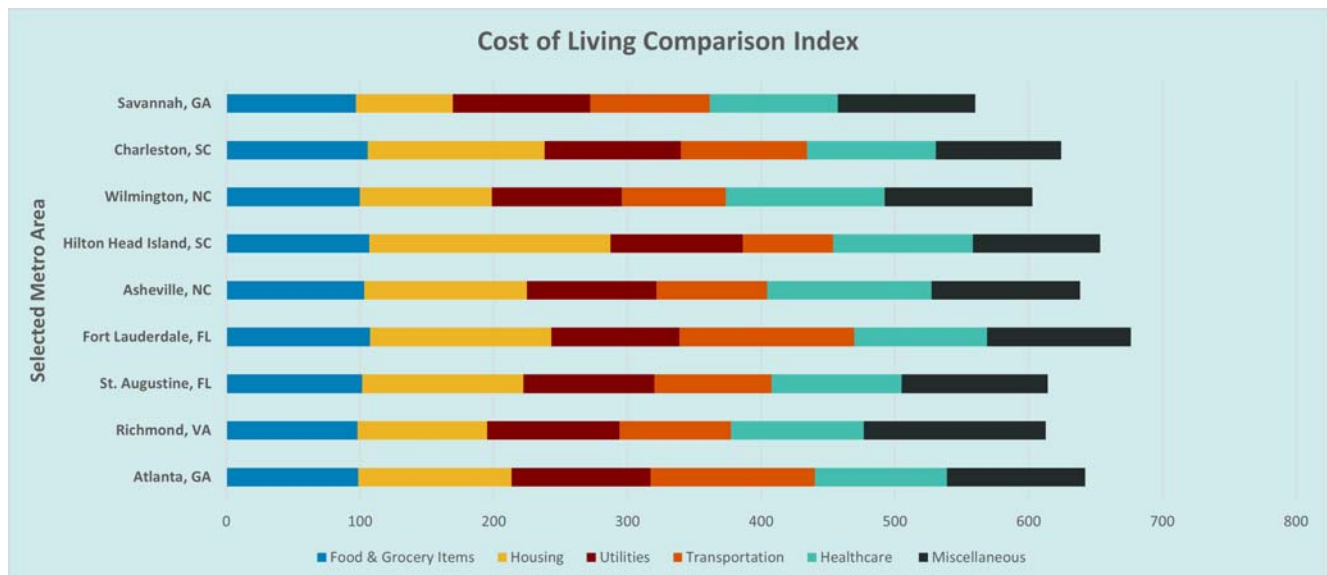


COST OF LIVING COMPARISON – CHARLESTON METRO AREA

COST OF LIVING COMPARISONS

The Cost of Living data is from the Best Places website (www.bestplaces.net) and was collected on February 5, 2025. The data includes the six 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>
Atlanta, GA	113.3	98.8	114.6	103.6	122.7	98.8	103.4
Charleston Area	112	105.6	132.5	101.6	94.1	96.5	93.7
St. Augustine, FL	110.9	101.5	120.7	98.3	87.6	97.2	109.1
Fort Lauderdale, FL	110.5	107.6	135.3	96.4	130.8	99.2	107.6
Asheville, NC	105.8	103.1	121.6	96.7	82.8	122.9	111.2
Hilton Head Island, SC	104.3	106.9	180.3	99.1	67.4	104.7	95.3
Wilmington, NC	98.1	99.9	98.8	97.2	77.9	118.7	110.4
Richmond, VA	95.2	98	96.9	98.9	83.5	99.2	136.2
Savannah, GA	96.9	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:





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 - 2023	1,510 (A)
Number of parks	120 (B)
Total Acreage of Parks	1,913 acres (B)
Number of City employees (Includes Full-time, Part-time, Temp. and Seasonal employees, as of Jan. 1, 2024)	2,050
PUBLIC SAFETY	
Number of fire companies	30
Number of firefighters	422.5
Number of police facilities	22
Number of officers	454
PUBLIC SERVICE	
Tons of garbage collected	40,585 (D)
Tons of trash collected	27,895 (D)
Linear feet of sidewalks repaired	9,393 (D)
Linear footage of ditches cleaned	104,464 (E)
Linear footage of pipes cleaned	159,801 (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

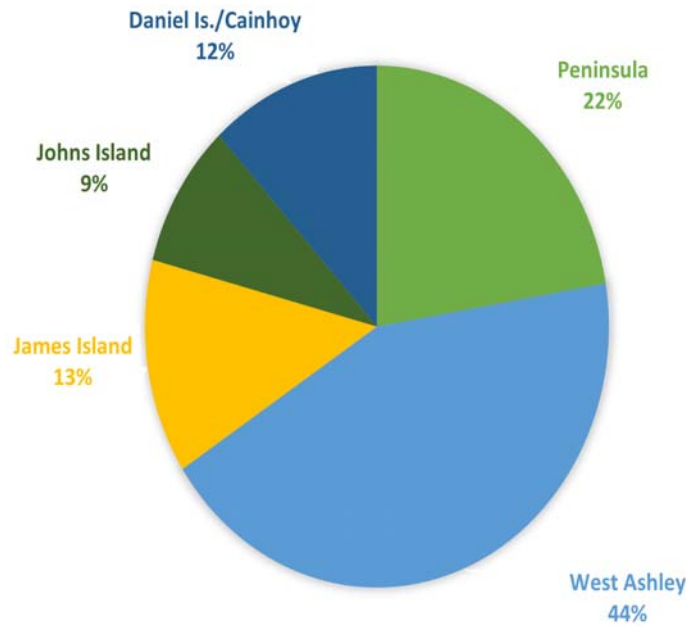
TOP TEN TAXPAYERS

(Data reflects FY 2023 taxable assessed value)

Rank	Taxpayer	Taxable Assessed Value	Rank	Taxpayer	Taxable Assessed Value
1	Dominion Energy SC	\$32,853,900	6	PR/GS Guild Subsidiary	\$5,396,400
2	Charleston Place Propco, LLC	\$15,133,520	7	35 Folly Charleston LLC	\$5,280,000
3	Jasper Development LLC	\$7,414,040	8	560 King Street LLC	\$5,204,900
4	Mt Pleasant Investments LLC	\$7,084,150	9	Merchant TIC VII Owner LLC	\$4,824,120
5	VTT Meeting LLC	\$5,757,650	10	VTT Spyglass Seaside LLC	\$4,725,000

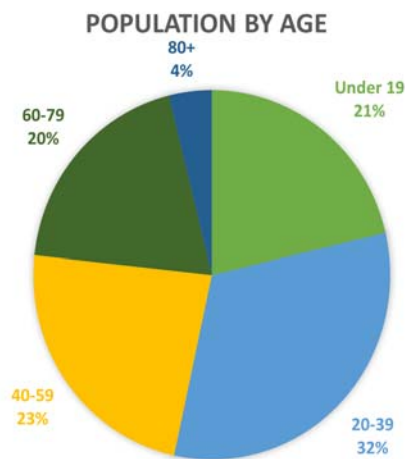
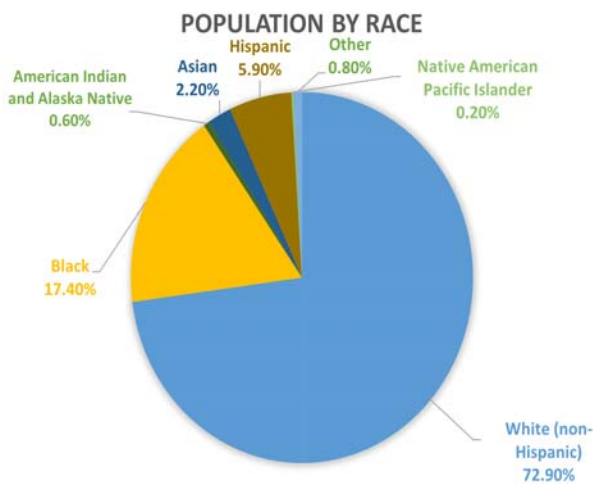


2025 POPULATION ESTIMATE BY AREA



Demographics				
Population	Median Household Income	Median Age	Person per household	Unemployment
165,318	\$90,038	36.2	2.2	2.60%

The following demographic information was obtained from the U.S. Census Bureau





POLICIES & PROCEDURES

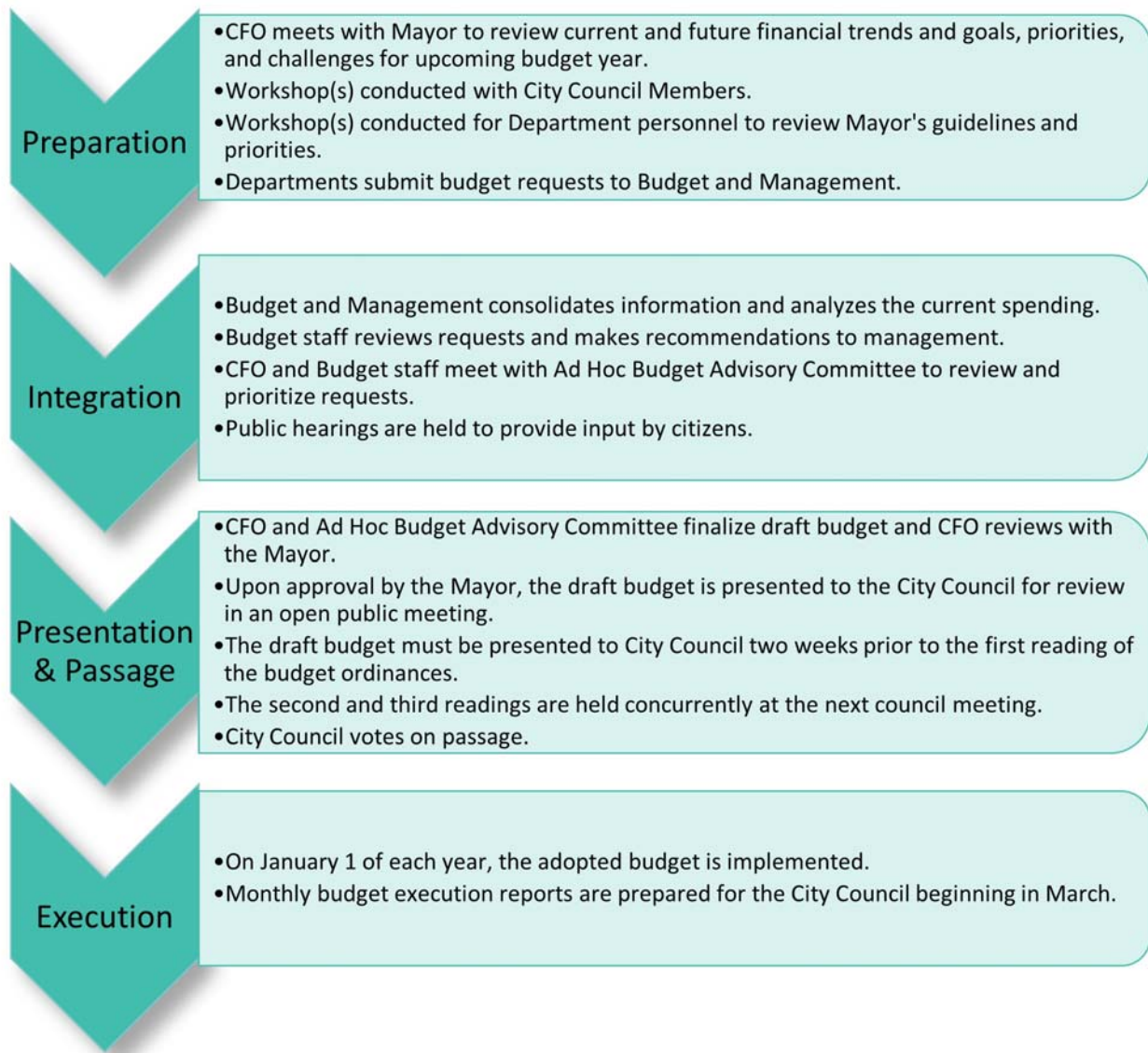
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THE BUDGET PROCESS

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 cost center 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 Accounting and Budget & Management.
 - Property Taxes
 - Local Option Sales Taxes
 - Franchise Fees
- Finalized by Budget & Management and the Chief Financial Officer.
- Returned to departments for their review and comment.

EXPENDITURE PROJECTIONS

- Each department or cost center 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.
- Budget & Management staff then reviews 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 - existing contracts and lease agreements
 - Property & Risk 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 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



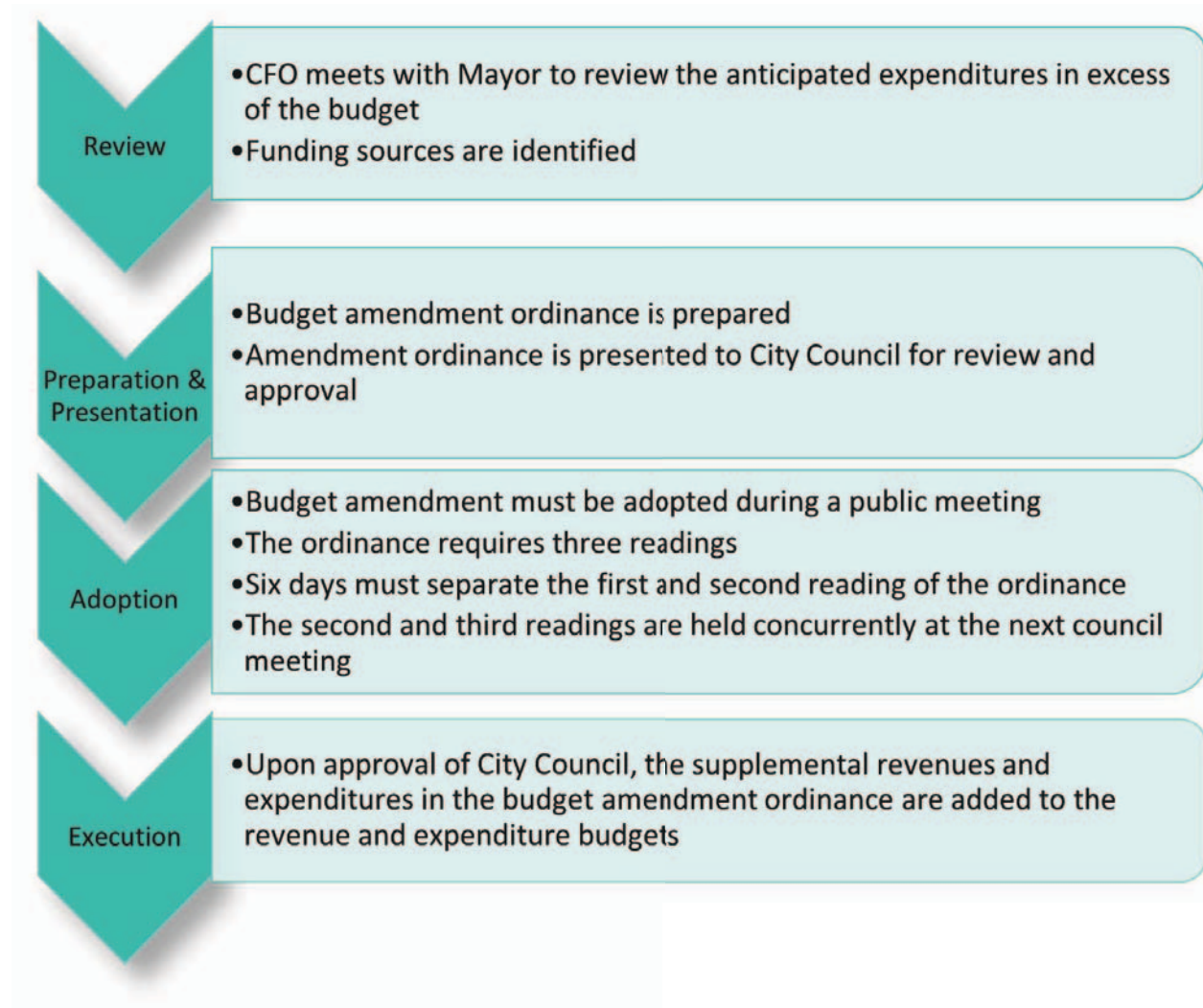
positive outcome. The CFO and Budget Staff make recommendations to the Ad Hoc Budget Advisory Committee and the Mayor regarding significant new programs. Approved new programs are then integrated into the budget.

PUBLIC INPUT

The 2025 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.

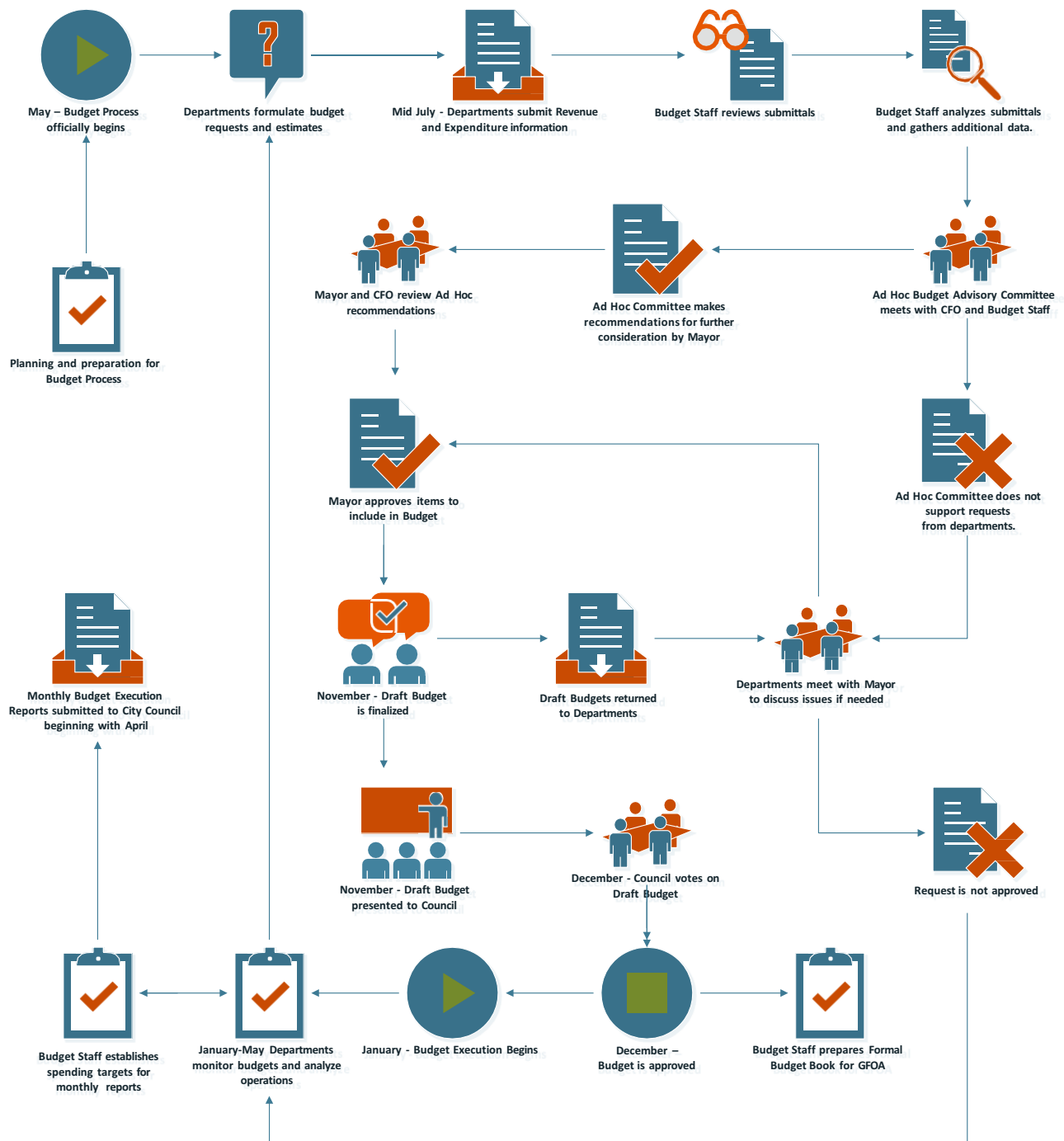
AMENDMENT PROCESS

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 2025 BUDGET CALENDAR

DATES	ACTIONS
May-24	2025 Budget process planning, preparation and City-wide kick-off
05/Jun	Departmental Budget Workshop-3:00-4:30
06/Jun	Departmental Budget Workshop-2:00-3:30
11/Jun	Departmental Budget Workshop-9:30-11:00
12/Jun	AD HOC Budget Advisory Committee Meeting
Jul-24	Departments prepare budget submissions
Jul-24	Departments complete and return budget submissions
Jul-24	All Department Budgets due to Budget Office
Aug-24	Analyze requests and prepare recommendations for CFO
Sep-24	Review of budget items with CFO and Mayor
04/Sep	AD HOC Budget Advisory Committee Meeting
20/Sep	AD HOC Budget Advisory Committee Meeting
25/Sep	AD HOC Budget Advisory Committee Meeting
Oct-24	Budget review with Mayor, Budget Public Hearings
04/Oct	AD HOC Budget Advisory Committee Meeting
11/Oct	AD HOC Budget Advisory Committee Meeting
24/Oct	Budget workshop with Council; question period from Council
31/Oct	AD HOC Budget Advisory Committee Meeting
Nov-24	Draft budget finalized. Presented to Council. (2 weeks before 1st reading)
01/Nov	Budgeted Reserve Requests Due from Departments
07/Nov	AD HOC Budget Advisory Committee Meeting
12/Nov	Budget workshop with Council; question period from Council
19/Nov	Budget delivered to Council (Council must have Draft Budget at least 2 weeks before 1st reading)
Dec-24	Passing of budget ordinances; Begin formal Budget document preparations
03/Dec	1st reading of General Fund and Enterprise Funds budget ordinances
03/Dec	1st reading of Municipal Accommodations Tax budget ordinances
03/Dec	State Accommodations Tax and Hospitality Fee Budgets to Council for Approval
03/Dec	Stormwater Fund Budget to Council for approval
17/Dec	2nd and 3rd readings of GF, EF and Muni Atax budget ordinances
Jan-25	Begin formal budget document, Assist with PY Closeout, set up 2024 Budget Management Reports
Feb-25	Finalize budget document, begin final proofing and editing
Mar-25	Budget document is completed, distributed and posted to the website. Document submitted to GFOA for budget award consideration.
Apr-25	Budget Execution and Reporting, Begin planning and review for 2026 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 Auditing 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 Auditing has no direct responsibility or authority over activities it reviews. Additionally, Internal Auditing reports directly to the Mayor. Internal Auditing 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 Auditing.

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 \$100,000 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 cur-



rent 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 12/31/2024 should be at least 20% of the 2025 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 changed 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 12/31/2024 should be at least 25% of the 2025 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 Accounting will maintain control of the capital asset listing. Establishing and main-



taining 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

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 apparatuses. 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 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 Department of Budget, Finance and Revenue Collections as guided by Accounting and the City's Chief Financial Officer.

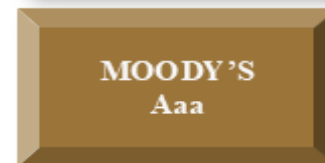
- The primary policy objective is safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.
- It is the policy of the City of Charleston to limit investments to those authorized by the South Carolina Code (Sections 6-5-10 and 6-6-10), 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



FINANCIAL FORECASTING

The Budget & Management, in conjunction with the Chief Financial Officer, Accounting, 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 Budget & Management 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 and the Hospitality Fee Fund are the only other major funds 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	X	X	X			X	X				
Clerk of Council	X										
Executive	X										
Fire	X										
Housing & Community Development	X										
Human Resources & Organizational Development	X										
Information Technology	X										
Livability & Tourism	X										
Parks	X			X			X	X			
Planning, Preservation & Sustainability	X										
Police	X							X			
Public Service	X										
Recreation	X				X						
Stormwater Management											X
Traffic & Transportation	X						X				
Non-Departmental	X		X	X	X	X	X	X	X	X	X

Funds Included in Budget Document

Fund Name	Legally Appropriated by Annual Ordinances	Major Fund (Budget Basis)
General Fund		
General Fund	X	X
Enterprise Funds		
Angel Oak Fund	X	
City Market Fund	X	
JPR, Jr. Ballpark Fund	X	
Municipal Golf Course Fund	X	
Old Slave Mart Museum Fund	X	
Parking Facilities Fund	X	X
Special Revenue Funds		
State Accommodations Tax Fund		
Hospitality Fee Fund		X
Municipal Accom Tax Fund	X	
Stormwater Utility Fund		



BUDGET SUMMARIES

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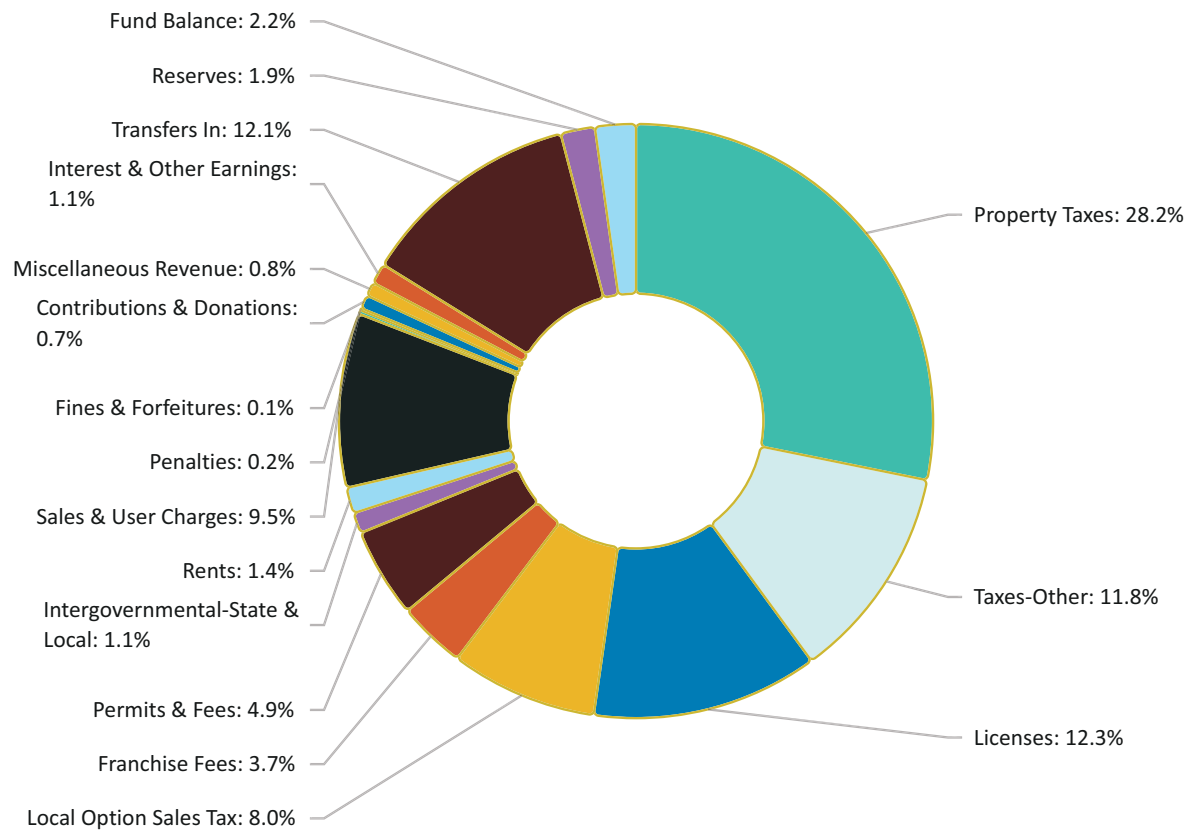
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**BUDGET AT A GLANCE**

	2025 ADOPTED	2024 ADOPTED	% CHANGE from 2024 ADOPTED	2024 AMENDED	% CHANGE from 2024 AMENDED
REVENUES					
ENTERPRISE FUNDS	55,514,823	48,957,476	13.39%	48,957,476	113.39%
GENERAL FUND	293,822,573	262,263,158	12.03%	262,263,158	112.03%
SUBTOTAL	426,262,234	397,050,753	7.36%	419,490,693	1.61%
HOSPITALITY FEE FUND	31,220,000	34,415,781	(9.29%)	55,955,721	(44.21%)
MUNICIPAL ACCOMMODATIONS TAX FUND	16,557,718	23,654,000	(30.00%)	23,654,000	(30.00%)
STATE ACCOMMODATIONS TAX FUND	11,408,026	10,989,497	3.81%	11,889,497	(4.05%)
STORMWATER UTILITY FUND	17,739,094	16,770,841	5.77%	16,770,841	5.77%
REVENUES TOTAL	426,262,234	397,050,753	7.36%	419,490,693	1.61%
EXPENDITURES					
ENTERPRISE FUNDS	55,514,823	37,699,698	47.26%	37,699,698	147.26%
GENERAL FUND	293,822,573	273,520,936	7.42%	273,520,936	107.42%
SUBTOTAL	426,262,234	397,050,753	7.36%	419,490,693	1.61%
HOSPITALITY FEE FUND	31,220,000	34,415,781	(9.29%)	55,955,721	(44.21%)
MUNICIPAL ACCOMMODATIONS TAX FUND	16,557,718	23,654,000	(30.00%)	23,654,000	(30.00%)
STATE ACCOMMODATIONS TAX FUND	11,408,026	10,989,497	3.81%	11,889,497	(4.05%)
STORMWATER UTILITY FUND	17,739,094	16,770,841	5.77%	16,770,841	5.77%
EXPENDITURES TOTAL	426,262,234	397,050,753	7.36%	419,490,693	1.61%



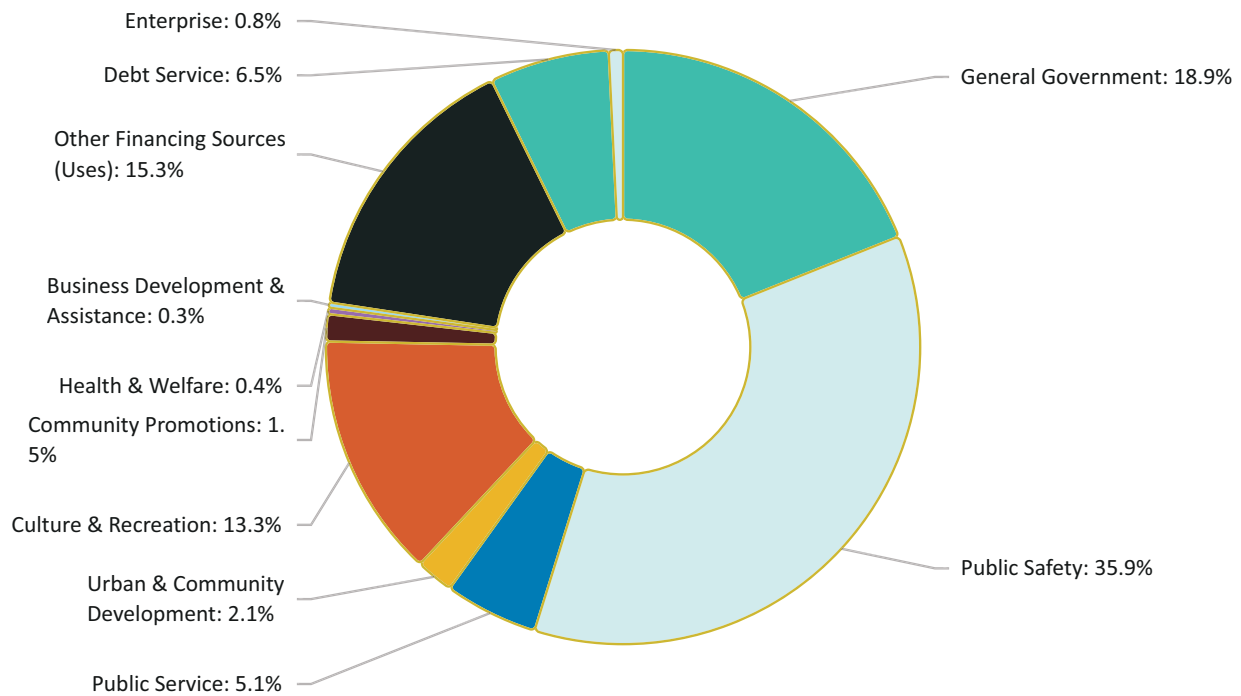
WHERE DOES THE MONEY COME FROM...



2025 Revenue Summary - All Funds	
Property Taxes	120,168,000
Taxes-Other	50,100,000
Licenses	52,565,650
Local Option Sales Tax	34,100,000
Franchise Fees	15,768,500
Permits & Fees	20,802,130
Intergovernmental-State & Local	4,799,072
Rents	5,993,412
Sales & User Charges	40,452,412
Penalties	887,500
Fines & Forfeitures	495,000
Contributions & Donations	3,195,777
Miscellaneous Revenue	3,244,505
Interest & Other Earnings	4,728,026
Transfers In	51,559,883
Reserves	7,954,943
Fund Balance	9,447,424
Total Revenue & Other Fin Sources	426,262,234



WHERE THE MONEY GOES...



2025 Expenditure Summary - All Funds	
General Government	80,685,820
Public Safety	152,965,325
Public Service	21,719,431
Urban & Community Development	8,785,455
Culture & Recreation	56,804,686
Community Promotions	6,290,843
Health & Welfare	1,506,820
Business Development & Assistance	1,169,303
Other Financing Sources (Uses)	65,255,437
Debt Service	27,801,593
Enterprise	3,277,521
Total Expenditures & Expenses	426,262,234

Summary of Financial Sources and Uses

2025



Summary of Financial Sources and Uses

	Governmental Funds								Enterprise Funds								Total All Funds			
	Major Funds				Non-Major Funds				Major Funds				Non-Major Funds							
	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Financial Sources																				
Property Taxes	117,372	114,462	116,292	120,168	-	-	-	-	-	-	-	-	-	-	-	-	117,372	114,462	116,292	120,168
Taxes-Other	25,142	27,400	27,400	27,000	23,341	22,400	22,500	23,100	-	-	-	-	-	-	-	-	48,483	49,800	49,900	50,100
Licenses	49,357	47,895	54,703	52,566	-	-	-	-	-	-	-	-	-	-	-	-	49,357	47,895	54,703	52,566
Local Option Sales Tax	32,291	33,200	33,235	34,100	-	-	-	-	-	-	-	-	-	-	-	-	32,291	33,200	33,235	34,100
Franchise Fees	14,281	14,560	15,059	15,769	-	-	-	-	-	-	-	-	-	-	-	-	14,281	14,560	15,059	15,769
Permits & Fees	7,796	6,833	7,892	7,127	12,963	13,070	13,157	13,190	620	500	460	485	-	-	-	-	21,379	20,403	21,509	20,802
Intergovernmental-State & Local	5,507	4,919	5,413	4,799	-	-	-	-	-	-	-	-	-	-	-	-	5,507	4,919	5,413	4,799
Rents	1,976	2,031	2,084	2,011	-	-	-	-	262	155	155	155	3,666	3,696	3,614	3,828	5,904	5,882	5,853	5,993
Sales & User Charges	3,408	3,104	3,584	3,249	-	-	-	-	30,342	31,440	30,218	34,968	2,253	1,902	2,062	2,236	36,002	36,447	35,864	40,452
Penalties	984	788	1,288	888	-	-	-	-	-	-	-	-	-	-	-	-	984	788	1,288	888
Fines & Forfeitures	493	483	578	495	-	-	-	-	-	-	-	-	-	-	-	-	493	483	578	495
Contributions & Donations	3,046	3,039	3,224	3,176	-	-	28	-	-	-	-	-	29	20	521	20	3,075	3,059	3,772	3,196
Intergovernmental-Federal	6,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,144	-	-	-
Miscellaneous Revenue	2,473	1,150	2,018	1,201	90	-	21	-	6	-	3	-	1,849	1,913	1,926	2,044	4,417	3,063	3,968	3,245
Interest & Other Earnings	7,648	3,200	6,015	3,800	853	534	899	568	444	200	449	350	32	-	36	10	8,978	3,934	7,399	4,728
Transfers In	23,502	23,001	23,569	42,129	381	3,651	803	4,479	439	2,633	768	3,137	2,144	1,700	575	1,816	26,466	30,985	25,715	51,560
Debt Proceeds	676	-	-	-	-	-	-	-	353	-	-	-	-	-	-	-	1,029	-	-	-
Total Financial Sources	302,093	286,064	302,353	318,475	37,629	39,655	37,408	41,337	32,467	34,929	32,052	39,095	9,972	9,231	8,735	9,952	382,160	369,879	380,549	408,860
Financial Uses																				
General Government	57,361	61,637	52,427	54,172	7,605	12,923	10,235	13,786	11,132	13,430	9,419	11,773	765	2,472	1,882	954	76,863	90,462	73,964	80,686
Public Safety	125,983	136,142	138,081	152,884	-	-	-	-	-	-	34	81	-	-	-	-	125,983	136,142	138,115	152,965
Public Service	17,877	19,531	19,332	21,719	-	-	-	-	-	-	-	-	-	-	-	-	17,877	19,531	19,332	21,719
Urban & Community Development	4,903	6,293	5,358	7,105	-	1,635	-	1,680	-	-	-	-	-	-	-	-	4,903	7,928	5,358	8,785
Culture & Recreation	28,597	33,981	31,950	37,862	2,965	2,067	2,067	2,462	455	6,400	2,300	8,125	7,763	6,748	6,315	8,356	39,781	49,196	42,632	56,805
Community Promotions	1,620	2,049	1,943	2,188	4,134	4,195	4,225	4,103	-	-	-	-	-	-	-	-	5,754	6,244	6,168	6,291
Health & Welfare	923	1,418	1,186	1,507	-	-	-	-	-	-	-	-	-	-	-	-	923	1,418	1,186	1,507
Business Development & Assistance	705	1,031	921	1,169	-	-	-	-	-	-	-	-	-	-	-	-	705	1,031	921	1,169
Other Financing Sources (Uses)	27,223	27,681	46,197	24,863	14,032	29,764	27,049	22,743	2,241	228	228	17,274	-	-	-	376	43,495	57,673	73,474	65,255
Debt Service	19,260	18,172	18,172	21,573	754	831	831	930	1,196	4,751	4,751	4,755	98	503	503	544	21,308	24,257	24,257	27,802
Enterprise	-	-	-	-	-	-	-	-	2,109	3,168	3,473	3,278	-	-	-	-	2,109	3,168	3,473	3,278
Total Financial Uses	284,453	307,937	315,567	325,043	29,489	51,414	44,408	45,705	17,132	27,978	20,204	45,284	8,626	9,722	8,700	10,230	339,701	397,051	388,879	426,262
Surplus/(Deficit)	17,640	(21,873)	(13,214)	(6,567)	8,140	(11,759)	(7,000)	(4,368)	15,334	6,951	11,848	(6,189)	1,346	(491)	35	(278)	42,459	(27,171)	(8,331)	(17,402)
Budgeted Use of Beginning Fund Balance																				
Assigned Fund Balance	-	5,839	-	5,117	-	11,244	-	2,667	-	-	-	-	-	-	-	171	-	17,083	-	7,955
Unassigned Fund Balance	-	4,776	-	1,450	-	515	-	1,701	-	4,797	-	6,189	-	-	-	107	-	10,088	-	9,447
Total	-	10,615	-	6,567	-	11,759	-	4,368	-	4,797	-	6,189	-	-	-	278	-	27,171	-	17,402

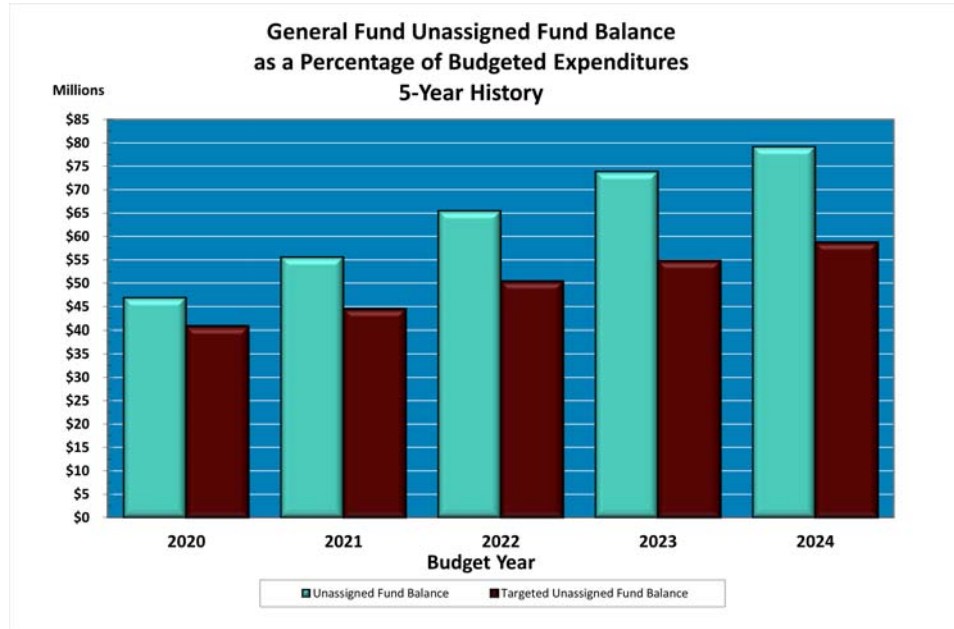
* All dollar amounts are expressed in thousands.



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		Budget Expenditures		%	Target
12/31/2024 est	79,165,538	2025	293,205,698	27.00%	20%
12/31/2023	73,850,654	2024	273,520,936	27.00%	20%
12/31/2022	65,489,765	2023	251,883,708	26.00%	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%

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 2025, Assigned Fund Balance of \$2,947,279 is budgeted to be spent. \$1,834,000 is for one-time maintenance upgrades to various city facilities. For various zoning, planning, and transportation studies that were not completed in the prior fiscal year, \$814,622 has been budgeted to be spent.

ENTERPRISE FUNDS

Overall, Net Assets of the Enterprise Funds are expected to increase for 2024 by \$11,883,022. For 2025, Parking Fund Net Assets are expected to decrease (using the Budgetary Basis of Accounting) due to the planned expenditure of \$6,189,370 for garage repairs (\$5,333,336), upgrading 2 parking garage elevators (\$750,000) and upgrading garages to allow mobile phone entry/exit systems (\$106,034). The City Market Fund is anticipated to decrease by \$171,000 for replacement of the HVAC system and the JPR, Jr. Ballpark Fund is expected to decrease by \$107,000 for replacing water pump controllers (\$42,000) and the gutter system (\$65,000) at the field.



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 if people 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.

- Hospitality Fee Fund - Projected total fund balance of \$49,111,427 at 12/31/2024 includes \$26,671,279 of reserves for specific capital projects in progress. The unassigned fund balance target for 12/31/2024 is \$6,900,000. 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 2025, use of fund balance in the amount of \$3,620,000 is budgeted. This fund balance is restricted by state law.
- Municipal Accommodations Tax Fund - Projected total fund balance of \$15,362,445 at 12/31/2024 includes approximately \$8,735,239 reserved for capital projects in progress. The unassigned fund balance target for 12/31/2024 is \$3,065,000, allowing for the 2025 use of fund balance in the amount of \$4,297,718. This fund balance is restricted by state law.
- State Accommodations Tax Fund - \$8,672,274 is the projected fund balance at 12/31/2024. The unassigned fund balance target for 12/31/2024 is \$2,834,507. \$70,000 of fund balance is being budgeted in 2025. 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 2025 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 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 Table

Fund	Estimated Fund Balance 12/31/2024	2025 Revenues	2025 Transfers In*	2025 Total Financial Resources	2025 Expenditures	2025 Transfers Out*	Adjusted Financial Resources	Interfund Transfers^		Estimated Fund Balance 12/31/2025
								In	Out	
General	165,743,668	248,746,721	446,622	249,193,343	291,755,821	(949,877)	(43,512,355)	41,681,951	(1,116,875)	162,796,389
Enterprise										
Angel Oak	322,905	453,500	-	453,500	621,683	-	(168,183)	168,183	-	322,905
City Market	2,868,015	3,424,850	-	3,424,850	3,537,510	-	(112,660)	671,000	(58,340)	3,368,015
Joseph P. Riley, Jr Ballpark	13,829,929	413,000	-	413,000	1,401,339	(95,030)	(1,083,369)	976,369	-	13,722,929
Municipal Golf Course	3,802,485	4,061,500	-	4,061,500	3,932,417	(1,116)	127,967	-	(127,967)	3,802,485
Slave Mart Museum	2,104,570	455,000	-	455,000	361,316	-	93,684	-	(93,684)	2,104,570
Parking Facilities	144,178,310	35,958,387	-	35,958,387	28,010,827	(227,834)	7,719,726	3,136,664	(17,045,760)	137,988,940
Special Revenue										
Hospitality Fee	49,111,427	27,600,000	-	27,600,000	8,423,816	(1,216,706)	17,959,478	-	(21,579,478)	45,491,427
Municipal Accommodations Tax	15,362,445	12,260,000	-	12,260,000	59,500	-	12,200,500	-	(16,498,218)	11,064,727
State Accommodations Tax	8,672,274	11,338,026	-	11,338,026	8,245,218	(2,263,963)	828,845	-	(898,845)	8,602,274
Stomwater Utility Fee	-	13,260,000	-	13,260,000	14,657,350	-	(1,397,350)	4,479,094	(3,081,744)	-
TOTAL OPERATING	405,996,028	357,970,984	446,622	358,417,606	361,006,797	(4,754,526)	(7,343,717)	51,113,261	(60,500,911)	389,264,661
Capital Improvement & Drainage	-	-	-	-	-	-	-	13,866,744	(4,479,094)	-
GRAND TOTAL	405,996,028	357,970,984	446,622	358,417,606	361,006,797	(4,754,526)	(7,343,717)	64,980,005	(64,980,005)	389,264,661

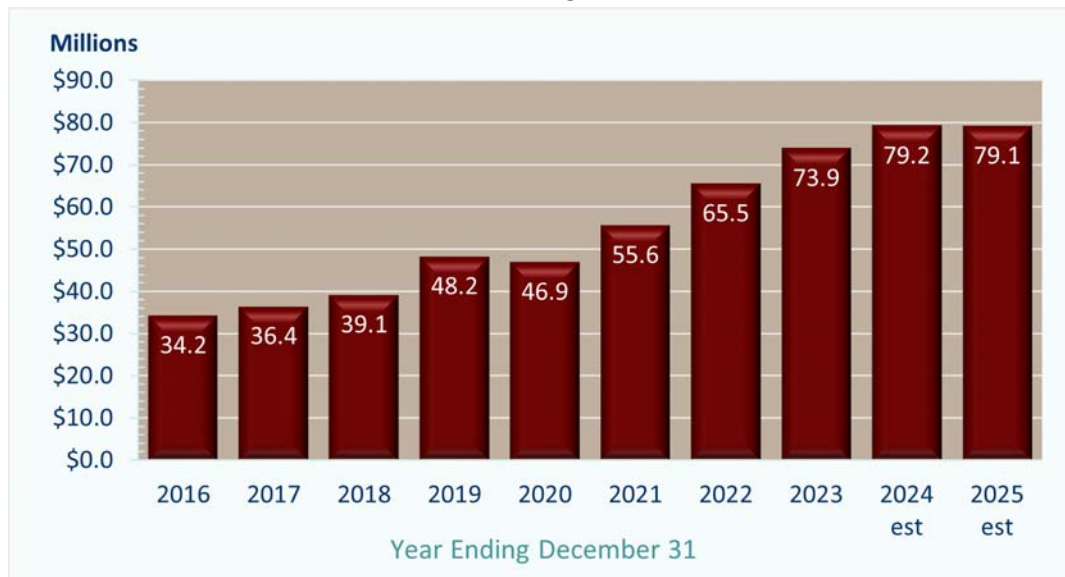
*from/(to) funds not included in this document

^between funds show in this schedule



TEN YEAR FUND BALANCE HISTORY (2016-2025)

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. Since the COVID-19 pandemic, the City has chosen to build up unassigned fund balance to provide more flexibility to respond to any future shocks to global markets that could potentially affect revenues. The City is estimating that unassigned fund balance on 12/31/2024 will be 27% of 2025's expenditure budget.

Enterprise Fund - Net Assets

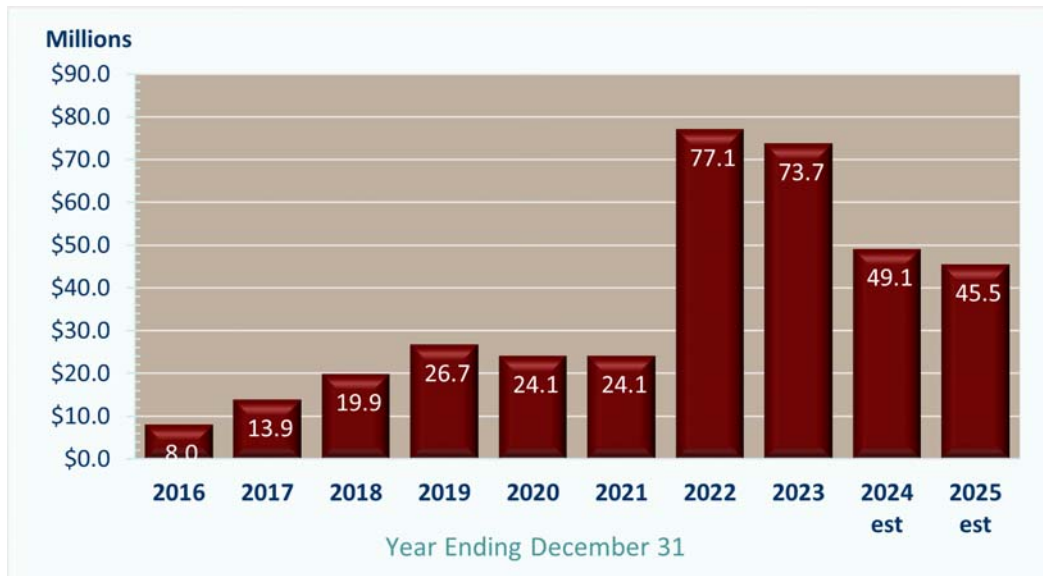


Historically, the City draws down net assets in these funds to finance capital improvements associated with the individual enterprise fund. The largest enterprise fund is the Parking Facilities Fund, which is responsible for over 85% of the net assets of the Enterprise Funds. Most recent and upcoming capital improvements are parking garages or related equipment accounted for in the Parking Facilities Fund. The decrease in expected fund balance for 2025 is to fund repairs to parking garages and other capital improvements to parking infrastructure such as electrical vehicle charging stations. Other enterprise



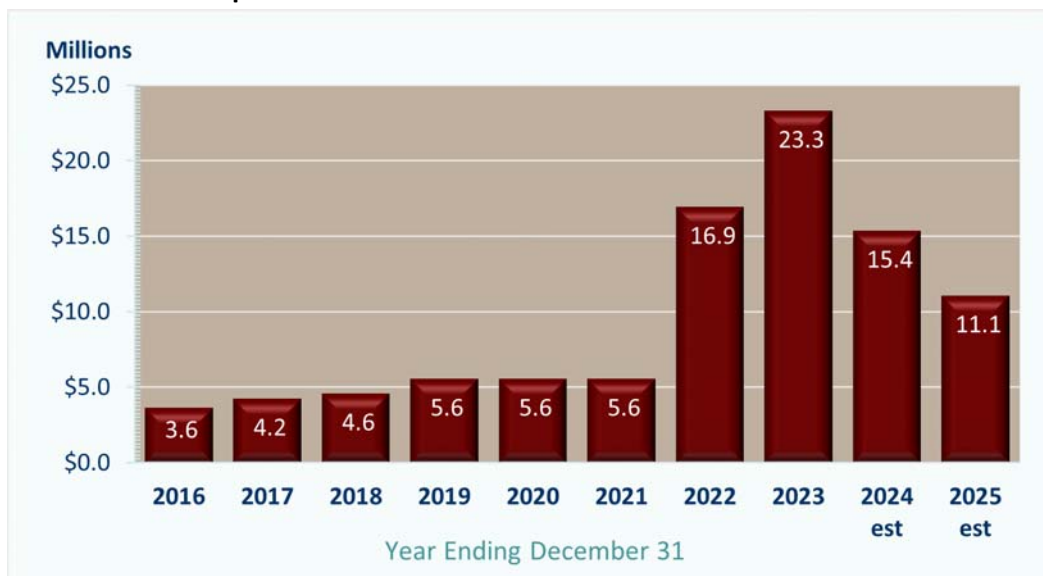
funds are not expected to have any change in net assets as City budgetary policy is to transfer any excess revenues to the General Fund and for any shortfalls to be covered by transfers out from the General Fund.

Hospitality Fee Fund - Restricted Fund Balance



The large growth in fund balance in 2022 is due to bond funds that were received for the Low Battery Seawall Repair project. Unassigned fund balance is expected to remain stable for the foreseeable future. The estimated reduction in fund balance in 2024 and 2025 is for one-time funding of capital projects including the use of bond funds for the Low Battery Seawall Repair project. These funds are restricted to tourism-related capital improvements and operating expenditures as specified by state law.

Municipal Accommodations Tax Fund - Restricted Fund Balance

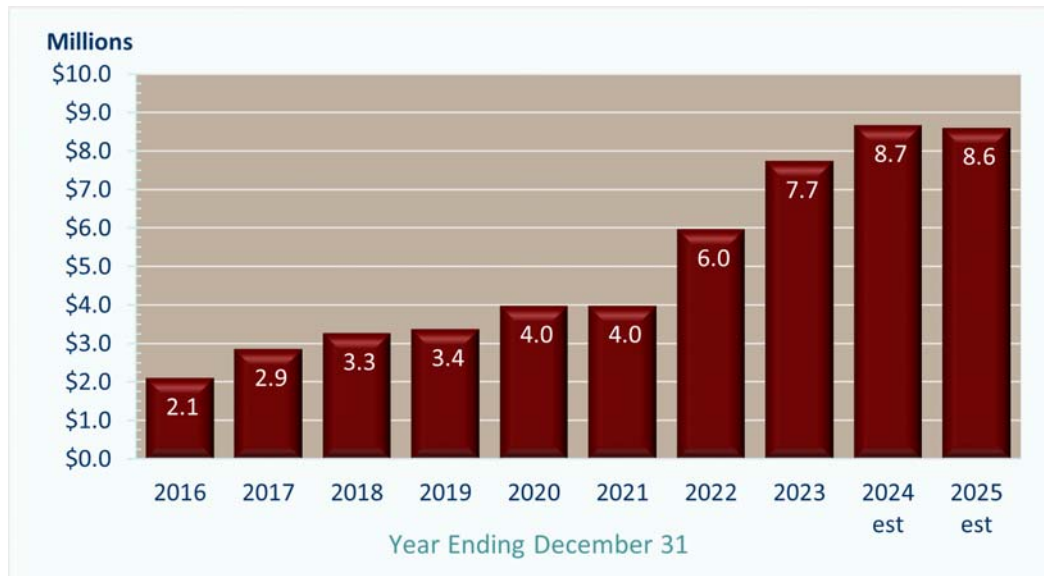


Fund balance variations from year to year in this fund are determined by the construction timelines and funding needs of capital projects. The drastic increase in estimated fund balance for 2022 and 2023 is due to revenues returning and exceeding pre-pandemic levels sooner than was projected. This increase in fund balance allowed for funding to be allocated to capital projects that were delayed or postponed due to the pandemic. Fund balance is estimated to decrease in 2024 and 2025 to fund one-time capital proj-



ects. These funds are restricted to tourism-related operating and capital expenditures as specified by state law.

State Accommodations Tax Fund - Restricted Fund Balance



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. A small reduction in fund balance is anticipated for 2025 in order to meet state requirements that funds be spent within 2 years of receipt.



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 issuer rating reflects the city's exceptionally strong and strategic regional economy, a track record of prudent financial management, healthy fund balance and liquidity levels. The stable outlook reflects the likelihood that the city's economic recovery and prudent financial planning will continue to support strong financial performance."



AAA

The 'AAA' rating on Charleston is bolstered by its deep and diverse economic base, mature management profile, and very consistently robust financial profile. We have observed the city's management team demonstrate financial restraint and prudent control, with favorable budget variances that have contributed to a ternd of reserves well above the 20% policy level. We believe rating stability will be further supported by the city's ample liquidity and long-term planning protocols. Furthermore, the rating reflects our view of Charleston's:

- Robust and diverse economy with growing property values;
- Strong Financial Management Assessment supported by a strong institutional framework score;
- At least 10 consecutive operating surpluses, which has resulted in growth in available reserves; and
- Manageable debt profile despite plans for additional debt.

**STANDARD
& POOR'S**



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, 2024, is as follows:

Legal Debt Margin	
Assessed Value at 12/31/2024	\$2,129,668,546
Debt Limit - 8% of total assessed value	\$170,373,484
Calculation of Amount Applicable to Debt Limit:	
Total general bonded debt *	\$42,591,000
Less : Referendum Bonds	\$ (21,220,000)
Net amount applicable to Legal Debt Limit (i.e. used debt capacity)	\$21,371,000
Legal Debt Margin (i.e. unused capacity)	\$149,002,484

NOTE **excluding principal increases due to refunding*

Outstanding Bonded Debt

As of December 31, 2024, the City had \$202,265,856 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.

2025 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	6,986,586	3,263,864	10,250,450
Total General Fund	6,986,586	3,263,864	10,250,450
Revenue Bonds	440,930	61,960	502,890
Installment Purchase Revenue Bond	3,741,521	1,013,122	4,754,643
Total Enterprise Funds	4,182,451	1,075,082	5,257,533
Revenue Bonds	4,576,000	1,646,994	6,222,994
Total Special Revenue Funds	4,576,000	1,646,994	6,222,994
2024 Total Bonded Debt Service	15,745,037	5,985,940	21,730,977

The graph and schedules 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 Fund and Special Revenue Funds For Fiscal Year 2025

Principal & Interest Due by Fund			
Fund	Principal Payable	Interest Payable	Total Payable
100 General Fund	6,986,586	3,263,864	10,250,450
Enterprise Funds			
410 City Market Fund	440,930	61,960	502,890
435 Parking Facilities Fund	3,741,521	1,013,122	4,754,643
Subtotal	4,182,451	1,075,082	5,257,533
Special Revenue Funds			
231 Hospitality Fee Fund	1,750,000	1,391,250	3,141,250
276 Stormwater Utility Fund	2,826,000	255,744	3,081,744
Subtotal	4,576,000	1,646,994	6,222,994
Total	15,745,037	5,985,940	21,730,977

Principal & Interest Due by Year			
Year	Principal Payable	Interest Payable	Total Payable
2025	15,745,037	5,985,940	21,730,977
2026	14,462,566	6,662,907	21,125,473



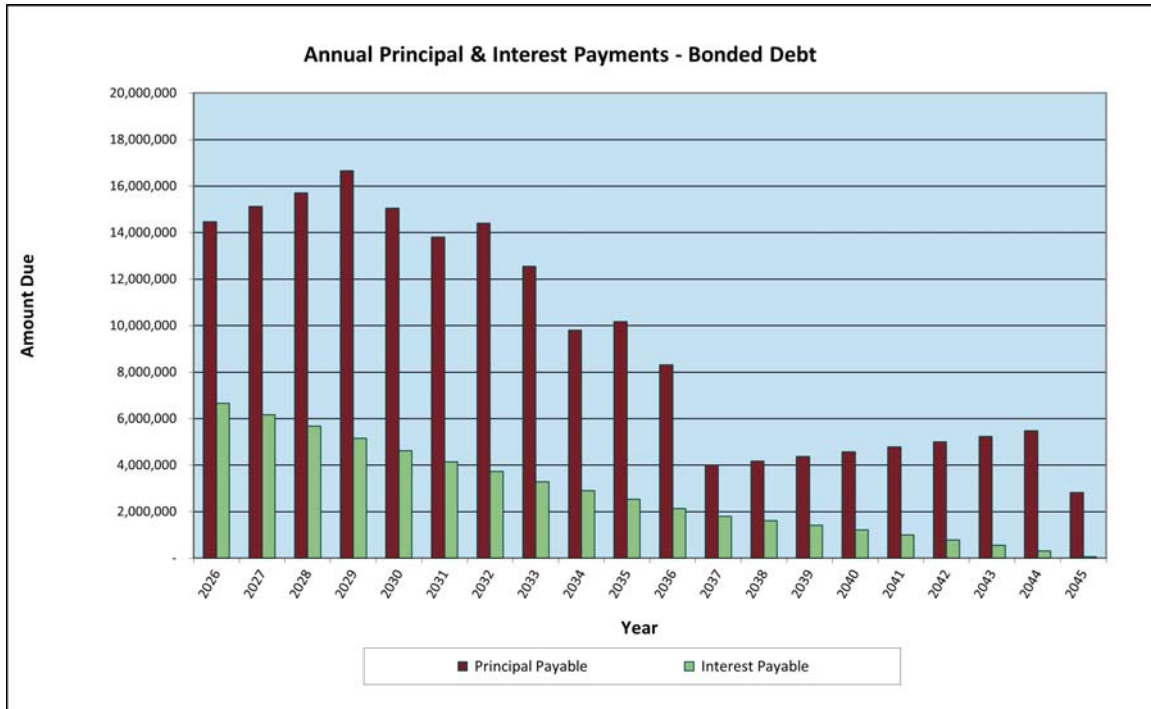
Principal & Interest Due by Year			
Year	Principal Payable	Interest Payable	Total Payable
2027	15,122,468	6,171,254	21,293,722
2028	15,714,967	5,670,583	21,385,550
2029	16,665,879	5,151,039	21,816,917
2030	15,051,930	4,616,198	19,668,128
2031	13,800,419	4,148,198	17,948,617
2032	14,409,692	3,728,186	18,137,878
2033	12,545,410	3,281,145	15,826,555
2034	9,803,868	2,906,418	12,710,286
2035	10,174,376	2,529,851	12,704,227
2036	8,312,257	2,133,672	10,445,929
2037	3,997,851	1,792,828	5,790,679
2038	4,181,512	1,609,167	5,790,679
2039	4,373,609	1,417,070	5,790,679
2040	4,574,532	1,216,147	5,790,679
2041	4,784,685	1,005,994	5,790,679
2042	5,004,493	786,186	5,790,679
2043	5,234,399	556,280	5,790,679
2044	5,474,866	315,813	5,790,679
2045	2,831,041	64,299	2,895,340
Totals	202,265,856	61,749,175	264,015,031

Year	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	852,321
2010	City Market Renovation, Phase 2	City Market Fund	REV	2025	3,400,000	306,466
2015A	Purchase of Parking Garage –tax-exempt portion	Parking Facilities Fund	IPRB	2030	5,051,721	3,045,069
2017A	Purchase of Parking Garage –tax-exempt portion	Parking Facilities Fund	IPRB	2030	14,855,000	9,050,000
2018	Recreation Facilities	General Fund	GO	2032	15,000,000	12,400,000
2020	Public Safety, Recreation and Public Infrastructure Capital Improvements - Refunded	General Fund	GO	2025	11,665,000	2,721,000
2020	Purchase of Parking Garage	Parking Facilities Fund	IPRB	2035	27,395,000	21,970,000
2021	Stormwater/Drainage Projects - Refunded	Drainage Fund	REV	2032	32,376,000	26,506,000
2021	Affordable Housing	General Fund	GO	2036	20,000,000	16,340,000
2022	Capital Projects – Municipal Offices & Fire Stations - Refunded	General Fund	GO	2029	9,470,000	6,250,000
2022	Seawall/Low Battery Renovation	Hospitality Fee Fund	REV	2036	33,670,000	27,825,000



Year	Primary Use of Funds	Debt Service Paid by Fund	Bond Type	Maturity	Original Issue	Currently Outstanding
2025	Capital Projects - Fire Training/ Land Purchases/Municipal Operations Complex	General Fund	GO	2045	75,000,000	75,000,000
Total					249,982,721	202,265,856

Annual Principal & Interest Payments - Bonded Debt

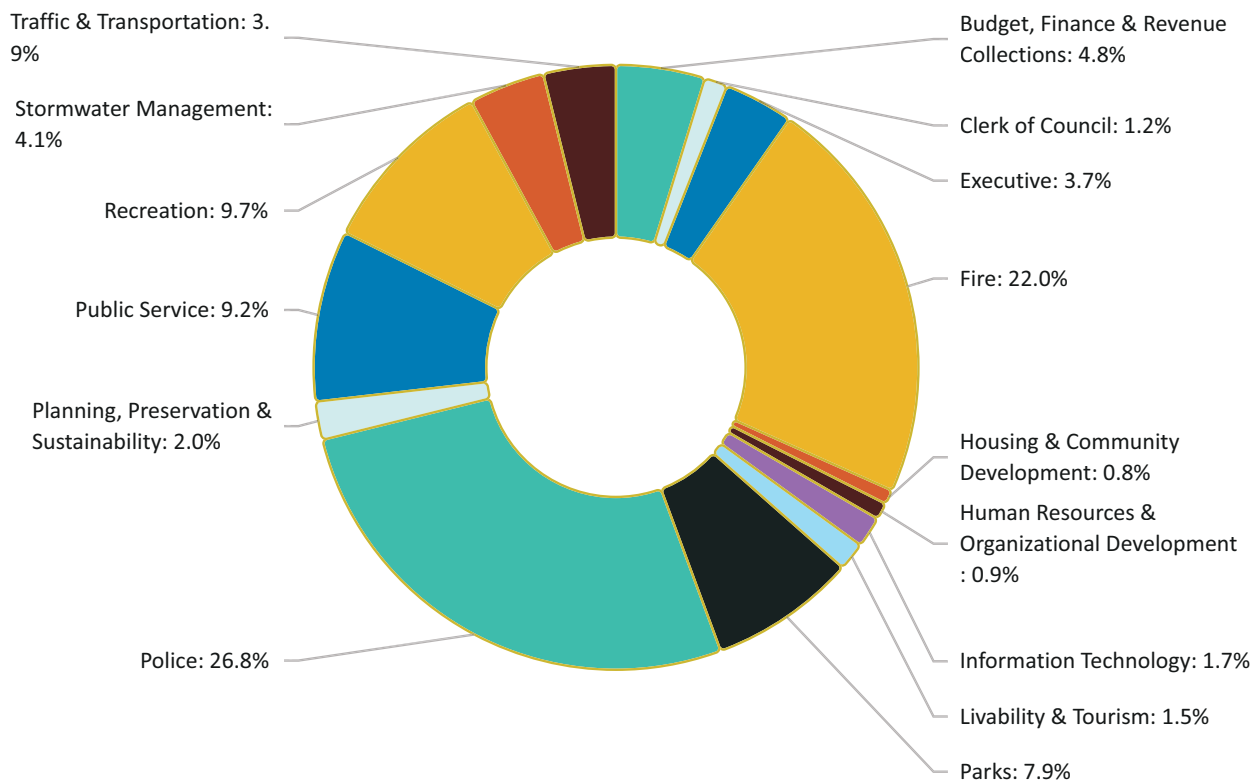




PERSONNEL SUMMARY

Department	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Budget, Finance & Revenue Collections	94.60	100.10	99.60	100.67
Clerk of Council	26.25	26.25	26.25	26.00
Executive	76.57	81.08	79.45	78.87
Fire	416.50	440.50	451.00	465.50
Housing & Community Development	16.50	16.50	16.50	16.45
Human Resources & Organizational Development	17.75	19.00	19.00	19.00
Information Technology	33.00	35.00	35.00	35.00
Livability & Tourism	30.70	31.70	31.70	32.00
Parks	151.06	165.06	164.06	166.32
Planning, Preservation & Sustainability	37.75	40.75	40.75	43.24
Police	569.50	571.50	570.00	567.01
Public Service	184.00	185.00	185.00	194.00
Recreation	185.83	190.77	190.77	206.00
Stormwater Management	83.00	84.00	84.00	86.00
Traffic & Transportation	67.00	75.00	70.00	82.00
TOTAL	1,990.01	2,062.21	2,063.08	2,118.06

2025 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 1,950 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .36 FTE. Sworn police and sworn salaried fire FTE calculations are based on 2,080 hours, and sworn hourly fire calculations are based on 3,023 hours. Some changes from year-to-year on the schedule below may be due to increased precision in calculating FTEs for part-time positions in the new budgeting system. Reassignments or reorganizations that may have occurred during the 2024 Fiscal Year, whether between or within departments, are shown in the 2024 Estimate below. True increases or decreases in the 2025 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

- Added 1 new Sr. Data Analyst to Process Improvement
- Re-assigned three positions from BFRC Administration to new Grants Management cost center
- Corrected budgeting for closed position in Revenue Collections

Clerk of Council

- 1 PT position closed

Executive

- Added 1 Deputy Prosecutor to Prosecutor's Office
- Added 1 Financial Empowerment Coordinator to Mayor's Office of Children, Youth & Family
- Added 1 Media Relations Specialist to Public Information
- Added 1 Staff Auditor to Internal Auditing
- Added 1 Docket Clerk and a PT Public Defender mid-2024 to Municipal Court
- Closed 1 Administrative Assistant IV in Corporation Counsel to fund additional contract DUI Prosecutor
- PT Event Planner converted to FT in Cultural Affairs
- Various positions across department created and closed as part of new Mayor's Reorganization

Fire

- 17 Firefighters added effective July 1, 2024 (8.5 FTEs in 2024) become full year positions in 2025 (17 FTEs in 2025, net +8.5 effective in 2024 estimate)
- Added 15 Firefighters for FS 22 in Upper Cainhoy effective July 1, 2025 (net +7.5)
- Added 2 additional sworn Training Instructors in Fire Training effective July 1, 2025 (net +1.0)
- Added 3 Battalion Chiefs and 1 Medical Quality Assurance Officer in Fire Operations
- Added 1 Fleet Manager and 1 Mechanic in Fire Professional Services
- Elevated Chief Fire Marshal to Deputy Fire Chief and moved from Fire Marshal to Fire Administration mid-2024
- Added 1 Emergency Management Specialist and 1 Sr. Deputy Fire Marshal mid-2024 as part of Mayor's Reorganization

**Housing & Community Development**

- Closed Administrative Assistant and PT Social Worker to fund new Special Advisor position

Information Technology

- Added 1 Web Developer in Enterprise Systems
- 1 Application Support Analyst closed in 2024 to fund the upgrade of two other Application Support Analyst positions

Livability and Tourism Management

- Director and Assistant Director Livability & Tourism (1 in Livability and 1 in Tourism) converted into Section Chief for Community Services and L&T Director (2 in Livability, 0 in Tourism)

Parks Department

- One crew of 2 Horticulture Specialists and 1 Horticulturalist added
- One Urban Forestry Technician and one Urban Forestry Juvenile Tree Pruning Crew of 2 Tree Maintenance Technicians added
- 3 Groundskeepers and 2 Tractor Operators closed in 2024.

