



CITY OF CHARLESTON SOUTH CAROLINA

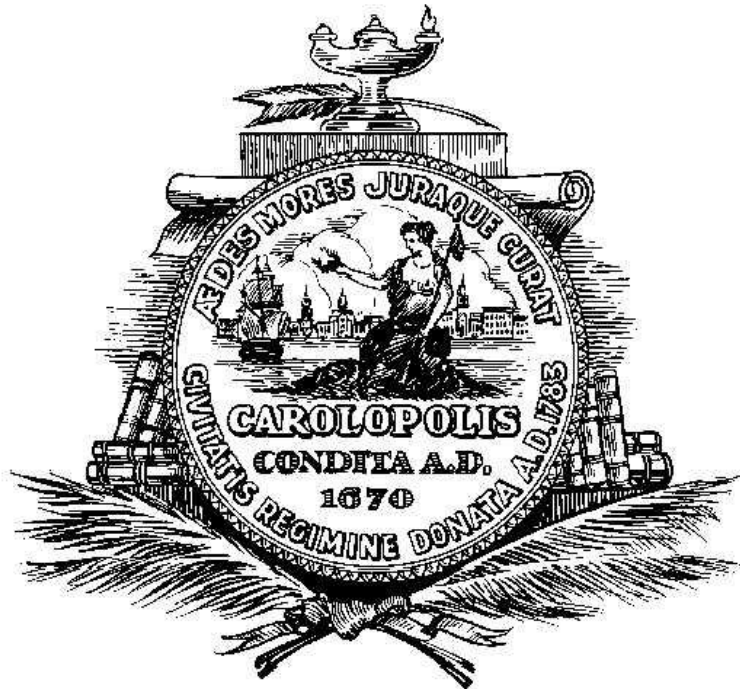
2022 APPROVED BUDGET &
CAPITAL IMPROVEMENT PLAN

CITY OF CHARLESTON, SOUTH CAROLINA

2022 ANNUAL BUDGET

For the fiscal year beginning January 1, 2022

Final Adoption by City Council on December 21, 2021



MAYOR

JOHN J. TECKLENBURG

City Council

| | |
|---------------------|----------------------|
| ROSS A. APPEL | ROBERT M. MITCHELL |
| KARL L. BRADY, JR. | JASON SAKRAN |
| MARIE DELCIOPO | MICHAEL S. SEEKINGS |
| WILLIAM D. GREGORIE | A. PETER SHAHID, JR. |
| HARRY J. GRIFFIN | KEVIN SHEALY |
| CAROL A. JACKSON | PERRY K. WARING |

COUNCILMEMBERS ELECT

| | |
|----------------|-----------------|
| STEPHEN BOWDEN | CAROLINE PARKER |
| BOYD GREGG | |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Charleston
South Carolina**

For the Fiscal Year Beginning

January 01, 2021

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, 2021.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



City of Charleston
John J. Tecklenburg
Mayor

Dear Citizens of the City of Charleston:


I am pleased to present the City of Charleston's 2022 Budget as adopted by Charleston City Council on December 21, 2021. In addition to presenting the approved budget itself, this budget document also provides the key to understanding the City's operations. It serves as a statement of the City's policies and goals, documents the City's financial plan, and provides operational guidelines. The City's budget and this document could not be completed without the hard work and dedication of many individuals from all City Departments.

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

The budget process for 2022 was extremely challenging and the hard work of the Ad Hoc Budget Advisory Committee over many months added much value to this process. I would like to thank the members of that committee for their dedication and willingness to make the tough recommendations that this budget required.

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

Sincerely,


John J. Tecklenburg
Mayor



USER'S GUIDE

Thank you for your interest in the City of Charleston's 2022 Annual Budget. It was written with you, the citizen in mind. The intent of this document is to be more than 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 as well. The Mayor, City Council, Citizens and anyone with an active interest in Charleston, all play an integral role in determining how your tax dollars are spent. We feel that the City's budget should serve as an outline for how the City should best use its resources to benefit the citizens.

INSTRUCTIONS FOR NAVIGATING THE ANNUAL BUDGET PDF DOCUMENT

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

The 2022 Budget has eleven main parts:

Budget Message

This section discusses the priorities of the City and how those priorities are reflected in the budget. This section ends with a brief summary of highlights that are new to the 2022 budget and funded in this document.

General Information

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

Policies and Goals

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

Budget Summaries

The section contains an overview of all funds presented in this document. It explains where the revenue is generated, and how it is spent. A discussion on Fund Balance and bonded debt is also provided. The impact of the 2022 budget on fund balance is shown, along with a 10-year history of fund balance in each fund. The section ends with a three-year comparison of budgeted positions in the form of Full Time Equivalents by departments with a discussion of notable changes in staffing.

Revenues

This section begins to go into more detail on the revenues, focusing more on the significant 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 21, 2021 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 by governmental function, and 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). A group of Key Performance Indicators that are City-wide efforts, which flow beyond departmental responsibility, are also included.

Departmental Sections

Each one of the fourteen General Fund departments presented includes an organizational chart, a department overview, responsibilities, accomplishments for 2021, and initiatives for the 2022 year. Performance Measures for each department are provided. Following the department information, each division is presented. All Department and Division schedules include a three-year comparison of personnel expense, fringe benefit expense, operating and capital expense as well as per capita cost and FTEs.

Special Revenue Funds

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

Capital Improvement Plan

This section contains the 2022 to 2026 Capital Improvement Plan. Discussions of the Projects by governmental function are presented along with project cost; funding sources and operating impact are discussed.

Appendices

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



A NOTE FROM YOUR BUDGET TEAM

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

Amy K. Wharton

Chief Financial Officer

Matthew A. Frohlich

Deputy Chief Financial Officer

Kathy C. Mercer

Budget Director

Andrew Jones

Assistant Budget
Director

Corey Carlson

Sr. Budget Analyst

Lauren Letko

Sr. Budget Analyst

Julieta Amora

Budget Analyst

Please contact us with any questions.

City of Charleston
Budget and Management Division
P.O. Box 304
Charleston, SC 29402
(843) 579-7529



| | |
|---|-----|
| <u>COVER</u> | 1 |
| <u>TITLE</u> | 2 |
| <u>GFOA AWARD</u> | 3 |
| <u>MAYOR'S LETTER</u> | 4 |
| <u>BUDGET USERS GUIDE</u> | 5 |
| <u>TABLE OF CONTENTS</u> | 8 |
| <u>MISSION AND VALUES</u> | 15 |
| <u>MAYOR'S PRIORITIES</u> | 16 |
| <u>ORGANIZATIONAL CHART</u> | 17 |
| <u>BUDGET MESSAGE</u> | |
| Budget Message | 19 |
| Budget Highlights for 2022 | 30 |
| <u>GENERAL INFORMATION</u> | |
| Community Profile | 35 |
| Cost of Living Overview | 45 |
| Miscellaneous Statistics | 47 |
| <u>POLICIES & PROCEDURES</u> | |
| The Budget Process | 50 |
| Financial and Management Policies | 55 |
| Financial Structure | 64 |
| <u>BUDGET SUMMARIES</u> | |
| Budget At-A-Glance | 69 |
| Where It Comes From, Where It Goes | 70 |
| Summary of Financial Sources and Uses | 72 |
| Fund Balances | 73 |
| Ten Year Fund Balance History | 77 |
| Bonded Debt Obligations | 80 |
| Personnel Summary | 86 |
| Personnel Detail | 87 |
| <u>REVENUES</u> | |
| Revenue Discussion and Analysis | 93 |
| Comparative Revenue Summary | 107 |
| Comparative Revenue Detail | 108 |

**EXPENDITURES**

| | |
|---------------------------------------|-----|
| Expenditure Trends and Issues | 116 |
| Comparative Expenditure Summary | 134 |
| Comparative Expenditure Detail | 135 |

PERFORMANCE MEASURES

| | |
|---------------------------------------|-----|
| Performance Management Overview | 139 |
| Key Performance Indicators | 142 |
| Citizens | 142 |
| Public Safety | 143 |
| Quality Services | 143 |
| Physical Place | 144 |
| Regional Partnerships | 145 |

DEPARTMENTAL BUDGETS**Department of Budget, Finance and Revenue Collections**

| | |
|---|-----|
| Department Organizational Chart..... | 147 |
| Department Mission Statement..... | 147 |
| Departmental Overview | 148 |
| Performance Measures | 149 |
| Departmental Budget Summary | 152 |
| 130000 Budget, Finance and Revenue Collections Administration | 153 |
| 131000 Finance | 154 |
| 132000 Revenue Collections | 155 |
| 133000 Budget and Management | 156 |
| 134000 Procurement | 157 |
| 135000 Real Estate Management | 158 |
| 136000 Process/Service Improvement | 159 |
| 138000 Call Center | 160 |
| 151000 Safety Management..... | 161 |
| 171000 City Hall | 162 |
| 171300 116 Meeting Street | 162 |
| 171310 Gaillard Complex | 163 |
| 171500 Gallery at Waterfront Park..... | 163 |
| 171550 Charleston Visitor Center..... | 164 |
| 171600 Reuben M. Greenberg Municipal Building..... | 164 |
| 171700 William B. Regan Legal Center | 165 |
| 518550 Charleston Maritime Center | 165 |
| 531000 Dock Street Theatre | 166 |
| 020010 Old Slave Mart Museum | 167 |
| 021010 City Market..... | 168 |
| 022010 Parking Revenue Collections | 169 |
| 022016 Parking Facilities Administration – ABM | 170 |
| 022035 Parking Lot, B.A.M. | 171 |
| 022075 Cumberland Street Garage..... | 171 |
| 024010 Angel Oak | 172 |

**Department of Clerk of Council**

| | |
|--------------------------------------|-----|
| Department Organizational Chart..... | 174 |
| Department Mission Statement..... | 174 |
| Departmental Overview..... | 175 |
| Performance Measures..... | 175 |
| Departmental Budget Summary | 176 |
| 100000 City Council..... | 177 |
| 101000 Records Management | 178 |

Executive Department

| | |
|--|-----|
| Department Organizational Chart..... | 180 |
| Department Mission Statement..... | 180 |
| Departmental Overview..... | 181 |
| Performance Measures..... | 181 |
| Departmental Budget Summary | 183 |
| 110000 Municipal Court..... | 184 |
| 120000 Mayor's Office | 185 |
| 140000 Internal Auditing | 186 |
| 141000 Corporation Counsel | 187 |
| 142000 Prosecutor's Office..... | 188 |
| 153000 Youth Programs..... | 189 |
| 500000 Cultural Affairs | 190 |
| 500200 West Ashley Farmers Market..... | 190 |
| 500500 Cannon St. Arts Center..... | 191 |
| 700000 Public Information..... | 192 |
| 701000 Mayor's Office for Children, Youth and Families | 193 |
| 810000 Technology Business Development | 195 |

Fire Department

| | |
|--------------------------------------|-----|
| Department Organizational Chart..... | 197 |
| Department Mission Statement..... | 197 |
| Departmental Overview..... | 198 |
| Performance Measures..... | 199 |
| Departmental Budget Summary | 201 |
| 210000 Fire Operations..... | 202 |
| 211000 Fire Training | 204 |
| 213000 Fire Marshal | 206 |
| 237000 Emergency Management..... | 207 |

Department of Housing and Community Development

| | |
|---|-----|
| Department Organizational Chart..... | 209 |
| Department Mission Statement..... | 209 |
| Departmental Overview..... | 210 |
| Performance Measures..... | 211 |
| Departmental Budget Summary | 213 |
| 410000 Housing and Community Development..... | 214 |
| 411000 Warming Center | 215 |

**Department of Human Resources and Organizational Development**

| | |
|--------------------------------------|-----|
| Department Organizational Chart..... | 217 |
| Department Mission Statement..... | 217 |
| Departmental Overview..... | 218 |
| Performance Measures..... | 218 |
| Departmental Budget Summary | 220 |
| 150000 Human Resources | 221 |
| 171100 Mailroom..... | 222 |

Department of Information Technology

| | |
|--|-----|
| Department Organizational Chart..... | 224 |
| Department Mission Statement..... | 224 |
| Departmental Overview..... | 225 |
| Performance Measures..... | 226 |
| Departmental Budget Summary | 227 |
| 161000 Information Systems | 228 |
| 162000 Geographic Information Services (GIS) | 229 |
| 163000 Telecommunications | 230 |
| 235000 Public Safety Information Systems | 231 |

Department of Livability and Tourism Management

| | |
|--------------------------------------|-----|
| Department Organizational Chart..... | 233 |
| Department Mission Statement..... | 233 |
| Departmental Overview..... | 234 |
| Performance Measures..... | 235 |
| Departmental Budget Summary | 237 |
| 225000 Livability | 238 |
| 600000 Tourism Management..... | 239 |

Department of Parks

| | |
|--|-----|
| Department Organizational Chart..... | 241 |
| Department Mission Statement..... | 241 |
| Departmental Overview..... | 242 |
| Performance Measures..... | 243 |
| Departmental Budget Summary | 245 |
| 170000 Electrical..... | 246 |
| 170100 Facilities Maintenance | 247 |
| 520000 Capital Projects | 248 |
| 521000 Parks Administration..... | 249 |
| 522000 Grounds Maintenance | 250 |
| 523000 Construction..... | 251 |
| 526000 Parks Maintenance Projects..... | 252 |
| 023010 Joseph P. Riley, Jr. Ballpark | 253 |

Department of Planning, Preservation and Sustainability

| | |
|--------------------------------------|-----|
| Department Organizational Chart..... | 255 |
| Department Mission Statement..... | 255 |
| Departmental Overview..... | 256 |



| | |
|--|-----|
| Performance Measures | 257 |
| Departmental Budget Summary | 260 |
| 415000 Planning, Preservation and Sustainability Admin. | 261 |
| 419000 Zoning Division | 262 |
| 420000 Preservation Division | 264 |
| 421000 Design Division | 266 |
| 430000 Planning and Sustainability | 267 |
| 820000 Business and Neighborhood Services | 268 |
| Police Department | |
| Department Organizational Chart..... | 270 |
| Department Mission Statement..... | 270 |
| Departmental Overview | 271 |
| Performance Measures | 272 |
| Departmental Budget Summary | 274 |
| 200000 Police Department | 275 |
| 203000 Radio Shop | 277 |
| 206000 Community Outreach..... | 278 |
| 207000 Victims Assistance | 279 |
| Department of Public Service | |
| Department Organizational Chart..... | 281 |
| Department Mission Statement..... | 281 |
| Departmental Overview | 282 |
| Performance Measures | 283 |
| Departmental Budget Summary | 285 |
| 137000 Permit Center | 286 |
| 220000 Engineering | 287 |
| 221000 Building Inspections | 288 |
| 300000 Public Service Administration | 289 |
| 311000 Streets and Sidewalks Administration | 289 |
| 312000 Streets and Sidewalks | 290 |
| 321000 Environmental Services Administration..... | 291 |
| 322000 Garbage Collection | 292 |
| 323000 Trash Collection..... | 293 |
| 324000 Street Sweeping | 294 |
| 331000 Fleet Management | 295 |
| Department of Recreation | |
| Department Organizational Chart..... | 297 |
| Department Mission Statement..... | 297 |
| Departmental Overview | 298 |
| Performance Measures | 299 |
| Departmental Budget Summary | 301 |
| 510000 Recreation Administration | 302 |
| 511000 Recreation Athletics | 302 |
| 511200 Youth Sports | 303 |
| 511201 FCC Community Outreach..... | 303 |



| | |
|---|-----|
| 511300 Adult Sports..... | 304 |
| 513000 Recreation Programs..... | 305 |
| 513100 Environmental Programs..... | 306 |
| 513300 Playgrounds..... | 307 |
| 513400 Community Programs | 307 |
| 515000 Recreation Facilities | 308 |
| 515010 James Island Recreation Center | 308 |
| 515020 St. Julian Devine Community Center..... | 309 |
| 515025 Bees Landing Recreation Center | 309 |
| 515030 Arthur W. Christopher Community Center | 310 |
| 515035 Shaw Community Center | 310 |
| 515040 West Ashley Park..... | 311 |
| 515045 Daniel Island Programs..... | 311 |
| 516000 Aquatics..... | 312 |
| 516040 Swim Team | 312 |
| 517000 Tennis..... | 313 |
| 517010 Charleston Tennis Center..... | 313 |
| 517020 Maybank Tennis Center | 314 |
| 517030 Inner City Youth Tennis | 314 |
| 518000 Gymnastics | 315 |
| 518010 Gymnastics Training Center | 315 |
| 028010 Municipal Golf Course | 316 |
| 028015 Municipal Golf Course Construction | 316 |

Department of Traffic and Transportation

| | |
|--|-----|
| Department Organizational Chart..... | 318 |
| Department Mission Statement..... | 318 |
| Departmental Overview..... | 319 |
| Performance Measures | 320 |
| Departmental Budget Summary | 322 |
| 230000 Traffic and Transportation | 323 |
| 022005 Parking Management Services | 325 |
| 022045 Parking Meters | 326 |

Non-Departmental

| | |
|---|-----|
| Departmental Budget Summary | 328 |
| 181000 Employment Benefits..... | 329 |
| 182000 General Insurance | 329 |
| 620000 Community Promotions | 330 |
| 710000 Assistance Programs | 330 |
| 900000 Non-Departmental | 331 |
| 932000 General Fund Transfers Out..... | 331 |
| 940100 American Rescue Plan Act 2021..... | 332 |
| Debt Service | 333 |

SPECIAL REVENUE FUNDS

| | |
|----------------------------|-----|
| Description of Funds | 335 |
| Hospitality Fee Fund..... | 336 |



| | |
|---|-----|
| Municipal Accommodations Tax Fund | 343 |
| State Accommodations Tax Fund | 346 |
| Stormwater Utility Fee Fund | 349 |

CAPITAL IMPROVEMENT PLAN

| | |
|---|-----|
| Five Year Capital Improvement Plan | 356 |
| Capital Improvement Plan Funding Sources | 360 |
| Estimated Expenditures by Project by Year | 362 |
| Estimated Funding Sources by Year | 364 |
| Active Capital Projects City-Wide Map | 365 |

Project Descriptions

| | |
|--|-----|
| General Government Projects | 367 |
| Public Safety Projects | 368 |
| Public Service Projects | 375 |
| Urban and Community Development Projects | 388 |
| Culture and Recreation Projects | 389 |
| Enterprise Projects | 403 |
| Completed Capital Projects | 407 |
| Recurring Capital Maintenance Projects | 407 |
| Future Capital Projects | 407 |

APPENDICES

| | |
|---|-----|
| Revenue Ordinance | 410 |
| Expenditure Ordinance | 413 |
| Municipal Accommodations Tax Ordinances | 432 |
| Acronyms | 434 |
| Glossary of Terms | 440 |
| Web Links | 449 |



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.



2022 City of Charleston PRIORITIES

MAYOR JOHN TECKLENBURG



Maintain **public safety** in a way that **respects and protects** all our citizens.



Protect our city and citizens from the impact of **flooding** and **sea level rise**.



Increase the supply of **attainable** and **affordable housing** to meet the needs of all citizens.



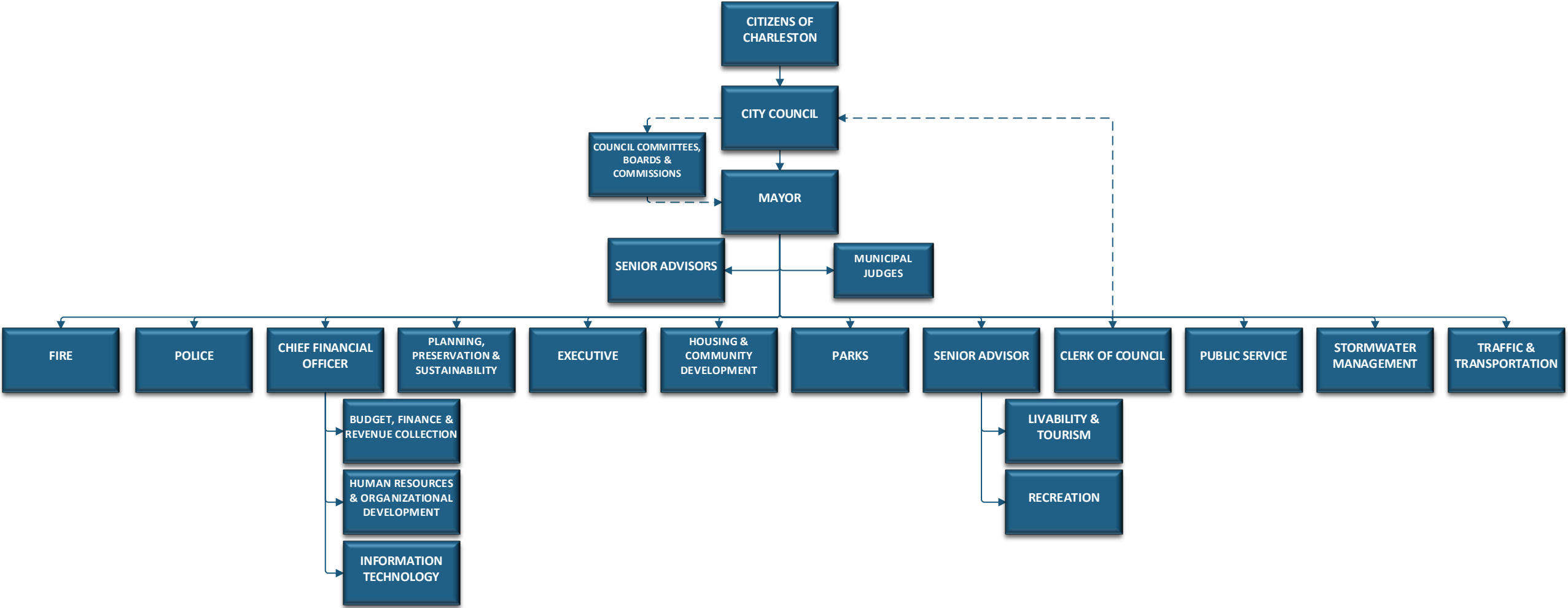
Enhance and diversify our **transportation infrastructure** to prioritize efficiency and safety.



Foster **economic empowerment** to build an **inclusive** and **equitable** community.



Actively enhance and preserve the **neighborhood livability** and **resident quality of life** that make our city so special.





SECTION TABLE OF CONTENTS

| | |
|----------------------------------|----|
| Budget Message..... | 19 |
| Budget Highlights for 2022 | 30 |

BUDGET MESSAGE



BUDGET MESSAGE

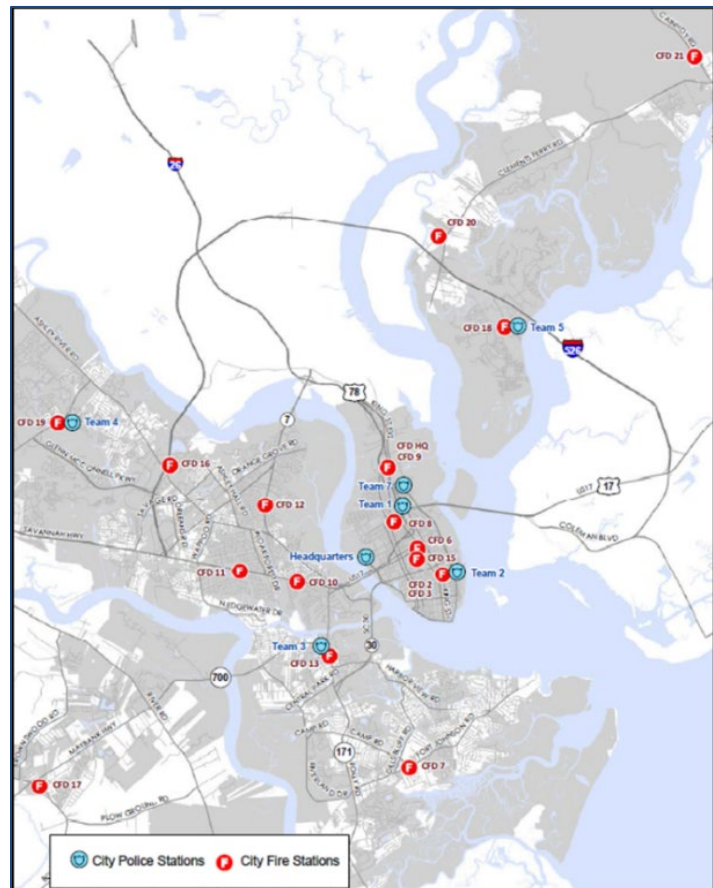
This document represents the City of Charleston's 2022 Operating Budget as it was adopted by City Council on December 21, 2021. This operating budget consists of the General Fund and six Enterprise Funds. The budgets for the following Special Revenue Funds are also presented in this document: Hospitality Fee Fund, Municipal Accommodations Tax Fund, State Accommodations Tax Fund and Stormwater Utility Fee Fund. Following the City's mission statement, the 2022 budget was developed under the premise that City government exists "to preserve and enhance the quality of life of the citizens of the City of Charleston."

Public Safety

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

Quality Services

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



Physical Place

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

Neighborhoods are the cornerstones of our daily lives. The City has a vibrant, growing neighborhood council program that presently includes 113 councils that serve as a liaison to City government. The City must lead the effort to preserve the quality of our existing neighborhoods as well as to build great new



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

Regional Partnerships

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

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

In October of 2018, Governor Henry McMaster created the South Carolina Floodwater Commission, made up of 53 mayors including Mayor Tecklenburg, legislators, scientists, private sector professionals and state agency officials. The panel, which consisted of ten separate task forces studying different aspects of flood management, issued its final report in November of 2019 (see the report [here](#)). Flooding is one of South Carolina's most urgent challenges. In recent years, South Carolina has experienced four 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 Citizen 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 City's call center, 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. The Citizens Services Desk enters citizens' requests into the Customer Request Management system, which is 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 2022. 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. In 2022, City staff will complete the implementation an interactive financial dashboard to improve transparency, accountability and public engagement.

THE 2022 BUDGET

Strategic Process

The largest factor in formulating the 2022 budget was determining any continuing financial impacts to the City from the COVID-19 pandemic. Tourism revenues, the most significantly impacted, are rebounding and are expected return to pre-pandemic levels in 2022. The expected decline in Business License revenue for 2021, which was based on the 2020 gross revenues of the licensees, was not as significant as expected and should not be impacted in 2022. The Parking Fund is still experiencing some impacts from the pandemic, as employers have allowed many employees to work from home, thereby decreasing demand for monthly parkers in the downtown business district garages. Since the parking fund provides support via a transfer to the General Fund of its operating surplus, the parking revenue issue has a large impact on what is available to spend in the General Fund. Additionally, revenue constraints in 2020 and 2021 required reductions or deferrals of expenditures, increasing the demand for dollars in future years.

Due to the anticipated negative impact on revenues from COVID-19, a Cost of Living Adjustment was not included in the 2021 Budget. Forgoing a COLA has caused the City pay plans to become less competitive and in 2021 the City experienced recruiting and retention issues with the non-Sworn vacancy rate reaching 26%. Therefore, a pay increase or pay plan adjustment became the highest priority for 2022.

Other factors also affected the City's recruiting and retention efforts. The attractiveness of remote work in the private sector contributed to this issue and due to the nature of government, many City jobs are not able to be performed remotely. Though City did implement a telecommuting policy, the policy is not as flexible as many private employers.

Another large item that is required for 2022 is the replacement of the Fire Department's self-contained breathing apparatuses (SCBA) which are essential for fighting fires, hazardous materials responses and other situations. The current SCBA units are very close to their expiration date and would not provide the protection needed if used much longer. The estimated cost of this purchase is \$2,615,237.

Maintenance and repairs for various City facilities were also affected by the pandemic. The 2008 Great Recession created a backlog of maintenance needs that had not been completely caught up. Social distancing requirements and supply chain disruptions from the pandemic negatively affected this backlog. The same situation is affecting infrastructure in the Information Technology Department. Rapid



technological advances have made the impact of these infrastructure upgrades felt more acutely. Additionally, the need for more laptops equipped for virtual meetings became apparent during the pandemic. Although most employees returned to the office fairly quickly, in-person meetings were suspended, including City Council meetings, and were held virtually all through 2020 and most of 2021. Most employees had desktop computers that were not equipped with microphones and cameras. Keeping all equipment, including servers, and software up to date, to provide employees with the tools to work effectively and efficiently, is critical.

During the pandemic, some capital equipment purchases, including Police and Fire vehicles were postponed as lease purchase funding was reduced. With a new fire station opening in 2023, it is imperative that the fire apparatus to equip that station be ordered in 2022. Lead times on large fire apparatus can extend up to a year. Police pursuit vehicles have a relatively short life, and reducing funding for replacement of those vehicles can create a shortage of available vehicles for patrol and response duties in a short amount of time.

Priorities for 2022 Funding:

- 1 Pay plan adjustment for employees
- 2 Purchase of replacement SCBA for the Fire Department
- 3 Critical maintenance and repair of various City facilities
- 4 Update Information Technology infrastructure
- 5 Restore budgets for capital equipment purchases

Some relief from revenue declines that the City had experienced was provided through federal funding through the American Rescue Plan Act of 2021 (ARPA). The city received \$10,546,427.50 from the first tranche in 2021 and will also receive the same amount in 2022. However, the City has very strict policies governing the use of one-time revenues and is being very careful to only use these funds for items that do not have on-going costs that the City will have to fund after the federal funding has ended. Therefore, many of the priorities listed above, such as a pay plan adjustment, could not be funded with one-time ARPA funds. Other funding needed to be secured, but the only option that would provide a large enough increase in revenues was an increase in millage.

Staff and the Ad Hoc Budget Committee recommended a millage increase of three (3) mills as the acceptable method of funding the pay plan adjustments securing Priority 1 for the 2022 Budget. For Priority 2, The Fire Department applied for an Assistance to Firefighters grant through the Federal Emergency Management Agency (FEMA) and was awarded \$1,200,000 of grant funding to help with the cost of the SCBA. ARPA funding will cover the remainder of the SCBA cost. Department requests and infrastructure upgrades for 2022 that are one-time expenditures were included in the budget using ARPA funds, but many other requests were denied. The combination of ARPA funding and the tax increase allowed prioritized items with on-going costs, such as new personnel, to be included in the budget. See a discussion of ARPA expenditures on pages 33 and 121.

For budget year 2022, 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 7, 2021, with the second and third reading occurring on December 21, 2021. There were no changes to the approved budget and so for 2022, the proposed budget and the adopted budget are the same.



Budget Brief

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

General and Enterprise Funds

The City's 2022 fiscal year General Fund and Enterprise Funds operating budget is \$253,789,669. 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 2022, this interfund transfer is expected to be \$6,346,433. The budget for 2022 is 6.37% higher than the amended 2021 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 | |
| 2013 | 160,045,139 | 163,523,017 | 3.36% |
| 2014 | 172,788,691 | 172,788,691 | 5.67% |
| 2015 | 181,452,856 | 181,452,856 | 5.01% |
| 2016 | 188,593,513 | 191,244,824 | 3.94% |
| 2017 | 199,795,286 | 208,320,281 | 4.47% |
| 2018 | 212,282,306 | 213,877,526 | 2.67% |
| 2019 | 224,438,757 | 230,812,916 | 4.94% |
| 2020 | 237,951,128 | 223,168,947 | 3.09% |
| 2021 | 233,958,498 | 238,581,341 | 4.83% |
| 2022 | 253,789,669 | | 6.37% |

Property tax millage for the 2022 approved operating budget is 77.3 mills, an increase of 3 mills. The City strives to minimize the impact of property taxes on our citizens without impacting service levels. Spreading the cost of tourism services to visitors is of particular importance so that our citizens do not shoulder this burden alone. The planned diversification of revenue streams to include local option sales tax, municipal accommodations tax and hospitality fee have played to our strength as a world-class tourist 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 2022, they are estimated to be 46.8%. The millage rate discussed above is for general operating purposes only and does not include the additional 4 mills dedicated to fund drainage improvements and 3 mills to address public safety infrastructure needs. Revenues are discussed in more detail in the Revenue Discussion and Analysis section of this document.

| 2022 MILLAGE RATE | |
|-------------------------------------|-------------|
| OPERATING | 77.3 |
| DRAINAGE | 4.0 |
| PUBLIC SAFETY INFRASTRUCTURE | 3.0 |

Major components of the 2022 expenditure budget are outlined below:

**Public Safety**

A total of \$107,489,643 in operating funds is budgeted in Public Safety; this represents 48.3% of the total general fund operating budget and 106.2% of all projected property tax revenues.

Significant Public Safety expenditures for 2022 include:

- \$1,600,000 for 44 new and replacement Police Department vehicles.
- \$2,979,500 for new and replacement Fire Department apparatus & vehicles, including one aerial truck, one pumper engine, and two brush trucks, plus 6 staff vehicles.
- \$1,320,000 total in grant funds and local matching funds for new self-contained breathing apparatus (SCBA) for the Fire Department.
- \$279,784 to cover expected price increases for gasoline.
- \$177,500 for 10 Police safety and security cameras.
- \$193,300 increase in Police overtime.
- \$1,112,059 increase in Fire overtime.
- \$2,012,151 in Firefighter salaries for step and education increases.
- \$313,920 for third year of installment plan for replacing Police Tasers.
- \$179,703 Police and Fire MDT replacements

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 (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 2022 budget funds the following rolling stock and capital equipment acquisitions:

- \$1,220,000 for equipment in Environmental Services
- \$397,000 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 2022 include:

- \$3,451,300 for maintenance work on parking garages
- \$150,000 for design for structural upgrades at the baseball park
- \$2,136,074 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 2021 budget did not include a cost-of-living adjustment (COLA) because of pandemic-related revenue constraints. However, the 2022 budget includes a combination pay plan adjustment and COLA ranging from 4.5% to 7.7%, depending on job classification, at a cost of \$6,917,000 for the general fund. In 2022, the City continues its robust funding of healthcare benefits for its employees. In addition



to healthcare, several wellness programs are available that are aimed at improving the overall health of specific risk groups. These wellness programs should result in long-term savings for both employees and the City. Each full-time employee of the City enjoys 11 paid holidays, 12 paid vacation days (with increased vacation days after five years of service) and 12 paid sick leave days.

Economy, Jobs and Housing

The Mayors' Commission on Homelessness and Affordable Housing, a multi-jurisdictional partnership, is taking the lead in meeting the challenge of providing affordable housing. Many workers cannot afford to live in the areas in which they work and therefore commute longer distances to work, exacerbating traffic congestion and parking issues. Additionally, the City works with the Housing Authority and the private sector to incentivize the creation of more workforce and affordable housing where it is needed most. The City is also partnering with several area entities, including The Palmetto Project and the Housing Authority, in an initiative to find housing for the homeless population in the area. In 2022, three new positions were added to the Department of Housing and Community Development to help address these issues.

Budget Brief – Special Revenue Funds

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

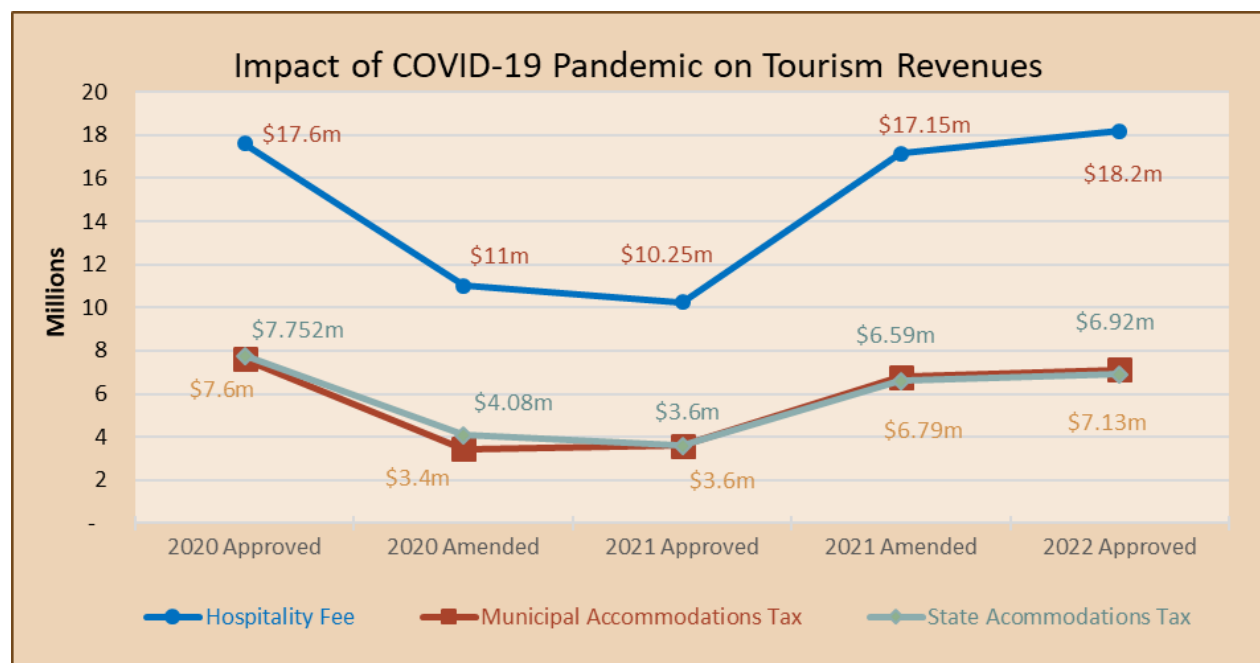
| Year | Special Revenue Funds - Total Budget and % Growth by Year | | | | | | | |
|------|---|---------|-----------------------------------|---------|-------------------------------|---------|-----------------------------|--------|
| | Hospitality Fee Fund | | Municipal Accommodations Tax Fund | | State Accommodations Tax Fund | | Stormwater Utility Fee Fund | |
| 2013 | 12,552,771 | 1.27% | 6,240,500 | 13.85% | 4,601,000 | 2.20% | 6,200,000 | 3.23% |
| 2014 | 13,327,767 | 6.17% | 6,456,488 | 3.46% | 4,950,500 | 7.60% | 7,270,398 | 17.26% |
| 2015 | 14,312,479 | 7.39% | 6,300,000 | -2.42% | 5,236,926 | 5.79% | 7,608,029 | 4.64% |
| 2016 | 14,655,300 | 2.40% | 6,432,000 | 2.10% | 5,817,321 | 11.08% | 8,165,767 | 7.33% |
| 2017 | 16,359,999 | 11.63% | 7,222,983 | 12.30% | 6,515,000 | 11.99% | 8,603,281 | 5.36% |
| 2018 | 17,180,000 | 5.01% | 7,387,781 | 2.28% | 7,135,000 | 9.52% | 11,987,295 | 39.33% |
| 2019 | 17,316,268 | 0.79% | 7,538,531 | 2.04% | 7,674,177 | 7.56% | 11,782,694 | -1.71% |
| 2020 | 15,232,722 | -12.03% | 3,504,500 | -53.51% | 5,030,403 | -34.45% | 13,264,268 | 12.57% |
| 2021 | 17,213,000 | 13.00% | 5,118,000 | 46.04% | 6,595,100 | 31.10% | 14,367,330 | 8.32% |
| 2022 | 18,318,609 | 6.42% | 7,453,593 | 45.63% | 6,926,000 | 5.02% | 14,179,638 | -1.31% |

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 \$10.00 per equivalent residential unit per month. Previously, the fee increased from \$6.00 to \$8.00 in 2018, and to \$10.00 for 2019. 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 2022. Operating costs are usually incurred in another fund, such as the General or Enterprise Funds, and then reimbursed by a transfer of funds. Other operating costs include payments to area non-profits that promote or provide services for tourists and debt service for tourism-related facilities. The Covid-19 pandemic significantly impacted the revenue of these funds beginning in 2020. Revenues began to recover in 2021 and are expected to continue rebounding in 2022. The Hospitality Fee is the only one of the three to be considered fully recovered based on projected revenues for 2022, although growth that would have occurred in 2020 and 2021 was lost. See further discussion in the Revenue Discussion and Analysis section under Special Revenue Funds on page 104.

