

Budget Highlights for 2016
General Fund

| General Fund Budget Summary | | | |
|--|-----------------------|-----------------------|-----------------------|
| | 2014 Actuals | 2015 Approved Budget | 2016 Draft Budget |
| Revenues | \$ 140,950,260 | \$ 139,921,988 | \$ 145,957,992 |
| Transfers In | \$ 14,583,884 | \$ 9,305,646 | \$ 8,747,997 |
| Use of Fund Balance | \$ - | \$ 151,053 | \$ 427,000 |
| Total Revenues & Other Financing Sources | \$ 155,534,144 | \$ 149,378,687 | \$ 155,132,989 |
| Expenditures | \$ 148,121,237 | \$ 152,001,058 | \$ 159,431,916 |
| Transfers Out | \$ 4,812,909 | \$ 2,495,327 | \$ 877,651 |
| Total Expenditures & Other Financing Uses | \$ 152,934,146 | \$ 154,496,385 | \$ 160,309,567 |

2016 Major Revenue Changes (compared to 2015 Approved Budget):

| | | | |
|--------------------------------------|------------------|--|--------------|
| Property Tax | 2,954,070 | 2015 was a reassessment year in Charleston County and millage was rolled back to 78.1 from 80.3. 2016 operating millage is also 78.1. Projections anticipate 3% growth in the tax base. | Page 1 |
| Business Licenses | 1,396,335 | Based on average growth of 3% for several license categories. | Page 2 |
| Building & related Permits | 352,200 | Based on 2014 revenue and 2015 revenue to date (which exceeds budget), permit revenue is expected to increase. | Page 3 |
| Local Option Sales Tax (LOST) | 362,700 | Slight growth is projected. | Page 1 |
| Transfers In | (557,649) | Transfers vary from year to year, depending on specific circumstances. | Pages 9 & 10 |
| Fund Balance | 275,947 | Undesignated Fund Balance is not budgeted. | Page 2 |
| Franchise Fee | 1,001,140 | Based on actual revenues received year-to-date, projected revenue for 2016 will be higher. Increases result from electric/gas/cable TV rate increases and growth in number of electric/gas/cable TV customers. | Page 1 |
| Other (Net of increases & decreases) | (30,441) | | |
| Total increase in Revenues | 5,754,302 | | |

2016 Notable Expenditure Increases/Decreases (compared to 2015 Approved Budget):

| | | | | |
|--|-----------|---|---------------|---------------|
| Personnel & Fringe Benefit changes: | | | | |
| New Positions for 2016: | | | | |
| 18 positions for Firefighting Company - Cainhoy | 382,646 | To staff temporary Cainhoy station for 6 months for new Company; 3 shifts of 4 personnel plus 3 backup operation for water tankers already stationed in upper Cainhoy (3 Captains, 3 Engineers, 3 Assistant Engineers, 6 Firefighters). | Public Safety | Page 40 |
| 1 Assistant Fire Marshal | 45,000 | To provide new commercial hood cleaning inspection program (excluding benefits) | Public Safety | Page 43 |
| 1 Facilities Maintenance Manager and 1 Trades Master | 100,308 | For the new Gaillard Municipal complex | Gen Govt | Page 22 |
| 1 City Architect | 70,569 | Increase architectural staff to 2 based on recommendations from study regarding BAR processes. | Gen Govt | Page 59 |
| 1 Plan Reviewer | 38,882 | Add to Inspections staff to decrease turnaround time for plan reviews. | Public Safety | Page 45 |
| 2 Administrative Assistants | 63,135 | 1 for Fire Operations, 1 for Fire Training Center (excluding benefits) | Public Safety | Pages 40 & 42 |
| 1 Part-Time Recreation Assistant | 10,000 | For additional programming at Arthur Christopher Community Center | Gen Govt | Page 75 |
| COPS grant ending in 2016 | 119,163 | Assume 100% of costs for COPS grant to add additional officers. Grant ends 8/31/2016 | Public Safety | Page 35 |
| Police - new pay plan | 564,000 | Change to step increase eligibility for police officers | Public Safety | Page 35 |
| Fire - Paramedic program | 60,000 | additional pay for 14 paramedics to begin Advanced Life Support Program (7% increase) | Public Safety | Page 40 |
| Reduction in Healthcare (net of employee premiums) | (588,443) | Decreasing trend in 2015 projected to continue into 2016. | All | various |
| 2% Cost of Living adjustment | 1,533,542 | Not including related fringe benefits (*included below). | Gen Govt | Page 106 |
| Decrease in funding for Workers' Comp | (207,520) | Decreasing trend - fewer and less expensive claims resulting from increased focus on safety. | Gen Govt | Page 32 |
| *Social Security contributions | 266,544 | Increased contributions due to increased salaries (COLA, step increases), and additional personnel. | All | Various |
| *SC Retirement Systems | 376,654 | increased contributions due to increased rates and increased salaries (COLA, step increases) and additional personnel. | All | Various |