Planning, Preservation & Sustainability

- Added 1 Sr. Planner and 1 Short-Term Rental Coordinator in Zoning.
- Added 1 Permit Technician in Preservation.

Police

- Funding for 3 officers in Special Operations pre-dominantly moved to grant
- Closed 3 Police Officer positions mid-2024
- Added 1 Hispanic Coordinator mid-2024 in Community Oriented Policing

Public Service

- Added 1 Data Analyst in Environmental Services Administration
- Added 1 Lead Sr. Driver in Street Sweeping
- Added one new construction crew of 1 Construction Foreman, 1 Heavy Equipment Operator, and 3 Construction Workers in Streets & Sidewalks
- Added 1 Director of Development Services in Engineering
- Added 1 Plan Review Supervisor and 2 Senior Combination Inspectors in Building Inspections
- 1 Permit Technician moved from Building Inspections to Permit Center

Recreation

- Added 1 new RecTrac/WebTrac Coordinator in Recreation Facility Operations

Stormwater

- Added 1 New Civil Engineer I and 1 Floodplain Management Technician in MS4 Review and Floodplain Management, respectively
- Converted a Construction worker in SW Field Operations to a Civil Engineer I/II in MS4 Review

Traffic and Transportation

- Added 1 Traffic Management Center Operator position in Electronics & Traffic Signal Operations
- Added 1 Code Enforcement Officer in Traffic & Transportation Administration



- Added one Signs & Markings crew of 1 Sr. Traffic Control Technician and 2 Traffic Control Technicians
- Added 2 Parking Safety Operators in Parking Enforcement

Personnel Detail

	Cost Center #	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Budget, Finance & Revenue Collections					
Budget & Finance Administration	CC_130000	9.00	9.00	9.00	6.00
Payroll	CC_131100	4.00	4.00	4.00	4.00
Accounts Payable	CC_131200	5.00	5.00	5.00	5.00
Accounting	CC_131400	11.00	11.00	11.00	11.00
Revenue Collections	CC_132000	19.50	20.00	19.50	19.00
Budget & Management	CC_133000	6.00	6.00	6.00	6.00
Procurement	CC_134000	5.00	5.00	5.00	5.00
Property & Risk Management	CC_135000	4.00	4.00	4.00	4.00
Process Improvement	CC_136100	1.00	2.00	2.00	4.00
Citizen Services	CC_136200	5.00	6.00	6.00	6.00
Safety Management	CC_151000	4.00	4.00	4.00	4.00
Grants Management	CC_152000	—	—	—	3.00
Special Facilities	CC_530000	21.10	24.10	24.10	23.67
	Sub-Total	94.60	100.10	99.60	100.67
Clerk of Council					
Clerk's Office	CC_100000	11.00	11.00	11.00	11.00
Records Management	CC_101000	3.25	3.25	3.25	3.00
City Council	CC_102000	12.00	12.00	12.00	12.00
	Sub-Total	26.25	26.25	26.25	26.00
Executive					
Municipal Court	CC_110000	27.50	28.25	29.85	29.85
Mayor's Office	CC_120000	8.00	9.00	11.00	10.00
Internal Auditing	CC_140000	2.00	2.00	2.00	3.00
Corporation Counsel	CC_141000	12.00	12.00	11.00	11.00
Prosecutor's Office	CC_142000	4.00	4.00	4.00	5.00
Office of Resiliency	CC_237100	3.50	5.50	3.50	3.30
Cultural Affairs	CC_500000	8.63	7.93	8.70	8.00
Public Information	CC_700000	3.00	4.00	2.00	3.00
Mayor's Office of Children, Youth & Family	CC_701000	7.94	8.40	7.40	5.72
	Sub-Total	76.57	81.08	79.45	78.87
Fire					
Emergency Management	CC_237200	3.00	3.00	4.00	4.00
Fire Administration	CC_250000	10.00	11.00	12.00	12.00
Fire Operations	CC_251000	362.50	379.50	389.00	400.50
Fire Special Operations	CC_252000	1.00	1.00	1.00	1.00



Personnel Detail

	Cost Center #	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Fire Professional Services	CC_253000	10.00	11.00	11.00	13.00
Fire Planning	CC_254000	1.00	2.00	2.00	2.00
Fire Training	CC_255000	9.00	9.00	8.00	9.00
Fire Marshal	CC_256000	20.00	24.00	24.00	24.00
	Sub-Total	416.50	440.50	451.00	465.50
Housing & Community Development					
Housing & Community Development Administration	CC_400000	5.00	5.00	5.00	6.45
Community Development	CC_410000	1.00	1.00	1.00	1.00
Housing Rehabilitation	CC_411100	4.00	4.00	4.00	4.00
Affordable Housing	CC_411200	1.00	1.00	1.00	1.00
Persons Experiencing Homelessness	CC_412000	5.50	5.50	5.50	4.00
	Sub-Total	16.50	16.50	16.50	16.45
Human Resources & Organizational Development					
Human Resources Administration	CC_150000	7.00	8.00	8.00	8.00
Benefits Administration	CC_153000	2.00	2.00	2.00	2.00
Compensation	CC_154000	3.00	3.00	3.00	3.00
Recruitment & Onboarding	CC_155000	2.75	3.00	3.00	3.00
Employee Training & Development	CC_156000	2.00	2.00	2.00	2.00
Mailroom	CC_157000	1.00	1.00	1.00	1.00
	Sub-Total	17.75	19.00	19.00	19.00
Information Technology					
Information Technology Administration	CC_160000	4.00	4.00	4.00	4.00
Enterprise Systems	CC_161100	4.00	6.00	6.00	6.00
Systems Support	CC_161200	3.00	3.00	3.00	3.00
PC Support	CC_161300	8.00	8.00	8.00	8.00
Network	CC_161400	4.00	4.00	4.00	4.00
GIS	CC_162000	6.00	6.00	6.00	6.00
Telecommunications	CC_163000	4.00	4.00	4.00	4.00
	Sub-Total	33.00	35.00	35.00	35.00
Livability & Tourism					
Livability	CC_225000	15.00	16.00	16.00	17.00
Tourism	CC_600000	15.70	15.70	15.70	15.00
	Sub-Total	30.70	31.70	31.70	32.00
Parks					
Plumbing	CC_170100	6.00	6.00	6.00	6.00
HVAC	CC_170200	4.00	4.00	4.00	4.00
Electrical	CC_170300	4.00	4.00	4.00	4.00



Personnel Detail

	Cost Center #	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Construction	CC_170400	13.00	16.00	16.00	16.00
Facilities Management	CC_171000	18.00	19.00	19.00	19.00
Parks Project Management	CC_520000	8.00	9.00	9.00	9.00
Parks Administration	CC_521000	14.14	14.14	14.14	14.34
Park and Landscape Maintenance	CC_522100	61.00	70.00	69.00	65.00
Urban Forestry	CC_522200	11.92	11.92	11.92	14.98
Horticulture	CC_522300	11.00	11.00	11.00	14.00
	Sub-Total	151.06	165.06	164.06	166.32
Planning, Preservation & Sustainability					
Planning, Preservation & Sustainability Administration	CC_415000	4.00	4.00	5.00	5.00
Zoning	CC_419000	9.00	9.00	9.00	11.00
Preservation	CC_420000	7.00	9.00	9.00	9.07
Design	CC_421000	2.75	2.75	2.75	2.80
Planning	CC_430000	8.00	8.00	7.00	7.00
Business & Neighborhood Services Administration	CC_820100	6.00	5.00	5.00	5.37
Entrepreneurial Resource Center	CC_820200	1.00	3.00	3.00	3.00
	Sub-Total	37.75	40.75	40.75	43.24
Police					
Police Administration	CC_200000	6.00	6.00	6.00	6.00
Police Investigations	CC_201000	63.50	63.50	63.00	63.00
Forensic Services & Evidence	CC_202000	30.00	31.00	31.00	31.00
Police Professional Standards	CC_203000	13.00	13.00	13.00	13.00
Police Technology & Data Management	CC_204000	9.00	9.00	9.00	9.00
Procedural Justice & Research	CC_205000	—	—	—	—
Community Oriented Policing	CC_206000	27.00	27.00	28.00	28.00
Police Fleet Operations	CC_207000	9.00	9.00	9.00	9.00
Police Administrative Services	CC_208000	45.00	46.00	47.00	47.00
Police Patrol	CC_209000	294.00	294.00	291.00	291.00
Police Special Operations	CC_210000	73.00	73.00	73.00	70.01
	Sub-Total	569.50	571.50	570.00	567.01
Public Service					
Permit Center	CC_137000	5.00	5.00	6.00	5.00
Engineering	CC_220000	9.00	9.00	8.00	10.00
Building Inspections	CC_221000	24.00	24.00	23.00	26.00
Public Service Administration	CC_300000	2.00	2.00	3.00	2.00
Streets & Sidewalks	CC_310000	28.00	28.00	28.00	33.00
Environmental Services Administration	CC_321000	8.00	8.00	8.00	6.00
Municipal Solid Waste	CC_321100	34.00	34.00	34.00	35.00



Personnel Detail

	Cost Center #	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Yard Waste/Bulk	CC_321200	30.00	30.00	30.00	30.00
Street Sweeping	CC_321300	19.00	19.00	19.00	21.00
Fleet Management	CC_331000	25.00	26.00	26.00	26.00
	Sub-Total	184.00	185.00	185.00	194.00
Recreation					
Recreation Administration	CC_510000	7.00	7.00	7.00	7.79
Youth Sports	CC_511200	14.50	15.50	15.50	16.00
Adult Sports	CC_511300	2.00	2.00	2.00	2.00
Recreation Environmental Programs	CC_513100	1.00	1.00	1.00	2.20
Recreation Playground Programs	CC_513300	1.00	2.00	2.00	3.00
Recreation Community Programs	CC_513400	20.18	23.13	23.13	21.42
Recreation Facility Operations	CC_515000	83.15	81.31	81.31	85.60
Aquatics	CC_516000	40.30	41.65	41.65	50.23
Tennis	CC_517000	11.00	11.79	11.79	12.25
Gymnastics	CC_518000	5.70	5.39	5.39	5.51
	Sub-Total	185.83	190.77	190.77	206.00
Stormwater Management					
Stormwater Management Administration	CC_191000	3.00	3.00	3.00	4.00
Stormwater Project Management	CC_192000	8.00	9.00	9.00	9.00
Stormwater MS4 Review	CC_193000	12.00	12.00	13.00	14.00
Stormwater Field Operations	CC_194000	58.00	58.00	57.00	56.00
Floodplain Management	CC_195000	2.00	2.00	2.00	3.00
	Sub-Total	83.00	84.00	84.00	86.00
Traffic & Transportation					
Traffic & Transportation Administration	CC_230000	4.00	4.00	4.00	5.00
Electronics & Traffic Signal Operations	CC_231000	10.00	11.00	11.00	12.00
Traffic Safety	CC_232100	6.00	7.00	7.00	7.00
Signs & Markings	CC_232200	8.00	8.00	8.00	11.00
Traffic Design	CC_232300	2.00	2.00	2.00	2.00
Transportation Project Management	CC_233000	1.00	2.00	2.00	2.00
Parking Enforcement	CC_922005	34.00	39.00	34.00	41.00
Parking Meters	CC_922045	2.00	2.00	2.00	2.00
	Sub-Total	67.00	75.00	70.00	82.00
	Total	1,990.01	2,062.21	2,063.08	2,118.06



REVENUES

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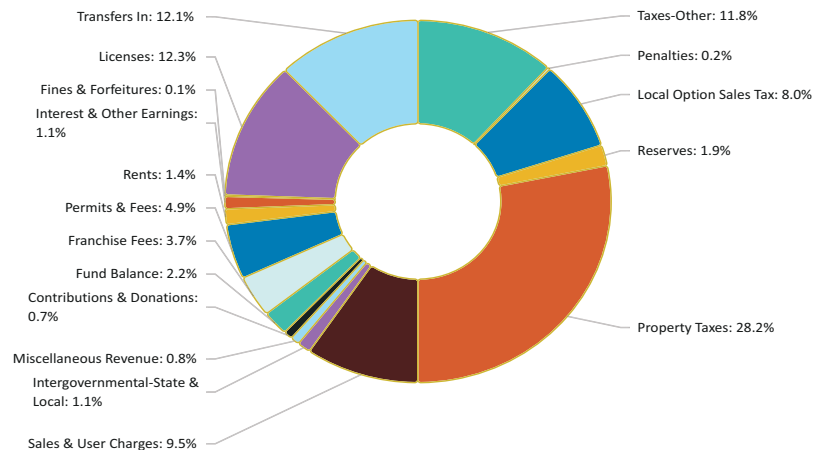


REVENUE DISCUSSION AND ANALYSIS

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 Fee Fund is a Special Revenue Fund included in this document and 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.

2025 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	120,168,000	-	-	-	-	-	120,168,000
Taxes-Other	-	-	27,000,000	11,900,000	11,200,000	-	50,100,000
Licenses	52,565,650	-	-	-	-	-	52,565,650
Local Option Sales Tax	34,100,000	-	-	-	-	-	34,100,000
Franchise Fees	15,768,500	-	-	-	-	-	15,768,500
Permits & Fees	7,127,130	485,000	-	-	-	13,190,000	20,802,130
Intergovernmental-State & Local	4,799,072	-	-	-	-	-	4,799,072
Rents	2,010,562	3,982,850	-	-	-	-	5,993,412
Sales & User Charges	3,248,525	37,203,887	-	-	-	-	40,452,412
Penalties	887,500	-	-	-	-	-	887,500
Fines & Forfeitures	495,000	-	-	-	-	-	495,000
Contributions & Donations	3,175,777	20,000	-	-	-	-	3,195,777
Miscellaneous Revenue	1,201,005	2,043,500	-	-	-	-	3,244,505
Interest & Other Earnings	3,200,000	360,000	600,000	360,000	138,026	70,000	4,728,026
Transfers In	42,128,573	4,952,216	-	-	-	4,479,094	51,559,883
Reserves	2,947,279	171,000	2,170,000	2,666,664	-	-	7,954,943
Fund Balance	-	6,296,370	1,450,000	1,631,054	70,000	-	9,447,424
TOTAL	293,822,573	55,514,823	31,220,000	16,557,718	11,408,026	17,739,094	426,262,234

Total Revenues by Type





GENERAL FUND

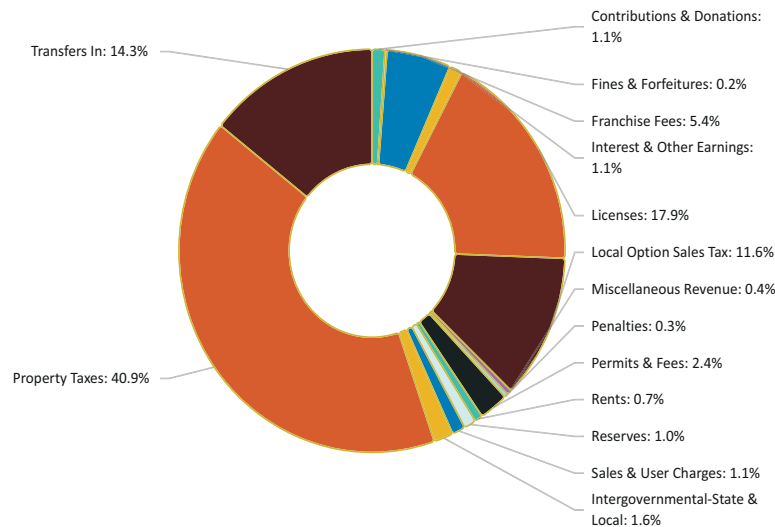
The General Fund is the City of Charleston's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. For fiscal year 2025, the revenues generated for the General Fund are projected to be \$293,822,573 including \$2,947,279 of fund balance. In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds can be used to balance the fund. In prior years, transfers between the General Fund and Enterprise Funds were implied but are now explicitly budgeted. Revenues for 2025 reflect an increase of \$31,559,415, of which \$17,325,751 are the surplus transfers from Enterprise Funds, or 12.04% from the 2024 Approved Budget.

General Fund Summary	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Revenues	250,692,297	235,063,167	249,884,599	248,746,721
Transfers In	23,501,696	23,000,877	23,568,846	42,128,573
Fund Balance	-	4,199,114	-	2,947,279
Total Revenues & Other Financing Sources	274,193,993	262,263,158	273,453,445	293,822,573

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

Property Taxes	120,168,000
Licenses	52,565,650
Transfers In	42,128,573
Local Option Sales Tax	34,100,000
Franchise Fees	15,768,500
Permits & Fees	7,127,130
Intergovernmental-State & Local	4,799,072
Sales & User Charges	3,248,525
Interest & Other Earnings	3,200,000
Contributions & Donations	3,175,777
Reserves	2,947,279
Rents	2,010,562
Miscellaneous Revenue	1,201,005
Penalties	887,500
Fines & Forfeitures	495,000

2025 General Fund Revenues





Revenue Structure

Property Taxes and Licenses represent the two major revenue sources in the General Fund. Together, they comprise 58.8% of the total General Fund revenues. In 2025, these two sources are estimated to account for \$172,733,650 of the \$293,822,573 in General Fund Revenues. **In all charts shown in this section, revenues shown are audited actual revenues for 2016-2023, estimated actual revenues for 2024, and budgeted revenues for 2025.**

● Property Taxes

General property taxes are estimated to account for 40.9% of the City's General Fund revenues in 2025. 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. Under state law, 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 2025. Because of the City's fiscal year does not align the counties' fiscal year ends of June 30, the 2024 property taxes are not final when the City is preparing its 2025 budget. Therefore, 2025 taxes are estimated based on 2024 preliminary appraised and assessed values provided in September 2024 by the counties for the determination of 2025 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 2025 is 80.3 mills. Millage shown here does not include the 4 mills levied for drainage improvements, the 3 mills levied for public safety infrastructure improvements, or the 2.5 mills levied for Parks & Recreation projects. 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 (LOST) and the City's implementation of diversified revenue sources.

Property Tax Millage & Revenue				
Year	Millage Rate [^]		Total Tax Revenue	Percent Change
	Vehicles	Real & Other		
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	117,371,592	6.39%
2024	80.3	80.3	116,291,700	-0.92%
2025*	80.3	80.3	120,168,000	3.34%

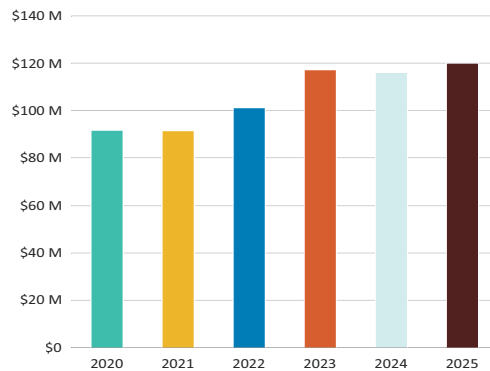
[^] tax dollars generated per \$1000 of assessed value

* reassessment year

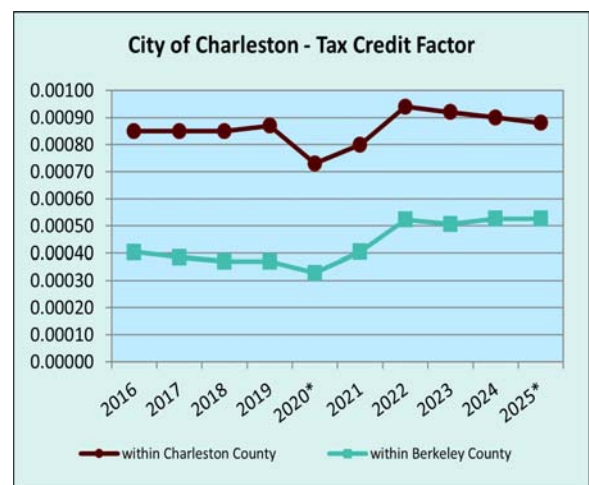
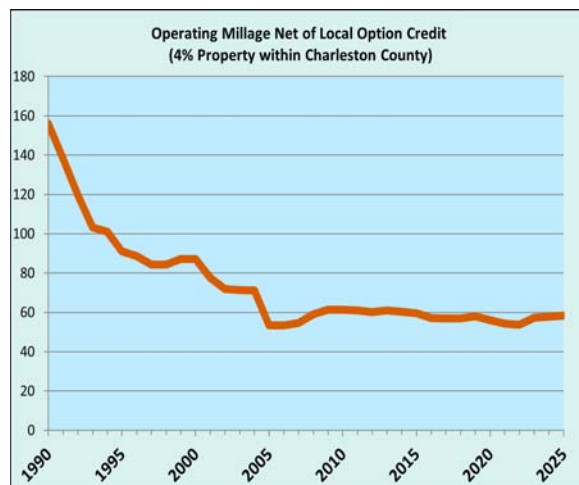
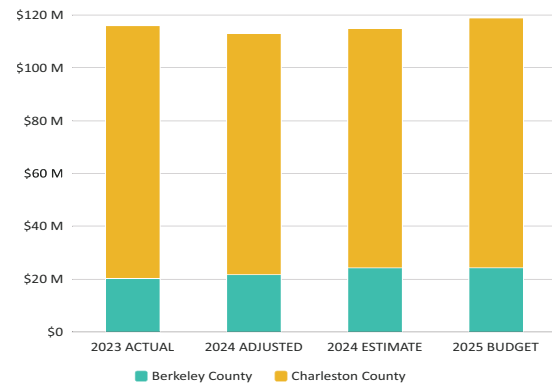
Charleston County in 1991 passed a Local Option Sales Tax (LOST) referendum and Berkeley County in 1999. LOST revenue is paid by the State in two portions which have different allocation factors and requirements: the Rollback Fund and the Revenue Fund. All funds received from the Rollback Fund must be 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. The estimate for 2024 and budget for 2025 project, respectively, a slight decrease from 2023 and an increase for 2025. Conservative revenue growth is projected for 2024 and 2025 due to the 2025 Charleston County reassessment and the planned millage rollback.



Property Tax Revenue



Property Tax Revenue by County



Property Tax Calculation for Average Home in the City of Charleston

(within Charleston County)

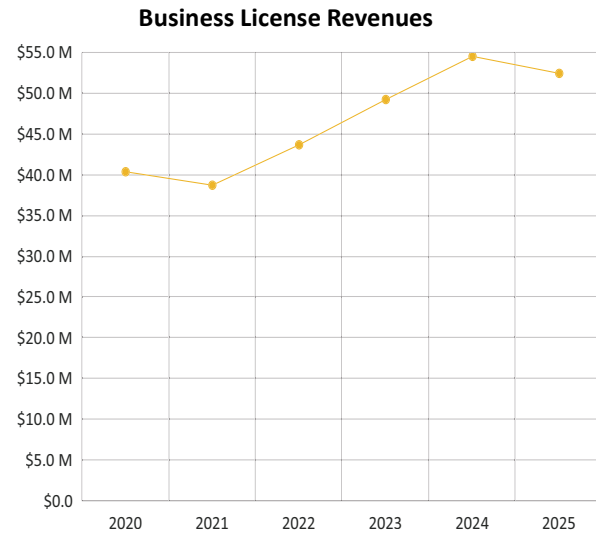
	Without Homestead	With Homestead
Appraised Property Value	\$500,000.00	\$500,000.00
Less: Homestead Exemption (if applicable - age 65 or older, blind or disabled)	-	\$(50,000.00)
Adjusted Appraised Property Value	\$500,000.00	\$450,000.00
Multiplied by the Primary Legal Residence Assessment Ratio	0.040	0.040
Total Assessment	\$20,000.00	\$18,000.00
Multiplied by the 2025 City of Charleston Millage Rate*	0.0803	0.0803
Total City of Charleston Property Tax due before Sales Tax Credit \$ 1	\$1,606.00	\$1,445.00
Less: City of Charleston Sales Tax Credit (.00088 X \$500,000)	\$(460.00)	\$(414.00)
Total City of Charleston Tax Due	\$1,166.00	\$1,049.40

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



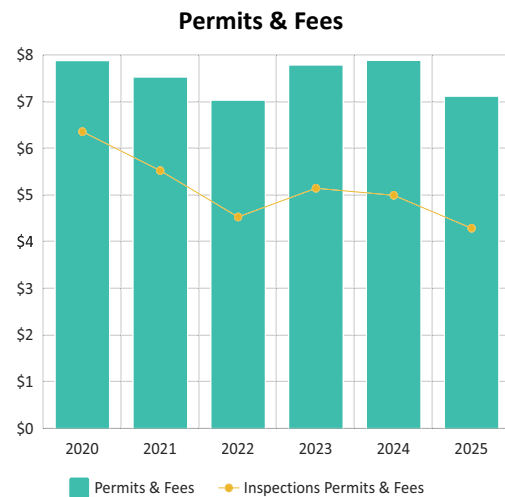
● Licenses

Revenues in this category are almost exclusively derived from business license fees (99.9%). Licenses account for 17.9% of the General Fund revenues for 2025. 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 in the prior year. These rates vary based on classification. License revenues have steadily increased since 2021 (which were assessed on 2020 revenues) as the COVID-19 Pandemic's effects waned. Revenues are expected to remain stable in 2025, with modest growth projected over 2023 actuals.



● Permits and Fees

This revenue category comprises 2.4% of the total 2025 General Fund revenues and consists mostly of various construction permit fees collected by Building Inspections. Collections by Building Inspections are budgeted to be \$4,297,000 in 2025 and account for 60.3% of this category. Inspections Permits and Fees as a share of the total permits and fees revenue has decreased since 2021 as other new permits and fees have been added by other departments. Additionally, Building Inspections revenue decreased less during the pandemic compared to some other permits and fees revenue as many construction projects were already slated to be built and completed. Permits and Fees in Building Inspections consists of various construction permits, such as building permits, electrical and plumbing permits, plan review permits and other related permits. Building Inspections bases fee projections and growth estimates on trend analysis and data concerning upcoming development projects.



Variances from year to year are usually the result of the timing of large construction projects. The 2025 adopted budget for permit collections is much lower than the 2024 estimate, but is slightly higher than the 2024 approved budget. Tourism-related permits and Transportation Network Company (TNC) fees, which are fees on rideshare companies, continued to rebound post-pandemic.

Notable increases budget-over-budget include various Planning and Zoning review fees (\$932,940) which have steadily risen over the past few years as well as road closure permits (\$435,000) which were newly introduced in 2021 and increased significantly in 2024 with the addition of a new traffic safety inspector position. A new program for a long-term rental registration fee was introduced in 2023 that tracks resi-

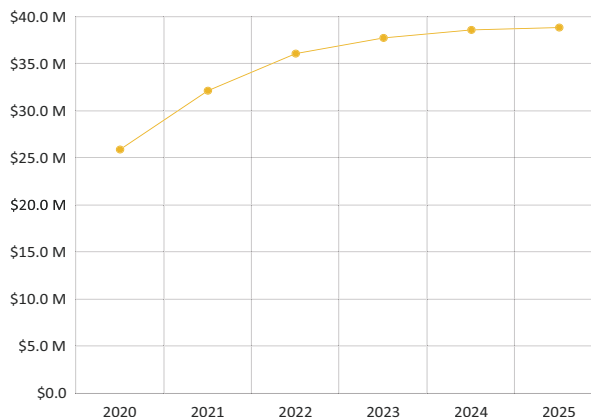


dential long-term rentals. Contact information for property owners and registered agents for emergencies is gathered and kept on file, and properties are required to be kept in a safe and livable condition. After increasing significantly in 2024, this revenue is expected to stabilize in 2025.

● Intergovernmental – State & Local (including LOST)

This revenue category represents about 13.2% of the total General Fund revenues for 2025 and accounts for all income received from the State of South Carolina including Local Option Sales Tax (LOST), shared revenues, and traffic signal maintenance funding. The implementation of 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 munici-

Intergovernmental - State & Local (Including LOST)



ality 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. Since a pandemic-induced decrease in 2020, LOST Revenue has increased steadily every year, though by a smaller amount every subsequent year. The LOST budget for 2024 reflects a slight increase based on the partial year of revenue for 2024 received at the time the 2025 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 2025 is estimated to be \$3,881,597. This budget is based on estimates published by the State Revenue and Fiscal Affairs Office. The City's Traffic & Transportation Department receives funding from the State of South Carolina to maintain traffic signals in the City but owned by the State. The budgeted amount to be received in 2025 is \$514,850.

● Franchise Fees

This revenue category accounts for the franchise fees paid by electric companies and cable television companies and represents 5.4% of the 2025 General Fund budget. The current franchise agreements with Dominion Energy 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.

Electricity franchise fee revenues has increased over the past five years as the City population and utility rates have increased, resulting in significantly more electricity accounts. The 2025 budget of \$14,600,000 in electricity franchise fees accounts for continued growth and a rate increase that took effect for most

Franchise Fees





Dominion customers in October 2024. 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 2025 budget of \$1,118,500 anticipates a decline in revenue of 3.7%.

- **Sales & User Charges**

This category of revenue includes fees and charges collected by the various programs and facilities operated by the City. Programs include youth and adult sports, gymnastics, special events, concessions, and summer day camps. Facilities include five multi-purpose complexes, four swimming pools, and two tennis centers. Revenue from Sales & User accounts for \$3,248,525 or 1.1% of the 2025 General Fund revenue budget. These revenues are estimated based on current and projected program enrollment and facility usage levels. Revenues for 2020 and 2021 were lower due to pandemic-related closures and changes in the capacity of facilities, but have rebounded and steadily increased since 2022. The revenue for 2025 is budgeted at a slight decrease compared to 2024's estimated revenue but is higher than 2024's budget.

- **Operating Transfers In**

Transfers In account for revenues received by other funds, such as special revenue funds, that are transferred into the General Fund under various ordinances and agreements. Transfers represent 14.3% of the 2025 General Fund revenue budget and total \$42,128,573. In 2024, the budgeted transfers totaled \$23,000,877. The increase can be attributed to a change in budgeting methodology within the Enterprise Funds. Surpluses generated by an Enterprise Fund in the year can be transferred at year-end to supplement General Fund revenues. Beginning in 2025, this balancing transfer is budgeted as a Transfer In/Out between the General Fund and the respective Enterprise Funds. The largest Transfer In to the General Fund in 2025 is from the Parking Facilities Fund in the amount of \$17,045,760. Another notable trend is increasing revenues in tourism-related funds. The most significant tourism 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 dependent on factors such as the economy, national and world events, and weather events and are therefore budgeted very conservatively. 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.

Significant Tourism Transfers In	2025
Transfer in Parking Facilities	17,045,760
Transfer in Hospitality Fee	16,790,801
Transfer in Municipal Accommodation Fee	6,666,554
Transfer in State Accommodations Tax	898,845
Transfer in Tourism	446,622
Transfer in Golf Course	127,967
Transfer in Slave Market Museum	93,684
Transfer in City Market	58,340



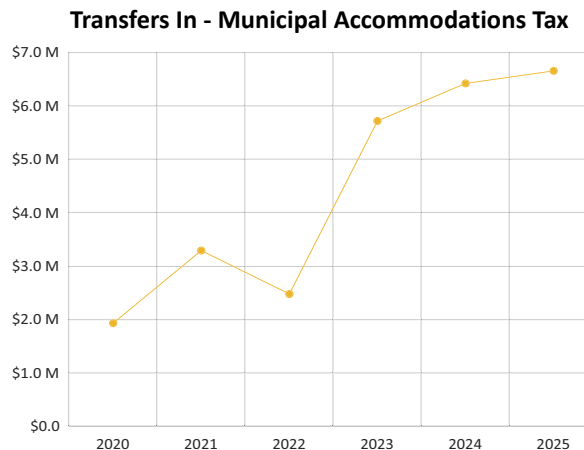
Hospitality Fee Fund

Transfers in from the Hospitality Fee Fund to the General Fund are based on 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 significant increase since 2022, especially in 2023, is reflective of the substantial recovery of the revenue from the pandemic and the change in estimates for determining tourism-related expenditures. For more information, see the Hospitality Fee Revenue discussion later in this section.



Municipal Accommodations Tax Fund

For 2025, \$6,666,554 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. After a decrease and fluctuations during the pandemic, subsequent years show a recovery in the transfer in. The Municipal Accommodations Tax Fund's revenues 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 \$.50 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 2025 transfer to the General Fund is budgeted at \$446,622, an increase from the 2024 budget of \$340,000; most of this increase is due to a one-time transfer of Ticket Fee fund balance in the amount of \$96,622. This revenue declined during the pandemic but has now returned to pre-COVID levels. Continued growth in this fund is limited by the number of tours that can be accommodated 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 closeout 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 of 20% of the subsequent year's budgeted expenditures. The use of unassigned Fund Balance is not budgeted in the General Fund for 2025. See the Fund Balances section beginning on page 73 for further information.

Reserves can be budgeted at management's discretion to fund items that were budgeted in the prior year but neither completed nor purchased. In 2025, \$2,947,279 in reserves is budgeted.

- **All Other**

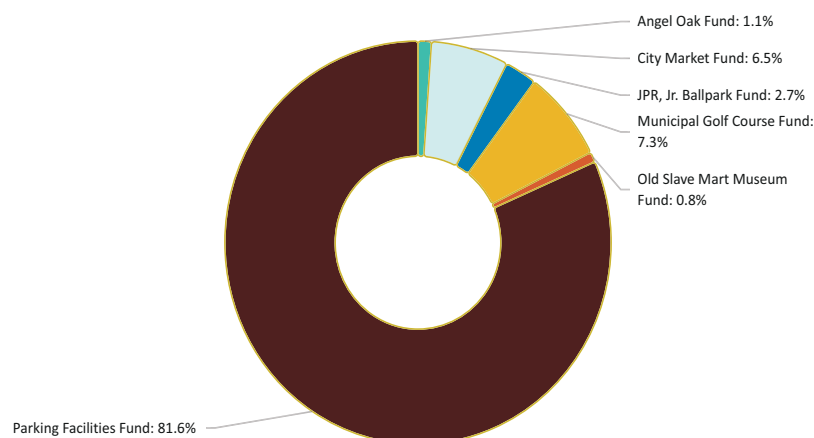
Other General Fund revenue sources include Rents (\$2,010,562), Fines and Forfeitures (\$495,000), Contributions & Donations (\$3,175,777), Miscellaneous Revenue (\$1,201,005), Penalties (\$887,500), and Interest & Other Earnings (\$3,200,000). Details of these revenues can be seen in the Comparative 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 has 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 2025, the budgeted revenues and expenses of the Enterprise Funds total \$55,514,823. Beginning in 2025, balancing transfers between the respective Enterprise Funds and the General Fund are no longer implied, but budgeted, so all funds are presented as balanced, with any deficits covered by a transfer in from the General Fund.

2025 Enterprise Funds Summary			
Fund	Revenues	Expenses	Surplus (Deficit)
Angel Oak Fund	621,683	621,683	—
City Market Fund	3,595,850	3,595,850	—
JPR, Jr. Ballpark Fund	1,496,369	1,496,369	—
Municipal Golf Course Fund	4,061,500	4,061,500	—
Old Slave Mart Museum Fund	455,000	455,000	—
Parking Facilities Fund	45,284,421	45,284,421	—
Total	55,514,823	55,514,823	—

2025 Enterprise Fund Revenues





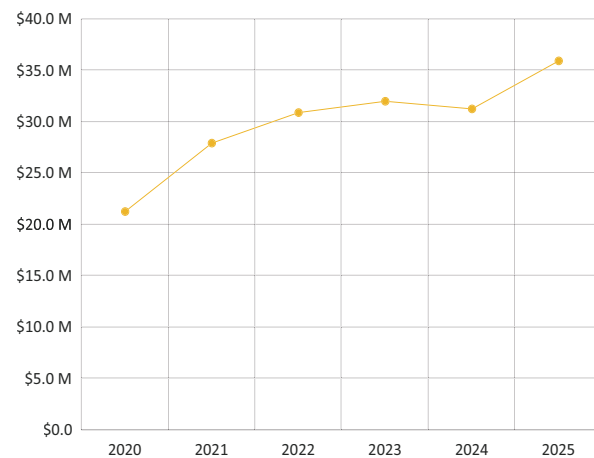
Revenue Structure

The Parking Facilities Fund and the Municipal Golf Course Fund represent the two major revenue sources in the Enterprise Funds. Together, they comprise 88.9% of the total Enterprise Fund revenues. In 2025, these two sources are estimated to account for \$49,345,921 of the \$55,514,823 in Enterprise Fund Revenues. **In all charts shown in this section, revenues shown are audited actual revenues for 2016-2023, estimated actual revenues for 2024, and budgeted revenues for 2025.**

● Parking Facilities

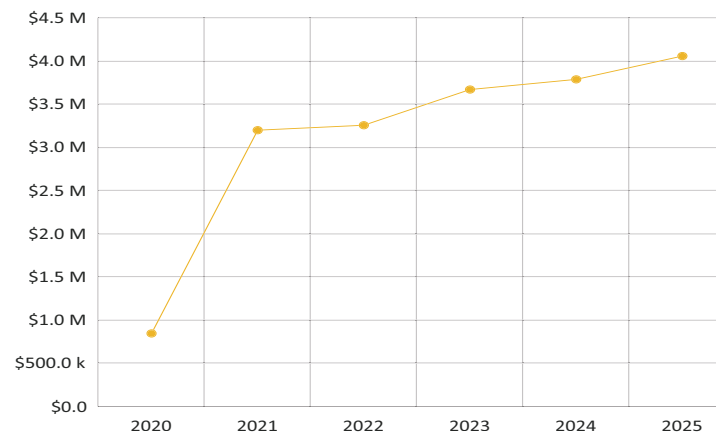
This is the City's largest enterprise activity and represents 81.6% of Enterprise Funds revenue for 2025. The revenues generated are from the 15 parking garages and 11 lots owned and/or operated by the City. This Enterprise activity also accounts for the income from parking meter collections, parking 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, currently ABM Parking Services. Garage and Lot Locations operated by ABM account for 67.0% of parking operating revenues. 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 impacted by the pandemic due to a decline in tourism, as most of the City's parking garages are in the downtown historic district and many are connected to hotels, but revenues increased quickly in the years immediately following. For 2024, parking operating revenues (excluding transfers in and net assets) are estimated at \$31,284,715, a decrease of \$742,588 compared to 2023's actual operating revenue. The 2025 operating revenue budget is \$35,958,387, increasing due to a \$1 hourly rate increase at garages. In 2025, a transfer in of \$470,000 from the Hospitality Fee Fund is budgeted to help offset the cost of parking enforcement in areas with a heavy concentration of tourism as well as a transfer in of \$2,666,664 from the Municipal Accommodations Tax Fund is budgeted to cover part of the costs for capital repairs and maintenance to parking garages. Parking net assets of \$4,797,438 are budgeted to fund upgrades to Marion Square Parking Garage's and VRTC Garage's elevators (\$250,000 and \$500,000, respectively), a mobile phone entry and exit system (\$106,034), and capital repairs and maintenance in the garages (\$5,333,336).

Parking Operating Revenues



● Municipal Golf Course

The revenues generated by the Municipal Golf Course are from user fees and represent 7.3% of the Enterprise Fund revenues for 2025. Variance in revenues from year-to-year can be affected by the number of sunny days and other weather events that can deter the number of rounds of golf that are played. Revenues were significantly impacted by COVID-19 and course closures due to renovations in 2022. The Golf Course has seen steady increases since due to the success of the renovations and various rate increases. Estimated revenues for 2024 are at \$3,791,770 and operating revenues for 2025 are budgeted at \$4,061,500, assuming a continuation of current trends.

**Golf Course Revenues**

- **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 5.4% of the Enterprise Fund revenues for 2025. 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. Revenues have rebounded since 2020, when 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, but the estimated revenue for 2024 is approximately \$2.6 million, a slight decrease from 2023. The 2025 revenue budget is \$2,753,850. Also budgeted is the use of reserves and transfers in from the Hospitality Fee Fund for HVAC repairs (\$342,000) and additional transfers in from Hospitality for hall heaters in the Market (\$500,000).

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

The majority of the income at the ballpark is derived from baseball games played by the Charleston RiverDogs, the Single-A affiliate of the Tampa Bay Rays. Additionally, the Citadel, the military college of South Carolina, plays its baseball games here. 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 2025 is \$403,000. The Hospitality Fee Transfer In for 2025 is budgeted at \$527,677 to cover tourism-related costs in the fund, and a transfer from the General Fund in the amount of \$448,692 to balance the fund.

- **Angel Oak and Old Slave Mart Museum Funds**

Other Enterprise Funds revenue sources are the Angel Oak Fund (\$621,683) and The Old Slave Mart Museum (\$455,000), both of which have rebounded strongly from decreased revenues in 2020 due to lockdowns and social distancing requirements but are estimated at slight negative growths in 2024. Both funds are expected to rebound in 2025. A balancing Transfer In from the General Fund (\$168,183) is budgeted in the Angel Oak Fund.

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, which creates jobs for residents but also puts a strain on general City services. These funds bounced back quickly after the COVID-19



Pandemic shuttered restaurants and limited travel in 2020 and into 2021, but growth has recently slowed towards the pre-pandemic trendline. Estimates for 2024 reflect a steady, slight increase from 2023 and 2025 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 2023 was over \$25.1 million and estimates for 2024 are \$27,400,000. The 2025 budget for the Hospitality Fee is \$27,000,000, slightly less than the 2024 estimate. Generally, the City budgets conservatively for Hospitality due to the vulnerability of the revenue to weather events and sudden economic conditions.

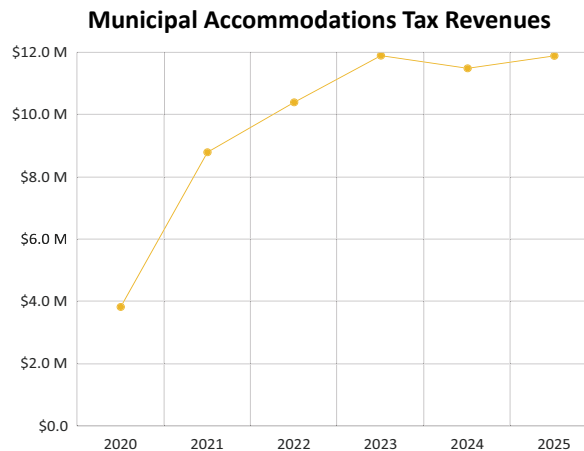
The budget also includes interest income of \$600,000. The use of fund balance is budgeted in the amount of \$3,620,000, of which \$2,170,000 is from reserves for capital projects budgeted in prior years but not completed. Unassigned fund balance could be budgeted to fund other capital projects since the target of 25% of revenues has been met for the current fiscal year and projected to be met for the upcoming fiscal year.



● Municipal Accommodations Tax Funds

The revenues in this fund are generated from a 2% tax collected by lodging establishments within City limits from guests staying in their establishments. Per the ordinances establishing the tax, one-half (1%) of the proceeds are to be used for capital improvements, and one-half (1%) is for specific tourism-related operational expenses. The tax is accordingly divided into two different funds along these different uses. Increasing steadily since inception due to Charleston's strong tourism industry, Municipal Accommodation Taxes decreased significantly during the pandemic but since have rebounded. Revenue in 2024 is estimated to be at \$11,550,000, a minimal decrease from 2023, and the budget in 2025 expects a return to 2023 levels. Revenue is budgeted very

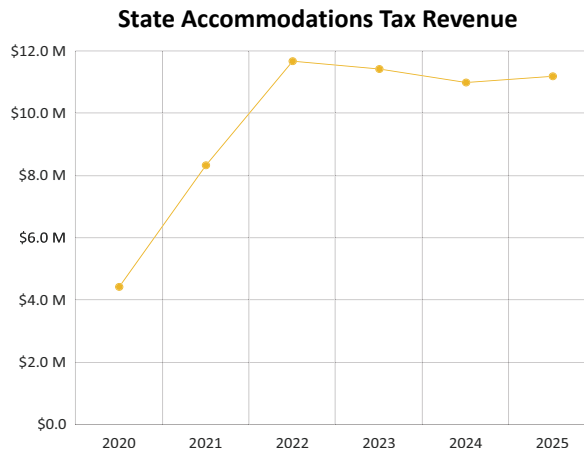
conservatively because this revenue is susceptible to both economic and weather events. Interest income of \$360,000 is also budgeted, along with \$4,297,718 of fund balance. This is mostly a budget of a reserve for capital projects where expenditures have not been incurred from prior years. Accumulation of fund balance in excess of the fund balance target has occurred in prior years. The unassigned 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 498. 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 to 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 increased steadily, as the number of hotel rooms and the daily room rates increase, resulting in increased revenue, but has leveled off in recent years. 2023 revenues were \$11,433,619 and estimated 2024 revenues are \$11,000,000. Due to this estimated decrease in revenues and the elasticity of the revenue source, the 2025 budget was set at a very modest increase – \$11,200,000. Interest income of \$138,026 and the use of fund balance (\$70,000) 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 2025 is \$13,000,000. The fee is billed on a quarterly basis.

ERUs have also increased due to construction, which adds more businesses and residences that are required to pay the stormwater fee, further increasing revenues. 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 (\$180,000), interest income (\$70,000), and a transfer in from the Drainage Fund (\$4,479,094), adding up to total revenue of \$17,739,094.

Stormwater Utility Fee Revenue

ERUs have also increased due to construction, which adds more businesses and residences that are required to pay the stormwater fee, further increasing revenues. 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 (\$180,000), interest income (\$70,000), and a transfer in from the Drainage Fund (\$4,479,094), adding up to total revenue of \$17,739,094.



COMPARATIVE REVENUE SUMMARY 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
Property Taxes	117,371,592	114,462,000	116,291,700	120,168,000
Licenses	49,356,591	47,894,600	54,703,250	52,565,650
Local Option Sales Tax	32,291,152	33,200,000	33,235,000	34,100,000
Franchise Fees	14,280,776	14,560,000	15,059,000	15,768,500
Permits & Fees	7,795,517	6,833,072	7,892,470	7,127,130
Intergovernmental-State & Local	5,506,922	4,919,442	5,412,850	4,799,072
Rents	1,976,223	2,030,639	2,084,236	2,010,562
Sales & User Charges	3,407,631	3,104,000	3,583,797	3,248,525
Penalties	983,713	787,500	1,287,800	887,500
Fines & Forfeitures	492,602	482,500	577,700	495,000
Contributions & Donations	3,046,203	3,039,000	3,223,507	3,175,777
Intergovernmental-Federal	6,143,762	—	—	—
Miscellaneous Revenue	2,472,639	1,150,414	2,018,289	1,201,005
Interest & Other Earnings	4,891,249	2,600,000	4,515,000	3,200,000
Transfers In	23,501,696	23,000,877	23,568,846	42,128,573
Debt Proceeds	675,725	—	—	—
Reserves	—	4,199,114	—	2,947,279
General Fund Total	274,193,993	262,263,158	273,453,445	293,822,573
Enterprise Funds				
Angel Oak Fund	506,854	450,300	445,000	621,683
City Market Fund	2,884,810	2,676,050	2,600,250	3,595,850
JPR, Jr. Ballpark Fund	598,839	2,009,000	1,482,800	1,496,369
Municipal Golf Course Fund	5,412,194	3,641,000	3,791,770	4,061,500
Old Slave Mart Museum Fund	569,363	455,000	415,050	455,000
Parking Facilities Fund	32,466,581	39,726,126	32,052,415	45,284,421
Enterprise Funds Total	42,438,640	48,957,476	40,787,285	55,514,823
Special Revenue Funds				
State Accommodations Tax Fund	11,615,809	11,889,497	11,089,497	11,408,026
Hospitality Fee Fund	27,899,030	55,955,721	28,900,000	31,220,000
Municipal Accom Fee - Capital Improvements	6,292,814	17,194,000	6,210,000	9,861,414
Municipal Accom Fee - Property Tax Relief	6,183,059	6,460,000	6,025,000	6,696,304
Stormwater Utility Fund	13,536,825	16,770,841	14,083,614	17,739,094
Special Revenue Funds Total	65,527,538	108,270,059	66,308,111	76,924,838
Total	382,160,171	419,490,693	380,548,841	426,262,234



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
Property Taxes				
Property Taxes	83,535,757	82,730,000	82,060,100	85,480,000
Property Taxes-BC	17,788,798	19,800,000	22,405,000	22,400,000
Property Taxes JI PSD	309,215	1,720,000	1,761,000	1,800,000
Property Taxes Prior Years (CC)	5,542,744	2,400,000	2,400,000	2,400,000
Property Tax St Andrews PSD	250,420	—	—	—
Property Taxes Prior Years (BC)	1,115,601	425,000	425,000	450,000
Annexation Payments-St Andrews PSD	—	(68,000)	(140,000)	(140,000)
Annexation Payments St.Johns Fire District	(6,895)	(20,000)	(20,000)	(20,000)
Motor Vehicle Taxes	5,312,433	3,980,000	4,138,000	4,500,000
Motor Vehicle Taxes-BC	1,072,529	1,180,000	1,151,000	1,150,000
Motor Vehicle Taxes-JI	251,326	190,000	182,600	198,000
Property Tax-State Reimbursement	1,271,597	1,325,000	1,129,000	1,150,000
Fee In Lieu of Taxes	528,626	400,000	400,000	400,000
Fee In Lieu of Taxes BC	399,441	400,000	400,000	400,000
TOTAL	117,371,592	114,462,000	116,291,700	120,168,000
Licenses				
Business Licenses	49,292,083	47,838,000	54,589,200	52,500,000
Certificate of Public Conveyance	1,706	1,600	3,050	2,650
Plumbing & Electrical Licenses	17,677	15,000	17,900	18,000
Sub-Contractor Licenses	45,125	40,000	93,100	45,000
TOTAL	49,356,591	47,894,600	54,703,250	52,565,650
Local Option Sales Tax				
LOST Revenue Fund CC	13,901,740	14,100,000	14,300,000	14,600,000
LOST Rollback Fund CC	15,053,472	15,300,000	15,470,000	15,700,000
LOST Rollback Fund BC	1,898,970	2,100,000	1,450,000	2,100,000
LOST Revenue Fund BC	1,436,970	1,700,000	2,015,000	1,700,000
TOTAL	32,291,152	33,200,000	33,235,000	34,100,000
Franchise Fees				
Electric & Gas Franchise Tax	12,898,945	13,218,000	13,900,000	14,650,000
Cable TV Franchise Tax	1,381,832	1,342,000	1,159,000	1,118,500
TOTAL	14,280,776	14,560,000	15,059,000	15,768,500
Permits & Fees				
Electrical Permits	136,282	130,000	140,000	145,000
Building Plan Checking Permits	1,897,419	1,625,000	1,890,000	1,545,000
Plumbing & Gas Inspection Permits	126,875	100,000	103,000	100,000
Mechanical Permits	125,697	120,000	130,000	100,000



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Utility Cut Permits	66,250	50,000	22,000	20,000
Tourism Permits	131,072	132,500	167,700	132,500
Fire Permits	223,356	300,000	250,000	580,000
Tour Guide Exam Fees	3,190	3,000	2,500	3,000
Carriage Medallion Fees	105,057	103,000	96,700	103,000
Tourism Ticket Fees	—	—	—	—
Towing Permits	110	290	—	290
Animal Waste Management Fees	218,400	218,400	220,000	218,400
Building Permits	2,644,296	2,164,582	2,740,000	2,157,000
Local Assessment TNC UBER Fee	481,149	550,000	570,000	600,000
Roadway Inspection Fees	17,309	13,000	5,300	7,000
Planning & Zoning Committee PZC Fees	16,120	18,000	13,570	13,980
Site Design BOA	24,260	20,000	16,000	6,410
Zoning Board of Adjustments & Appeals Fees	75,430	74,000	36,300	32,600
Board of Architectural Review Fees	354,480	310,000	303,000	310,000
Technical Review Committee Fees	238,080	190,000	225,000	205,000
Commercial Design Review Fees	152,039	116,800	125,000	125,000
Zoning Division Sign Permits	203,353	18,000	13,000	18,000
STR/B&B App Review Fees	147,600	150,000	295,000	220,000
Long Term Rental(LTR) Fees	17,800	35,000	22,000	35,000
Board of Adjustments & Appeals Fees	1,900	2,000	900	1,000
Sidewalk Dining App Fee	1,400	2,000	1,000	1,950
Encroachment Fees	10,250	7,500	12,000	12,000
Road Closure Permits	376,093	380,000	490,000	435,000
Fees, Filming	250	—	2,500	—
TOTAL	7,795,517	6,833,072	7,892,470	7,127,130
Intergovernmental-State & Local				
State Income	193,445	5,000	8,500	5,000
State Grant	5,308,814	4,914,442	5,404,350	4,794,072
Other Grants	4,663	—	—	—
TOTAL	5,506,922	4,919,442	5,412,850	4,799,072
Rents				
Rent	1,660,157	1,758,514	1,787,936	1,570,252
Boat Slip Rent	265,546	225,000	269,000	255,000
Facility Rent	—	—	100	87,185
Utility Usage	50,519	47,125	27,200	98,125
TOTAL	1,976,223	2,030,639	2,084,236	2,010,562
Sales & User Charges				
Concessions	84,533	92,500	79,275	97,500



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Merchandise Sales	485,960	413,000	409,000	413,700
Tournament Revenue	157,745	120,500	162,490	130,500
Instructional Lessons Fees	649,588	673,900	733,000	722,725
Beer & Wine Concessions	30,353	13,500	34,600	25,000
Pool Fees	56,786	52,500	60,332	52,500
Recreation Facility Fees	629,985	579,000	571,270	599,000
Registration Fees	676,618	704,000	800,125	707,750
AAU Tournament Fees	10,663	8,000	8,500	8,000
Tennis Court Fees	150,684	120,000	149,500	120,000
Gymnastics Fees	199,553	180,000	190,500	180,000
Entry Fees	40,242	32,000	55,060	32,000
Special Events	138,910	58,500	246,870	110,000
Camp Fees	80,691	46,100	66,100	36,850
Tennis Leagues	11,306	8,000	13,200	10,500
Courting Kids	650	1,000	1,200	500
Equipment Rental Fees	—	—	—	—
Vending Machines	3,364	1,500	2,775	2,000
Valet Parking	—	—	—	—
TOTAL	3,407,631	3,104,000	3,583,797	3,248,525
Penalties				
Penalty on Taxes-BC	32,534	25,000	28,300	25,000
Penalty on Taxes	459,689	375,000	430,000	400,000
Penalty on Taxes-JI	14,761	12,000	17,000	12,000
Penalty on Taxes-St Andrews	1,497	500	2,500	500
Penalty on Business Licenses	475,232	375,000	810,000	450,000
TOTAL	983,713	787,500	1,287,800	887,500
Fines & Forfeitures				
Municipal Court User Fee	—	2,500	—	—
Municipal Court Conviction Fee	17,072	20,000	16,600	20,000
City Retention State Assessment	52,041	50,000	57,900	65,000
Police Fines	423,489	410,000	503,200	410,000
TOTAL	492,602	482,500	577,700	495,000
Contributions & Donations				
Sponsorships	61,678	50,000	46,200	50,000
Unrestricted Contributions	2,932,317	2,979,500	3,048,507	3,099,777
Restricted Contributions	52,208	9,500	128,800	26,000
TOTAL	3,046,203	3,039,000	3,223,507	3,175,777



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Intergovernmental-Federal				
Federal Grant	6,143,762	—	—	—
TOTAL	6,143,762	—	—	—
Miscellaneous Revenue				
Demolition Assessment	6,900	50,000	—	50,000
Salary Supplements	858,647	664,029	860,853	714,434
Seat Tax Dock Street Theatre	12,577	7,500	14,300	7,500
Street Trees	139,871	35,585	91,500	35,585
Vendor Fees	8,635	7,500	8,005	7,500
Miscellaneous Income	203,920	134,100	114,360	134,986
Discounts	12,761	700	—	—
Surplus Sales	57,120	5,000	15,064	5,000
Take Home Vehicle	57,650	25,000	35,300	25,000
Excess Mileage Reimbursement	6,730	6,000	7,500	6,000
Garbage Carts	21,317	15,000	19,500	15,000
Legal Recoveries Income	—	200,000	—	200,000
Insurance Recoveries	763,626	—	743,880	—
Proceeds from Disposal of Assets	315,858	—	108,027	—
Settlements Revenue	7,029	—	—	—
TOTAL	2,472,639	1,150,414	2,018,289	1,201,005
Interest & Other Earnings				
Interest Income	4,893,823	2,600,000	4,515,000	3,200,000
Lease Interest Income - GASB 87	(2,574)	—	—	—
TOTAL	4,891,249	2,600,000	4,515,000	3,200,000
Transfers In				
Transfer in Municipal Accommodation Fee	5,727,632	6,431,250	6,431,250	6,666,554
Transfer in Hospitality Fee	11,979,870	14,900,000	14,900,000	16,790,801
Transfer in Community Development	194,685	214,013	214,013	—
Transfer in Other HUD Programs	20,783	17,460	17,460	—
Transfer in Gateway TIF	2,250,000	—	—	—
Transfer in Parking Facilities	1,700,000	—	—	17,045,760
Transfer in State Accommodations Tax	595,431	828,314	1,596,283	898,845
Transfer in Tourism	375,000	340,000	340,000	446,622
Transfer in City Market	—	—	—	58,340
Transfer in Slave Market Museum	—	—	—	93,684
Transfer in Daniel Island	42,008	—	—	—
Transfer in Public Safety Infrastructure	559,894	200,000	—	—
Transfer in Golf Course	—	—	—	127,967



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Transfer in Home Program	56,393	69,840	69,840	—
TOTAL	23,501,696	23,000,877	23,568,846	42,128,573
Debt Proceeds				
Lease Proceeds - GASB 87	675,725	—	—	—
TOTAL	675,725	—	—	—
Reserves				
Reserved for Street Tree Programs	—	114,415	—	100,000
Use of Reserve	—	459,400	—	22,500
Reserved for Deferred Maintenance	—	1,050,800	—	1,834,000
Reserved for PP&S Projects	—	25,000	—	575,622
Reserved for Park Maintenance	—	—	—	45,000
Reserved for Information Technology Projects	—	—	—	71,157
Reserved for T&T Projects	—	—	—	299,000
Reserved for Capital Improvement Projects	—	2,549,499	—	—
TOTAL	—	4,199,114	—	2,947,279
General Fund Total	274,193,993	262,263,158	273,453,445	293,822,573
Enterprise Funds				
Angel Oak Fund				
Merchandise Sales	468,179	425,000	412,500	425,000
Vending Machines	9,885	5,300	11,100	8,500
Unrestricted Contributions	28,789	20,000	21,400	20,000
Transfer in General Fund	—	—	—	168,183
TOTAL	506,854	450,300	445,000	621,683
City Market Fund				
Use of Reserve	—	—	—	171,000
ATM Machine Fees	22,187	27,000	17,000	17,000
Interest Income	43,923	—	36,000	10,000
Shops Rent	789,342	836,650	759,400	862,350
Sheds Rent	1,719,799	1,653,400	1,673,400	1,705,500
Night Market Rent	122,367	133,000	96,500	133,000
Gas Heater Rent	18,853	24,000	17,000	24,000
Miscellaneous Income	—	—	950	2,000
Discounts	1,339	2,000	—	—
Transfer in Hospitality Fee	167,000	—	—	671,000
TOTAL	2,884,810	2,676,050	2,600,250	3,595,850



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
JPR, Jr. Ballpark Fund				
Use of Unassigned Fund Balance	—	—	—	107,000
Rent	362,089	399,000	399,000	403,000
Citadel Home Game Fees	10,206	10,000	8,900	10,000
Restricted Contributions	—	—	500,000	—
Gain(Loss) Leases-GASB 87	(12,153)	—	—	—
Transfer in Municipal Accommodation Fee	238,696	—	—	—
Transfer in Hospitality Fee	—	1,600,000	574,900	527,677
Transfer in General Fund	—	—	—	448,692
TOTAL	598,839	2,009,000	1,482,800	1,496,369
Municipal Golf Course Fund				
Concessions	474,257	450,000	251,255	275,000
Range Ball Sales	403,924	410,000	532,650	550,000
Merchandise Sales	383,494	310,000	350,000	350,000
Admissions	1,316,665	1,500,000	1,536,270	1,625,000
Liquor Concessions	119,971	100,000	133,420	135,000
Tournament Revenue	51,448	40,000	40,000	45,000
Instructional Lessons Fees	86,810	80,000	82,000	90,000
Beer & Wine Concessions	—	—	195,325	235,000
Greens Maintenance Charge	179,125	—	—	—
Recreation Facility Fees	—	—	—	50,000
Electric Carts Rent	653,784	650,000	668,850	700,000
Miscellaneous Income	4,613	1,000	2,000	6,500
Transfer in Hospitality Fee	38,105	100,000	—	—
Transfer in General Fund	1,700,000	—	—	—
TOTAL	5,412,194	3,641,000	3,791,770	4,061,500
Old Slave Mart Museum Fund				
Merchandise Sales	53,639	55,000	36,900	55,000
Admissions	506,965	400,000	377,000	400,000
Education Incentive Admissions	2,888	—	1,150	—
Discounts	5,871	—	—	—
TOTAL	569,363	455,000	415,050	455,000
Parking Facilities Fund				
Use of Unassigned Fund Balance	—	4,797,438	—	6,189,370
Residential Parking Permits	200,337	170,000	144,450	170,000
Construction Bags Permits	508,109	400,000	360,000	380,000
Dumpster Permit Fees	112,267	100,000	100,000	105,000
Salary Supplements	1,532	—	2,375	—
Delinquent Parking Violations	126,027	1,458,000	1,404,000	—



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Parking Violations (Citations)	2,579,688	1,242,000	1,196,000	2,500,000
Interest Income	423,335	200,000	448,500	350,000
Lease Interest Income - GASB 87	20,894	—	—	—
Rent	261,600	155,000	155,000	155,000
Meter Violation Income	84,772	—	—	—
Parking Meter Revenue	2,590,770	2,974,342	2,458,350	2,233,819
Smart Card Minutes	41,136	25,000	9,300	25,000
Valet Parking	—	—	—	100
Smart Card Sales	1,285	500	240	500
Parking Revenue - Other	24,717,531	25,570,534	25,006,000	4,058,464
Contract Billing Parking Revenue	—	—	—	8,248,429
Transient Parking Revenue	—	—	—	17,732,075
Miscellaneous Income	963	—	500	—
Surplus Sales	1,114	—	—	—
Bond Premium	353,305	—	—	—
Insurance Recoveries	2,637	—	—	—
Transfer in Municipal Accommodation Fee	—	2,133,312	767,700	2,666,664
Transfer in Hospitality Fee	439,278	500,000	—	470,000
TOTAL	32,466,581	39,726,126	32,052,415	45,284,421
Enterprise Funds Total	42,438,640	48,957,476	40,787,285	55,514,823
Special Revenue Funds				
State Accommodations Tax Fund				
Use of Unassigned Fund Balance	—	800,000	—	70,000
State Accommodation Tax Income	11,433,619	11,000,000	11,000,000	11,200,000
Interest Income	181,965	89,497	89,497	138,026
Miscellaneous Income	225	—	—	—
TOTAL	11,615,809	11,889,497	11,089,497	11,408,026
Hospitality Fee Fund				
Reserved for Capital Improvement Projects	—	20,140,000	—	2,170,000
Use of Unassigned Fund Balance	—	7,525,781	—	1,450,000
Hospitality Fees	25,141,894	27,400,000	27,400,000	27,000,000
Interest Income	2,757,137	889,940	1,500,000	600,000
TOTAL	27,899,030	55,955,721	28,900,000	31,220,000
Municipal Accom Fee - Capital Improvements				
Reserved for Capital Improvement Projects	—	11,244,000	—	2,666,664
Use of Unassigned Fund Balance	—	—	—	1,064,750
Municipal Accommodation Fees	5,953,536	5,750,000	5,750,000	5,950,000



COMPARATIVE REVENUE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Interest Income	339,278	200,000	460,000	180,000
TOTAL	6,292,814	17,194,000	6,210,000	9,861,414
Municipal Accom Fee - Property Tax Relief				
Use of Unassigned Fund Balance	—	515,000	—	566,304
Municipal Accommodation Fees	5,953,536	5,750,000	5,750,000	5,950,000
Interest Income	229,523	195,000	275,000	180,000
TOTAL	6,183,059	6,460,000	6,025,000	6,696,304
Stormwater Utility Fund				
Roadway Inspection Fees	12,991	10,000	11,000	10,000
Technical Review Committee Fees	151,835	160,000	206,000	180,000
Stormwater Utility Fees	12,798,386	12,900,000	12,940,000	13,000,000
Interest Income	102,561	50,000	75,000	70,000
Restricted Contributions	—	—	27,500	—
Miscellaneous Income	275	—	125	—
Surplus Sales	—	—	220	—
Insurance Recoveries	17,097	—	8,075	—
Proceeds from Disposal of Assets	72,387	—	12,200	—
Transfer in Drainage Fund	—	3,600,841	803,494	4,479,094
Transfer in Cooper River Bridge TIF	381,293	50,000	—	—
TOTAL	13,536,825	16,770,841	14,083,614	17,739,094
Special Revenue Funds Total	65,527,538	108,270,059	66,308,111	76,924,838
Total	382,160,171	419,490,693	380,548,841	426,262,234



EXPENDITURES

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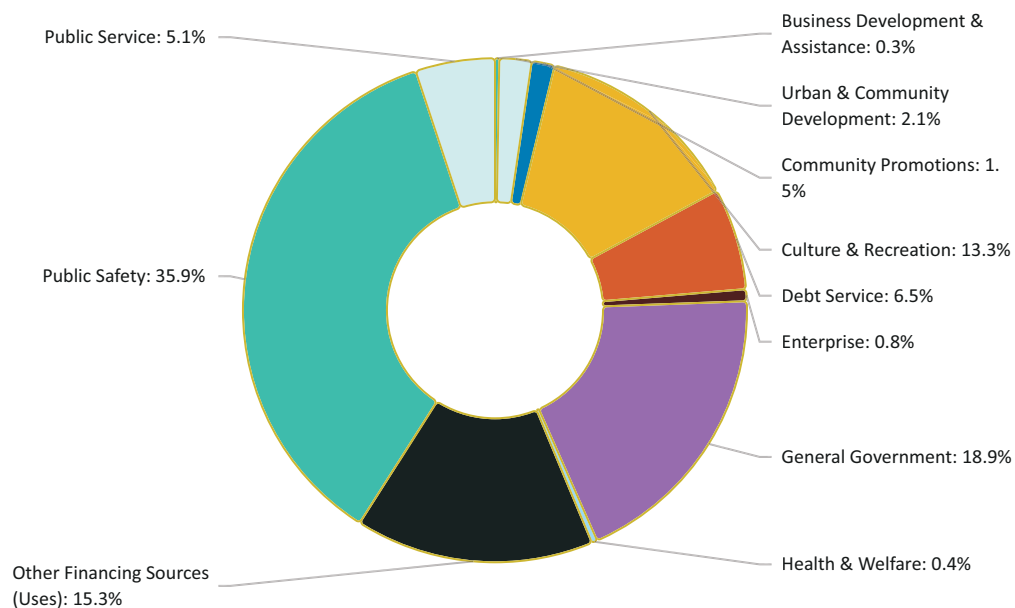


EXPENDITURE TRENDS AND ISSUES

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.