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





CHALLENGES NOW AND TOMORROW

Affordable Housing

A major initiative of the City over the past few years has been to increase the supply of attainable and affordable housing to meet the needs of all citizens. Consistently increasing 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 room to expand in the urban center, have created a lack of affordable housing. Although the unemployment rates have fallen since the end of the recession, homelessness is still an issue in Charleston, as in many cities across the United States. Non-traditional housing ideas and thinking “outside the box” could be the answer, but complying with current zoning, fire and building codes often rules out some potential solutions. A number of groups assist the Housing and Community Development Department with making decisions related to funding and programs. These groups include:

- The Community Development Advisory Committee - nine citizens and two City Council members serve to represent minorities, the elderly, handicapped and low to moderate income groups.
- Community Development Committee of City Council – Six members of Council make recommendations to the full Council.
- Redevelopment & Preservation Commission – Twelve members, including the Mayor and eleven community and professional representatives, advise City Council and City staff on programs that assist residents of targeted areas with financial assistance to renovate and rehabilitate their homes.
- Homeownership Initiative Commission – A nine-member body appointed by the Mayor and approved by Council provides recommendations regarding the City’s Homeownership Initiative Program.
- The Mayors’ Commission on Homelessness and Affordable Housing – A recently established committee of regional mayors look at regional solutions and provide guidance.
- The Charleston Redevelopment Corporation – A non-profit entity founded by the City, the Historic Charleston Foundation and the Housing Authority to focus on the development and maintenance of affordable housing in the Charleston area and help secure local, state and national funding for long-term housing affordability.

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

Drainage, Flooding and Sea Level Rise

In five of the last eight years (2015-2020), 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 rain storm 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. Some areas of



Charleston, that had not suffered significant flooding in years past, flooded multiple times in the past five years. Sea level in Charleston Harbor has risen by one foot in the last century, increasing the amount of nuisance flooding or flooding from tides on non-rainy days.

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

- Increased Stormwater fee in 2018 and again in 2019 to provide more funding for routine ditch maintenance, check valve installations, cleaning of storm grates and catch basins and other maintenance of the stormwater system.
- Received FEMA grants in the amount of \$8,257,460 to buy out and remove 48 homes repeatedly impacted by flooding.
- Began work on the replacement of the Low Battery Sea Wall with extra height for protection.
- 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. The proposed timeline may result in funding for a design phase as early as 2025 and phase I construction as early as 2027.

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 |

Urban Growth

- Public Safety- Providing more robust emergency response capabilities to the Upper Cainhoy Peninsula is critical as this area is experiencing rapid growth in both residential and commercial properties. A temporary Cainhoy fire station was established in 2017. Construction on a permanent station will begin once a suitable site is secured. West Ashley and Johns Island are also experiencing growth, with the incumbent demands on infrastructure and services. A replacement station on Savannah Highway was completed in 2021. Future projects on Johns Island include a new fire station (FS 23) to ensure adequate coverage for this expanding area.
- Recreation- The new Daniel Island Recreation Center was completed and opened in 2021.
- Infrastructure- The Berkeley-Charleston-Dorchester Council of Governments in association with the City, the Town of James Island, the City of Folly Beach, Charleston County, CARTA and SCDOT completed a Complete Streets Study on Folly Road to identify opportunities to transform this major thoroughfare into a more sustainable and balanced multimodal transportation corridor. The resulting Folly Road will be more friendly and accessible to pedestrians, bicyclists, public transit and automobiles.

**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 2022 Budget presented herein provides us the means to accomplish these goals.



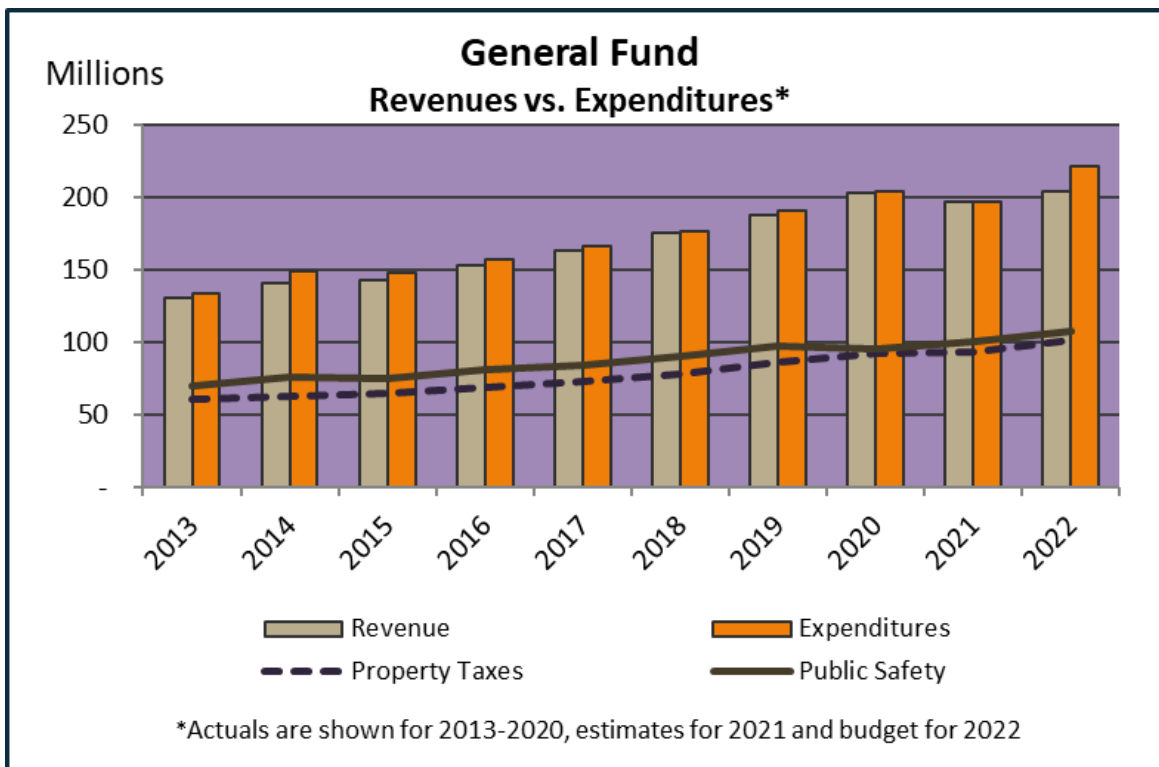
Historic Dock Street Theater

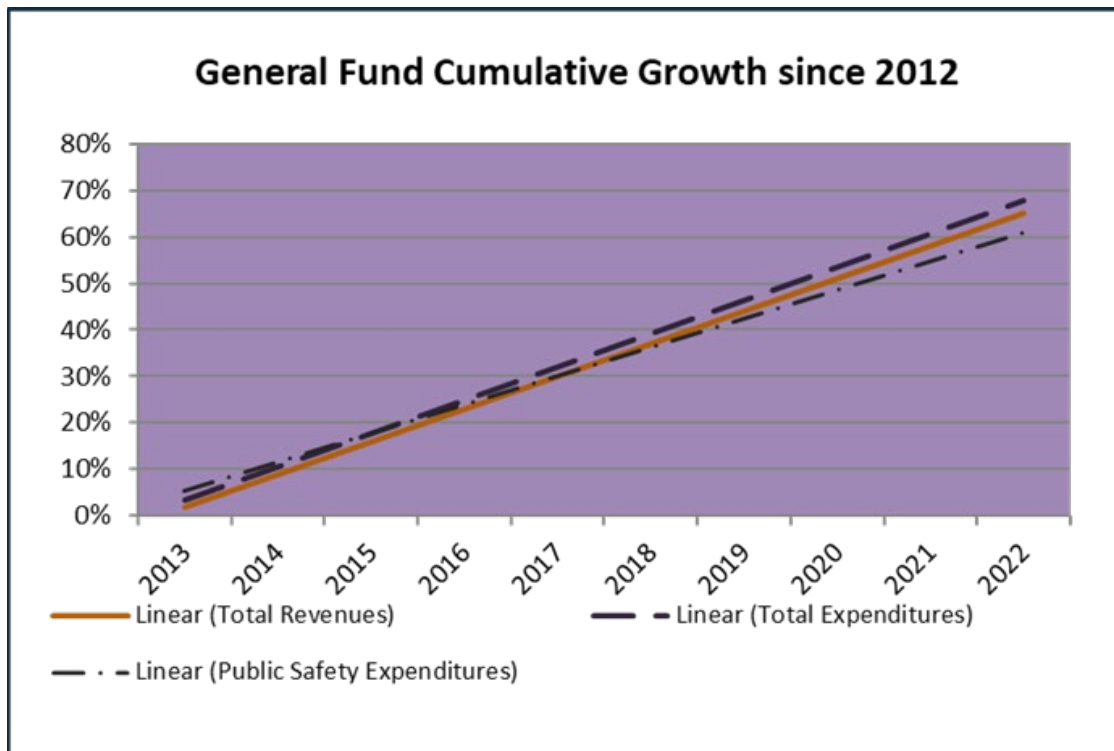


BUDGET HIGHLIGHTS FOR 2022

| General Fund Budget Summary | | | | | |
|---|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | 2020 Actuals | 2021 Approved Budget | 2021 Amended Budget | 2021 Estimated Actuals | 2022 Approved Budget |
| Revenues | \$ 202,274,984 | \$ 183,444,180 | \$ 188,067,023 | \$ 196,639,251 | \$ 203,523,004 |
| Transfers In [#] | \$ 12,521,777 | \$ 12,546,811 | \$ 12,546,811 | \$ 17,701,541 | \$ 15,996,155 |
| Use of Fund Balance | \$ - | \$ 8,287,294 | \$ 8,287,294 | \$ - | \$ 3,143,496 |
| Total Revenues & Other Financing Sources | <u>\$ 214,796,761</u> | <u>\$ 204,278,285</u> | <u>\$ 208,901,128</u> | <u>\$ 214,340,792</u> | <u>\$ 222,662,655</u> |
| Expenditures | \$ 203,327,257 | \$ 202,766,019 | \$ 207,388,862 | \$ 196,992,019 | \$ 220,565,653 |
| Transfers Out [™] | \$ 2,345,444 | \$ 1,512,266 | \$ 1,512,266 | \$ 1,589,099 | \$ 2,097,002 |
| Total Expenditures & Other Financing Uses | <u>\$ 205,672,701</u> | <u>\$ 204,278,285</u> | <u>\$ 208,901,128</u> | <u>\$ 198,581,118</u> | <u>\$ 222,662,655</u> |

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





Significant changes between the 2021 Approved and Amended Budgets compared to the 2022 budget are shown below. For more information, see the Revenue Discussion and Analysis section and the Expenditures Trends and Issues section.

| 2022 Major Revenue Increases (Decreases) | | | |
|--|----------------------------------|---------------------------------|--|
| Revenue Category | Compared to 2021 Approved Budget | Compared to 2021 Amended Budget | Explanation |
| Property Tax | (255,770) | 3,445,794 | Operating millage increased to 77.3 mills. 2021's original budget included a 2 mill increase, but it was rescinded prior to implementation through a budget amendment. |
| Business Licenses | 8,447,000 | 8,447,000 | Pandemic related losses in 2021 were not as significant as expected. Growth in business revenues account for the increase. Rates did not change. |
| Local Option Sales Tax | 6,220,000 | 6,220,000 | Sales tax revenues were impacted by the pandemic in 2021 although not as significantly as projected. |
| Permits & Fees | 608,495 | 608,495 | Natural growth. |
| Franchise Tax | 421,000 | 421,000 | Conservative estimates for 2022. |
| Transfers In | 3,449,344 | 3,449,344 | Transfers vary from year to year, depending on specific circumstances. |
| Interest income | (125,000) | (125,000) | Interest rates fell substantially. |
| American Rescue Plan Act of 2021 funding | 5,576,315 | (2,748,092) | Amount of revenue recognized from 1st tranche in 2021 has not been determined. |
| Other (Net of increases & decreases) | (813,216) | (813,216) | Miscellaneous increases and decreases. |
| Use of Fund Balance | (5,143,798) | (5,143,798) | Rebounding revenues resulted in decreased use of fund balance to cover necessary expenditures. |
| Total increase (decrease) in Revenues | 18,384,370 | 13,761,527 | |

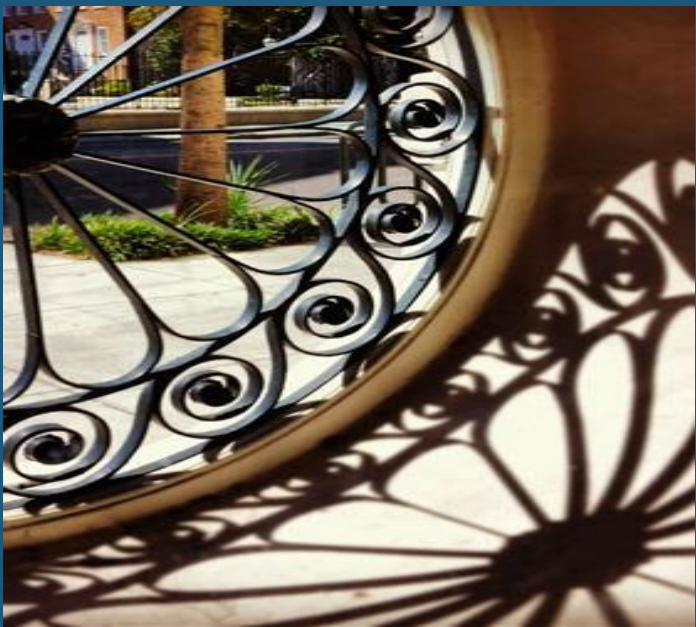


| 2022 Notable Expenditure Increases/(Decreases) | | | |
|--|---------------------------------------|--|--|
| Category | Compared to 2021 Amended Budget | Explanation | Function |
| Personnel & Fringe Benefits | | | |
| Provision for Salary Increases | 6,917,000 | A City-wide pay plan adjustment was included in the budget to help address employee retention and recruitment efforts. The adjustment gave most employees a 7.7% increase, with Police and Fire getting 4.5% in addition to their regular step increases of 5% per step. | General Government |
| Increase in pay for City Council Members | 33,584 | Increase base pay per member from \$17,500 to \$20,131.99. | General Government |
| Overtime | 1,606,095 | Overtime budgets reduced in 2021 were increased or restored in 2022. | All |
| Salary Savings | (6,000,000) | Salary Savings were transferred in 2021, leaving the budget as zero. Salary savings was reset at \$6 million for 2022. | General Government |
| Tuition Reimbursement Program | 135,000 | Increase funding to meet demand for employees who participate in the program. | All |
| Increase in Healthcare (net of employee premiums) | 565,026 | Projected based on claims history and other factors. | All |
| SC Retirement Systems | 395,949 | Increased contributions due to increased rates. Increases effective July 1 each year. | All |
| New Positions: | | | |
| 3 new positions - Housing & Community Development | 177,417 | 3 Positions added to Housing & Community Development Department. See FTE detail on page XX. | Urban & Community Development |
| 2 new positions - Planning, Preservation & Sustainability | 131,185 | 2 Positions in the Department of Planning, Preservation & Sustainability - Associate Planner for Preservation and an Annexation Coordinator for Planning. | Urban & Community Development |
| 1 new position - Police | 111,861 | 1 Position added to Police - DNA Technical Lead for the new Police Forensics Lab that gives CPD in-house DNA testing capabilities. | Public Safety |
| 4 new part-time positions and 1 new position - Recreation | 159,191 | Two part-time lifeguards and two part-time water safety instructors added in Recreation - Aquatics. Full-time position is an Enterprise Manager to coordinator sponsorships. | Culture & Recreation |
| 1 new position - Traffic & Transportation | 64,941 | New Traffic Safety Inspector for Traffic & Transportation | Public Safety |
| Operating & Capital | | | |
| Insurance | 544,182 | Insurance premium increases for general property and liability insurance. | General Government |
| Gas, Oil & Lubricants | 445,373 | Adjusted average price per gallon the City expects to pay in 2022 to \$3.50 from \$3.25 | All, but majority is Public Safety and |
| Maintenance & Repairs | 911,217 | Increase to Facilities Maintenance division's General Maintenance line item for City facilities to address deferred maintenance issues. | General Government |
| Debt Service | 92,468 | Net Increase in principal and interest payments based on amortization schedules | Other |
| Grant Matches | 217,770 | \$120,000 for FEMA grant match for Fire Department replacement SCBA. \$74,482 for Port Security Grant for hazard detection and monitoring equipment. Remainder of increase is various Police grants. | Public Safety |
| ARPA Funded Expenditures (See following table.) | 5,592,857 | One-time expenditures are funded by the American Rescue Plan Act (ARPA) and are in a separate division in General Government for tracking purposes. | General Government |
| Thermal Imaging Cameras | 42,000 | Replace 6 Fire Department Thermal Imaging Cameras as part of annual replacement plan. | Public Safety |
| Police Safety and Security Cameras | 207,500 | Replacement cameras. Cameras are replaced on a 5 year cycle with 20% being replaced each year | Public Safety |
| Regime Fees - Waterfront Gallery | 134,000 | Special Assessment for Waterfront Gallery property for next 10 years at \$134,000 per year to replace all windows and doors. | General Government |
| Incremental increases in rent payments | 52,984 | Escalation clauses in various leases | All |
| Daniel Island Recreation Center | 238,744 | Opened July 1, 2021. Full year of operations budgeted in 2022. | Culture & Recreation |
| Aquatics - WL Stephens Pool | 158,615 | Pool was closed for part of 2021 for repairs. Full year of operations budgeted in 2022. | Culture & Recreation |
| Other misc increases (decreases) | 826,568 | Net amount of other various increases and decreases. | All |
| Total increase (decrease) in Expenditures & Transfers Out | 13,761,527 | | |



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

| 2022 ARPA Funded Expenditures | | | |
|---|-----------|--|--------------------------------------|
| Department | Amount | Explanation | Function |
| Budget, Finance & Revenue Collections | 11,500 | Staff training on priority-based budgeting. | General Government |
| Executive | 643,000 | A comprehensive study of how the City can co-exist with water in the environment, whether from rain and storms or from sea-level rise, internal racial equity training, replacement office cubicles and chairs for Municipal Court. | General Government |
| Fire | 1,619,227 | Remainder of cost of SCBA replacement that is not covered under FEMA Grant, purchase of radios, hoses, hose roller, chainsaws, hazmat meters, equipment for high water vehicle. | Public Safety |
| Information Technology | 1,132,316 | Various equipment and software upgrades including data center switches, replacement of Data Center Nexus infrastructure, Electronic Document Management project, expand servers, expand RouteWare vehicle tracking for environmental services. | General Government/ Public Safety |
| Parks | 152,006 | Roof replacements, replace irrigation controllers, plantings in Parks, Osprey platforms for recreation facilities, vegetation control in ponds. | Culture & Recreation |
| Planning, Preservation & Sustainability | 850,000 | Cost to implement new zoning ordinance to update antiquated zoning and address resiliency, water management, elevation-based zoning, housing needs and other current issues. Split over two years. Also, study to develop new Downtown Plan. | Urban & Community Development |
| Police | 150,000 | Equipment for new vehicles, removal of abandoned boats from public waterways, implementations of recommendations from Police Bias Audit. | Public Safety |
| Public Service | 136,448 | Garbage cart audit and RFID tags, 2 wireless fleet vehicle lifts. | Public Service |
| Recreation | 10,860 | Replace ADA lift and pool vacuum at pool. | Culture & Recreation |
| Traffic & Transportation | 87,500 | Thermoplastic road markings application equipment, equipment trailer. | Public Safety |
| Non-Departmental | 800,000 | City grants to non-profits that provide essential services to citizens were not budgeted in 2021 due to revenue constraints. ARPA funding budgeted in 2022 allows for program to continue. | General Government |
| Total ARPA funded expenditures | 5,592,857 | | |



GENERAL INFORMATION

SECTION
TABLE OF CONTENTS

COMMUNITY PROFILE.....35

COST OF LIVING OVERVIEW45

MISCELLANEOUS STATISTICS47



COMMUNITY PROFILE



History

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

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

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

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

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

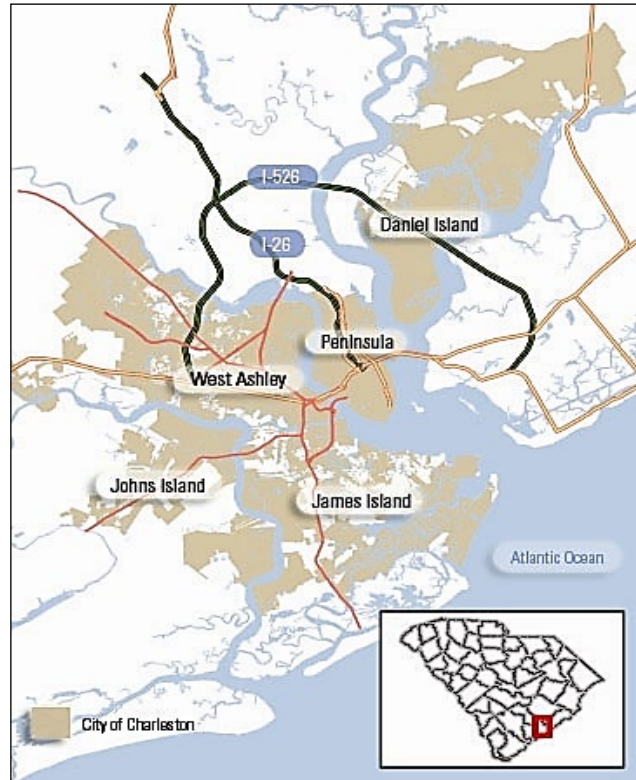


Economy

While the pandemic brought on many unexpected challenges, Charleston's diverse economy has allowed the region to be resilient with a positive outlook on recovery after significant COVID-related declines. A popular tourist destination, Charleston is also home to thriving aerospace, commercial shipping and IT industries.

In Site Selection magazine's 2021 list of top states for business, South Carolina was ranked sixth with the Charleston metro area leading the way for industrial development. The Port of Charleston reported record cargo values and passenger levels at the Charleston International Airport returned to nearly pre-pandemic levels by early summer welcoming over 4 million visitors to our area.

Originally a port City, Charleston still has a very active shipping industry through the Port of Charleston. "Since the great recession, the Port of Charleston has been one of the fastest-growing and most efficient ports in the country," CBRE Group Inc. said. CBRE Group Inc. went on to say, "With the expansion of the Panama Canal, coupled with a massive capital improvement project to add an additional industrial terminal to the port, container traffic should continue to accelerate." The Charleston Harbor Deepening Project, started in February of 2018, will enable mega container ships to call on the Port of Charleston any time, any tide. The project is on track for a 2022 completion.



In addition to shipping, the South Carolina State Ports Authority's Passenger Terminal is the home port for the Carnival Sunshine, a passenger cruise ship primarily operating short cruises to Caribbean destinations. January 2022 marked the first cruise leaving Charleston in nearly two years. A recent research study stated the cruise business supported more than 400 jobs and contributed \$37 million to the economy, including \$16 million in wages and \$3.5 million in tax revenue. Based on available port facilities and the desire to maintain a livability balance for residents, the City will not host more than one cruise ship at a time. However, after significant public input, the Ports Authority does have plans for a new cruise terminal as part of the Union Pier Concept Plan slightly north of the existing terminal.

Charleston's location, history and beauty has won accolades as one of the "Best Small City in the United States" from *Condé Nast Traveler* and landed it year after year on the *Travel & Leisure Magazine's* World's Best List. The City's tourism industry has grown from an estimated 2.1 million visitors in 1980 to over 7.4



million annually with a total economic impact of nearly \$10 billion. COVID-19 has had a huge financial impact on Charleston's tourism industry, resulting in a decrease in revenues and an increase in the unemployment rate in the hospitality sector, though Charleston experienced a stronger-than-expected recovery in 2021 and is cautiously optimistic entering into 2022.

Government

Charleston is governed under the Mayor-Council form of municipal government. The Mayor, elected for four years, is full-time position 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 on staggered four-year terms. The Mayor is the presiding officer of City Council but has no veto power and casts a vote similar to those cast by each member of Council. Regular City Council meetings are held twice each month during the year with the exception of the months of June, July and August, when only one meeting per month is held.



Front Row: Peter Shahid, Dist. 9, Marie Delcioppo, District 1, Carol A. Jackson, Dist. 12, Robert M. Mitchell, Dist. 4
 Back Row: Jason Sakran, Dist. 3, William D. Gregorie, Dist. 6, Michael S. Seekings, Dist. 8, Kevin Shealy, Dist. 2, Mayor John J. Tecklenburg, Perry K. Waring, Dist. 7, Karl L. Brady, Jr., Dist. 5, Ross A. Appel, Dist. 11

The above photograph does not include the following Councilmembers who were sworn in office in January 2022:



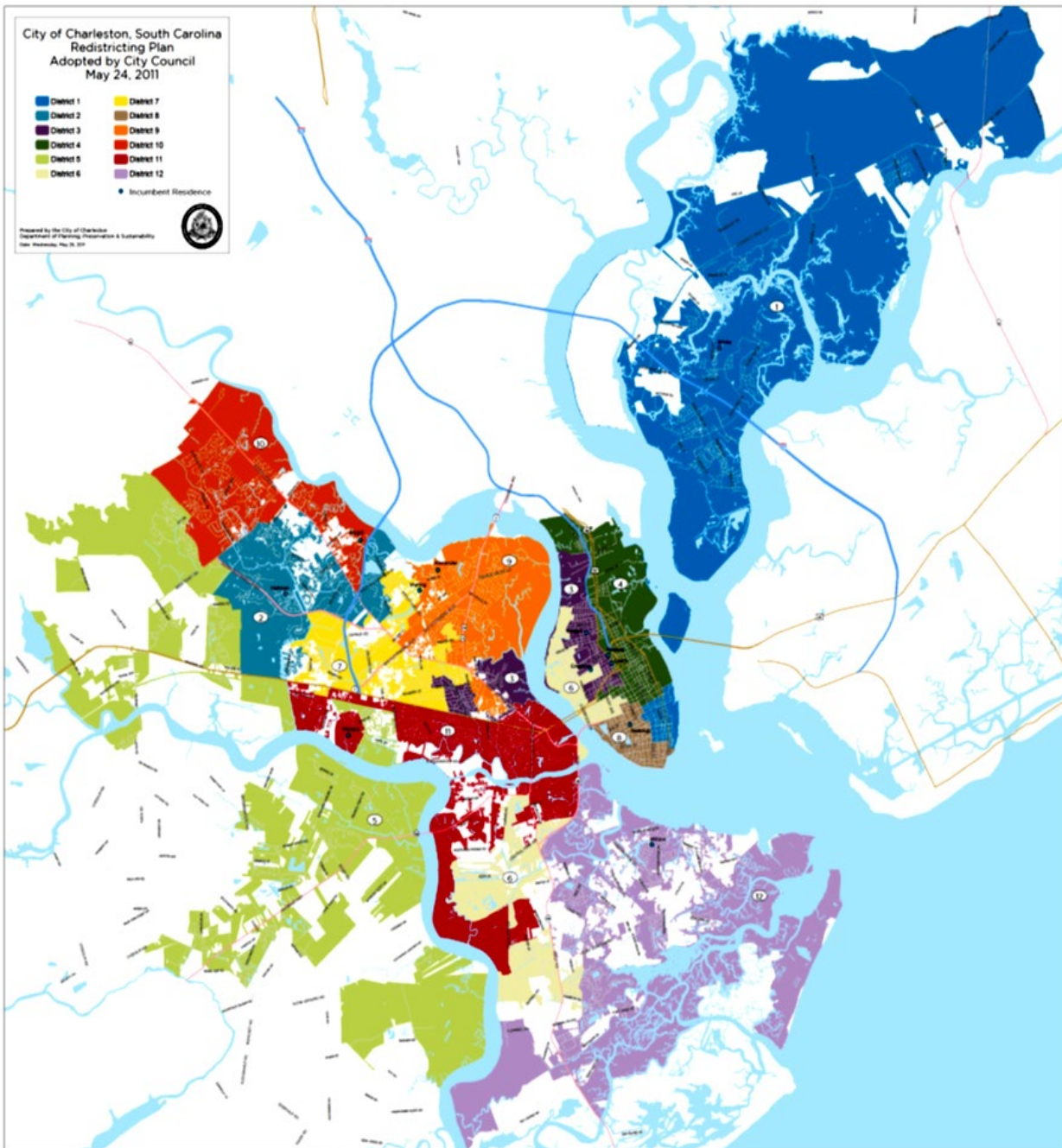
Caroline Parker



Boyd Gregg



Stephen Bowden



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



Education

Primary & Secondary Education

Charleston Country School District has 84 schools, educating more than 48,000 students. These schools include neighborhood, charter, magnet, international baccalaureate and Montessori schools. It is the second largest school system in South Carolina and the fourth largest employer in the Charleston area, employing approximately 6,000 people. There are also 30 private schools in the Charleston metro area.

Post-Secondary Education

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

- The College of Charleston – Founded in 1770, this state-supported liberal arts college and university with over 10,000 undergraduates and approximately 1,000 graduate students offers both Bachelors and Master's Degree programs.
- The Citadel – This state-supported military college, is primarily a cadet program, but evening classes at both the undergraduate and graduate level are also available to non-cadets.
- The Medical University of South Carolina (MUSC) – Comprised of 6 different colleges, MUSC offers wide array of Certificates, Associates, Bachelors, Master's and Doctorate degrees to its students.
- Trident Technical College – Offers two-year technical and associate degree programs.



College of Charleston



American College of the Building Arts

- American College of the Building Arts– Teaches old world building techniques to its students.



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.



Carta Bus on King Street

- The Lowcountry Rapid Transit – A project which proposes a 26-mile bus system that will travel through Summerville and Charleston has been accepted by the U.S. Department of Transportation and will begin the development phase. The project is expected to be completed in 2026.

Rail Transportation

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

Air Transportation

- Charleston International Airport (CHS) – Centrally located in the Charleston metropolitan area providing commercial air service to the entire tri-county area. With the addition of Breeze Airways in 2021, there are now ten airlines serving the Charleston International Airport.

Biking and Walking

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



The U.S. Department of Transportation has awarded an \$18.1 million BUILD grant for a stand-alone bicycle and pedestrian bridge over the Ashley River. 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.

Beginning in February 2022, Charleston will be replacing its current bike share vendor, Holy Spokes, with global bike and scooter share operator Lime.

Cruise Ships

Carnival Cruise Line started departing from the Port of Charleston in 2003 and brings in roughly 225,000 visitors to the City. They have 16 cruise options from 4 – 10 days with destinations to the Bahamas, Caribbean and Bermuda. Due to COVID-19, cruises were suspended until January 2022.

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 downtown at their primary 1600 bed medical center with satellite facilities around the region, MUSC employs approximately 17,000 people with an annual budget of over \$3 billion. The state’s primary teaching hospital with 3,000 students in six colleges and 700 graduate health professionals in residency training, MUSC is rated as the #1 hospital in South Carolina for the 7th year in a row in 2021. *U.S. News & World Report* ranks MUSC among the best graduate schools in Occupational Therapy, Physical Therapy and the College of Pharmacy.



Ashley River Tower on MUSC Campus

Roper St. Francis Healthcare – Headquartered in Charleston, Roper St. Francis is Charleston’s largest non-governmental, private employer with an estimated 5,600 employees operating a 671 bed system with more than 125 facilities across seven counties. Its medical staff includes more than 800 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 tertiary care teaching hospital with 20 operating nursing home care beds serving over 75,000 Veterans in 21 counties, 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 outside of the downtown area include Bon-Secours St. Francis Xavier Hospital, Trident Medical Center and East Cooper Regional Medical Center.



Arts & Culture

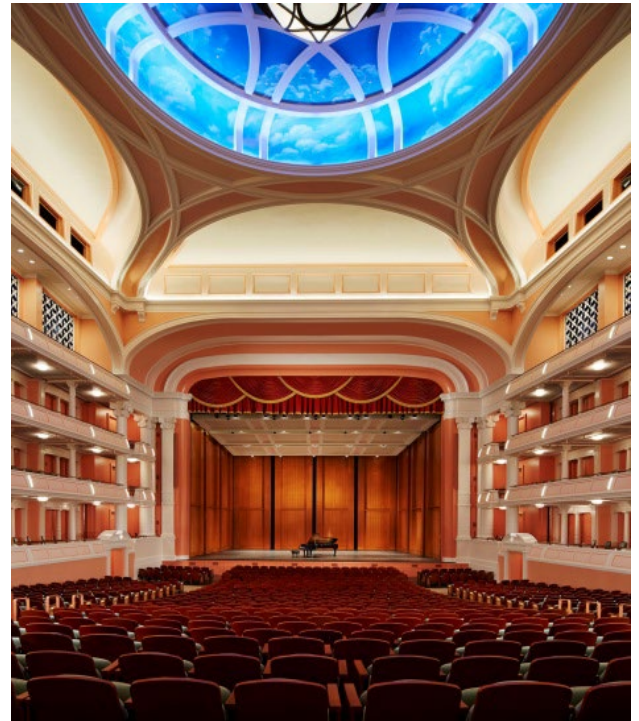
Throughout its history, Charleston has stood as a cultural capital of the South. The performing arts are well represented by a symphony orchestra and several community theater groups. Charleston is also home to a large number of museums and on any given weekend you can find yourself with an opportunity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

Charleston Gaillard Center – Opened in 2015, the Gaillard Center is an 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.

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.



Gaillard Center Concert Hall



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



Joseph P. Riley Ballpark

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

Collegiate Teams – The College of Charleston and Citadel both have a variety of athletic teams across nearly all NCAA recognized sports. The 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.

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.



Volvo Car 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. The City also has a partnership with Charleston County, Berkeley County, Daniel Island Properties and the State of South Carolina for the Volvo Car Stadium. This 32-acre tennis and recreation park is the home to a 10,200 seat tennis stadium and 17 court racquet club and host the largest women-only professional tennis tournament in North America, the WTA Credit One Charleston Open. The tournament, a 4 day ESPN2 covered event with prize money reaching \$1 million, celebrates its 50th anniversary in 2022.



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 and premiere special events facility. The marina can accommodate boats up to 180 feet in length, and offers dockage without restriction of any bridges or overpasses. Charleston is also home to Charleston Race Week, the largest multi-class keelboat regatta in the Western Hemisphere. Going on its 26th year, the regatta is coordinated under a massive effort by the Charleston Ocean Racing Association and attracts more than 250 boats each year ranging from 20-52 feet and 2,500 sailors from all over the United States and Canada.



Pier at Waterfront Park



Runners participating 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 over 30 years. It is ranked as the 3rd largest 10k race in the US and the 8th largest in the world with over 35,000 participants taking part each year.