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2016 Notable Expenditure Increases/Decreases (compared to 2015 Approved Budget):

| Operating Expenditures & Capital Outlay changes: | | | | |
|---|-----------|--|-----------------------|------------------|
| Revenue Collections - Bank Service Charges | 304,000 | Increase to cover merchant service fees from online payment capability of new Government Management System. | Gen Govt | Page 7 |
| Fire - Operations -Uniforms & Protective Clothing | 71,000 | Replace SCBA masks to meet new requirements. | Public Safety | Page 40 |
| Fire - Operations - various accounts | 196,606 | Rent/supplies/costs associated with for Temporary Cainhoy station | Public Safety | Page 40 & 41 |
| City Fleet Operations | 43,000 | Equipment for Fleet garage - heavy duty lifts for trucks, welding machine, transmission fluid exchanger | Public Service | Page 56 |
| Information Technology | 203,600 | Various increases (mobile phones/datalines , software licensing, hardware and software maintenance contracts) | Gen Govt | Pages 18-20 & 48 |
| Parks - Electrical -Street Lights (Electricity) | 201,505 | Street light electricity increases due to SCE&G rate increases and additional lights installed. | Gen Govt | Page 21 |
| Parks - Facilities Maintenance | 100,000 | Increase in funding for general maintenance of City facilities. | Culture & Recreation | Page 22 |
| Parks - Grounds Maintenance | 100,000 | Increase in funding for landscape and grounds maintenance for City parks and facilities | Culture & Recreation | Page 94 |
| Parks - Construction | 60,000 | Increase in funding to start rehabilitating playground equipment in various parks. | Culture & Recreation | Page 95 |
| Planning, Preservation & Sustainability - Studies | 30,000 | Increase in funding for update of Century V Plan and for West Ashley study. | Urban & Community Dev | Page 415 |
| Final Payment to Consolidated 911 Center - Police | (911,594) | 2015 was final year for payments. This reflects the decrease in contractual obligations for Fire & Police payments to Charleston County. | Public Safety | Page 35 |
| Police - Operations | 80,000 | To purchased 118 Body Worn Cameras. Combined with other funding sources, this will complete outfitting of 360 patrol officers with BWCs. | Public Safety | Page 36 |
| Police - Fleet | 120,000 | increase budget for upfit of new vehicles and vehicle repairs. | Public Safety | Page 35 |
| Police - Rent for facilities | 158,633 | \$96,000 for Temporary Police Garage location (Savannah Hwy). Current location will be impacted by Project Zero garage development. \$50,000 anticipated rent increase for current lab space, 5% annual escalations per leases. | Public Safety | Pages 36 & 38 |
| Police - Operations | 157,490 | increase funding for ballistic vests replacement plan and Civil Disturbance Unit. Also fund second installment payment for department wide TASER upgrade. | Public Safety | Page 35 |
| Police - Operations | 45,000 | Increase funding for various equipment requests as prioritized by Police Department Budget Caucus process. | Public Safety | Page 36 |
| Police - Community Outreach | 40,000 | To spend donation from Tbonz Foundation for Charleston Trinity Project (Camp Hope, Friday Night Lights, Turning Leaf). | Public Safety | Page 38 |
| Public Safety Information Technology - new division | 296,400 | Body Camera Video Cloud Storage annual maintenance and support. | Public Safety | Page 48 |
| Public Safety Information Technology - new division | 185,000 | Increase number of MDTs by 25. Includes cost of computer and software. | Public Safety | Page 48 |
| Public Service - Engineering | 24,500 | Contract engineer to inspect 10 city-owned bridges. Inspections will be every other year. | Public Service | Page 44 |
| Public Service - Trash Collections | 34,825 | Fund contract with Carolina Waste for e-waste that cannot be taken to landfill. Must be hauled to a recycler in Florida. | Public Service | Page 54 |
| Recreation - Arthur Christopher Community Center | 10,000 | To purchase recreation equipment to support expanded programming. | Culture & Recreation | Page 75 |
| Recreation - various programs | 39,479 | To fund expanded recreation program offering throughout the City. | Culture & Recreation | Various |
| T&T - Studies | 390,000 | Citywide Master Transportation Plan and Pedestrian Safety Study. | Public Safety | Page 47 |
| T&T - Traffic Calming | 40,000 | increase funding for traffic calming program, including pedestrian safety improvements at 3 unsignalized intersections. | Public Safety | Page 47 |
| T&T - Sign Shop | 50,000 | For relocation expenses related to move to 1906 Meeting St. | Public Safety | Page 47 |
| Non-Departmental - Charleston County School District | 225,000 | City's share of HVAC system replacement at 75 Calhoun. | Gen Govt | Page 106 |
| Non-Departmental - Charleston Digital Corridor | 200,000 | Provide operating support for Digital Corridor. | Gen Govt | Page 106 |
| Non-Departmental - Emergency Fund | 540,000 | Consolidate and increase amount of funding available in case of emergency, which may include natural disaster, economic distress, loss of revenue, unanticipated expenses, etc. Fiscally conservation measure recommended by bond rating | Gen Govt | Pages 34 & 106 |

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| 2016 Notable Expenditure Increases/Decreases (compared to 2015 Approved Budget): | | | | |
|---|------------------|---|---------------|--------------|
| Gaillard Municipal Office Building/Gaillard Center (Full-year) | 380,630 | Full year of operations for new Municipal Office Bldg - utilities, janitorial, maintenance, insurance, etc. | Gen Govt | Page 26 |
| Decrease in lease obligations for space rental | (256,085) | Most reductions in rental space were taken in 2015 for the anticipated move into the Gaillard Municipal Office Bldg as the move occurred in mid 2015. Remaining savings result in a reduction of rent expense in total. | Various | Various |
| Increase in Debt Service | 877,325 | Increase in principal and interest payments due on bonds and capital leases, primarily the 2014 \$22m GO Bond. | Other | Page 107-114 |
| Decrease in Transfers Out | (1,617,676) | Last payment for COP made in 2015, eliminating need for a transfer from the General Fund to the COP Fund for debt service. | Transfers Out | Page 115 |
| Miscellaneous other increases, net of other decreases | 560,064 | | All | Various |
| Total increase in Expenditures | 5,813,182 | | | |