2025 Expenditure Budget							
Function	General Fund	Enterprise Funds	Special Revenue Funds				Total
			Hospitality Fee	Municipal Accommodations Tax	State Accommodations Tax	Stormwater Utility Fee	
General Government	52,728,501	12,727,118	1,443,817	59,500	—	13,726,884	80,685,820
Public Safety	152,655,926	80,884	228,515	—	—	—	152,965,325
Public Service	21,719,431	—	—	—	—	—	21,719,431
Urban & Community Development	7,105,455	—	—	—	1,680,000	—	8,785,455
Culture & Recreation	34,661,431	16,481,021	3,200,234	—	2,462,000	—	56,804,686
Community Promotions	1,777,625	—	410,000	—	4,103,218	—	6,290,843
Health & Welfare	1,506,820	—	—	—	—	—	1,506,820
Business Development & Assistance	1,169,303	—	—	—	—	—	1,169,303
Other Financing Sources (Uses)	2,066,752	17,649,731	22,796,184	16,498,218	3,162,808	3,081,744	65,255,437
Debt Service	18,431,329	5,298,548	3,141,250	—	—	930,466	27,801,593
Enterprise	—	3,277,521	—	—	—	—	3,277,521
Total	293,822,573	55,514,823	31,220,000	16,557,718	11,408,026	17,739,094	426,262,234

Total Expenditures and Transfers Out



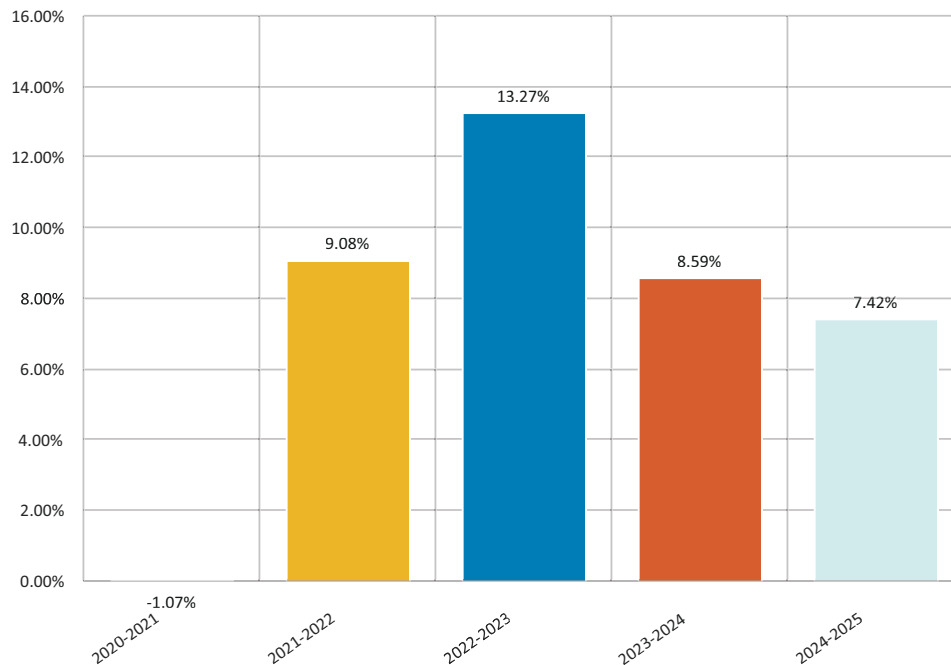


GENERAL FUND

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 2025 General Fund operating budget of \$293,822,573 represents an increase of \$20,301,637 or 7.42% compared to the 2024 Approved Budget. This year's General Fund Budget equals \$1,777.32 per capita in relation to our estimated population of 165,318. Specific issues addressed in the budget are discussed below by function.

Unless otherwise noted, all 2024 budget numbers in all tables and discussions in this book reflect the 2024 Amended Budget. The amended budget includes all budget transfers made during 2024 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 has not amend its 2024 Budget and so the Approved and Amended Budget totals remain the same.

General Fund Change by Year



General Fund Expenditure Budget			
	2024 Approved	2024 Amended	2025 Approved
Personnel	131,274,445	128,688,224	135,073,582
Fringe Benefits	59,134,908	61,335,880	65,177,043
Operating	80,688,675	81,139,646	88,722,812
Capital	973,031	900,148	2,782,384
Transfers Out	1,449,877	1,457,038	2,066,752
Total	273,520,936	273,520,936	293,822,573

The 2025 budget was formulated based on the assumption that most revenues are expected to continue their most recent growth trends. 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.
- Continue to provide competitive pay increases and help the City address employee retention issues.
- Provide funding for core services to the growing areas of the City.
- Ensure that government service levels are maintained.
- Avoid deferring maintenance expenditures and equipment acquisitions for replacement and expansion plans.

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.

2025 Notable Expenditure Increases (Decreases)			
Item	2025 +/-	Description	Function
Increase in Healthcare (net of employee premiums)	1,645,538	Projected based on claims history and other factors.	All
Utilities	504,025	Anticipated and known plan rate increases	All
Cost of Living Adjustment	4,579,862	3% COLA for Non-sworn and 3% pay plan increase for sworn positions	All
Total	6,729,425		

A majority of the changes between the 2024 Approved Budget and the 2024 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-General Government cost center, which is 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, 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 2025 budget has increased within

General Fund	
Year	Amount of Actual Salary Savings
2020	\$11,039,378
2021	\$7,500,000
2022	\$6,000,000
2023	\$6,000,000
2024	\$4,100,000
2025 Budget	\$5,400,000

functions by amounts greater than the actual increase, as 2025 personnel budgets are restored to full staffing.

Below is a table that shows the various increases and decreases within functions between the 2024 Approved Budget, the 2024 Amended Budget and the 2025 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					
	2024 Approved Budget	Transfers, Adjustments, and Amendments	2024 Amended Budget	Increase (Decrease) 2024 Amended to 2025	2025 Approved Budget
General Government	60,422,235	(3,193,654)	57,228,581	(4,500,080)	52,728,501
Public Safety	135,955,540	3,028,076	138,983,616	13,672,310	152,655,926
Public Service	19,531,405	(210,899)	19,320,506	2,398,925	21,719,431
Urban & Community Development	6,293,417	198,451	6,491,868	613,587	7,105,455
Culture & Recreation	30,683,204	220,707	30,903,911	3,757,520	34,661,431
Community Promotions	1,704,236	46,717	1,750,953	26,672	1,777,625
Health & Welfare	1,417,712	(128,934)	1,288,778	218,042	1,506,820
Business Development & Assistance	1,030,900	39,536	1,070,436	98,867	1,169,303
Other Financing Sources (Uses)	1,449,877	—	1,449,877	616,875	2,066,752
Debt Service	15,032,410	—	15,032,410	3,398,919	18,431,329
	273,520,936	—	273,520,936	20,301,637	293,822,573
General Government detail:	—		—	—	—
Salary savings	—	4,100,000	—	—	—
Amendments	—		—	—	—
Other Transfers in Gen. Gov.	—	(7,293,654)	—	—	—
	—	(3,193,654)	—	—	—

PUBLIC SAFETY

Public Safety remains our number one priority and accounts for 52% or \$152,655,926 of the General Fund operating budget. This represents an increase of \$13,672,310 from the 2024 amended budget. In relation to the City's estimated population, Public Safety spending is \$923.41 per capita. Notable increases/decreases in Public Safety expenditures are discussed below.

Fire Department

For 2025, funding increased by \$7,038,817 compared to the 2024 approved budget and by \$5,400,418 compared to the 2024 amended budget. Overall, personnel and fringes budgets increased by \$5,303,250 compared to the 2024 approved budget due to 2024 step increases and healthcare cost increases. Salary and fringe increases for the Fire Department also included the addition of 15 firefighters mid-year to begin training for the new Cainhoy Peninsula fire station and a full year of funding for 15 firefighters that were approved mid-year in the 2024 Budget to fully staff the new Johns Island fire station. Other salary and fringe increases included in the 2024 Budget are for 8 other positions which are accounted for in the Personnel Summary section of this document. Operating costs increased \$952,597 from the 2024 approved budget and \$910,620 from the 2024 amended budget, with \$478,168 of the increase attributed to required supplies and equipment for new positions and \$281,000 due to increasing vehicle repair costs.

Lease purchase borrowing for the Fire Department for 2025 totals \$869,000 for various trucks and light vehicles for current staff and new positions.



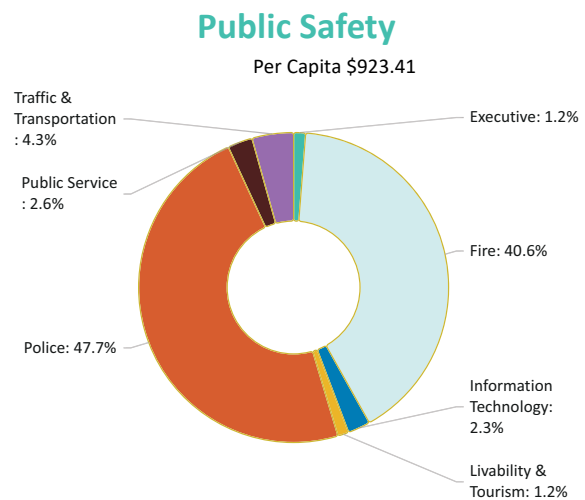
Police Department

The Police Department budget for 2025 shows a net increase of \$5,379,370 over 2024's approved budget and \$3,671,051 over 2024's amended budget. Changes in funding for personnel and fringes total \$5,013,090 and \$3,304,771 compared to 2024 approved and 2024 amended, respectively. The variance between the 2024 approved budget and the 2025 budget is due to step increases for eligible officers in 2024.

Various increases and decreases in the Police Department's operating budget resulted in an overall increase of \$341,280 over the approved 2024 budget and an increase of \$317,910 compared to the 2024 amended budget. Of this increase, \$105,654 is for additional care of animal costs for the intended expansion of the mounted horse patrol unit by two equine, \$58,412 for additional protective uniform and protective clothing, \$60,000 for outfitting new police vehicles, and \$72,153 for supplies and services related to expanding the Forensic unit's DNA analysis capabilities.

The capital budget for the Police department increased by \$25,000 compared to the 2024 approved budget and \$48,370 compared to the 2024 amended budget. This is due to the purchase of an additional horse for the mounted patrol unit.

Lease purchase funding for 2025 totals \$2,300,000 for 39 vehicles. The 2025 plans include the purchase of approximately 30 marked police pursuit vehicles, 3 unmarked non-pursuit police vehicles, 5 trucks and 1 armored rescue vehicle.



Public Safety Information Technology

Funding for 2025 is \$360,755 more than the 2024 approved budget and \$278,682 more than the amended budget. This slight variation from one year to the next can be attributed to special projects planned for 2025. The main projects are an expansion of the Police safety and security camera system (\$125,000), transitioning police case files and records to digital format and storage (\$154,784). Lease purchase borrowing in 2025 includes \$624,700 for 97 Mobile Data Terminal (MDT) units for Police and Fire vehicles (\$582,700) and 15 laptops for the Police Department (\$42,000).

Other

Public Safety also includes the Livability cost center 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 \$1,760,527.

The Office of Resiliency cost center in the Executive Department also serves a Public Safety function. This division includes the Resiliency Director and Sustainability Director. The main increase for this division from 2024 was for \$1,100,000 match with the United States Army Corps of Engineers (USACE) for the next phase of a Tidal & Inland Flooding Feasibility Study.



The Department of Traffic & Transportation (T&T) serves a public safety function of maintaining the City's traffic signals, roadway signage and striping, and introducing traffic calming programs and analyses. T&T's 2025 budget increased from the 2024 approved budget by \$2,102,646 and from the 2024 amended budget by \$2,147,307. This increase was due to the approval of 5 new positions (\$424,499), a smart signal technology improvement for Maybank Highway at River Road (\$275,000), flood sensor warning system (\$80,100), additional rectangular rapid flashing beacons (\$80,000) and upgrading the East Bay St. at Broad St. traffic signal (\$272,050).

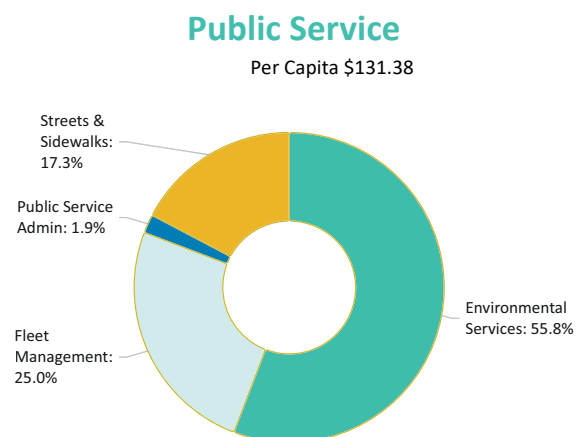
The Engineering and Building Inspections cost centers of the Public Service Department are also included in Public Safety. Engineering's budget increased for 2025 compared to the 2024 amended budget by \$394,000. This was mainly from adding 1 position to manage all development services (\$216,680). Building Inspections' budget increased over the amended budget by \$330,011. This is mainly due to adding 1 Senior Combination Inspector (\$134,527), 1 Plan Review Team Supervisor (\$95,072), and upgrading a Permit Technician to a Permit Coordinator position (\$16,738).

PUBLIC SERVICE

A major focus of each year's budget is the provision of Environmental Services (solid waste collection) to the citizens. The 2025 Public Service function budget is 7.4% of the General Fund budget at \$21,719,431, an increase of \$2,398,925 from the 2024 amended budget. \$401,864 is for an additional street & sidewalk construction crew and related equipment and supplies, \$274,418 is for an upgrade to the current waste collection route software system, \$197,000 is for increased costs to vehicle repairs, \$156,779 is related to contracted waste collection service expansion, \$96,709 is for a data analyst position to monitor and develop waste collection metrics, \$122,851 is for various equipment needs, and \$350,000 is for additional funding for sidewalk projects.

As part of our continued commitment to maintaining up-to-date equipment for the sanitation crews, \$2,234,626 has been committed to equipment purchases in Environmental Services through

lease purchase. These funds are budgeted to purchase one sweeper, two knuckleboom trash loaders, three rear loader garbage truck and one cart collection truck. \$1,248,000 is budgeted for general vehicle purchases for Fleet Management for various departments with the City.



GENERAL GOVERNMENT

General Government consists of all departments and cost centers that support the City and its infrastructure. The 2025 General Government expenditure budget is \$52,728,501 or 17.9% of the General Fund budget. This is a \$1,466,203 increase from the 2024 Amended Budget when controlling for vacancy savings and a decrease of \$4,500,080 when vacancy savings are taken into account. Most of the increase is due to the cost of living adjustment for employees. In relation to our estimated population, General Government spending equals \$318.95 per capita.

As discussed earlier, most of the change from the 2024 Amended Budget to the 2025 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 2024 Approved, 2024 Amended and 2025 Budgets, and shows how city-wide salary savings and Cost of Living Adjustments affect the General Government



budget. Additionally, salary savings achieved in 2024 are reflected in the 2024 amended budget numbers within the functions, which will increase the variance between 2024 and 2025 within the individual functions but not the overall budget.

The amount of salary savings budgeted for 2025 is \$5,400,000, an increase from the 2024 approved budget. In prior years with a pay plan adjustment or COLA, it is budgeted in the Non-Departmental-General Government cost center and spread by budget transfer to each department at the effective date of the COLA each year. Moving forward, with new budgeting software such adjustments and pay increases will be budgeted directly into the individual cost centers by function; however, vacancy savings will be budgeted on a fund-wide basis within the General Government function.

General Government Expenditures					
	2024 Approved Budget	Transfers, Adjustments, and Amendments	2024 Amended Budget	Increase (Decrease) 2024 Amended to 2025	2025 Approved Budget
Salary Savings	(4,100,000)	4,100,000	—	(5,400,000)	(5,400,000)
Cost of Living Adjustment	7,991,692	(7,425,409)	566,283	(566,283)	—
Personnel	16,533,093	(301,469)	16,231,624	2,238,591	18,470,215
Fringe Benefits	9,892,738	339,293	10,232,031	318,868	10,550,899
Operating	29,815,734	93,931	29,909,665	(1,014,278)	28,895,387
Capital	288,978	—	288,978	(76,978)	212,000
Total	60,422,235	(3,193,654)	57,228,581	(4,500,080)	52,728,501

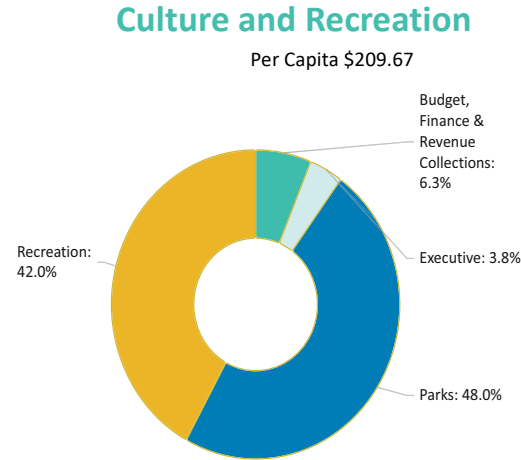
As shown in the above table, the budgets for personnel, fringes, operating and capital costs in General Government, not including salary savings and the COLA addition, experienced a net increase of \$1,597,958 from the 2024 approved budget to the 2025 budget. Most of the increase can be explained by additional projects in Information Technology Administration and maintenance projects in Facilities Management. In Information Technology, \$436,165 is budgeted to upgrade the work order management and permitting system to a cloud-based software as a service system from an outdated on-premise system and \$98,000 is for expanding data storage servers and increasing cyber security protocols. Large planned maintenance projects include installing street lighting at West Ashley Park (\$175,000), repairing drainage catch basins at several parks (\$240,000), recreation facility scoreboard, bleacher, and netting replacements (\$245,000), an HVAC unit replacement at Arthur Christopher Community Center (\$95,000), and cosmetic updates at various police and fire stations (\$200,000).



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 units of our Parks Department, including 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 Cultural Affairs, which produces many outstanding programs and festivals like Piccolo Spoleto and MOJA Arts Festival.



This budget includes \$34,661,431 for Culture and Recreation or 11.8% of the General Fund budget, with a net increase of \$3,757,520 over 2024's amended budget. Anticipated increases in participation in Recreation activities accounts for \$1,635,063 of the increase. 6 new positions in the Parks Department and the related operating needs increased the 2025 budget by \$578,335 and the remaining increase was due to additional funding for improvements and renovations to various parks and playgrounds.

Culture & Recreation Expenditures					
	2024 Approved Budget	Transfers, Adjustments, and Amendments	2024 Amended Budget	Increase (Decrease) 2024 Amended to 2025	2025 Approved Budget
Personnel	15,682,979	(241,690)	15,441,289	2,281,454	17,722,743
Fringe Benefits	6,776,116	137,729	6,913,845	610,440	7,524,285
Operating	8,119,609	317,507	8,437,116	724,462	9,161,578
Capital	104,500	—	104,500	148,325	252,825
Transfers Out	—	7,161	7,161	(7,161)	—
Total	30,683,204	220,707	30,903,911	3,757,520	34,661,431

URBAN AND COMMUNITY DEVELOPMENT

This function equals 2.4% of the General Fund budget and totals \$7,105,455 for 2025, an increase of \$613,587 from 2024's amended budget. 4 new positions account for \$413,248 of the increase. These positions include a special advisor for Housing and Community Development, a Senior Zoning Planner, a Short-term Rental Coordinator and a Preservation Permit Technician. The remaining increase is for a variety of line-items for supplies and other operating costs, and new positions.

BUSINESS DEVELOPMENT AND ASSISTANCE

This function consists of the Business & Neighborhood Services and the Entrepreneurial Resource Center for women and minority owned businesses (MWBs) divisions. This function accounts for \$1,169,303 of the 2025 budget and is an increase of \$98,867 from 2024's amended budget. Total increases for this function are due to the cost of living adjustment and healthcare and other fringe related increases.



HEALTH AND WELFARE

This budget increased from \$1,288,778 in 2024 to \$1,506,820 in 2025, a change of \$218,042. This category includes the Mayor's Office for Children, Youth and Families, Public Information, and Community Assistance Grants. The main change is due to new positions added for both areas. The amount budgeted for Community Assistance Grants remains the same at \$200,000.

MISCELLANEOUS AND DEBT SERVICE

Budgets for Community Promotions (\$1,777,625) and Debt Service (\$18,431,329) are also included in the General Fund Expenditure Budget. Community Promotions includes the Tourism cost center 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. Debt Service includes all interest and principal payments on bonds, capital leases and notes payable that are funded through the General Fund. Debt Service increased approximately \$3,398,919 compared to 2024's approved and amended budgets due to an anticipated General Obligation borrowing in 2025. Debt service is discussed in detail in the Budget Summaries section beginning on page 79.

TRANSFERS OUT

Operating Transfers Out from the General Fund to other funds is budgeted at \$2,066,752 for 2025, an increase of \$616,875 compared to 2024's budget. This increase is due to a change in how the City budgets for transfers between the General Fund and its Enterprise Funds. In prior years, transfers between these funds were implied and not specifically budgeted but presented as a whole where by ordinance all surpluses from the enterprise funds were to be transferred to the General Fund. Moving forward, the City plans to explicitly budget these transfers and for management to decide if any shortfalls in the Enterprise Funds are to be covered by their respective fund balances or to be covered by the General Fund. In 2025, transfers out to the Angel Oak fund (\$168,183) and to the JPR, Jr. Ballpark Fund (\$448,692) are budgeted to cover shortfalls in those funds.

General Fund Transfers Out			
	2024 Approved	2024 Amended	2025 Approved
Transfer Out JPR, Jr Ballpark	—	—	448,692
Transfer Out Cultural Festival & Events	35,000	35,000	35,000
Transfer Out Drainage Fund	500,000	500,000	500,000
Transfer Out Energy Performance	590,877	590,877	590,877
Transfer Out Affordable Housing/Rehab	300,000	300,000	300,000
Transfer Out Special Revenue Fund	12,000	12,000	12,000
Transfer Out Angel Oak	—	—	168,183
Transfer Out USDA Fund	12,000	12,000	12,000
Total	1,449,877	1,449,877	2,066,752

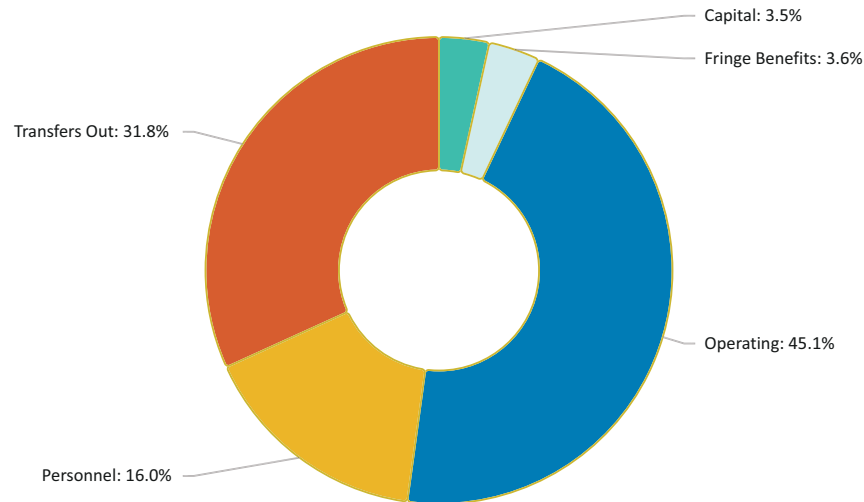
ENTERPRISE FUNDS

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 2025, the total Enterprise Funds operating budget is \$55,514,823, an increase of \$17,815,125 or 47.3% from 2024's approved budget. The main factor in this increase is how the City altered its methodology of budgeting for transfers out to the General Fund. Previously, transfers to the General Fund from the Enterprise Funds were implied and not explicitly budgeted in prior years. This change in methodology accounts for \$17,421,897 or 97.8% of the increase. The 2024 Enterprise Fund budgets were not amended. Unlike the

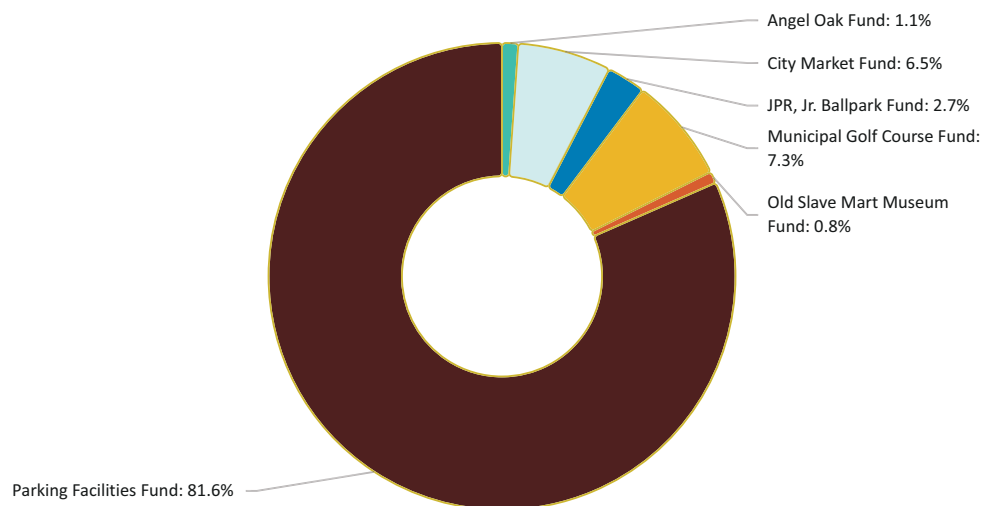


General Fund, with expenditure reporting at a functional level, reporting for each Enterprise Fund is at the fund level, meaning that the functional variances resulting in the General Fund from salary savings, COLAs and other budget transfers are not seen in the Enterprise Funds.

Enterprise Fund Expenses by Budget Category



Enterprise Funds Expenses



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 \$45,284,421 or 81.6% of all enterprise funds and increased \$17,306,888 compared to 2024's budget. The garages and lots are operated by ABM Parking Systems under a management agreement with the City.

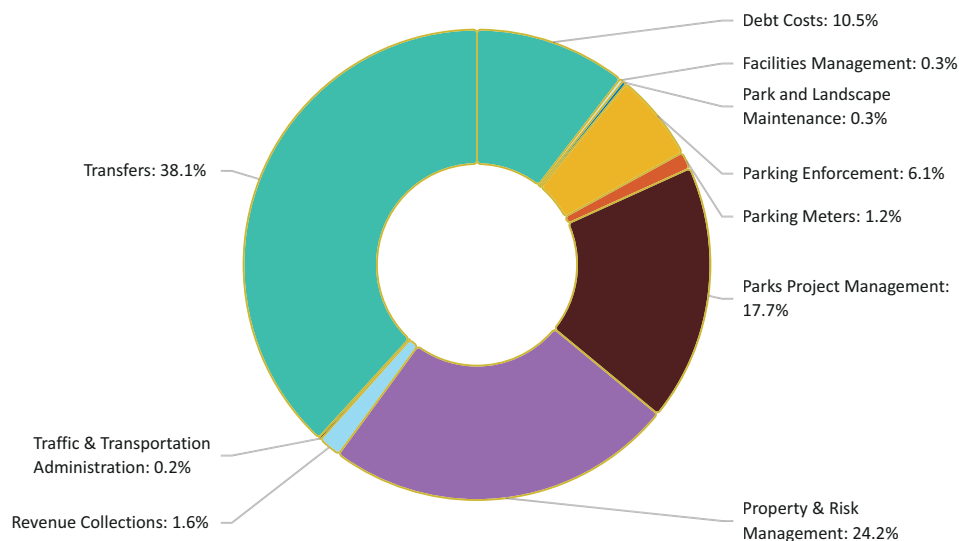


Personnel and fringes expenses decreased \$588,445. This was due to budgeting for vacancies in the ABM managed garages and lots (\$750,000), which historically have come in significantly under budget. Significant vacancies also continue to occur in the Parking Enforcement and salary savings from past years could more realistically be increased.

Operating costs increased \$1,147,839 compared to the 2024 budget. This is mainly due to cost estimates on a multi-year maintenance project to all City-owned garages which increased by \$1,600,000 from 2024 with the expectation that by the end of 2025 work in two-thirds of the garages will be completed.

Capital expenses for garages and lots decreased by \$349,266 compared to 2024's budget. Large upgrades to various garage entries and exits occurred in 2024. Budgeted capital expenses in 2025 are for upgrades to the Marion Square and Visitor Center garages (\$750,000). The largest factor for the increase from 2024 to 2025 is for the change in budgeting transfers out to the General Fund mentioned above. This accounts for \$17,045,760 of the increase.

Parking Facilities Fund



Municipal Golf Course

The Municipal Golf Course's 2025 budget accounts for \$4,061,500 or approximately 7.3% of all enterprise funds. Expenses for 2025 show an increase of \$439,546 compared to the 2024 budget. Personnel and fringe benefits increased \$59,344 due to the City-wide COLA. In operating costs, \$100,000 of the increase is due to increase in the leases for golf carts, \$95,000 due to merchandise and other items for sale in the golf pro shop, \$72,780 for some tree and cart path maintenance on the course, and \$127,967 for a transfer out to the General Fund.

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 \$3,595,850 or 6.5% 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 \$926,826 from 2024 to 2025 is due to heating and air work planned at the Market (\$677,500), various other repairs (\$95,000) and a transfer out to the General Fund (\$58,340). The remaining difference is various other incremental cost increases.

J.P. Riley, Jr. Ballpark

The 2025 J.P. Riley, Jr. Ballpark budget is \$1,496,369 and accounts for 2.7% of the total Enterprise Funds budget. The decrease of \$975,364 from 2024 is due to upgrades at the ballpark that occurred in 2024 to begin to bring the facility into compliance with Major League Baseball standards.

Other

The Angel Oak Fund (\$621,683), and the Old Slave Mart Museum Fund (\$455,000) are the remaining enterprise funds. The Angel Oak budget increased by \$14,962 compared to 2024, due to the City-wide COLA. The Old Slave Mart Museum budget increased \$102,267 with \$93,684 of the increase being a transfer out to the General Fund.

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 2025 budget is \$31,220,000, including \$22,796,184 which is budgeted for transfers to other funds. This is an increase of \$3,436,271 compared to 2024's approved budget and a decrease of \$23,975,211 compared to 2024's amended budget. The 2024 budget was amended for a transfer out to the Capital Improvement Fund for the use of revenue bond funds for the Low Battery Seawall Restoration project.

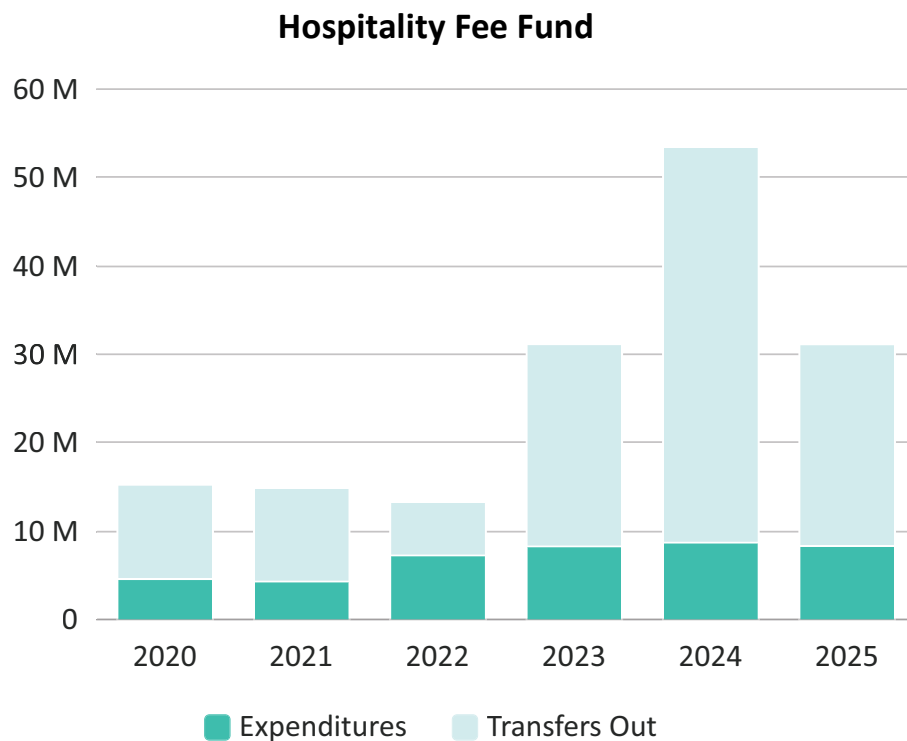
The two largest transfers are to the General Fund and the Capital Improvement Fund. The General Fund transfer (\$16,790,801) is to reimburse for costs incurred in providing services and operating facilities for tourists. Funds can only be used for costs that the City would not normally incur without 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 (\$3,120,000) is for a match to the U.S. Army Corps of Engineers (USACE) Charleston Peninsula Coastal Storm Risk Management (CSRM) project for the pre-engineering and design phase (\$2,170,000), funding for streetscape and plaza improvements on Prioleau Street (\$700,000), and improvements for Hazel Parker Park (\$250,000). Transfers to the Energy Performance Fund for the debt service on tourism-related energy conservation improvements total \$345,253.

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 2025 contribution of \$471,453 is budgeted in the Hospitality Fee Fund as well as \$400,000 for annual maintenance and lighting upgrades and the tennis complex. 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 \$3,141,250 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 \$1,443,817 and an operating contribution to the Gaillard Management Corp (GMC) for \$1,550,000 for operating the Center under a management agreement. Also, salaries and benefits for two dedicated police officers (\$228,515), 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 \$1,226,400. Also, \$200,000 is budgeted for the King Street Business Improvement District (BID) managed by the Charleston Downtown Alliance. The BID will provide increased public services for the business district and heavy, tourist areas.

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

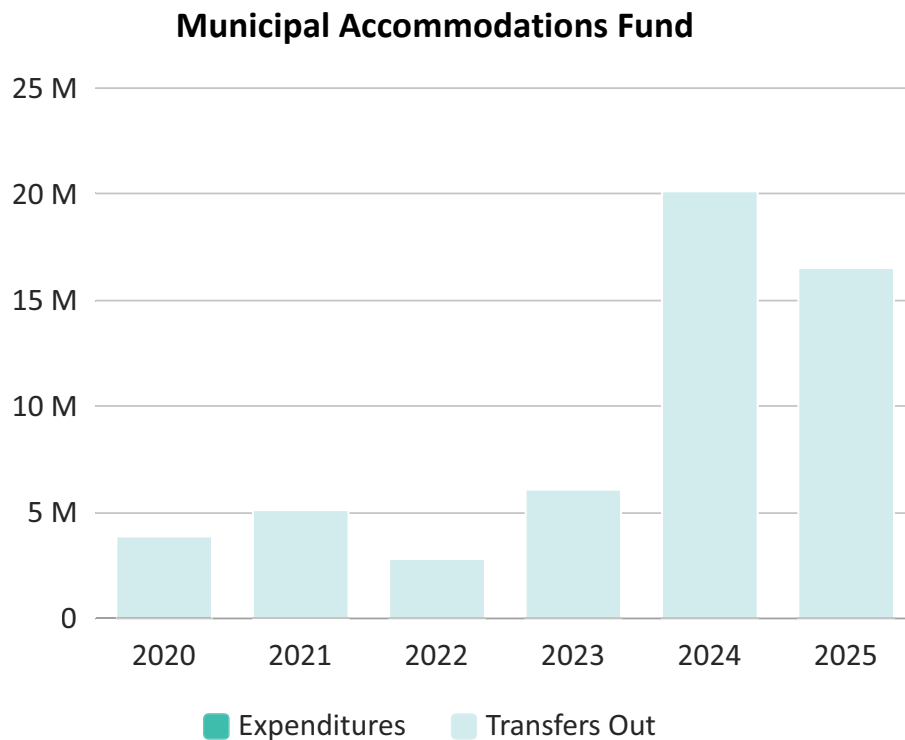
The Municipal Accommodations Tax Fund, a special revenue fund, has total budgeted expenditures of \$16,557,718 in 2025, a decrease of \$7,096,282. Governed both by State statute and City Ordinance, the revenues generated from this fund are restricted to tourism related operating and capital project expenditures. 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 Ordinances for this fund are included in this document beginning on page 498.

A discussion of this revenue can be found on page 103 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 \$6,666,554 for 2025 is to reimburse the General Fund for specific tourism-



related salaries and benefits incurred in 2025. 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 \$9,831,664 for 2025. For 2025, \$4,125,000 is for a streetscape project Broad Street, this City's historic street highlighting many historic buildings, including the Old Exchange Building . Other projects budgeted for are: repairs to the Maritime Center (\$540,000), Ashley River Walk design (\$2,500,000), and funding for improvements to City parking garages that serve tourists (\$2,666,664). 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.

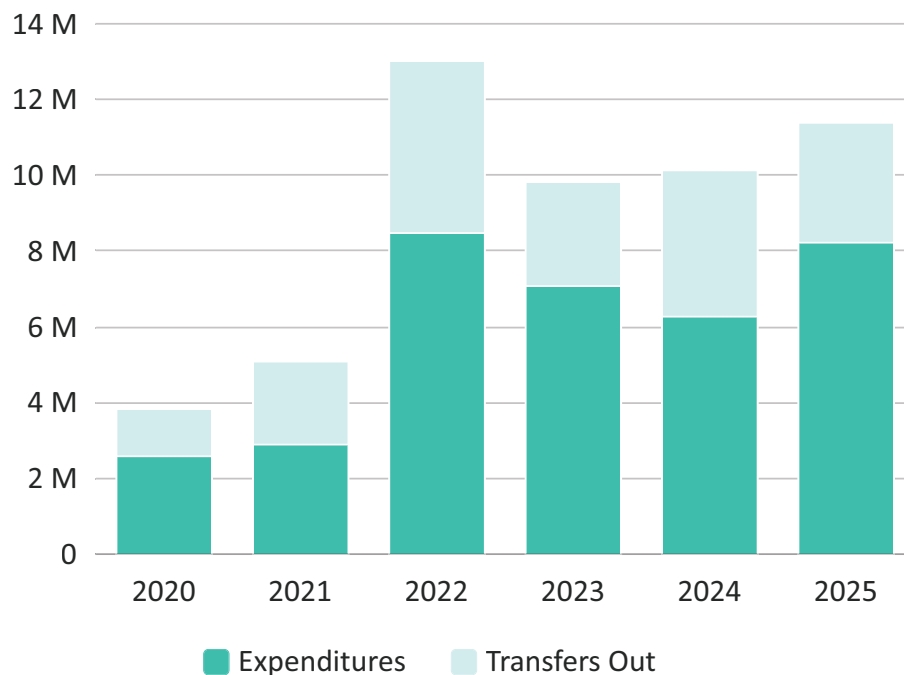
The remaining 65%, plus any interest earned, must be allocated to a special fund and used for tourism related expenditures. Eligible tourism-related expenditures include, but are not limited to, advertising and promotion of tourism to develop and increase tourist attendance through the generation of 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 (\$750,718) 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 2025 is \$11,408,026, an increase of \$418,529.

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, Finance, & Revenue Collections Department 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 2025 is \$2,462,000.

State Accommodations Tax Fund



In 2023, the state legislature amended the state code governing the use of State Accommodations Tax to allow up to 15% of revenues be used for workforce housing. This legislation defined eligible workforce housing uses and placed reporting and planning requirements for this purpose and the City began efforts to meet these requirements. The 2025 budget includes \$1,680,000 to be used for workforce housing and intends to set these funds aside until the eligible use expires in 2030.

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 consists 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



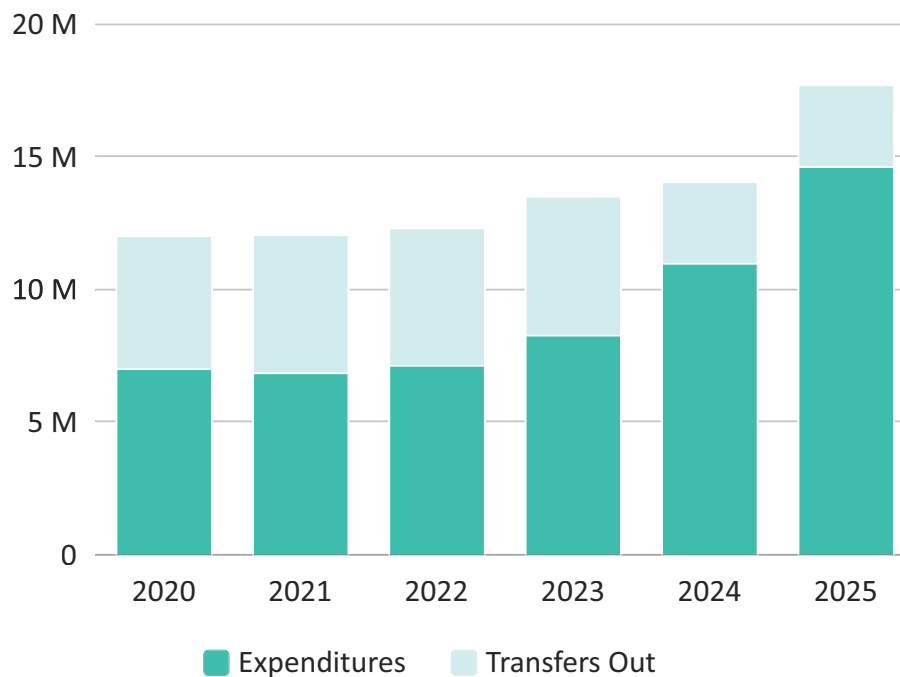
Expenditure Review Committee (TERC) detailing all expenditures of accommodations tax funds. TERC has the authority to withhold funds from future accommodations tax payments for expenditures deemed to not be in compliance with the state statute. Information about TERC and the state law and procedures 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 Department of Stormwater Management 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 2025 is \$17,739,094, an increase of \$968,253 or 5.8%. 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. \$348,704 of this increase is attributed to the personnel and fringe-related costs. \$460,000 of the increase is for re-budgeting unspent funds related to small stormwater system improvement projects.

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 2025, the debt service is budgeted at \$3,081,744 in the form of a transfer out to the Drainage Fund. Lease purchase funding of \$1,033,000 will provide for the purchase of one Jet Vactor truck, 1 dump truck, and 1 tractor.

Stormwater Utility Fee Fund





CAPITAL EXPENDITURES

Only routine capital expenditure budgets are included in the General Fund and both routine and nonroutine 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 392. 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 \$2,782,384 of capital expenditures, the Enterprise Fund budgets include \$1,927,085 of capital expenses, and the Stormwater Fund includes \$285,000 of capital outlay for 2025.

2025 Capital Outlay Budget					
	Furniture & Equipment	Automotive Equipment	Computer Software & Hardware	Professional Services	Total
General Fund	1,254,916	923,218	404,250	200,000	2,782,384
Enterprise Funds	60,000	131,000	39,085	1,697,000	1,927,085
Special Revenue Funds	85,000	200,000	—	—	285,000
Lease Purchase	355,000	7,733,626	1,134,700	—	9,223,326
Total	1,754,916	8,987,844	1,578,035	1,897,000	14,217,795

New capital equipment acquisitions at a cost of \$9,223,326 are funded through lease purchase arrangements in 2025. More discussion of the lease purchase acquisitions for 2025 is included in the functional expenditure discussions above. The payments for the 2025 leases, as well as for prior years' leases, are budgeted in the Non-Departmental section of this book and are shown on page 391. 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 2025 budgeted capital outlay for the funds reported in this document:

2025 Budgeted Capital Outlay					
	Furniture & Equipment	Automotive Equipment	Computer Software & Hardware	Professional Services	Total
General Fund					
Budget, Finance & Revenue Collections	155,000	—	—	—	155,000
Fire	248,663	750,000	—	—	998,663
Information Technology	—	—	399,250	—	399,250
Parks	88,000	—	—	—	88,000
Planning, Preservation & Sustainability	7,500	—	—	—	7,500
Police	120,000	—	—	—	120,000
Public Service	50,663	173,218	—	200,000	423,881
Recreation	14,825	—	—	—	14,825



2025 Budgeted Capital Outlay					
	Furniture & Equipment	Automotive Equipment	Computer Software & Hardware	Professional Services	Total
Traffic & Transportation	570,265	—	5,000	—	575,265
Subtotal	1,254,916	923,218	404,250	200,000	2,782,384
Enterprise Funds					
Budget, Finance & Revenue Collections	60,000	—	—	1,250,000	1,310,000
Parks	—	—	—	447,000	447,000
Traffic & Transportation	—	131,000	39,085	—	170,085
Subtotal	60,000	131,000	39,085	1,697,000	1,927,085
Special Revenue Funds					
Stormwater Management	85,000	200,000	—	—	285,000
Subtotal	85,000	200,000	—	—	285,000
Lease Purchase					
Fire	—	869,000	—	—	869,000
Information Technology	—	—	1,134,700	—	1,134,700
Livability & Tourism	—	35,000	—	—	35,000
Parks	115,000	—	—	—	115,000
Police	—	2,300,000	—	—	2,300,000
Public Service	—	3,593,626	—	—	3,593,626
Stormwater Management	240,000	793,000	—	—	1,033,000
Traffic & Transportation	—	143,000	—	—	143,000
Subtotal	355,000	7,733,626	1,134,700	—	9,223,326
Total	1,754,916	8,987,844	1,578,035	1,897,000	14,217,795



COMPARATIVE EXPENDITURE SUMMARY 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
Personnel	114,540,438	128,688,224	124,527,125	135,073,582
Fringe Benefits	52,672,357	61,335,880	57,438,713	65,177,043
Operating	76,515,403	81,139,646	77,882,550	88,722,812
Capital	3,288,625	900,148	732,727	2,782,384
Transfers Out	6,202,426	1,457,038	1,449,877	2,066,752
General Fund Total	253,219,249	273,520,936	262,030,992	293,822,573
Enterprise Funds				
Angel Oak Fund	467,103	606,721	460,613	621,683
City Market Fund	2,749,795	2,669,024	2,568,485	3,595,850
JPR, Jr. Ballpark Fund	1,531,113	2,471,733	1,882,377	1,496,369
Municipal Golf Course Fund	3,625,436	3,621,954	3,530,531	4,061,500
Old Slave Mart Museum Fund	253,034	352,733	257,841	455,000
Parking Facilities Fund	17,132,415	27,977,533	20,204,416	45,284,421
Enterprise Funds Total	25,758,896	37,699,698	28,904,263	55,514,823
Special Revenue Funds				
State Accommodations Tax Fund	9,842,588	11,889,497	10,152,466	11,408,026
Hospitality Fee Fund	31,233,899	55,955,721	53,536,315	31,220,000
Municipal Accom Fee - Capital Improvements	352,104	17,194,000	13,711,700	9,861,414
Municipal Accom Fee - Property Tax Relief	5,757,400	6,460,000	6,460,000	6,696,304
Stormwater Utility Fund	13,536,825	16,770,841	14,083,614	17,739,094
Special Revenue Funds Total	60,722,815	108,270,059	97,944,095	76,924,838
Total	339,700,960	419,490,693	388,879,350	426,262,234



COMPARATIVE EXPENDITURE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
General Government				
Personnel	13,873,794	16,797,907	15,558,106	13,070,215
Fringe Benefits	8,581,590	10,232,031	8,616,868	10,550,899
Operating	30,140,291	29,909,665	27,464,342	28,895,387
Capital	2,190,834	288,978	9,000	212,000
Transfers Out	1,726,211	—	—	—
TOTAL	56,512,720	57,228,581	51,648,316	52,728,501
Public Safety				
Personnel	76,190,665	82,948,947	82,268,918	89,325,477
Fringe Benefits	33,350,963	37,659,614	36,224,315	40,193,544
Operating	15,386,590	17,926,711	18,831,820	21,247,227
Capital	769,377	448,344	528,031	1,889,678
Transfers Out	121,101	—	—	—
TOTAL	125,818,696	138,983,616	137,853,084	152,655,926
Public Service				
Personnel	7,143,726	7,659,704	7,626,010	8,682,522
Fringe Benefits	3,288,083	3,973,135	3,682,404	4,213,610
Operating	7,239,338	7,629,341	7,894,721	8,402,918
Capital	206,060	58,326	128,696	420,381
Transfers Out	—	—	—	—
TOTAL	17,877,208	19,320,506	19,331,831	21,719,431
Urban & Community Development				
Personnel	3,277,064	3,769,514	3,545,789	4,163,068
Fringe Benefits	1,339,086	1,627,076	1,455,706	1,742,667
Operating	286,284	1,095,278	356,749	1,192,220
Capital	—	—	—	7,500
Transfers Out	634	—	—	—
TOTAL	4,903,068	6,491,868	5,358,244	7,105,455
Culture & Recreation				
Personnel	12,263,046	15,441,289	13,587,860	17,722,743
Fringe Benefits	5,371,889	6,913,845	6,566,408	7,524,285
Operating	6,771,653	8,437,116	7,430,699	9,161,578
Capital	122,354	104,500	67,000	252,825
Transfers Out	—	7,161	—	—
TOTAL	24,528,941	30,903,911	27,651,967	34,661,431



COMPARATIVE EXPENDITURE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Community Promotions				
Personnel	741,262	841,729	790,700	845,007
Fringe Benefits	333,874	408,738	391,972	417,704
Operating	403,971	500,486	415,140	514,914
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	1,479,107	1,750,953	1,597,812	1,777,625
Health & Welfare				
Personnel	587,485	662,301	580,683	663,727
Fringe Benefits	210,084	279,133	259,633	274,231
Operating	122,734	347,344	345,412	568,862
Capital	—	—	—	—
Transfers Out	2,941	—	—	—
TOTAL	923,243	1,288,778	1,185,728	1,506,820
Business Development & Assistance				
Personnel	463,396	566,833	569,059	600,823
Fringe Benefits	196,789	242,308	241,407	260,103
Operating	45,299	261,295	110,917	308,377
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	705,483	1,070,436	921,383	1,169,303
Other Financing Sources (Uses)				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	—	—	—	—
Capital	—	—	—	—
Transfers Out	4,351,539	1,449,877	1,449,877	2,066,752
TOTAL	4,351,539	1,449,877	1,449,877	2,066,752
Debt Service				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	16,119,244	15,032,410	15,032,750	18,431,329
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	16,119,244	15,032,410	15,032,750	18,431,329
General Fund Total	253,219,249	273,520,936	262,030,992	293,822,573



COMPARATIVE EXPENDITURE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Enterprise Funds				
Angel Oak Fund				
Personnel	111,044	173,378	113,700	224,881
Fringe Benefits	53,802	92,853	65,417	98,127
Operating	302,258	340,490	281,496	298,675
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	467,103	606,721	460,613	621,683
City Market Fund				
Personnel	737,132	767,913	770,000	788,731
Fringe Benefits	—	—	—	—
Operating	2,012,663	1,841,111	1,798,485	2,188,779
Capital	—	60,000	—	560,000
Transfers Out	—	—	—	58,340
TOTAL	2,749,795	2,669,024	2,568,485	3,595,850
JPR, Jr. Ballpark Fund				
Personnel	45,292	47,035	50,900	50,853
Fringe Benefits	24,864	24,086	25,047	21,265
Operating	1,321,547	2,305,582	811,400	882,221
Capital	—	—	900,000	447,000
Transfers Out	139,410	95,030	95,030	95,030
TOTAL	1,531,113	2,471,733	1,882,377	1,496,369
Municipal Golf Course Fund				
Personnel	1,231,211	1,301,976	1,340,400	1,349,655
Fringe Benefits	532,295	569,322	603,699	580,987
Operating	1,860,377	1,749,540	1,586,432	2,001,775
Capital	—	—	—	—
Transfers Out	1,552	1,116	—	129,083
TOTAL	3,625,436	3,621,954	3,530,531	4,061,500
Old Slave Mart Museum Fund				
Personnel	8,309	50,416	9,000	127,602
Fringe Benefits	2,066	68,590	37,513	73,758
Operating	242,659	233,727	211,328	159,956
Capital	—	—	—	—
Transfers Out	—	—	—	93,684
TOTAL	253,034	352,733	257,841	455,000



COMPARATIVE EXPENDITURE DETAIL 2023-2025

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Parking Facilities Fund				
Personnel	3,845,295	7,073,464	4,683,160	6,359,170
Fringe Benefits	711,308	1,069,691	903,677	1,202,412
Operating	10,335,187	18,388,193	13,159,727	19,529,160
Capital	—	1,218,351	1,230,018	920,085
Transfers Out	2,240,625	227,834	227,834	17,273,594
TOTAL	17,132,415	27,977,533	20,204,416	45,284,421
Enterprise Funds Total	25,758,896	37,699,698	28,904,263	55,514,823
Special Revenue Funds				
State Accommodations Tax Fund				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	7,098,816	7,992,220	6,292,220	8,245,218
Capital	—	—	—	—
Transfers Out	2,743,772	3,897,277	3,860,246	3,162,808
TOTAL	9,842,588	11,889,497	10,152,466	11,408,026
Hospitality Fee Fund				
Personnel	107,690	128,161	158,500	156,818
Fringe Benefits	56,427	58,631	69,729	71,697
Operating	8,198,764	8,997,534	8,560,834	8,195,301
Capital	—	—	—	—
Transfers Out	22,871,018	46,771,395	44,747,252	22,796,184
TOTAL	31,233,899	55,955,721	53,536,315	31,220,000
Municipal Accommodations Tax Fund				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	59,535	57,500	57,500	59,500
Capital	—	—	—	—
Transfers Out	6,049,968	23,596,500	20,114,200	16,498,218
TOTAL	6,109,503	23,654,000	20,171,700	16,557,718
Stormwater Utility Fund				
Personnel	3,438,178	4,482,719	3,998,181	4,754,602
Fringe Benefits	1,497,553	2,340,081	1,970,276	2,571,196
Operating	3,127,108	6,546,675	4,168,376	7,046,552
Capital	236,216	326,500	871,915	285,000

**COMPARATIVE EXPENDITURE DETAIL 2023-2025**

REVENUE SOURCE	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Transfers Out	5,237,770	3,074,866	3,074,866	3,081,744
TOTAL	13,536,825	16,770,841	14,083,614	17,739,094
Special Revenue Funds Total	60,722,815	108,270,059	97,944,095	76,924,838
Total	339,700,960	419,490,693	388,879,350	426,262,234



PERFORMANCE MEASURES

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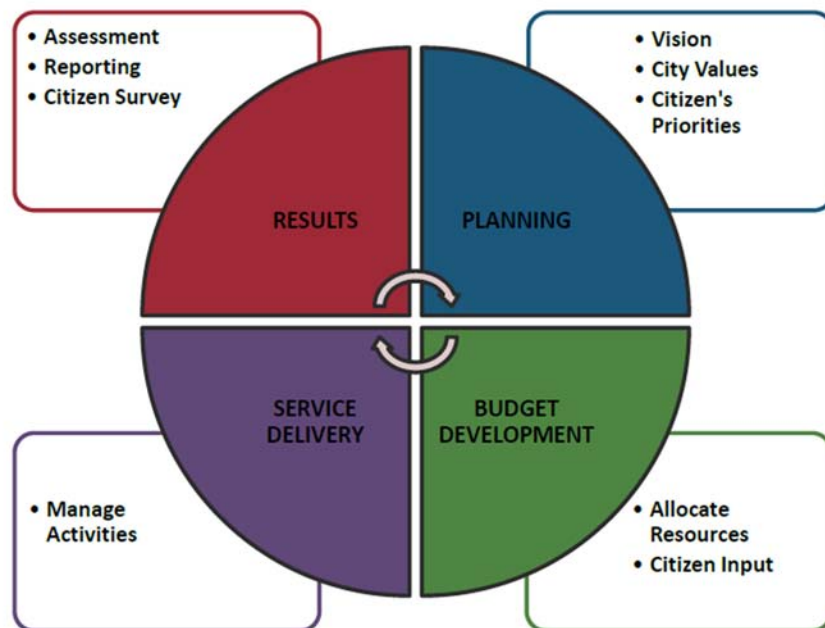


PERFORMANCE MANAGEMENT

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 nearly 400 performance measures to assess results achieved through services and programs within the operating and support divisions. Of the 227 of those published in the Budget Book, 170 are Workload indicators, 26 are Efficiency indicators and 25 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 to management, financial allocations, or measures themselves 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 46 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.
- Department/Cost Center Overview – A brief statement of the purpose of the Department or Cost Center.
- Core Responsibilities – A listing of the functional areas of the Department or Cost Center.
- Accomplishments – Highlighting up to five accomplishments or achievements for each Department.
- Performance Measures – At the Department level, the performance measures provide the City Value that the Strategic Priority is tied to. The type of measurement is workload, efficiency, or effectiveness. The Measures include goals and actuals for 2022-2024 and the goal for the budget year 2025.
- New Initiatives – Up to five new goals, new services, or services which replace existing services for the Department for the upcoming budget year.
- Expenditures – The budget for the Department summarized by major category of expenditure, budgeted fund, and cost center, and Cost Center expenditures listed by major category and each budgeted fund. Per Capita calculations are also included.
- Authorized Full Time Equivalents (FTEs) – Total number of personnel listed, with an employee working 1,950 hours throughout the year counting as 1 FTE.



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.

Measure	FY 2023 Actual	FY 2024 Goal	FY 2024 Actual	Goal Status X if met	FY 2025 Goal
Average number of days to process an invoice	30.0	30.0	30.0	X	30.0
Average number of days to obtain City Council approval of previous City Council meeting minutes	16.0	16.0	14.0	X	14.0
Community Risk Reduction Activities/events	0	600	506		600
Number of Police community presentations and events	124	200	51		200
Number of youth engagement activities	191	200	121		200



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.

Measure	FY 2023 Actual	FY 2024 Goal	FY 2024 Actual	Goal Status X if met	FY 2025 Goal
Total number of hours spent conducting training	173,969.86	150,000.00	141,030.11		150,000.00
Total number of drill hours conducted for special teams (HAZMAT, Marine, Tech. Rescue)	7,704.25	7,300.00	16,963.00	X	7,300.00
Civilians - Fire-related deaths	0	0	0	X	0
Percentage of time fire department arrives on scene in 8 minutes or less within city limits (dispatch to arrival of first unit)	93.0%	90.0%	83.6%		90.0%
Firefighters - Flood-related injuries	N/A	0	0	X	0
Civilians - Flood-related injuries	N/A	0	0	X	0
Percentage of sworn officers engaged in direct community service through patrol and investigative activities	100.00%	100.00%	100.00%	X	100.00%
Percentage of incidents for Part One Index Violent Crimes compared to previous year	0.10%	-5.00%	-1.00%		-5.00%
Percentage of incidents for Part One Index Property Crimes compared to previous year	0.20%	-5.00%	2.00%		-5.00%
Number of complaints reported to the Professional Standards Office per 1,000 citizens	34	15	29		15
Total number of use of force complaints compared to the total number of arrests	0.00%	0.30%	0.00%	X	0.15%
Percentage of building inspections completed within 24 hours of request	83.5%	90.0%	79.8%		90.0%
Average time of repair (hours) of traffic signal malfunctions (from time reported to time repaired)	1.52	1.50	1.00	X	2.00
Average time of repair (days) of missing or damaged priority signage (excludes nights and weekends)	4.50	4.00	5.00		4.00

*Refer to the Police Department's performance measures for definitions of Violent and Property Crimes.

**Parking meters repair is calculated from time reported to time repaired.



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.

Measure	FY 2023 Actual	FY 2024 Goal	FY 2024 Actual	Goal Status X if met	FY 2025 Goal
Number of on-the-job OSHA recordable injuries	131	90	125		115
General Government Bond Rating for Moody's	AAA Stable	AAA Stable	AAA Stable	X	AAA Stable
General Government Bond Rating for Standard & Poor's	AAA Stable	AAA Stable	AAA Stable	X	AAA Stable
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	X	Yes
Independent Auditor's unqualified opinion	Yes	Yes	Yes	X	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	X	Yes
Average amount of time (hours) for Records Management to respond to internal inquiries from City Departments	0.29	3.00	0.29	X	0.00
Average number of days to complete the pre-employment process (from selection date to clearance date)	10	10	10	X	10
Voluntary employee turnover rate	0.80%	10.00%	9.92%	X	10.15%
Reduction in voluntary employee turnover rate	-30%	1%	2%	X	1%
Total % of Enterprise Resource Planning (ERP) System availability(excluding scheduled downtime)	100.00%	99.90%	99.76%		99.90%
Total % of Microsoft Servers system availability	100.00%	99.90%	99.97%	X	99.90%
Average days to complete a requested building maintenance work order	32.4	24.0	24.1		24.0
Average days to complete a preventative maintenance work order	11.24	12.00	7.64	X	12.00
Average cost per completed building maintenance work order	\$444.48	\$750.00	\$497.11	X	\$600.00
Percentage of garbage routes completed on time (by 5:00pm)	98.1%	95.0%	98.5%	X	98.0%
Percentage of potholes repaired within 48 hours	99.8%	99.0%	100.0%	X	99.0%
Average time of repair (hours) of parking meters (from time reported to time repaired)	6.74	12.00	22.00		12.00



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

Measure	FY 2023 Actual	FY 2024 Goal	FY 2024 Actual	Goal Status X if met	FY 2025 Goal
Number of houses sold to first-time homebuyers	12	10	7		10
Number of homes rehabilitated with public funds	16	40	6		40
Number of homes both rental and homeownership constructed in the most recent program year.	172	270	270	X	134
Litter index (Keep America Beautiful scale with 1.0 ranking best, and 4.0 ranking worst)	1.61	1.60	1.67		1.60
Tree City USA Award	Yes	Yes	Yes	X	Yes
Keep America Beautiful - President's Circle Award	Yes	Yes	Yes	X	Yes



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.

Measure	FY 2023 Actual	FY 2024 Goal	FY 2024 Actual	Goal Status X if met	FY 2025 Goal
Automatic Aid provided	1,106	700	1,017	X	1,100
Automatic Aid received	906	1,000	1,056	X	1,000
Mutual aid provided	146	100	118	X	150
Mutual aid received	261	50	144	X	100



**BUDGET, FINANCE &
REVENUE COLLECTIONS**

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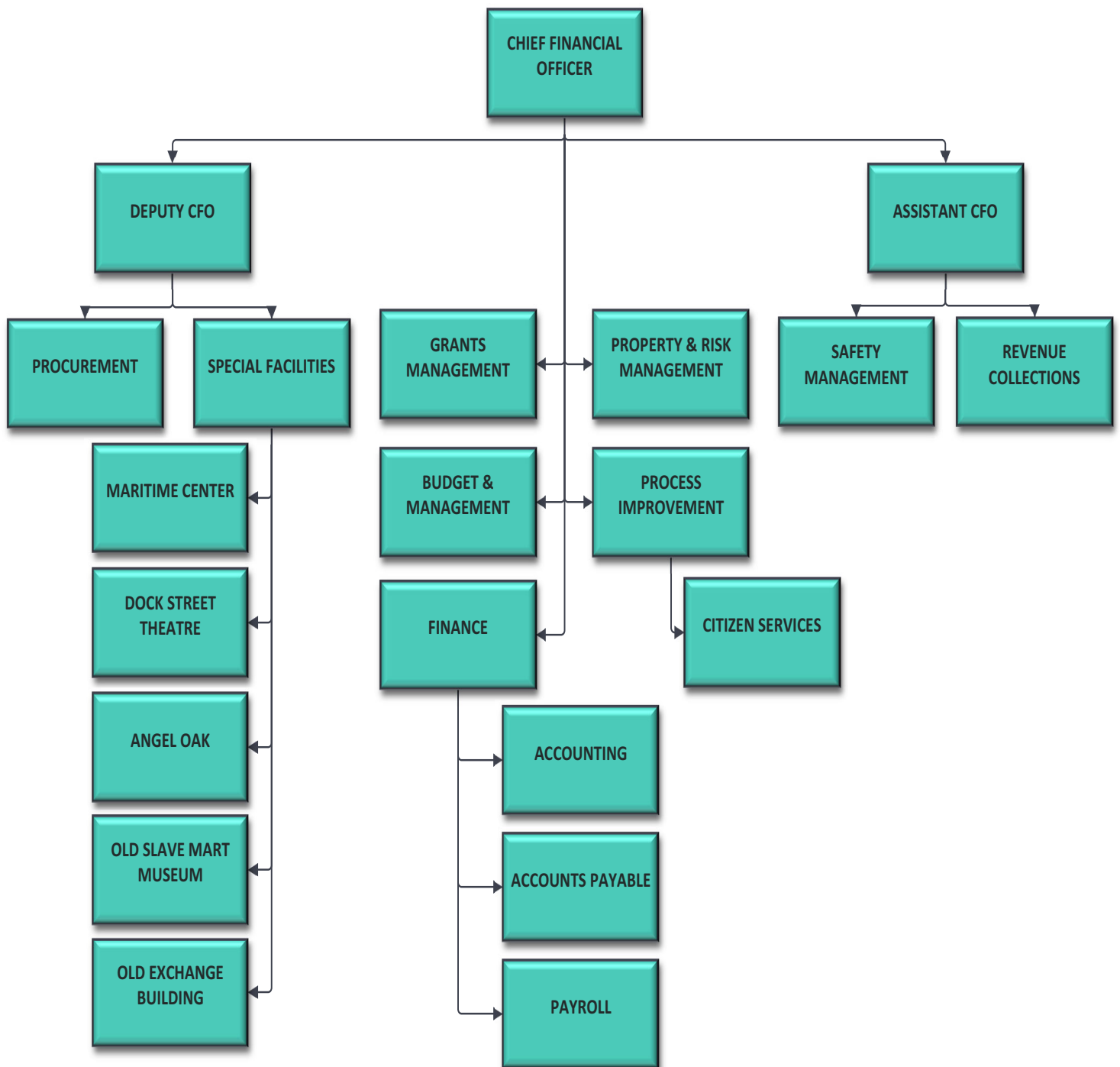
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DEPARTMENT MISSION STATEMENT

To provide comprehensive financial structure that inspires trusts, ensures accountability and financial discipline, and provide 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 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, City Market 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 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 City's Ombudsman services.
- Direct the organization's safety programs to ensure a safe, healthy, accident-free and compliant work environment.

2024 ACCOMPLISHMENTS

- Maintained AAA/Aaa rating from both Standard & Poor's (AAA) and Moody's (Aaa) rating agencies.
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 35th consecutive year and received the GFOA Distinguished Budget Presentation Award for the 24th consecutive year.
- Successful implementation of our new Enterprise Resource Planning (ERP) and budget solutions (Workday and Sherpa respectively) on October 1, 2024.

PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Provide superior service to internal and external clients.

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to process an invoice	30.0	29.0	30.0	30.0	30.0	30.0	30.0



City Value: Citizens

Strategic Priority: Provide superior service to internal and external clients.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Checks Issued ¹	12,000	10,547	12,000	10,802	12,000	8,474	3,000
P-Card total dollar amount	\$2,700,000	\$2,663,956	\$2,700,000	\$3,349,401	\$3,000,000	\$3,768,510	\$3,700,000

1 Excludes ACH.

City Value: Quality Service

Strategic Priority: Efficiently and effectively collect fees for the City.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of residential parking permits processed	9,500	7,008	9,500	7,206	9,500	6,659	6,659

City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
General Government Bond Rating for Moody's	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable
General Government Bond Rating for Standard & Poor's	AAA Stable	AA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable
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 Service

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

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of support center requests responded to within 24 hours ¹	80%	72%	80%	N/A	N/A	N/A	N/A
Percent change in injuries compared to previous year	-6.0%	3.2%	-6.0%	-22.7%	-6.0%	5.0%	-4.0%
Percent change in OSHA recordable injuries compared to previous year	-3.0%	-0.6%	-3.0%	-18.1%	-3.0%	-5.0%	-8.0%

- 1 No longer tracking this measure in 2023. We are now looking at SLA by request type and still evaluating data.