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

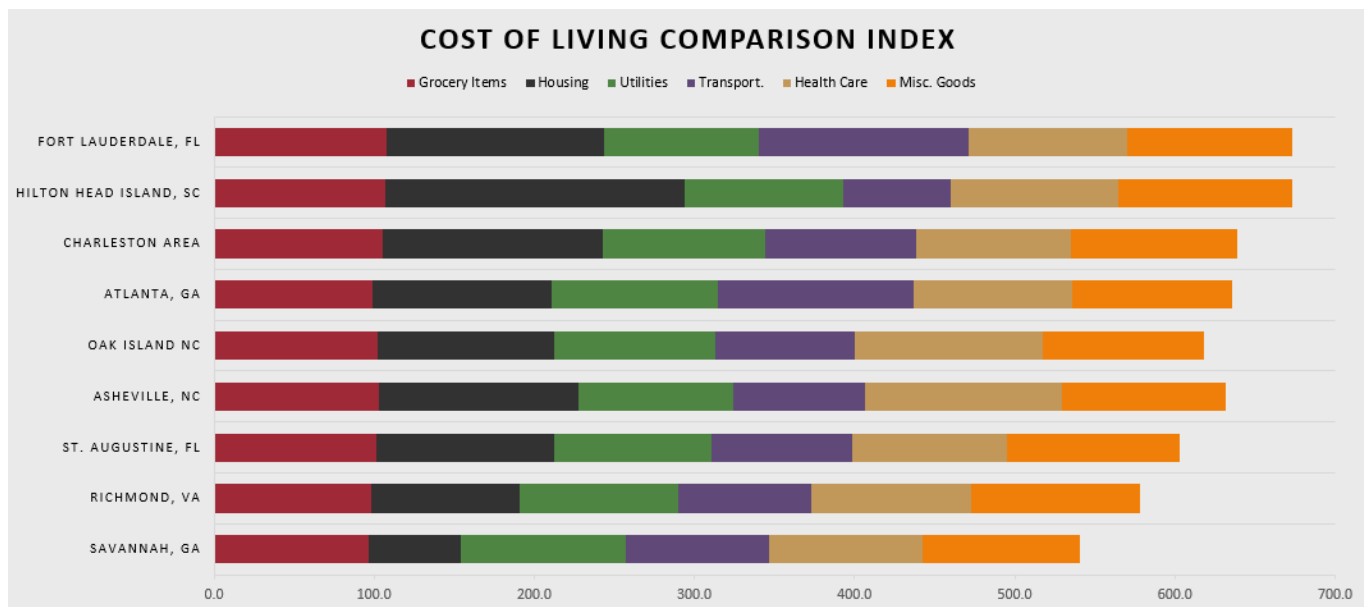


COST OF LIVING COMPARISON – CHARLESTON METRO AREA

COST OF LIVING COMPARISONS

The Cost of Living data is from the Best Places website (www.bestplaces.net) and is for the year ending December 31, 2020. The data includes the nine categories listed in the chart below. The National average equals 100 and each participant's index reads as a percentage of the average of all places.

| Cost of Living Comparison Index | | | | | | | |
|---------------------------------|------------------------|----------------------|----------------|------------------|-------------------|--------------------|--------------------|
| <u>Selected Metro Area</u> | <u>Composite Index</u> | <u>Grocery Items</u> | <u>Housing</u> | <u>Utilities</u> | <u>Transport.</u> | <u>Health Care</u> | <u>Misc. Goods</u> |
| Savannah, GA | 88.4 | 96.9 | 57.0 | 103.2 | 89.2 | 95.8 | 98.3 |
| Richmond, VA | 96.1 | 98.0 | 92.7 | 98.9 | 83.5 | 99.2 | 105.4 |
| St. Augustine, FL | 104.8 | 101.5 | 110.7 | 98.3 | 87.6 | 97.2 | 107.2 |
| Asheville, NC | 105.7 | 103.1 | 124.1 | 96.7 | 82.8 | 122.9 | 101.8 |
| Oak Island NC | 106.3 | 101.8 | 110.9 | 100.5 | 87.2 | 117.3 | 100.7 |
| Atlanta, GA | 109.4 | 98.8 | 112.0 | 103.6 | 122.7 | 98.8 | 99.8 |
| Charleston Area | 109.8 | 105.6 | 136.9 | 101.6 | 94.1 | 96.5 | 104.0 |
| Hilton Head Island, SC | 120.3 | 106.9 | 186.8 | 99.1 | 67.4 | 104.7 | 107.9 |
| Fort Lauderdale, FL | 118.5 | 107.6 | 135.9 | 96.4 | 130.8 | 99.2 | 103.5 |



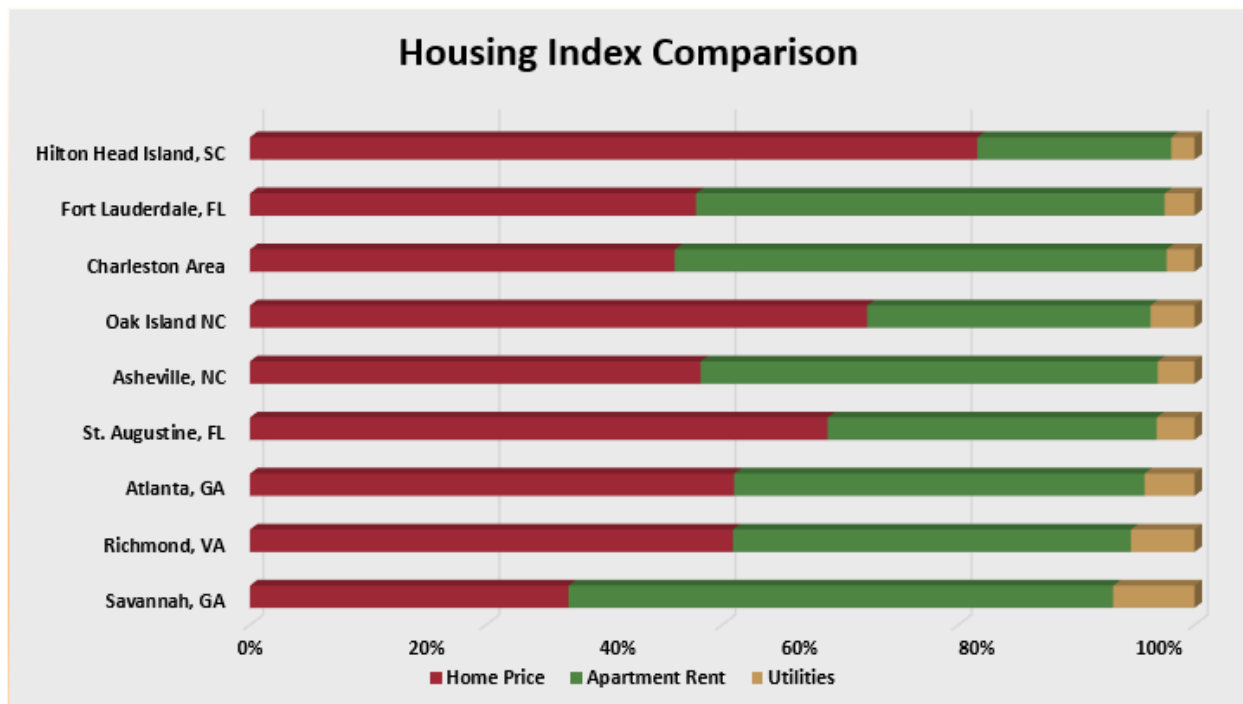


HOUSING COSTS

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

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

| Housing Index | | | |
|----------------------------|-------------------|-----------------------|------------------|
| <u>Selected Metro Area</u> | <u>Home Price</u> | <u>Apartment Rent</u> | <u>Utilities</u> |
| Savannah, GA | \$211,300 | \$1,474 | \$220 |
| Richmond, VA | \$282,800 | \$1,438 | \$230 |
| Atlanta, GA | \$334,200 | \$1,753 | \$213 |
| St. Augustine, FL | \$352,100 | \$1,479 | \$170 |
| Asheville, NC | \$354,700 | \$2,073 | \$167 |
| Oak Island NC | \$356,900 | \$1,290 | \$200 |
| Charleston Area | \$386,600 | \$2,432 | \$138 |
| Fort Lauderdale, FL | \$394,800 | \$2,366 | \$150 |
| Hilton Head Island, SC | \$525,900 | \$1,300 | \$155 |





MISCELLANEOUS STATISTICS

| | |
|--|-------------------|
| Date of incorporation | 1783 |
| Form of government | Mayor – Council |
| Area (excluding water) | 120 sq. miles (A) |
| Average Daily Temperature | 66 (C) |
| Residential Building permits issued - 2021 | 1,856 (A) |
| Number of parks | 120 (B) |
| Total Acreage of Parks | 1,907 acres (B) |
| Number of City employees (Includes Full-time, Part-time, Temp. and Seasonal employees, as of Jan. 1, 2022) | 1,965 |

PUBLIC SAFETY

| | |
|-----------------------------|-----|
| Number of fire companies | 22 |
| Number of firefighters | 387 |
| Number of police facilities | 22 |
| Number of officers | 456 |

PUBLIC SERVICE

| | |
|-----------------------------------|-------------|
| Tons of garbage collected | 39,100 (D) |
| Tons of trash collected | 18,300 (D) |
| Linear feet of sidewalks repaired | 5,867 (D) |
| Linear footage of ditches cleaned | 316,483 (E) |
| Linear footage of pipes cleaned | 225,000 (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

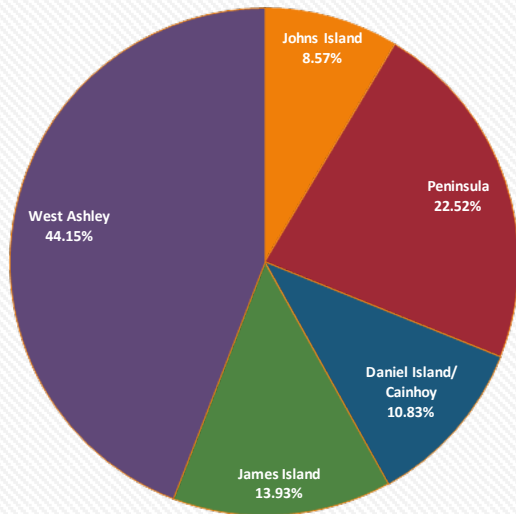
(Data reflects FY 2020 taxable assessed value)

| <u>Rank</u> | <u>Taxpayer</u> | <u>Taxable Assessed Value</u> | <u>Rank</u> | <u>Taxpayer</u> | <u>Taxable Assessed Value</u> |
|-------------|-------------------------|---------------------------------------|-------------|----------------------------|---------------------------------------|
| 1 | Dominion Energy SC | \$26,160,680 | 6 | 560 King Street LLC | \$5,204,900 |
| 2 | 10 West Edge Owner, LLC | \$7,005,800 | 7 | Island Park Venture | \$4,448,260 |
| 3 | Charleston Place, LLC | \$6,623,730 | 8 | Liberty Associates LLC | \$4,145,580 |
| 4 | PR/GS Guild Subsidiary | \$5,396,400 | 9 | 181 Church Street, LLC | \$4,140,000 |
| 5 | E C Lofts, LLC | \$5,273,130 | 10 | HSRE-DC Campus Center, LLC | \$4,121,270 |

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



2022 Population Estimate by Area

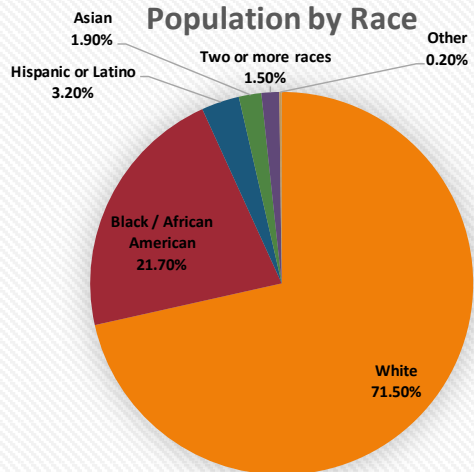


DEMOGRAPHICS

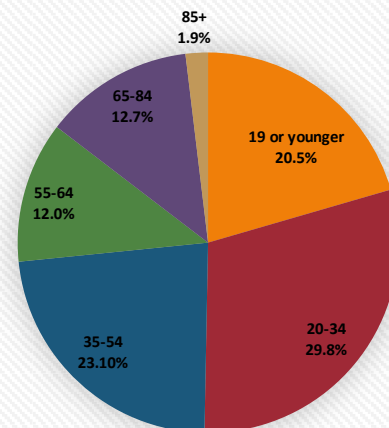
| | |
|-----------------------|-----------|
| Population | 156,625 |
| Median Family Income | \$ 68,438 |
| Median age | 34.8 |
| Persons per household | 2.31 |
| Unemployment | 2.90% |

The following demographic information was obtained from the U.S. Census Bureau's American Community Survey 5-Year Estimates and V2021.

Population by Race



Population by Age





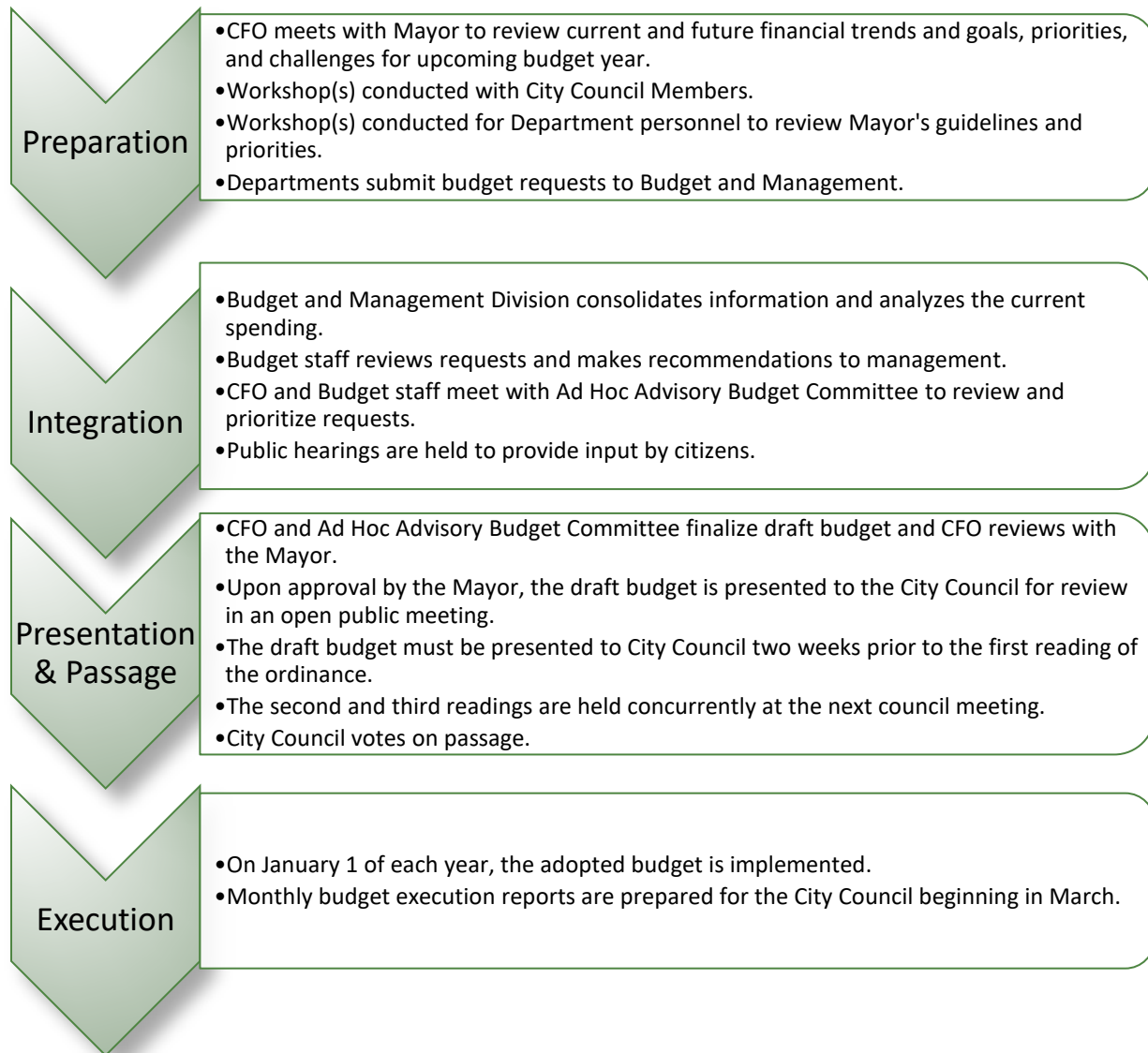
SECTION TABLE OF CONTENTS

| | |
|---|----|
| The Budget Process..... | 50 |
| Financial and Management Policies | 55 |
| Financial Structure | 64 |



THE BUDGET PROCESS

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



BUDGET FORMULATION

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

**REVENUE PROJECTIONS**

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

EXPENDITURE PROJECTIONS

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



NEW PROGRAMS

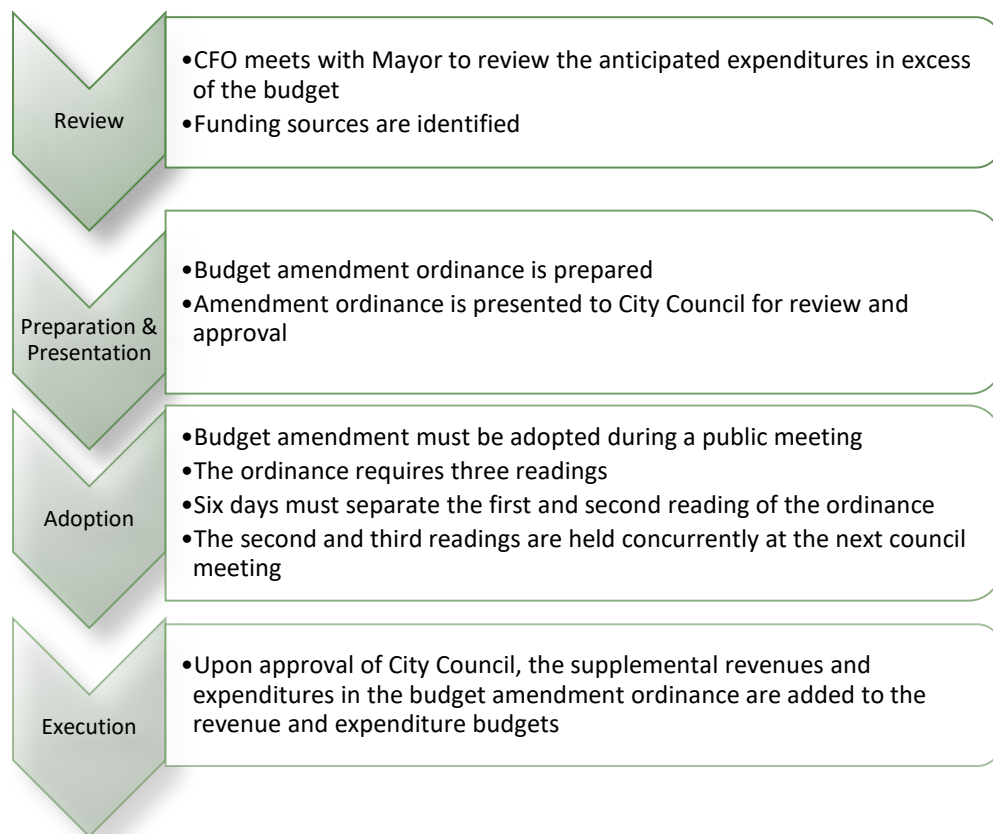
New programs are defined as an addition to the budget and can be revenues, expenditures or both. Examples include adding new positions, a new activity, a new service or a transition to a new process or type of equipment. New programs are evaluated separate and apart from the baseline budget, and are graded 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 2022 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.

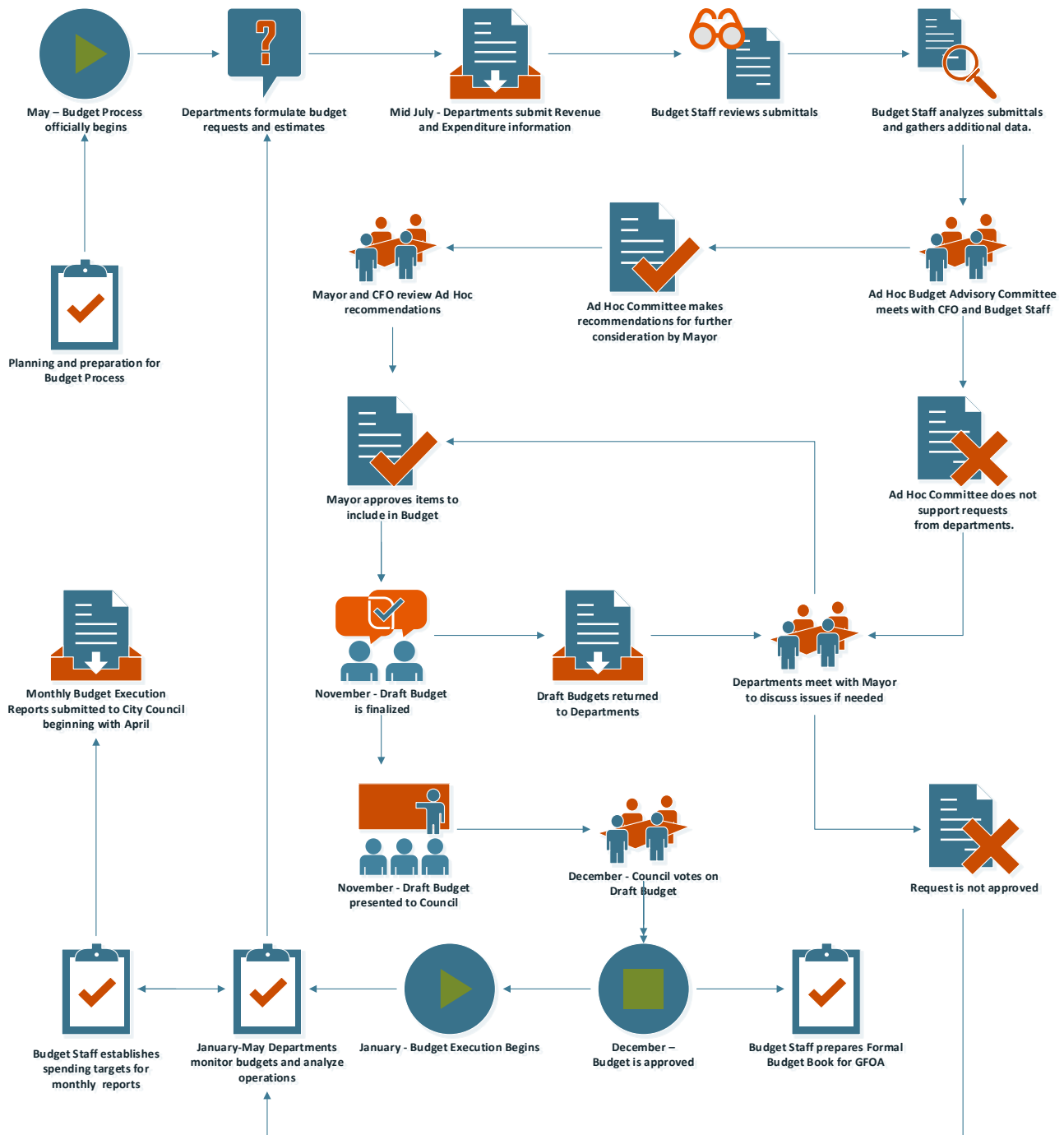
AMENDMENT PROCESS

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 2022 BUDGET CALENDAR

| DATES | ACTIONS |
|------------------|---|
| MAY - 2021 | 2022 Budget process planning and preparation |
| JUNE - 2021 | Final preparation and City-wide kick-off |
| 6/2 | Departmental Budget Workshop-1:00-2:00 |
| 6/4 | Departmental Budget Workshop-1:00-2:00 |
| 6/8 | Departmental Budget Workshop-9:30-10:30 |
| 6/29 | AD HOC Budget Advisory Committee Meeting |
| JULY - 2021 | Departments complete and return budget submissions |
| 7/9 | All Department Budgets due to Budget Office |
| 7/9 | Final date to complete Fleet & IT Forms |
| 7/16 | All Grant requests and reports to Grants Compliance Manager |
| AUGUST - 2021 | Analyze requests and prepare recommendations for CFO |
| 8/9 | Fleet assessment of vehicle replacement lists to begin |
| 8/9 | Final Grant list due from Grants Compliance Manager to budget for Grant Matches in 2022 |
| 8/16 | CPR Committee meets regarding Five Year Capital Project Plan Updates |
| 8/12 | AD HOC Budget Advisory Committee Meeting |
| SEPTEMBER - 2021 | Review of budget items with CFO and Mayor |
| 9/9 | AD HOC Budget Advisory Committee Meeting |
| 9/22 | AD HOC Budget Advisory Committee Meeting |
| OCTOBER - 2021 | Budget review with Mayor, Budget Public Hearings |
| 10/7 | AD HOC Budget Advisory Committee Meeting |
| 10/12 | Budget workshop with Council |
| 10/20 | AD HOC Budget Advisory Committee Meeting |
| 10/22 | Budgeted Reserve Requests Due from Departments |
| 10/26 | Public Hearing on budgets (***Must be held 30 days before 1st reading of Budget***) |
| NOVEMBER - 2021 | Draft budget finalized. Presented to Council. (2 weeks before 1st reading) |
| 11/3 | AD HOC Budget Advisory Committee Meeting |
| 11/10 | AD HOC Budget Advisory Committee Meeting |
| 11/16 | Budget workshop with Council; question period from Council |
| 11/17 | AD HOC Budget Advisory Committee Meeting |
| 11/23 | Budget delivered to Council (Council must have Draft Budget at least 2 weeks before 1st reading) |
| DECEMBER - 2021 | Passing of budget ordinances; Begin formal Budget document preparations |
| 12/7 | 1st reading of General Fund and Enterprise Funds budget ordinances |
| 12/7 | 1st reading of Municipal Accommodations Tax budget ordinances |
| 12/7 | State Accommodations Tax and Hospitality Fee Budgets to Council for Approval |
| 12/7 | Stormwater Fund Budget to Council for approval |
| 12/21 | 2nd and 3rd readings of GF, EF and Muni Atax budget ordinances |
| JANUARY - 2022 | Begin formal budget document, Assist with PY Closeout, set up 2022 Budget Management Reports |
| FEBRUARY - 2022 | Finalize budget document, begin final proofing and editing |
| MARCH - 2022 | Budget document is completed, distributed and posted to the website. Document submitted to GFOA for budget award consideration. |
| APRIL - 2022 | Budget Execution and Reporting, Begin planning and review for 2023 budget cycle. |



FINANCIAL AND MANAGEMENT POLICIES

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

AUDITING AND INTERNAL CONTROL POLICIES

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

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

Single Audit

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

BUDGETARY POLICIES

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

State Law

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

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



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

City Policies

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

REVENUE POLICIES

These revenue policies apply to the following funds:

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

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



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

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

EXPENDITURE POLICIES

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



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

FUND BALANCE POLICIES

Risk Assessment and Change in Level – A risk 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 12/31/2021 should be at least 20% of the 2022 General Fund budgeted expenditures, including transfers out.)
- Use and Replenishment –
 - Unassigned Fund Balance should not be less than 20% except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
 - If Unassigned Fund Balance falls below 20%, the City will seek to replenish it within one to three years. Typical sources for replenishment include:
 - Nonrecurring revenues
 - Year-end surpluses
 - Excess revenues in other funds, pending council approval of transfer for this express purpose
 - If this cannot be accomplished through the above methods, revenue and expenditure levels will be adjusted through the budget process to produce adequate surpluses to replenish the fund balance within 3 years.
- Unassigned Fund Balance Above Formal Policy Requirement– If unassigned fund balance at December 31st of any year exceeds the policy requirement, even after considering potential financial risks in the foreseeable future, the following shall apply:
 - If the surplus amount over the formal policy reflect a structural trend, correction of such issues will be addressed in subsequent budget years through the budget process. Such corrections may include reduction in millage or fee amounts, purchase of equipment outright instead of through Lease Purchase agreements, or other budget adjustments as approved by City Council through the budget process.
 - City Council will be notified of significant changes in fund balance, along with an explanation of those changes and the future impact of such changes.



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

Tourism Funds

- Appropriate Level of Unassigned Restricted Fund Balance - The policy of the City of Charleston is that Unassigned Restricted Fund Balance in the Tourism Funds be maintained at a minimum of 25% of each fund's revenue for the upcoming fiscal year. (i.e. Unassigned Restricted Fund Balance at 12/31/2021 should be at least 25% of the 2022 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 be apply:
 - City Council will be notified of significant changes in fund balance, along with an explanation of those changes and the future impact of such changes.
 - Use of the excess funds as a funding source for ongoing recurring expenditures is prohibited.
 - Amounts in excess of the required policy may be reserved for the below items as recommended by the Chief Financial Officer and approved by the Mayor in the following order:



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

CAPITAL EXPENDITURE POLICIES

Capital Asset Policies

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

Infrastructure Capital Asset Policies

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

LONG-RANGE FINANCIAL PLANNING POLICIES

POLICIES

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

Equipment Replacement

- Equipment is considered for replacement when the expected costs of maintenance in the upcoming budget year exceed the value of the equipment or the replacement cost. The expected maintenance costs are estimated based on maintenance history, age, mileage, and function performed. Functional obsolescence is also considered in replacement decisions.



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

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

Capital Improvement Plan

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

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

Cash Management/Investment Policies

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

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



- Certificates of Deposit
- Repurchase Agreements
- Demand deposits

Debt Policies

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

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

**STANDARD &
POOR'S
AAA**

**MOODY'S
Aaa**

FINANCIAL FORECASTING

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

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

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

The Department of Planning, Preservation and Sustainability provides a multitude of plans and documents that identify issues such as growth in the urban boundary, annexations, and population estimates that have financial and budgetary impact. The City's Comprehensive Plan, known as the Century V City Plan, presents a picture of the City today and recommends five areas of emphasis for the future. The City Plan is regularly updated and becomes more detailed over time as the City studies specific issues and areas in more detail. Other departments use this information to project future service needs.



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

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

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



FINANCIAL STRUCTURE

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

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

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

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



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

PROPRIETARY FUNDS

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

Enterprise Funds

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

FIDUCIARY FUNDS

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

MAJOR FUNDS

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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



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

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

BASIS OF BUDGETING

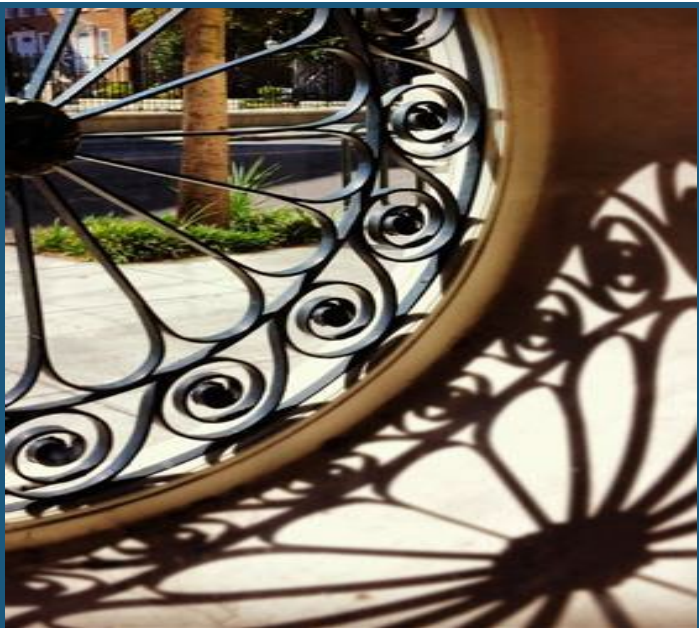
The basis of budgeting refers to the basis of accounting used to prepare the annual budgets. Except as noted below, the basis of budgeting is the same as the basis of accounting. The City prepares budgets for Governmental Funds (i.e. General Fund and Special Revenue Funds) using the flow of current financial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

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

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



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



BUDGET SUMMARIES

SECTION
TABLE OF CONTENTS

Budget At-A-Glance69

Where It Comes From, Where It Goes.....70

Summary of Financial Sources and Uses72

Fund Balances73

Ten Year Fund Balance History77

Bonded Debt Obligations.....80

Personnel Summary86

Personnel Detail.....87

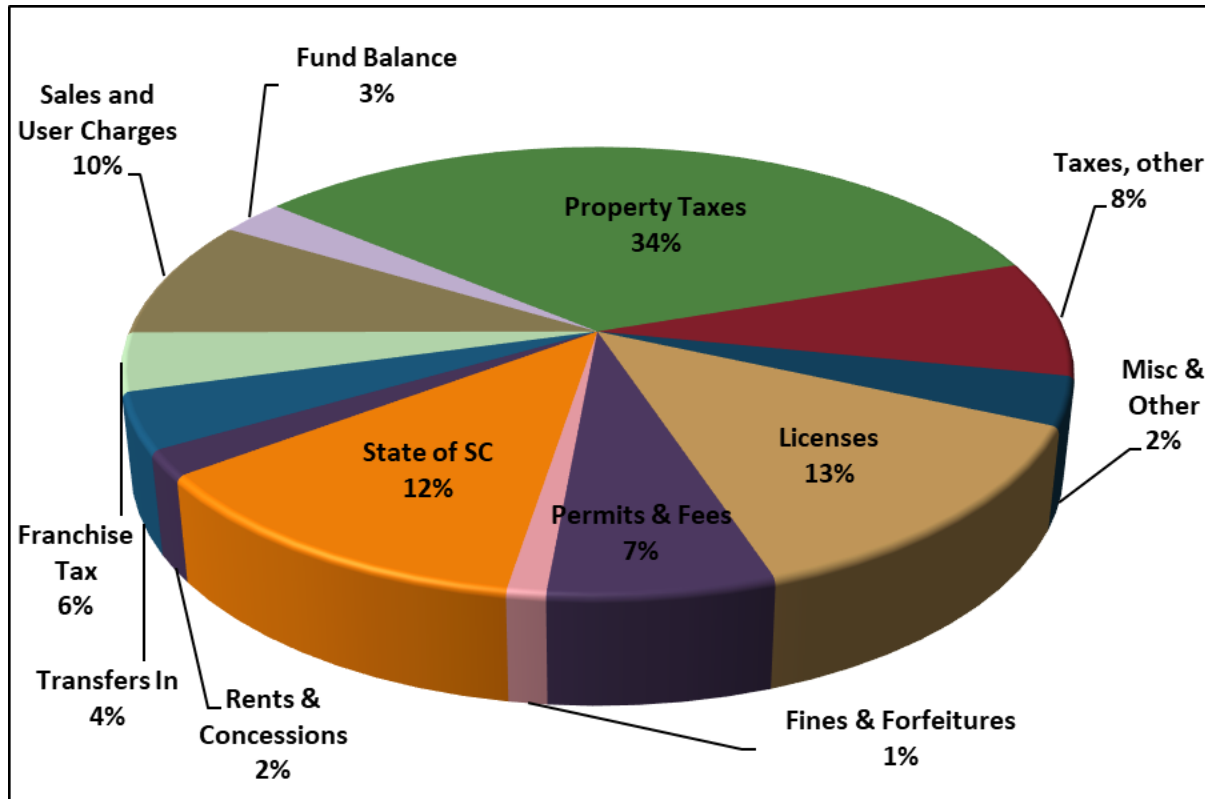


BUDGET AT A GLANCE

| | 2022 ADOPTED | 2021 ADOPTED | % CHANGE from 2021 ADOPTED | 2021 AMENDED | % CHANGE from 2021 AMENDED |
|-----------------------------------|--------------------|--------------------|-------------------------------|--------------------|-------------------------------|
| REVENUES | | | | | |
| GENERAL FUND | 216,035,241 | 199,505,353 | 8.29% | 204,128,196 | 5.83% |
| ENTERPRISE FUNDS | 37,754,428 | 34,453,145 | 9.58% | 34,453,145 | 9.58% |
| SUBTOTAL | 253,789,669 | 233,958,498 | 8.48% | 238,581,341 | 6.37% |
| HOSPITALITY TAX FUND | 18,318,609 | 14,867,387 | 23.21% | 17,213,000 | 6.42% |
| MUNICIPAL ACCOMMODATIONS TAX FUND | 7,453,594 | 5,118,000 | 45.63% | 5,118,000 | 45.63% |
| STATE ACCOMMODATIONS TAX FUND | 6,926,000 | 3,622,830 | 91.18% | 6,595,100 | 5.02% |
| STORMWATER UTILITY FEE FUND | 14,179,638 | 14,367,330 | -1.31% | 14,367,330 | -1.31% |
| TOTAL | 300,667,510 | 271,934,045 | 10.57% | 281,874,771 | 6.67% |
| EXPENDITURES | | | | | |
| GENERAL FUND | 222,381,674 | 203,866,001 | 9.08% | 208,488,844 | 6.66% |
| ENTERPRISE FUNDS | 31,407,995 | 30,092,497 | 4.37% | 30,092,497 | 4.37% |
| SUBTOTAL | 253,789,669 | 233,958,498 | 8.48% | 238,581,341 | 6.37% |
| HOSPITALITY TAX FUND | 18,318,609 | 14,867,387 | 23.21% | 17,119,805 | 7.00% |
| MUNICIPAL ACCOMMODATIONS TAX FUND | 7,453,594 | 5,118,000 | 45.63% | 5,118,000 | 45.63% |
| STATE ACCOMMODATIONS TAX FUND | 5,000,711 | 3,622,830 | 38.03% | 4,669,330 | 7.10% |
| STORMWATER UTILITY FEE FUND | 14,179,638 | 14,367,330 | -1.31% | 14,367,330 | -1.31% |
| TOTAL | 298,742,221 | 271,934,045 | 9.86% | 279,855,806 | 6.75% |