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of on-the-job injuries	150	194	150	150	140	157	150
Number of on-the-job OSHA recordable injuries	90	160	90	131	90	125	115
Percentage of cases where injured employee and Workers Compensation Program Administrator are contacted within 24 hours of on-the-job reported injury	97.0%	63.8%	97.0%	87.2%	97.0%	74.0%	85.0%
Productivity days lost due to on-the-job injury	1,500	1,680	1,500	1,409	1,300	1,190	1,000
Productivity days transferred or restricted due to on-the-job injury	2,000	1,897	2,000	1,761	1,650	1,923	1,500



City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average talk time per call (in minutes)	1.20	1.24	1.20	1.14	0.80	1.53	1.50
Average hold time (in seconds)	15	20	15	13	15	18	15

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Citizen support center service requests received and entered into management software	20,000	16,302	17,000	16,248	17,000	17,564	20,000
Number of citizen inquiries received through the Call Center	90,000	72,617	73,000	65,509	66,000	34,893	35,000



NEW INITIATIVES FOR 2025

- 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 36th consecutive year and the GFOA Distinguished Budget Presentation Award for the 25th consecutive year.
- Establish new financial management policies for the City including: *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

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	8,230,158	12,219,269	9,249,798	12,011,485
Fringe Benefits	2,250,440	2,783,388	2,504,018	3,066,803
Operating	20,773,216	18,913,272	15,677,505	16,769,426
Capital	12,753	1,198,351	1,150,000	1,465,000
TOTAL	31,266,567	35,114,280	28,581,321	33,312,714

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	16,799,987	18,593,498	16,401,124	17,636,340
General Fund Subtotal	16,799,987	18,593,498	16,401,124	17,636,340
Enterprise Funds				
401 Angel Oak Fund	467,103	606,721	460,613	621,683
410 City Market Fund	2,651,376	2,166,134	2,065,594	3,034,620
430 Old Slave Mart Museum Fund	253,034	352,733	257,841	361,316
435 Parking Facilities Fund	11,095,067	13,395,194	9,396,149	11,658,755
Enterprise Funds Subtotal	14,466,580	16,520,782	12,180,197	15,676,374
TOTAL	31,266,567	35,114,280	28,581,321	33,312,714

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
130000 Budget & Finance Administration	4,280,717	3,650,012	2,688,067	1,421,196
131100 Payroll	352,122	475,385	225,671	447,572
131200 Accounts Payable	440,155	594,230	165,924	440,784
131400 Accounting	1,097,826	1,307,304	1,834,400	1,466,356
132000 Revenue Collections	1,560,078	1,831,227	1,358,879	1,926,643
133000 Budget & Management	575,934	700,345	566,417	748,374
134000 Procurement	678,725	680,150	779,709	783,320
135000 Property & Risk Management	16,088,839	19,364,224	15,276,928	17,664,666
136100 Process Improvement	306,393	469,826	305,757	723,606
136200 Citizen Services	426,951	505,639	431,601	557,824
151000 Safety Management	472,341	532,372	517,889	569,566
152000 Grants Management	—	—	—	376,091
530000 Special Facilities	4,986,485	5,003,566	4,430,079	6,186,716
TOTAL	31,266,567	35,114,280	28,581,321	33,312,714
AUTHORIZED FULL-TIME EQUIVALENTS	94.60	100.10	99.60	100.67
Per Capita	196.47	216.09	175.89	201.51



COST CENTER: Budget & Finance Administration

FUNCTION: General Government

COST CENTER 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 supervises and manages the maintenance and expansion of the City's 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	4,280,717	3,650,012	2,688,067	1,421,196
General Fund Subtotal	4,280,717	3,650,012	2,688,067	1,421,196
TOTAL	4,280,717	3,650,012	2,688,067	1,421,196

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	655,835	937,388	713,348	745,011
Fringe Benefits	244,377	353,555	290,750	275,845
Operating	3,380,505	2,359,069	1,683,969	400,340
TOTAL	4,280,717	3,650,012	2,688,067	1,421,196
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	6.00
Per Capita	26.90	22.46	16.54	8.60



COST CENTER: Payroll

FUNCTION: General Government

COST CENTER OVERVIEW

Payroll is responsible for collecting employee time and pay information in order to distribute accurate and timely payments to employees. This includes the calculation of gross pay, deducting any taxes and withholdings, calculating net pay and finally processing necessary tax reports with the appropriate governmental agencies.

CORE RESPONSIBILITIES

- Accurately calculating and distributing employee salaries, wages, and benefits.
- Process salaries and payments timely to employees.
- Ensure all payroll deductions are paid to the appropriate third parties.
- Filing necessary tax reports with appropriate governmental agencies.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	352,122	475,385	225,671	447,572
General Fund Subtotal	352,122	475,385	225,671	447,572
TOTAL	352,122	475,385	225,671	447,572

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	236,818	265,799	76,500	251,050
Fringe Benefits	101,741	116,967	67,315	118,258
Operating	13,562	92,619	81,856	73,264
Capital	—	—	—	5,000
TOTAL	352,122	475,385	225,671	447,572
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	2.21	2.93	1.39	2.71



COST CENTER: Accounts Payable
FUNCTION: General Government

COST CENTER OVERVIEW

Accounts Payable handles the City's financial obligations to suppliers by processing and ensuring timely payment to suppliers and protecting the City against unintentional overpayment.

CORE RESPONSIBILITIES

- Ensure payments are made on time, based on vendor terms and cash flow considerations.
- Responsible for receiving and validating invoices, ensuring they match purchase orders or contracts.
- Prevention of paying fraudulent, inaccurate, or duplicate invoices.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	440,155	594,230	165,924	440,784
General Fund Subtotal	440,155	594,230	165,924	440,784
TOTAL	440,155	594,230	165,924	440,784

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	296,022	332,248	81,500	284,888
Fringe Benefits	127,178	146,207	80,518	140,096
Operating	16,955	115,775	3,906	15,800
TOTAL	440,155	594,230	165,924	440,784
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	2.77	3.66	1.02	2.67



COST CENTER: Accounting

FUNCTION: General Government

COST CENTER OVERVIEW

Accounting 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 Cost Center 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.
- Debt Management – Responsible for payment of scheduled debt interest and principal; facilitate refinancing or restructuring current debt and ensuring debt limits are not exceeded.
- Cash Management - Monitor available cash balances and provide for investment of funds.
- Capital - Responsible for capital project accounting and reporting of capital assets.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,097,826	1,307,304	1,834,400	1,466,356
General Fund Subtotal	1,097,826	1,307,304	1,834,400	1,466,356
TOTAL	1,097,826	1,307,304	1,834,400	1,466,356

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	651,250	730,946	994,000	874,812
Fringe Benefits	279,790	321,656	391,440	374,499
Operating	166,786	254,702	448,960	217,045
TOTAL	1,097,826	1,307,304	1,834,400	1,466,356
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	11.00	11.00
Per Capita	6.90	8.04	11.29	8.87



COST CENTER: Revenue Collections

FUNCTION: General Government

COST CENTER OVERVIEW

Revenue Collections 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.

The Revenue Collections - Parking 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 accepts online payments or parking tickets by debit or credit card while in-person fees maybe paid by cash, check, money order, or credit/debit card.

CORE RESPONSIBILITIES

- Revenue Collection performs the following functions: 1. Collect Business License fees and issue licenses; 2. Collect Permit fees and issue building permits; 3. Collect Hospitality Taxes from restaurants, bars, and stores that sell prepared food or beverages; 4. Collect Tourism Taxes from businesses providing tours on the streets of the City of Charleston; 5. Collect Franchise Fees from utility and cable companies; 6. Responsible for approving and linking all online CAP accounts; 7. Collect short term rental, planning and zoning fees that are created in Energov.
- Revenue Collections - Parking Facilities: 1. Collect parking fines; 2. Collect residential decal fees; 3. Collect prepaid meter fees and issue prepaid Smart Cards; 4. Collect fees and issue Dumpster Permits; 5. Process administrative hearing decisions for parking citations.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	982,689	1,117,566	1,165,087	1,214,305
General Fund Subtotal	982,689	1,117,566	1,165,087	1,214,305
Enterprise Funds				
435 Parking Facilities Fund	577,390	713,661	193,792	712,338
Enterprise Funds Subtotal	577,390	713,661	193,792	712,338
TOTAL	1,560,078	1,831,227	1,358,879	1,926,643

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	839,737	987,717	802,350	1,051,069
Fringe Benefits	415,724	482,285	441,405	523,944
Operating	304,617	361,225	115,124	351,630
TOTAL	1,560,078	1,831,227	1,358,879	1,926,643
AUTHORIZED FULL-TIME EQUIVALENTS	19.50	20.00	19.50	19.00
Per Capita	9.80	11.27	8.36	11.65



COST CENTER: Budget & Management

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- The Budget and Management provides assistance to all City departments regarding budget formulation and execution.
- 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 cost center prepares and publishes the City's Annual Budget Book and prepares monthly budget performance reports for the Mayor and City Council.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	575,934	700,345	566,417	748,374
General Fund Subtotal	575,934	700,345	566,417	748,374
TOTAL	575,934	700,345	566,417	748,374

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	403,773	480,650	390,000	506,908
Fringe Benefits	166,866	197,845	171,866	212,221
Operating	5,295	21,850	4,551	29,245
TOTAL	575,934	700,345	566,417	748,374
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	3.62	4.31	3.49	4.53



COST CENTER: Procurement

FUNCTION: General Government

COST CENTER OVERVIEW

Procurement is responsible for making all City purchases of commodities, supplies, and technical services to be utilized by City departments. Procurement also supervises the Procurement Card (P-card) Program. Procurement implements standard procedures to be used by the 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 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

- Procurement 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	678,725	680,150	779,709	783,320
General Fund Subtotal	678,725	680,150	779,709	783,320
TOTAL	678,725	680,150	779,709	783,320

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	362,650	354,769	371,000	391,643
Fringe Benefits	155,650	152,631	156,296	168,627
Operating	160,425	172,750	252,413	223,050
TOTAL	678,725	680,150	779,709	783,320
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	4.27	4.19	4.80	4.74

**COST CENTER: Property & Risk Management****FUNCTION: General Government****COST CENTER OVERVIEW**

Property & Risk Management is responsible for the management and oversight of all City real estate transactions, all buildings and land owned or leased by the City, and the City's liability insurance policies.

CORE RESPONSIBILITIES

- Manage all real estate transactions and contractual agreement related to properties owned by, to be acquired by, or leased to or from the City.
- Manage contractual agreements related to City parking facilities, including acquisition and development of new facilities.
- Manage new and existing SC DES Environmental Clean-Up Contracts.
- Prepare annual budgets for rental income and expenses related to City leased properties.
- Perform space utilization analysis for City facilities.
- Manage City Liability Insurance policies, including first party and third-party claims processing.
- Prepare annual budgets for City's liability insurance policies.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	5,571,162	6,682,691	6,074,571	6,718,249
General Fund Subtotal	5,571,162	6,682,691	6,074,571	6,718,249
Enterprise Funds				
435 Parking Facilities Fund	10,517,678	12,681,533	9,202,357	10,946,417
Enterprise Funds Subtotal	10,517,678	12,681,533	9,202,357	10,946,417
TOTAL	16,088,839	19,364,224	15,276,928	17,664,666

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,663,147	5,439,738	3,541,650	4,693,862
Fringe Benefits	112,277	124,086	122,256	131,682
Operating	13,313,416	12,662,049	10,463,022	12,089,122
Capital	—	1,138,351	1,150,000	750,000
TOTAL	16,088,839	19,364,224	15,276,928	17,664,666
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	101.10	119.17	94.01	106.85



COST CENTER: Process Improvement

FUNCTION: General Government

COST CENTER OVERVIEW

Process Improvement is responsible for oversight of City's quality and process management initiatives and key customer service relationship management programs. Cost center 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 which focuses on the continuous improvement of the products and services the City provides to its internal and external customers.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	306,393	469,826	305,757	723,606
General Fund Subtotal	306,393	469,826	305,757	723,606
TOTAL	306,393	469,826	305,757	723,606

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	92,642	161,317	117,500	305,015
Fringe Benefits	32,109	65,780	54,032	132,682
Operating	181,643	242,729	134,225	285,909
TOTAL	306,393	469,826	305,757	723,606
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	2.00	2.00	4.00
Per Capita	1.93	2.89	1.88	4.38



COST CENTER: Citizen Services

FUNCTION: General Government

COST CENTER OVERVIEW

Citizen Services 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

- Citizen Services' 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	426,951	505,639	431,601	557,824
General Fund Subtotal	426,951	505,639	431,601	557,824
TOTAL	426,951	505,639	431,601	557,824

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	284,330	335,126	282,200	370,183
Fringe Benefits	136,959	158,913	143,926	175,681
Operating	5,663	11,600	5,475	11,960
TOTAL	426,951	505,639	431,601	557,824
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	6.00	6.00	6.00
Per Capita	2.68	3.11	2.66	3.37



COST CENTER: Safety Management

FUNCTION: General Government

COST CENTER 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, safe work practices and job hazard analysis to train employees for their safety and to comply with state and federal Occupational Safety and Health Administration (OSHA) rules and regulations.
- Inspect facilities and work sites for potential hazards to determine corrective or preventive measures for the employee's safety and health.
- Investigate injuries and collisions to present to Injury and Collision Committee to determine recommendations for preventability.
- Oversee the administration of the workers' compensation program to coordinate and monitor injury care to reduce employees' days away from work, restricted duty, or job transfers to allow them to return to full duty when medically able.
- Assist legal counsel with injury hearings, mediation, and informal conferences to resolve claims.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	472,341	532,372	517,889	569,566
General Fund Subtotal	472,341	532,372	517,889	569,566
TOTAL	472,341	532,372	517,889	569,566

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	267,677	279,663	299,500	304,990
Fringe Benefits	118,922	120,994	125,470	132,676
Operating	85,743	131,715	92,919	131,900
TOTAL	472,341	532,372	517,889	569,566
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	2.97	3.28	3.19	3.45



COST CENTER: Grants Management

FUNCTION: General Government

COST CENTER OVERVIEW

Grants Management oversees the entire grants process from start to finish from pre-award through post award. The administration and departmental leadership identify projects and programs that progress the City's strategic priorities and need financial support. The Grants team researches funding opportunities for these initiatives and makes recommendations based on needs, eligibility, award amounts, timelines and capacity. With approval of the Mayor and Council and in coordination City departments a grant application is drafted, circulated and submitted. If awarded, the grant agreement, project implementation, monitoring, evaluation, reporting, compliance and closeout are Grants Management's responsibility.

CORE RESPONSIBILITIES

- Research funding opportunities for priority projects and programs.
- Make grant recommendations to City leadership that advance the top initiatives.
- Work with City departments and community partners to collect content for the grant application.
- Submit competitive grant applications, track and communicate award announcements.
- Execute grant agreements, oversee project implementation, lead reporting and compliance requirements.
- Maintain ongoing relationships with funders and partners.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	—	—	—	376,091
General Fund Subtotal	—	—	—	376,091
TOTAL	—	—	—	376,091

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	—	—	258,922
Fringe Benefits	—	—	—	107,570
Operating	—	—	—	9,599
TOTAL	—	—	—	376,091
AUTHORIZED FULL-TIME EQUIVALENTS	—	—	—	3.00
Per Capita	—	—	—	2.27



COST CENTER: Special Facilities

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Special Facilities is an arm of the Budget Finance Revenue and Collections (BFRC) Department. Special Facilities provides overall management and coordination of operations for one South Carolina State Facility and five important City of Charleston facilities. Each site welcomes weekly visitors to learn of its unique history. Each site has majestic views wrapped in U.S. history. Each site offers rental facilities. These sites enhance the city's overall beauty by offering Arts, history and grand views.

The Special Facilities cost center is headquartered at the
Historic Dock Street Theatre
135 Church Street
Charleston, SC 29401

CORE RESPONSIBILITIES

- The Charleston Maritime Center is a short term stay marina which hosts transient boaters, tour boats and charter boats. The center provides fuel and is a deep-water, full service marina. The close proximity to the ocean gives us a placement as a popular choice of "port call". The Center is also the port of choice for visiting Tall Ships. These ships educate the public about various tall ship programs and raise awareness to our local programming.
- Charleston's Historic Dock Street Theatre is one of the City's premier performing art venues. The theatre operates year-round to showcase a variety of productions produced by both local arts groups and touring companies. The venue also provides rental space for private events and meetings. This historic building is open Monday through Friday as a tourist destination for those interested in learning more about the history of this outstanding facility.
- 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. It is estimated to be 300 - 400 years old. This treasure receives over 400,000 visitors a year.
- The Old Slave Mart mission is to broaden the understanding of Charleston's role as a slave trading center during the domestic slave trade from 1808 to 1863. This enables us to reach out to our community, and all those whose ancestors' lives were shaped or changed by being brought here.
- 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.
- The Old Exchange Building is one of the three most historical Colonial Public Buildings in the United States. This National Historic Landmark is open to the public 9 a.m. to 5 p.m. daily.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,614,972	1,877,978	1,646,031	2,169,097
General Fund Subtotal	1,614,972	1,877,978	1,646,031	2,169,097
Enterprise Funds				
401 Angel Oak Fund	467,103	606,721	460,613	621,683
410 City Market Fund	2,651,376	2,166,134	2,065,594	3,034,620



EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
430 Old Slave Mart Museum Fund	253,034	352,733	257,841	361,316
Enterprise Funds Subtotal	3,371,513	3,125,588	2,784,048	4,017,619
TOTAL	4,986,485	5,003,566	4,430,079	6,186,716

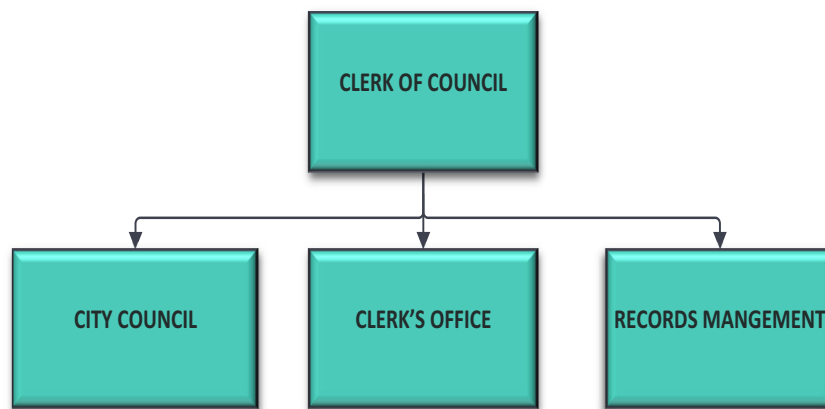
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,476,278	1,913,908	1,580,250	1,973,132
Fringe Benefits	358,848	542,469	458,744	573,022
Operating	3,138,606	2,487,189	2,391,085	2,930,562
Capital	12,753	60,000	—	710,000
TOTAL	4,986,485	5,003,566	4,430,079	6,186,716
AUTHORIZED FULL-TIME EQUIVALENTS	21.10	24.10	24.10	23.67
Per Capita	31.33	30.79	27.26	37.42



CLERK OF COUNCIL

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Clerk of Council Department is comprised of the Clerk's Office, Records Management and City Council cost centers. 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 administrator 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.

2024 ACCOMPLISHMENTS

- Clerk of Council 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, Planning Commission, Recreation Committee, Public Safety Committee, Real Estate Committee, Human Resources Committee, Traffic and Transportation Committee, Public Works and Utilities Committee, Community Development Committee, Audit Committee, License Committee, Tourism Commission, History Commission, Ad Hoc Rules Advisory Committee, Commission on Disability Issues, Commission on Women, and Citizen Police Advisory Council, including 520 pages of City Council transcripts.
- Assisted Mayor's Office in creating a new Standing Committee schedule and Code updates to help make City Council meetings more efficient.
- Updated City's Boards and Commissions data transferred from Mayor's Office.
- Records Management completed 209 FOIA requests, 173 Departmental research requests, 213 public requests for historical research, and assisted 62 in-person researchers. Additionally, staff spent 139 hours prepping, 1,027 hours scanning and indexing, and 652 hours reviewing documents into iaFolder, the City's electronic document management system. Staff led 8 quarterly iaFolder training sessions and 106 individual or group training sessions at the department or division level. Staff facilitated the offsite scanning and review of 437 sets of TRC Engineering plans. The division completed the buildout of iaFolder across all City departments, the culmination of a nine-year project led by just two staff members.
- Records Management undertook several community outreach efforts. Staff uploaded two collections to the Lowcountry Digital Library (LCDL): a handwritten 1890-1931 City Yearbook Index and the BAR Image Collection comprised of 1,500 distinct images scanned and indexed by two student interns. The Division was the recipient of a 2024-2025 South Carolina State Historical Records Advisory Board (SC SHRAB) grant to process the archival map collection in 2025.



PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to obtain City Council approval of previous City Council meeting minutes	16.0	16.0	16.0	16.0	16.0	14.0	14.0

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of City Council meetings held ¹	21	21	21	27	21	27	21
Number of special purpose City Board, Commission and Committee meetings held	N/A	138	N/A	151	150	164	150

1 Council meetings are twice monthly except for June, July and August when only monthly meetings are held.

City Value: Quality Service

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of boxes received by Records Management	500	121	500	90	75	90	75
Number of cubic feet of records destroyed ¹	322	255	255	338	250	339	300
Time spent in EDMS preparation, digitization and review ²	N/A	N/A	N/A	N/A	1,920	1,817	1,500
Number of annual EDMS group training sessions ³	N/A	N/A	N/A	N/A	16	8	10
LCDL collections uploaded annually ⁴	N/A	N/A	N/A	N/A	4	8	4



- 1 Numbers have gone down due to digitization of records.
- 2 Reflects that Records Management efforts are moving increasingly into the digital space. We need to record level of effort and time it takes to manage digital records. This new statistic captures the key elements of the process.
- 3 Systems build out across the City requires training. As of 2024, Records will offer quarterly group training sessions and continue to offer department and individual sessions. This new statistic reflects the planned group sessions, as we cannot guestimate the other sessions.
- 4 Records is committed to providing increased transparency around and access to City records. By committing to the digital upload of collections to the Lowcountry Digital Library, we have the ability to share our holdings internationally with no risk to the physical records.



NEW INITIATIVES FOR 2025

- Go live with new agenda management software Citywide.
- Records Management will undertake the SC SHRAB grant project, Mapping Charleston. With assistance from a grant archivist, student intern, and a volunteer, the division will catalog the City's archival map collection into a publicly accessible catalog. The project must include public outreach through programs and community engagement, blog posts, conference presentations, and media interaction. Project completion deadline is June 27, 2025.
- Records Management will complete a records retention review across all City departments. The division will also build out a records retention module in EnerGov to bring the City in compliance with South Carolina Department of Archives and History records retention requirements.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	961,825	1,050,123	1,087,093	1,140,019
Fringe Benefits	512,939	558,982	567,995	637,262
Operating	65,205	159,151	63,453	161,163
TOTAL	1,539,968	1,768,256	1,718,541	1,938,444

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,539,968	1,768,256	1,718,541	1,938,444
General Fund Subtotal	1,539,968	1,768,256	1,718,541	1,938,444
TOTAL	1,539,968	1,768,256	1,718,541	1,938,444

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
100000 Clerk's Office	981,365	1,112,074	1,091,999	1,031,783
101000 Records Management	262,450	299,528	309,072	297,317
102000 City Council	296,153	356,654	317,470	609,344
TOTAL	1,539,968	1,768,256	1,718,541	1,938,444
AUTHORIZED FULL-TIME EQUIVALENTS	26.25	26.25	26.25	26.00
Per Capita	9.68	10.88	10.58	11.73



COST CENTER: Clerk's Office

FUNCTION: General Government

COST CENTER OVERVIEW

The Clerk's Office serves as the custodian of the City seal and the official records of City Council. The Clerk's Office provides support to City Council in carrying out their duties. In addition, the Clerk's Office interacts with various constituents in relaying their concerns to the appropriate City Councilmembers; and serves as liaison between the Mayor, City Council, and City Departments.

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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	981,365	1,112,074	1,091,999	1,031,783
General Fund Subtotal	981,365	1,112,074	1,091,999	1,031,783
TOTAL	981,365	1,112,074	1,091,999	1,031,783

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	510,864	577,877	595,718	652,936
Fringe Benefits	436,263	472,335	457,953	315,207
Operating	34,238	61,862	38,328	63,640
TOTAL	981,365	1,112,074	1,091,999	1,031,783
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	11.00	11.00
Per Capita	6.17	6.84	6.72	6.24

**COST CENTER: Records Management****FUNCTION: General Government****COST CENTER OVERVIEW**

The Records Management is responsible for the establishment and maintenance of the City's records management program. The Records Management 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 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 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	262,450	299,528	309,072	297,317
General Fund Subtotal	262,450	299,528	309,072	297,317
TOTAL	262,450	299,528	309,072	297,317

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	173,940	194,792	208,875	189,875
Fringe Benefits	76,676	86,647	90,042	89,119
Operating	11,835	18,089	10,155	18,323
TOTAL	262,450	299,528	309,072	297,317
AUTHORIZED FULL-TIME EQUIVALENTS	3.25	3.25	3.25	3.00
Per Capita	1.65	1.84	1.90	1.80



COST CENTER: City Council

FUNCTION: General Government

COST CENTER OVERVIEW

All powers of the City are vested in the City Council, except as otherwise provided by law, and the City Council shall provide for the exercise of and for the performances of all duties and obligations imposed on the municipality by law.

CORE RESPONSIBILITIES

- The City Council may establish municipal departments, offices and agencies, and may prescribe the function of all departments, offices and agencies, except that no function assigned by law to a particular department, office or agency may be discontinued or assigned to another department, office or agency.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	296,153	356,654	317,470	609,344
General Fund Subtotal	296,153	356,654	317,470	609,344
TOTAL	296,153	356,654	317,470	609,344

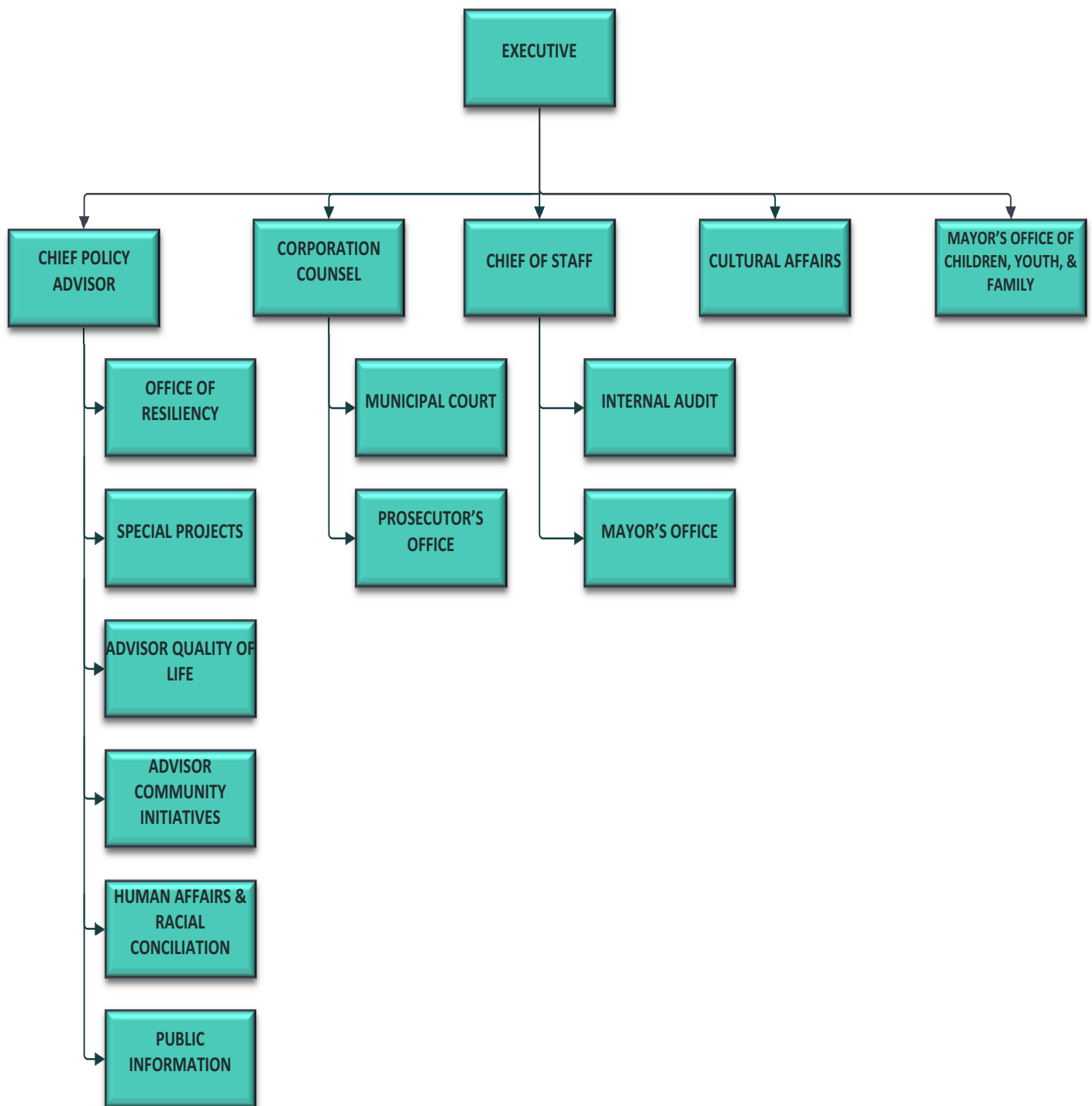
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	277,021	277,454	282,500	297,208
Fringe Benefits	—	—	20,000	232,936
Operating	19,132	79,200	14,970	79,200
TOTAL	296,153	356,654	317,470	609,344
AUTHORIZED FULL-TIME EQUIVALENTS	12.00	12.00	12.00	12.00
Per Capita	1.86	2.19	1.95	3.69



EXECUTIVE

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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 Auditing, Corporation Counsel, Prosecutor's Office, Municipal Court, Mayor's Office of Children, Youth & Family, Cultural Affairs, Office of Resiliency, and Public Information.

CORE RESPONSIBILITIES

- Within the Executive Department, the Mayor sets the vision, goals, and policy objectives for the direction of the City.

PERFORMANCE MEASURES

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of volunteers recruited and placed	350	249	350	350	350	68	68
Number of students attending the leadership camps	30	36	30	25	25	40	40
Number of students attending the Youth Summit ¹	150	64	150	120	120	0	0

- 1 We did not hold a summit in 2024. Instead, we held a virtual summit during the first half of the 2023-24 MYC term - this was attended by approximately 50 high school students.

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: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days required to conduct an internal audit	120.0	0.0	120.0	120.0	120.0	120.0	120.0

**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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Internal Audits and Special Requests Made	15	0	15	1	15	9	15
Number of internal audits and special requests completed	15	0	15	1	15	9	15



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	4,944,125	5,932,969	5,543,653	6,762,937
Fringe Benefits	1,972,071	2,435,564	2,346,214	2,797,315
Operating	1,698,163	2,762,783	2,972,052	4,090,617
Transfers Out	17,126	—	—	—
TOTAL	8,631,484	11,131,316	10,861,919	13,650,869

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	8,631,484	11,131,316	10,861,919	13,650,869
General Fund Subtotal	8,631,484	11,131,316	10,861,919	13,650,869
TOTAL	8,631,484	11,131,316	10,861,919	13,650,869

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
110000 Municipal Court	2,195,479	2,921,688	2,498,060	3,132,237
120000 Mayor's Office	1,382,929	1,596,980	2,391,741	2,358,008
140000 Internal Auditing	59,117	259,755	193,657	387,595
141000 Corporation Counsel	2,308,333	2,332,454	2,231,488	2,482,804
142000 Prosecutor's Office	579,393	620,960	545,647	771,261
237100 Office of Resiliency	451,290	995,940	921,686	1,903,878
500000 Cultural Affairs	731,700	1,185,827	1,093,912	1,308,266
700000 Public Information	362,748	467,918	333,448	508,887
701000 Mayor's Office of Children, Youth & Family	560,495	749,794	652,280	797,933
TOTAL	8,631,484	11,131,316	10,861,919	13,650,869
AUTHORIZED FULL-TIME EQUIVALENTS	76.57	81.08	79.45	78.87
Per Capita	54.24	68.50	66.84	82.57



COST CENTER: Municipal Court
FUNCTION: General Government

COST CENTER 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

- 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.
- 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 courts 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,195,479	2,921,688	2,498,060	3,132,237
General Fund Subtotal	2,195,479	2,921,688	2,498,060	3,132,237
TOTAL	2,195,479	2,921,688	2,498,060	3,132,237

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,252,286	1,698,809	1,443,000	1,784,190
Fringe Benefits	597,342	803,179	731,921	860,583
Operating	345,852	419,700	323,139	487,464
TOTAL	2,195,479	2,921,688	2,498,060	3,132,237
AUTHORIZED FULL-TIME EQUIVALENTS	27.50	28.25	29.85	29.85
Per Capita	13.80	17.98	15.37	18.95



COST CENTER: Mayor's Office

FUNCTION: General Government

COST CENTER 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, Cost Centers, members of the community, and beyond.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,382,929	1,596,980	2,391,741	2,358,008
General Fund Subtotal	1,382,929	1,596,980	2,391,741	2,358,008
TOTAL	1,382,929	1,596,980	2,391,741	2,358,008

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	868,873	974,013	1,422,970	1,459,682
Fringe Benefits	304,477	362,567	462,278	518,006
Operating	209,579	260,400	506,493	380,320
TOTAL	1,382,929	1,596,980	2,391,741	2,358,008
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	9.00	11.00	10.00
Per Capita	8.69	9.83	14.72	14.26



COST CENTER: Internal Auditing
FUNCTION: General Government

COST CENTER OVERVIEW

The mission of the Internal Auditing is to provide independent, objective assurance, and consultation audits for the City of Charleston to add value and improve the City's operations. It helps the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management control and governance processes.

CORE RESPONSIBILITIES

- The Office of Internal Auditing is responsible for enhancing the quality and effectiveness of the City's programs and services. Internal Auditing 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	59,117	259,755	193,657	387,595
General Fund Subtotal	59,117	259,755	193,657	387,595
TOTAL	59,117	259,755	193,657	387,595

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	32,183	161,538	112,000	255,595
Fringe Benefits	16,980	66,302	53,063	106,684
Operating	9,954	31,915	28,594	25,316
TOTAL	59,117	259,755	193,657	387,595
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	3.00
Per Capita	0.37	1.60	1.19	2.34



COST CENTER: Corporation Counsel

FUNCTION: General Government

COST CENTER 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 responsible 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).

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,308,333	2,332,454	2,231,488	2,482,804
General Fund Subtotal	2,308,333	2,332,454	2,231,488	2,482,804
TOTAL	2,308,333	2,332,454	2,231,488	2,482,804

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,111,578	1,114,150	1,161,000	1,227,002
Fringe Benefits	419,043	436,559	443,741	468,617
Operating	777,711	781,745	626,747	787,185
TOTAL	2,308,333	2,332,454	2,231,488	2,482,804
AUTHORIZED FULL-TIME EQUIVALENTS	12.00	12.00	11.00	11.00
Per Capita	14.51	14.35	13.73	15.02



COST CENTER: Prosecutor's Office

FUNCTION: General Government

COST CENTER 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	579,393	620,960	545,647	771,261
General Fund Subtotal	579,393	620,960	545,647	771,261
TOTAL	579,393	620,960	545,647	771,261

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	346,530	340,726	306,000	479,499
Fringe Benefits	135,184	137,324	135,019	192,100
Operating	97,678	142,910	104,628	99,662
TOTAL	579,393	620,960	545,647	771,261
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	5.00
Per Capita	3.64	3.82	3.36	4.67



COST CENTER: Office of Resiliency

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Office of Resiliency 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 Office of Resiliency 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 cost center 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	451,290	995,940	921,686	1,903,878
General Fund Subtotal	451,290	995,940	921,686	1,903,878
TOTAL	451,290	995,940	921,686	1,903,878

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	300,881	364,309	50,000	336,099
Fringe Benefits	100,572	134,797	54,186	125,864
Operating	35,652	496,834	817,500	1,441,915
Transfers Out	14,185	—	—	—
TOTAL	451,290	995,940	921,686	1,903,878
AUTHORIZED FULL-TIME EQUIVALENTS	3.50	5.50	3.50	3.30
Per Capita	2.84	6.13	5.67	11.52



COST CENTER: Cultural Affairs

FUNCTION: Culture & Recreation

COST CENTER 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. Within the Cultural Affairs is the West Ashley Farmers Market and the Cannon Street Art Center.

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.

The Cannon Street Arts Center is a 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.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	731,700	1,185,827	1,093,912	1,308,266
General Fund Subtotal	731,700	1,185,827	1,093,912	1,308,266
TOTAL	731,700	1,185,827	1,093,912	1,308,266

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	444,309	494,220	468,000	557,143
Fringe Benefits	188,388	209,672	206,373	251,230
Operating	99,003	481,935	419,539	499,893
TOTAL	731,700	1,185,827	1,093,912	1,308,266
AUTHORIZED FULL-TIME EQUIVALENTS	8.63	7.93	8.70	8.00
Per Capita	4.60	7.30	6.73	7.91



COST CENTER: Public Information

FUNCTION: Health & Welfare

COST CENTER 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

- Provide 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.
- Advise employees on how to address media inquiries and provide training for designated city personnel who regularly speak with reporters and answer media requests.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	362,748	467,918	333,448	508,887
General Fund Subtotal	362,748	467,918	333,448	508,887
TOTAL	362,748	467,918	333,448	508,887

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	270,950	326,446	220,500	279,130
Fringe Benefits	87,339	131,643	96,381	112,971
Operating	4,459	9,829	16,567	116,786
TOTAL	362,748	467,918	333,448	508,887
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	4.00	2.00	3.00
Per Capita	2.28	2.88	2.05	3.08

**COST CENTER:** Mayor's Office of Children, Youth & Family**FUNCTION:** Health & Welfare**COST CENTER OVERVIEW**

The Mayor's Office of Children, Youth & Family exists to promote, support, and facilitate partnerships and programming to provide citizens with access to services and resources they need to thrive and succeed.

MOCYF achieves the mission by collaborating with organizations and agencies working in the community, and spearheading initiatives when necessary. MOCYF oversees the Mayor's Office on Aging, and the Youth Programs, both of which partner with internal departments and external organizations to serve seniors and youth, respectively.

CORE RESPONSIBILITIES

- Promote collaboration and the coordination of services to provide the most efficient and effective systems of service delivery.
- Support existing and/or new initiatives that provide children, youth, families, and residents with opportunities to learn and be successful.
- Encourage children and youth to volunteer as a means to enrich academic learning, enhance personal growth and develop citizenship skills.
- Promote and support residents to gain greater economic mobility through increased financial knowledge and access to job training and employment resources.
- Promote and coordinate efforts to provide children and youth with a caring mentor who has a powerful sense of connection to their community and their future.
- Promote the inclusion of the voice of youth and train youth to speak out on the issues that affect and matter to them.
- Support seniors and their families by connecting them to community services and resources.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	560,495	749,794	652,280	797,933
General Fund Subtotal	560,495	749,794	652,280	797,933
TOTAL	560,495	749,794	652,280	797,933

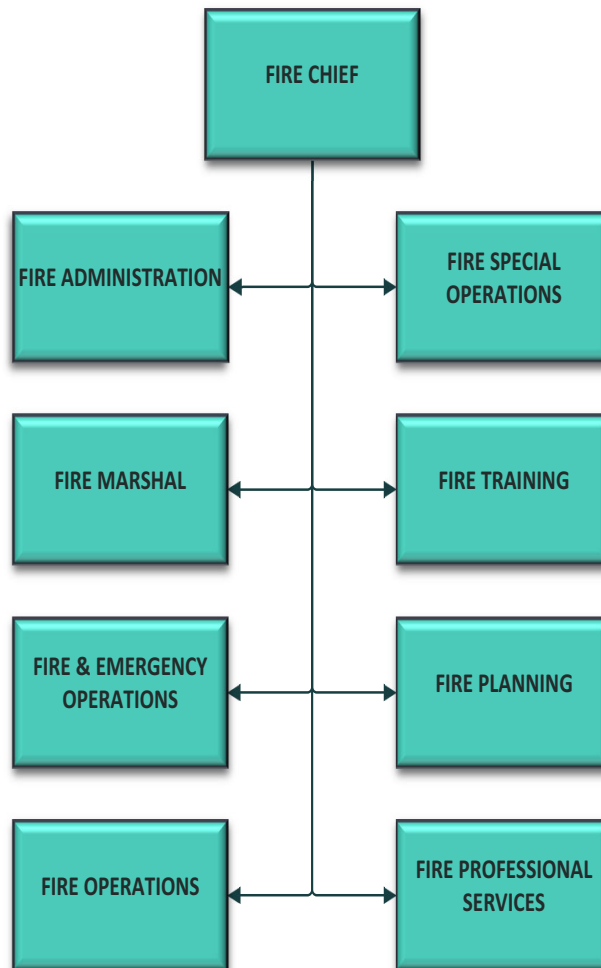
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	316,535	458,758	360,183	384,597
Fringe Benefits	122,745	153,521	163,252	161,260
Operating	118,274	137,515	128,845	252,076
Transfers Out	2,941	—	—	—
TOTAL	560,495	749,794	652,280	797,933
AUTHORIZED FULL-TIME EQUIVALENTS	7.94	8.40	7.40	5.72
Per Capita	3.52	4.61	4.01	4.83



FIRE

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DEPARTMENT MISSION STATEMENT

Excellent People Providing Exceptional Service

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 17 fire stations. The department has a total of 449 uniformed and non-uniformed positions and includes an Operations Division, Training Division, Fire Marshal Division, Professional Services Division, Special Operations Division, Planning Division, Emergency Management 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, emergency management, and fire safety education for the City of Charleston.

2024 ACCOMPLISHMENTS

- Hired 45 recruits.
- Moved Emergency Management into the Fire Department.
- Transitioned to new First Due reporting software.
- Added a third Deputy Chief position.
- Secured land for a new fire complex in West Ashley.

PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of time fire department arrives on scene in 8 minutes or less within city limits (dispatch to arrival of first unit)	90.0%	90.0%	90.0%	93.0%	90.0%	83.6%	90.0%

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Fire calls	600	701	600	627	600	680	700
EMS calls	12,500	10,392	12,500	11,006	12,500	11,309	12,500
Rescue calls	100	49	100	70	100	73	100



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Vehicle extrication	40	30	40	24	40	16	40
False alarms	2,800	3,381	2,800	3,746	2,800	4,207	2,800

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total number of hours spent conducting training	130,000.00	160,560.46	150,000.00	173,969.86	150,000.00	141,030.11	150,000.00
Average number of training hours per sworn staff member	361.00	446.00	400.00	414.23	400.00	380.62	400.00
Total number of drill hours conducted for special teams (HAZMAT, Marine, Tech. Rescue)	7,300.00	7,840.00	7,300.00	7,704.25	7,300.00	16,963.00	7,300.00

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Community Risk Reduction Activities/ events	600	766	600	0	600	506	600

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of building pre-plans	2,376	1,723	2,376	0	2,376	1,512	2,376
Number of smoke detectors installed, inspected, or battery placements	200	467	200	0	200	160	200
Number of adults at safety programs	8,500	19,179	8,500	9,363	8,500	8,440	9,000
Number of children at safety programs	9,500	13,011	9,500	8,190	9,500	11,262	11,500



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of inspections for new and existing buildings ¹	5,000	3,622	5,000	5,740	5,000	6,443	7,500

1 Now includes re-inspections, in addition to inspections.

City Value: Regional Partnership

Strategic Priority: Provide assistance to adjacent municipalities.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Automatic Aid provided	700	801	700	1,106	700	1,017	1,100
Automatic Aid received	1,000	939	1,000	906	1,000	1,056	1,000
Mutual aid provided	100	112	100	146	100	118	150
Mutual aid received	50	101	50	261	50	144	100



NEW INITIATIVES FOR 2025

- Hire 50 recruits.
- Hold promotional processes for the rank of Assistant Chief, Battalion Chief, Captain, and Engineer.
- Continue to buildout the Emergency Management Division.
- Attain full staffing in all positions of the fire department.
- Continue diversity efforts to ensure the Fire Department reflects the Charleston community.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	32,469,845	34,867,311	35,550,294	38,345,229
Fringe Benefits	14,084,226	15,325,016	15,366,632	17,150,348
Operating	3,720,200	4,571,619	4,402,796	5,524,216
Capital	92,677	215,693	217,857	998,663
Transfers Out	1,351	—	—	—
TOTAL	50,368,299	54,979,639	55,537,579	62,018,456

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	50,368,299	54,979,639	55,537,579	62,018,456
General Fund Subtotal	50,368,299	54,979,639	55,537,579	62,018,456
TOTAL	50,368,299	54,979,639	55,537,579	62,018,456

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
237200 Emergency Management	300,191	373,013	602,453	474,050
250000 Fire Administration	1,452,358	1,952,049	1,090,304	2,392,087
251000 Fire Operations	41,466,756	46,040,954	46,263,837	49,972,210
252000 Fire Special Operations	222,498	204,166	154,304	345,479
253000 Fire Professional Services	1,183,437	1,331,041	1,491,306	3,259,132
254000 Fire Planning	119,867	269,935	103,456	373,498
255000 Fire Training	3,496,178	1,957,805	3,098,820	2,214,887
256000 Fire Marshal	2,127,013	2,850,676	2,733,099	2,987,113
TOTAL	50,368,299	54,979,639	55,537,579	62,018,456
AUTHORIZED FULL-TIME EQUIVALENTS	416.50	440.50	451.00	465.50
Per Capita	316.51	338.34	341.77	375.15



COST CENTER: Emergency Management

FUNCTION: Public Safety

COST CENTER OVERVIEW

Emergency Management was moved into the Fire Department in 2025 and works under the Direction of a Deputy Chief. This division includes an Emergency Manager and Emergency Management Specialists.

CORE RESPONSIBILITIES

- Provide organization and response for specific emergency situations such as hurricanes, severe weather, earthquakes, flooding, etc. Their focus is planning, developing, and implementing programs and policies for Emergency Management for the City of Charleston.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	300,191	373,013	602,453	474,050
General Fund Subtotal	300,191	373,013	602,453	474,050
TOTAL	300,191	373,013	602,453	474,050

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	205,690	232,676	418,994	294,188
Fringe Benefits	73,786	101,384	143,128	129,787
Operating	20,715	38,953	40,331	50,075
Capital	—	—	—	—
TOTAL	300,191	373,013	602,453	474,050
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	4.00	4.00
Per Capita	1.89	2.30	3.71	2.87



COST CENTER: Fire Administration

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Administration includes the Fire Chief and all Deputy Chiefs, as well as an Assistant Chief, Assistant Administrative Services Manager, Human Resource Coordinator, Finance Coordinator, and Administrative Assistant.

CORE RESPONSIBILITIES

- Oversee the department's budget.
- Oversee the hiring processes of the Fire Department.
- Oversee payroll and tracking of hours worked for the Fire Department.
- Oversee the human resource matters for the Fire Department and also works closely with City HR team members to provide the best customer service for our department members.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,452,358	1,952,049	1,090,304	2,392,087
General Fund Subtotal	1,452,358	1,952,049	1,090,304	2,392,087
TOTAL	1,452,358	1,952,049	1,090,304	2,392,087

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,122,581	1,106,186	361,900	1,301,273
Fringe Benefits	119,548	328,277	218,421	525,889
Operating	210,230	517,586	439,126	509,372
Capital	—	—	70,857	55,553
TOTAL	1,452,358	1,952,049	1,090,304	2,392,087
AUTHORIZED FULL-TIME EQUIVALENTS	10.00	11.00	12.00	12.00
Per Capita	9.13	12.01	6.71	14.47

**COST CENTER: Fire Operations****FUNCTION: Public Safety****COST CENTER OVERVIEW**

Fire Operations comprises the largest personnel group in the Charleston Fire Department (CFD). Operations personnel are divided into geographical battalions located within the Peninsula, Daniel Island, West Ashley, James Island, Cainhoy, and Johns Island. The four battalions are comprised of eighteen engines, five ladders, one heavy rescue, four battalion chiefs, and one division chief staffed by three shifts of personnel.

CORE RESPONSIBILITIES

- 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.
- Provide support to the Fire Marshal Division with fire prevention/community outreach programs and support Fire Training's initiatives.
- Provide medical training and EMT certification for new recruits and incumbents.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	41,466,756	46,040,954	46,263,837	49,972,210
General Fund Subtotal	41,466,756	46,040,954	46,263,837	49,972,210
TOTAL	41,466,756	46,040,954	46,263,837	49,972,210

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	26,561,246	29,447,371	30,609,000	32,545,364
Fringe Benefits	12,437,766	13,335,286	13,272,517	14,679,611
Operating	2,402,918	3,137,604	2,290,320	2,603,845
Capital	63,475	120,693	92,000	143,390
Transfers Out	1,351	—	—	—
TOTAL	41,466,756	46,040,954	46,263,837	49,972,210
AUTHORIZED FULL-TIME EQUIVALENTS	362.50	379.50	389.00	400.50
Per Capita	260.57	283.33	284.70	302.28



COST CENTER: Fire Special Operations

FUNCTION: Public Safety

COST CENTER OVERVIEW

Special Operations is 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 peer support.

CORE RESPONSIBILITIES

- Provide personnel who are trained for special hazards to include hazardous materials, search and rescue, marine operations, wildland urban interface, tactical emergency medical responses, and peer support services for the department members.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	222,498	204,166	154,304	345,479
General Fund Subtotal	222,498	204,166	154,304	345,479
TOTAL	222,498	204,166	154,304	345,479

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	114,602	125,592	38,800	134,534
Fringe Benefits	11,809	42,045	23,294	52,350
Operating	96,087	36,529	92,210	158,595
Capital	—	—	—	—
TOTAL	222,498	204,166	154,304	345,479
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	1.40	1.26	0.95	2.09



COST CENTER: Fire Professional Services

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Professional Services consists of an Assistant Chief, Battalion Chief, Quartermaster, Trades Helper, Administrative Assistant, 3 mechanics, and 1 lead mechanic. This division focuses on all vehicle/apparatus maintenance for the department, equipment, station maintenance in conjunction with city facilities, and supplies needed for the day-to-operations of the department.

CORE RESPONSIBILITIES

- Oversee all fleet and apparatus maintenance for the Fire Department.
- Oversee the purchase and maintenance of Fire Department equipment and uniforms.
- Collaborate with Facilities Management on the maintenance of all Fire Department buildings.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,183,437	1,331,041	1,491,306	3,259,132
General Fund Subtotal	1,183,437	1,331,041	1,491,306	3,259,132
TOTAL	1,183,437	1,331,041	1,491,306	3,259,132

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	895,241	1,012,617	291,800	991,492
Fringe Benefits	131,357	279,586	208,849	417,644
Operating	156,839	38,838	990,657	1,074,996
Capital	—	—	—	775,000
TOTAL	1,183,437	1,331,041	1,491,306	3,259,132
AUTHORIZED FULL-TIME EQUIVALENTS	10.00	11.00	11.00	13.00
Per Capita	7.44	8.19	9.18	19.71



COST CENTER: Fire Planning

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Planning is comprised of an Assistant Chief, Data Integration Manager, and a Data Analyst who are responsible for data collection as it relates to accreditation, insurance services office rating (ISO), and internal data for strategic planning.

CORE RESPONSIBILITIES

- Work with department members to strategize and plan for the growth and improvement of the department.
- Oversee the collection of Fire Department data, which in turn assists us in continuing to improve the department in the future.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	119,867	269,935	103,456	373,498
General Fund Subtotal	119,867	269,935	103,456	373,498
TOTAL	119,867	269,935	103,456	373,498

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	103,948	199,748	62,100	217,963
Fringe Benefits	13,268	63,126	41,073	87,186
Operating	2,651	7,061	283	68,349
TOTAL	119,867	269,935	103,456	373,498
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	2.00	2.00	2.00
Per Capita	0.75	1.66	0.64	2.26



COST CENTER: Fire Training

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Training is responsible for initial firefighter training and incumbent continuing education for the members of the Charleston Fire Department. The division covers all career topics and disciplines within the Operations Division from entry level recruit to command level officer. Training accomplishes this by delivering courses in three separate areas: recruits, incumbents, and driver's program. Each program is directed by a program coordinator who reports directly to the Battalion Chief of Training, who in turn reports to the Assistant 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.
- The division is responsible for providing training that meets or exceeds the needs of the Operations Division. All incumbents assigned to Operations 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.
- All current drivers (Engineers and Assistant Engineers) are required to complete annual training requirements.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	3,496,178	1,957,805	3,098,820	2,214,887
General Fund Subtotal	3,496,178	1,957,805	3,098,820	2,214,887
TOTAL	3,496,178	1,957,805	3,098,820	2,214,887

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,048,846	936,829	2,028,700	972,398
Fringe Benefits	679,479	378,484	675,244	399,984
Operating	746,652	642,492	394,876	826,505
Capital	21,202	—	—	16,000
TOTAL	3,496,178	1,957,805	3,098,820	2,214,887
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	8.00	9.00
Per Capita	21.97	12.05	19.07	13.40



COST CENTER: Fire Marshal

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Fire Marshal Division (FMD) builds 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

- Provide proactive public risk reduction education, outreach, and life safety training. Engage the public in prevention measures and help create one of the safest communities in the region.
- Engage with the community to improve local recruitment efforts, increase local interest, and ensure the CFD reflects the vibrant community that we serve.
- Conduct fire safety compliance inspections of existing properties, complaint response, Business License Certificate of Occupancy (BLCO) inspections and false alarm reduction.
- Conduct fire plan review, permitting and inspections for the required elements of the fire code to ensure citizen and firefighter safety for new and renovated buildings, from the design and development phase to the final product.
- 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.
- Conduct special inspections in accommodation properties such as short-term rentals, hotels, motels, and similar occupancies. and bar, nightclub, and entertainment areas that are within the accommodations overlay.
- 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.
- Oversee special Fire projects, such as: coordination and oversight of the pre-incident planning program, hydrant maintenance inspections, drone program, and coordination of the Knox key security boxes.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,127,013	2,850,676	2,733,099	2,987,113
General Fund Subtotal	2,127,013	2,850,676	2,733,099	2,987,113
TOTAL	2,127,013	2,850,676	2,733,099	2,987,113

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,417,692	1,806,292	1,739,000	1,888,017
Fringe Benefits	617,213	796,828	784,106	857,897
Operating	84,108	152,556	154,993	232,479
Capital	8,000	95,000	55,000	8,720



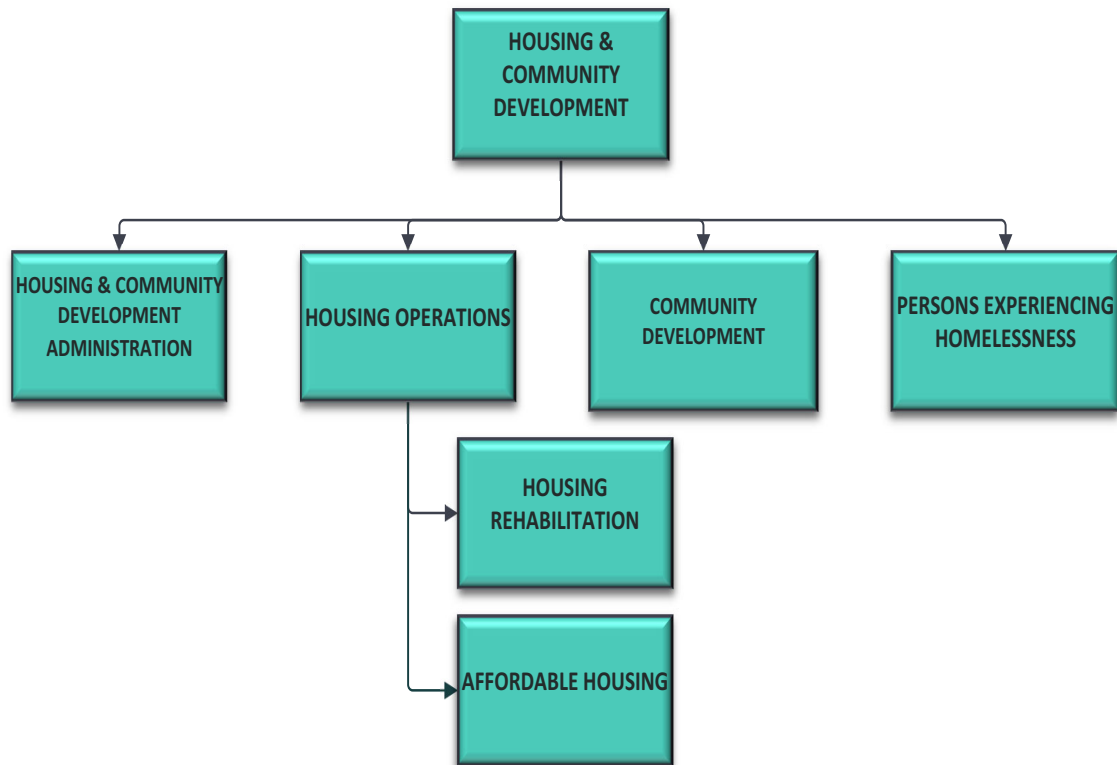
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
TOTAL	2,127,013	2,850,676	2,733,099	2,987,113
AUTHORIZED FULL-TIME EQUIVALENTS	20.00	24.00	24.00	24.00
Per Capita	13.37	17.54	16.82	18.07



HOUSING & COMMUNITY DEVELOPMENT

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DEPARTMENT MISSION STATEMENT

The mission of the Department of Housing and Community Development (DHCD) is to create, facilitate, and implement activities and programs that stimulate community and economic development, expand and preserve the supply of affordable and workforce housing, and stimulate the construction and rehabilitation of housing for persons of very low, low, and moderate incomes.

DEPARTMENT OVERVIEW

The DHCD addresses priority goals established in the Consolidated Plan through programs in Development, Preservation, Grant Administration, and Homelessness Initiatives. The department is responsible for: creating and implementing activities and programs which stimulate community and economic development, expanding the supply of available housing, and stimulating construction and rehabilitation of housing for persons of very low, low, and moderate incomes in the City of Charleston.

CORE RESPONSIBILITIES

- Homeownership Initiative
- Housing Rehabilitation Programs
- Prevention and Reduction of Persons Experiencing Homelessness

2024 ACCOMPLISHMENTS

- Received and began administering \$920,800 in Community Development Block Grant (CDBG) funds, \$491,545.51 in HOME Investment Partnerships Program (HOME) funds, \$1,178,892.00 in Housing Opportunities for Person with AIDS funds (HOPWA) and \$205,208.67 in South Carolina Opioid Relief Funds for serving the most vulnerable citizens in our community.
- Created eight (8) first-time homeownership households by providing home ownership opportunities for low and moderated income households.
- Began construction, in partnership with JJR Construction, on ten (10) new townhomes on Juniper St. which will be sold to first time homeowners through the Homeownership Initiative.

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community meetings and public hearings held	75	81	25	42	40	50	15



City Value: Quality Service

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Section 3 businesses supported	2	3	3	2	2	4	2

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of roof replacements completed	25	14	25	26	25	3	25
Number of houses completed under the Substantial Rehabilitation program	5	5	3	8	5	3	5

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of environmental reviews conducted to support housing construction projects	30	30	25	50	30	25	30

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of City residents counseled through Fair Housing Services (Trident Urban League)	300	202	200	363	250	582	250
Number of sub-recipient contracts monitored	30	25	20	13	15	15	15



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: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of individuals experiencing homelessness served by City and supported service providers	N/A	77	N/A	172	1,000	3,231	1,000

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of houses sold to first-time homebuyers	6	10	6	12	10	7	10
Number of houses constructed for persons under the HOME Program for homeownership	1	1	1	0	5	5	5
Number of houses completed by for-profit or non-profit developers for homeownership	6	3	6	16	40	7	10
Number of rental units completed by for-profit or non-profit developers	140	74	160	172	230	280	140
Number of affordable units constructed within 1/2 mile of transit stop	N/A	77	N/A	172	10	10	300
Number of affordable units created for seniors	N/A	77	N/A	172	92	50	64
Number of shelter beds available	N/A	77	N/A	172	70	36	188



NEW INITIATIVES FOR 2025

- Create more affordable and attainable housing units for target AMI levels and prioritize development within 1/2 mile of transit.
- Increase funding through internal sources, public funding, private investment, and other alternative sources.
- Increase the homeownership rate for low- and moderate-income households, reduce the racial homeownership gap, and support low- to moderate-income households to become first-time homebuyers.
- Reduce persons experiencing homelessness by creating and preserving supportive housing units and by increasing the number of shelter beds available, thereby reducing the shelter wait time.
- Stabilize existing households by preserving existing income-restricted units with expiring affordability terms, preventing eviction through pro bono legal and mediation services, and supporting homeowners with rehabilitation assistance.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,021,824	1,168,216	1,019,239	1,291,727
Fringe Benefits	415,833	494,221	419,383	546,651
Operating	152,778	228,307	178,313	237,720
Capital	—	—	—	—
TOTAL	1,590,435	1,890,744	1,616,935	2,076,098

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,590,435	1,890,744	1,616,935	2,076,098
General Fund Subtotal	1,590,435	1,890,744	1,616,935	2,076,098
TOTAL	1,590,435	1,890,744	1,616,935	2,076,098

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
400000 Housing & Community Development Administration	547,430	587,861	1,128,546	796,268
410000 Community Development	82,577	99,220	32,312	97,003
411100 Housing Rehabilitation	414,776	447,325	177,112	485,950
411200 Affordable Housing	102,700	110,767	42,704	120,485
412000 Persons Experiencing Homelessness	442,952	645,571	236,261	576,392
TOTAL	1,590,435	1,890,744	1,616,935	2,076,098
AUTHORIZED FULL-TIME EQUIVALENTS	16.50	16.50	16.50	16.45
Per Capita	9.99	11.64	9.95	12.56



COST CENTER: Housing & Community Development Administration

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

HCD Administration 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, the City provides safe, decent, and affordable housing; eliminates slums and blight; and provides economic opportunities, thereby fulfilling three national objectives of the Community Development Block Grant.

CORE RESPONSIBILITIES

- Develop public and private partnerships within the First Time Homeownership Initiative, available to prospective homebuyers earning up to 120% of the Area Median Income, to ensure the preservation of affordable housing, maintain the character of diverse neighborhoods in the City of Charleston, and enable residents from diverse economic backgrounds to fulfill the American dream of achieving homeownership.
- Assist in the coordination and administration of the Owner-Occupied Substantial Rehabilitation, Rental Rehabilitation, Roof Replacement, and other housing rehabilitation programs.
- Provide support to Hope Center staff and 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 and improve conditions of persons who are unsheltered or at-risk of becoming unsheltered.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	547,430	587,861	1,128,546	796,268
General Fund Subtotal	547,430	587,861	1,128,546	796,268
TOTAL	547,430	587,861	1,128,546	796,268

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	372,692	408,727	828,325	543,277
Fringe Benefits	150,903	149,460	273,543	218,715
Operating	23,834	29,674	26,678	34,276
Capital	—	—	—	—
TOTAL	547,430	587,861	1,128,546	796,268
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	6.45
Per Capita	3.44	3.62	6.94	4.82



COST CENTER: Community Development

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Community Development division is supported by the Community Development Advisory Committee and oversight is provided by the Community Development Committee of City Council. The division is responsible for investigating and coordinating applications for new sources of funding, contract administration, environmental reviews, labor standards, and fair housing administration.

CORE RESPONSIBILITIES

- Investigate and coordinate applications for new sources of funding, contract administration, environmental reviews, labor standards, fair housing administration, and compliance monitoring.
- Oversee the implementation and administration of various grant awards through various sources.
- Collaborate 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	82,577	99,220	32,312	97,003
General Fund Subtotal	82,577	99,220	32,312	97,003
TOTAL	82,577	99,220	32,312	97,003

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	56,610	59,805	14,800	65,221
Fringe Benefits	25,676	29,381	15,437	30,222
Operating	291	10,034	2,075	1,560
TOTAL	82,577	99,220	32,312	97,003
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.52	0.61	0.20	0.59



COST CENTER: Housing Rehabilitation

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

Housing Rehabilitation plans and conducts construction projects to improve homes owned and occupied by economically disadvantaged members of the community. These projects are primarily funded by federal grants. Oversight is provided by the Redevelopment and Preservation Commission.

CORE RESPONSIBILITIES

- Provide safe, decent and affordable housing to low and very low income citizens.
- Provide critical home repairs for homeowners that are economically disadvantaged members of the community.
- Promote housing stability.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	414,776	447,325	177,112	485,950
General Fund Subtotal	414,776	447,325	177,112	485,950
TOTAL	414,776	447,325	177,112	485,950

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	293,947	310,538	101,834	338,012
Fringe Benefits	119,664	136,648	74,153	141,498
Operating	1,165	139	1,125	6,440
TOTAL	414,776	447,325	177,112	485,950
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	2.61	2.75	1.09	2.94



COST CENTER: Affordable Housing

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Affordable Housing cost center is the financial home of the Affordable Housing fund. The personnel in this cost center manage the City of Charleston Homeownership Initiative and other housing development projects.

CORE RESPONSIBILITIES

- Collaborate with for-profit and non-profit developers to create affordable housing on sites throughout the city of Charleston.
- Support equitable access to homeownership.
- Expand the supply of affordable rental housing.
- Increase investment in affordable housing.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	102,700	110,767	42,704	120,485
General Fund Subtotal	102,700	110,767	42,704	120,485
TOTAL	102,700	110,767	42,704	120,485

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	72,693	76,796	24,100	83,751
Fringe Benefits	29,716	33,937	18,229	35,174
Operating	291	34	375	1,560
TOTAL	102,700	110,767	42,704	120,485
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.65	0.68	0.26	0.73



COST CENTER: Persons Experiencing Homelessness

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

Persons Experiencing Homelessness implements programs to improve conditions of persons who are unsheltered or are at-risk of becoming unsheltered. The most notable of these programs is the Homelessness to Hope Center, currently located at 529 Meeting Street.

CORE RESPONSIBILITIES

- Reduce persons experiencing homelessness by 25% by 2030.
- Prevent homelessness through rent, utility, and eviction assistance programs.
- Reduce shelter waitlists by increasing the supply of available beds. The goal is a 25% reduction of time on the waitlist.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	442,952	645,571	236,261	576,392
General Fund Subtotal	442,952	645,571	236,261	576,392
TOTAL	442,952	645,571	236,261	576,392

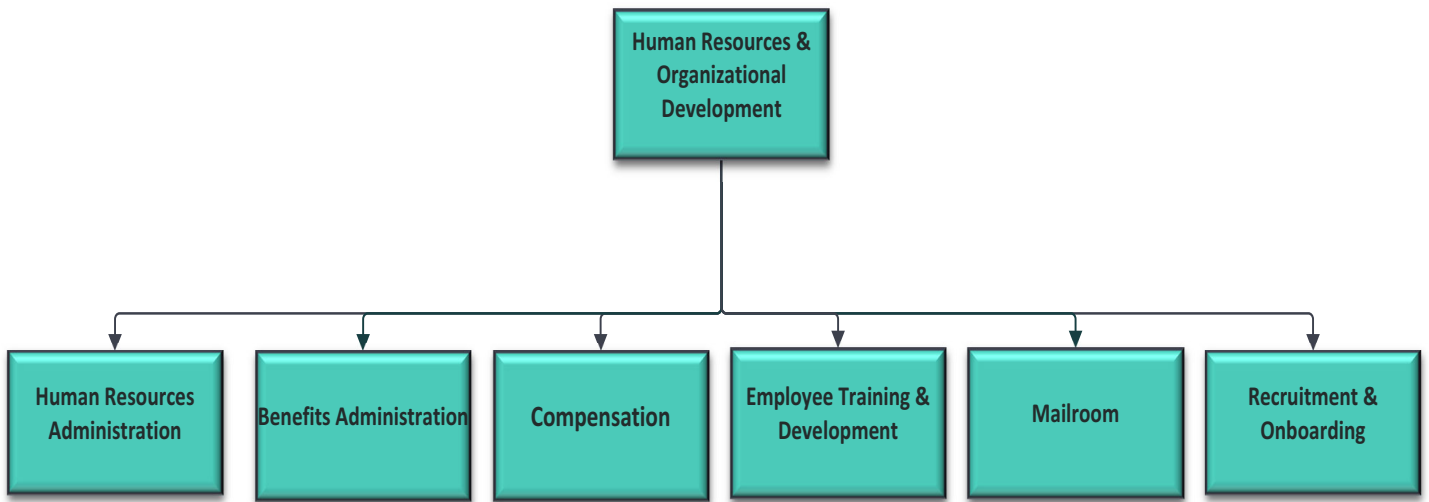
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	225,882	312,350	50,180	261,466
Fringe Benefits	89,873	144,795	38,021	121,042
Operating	127,197	188,426	148,060	193,884
Capital	—	—	—	—
TOTAL	442,952	645,571	236,261	576,392
AUTHORIZED FULL-TIME EQUIVALENTS	5.50	5.50	5.50	4.00
Per Capita	2.78	3.97	1.45	3.49



HUMAN RESOURCES & ORGANIZATIONAL DEVELOPMENT

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Human Resources & Organizational Development Department 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 & Organizational Development Department 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. Ensures all positions are equitable across the grade utilizing the City’s Compensation philosophy.
- 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.
- Employee Relations - Oversees the administration of Human Resources, strategic Human Resource planning, and support for multiple departments in achieving goals through City policies and procedures.
- Mailroom - Ensures the timely collection and delivery of all types of mail throughout the City.

2024 ACCOMPLISHMENTS

- Successful open enrollment with the transition of new HRIS, workday.
- Increased IncentFit employee registrations by 10% and Increased Employee Health fair attendance by 15%.
- Worked with the consultant on the Compensation Study.
- Implemented Workday, the new Enterprise Resource Program (ERP) system, by consolidating the applicant tracking system (Neogov), benefits administration system (Workplace Solutions) and HRIS (Finance Enterprise) into one platform on September 14, 2024. Also, developed the Learning Management System for Workday.
- In 2024, Recruitment team attended 16 job fairs. We presented to James Island High school, West Ashley High School and Early College High School to talk with students about job interview tips and resume writing skills.



PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of IncentFit Participants Registered	N/A	N/A	1,630	851	936	1,070	1,100

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
IncentFit reimbursement total	\$87,975	N/A	\$185,000	\$144,701	\$220,000	\$182,379	\$220,000

City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Voluntary employee turnover rate	12.00%	1.20%	12.00%	0.80%	10.00%	9.92%	10.15%

City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to complete the selection process (from job posting date to selection date)	48	115	48	36	35	31	30
Average number of days to complete the pre-employment process (from selection date to clearance date)	14	14	14	10	10	10	10



City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of applicants for open positions	N/A	7,567	N/A	14,108	N/A	17,193	19,000
Number of requisitions processed ¹	N/A	500	N/A	397	N/A	496	500
New hires processed	N/A	348	N/A	340	N/A	344	350
Number of employees provided supervisor orientation, sexual harassment, and customer service training	1,800	1,914	1,800	2,449	2,400	363	2,000

1 Excludes Police Department.



NEW INITIATIVES FOR 2025

- Implement the Compensation Study.
- Restructure Diabetes and Healthy Heart Programs to increase participation by 10% in each program.
- Develop Advanced Supervisor Training, roll-out new anti-harassment training and begin 1-day in-person Customer Service Training.
- Meet with departments to discuss their vacancies and turnover to better understand how recruitment can assist them for staffing needs. Continue to meet with community leaders and groups for more awareness of what jobs the City of Charleston can offer to those seeking a career change.
- Work with departments on best practices for using Workday.





DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,239,430	1,369,800	1,494,250	1,504,642
Fringe Benefits	3,113,150	3,253,272	2,304,850	2,108,041
Operating	356,299	648,464	502,241	471,680
TOTAL	4,708,879	5,271,536	4,301,341	4,084,363

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	4,708,879	5,271,536	4,301,341	4,084,363
General Fund Subtotal	4,708,879	5,271,536	4,301,341	4,084,363
TOTAL	4,708,879	5,271,536	4,301,341	4,084,363

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
150000 Human Resources Administration	1,035,238	1,127,241	1,860,979	1,185,276
153000 Benefits Administration	2,805,976	2,952,064	1,786,244	1,724,168
154000 Compensation	339,676	420,112	358,921	331,252
155000 Recruitment & Onboarding	339,676	421,113	123,146	465,532
156000 Employee Training & Development	113,312	278,235	91,542	296,860
157000 Mailroom	75,000	72,771	80,509	81,275
TOTAL	4,708,879	5,271,536	4,301,341	4,084,363
AUTHORIZED FULL-TIME EQUIVALENTS	17.75	19.00	19.00	19.00
Per Capita	29.59	32.44	26.47	24.71



COST CENTER: Human Resources Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The Human Resources Administration 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 Administration maintains and updates personnel policies and procedures, conditions of employment, employee wellness, and employee grievances.

CORE RESPONSIBILITIES

- **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.
- **Employee Relations** - Oversees the administration of Human Resources, strategic Human Resource planning, and support for multiple departments in achieving goals through City policies and procedures.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,035,238	1,127,241	1,860,979	1,185,276
General Fund Subtotal	1,035,238	1,127,241	1,860,979	1,185,276
TOTAL	1,035,238	1,127,241	1,860,979	1,185,276

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	606,442	592,105	1,227,500	746,514
Fringe Benefits	256,108	251,408	415,963	301,831
Operating	172,688	283,728	217,516	136,931
TOTAL	1,035,238	1,127,241	1,860,979	1,185,276
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	8.00	8.00	8.00
Per Capita	6.51	6.94	11.45	7.17



COST CENTER: Benefits Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The Human Resources Benefits Administration is committed to providing expertise and advice to departments in attracting and sustaining a quality workforce for the City of Charleston. The Human Resources Benefits Administration maintains, updates, and serves as a resource to employees concerning benefits at the City of Charleston.

CORE RESPONSIBILITIES

- 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,805,976	2,952,064	1,786,244	1,724,168
General Fund Subtotal	2,805,976	2,952,064	1,786,244	1,724,168
TOTAL	2,805,976	2,952,064	1,786,244	1,724,168

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	131,880	148,026	39,109	145,584
Fringe Benefits	2,636,431	2,734,380	1,741,142	1,527,380
Operating	37,665	69,658	5,993	51,204
TOTAL	2,805,976	2,952,064	1,786,244	1,724,168
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	17.63	18.17	10.99	10.43



COST CENTER: Compensation

FUNCTION: General Government

COST CENTER OVERVIEW

Human Resources Compensation is committed to providing expertise and advice to departments in position classifications, salary schedules, and editing or creation of new positions.

CORE RESPONSIBILITIES

- Supports the development and maintenance of the City's classification system and job maintenance.
- Ensures all positions are equitable across the grade utilizing the City's Compensation philosophy.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	339,676	420,112	358,921	331,252
General Fund Subtotal	339,676	420,112	358,921	331,252
TOTAL	339,676	420,112	358,921	331,252

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	197,821	222,039	57,650	220,621
Fringe Benefits	85,356	93,588	50,171	97,335
Operating	56,499	104,485	251,100	13,296
TOTAL	339,676	420,112	358,921	331,252
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	2.13	2.59	2.21	2.00

**COST CENTER:** Recruitment & Onboarding**FUNCTION:** General Government**COST CENTER OVERVIEW**

Recruitment and Onboarding is committed to providing expertise and advice to departments in attracting a quality workforce for the City of Charleston. Recruitment and Onboarding provides an effective, comprehensive, and customer-responsive recruitment process that fills positions with qualified applicants in a timely manner.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	339,676	421,113	123,146	465,532
General Fund Subtotal	339,676	421,113	123,146	465,532
TOTAL	339,676	421,113	123,146	465,532

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	197,821	222,040	60,700	187,748
Fringe Benefits	85,356	93,588	51,421	88,553
Operating	56,499	105,485	11,025	189,231
TOTAL	339,676	421,113	123,146	465,532
AUTHORIZED FULL-TIME EQUIVALENTS	2.75	3.00	3.00	3.00
Per Capita	2.13	2.59	0.76	2.82

**COST CENTER:** Employee Training & Development**FUNCTION:** General Government**COST CENTER OVERVIEW**

The Human Resources Employee Training and Development cost center is committed to providing expertise and advice to departments in developing and sustaining a quality workforce for the City of Charleston. The Human Resources Employee Training and Development cost center creates and facilitates development and specified training information to enhance skills and proficiency of City employees.

CORE RESPONSIBILITIES

- 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	113,312	278,235	91,542	296,860
General Fund Subtotal	113,312	278,235	91,542	296,860
TOTAL	113,312	278,235	91,542	296,860

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	65,993	148,026	63,500	163,210
Fringe Benefits	28,473	60,551	26,092	69,202
Operating	18,846	69,658	1,950	64,448
TOTAL	113,312	278,235	91,542	296,860
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	0.71	1.71	0.56	1.80



COST CENTER: Mailroom

FUNCTION: General Government

COST CENTER 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	75,000	72,771	80,509	81,275
General Fund Subtotal	75,000	72,771	80,509	81,275
TOTAL	75,000	72,771	80,509	81,275

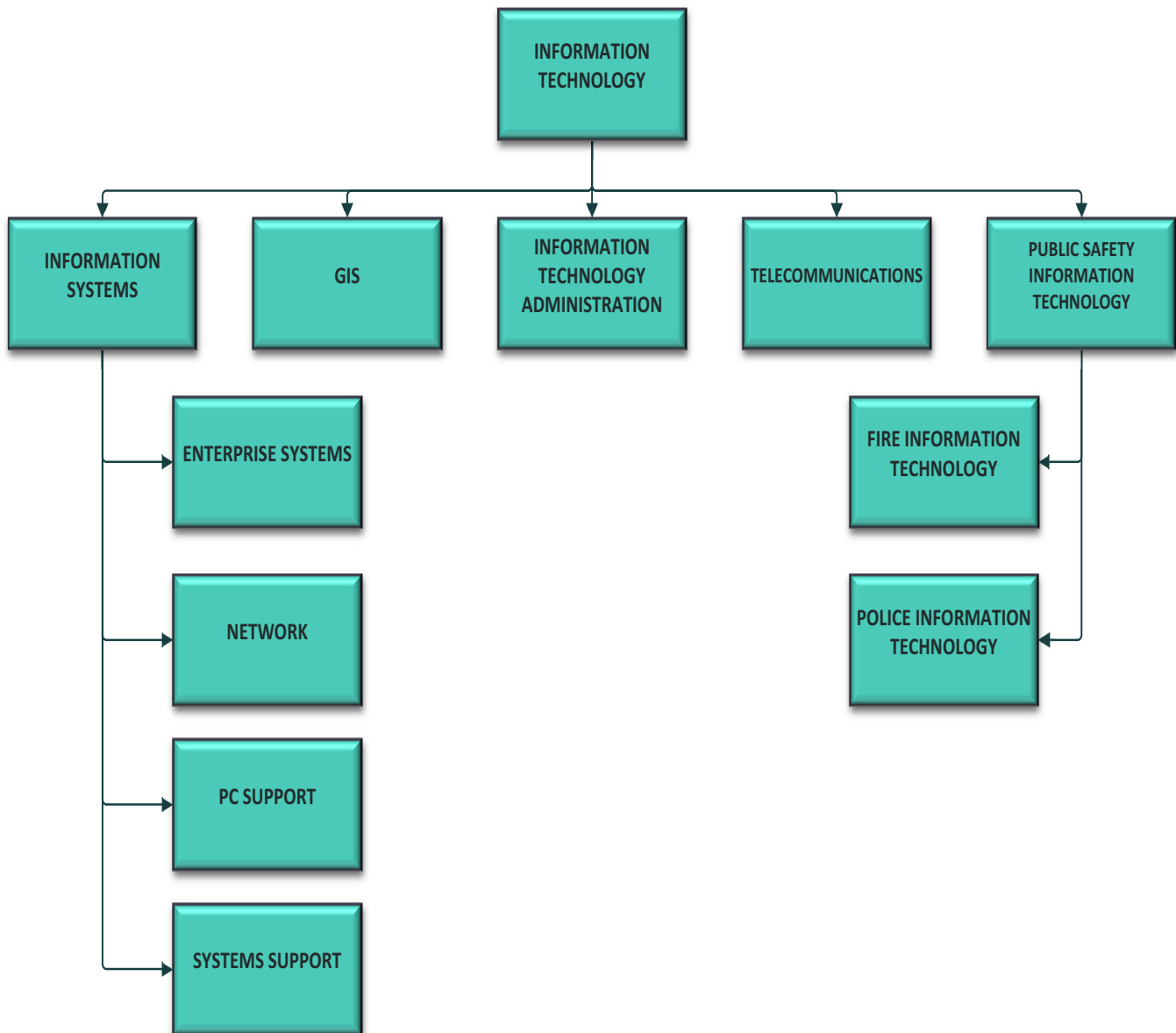
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	39,473	37,564	45,791	40,965
Fringe Benefits	21,425	19,757	20,061	23,740
Operating	14,102	15,450	14,657	16,570
TOTAL	75,000	72,771	80,509	81,275
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.47	0.45	0.50	0.49



INFORMATION TECHNOLOGY

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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 seven cost centers - Information Technology Administration, Enterprises Systems, Systems Support, PC Support, Network. Geographical Information Systems (GIS), and Telecommunications. Each cost center is tasked with respective responsibilities for implementing and supporting effective information technology in support of City goals and operations. Information Technology Department also manages two Public Safety cost centers namely, Police Information Technology and Fire Information Technology.

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.

2024 ACCOMPLISHMENTS

- New ERP System – the IT Department worked with multiple additional City departments to implement the City's first new ERP (Enterprise Resource Planning) system in twenty years. Workday was the new ERP system selected for an implementation project that began in May 2023 and extended over seventeen months to completion in October 2024. The new system supports the same business functions as before – Finance, Budgeting, Procurement, Payroll and Human Resources - but more significantly added new digital timekeeping and payroll processing for employees as well as advanced online and mobile access to the systems resources for all employees.
- Expanded Server Resources and Storage – installation of additional server resources including memory and storage to support exponential growth in demand for server provisioning and processing for user systems and data.
- Cybersecurity Expansion and Upgrades – the IT Department continued its goal of advancing the City's cybersecurity protection and posture through the implementation of new and the upgrading of existing cybersecurity systems across all areas of operations.
- Cisco VoIP System Upgrade - upgraded the City's Cisco Voice-over-IP (VoIP) system. This project established a Hybrid (on-premises and Cloud-based) environment for Telecommunications, bolstering our resiliency in the event of network outages, even at the Data Center. The project included upgrades for all voice gateways in the Data Center, Police Department HQ, and City Hall, three virtual controllers, and five servers; the decommissioning of four old servers (Jabber and Contact Center); Migration to WebEx Messaging and WebEx Customer Contact Center (CSD); Upgrades to the RedSky e911 addressing service; and Migration to the Singlewire Informacast Fusion service.
- ArcGIS Pro Development – An ArcGIS Pro desktop software extension was developed and released to staff. This extension adds a City of Charleston toolbar to the application's interface, enabling staff to easily search for and add any of the 400+ GIS datasets to their projects. The toolbar was a critical component in facilitating the transition from the legacy ArcMap GIS software, which is set to be retired in 2026.



PERFORMANCE MEASURES

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of calls to IT Help Desk - Network	150	79	100	81	100	60	100
Number of calls to IT Help Desk - ERP Mgt System-FE	375	237	300	135	300	151	200
Number of calls to IT Help Desk - Govt. Management System	375	347	400	322	350	312	350
Number of calls to IT Help Desk - EDMS	50	0	50	0	25	0	20
Number of calls to IT Help Desk - CAD/RMS/MDT	475	409	450	529	500	419	500
Number of calls to IT Help Desk - Telecomm	500	512	550	775	750	680	750
Number of calls to IT Help Desk - PCs and Hardware	950	1,020	1,000	1,057	1,000	848	1,000
Number of calls to IT Help Desk - Software	350	317	350	283	300	302	300
Number of calls to IT Help Desk - User Accounts and Passwords	800	499	500	447	500	929	750
Number of calls to IT Help Desk - Websites	250	287	300	161	150	207	200
Number of calls to IT Help Desk - GIS	25	3	25	24	25	34	30
Number of calls to IT Help Desk - Other	700	337	400	1,566	1,000	1,103	1,100



City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total % of Enterprise Resource Planning (ERP) System availability(excluding scheduled downtime)	99.90%	99.90%	99.90%	100.00%	99.90%	99.76%	99.90%
Total % of Microsoft Servers system availability	99.90%	100.00%	99.90%	100.00%	99.90%	99.97%	99.90%

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of IT service orders - Assigned	5,000	4,047	4,425	5,380	5,000	5,045	5,300
Number of IT service orders - Closed	5,173	4,074	4,425	5,362	5,000	5,041	5,300



NEW INITIATIVES FOR 2025

- Expansion of Access Control and Security Camera Systems - Comprehensive project to install additional access control systems and safety & security cameras at multiple City facilities including Recreation, Police and Fire Department locations to better ensure the safety and security of facilities, staff and citizens.
- Cybersecurity Expansion and Upgrades – Multiple but integrated projects to further enhance and strengthen the City's cybersecurity posture and defenses. These are seen as necessary to better combat increasing and more sophisticated attacks and to better meet industry standards and requirements: *Endpoint Security Services: Project to implement new endpoint security client to be installed on all city desktops and laptops; *SIEM & Log Security Services: Project to install a security information and event management (SIEM) system. This system will be monitored 24x7x365 by the CIS SOC; * Microsoft 365 Hardening: Project to review the City's current Microsoft 365 and Azure environments and better secure our systems while expanding and improving services to City staff.
- Cellular Amplification System Redesign - the Telecommunications Division will be working with AT&T FirstNet, Verizon, and a designated vendors to redesign the Cellular Amplification System located at 2 George Street. This system provides improved cellular service within City facilities for business, customer, and emergency operations. This redesign and overhaul will include incorporating FirstNet's Band 14 service, adding 5G Capabilities, and a reduced equipment footprint while increasing cellular service and bandwidth within this important and multi-use building. This project impacts 15 divisions spanning five City departments as well as the public, Gaillard Management, and the Gaillard Foundation offices.
- GIS Tool Inventory Release – A new web interface will be launched, enabling staff and the public to easily search for and explore city-developed resources. The finalized inventory will include over 200 websites, applications, and tools.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,097,144	2,543,978	2,261,280	2,781,365
Fringe Benefits	878,449	1,083,365	993,252	1,191,027
Operating	7,014,843	8,812,376	9,778,418	9,946,467
Capital	265,350	427,278	89,700	399,250
TOTAL	10,255,785	12,866,997	13,122,650	14,318,109

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	10,255,785	12,866,997	13,122,650	14,318,109
General Fund Subtotal	10,255,785	12,866,997	13,122,650	14,318,109
TOTAL	10,255,785	12,866,997	13,122,650	14,318,109

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
160000 Information Technology Administration	3,445,152	2,312,371	6,869,925	6,417,181
161100 Enterprise Systems	482,551	1,328,276	209,601	701,394
161200 Systems Support	374,018	1,025,242	149,471	394,103
161300 PC Support	592,538	1,688,096	174,750	676,765
161400 Network	429,746	1,180,863	155,763	461,128
162000 GIS	920,359	1,017,261	1,042,676	986,336
163000 Telecommunications	934,607	1,091,035	1,181,264	1,096,594
235200 Police Information Technology	2,458,254	2,545,538	3,169,200	3,238,498
235210 Fire Information Technology	618,559	678,315	170,000	346,110
TOTAL	10,255,785	12,866,997	13,122,650	14,318,109
AUTHORIZED FULL-TIME EQUIVALENTS	33.00	35.00	35.00	35.00
Per Capita	64.45	79.18	80.76	86.61



COST CENTER: Information Technology Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The City of Charleston Information Technology Administration cost center provides administrative support and central functions for the Information Department's various divisions and workgroups.

CORE RESPONSIBILITIES

- Supporting department-wide operations for all Information Technology divisions and workgroups.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	3,445,152	2,312,371	6,869,925	6,417,181
General Fund Subtotal	3,445,152	2,312,371	6,869,925	6,417,181
TOTAL	3,445,152	2,312,371	6,869,925	6,417,181

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	435,698	565,807	1,154,850	476,235
Fringe Benefits	172,887	233,005	381,854	178,437
Operating	2,806,460	1,424,614	5,324,221	5,555,509
Capital	30,107	88,945	9,000	207,000
TOTAL	3,445,152	2,312,371	6,869,925	6,417,181
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	21.65	14.23	42.28	38.82



COST CENTER: Enterprise Systems

FUNCTION: General Government

COST CENTER OVERVIEW

The City of Charleston Enterprise Systems cost center is responsible for managing the City's larger, enterprise computing and business systems as well as customer-facing platforms and web-based operations.

CORE RESPONSIBILITIES

- Provide overall management and support for enterprise systems to include Workday ERP, Energov and Munis business systems and City web sites and portals.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	482,551	1,328,276	209,601	701,394
General Fund Subtotal	482,551	1,328,276	209,601	701,394
TOTAL	482,551	1,328,276	209,601	701,394

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	256,146	323,789	124,000	487,988
Fringe Benefits	107,386	138,333	84,351	207,166
Operating	100,954	815,254	1,250	6,240
Capital	18,065	50,900	—	—
TOTAL	482,551	1,328,276	209,601	701,394
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	6.00	6.00	6.00
Per Capita	3.03	8.17	1.29	4.24



COST CENTER: Systems Support
FUNCTION: General Government

COST CENTER OVERVIEW

The City of Charleston Systems Support cost center is responsible for all server, data storage, and data backup operations as well as central server and computer licensing administration.

CORE RESPONSIBILITIES

- Manage, support, and ensure the security of all City servers used for City employee data and related operations, both physical and virtual, as well as cloud-based systems.
- Manage, support, and verify all City data storage and backup systems and ensure the protection and availability of that data.
- Manage and support the City's email system to include mobile access functions.
- Administration of all City server, PC and application software licensing.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	374,018	1,025,242	149,471	394,103
General Fund Subtotal	374,018	1,025,242	149,471	394,103
TOTAL	374,018	1,025,242	149,471	394,103

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	199,225	250,309	84,850	277,016
Fringe Benefits	82,225	105,345	63,121	112,407
Operating	78,518	630,239	1,500	4,680
Capital	14,050	39,349	—	—
TOTAL	374,018	1,025,242	149,471	394,103
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	2.35	6.31	0.92	2.38



COST CENTER: PC Support

FUNCTION: General Government

COST CENTER OVERVIEW

The City of Charleston PC Support cost center provides all installation and support functions for all City personal computers and associated software.

CORE RESPONSIBILITIES

- Manage the City's information technology Help Desk to provide end-user support for all computing hardware and software.
- Install, configure, and support all personal computer hardware, peripherals, and software for City employees.
- Provide end-user training for employees/end-users on all City personal computers, peripherals and applications software.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	592,538	1,688,096	174,750	676,765
General Fund Subtotal	592,538	1,688,096	174,750	676,765
TOTAL	592,538	1,688,096	174,750	676,765

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	313,068	410,758	82,000	445,901
Fringe Benefits	134,006	178,540	90,875	221,504
Operating	123,386	1,034,226	1,875	9,360
Capital	22,078	64,572	—	—
TOTAL	592,538	1,688,096	174,750	676,765
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	8.00	8.00
Per Capita	3.72	10.39	1.08	4.09



COST CENTER: Network

FUNCTION: General Government

COST CENTER OVERVIEW

The City of Charleston Network cost center provides installation, management, security, and support for the City's expansive network infrastructure and all related systems.

CORE RESPONSIBILITIES

- Responsible for all network connectivity and related hardware and software to include routers, switches, firewalls, and gateways.
- Responsible for all cybersecurity systems and operations to include hardware, software, procedures, policies, and user training to ensure the security and protection of the City's network, data, and computing resources.
- Provides management and support for all City access control and security camera systems.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	429,746	1,180,863	155,763	461,128
General Fund Subtotal	429,746	1,180,863	155,763	461,128
TOTAL	429,746	1,180,863	155,763	461,128

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	227,686	287,604	76,500	318,580
Fringe Benefits	96,266	123,902	69,503	136,308
Operating	89,737	724,145	9,760	6,240
Capital	16,057	45,212	—	—
TOTAL	429,746	1,180,863	155,763	461,128
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	2.70	7.27	0.96	2.79

**COST CENTER: GIS****FUNCTION:** General Government**COST CENTER OVERVIEW**

The City of Charleston Geographic Information Services (GIS) strives to provide a high level of service to all of its customers by valuing service, excellence, collaboration, communication, commitment, and stewardship. GIS 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. GIS also collaborates with regional partners to maintain the quality and accuracy of GIS datasets and ensures cost and time effective data collection and maintenance.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	920,359	1,017,261	1,042,676	986,336
General Fund Subtotal	920,359	1,017,261	1,042,676	986,336
TOTAL	920,359	1,017,261	1,042,676	986,336

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	430,536	475,381	479,525	516,843
Fringe Benefits	174,823	196,437	188,839	214,876
Operating	314,999	345,443	374,312	254,617
TOTAL	920,359	1,017,261	1,042,676	986,336
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	5.78	6.26	6.42	5.97



COST CENTER: Telecommunications

FUNCTION: General Government

COST CENTER OVERVIEW

City of Charleston Telecommunications operates within the City's Department of Information Technology. This cost center employs the Telecommunications Manager, Telecommunications Services Coordinator, and the Data Communications Technician. Through multiple forms of technology, this cost center 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 cost center is to supply voice communications to all City employees in support of City operations.
- This cost center 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 cost center maintains all voice cabling via installation, repair, and replacement.
- Telecommunications 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	934,607	1,091,035	1,181,264	1,096,594
General Fund Subtotal	934,607	1,091,035	1,181,264	1,096,594
TOTAL	934,607	1,091,035	1,181,264	1,096,594

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	234,784	230,330	259,555	258,802
Fringe Benefits	110,855	107,803	114,709	120,329
Operating	588,967	752,902	807,000	717,463
TOTAL	934,607	1,091,035	1,181,264	1,096,594
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	5.87	6.71	7.27	6.63



COST CENTER: Police Information Technology

FUNCTION: Public Safety

COST CENTER OVERVIEW

Police Information Technology is associated with tracking IT expenses for the technology used by the City of Charleston Police Department. 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 expenditures.

CORE RESPONSIBILITIES

- Maintenance of hardware equipment for operations.
- Maintenance of software licensing and upgrades.
- Operations for mobile communications equipment.
- Planning for new and replacement mobile data systems.
- Planning for new and replacement safety and security camera systems.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,458,254	2,545,538	3,169,200	3,238,498
General Fund Subtotal	2,458,254	2,545,538	3,169,200	3,238,498
TOTAL	2,458,254	2,545,538	3,169,200	3,238,498

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	2,328,086	2,436,281	3,088,500	3,066,248
Capital	130,168	109,257	80,700	172,250
TOTAL	2,458,254	2,545,538	3,169,200	3,238,498
Per Capita	15.45	15.66	19.50	19.59



COST CENTER: Fire Information Technology

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Information Technology is associated with tracking IT expenses for the technology used by the City of Charleston Fire Department. 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 expenditures.

CORE RESPONSIBILITIES

- Maintenance of hardware equipment for operations.
- Maintenance of software licensing and upgrades.
- Operations for mobile communications equipment.
- Planning for new and replacement mobile data systems.
- Planning for new and replacement safety and security systems for fire stations.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	618,559	678,315	170,000	346,110
General Fund Subtotal	618,559	678,315	170,000	346,110
TOTAL	618,559	678,315	170,000	346,110

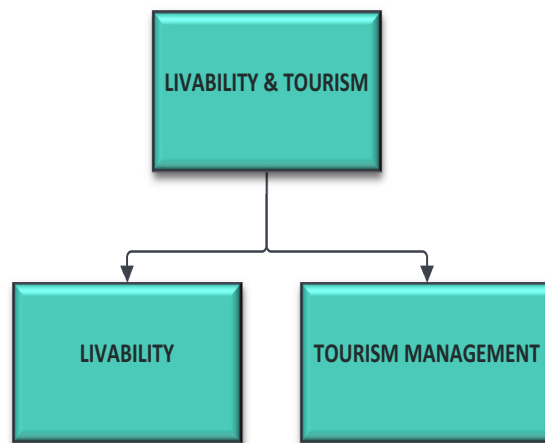
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	583,734	649,272	170,000	326,110
Capital	34,825	29,043	—	20,000
TOTAL	618,559	678,315	170,000	346,110
Per Capita	3.89	4.17	1.05	2.09



LIVABILITY & TOURISM

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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. Livability works to ensure that city codes are followed in relation to residential property standards, health, and sanitation standards, abandoned vehicles, short term rental regulations, garbage disposal regulations, graffiti removal from public property and removal of abandoned bicycles in right-of-way.

Tourism serves as liaison between the tourism industry and the City's residents and provides administrative support to the Tourism Commission and leads the Special Events Committee. Services provided include reviewing special events permits, certifying tour guides, a recertification program for guides, certification of tour vehicles, and issuance of tour permits and carriage medallions. Tourism enforcement officers enforce ordinances applicable to horse drawn carriages, coach tour busses, all tour vehicles, walking tours, and Pedi-cab/Rickshaw violations. Officers alert touring vehicles of street closures and hazards along touring routes, providing reroutes when necessary. They additionally act ambassadors assisting visitors with any questions.

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, 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.
- 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.
- The Tourism Management cost center oversees the overall enforcement of the City of Charleston's Tourism Ordinance. This cost center issues transportation, parking, and tour permits for motor coaches and medallions for animal drawn carriage tours. They also coordinate with Traffic & Transportation on street closures and reroute tour vehicles accordingly.
- 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 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.

2024 ACCOMPLISHMENTS

- 27 vacant buildings were removed from the watch list through a combination of renovation and demolition.
- Adopted new fees for Special Events.



- New position added to administer film and photography permits and to assist with special event permitting.
- Homeless encampment abatement work with CPD, Housing and Community Development, and Sanitation.
- Continued focus on blight removal through the Residential Rental Registration program and the Livability Review Board.

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community meetings (on tourism, short term rental, and livability topics)	30	32	30	35	30	46	45

City Value: Physical Place

Strategic Priority: Enforce the Short Term Rental Ordinance

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
STR Cases initiated	300	212	300	219	300	179	200
STR Cases Completed	300	245	300	228	300	212	250

City Value: Physical Place

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

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of code violation inspections completed within 24 hours of request	95%	92%	95%	94%	95%	96%	95%
Percent of Livability cases with voluntary compliance of code enforcement violations	95%	83%	95%	85%	95%	89%	96%



City Value: 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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Visitor Assistance in field	6,000	8,807	6,000	8,936	6,000	9,071	7,000
Number of Tourism Hotline calls	600	680	600	726	600	798	600

City Value: Quality Service

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of carriage tours through the Tourism Gatekeeper System	45,000	37,114	45,000	35,256	45,000	32,068	35,000
Number of motorcoach permits issued for transportation	6,000	8,516	6,000	9,357	6,000	9,357	6,000



NEW INITIATIVES FOR 2025

- Comprehensive review of Tourism Management Plan and consideration of possible update.
- Complete work on Special Events Committee Manual, Film and Photography Guidelines, and ordinance amendments to continue the mission of process improvement, consistency, and transparency.
- Working to move Special Events permits, Film and Photography permits and bus permits to Energov/CSS.
- All Livability Code Enforcement Officers will be working on Property Maintenance Certification.
- Develop materials and host workshops to educate about property maintenance and possible resources for vacant buildings.





DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,484,225	1,718,716	1,729,820	1,950,888
Fringe Benefits	684,313	825,109	793,232	930,703
Operating	365,858	474,386	353,920	491,544
Capital	—	—	31,622	—
TOTAL	2,534,396	3,018,211	2,908,594	3,373,135

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,534,396	3,018,211	2,908,594	3,373,135
General Fund Subtotal	2,534,396	3,018,211	2,908,594	3,373,135
TOTAL	2,534,396	3,018,211	2,908,594	3,373,135

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
225000 Livability	1,162,546	1,478,992	1,417,382	1,760,527
600000 Tourism	1,371,851	1,539,219	1,491,212	1,612,608
TOTAL	2,534,396	3,018,211	2,908,594	3,373,135
AUTHORIZED FULL-TIME EQUIVALENTS	30.70	31.70	31.70	32.00
Per Capita	15.93	18.57	17.90	20.40



COST CENTER: Livability
FUNCTION: Public Safety

COST CENTER 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: Plot program in Cannonborough-Elliottborough with long term rental properties must register with the department.
- The board functions as an advisory board to the municipal court for such pending uniform ordinance summons as the municipal court may refer to the board for abatement plan recommendations. The municipal court shall retain jurisdiction of such referred matters for final adjudication.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,162,546	1,478,992	1,417,382	1,760,527
General Fund Subtotal	1,162,546	1,478,992	1,417,382	1,760,527
TOTAL	1,162,546	1,478,992	1,417,382	1,760,527

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	742,963	911,510	939,120	1,105,881
Fringe Benefits	350,439	428,565	401,260	512,999
Operating	69,144	138,917	45,380	141,647
Capital	—	—	31,622	—
TOTAL	1,162,546	1,478,992	1,417,382	1,760,527
AUTHORIZED FULL-TIME EQUIVALENTS	15.00	16.00	16.00	17.00
Per Capita	7.31	9.10	8.72	10.65

**COST CENTER:** Tourism**FUNCTION:** Community Promotions**COST CENTER OVERVIEW**

Tourism serves as 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 Events Committee.
- **Film and photography permitting:** Permits for small and large film and photography productions in public spaces and rights of way.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,371,851	1,539,219	1,491,212	1,612,608
General Fund Subtotal	1,371,851	1,539,219	1,491,212	1,612,608
TOTAL	1,371,851	1,539,219	1,491,212	1,612,608

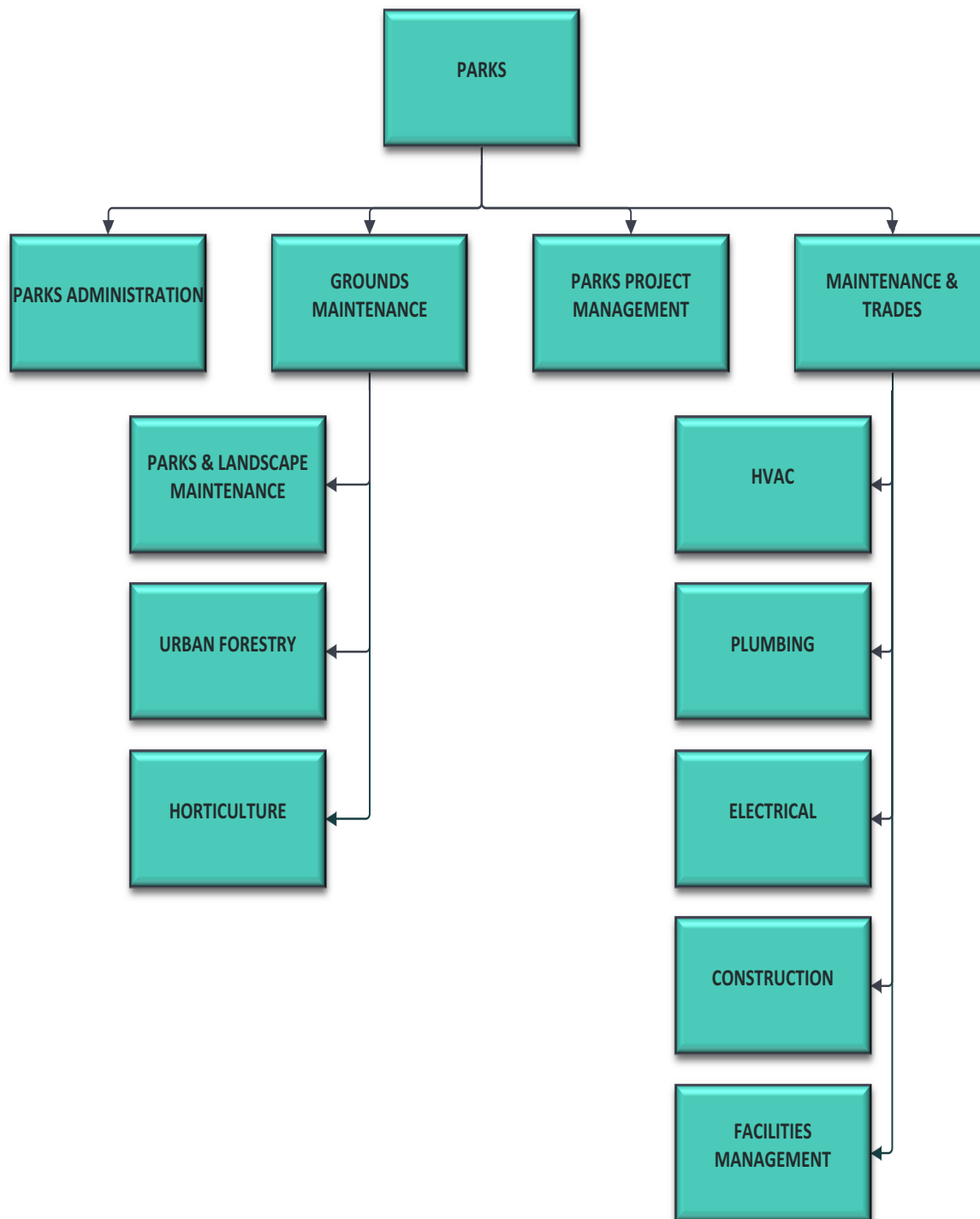
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	741,262	807,206	790,700	845,007
Fringe Benefits	333,874	396,544	391,972	417,704
Operating	296,715	335,469	308,540	349,897
TOTAL	1,371,851	1,539,219	1,491,212	1,612,608
AUTHORIZED FULL-TIME EQUIVALENTS	15.70	15.70	15.70	15.00
Per Capita	8.62	9.47	9.18	9.75



PARKS

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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 2025, approximately 165,318 residents will be served by over 1,913 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.

2024 ACCOMPLISHMENTS

- Commenced construction for the Ashley River Crossing Bike and Pedestrian Bridge.
- Completed interior painting and carpet replacement at CPD HQ.
- Completed the Brigade Street Warehouse Renovation.
- Landscape Enhancements complete at Ferguson Village Park, completed sod replacement at Waterfront Park and Washington Square Park.
- Completed the design and bidding for Ft. Pemberton Park.



PERFORMANCE MEASURES

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of building maintenance work orders requested	3,250	2,137	2,500	2,493	2,500	3,211	2,500
Number of building maintenance work orders completed	3,000	1,871	2,250	2,097	2,250	2,825	2,250

City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average days to complete a requested building maintenance work order	24.0	38.5	24.0	32.4	24.0	24.1	24.0
Average days to complete a preventative maintenance work order	12.00	9.86	12.00	11.24	12.00	7.64	12.00
Average cost per completed building maintenance work order	\$950.00	\$583.07	\$950.00	\$444.48	\$750.00	\$497.11	\$600.00
Average cost per completed contract work order	\$6,000.00	\$2,793.70	\$5,000.00	\$5,585.08	\$5,000.00	\$7,499.36	\$7,500.00

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of preventative maintenance work orders requested	4,300	3,770	4,000	3,860	840	1,346	1,000



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of preventative maintenance work orders completed	3,500	1,392	2,000	1,814	500	965	800

City Value: Physical Place

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

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Litter index (Keep America Beautiful scale with 1.0 ranking best, and 4.0 ranking worst)	1.75	1.51	1.50	1.61	1.60	1.67	1.60

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of trees planted by City	1,600	1,335	1,000	146	700	634	700
Number of requests for tree maintenance	650	2,064	1,300	1,381	1,300	1,752	1,500
Pounds of litter removed	30,000	37,144	35,000	43,798	40,000	23,454	40,000

City Value: Physical Place

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: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	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 2025

- Begin Construction on the revised Municipal Public Service Operations Complex.
- Complete Capital Maintenance Projects on 8 of 12 structured parking decks. Bid out the remaining 4 parking decks.
- Begin construction on the new Johns Island Fire Station 23.
- Start community engagement and design for the new Johns Island Recreation Center.
- Complete multiple maintenance projects in and around Recreation Centers, CPD Headquarters and CFD stations throughout the City.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	7,208,884	9,479,562	8,100,340	10,446,498
Fringe Benefits	3,331,541	4,438,101	4,071,631	4,892,883
Operating	13,255,430	22,559,635	15,931,536	24,894,573
Capital	373,661	104,500	967,000	535,000
Transfers Out	139,410	95,030	95,030	—
TOTAL	24,308,927	36,676,828	29,165,537	40,768,954

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	22,203,193	26,554,995	24,181,760	29,634,774
General Fund Subtotal	22,203,193	26,554,995	24,181,760	29,634,774
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	765,163	2,471,733	1,882,377	1,401,339
425 Municipal Golf Course Fund	155	—	—	—
435 Parking Facilities Fund	492,466	6,435,000	2,323,000	8,239,024
Enterprise Funds Subtotal	1,257,783	8,906,733	4,205,377	9,640,363
Special Revenue Funds				
231 Hospitality Fee Fund	847,950	1,215,100	778,400	1,493,817
Special Revenue Funds Subtotal	847,950	1,215,100	778,400	1,493,817
TOTAL	24,308,927	36,676,828	29,165,537	40,768,954

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
170100 Plumbing	550,908	682,688	226,388	703,674
170200 HVAC	285,407	354,427	75,603	411,860
170300 Electrical	5,015,736	5,185,069	5,519,701	5,384,159
170400 Construction	939,847	1,481,678	1,266,602	1,727,730
171000 Facilities Management	6,515,016	9,307,388	7,361,011	9,023,927
520000 Parks Project Management	1,498,730	7,814,501	3,679,607	10,037,912
521000 Parks Administration	1,594,769	1,670,268	1,653,812	1,845,437
522100 Park and Landscape Maintenance	6,309,835	7,803,373	8,426,190	8,667,435
522200 Urban Forestry	995,307	1,281,854	614,829	1,791,261
522300 Horticulture	603,373	1,095,582	341,794	1,175,559
TOTAL	24,308,927	36,676,828	29,165,537	40,768,954
AUTHORIZED FULL-TIME EQUIVALENTS	151.06	165.06	164.06	166.32
Per Capita	152.75	225.70	179.48	246.61



COST CENTER: Plumbing

FUNCTION: General Government

COST CENTER OVERVIEW

Plumbing consists of specialized tradesmen who provide plumbing services at City facilities.

CORE RESPONSIBILITIES

- Oversee the installation and maintenance of all plumbing systems within City buildings and facilities.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	550,908	682,688	226,388	703,674
General Fund Subtotal	550,908	682,688	226,388	703,674
TOTAL	550,908	682,688	226,388	703,674

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	327,908	423,462	80,300	398,841
Fringe Benefits	144,153	197,033	107,038	183,338
Operating	78,847	62,193	39,050	121,495
TOTAL	550,908	682,688	226,388	703,674
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	3.46	4.20	1.39	4.26

**COST CENTER: HVAC****FUNCTION: General Government****COST CENTER OVERVIEW**

HVAC consists of specialized tradesmen who ensure properly running heating and air conditioning systems in all City buildings, parks, and facilities.

CORE RESPONSIBILITIES

- Respond to HVAC emergencies 24 hours a day, 365 days a year.
- Oversee the installation and maintenance of all heating and air conditioning systems within City buildings and facilities.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	285,407	354,427	75,603	411,860
General Fund Subtotal	285,407	354,427	75,603	411,860
TOTAL	285,407	354,427	75,603	411,860

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	172,499	222,781	20,640	261,351
Fringe Benefits	73,475	100,549	47,463	121,014
Operating	39,433	31,097	7,500	29,495
TOTAL	285,407	354,427	75,603	411,860
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	1.79	2.18	0.47	2.49



COST CENTER: Electrical
FUNCTION: General Government

COST CENTER OVERVIEW

Electrical technicians in this cost center ensure properly functioning lighting systems in all City buildings, parks, and facilities. Utility bills for most City streetlights are budgeted in and charged to the Electrical cost center.

CORE RESPONSIBILITIES

- Oversee maintenance of the City's 15,500 streetlights.
- Install and maintain electrical and lighting systems in all City buildings, parks, and facilities.
- Coordinate with utility companies (Dominion Energy and Berkeley Electric), to respond to citizen reported outages and requests for installation and placement of new streetlights.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	5,015,736	5,185,069	5,519,701	5,384,159
General Fund Subtotal	5,015,736	5,185,069	5,519,701	5,384,159
TOTAL	5,015,736	5,185,069	5,519,701	5,384,159

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	223,771	288,966	583,000	273,777
Fringe Benefits	94,473	129,453	204,116	124,332
Operating	4,697,492	4,766,650	4,732,585	4,986,050
TOTAL	5,015,736	5,185,069	5,519,701	5,384,159
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	31.52	31.91	33.97	32.57



COST CENTER: Construction

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Construction crews help build and maintain City structures, parks and playgrounds, and facilities. Construction's work includes fencing, sitework, streetscaping, painting, roofing, carpentry, and more.

CORE RESPONSIBILITIES

- Perform new construction in conjunction with Capital Projects and Parks Operations.
- Perform historic masonry work, such as bluestone walkways, granite curbing, and various brick work.
- Perform carpentry and paint jobs, such as roofing and graffiti removal.
- Construct and install park benches for placement in new and existing parks and playgrounds.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	939,847	1,481,678	1,266,602	1,727,730
General Fund Subtotal	939,847	1,481,678	1,266,602	1,727,730
TOTAL	939,847	1,481,678	1,266,602	1,727,730

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	473,094	773,770	694,600	932,543
Fringe Benefits	238,210	382,008	358,202	453,887
Operating	228,543	325,900	213,800	341,300
Capital	—	—	—	—
TOTAL	939,847	1,481,678	1,266,602	1,727,730
AUTHORIZED FULL-TIME EQUIVALENTS	13.00	16.00	16.00	16.00
Per Capita	5.91	9.12	7.79	10.45

**COST CENTER: Facilities Management****FUNCTION: General Government****COST CENTER OVERVIEW**

The Facilities Management Division is responsible for in-house and contractual repair and maintenance services for all City facilities, parks, and open spaces. Facilities Management 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

- Coordinate and conduct general maintenance, custodial services, and repair of all City owned and operated buildings including City Hall, Police Department headquarter, Police sub-station buildings, and Fire Stations, either through City employees or contractual agreements.
- Maintain and repair the City's fixed and floating docks, including most notably Demetre Park on James Island, Brittlebank Park on the Ashley River, Northbridge Park in West Ashley, Daniel Island Park, and the Charleston Maritime Center on the Charleston Harbor.
- Oversee the contract maintenance of the Maritime Center.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	4,864,913	5,585,555	4,677,234	6,511,747
General Fund Subtotal	4,864,913	5,585,555	4,677,234	6,511,747
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	765,163	2,471,733	1,882,377	954,339
435 Parking Facilities Fund	36,989	35,000	23,000	114,024
Enterprise Funds Subtotal	802,152	2,506,733	1,905,377	1,068,363
Special Revenue Funds				
231 Hospitality Fee Fund	847,950	1,215,100	778,400	1,443,817
Special Revenue Funds Subtotal	847,950	1,215,100	778,400	1,443,817
TOTAL	6,515,016	9,307,388	7,361,011	9,023,927

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	865,435	1,249,310	975,200	1,349,060
Fringe Benefits	410,435	560,558	486,221	603,578
Operating	4,835,676	7,402,490	4,904,560	7,071,289
Capital	264,060	—	900,000	—
Transfers Out	139,410	95,030	95,030	—
TOTAL	6,515,016	9,307,388	7,361,011	9,023,927
AUTHORIZED FULL-TIME EQUIVALENTS	18.00	19.00	19.00	19.00
Per Capita	40.94	57.28	45.30	54.59

**COST CENTER: Parks Project Management****FUNCTION: Culture & Recreation****COST CENTER OVERVIEW**

Parks Project Management provides direction and administration of capital construction projects 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,094,096	1,414,501	1,379,607	1,540,912
General Fund Subtotal	1,094,096	1,414,501	1,379,607	1,540,912
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	—	—	—	447,000
425 Municipal Golf Course Fund	155	—	—	—
435 Parking Facilities Fund	404,479	6,400,000	2,300,000	8,000,000
Enterprise Funds Subtotal	404,634	6,400,000	2,300,000	8,447,000
Special Revenue Funds				
231 Hospitality Fee Fund	—	—	—	50,000
Special Revenue Funds Subtotal	—	—	—	50,000
TOTAL	1,498,730	7,814,501	3,679,607	10,037,912

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	664,460	896,036	789,000	981,857
Fringe Benefits	255,002	343,558	312,707	377,516
Operating	579,268	6,574,907	2,577,900	8,231,539
Capital	—	—	—	447,000
TOTAL	1,498,730	7,814,501	3,679,607	10,037,912
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	9.00	9.00	9.00
Per Capita	9.42	48.09	22.64	60.72



COST CENTER: Parks Administration

FUNCTION: Culture & Recreation

COST CENTER 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 divisional budget requests and preparation of required budget forms. Revenues are tracked and expenditures are monitored for ten cost centers. Employees in Administration are responsible for requisitioning all purchase orders and direct payments to suppliers, 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

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,594,769	1,670,268	1,653,812	1,845,437
General Fund Subtotal	1,594,769	1,670,268	1,653,812	1,845,437
TOTAL	1,594,769	1,670,268	1,653,812	1,845,437

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,066,490	1,067,095	1,079,600	1,179,316
Fringe Benefits	445,138	452,897	452,726	491,688
Operating	83,141	150,276	121,486	174,433
TOTAL	1,594,769	1,670,268	1,653,812	1,845,437
AUTHORIZED FULL-TIME EQUIVALENTS	14.14	14.14	14.14	14.34
Per Capita	10.02	10.28	10.18	11.16



COST CENTER: Park and Landscape Maintenance

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Park and Landscape Maintenance cares for over 120 parks covering approximately 1,900 acres. This includes iconic and historic parks, small neighborhood parks, surface parking lots, garages, and rights-of-way.

CORE RESPONSIBILITIES

- Provide routine and specialized care of all parks and green spaces, including athletic complexes that require competition-quality field turf.
- Oversee contracted grounds maintenance of many rights-of-way and common areas across the City of Charleston.
- Support emergency operations and special events sponsored by the City of Charleston.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	6,258,837	7,803,373	8,426,190	8,542,435
General Fund Subtotal	6,258,837	7,803,373	8,426,190	8,542,435
Enterprise Funds				
435 Parking Facilities Fund	50,998	—	—	125,000
Enterprise Funds Subtotal	50,998	—	—	125,000
TOTAL	6,309,835	7,803,373	8,426,190	8,667,435

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,513,151	3,352,513	3,507,800	3,454,215
Fringe Benefits	1,233,045	1,676,925	1,730,185	1,754,618
Operating	2,454,039	2,669,435	3,121,205	3,370,602
Capital	109,601	104,500	67,000	88,000
TOTAL	6,309,835	7,803,373	8,426,190	8,667,435
AUTHORIZED FULL-TIME EQUIVALENTS	61.00	70.00	69.00	65.00
Per Capita	39.65	48.02	51.85	52.43



COST CENTER: Urban Forestry
FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Urban Forestry is responsible for the management of approximately 75,000 trees in rights-of-way, parks and other city properties. This division oversees the Street Tree Program including planting, tree banking, and tree mitigation. This division is also an essential part of the emergency response efforts for the City of Charleston.

CORE RESPONSIBILITIES

- Prune, remove, plant, and conduct hazard/risk management for trees in the City.
- Maintain in the City Street Tree Inventory records of tree locations, species, condition, and maintenance completed.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	995,307	1,281,854	614,829	1,791,261
General Fund Subtotal	995,307	1,281,854	614,829	1,791,261
TOTAL	995,307	1,281,854	614,829	1,791,261

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	520,102	695,117	193,500	875,771
Fringe Benefits	254,158	345,599	211,279	406,120
Operating	221,047	241,138	210,050	509,370
TOTAL	995,307	1,281,854	614,829	1,791,261
AUTHORIZED FULL-TIME EQUIVALENTS	11.92	11.92	11.92	14.98
Per Capita	6.25	7.89	3.78	10.84



COST CENTER: Horticulture

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Headquartered at Hampton Park, Horticulture is responsible for maintenance of 60 acres at Hampton Park and over 50 planting display beds across the City.

CORE RESPONSIBILITIES

- Manage greenhouse operations from Hampton Park to propagate over 15,000 annuals for planting efforts each Spring and Fall around the park system.
- Support various landscape enhancement projects in parks and other City properties.
- Provide support as needed for emergency response to natural disasters.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	603,373	1,095,582	341,794	1,175,559
General Fund Subtotal	603,373	1,095,582	341,794	1,175,559
TOTAL	603,373	1,095,582	341,794	1,175,559

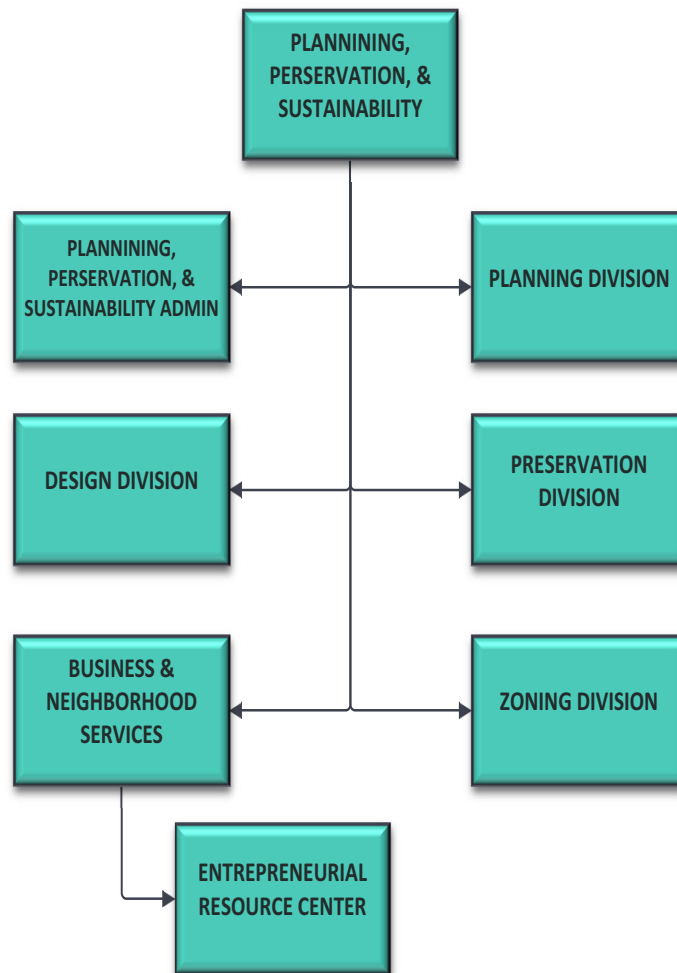
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	381,976	510,512	176,700	739,767
Fringe Benefits	183,453	249,521	161,694	376,792
Operating	37,944	335,549	3,400	59,000
TOTAL	603,373	1,095,582	341,794	1,175,559
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	11.00	14.00
Per Capita	3.79	6.74	2.10	7.11



PLANNING, PRESERVATION & SUSTAINABILITY

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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 four divisions: Administration, Planning, Preservation & Urban Design, and Zoning. The Department also administers seven public review boards.

The Department provides leadership and key services regarding land use, urban design, architecture, sustainability, and community matters. The Department regularly engages with elected officials, appointed boards and commissions, other City departments, and citizens, working to build a better city. The City's guiding document is its Comprehensive Plan, a public policy document that provides guidance related to land use and development. The plan is regularly updated through a public process.

The Department is responsible for maintaining standards and regulations that protect existing neighborhoods and architecture while establishing criteria for new construction. Zoning regulations address the use of property including location, size, and height of buildings, parking, natural resource protection, signs, and other aspects of land use. Standards also address the preservation of historic structures and the architectural design of new buildings within historic districts and commercial corridors.

The City's planning processes are enabled by several boards and commissions tasked with reviewing plans, development proposals, architecture and site design, zoning variances, and other land use items. Department staff administer the operations of the boards, provide recommendations, and communicate with applicants and citizens.

CORE RESPONSIBILITIES

- Use the Comprehensive Plan as a guiding document for a more resilient and equitable future for the City of Charleston.
- Restore, protect, and preserve historic neighborhoods.
- Facilitate construction of new neighborhoods that include a mixture of uses and housing opportunities.
- 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.

2024 ACCOMPLISHMENTS

- Collaborated with preservation leaders, consultants, city staff, and citizens to create resilience guidelines for property owners. The guidelines are a how-to manual to help citizens protect their homes from flooding, wind, earthquakes, heat, storms, and other natural hazards.
- Improved the review process for Affordable Housing projects by creating a Priority Status program, waiving permit fees, proactively communicating with staff and applicants, and spearheading other initiatives.



- Launched the BAR University series - a quarterly interactive session to share information about the City's Board of Architectural Review, preservation policies, process improvement initiatives, and how-to workshops.
- Improved the Board of Architectural (BAR) plan review process by utilizing an online submittal system, CSS, that is automated and more efficient for applicants and staff.
- Created a weekly Council District Agenda Report to share information with Council Members about proposed projects and developments in their districts that are being presented to public review boards.

PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Promote public engagement, collaboration, transparency, and provide excellent customer service.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Planning Division community presentations/ engagement sessions on special planning issues	26	8	26	39	26	78	53
Number of Hey, Charleston! Newsletter subscribers (engagement & info about City plans/ programs) ¹	8,000	7,995	8,000	6,914	7,173	0	0
Number of attendees at civic engagement workshops by Business & Neighborhood Services	46	188	100	291	201	200	200

1 Public Information is now responsible for producing this newsletter.

City Value: Citizens

Strategic Priority: Cultivate healthy commercial districts and businesses.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Business Services Workshop attendees (workshops, meetings, forums, etc.)	642	1,019	881	1,398	798	207	207
Number of Minority & Women Business Certifications	93	79	94	114	92	95	95



City Value: Quality Service

Strategic Priority: Cultivate healthy commercial districts and businesses.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Business License Certificate of Occupancy applications reviewed	665	514	595	617	631	671	615

City Value: Physical Place

Strategic Priority: Protect and preserve the City's architectural and historic resources; advocate for excellence in design.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Design Review Board applications (staff + board reviews)	244	264	246	282	256	322	268
Number of Design Review Board applications presented in public hearings	83	47	54	56	70	44	52
Number of Board of Architectural Review applications (staff + board reviews)	1,733	1,843	1,752	2,320	1,873	2,584	2,032
Number of Board of Architectural Review applications presented in public hearings (BAR-S + BAR-L)	346	342	314	361	348	292	319

City Value: Physical Place

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Board Zoning Appeals-Zoning applications (ie. Variances) presented in public hearings	163	170	163	200	163	194	177



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Board of Zoning Appeals-Site Design (i.e. variances) applications presented in public hearings	51	53	51	44	51	38	47
Number of site plan and subdivision applications on Technical Review Committee agendas	379	445	390	464	409	476	422
Number of hotel rooms approved by the Technical Review Committee	165	75	115	175	149	0	104
Number of Short Term Rental units permitted (properties in compliance with new regs)	380	851	851	679	765	767	765
Number of Zoning Ordinance amendments presented in Planning Commission public hearings	16	16	14	13	15	4	12
Number of Planning Division special area planning projects (planning, cross-sector collaboration, and policy projects; also includes special West Ashley projects)	8	17	10	17	12	19	13
Number of Civic Design Center design projects (design, development, cross-sector collaboration, and demonstration projects for City projects) ²	21	36	29	25	25	53	25



2 PP&S does not have this data for 2024; division moved to another dept/section.

City Value: Physical Place

Strategic Priority: Protect the existing housing supply and enable new construction of attainable market rates and affordable housing for all people of varied backgrounds and incomes.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of single-family residential lots final platted (number of lots created)	442	235	337	330	347	9	239
Number of new single-family or duplex dwellings construction applications reviewed	1,046	526	897	462	825	336	698
Number of multi-family units approved by the Technical Review Committee	1,260	432	1,230	975	1,037	383	1,010



NEW INITIATIVES FOR 2025

- Complete the planning and engagement process for the Peninsula Plan and the Waterfront Land Use District (Comprehensive Plan Amendment) and present these items to City Council for approval.
- Initiate phase two of the Zoning Ordinance rewrite process to include more community input on big ideas and then develop a draft of the updated zoning code to present to citizens and stakeholders for feedback.
- Work with consultants to redesign Sam Rittenberg Boulevard into a multi-modal corridor with landscaping and an improved public realm. Begin initial engineering design and coordinate multi-jurisdictional support.
- Update the City's historic architectural surveys for properties within Charleston's historic districts. One survey will focus on properties associated with the architectural and cultural heritage of the African American community; the second survey will have a broader scope and will inventory properties not included in previous survey projects.
- Establish the Upper Peninsula Mobility Fund Committee to implement and fund the City's multi-modal transportation objectives and projects.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,718,636	3,039,644	3,095,609	3,472,164
Fringe Benefits	1,120,041	1,268,213	1,277,730	1,456,119
Operating	178,805	1,125,716	289,353	1,262,877
Capital	—	—	—	7,500
Transfers Out	634	—	—	—
TOTAL	4,018,116	5,433,573	4,662,692	6,198,660

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	4,018,116	5,433,573	4,662,692	6,198,660
General Fund Subtotal	4,018,116	5,433,573	4,662,692	6,198,660
TOTAL	4,018,116	5,433,573	4,662,692	6,198,660

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
415000 Planning, Preservation & Sustainability Administration	565,339	582,079	660,354	799,458
419000 Zoning	928,604	998,658	976,345	1,370,163
420000 Preservation	787,320	972,176	968,419	1,137,247
421000 Design	259,908	373,074	303,265	298,053
430000 Planning	771,462	1,476,686	832,926	1,424,436
820100 Business & Neighborhood Services Administration	655,387	768,134	611,522	659,326
820200 Entrepreneurial Resource Center	50,096	262,766	309,861	509,977
TOTAL	4,018,116	5,433,573	4,662,692	6,198,660
AUTHORIZED FULL-TIME EQUIVALENTS	37.75	40.75	40.75	43.24
Per Capita	25.25	33.44	28.69	37.50



COST CENTER: Planning, Preservation & Sustainability Administration

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Administration Division provides managerial and administrative support to all divisions within the Department.

CORE RESPONSIBILITIES

- The administrative functions of departmental management including overseeing the operations of the divisions, budget development and monitoring, purchasing, preparing of department reports, project management, process improvement, supporting public review boards, and oversight of all employees and HR matters.
- The director provides direct support to Mayor and Council on urban planning, design, land use, growth and development, preservation, annexation, housing, mobility, and quality of life issues affecting citizens and businesses.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	565,339	582,079	660,354	799,458
General Fund Subtotal	565,339	582,079	660,354	799,458
TOTAL	565,339	582,079	660,354	799,458

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	384,379	370,942	446,900	499,957
Fringe Benefits	147,405	145,403	174,689	197,568
Operating	33,555	65,734	38,765	94,433
Capital	—	—	—	7,500
TOTAL	565,339	582,079	660,354	799,458
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	5.00	5.00
Per Capita	3.55	3.58	4.06	4.84



COST CENTER: Zoning

FUNCTION: Urban & Community Development

COST CENTER 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, allowing 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 hears variance and special exception requests 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 hears variance and special exception requests for regulations such as use, building setbacks, height restrictions, and parking requirements.

Technical Review Committee (TRC) - This committee is comprised of representatives from several City departments and meets weekly. The committee reviews site plans for multi-family and commercial developments and residential subdivisions for compliance with City of Charleston codes and ordinances. The main goal of TRC is to help applicants working on development projects to get them designed and permitted in the most efficient manner possible.

Plat Review Committee (PRC) - This committee is comprised of representatives from several City departments and meets weekly to review final subdivision plats, property line adjustment plats, and boundary surveys to confirm compliance with City codes and ordinances.

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 and provide public notice in accordance with City and State 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 complains and assist in code enforcement actions.
- Conduct inspections in response to public requests, development proposals and permitting.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	928,604	998,658	976,345	1,370,163
General Fund Subtotal	928,604	998,658	976,345	1,370,163
TOTAL	928,604	998,658	976,345	1,370,163



EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	631,101	654,935	662,590	843,683
Fringe Benefits	267,465	281,065	285,660	366,181
Operating	30,038	62,658	28,095	160,299
TOTAL	928,604	998,658	976,345	1,370,163
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	11.00
Per Capita	5.84	6.15	6.01	8.29



COST CENTER: Preservation

FUNCTION: Urban & Community Development

COST CENTER 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 review 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 application 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.
- 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.
- Advise the Board of Architectural Review, Design Review Board, Design Review Committee and City Council.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	787,320	972,176	968,419	1,137,247
General Fund Subtotal	787,320	972,176	968,419	1,137,247
TOTAL	787,320	972,176	968,419	1,137,247



EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	545,568	633,915	636,580	738,793
Fringe Benefits	218,790	261,450	262,756	312,007
Operating	22,962	76,811	69,083	86,447
TOTAL	787,320	972,176	968,419	1,137,247
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	9.00	9.00	9.07
Per Capita	4.95	5.98	5.96	6.88

**COST CENTER:** Design**FUNCTION:** Urban & Community Development**COST CENTER 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

- Provide urban design, planning, landscape architecture, and architectural design for City plans and projects in various stages of development.
- Advise the City, its partners, and external developers on best practices and recommended approaches to urban design.
- Assist various departments with planning and design-related needs.
- Operate the Charleston Civic Design Center; lead and assist the City in matters of civic engagement related to urban design projects.
- Use design thinking and projects to facilitate optimal public realm benefits through coordination among key stakeholders and projects.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	259,908	373,074	303,265	298,053
General Fund Subtotal	259,908	373,074	303,265	298,053
TOTAL	259,908	373,074	303,265	298,053

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	176,632	248,945	205,900	198,045
Fringe Benefits	67,721	94,976	78,860	72,810
Operating	15,555	29,153	18,505	27,198
TOTAL	259,908	373,074	303,265	298,053
AUTHORIZED FULL-TIME EQUIVALENTS	2.75	2.75	2.75	2.80
Per Capita	1.63	2.30	1.87	1.80



COST CENTER: Planning

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Planning Division is responsible for promoting a strong community and vital public realm. The division works to preserve and enhance 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

- Prepare, maintain and implement 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.
- Coordinate 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	771,462	1,476,686	832,926	1,424,436
General Fund Subtotal	771,462	1,476,686	832,926	1,424,436
TOTAL	771,462	1,476,686	832,926	1,424,436

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	517,560	595,442	574,580	590,863
Fringe Benefits	221,871	251,179	234,358	247,450
Operating	31,396	630,065	23,988	586,123
Transfers Out	634	—	—	—
TOTAL	771,462	1,476,686	832,926	1,424,436
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	7.00	7.00
Per Capita	4.85	9.09	5.13	8.62

**COST CENTER:** Business & Neighborhood Services Administration**FUNCTION:** Business Development & Assistance**COST CENTER OVERVIEW**

The Business and Neighborhood Services (BNS) works to promote and maintain healthy neighborhoods and strong businesses throughout the City. The mission of the Business and Neighborhood Services is (1) to help new and existing businesses in the City succeed, and (2) to help neighborhoods and organizations grow and develop equitably.

CORE RESPONSIBILITIES

- Assists aspiring entrepreneurs and business owners in navigating the City's permitting and approval processes, offering workshops that address their needs, and identifying additional resources that would sustain their success.
- Provide 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.
- Encourage equitable economic and community development to ensure quality growth for both businesses and residents.
- Manage the Restaurant Advisory Group and the Neighborhood Council.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	655,387	768,134	611,522	659,326
General Fund Subtotal	655,387	768,134	611,522	659,326
TOTAL	655,387	768,134	611,522	659,326

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	431,717	431,694	371,184	397,894
Fringe Benefits	179,031	181,445	154,156	167,496
Operating	44,640	154,995	86,182	93,936
TOTAL	655,387	768,134	611,522	659,326
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	5.00	5.00	5.37
Per Capita	4.12	4.73	3.76	3.99



COST CENTER: Entrepreneurial Resource Center

FUNCTION: Business Development & Assistance

COST CENTER OVERVIEW

Located on the first floor of the James Lewis Affordable Housing Project at 91 Hanover Street, The Entrepreneurial Resource Center provides offices and retail spaces at reduced/subsidized rents for scaling and emerging businesses. The ERC is approximately 8,000 square feet and contains workstations and offices, two conference rooms for trainings and meetings, two retail spaces, a data center, flex space and various hospitality amenities. This cost center also includes the Minority & Women-Owned Enterprise Office (MWBE).

CORE RESPONSIBILITIES

- Support minority-owned and women-owned businesses, strive to increase participation of minority and women-owned business enterprises in government contracting opportunities and manage the MWBE certification process.
- Provide business skills training, technical assistance, financial education, and access to capital and other resources to help businesses improve management skills, operational effectiveness, and grow capacity.
- Collaborate 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.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	50,096	262,766	309,861	509,977
General Fund Subtotal	50,096	262,766	309,861	509,977
TOTAL	50,096	262,766	309,861	509,977

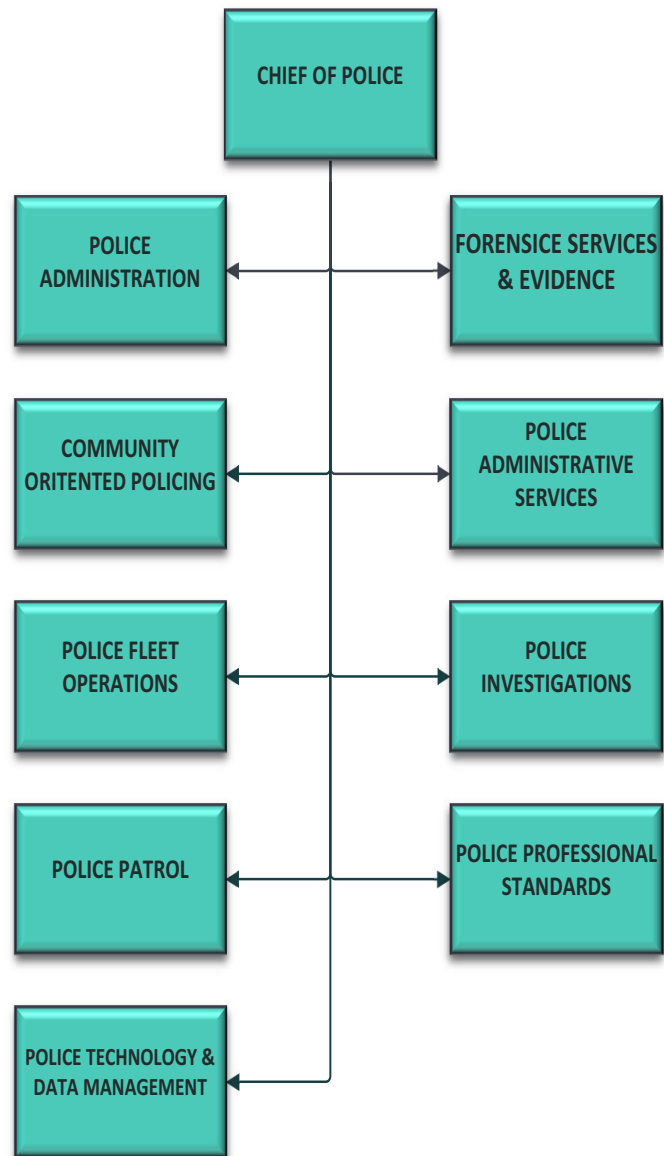
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	31,679	103,771	197,875	202,929
Fringe Benefits	17,758	52,695	87,251	92,607
Operating	659	106,300	24,735	214,441
TOTAL	50,096	262,766	309,861	509,977
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	3.00	3.00	3.00
Per Capita	0.31	1.62	1.91	3.08



POLICE

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DEPARTMENT MISSION STATEMENT

At the Charleston Police Department, our mission is to serve all people within our jurisdiction with respect, fairness, and compassion. We are dedicated to protecting life and property, preserving peace and order, and enforcing local, state, and federal laws while upholding the Constitution of South Carolina and the United States 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 following cost centers, Police Administration, Police Investigations, Forensic Services and Evidence, Police Professional Standards, Police Technology and Data Management, Procedural Justice and Research, Community Oriented Policing, Police Fleet Operations, Police Administrative Services, Police Patrol and Police Special Operations. 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

- Commit to protecting and improving the quality of life for all citizens
- Partner with the community, courts, political leadership, and multiple external agencies to promote individual and community responsibility
- Prevent crime, apprehend offenders, improve community engagement/relations, promote traffic safety and awareness, base policing and management in evidence and data, and commit to accountability, transparency, and investments in human capital.
- Maximize the use of technology to assist officers in their duties

2024 ACCOMPLISHMENTS

- Reviewed the ERA recommendations and incorporated its planned next steps into a Racial Bias Audit Implementation Final Report, the final project document which was published in June 2024
- Graduated the second session of the Charleston Police Executive Leadership Summit
- Implemented year 3 of the DNA Analysis Program 5-year plan, which included hiring a Forensic Biology Examiner, purchasing IT equipment for CODIS and STRMx software, providing 9 validation studies on instruments/methods, writing 9 Forensic Biology Manuals, and providing DNA training to stakeholders
- Contributed to a 26% decrease in annual fatal opioid overdoses in Charleston County by distributing approximately 1,546 harm reduction kits to overdose survivors and high-risk individuals, Charleston County residents, first responder agencies, and community partners as a part of the Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP)
- Continued to modernize the use of technology to include the development and use of N.I.C.E. Investigations, PowerFTO, and increasing camera coverage and abilities throughout the City



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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Police community presentations and events	200	196	200	124	200	51	200
Number of security surveys conducted	25	18	25	21	25	23	25
Number of youth engagement activities	200	221	200	191	200	121	200

City Value: Citizens

Strategic Priority: Provide training, educational development, career enhancement opportunities to officers and civilian personnel.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of sworn officers who are minorities	25.00%	20.00%	25.00%	20.10%	25.00%	240.00%	25.00%
Percent of sworn officers who are women	18.00%	18.00%	18.00%	15.40%	18.00%	204.00%	18.00%
Percent of personnel with advanced degrees	18.00%	19.00%	18.00%	19.30%	18.00%	244.00%	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: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of incidents for Part One Index Violent Crimes compared to previous year ¹	-5.00%	0.10%	-5.00%	0.10%	-5.00%	-1.00%	-5.00%
Percentage of incidents for Part One Index Property Crimes compared to previous year ²	-5.00%	0.50%	-5.00%	0.20%	-5.00%	2.00%	-5.00%



- 1 Part One Index Violent Crimes include homicide, rape, robbery and aggravated assault. Part One Index Violent Crimes numbers are based on SLED - Crime Summary Report (CSR) that is generated by date occurred and excluding unfounded cases. The offenses of homicide, rape, and aggravated assault are counted per-victim; all others are counted per-incident.
- 2 Part One Index Property Crimes include larceny, burglary, arson, and motor vehicle theft. Part One Property Crimes numbers are based on SLED - Crime Summary Report (CSR) that is generated by date occurred and excluding unfounded cases. Motor Vehicle Theft is counted per-vehicle stolen and burglary is counted per-premise-entered; all other offenses are counted per-incident.