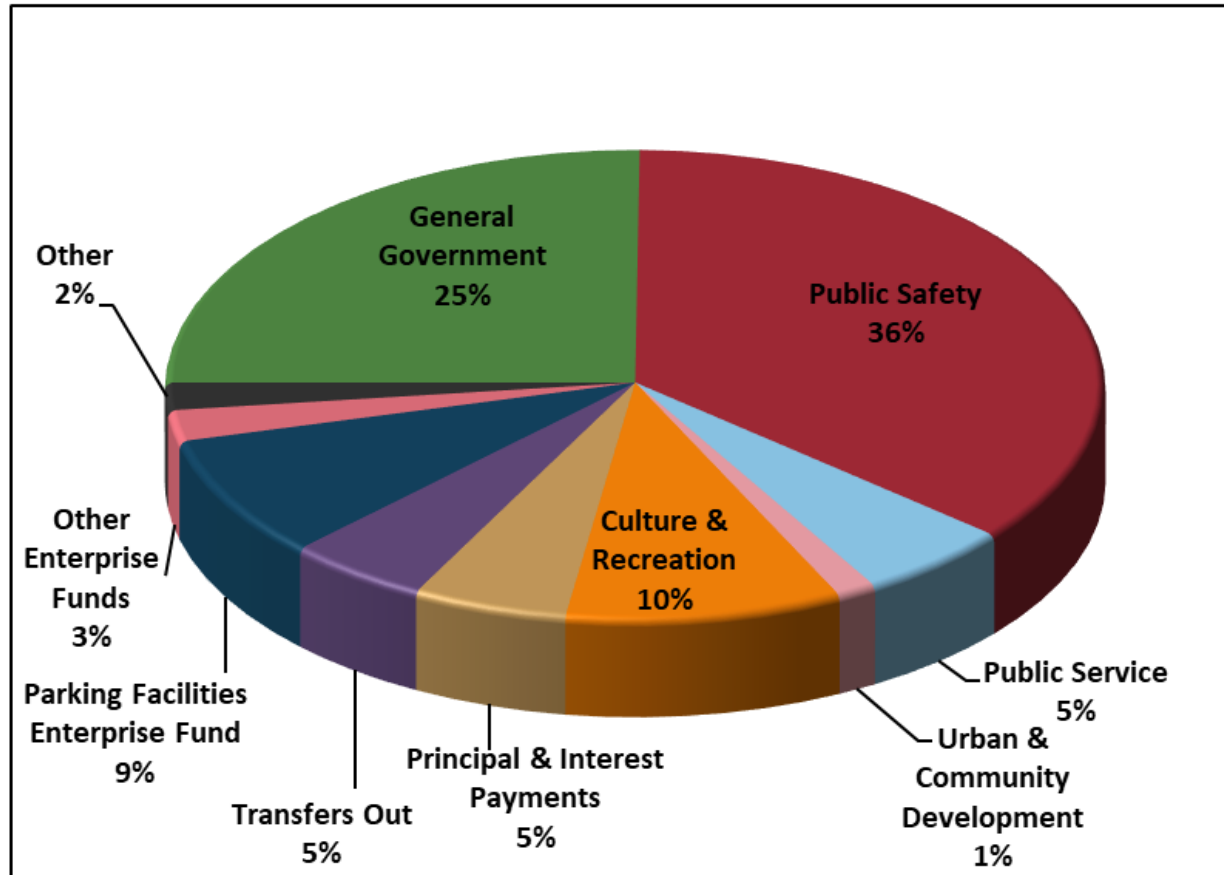
WHERE THE MONEY COMES FROM...



| 2022 Revenue Summary - All Funds | |
|---|--------------------|
| Property Taxes | 101,177,000 |
| Taxes, other | 25,309,000 |
| Miscellaneous & Other | 10,494,841 |
| Licenses | 39,664,600 |
| Permits & Fees | 19,778,107 |
| Fines & Forfeitures | 3,427,000 |
| State of SC | 36,742,184 |
| Rents & Concessions | 5,564,671 |
| Transfers In | 12,212,070 |
| Franchise Tax | 12,711,000 |
| Sales and User Charges | 25,925,538 |
| Fund Balance | 7,661,499 |
| Total Revenues & Other Fin Sources | 300,667,510 |



WHERE THE MONEY GOES...



| 2022 Expenditure Summary - All Funds | |
|--|--------------------|
| General Government | 75,145,001 |
| Public Safety | 107,664,194 |
| Public Service | 15,841,783 |
| Urban & Community Development | 4,055,252 |
| Culture & Recreation | 28,430,964 |
| Principal & Interest Payments | 15,925,970 |
| Transfers Out | 14,625,570 |
| Parking Facilities Enterprise Fund | 25,039,971 |
| Other Enterprise Funds | 6,368,024 |
| Other | 5,645,492 |
| Total Expenditures & Expenses | 298,742,221 |



Summary of Financial Sources and Uses

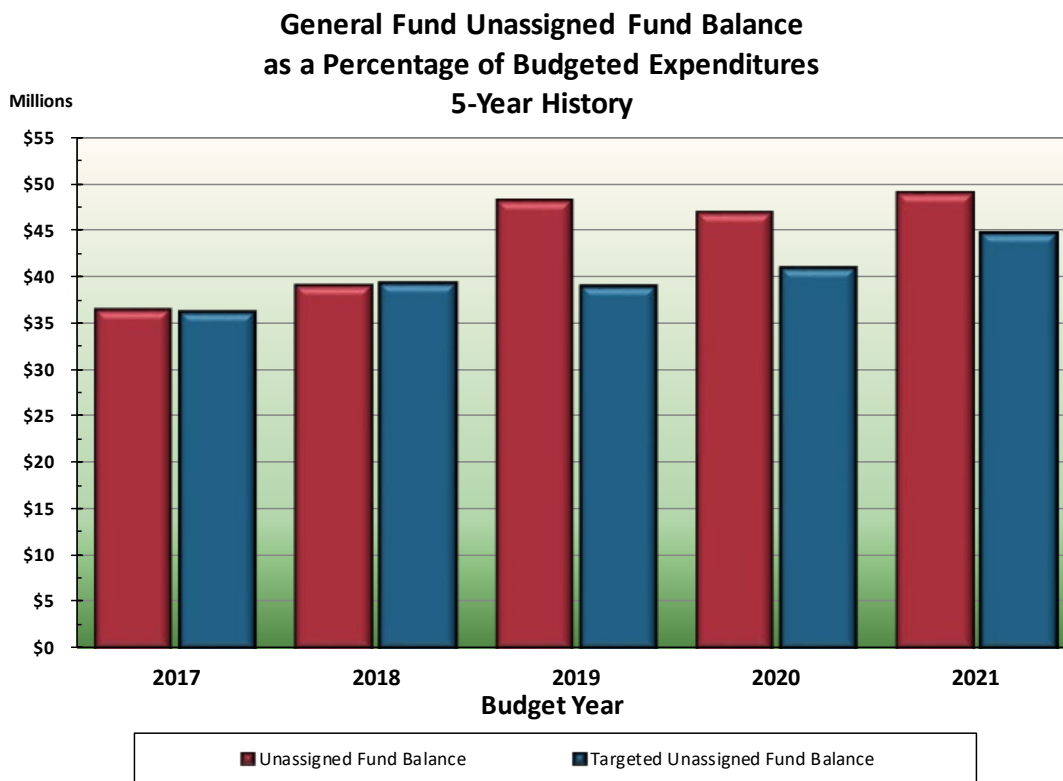
| | Governmental Funds | | | | | | | | Enterprise Funds | | | | | | | | Total All Funds | | | |
|--|--------------------|----------------|------------------|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|------------------|----------------|-----------------|----------------|------------------|----------------|-----------------|----------------|------------------|----------------|
| | General Fund | | | | Non-Major Funds | | | | Parking Fund | | | | Non-Major Funds | | | | | | | |
| | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Estimate | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
| Financial Sources | | | | | | | | | | | | | | | | | | | | |
| Property Taxes | 91,819,490 | 97,731,206 | 92,674,509 | 101,177,000 | - | - | - | - | - | - | - | - | - | - | - | - | 91,819,490 | 97,731,206 | 92,674,509 | 101,177,000 |
| Taxes, other | - | - | - | - | 16,220,378 | 20,753,000 | 20,753,000 | 25,309,000 | - | - | - | - | - | - | - | - | 16,220,378 | 20,753,000 | 20,753,000 | 25,309,000 |
| Licenses | 41,093,379 | 31,126,100 | 39,462,998 | 39,664,600 | - | - | - | - | - | - | - | - | - | - | - | - | 41,093,379 | 31,126,100 | 39,462,998 | 39,664,600 |
| Sales & User Charges | 552,801 | 436,700 | 825,300 | 506,060 | - | - | - | - | 17,436,875 | 19,292,264 | 22,032,500 | 22,799,478 | 788,929 | 2,433,150 | 2,861,000 | 2,620,000 | 18,778,605 | 22,162,114 | 25,718,800 | 25,925,538 |
| Permits & Fees | 7,937,115 | 6,843,303 | 7,578,633 | 7,451,798 | 11,906,896 | 11,624,648 | 11,945,450 | 11,826,309 | 403,044 | 525,000 | 549,000 | 500,000 | - | - | - | - | 20,247,055 | 18,992,951 | 20,073,083 | 19,778,107 |
| Rents & Concessions | 2,061,800 | 1,537,682 | 1,451,894 | 1,581,821 | - | - | - | - | 65,100 | 150,000 | 150,000 | 155,000 | 1,506,044 | 3,738,550 | 3,740,300 | 3,827,850 | 3,632,944 | 5,426,232 | 5,342,194 | 5,564,671 |
| Fines & Forfeitures | 113,559 | 280,000 | 330,000 | 295,000 | - | - | - | - | 2,868,250 | 3,050,000 | 2,900,000 | 3,132,000 | - | - | - | - | 2,981,809 | 3,330,000 | 3,230,000 | 3,427,000 |
| Penalties & Costs | 741,918 | 664,000 | 812,750 | 678,500 | - | - | - | - | - | - | - | - | - | - | - | - | 741,918 | 664,000 | 812,750 | 678,500 |
| State of SC | 25,843,251 | 23,326,912 | 30,845,493 | 29,822,184 | 4,343,878 | 6,590,000 | 6,590,000 | 6,920,000 | - | - | - | - | - | - | - | - | 30,187,129 | 29,916,912 | 37,435,493 | 36,742,184 |
| Recreational Facilities | 892,056 | 1,313,890 | 1,632,990 | 1,395,020 | - | - | - | - | - | - | - | - | 6,986 | 30,000 | 42,000 | 40,000 | 899,042 | 1,343,890 | 1,674,990 | 1,435,020 |
| Franchise Tax | 12,856,127 | 12,290,000 | 12,850,000 | 12,711,000 | - | - | - | - | - | - | - | - | - | - | - | - | 12,856,127 | 12,290,000 | 12,850,000 | 12,711,000 |
| Commissioners of Public Works | 1,095,000 | 2,095,000 | 1,095,000 | 1,095,000 | - | - | - | - | - | - | - | - | - | - | - | - | 1,095,000 | 2,095,000 | 1,095,000 | 1,095,000 |
| Miscellaneous Income | 2,731,774 | 1,797,823 | 2,179,325 | 1,393,706 | 234,165 | 10,000 | 40,900 | - | 8,191 | - | - | - | 441,617 | 50,750 | 61,500 | 65,300 | 3,415,747 | 1,858,573 | 2,281,725 | 1,459,006 |
| Interest Income | 600,078 | 300,000 | 1,010,000 | 175,000 | 321,192 | 103,100 | 87,100 | 66,000 | 62,674 | 24,000 | 8,500 | 10,000 | 9,988 | - | 5,700 | - | 993,932 | 427,100 | 1,111,300 | 251,000 |
| Federal Programs | 1,575,272 | 8,324,407 | 3,890,359 | 5,576,315 | - | - | - | - | - | - | - | - | - | - | - | - | 1,575,272 | 8,324,407 | 3,890,359 | 5,576,315 |
| Transfers In | 8,913,069 | 7,773,879 | 7,908,330 | 9,368,741 | - | 2,712,682 | 374,720 | 2,343,329 | - | - | - | - | 2,964,996 | 564,631 | 516,663 | 200,000 | 11,878,065 | 11,051,192 | 8,799,713 | 11,912,070 |
| Bond Premium | 11,665,000 | - | - | - | - | - | - | - | 447,348 | - | - | 300,000 | - | - | - | - | 12,112,348 | - | - | 300,000 |
| Contributions, Capital Asset | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Disposition of Fixed Assets | 696,364 | - | - | - | 24,989 | - | - | - | - | - | - | - | - | - | - | - | 721,353 | - | - | - |
| Total Financial Sources | 211,188,053 | 195,840,902 | 204,547,581 | 212,891,745 | 33,051,498 | 41,793,430 | 39,791,170 | 46,464,638 | 21,291,482 | 23,041,264 | 25,640,000 | 26,896,478 | 5,718,560 | 6,817,081 | 7,227,163 | 6,753,150 | 271,249,593 | 267,492,677 | 277,205,914 | 293,006,011 |
| Financial Uses | | | | | | | | | | | | | | | | | | | | |
| General Government | 44,360,508 | 47,823,819 | 43,647,236 | 52,200,431 | 6,227,934 | 9,162,636 | 6,523,955 | 10,383,535 | - | - | - | - | - | - | - | - | 50,588,442 | 56,986,455 | 50,171,191 | 62,583,966 |
| Public Safety | 95,471,078 | 102,069,637 | 100,259,344 | 107,489,643 | 215,139 | 185,918 | 185,918 | 174,551 | - | - | - | - | - | - | - | - | 95,686,217 | 102,255,555 | 100,445,262 | 107,664,194 |
| Public Service | 13,894,597 | 14,843,053 | 13,715,922 | 15,841,783 | - | - | - | - | - | - | - | - | - | - | - | - | 13,894,597 | 14,843,053 | 13,715,922 | 15,841,783 |
| Urban & Community Development | 3,523,076 | 3,596,223 | 3,638,532 | 4,055,252 | - | - | - | - | - | - | - | - | - | - | - | - | 3,523,076 | 3,596,223 | 3,638,532 | 4,055,252 |
| Culture & Recreation | 18,300,167 | 20,543,413 | 18,630,874 | 22,170,080 | 5,343,552 | 4,535,073 | 4,535,073 | 6,260,884 | - | - | - | - | - | - | - | - | 23,643,719 | 25,078,486 | 23,165,947 | 28,430,964 |
| Community Promotions | 1,119,158 | 1,342,447 | 1,258,968 | 1,497,544 | 1,704,889 | 2,403,117 | 2,403,117 | 2,762,998 | - | - | - | - | - | - | - | - | 2,824,047 | 3,745,564 | 3,662,085 | 4,260,542 |
| Health & Welfare | 680,838 | 576,384 | 548,820 | 671,362 | - | - | - | - | - | - | - | - | - | - | - | - | 680,838 | 576,384 | 548,820 | 671,362 |
| Business Development and Assist. | 1,010,068 | 760,384 | 675,677 | 713,588 | - | - | - | - | - | - | - | - | - | - | - | - | 1,010,068 | 760,384 | 675,677 | 713,588 |
| Principal and Interest Payments | 24,967,767 | 15,833,502 | 14,616,646 | 15,925,970 | 824,562 | 804,868 | 713,958 | 773,861 | - | - | - | - | - | - | - | - | 25,792,329 | 16,638,370 | 15,330,604 | 16,699,831 |
| Transfers Out | 1,996,060 | 1,099,982 | 1,097,410 | 1,816,021 | 20,834,649 | 24,182,853 | 24,910,184 | 24,596,723 | - | - | - | - | - | - | - | - | 22,830,709 | 25,282,835 | 26,007,594 | 26,412,744 |
| Enterprise Funds | - | - | - | - | - | - | - | - | 14,673,262 | 23,464,216 | 16,714,927 | 25,039,971 | 7,302,774 | 6,628,281 | 6,850,714 | 6,368,024 | 21,976,036 | 30,092,497 | 23,565,641 | 31,407,995 |
| Total Financial Uses | 205,323,317 | 208,488,844 | 198,089,429 | 222,381,674 | 35,150,725 | 41,274,465 | 39,272,205 | 44,952,552 | 14,673,262 | 23,464,216 | 16,714,927 | 25,039,971 | 7,302,774 | 6,628,281 | 6,850,714 | 6,368,024 | 262,450,078 | 279,855,806 | 260,927,275 | 298,742,221 |
| Interfund transfers (GF & EFs) | | | | | | | | | | | | | | | | | | | | |
| Transfers In | 3,608,708 | 4,772,932 | 9,793,211 | 6,627,414 | - | - | - | - | - | - | - | - | 349,384 | 412,284 | 491,689 | 280,981 | 3,958,092 | 5,185,216 | 10,284,900 | 6,908,395 |
| Transfers Out | (349,384) | (412,284) | (491,689) | (280,981) | - | - | - | - | (3,574,517) | (4,171,848) | (8,925,073) | (5,961,307) | (34,191) | (601,084) | (868,138) | (666,107) | (3,958,092) | (5,185,216) | (10,284,900) | (6,908,395) |
| TOTAL | 3,259,324 | 4,360,648 | 9,301,522 | 6,346,433 | - | - | - | - | (3,574,517) | (4,171,848) | (8,925,073) | (5,961,307) | 315,193 | (188,800) | (376,449) | (385,126) | - | - | - | - |
| Surplus/Deficit | 9,124,060 | (8,287,294) | 15,759,674 | (3,143,496) | (2,099,227) | 518,965 | 518,965 | 1,512,086 | 3,043,703 | (4,594,800) | - | (4,104,800) | (1,269,021) | - | - | - | 8,799,515 | (12,363,129) | 16,278,639 | (5,736,210) |
| Budgeted Use of Beginning Fund Balance | | | | | | | | | | | | | | | | | | | | |
| Assigned Fund Balance | - | 2,324,006 | - | 2,492,419 | - | 1,500,000 | - | 413,203 | - | 4,594,800 | - | 4,104,800 | - | - | - | - | - | 8,418,806 | - | 7,010,422 |
| Unassigned Fund Balance | - | 5,963,288 | - | 651,077 | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,963,288 | - | 651,077 |
| Total | - | 8,287,294 | - | 3,143,496 | - | 1,500,000 | - | 413,203 | - | 4,594,800 | - | 4,104,800 | - | - | - | - | - | 14,382,094 | - | 7,661,499 |



FUND BALANCE SUMMARY

GENERAL FUND

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



| Unassigned Fund Balance | | Budgeted Expenditures | | % | Target |
|-------------------------|------------|-----------------------|-------------|--------|--------|
| 12/31/2021 est | 48,923,968 | 2022 | 222,381,674 | 22.00% | 20% |
| 12/31/2020 | 46,889,180 | 2021 | 203,866,001 | 23.00% | 20% |
| 12/31/2019 | 48,222,618 | 2020 | 193,883,311 | 24.87% | 20% |
| 12/31/2018 | 39,126,648 | 2019 | 195,653,413 | 20.00% | 20% |
| 12/31/2017 | 36,391,210 | 2018 | 180,498,808 | 20.16% | 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 2022, Assigned Fund Balance of \$2,492,419 is budgeted to be spent. Also, in 2022, Unassigned Fund Balance of \$651,077 is budgeted to offset some residual revenue losses resulting from the COVID-19 pandemic. See further discussion below.

ENTERPRISE FUNDS

Overall, Net Assets of the Enterprise Funds are expected to remain the same for 2021, as any surplus can be transferred to the General Fund. For 2022, Parking Fund Net Assets are expected to decrease (using the Budgetary Basis of Accounting) due to the planned expenditure of \$4,104,800 for garage repairs



(\$3,744,800), restriping and pressure washing garages (\$240,000), new recycling bins (\$20,000) and rekeying of parking meters (\$100,000). A comprehensive maintenance study in 2018 identified short-term and long-term repair needs for the garages. In 2019, the City began to put together an RFP for the design and engineering drawings for the recommended short-term repairs, which includes the most critical repairs. These repairs were originally budgeted in 2020, but postponed due to the pandemic.

SPECIAL REVENUE FUNDS

Tourism Special Revenue Funds

In December of 2019, a policy was passed by City Council to establish appropriate levels of fund balance for tourism-related special revenue funds. These funds are especially vulnerable to economic, public health and weather events which could negatively impact revenues as people may decline to travel. Therefore, unassigned fund balance should not be less than 25% of the subsequent year's expected revenues under normal conditions to allow the City time to recover lost revenues without jeopardizing the funding of capital projects and tourism-related salaries. In 2020, unprecedented declines in tourism due to the pandemic resulted in significant impacts to these revenues, requiring mid-year budget amendments and the expanded use of fund balance to meet obligations. Although the policy is still 25%, the significant impact in 2020 of the pandemic highlighted the volatility of these revenues, not just to short-lived weather events, but to interruptions that effect multiple years. These abnormal conditions led management to be extra cautious and to exceed the policy. Revenues for 2022 continue to be impacted but are returning to pre-pandemic levels.

- Hospitality Fee Fund - Projected total fund balance of \$24,182,092 at 12/31/2021 includes \$8,762,529 of reserves for specific capital projects in progress. The reserves increased by \$716,045 as some reserves that were previously released in 2020 to mitigate the anticipated impact on revenues from the pandemic were restored. The unassigned fund balance target for 12/31/2021 is \$4,555,500. The City is maintaining a larger than required fund balance due to the volatility of this revenue source. In 2022, use of fund balance in the amount of \$96,609 is budgeted. This fund balance is restricted by state law.
- Municipal Accommodations Tax Fund - Projected total fund balance of \$4,052,757 at 12/31/2021 includes approximately \$1.8 million reserved for capital projects in progress. The unassigned fund balance target for 12/31/2021 is \$1,784,250, allowing for the 2022 use of fund balance in the amount of \$316,593, which had accumulated from several years of revenues exceeding expectations. The City is maintaining a larger than required fund balance due to the volatility of this revenue source. This fund balance is restricted by state law.
- State Accommodations Tax Fund - \$5,905,574 is the projected fund balance at 12/31/2021. The unassigned fund balance target for 12/31/2021 is \$1,731,500. The City is maintaining a larger than required fund balance due to the volatility of this revenue source. 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 2022 budget on fund balance for each of the funds discussed above, in addition to showing the amount of transfers between these funds and various capital improvement funds. The Capital Improvement Plan section of this document shows the various projects planned for the next five years, along with the expenditures anticipated in each of those years. Capital Improvement fund balances consists of residual revenue sources from completed projects and revenue sources received for specific current projects that are under construction. Balances are held in several capital projects funds, including the Capital Improvement Fund, the International African-American Museum Fund and the Drainage Fund, which account for the majority of large projects. Those fund balances are not shown or discussed in this document since annual budgets are not completed for these funds, as individual project budgets are prepared instead.

FUND BALANCE SUMMARY

2022



| Fund | Estimated Fund Balance 12/31/2021 | 2022 Revenues | 2022 Transfers In * | 2022 Total Financial Resources | 2022 Expenditures | 2022 Transfers Out * | Adjusted Financial Resources | Interfund Transfers^ | | Estimated Fund Balance 12/31/2022 |
|-----------------------------------|---|--------------------|---------------------------|--------------------------------------|----------------------|----------------------------|------------------------------------|----------------------|---------------------|---|
| | | | | | | | | In | Out | |
| General | 117,064,135 | 203,523,004 | 521,491 | 204,044,495 | 220,565,653 | (1,316,021) | (17,837,179) | 15,474,664 | (780,981) | 113,920,639 |
| Enterprise | | | | | | | | | | |
| Angel Oak | 237,731 | 375,300 | | 375,300 | 437,090 | | (61,790) | 61,790 | - | 237,731 |
| City Market | 2,621,348 | 2,486,850 | | 2,486,850 | 2,327,915 | | 158,935 | | (158,935) | 2,621,348 |
| Joseph P. Riley, Jr. Ballpark | 17,228,391 | 401,000 | | 401,000 | 685,526 | (134,665) | (419,191) | 419,191 | - | 17,228,391 |
| Municipal Golf Course | 1,523,935 | 2,860,000 | | 2,860,000 | 2,558,705 | (1,499) | 299,796 | | (299,796) | 1,523,935 |
| Slave Mart Museum | 1,283,308 | 430,000 | | 430,000 | 222,624 | | 207,376 | | (207,376) | 1,283,308 |
| Parking Facilities | 96,480,460 | 26,896,478 | | 26,896,478 | 24,507,910 | (532,061) | 1,856,507 | | (5,961,307) | 92,375,660 |
| Special Revenue | | | | | | | | | | |
| Hospitality Fee | 24,182,092 | 18,222,000 | | 18,222,000 | 6,531,435 | (2,953,674) | 8,736,891 | | (8,833,500) | 24,085,483 |
| Municipal Accommodations Tax | 4,052,757 | 7,137,000 | | 7,137,000 | 35,635 | (317,958) | 6,783,407 | | (7,100,000) | 3,736,164 |
| State Accommodations Tax | 5,905,574 | 6,926,000 | | 6,926,000 | 2,666,998 | (1,416,732) | 2,842,270 | | (916,981) | 7,830,863 |
| Stormwater Utility Fee | - | 11,836,309 | 200,000 | 12,036,309 | 11,121,760 | | 914,549 | 2,143,329 | (3,057,878) | - |
| TOTAL OPERATING | 270,579,731 | 281,093,941 | 721,491 | 281,815,432 | 271,661,251 | (6,672,610) | 3,481,571 | 18,098,974 | (27,316,754) | 264,843,522 |
| Capital Improvements [#] | | | | | | | | 12,421,057 | 2,337,962 | |
| GRAND TOTAL | 270,579,731 | 281,093,941 | 721,491 | 281,815,432 | 271,661,251 | (6,672,610) | 3,481,571 | 30,520,031 | (24,978,792) | 264,843,522 |

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

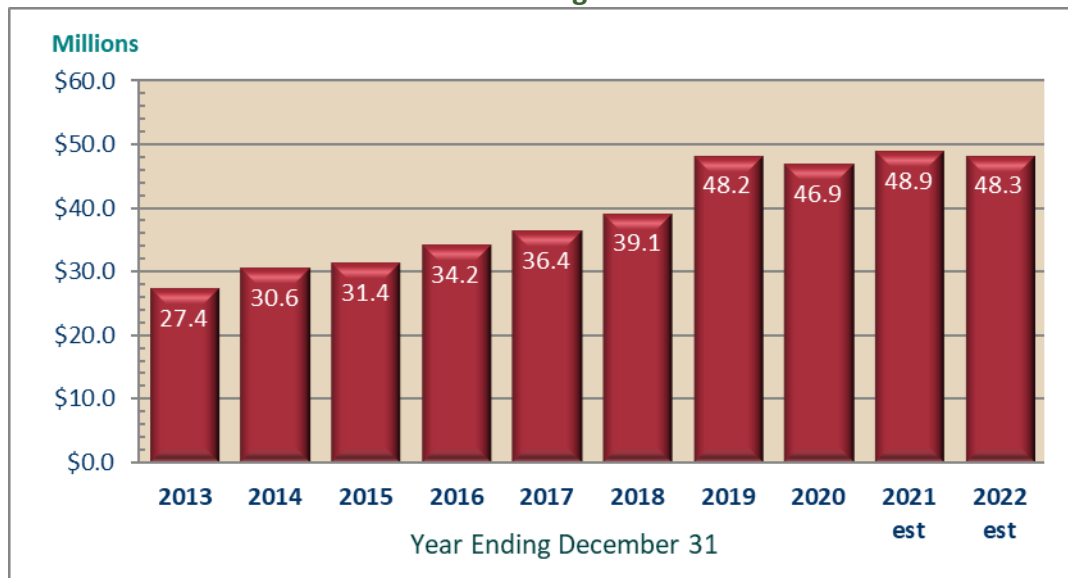
^ between funds shown in this schedule

[#] Capital Improvements Funds & Drainage Fund



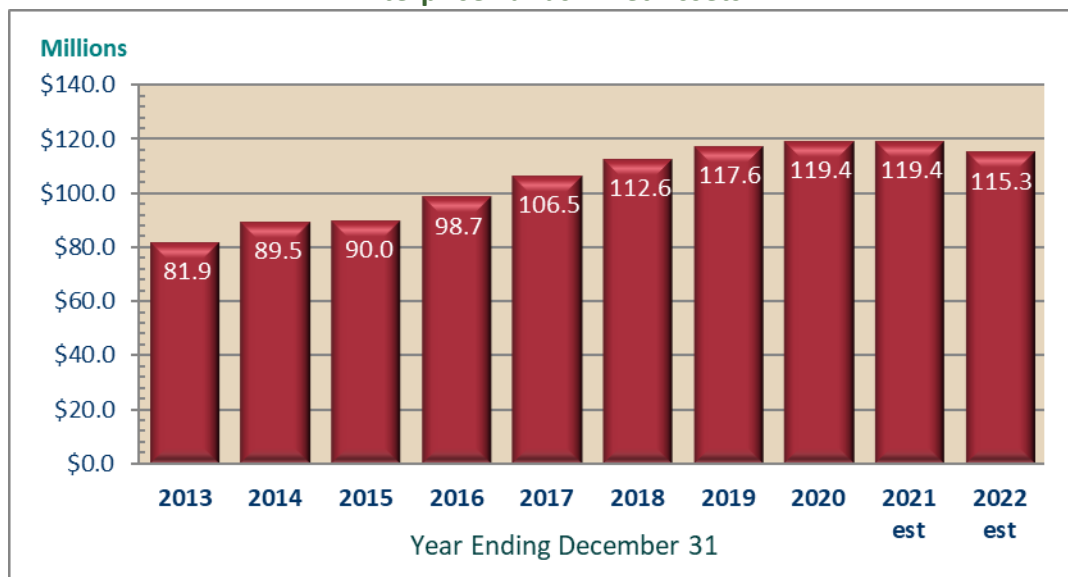
TEN YEAR FUND BALANCE HISTORY (2013-2022)

General Fund – Unassigned Fund Balance



In 2013, the City adopted a new fund balance policy of 20% of budgeted expenditures for the General Fund. Previously, the policy was 15%. At the end of 2016, the City met this increased level for the first time. The City anticipates meeting this goal going forward, although to do so will require expenditure growth to be controlled and revenues to be increased. In early 2020, while finalizing the closeout of FY 2019, City management was able to increase unassigned fund balance substantially. Instead of setting aside a portion of 2019's surplus for future capital projects and other assigned purposes as is customary, the City chose to build up unassigned fund balance in anticipation of projected revenue declines due to the COVID-19 pandemic.

Enterprise Funds – Net Assets

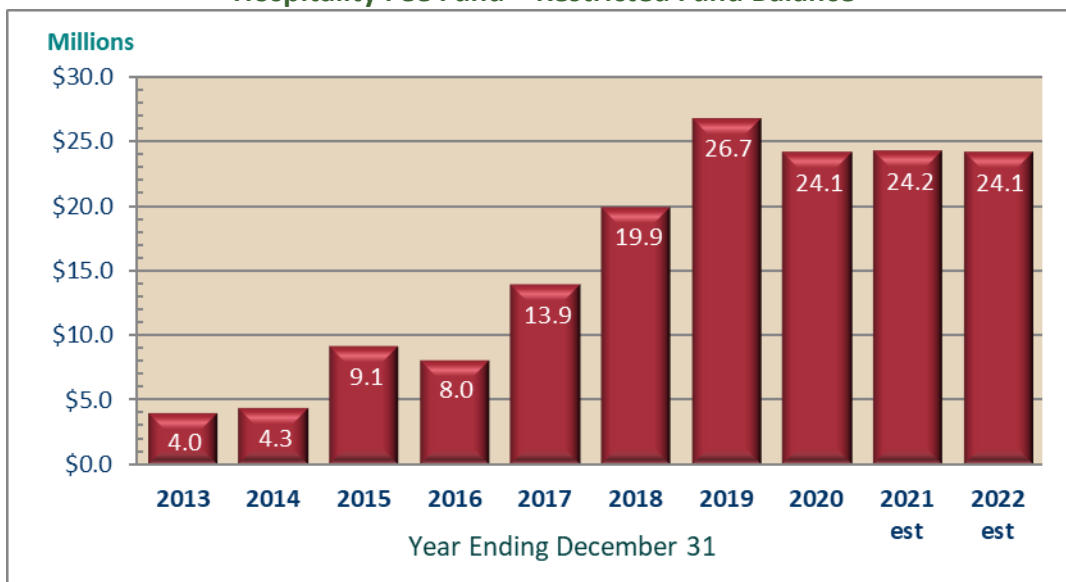


Historically, the City draws down net assets in these funds to finance capital improvements. The largest enterprise fund is the Parking Facilities Fund, which is responsible for about 80% of the net assets of the Enterprise Funds. Most recent and upcoming capital improvements are parking garages or related



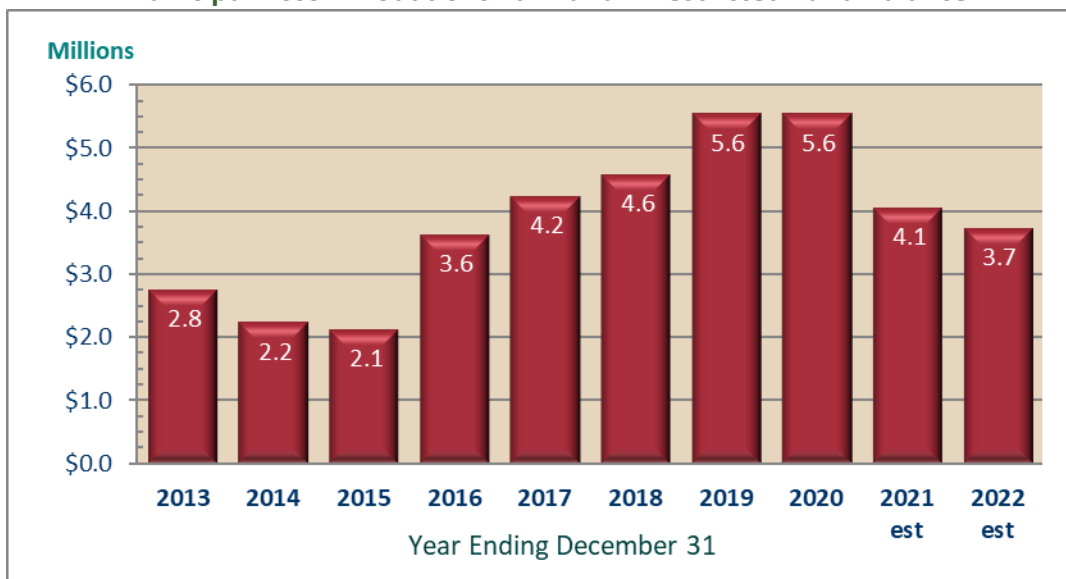
equipment accounted for in the Parking Facilities Fund. The decrease in expected fund balance for 2022 is to fund repairs to parking garages that were delayed due to the pandemic.

Hospitality Fee Fund – Restricted Fund Balance

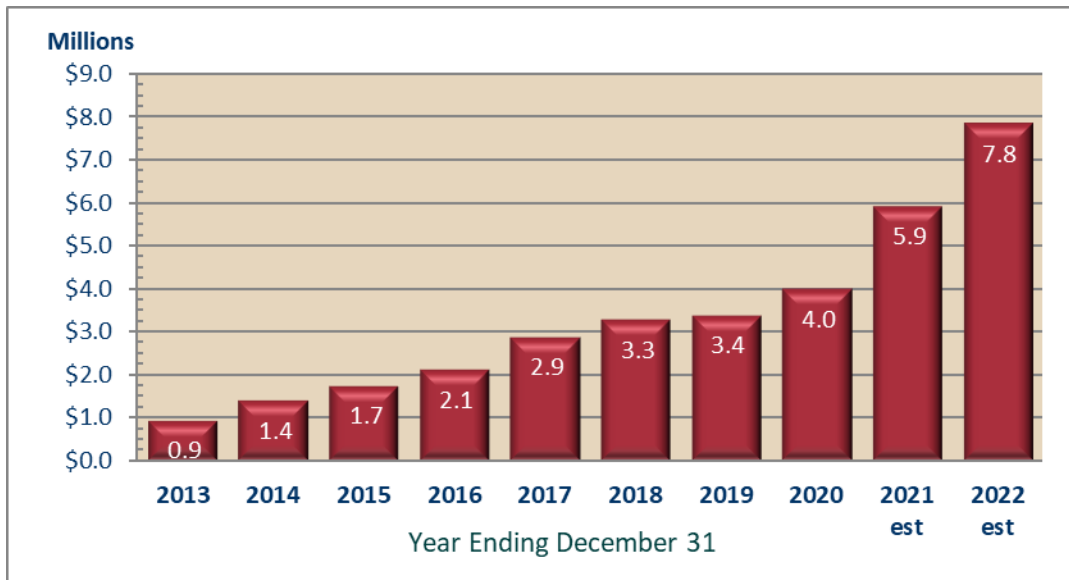


The large growth in Fund Balance since 2017 is due to setting aside funding for capital projects planned but not completed in these years. Fund balance is estimated to remain stable as revenues return to pre-pandemic levels. These funds are restricted to tourism-related capital improvements and operating 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. These funds are restricted to tourism-related operating and capital expenditures as specified by state law. Revenues have not completely returned to pre-pandemic levels and so fund balance is projected to decrease slightly for 2022.

**State Accommodations Tax Fund – Restricted Fund Balance**

Since 2013, revenues have steadily grown and exceeded budget up until 2019. 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 so fund balance is estimated to increase significantly in 2022. With revenues returning faster than projected, a probable budget amendment that will occur in 2022 to award grants is not reflected in the above fund balance. Current estimates for grant awards total \$2,900,000 and if approved fund balance at 12/31/2022 will be \$4,930,000.



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.

**STANDARD
& POOR'S**

AAA

"very strong economy..., strong management, with good financial policies and practices..., strong budgetary performance, slight operating surplus..., very strong budget flexibility..., very strong liquidity..., strong debt and contingent liability position..., the stable outlook reflects our opinion that Charleston will maintain strong budgetary performance supporting its ample financial flexibility and liquidity."

Aaa

"The City of Charleston will continue to benefit from its sizable, resilient tax base with a strong tourism sector; sound operating performance and improved liquidity; strong practices and financial flexibility are also key mitigants to Charleston's exposure to climate change and storm damage costs."


MOODY'S TM



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, 2021 is as follows:

| Legal Debt Margin | |
|--|-----------------------------|
| Assessed Value at 12/31/2021 | <u>\$ 1,757,236,048</u> |
| Debt Limit - 8% of total assessed value | <u>\$ 140,578,884</u> |
| Calculation of Amount Applicable to Debt Limit: | |
| Total general bonded debt* | \$ 68,234,000 |
| Less: Referendum Bonds | <u>\$ (26,350,000)</u> |
| Net amount applicable to Legal Debt Limit (i.e. <i>used</i> debt capacity) | <u>\$ 41,884,000</u> |
| Legal Debt Margin (i.e. <i>unused</i> capacity) | <u>\$ 98,694,884</u> |
| *excluding principal increases due to refunding | |

Outstanding Bonded Debt

As of December 31, 2021, the City had \$179,408,333 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** – The City’s parking revenue bond financed the purchase of real estate and the construction of a parking garage, an Enterprise Fund activity. Revenues from parking fees are the primary source for repayment of this bond. Two revenue bonds (\$2,100,000 and \$3,400,000) for renovation of the City Market, also 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. The original 2012 Stormwater Bond and the 2020 Refunding Bond were refunded again in 2021. 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.