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of incidents for Part One Index Violent Crimes ¹	400	584	400	617	400	557	400
Number of incidents for Part One Index Property Crimes ²	3,400	3,039	3,400	3,063	3,400	3,075	3,400
Number of traffic fatalities	10	24	10	30	10	12	10

- 1 Part One Index Violent Crimes include homicide, rape, robbery and aggravated assault. Part One Index Violent Crimes numbers are based on SLED - Crime Summary Report (CSR) that is generated by date occurred and excluding unfounded cases. The offenses of homicide, rape, and aggravated assault are counted per-victim; all others are counted per-incident.
- 2 Part One Index Property Crimes include larceny, burglary, arson and motor vehicle theft. Part One Property Crimes numbers are based on SLED - Crime Summary Report (CSR) that is generated by date occurred and excluding unfounded cases. Motor Vehicle Theft is counted per - vehicle stolen and burglary is counted per-premise-entered; all other offenses are counted per-incident.

City Value: Public Safety

Strategic Priority: Maintain CALEA accreditation by meeting the professional standards.

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total number of use of force complaints compared to the total number of arrests	0.15%	0.00%	0.15%	0.00%	0.30%	0.00%	0.15%



City Value: Public Safety

Strategic Priority: Maintain CALEA accreditation by meeting the professional standards.

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of sworn officers engaged in direct community service through patrol and investigative activities	100.00%	90.70%	100.00%	100.00%	100.00%	100.00%	100.00%

City Value: Public Safety

Strategic Priority: Maintain CALEA accreditation by meeting the professional standards.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of use of force complaints	0	1	0	0	15	10	15



NEW INITIATIVES FOR 2025

- Complete a comprehensive strategic planning process, engaging the department's strategic planning committee throughout the year and seek input from various stakeholders to create a clear direction and list of priorities for the department to begin implementing in 2026
- Continue work with contracted vendor on completing staffing and facility needs assessment for the department, which will be utilized to help develop future plans
- Work towards completing the DNA Analysis Program PBI/QAS Audit, completing the STRmix validation, and perform DNA examinations on casework.
- Awarded the Community Policing Development Microgrant, which will fund development of a leadership training curriculum to be taught in the annual Community Policing Leadership Institute and be published so that other small and mid-sized law enforcement agencies can replicate the training and build their own culture of community engagement
- Open a 2025 session of the Charleston Police Executive Leadership Summit, which is expected to expand to out-of-state registered students from the southeast region, to allow the department to learn and share problem-oriented solutions in topics related to law enforcement and communities



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	39,325,620	41,359,262	42,233,004	44,709,022
Fringe Benefits	17,313,013	18,504,649	18,693,040	20,209,702
Operating	7,362,755	7,669,080	8,590,196	8,010,360
Capital	467,181	95,000	138,700	120,000
Transfers Out	105,566	—	—	—
TOTAL	64,574,135	67,627,991	69,654,940	73,049,084

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	64,410,018	67,441,199	69,426,711	72,820,569
General Fund Subtotal	64,410,018	67,441,199	69,426,711	72,820,569
Special Revenue Funds				
231 Hospitality Fee Fund	164,117	186,792	228,229	228,515
Special Revenue Funds Subtotal	164,117	186,792	228,229	228,515
TOTAL	64,574,135	67,627,991	69,654,940	73,049,084

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
200000 Police Administration	59,388,194	1,120,230	41,380,319	1,284,076
201000 Police Investigations	364,428	7,859,462	3,059,246	7,871,889
202000 Forensic Services & Evidence	157,408	3,108,701	1,306,514	3,480,233
203000 Police Professional Standards	152,700	2,120,825	771,823	1,973,288
204000 Police Technology & Data Management	13,124	1,138,536	326,718	1,160,190
205000 Procedural Justice & Research	—	—	—	—
206000 Community Oriented Policing	118,886	3,213,572	1,277,330	3,403,745
207000 Police Fleet Operations	2,498,658	3,662,380	3,015,062	3,636,609
208000 Police Administrative Services	1,182,922	6,310,780	3,574,222	6,838,685
209000 Police Patrol	588,451	29,557,710	11,854,017	34,452,284
210000 Police Special Operations	109,365	9,535,795	3,089,689	8,948,085
TOTAL	64,574,135	67,627,991	69,654,940	73,049,084
AUTHORIZED FULL-TIME EQUIVALENTS	569.50	571.50	570.00	567.01
Per Capita	405.77	416.17	428.65	441.87



COST CENTER: Police Administration

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Police Administration Cost Center includes the Chief of Police, who serves as the head of the police department, the Executive Deputy Chief, who serves second-in command, the Deputy Chief of Operations, and the Deputy Chief of Support Services. In addition, the Police Administration Cost Center includes a Chief of Staff position, office manager, legal attorneys, Director of Research and Strategic Planning, Fleet Operations Division, Public Affairs unit, and Recruitment unit.

CORE RESPONSIBILITIES

- Lead the organization in overall strategic direction.
- Provide executive decision-making in all divisions and operations within the police department.
- Managing external and internal communications with community partners and all stakeholders.
- Conduct research, data analysis, and policy development.
- Lead recruitment efforts to attract and hire qualified police officers and professional staff.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	59,388,194	1,120,230	41,380,319	1,284,076
General Fund Subtotal	59,388,194	1,120,230	41,380,319	1,284,076
TOTAL	59,388,194	1,120,230	41,380,319	1,284,076

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	38,800,602	537,506	29,371,985	871,214
Fringe Benefits	16,257,864	224,863	8,376,254	331,134
Operating	3,764,837	357,861	3,493,380	81,728
Capital	459,324	—	138,700	—
Transfers Out	105,566	—	—	—
TOTAL	59,388,194	1,120,230	41,380,319	1,284,076
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	373.19	6.89	254.65	7.77

**COST CENTER: Police Investigations****FUNCTION: Public Safety****COST CENTER OVERVIEW**

The Charleston Police Department's Investigations Cost Center includes a Captain, who oversees and coordinates the various specialized units and functions within the Cost Center. The Investigations Cost Center consists of the Crimes Against Persons unit, Crimes Against Property unit, and the Special Investigations unit. 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.

CORE RESPONSIBILITIES

- Investigate incidents related to property offenses, such as burglary, theft of motor vehicles, and economic (white-collar) related crimes.
- Investigate incidents involving crimes against individuals, such as aggravated assaults, domestic violence, missing persons, robbery, and homicide.
- Investigate more complex and high priority cases, including drug distribution, organized crime, human trafficking, and other specialized areas, including coordinating with federal law enforcement agencies.
- Provide victims with assistance and support to individuals and family members who may have been the victim of a crime.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	364,428	7,859,462	3,059,246	7,871,889
General Fund Subtotal	364,428	7,859,462	3,059,246	7,871,889
TOTAL	364,428	7,859,462	3,059,246	7,871,889

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	162,004	5,401,069	1,773,796	5,347,463
Fringe Benefits	159,224	2,292,878	1,245,450	2,369,626
Operating	43,200	165,515	40,000	154,800
TOTAL	364,428	7,859,462	3,059,246	7,871,889
AUTHORIZED FULL-TIME EQUIVALENTS	63.50	63.50	63.00	63.00
Per Capita	2.29	48.37	18.83	47.62

**COST CENTER: Forensic Services & Evidence****FUNCTION: Public Safety****COST CENTER OVERVIEW**

The Forensic Services and Evidence Cost Center provides a wide range of forensic science expertise as well as evidence control functions to the Charleston Police Department. This Cost Center is led by the Forensics Services Director, and includes crime scene investigators, latent print examiners, forensic scientists, photographers, digital evidence examiners, a quality manager, laboratory technician, evidence custodian, and evidence technicians.

CORE RESPONSIBILITIES

- Provide ANAB accredited forensic services in the following disciplines: biology/DNA, digital, fire debris, friction ridge recovery and identification, and seized drugs.
- Conduct crime scene investigations, serial number restoration and NIBN acquisition and correlation.
- Provide photography, audiovisual, and graphic design services for city events.
- Receive, catalog, store, and maintain the integrity of evidence, found property, and property for safekeeping.
- Facilitate the destruction of evidence and property that is no longer needed

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	157,408	3,108,701	1,306,514	3,480,233
General Fund Subtotal	157,408	3,108,701	1,306,514	3,480,233
TOTAL	157,408	3,108,701	1,306,514	3,480,233

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	2,049,023	671,000	2,203,651
Fringe Benefits	43,746	870,999	529,471	985,464
Operating	113,662	188,679	106,043	291,118
TOTAL	157,408	3,108,701	1,306,514	3,480,233
AUTHORIZED FULL-TIME EQUIVALENTS	30.00	31.00	31.00	31.00
Per Capita	0.99	19.13	8.04	21.05

**COST CENTER:** Police Professional Standards**FUNCTION:** Public Safety**COST CENTER OVERVIEW**

The Police Professional Standards Cost Center of the Charleston Police Department plays a critical role in ensuring the integrity, accountability and professional development of the department's personnel. This Cost Center is led by a police Captain who oversees the activities and serves as the primary point of contact for matters related to Internal Affairs, Professional Development & Training, Accreditation and Compliance.

CORE RESPONSIBILITIES

- Plan, implement and oversee the Department's training programs and professional standard initiatives.
- Manage investigation of complaints, allegations of misconduct, and other internal affair matters.
- Oversee accreditation and monitor the Department's compliance with national accreditation standards and best practices.
- Monitor compliance to established policies and practices through inspections and activity audits.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	152,700	2,120,825	771,823	1,973,288
General Fund Subtotal	152,700	2,120,825	771,823	1,973,288
TOTAL	152,700	2,120,825	771,823	1,973,288

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	1,324,507	365,000	1,244,478
Fringe Benefits	18,957	535,126	259,273	528,609
Operating	133,743	261,192	147,550	200,201
TOTAL	152,700	2,120,825	771,823	1,973,288
AUTHORIZED FULL-TIME EQUIVALENTS	13.00	13.00	13.00	13.00
Per Capita	0.96	13.05	4.75	11.94


COST CENTER: Police Technology & Data Management
FUNCTION: Public Safety
COST CENTER OVERVIEW

The Police Technology and Data Management Cost Center is comprised of the Crime Intelligence Unit, led by a Police Lieutenant, and the Police Systems Manager who oversee a team of crime and data analysts and police investigative support specialists, primarily the Safety & Security Cameras. This Cost Center works to effectively respond to the evolving public safety needs of the community, solve complex crimes, and proactively address emerging issues through data-driven decision-making and intelligence-led policing strategies.

CORE RESPONSIBILITIES

- Conduct research and implementation of advanced technology, such as data analytics tools, enhanced camera systems, and improved communication systems.
- Collect, analyze and disseminate critical information to enhance the department's decision-making and operational effectiveness.
- Manage and administer the safety and security cameras throughout the city as well as in-car and body-worn camera systems assigned to officers.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	13,124	1,138,536	326,718	1,160,190
General Fund Subtotal	13,124	1,138,536	326,718	1,160,190
TOTAL	13,124	1,138,536	326,718	1,160,190

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	797,797	170,000	758,320
Fringe Benefits	13,124	317,444	154,168	324,122
Operating	—	23,295	2,550	77,748
TOTAL	13,124	1,138,536	326,718	1,160,190
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	9.00
Per Capita	0.08	7.01	2.01	7.02

**COST CENTER:** Community Oriented Policing**FUNCTION:** Public Safety**COST CENTER OVERVIEW**

The Community Oriented Policing Cost Center develops, plans and coordinates initiatives in the community. This Cost Center is led by a police Captain who oversees the development of programs and ensures implementation of community-oriented policing strategies throughout the department.

CORE RESPONSIBILITIES

- Develop/Maintain Community Partnerships, Problem Solving and Organizational Transformation.
- Increase police participation and positive encounters.
- Build partnerships through outreach initiatives with various groups such as the youth and Hispanic community.
- Manage the Charleston Police Department's OPIOID addiction initiatives and program.
- Manage the Charleston Police Department's Juvenile (Youth Outreach), Hispanic, and Mental Health Co-Responder initiatives.
- Manage the FARMACY initiative partnership with Mental Health.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	118,886	3,213,572	1,277,330	3,403,745
General Fund Subtotal	118,886	3,213,572	1,277,330	3,403,745
TOTAL	118,886	3,213,572	1,277,330	3,403,745

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	2,124,313	676,500	2,231,205
Fringe Benefits	37,913	914,245	500,720	1,001,430
Operating	80,973	175,014	100,110	171,110
TOTAL	118,886	3,213,572	1,277,330	3,403,745
AUTHORIZED FULL-TIME EQUIVALENTS	27.00	27.00	28.00	28.00
Per Capita	0.75	19.78	7.86	20.59



COST CENTER: Police Fleet Operations

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Police Fleet Costs Center is tasked with managing and operating a police vehicle maintenance facility. The police vehicle inventory includes marked and unmarked patrol cars, motorcycles, boats, mobile command posts, and special purpose vehicles. This Cost Center is led by a Director of Fleet Operations and managed daily by a Manager of Fleet Operations who oversees the work of administrative staff, mechanics, and technicians.

CORE RESPONSIBILITIES

- Acquire, maintain, manage and dispose of the Charleston Police Departments vehicle fleet.
- Research and make recommendations on standards for police vehicle and equipment.
- Manage accident and insurance claims for department vehicles and equipment.
- Respond to and assist during emergency operations concerning all vehicle and equipment needs.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,498,658	3,662,380	3,015,062	3,636,609
General Fund Subtotal	2,498,658	3,662,380	3,015,062	3,636,609
TOTAL	2,498,658	3,662,380	3,015,062	3,636,609

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	709,344	162,000	618,701
Fringe Benefits	13,124	285,580	148,612	280,473
Operating	2,485,534	2,667,456	2,704,450	2,737,435
TOTAL	2,498,658	3,662,380	3,015,062	3,636,609
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	9.00
Per Capita	15.70	22.54	18.55	22.00



COST CENTER: Police Administrative Services

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Police Administrative Services Cost Center is headed by the Administrative Services Director who oversees the coordination and management of various units and personnel. This Cost Center includes a multitude of functions that provide support to all Cost Centers for the Charleston Police Department, including personnel, payroll, budget administration, facilities maintenance, radio services, supply, procurement, NCIC operations, and records.

CORE RESPONSIBILITIES

- Plan, implement, and track department budgets.
- Oversee all financial transactions for the Charleston Police Department.
- Maintain accurate, organized, and accessible police records through systems and NCIC.
- Oversee all personnel processes, including hiring, payroll, and HR-related functions.
- Procure, inventory, and distribute supplies and other resources.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,182,922	6,310,780	3,574,222	6,838,685
General Fund Subtotal	1,182,922	6,310,780	3,574,222	6,838,685
TOTAL	1,182,922	6,310,780	3,574,222	6,838,685

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	255,323	2,359,296	929,223	2,674,476
Fringe Benefits	178,936	1,148,380	792,886	1,315,983
Operating	740,806	2,803,104	1,852,113	2,834,226
Capital	7,856	—	—	14,000
TOTAL	1,182,922	6,310,780	3,574,222	6,838,685
AUTHORIZED FULL-TIME EQUIVALENTS	45.00	46.00	47.00	47.00
Per Capita	7.43	38.84	22.00	41.37



COST CENTER: Police Patrol

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Police Patrol Cost Center is led by a Police Deputy Chief and Captain. This Cost Center serves as the first responders to most incidents or crime scenes, tasked with restoring order, protecting persons and property, and writing the initial reports necessary for follow up investigations. 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.

CORE RESPONSIBILITIES

- Work towards preventing crime, apprehending offenders, and maintaining order in the community.
- Respond to emergency and non-emergency incidents and investigate crimes as needed.
- Conduct regular patrols of assigned areas, gather information, identify crime trends, and solve problems.
- Regulate traffic, enforce laws, investigate collisions, and ensure road safety.
- Build relationships in community engagement with residents and business owners.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	424,334	29,370,918	11,625,788	34,223,769
General Fund Subtotal	424,334	29,370,918	11,625,788	34,223,769
Special Revenue Funds				
231 Hospitality Fee Fund	164,117	186,792	228,229	228,515
Special Revenue Funds Subtotal	164,117	186,792	228,229	228,515
TOTAL	588,451	29,557,710	11,854,017	34,452,284

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	107,690	19,674,184	6,436,500	22,841,269
Fringe Benefits	480,761	9,173,451	5,311,017	10,438,800
Operating	—	710,075	106,500	1,107,215
Capital	—	—	—	65,000
TOTAL	588,451	29,557,710	11,854,017	34,452,284
AUTHORIZED FULL-TIME EQUIVALENTS	294.00	294.00	291.00	291.00
Per Capita	3.70	181.89	72.95	208.40



COST CENTER: Police Special Operations

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Police Special Operations Cost Center is led by a Police Captain who oversees operations and strategies for executing within various functions outside of normal law enforcement operations. This Cost Center consists of 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, Underwater Recovery Team, Honor Guard, Air Operations, Transport Unit, and other specialized units.

CORE RESPONSIBILITIES

- Oversee security operations for all major public gatherings within the city.
- Conduct operations for special resource needs such as K9 detection, Quick Response, Harbor response, Animal Control, and other areas of discipline.
- Conduct traffic enforcement and major traffic fatality investigations and provide community education on traffic safety.
- Oversee school resource response for schools within the city.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	109,365	9,535,795	3,089,689	8,948,085
General Fund Subtotal	109,365	9,535,795	3,089,689	8,948,085
TOTAL	109,365	9,535,795	3,089,689	8,948,085

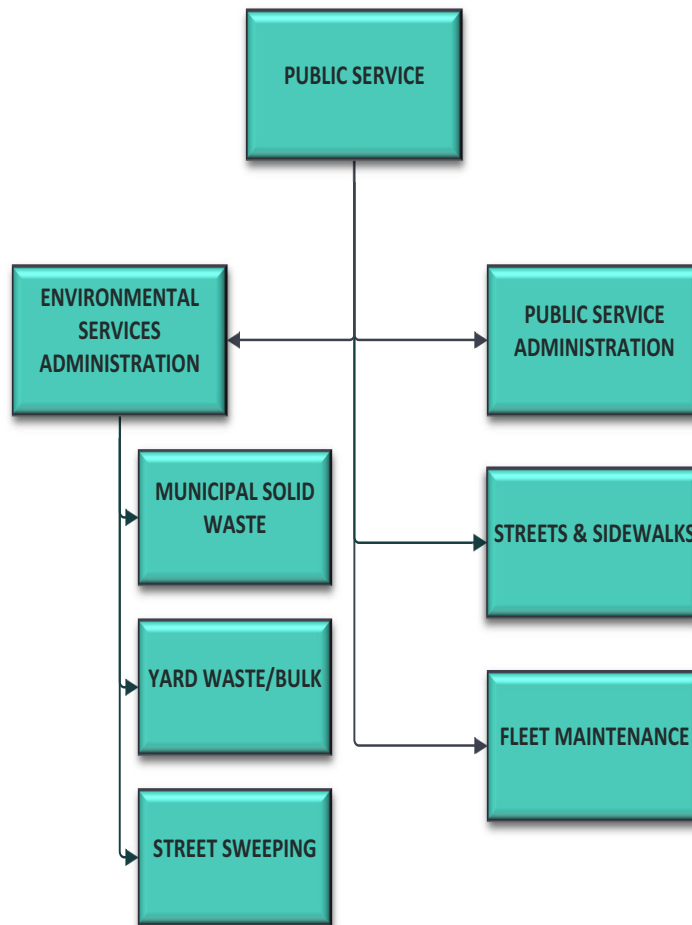
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	6,382,223	1,677,000	5,918,245
Fringe Benefits	109,365	2,741,683	1,375,189	2,634,061
Operating	—	316,889	37,500	354,779
Capital	—	95,000	—	41,000
TOTAL	109,365	9,535,795	3,089,689	8,948,085
AUTHORIZED FULL-TIME EQUIVALENTS	73.00	73.00	73.00	70.01
Per Capita	0.69	58.68	19.01	54.13



PUBLIC SERVICE

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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 Development Services, Street and Sidewalks, Environmental Services and Fleet Management. The Department of Public Service partners with local and regional agencies to provide core services.

CORE RESPONSIBILITIES

- Routine maintenance of streets and sidewalks within City-accepted and maintained rights-of-way.
- Routine maintenance and repairs to city equipment
- Collection of all residential and commercial garbage in the City of Charleston
- Collection of all bulk, yard debris and construction material in the City of Charleston
- Enforce building codes and the development of building and utility construction standards.

2024 ACCOMPLISHMENTS

- Completed 98% of garbage routes and 96% of yard waste routes on time.
- Completed over 2,100 pothole repairs; repaired almost 9,400 linear feet of sidewalk; and swept more than 18,000 miles of city streets.
- Established and staffed the Permit Center Flex Station to field walk-in questions.
- Promoted the new Trashtracker mobile app, attaining 11,065 users and climbing and a 4.8-star review in the App Store.
- Designed and initiated an office reconfiguration for Building Inspections to better facilitate collaborative work areas for Plan Reviewers, Field Inspectors, and administrative staff.

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of other potholes filled	1,400	1,598	1,400	1,791	1,400	2,159	2,500
Number of handicap ramps repaired	1	1	1	3	1	3	3
Linear feet of sidewalk repaired	4,000	7,189	4,000	6,386	7,500	9,393	10,000



City Value: Quality Service

Strategic Priority: Provide timely repair and routine maintenance for City maintained streets, sidewalks, and drainage system.

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of potholes repaired within 48 hours	80.0%	99.8%	95.0%	99.8%	99.0%	100.0%	99.0%

City Value: Quality Service

Strategic Priority: Provide timely repair and routine maintenance for City maintained streets, sidewalks, and drainage system.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of households served per week by Environmental Services	28,000	26,070	28,000	26,176	28,000	66	27,000

City Value: Public Safety

Strategic Priority: Adopt and enforce the most applicable design and build standards for our multi-hazard area.

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of building inspections completed within 24 hours of request	90.0%	91.4%	90.0%	83.5%	90.0%	79.8%	90.0%

City Value: Public Safety

Strategic Priority: Adopt and enforce the most applicable design and build standards for our multi-hazard area.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Completed Inspections (Needs Correction, Pass, Partial Pass); Includes - Building, Electrical, Plumbing, Fuel-gas and Mechanical	36,800	34,316	30,884	33,520	30,166	33,697	30,300



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of lot inspections for Single Family New Construction	900	513	900	1,617	900	462	415

City Value: Quality Service

Strategic Priority: Adopt and enforce the most applicable design and build standards for our multi-hazard area.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total Number of Building Permits Issued (New, Addition, Alteration) Includes - Commercial Buildings, Multi-family Buildings, Foundations, Fences, Solar Panels, Pools, Single-family Homes, Towers, Stage/Platforms, Manufactured Bldgs, Retaining Walls, Roofs, Docks & Accessory Structures	4,500	4,496	4,046	5,787	5,208	5,448	4,900
Total Number of New Single Family Homes Permits Issued Includes - Detached, Duplexes & Townhomes	900	263	237	680	612	459	415
Total Number of New Commercial Building Permits Issued; Includes - Office, Retail, Factory, Institutional, Education, Assembly	40	72	65	80	72	44	40
Number of New Multi-family Unit Permits Issued (Number of Dwelling Units)	1,000	1,134	1,021	1,411	1,270	26	25
Number of other Permits Issued (Includes, for example, Paint and Trade Permits)	11,560	5,737	9,631	6,946	6,252	7,725	6,955
Number of flood zones issued for Single Family New Construction	750	292	750	680	750	0	N/A



City Value: Quality Service

Strategic Priority: Provide essential public works services to citizens consistently, reliably, effectively, and efficiently.

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of garbage routes completed on time (by 5:00pm)	95.0%	97.0%	95.0%	98.1%	95.0%	98.5%	98.0%
Percentage of trash routes completed on time (by 5:00pm)	95.0%	76.4%	80.0%	97.8%	90.0%	96.7%	98.0%

City Value: Quality Service

Strategic Priority: Provide essential public works services to citizens consistently, reliably, effectively, and efficiently.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Tons of garbage collected	20,000	16,084	20,000	17,525	20,000	21,728	22,000
Tons of trash collected	13,000	19,304	13,000	21,474	13,000	14,573	18,000



NEW INITIATIVES FOR 2025

- Increase number of Trashtracker app users from 11K to 18K.
- Improve Certificate of Occupancy and Certificate of Construction Completion approval processes to be more efficient, transparent, and applicant friendly.
- Increase completed sidewalk repairs for the year to over 10,000 linear feet.
- Create better Fleet reports with validated data to assist with data-informed decision-making.
- Reduce noise pollution in the Central Business District by switching commercial routes to an electric garbage truck.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	9,476,321	10,426,657	9,914,135	11,637,927
Fringe Benefits	4,323,599	4,958,015	4,790,011	5,527,899
Operating	7,304,241	7,834,613	8,140,636	8,573,948
Capital	206,060	61,680	128,696	423,881
TOTAL	21,310,222	23,280,965	22,973,478	26,163,655

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	21,310,222	23,280,965	22,973,478	26,163,655
General Fund Subtotal	21,310,222	23,280,965	22,973,478	26,163,655
TOTAL	21,310,222	23,280,965	22,973,478	26,163,655

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
137000 Permit Center	423,048	428,853	474,376	494,192
220000 Engineering	692,517	856,438	678,222	1,167,883
221000 Building Inspections	2,362,767	2,464,269	2,489,049	2,782,149
300000 Public Service Administration	400,738	385,009	391,160	423,040
310000 Streets & Sidewalks	2,210,970	3,054,450	2,807,836	3,754,276
321000 Environmental Services Administration	1,394,067	1,112,550	1,085,503	1,273,520
321100 Municipal Solid Waste	5,560,300	5,904,828	5,836,892	6,375,197
321200 Yard Waste/Bulk	2,268,456	2,498,488	2,538,069	2,711,489
321300 Street Sweeping	1,029,396	1,547,496	1,172,420	1,759,042
331000 Fleet Management	4,967,962	5,028,584	5,499,951	5,422,867
TOTAL	21,310,222	23,280,965	22,973,478	26,163,655
AUTHORIZED FULL-TIME EQUIVALENTS	184.00	185.00	185.00	194.00
Per Capita	133.91	143.27	141.38	158.26



COST CENTER: Permit Center
FUNCTION: General Government

COST CENTER OVERVIEW

Development and Construction Services 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

- Receive and process permits for vertical construction and Engineering. As primary coordinators, the division reviews permit submittals for completeness and compliance with divisional and code requirements and uses scope of work and plan sets to determine appropriate divisional reviews. Staff provides applicants with incomplete submissions the information needed to properly submit plans and applications.
- Perform final review on permits that have been approved. After ensuring proper contractor or owner documentation, valuation for permitting fees, and other related processes (Technical Review Committee, Board of Zoning Appeals, etc.) have been completed, staff releases the permit to Revenue Collections for invoicing.
- Act as primary point of contact for the public and provide a high level of customer service to internal staff, architects, engineers, contractors, homeowners, and the general public. Staff works to close the gap between numerous divisions and departments within the City to ensure smooth and continuous processes and flow of information for staff and applicants alike.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	423,048	428,853	474,376	494,192
General Fund Subtotal	423,048	428,853	474,376	494,192
TOTAL	423,048	428,853	474,376	494,192

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	273,615	271,646	307,725	315,788
Fringe Benefits	133,478	130,402	144,676	148,354
Operating	15,955	26,805	21,975	30,050
TOTAL	423,048	428,853	474,376	494,192
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	6.00	5.00
Per Capita	2.66	2.64	2.92	2.99



COST CENTER: Engineering
FUNCTION: Public Safety

COST CENTER OVERVIEW

Engineering is responsible for engineering services 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

- Review proposed development plans to ensure adherence to requirements of the City Code related to road design standards.
- 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.
- Provide in-house engineering design for small improvement or repair projects.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	692,517	856,438	678,222	1,167,883
General Fund Subtotal	692,517	856,438	678,222	1,167,883
TOTAL	692,517	856,438	678,222	1,167,883

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	463,046	578,014	442,700	795,562
Fringe Benefits	210,163	258,539	221,642	340,531
Operating	19,307	19,885	13,880	31,790
TOTAL	692,517	856,438	678,222	1,167,883
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	8.00	10.00
Per Capita	4.35	5.27	4.17	7.06



COST CENTER: Building Inspections

FUNCTION: Public Safety

COST CENTER OVERVIEW

Building Inspections provides City residents and visitors with a safe and reliable built environment by administering 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 completions.

CORE RESPONSIBILITIES

- Review building plans, permit applications, and associated documentation for compliance with the South Carolina Building Codes and applicable City Code of Ordinances.
- Conduct permitted building construction inspections during the various stages of new construction, or alterations and additions to existing structures, for compliance with the South Carolina Building Codes and applicable City Code of Ordinances.
- In conjunction with the Department of Livability and Tourism and the Fire Marshal Division, provide notice to owners of unsafe structures dangerous to public welfare or public safety.
- In conjunction with Stormwater and Floodplain Management, conduct post-event building and structural damage assessment inspections and reports.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,362,767	2,464,269	2,489,049	2,782,149
General Fund Subtotal	2,362,767	2,464,269	2,489,049	2,782,149
TOTAL	2,362,767	2,464,269	2,489,049	2,782,149

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,595,934	1,620,078	1,537,700	1,844,055
Fringe Benefits	691,875	710,483	741,289	825,404
Operating	74,958	133,708	210,060	109,190
Capital	—	—	—	3,500
TOTAL	2,362,767	2,464,269	2,489,049	2,782,149
AUTHORIZED FULL-TIME EQUIVALENTS	24.00	24.00	23.00	26.00
Per Capita	14.85	15.16	15.32	16.83



COST CENTER: Public Service Administration

FUNCTION: Public Service

COST CENTER OVERVIEW

Public Service Administration oversees Streets & Sidewalks, Fleet, and Environmental Services.

CORE RESPONSIBILITIES

- Ensure that all invoices are paid and processed in accordance with city policy.
- Assist residents with concerns and issues.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	400,738	385,009	391,160	423,040
General Fund Subtotal	400,738	385,009	391,160	423,040
TOTAL	400,738	385,009	391,160	423,040

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	297,511	263,992	319,400	287,899
Fringe Benefits	99,221	93,697	48,505	102,521
Operating	4,005	27,320	23,255	32,620
TOTAL	400,738	385,009	391,160	423,040
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	3.00	2.00
Per Capita	2.52	2.37	2.41	2.56

**COST CENTER:** Streets & Sidewalks**FUNCTION:** Public Service**COST CENTER OVERVIEW**

Streets and Sidewalks is responsible for maintaining and repairing the streets and sidewalks within city-maintained rights-of-way. The division maintains a crew of skilled employees that perform repairs on concrete, bluestone and brick sidewalks.

CORE RESPONSIBILITIES

- Construct and repair ADA ramps within city rights-of-way.
- Maintain concrete, bluestone and brick sidewalks and crosswalks.
- Repair and install granite curbs within the City.
- Repair potholes that are in city-owned streets.
- Works with the County of Charleston on all road resurfacing projects.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,210,970	3,054,450	2,807,836	3,754,276
General Fund Subtotal	2,210,970	3,054,450	2,807,836	3,754,276
TOTAL	2,210,970	3,054,450	2,807,836	3,754,276

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,102,853	1,347,833	1,204,900	1,597,435
Fringe Benefits	585,856	682,562	641,505	785,086
Operating	441,317	1,009,055	906,398	1,131,755
Capital	80,944	15,000	55,033	240,000
TOTAL	2,210,970	3,054,450	2,807,836	3,754,276
AUTHORIZED FULL-TIME EQUIVALENTS	28.00	28.00	28.00	33.00
Per Capita	13.89	18.80	17.28	22.71



COST CENTER: Environmental Services Administration

FUNCTION: Public Service

COST CENTER OVERVIEW

Provides oversight and administration to Environmental Services and Streets and Sidewalks.

CORE RESPONSIBILITIES

- Maintain reports and spreadsheet data for the division.
- Make sure that all invoices are paid and processed in accordance with City policy.
- Addresses resident complaints and provides customer service over the phone.
- Issues garbage carts to residents.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,394,067	1,112,550	1,085,503	1,273,520
General Fund Subtotal	1,394,067	1,112,550	1,085,503	1,273,520
TOTAL	1,394,067	1,112,550	1,085,503	1,273,520

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	638,148	526,589	512,300	407,554
Fringe Benefits	239,783	232,297	227,096	185,671
Operating	432,294	353,664	346,107	572,077
Capital	83,842	—	—	108,218
TOTAL	1,394,067	1,112,550	1,085,503	1,273,520
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	8.00	6.00
Per Capita	8.76	6.85	6.68	7.70



COST CENTER: Municipal Solid Waste

FUNCTION: Public Service

COST CENTER OVERVIEW

Municipal Solid Waste 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.

CORE RESPONSIBILITIES

- Collect residential garbage using automated and semi-automated collection trucks
- Collect commercial garbage in the Central Business District.
- Transport collected garbage to landfill or transfer station for proper disposal.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	5,560,300	5,904,828	5,836,892	6,375,197
General Fund Subtotal	5,560,300	5,904,828	5,836,892	6,375,197
TOTAL	5,560,300	5,904,828	5,836,892	6,375,197

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,811,678	1,937,824	1,898,100	2,137,980
Fringe Benefits	834,223	912,405	899,626	1,019,089
Operating	2,914,399	3,054,599	3,039,166	3,218,128
TOTAL	5,560,300	5,904,828	5,836,892	6,375,197
AUTHORIZED FULL-TIME EQUIVALENTS	34.00	34.00	34.00	35.00
Per Capita	34.94	36.34	35.92	38.56

**COST CENTER:** Yard Waste/Bulk**FUNCTION:** Public Service**COST CENTER OVERVIEW**

Yard Waste/Bulk is made up of trash crews charged with removing from City properties non-garbage items, such as limbs, brush, grass clippings, leaves and construction debris.

CORE RESPONSIBILITIES

- Conduct proper collection of yard waste such as leaves, brush limbs and grass clippings.
- Collection and remove from properties bulk items such as appliances and construction debris.
- Transport collected trash to the correct landfill for proper disposal.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,268,456	2,498,488	2,538,069	2,711,489
General Fund Subtotal	2,268,456	2,498,488	2,538,069	2,711,489
TOTAL	2,268,456	2,498,488	2,538,069	2,711,489

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,484,943	1,632,959	1,714,600	1,770,784
Fringe Benefits	682,270	788,679	796,774	857,005
Operating	101,242	76,850	26,695	83,700
TOTAL	2,268,456	2,498,488	2,538,069	2,711,489
AUTHORIZED FULL-TIME EQUIVALENTS	30.00	30.00	30.00	30.00
Per Capita	14.25	15.38	15.62	16.40

**COST CENTER:** Street Sweeping**FUNCTION:** Public Service**COST CENTER OVERVIEW**

Street Sweeping uses mechanical sweepers to clean city streets on a regular basis. Street Sweeping also conducts litter cleanup up along the CBD using grounds custodians, pressure washers and electric vacuums.

CORE RESPONSIBILITIES

- Clean litter in the CBD and remove from the area.
- Empty Big Belly oversized litter baskets and dispose of waste.
- Pressure wash bluestone along King St and by City Market.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,029,396	1,547,496	1,172,420	1,759,042
General Fund Subtotal	1,029,396	1,547,496	1,172,420	1,759,042
TOTAL	1,029,396	1,547,496	1,172,420	1,759,042

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	499,882	799,551	529,700	911,347
Fringe Benefits	248,940	462,043	389,474	512,195
Operating	280,574	249,902	220,600	290,500
Capital	—	36,000	32,646	45,000
TOTAL	1,029,396	1,547,496	1,172,420	1,759,042
AUTHORIZED FULL-TIME EQUIVALENTS	19.00	19.00	19.00	21.00
Per Capita	6.47	9.52	7.21	10.64

**COST CENTER: Fleet Management****FUNCTION: Public Service****COST CENTER OVERVIEW**

Fleet Management 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 purchases all vehicles required by various City Departments, manages the vehicle maintenance program and, in coordination with Procurement, manages the sale or disposal of surplus vehicles and equipment. Fleet also works with the City's insurance provider to coordinate accident claims and vehicle collision repairs, and the Director of Fleet Management is a permanent member of the Safety Review Committee and Vehicle Accident Review Board.

CORE RESPONSIBILITIES

- Provide fleet services to support passenger vehicles, trucks, heavy equipment, and specialty equipment in all City departments other than the Fire and Police Departments.
- Provide parts management to ensure assets are repaired in a timely manner.
- Perform preventative maintenance on all City automotive assets except for CPD and CFD
- Provide road call assistance for mechanical issues, including problems with tires, occurring away from Fleet facilities.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	4,967,962	5,028,584	5,499,951	5,422,867
General Fund Subtotal	4,967,962	5,028,584	5,499,951	5,422,867
TOTAL	4,967,962	5,028,584	5,499,951	5,422,867

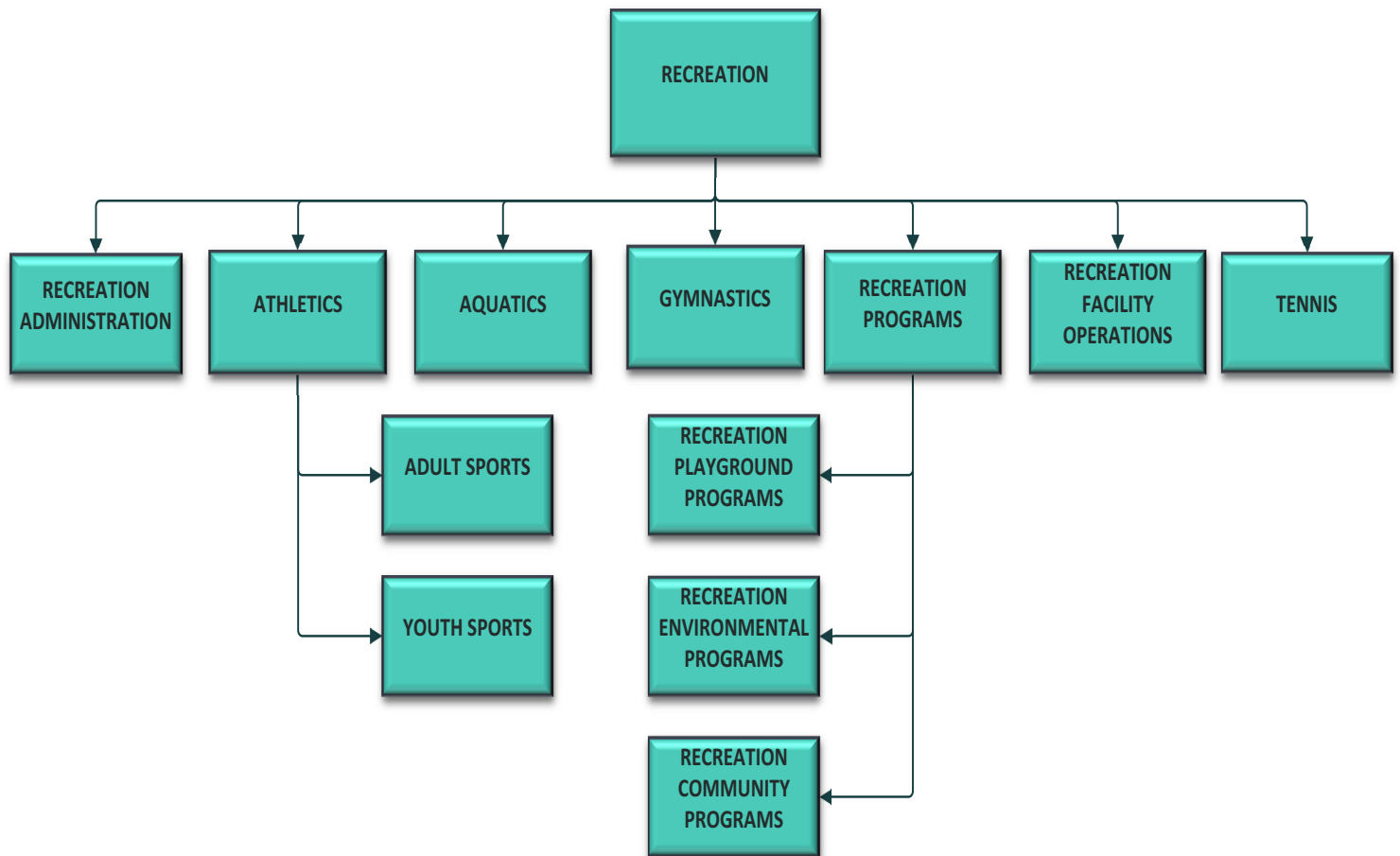
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,308,710	1,448,171	1,447,010	1,569,523
Fringe Benefits	597,789	686,908	679,424	752,043
Operating	3,020,189	2,882,825	3,332,500	3,074,138
Capital	41,274	10,680	41,017	27,163
TOTAL	4,967,962	5,028,584	5,499,951	5,422,867
AUTHORIZED FULL-TIME EQUIVALENTS	25.00	26.00	26.00	26.00
Per Capita	31.22	30.95	33.85	32.80



RECREATION

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DEPARTMENT MISSION STATEMENT

Our mission is to offer inclusive recreational opportunities through people, parks, and programs that promote health, well-being, and community connection.

DEPARTMENT OVERVIEW

The Department of Recreation is dedicated to offering a wide range of recreational programs, special events, and sports and fitness opportunities that enhance the quality of life for all citizens. By utilizing our parks, recreation facilities, trained staff, and the surrounding environment, we provide affordable programs year-round for both youth and adults. Our department ensures that every community member has access to opportunities for social connection, skill development, healthy living, and a deeper appreciation of our city. We are committed to fostering an active, engaged, and thriving community for all.

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 sponsorships, and community groups that will allow larger participation.
- 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.

2024 ACCOMPLISHMENTS

- Created and cultivated new partnerships with the Charleston Boxing Club, DAE Programming, Gullah Geechee Swimming, and the SC Youth Lacrosse League.
- Monitored trends in the industry to meet our area's growing needs.
- Developed a new sponsorship package to create new revenue streams.
- Continued partnerships with Wings, Kids on Point, Reading Partners and Charleston Miracle League.

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of members at the LSC/WSC Senior Centers*	16,000	2,418	16,000	0	16,000	3,023	3,500
Number of visits at the Lowcountry Senior Center	60,000	79,415	60,000	0	60,000	78,429	85,000



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants in programs for people with disabilities (all ages)	3,500	375	3,500	628	3,500	4,091	5,000

* New method of reporting performance over 12 months.

City Value: Public Safety

Strategic Priority: Ensure facilities and programs are safe havens for participants by working with other City departments and the community, and by providing training to staff and volunteers.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of safety related incidents	100	149	100	180	N/A	172	150
Number of volunteers in Recreation programs and services	5,000	6,229	5,000	6,190	5,000	6,620	6,500

City Value: Quality Service

Strategic Priority: Provide high quality municipal services at the lowest possible cost to residents.

Measurement Type: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants in exercise and wellness programs*	N/A	N/A	N/A	0	N/A	51,666	55,000

* New method of recording performance over 12 months.

City Value: Quality Service

Strategic Priority: Provide high quality municipal services at the lowest possible cost to residents.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants - Youth Sports*	30,000	38,211	30,000	49,741	30,000	16,437	17,500
Number of sponsored teams for Youth Sports programs	400	709	400	768	400	660	700
Total dollars donated by Youth Sports sponsors	\$85,000	\$177,250	\$85,000	\$160,130	\$85,000	\$165,000	\$170,000



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants scholarshipped (participating free of charge) by Department of Recreation**	3,500	2,897	3,500	3,140	3,500	51	100
Number of participants - Adult Sports	15,000	21,503	15,000	10,805	15,000	5,200	10,000
Number of children participating in summer camps	4,500	4,510	4,500	4,536	4,500	5,412	5,750
Number of rounds at the Golf Course	50,000	66,000	50,000	71,131	50,000	71,000	71,000

* New method of recording participation over 12 months.

** City internal auditor worked with the department to create a new process for approving financial assistance.

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Environmental Education sessions held for school and playground groups	200	282	200	284	200	312	300
Number of participants - Environmental Education	6,500	5,099	6,500	5,142	6,500	5,468	6,000

City Value: Quality Service

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of facilities permits approved	2,500	3,651	2,500	3,025	2,500	2,491	2,500
Number of participants in Recreation special events	15,000	6,889	15,000	9,482	15,000	12,802	15,000



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	6,809,817	8,418,262	7,331,510	9,519,868
Fringe Benefits	2,803,810	3,282,604	3,381,127	3,592,284
Operating	5,472,093	4,792,115	4,047,084	5,325,159
Capital	—	—	—	14,825
Transfers Out	1,552	1,116	—	—
TOTAL	15,087,272	16,494,097	14,759,721	18,452,136

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	10,696,040	12,872,143	11,229,190	14,560,734
General Fund Subtotal	10,696,040	12,872,143	11,229,190	14,560,734
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	765,951	—	—	—
425 Municipal Golf Course Fund	3,625,281	3,621,954	3,530,531	3,891,402
Enterprise Funds Subtotal	4,391,232	3,621,954	3,530,531	3,891,402
TOTAL	15,087,272	16,494,097	14,759,721	18,452,136

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
510000 Recreation Administration	564,612	598,210	754,811	1,067,548
511200 Youth Sports	537,814	544,804	677,134	1,750,846
511300 Adult Sports	847,100	1,208,380	698,279	193,553
513100 Recreation Environmental Programs	6,502	7,792	32,884	162,418
513300 Recreation Playground Programs	1,567,164	1,851,342	1,336,434	509,324
513400 Recreation Community Programs	35,655	57,108	231,523	1,175,965
515000 Recreation Facility Operations	7,768,307	7,889,234	6,971,925	8,540,758
516000 Aquatics	2,136,560	2,609,450	2,381,159	3,218,909
517000 Tennis	1,259,150	1,353,414	1,319,577	1,406,942
518000 Gymnastics	364,408	374,363	355,995	425,873
TOTAL	15,087,272	16,494,097	14,759,721	18,452,136
AUTHORIZED FULL-TIME EQUIVALENTS	185.83	190.77	190.77	206.00
Per Capita	94.81	101.50	90.83	111.62



COST CENTER: Recreation Administration

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

The Department of Recreation's Administrative office, located at 823 Meeting Street, provides essential management oversight and administrative support for the entire department. This cost center plays a crucial role in assisting residents with in-person registration for programs, activities, and permits. Additionally, Rec Trac now handles over 70% of all departmental participation, making the registration process more efficient and accessible.

CORE RESPONSIBILITIES

- Create new revenue streams.
- Fund additional hours of service to the community.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	564,612	598,210	754,811	1,067,548
General Fund Subtotal	564,612	598,210	754,811	1,067,548
TOTAL	564,612	598,210	754,811	1,067,548

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	329,835	314,182	428,675	620,754
Fringe Benefits	136,065	133,908	163,861	255,274
Operating	98,711	150,120	162,275	191,520
TOTAL	564,612	598,210	754,811	1,067,548
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	7.00	7.00	7.79
Per Capita	3.55	3.68	4.65	6.46

**COST CENTER:** Youth Sports**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Youth Sports offers a wide range of organized league play, including football, flag football, cheerleading, soccer, lacrosse, baseball, softball, wrestling, track and field, cross-country, basketball, and middle school sports. These programs are designed to be affordable and provide each athlete with maximum playing time in a safe, supportive environment. Youth sports help combat childhood obesity and encourage an active lifestyle for school-aged children. The cost center also offers camps, skill clinics, and volunteer coach training.

CORE RESPONSIBILITIES

- Youth Sports 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.
- Staff realignment of the youth sports schedule 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 and create new partnerships to introduce new athletic opportunities. Additionally, the City is improving communications with Charleston County School District to use their fields and courts.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	537,814	544,804	677,134	1,750,846
General Fund Subtotal	537,814	544,804	677,134	1,750,846
TOTAL	537,814	544,804	677,134	1,750,846

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	—	130,150	725,738
Fringe Benefits	11,665	14,734	48,734	294,788
Operating	526,148	530,070	498,250	730,320
TOTAL	537,814	544,804	677,134	1,750,846
AUTHORIZED FULL-TIME EQUIVALENTS	14.50	15.50	15.50	16.00
Per Capita	3.38	3.35	4.17	10.59



**COST CENTER:** Adult Sports**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Adult Sports provides organized league play for residents 18 and older in sports like softball, soccer, flag football, ultimate frisbee, and basketball. These leagues offer a fun, competitive atmosphere while fostering social interaction on the field. Additionally, they city permits use of athletic fields by other adult sports providers, promoting wider community 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.
- Adult Sports coordinates registration, practices, and games for over 5,200 adults throughout the city.
- To encourage participation, staff will add new "Meet Up" and "Pick Up" sports times on City fields and continue to monitor trends in our community.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	847,100	1,208,380	698,279	193,553
General Fund Subtotal	847,100	1,208,380	698,279	193,553
TOTAL	847,100	1,208,380	698,279	193,553

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	577,416	846,253	448,000	98,221
Fringe Benefits	256,633	318,627	230,679	51,832
Operating	13,052	43,500	19,600	43,500
TOTAL	847,100	1,208,380	698,279	193,553
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	5.32	7.44	4.30	1.17




COST CENTER: Recreation Environmental Programs

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

The Recreation Environmental Programs offers a variety of programs, camps, and classes designed to raise awareness of the environmental and natural elements native to the Lowcountry. The Tiedemann Nature Center supports this initiative, offering children hands-on experiences that help them develop an appreciation for the natural world around them. This cost center also offers school age children programming through CCSD area schools.

CORE RESPONSIBILITIES

- Recreation Environmental Programs offers in-house programs, summer camps, and school field trips for Charleston students with an emphasis on fun and environmental education.
- This cost center 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 environment, specifically the Lowcountry ecosystems.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	6,502	7,792	32,884	162,418
General Fund Subtotal	6,502	7,792	32,884	162,418
TOTAL	6,502	7,792	32,884	162,418

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	—	20,442	115,945
Fringe Benefits	1,458	1,842	7,092	40,523
Operating	5,044	5,950	5,350	5,950
TOTAL	6,502	7,792	32,884	162,418
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	2.20
Per Capita	0.04	0.05	0.20	0.98




COST CENTER: Recreation Playground Programs

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

The Recreation Playground Programs cost center, based at the Hazel Parker Playground, runs year-round programs and events for both children and adults. This community-focused space offers arts and crafts, exercise classes, yoga, summer specialty camps, family events, and movie nights. The playground serves as a neighborhood hub, offering programs that meet the diverse needs of the surrounding community. Additionally, the City's Therapeutics Program, designed for children and adults with disabilities, is housed at Hazel Parker Playground.

CORE RESPONSIBILITIES

- Recreation Playground Programs offers daily hours for afterschool play, classes, exercise, and skill development, including a fun and socially engaging calendar of special events.
- A variety of summer day camp programs are offered with an emphasis on health and wellness for the community.
- Engage participants in Unified Sports and Special Olympics participation as well as arts and cultural programs to enrich socialization.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,567,164	1,851,342	1,336,434	509,324
General Fund Subtotal	1,567,164	1,851,342	1,336,434	509,324
TOTAL	1,567,164	1,851,342	1,336,434	509,324

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,032,655	1,179,631	841,708	155,582
Fringe Benefits	354,023	412,323	325,398	65,562
Operating	180,486	259,388	169,328	273,355
Capital	—	—	—	14,825
TOTAL	1,567,164	1,851,342	1,336,434	509,324
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	2.00	2.00	3.00
Per Capita	9.85	11.39	8.22	3.08



**COST CENTER:** Recreation Community Programs**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Recreation Community Programs manages 11 of the city's small community buildings in neighborhoods like downtown Charleston, West Ashley, and James Island. This cost center works closely with local neighborhoods to host community meetings, events, after-school play, summer camps, and the summer lunch program. Additionally, it organizes athletic teams for children to represent their neighborhoods in various sports.

CORE RESPONSIBILITIES

- Recreation Community Programs offers set hours for after-school 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 of this cost center is to provide a safe atmosphere to enhance the quality of life for all in the community.
- Offers activities to families and children by hosting holiday events, movie nights, and special play sessions designed to encourage residents to engage with their neighbors.
- Offers youth and teenaged basketball league during the summer months at Forest Park. This partnership was funded in part by the LENS group that assists the Charleston Police department.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	35,655	57,108	231,523	1,175,965
General Fund Subtotal	35,655	57,108	231,523	1,175,965
TOTAL	35,655	57,108	231,523	1,175,965

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	—	179,500	845,630
Fringe Benefits	5,834	7,368	15,523	274,095
Operating	29,822	49,740	36,500	56,240
TOTAL	35,655	57,108	231,523	1,175,965
AUTHORIZED FULL-TIME EQUIVALENTS	20.18	23.13	23.13	21.42
Per Capita	0.22	0.35	1.42	7.11



**COST CENTER:** Recreation Facility Operations**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Recreation Facility Operations operates larger community centers and facilities with gymnastics and multiple use areas. These facilities serve as hubs of activities and programs that include sports league, programs and camps. This division encompasses James Island Recreation Complex, Bees Landing Recreation Center, Daniel Island Recreation Center, Arthur W. Christopher Community Center, St. Julian Devine Community Center, the Shaw Center, and the Municipal Golf Course. It is also the largest revenue generator with the Recreation Department.

CORE RESPONSIBILITIES

- Create new revenue streams.
- Fund additional hours of service to the community.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	3,377,076	4,267,280	3,441,394	4,649,356
General Fund Subtotal	3,377,076	4,267,280	3,441,394	4,649,356
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	765,951	—	—	—
425 Municipal Golf Course Fund	3,625,281	3,621,954	3,530,531	3,891,402
Enterprise Funds Subtotal	4,391,232	3,621,954	3,530,531	3,891,402
TOTAL	7,768,307	7,889,234	6,971,925	8,540,758

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,981,296	3,600,507	3,154,035	3,949,978
Fringe Benefits	1,275,679	1,466,919	1,393,909	1,594,167
Operating	3,509,780	2,820,692	2,423,981	2,996,613
Transfers Out	1,552	1,116	—	—
TOTAL	7,768,307	7,889,234	6,971,925	8,540,758
AUTHORIZED FULL-TIME EQUIVALENTS	83.15	81.31	81.31	85.60
Per Capita	48.81	48.55	42.90	51.66



**COST CENTER: Aquatics****FUNCTION: Culture & Recreation****COST CENTER OVERVIEW**

Aquatics operates the year-round MLK Pool downtown and three seasonal pools at the James Island Recreation Complex, WLS Aquatics Center, and the Herbert Hasell Pool. MLK Pool is a 50-meter facility with a newly designed roof structure that ensures top-tier air quality and ventilation. Herbert Hassell Pool and WLS Aquatics Center are seasonal pools that offer classes and lessons during the summer months. All of the pools host a variety of activities, including Star Guard Swim Lessons, Lifeguard classes, lap swimming, water fitness classes, recreational swimming, special events, and summer swim teams. The Southern Marlins Racing Team (SMRT) youth swim team and the Masters swim programs also train at the MLK Pool.

CORE RESPONSIBILITIES

- This cost center is responsible for all forms of aquatic programs and events for all ages throughout the city. All pools are staff by Star Guard Lifeguards and/or Water Safety Instructors certified to ensure the supervision and instruction meet the highest standards.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	2,136,560	2,609,450	2,381,159	3,218,909
General Fund Subtotal	2,136,560	2,609,450	2,381,159	3,218,909
TOTAL	2,136,560	2,609,450	2,381,159	3,218,909

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	1,092,838	1,654,788	1,344,950	2,116,232
Fringe Benefits	457,351	600,766	862,888	697,565
Operating	586,371	353,896	173,321	405,112
TOTAL	2,136,560	2,609,450	2,381,159	3,218,909
AUTHORIZED FULL-TIME EQUIVALENTS	40.30	41.65	41.65	50.23
Per Capita	13.43	16.06	14.65	19.47



Aquatics

**COST CENTER: Tennis****FUNCTION: Culture & Recreation****COST CENTER OVERVIEW**

The Tennis cost center is responsible for managing and maintaining 89 public tennis courts throughout Charleston. It oversees a variety of programs, including USTA League, CALTA, and JTT play, as well as lessons and clinics. Key facilities include the Charleston Tennis Center and Maybank Tennis Center, which provide essential venues for these activities. Additionally, the city owns the LTP DI Tennis Center, home to the renowned women's Credit One Charleston Open. This recently renovated stadium not only hosts world-class tennis but also serves as a venue for concerts and special events, drawing thousands of visitors annually.

CORE RESPONSIBILITIES

- This cost center is responsible for all tennis programs and events for all ages throughout the city. The cost center offers league play, lessons, clinics, and camp for players of all ages and ability. All lessons, camps, and clinics are taught by tennis professionals for nominal fee.
- Tennis also houses the Delores Jackson Courting Kids program to introduce children to the sport of tennis who might otherwise never play. Courting Kids is offered to the WINGS for Kids after-school program at the Arthur W. Christopher Community Center.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,259,150	1,353,414	1,319,577	1,406,942
General Fund Subtotal	1,259,150	1,353,414	1,319,577	1,406,942
TOTAL	1,259,150	1,353,414	1,319,577	1,406,942

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	548,788	576,327	544,500	629,174
Fringe Benefits	210,920	225,973	235,526	210,363
Operating	499,442	551,114	539,551	567,405
TOTAL	1,259,150	1,353,414	1,319,577	1,406,942
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.79	11.79	12.25
Per Capita	7.91	8.33	8.12	8.51



**COST CENTER:** Gymnastics**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Gymnastics offers recreational classes and training for children 3 through 18, as well as year-round competitive gymnastics at the Charleston Gymnastics Training Center, located in the James Island Recreation Complex. This facility serves as the primary home of our foundational gymnastics program.

CORE RESPONSIBILITIES

- This cost center 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.
- Gymnastics offers classes and camps and a year-end show that invites all families to celebrate the accomplishments of athletes.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	364,408	374,363	355,995	425,873
General Fund Subtotal	364,408	374,363	355,995	425,873
TOTAL	364,408	374,363	355,995	425,873

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	246,989	246,574	239,550	262,614
Fringe Benefits	94,181	100,144	97,517	108,115
Operating	23,238	27,645	18,928	55,144
TOTAL	364,408	374,363	355,995	425,873
AUTHORIZED FULL-TIME EQUIVALENTS	5.70	5.39	5.39	5.51
Per Capita	2.29	2.30	2.19	2.58

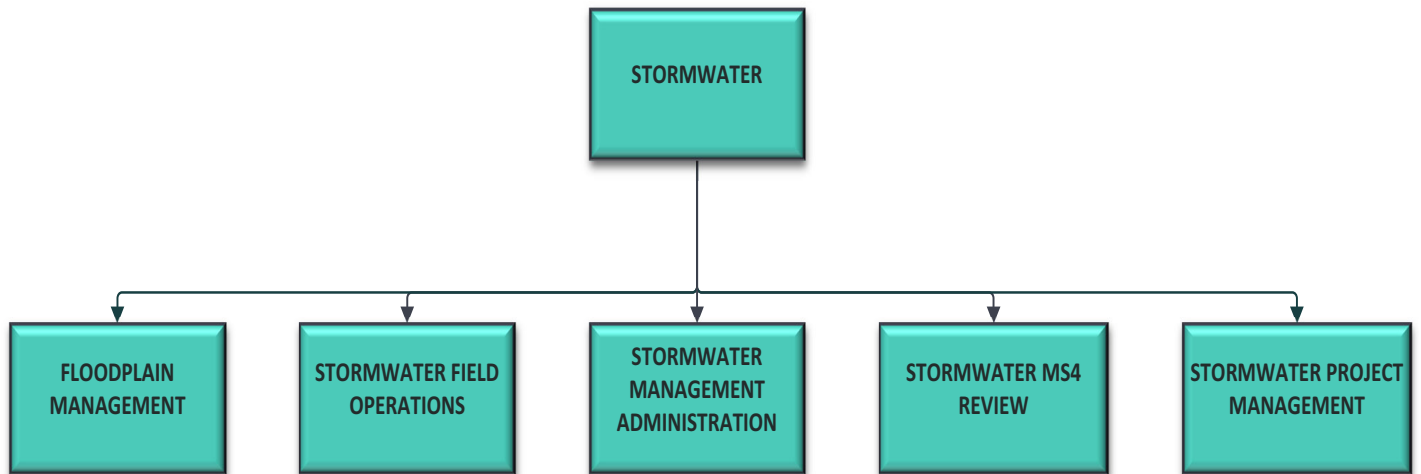




STORMWATER MANAGEMENT

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DEPARTMENT MISSION STATEMENT

Reduce the impact of flooding on the City.

DEPARTMENT OVERVIEW

The Department works through three primary efforts. It maintains and rehabilitates the existing drainage infrastructure of pipes, ditches, check valves, and pump stations; regulates new development and redevelopment projects to not contribute to, nor be vulnerable to, flooding; and constructs minor and major improvements to the drainage system to mitigate existing flooding.

CORE RESPONSIBILITIES

- Manage capital stormwater improvements projects, review development plans, and clean and repair drainage pipes and ditches.

2024 ACCOMPLISHMENTS

- Completed the Medical District Tunnel Extension at Ehrhardt St, Forest Acres Drainage System Phase 2, Church Creek Flood Storage Projects at Bridge Pointe Stormwater Park and Mowler/Wolk, Lined 2,200 feet of Brick Arch, and began construction of the Huger St Pump Station.
- Contracted for third-party review of Stormwater Permit Applications and initiated update to Stormwater Design Standard Manual to reduce review times and eliminate unnecessary red tape.
- Made continued progress in rehabilitation of drainage canals, roadside ditches, rear yard ditches, and outfalls.

PERFORMANCE MEASURES

City Value: Quality Service

Strategic Priority: Provide essential public works services to citizens consistently, reliably, effectively, and efficiently.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of storm drain pipes repaired	N/A	N/A	N/A	0	N/A	443	100,000
Total footage of ditch cleaned	N/A	285,412	N/A	303,204	N/A	104,464	250,000
Linear footage of pipes cleaned	N/A	230,809	N/A	159,801	N/A	255,934	N/A

**NEW INITIATIVES FOR 2025**

- Build out of small projects management team to increase capacity and work through the backlog of existing projects.
- Transition from Stormwater Utility Fee billing through Charleston Water System to County property tax bills.
- Complete rehabilitation of 15 miles of open roadside drainage and 3 outfalls.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	3,438,178	4,713,882	3,998,181	4,754,602
Fringe Benefits	1,497,553	2,263,212	1,970,276	2,571,196
Operating	2,373,567	5,561,413	3,337,408	6,116,086
Capital	236,216	326,500	871,915	285,000
TOTAL	7,545,514	12,865,007	10,177,780	13,726,884

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Enterprise Funds				
Special Revenue Funds				
276 Stormwater Utility Fund	7,545,514	12,865,007	10,177,780	13,726,884
Special Revenue Funds Subtotal	7,545,514	12,865,007	10,177,780	13,726,884
TOTAL	7,545,514	12,865,007	10,177,780	13,726,884

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
191000 Stormwater Management Administration	402,472	1,937,151	249,138	1,230,603
192000 Stormwater Project Management	693,217	3,021,849	1,788,375	4,928,907
193000 Stormwater MS4 Review	—	1,444,770	460,725	2,248,966
194000 Stormwater Field Operations	6,449,825	6,290,614	7,625,078	4,979,912
195000 Floodplain Management	—	170,623	54,464	338,496
TOTAL	7,545,514	12,865,007	10,177,780	13,726,884
AUTHORIZED FULL-TIME EQUIVALENTS	83.00	84.00	84.00	86.00
Per Capita	47.41	79.17	62.63	83.03



COST CENTER: Stormwater Management Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The Stormwater Management Administration cost center oversees and coordinates day-to-day office operations of Stormwater programs and maintenance services as well as the account management and billing for the stormwater utility fee. Personnel and expenses in this cost center work towards goals shared by multiple cost centers in the department.

CORE RESPONSIBILITIES

- Manage the Stormwater Utility Fee Fund.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	402,472	1,937,151	249,138	1,230,603
Special Revenue Funds Subtotal	402,472	1,937,151	249,138	1,230,603
TOTAL	402,472	1,937,151	249,138	1,230,603

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	262,441	77,100	355,074
Fringe Benefits	—	68,542	23,084	146,059
Operating	402,472	1,606,168	148,954	729,470
TOTAL	402,472	1,937,151	249,138	1,230,603
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	4.00
Per Capita	2.53	11.92	1.53	7.44



COST CENTER: Stormwater Project Management

FUNCTION: General Government

COST CENTER OVERVIEW

Stormwater Project Management develops and manages stormwater projects of various scales; operates and maintains City stormwater pump stations; makes large scale or complex repairs, upgrades, and maintenance of existing stormwater infrastructure; responds to citizens' drainage concerns; assists the Operations Division; and provides Stormwater design assistance to other Departments.

CORE RESPONSIBILITIES

- Oversee the design, permitting and construction of funded projects while also developing new projects for funding consideration.
- Operate and maintain City pump stations.
- Manage large scale or complex repairs, upgrades, and maintenance of existing stormwater infrastructure.
- Respond to and investigate citizens' drainage concerns.
- Provide technical assistance for the Operations Division.
- Provide stormwater design assistance to other City Departments.
- Provide outreach and engagement for drainage issues and stormwater projects.
- Coordinate with outside entities and agencies to resolve drainage issues.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Enterprise Funds				
Special Revenue Funds				
276 Stormwater Utility Fund	693,217	3,021,849	1,788,375	4,928,907
Special Revenue Funds Subtotal	693,217	3,021,849	1,788,375	4,928,907
TOTAL	693,217	3,021,849	1,788,375	4,928,907

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	910,320	246,700	953,868
Fringe Benefits	—	239,248	69,300	370,039
Operating	693,217	1,872,281	1,472,375	3,560,000
Capital	—	—	—	45,000
TOTAL	693,217	3,021,849	1,788,375	4,928,907
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	9.00	9.00	9.00
Per Capita	4.36	18.60	11.01	29.81

**COST CENTER:** Stormwater MS4 Review**FUNCTION:** General Government**COST CENTER OVERVIEW**

The MS4 Review cost center manages the City's Municipal Separate Storm Sewer System (MS4) program to comply with State and Federal permitting requirements.