2022 Budgeted Debt Payments

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

| Debt Type | Principal | Interest | Total |
|---------------------------------------|-------------------|------------------|-------------------|
| General Obligation Bonds | 5,867,000 | 1,313,717 | 7,180,717 |
| Total General Fund | 5,867,000 | 1,313,717 | 7,180,717 |
| General Obligation Bonds | 2,470,000 | 56,664 | 2,526,664 |
| Revenue Bonds | 377,462 | 125,428 | 502,890 |
| Installment Purchase Revenue Bond | 3,431,524 | 1,310,085 | 4,741,609 |
| Total Enterprise Funds | 6,278,986 | 1,492,177 | 7,771,163 |
| Revenue Bonds | 5,563,923 | 741,184 | 6,305,107 |
| Total Special Revenue Funds | 5,563,923 | 741,184 | 6,305,107 |
| 2022 Total Bonded Debt Service | 17,709,909 | 3,547,078 | 21,256,987 |

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



**Principal and Interest Due on Bonds and IPRB
General Fund, Enterprise Funds and Special Revenue Funds
For Fiscal Year 2022**

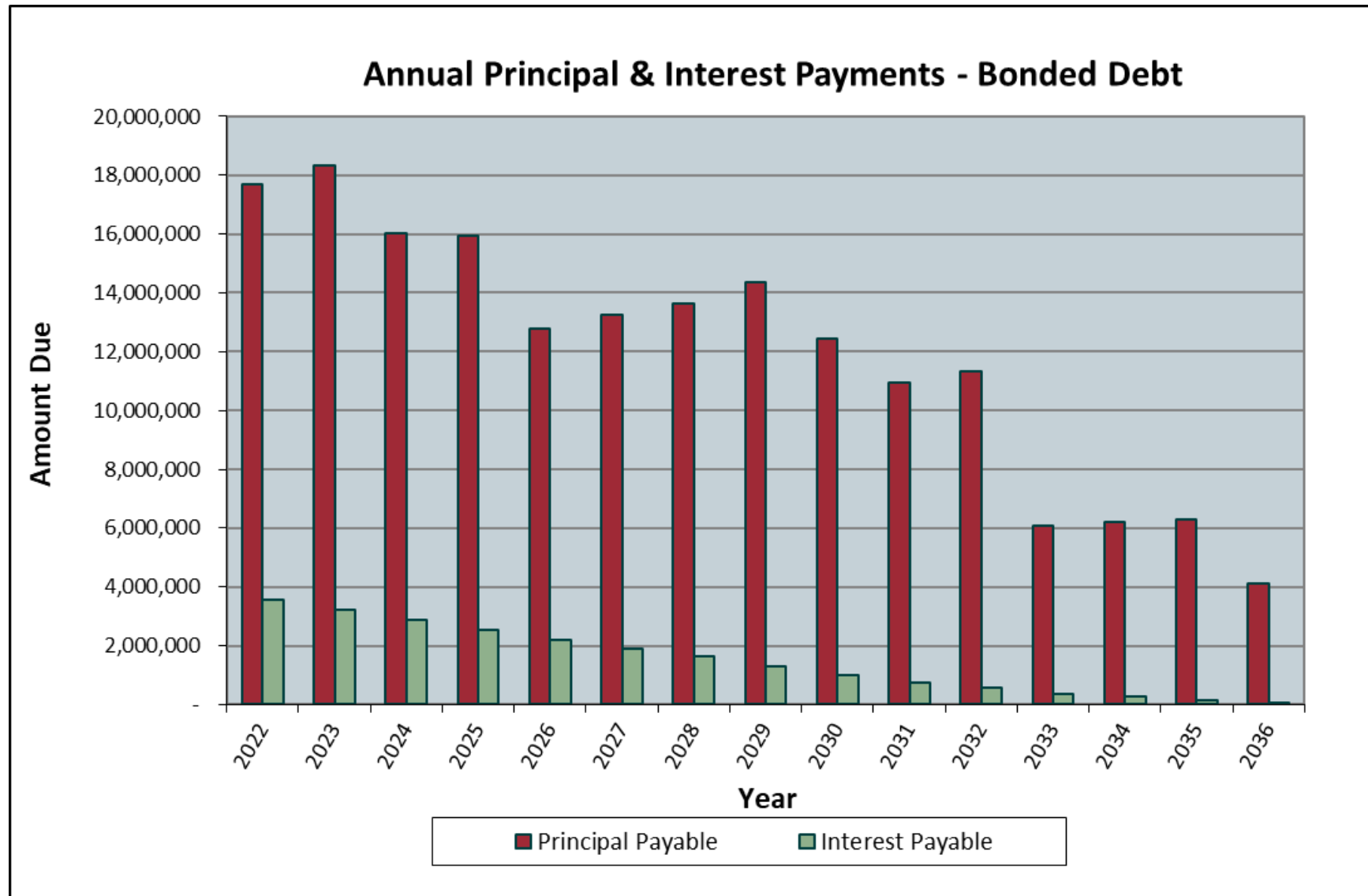
| Principal & Interest Due By Fund | | | |
|----------------------------------|--------------------|-------------------|--------------------|
| Fund | Principal Payable | Interest Payable | Total Payable |
| General Fund | 56,714,000 | 8,015,633 | 64,729,633 |
| Enterprise Funds | | | |
| City Market | 2,352,421 | 492,786 | 2,845,207 |
| Parking Facilities | 49,817,716 | 8,666,843 | 58,484,559 |
| Subtotal | 52,170,137 | 9,159,629 | 61,329,766 |
| Special Revenue Funds | | | |
| Stormwater | 31,933,000 | 2,114,876 | 34,047,876 |
| Accommodations Tax | 1,591,196 | 50,497 | 1,641,693 |
| Subtotal | 70,524,196 | 5,194,072 | 75,718,268 |
| Totals | 179,408,333 | 22,369,334 | 201,777,667 |

| Principal & Interest Due by Year | | | |
|----------------------------------|--------------------|-------------------|--------------------|
| Year | Principal Payable | Interest Payable | Total Payable |
| 2022 | 17,709,909 | 3,547,078 | 21,256,987 |
| 2023 | 18,312,986 | 3,203,011 | 21,515,997 |
| 2024 | 16,041,927 | 2,868,329 | 18,910,256 |
| 2025 | 15,927,681 | 2,541,160 | 18,468,841 |
| 2026 | 12,775,246 | 2,214,960 | 14,990,206 |
| 2027 | 13,246,010 | 1,918,476 | 15,164,486 |
| 2028 | 13,633,462 | 1,622,361 | 15,255,823 |
| 2029 | 14,360,183 | 1,317,499 | 15,677,682 |
| 2030 | 12,430,658 | 1,000,037 | 13,430,695 |
| 2031 | 10,954,923 | 752,553 | 11,707,476 |
| 2032 | 11,339,062 | 564,716 | 11,903,778 |
| 2033 | 6,084,453 | 361,763 | 6,446,216 |
| 2034 | 6,190,098 | 260,839 | 6,450,937 |
| 2035 | 6,290,998 | 154,380 | 6,445,378 |
| 2036 | 4,110,737 | 42,172 | 4,152,909 |
| Totals | 179,408,333 | 22,369,334 | 201,777,667 |



| Year Issued | Primary Use of Funds | Debt Service Paid by Fund | Bond Type | Maturity | Original Issue | Currently Outstanding |
|-------------|---|-------------------------------|-----------|----------|--------------------|-----------------------|
| 2010 | City Market Renovation, Phase 1 | City Market Fund | REV | 2030 | 2,100,000 | 1,209,783 |
| 2010 | City Market Renovation, Phase 2 | City Market Fund | REV | 2025 | 3,400,000 | 1,142,638 |
| 2014 | Capital Projects – Municipal Offices & Fire Stations | General Fund | GO | 2029 | 22,000,000 | 12,635,000 |
| 2014 | Capital Improvements – Gibbes Museum & South Carolina Aquarium. | State Accommodations Tax Fund | REV | 2024 | 5,000,000 | 1,591,196 |
| 2015A | Purchase of Parking Garage –tax-exempt portion | Parking Facilities Fund | IPRB | 2030 | 5,051,721 | 4,202,716 |
| 2016 | Purchase of Parking Garage-Refunded | Parking Facilities Fund | GO | 2023 | 12,715,000 | 5,170,000 |
| 2017A | Purchase of Parking Garage –tax-exempt portion | Parking Facilities Fund | IPRB | 2030 | 14,855,000 | 13,050,000 |
| 2018 | Recreation Facilities | General Fund | GO | 2032 | 15,000,000 | 14,500,000 |
| 2020 | Public Safety, Recreation and Public Infrastructure Capital Improvements - Refunded | General Fund | GO | 2025 | 11,665,000 | 9,579,000 |
| 2020 | Purchase of Parking Garage | Parking Facilities Fund | IPRB | 2035 | 27,395,000 | 27,395,000 |
| 2021 | Stormwater/Drainage Projects - Refunded | Drainage Fund | REV | 2032 | 32,376,000 | 31,933,000 |
| 2021 | Affordable Housing | General Fund | GO | 2036 | 20,000,000 | 20,000,000 |
| 2022* | Seawall/Low Battery Renovation | Hospitality Fee Fund | REV | 2036 | 37,000,000 | 37,000,000 |
| | Total | | | | 208,557,721 | 179,408,333 |

* planned issue in early 2022.

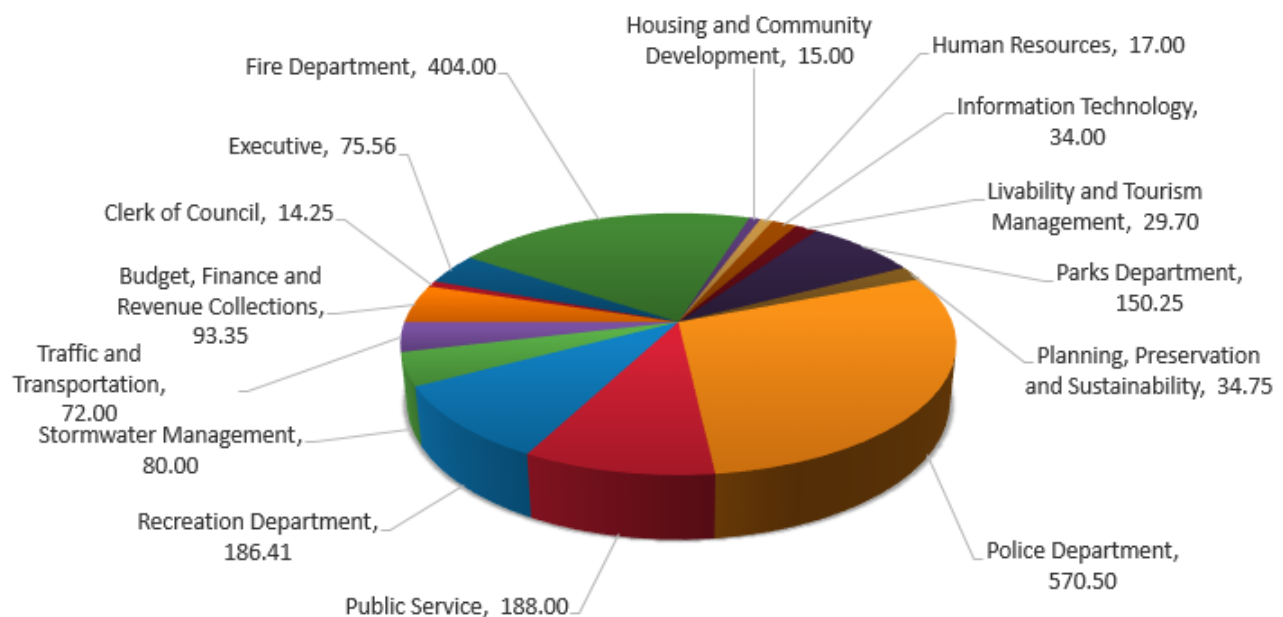




PERSONNEL SUMMARY

| Department | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
|---|-----------------|-----------------|------------------|-----------------|
| Budget, Finance and Revenue Collections | 93.35 | 93.35 | 93.35 | 93.35 |
| Clerk of Council | 14.20 | 14.25 | 14.25 | 14.25 |
| Executive | 74.56 | 74.56 | 75.56 | 75.56 |
| Fire Department | 405.00 | 406.00 | 404.00 | 404.00 |
| Housing and Community Development | 12.25 | 12.56 | 12.56 | 15.00 |
| Human Resources | 17.00 | 17.00 | 17.00 | 17.00 |
| Information Technology | 34.00 | 34.00 | 34.00 | 34.00 |
| Livability and Tourism Management | 30.64 | 30.70 | 29.70 | 29.70 |
| Non-Departmental | - | - | - | - |
| Other | - | - | - | - |
| Parks Department | 150.25 | 150.25 | 150.25 | 150.25 |
| Planning, Preservation and | 32.72 | 32.75 | 32.75 | 34.75 |
| Police Department | 566.50 | 568.50 | 569.50 | 570.50 |
| Public Service | 187.50 | 188.00 | 188.00 | 188.00 |
| Recreation Department | 172.91 | 178.63 | 176.63 | 186.41 |
| Stormwater Management | 79.00 | 80.00 | 78.00 | 80.00 |
| Traffic and Transportation | 71.00 | 71.00 | 67.00 | 72.00 |
| TOTAL | 1,940.88 | 1,951.55 | 1,942.55 | 1,964.77 |

2022 Full Time Equivalent (FTE) by Department





PERSONNEL DETAIL

Staffing levels are measured by Full Time Equivalent (FTE). An FTE is a way of expressing a percentage of a position as related to a full-time position. While it is easily understood that a Full-Time Position would equate to 1.0 FTE, a part-time position is converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 FTE. Reassignments or reorganizations that may have occurred during the 2021 Fiscal Year, whether between or within departments, are shown in the 2021 Estimate below. True increases or decreases in the 2022 Budget FTEs are highlighted below. The elimination of positions to fund new initiatives are also included in the discussion below.

NOTABLE CHANGES IN STAFFING

Executive

- 1 Director of Sustainability moved from Resiliency and Emergency Management

Fire

- Converted 2 Fire Fighters into 1 Recruitment Manager in 2021
- Moved 1 Director of Sustainability to Executive

Housing & Community Development

- 1 Hope Center Director, 1 Social Worker, 1 Specialist-Community Liaison & Homelessness
- Closed Warming Shelter part-time positions (.57); moved under non-profit management

Livability & Tourism Management

- Converted 2 Maintenance Technicians into 1 Livability Maintenance Technician

Planning, Preservation and Sustainability

- 1 Associated Preservation Planner/ Code Enforcer
- 1 Annexation Coordinator

Police

- 1 Senior Data Analyst
- 1 DNA Technical Lead

Recreation

- Closed 1 Office Manager position, added 1 Enterprise Manager – Recreation Admin.
- 1 Manager, 4.15 part-time and 0.73 Seasonal positions. Daniel Island Rec Center open for full year in 2022, only 1/2 year in 2021 – Daniel Island Program
- 2 part-time Lifeguards, 2 part time Water Safety Instructors - Aquatics
- Closed 1 Head Coach position - Gymnastics

Stormwater

- Closed 4 Construction Worker positions, added a Civil Engineer II and Asset Manager in 2021; added 1 Project Management Lead and 1 Sr. Stormwater Technician in 2022



Traffic and Transportation

- 1 Traffic Safety Inspector

| Department | Division | Division # | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
|--|---|------------|----------------|----------------|------------------|----------------|
| Budget, Finance and Revenue Collections | | | | | | |
| | Budget and Finance Admin. | 130000 | 5.75 | 5.75 | 5.75 | 5.75 |
| | Finance | 131000 | 20.00 | 20.00 | 20.00 | 20.00 |
| | Revenue Collections | 132000 | 13.50 | 13.50 | 13.50 | 13.50 |
| | Budget and Management | 133000 | 6.00 | 6.00 | 6.00 | 6.00 |
| | Procurement | 134000 | 5.00 | 5.00 | 5.00 | 5.00 |
| | Real Estate Management | 135000 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Process/Service Improvement | 136000 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Call Center | 138000 | 5.00 | 5.00 | 5.00 | 5.00 |
| | Safety Management | 151000 | 4.00 | 4.00 | 4.00 | 4.00 |
| | City Hall | 171000 | - | - | - | - |
| | 116 Meeting Street | 171300 | - | - | - | - |
| | Gaillard Complex | 171310 | - | - | - | - |
| | Gallery at Waterfront Park | 171500 | - | - | - | - |
| | Visitor Center Building | 171550 | - | - | - | - |
| | Reuben M. Greenberg Municipal Building | 171600 | - | - | - | - |
| | 50 Broad Street | 171700 | - | - | - | - |
| | Charleston Maritime Center | 518550 | 7.00 | 7.00 | 7.00 | 7.00 |
| | Dock Street Theatre | 531000 | 8.50 | 8.50 | 8.50 | 8.50 |
| | Old Slave Mart Museum | 020010 | 3.10 | 3.10 | 3.10 | 3.10 |
| | City Market | 021010 | - | - | - | - |
| | Parking Ticket Revenue Collections | 022010 | 7.00 | 7.00 | 7.00 | 7.00 |
| | Parking Facilities Admin. - ABM | 022016 | - | - | - | - |
| | Parking Lot, B. A. M. | 022035 | - | - | - | - |
| | Cumberland Street Garage | 022075 | - | - | - | - |
| | Angel Oak | 024010 | 3.50 | 3.50 | 3.50 | 3.50 |
| | Charleston Visitor Center | 027010 | - | - | - | - |
| | Sub-Total | | 93.35 | 93.35 | 93.35 | 93.35 |
| Clerk of Council | | | | | | |
| | City Council | 100000 | 11.00 | 11.00 | 11.00 | 11.00 |
| | Records Management | 101000 | 3.20 | 3.25 | 3.25 | 3.25 |
| | Sub-Total | | 14.20 | 14.25 | 14.25 | 14.25 |
| Executive | | | | | | |
| | Municipal Court | 110000 | 26.50 | 26.50 | 26.50 | 26.50 |
| | Mayor's Office | 120000 | 8.50 | 8.50 | 9.50 | 9.50 |
| | Internal Auditing | 140000 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Corporation Counsel | 141000 | 14.00 | 14.00 | 14.00 | 14.00 |
| | Prosecutor's Office | 142000 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Youth Programs | 153000 | 4.69 | 4.69 | 4.69 | 4.69 |
| | Cultural Affairs | 500000 | 8.00 | 8.00 | 8.00 | 8.00 |
| | West Ashley Farmers Market | 500200 | 0.70 | 0.70 | 0.70 | 0.70 |
| | Cannon St. Arts Center | 500500 | - | - | - | - |
| | Public Information | 700000 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Mayor's Office for Children, Youth and Families | 701000 | 3.17 | 3.17 | 3.17 | 3.17 |
| | Technology Business Development | 810000 | - | - | - | - |
| | Sub-Total | | 74.56 | 74.56 | 75.56 | 75.56 |



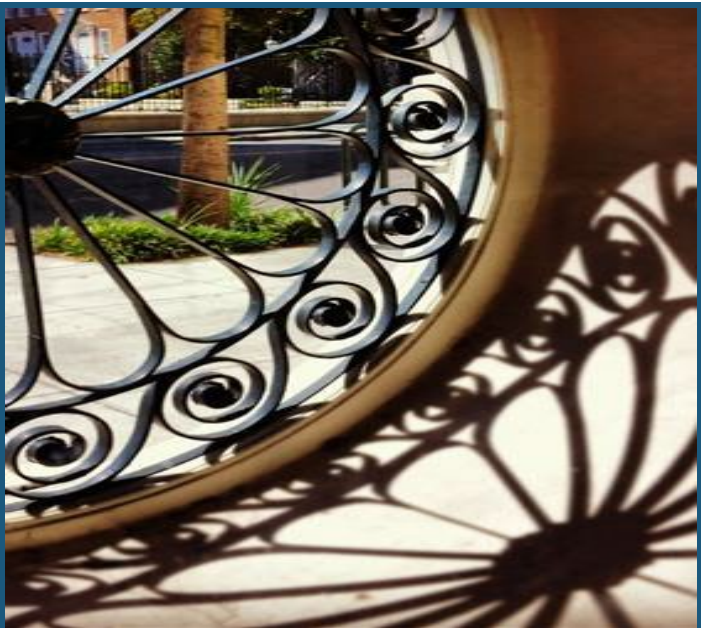
| Department | Division | Division # | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
|--|--|------------|----------------|----------------|------------------|----------------|
| Fire Department | | | | | | |
| | Fire Department – Firefighters | 210000 | 365.00 | 365.00 | 364.00 | 364.00 |
| | Fire Department – Non-Firefighter | 210000 | 11.00 | 11.00 | 11.00 | 11.00 |
| | Fire Training Division- Firefighter | 211000 | 8.00 | 8.00 | 8.00 | 8.00 |
| | Fire Training Division- Non-Firefighter | 211000 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Fire Marshal Division - Firefighter | 213000 | 14.00 | 15.00 | 15.00 | 15.00 |
| | Fire Marshal Division - Non Firefighter | 213000 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Resiliency & Emergency Management | 237000 | 4.00 | 4.00 | 3.00 | 3.00 |
| | Sub-Total | | 405.00 | 406.00 | 404.00 | 404.00 |
| Housing and Community Development | | | | | | |
| | Housing and Community Development | 410000 | 12.00 | 12.00 | 12.00 | 15.00 |
| | Warming Shelter | 411000 | 0.25 | 0.56 | 0.56 | - |
| | Sub-Total | | 12.25 | 12.56 | 12.56 | 15.00 |
| Human Resources | | | | | | |
| | Human Resources | 150000 | 16.00 | 16.00 | 16.00 | 16.00 |
| | Mailroom | 171100 | 1.00 | 1.00 | 1.00 | 1.00 |
| | Sub-Total | | 17.00 | 17.00 | 17.00 | 17.00 |
| Information Technology | | | | | | |
| | Information Systems | 161000 | 24.00 | 24.00 | 24.00 | 24.00 |
| | Geographic Information Services | 162000 | 6.00 | 6.00 | 6.00 | 6.00 |
| | Telecommunications | 163000 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Public Safety Information Technology | 235000 | - | - | - | - |
| | Sub-Total | | 34.00 | 34.00 | 34.00 | 34.00 |
| Livability and Tourism Management | | | | | | |
| | Livability | 225000 | 14.00 | 14.00 | 13.00 | 13.00 |
| | Tourism Management | 600000 | 16.64 | 16.70 | 16.70 | 16.70 |
| | Sub-Total | | 30.64 | 30.70 | 29.70 | 29.70 |
| Non-Departmental | | | | | | |
| | Pensions | 180000 | | | | |
| | Employment Benefits | 181000 | | | | |
| | General Insurance | 182000 | | | | |
| | Emergency Fund | 183000 | | | | |
| | Community Promotions | 620000 | | | | |
| | Assistance Programs | 710000 | | | | |
| | Non-Departmental | 900000 | | | | |
| Other | | | | | | |
| | Interest | | | | | |
| | Bond Principal | | | | | |
| | Sub-Total | | - | - | - | - |
| Parks Department | | | | | | |
| | Electrical | 170000 | 12.40 | 12.40 | 12.40 | 12.40 |
| | Facilities Maintenance | 170100 | 16.00 | 16.00 | 16.00 | 16.00 |
| | Capital Projects | 520000 | 8.00 | 8.00 | 8.00 | 8.00 |
| | Parks Administration | 521000 | 14.25 | 14.25 | 14.25 | 14.25 |
| | Grounds Maintenance | 522000 | 84.00 | 84.00 | 84.00 | 84.00 |
| | Construction | 523000 | 15.00 | 15.00 | 15.00 | 15.00 |
| | Parks Maintenance Projects | 526000 | - | - | - | - |
| | J. P. Riley, Jr. Ballpark | 023010 | 0.60 | 0.60 | 0.60 | 0.60 |
| | Sub-Total | | 150.25 | 150.25 | 150.25 | 150.25 |
| Planning, Preservation and Sustainability | | | | | | |
| | Planning, Preservation & Sustainability Admin. | 415000 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Zoning Division | 419000 | 9.00 | 9.00 | 9.00 | 9.00 |
| | Preservation Division | 420000 | 6.00 | 6.00 | 6.00 | 7.00 |
| | Design Division | 421000 | 2.72 | 2.75 | 2.75 | 2.75 |
| | Planning and Sustainability | 430000 | 5.00 | 5.00 | 5.00 | 6.00 |
| | Business and Neighborhoods Services | 820000 | 6.00 | 6.00 | 6.00 | 6.00 |
| | Sub-Total | | 32.72 | 32.75 | 32.75 | 34.75 |



| Department | Division | Division # | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
|------------------------------|---------------------------------|---------------|----------------|----------------|------------------|----------------|
| Police Department | | | | | | |
| | Police – Sworn Officers | 200000 | 452.00 | 454.00 | 454.00 | 454.00 |
| | Police – Non-Sworn | 200000 | 104.50 | 104.50 | 105.50 | 106.50 |
| | Total for Division | 200000 | 556.50 | 558.50 | 559.50 | 560.50 |
| | Radio Shop – Non Sworn | 203000 | 5.00 | 5.00 | 5.00 | 5.00 |
| | Community Outreach | 206000 | - | - | - | - |
| | Hospitality Fee Public Safety | 260010 | 2.00 | 2.00 | 2.00 | 2.00 |
| | Victims Advocate | 207000 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Sworn Officers Sub-Total | | 454.00 | 456.00 | 456.00 | 456.00 |
| | Non-Sworn Sub-Total | | 112.50 | 112.50 | 113.50 | 114.50 |
| | Sub-Total | | 566.50 | 568.50 | 569.50 | 570.50 |
| Public Service | | | | | | |
| | Permit Center | 137000 | 4.00 | 4.00 | 4.00 | 4.00 |
| | Engineering | 220000 | 10.00 | 10.00 | 10.00 | 10.00 |
| | Inspections | 221000 | 22.50 | 23.00 | 22.50 | 23.00 |
| | Public Service Administration | 300000 | 2.00 | 2.00 | 2.50 | 2.00 |
| | Streets and Sidewalks Admin. | 311000 | 3.00 | 3.00 | 3.00 | 3.00 |
| | Streets and Sidewalks | 312000 | 27.00 | 27.00 | 27.00 | 27.00 |
| | Environmental Services Admin. | 321000 | 7.00 | 7.00 | 7.00 | 7.00 |
| | Garbage Collection | 322000 | 35.00 | 35.00 | 35.00 | 35.00 |
| | Trash Collection | 323000 | 31.00 | 31.00 | 31.00 | 31.00 |
| | Street Sweeping | 324000 | 21.00 | 21.00 | 21.00 | 21.00 |
| | Fleet Management | 331000 | 25.00 | 25.00 | 25.00 | 25.00 |
| | Sub-Total | | 187.50 | 188.00 | 188.00 | 188.00 |
| Recreation Department | | | | | | |
| | Recreation Administration | 510000 | 4.00 | 4.00 | 3.00 | 4.00 |
| | Recreation Athletics | 511000 | 17.22 | 17.22 | 17.22 | 17.22 |
| | Youth Sports | 512000 | - | - | - | - |
| | Adult Sports | 511300 | - | - | - | - |
| | Recreation Programs | 513000 | 24.18 | 24.18 | 24.18 | 24.18 |
| | Environmental Programs | 513100 | - | - | - | - |
| | Playgrounds | 513300 | - | - | - | - |
| | Community Programs | 513400 | - | - | - | - |
| | Recreation Facilities | 515000 | 2.15 | 2.15 | 2.15 | 2.15 |
| | James Island Recreation Center | 515010 | 9.16 | 9.16 | 9.16 | 9.16 |
| | St. Julian Devine | 515020 | 5.24 | 5.24 | 5.24 | 5.24 |
| | Bees Landing Recreation Center | 515025 | 13.05 | 13.05 | 13.05 | 13.05 |
| | Arthur Christopher Gym | 515030 | 7.96 | 7.96 | 7.96 | 7.96 |
| | Shaw Community Center | 515035 | 4.20 | 4.20 | 4.20 | 4.20 |
| | West Ashley Park | 515040 | - | - | - | - |
| | Daniel Island Programs | 515045 | 7.00 | 11.57 | 11.57 | 17.45 |
| | Aquatics | 516000 | 34.66 | 34.66 | 34.66 | 37.56 |
| | Swim Team | 516040 | - | - | - | - |
| | Tennis | 517000 | 12.86 | 11.86 | 11.86 | 11.86 |
| | Charleston Tennis Center | 517010 | - | - | - | - |
| | Maybank Tennis Center | 517020 | - | - | - | - |
| | Inner City Youth Tennis | 517030 | - | - | - | - |
| | Gymnastics | 518000 | 6.70 | 6.70 | 5.70 | 5.70 |
| | Gymnastics Training Center | 518010 | - | - | - | - |
| | Municipal Golf Course | 028010 | 24.53 | 26.68 | 26.68 | 26.68 |
| | Sub-Total | | 172.91 | 178.63 | 176.63 | 186.41 |



| Department | Division | Division # | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
|-----------------------------------|-------------------------------|------------------|-----------------|-----------------|------------------|-----------------|
| Stormwater Management | | | | | | |
| | Stormwater Utility Operations | 193010 | 79.00 | 80.00 | 78.00 | 80.00 |
| | | Sub-Total | 79.00 | 80.00 | 78.00 | 80.00 |
| Traffic and Transportation | | | | | | |
| | Traffic and Transportation | 230000 | 28.00 | 28.00 | 28.00 | 29.00 |
| | Parking Management Services | 022005 | 39.00 | 39.00 | 35.00 | 39.00 |
| | On Street Parking Operations | 022045 | 4.00 | 4.00 | 4.00 | 4.00 |
| | | Sub-Total | 71.00 | 71.00 | 67.00 | 72.00 |
| | | | | | | |
| | | TOTAL | 1,940.88 | 1,951.55 | 1,942.55 | 1,964.77 |



REVENUES

SECTION TABLE OF CONTENTS

REVENUE DISCUSSION AND ANALYSIS.....93

COMPARATIVE REVENUE SUMMARY107

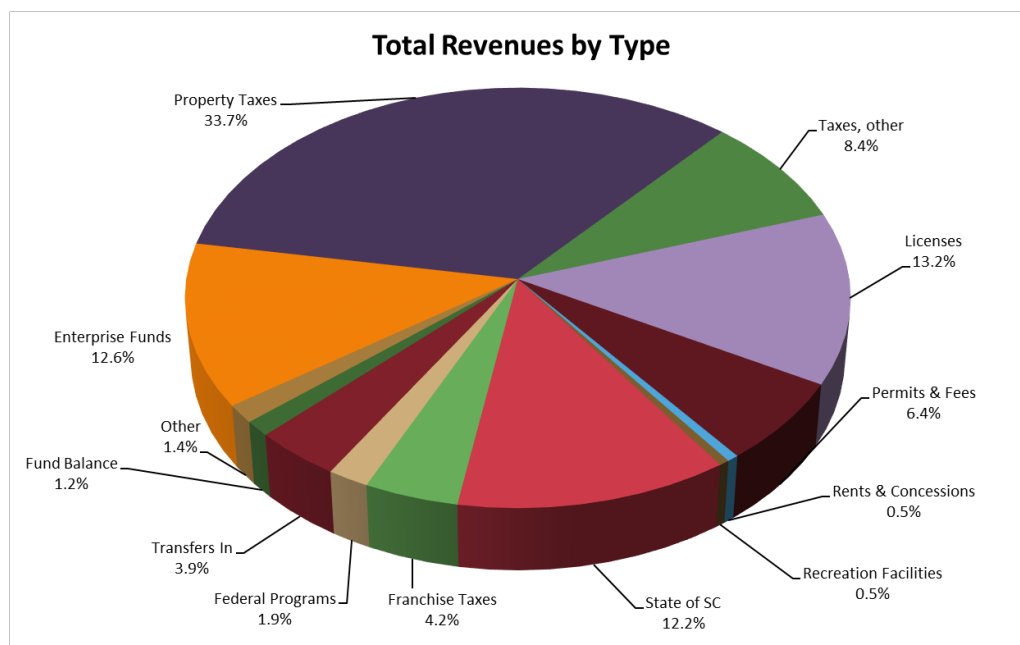
COMPARATIVE REVENUE DETAIL.....108



REVENUE DISCUSSION AND ANALYSIS

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

| 2022 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 | 101,177,000 | | | | | | 101,177,000 |
| Taxes, other | | | 18,182,000 | 7,127,000 | | | 25,309,000 |
| Licenses | 39,664,600 | | | | | | 39,664,600 |
| Permits & Fees | 7,451,798 | | | | | 11,826,309 | 19,278,107 |
| Rents & Concessions | 1,581,821 | | | | | | 1,581,821 |
| Recreation Facilities | 1,395,020 | | | | | | 1,395,020 |
| State of SC | 29,822,184 | | | | 6,920,000 | | 36,742,184 |
| Franchise Taxes | 12,711,000 | | | | | | 12,711,000 |
| Federal Programs | 5,576,315 | | | | | | 5,576,315 |
| Transfers In | 9,368,741 | | | | | 2,343,329 | 11,712,070 |
| Fund Balance | 3,143,496 | | 96,609 | 316,593 | | | 3,556,698 |
| Other | 4,143,266 | | 40,000 | 10,000 | 6,000 | 10,000 | 4,209,266 |
| Enterprise Funds | | 37,754,428 | | | | | 37,754,428 |
| Total | 216,035,241 | 37,754,428 | 18,318,609 | 7,453,593 | 6,926,000 | 14,179,638 | 300,667,509 |





GENERAL FUND

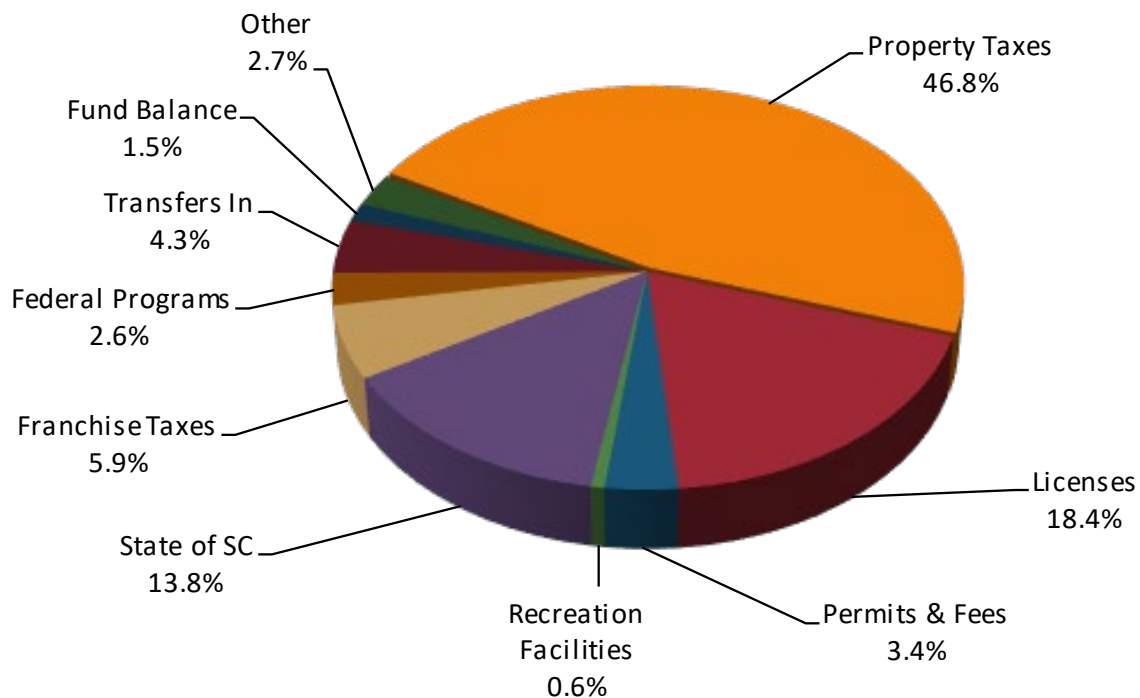
The General Fund is the City of Charleston's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. For fiscal year 2022, the revenues generated for the General Fund are projected to be \$216,035,241 including \$3,143,496 of fund balance, and General Fund expenditures are projected to be \$222,381,674. In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds must be used to offset the deficit. Revenues for 2022 reflect an increase of \$11,907,045 or 5.83% from the 2021 Approved Budget and expenditures for 2022 reflect an increase of \$18,515,673 or 9.08% from the 2021 Approved Budget.

| General Fund Summary | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget |
|--|-------------|-------------|---------------|-------------|
| Revenues | 202,274,981 | 188,067,023 | 196,639,251 | 203,523,004 |
| Transfers In | 12,521,775 | 7,773,879 | 7,908,330 | 9,368,741 |
| Fund Balance | - | 8,287,294 | - | 3,143,496 |
| Total Revenues & Other Financing Sources | 214,796,756 | 204,128,196 | 204,547,581 | 216,035,241 |

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

| | | | |
|-------------------------|----------------|-------------------------|--------------|
| Property Taxes | \$ 101,177,000 | Permits and Fees | \$ 7,451,798 |
| Licenses | \$ 39,664,600 | Recreational Facilities | \$ 1,395,020 |
| State of South Carolina | \$ 29,822,184 | Federal Programs | \$ 5,576,315 |
| Franchise Taxes | \$ 12,711,000 | Fund Balance | \$ 3,143,496 |
| Operating Transfers In | \$ 9,368,741 | Other | \$ 5,725,087 |

2022 General Fund Revenues





Revenue Structure

Property Taxes and Licenses represent the two major revenue sources in the General Fund. Together, they comprise 65.2% of the total General Fund revenues. In 2022, these two sources are estimated to account for \$140,841,600 of the \$216,035,241 in General Fund Revenues. **In all charts shown in this section, revenues shown are actual revenues for 2013-2020, estimated actual revenues for 2021, and budgeted revenues for 2022.**

• Property Taxes

General property taxes are estimated to account for 46.8% of the City's General Fund revenues in 2022. South Carolina law allows local governments to levy tax upon real and personal property valuations assessed and equalized according to statutory guidelines. The City of Charleston is located in two counties: Charleston County and Berkeley County. The City millage rate is required to be the same in both counties.