CORE RESPONSIBILITIES

- Ensure development activities' compliance with the Stormwater Design Standards Manual.
- Ensure good housekeeping of stormwater practices in municipal operations.
- Conduct public education, outreach, and participation about stormwater and how it is impacted by residents, businesses, institutions, etc. and how Stormwater is managed in the City.
- Detect and eliminate illicit stormwater discharges.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	—	1,444,770	460,725	2,248,966
Special Revenue Funds Subtotal	—	1,444,770	460,725	2,248,966
TOTAL	—	1,444,770	460,725	2,248,966

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	889,237	280,600	1,139,358
Fringe Benefits	—	234,075	—	483,575
Operating	—	321,458	180,125	626,033
TOTAL	—	1,444,770	460,725	2,248,966
AUTHORIZED FULL-TIME EQUIVALENTS	12.00	12.00	13.00	14.00
Per Capita	—	8.89	2.84	13.60



COST CENTER: Stormwater Field Operations

FUNCTION: General Government

COST CENTER OVERVIEW

Field Operations maintains and repairs the City's drainage infrastructure system of inlets, pipes, and open channels.

CORE RESPONSIBILITIES

- Conduct proactive maintenance and rehabilitation of the existing drainage system.
- Complete minor repairs and maintenance requests.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	6,449,825	6,290,614	7,625,078	4,979,912
Special Revenue Funds Subtotal	6,449,825	6,290,614	7,625,078	4,979,912
TOTAL	6,449,825	6,290,614	7,625,078	4,979,912

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	3,438,178	2,522,666	3,352,681	2,109,423
Fringe Benefits	1,497,553	1,687,722	1,865,528	1,480,534
Operating	1,277,878	1,753,726	1,534,954	1,149,955
Capital	236,216	326,500	871,915	240,000
TOTAL	6,449,825	6,290,614	7,625,078	4,979,912
AUTHORIZED FULL-TIME EQUIVALENTS	58.00	58.00	57.00	56.00
Per Capita	40.53	38.71	46.92	30.12



COST CENTER: Floodplain Management

FUNCTION: General Government

COST CENTER OVERVIEW

Floodplain management coordinates City efforts to reduce the risk of property damage from flood events.

CORE RESPONSIBILITIES

- Manage development activities' compliance with City Floodplain Ordinances.
- Coordinate interdepartmental efforts with Building Inspections, Planning & Zoning, and Stormwater Management to regulate property development and maintain City infrastructure to reduce flood damage to structures.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	—	170,623	54,464	338,496
Special Revenue Funds Subtotal	—	170,623	54,464	338,496
TOTAL	—	170,623	54,464	338,496

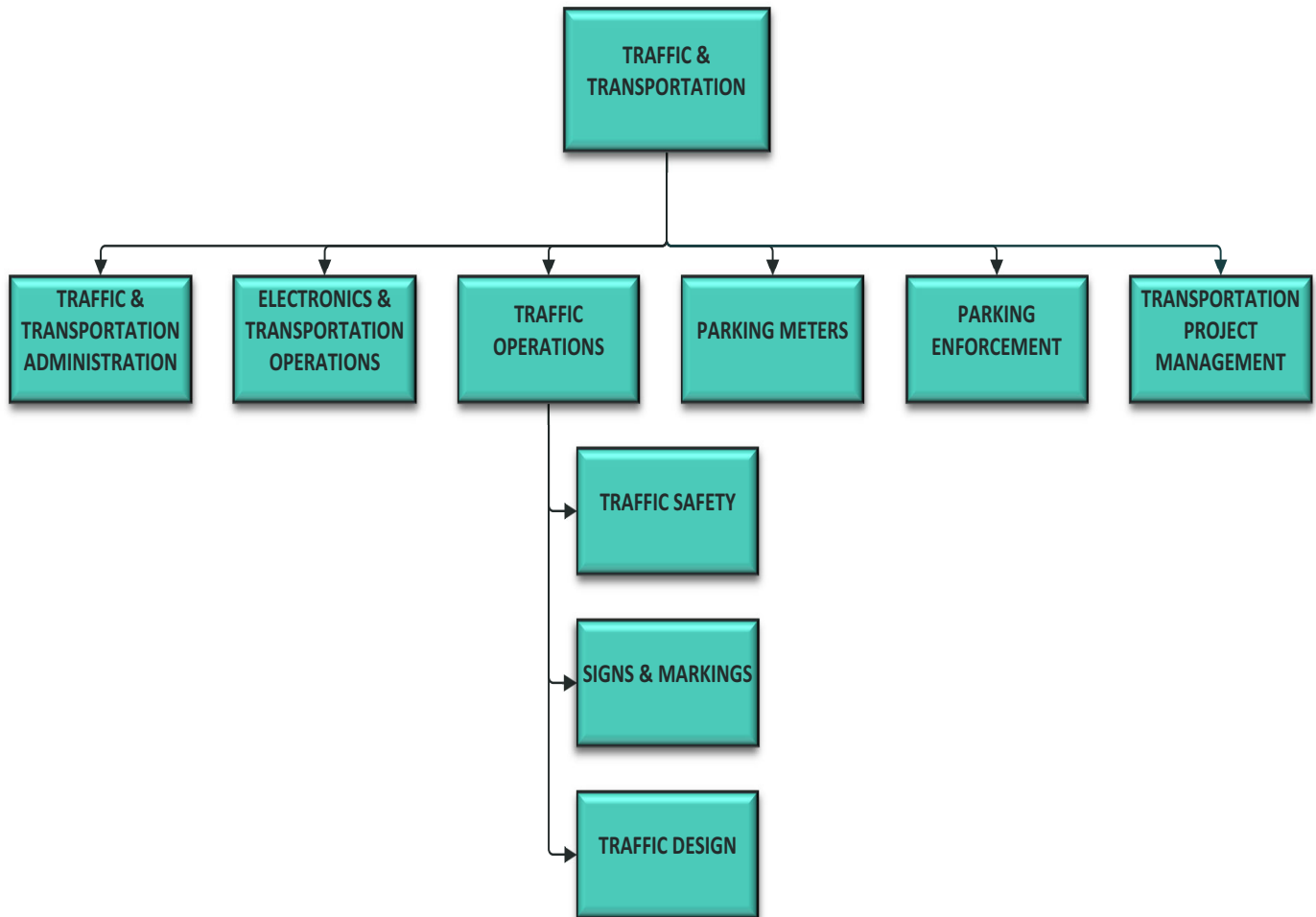
EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	—	129,218	41,100	196,879
Fringe Benefits	—	33,625	12,364	90,989
Operating	—	7,780	1,000	50,628
TOTAL	—	170,623	54,464	338,496
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	3.00
Per Capita	—	1.05	0.34	2.05



TRAFFIC & TRANSPORTATION

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DEPARTMENT MISSION STATEMENT

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.

DEPARTMENT OVERVIEW

The Department 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. Traffic and Transportation is responsible for patrolling and enforcing all parking violations throughout the City, oversees all parking meter operations and installations, and issues department related permits. The 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

- Facilitate the safe flow of traffic throughout the City and increase pedestrian safety through the installation, maintenance, and repair of traffic signals, pedestrian signals, intersection warning signals, and school zone signals throughout the City.
- Conduct oversight of permits, the Traffic Safety Office, signs and marking operations, and the city's traffic calming program.
- Coordinate with various City Departments and other jurisdictions on projects and special events to ensure safe and efficient traffic movement throughout the City.
- Manufacture, install and maintain regulatory and warning signs, school signs, street name signs, specialty street name signs, and pavement markings to meet city, State, and Federal regulations.
- Issue 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 on traffic and on-street parking.
- Conduct traffic data collection for volume, speed, and turning movement analyses for department traffic engineering studies.
- Conduct 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.
- Conduct 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 comply with standard engineering design principles to include AASHTO, MUTCD, and ITE standards.
- Support other departmental operations with GIS services.
- Identify and issue 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.
- Manage the City's various parking programs for passenger, and commercial vehicles.
- Perform 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, including parking prohibition areas, tour bus pullout areas, taxi stands, rickshaw stands, and handicapped parking areas.



2024 ACCOMPLISHMENTS

- Completed multiple flood resiliency projects including installation of a solar flood detection system at US 17 and SC 61 ramp in West Ashley and installation of adaptors on traffic cabinets in flood-prone areas to prevent damage at Calhoun Street at Rutledge Avenue and Hagood Avenue at Fishburne Street.
- Completed upgrade and new installation of school zone flashers at Philip Simmons Elementary, Middle, and High School, with new technology that includes an automated system that communicates directly with the Traffic Management Center.
- Applied for and received Federal grants in the amount of \$1.035 million including the SMART grant (Strengthening Mobility and Revolutionizing Transportation) and SS4A grant (Safe Street and Road for All" grant) while minimizing City matching funds to \$20,000.
- Installed 847 parking meters, 8 parking lot pay station kiosks, and new text-to-pay and app payment options that helped generate parking meter revenues of \$2.375 million to the City's parking fund in 2024.
- Implemented new license plate recognition enforcement tools and software while Issuing 119,449 parking citations, towing 4,010 vehicles, and booting 310 vehicles in 2024.

PERFORMANCE MEASURES

City Value: Public Safety

Strategic Priority: Provide timely repair and routine maintenance for City maintained streets, sidewalks, and drainage system.

Measurement Type: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average time of repair (hours) of traffic signal malfunctions (from time reported to time repaired)	2.00	1.52	2.00	1.52	1.50	1.00	2.00

City Value: Public Safety

Strategic Priority: Provide timely repair and routine maintenance for City maintained streets, sidewalks, and drainage system.

Measurement Type: Workload

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of emergency call-outs	150	144	150	115	125	120	125
Number of traffic signal heads repaired as a result of accidents	20	29	20	39	20	25	20



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: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average time of repair (days) of missing or damaged priority signage (excludes nights and weekends)	<u>2.00</u>	<u>4.50</u>	<u>2.00</u>	<u>4.50</u>	<u>4.00</u>	<u>5.00</u>	<u>4.00</u>

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of signs fabricated	<u>1,200</u>	<u>1,999</u>	<u>1,200</u>	<u>1,564</u>	<u>1,500</u>	<u>2,681</u>	<u>1,500</u>
Number of signs installed	<u>2,200</u>	<u>4,205</u>	<u>2,200</u>	<u>1,888</u>	<u>1,900</u>	<u>3,328</u>	<u>1,900</u>
Number of signs repaired	<u>2,400</u>	<u>4,609</u>	<u>2,400</u>	<u>2,135</u>	<u>2,200</u>	<u>2,651</u>	<u>2,200</u>
Linear footage of markings installed	<u>75,000</u>	<u>135,267</u>	<u>75,000</u>	<u>34,601</u>	<u>35,000</u>	<u>89,357</u>	<u>35,000</u>
Number of traffic signals installed	<u>250</u>	<u>47</u>	<u>250</u>	<u>22</u>	<u>20</u>	<u>27</u>	<u>20</u>
Number of traffic signal locations receiving preventative maintenance	<u>203</u>	<u>186</u>	<u>203</u>	<u>87</u>	<u>105</u>	<u>175</u>	<u>105</u>
Number of safety flashers locations receiving preventative maintenance	<u>37</u>	<u>9</u>	<u>40</u>	<u>49</u>	<u>40</u>	<u>43</u>	<u>40</u>
Number of linear footage of loops installed	<u>2,500</u>	<u>8,057</u>	<u>2,500</u>	<u>4,442</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Number of traffic calming devices installed	<u>7</u>	<u>4</u>	<u>7</u>	<u>7</u>	<u>15</u>	<u>7</u>	<u>15</u>
Number of traffic studies performed	<u>50</u>	<u>73</u>	<u>50</u>	<u>23</u>	<u>25</u>	<u>63</u>	<u>25</u>



City Value: Quality Service

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: Efficiency

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of parking meter repair requests inspected and found to be operating satisfactory	3%	9%	3%	10%	9%	9%	9%

City Value: Quality Service

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 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of LED traffic signal modules replaced	100	63	100	39	40	57	40
Number of LED street light modules replaced	25	0	25	1	5	8	5

City Value: Quality Service

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: Effectiveness

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average time of repair (hours) of parking meters (from time reported to time repaired)	15.00	4.86	15.00	6.74	12.00	22.00	12.00
Percentage of parking meters operational per day	99.00%	98.80%	99.00%	98.80%	99.00%	99.00%	99.00%

City Value: Quality Service

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

Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of parking meters repaired	3,300	5,268	3,300	5,702	5,000	2,735	5,000



Measure	FY 2022		FY 2023		FY 2024		FY 2025
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of parking meters jammed with foreign objects	1,200	153	1,200	167	150	93	150
Number of parking meter repair requests inspected and found operating satisfactory	100	480	100	573	500	265	500
Number of parking spaces installed - metered	10	8	10	0	10	285	10



NEW INITIATIVES FOR 2025

- Implement smart signal solutions for multiple corridors in the City including 2025 budgeted project along Maybank Highway from River Road to Old Maybank Highway access road and the Calhoun Street corridor funded by the FHWA SMART (Strengthening Mobility and Revolutionizing Transportation) grant. Projects will include implementation of Artificial Intelligence technology to improve traffic efficiency, safety, access, flow, and data collection.
- Implement Federal Highway Administration-awarded SMART (Strengthening Mobility and Revolutionizing Transportation) grant infrastructure on Calhoun Street and the Federal Highway Administration awarded SS4A (Safe Streets and Roads for All) grant that will fund the City's Safety Action Plan.
- Enhance parking enforcement throughout the City by hiring two new Parking Safety Officers (PSOs), integrating existing handheld License Plate Reader technology, and implementing new Mobile License Plate Reader (MLPR) technology to improve response and enforcement capabilities.
- Increase linear footage of traffic pavement markings and number of traffic signs fabricated, installed, and repaired, through implementation of new signs and markings replacement plan. Additional efficiencies and output in pavement marking installations will be gained through the purchase of 2025 budget approved thermoplastic applicator and three Signs and Markings Technician positions.
- Install 270 parking meters to complete full overhaul of updated parking meter technology.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	2,630,665	3,506,714	3,042,760	3,957,521
Fringe Benefits	1,249,693	1,755,338	1,634,680	2,118,252
Operating	1,478,233	2,272,701	2,732,997	3,155,138
Capital	44,527	148,880	139,170	745,350
TOTAL	5,403,118	7,683,633	7,549,607	9,976,261

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	3,294,446	4,515,210	4,043,255	6,617,856
General Fund Subtotal	3,294,446	4,515,210	4,043,255	6,617,856
Enterprise Funds				
435 Parking Facilities Fund	2,108,672	3,168,423	3,506,352	3,358,405
Enterprise Funds Subtotal	2,108,672	3,168,423	3,506,352	3,358,405
TOTAL	5,403,118	7,683,633	7,549,607	9,976,261

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
230000 Traffic & Transportation Administration	607,889	777,136	2,008,145	1,120,342
231000 Electronics & Traffic Signal Operations	1,296,961	1,972,519	1,197,148	2,954,904
232100 Traffic Safety	592,060	730,255	415,417	795,716
232200 Signs & Markings	560,594	665,663	318,002	1,004,647
232300 Traffic Design	126,420	149,326	65,222	162,222
233000 Transportation Project Management	110,521	220,311	72,861	660,909
922005 Parking Enforcement	1,551,520	2,435,992	2,023,258	2,743,373
922045 Parking Meters	557,151	732,431	1,449,554	534,148
TOTAL	5,403,118	7,683,633	7,549,607	9,976,261
AUTHORIZED FULL-TIME EQUIVALENTS	67.00	75.00	70.00	82.00
Per Capita	33.95	47.28	46.46	60.35



COST CENTER: Traffic & Transportation Administration

FUNCTION: Public Safety

COST CENTER OVERVIEW

Traffic & Transportation Administration oversees daily administrative operations of the department, including development and administration of department's budget and management of administrative personnel, division managers, and other administrative functions and ensuring the department supports its mission, carries out its responsibilities and achieves its goals.

CORE RESPONSIBILITIES

- Develop and administer the department's approved annual budget.
- Oversee daily administrative operations of the Department of Traffic and Transportation, including the management of administrative personnel, division managers, and other administrative functions.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	607,889	777,136	1,974,605	1,039,458
General Fund Subtotal	607,889	777,136	1,974,605	1,039,458
Enterprise Funds				
435 Parking Facilities Fund	—	—	33,540	80,884
Enterprise Funds Subtotal	—	—	33,540	80,884
TOTAL	607,889	777,136	2,008,145	1,120,342

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	195,461	218,021	1,254,410	486,947
Fringe Benefits	57,547	142,669	344,613	194,094
Operating	310,355	347,566	349,970	434,301
Capital	44,527	68,880	59,152	5,000
TOTAL	607,889	777,136	2,008,145	1,120,342
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	5.00
Per Capita	3.82	4.78	12.36	6.78



COST CENTER: Electronics & Traffic Signal Operations

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Intelligent Transportation System (ITS) and Traffic Signal Operations is responsible for the installation, maintenance and the repair of traffic signals, CCTV systems, travel destination units, flood sensor systems for resiliency, pedestrian signals, intersection warning flashers and school flashers. The division is also responsible for the monitoring of all technologies by way of the Traffic Management Center. 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.

The Intelligent Transportation System (ITS) and Traffic Signal Operations also works with various City Departments and represent the city on traffic projects with Charleston County, Berkeley County, BCDCOG, and the South Carolina Department of Transportation (SCDOT). Oversee partnership with the South Carolina Department of Transportation (SCDOT) through the administration of the Strengthening Mobility and Revolutionizing Transportation (SMART) funding allocation, project implementation, project management, general repair and inspection.

CORE RESPONSIBILITIES

- Complete maintenance at 200+ signalized locations with the replacement/repair of damaged traffic signals, pedestrian signals, fiber optic cable, various traffic signal cables, vehicle sensors, and traffic cabinets.
- Complete traffic study and analysis of signalized intersections to provide updated signal timings, pedestrian safety and progression of motorized vehicles in a timely manner.
- Complete the implementation of fiber optic cable for the traffic signal system on the peninsula. The project also includes the upgrading of outdated traffic controllers to provide advance technologies for pedestrians to navigate crosswalks. The improvements will also prepare the signal system for the Lowcountry Rapid Transit and AI technology.
- Monitor the operation of advance traffic signal system operations, CCTV system cameras for traffic congestion, and flood sensor systems for resiliency.
- Complete annual inspection of entire traffic signal system and intelligent transportation system equipment and technology.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	1,296,961	1,972,519	1,197,148	2,954,904
General Fund Subtotal	1,296,961	1,972,519	1,197,148	2,954,904
TOTAL	1,296,961	1,972,519	1,197,148	2,954,904

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	458,423	586,600	162,300	718,051
Fringe Benefits	228,551	269,286	180,528	345,408
Operating	609,987	1,116,633	854,320	1,436,345
Capital	—	—	—	455,100
TOTAL	1,296,961	1,972,519	1,197,148	2,954,904



EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
AUTHORIZED FULL-TIME EQUIVALENTS	10.00	11.00	11.00	12.00
Per Capita	8.15	12.14	7.37	17.87



COST CENTER: Traffic Safety

FUNCTION: Public Safety

COST CENTER OVERVIEW

Traffic Safety is responsible for permitting and ensuring approved permits are in compliance to Traffic and Transportation ordinances and policies. Traffic Safety also conducts traffic speed studies and pedestrian counts.

CORE RESPONSIBILITIES

- Conducts traffic speed studies as requested by Traffic and Transportation staff. Assist with speed study data collections for traffic calming requests, all way stop requests, and transportation proposed projects. Compile speed study reports for review for Traffic and Transportation staff. Per request from Traffic and Transportation staff, count pedestrian and bike cyclist movements at crosswalks and intersections.
- The Traffic Safety is responsible for permitting and ensuring approved permits are in compliance to Traffic and Transportation ordinances and policies. Inspectors issue livability citations to contractors and residents for violations of Traffic and Transportation permits and un permitted road closure activities.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	592,060	730,255	415,417	795,716
General Fund Subtotal	592,060	730,255	415,417	795,716
TOTAL	592,060	730,255	415,417	795,716

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	296,951	400,559	128,800	421,917
Fringe Benefits	143,365	171,646	118,992	189,505
Operating	151,744	158,050	167,625	161,620
Capital	—	—	—	22,674
TOTAL	592,060	730,255	415,417	795,716
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	7.00	7.00	7.00
Per Capita	3.72	4.49	2.56	4.81

**COST CENTER: Signs & Markings****FUNCTION: Public Safety****COST CENTER OVERVIEW**

Signs and Markings staff responds to repairing, replacing, and improving the City's signs and pavement markings to meet the current Manual on Uniform Traffic Control Devices (MUTCD) standards and collaborates with various other City of Charleston departments such as Engineering, Parks, Livability & Tourism, Fire and Police on signs and markings projects.

CORE RESPONSIBILITIES

- Investigate and respond to citizen complaints via Citizen Services or email correspondences regarding deficient signs and road markings.
- Deploy temporary feedback signs to neighborhoods streets and major routes when requested by residents, retrieve data via Bluetooth from the feedback signs and email Traffic and Transportation staff for analysis.
- Refresh and replace both signs and markings in subdivisions as part of a ten-year replacement plan.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	560,594	665,663	318,002	1,004,647
General Fund Subtotal	560,594	665,663	318,002	1,004,647
TOTAL	560,594	665,663	318,002	1,004,647

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	289,656	360,354	71,550	486,366
Fringe Benefits	161,777	189,473	127,322	270,697
Operating	109,161	115,836	119,130	235,093
Capital	—	—	—	12,491
TOTAL	560,594	665,663	318,002	1,004,647
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	8.00	11.00
Per Capita	3.52	4.10	1.96	6.08



COST CENTER: Traffic Design

FUNCTION: Public Safety

COST CENTER OVERVIEW

Traffic Design purchases and makes signs for the City of Charleston Signs and Markings team and other City of Charleston Departments.

CORE RESPONSIBILITIES

- Design and layout street name, regulatory, warning, and destination signs in accordance with MUTCD Standard Highway Signs standards. The team uses vinyl plotter cutters and a printer to manufacture signs for the City of Charleston.
- Maintain a detailed inventory of all raw materials such as retroreflective sheeting, aluminum blanks, ink, etc. and keep robust stock of regulatory and warning signs in inventory for immediate use for field crews.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	126,420	149,326	65,222	162,222
General Fund Subtotal	126,420	149,326	65,222	162,222
TOTAL	126,420	149,326	65,222	162,222

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	81,403	96,083	30,200	104,785
Fringe Benefits	42,767	49,407	35,022	53,587
Operating	2,250	3,836	—	3,850
Capital	—	—	—	—
TOTAL	126,420	149,326	65,222	162,222
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	0.79	0.92	0.40	0.98



COST CENTER: Transportation Project Management

FUNCTION: Public Safety

COST CENTER OVERVIEW

Transportation Project Management designs and/or manages the design of transportation projects; applies for and manages the implementation of Federal, State, and other transportation related grants; conducts traffic engineering studies and reviews proposed site plans, subdivisions, Planning Commission and Board of Zoning Appeals (BZA) submittals, roadway construction plans, and traffic impact studies submitted as part of the Technical Review Committee approval process; and ensures all projects and reviewed items comply with standard engineering design principles, which include American Association of State Highway (AASHTO), MUTCD, and Institute of Transportation Engineers (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.

CORE RESPONSIBILITIES

- Review site plans, subdivision concept plans, traffic studies, traffic control plans, etc. as part of the Technical Review Committee (TRC) process.
- Perform traffic impact analyses, all-way stop control evaluations, signal warrant analyses, pedestrian crossing treatment studies, left-turn phase analyses, signal retiming, and all other traffic engineering studies as required.
- Manage all city transportation projects. Projects are either designed, permitted, and constructed by this division or by a third-party consultant. If a consultant is used, the division manages and directs the consultant to ensure successful design, permitting, and construction.
- Determine which local, regional, state, and federal grants to apply for, completes application paperwork and manages implementation for all grants awarded.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	110,521	220,311	72,861	660,909
General Fund Subtotal	110,521	220,311	72,861	660,909
TOTAL	110,521	220,311	72,861	660,909

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	78,172	175,552	52,000	180,544
Fringe Benefits	23,094	37,422	17,968	73,833
Operating	9,255	7,337	2,893	326,532
Capital	—	—	—	80,000
TOTAL	110,521	220,311	72,861	660,909
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	2.00	2.00	2.00
Per Capita	0.69	1.36	0.45	4.00



COST CENTER: Parking Enforcement

FUNCTION: Enterprise

COST CENTER OVERVIEW

Parking Enforcement patrols the City and enforces all parking regulations and violations and providing parking enforcement assistance during special events. The enforcement stems from issuing parking citation, towing illegally parked vehicles, and immobilizing (booting/Barnacle) vehicles whose owners owe delinquent parking fines. High visibility is important to discourage the temptation to park illegally.

CORE RESPONSIBILITIES

- Identify and issue 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.
- Tow illegally parked vehicles and immobilize delinquent fine vehicles.
- Ensure safe operations with the City's Police Department during off-duty and special event assignments by reserving parking meters with bags, providing NO PARKING signs, manning posted positions and towing vehicles as needed.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Enterprise Funds				
435 Parking Facilities Fund	1,551,520	2,435,992	2,023,258	2,743,373
Enterprise Funds Subtotal	1,551,520	2,435,992	2,023,258	2,743,373
TOTAL	1,551,520	2,435,992	2,023,258	2,743,373

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	958,884	1,409,972	1,116,100	1,444,367
Fringe Benefits	472,460	787,179	711,253	938,351
Operating	120,176	158,841	115,887	190,570
Capital	—	80,000	80,018	170,085
TOTAL	1,551,520	2,435,992	2,023,258	2,743,373
AUTHORIZED FULL-TIME EQUIVALENTS	34.00	39.00	34.00	41.00
Per Capita	9.75	14.99	12.45	16.59

**COST CENTER:** Parking Meters**FUNCTION:** Enterprise**COST CENTER OVERVIEW**

The Parking Operations Division is responsible for managing the City's parking program for passenger and commercial vehicles, including the installation, maintenance, and repair of parking meters and pay kiosks, parking ticket adjudication process, coordination of the residential parking permit program with BFRC, and enforcement and issuance of permits associated with pedicabs, taxis, and the non-consensual towing ordinance.

CORE RESPONSIBILITIES

- Oversee the installation, maintenance and repair of parking meters and parking kiosks.
- Coordinate with parking meter vendor(s) to ensure parking meter software, infrastructure, and contracts are up to date.
- Oversee adjudication officers responsible for adjudication of parking citation disputes, scheduling of payment plans for citizens with delinquent fines, and prosecuting parking citations in Municipal Court.
- Manage on-street and off-street parking space placement and type including passenger loading zones, commercial loading zones, tour bus stops, handicap parking, impacts to and analysis of sight distance related to parking, and parking studies.
- Coordinate with Revenue Collections Parking regarding residential parking permit program, including survey and establishment of districts.
- Review applications and coordinates issuance of Certificates of Appropriateness for pedicabs and Certificates of Public Convenience and Necessity for limousines, taxis, and transportation network companies per Section 31 of the City's Municipal Code.
- Review applications and issues permits for towing companies to operate within the City of Charleston in order to conduct nonconsensual towing from private property, including enforcement of Section 19-394 of Municipal Code and investigation and resolution of towing complaints.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Enterprise Funds				
435 Parking Facilities Fund	557,151	732,431	1,449,554	534,148
Enterprise Funds Subtotal	557,151	732,431	1,449,554	534,148
TOTAL	557,151	732,431	1,449,554	534,148

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	271,714	259,573	227,400	114,544
Fringe Benefits	120,132	108,256	98,982	52,777
Operating	165,305	364,602	1,123,172	366,827
TOTAL	557,151	732,431	1,449,554	534,148
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	3.50	4.51	8.92	3.23



NON-DEPARTMENTAL

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DEPARTMENT OVERVIEW

Funding for expenditures that do not fall within the jurisdiction of any other department is provided for in Non-Departmental. Such expenditures include shared office building rent and municipal election costs. Budget transfers are made from Non-Departmental to the appropriate operational cost center where the salary is paid to reduce budgets due to vacancies.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	7,893	3,891,692	—	(5,400,000)
Fringe Benefits	—	—	—	1,000,000
Operating	39,502,632	39,383,179	37,812,440	42,298,975
Capital	1,826,417	—	—	—
Transfers Out	45,220,903	57,672,809	73,474,275	65,255,437
TOTAL	86,557,845	100,947,680	111,286,715	103,154,412

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	30,857,981	23,902,654	19,045,223	18,730,511
General Fund Subtotal	30,857,981	23,902,654	19,045,223	18,730,511
Enterprise Funds				
410 City Market Fund	98,419	502,890	502,891	561,230
415 JPR, Jr. Ballpark Fund	—	—	—	95,030
425 Municipal Golf Course Fund	—	—	—	170,098
430 Old Slave Mart Museum Fund	—	—	—	93,684
435 Parking Facilities Fund	3,436,210	4,978,916	4,978,915	22,028,237
Enterprise Funds Subtotal	3,534,629	5,481,806	5,481,806	22,948,279
Special Revenue Funds				
201 State Accommodations Tax Fund	9,842,588	10,989,497	10,152,466	11,408,026
231 Hospitality Fee Fund	30,221,832	33,013,889	52,529,686	29,497,668
247 Municipal Accom Fee - Capital Improvements	352,104	17,194,000	13,711,700	9,861,414
248 Municipal Accom Fee - Property Tax Relief	5,757,400	6,460,000	6,460,000	6,696,304
276 Stormwater Utility Fund	5,991,312	3,905,834	3,905,834	4,012,210
Special Revenue Funds Subtotal	52,165,235	71,563,220	86,759,686	61,475,622
TOTAL	86,557,845	100,947,680	111,286,715	103,154,412

EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
900010 General Revenues	—	—	—	—
900100 Non-Departmental-General Government	10,294,159	7,112,850	2,313,496	(2,073,087)
900300 Non-Departmental-Public Service	45,318	—	—	—
900400 Non-Departmental-Urban & Community Development	—	1,635,000	—	1,680,000
900500 Non-Departmental-Culture & Recreation	7,033,503	5,365,184	6,365,184	5,612,234



EXPENDITURES BY COST CENTER	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
900600 Non-Departmental-Community Promotions	4,382,133	4,704,987	4,676,570	4,678,235
900700 Non-Departmental-Health & Welfare	—	200,000	200,000	200,000
901000 Transfers	43,494,692	57,672,809	73,474,275	65,255,437
905000 Debt Costs	21,308,040	24,256,850	24,257,190	27,801,593
TOTAL	86,557,845	100,947,680	111,286,715	103,154,412
Per Capita	543.92	621.22	684.85	623.98



COST CENTER: General Revenues
FUNCTION: General Government

COST CENTER OVERVIEW

This cost center is for the recording of citywide revenues, such as property taxes, franchise fees, etc. Accordingly, no expenditures are recorded here.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
TOTAL	—	—	—	—

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	—	—	—	—
TOTAL	—	—	—	—
Per Capita	—	—	—	—

**COST CENTER: Non-Departmental-General Government****FUNCTION: General Government****COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the General Government accounting function. This includes shared costs for office building operations, Stormwater Utility Fees for City property, and the budgeting of personnel vacancy savings, which is disbursed across departments throughout the year.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	10,234,624	7,055,350	2,255,996	(2,132,587)
General Fund Subtotal	10,234,624	7,055,350	2,255,996	(2,132,587)
Special Revenue Funds				
247 Municipal Accom Fee - Capital Improvements	29,768	28,750	28,750	29,750
248 Municipal Accom Fee - Property Tax Relief	29,768	28,750	28,750	29,750
Special Revenue Funds Subtotal	59,535	57,500	57,500	59,500
TOTAL	10,294,159	7,112,850	2,313,496	(2,073,087)

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Personnel	7,893	3,891,692	—	(5,400,000)
Fringe Benefits	—	—	—	1,000,000
Operating	6,733,638	3,221,158	2,313,496	2,326,913
Capital	1,826,417	—	—	—
Transfers Out	1,726,211	—	—	—
TOTAL	10,294,159	7,112,850	2,313,496	(2,073,087)
Per Capita	64.69	43.77	14.24	(12.54)



COST CENTER: Non-Departmental-Public Safety

FUNCTION: Public Safety

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Public Safety accounting function. No data has been recorded in this cost center for the years covered in the expenditure schedule.

**COST CENTER:** Non-Departmental-Public Service**FUNCTION:** Public Service**COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Public Service accounting function.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	45,318	—	—	—
General Fund Subtotal	45,318	—	—	—
TOTAL	45,318	—	—	—

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	45,318	—	—	—
TOTAL	45,318	—	—	—
Per Capita	0.28	—	—	—



COST CENTER: Non-Departmental-Urban & Community Development

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Urban & Community Development accounting function. This includes 15% of all State Accommodations Tax Revenue assigned to workforce housing.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Special Revenue Funds				
201 State Accommodations Tax Fund	—	1,635,000	—	1,680,000
Special Revenue Funds Subtotal	—	1,635,000	—	1,680,000
TOTAL	—	1,635,000	—	1,680,000

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	—	1,635,000	—	1,680,000
TOTAL	—	1,635,000	—	1,680,000
Per Capita	—	10.06	—	10.16



COST CENTER: Non-Departmental-Culture & Recreation

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Culture & Recreation accounting function. This includes Arts Grants-in-Aid and maintenance services for facilities in tourist areas.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Special Revenue Funds				
201 State Accommodations Tax Fund	2,965,307	2,067,250	2,067,250	2,462,000
231 Hospitality Fee Fund	4,068,196	3,297,934	4,297,934	3,150,234
Special Revenue Funds Subtotal	7,033,503	5,365,184	6,365,184	5,612,234
TOTAL	7,033,503	5,365,184	6,365,184	5,612,234

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	7,033,503	5,365,184	6,365,184	5,612,234
TOTAL	7,033,503	5,365,184	6,365,184	5,612,234
Per Capita	44.20	33.02	39.17	33.95

**COST CENTER:** Non-Departmental-Community Promotions**FUNCTION:** Community Promotions**COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Community Promotions accounting function. This includes Municipal Memberships in local, statewide, and national organizations, contributions to CARTA for the DASH Shuttle, and donations to no-profits with a tourism purpose.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	107,257	165,017	106,600	165,017
General Fund Subtotal	107,257	165,017	106,600	165,017
Special Revenue Funds				
201 State Accommodations Tax Fund	4,133,509	4,194,970	4,224,970	4,103,218
231 Hospitality Fee Fund	141,368	345,000	345,000	410,000
Special Revenue Funds Subtotal	4,274,876	4,539,970	4,569,970	4,513,218
TOTAL	4,382,133	4,704,987	4,676,570	4,678,235

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	4,382,133	4,704,987	4,676,570	4,678,235
TOTAL	4,382,133	4,704,987	4,676,570	4,678,235
Per Capita	27.54	28.95	28.78	28.30



COST CENTER: Non-Departmental-Health & Welfare

FUNCTION: Health & Welfare

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Health & Welfare accounting function. Community Assistance Grants are budgeted here.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	—	200,000	200,000	200,000
General Fund Subtotal	—	200,000	200,000	200,000
TOTAL	—	200,000	200,000	200,000

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	—	200,000	200,000	200,000
TOTAL	—	200,000	200,000	200,000
Per Capita	—	1.23	1.23	1.21



COST CENTER: Non-Departmental-Business Development & Assistance

FUNCTION: Business Development & Assistance

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Business Development & Assistance accounting function. No data has been recorded in this cost center for the years covered in the expenditure schedule.

**COST CENTER:** Transfers**FUNCTION:** Other Financing Sources (Uses)**COST CENTER OVERVIEW**

Various operating transfers from General Fund to other City funds are budgeted and accounted for in this cost center.

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

CORE RESPONSIBILITIES

- This non-departmental cost center ensures that the budget actually reflects the expenditure requirements of the departments and approved via Ordinance by the City Council.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	4,351,539	1,449,877	1,449,877	2,066,752
General Fund Subtotal	4,351,539	1,449,877	1,449,877	2,066,752
Enterprise Funds				
410 City Market Fund	—	—	—	58,340
415 JPR, Jr. Ballpark Fund	—	—	—	95,030
425 Municipal Golf Course Fund	—	—	—	129,083
430 Old Slave Mart Museum Fund	—	—	—	93,684
435 Parking Facilities Fund	2,240,625	227,834	227,834	17,273,594
Enterprise Funds Subtotal	2,240,625	227,834	227,834	17,649,731
Special Revenue Funds				
201 State Accommodations Tax Fund	2,743,772	3,092,277	3,860,246	3,162,808
231 Hospitality Fee Fund	22,871,018	26,231,455	44,747,252	22,796,184
247 Municipal Accom Fee - Capital Improvements	322,336	17,165,250	13,682,950	9,831,664
248 Municipal Accom Fee - Property Tax Relief	5,727,632	6,431,250	6,431,250	6,666,554
276 Stormwater Utility Fund	5,237,770	3,074,866	3,074,866	3,081,744
Special Revenue Funds Subtotal	36,902,528	55,995,098	71,796,564	45,538,954
TOTAL	43,494,692	57,672,809	73,474,275	65,255,437

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Transfers Out	43,494,692	57,672,809	73,474,275	65,255,437
TOTAL	43,494,692	57,672,809	73,474,275	65,255,437
Per Capita	273.31	354.91	452.15	394.73



COST CENTER: Debt Costs

FUNCTION: Debt Service

COST CENTER OVERVIEW

Debt Costs is a cost center set aside for payment of principal and interest on borrowings such as bonds and outstanding lease purchase agreements. Debt costs for General, Enterprise and Special Revenue Funds are budgeted in this cost center.

CORE RESPONSIBILITIES

- This cost center is established to account for expenditures used to repay annual or periodic principal and interest payments on debt.

EXPENDITURES BY FUND	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
General Fund				
100 General Fund	16,119,244	15,032,410	15,032,750	18,431,329
General Fund Subtotal	16,119,244	15,032,410	15,032,750	18,431,329
Enterprise Funds				
410 City Market Fund	98,419	502,890	502,891	502,890
425 Municipal Golf Course Fund	—	—	—	41,015
435 Parking Facilities Fund	1,195,585	4,751,082	4,751,081	4,754,643
Enterprise Funds Subtotal	1,294,004	5,253,972	5,253,972	5,298,548
Special Revenue Funds				
231 Hospitality Fee Fund	3,141,250	3,139,500	3,139,500	3,141,250
276 Stormwater Utility Fund	753,542	830,968	830,968	930,466
Special Revenue Funds Subtotal	3,894,792	3,970,468	3,970,468	4,071,716
TOTAL	21,308,040	24,256,850	24,257,190	27,801,593

EXPENDITURES BY CATEGORY	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating	21,308,040	24,256,850	24,257,190	27,801,593
TOTAL	21,308,040	24,256,850	24,257,190	27,801,593
Per Capita	133.90	149.27	149.28	168.17



CAPITAL IMPROVEMENT PLAN

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2025-2029 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.

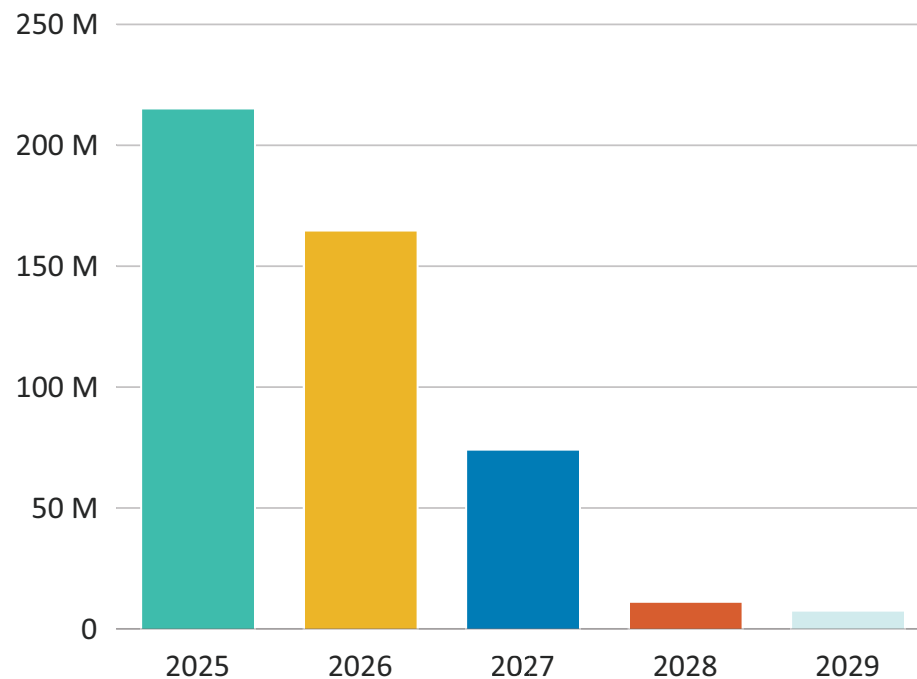
The CIP is developed, maintained, and updated by the Capital Projects Review Committee (CPR). The committee consists of City department heads, Finance and Budget Staff, Project Managers, and is chaired by the Chief Financial Officer for the City of Charleston. The committee is tasked with setting infrastructure 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 \$100,000 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 2025-2029 Capital Improvement Plan are \$474,478,236. The budgeted expenditures for each year are shown in the chart below.

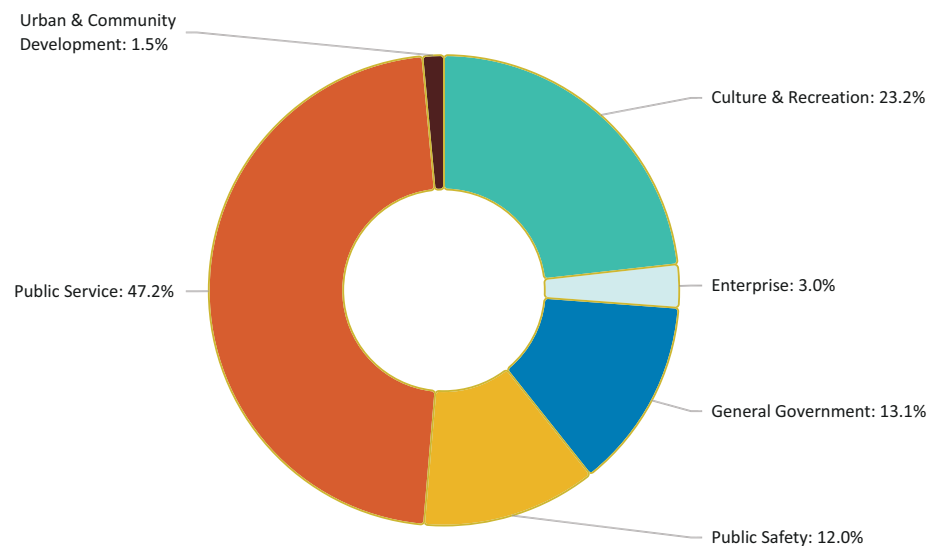


Summary of 5-year CIP Plan (2025-2029)



The CIP projects are categorized by governmental function. In 2025, Public Service projects account for the largest share of CIP expenditures (47.2%), while the remaining 52.8% of project expenditures are made up of General Government, Public Safety, Culture and Recreation, Urban and Community Development, and Enterprise Fund projects.

2025 Budgeted Expenditures by Function





The major projects (total project budgets exceeding \$3.5 million) in the CIP for 2025 are:

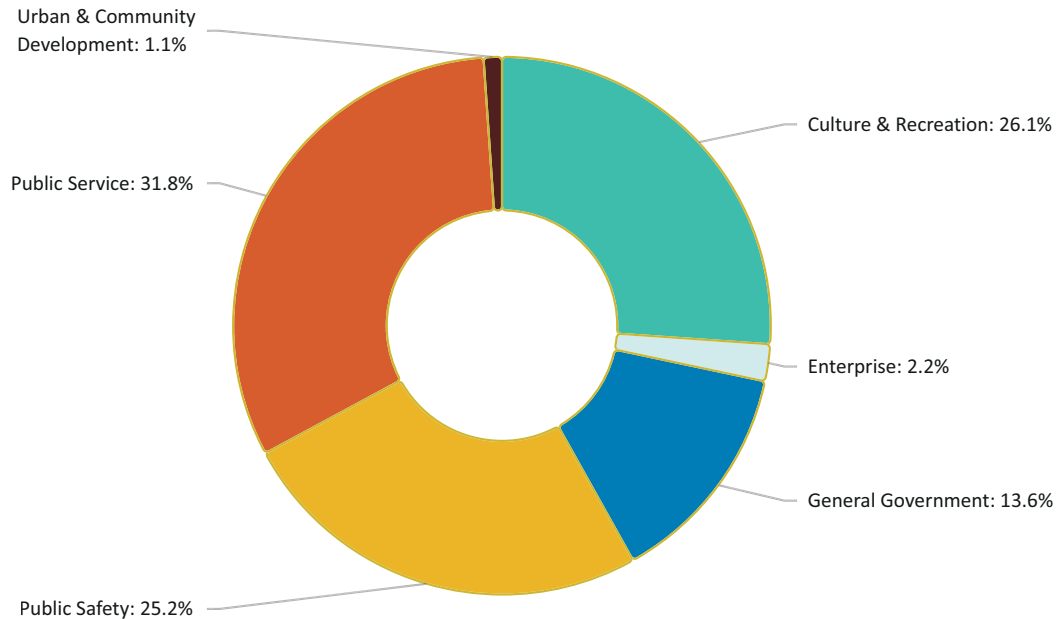
● Ashley River Crossing	\$92,237,551
● Barberry Woods Drainage Improvements	\$12,856,843
● Cainhoy Fire Station #20	\$12,478,609
● Central Fire Station 2/3 Capital Repairs	\$11,500,000
● Central Park Drainage Improvements	\$5,000,000
● Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection	\$6,353,446
● Concord Street Pump Station Upfit	\$14,075,782
● Cooper-Jackson Drainage Improvements	\$11,172,000
● CPD Fleet Operations	\$14,176,385
● Dupont-Wappoo Drainage Improvements Areas 1-4	\$6,500,000
● Fire Operations Facility	\$60,294,301
● Forest Acres Drainage Improvements	\$25,458,872
● Huger Street Drainage Improvements	\$28,490,898
● Huger Street Fire Station #8 Retrofit	\$7,193,619
● Huger Street Streetscape	\$4,714,257
● Johns Island Recreation Center & Aquatic Facility	\$17,000,000
● Low Battery Seawall Restoration	\$74,805,141
● Market Street Drainage & Streetscape Improvements	\$35,280,056
● Maybank Highway Fire Station #23	\$16,252,231
● Municipal Operations Complex	\$68,312,401
● MUSC Pump Station Upfit	\$5,238,041
● Parking Garage Capital Repairs & Maintenance	\$12,000,000
● Spring Fishburne Phase 5	\$50,206,623
● St Julian Devine Improvements	\$5,071,712
● Windermere Drainage Improvements	\$9,215,943
● WL Stephens Aquatic Center	\$14,500,000
● WPAL Park (1717 Wappoo)	\$3,543,340

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 2025-2029 and for all current projects on the CIP.

2025-2029 Budgeted CIP Expenditures by Function



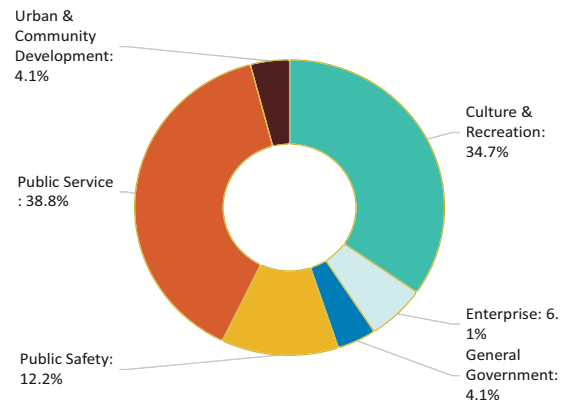
The Capital Improvement Plan presented on the following pages provides specific information about projects that are active in Fiscal Year 2025. An active project is one that is expected to have anticipated expenditures in the 2025 or it has had expenditures in the prior years.

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 406-470. 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 to staff these facilities. Maintenance costs for these existing facilities are already included in the operating budgets of the responsible divisions, or in the operating budgets for the Facilities Maintenance or Grounds Maintenance Divisions of the Parks Department. If this

Percentage of Total Projects by Function





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)

Drainage Fund – Funded by revenues received from the 4 mills assessed on real and personal property and certain business licenses for drainage improvement.

Enterprise Fund – Funds from a self-sustaining governmental fund that are utilized for capital improvements specific to the facilities and services of the enterprise department.

General Fund Reserves – 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/IPRB Bond Proceeds – Bond proceeds supported by property-tax revenues or other specific revenue sources used to fund specific capital improvement projects.

Hospitality Fee – Fee that is imposed on all prepared food and beverages sold in the City and provides funding for tourism-related projects.

Local Option Permits – 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.

Municipal Accommodations Tax – A 1% sales tax imposed on hotel rooms and other transient rentals in the City that is appropriated for tourism-related capital projects.

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.

Grants – Various state or federal funds that have been awarded to the City via a grant process or through a direct appropriation to be used on a capital project.

Other Funding – Funding that is through a contribution or private partnership provided to the City for the specific purpose of funding a capital project.

Unfunded – An amount to denote that a project is underfunded and that management and staff will prioritize identifying funding for the related project. It is normal City-practice to pause any project that is unfunded within the current fiscal year.



2025-2029 CAPITAL IMPROVEMENT PLAN ESTIMATED EXPENDITURES BY PROJECT BY YEAR

Project Name	Prior Year Expenditures	2025	2026	2027	2028	2029	2029 and Beyond	Total Project Budget
General Government Projects								
180 Lockwood Interior Renovations	347,100	508,080	—	—	—	—	—	855,180
Municipal Operations Complex	4,421,817	27,800,000	33,050,000	3,040,584	—	—	—	68,312,401
General Government Projects Total	\$4,768,917	\$28,308,080	\$33,050,000	\$3,040,584	—	—	—	\$69,167,581
Public Safety Projects								
Cainhoy Fire Station #20	345,011	621,288	8,761,250	2,751,060	—	—	—	12,478,609
Central Fire Station 2/3 Capital Repairs	—	350,000	5,500,000	5,650,000	—	—	—	11,500,000
CPD Fleet Operations	161,508	4,670,000	4,670,000	4,674,877	—	—	—	14,176,385
Fire Operations Facility	—	9,140,000	25,570,000	25,584,301	—	—	—	60,294,301
Huger Street Fire Station #8 Retrofit	—	1,675,000	3,200,000	2,318,619	—	—	—	7,193,619
Maybank Highway Fire Station #23	1,638,068	9,490,550	5,123,613	—	—	—	—	16,252,231
Public Safety Projects Total	\$2,144,588	\$25,946,838	\$52,824,863	\$40,978,857	—	—	—	\$121,895,146
Public Service Projects								
Alberta Long Lake Area Drainage Improvements	—	250,000	1,250,000	—	—	—	—	1,500,000
Barberry Woods Drainage Improvements	4,981,843	7,865,000	10,000	—	—	—	—	12,856,843
Central Park Drainage Improvements	332,034	1,101,958	3,566,008	—	—	—	—	5,000,000
Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection	4,522,117	1,831,329	—	—	—	—	—	6,353,446
Concord Street Pump Station Upfit	3,329,938	10,745,844	—	—	—	—	—	14,075,782
Cooper-Jackson Drainage Improvements	502,468	6,680,000	3,989,532	—	—	—	—	11,172,000
Dupont-Wappoo Drainage Improvements Areas 1-4	—	3,000,000	3,500,000	—	—	—	—	6,500,000
Ehrhardt & Doughty Street Drainage Connection	100,000	650,000	—	—	—	—	—	750,000
Forest Acres Drainage Improvements	25,158,872	300,000	—	—	—	—	—	25,458,872
Fort Royal Drainage Improvements	250,000	250,000	—	—	—	—	—	500,000
Howle Avenue Drainage Improvements	—	2,118,121	—	—	—	—	—	2,118,121
Huger Street Drainage Improvements	11,354,241	17,136,657	—	—	—	—	—	28,490,898
Lake Dotterer Flooding Mitigation	500,000	1,800,000	1,000,500	—	—	—	—	3,300,500
Low Battery Seawall Restoration	66,350,267	8,454,874	—	—	—	—	—	74,805,141
Market Street Drainage & Streetscape Improvements	1,632,221	—	1,000,000	8,375,000	11,375,000	7,875,000	—	30,257,221
MUSC Pump Station Upfit	1,159,390	2,628,651	1,450,000	—	—	—	—	5,238,041
Spring Fishburne Phase 5	18,573,599	31,633,024	—	—	—	—	—	50,206,623
Wespanee Drainage Improvements	—	—	250,000	2,250,000	—	—	—	2,500,000

Estimated Expenditures by Project by Year

2025



Project Name	Prior Year Expenditures	2025	2026	2027	2028	2029	2029 and Beyond	Total Project Budget
Windermere Drainage Improvements	801,809	5,240,000	3,174,134	—	—	—	—	9,215,943
Public Service Projects Total	\$139,548,801	\$101,685,458	\$19,190,174	\$10,625,000	\$11,375,000	\$7,875,000	—	\$290,299,433
Urban & Community Development Projects								
Huger Street Streetscape	209,345	3,120,000	1,284,912	100,000	—	—	—	4,714,257
Pringleau Street Sidewalks & Plaza Improvements	—	50,000	650,000	—	—	—	—	700,000
Urban & Community Development Projects Total	\$209,345	\$3,170,000	\$1,934,912	\$100,000	—	—	—	\$5,414,257
Culture & Recreation Projects								
25 Folly Park	—	—	100,000	500,000	150,000	—	—	750,000
Ashley River Crossing	17,948,401	29,900,000	35,000,000	9,389,150	—	—	—	92,237,551
Bridgepoint Ecological Park	—	500,000	500,000	—	—	—	—	1,000,000
Brittlebank Park Playground Improvements	25,000	923,260	551,740	—	—	—	—	1,500,000
Fort Pemberton Park	537,619	1,186,510	—	—	—	—	—	1,724,129
Johns Island Recreation Center & Aquatic Facility	—	4,500,000	6,250,000	6,250,000	—	—	—	17,000,000
Longborough Dock	10,340	59,060	1,760,000	—	—	—	—	1,829,400
Martin Park Improvements	66,629	683,371	—	—	—	—	—	750,000
Mulberry Park Improvements	541,999	20,001	—	—	—	—	—	562,000
Plymouth Park Improvements	—	360,000	600,000	—	—	—	—	960,000
Shaw Center Improvements	183,576	490,280	—	—	—	—	—	673,856
St Julian Devine Improvements	2,057,860	1,500,000	1,513,852	—	—	—	—	5,071,712
St. Thomas Island - Nowell Creek Crossing	225,950	1,200,000	1,086,304	—	—	—	—	2,512,254
West Ashley Bike Resurfacing	385,867	1,500,133	—	—	—	—	—	1,886,000
White Point Gardens Improvements	42,377	482,970	—	—	—	—	—	525,347
WL Stephens Aquatic Center	—	4,350,000	6,575,000	3,575,000	—	—	—	14,500,000
WPAL Park (1717 Wappoo)	1,138,337	2,405,003	—	—	—	—	—	3,543,340
Culture & Recreation Projects Total	\$23,163,955	\$50,060,588	\$53,936,896	\$19,714,150	\$150,000	—	—	\$147,025,589
Enterprise Projects								
Municipal Golf Course Restrooms	238,105	326,995	—	—	—	—	—	565,100
Parking Garage Capital Repairs & Maintenance	2,801,159	5,206,158	3,992,683	—	—	—	—	12,000,000
Sheppard Street Parking Lot	20,000	846,000	140,000	—	—	—	—	1,006,000
Enterprise Projects Total	\$3,059,263	\$6,379,153	\$4,132,683	—	—	—	—	\$13,571,099
Grand Total	172,894,869	215,550,117	165,069,528	74,458,591	11,525,000	7,875,000	—	647,373,105

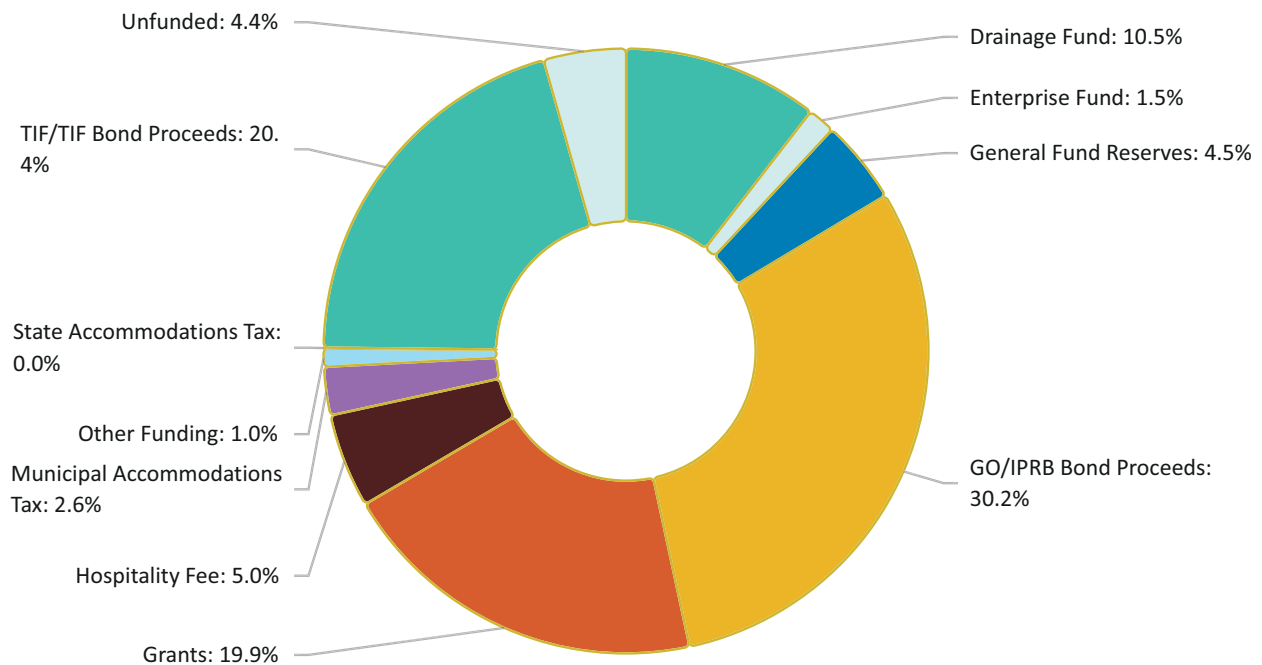


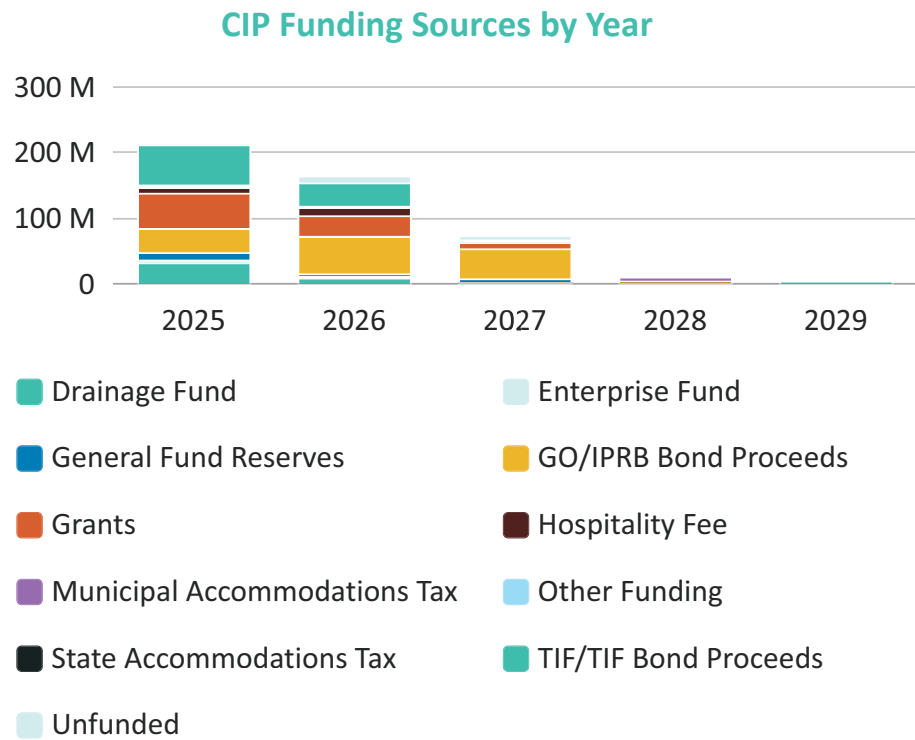
2025-2029 CAPITAL IMPROVEMENT PLAN 5-YEAR FUNDING SOURCE ESTIMATE

5-YEAR FUNDING SOURCE ESTIMATE

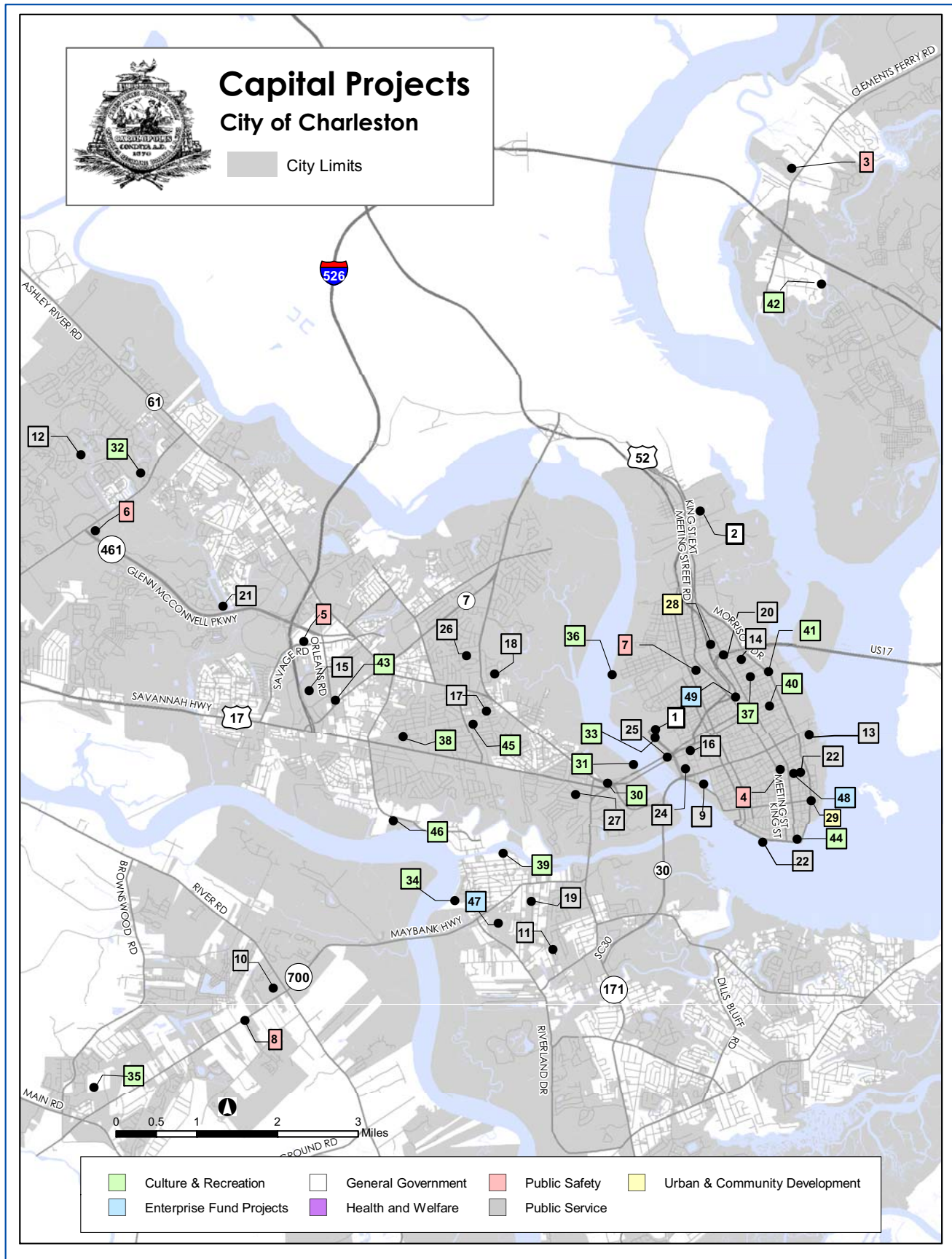
Funding Source	2025	2026	2027	2028	2029	Total
General Fund Reserves	11,262,481	3,887,804	5,950,000	150,000	—	21,250,285
GO/IPRB Bond Proceeds	36,818,607	57,332,924	45,765,945	3,465,847	—	143,383,323
Enterprise Fund	4,316,946	2,612,641	—	—	—	6,929,587
TIF/TIF Bond Proceeds	61,157,140	35,508,216	256,000	—	—	96,921,356
Drainage Fund	32,506,477	9,250,642	2,250,000	1,099,153	4,565,000	49,671,272
Hospitality Fee	8,596,356	12,627,830	200,000	—	2,461,180	23,885,366
Municipal Accommodations Tax	1,960,212	1,520,042	2,744,000	6,000,000	38,820	12,263,074
State Accommodations Tax	230,347	—	—	—	—	230,347
Local Option Permit	—	—	—	—	—	—
Grants	53,833,587	31,285,665	9,389,150	—	—	94,508,402
Other Funding	1,791,170	375,000	810,000	810,000	810,000	4,596,170
Unfunded	3,076,794	10,668,764	7,093,496	—	—	20,839,054
Grand Total	431,100,234	330,139,056	148,917,182	23,050,000	15,750,000	948,956,472

Total 5-year CIP by Funding Source











Project Name

General Government

- 1 180 Lockwood Renovations
- 2 Municipal Operations Complex

Public Safety

- 3 Cainhoy Fire Station #20
- 4 Central Fire Station 2/3 Capital Repairs
- 5 CPD Fleet Operations
- 6 Fire Operations Facility
- 7 Huger Street Fire Station #8 Retrofit
- 8 Maybank Highway Fire Station #23

Public Service

- 9 Alberta Long Lake Area Drainage Improvements
- 10 Barberry Woods Drainage Improvements
- 11 Central Park Drainage Improvements
- 12 Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project
- 13 Concord Street Pump Station Upfit
- 14 Cooper-Jackson Drainage Improvements
- 15 Dupont-Wappoo Areas 1-4
- 16 Ehrhardt & Doughty Street Drainage Connection
- 17 Forest Acres Drainage Improvements
- 18 Fort Royal Drainage Improvements
- 19 Howle Avenue Drainage Improvements
- 20 Huger Street Drainage Improvements
- 21 Lake Dotterer Flooding Mitigation
- 22 Low Battery Sewall Restoration
- 23 Market Street Drainage & Streetscape Improvements
- 24 MUSC Pump Station Upfit
- 25 Spring Fishburne Phase 5
- 26 Wespanee Drainage Improvements
- 27 Windermere Drainage Improvements

Project Name

Urban & Community Development

- 28 Huger Street Streetscape
- 29 Prioleau Street Sidewalks & Plaza Improvements

Culture & Recreation

- 30 25 Folly Park
- 31 Ashley River Crossing
- 32 Bridgepoint Ecological Park
- 33 Brittelbank Park Playground Improvements
- 34 Fort Pemberton Improvements
- 35 Johns Island Recreation Center & Aquatic Facility
- 36 Longborough Dock
- 37 Martin Park Improvements
- 38 Mulberry Park Improvements
- 39 Plymouth Park
- 40 Shaw Center Renovations
- 41 St. Julian Devine Improvements
- 42 St. Thomas Island Drive-Nowell Creek Crossing
- 43 West Ashley Bikeway Resurfacing (Playground to Wappoo)
- 44 White Point Gardens Improvements
- 45 WL Stephens Aquatic Center
- 46 WPAL Park (1717 Wappoo)

Enterprise Fund Projects

- 47 Municipal Golf Course Restrooms
- 48 Parking Garage Repairs Project
- 49 Sheppard Street Lot



Project Profile

180 Lockwood Interior Renovations

Government Function: General Government Projects

Project Start Date: 2023

Total Project Budget: \$855,180

Funding Sources: General Fund Reserves

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: Renovation of the former SCDMV leased space at 180 Lockwood-Greenberg Municipal Building. Scope includes demolition of existing interior, design and construction of interior of approximately 3,500 ft². Interior alterations include a jury waiting room for 50-60 people, 5 Prosecutor's offices, 2 separate paralegal and administrative offices, secured storage space, and a small conference/meeting room.

Operating Impact Narrative: No operating impacts are anticipated for this project as it is a renovation to an already existing space and ongoing maintenance and other costs are already included in the operating budget.

Project Funding

Funding Source	2025	2026	2027	2028	2029
General Fund Reserves	508,080	—	—	—	—
Total	508,080	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
347,100	508,080	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Capital Improvement Fund	—	—	—	—	—



Project Profile

Municipal Operations Complex

Government Function: General Government Projects

Project Start Date: 2022

Total Project Budget: \$68,312,401

Funding Sources: GO/IPRB Bond Proceeds, Grants, Other Funding, TIF/TIF Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: The 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, 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.

Project Funding

Funding Source	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	—	4,553,061	3,040,584	—	—
TIF/TIF Bond Proceeds	26,321,817	28,496,939	—	—	—
Grants	800,000	—	—	—	—
Other Funding	678,183	—	—	—	—
Total	27,800,000	33,050,000	3,040,584	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
4,421,817	27,800,000	33,050,000	3,040,584	—	—



Project Profile

Cainhoy Fire Station #20

Government Function: Public Safety Projects

Project Start Date: 2018

Total Project Budget: \$12,478,609

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: The project is the design and construction of a new 10,000 ft², 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	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	621,288	8,761,250	2,751,060	—	—
Total	621,288	8,761,250	2,751,060	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
345,011	621,288	8,761,250	2,751,060	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	(25,000)	(25,000)	—





Project Profile

Central Fire Station 2/3 Capital Repairs

Government Function: Public Safety Projects

Project Start Date: 2024

Total Project Budget: \$11,500,000

Funding Sources: General Fund Reserves, Hospitality Fee

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is a major capital repair and renovation to one of the oldest fire stations in the city, having been constructed in 1886. The repairs will consist of reinforcing the masonry and upfitting the key structural areas of the building to meet earthquake resistant "high code" standards.

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	2025	2026	2027	2028	2029
General Fund Reserves	—	—	5,600,000	—	—
Hospitality Fee	350,000	5,500,000	50,000	—	—
Total	350,000	5,500,000	5,650,000	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	350,000	5,500,000	5,650,000	—	—





Project Profile

CPD Fleet Operations

Government Function: Public Safety Projects

Project Start Date: 2016

Total Project Budget: \$14,176,385

Funding Sources: General Fund Reserves, Unfunded

Projected Year of Completion: 2027

Project Details & Narratives

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 purpose of police fleet maintenance. Property acquisition and design are underway with construction estimated to begin in 2026.

Operating Impact Narrative: Operating impacts of this new facility are estimated to be 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	2025	2026	2027	2028	2029
General Fund Reserves	4,091,233	—	—	—	—
Unfunded	578,767	4,670,000	4,674,877	—	—
Total	4,670,000	4,670,000	4,674,877	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
161,508	4,670,000	4,670,000	4,674,877	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	(35,000)	(35,000)	—



Project Profile

Fire Operations Facility

Government Function: Public Safety Projects

Project Start Date: 2025

Total Project Budget: \$60,294,301

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the replacement of current Fire Training facilities on a 44 acre site in West Ashley. Scope includes unifying five Fire Department divisions (Training, Fleet Operations, Technical Services, Administration, and Fire Marshal) in a single location, centralizing all Fire Department operations.

Operating Impact Narrative: Operating impacts are not known at this time as the facility is currently under design and engineering.

Project Funding

Funding Source	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	9,140,000	25,570,000	25,584,301	—	—
Total	9,140,000	25,570,000	25,584,301	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	9,140,000	25,570,000	25,584,301	—	—



Project Profile

Huger Street Fire Station #8 Retrofit

Government Function: Public Safety Projects

Project Start Date: 2018

Total Project Budget: \$7,193,619

Funding Sources: General Fund Reserves, Unfunded

Projected Year of Completion: 2027

Project Details & Narratives

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 public 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 2024, 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 uplift 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	2025	2026	2027	2028	2029
General Fund Reserves	1,404,000	—	—	—	—
Unfunded	271,000	3,200,000	2,318,619	—	—
Total	1,675,000	3,200,000	2,318,619	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	1,675,000	3,200,000	2,318,619	—	—





Project Profile

Maybank Highway Fire Station #23

Government Function: Public Safety Projects

Project Start Date: 2021

Total Project Budget: \$16,252,231

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project is for the design and construction of a new fire stations 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.

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. 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	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	9,490,550	5,123,613	—	—	—
Total	9,490,550	5,123,613	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
1,638,068	9,490,550	5,123,613	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	1,250,000	480,000	120,000	—	—





Project Profile

Alberta Long Lake Area Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2024

Total Project Budget: \$1,500,000

Funding Sources: Drainage Fund

Projected Year of Completion: 2026

Project Details & Narratives

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	2025	2026	2027	2028	2029
Drainage Fund	250,000	1,250,000	—	—	—
Total	250,000	1,250,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	250,000	1,250,000	—	—	—



Project Profile

Barberry Woods Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2017

Total Project Budget: \$12,856,843

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

Scope and Description: The project is to improve 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	2025	2026	2027	2028	2029
Drainage Fund	5,818,068	10,000	—	—	—
Grants	2,046,932	—	—	—	—
Total	7,865,000	10,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
4,981,843	7,865,000	10,000	—	—	—





Project Profile

Central Park Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2022

Total Project Budget: \$5,000,000

Funding Sources: Drainage Fund

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

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	2025	2026	2027	2028	2029
Drainage Fund	1,101,958	3,566,008	—	—	—
Total	1,101,958	3,566,008	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
332,034	1,101,958	3,566,008	—	—	—





Project Profile

Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection

Government Function: Public Service Projects

Project Start Date: 2020

Total Project Budget: \$6,353,446

Funding Sources: Drainage Fund, Grants, TIF/TIF Bond Proceeds

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: The 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	2025	2026	2027	2028	2029
TIF/TIF Bond Proceeds	400,000	—	—	—	—
Drainage Fund	1,431,329	—	—	—	—
Grants	—	—	—	—	—
Total	1,831,329	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
4,522,117	1,831,329	—	—	—	—





Project Profile

Concord Street Pump Station Upfit

Government Function: Public Service Projects

Project Start Date: 2022

Total Project Budget: \$14,075,782

Funding Sources: Drainage Fund, Hospitality Fee, Local Option Permit

Projected Year of Completion: 2025

Project Details & Narratives

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	2025	2026	2027	2028	2029
Drainage Fund	6,570,063	—	—	—	—
Hospitality Fee	4,175,781	—	—	—	—
Local Option Permit	—	—	—	—	—
Total	10,745,844	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
3,329,938	10,745,844	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Stormwater Utility Fund	—	(50,000)	(50,000)	(50,000)	(50,000)



Project Profile

Cooper-Jackson Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2022

Total Project Budget: \$11,172,000

Funding Sources: Grants, TIF/TIF Bond Proceeds, Unfunded

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

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	2025	2026	2027	2028	2029
TIF/TIF Bond Proceeds	2,658,255	3,011,277	—	—	—
Grants	4,021,745	978,255	—	—	—
Unfunded	—	—	—	—	—
Total	6,680,000	3,989,532	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
502,468	6,680,000	3,989,532	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Stormwater Utility Fund	—	—	50,000	50,000	50,000





Project Profile

Dupont-Wappoo Drainage Improvements Areas 1-4

Government Function: Public Service Projects

Project Start Date: 2023

Total Project Budget: \$6,500,000

Funding Sources: Grants, TIF/TIF Bond Proceeds

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

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	2025	2026	2027	2028	2029
TIF/TIF Bond Proceeds	—	3,500,000	—	—	—
Grants	3,000,000	—	—	—	—
Total	3,000,000	3,500,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	3,000,000	3,500,000	—	—	—





Project Profile

Ehrhardt & Doughty Street Drainage Connection

Government Function: Public Service Projects
Project Start Date: 2024
Total Project Budget: \$750,000
Funding Sources: Drainage Fund
Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project is to create stormwater connectivity between the areas of Johnathan Lucas Street and the Doughty Street-Ehrhardt Street stormwater system. This will provide redundancy and an additional drainage outflow pathway, from an area that has flooding concerns, to a system with additional capacity.

Operating Impact Narrative: There are no estimated operating impacts at this time.

Project Funding					
Funding Source	2025	2026	2027	2028	2029
Drainage Fund	650,000	—	—	—	—
Total	650,000	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
100,000	650,000	—	—	—	—



Project Profile

Forest Acres Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2010

Total Project Budget: \$25,458,872

Funding Sources: Drainage Fund, Local Option Permit

Projected Year of Completion: 2025

Website: [Link](#)

Project Details & Narratives

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 culverts along the West Ashley Bikeway, under St. Andrew 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 a routine cleaning of culverts and channels are already appropriated in the Stormwater Fund.

Project Funding

Funding Source	2025	2026	2027	2028	2029
Drainage Fund	300,000	—	—	—	—
Local Option Permit	—	—	—	—	—
Total	300,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
25,158,872	300,000	—	—	—	—



Project Profile

Fort Royal Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2024

Total Project Budget: \$500,000

Funding Sources: Drainage Fund

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project includes modeling the existing drainage system in Wespanee Plantation and improving outfalls to mitigate flooding.

Operating Impact Narrative: There is no operating impact anticipated from this project.

Project Funding					
Funding Source	2025	2026	2027	2028	2029
Drainage Fund	250,000	—	—	—	—
Total	250,000	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
250,000	250,000	—	—	—	—



Project Profile

Howle Avenue Drainage Improvements

Government Function: Public Service Projects
Project Start Date: 2024
Total Project Budget: \$2,118,121
Funding Sources: Drainage Fund, Grants
Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project is a stormwater retrofit to provide flood reduction in nearby areas of the Church Creek Drainage Basin, which will provide auxiliary overflow capacity to the adjacent conveyance system. It will also include landscaping using native plan species to promote healthy ecology, and a walking trail with connectivity to surrounding neighborhoods

Operating Impact Narrative: Anticipated operating impacts include an estimated \$10,000 per year for landscaping and pathway maintenance.

Project Funding					
Funding Source	2025	2026	2027	2028	2029
Drainage Fund	1,118,121	—	—	—	—
Grants	1,000,000	—	—	—	—
Total	2,118,121	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
—	2,118,121	—	—	—	—



Project Profile

Huger Street Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2019

Total Project Budget: \$28,490,898

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2025

Website:[link](#)

Project Details & Narratives

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. Construction on Phase II of the project began in 2024.

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	2025	2026	2027	2028	2029
Drainage Fund	12,386,657	—	—	—	—
Grants	4,750,000	—	—	—	—
Total	17,136,657	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
11,354,241	17,136,657	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Stormwater Utility Fund	—	50,000	50,000	50,000	50,000





Project Profile

Lake Dotterer Flooding Mitigation

Government Function: Public Service Projects

Project Start Date: 2023

Total Project Budget: \$3,300,500

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

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.

Operating Impact Narrative: There is no operating impact anticipated from this project.

Project Funding

Funding Source	2025	2026	2027	2028	2029
Drainage Fund	1,009,821	1,000,500	—	—	—
Grants	790,179	—	—	—	—
Total	1,800,000	1,000,500	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
500,000	1,800,000	1,000,500	—	—	—



Project Profile

Low Battery Seawall Restoration

Government Function: Public Service Projects

Project Start Date: 2014

Total Project Budget: \$74,805,141

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2025

Website: [link](#)

Project Details & Narratives

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 third phase of the project in 2024 and began on the fourth and final phase in 2024. The final section is estimated to be completed in 2025, which includes the improvements to White Point Gardens.

Operating Impact Narrative: There is no anticipated operating impact from this project.

Project Funding

Funding Source	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	8,454,874	—	—	—	—
Total	8,454,874	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
66,350,267	8,454,874	—	—	—	—





Project Profile

Market Street Drainage & Streetscape Improvements

Government Function: Public Service Projects

Project Start Date: 2015

Total Project Budget: \$35,280,056

Funding Sources: Drainage Fund, GO/IPRB Bond Proceeds, Hospitality Fee, Municipal Accommodations Tax, Other Funding, TIF/TIF Bond Proceeds

Projected Year of Completion: 2030

Website: [link](#)

Project Details & Narratives

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	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	—	500,000	4,565,000	3,465,847	—
TIF/TIF Bond Proceeds	—	500,000	256,000	—	—
Drainage Fund	—	—	—	1,099,153	4,565,000
Hospitality Fee	—	—	—	—	2,461,180
Municipal Accommodations Tax	—	—	2,744,000	6,000,000	38,820
Other Funding	—	—	810,000	810,000	810,000
Total	—	1,000,000	8,375,000	11,375,000	7,875,000

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
1,632,221	—	1,000,000	8,375,000	11,375,000	7,875,000





Project Profile

MUSC Pump Station Upfit

Government Function: Public Service Projects

Project Start Date: 2023

Total Project Budget: \$5,238,041

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is a capital upfit to the pump station that services the Medical University of South Carolina and surrounding area in the Spring/Fishburne Drainage Basin. The upfit will be a complete rehabilitation of the electrical and mechanical components of the station to maintain function and improve resiliency. This is a partnership with the U.S. Army Corps of Engineers.

Operating Impact Narrative: Anticipated savings in maintenance and repairs costs to aging pumps are projected to be around \$50,000 annually upon completion of the project.

Project Funding

Funding Source	2025	2026	2027	2028	2029
Drainage Fund	78,651	—	—	—	—
Grants	2,550,000	1,450,000	—	—	—
Total	2,628,651	1,450,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
1,159,390	2,628,651	1,450,000	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Stormwater Utility Fund	—	—	(50,000)	(50,000)	(50,000)



Project Profile

Spring Fishburne Phase 5

Government Function: Public Service Projects

Project Start Date: 2021

Total Project Budget: \$50,206,623

Funding Sources: Grants, TIF/TIF Bond Proceeds

Projected Year of Completion: 2025

Website: [link](#)

Project Details & Narratives

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 an annual maintenance budget of \$100,000 will be needed to ensure the life-span of the pumps.

Project Funding

Funding Source	2025	2026	2027	2028	2029
TIF/TIF Bond Proceeds	30,053,487	—	—	—	—
Grants	1,579,537	—	—	—	—
Total	31,633,024	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
18,573,599	31,633,024	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Stormwater Utility Fund	—	100,000	100,000	100,000	100,000





Project Profile

Wespanee Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2024

Total Project Budget: \$2,500,000

Funding Sources: Drainage Fund

Projected Year of Completion: 2027

Project Details & Narratives

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	2025	2026	2027	2028	2029
Drainage Fund	—	250,000	2,250,000	—	—
Total	—	250,000	2,250,000	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
—	—	250,000	2,250,000	—	—



Project Profile

Windermere Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2018

Total Project Budget: \$9,215,943

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

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	2025	2026	2027	2028	2029
Drainage Fund	1,541,809	3,174,134	—	—	—
Grants	3,698,191	—	—	—	—
Total	5,240,000	3,174,134	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
801,809	5,240,000	3,174,134	—	—	—





Project Profile

Huger Street Streetscape

Government Function: Urban & Community Development Projects

Project Start Date: 2016

Total Project Budget: \$4,714,257

Funding Sources: Grants, Unfunded

Projected Year of Completion: 2027

Project Details & Narratives

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	2025	2026	2027	2028	2029
Grants	1,352,763	—	—	—	—
Unfunded	1,767,237	1,284,912	100,000	—	—
Total	3,120,000	1,284,912	100,000	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
209,345	3,120,000	1,284,912	100,000	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	—	25,000	25,000



Project Profile

Prioleau Street Sidewalks & Plaza Improvements

Government Function: Urban & Community Development Projects

Project Start Date: 2025

Total Project Budget: \$700,000

Funding Sources: Hospitality Fee

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is a reconstruction of the existing roadway sidewalk and the terrace surrounding the existing fountain at the City Gallery, a public art museum. Improvements include street trees, landscaping, and benches.

Operating Impact Narrative: No operating impacts are anticipated from this project.

Project Funding

Funding Source	2025	2026	2027	2028	2029
Hospitality Fee	50,000	650,000	—	—	—
Total	50,000	650,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	50,000	650,000	—	—	—



Project Profile

25 Folly Park

Government Function: Culture & Recreation Projects

Project Start Date: 2026

Total Project Budget: \$750,000

Funding Sources: General Fund Reserves, Hospitality Fee

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project is to create a greenspace that is an integral connection of the Ashley River Crossing project and the beginning of the West Ashley Greenway, linking the Peninsula to West Ashley. This park will include a small parking lot, outdoor seating, landscaping and a multiuse path that will connect the Ashley River Crossing bridge to the West Ashley Greenway.

Operating Impact Narrative: Fulling operating impacts are not known at this time as the full scope of the park is not determined as it will be finalized once the Ashley River Crossing project is complete.

Project Funding

Funding Source	2025	2026	2027	2028	2029
General Fund Reserves	—	—	350,000	150,000	—
Hospitality Fee	—	100,000	150,000	—	—
Total	—	100,000	500,000	150,000	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	—	100,000	500,000	150,000	—



Project Profile

Ashley River Crossing

Government Function: Culture & Recreation Projects

Project Start Date: 2020

Total Project Budget: \$92,237,551

Funding Sources: General Fund Reserves, Grants, Hospitality Fee, Other Funding

Projected Year of Completion: 2027

Project Details & Narratives

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	2025	2026	2027	2028	2029
General Fund Reserves	—	—	—	—	—
Hospitality Fee	2,209,730	6,377,830	—	—	—
Grants	26,669,950	28,622,170	9,389,150	—	—
Other Funding	1,020,320	—	—	—	—
Total	29,900,000	35,000,000	9,389,150	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
17,948,401	29,900,000	35,000,000	9,389,150	—	—





Project Profile

Bridgepoint Ecological Park

Government Function: Culture & Recreation Projects

Project Start Date: 2023

Total Project Budget: \$1,000,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

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	2025	2026	2027	2028	2029
General Fund Reserves	500,000	500,000	—	—	—
Total	500,000	500,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	500,000	500,000	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	15,000	15,000	15,000



Project Profile

Brittlebank Park Playground Improvements

Government Function: Culture & Recreation Projects

Project Start Date: 2023

Total Project Budget: \$1,500,000

Funding Sources: General Fund Reserves, Municipal Accommodations Tax

Projected Year of Completion: 2026

Project Details & Narratives

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 repairs to the playground.

Project Funding

Funding Source	2025	2026	2027	2028	2029
General Fund Reserves	698,260	551,740	—	—	—
Municipal Accommodations Tax	225,000	—	—	—	—
Total	923,260	551,740	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
25,000	923,260	551,740	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	25,000	25,000	25,000



Project Profile

Fort Pemberton Park

Government Function: Culture & Recreation Projects

Project Start Date: 2023

Total Project Budget: \$1,724,129

Funding Sources: General Fund Reserves, Grants

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project is a set of improvements for the historic Revolutionary War mound-fort of Fort Pemberton. Site improvements include the provision of public access, site parking, lighting controls, pathways to riverfront and fort interior, renovation of existing docks, and historical and interpretive signage..

Operating Impact Narrative: Anticipated annual grounds and dock maintenance of \$40,000.

Project Funding

Funding Source	2025	2026	2027	2028	2029
General Fund Reserves	572,220	—	—	—	—
Grants	614,290	—	—	—	—
Total	1,186,510	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
537,619	1,186,510	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	40,000	40,000	40,000	40,000



Project Profile

Johns Island Recreation Center & Aquatic Facility

Government Function: Culture & Recreation Projects

Project Start Date: 2025

Total Project Budget: \$17,000,000

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the design and construction of a 20,000-30,000 square foot recreation center located at the existing Johns Island Park. The facility will incorporate a gymnasium, a 25-meter pool and a separate therapy pool, fitness rooms, multi-purpose spaces, warming kitchen, meeting rooms, and office space. Exterior features such as a basketball courts, pickleball courts, covered structures, splash pads are being developed in the design phase.

Operating Impact Narrative: At this time operating impacts are unknown as project is still in the design and engineering stage. The facility will require additional staffing for the City's Recreation Department and when programming is known future operating costs will be included in future budgets.

Project Funding

Funding Source	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	4,500,000	6,250,000	6,250,000	—	—
Total	4,500,000	6,250,000	6,250,000	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	4,500,000	6,250,000	6,250,000	—	—



Project Profile

Longborough Dock

Government Function: Culture & Recreation Projects

Project Start Date: 2019

Total Project Budget: \$1,829,400

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is for the design and construction of a 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	2025	2026	2027	2028	2029
General Fund Reserves	59,060	1,760,000	—	—	—
Total	59,060	1,760,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
10,340	59,060	1,760,000	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	10,000	10,000	10,000





Project Profile

Martin Park Improvements

Government Function: Culture & Recreation Projects
Project Start Date: 2024
Total Project Budget: \$750,000
Funding Sources: TIF/TIF Bond Proceeds
Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This is an expansion of the existing Martin Park house to create additional space for recreation activities. Park improvements include a seasonal splashpad, redesigning the baseball field for multi-purpose use, and additional landscaping, walking paths, seating and rebuilding of existing sports courts.

Operating Impact Narrative: At this time there are no operating impacts estimated for this project.

Project Funding					
Funding Source	2025	2026	2027	2028	2029
TIF/TIF Bond Proceeds	683,371	—	—	—	—
Total	683,371	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
66,629	683,371	—	—	—	—



Project Profile

Mulberry Park Improvements

Government Function: Culture & Recreation Projects

Project Start Date: 2021

Total Project Budget: \$562,000

Funding Sources: General Fund Reserves, Other Funding

Projected Year of Completion: 2025

Project Details & Narratives

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	2025	2026	2027	2028	2029
General Fund Reserves	—	—	—	—	—
Other Funding	20,001	—	—	—	—
Total	20,001	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
541,999	20,001	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	10,000	10,000	10,000	—



Project Profile

Plymouth Park Improvements

Government Function: Culture & Recreation Projects

Project Start Date: 2023

Total Project Budget: \$960,000

Funding Sources: General Fund Reserves, Other Funding

Projected Year of Completion: 2026

Project Details & Narratives

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	2025	2026	2027	2028	2029
General Fund Reserves	360,000	225,000	—	—	—
Other Funding	—	375,000	—	—	—
Total	360,000	600,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	360,000	600,000	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	—	25,000	25,000	25,000



Project Profile

Shaw Center Improvements

Government Function: Culture & Recreation Projects

Project Start Date: 2023

Total Project Budget: \$673,856

Funding Sources: General Fund Reserves, Other Funding

Projected Year of Completion: 2025

Project Details & Narratives

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 tripping, and new gymnasium flooring.

Operating Impact Narrative: There is no operating impact anticipated for this project as it is an improvement to a currently existing facility.

Project Funding

Funding Source	2025	2026	2027	2028	2029
General Fund Reserves	467,424	—	—	—	—
Other Funding	22,856	—	—	—	—
Total	490,280	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
183,576	490,280	—	—	—	—



Project Profile

St Julian Devine Improvements

Government Function: Culture & Recreation Projects

Project Start Date: 2018

Total Project Budget: \$5,071,712

Funding Sources: TIF/TIF Bond Proceeds, Unfunded

Projected Year of Completion: 2026

Project Details & Narratives

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	2025	2026	2027	2028	2029
TIF/TIF Bond Proceeds	1,040,210	—	—	—	—
Unfunded	459,790	1,513,852	—	—	—
Total	1,500,000	1,513,852	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
2,057,860	1,500,000	1,513,852	—	—	—





Project Profile

St. Thomas Island - Nowell Creek Crossing

Government Function: Culture & Recreation Projects

Project Start Date: 2017

Total Project Budget: \$2,512,254

Funding Sources: General Fund Reserves, Grants, Other Funding

Projected Year of Completion: 2026

Project Details & Narratives

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.

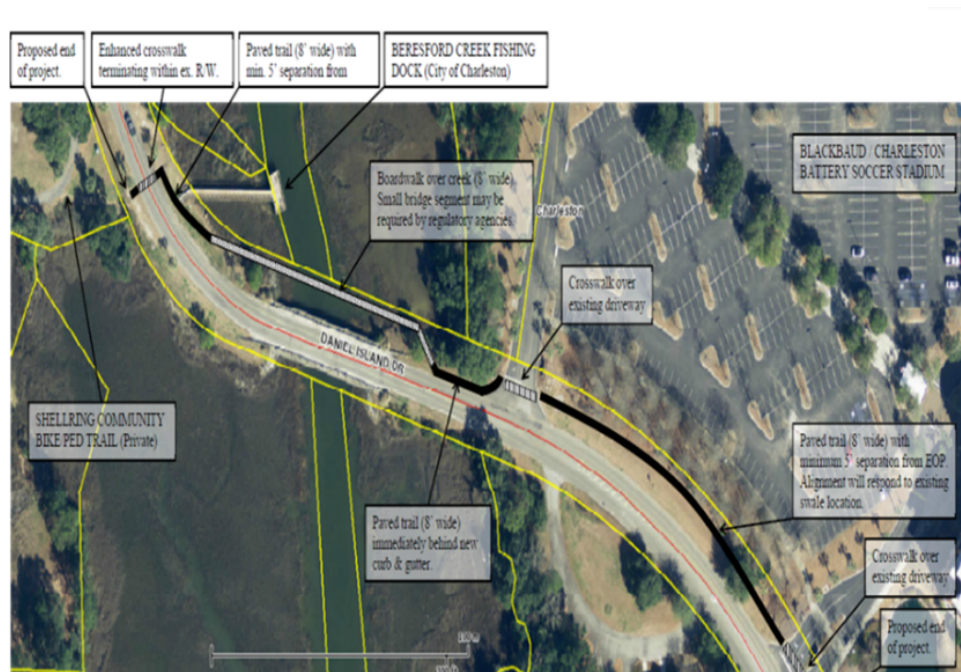
Operating Impact Narrative: There is no anticipated operating impact at this time.

Project Funding

Funding Source	2025	2026	2027	2028	2029
General Fund Reserves	225,190	851,064	—	—	—
Grants	960,000	235,240	—	—	—
Other Funding	14,810	—	—	—	—
Total	1,200,000	1,086,304	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
225,950	1,200,000	1,086,304	—	—	—





Project Profile

West Ashley Bike Resurfacing

Government Function: Culture & Recreation Projects

Project Start Date: 2018

Total Project Budget: \$1,886,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2025

Project Details & Narratives

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,

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	2025	2026	2027	2028	2029
General Fund Reserves	1,500,133	—	—	—	—
Total	1,500,133	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
385,867	1,500,133	—	—	—	—



Project Profile

White Point Gardens Improvements

Government Function: Culture & Recreation Projects

Project Start Date: 2016

Total Project Budget: \$525,347

Funding Sources: Hospitality Fee, Other Funding, State Accommodations Tax

Projected Year of Completion: 2025

Project Details & Narratives

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	2025	2026	2027	2028	2029
Hospitality Fee	217,623	—	—	—	—
State Accommodations Tax	230,347	—	—	—	—
Other Funding	35,000	—	—	—	—
Total	482,970	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
42,377	482,970	—	—	—	—





Project Profile

WL Stephens Aquatic Center

Government Function: Culture & Recreation Projects

Project Start Date: 2025

Total Project Budget: \$14,500,000

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the design and construction of a 20,000-30,000 square foot aquatic center at the existing Forest Park Playground. The facility will incorporate a 25-meter pool and a separate therapy pool, fitness rooms, multi-purpose spaces, meeting rooms, and office spaces. Other renovations include pickleball courts, splashpad, basketball courts, and tennis courts.

Operating Impact Narrative: Operating impacts for this project are not yet estimated as the project is in the design and engineering phase. The facility will need additional Recreation Department staff to manage and once programming is determined operating costs will be included in future budgets.

Project Funding

Funding Source	2025	2026	2027	2028	2029
GO/IPRB Bond Proceeds	4,350,000	6,575,000	3,575,000	—	—
Total	4,350,000	6,575,000	3,575,000	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
—	4,350,000	6,575,000	3,575,000	—	—



Project Profile

WPAL Park (1717 Wappoo)

Government Function: Culture & Recreation Projects

Project Start Date: 2019

Total Project Budget: \$3,543,340

Funding Sources: General Fund Reserves, Hospitality Fee

Projected Year of Completion: 2025

Project Details & Narratives

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	2025	2026	2027	2028	2029
General Fund Reserves	811,781	—	—	—	—
Hospitality Fee	1,593,222	—	—	—	—
Total	2,405,003	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
1,138,337	2,405,003	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
General Fund	—	10,000	10,000	10,000	10,000





Project Profile

Municipal Golf Course Restrooms

Government Function: Enterprise Projects

Project Start Date: 2023

Total Project Budget: \$565,100

Funding Sources: General Fund Reserves, GO/IPRB Bond Proceeds, Hospitality Fee

Projected Year of Completion: 2025

Project Details & Narratives

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	2025	2026	2027	2028	2029
General Fund Reserves	65,100	—	—	—	—
GO/IPRB Bond Proceeds	261,895	—	—	—	—
Hospitality Fee	—	—	—	—	—
Total	326,995	—	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
238,105	326,995	—	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Municipal Golf Course Fund	15,000	15,000	15,000	15,000	15,000





Project Profile

Parking Garage Capital Repairs & Maintenance

Government Function: Enterprise Projects

Project Start Date: 2019

Total Project Budget: \$12,000,000

Funding Sources: Enterprise Fund, Municipal Accommodations Tax

Projected Year of Completion: 2026

Project Details & Narratives

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	2025	2026	2027	2028	2029
Enterprise Fund	3,470,946	2,472,641	—	—	—
Municipal Accommodations Tax	1,735,212	1,520,042	—	—	—
Total	5,206,158	3,992,683	—	—	—

Capital Expenditure Estimate					
Prior Years	2025	2026	2027	2028	2029
2,801,159	5,206,158	3,992,683	—	—	—





Project Profile

Sheppard Street Parking Lot

Government Function: Enterprise Projects

Project Start Date: 2023

Total Project Budget: \$1,006,000

Funding Sources: Enterprise Fund

Projected Year of Completion: 2026

Project Details & Narratives

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	2025	2026	2027	2028	2029
Enterprise Fund	846,000	140,000	—	—	—
Total	846,000	140,000	—	—	—

Capital Expenditure Estimate

Prior Years	2025	2026	2027	2028	2029
20,000	846,000	140,000	—	—	—

Operating Cost Impact

Fund	2025	2026	2027	2028	2029
Parking Facilities Fund	—	(10,000)	(10,000)	(10,000)	(10,000)





APPENDIX

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Ratification
Number: 2024- 194

AN ORDINANCE

To raise funds for the fiscal year ending December 31, 2025 and to meet the appropriation of \$349,337,396 authorized by ordinance 2024- 193 ratified 17th day of December, 2024.

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	\$ 154,268,000
	Less Local Option Sales Tax Credit	\$ (34,100,000)
	Total	\$ 120,168,000
Item 2.	Licenses	\$ 52,565,650
Item 3.	Local Option Sales Tax	\$ 34,100,000
Item 4.	Franchise Fees	\$ 15,768,500
Item 5.	Permits & Fees	\$ 7,127,130
Item 6.	Intergovernmental-State & Local	\$ 4,799,072
Item 7.	Rents	\$ 2,010,562
Item 8.	Sales & User Charges	\$ 3,248,525
Item 9.	Penalties	\$ 887,500
Item 10.	Fines & Forfeitures	\$ 495,000
Item 11.	Contributions & Donations	\$ 3,175,777
Item 12.	Miscellaneous Revenue	\$ 1,201,005
Item 13.	Interest & Other Earnings	\$ 3,200,000
	Total General Fund	\$ 248,746,721
	Total General Fund - Transfers In	\$ 42,128,573
	Total General Fund - Other Financing Sources	\$ 2,947,279
	Total General Fund Revenues and Financing Sources	\$ 293,822,573

ENTERPRISE FUNDS:

Item 14.	Angel Oak	\$ 621,683
Item 15.	City Market	\$ 3,595,850
Item 16.	Joseph P. Riley, Jr. Ball Park	\$ 1,496,369
Item 17.	Municipal Golf Course	\$ 4,061,500
Item 18.	Parking Facilities	\$ 455,000
Item 19.	Old Slave Mart Museum	\$ 45,284,421
	Total Enterprise Funds Revenue	\$ 55,514,823

Total Revenues & Other Financing Sources \$ 349,337,396

Total To Be Appropriated \$ 349,337,396

Section 2. That for the purpose of providing the sum of **\$120,168,000** 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, 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, and for the purpose of providing funds for parks and recreation capital improvement projects there is hereby levied and additional tax of two and five-tenths (2.5) 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 4 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, 2025.

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, 2025 through February 1, 2025, three percent (3%) plus cost.

February 2, 2025 through March 16, 2025, in addition to the three percent (3%) herein specified, an additional seven percent (7%) plus cost.

After March 16, 2025, 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, 2026.

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 2025 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 2025.

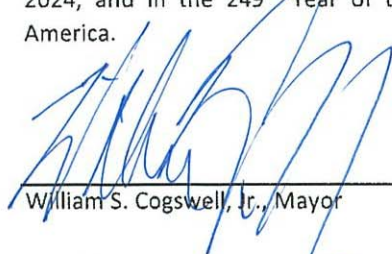
Section 9. That all the above items are to be paid as herein set forth so far as may be necessary and subject to the provisions of Section 8 of this ordinance. Any balances in Section 1, Items 1 - 13 above not used or specifically set aside for use, shall revert to fund balance in the General Fund. Any balances in Section 1, Items 14 - 19 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, 2025.

Ratified in City Council this 17th day of December, in the Year of Our Lord, 2024, and in the 249th Year of the Independence of the United States of America.

ATTEST:



William S. Cogswell, Jr., Mayor

Jennifer Cook, Clerk of Council



Ratification
Number: 2024-193

AN ORDINANCE

To make appropriations to meet the liabilities of the City of Charleston for the fiscal year ending December 31, 2025.

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

<u>CC#</u>	<u>Cost Center Name</u>	
DEPARTMENT OF CLERK OF COUNCIL		
CC_100000	Clerk's Office	
	Personnel	652,936
	Fringe Benefits	315,207
	Operating	63,640
	Capital	-
	Total	1,031,783
CC_101000	Records Management	
	Personnel	189,875
	Fringe Benefits	89,119
	Operating	18,323
	Capital	-
	Total	297,317
CC_102000	City Council	
	Personnel	297,208
	Fringe Benefits	232,936
	Operating	79,200
	Capital	-
	Total	609,344
EXECUTIVE DEPARTMENT		
CC_110000	Municipal Court	
	Personnel	1,784,190
	Fringe Benefits	860,583
	Operating	487,464
	Capital	-
	Total	3,132,237

CC_120000	Mayor's Office	
	Personnel	1,459,682
	Fringe Benefits	518,006
	Operating	380,320
	Capital	-
	Total	2,358,008

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_130000	Budget & Finance Administration	
	Personnel	745,011
	Fringe Benefits	275,845
	Operating	400,340
	Capital	-
	Total	1,421,196

CC_131100	Payroll	
	Personnel	251,050
	Fringe Benefits	118,258
	Operating	73,264
	Capital	5,000
	Total	447,572

CC_131200	Accounts Payable	
	Personnel	284,888
	Fringe Benefits	140,096
	Operating	15,800
	Capital	-
	Total	440,784

CC_131300	Accounting	
	Personnel	874,812
	Fringe Benefits	374,499
	Operating	217,045
	Capital	-
	Total	1,466,356

CC_132000	Revenue Collections	
	Personnel	768,233
	Fringe Benefits	371,602
	Operating	74,470
	Capital	-
	Total	1,214,305

CC_133000	Budget & Management	
	Personnel	506,908
	Fringe Benefits	212,221
	Operating	29,245
	Capital	-
	Total	748,374

CC_134000	Procurement	
	Personnel	391,643
	Fringe Benefits	168,627
	Operating	223,050
	Capital	-
	Total	783,320
CC_135000	Property & Risk Management	
	Personnel	228,602
	Fringe Benefits	99,471
	Operating	6,390,176
	Capital	-
	Total	6,718,249
CC_136100	Process Improvement	
	Personnel	305,015
	Fringe Benefits	132,682
	Operating	285,909
	Capital	-
	Total	723,606
CC_136200	Citizen Services	
	Personnel	370,183
	Fringe Benefits	175,681
	Operating	11,960
	Capital	-
	Total	557,824
DEPARTMENT OF PUBLIC SERVICE		
CC_137000	Permit Center	
	Personnel	315,788
	Fringe Benefits	148,354
	Operating	30,050
	Capital	-
	Total	494,192
EXECUTIVE DEPARTMENT		
CC_140000	Internal Auditing	
	Personnel	255,595
	Fringe Benefits	106,684
	Operating	25,316
	Capital	-
	Total	387,595
CC_141000	Corporation Counsel	
	Personnel	1,227,002
	Fringe Benefits	468,617
	Operating	787,185
	Capital	-
	Total	2,482,804

CC_142000	Prosecutor's Office	
	Personnel	479,499
	Fringe Benefits	192,100
	Operating	99,662
	Capital	-
	Total	771,261

DEPARTMENT OF HUMAN RESOURCES & ORGANIZATIONAL DEVELOPMENT

CC_150000	Human Resources	
	Personnel	746,514
	Fringe Benefits	301,831
	Operating	136,931
	Capital	-
	Total	1,185,276

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_151000	Safety Management	
	Personnel	304,990
	Fringe Benefits	132,676
	Operating	131,900
	Capital	-
	Total	569,566

CC_152000	Grants Management	
	Personnel	258,922
	Fringe Benefits	107,570
	Operating	9,599
	Capital	-
	Total	376,091

DEPARTMENT OF HUMAN RESOURCES & ORGANIZATIONAL DEVELOPMENT

CC_153000	Benefits Administration	
	Personnel	145,584
	Fringe Benefits	1,527,380
	Operating	51,204
	Capital	-
	Total	1,724,168

CC_154000	Compensation	
	Personnel	220,621
	Fringe Benefits	97,335
	Operating	13,296
	Capital	-
	Total	331,252

CC_155000	Recruitment & Onboarding	
	Personnel	187,748
	Fringe Benefits	88,553
	Operating	189,231
	Capital	-
	Total	465,532

CC_156000	Employee Training & Development	
	Personnel	163,210
	Fringe Benefits	69,202
	Operating	64,448
	Capital	-
	Total	296,860

CC_157000	Mailroom	
	Personnel	40,965
	Fringe Benefits	23,740
	Operating	16,570
	Capital	-
	Total	81,275

DEPARTMENT OF INFORMATION TECHNOLOGY

CC_160000	Information Systems Administration	
	Personnel	476,235
	Fringe Benefits	178,437
	Operating	5,555,509
	Capital	207,000
	Total	6,417,181

CC_161100	Enterprise Systems	
	Personnel	487,988
	Fringe Benefits	207,166
	Operating	6,240
	Capital	-
	Total	701,394

CC_161200	Systems Support	
	Personnel	277,016
	Fringe Benefits	112,407
	Operating	4,680
	Capital	-
	Total	394,103

CC_161300	PC Support	
	Personnel	445,901
	Fringe Benefits	221,504
	Operating	9,360
	Capital	-
	Total	676,765

CC_161400	Network	
	Personnel	318,580
	Fringe Benefits	136,308
	Operating	6,240
	Capital	-
	Total	461,128

CC_162000	GIS		
	Personnel	516,843	
	Fringe Benefits	214,876	
	Operating	254,617	
	Capital	-	
	Total	986,336	
CC_163000	Telecommunications		
	Personnel	258,802	
	Fringe Benefits	120,329	
	Operating	717,463	
	Capital	-	
	Total	1,096,594	
DEPARTMENT OF PARKS			
CC_170100	Plumbing		
	Personnel	398,841	
	Fringe Benefits	183,338	
	Operating	121,495	
	Capital	-	
	Total	703,674	
CC_170200	HVAC		
	Personnel	261,351	
	Fringe Benefits	121,014	
	Operating	29,495	
	Capital	-	
	Total	411,860	
CC_170300	Electrical		
	Personnel	273,777	
	Fringe Benefits	124,332	
	Operating	4,986,050	
	Capital	-	
	Total	5,384,159	
CC_171000	Facilities Management		
	Personnel	1,298,207	
	Fringe Benefits	582,313	
	Operating	4,631,227	
	Capital	-	
	Total	6,511,747	
NON-DEPARTMENTAL			
CC_900100	Non-Departmental-General Government		
	Personnel	(5,400,000)	
	Fringe Benefits	1,000,000	
	Operating	2,267,413	
	Capital	-	
	Total	(2,132,587)	
Total General Government - General Fund		52,728,501	

PUBLIC SAFETY

POLICE DEPARTMENT

CC_200000	Police Administration	
	Personnel	871,214
	Fringe Benefits	331,134
	Operating	81,728
	Capital	-
	Total	1,284,076
CC_201000	Police Investigations	
	Personnel	5,347,463
	Fringe Benefits	2,369,626
	Operating	154,800
	Capital	-
	Total	7,871,889
CC_202000	Forensic Services & Evidence	
	Personnel	2,203,651
	Fringe Benefits	985,464
	Operating	291,118
	Capital	-
	Total	3,480,233
CC_203000	Police Professional Standards	
	Personnel	1,244,478
	Fringe Benefits	528,609
	Operating	200,201
	Capital	-
	Total	1,973,288
CC_204000	Police Technology & Data Management	
	Personnel	758,320
	Fringe Benefits	324,122
	Operating	77,748
	Capital	-
	Total	1,160,190
CC_206000	Community Oriented Policing	
	Personnel	2,231,205
	Fringe Benefits	1,001,430
	Operating	171,110
	Capital	-
	Total	3,403,745
CC_207000	Police Fleet Operations	
	Personnel	618,701
	Fringe Benefits	280,473
	Operating	2,737,435
	Capital	-
	Total	3,636,609

CC_208000	Police Administrative Services	
	Personnel	2,674,476
	Fringe Benefits	1,315,983
	Operating	2,834,226
	Capital	14,000
	Total	6,838,685
CC_209000	Police Patrol	
	Personnel	22,684,451
	Fringe Benefits	10,367,103
	Operating	1,107,215
	Capital	65,000
	Total	34,223,769
CC_210000	Police Special Operations	
	Personnel	5,918,245
	Fringe Benefits	2,634,061
	Operating	354,779
	Capital	41,000
	Total	8,948,085
DEPARTMENT OF PUBLIC SERVICE		
CC_220000	Engineering	
	Personnel	795,562
	Fringe Benefits	340,531
	Operating	31,790
	Capital	-
	Total	1,167,883
CC_221000	Building Inspections	
	Personnel	1,844,055
	Fringe Benefits	825,404
	Operating	109,190
	Capital	3,500
	Total	2,782,149
DEPARTMENT OF LIVABILITY & TOURISM		
CC_225000	Livability	
	Personnel	1,105,881
	Fringe Benefits	512,999
	Operating	141,647
	Capital	-
	Total	1,760,527
DEPARTMENT OF TRAFFIC & TRANSPORTATION		
CC_230000	Traffic & Transportation Administration	
	Personnel	434,784
	Fringe Benefits	167,363
	Operating	432,311
	Capital	5,000
	Total	1,039,458

CC_231000	Electronics & Traffic Signal Operations	
	Personnel	718,051
	Fringe Benefits	345,408
	Operating	1,436,345
	Capital	455,100
	Total	2,954,904
CC_232100	Traffic Safety	
	Personnel	421,917
	Fringe Benefits	189,505
	Operating	161,620
	Capital	22,674
	Total	795,716
CC_232200	Signs & Markings	
	Personnel	486,366
	Fringe Benefits	270,697
	Operating	235,093
	Capital	12,491
	Total	1,004,647
CC_232300	Traffic Design	
	Personnel	104,785
	Fringe Benefits	53,587
	Operating	3,850
	Capital	-
	Total	162,222
CC_233000	Transportation Project Management	
	Personnel	180,544
	Fringe Benefits	73,833
	Operating	326,532
	Capital	80,000
	Total	660,909
DEPARTMENT OF INFORMATION TECHNOLOGY		
CC_235200	Police Information Technology	
	Personnel	-
	Fringe Benefits	-
	Operating	3,066,248
	Capital	172,250
	Total	3,238,498
CC_235210	Fire Information Technology	
	Personnel	-
	Fringe Benefits	-
	Operating	326,110
	Capital	20,000
	Total	346,110

EXECUTIVE DEPARTMENT

CC_237100	Office of Resiliency	
	Personnel	336,099
	Fringe Benefits	125,864
	Operating	1,441,915
	Capital	-
	Total	1,903,878

FIRE DEPARTMENT

CC_237200	Emergency Management	
	Personnel	294,188
	Fringe Benefits	129,787
	Operating	50,075
	Capital	-
	Total	474,050

CC_250000	Fire Administration	
	Personnel	1,301,273
	Fringe Benefits	525,889
	Operating	509,372
	Capital	55,553
	Total	2,392,087

CC_251000	Fire Operations	
	Personnel	32,543,825
	Fringe Benefits	14,681,150
	Operating	2,603,845
	Capital	143,390
	Total	49,972,210

CC_252000	Fire Special Operations	
	Personnel	134,534
	Fringe Benefits	158,595
	Operating	52,350
	Capital	-
	Total	345,479

CC_253000	Fire Professional Services	
	Personnel	991,492
	Fringe Benefits	417,644
	Operating	1,074,996
	Capital	775,000
	Total	3,259,132

CC_254000	Fire Planning	
	Personnel	217,963
	Fringe Benefits	87,186
	Operating	68,349
	Capital	-
	Total	373,498

CC_255000	Fire Training	
	Personnel	972,398
	Fringe Benefits	399,984
	Operating	826,505
	Capital	16,000
	Total	2,214,887
CC_256000	Fire Marshal	
	Personnel	1,887,974
	Fringe Benefits	857,940
	Operating	232,479
	Capital	8,720
	Total	2,987,113
	Total Public Safety - General Fund	152,655,926

PUBLIC SERVICE

DEPARTMENT OF PUBLIC SERVICE

CC_300000	Public Service Administration	
	Personnel	287,899
	Fringe Benefits	102,521
	Operating	32,620
	Capital	-
	Total	423,040
CC_310000	Streets & Sidewalks	
	Personnel	1,597,435
	Fringe Benefits	785,086
	Operating	1,131,755
	Capital	240,000
	Total	3,754,276
CC_321000	Environmental Services Administration	
	Personnel	407,554
	Fringe Benefits	185,671
	Operating	572,077
	Capital	108,218
	Total	1,273,520
CC_321100	Municipal Solid Waste	
	Personnel	2,137,980
	Fringe Benefits	1,019,089
	Operating	3,218,128
	Capital	-
	Total	6,375,197
CC_321200	Yard Waste/Bulk	
	Personnel	1,770,784
	Fringe Benefits	857,005
	Operating	83,700
	Capital	-
	Total	2,711,489

CC_321300	Street Sweeping	
	Personnel	911,347
	Fringe Benefits	512,195
	Operating	290,500
	Capital	45,000
	Total	1,759,042
CC_331000	Fleet Management	
	Personnel	1,569,523
	Fringe Benefits	752,043
	Operating	3,074,138
	Capital	27,163
	Total	5,422,867
	Total Public Service - General Fund	21,719,431

URBAN & COMMUNITY DEVELOPMENT

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT

CC_400000	Housing & Community Development Administration	
	Personnel	543,277
	Fringe Benefits	218,715
	Operating	34,276
	Capital	-
	Total	796,268
CC_410000	Community Development	
	Personnel	65,221
	Fringe Benefits	30,222
	Operating	1,560
	Capital	-
	Total	97,003
CC_411100	Housing Rehabilitation	
	Personnel	338,012
	Fringe Benefits	141,498
	Operating	6,440
	Capital	-
	Total	485,950
CC_411200	Affordable Housing	
	Personnel	83,751
	Fringe Benefits	35,174
	Operating	1,560
	Capital	-
	Total	120,485
CC_412000	Persons Experiencing Homelessness	
	Personnel	261,466
	Fringe Benefits	121,042
	Operating	193,884
	Capital	-
	Total	576,392

DEPARTMENT OF PLANNING, PRESERVATION, & SUSTAINABILITY

CC_415000	Planning, Preservation, & Sustainability Administration	
	Personnel	499,957
	Fringe Benefits	197,568
	Operating	94,433
	Capital	7,500
	Total	799,458

CC_419000	Zoning	
	Personnel	843,683
	Fringe Benefits	366,181
	Operating	160,299
	Capital	-
	Total	1,370,163

CC_420000	Preservation	
	Personnel	738,793
	Fringe Benefits	312,007
	Operating	86,447
	Capital	-
	Total	1,137,247

EXECUTIVE DEPARTMENT

CC_421000	Design	
	Personnel	198,045
	Fringe Benefits	72,810
	Operating	27,198
	Capital	-
	Total	298,053

DEPARTMENT OF PLANNING, PRESERVATION, & SUSTAINABILITY

CC_430000	Planning	
	Personnel	590,863
	Fringe Benefits	247,450
	Operating	586,123
	Capital	-
	Total	1,424,436

Total Urban & Community Development - General Fund **7,105,455**

CULTURE & RECREATION**PARKS DEPARTMENT**

CC_170400	Construction	
	Personnel	932,543
	Fringe Benefits	453,887
	Operating	341,300
	Capital	-
	Total	1,727,730

DEPARTMENT OF LIVABILITY & TOURISM

CC_500000	Cultural Affairs	
	Personnel	557,143
	Fringe Benefits	251,230
	Operating	499,893
	Capital	-
	Total	1,308,266

DEPARTMENT OF RECREATION

CC_510000	Recreation Administration	
	Personnel	620,754
	Fringe Benefits	255,274
	Operating	191,520
	Capital	-
	Total	1,067,548

CC_511200	Youth Sports	
	Personnel	725,738
	Fringe Benefits	294,788
	Operating	730,320
	Capital	-
	Total	1,750,846

CC_511300	Adult Sports	
	Personnel	98,221
	Fringe Benefits	51,832
	Operating	43,500
	Capital	-
	Total	193,553

CC_513100	Recreation Environmental Programs	
	Personnel	115,945
	Fringe Benefits	40,523
	Operating	5,950
	Capital	-
	Total	162,418

CC_513300	Recreation Playground Programs	
	Personnel	155,582
	Fringe Benefits	65,562
	Operating	273,355
	Capital	14,825
	Total	509,324

CC_513400	Recreation Community Programs	
	Personnel	845,630
	Fringe Benefits	274,095
	Operating	56,240
	Capital	-
	Total	1,175,965

CC_515000	Recreation Facility Operations	
	Personnel	2,600,323
	Fringe Benefits	1,013,180
	Operating	1,035,853
	Capital	-
	Total	4,649,356
CC_516000	Aquatics	
	Personnel	2,116,232
	Fringe Benefits	697,565
	Operating	405,112
	Capital	-
	Total	3,218,909
CC_517000	Tennis	
	Personnel	629,174
	Fringe Benefits	210,363
	Operating	567,405
	Capital	-
	Total	1,406,942
CC_518000	Gymnastics	
	Personnel	262,614
	Fringe Benefits	108,115
	Operating	55,144
	Capital	-
	Total	425,873
DEPARTMENT OF PARKS		
CC_520000	Parks Project Management	
	Personnel	981,857
	Fringe Benefits	377,516
	Operating	181,539
	Capital	-
	Total	1,540,912
CC_521000	Parks Administration	
	Personnel	1,179,316
	Fringe Benefits	491,688
	Operating	174,433
	Capital	-
	Total	1,845,437
CC_522100	Park & Landscape Maintenance	
	Personnel	3,454,215
	Fringe Benefits	1,754,618
	Operating	3,245,602
	Capital	88,000
	Total	8,542,435

CC_522200	Urban Forestry	
	Personnel	875,771
	Fringe Benefits	406,120
	Operating	509,370
	Capital	-
	Total	1,791,261
CC_522300	Horticulture	
	Personnel	739,767
	Fringe Benefits	376,792
	Operating	59,000
	Capital	-
	Total	1,175,559
DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS		
CC_530000	Special Facilities	
	Personnel	831,918
	Fringe Benefits	401,137
	Operating	786,042
	Capital	150,000
	Total	2,169,097
	Total Culture & Recreation - General Fund	34,661,431
COMMUNITY PROMOTIONS		
DEPARTMENT OF LIVABILITY & TOURISM		
CC_600000	Tourism	
	Personnel	845,007
	Fringe Benefits	417,704
	Operating	349,897
	Capital	-
	Total	1,612,608
NON-DEPARTMENTAL		
CC_900600	Non-Departmental-Community Promotions	
	Personnel	-
	Fringe Benefits	-
	Operating	165,017
	Capital	-
	Total	165,017
	Total Community Promotions - General Fund	1,777,625
HEALTH AND WELFARE		
EXECUTIVE DEPARTMENT		
CC_700000	Public Information	
	Personnel	279,130
	Fringe Benefits	112,971
	Operating	116,786
	Capital	-
	Total	508,887

DEPARTMENT OF LIVABILITY & TOURISM

CC_701000 Office for Children, Youth, & Families

Personnel	384,597
Fringe Benefits	161,260
Operating	252,076
Capital	-
Total	797,933

NON-DEPARTMENTAL

CC_900700 Non-Departmental-Health & Welfare

Personnel	-
Fringe Benefits	-
Operating	200,000
Capital	-
Total	200,000

Total Health & Welfare - General Fund	1,506,820
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BUSINESS DEVELOPMENT & ASSISTANCE**DEPARTMENT OF LIVABILITY & TOURISM**

CC_820100 Business & Neighborhood Services Administration

Personnel	397,894
Fringe Benefits	167,496
Operating	93,936
Capital	-
Total	659,326

CC_820200 Entrepreneurial Resource Center

Personnel	202,929
Fringe Benefits	92,607
Operating	214,441
Capital	-
Total	509,977

Total Business Development & Assistance - General Fund	1,169,303
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DEBT COSTS**NON-DEPARTMENTAL**

LN_10004 \$15M GO Bond - 2018 (Rec Bond)

Operating	1,318,125
Total	1,318,125

LN_10005 \$11.665M Ref GO Bond - 2020

Operating	2,752,836
Total	2,752,836

LN_10006 \$20M GO Bond - 2021 (Housing Bond)

Operating	1,514,024
Total	1,514,024

LN_10007	\$9.470M Ref GO Bond - 2022	
	Operating	1,770,125
	Total	1,770,125
LN_10028	Lease Purchase 2023 4YR	
	Operating	1,912,295
	Total	1,912,295
LN_10029	Lease Purchase 2023 3YR	
	Operating	568,720
	Total	568,720
LN_10030	Lease Purchase 2022 4YR	
	Operating	1,232,243
	Total	1,232,243
LN_10031	Lease Purchase 2022 3YR	
	Operating	272,625
	Total	272,625
LN_10032	Lease Purchase 2021 4YR	
	Operating	530,968
	Total	530,968
LN_10043	Lease Purchase 2024 4YR	
	Operating	1,789,325
	Total	1,789,325
LN_10044	Lease Purchase 2024 3YR	
	Operating	660,004
	Total	660,004
LN_10045	Lease Purchase 2025 4YR	
	Operating	804,089
	Total	804,089
LN_10046	Lease Purchase 2025 3YR	
	Operating	410,610
	Total	410,610
LN_10047	2025 GO Bond	
	Operating	2,895,340
	Total	2,895,340
	Total Debt Costs - General Fund	18,431,329

OTHER**NON-DEPARTMENTAL**

CC_901000	Transfers	
	Transfers Out	2,066,752
	Total	2,066,752
	Total Other - General Fund	2,066,752

TOTAL GENERAL FUND APPROPRIATION: 293,822,573

ENTERPRISE FUNDS**ANGEL OAK FUND****DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS**

CC_530000	Special Facilities	
	Personnel	224,881
	Fringe Benefits	98,127
	Operating	298,675
	Capital	-
	Total	621,683

TOTAL ANGEL OAK FUND APPROPRIATION: 621,683

CITY MARKET FUND**DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS**

CC_530000	Special Facilities	
	Personnel	788,731
	Fringe Benefits	-
	Operating	1,685,889
	Capital	560,000
	Total	3,034,620

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	58,340
	Total	58,340

DEBT COSTS

LN_10020	\$2.1M Atax Rev Bond - 2010 (City Market)	
	Operating	185,255
	Total	185,255
LN_10021	\$3.4M Atax Rev Bond - 2010A (City Market)	
	Operating	317,635
	Total	317,635

TOTAL CITY MARKET FUND APPROPRIATION: 3,595,850

JPR, JR. BALLPARK FUND**PARKS DEPARTMENT**

CC_171000	Facilities Management	
	Personnel	50,853
	Fringe Benefits	21,265
	Operating	882,221
	Capital	-
	Total	954,339

CC_520000	Parks Project Management	
	Personnel	-
	Fringe Benefits	-
	Operating	-
	Capital	447,000
	Total	447,000

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	95,030
	Total	95,030

TOTAL JPR, JR. BALLPARK FUND APPROPRIATION: 1,496,369

MUNICIPAL GOLF COURSE FUND**DEPARTMENT OF RECREATION**

CC_515000	Recreation Facility Operations	
	Personnel	1,349,655
	Fringe Benefits	580,987
	Operating	1,960,760
	Capital	-
	Total	3,891,402

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	129,083
	Total	129,083

DEBT COSTS

LN_10028	Lease Purchase 2023 4YR	
	Operating	35,338
	Total	35,338

LN_10030	Lease Purchase 2022 4YR	
	Operating	5,677
	Total	5,677

TOTAL MUNICIPAL GOLF COURSE FUND APPROPRIATION: 4,061,500

OLD SLAVE MART MUSEUM FUND**DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS**

CC_530000	Special Facilities	
	Personnel	127,602
	Fringe Benefits	73,758
	Operating	159,956
	Capital	-
	Total	361,316

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	93,684
	Total	93,684

TOTAL OLD SLAVE MART MUSEUM FUND: 455,000

PARKING FACILITIES FUND**DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS**

CC_132000	Revenue Collections	
	Personnel	282,836
	Fringe Benefits	152,342
	Operating	277,160
	Capital	-
	Total	712,338

CC_135000	Property & Risk Management	
	Personnel	4,465,260
	Fringe Benefits	32,211
	Operating	5,698,946
	Capital	750,000
	Total	10,946,417

PARKS DEPARTMENT

CC_171000	Facilities Management	
	Personnel	-
	Fringe Benefits	-
	Operating	114,024
	Capital	-
	Total	114,024

DEPARTMENT OF TRAFFIC & TRANSPORTATION

CC_230000	Traffic & Transportation Administration	
	Personnel	52,163
	Fringe Benefits	26,731
	Operating	1,990
	Capital	-
	Total	80,884

PARKS DEPARTMENT**CC_520000 Parks Project Management**

Personnel	-
Fringe Benefits	-
Operating	8,000,000
Capital	-
Total	8,000,000

CC_522100 Park & Landscape Maintenance

Personnel	-
Fringe Benefits	-
Operating	125,000
Capital	-
Total	125,000

NON-DEPARTMENTAL**CC_901000 Transfers**

Transfers Out	17,273,594
Total	17,273,594

DEBT COSTS**LN_10008 \$26.27M IPRB - 2015**

Operating	568,129
Total	568,129

LN_10009 \$19.83M IPRB - 2017

Operating	1,922,500
Total	1,922,500

LN_10010 \$27.395M IPRB - 2020

Operating	2,264,014
Total	2,264,014

DEPARTMENT OF TRAFFIC & TRANSPORTATION**CC_922005 Parking Enforcement**

Personnel	1,444,367
Fringe Benefits	938,351
Operating	190,570
Capital	170,085
Total	2,743,373

CC_922045 Parking Meters

Personnel	114,544
Fringe Benefits	52,777
Operating	366,827
Capital	-
Total	534,148

TOTAL PARKING FACILITIES FUND APPROPRIATION:**45,284,421****TOTAL ENTERPRISE FUND APPROPRIATION:****55,514,823****TOTAL APPROPRIATION:****349,337,396**

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 \$100,000 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, 2025, 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 \$100,000 shall be referred to the Committee on Ways and Means for authorization.

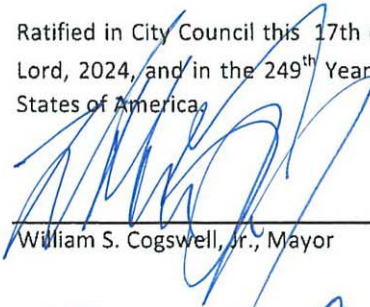
Section 7. That if any section, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portions hereof, which shall remain in full force and effect.

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.

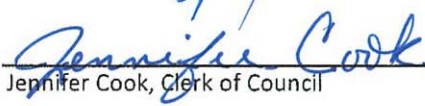
Section 9. This Ordinance shall take effect as of January 1, 2025.

Ratified in City Council this 17th day of December, in the Year of Our Lord, 2024, and in the 249th Year of the Independence of the United States of America.

ATTEST:



William S. Cogswell, Jr., Mayor



Jennifer Cook, Clerk of Council



Ratification
Number 2024-191

AN ORDINANCE

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2025 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 2025, 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 2025 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 17, 2024 and the hearing conducted on December 3, 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON, AS FOLLOWS:

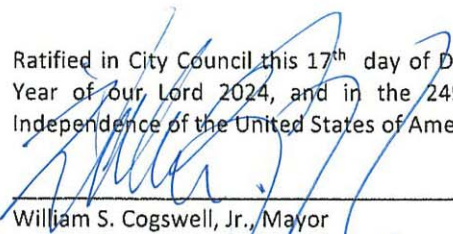
1. A portion of the funds generated by the one percent Municipal Accommodations Fee during fiscal year 2025 to meet the cost of capital improvements beneficial to the tourism industry will be applied to defray the following costs:

Parking Garage Capital Maintenance	2,666,664
Maritime Center Update/Repairs	540,000
Broad St. Sidewalk and Streetscape Improvements	4,125,000
Ashley River Walk	2,500,000
Collection fees	29,750
Total	9,861,414

The funds to be spent in 2025 include \$5,950,000 of estimated 2025 revenue, \$3,731,414 of fund balance and \$180,000 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, 2025.

Ratified in City Council this 17th day of December, In the
Year of our Lord 2024, and in the 249th Year of the
Independence of the United States of America.



William S. Cogswell, Jr., Mayor

ATTEST:



Jennifer Cook, Clerk of Council



Ratification
Number 2024-192

AN ORDINANCE

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2025 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 2025. 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 2025 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 17, 2024, and the hearing conducted on December 3, 2024.

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 2025 to defray tourism-related operational costs including the salaries of police officers and other tourism related operating expenses in the amount of \$6,666,554 and collection fees of \$29,750, consisting of \$5,950,000 in estimated 2025 revenue, \$566,304 in fund balance and \$180,000 in interest income.

SECTION 2. This Ordinance shall become effective on January 1, 2025.

Ratified in City Council this 17th day of December, In the
Year of our Lord 2024, and in the 249th Year of the
Independence of the United States of America.


William S. Cogswell, Jr., Mayor



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

AI – Artificial Intelligence

AMI – Area Median Income

AMS – Agenda Management System

ARC – Annual Required Contribution

ARPA – American Rescue Plan Act of 2021

AWCCC – Arthur W. Christopher Community Center

BAN – Bond Anticipation Note

BAR – Board of Architectural Review

BAS – Boundary and Annexation Survey

BC – Battalion Chief

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

CALEA – Commission on Accreditation for Law Enforcement Agencies

CALTA – Charleston Area Ladies' Tennis Association

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

CCGP – Charleston County Greenbelt Program

CCSD – Charleston County School District

CCTC – Charleston County Transportation Committee

CCTV – Closed Circuit Television

CDBG – Community Development Block Grant

CFAI – Commission on Fire Accreditation International

CFD – Charleston Fire Department

CFO – Chief Financial Officer

CHS – Charleston International Airport

CIO – Chief Information Officer

CIF – Capital Improvement Fund

CIP – Capital Improvement Plan

CMPT – City Market Preservation Trust

CODIS – Combined DNA Index System

COLA – Cost of Living Adjustment

COVID-19 – Coronavirus Disease 2019

CPC – Charleston Parks Conservancy

CPD – Charleston Police Department

CPI – Consumer Price Index



CPW – Commissioners of Public Works	FTE – Full Time Equivalent
CPR – Capital Project Review	FY – Fiscal Year
CRC – Charleston Redevelopment Corporation	GAAP – Generally Accepted Accounting Principles
CRM – Customer Request Management	GASB – Governmental Accounting Standards Board
CSR – Crime Summary Report	GF – General Fund
CSS – Customer Self Service	GIS – Geographical Information Systems
CVB - Convention & Visitors Bureau	GO BOND – General Obligation Bond
CWS – Charleston Water System	GFOA – Gov’t Finance Officers Association
DASH – Downtown Area Shuttles	GIS – Geographical Information System
DF – Drainage Fund	HAZMAT – Hazardous Materials
DHCD – Department of Housing & Community Development	HF – Hospitality Fee Fund
DIRC – Daniel Island Recreation Center	HI – First Time Homeownership Initiative
DRB – Design Review Board	HIC – Homeownership Initiative Commission
DUI – Driving Under the Influence	HIPAA – Health Insurance Portability & Accountability Act
EDMS – Electronic Document Management System	HR – Human Resources
EMS – Emergency Medical Services	HRIS – Human Resources Information Systems
EMT – Emergency Medical Technician	HOME – HOME Investment Partnership Program
ERC – Entrepreneurial Resource Center	HOPWA – Housing Opportunities for Persons with AIDS
ERP – Enterprise Resource Planning	HROD – Human Resources and Organizational Development
ESPN – Entertainment and Sports Programming Network	HUD – U.S. Department of Housing and Urban Development
FCTC – Family Circle Tennis Center	HVAC – Heating Ventilation and Air Conditioning
FEMA – Federal Emergency Management Agency	IAAM – International African American Museum
FMD – Fire Marshal Division	ICS – Incident Command Systems
FOIA – Freedom of Information Act	
FS – Fire Station	



IFSAC – International Fire Service Accreditation Congress

IPRB – Installment Purchase Revenue Bonds

ISO – Insurance Services Office

IT – Information Technology

ITE – Institute of Transportation Engineers

ITS – Intelligent Transportation System

JIRC – James Island Recreation Complex

JTT – Junior Team Tennis

KCB – Keep Charleston Beautiful

KPI – Key Performance Indicator

LCDL – Lowcountry Digital Library

LCRT – LowCounty Rapid Transit

LED – Light Emitting Diode

LENS – Law Enforcement Neighborhood Support

LGF – Local Government Fund

LMI – Low-to Moderate-Income

LOP – Local Option Permits

LOST – Local Option Sales Tax

LS – Land Sales

LTP – Live to Play

LTR – Long Term Rental

LWCF – Land and Water Conservation Fund

MA – Municipal Accommodations Tax Fund

MASC – Municipal Association of South Carolina

MDT – Mobile Data Terminal

MEOC – Municipal Emergency Operations Center

MLB – Major League Baseball

MLK – Martin Luther King, Jr.

MLPR – Mobile License Plate Reader

MOCYF – Mayor’s Office of Children, Youth & Family

MS4 – Municipal Separate Storm Sower System

MUSC – Medical University of South Carolina

MUTCD – Manual on Uniform Traffic Control Devices

MWBE – Minority & Women-Owned Business Enterprise

NCAA – National Collegiate Athletic Association

NCIC – National Crime Information Center

NFPA – National Fire Protection Association

NFWF – National Fish and Wildlife Foundation

NIMS – National Incident Management Systems

NPRM – Notice of Proposed Rule Making

OPEB – Other Post-Employment Benefits

OSHA – Occupational Safety and Health Administration

PF – Parking Facilities Fund

PP&S – Planning, Preservation & Sustainability

PPE – Personal Protective Equipment

PRC – Plat Review Committee

PSD – Public Service District

PSO – Parking Safety Officer

PY – Previous Year

PZC – Planning & Zoning Committee



REV – Revenue Bond	SMRT – Southern Marlins Racing Team
RFP – Request for Proposals	SS4A – Safe Streets and Roads For All
RPC – Redevelopment and Preservation Commission	STR – Short Term Rental
RSFH – Roper/St. Francis Hospital	SWAT – Special Weapons and Tactics Unit
SA – State Accommodations Tax	SWRB – Storm Water Revenue Bond
SATAC – State Accommodation Tax Advising Committee	T & T – Traffic and Transportation
SC SHRAB – South Carolina State Historical Records Advisory Board	TAN – Tax Anticipation Note
SCBA – Self-Contained Breathing Apparatus	TEA – Transportation Enhancement Act
SCDOR – South Carolina Department of Revenue	TEO – Tourism Enforcement Officer
SCDOT – South Carolina Department of Transportation	TERC – Tourism Expenditure Review Committee
SCFA – South Carolina Fire Academy	TIF – Tax Incremental Financing
SCRIA – South Carolina Rural Infrastructure Authority	TNC – Transportation Network Companies
SCTIB – South Carolina Transportation Infrastructure Bank	TRC – Technical Review Committee
SD – Site Design	USACE – United States Army Corps of Engineers
SD – Site Design	USDA – U.S. Department of Agriculture
SEC – Special Events Committee	USDOT – United States Department of Transportation
SIEM – Security Information and Event Management	USPS – U.S. Postal Service
SJDCC – St Julian Devine Community Center	USTA – United States Tennis Association
SLED – South Carolina Law Enforcement Division	VA – U.S. Department of Veteran’s Affairs
SMART – Strengthening Mobility and Revolutionizing Transportation	WAFM – West Ashley Farmers Market
	WARC – West Ashley Revitalization Commission
	W&M – Committee on Ways and Means
	WTA – Women’s Tennis Association



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 principal 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 DialoguesTM: 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 1,950 hours per year. For example, a summer life-guard working for four months, or 690 hours, would be equivalent to .35 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 municipi-

palities 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, Special Revenue Funds) 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 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 prop-

erty 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

Best Places

www.bestplaces.net

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

Government Finance Officers Association

www.gfoa.org

Moja Arts Festival

www.mojafestival.com

Parks and Recreation Master Plan

www.charleston-sc.gov/2436/parks-recreation-master-plan

Piccolo Spoleto Festival

www.piccolospoleto.com

Setting New Standards

www.newchsstandards.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

State Accommodations Tax Fund

www.atax.sc.gov