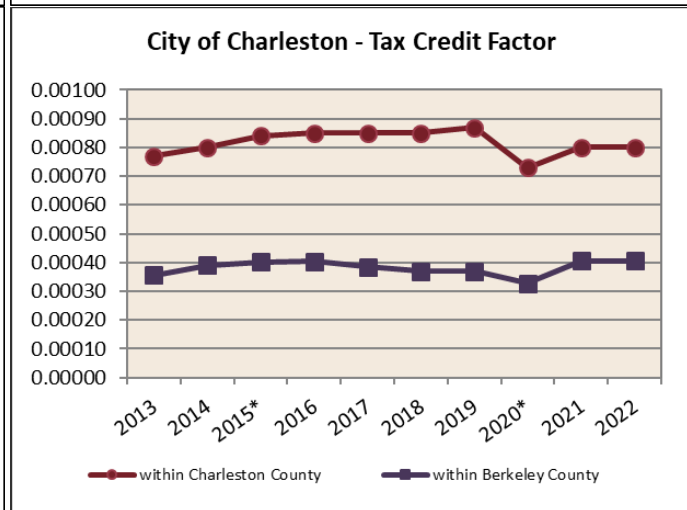
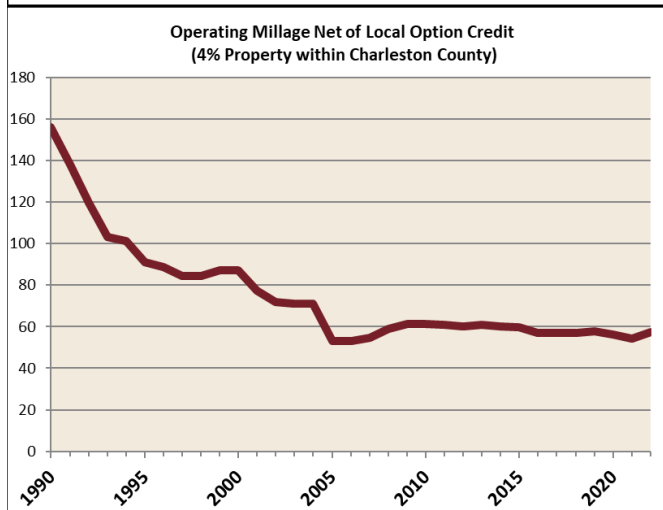
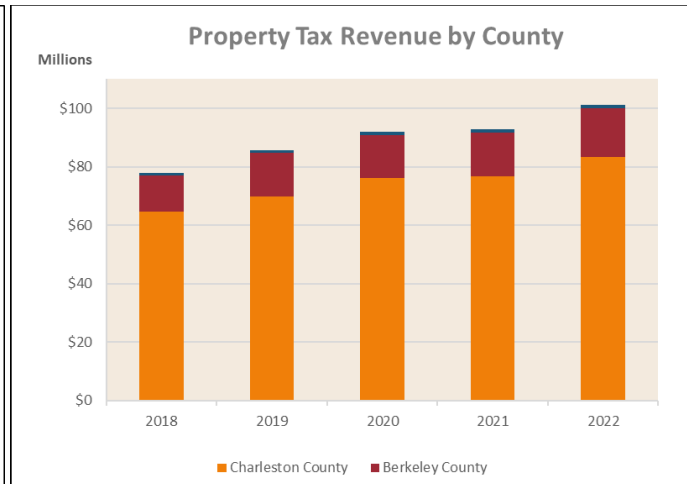
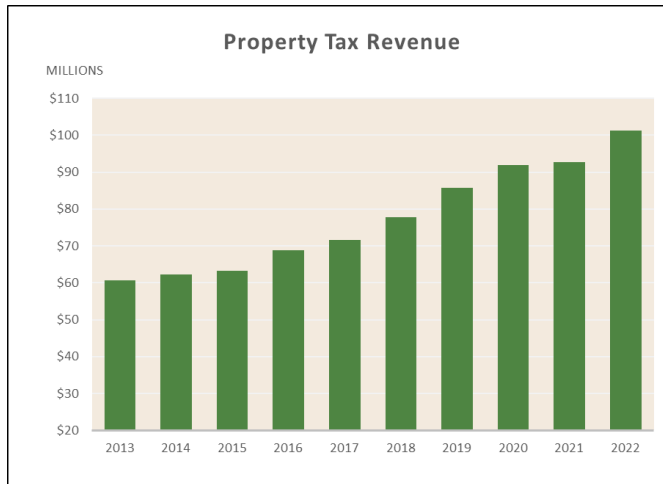
Projected growth in taxes is based on various factors, including historical growth, construction trends, new development, and other economic conditions. Current trends indicate that assessed values are likely to continue increasing in 2022. Because of the City's calendar year versus the counties' fiscal

year end of June 30, the 2021 taxes are not final when the City is preparing its 2022 budget. Therefore, 2022 taxes are estimated based on 2021 preliminary appraised and assessed values provided in September 2021 by the counties for the determination of 2021 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 2022 is 77.3 mills, three mills higher than 2021. Millage shown here does not include the 4 mills levied for drainage improvements or the 3 mills levied for public safety infrastructure improvements. A homeowner's effective tax rate for the general operating millage has declined over 63% since 1990 due mainly to the Local Option Sales Tax and the City's implementation of diversified revenue sources. Local Option Sales Tax was passed in Charleston County in 1991 and Berkeley County in 1999. LOST revenue is paid by the State in two portions which have different allocation factors and requirements: the Rollback Fund and the Revenue Fund. All funds received from the Rollback Fund must be used as a tax credit to "rollback" or reduce millage. The City has also elected to use the Revenue Portion of LOST to increase the tax credit, resulting in lower effective millage. The Tax Credit Factor is computed annually based on total appraised value within each county area in the City, and the amount of LOST revenue the City receives in that county area. During the pandemic, especially in 2020, reduced LOST revenue resulted in a lower Tax Credit Factor. When LOST revenue rebounded in 2021, the Tax Credit Factor increased substantially and resulted in lower taxes for homeowners without a change in millage.

| Property Tax Millage & Revenue | | | | |
|--------------------------------|---------------------------|--------------|-------------------|----------------|
| Year | Millage Rate [^] | | Total Tax Revenue | Percent Change |
| | Vehicles | Real & other | | |
| 2013 | 76.8 | 80.3 | 60,590,749 | -1.60% |
| 2014 | 80.3 | 80.3 | 62,198,010 | 2.65% |
| 2015* | 80.3 | 78.1 | 63,174,800 | 1.57% |
| 2016 | 78.1 | 78.1 | 68,863,142 | 9.00% |
| 2017 | 78.1 | 78.1 | 71,526,245 | 3.87% |
| 2018 | 78.1 | 78.1 | 77,787,627 | 8.75% |
| 2019 | 78.1 | 79.6 | 85,666,520 | 10.13% |
| 2020* | 79.6 | 74.3 | 91,819,490 | 7.18% |
| 2021 | 74.3 | 74.3 | 92,674,509 | 0.93% |
| 2022 | 74.3 | 77.3 | 101,177,000 | 9.17% |

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

* reassessment year



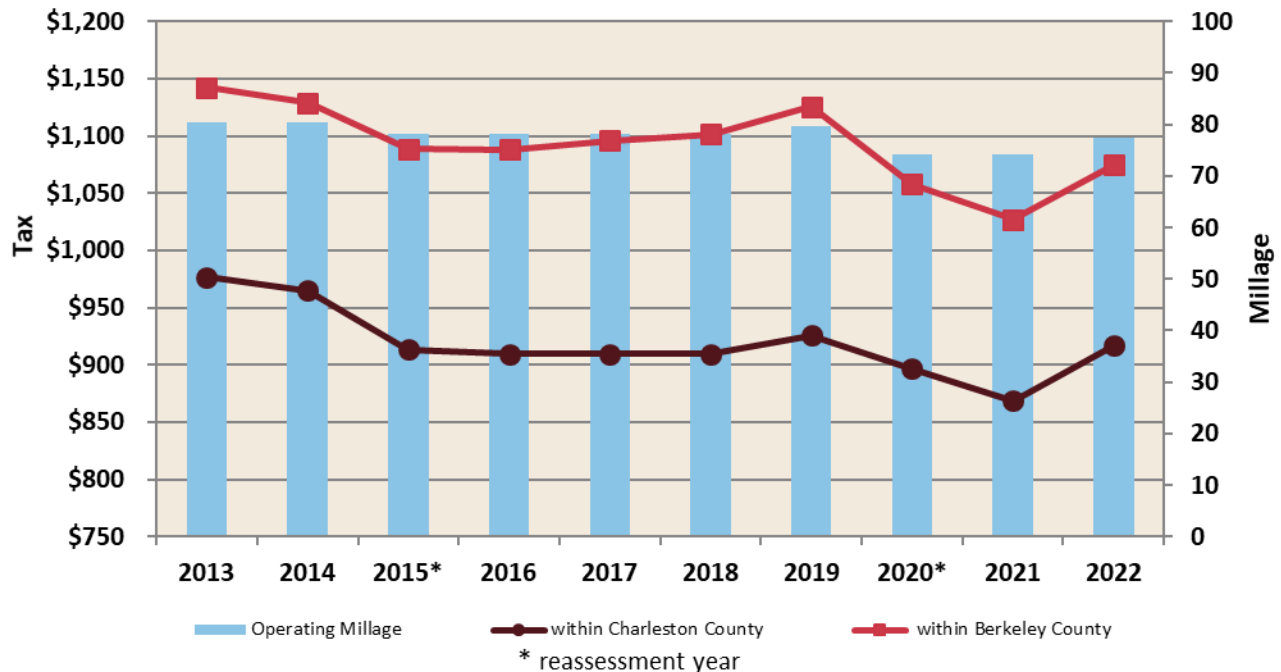
Property Tax Calculation for Average Home in the City of Charleston (within Charleston County)

| | Without Homestead | With Homestead |
|--|----------------------|-------------------|
| Appraised Property Value | \$ 400,000 | \$ 400,000 |
| Less: Homestead Exemption (if applicable - age 65 or older, blind or disabled) | \$ - | \$ (50,000) |
| Adjusted Appraised Property Value | \$ 400,000 | \$ 350,000 |
| Multiplied by the Primary Legal Residence Assessment Ratio | 0.04 | 0.04 |
| Total Assessment | \$ 16,000 | \$ 14,000 |
| Multiplied by the 2022 City of Charleston Millage Rate* | 0.0773 | 0.0773 |
| Total City of Charleston Property Tax due before Sales Tax Credit | \$ 1,236.80 | \$ 1,082.20 |
| Less: City of Charleston Sales Tax Credit (.00080 X \$400,000) | \$ (320.00) | \$ (320.00) |
| Total City of Charleston Tax Due | \$ 916.80 | \$ 762.20 |

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

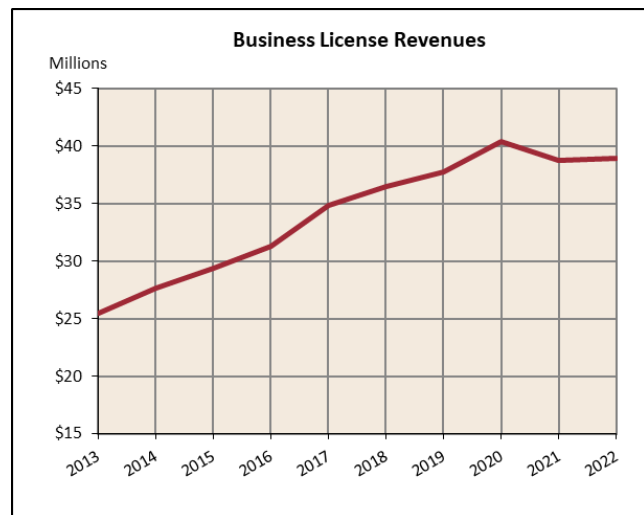


City of Charleston Property Taxes on \$400,000 Primary Residence (without Homestead Exemption)



• Licenses

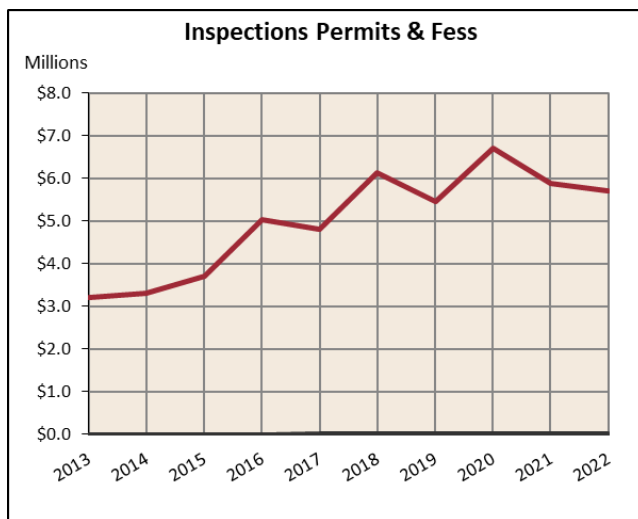
Revenues in this category are primarily derived from business license fees (98%). Licenses account for 18.4% of the General Fund revenues for 2022. Business License fees are imposed on any businesses, occupations or professionals that are located, in whole or part, within the City limits. This fee consists of a base rate, plus a percentage of gross income. These rates vary based on classification. Revenue for 2021 decreased due to the COVID-19 pandemic's impact on business revenues during 2020. Business licenses are assessed on the prior year revenue of the licensee; therefore, 2021 business license fees were assessed on 2020 revenues. Two or more months of lockdowns and a huge decrease in the number of tourists in town contributed to the decline in business revenues during 2020. License revenues for 2022 are expected to increase very slightly as the pandemic's effects lessened throughout 2021.





Permits and Fees

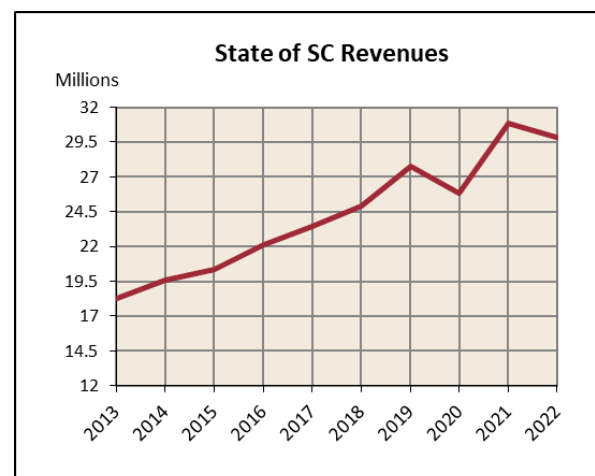
This revenue category comprises 3.4% of the total General Fund revenues and consists primarily of various construction permit fees collected by the Inspections Division. Collections by the Inspections Division are expected to be \$5,715,600 in 2022 and account for 77% of this category. Other fees include local Transportation Network Company (TNC) fees (\$250,000), Municipal Court fees (\$74,100), various zoning/design review fees (\$626,698) and tourism permits (\$373,400). In August of 2021, the Traffic and Transportation Department enacted a new Construction Permit and Right-of-Way Obstruction Fee. The 2022 budget for this fee is \$300,000. The fee is charged for permits issued by the T&T department for temporary or permanent obstructions to public streets or sidewalks. Fee amounts vary and are calculated based on full or partial street closure or obstruction and whether on-street parking obstruction is for a metered or non-metered space. This fee does not apply to utilities that have an active franchise agreement with the City. Revenue was down in 2020 for TNC fees and tourism-related permits and fees due to the pandemic's impact on tourism, and continued impact was experienced in 2021. Municipal Court fees were also down in 2020 due to closures during the pandemic lockdowns. Jury trials were temporarily suspended in 2021 due to social distancing issues, but a return to normal operations is expected in 2022.



Permits and Fees in the Inspections Division consists of various construction permits, such as building permits, electrical and plumbing permits, plan checking permits and other related permits. The Inspections Division bases fee projections and growth estimates on trend analysis and data from Planning concerning upcoming development projects. Variances from year to year are usually the result of the timing of large construction projects. Fee revenue in 2020 exceeded budget projections. Revenue for 2021 declined possibly due to labor shortages and supply chain issues experienced due to the continuing pandemic. Revenue for 2022 is budgeted conservatively with a slight decline.

- ## State of South Carolina

This revenue category accounts for all income received from the State of South Carolina including the Local Option Sales Tax (LOST), shared revenues and traffic signal maintenance funding, and represents about 13.8% of the total General Fund revenue for 2022. The implementation of the Local Option Sales Tax (LOST) created a new revenue source that has grown consistently over the years. Collected by the State and allocated on a formula that factors in location of the sale as well as the population of the county and municipality as a share of the total state population, this revenue is very sensitive to economic conditions that impact consumer spending and also to weather events such as





tropical storms and hurricanes. The decrease from 2019 to 2020 is from the pandemic's impact on local option sales tax. Significant closures of retail establishments, restaurants and other business in 2020 led to reduced collections. The 2021 estimate is higher than expected. The budget for 2022 is slightly lower based on the partial year of revenue for 2021 received at the time the 2022 budget was formulated.

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 2022 is estimated to be \$2,955,915.

- **Franchise Taxes**

This revenue category accounts for the franchise fees paid by electric companies and cable television companies and represents 5.9% of the 2022 General Fund budget. The current franchise agreements with Dominion Energy (formerly South Carolina Electric & Gas) and Berkeley Electric Cooperative (BEC) establish a fee at 5% for both electric and natural gas services within the City. Dominion covers approximately 97.5% of Charleston residents, with BEC providing service for the remaining residents. The projection for the Dominion fee assumes a maximum contribution to the Non-Standard Service Fund as per the franchise agreement. Revenue has been decreasing since 2018, the highest revenue year. Specifically, customer credits given in 2019 from the Tax Cut and Jobs Act of 2018 and electric rate decreases ordered by the South Carolina Public Service Commission reduced the cost to consumers, resulting in lower electric franchise fees. The 2022 budget of \$11,140,000 includes no expected growth in electric and gas franchise fees. Cable TV franchise fees, which includes internet service provided via cable, have declined since a high in 2016 as streaming services and other options become more popular. The 2022 budget of \$1,571,000 is a decrease of approximately 7.6% for Cable TV franchise fees.

- **Recreational Facilities**

This category of revenue includes fees and charges collected by the various programs and facilities operated by the City's Recreation Department. Programs include youth and adult sports, gymnastics, and summer day camps. Facilities include five multi-purpose complexes, four swimming pools, and two tennis centers. Revenue from Recreational Facilities accounts for \$1,395,000 or 0.6% of the General Fund revenue budget. These revenues are estimated based on current and projected program enrollment and facility usage levels. Revenues for 2020 decreased due to the pandemic, both from closures and changes in the capacity of facilities to ensure proper social distancing. Additionally, 2021 revenues are down due to the continued pandemic impact. The opening of two facilities were also postponed until July 1, 2021 in order to save operating costs, which also reduced revenues. The revenue for 2022 is expected to increase slightly to \$1,395,000 as the new facilities will be open for the full year.

- **Federal Programs**

Federal Programs revenue is the funding received by the City for the American Rescue Plan Act (ARPA) of 2021 in response to the Covid-19 pandemic and the impact it has had on local governments. The City received its first tranche of approximately \$10.5 million in June of 2021 and will receive a second tranche of the same amount in June of 2022. The City elected to use the revenue loss method of accounting for the funds received, and submitted documentation to the U.S. Treasury Department showing approximately \$93 million dollars of lost revenue from all sources in 2020. The City is required to document how the funds are spent. Eligible expenditures under the Revenue Loss method include the provision of general government services. The amount of ARPA funds estimated to be spent in 2022 are \$5,576,315 resulting in an equal amount of recognized revenue budgeted. ARPA funds to be recognized in 2021 are estimated at \$3,890,359, but the City has not closed out its 2021 books at this time and that



number is subject to change. The City has until 2024 to obligate the funds received and until 2026 to actually spend the funds.

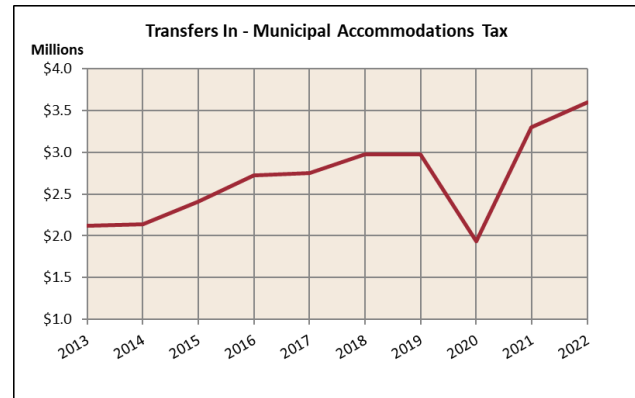
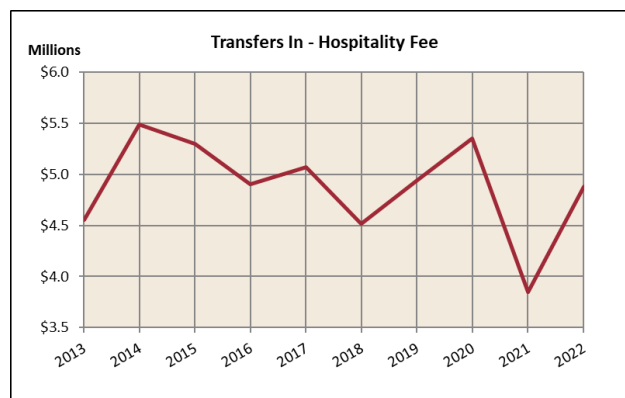
• Operating Transfers In

This category accounts for revenues received by other funds, such as special revenue funds, that are transferred into the General Fund under various ordinances and grant agreements. Transfers In represents 4.3% of the 2022 General Fund budget. The most significant funds that transfer revenues to the General Fund are the Hospitality Fee Fund, the Tourism Ticket Fee Fund, the Municipal Accommodations Tax Fund and the State Accommodations Tax Fund. The revenues from these four special revenue funds are all tourism-driven and very dependent on factors such as the economy, national and world events, and weather events and are therefore budgeted very conservatively. Throughout the year, month-to-month trends and growth percentages are calculated comparing current revenue, prior years' revenue and budgeted revenue. These trends are then utilized to predict future revenues, along with trend information available from the tourism industry. These four funds make up 97% of the operating transfers in.

| Significant Tourism Transfers In | 2022 |
|-----------------------------------|------------------|
| Municipal Accommodations Tax Fund | 3,600,000 |
| Hospitality Fee Fund | 4,877,500 |
| State Accommodations Tax Fund | 369,750 |
| Tourism Ticket Fee Fund | 270,000 |
| Total | 9,117,250 |

Hospitality Fee Fund

Transfers from the Hospitality Fee Fund to the General Fund are based on documented tourism related expenditures incurred by the General Fund. These expenses include police and fire coverage of tourism-related districts and events, maintenance of certain building 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. In 2021, transfers from this fund are also used to offset some of the operating and maintenance expenses of the Joseph P. Riley, Jr. Ballpark which is an Enterprise Fund. The transfer in for 2021 was greatly reduced because of the COVID-19 pandemic's impact on tourism. The transfer in for 2022 reflects that the Hospitality Fee revenue has partially recovered from the pandemic. See the Hospitality Fee Revenue discussion later in this section.



Municipal Accommodations Tax Fund

For 2022, \$3,600,000 is budgeted to support General Fund tourism-related salaries, the majority of which are Police officers who patrol the main tourism areas of the City. The amount varies from year to year depending on the needs of the General Fund, and other demands on the Municipal Accommodations Tax



Fund. The transfer in for 2022 reflects that the Municipal Accommodations Tax revenue has partially recovered from the pandemic. The Municipal Accommodations Tax Fund's revenues and the impact of the pandemic are discussed in further detail later in this section.

Tourism Ticket Fee Fund

Implemented on January 1, 1994, this fund generates revenue from a fixed fee of fifty cents per person on tour-related events like walking tours 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 2022 transfer to the General Fund is budgeted at \$270,000, an increase from 2021 budget of \$93,000 which declined due to the pandemic's effect on tourism. The Tourism Ticket Fee Fund budget is not included in this document as it is not approved by City Council.

- **Use of Fund Balance**

City management occasionally assigns fund balance for future expenditures during the fiscal year close-out process. The amount of these assignments depends on total fund balance and the City's overall financial position. These assignments are possible when strong revenues and conservative spending results in Unassigned Fund Balance at December 31 exceeding the City's established policy regarding its desired level of 20% of the subsequent year's budgeted expenditures. For 2022 assigned fund balance of \$2,492,419 is budgeted, with \$1,040,000 from the Information Technology Department's budget for projects that were postponed in 2021 due to the pandemic. Unassigned fund balance is budgeted at \$651,077. See the Fund Balances section beginning on page 77 for further information.

- **All Other**

Other General Fund revenue sources include Rents and Concessions (\$1,581,821), Fines and Forfeitures (\$295,000), a contribution from the Charleston Water System (CWS) (\$1,095,000), Miscellaneous Income (\$1,393,706), Penalties and Costs (\$678,500), Sales & User Charges (\$506,060), and Interest Income (\$175,000). Details of these revenues can be seen in the Comparative Revenue Detail pages at the end of this section.

ENTERPRISE FUNDS

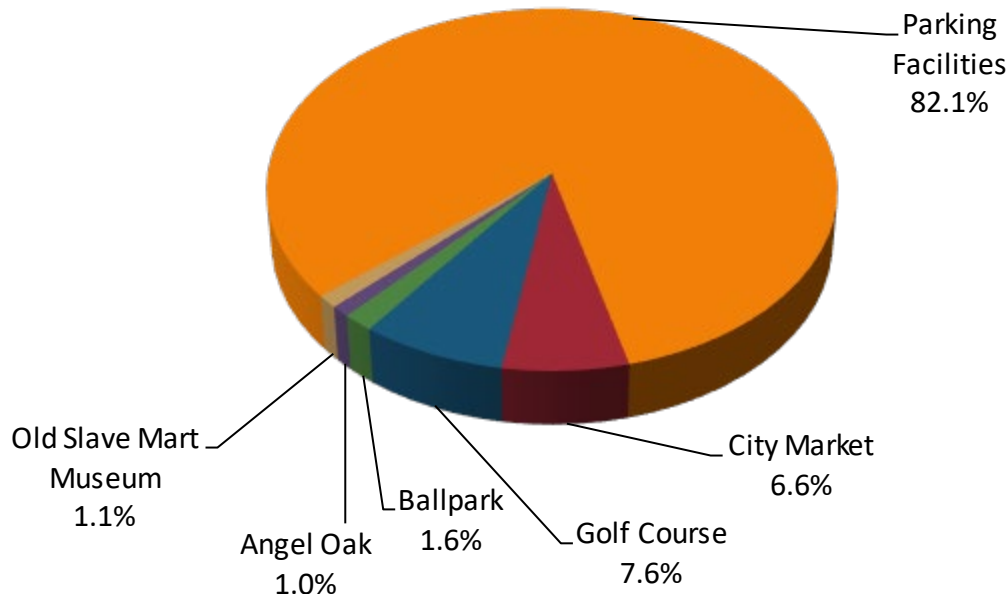
Enterprise Funds are used to account for activities that are financed and operated in a manner similar to business enterprises. An enterprise fund can be used to report an activity where fees are charged to external users for goods or services, regardless of whether the intent is to fully recover all costs through user charges. The City of Charleston utilizes six Enterprise funds, which are 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 2022, the budgeted revenues of the Enterprise Funds total \$37,754,428, and the expenditures total \$31,407,995 creating a surplus of \$6,346,433. This surplus will be used to offset the \$6,346,433 budgeted deficit in the General Fund

The Enterprise Funds and their projected revenues are:

| | | | |
|-----------------------|---------------|-------------------------------|------------|
| Parking Facilities | \$ 31,001,278 | Joseph P. Riley, Jr. Ballpark | \$ 601,000 |
| City Market | \$ 2,486,850 | Angel Oak | \$ 375,300 |
| Municipal Golf Course | \$ 2,860,000 | Old Slave Mart Museum | \$ 430,000 |



2022 Enterprise Funds Revenues

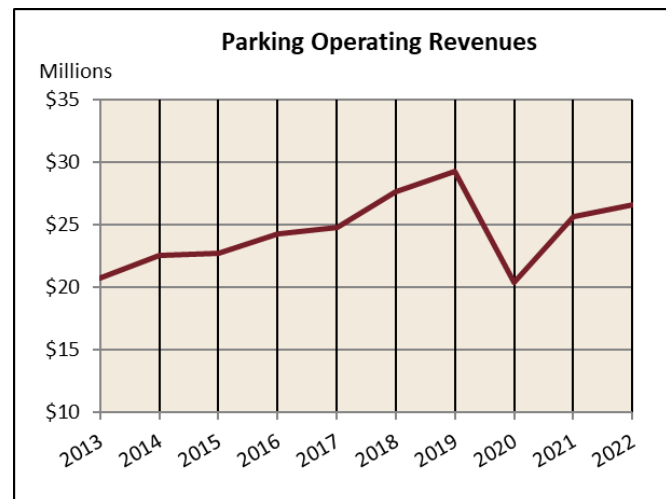


Revenue Structure

Parking Facilities and the Municipal Golf Course represent the two major revenue sources in the Enterprise Funds. Together, they comprise 89.7% of the total revenues for the Enterprise Funds. In 2022, these two sources are estimated to account for \$33,861,278 of the \$37,754,428 in Enterprise Funds revenues. **In all charts shown in this section, revenues shown are actual revenues for 2013-2020, estimated actual revenues for 2021, and budgeted revenues for 2022.**

• Parking Facilities

This is the City's largest enterprise activity and represents 82.1% of the Enterprise Funds revenue for 2022. The revenues generated are from the 15 parking garages and 8 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 a rate increases for monthly parkers, hourly transient rate, and increased enforcement in problem areas as identified by citizen complaints. Most of the City's parking facilities



are operated under a management agreement with a parking contractor. The current contractor is ABM Parking Services. Locations operated by ABM account for 72.5% of parking operating revenues. The contract with ABM also includes the physical collection of coins from the City's parking meters. The management company prepares revenue projections based on the monthly parking population per facility, transient parking counts, third-party parking agreements in effect and future demand based on new construction and other factors. Parking revenues for 2020 were significantly impacted by the



pandemic due to a significant decline in tourism. Most of the City's parking garages are in the downtown historic district and many are connected to hotels. For 2021, parking operating revenues (excluding transfers in and net assets) are estimated at \$25,640,000, an increase of \$5,261,500 compared to 2020's actual operating revenue. The 2022 operating revenue budget is \$26,596,478. In 2022, a transfer in of \$300,000 from the Hospitality Fee Fund is budgeted to help offset the cost of parking enforcement in areas with a heavy concentration of tourism. Parking net assets of \$4,108,800 are budgeted to fund deferred maintenance from 2021 (\$260,000), major repairs in many of the garages (\$3,451,300), and parking meter equipment (\$393,500).



•Municipal Golf Course

The revenues generated by the Municipal Golf Course are from user fees and represent 7.6% of the Enterprise Fund revenues for 2022. In 2020, major renovations were completed for the greens and fairways which resulted in closures of the course during the year. Combined with decreasing revenues caused by the pandemic, operating revenues decreased to 24% of 2019. Revenues for 2013 and 2014 were affected by capital improvement projects that began in late 2013 and closed 9 holes of the course for part of the year. Variance in revenues from year-to-year are affected by the number of sunny days and

other weather events that can deter the number of rounds of golf that are played. The reopening of the much-improved course, plus various rate increases boosted revenue in 2021 to an estimated \$3.2 million. Projections for 2022 are slightly less at \$2,860,000 as a surge from re-opening after long closures is not expected to repeat.

• 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 6.6% of the Enterprise Fund revenues for 2022. This revenue source has experienced steady growth over the past decade because of Charleston's strong tourism industry. Renovated in 2010, the Market is operated by the City Market Preservation Trust, LLC under a management agreement, with the City receiving a share of the profit. For 2020, revenues declined as the pandemic forced the closing of the market for part of the year and impacted visitation and vendor capacity for the rest of the year. Revenues for 2021 are expected to be about 90% of normal as the Market returns to regular operations, especially for the peak tourism months of spring and summer. The 2022 revenue budget is \$2,486,850, which is about 98% of 2019's actual revenue.

• Joseph P. Riley, Jr. Ballpark

The majority of the income at the ballpark is derived from baseball games played by the Charleston RiverDogs, a minor league team affiliated with the Tampa Bay Rays. Additionally, the Citadel, the military college of South Carolina, plays its baseball games here. Also, special events such as concerts are often held at "The Joe" as the stadium is known to locals. The RiverDogs contract for the use of the facility calls for a flat rental fee that increases by \$4,000 per year. The fee for 2022 is \$391,000. The payment for 2020 was reduced as Major League Baseball canceled the minor league season due to the pandemic. The



hospitality fee transfer in for 2022 is budgeted at \$200,000 of which \$100,000 is to cover a portion of routine maintenance and \$100,000 is to cover a portion of the City's share of improvements made to the clubhouse by the RiverDogs.

- **All Others**

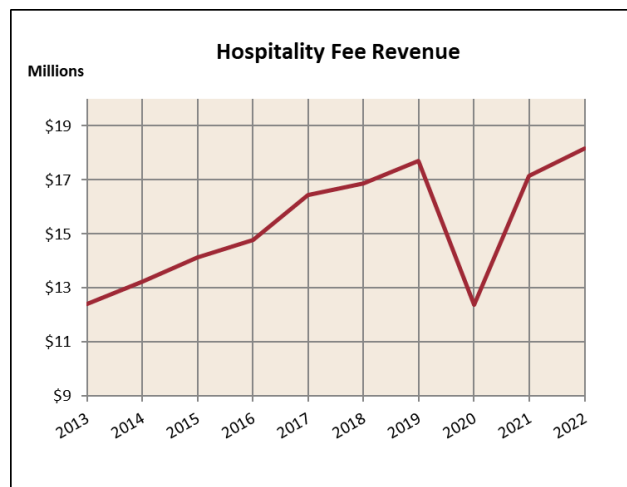
Other Enterprise Funds revenue sources are the Angel Oak Fund (\$375,300) and The Old Slave Mart Museum (\$430,000), both of which have experienced revenue increases in the past few years prior to the pandemic. Lockdowns and social distancing requirements in 2020 limited visitation, resulting in decreased revenues for 2020. Old Slave Mart revenues declined by 50% and Angel Oak revenues declined by 48%. Revenues improved in 2021 and continued improvement is expected in 2022.

SPECIAL REVENUE FUNDS

The first three funds discussed below are tourism-related special revenue funds, with the majority of revenues generated by visitors to Charleston. With its high concentration of restaurants and hotels in the historic peninsula, this area is a beacon for visitors to the Lowcountry. Estimates early in the pandemic predicted that the impact to the tourism industry could exceed \$1 billion. About two-thirds of tourism-related jobs were lost in 2020 and at least 400 businesses, many of them restaurants, closed permanently. The expected impact to the below tourism-related revenues was catastrophic, with initial estimates at losses of more than 70%. Continued impacts were expected in 2021, as 2020 included almost one full quarter of normal activity, albeit not during the height of the tourism season. However, actual revenues in 2021 rebounded much more than anticipated as rates of vaccination increased and masking and social distancing requirements were relaxed. Projections for 2022 are higher than 2021's estimates as recovery from the pandemic's effects are expected to continue.

- **Hospitality Fee Fund**

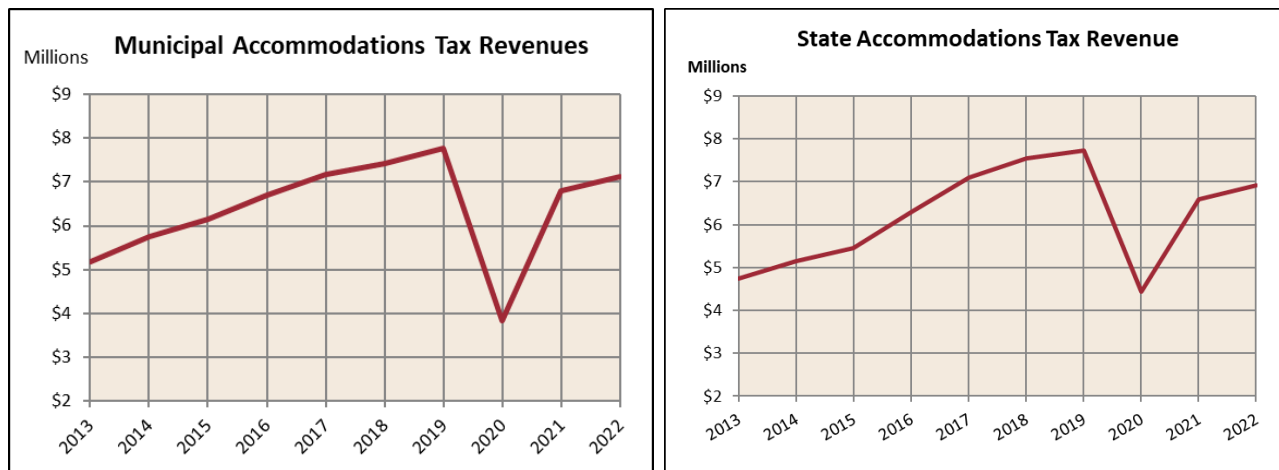
First implemented on January 1, 1994, the Hospitality Fee Fund generates revenues from a 2% fee imposed on the gross proceeds from sales of prepared meals and beverages. By State statute, the revenues generated in this fund are restricted to tourism related expenditures such as tourism related salaries, debt service, and operating costs for tourism related facilities. Revenue in 2019 exceeded \$17.7 million, while 2020 revenue was \$12,386,000, an amount equivalent to 2013. Revenue for 2021 is estimated at \$17,153,000 and 2022 revenue is budgeted at \$18,182,000. Fortunately, many restaurants adapted to the pandemic by concentrating on take-out service or rearranging their dining areas for social distancing. Generally, the City budgets conservatively for Hospitality due to the vulnerability of the revenue to weather events. This conservative approach also aided the City during the pandemic, as revenue expectations were not set too high. The budget also includes interest income of \$40,000, about 8% of the interest earned in 2019 due to falling interest rates and less cash in the bank. The use of fund balance is budgeted in the amount of \$96,609 to balance the budget. The fund balance target is 25% of revenues to guard against unexpected revenue fluctuations.





- Municipal Accommodations Tax Fund**

The revenues in this fund are generated from a 2% tax collected by lodging establishments within City limits from guests staying in their establishments. Municipal accommodation taxes have been steadily increasing since inception due to Charleston's strong tourism industry. Revenue decreased from \$7,770,544 in 2019 to \$3,834,431 in 2020 due to the decline in tourism during the pandemic. For 2021, the estimate is \$6,789,000. Revenue in 2022 is expected to increase to \$7,127,000. Revenue is budgeted very conservatively because this revenue is susceptible to both economic and weather events. Interest income of \$10,000 is also budgeted, along with \$290,968 of fund balance from an accumulation of fund balance in excess of the fund balance target in prior years. The fund balance target is 25% of subsequent year revenues to guard against unexpected revenue fluctuations. Authority to spend these funds is granted by two ordinances passed each year by City Council. These ordinances are included in the appendices on page 432. Eligible expenditures for these funds are prescribed by state law.



- State Accommodations Tax Fund**

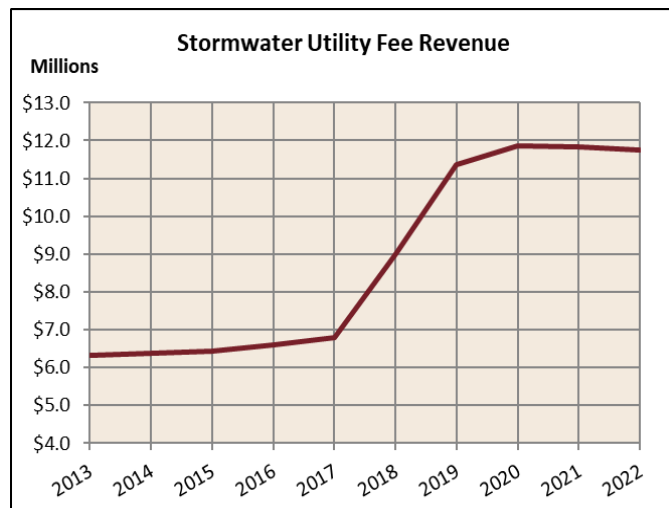
The revenues in this fund are received from the State of South Carolina and are a share of the 2% statewide tax on lodging. The receipts of this fund are allocated according the state statute and must be used for the advertising and promotion of tourism. The State statute includes a "Robin Hood" clause whereby all county areas in the state are guaranteed a minimum of \$50,000 from this tax each year. Charleston County is a "donor" county because of its high concentration of tourism. Therefore, the City does not receive 100% of the tax collected by the state for the lodging establishments within the City limits. The state also withholds a collections charge prior to distributing the funds to the City. This revenue has been increasing steadily, as the number of hotel rooms and the daily room rates increase, resulting in increased revenue. Revenue decreased from \$7,733,132 in 2019 to \$4,434,878 for 2020. The 2021 estimate for this revenue is \$6,590,000 and the 2022 budget is \$6,920,000. Interest income of \$6,000 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 2022 is \$11,746,309, a slight decrease compared to 2021. Although the pandemic did not directly impact these revenues, temporary provisions restricting water shut-offs due to economic conditions present during the pandemic led to delays in collecting some revenue. Deferred payments were due in 2021 when the provisions expired, so it is likely that 2022 revenue may be slightly lower. The fee is billed on "equivalent residential units" at \$10.00 per month per unit in 2022. Previously,



the fee was \$6.00 per month per unit through 2017 and was increased to \$8.00 in 2018, before increasing to \$10.00 in 2019. Annual rate increases were enacted due to recent and more common flooding events. Revenues have also increased due to new construction, which adds more businesses and residences that are required to pay the stormwater fee. Properties that construct and maintain certain stormwater management systems may be eligible for a reduction in the stormwater fee. The budget also includes various inspection fees (\$10,000), technical review committee fees (\$70,000), interest income (\$10,000), and a transfer in from the Drainage Fund (\$2,343,329) for a total revenue budget of \$14,179,638.





COMPARATIVE REVENUE SUMMARY 2020-2022

| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|--------------------|--------------------|--------------------|--------------------|
| GENERAL FUND | | | | |
| PROPERTY TAXES | 91,819,490 | 97,731,206 | 92,674,509 | 101,177,000 |
| LICENSES | 41,093,379 | 31,126,100 | 39,462,998 | 39,664,600 |
| SALES AND USER CHARGES | 552,801 | 436,700 | 825,300 | 506,060 |
| PERMITS AND FEES | 7,937,115 | 6,843,303 | 7,578,633 | 7,451,798 |
| RENTS AND CONCESSIONS | 2,061,800 | 1,537,682 | 1,451,894 | 1,581,821 |
| FINES AND FOREITURES | 113,559 | 280,000 | 330,000 | 295,000 |
| PENALTIES AND COSTS | 741,918 | 664,000 | 812,750 | 678,500 |
| STATE OF SOUTH CAROLINA | 25,843,251 | 23,326,912 | 30,845,493 | 29,822,184 |
| RECREATIONAL FACILITIES | 892,056 | 1,313,890 | 1,632,990 | 1,395,020 |
| FRANCHISE TAX | 12,856,127 | 12,290,000 | 12,850,000 | 12,711,000 |
| CHARLESTON WATER SYSTEM | 1,095,000 | 2,095,000 | 1,095,000 | 1,095,000 |
| MISCELLANEOUS INCOME | 2,731,774 | 1,797,823 | 2,179,325 | 1,393,706 |
| INTEREST INCOME | 600,078 | 300,000 | 1,010,000 | 175,000 |
| FEDERAL PROGRAMS | 1,575,272 | 8,324,407 | 3,890,359 | 5,576,315 |
| OPERATING TRANSFERS IN | 12,521,777 | 7,773,879 | 7,908,330 | 9,368,741 |
| DISPOSITION OF FIXED ASSETS | 696,364 | - | - | - |
| BOND PROCEEDS | 11,665,000 | - | - | - |
| ASSIGNED FOR SUBSEQUENT YEAR APPROPRIATION | - | 2,324,006 | - | 2,492,419 |
| UNASSIGNED FUND BALANCE | - | 5,963,288 | - | 651,077 |
| GENERAL FUND TOTAL | 214,796,761 | 204,128,196 | 204,547,581 | 216,035,241 |
| ENTERPRISE FUNDS | | | | |
| ANGEL OAK | 248,217 | 380,000 | 402,300 | 375,300 |
| CHARLESTON VISITOR CENTER | - | - | - | - |
| CITY MARKET | 1,483,339 | 2,395,000 | 2,257,900 | 2,486,850 |
| J.P. RILEY, JR. BASEBALL PARK | 1,108,398 | 961,631 | 911,963 | 601,000 |
| MUNICIPAL GOLF COURSE | 3,000,370 | 2,666,050 | 3,199,000 | 2,860,000 |
| OLD SLAVE MART MUSEUM | 229,896 | 414,400 | 456,000 | 430,000 |
| PARKING FACILITIES | 21,291,482 | 27,636,064 | 25,640,000 | 31,001,278 |
| ENTERPRISE FUNDS TOTAL | 27,361,702 | 34,453,145 | 32,867,163 | 37,754,428 |
| SPECIAL REVENUE FUNDS | | | | |
| HOSPITALITY TAX FUND | 12,714,169 | 17,213,000 | 17,213,000 | 18,318,609 |
| MUNICIPAL ACCOMMODATIONS TAX FUND | 3,901,194 | 5,118,000 | 5,118,000 | 7,453,594 |
| SC STATE ACCOMMODATIONS TAX FUND | 4,464,975 | 6,595,100 | 6,595,100 | 6,926,000 |
| STORMWATER UTILITY FUND | 12,062,385 | 14,367,330 | 12,365,070 | 14,179,638 |
| SPECIAL REVENUE FUNDS TOTAL | 33,142,723 | 43,293,430 | 41,291,170 | 46,877,841 |
| TOTAL | 275,301,186 | 281,874,771 | 278,705,914 | 300,667,510 |



COMPARATIVE REVENUE DETAIL 2020-2022

| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|--------------------|
| GENERAL FUND | | | | |
| PROPERTY TAXES | | | | |
| PROPERTY TAXES | 66,666,479 | 73,864,500 | 68,583,289 | 75,246,100 |
| PROPERTY TAXES - BERKELEY COUNTY | 13,215,407 | 14,401,500 | 14,065,588 | 15,478,000 |
| PROPERTY TAXES - JAMES ISLAND PSD | 927,636 | 1,432,500 | 1,535,225 | 1,760,400 |
| PROPERTY TAXES - PRIOR YEARS - CHARLESTON COUNTY | 2,711,559 | 2,400,000 | 2,400,000 | 2,400,000 |
| PROPERTY TAX PAYMENTS - ST. ANDREWS PSD | 228,255 | - | - | - |
| PROPERTY TAXES - PRIOR YEARS - BERKELEY COUNTY | 662,294 | 300,000 | 300,000 | 300,000 |
| ANNEXATION PAYMENTS -ST. ANDREWS AND PSD | 6,627 | (57,064) | (48,895) | (51,500) |
| ANNEXATION PAYMENTS -ST. JOHNS FIRE DIST. | (28,028) | (20,000) | (20,000) | (20,000) |
| MOTOR VEHICLE TAXES | 4,333,705 | 2,909,000 | 3,248,015 | 3,206,000 |
| MOTOR VEHICLE TAXES - BERKELEY COUNTY | 1,028,842 | 723,000 | 798,931 | 878,000 |
| MOTOR VEHICLE TAXES - JAMES ISLAND | 158,616 | 92,000 | 126,586 | 130,000 |
| MOTOR VEHICLE TAXES - ST. ANDREWS PSD | 99,314 | - | - | - |
| PROPERTY TAX - STATE REIMBURSEMENT | 965,652 | 935,770 | 935,770 | 1,100,000 |
| FEE IN LIEU OF TAXES | 400,734 | 400,000 | 400,000 | 400,000 |
| FEE IN LIEU OF TAXES - BERKELEY COUNTY | 442,398 | 350,000 | 350,000 | 350,000 |
| TOTAL | 91,819,490 | 97,731,206 | 92,674,509 | 101,177,000 |
| LICENSES | | | | |
| BUSINESS LICENSES | 40,429,711 | 30,510,000 | 38,770,000 | 38,957,000 |
| BICYCLE LICENSES | - | 1,000 | - | 1,000 |
| ANIMAL LICENSES | - | 100 | - | 100 |
| PLUMBING & ELECTRICAL LICENSES | 27,451 | 15,000 | 16,000 | 15,000 |
| LICENSES FEE SUB-CONTRACTORS | 43,696 | 48,000 | 40,000 | 40,000 |
| CERTIFICATE OF PUBLIC CONV. PERMIT | 1,580 | 2,000 | 1,285 | 1,500 |
| CONTRIBUTION FROM UMA & OTHERS | 590,941 | 550,000 | 635,713 | 650,000 |
| TOTAL | 41,093,379 | 31,126,100 | 39,462,998 | 39,664,600 |
| SALES AND USER CHARGES | | | | |
| MERCHANDISE SALES | 91,738 | 123,200 | 237,800 | 133,560 |
| INSTRUCTIONAL LESSONS FEES | 461,063 | 313,500 | 587,500 | 372,500 |
| TOTAL | 552,801 | 436,700 | 825,300 | 506,060 |
| PERMITS AND FEES | | | | |
| LOCAL ASSESSMENT TNC FEES | 225,713 | 175,000 | 280,000 | 250,000 |
| MUNICIPAL COURT USER FEES | 3,280 | 3,000 | 1,966 | 2,100 |
| VENDOR FEES | 620 | 9,000 | 2,500 | 9,000 |
| MUNICIPAL COURT CONVICTION FEES | 9,494 | 10,500 | 20,000 | 28,000 |
| CITY RETENTION STATE ASSESS. | 36,233 | 37,000 | 39,000 | 44,000 |
| STREET VENDOR PERMITS | 450 | 15,000 | - | - |
| CARRIAGE MEDALLION FEES | 62,454 | 80,000 | 120,000 | 103,000 |
| ELECTRICAL PERMITS | 156,169 | 150,000 | 170,000 | 150,000 |
| BUILDING PLAN CHECKING PERMITS | 2,341,974 | 1,750,000 | 2,075,000 | 2,000,000 |
| PLUMB. GAS INSPECTION PERMITS | 170,224 | 156,000 | 174,000 | 156,000 |
| MECHANICAL PERMITS | 123,948 | 125,000 | 137,000 | 125,000 |
| UTILITY CUT PERMITS | 62,775 | 62,000 | 50,000 | 62,000 |
| FIRE PERMITS | 222,481 | 200,000 | 247,000 | 200,000 |
| BUILDING PERMITS | 3,574,147 | 2,850,000 | 3,000,000 | 3,000,000 |
| ROADWAY INSPECTION FEES | 32,661 | 35,000 | 9,800 | 15,000 |
| BOARD OF ADJ. & APPEALS | 3,888 | 2,100 | 3,300 | 2,100 |



| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|------------------|------------------|------------------|------------------|
| ENCROACHMENT FEES | 10,100 | 5,500 | 10,000 | 5,500 |
| RICKSHAW PERMITS | - | - | 25,867 | - |
| ROAD CLOSURE PERMITS | - | - | 144,000 | 300,000 |
| PLAN. & ZONING COMM. FEES - PZC | 19,890 | 17,000 | 22,000 | 20,505 |
| SITE DESIGN – BOA | 21,640 | 26,115 | 32,000 | 26,507 |
| ZONING BOARD OF ADJ. | 50,630 | 83,479 | 88,000 | 46,725 |
| BOARD OF ARCH.REVIEW - BAR | 220,982 | 292,234 | 265,000 | 216,111 |
| TECHNICAL DESIGN REVIEW FEES | 155,220 | 181,208 | 158,000 | 132,860 |
| COMMERCIAL DESIGN REVIEW | 78,325 | 120,853 | 73,000 | 71,828 |
| ZONING DIV - SIGN PERMITS | 19,685 | 19,833 | 19,000 | 16,243 |
| SIDEWALK DINING APP. FEE | 200 | - | - | 500 |
| TOURISM PERMITS | 115,051 | 139,175 | 90,000 | 150,000 |
| TOUR GUIDE RECERTIFICATION FEE | 2,196 | 5,000 | 3,200 | 5,000 |
| ANIMAL WASTE MANAGEMENT | 132,285 | 210,000 | 199,000 | 218,400 |
| STR/B&B APP REVIEW | 84,400 | 83,306 | 120,000 | 95,419 |
| TOTAL | 7,937,115 | 6,843,303 | 7,578,633 | 7,451,798 |
| RENTS AND CONCESSIONS | | | | |
| RENT | 124,395 | 216,353 | 224,650 | 243,191 |
| 140 EAST BAY STREET | 53,884 | 62,400 | 53,884 | 62,400 |
| VRTC RETAIL RENTAL | 55,248 | 76,427 | 73,665 | 87,891 |
| BILL BOARD SPACE RENT | 12,000 | 12,000 | 10,000 | 12,000 |
| RENT - MARINA VARIETY STORE | 50,000 | 60,000 | 70,000 | 60,000 |
| CHAS. MARINE HOLDING ASSN | 63,654 | 80,250 | - | 82,657 |
| RENT - RICE MILL BUILDING | 66,094 | 61,031 | 50,858 | 61,031 |
| RENT - CITY MARINA LEASE | 953,698 | 514,803 | 514,000 | 525,099 |
| RENT - CHARLESTON YACHT CLUB | 34,912 | 34,912 | 38,404 | 34,912 |
| RENT - SAFFRON | 7,604 | 8,549 | 3,000 | 8,805 |
| CANTERBURY HOUSE | 1,200 | 1,200 | 1,200 | 1,200 |
| RENT - SC DEPT OF MOTOR VEHICLES | 12,900 | - | - | - |
| RENT - FRANCIS MARION GARAGE RETAIL | 45,208 | 60,278 | 60,278 | 60,278 |
| RENTS, TOKEN | - | 2 | - | 2 |
| RENTS, PURE THEATER | 2,592 | - | 8,088 | - |
| RENTS, GAILLARD MANAGEMENT CORP | 16,750 | 21,052 | 21,250 | 24,250 |
| RENTS, EAST SHED | 65,625 | 11,000 | 13,750 | 8,250 |
| RENT, WATER TAXI PIER | - | - | 2,117 | - |
| CONCESSIONS - JAMES ISLAND REC. CNTR | 6,765 | 16,000 | 12,400 | 11,000 |
| CONCESSIONS - BEES LANDING REC. CNTR. | 8,794 | 20,000 | 8,250 | 20,000 |
| CONCESSIONS - ARTHUR CHRISTOPHER COMM. CNTR. | 4,738 | 7,000 | 1,600 | 7,000 |
| CONCESSIONS – DANIEL ISLAND PROGRAMS | 4,266 | 19,501 | 3,600 | 19,500 |
| CONCESSIONS – MARITIME CENTER | 144,892 | 165,500 | 236,200 | 162,800 |
| CONCESSIONS - DOCK STREET THEATRE | 3,944 | 25,000 | 14,000 | 25,000 |
| RENTS - OFFICE SPACE | 2,904 | 17,424 | 8,700 | 17,555 |
| RENTS - DOCK STREET THEATRE | 13,375 | 47,000 | 22,000 | 47,000 |
| RENTS - BUSINESS DEVELOPMENT | 306,358 | - | - | - |
| TOTAL | 2,061,800 | 1,537,682 | 1,451,894 | 1,581,821 |
| FINES AND FOREITURES | | | | |
| POLICE FINES | 113,559 | 280,000 | 330,000 | 295,000 |
| TOTAL | 113,559 | 280,000 | 330,000 | 295,000 |



| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|
| PENALTIES AND COSTS | | | | |
| PENALTY - BERKELEY COUNTY PROPERTY TAX | 14,970 | 15,000 | 33,000 | 16,000 |
| PENALTY ON TAXES | 405,213 | 334,000 | 390,000 | 350,000 |
| PENALTY ON TAXES - JAMES ISLAND | 16,202 | 14,000 | 11,200 | 12,000 |
| PENALTY ON TAXES - ST. ANDREWS | 482 | 1,000 | 550 | 500 |
| PENALTY ON BUSINESS LICENSES | 305,051 | 300,000 | 378,000 | 300,000 |
| TOTAL | 741,918 | 664,000 | 812,750 | 678,500 |
| STATE OF SOUTH CAROLINA | | | | |
| INCOME FROM STATE | 79,111 | 55,000 | 55,600 | 55,000 |
| GRANT, STATE OF SC | 3,645,464 | 3,304,912 | 4,097,893 | 3,529,534 |
| LOCAL OPT. SALES TAX - REV. FD | 9,367,695 | 8,400,000 | 11,500,000 | 11,483,000 |
| LOCAL OPT. SALES TAX - ROLLBK FD | 10,651,131 | 9,600,000 | 12,500,000 | 12,237,000 |
| LOST ROLLBK FD BERKELEY COUNTY | 921,087 | 870,000 | 1,200,000 | 1,094,000 |
| LOST REV FUND BERKELEY COUNTY | 750,038 | 672,000 | 950,000 | 948,000 |
| STATE TRAFFIC SIGNAL | 428,725 | 425,000 | 542,000 | 475,650 |
| TOTAL | 25,843,251 | 23,326,912 | 30,845,493 | 29,822,184 |
| RECREATIONAL FACILITIES | | | | |
| AAU TOURNAMENT/MEET FEES | 2,089 | 8,000 | - | 8,000 |
| ADULT REGISTRATION FEES - ADULT SPORTS | 50,121 | 65,000 | 103,000 | 82,220 |
| CAMP FEES - PLAYGROUND PROGRAMS | 22,543 | 35,000 | 66,000 | 65,000 |
| CAMP FEES - REC PROGRAMS | 5,272 | 15,000 | 9,250 | 15,000 |
| CAMP FEES - ST. JULIAN DEVINE | 250 | 10,000 | 5,400 | 6,250 |
| COURTING KIDS | 60 | 2,000 | 40 | 2,000 |
| DONATIONS, RECREATION EQUIP - YOUTH SPORTS | 136,587 | 130,000 | 176,000 | 130,000 |
| DONATIONS, RECREATION EQUIPMENT - REC PROGRAMS | 1,230 | 2,500 | 500 | 2,500 |
| ENTERPRISE ACTIVITIES | 30,604 | 50,000 | 58,000 | 50,000 |
| ENTRY FEES - BEES LANDING CNTR. | 4,436 | 15,000 | 10,900 | 15,000 |
| ENTRY FEES - DANIEL IS PROGRAMS | - | 15,000 | 5,920 | 15,000 |
| ENTRY FEES - JIRC | 1,850 | 6,500 | 1,300 | 2,000 |
| GYMNASTICS FEES | 78,647 | 125,000 | 137,000 | 125,000 |
| POOL FEES - HERBERT HASELL POOL | 6,384 | 4,000 | 1,600 | 2,500 |
| POOL FEES - JI POOL | 5,021 | 5,000 | 4,100 | 5,000 |
| POOL FEES - MLK POOL | 9,572 | 25,000 | 49,000 | 30,000 |
| POOL FEES - WL STEPHENS POOL | 4,154 | 7,500 | 3,400 | 19,500 |
| RECREATION FACILITY FEES - ART. CHRIS. CNTR. | 6,876 | 25,000 | 12,000 | 25,000 |
| RECREATION FACILITY FEES - BEES LANDING CNTR | 50,605 | 85,000 | 55,800 | 85,000 |
| RECREATION FACILITY FEES - DANIEL IS PROG | - | 95,500 | 107,000 | 120,000 |
| RECREATION FACILITY FEES - JIRC | 68,565 | 100,000 | 125,000 | 100,000 |
| RECREATION FACILITY FEES - SHAW COMM. CNTR. | - | 690 | - | 690 |
| RECREATION FACILITY FEES - ST. JULIAN DEVINE | - | 1,000 | 80 | - |
| RECREATION NATURALIST PROGRAMS | 15,462 | 25,000 | 11,500 | 16,660 |
| SPECIAL EVENTS - YOUTH PROGRAMS | - | 1,200 | - | 1,200 |
| TENNIS COURT FEES - CHAS TC | 22,374 | 25,000 | 39,000 | 25,000 |
| TENNIS COURT FEES - MAYBANK TC | 53,111 | 50,000 | 83,000 | 50,000 |
| TENNIS LEAGUES AND TOURNAMENTS - CHAS TC | 11,243 | 8,000 | 4,500 | 4,000 |
| TENNIS LEAGUES AND TOURNAMENTS - MAYBANK TC | 605 | 1,000 | - | 1,000 |
| TOURNAMENT REVENUE - HERBERT HASELL POOL | - | 7,500 | 4,100 | 5,500 |
| TOURNAMENT REVENUE - JI POOL | 375 | 15,000 | 17,000 | 20,000 |
| TOURNAMENT REVENUE - MLK POOL | 435 | 6,000 | 10,800 | 8,000 |
| TOURNAMENT REVENUE - SWIM TEAM | 56,818 | 60,000 | 75,000 | 60,000 |
| TOURNAMENT REVENUE - WL STEPHENS POOL | 4,337 | 7,500 | 8,800 | 18,000 |
| YOUTH SPORTS REGISTRATION FEES | 242,430 | 280,000 | 448,000 | 280,000 |
| TOTAL | 892,056 | 1,313,890 | 1,632,990 | 1,395,020 |



| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| FRANCHISE TAX | | | | |
| ELECTRIC & GAS | 11,115,156 | 10,465,000 | 11,150,000 | 11,140,000 |
| CABLE TV | 1,740,971 | 1,825,000 | 1,700,000 | 1,571,000 |
| TOTAL | 12,856,127 | 12,290,000 | 12,850,000 | 12,711,000 |
| CHARLESTON WATER SYSTEM | | | | |
| CHARLESTON WATER SYSTEM | 1,095,000 | 2,095,000 | 1,095,000 | 1,095,000 |
| TOTAL | 1,095,000 | 2,095,000 | 1,095,000 | 1,095,000 |
| MISCELLANEOUS INCOME | | | | |
| CONTRIBUTIONS | 441,650 | 227,000 | 616,000 | 3,000 |
| CONTRIBUTIONS, FIRST DAY FESTIVAL | 1,600 | 7,000 | 8,100 | 7,000 |
| CONTRIBUTIONS, SPECIAL PURPOSE | 1,000 | - | - | - |
| COUNCIL CHAMBER REVENUE | 138 | 100 | 140 | 100 |
| DEMOLITION ASSESSMENT | - | 25,000 | - | 25,000 |
| DOCK ST. THEATRE SEAT TAX | 3,819 | 3,819 | 2,900 | 3,819 |
| DONATIONS, HAMPTON PARK | 200 | 2,500 | - | 2,500 |
| GRANTS, OTHER | 102,989 | 20,000 | - | - |
| INCOME, LEGAL RECOVERIES | 93,399 | 250,000 | 72,000 | 250,000 |
| INSURANCE RECOVERIES | 560,577 | - | 190,310 | - |
| INSURANCE, SPORTS | - | 1,440 | - | 1,440 |
| MISCELLANEOUS INCOME | 287,599 | 61,800 | 52,145 | 57,800 |
| MISCELLANEOUS INCOME, POLICE | 61,380 | 90,000 | 86,500 | 70,000 |
| REIMBURSEMENT, EXCESS MILEAGE | 454 | 376 | 6,400 | 6,000 |
| SALARY SUPPLEMENTS, POLICE | 1,008,296 | 1,030,103 | 754,000 | 881,062 |
| SALES, HISTORIC TOUR GUIDE NOTES | 3,835 | 7,500 | 5,900 | 7,500 |
| STREET TREES | 106,319 | 35,585 | 323,000 | 35,585 |
| SURPLUS SALES | 20,349 | 5,000 | 8,300 | 5,000 |
| TOTER GARBAGE CAN REPLACEMENT | 12,324 | 9,000 | 27,000 | 12,000 |
| VEHICLE USE SURCHARGE | 25,360 | 20,000 | 25,460 | 25,000 |
| VENDING MACHINES | 486 | 1,600 | 1,170 | 900 |
| TOTAL | 2,731,774 | 1,797,823 | 2,179,325 | 1,393,706 |
| INTEREST INCOME | | | | |
| INTEREST INCOME | 600,078 | 300,000 | 1,010,000 | 175,000 |
| TOTAL | 600,078 | 300,000 | 1,010,000 | 175,000 |
| FEDERAL PROGRAMS | | | | |
| FEDERAL SUBSIDY, NON SEFA | 164,757 | - | - | - |
| FEDERAL GRANT, ARPA | - | 8,324,407 | 3,890,359 | 5,576,315 |
| FEDERAL GRANT | 1,410,515 | - | - | - |
| TOTAL | 1,575,272 | 8,324,407 | 3,890,359 | 5,576,315 |
| OPERATING TRANSFERS IN | | | | |
| TRANSFER IN, MUNICIPAL ACCOM. FEE | 1,938,524 | 3,300,000 | 3,300,000 | 3,600,000 |
| TRANSFER IN, HOSPITALITY FEE | 5,934,712 | 3,850,000 | 3,850,000 | 4,877,500 |
| TRANSFER IN, COMMUNITY DEVELOPMENT | 183,038 | 181,132 | 206,000 | 178,300 |
| TRANSFER IN, OTHER HUD PROGRAMS | 13,388 | 13,398 | 15,000 | 14,638 |
| TRANSFER IN, CAPITAL PROJECTS - COP | 11,060 | 331 | 330 | - |
| TRANSFER IN, PARKING FACILITIES | 3,574,517 | - | - | - |
| TRANSFER IN, LEASE PURCHASE | 249,269 | - | - | - |
| TRANSFER IN, SPECIAL REVENUE | 1,753 | - | - | - |
| TRANSFER IN, STATE ACCOM. TAX | 245,494 | 203,750 | 350,000 | 369,750 |
| TRANSFER IN, TOURISM | 70,000 | 93,000 | 93,000 | 270,000 |
| TRANSFER IN, ADMISSION TAX | 198,358 | - | - | - |



| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|--------------------|--------------------|--------------------|--------------------|
| TRANSFER IN, SLAVE MARKET MUS | 34,191 | - | - | - |
| TRANSFER IN, HOME PROGRAM | 67,473 | 132,268 | 94,000 | 58,553 |
| TOTAL | 12,521,777 | 7,773,879 | 7,908,330 | 9,368,741 |
| DISPOSITION OF FIXED ASSETS | | | | |
| DISPOSITION OF FIXED ASSETS | 696,364 | - | - | - |
| TOTAL | 696,364 | - | - | - |
| BOND PROCEEDS | | | | |
| BOND PROCEEDS | 11,665,000 | - | - | - |
| TOTAL | 11,665,000 | - | - | - |
| ASSIGNED FOR SUBSEQUENT YEAR APPROPRIATION | | | | |
| RESERVE, STREET TREES | - | 64,415 | - | 137,345 |
| RESERVE, DEFERRED MAINT | - | - | - | 910,000 |
| RESERVE, PARK MAINTENANCE | - | 815,795 | - | 405,074 |
| RESERVE, IT OTHER PROJECTS | - | 1,040,000 | - | 1,040,000 |
| CAPITAL EQUIPMENT PURCHASES | - | 163,796 | - | - |
| RESERVE, FIRE DEPARTMENT | - | 230,000 | - | - |
| RESERVE, CONTRIBUTIONS | - | 10,000 | - | - |
| RESERVE, HOUSING & COMM DEV | - | - | - | - |
| TOTAL | - | 2,324,006 | - | 2,492,419 |
| UNASSIGNED FUND BALANCE | | | | |
| UNASSIGNED FUND BALANCE | - | 5,963,288 | - | 651,077 |
| TOTAL | - | 5,963,288 | - | 651,077 |
| GENERAL FUND TOTAL | 214,796,761 | 204,128,196 | 204,547,581 | 216,035,241 |
| ENTERPRISE FUNDS | | | | |
| ANGEL OAK | | | | |
| ANGEL OAK MERCHANDISE SALES | 228,428 | 356,250 | 370,000 | 350,000 |
| ANGEL OAK CONTRIBUTIONS | 16,356 | 15,200 | 26,000 | 20,000 |
| VENDING MACHINES | 3,433 | 8,550 | 6,300 | 5,300 |
| FUND BALANCE | - | - | - | - |
| TOTAL | 248,217 | 380,000 | 402,300 | 375,300 |
| CITY MARKET | | | | |
| MARKET RENT - SHOPS | 526,461 | 752,000 | 730,000 | 772,850 |
| MARKET RENT - SHEDS | 815,700 | 1,501,000 | 1,371,000 | 1,551,000 |
| MARKET RENT - NIGHT MARKET | 3,247 | 115,000 | 106,000 | 123,000 |
| ATM MACHINE | 12,444 | 25,000 | 28,200 | 38,000 |
| MISCELLANEOUS INCOME | 10,491 | 2,000 | 22,700 | 2,000 |
| TRANSFER IN, HOSPITALITY FEE | 114,996 | - | - | - |
| TOTAL | 1,483,339 | 2,395,000 | 2,257,900 | 2,486,850 |
| J.P. RILEY, JR. BASEBALL PARK | | | | |
| BASEBALL PARK RENT | - | 387,000 | 387,000 | 391,000 |
| CITADEL HOME GAME FEES | 3,054 | 10,000 | 8,300 | 10,000 |
| TRANSFER IN, HOSPITALITY FEE | 1,050,000 | 564,631 | 516,663 | 200,000 |
| TRANSFER IN, GENERAL FUND | - | - | - | - |
| MISCELLANEOUS INCOME | 55,344 | - | - | - |
| TOTAL | 1,108,398 | 961,631 | 911,963 | 601,000 |



| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| MUNICIPAL GOLF COURSE | | | | |
| CONCESSIONS | 91,631 | 423,550 | 518,000 | 480,000 |
| SALES, RANGE BALLS | 81,707 | 220,000 | 347,000 | 285,000 |
| MERCHANDISE SALES | 61,884 | 200,000 | 242,000 | 220,000 |
| ADMISSIONS | 125,556 | 1,197,500 | 1,370,000 | 1,285,000 |
| TOURNAMENT REVENUE | 6,986 | 30,000 | 42,000 | 40,000 |
| FEES, INSTRUCTIONAL LESSONS | 37,083 | 45,000 | 76,000 | 50,000 |
| GREENS MAINTENANCE CHARGE | 27,912 | - | - | - |
| RENTS, GC ELECTRIC CARTS | 65,952 | 550,000 | 604,000 | 500,000 |
| TRANSFER IN, HOSPITALITY FEE | 300,000 | - | - | - |
| TRANSFER IN, GENERAL FUND | 349,384 | - | - | - |
| TRANSFER IN, CAPITAL IMP FUND | 1,500,000 | - | - | - |
| CONTRIBUTIONS, CAPITAL | 350,000 | - | - | - |
| PROCEEDS FROM DISP OF ASSETS | 2,275 | - | - | - |
| TOTAL | 3,000,370 | 2,666,050 | 3,199,000 | 2,860,000 |
| OLD SLAVE MART MUSEUM | | | | |
| MERCHANDISE SALES | 25,496 | 40,300 | 57,000 | 50,000 |
| ADMISSIONS | 200,888 | 374,100 | 399,000 | 380,000 |
| MISC. INCOME | 3,512 | - | - | - |
| TOTAL | 229,896 | 414,400 | 456,000 | 430,000 |
| PARKING FACILITIES | | | | |
| RESIDENTIAL PARKING PERMITS | 108,134 | 200,000 | 164,000 | 175,000 |
| CONSTRUCTION BAGS PERMITS | 184,950 | 200,000 | 269,000 | 200,000 |
| DUMPSTER PERMIT FEES | 109,960 | 125,000 | 116,000 | 125,000 |
| DELINQ. PARK METER VIOLATIONS | 8,721 | 1,342,000 | 1,270,000 | 1,464,050 |
| PARKING VIOLATIONS | 2,859,529 | 1,708,000 | 1,630,000 | 1,667,950 |
| INTEREST INCOME | 62,674 | 24,000 | 8,500 | 10,000 |
| EAST BAY STREET LOT | 21,893 | 18,741 | 35,000 | 37,482 |
| EXCHANGE STREET LOT | 30,832 | 30,850 | 48,000 | 49,550 |
| MARKET ST METERED LOT | 24,662 | 28,016 | 38,000 | 36,429 |
| CONCORD/CUMBERLAND METERED LOT | 32,846 | 40,425 | 56,000 | 62,457 |
| AUDITORIUM PARKING METERS | 44,196 | 45,964 | 48,000 | 57,925 |
| ABM PARKING FACILITIES REVENUE | 14,782,896 | 16,453,981 | 18,700,000 | 19,289,219 |
| RENT, RILEY BALLPARK LOT | - | 150,000 | 150,000 | 155,000 |
| RENT, TROLLEY BARN PARKING LOT | 65,100 | - | - | - |
| B.A.M. METERED LOT | 25,531 | 27,568 | 37,000 | 36,830 |
| METER VIOLATION CLERK INCOME | 110,537 | 90,000 | 90,000 | 105,000 |
| PARKING METERS | 2,339,038 | 2,503,719 | 2,948,500 | 3,087,990 |
| VALET PARKING | - | 5,000 | - | 5,000 |
| SMART CARD MINUTES | 23,995 | 48,000 | 32,000 | 31,236 |
| SALES, SMART CARD | 440 | - | - | 360 |
| MISC. INCOME | 1,200 | - | - | - |
| TRANSFER IN, HOSPITALITY FEE | - | - | - | 300,000 |
| BOND PREMIUM | 447,357 | - | - | - |
| FUND BALANCE | - | 4,594,800 | - | 4,104,800 |
| INSURANCE RECOVERIES | 6,991 | - | - | - |
| TOTAL | 21,291,482 | 27,636,064 | 25,640,000 | 31,001,278 |
| ENTERPRISE FUNDS TOTAL | 27,361,702 | 34,453,145 | 32,867,163 | 37,754,428 |



| REVENUE SOURCE | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|--------------------|--------------------|--------------------|--------------------|
| SPECIAL REVENUE FUNDS | | | | |
| HOSPITALITY TAX FUND | | | | |
| HOSPITALITY TAX | 12,385,947 | 17,153,000 | 17,153,000 | 18,182,000 |
| INTEREST INCOME | 208,373 | 60,000 | 60,000 | 40,000 |
| MISCELLANEOUS INCOME | 119,849 | - | - | - |
| FUND BALANCE | - | - | - | 96,609 |
| TOTAL | 12,714,169 | 17,213,000 | 17,213,000 | 18,318,609 |
| MUNICIPAL ACCOMMODATIONS TAX FUND | | | | |
| MUNICIPAL ACCOMMODATIONS TAX | 3,834,431 | 3,600,000 | 3,600,000 | 7,127,000 |
| INTEREST INCOME | 66,763 | 18,000 | 18,000 | 10,000 |
| FUND BALANCE | - | 1,500,000 | 1,500,000 | 316,594 |
| TOTAL | 3,901,194 | 5,118,000 | 5,118,000 | 7,453,594 |
| SC STATE ACCOMMODATIONS TAX FUND | | | | |
| SC STATE ACCOMMODATIONS TAX FUND | 4,434,878 | 6,590,000 | 6,590,000 | 6,920,000 |
| INTEREST INCOME | 29,872 | 5,100 | 5,100 | 6,000 |
| MISCELLANEOUS INCOME | 225 | - | - | - |
| FUND BALANCE | - | - | - | - |
| TOTAL | 4,464,975 | 6,595,100 | 6,595,100 | 6,926,000 |
| STORMWATER UTILITY FUND | | | | |
| ROADWAY INSPECTION FEES | 8,700 | 10,000 | 8,450 | 10,000 |
| TECHNICAL REVIEW COMM. FEES | 48,575 | 35,000 | 112,000 | 70,000 |
| BOARD ARCH REVIEW, FEES | - | - | - | - |
| STORMWATER UTILITY FEES | 11,849,621 | 11,579,648 | 11,825,000 | 11,746,309 |
| CONTRIBUTIONS, SPECIAL PURPOSE | - | 10,000 | - | - |
| INSURANCE RECOVERIES | 112,814 | - | 40,900 | - |
| MISCELLANEOUS INCOME | 1,452 | - | - | - |
| SURPLUS SALES | 50 | - | - | - |
| INTEREST INCOME | 16,184 | 20,000 | 4,000 | 10,000 |
| TRANSFER IN, DRAINAGE FUND | - | 2,712,682 | 374,720 | 2,343,329 |
| DISPOSITION OF FIXED ASSETS | 24,989 | - | - | - |
| TOTAL | 12,062,385 | 14,367,330 | 12,365,070 | 14,179,638 |
| SPECIAL REVENUE FUNDS TOTAL | 33,142,723 | 43,293,430 | 41,291,170 | 46,877,841 |
| TOTAL | 275,301,186 | 281,874,771 | 278,705,914 | 300,667,510 |



EXPENDITURES

SECTION
TABLE OF CONTENTS

EXPENDITURE TRENDS AND ISSUES.....116

COMPARATIVE EXPENDITURE SUMMARY134

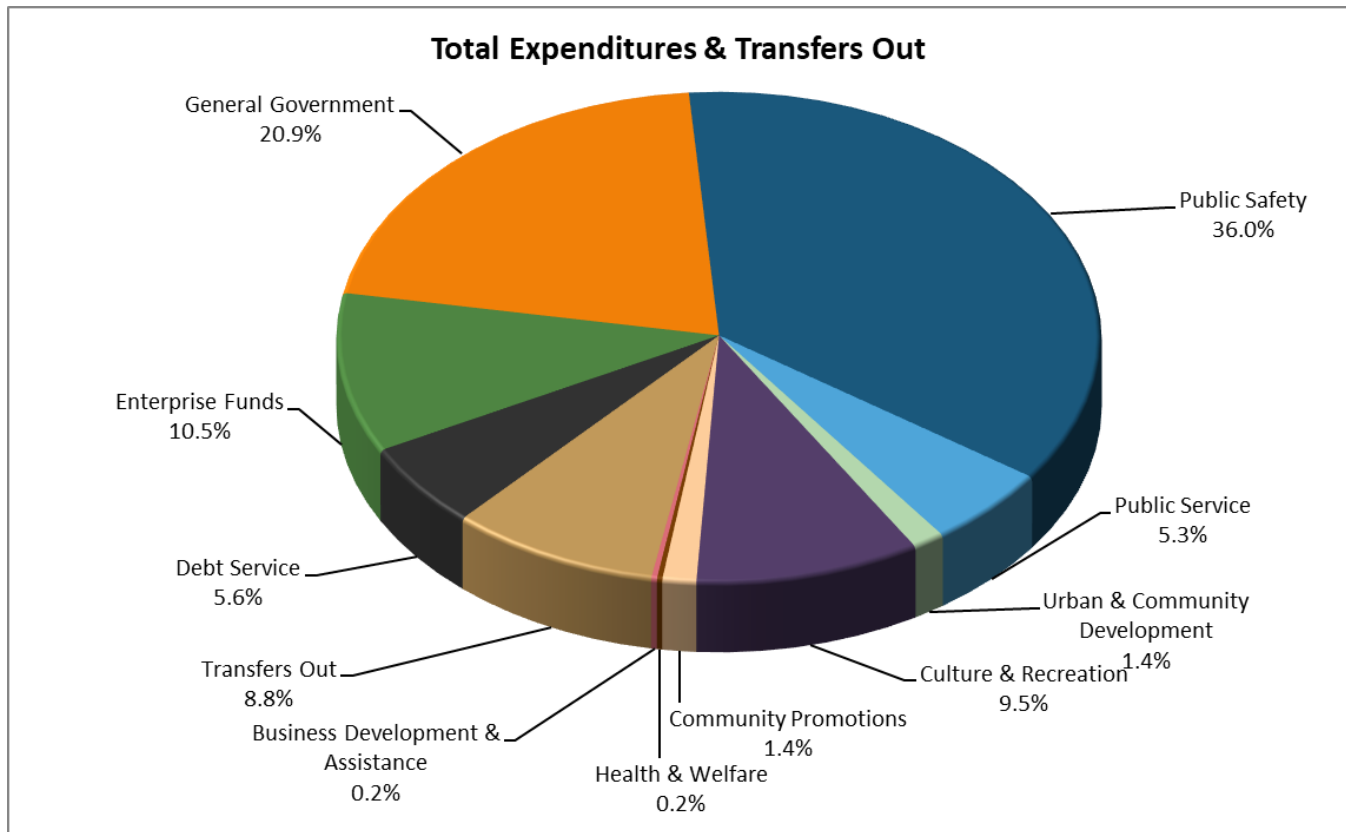
COMPARATIVE EXPENDITURE DETAIL135



EXPENDITURE TRENDS AND ISSUES

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

| 2022 Expenditure Budget | | | | | | | |
|-----------------------------------|--------------------|-------------------|-----------------------|------------------------------|--------------------------|------------------------|--------------------|
| Function | General Fund | Enterprise Funds | Special Revenue Funds | | | | Total |
| | | | Hospitality Fee | Municipal Accommodations Tax | State Accommodations Tax | Stormwater Utility Fee | |
| General Government | 52,200,431 | | | 35,636 | | 10,347,899 | 62,583,966 |
| Public Safety | 107,489,643 | | 174,551 | | | | 107,664,194 |
| Public Service | 15,841,783 | | | | | | 15,841,783 |
| Urban & Community Development | 4,055,252 | | | | | | 4,055,252 |
| Culture & Recreation | 22,170,080 | | 6,260,884 | | | | 28,430,964 |
| Community Promotions | 1,497,544 | | 96,000 | | 2,666,998 | | 4,260,542 |
| Health & Welfare | 671,362 | | | | | | 671,362 |
| Business Development & Assistance | 713,588 | | | | | | 713,588 |
| Transfers Out | 1,816,021 | | 11,787,174 | 7,417,958 | 2,333,713 | 3,057,878 | 26,412,744 |
| Debt Service | 15,925,970 | | | | | 773,861 | 16,699,831 |
| Enterprise Funds | | 31,407,995 | | | | | 31,407,995 |
| Total | 222,381,674 | 31,407,995 | 18,318,609 | 7,453,594 | 5,000,711 | 14,179,638 | 298,742,221 |

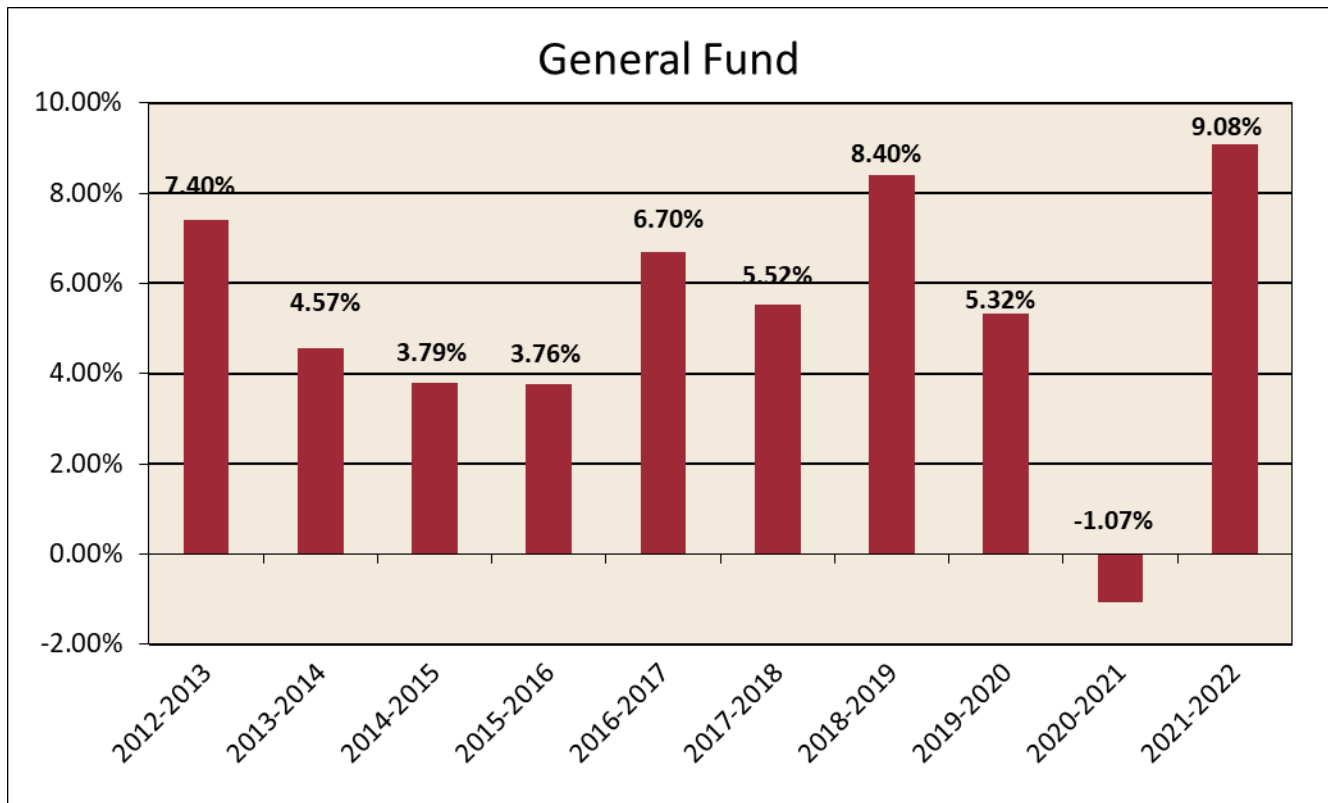




GENERAL FUND

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 2022 General Fund operating budget of \$222,381,674 represents an increase of 18,515,673 or 9.08% compared to the 2021 Approved Budget. This year's General Fund Budget equals \$1,419.84 per capita in relation to our estimated population of 156,625. Specific issues addressed in the budget are discussed below by function.

Unless otherwise noted, all 2021 budget numbers in all tables and discussions in this book reflect the 2021 Amended Budget. The amended budget includes all budget transfers made during 2021 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.



| General Fund Expenditure Budget | | | |
|---------------------------------|------------------|-----------------|------------------|
| | 2021 Approved | 2021 Amended | 2022 Approved |
| Personnel & Benefits | \$ 139,256,541 | \$ 142,293,721 | \$ 150,392,519 |
| Operating | \$ 62,767,025 | \$ 63,825,629 | \$ 67,415,764 |
| Capital Outlay | \$ 740,953 | \$ 509,941 | \$ 2,755,870 |
| Transfers Out | \$ 1,101,482 | \$ 1,859,553 | \$ 1,817,521 |
| Total | \$ 203,866,001 | \$ 208,488,844 | \$ 222,381,674 |

The City amended its 2021 budget twice during 2021, both times to recognize the receipt and proposed uses of American Rescue Plan Act funding. In total the budget was amended by \$4,622,843 added to revenues and also to

expenditures. Most of the funding was used to give employees a one-time bonus (\$3,277,448) since the 2021 approved budget did not include a cost of living adjustment for employees. Other increases included restoring transfers out to the Drainage Fund and the Affordable Housing Fund to their pre-pandemic amounts. (\$700,000). Additionally, since the City did not budget to include community assistance grants



in the 2021 approved budget, balances remaining on 2020 grants were paid out using ARPA funds (\$631,812). The grant balances were not paid in 2020 due to the pandemic-related decline in revenues. See chart included in General Government section.

The 2022 budget was formulated based on the assumption that most revenues are expected to return to pre-pandemic levels. That knowledge allowed different expenditure priorities than were possible in 2021. 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.
- To the greatest extent possible, restore prior year expenditure cuts that impacted service levels.
- Update the City pay plan to make it competitive in the current job market and help the City address employee recruitment and retention issues.
- Avoid deferring maintenance expenditures and equipment acquisitions.

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

| 2022 Notable Expenditure Increases (Decreases) | | | |
|---|------------|--|----------|
| Item | 2021 | Description | Function |
| Increase in Healthcare (net of employee premiums) | 565,026 | Projected based on claims history and other factors. | All |
| SC Retirement Systems | 325,949 | Increased contributions due to increased rates. Increases effective July 1 each year. | All |
| Overtime | 1,606,095 | Overtime budgets reduced in 2021 were increased or restored in 2022. | All |
| Salary Savings | 1,500,000 | Salary Savings was decreased to \$6 million from \$7.5 million. | All |
| Gas, Oil & Lubricants | 445,373 | Estimated price/gallon paid for gas increased from \$3.00 to \$3.50 | All |
| Provision for Salary Increases | 6,917,000 | A City-wide pay plan adjustment was included in the budget to help address employee retention and recruitment efforts. The adjustment gave most employees a 7.7% increase, with Police and Fire getting 4.5% in addition to their regular step increases of 5% per step. | All |
| Total | 11,359,443 | | |

A majority of the changes between the 2021 Approved Budget and the 2021 Amended Budget are due to the method the City uses to budget for vacant positions. Every year, the City budgets a negative amount for anticipated savings from vacant positions that occur during the year. Salary Savings is budgeted in the Non-Departmental division, included in the General Government function. This amount offsets the personnel budgets of all functions which are budgeted at 100% occupancy. Vacancy savings are computed monthly and budget transfers for savings are made from the applicable salary line items to the vacancy savings line item. Therefore, the Amended Budget under General Government increases as savings are transferred into the vacancy savings line in Non-Departmental, and other functional budgets decrease as the budgeted funding for vacant positions is transferred out of those budgets. This also makes it appear that the 2022 budget has increased within functions by amounts greater than the actual increase, as 2022 personnel budgets are restored to full staffing. Below is a table that shows the various increases and decreases within functions between the 2021 Approved Budget, the 2021 Amended Budget and the 2022



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 | | | | | |
|---------------------------------------|----------------------|---------------------------------------|---------------------|--|----------------------|
| | 2021 Approved Budget | Transfers, Adjustments and Amendments | 2021 Amended Budget | Increase (decrease) 2021 Amended to 2022 | 2022 Approved Budget |
| General Government | 36,718,432 | 10,362,461 | 47,080,893 | 5,119,538 | 52,200,431 |
| Public Safety | 105,774,170 | (3,714,007) | 102,060,163 | 5,429,480 | 107,489,643 |
| Public Service | 15,848,892 | (1,005,839) | 14,843,053 | 998,730 | 15,841,783 |
| Urban & Comm Dev | 3,678,480 | (82,257) | 3,596,223 | 459,029 | 4,055,252 |
| Culture & Recreation | 22,071,516 | (1,535,274) | 20,536,242 | 1,633,838 | 22,170,080 |
| Community Promo | 1,481,078 | (138,631) | 1,342,447 | 155,097 | 1,497,544 |
| Health & Welfare | 583,565 | (4,181) | 579,384 | 91,978 | 671,362 |
| Business Dev & Asst | 776,384 | (16,000) | 760,384 | (46,796) | 713,588 |
| Other | 15,833,502 | - | 15,833,502 | 92,468 | 15,925,970 |
| Transfers Out | 1,099,982 | - | 1,099,982 | 716,039 | 1,816,021 |
| | <u>203,866,001</u> | <u>3,866,272</u> | <u>207,732,273</u> | <u>14,649,401</u> | <u>222,381,674</u> |
| General Government detail: | | | | | |
| Salary savings | | 7,500,000 | | | |
| Amendments | | 3,909,260 | | | |
| Other Transfers in Gen. Gov. | | (1,046,799) | | | |
| | | <u>10,362,461</u> | | | |

PUBLIC SAFETY

Public Safety remains our number one priority and accounts for 48.3% or \$107,489,643 of the General Fund operating budget. This represents an increase of \$5,420,006 from the 2021 amended budget. In relation to the City's estimated population, Public Safety spending is \$686.29 per capita. Notable increases/decreases in Public Safety expenditures are discussed on the next page.

Fire Department

For 2022, funding increased by \$648,731 compared to the 2021 approved budget and by \$2,301,766 compared to the 2021 amended budget. Overall, personnel and fringes budgets increased by \$605,364 compared to the 2021 approved budget due to 2021 step increases, healthcare cost increases and retirement contribution rate increase. The large increase from 2021's amended budget is a result of salary savings taken in 2021. Operating costs increased \$243,337 from the 2021 approved budget and \$240,593 from the 2021 amended budget, with the increase in gas prices accounting for \$55,623 of the increase and a grant match accounting for \$194,482 of the increase. Approximately \$120,000 of the grant match is for the purchase of new self-contained breathing apparatus (SCBA) and related equipment as the current equipment has reached the end of its useful life. The 2020 Assistance to Firefighters FEMA grant funding is approximately \$1.2 million. The remaining \$74,400 of the grant match is for the 2021 Port Security Grant which will purchase specialized hazard detection equipment and provide for marine firefighting training.



Lease purchase borrowing for the Fire Department for 2022 totals \$2,979,500 for one aerial fire truck (\$1,740,500), one pumper engine (\$720,000), two trucks for fighting brush fires (\$300,000) and six passenger vehicles for various operational duties (\$219,000).

Police Department

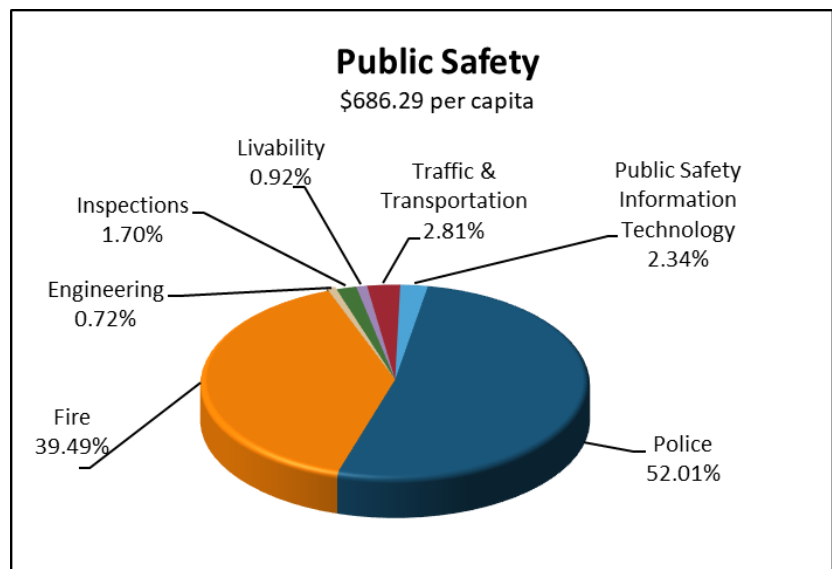
The Police Department budget for 2022 shows a net increase of \$587,251 over 2021's approved budget and \$2,259,751 over 2021's amended budget. Changes in funding for personnel and fringes total \$682,632 and \$2,305,132 compared to 2021 approved and 2021 amended, respectively. The variance between the 2021 approved budget and the 2022 budget is due to step increases for eligible officers in 2021. Restoring the amount of salary savings taken in the 2021 amended budget accounts for the increase compared to the 2022 budget.

Various increases and decreases in the Police Department's operating budget resulted in an overall increase of \$69,619 over the approved 2021 budget and an overall decrease of \$58,147 compared to the 2021 amended budget. The largest change from the 2021 amended and approved budgets to 2022 was \$224,161 in increased gas prices. Gas is budgeted at \$3.50/gallon for 2022. Various minor decreases account for the remaining change between 2021 and 2022.

Lease purchase funding for 2022 totals \$1,600,000 for 44 vehicles, an increase of \$300,000 in borrowing compared to 2021. The 2022 plans include the purchase of approximately 33 marked police pursuit vehicles, five SUVs for SWAT, three unmarked non-pursuit police vehicles, two vehicles for the Forensics unit and one pursuit motorcycle.

Public Safety Information Technology

Funding for 2022 is \$182,174 more than the 2021 approved and amended budgets. Operating costs increased by \$15,029 and capital costs increased by \$167,145. The planned capital purchase in 2022 is to replace or add 10 safety and security cameras in various locations throughout the City. Lease purchase borrowing in 2022 includes \$179,703 for 39 MDT combination units for Police and Fire vehicles.



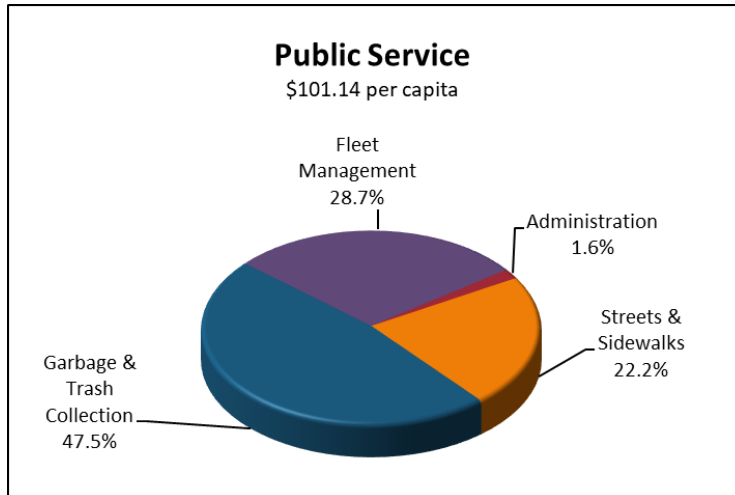
Other

Public Safety also includes the Livability Division which was formed to address quality of life issues such as various code violations. The increasing numbers of tourists visiting Charleston each year have a significant impact on citizens. Short-term rentals have become very popular with travelers but are only allowed in certain areas of the City and for certain types of properties. The total budget is \$993,931.

The Engineering and Inspections Divisions of the Public Service Department and the Department of Traffic & Transportation (T&T) are also included in Public Safety. Engineering's budget increased for 2022



compared to the 2021 amended budget due to salary savings taken in 2021. Inspections' budget did not change significantly between 2021 and 2022. T&T's budget increased \$233,630 between 2021's approved budget and 2022. A traffic safety inspector position was added for 2022. Funding for traffic calming measures was increased and the maintenance line for traffic signals increased.



PUBLIC SERVICE

A major focus of each year's budget is the delivery of Environmental Services (garbage and trash collections) to the citizens. The 2022 Public Service function budget is 7.1% of the General Fund budget at \$15,841,783, an increase of \$998,730 from the 2021 amended budget. However, the change from the 2021 Approved Budget is only \$6,809. The majority of the difference is because the amended budget is net of salary savings taken from Environmental Services and Streets and Sidewalks in 2021. Positions for 2022 are budgeted at

100% occupancy. Salary savings of approximately \$1,065,740 were transferred out in 2021 for all divisions in this function. Some of the salary savings were used to pay agency temps to ensure that service levels were maintained. The increase in gas prices resulted in an operating cost increase of \$165,589.

As part of our continued commitment to maintaining up-to-date equipment for the sanitation crews, \$1,220,000 has been committed to equipment purchases in Environmental Services through lease purchase. These funds will purchase one front loader and two scows for Trash Collection, two rear-loader garbage trucks for Garbage Collection, and one sweeper for Street Sweeping. Additionally, \$397,000 is budgeted for general vehicle purchases for Fleet Management for various departments with the City. Funding of \$400,000 allows the City to focus on keeping our sidewalks safe and attractive. Of that amount, \$300,000 is funded by a transfer in from the Hospitality Fee Fund and is dedicated to sidewalks in the Historic District.

A major initiative in the Street Sweeping division is the replacement of regular wire basket trash receptacles in the downtown area with solar powered trash and recycling receptacles that compact their contents and notify Street Sweeping personnel when they are full. This is expected to save money as pick-up routes can be reworked to concentrate on areas that need pickup instead of checking every receptacle every day. This also improves service to the public, as they should not encounter full receptacles, trash will be safely contained and recycling will be available on the streets. The total cost for this in 2022 is \$208,000 for 120 units.

GENERAL GOVERNMENT

General Government consists of all Departments and Divisions that support the City and its infrastructure. The 2022 General Government expenditure budget is \$52,200,431 or 23.5% of the General Fund budget. This is a \$5,119,538 increase from the 2021 Amended Budget. Most of the increase is due to a combination pay plan adjustment and cost of living adjustment for employees to address recruitment and retention issues. In relation to our estimated population, General Government spending equals \$333.28 per capita.



As discussed earlier, most of the change from the 2021 Amended Budget to the 2022 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 2021 Approved, 2021 Amended and 2022 Budgets, and shows how city-wide salary savings and Cost of Living Adjustments affect the General Government budget. Additionally, salary savings achieved in 2021 are reflected in the 2021 amended budget numbers within the functions, which will increase the variance between 2021 and 2022 within the individual functions but not the overall budget.

The amount of salary savings budgeted for 2022 is \$6,000,000, a decrease of \$1,500,000 over 2021's approved budget. A hiring freeze in effect since April of 2020 due to the pandemic has been lifted in 2022, lowering the amount of savings expected. Actual total salary savings achieved for 2021 was \$7,500,000. Once the target was achieved, additional savings were not taken as the pressure from pandemic-related revenue declines has lessened. In years with a pay plan adjustment or COLA, it is budgeted in the Non-Departmental division of General Government and spread by budget transfer to each department at the effective date of the COLA each year.

| General Government Expenditures | | | | | |
|---------------------------------|----------------------|------------------|---------------------|-------------|-------------|
| Description | 2021 Approved Budget | Budget Transfers | 2021 Amended Budget | Change | 2022 Budget |
| Salary Savings | (7,500,000) | 7,500,000 | - | (6,000,000) | (6,000,000) |
| Cost of Living Adjustment | - | - | - | 6,917,000 | 6,917,000 |
| Personnel Services | 13,034,480 | 1,970,483 | 15,004,963 | (2,143,715) | 12,861,248 |
| Fringe Benefits | 10,264,202 | 26,779 | 10,290,981 | 442,027 | 10,733,008 |
| Operating | 20,843,948 | 865,199 | 21,709,147 | 3,549,058 | 25,258,205 |
| Capital Outlay | 75,802 | - | 75,802 | 2,355,168 | 2,430,970 |
| Total | 44,218,432 | 2,862,461 | 47,080,893 | 4,202,538 | 51,283,431 |
| Grand Total | 36,718,432 | 10,362,461 | 47,080,893 | 5,119,538 | 52,200,431 |

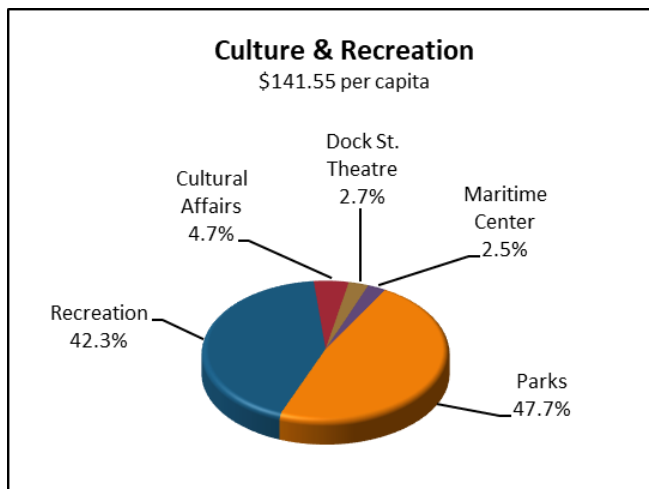
As shown in the above table, the budgets for personnel, fringes, operating and capital costs in General Government, not including salary savings and the COLA addition, experienced a net increase of \$7,064,999 from the 2021 approved budget to the 2022 budget. Most of the increase is due to the budgeted spending of ARPA funds received in 2021. A new division in general government accounts for these expenditures. This chart shows the breakdown of ARPA spending in 2021 and the proposed spending in 2022.

| American Rescue Plan Act 2021 | | | |
|-------------------------------|----------------------|---------------------|-------------|
| Description | 2021 Approved Budget | 2021 Amended Budget | 2022 Budget |
| Personnel Services | - | 3,277,448 | - |
| Fringe Benefits | - | - | - |
| Operating | - | 631,812 | 3,236,887 |
| Capital | - | - | 2,355,970 |
| Transfers Out | - | 700,000 | - |
| Total | - | 4,609,260 | 5,592,857 |



The remaining net increase of \$1,472,142 in General Government is explained below.

- \$911,217 increase in maintenance in the Facilities Maintenance Division for maintenance of City buildings
- \$134,000 for a special assessment added to the regime fee for the Gallery at Waterfront Park. This is projected to be a 10-year assessment for the purpose of replacing doors and windows.
- \$267,000 increase in estimated Workers Compensation claims.
- \$544,182 in increased insurance premiums.
- Miscellaneous small increases and decreases across various line items account for any remaining difference.



CULTURE AND RECREATION

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

produces many outstanding programs and festivals like Piccolo Spoleto and MOJA Arts Festival. This budget includes \$22,170,080 for Culture and Recreation or 10% of the General Fund budget, with a net increase of \$1,633,838 over 2021's amended budget. Salary savings taken in 2021 accounts for \$1,506,408 of the increase, as all positions are budgeted as filled in 2022. Overtime budgets were reduced in 2021 but are partially restored in 2022 at a cost of \$59,982. Reductions compared to the 2021 amended budget include \$369,012 in Structural Repairs in the Capital Projects division of Parks for a project completed in 2021. Increases include \$72,930 in "Tree Planting Donated" for the purchase and installation of street trees. Various utility costs increased \$63,995. The below chart summarizes the changes in this function.

| Culture and Recreation Function | | | | | | |
|---------------------------------|-------------------|--------------------------------------|-------------------|------------------------|-------------------|------------------------------|
| | 2021 Approved | Budget Amendment and Transfers | 2021 Amended | increase (decrease) | 2022 Approved | total increase (decrease) |
| Personnel | 11,743,585 | (1,506,408) | 10,237,177 | 1,705,024 | 11,942,201 | 198,616 |
| Fringes | 4,917,497 | - | 4,917,497 | 103,745 | 5,021,242 | 103,745 |
| Operating | 5,391,434 | (42,594) | 5,348,840 | (182,603) | 5,166,237 | (225,197) |
| Capital | 19,000 | 13,728 | 32,728 | 7,672 | 40,400 | 21,400 |
| Transfer Out | - | 7,171 | 7,171 | (7,171) | - | - |
| | <u>22,071,516</u> | <u>(1,528,103)</u> | <u>20,543,413</u> | <u>1,626,667</u> | <u>22,170,080</u> | <u>98,564</u> |



URBAN AND COMMUNITY DEVELOPMENT

This function equals 1.8% of the General Fund budget and totals \$4,055,252 for 2022, an increase of \$459,029 from 2021's amended budget. Salaries and fringes increased \$518,867, of which \$335,227 is due to the addition of three positions in the Department of Housing and Community Development and two positions in the Department of Planning, Preservation and Sustainability. The remaining increase is due to the restoration of salary savings taken in 2021. The net decrease in operating expenses is \$59,838 as a result of a warming shelter operated in 2021 by the City; several large area churches have resumed operations of this function in 2022 since the pandemic's threat has decreased.

BUSINESS DEVELOPMENT AND ASSISTANCE

This function consists of the Business Development Division, the Business Services Division and the Youth Programs Division. This function accounts for \$671,362 of the 2022 budget and is a net decrease of \$89,022 from 2021's amended budget. The decrease is due to a rental agreement for office space that is no longer in effect (\$128,000) and an increase in salaries & fringes of \$46,763 to restore salary savings taken in 2021 and to reflect salary and fringe increased costs.

HEALTH AND WELFARE

This budget increased from \$576,384 in 2021 to \$671,362 in 2022, a change of \$94,978. The budget of the Mayor's Office for Children, Youth and Families division increased \$90,900 due to a contract the City entered into with a vendor to run the Palmetto Artisan Program, which teaches youth how to run a business based on producing artisan goods. The Health and Welfare category also includes Public Information and Children's Services.

MISCELLANEOUS AND OTHER

Budgets for Community Promotions (\$1,497,544) and Other (\$15,925,970) are also included in the General Fund Expenditure Budget. Community Promotions includes the Tourism Division of the Department of Livability and Tourism. This division is responsible for the logistics of dealing with a large tourist population with as little negative impact on citizens as possible. Included in the Other category is Debt Service on bonds, capital leases and notes payable. Debt Service increased approximately \$92,468 compared to 2021's approved and amended budgets. Debt service is discussed in detail in the Budget Summaries section beginning on page 82.

TRANSFERS OUT

Operating Transfers Out from the General Fund to other funds is budgeted at \$1,816,021 for 2022, an increase of \$716,039 compared to 2021's budget. A transfer to the Energy Performance Fund increased by \$16,039. This transfer is an accumulation of savings achieved in maintenance and utility budgets under

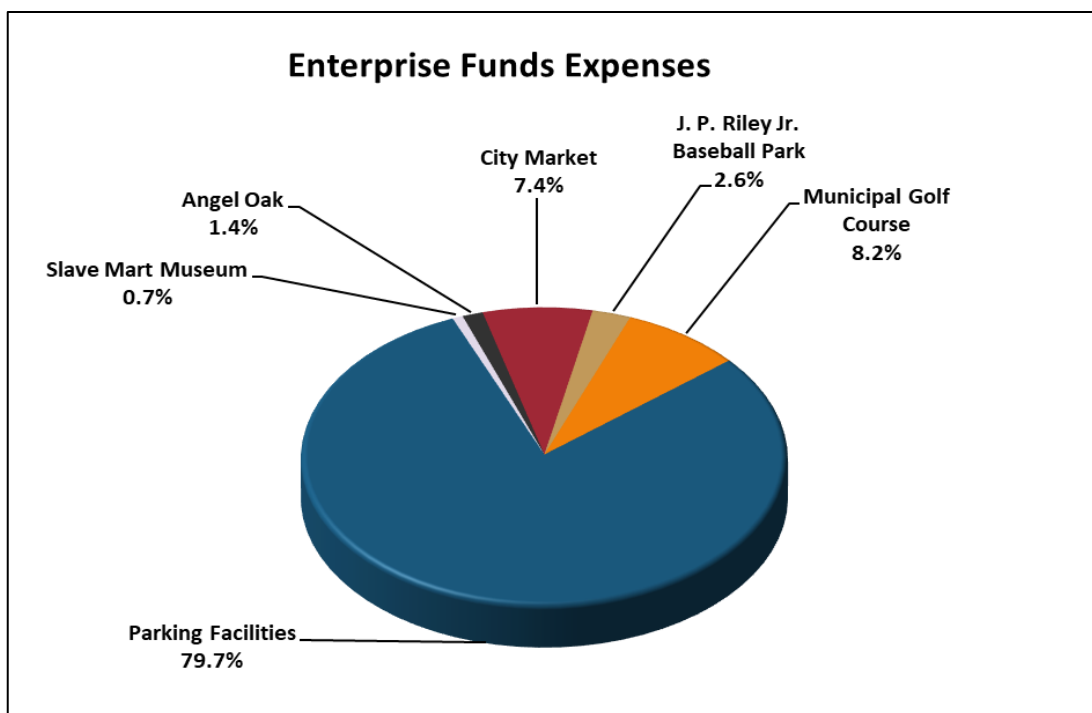
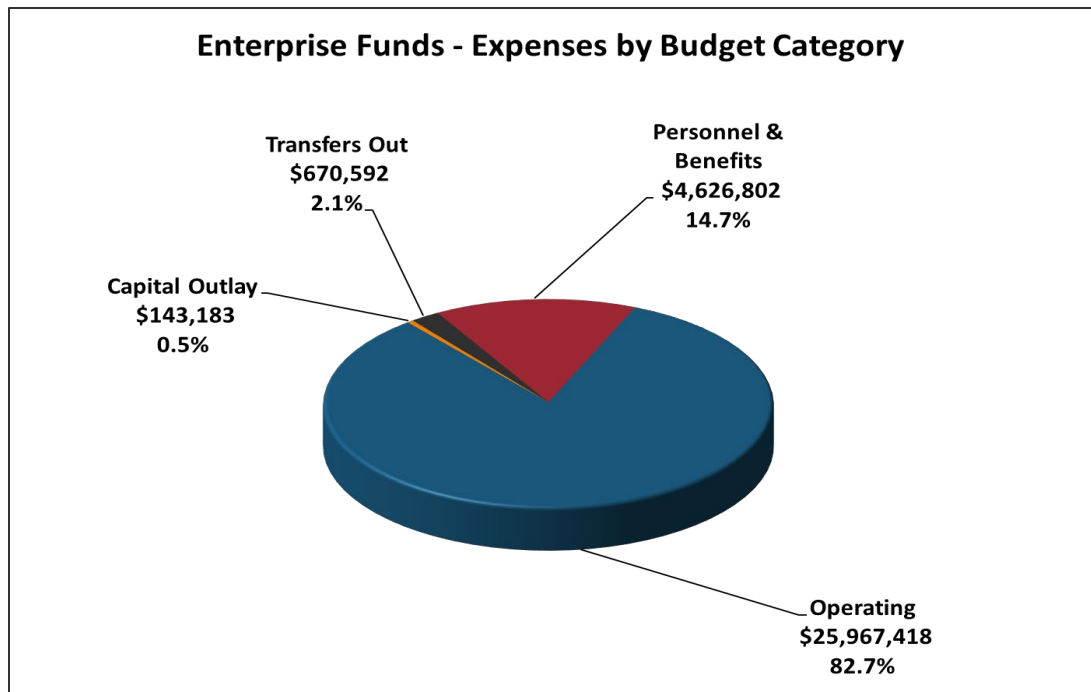
| General Fund Transfers Out | | | |
|---------------------------------|----------------------------|---------------------------|----------------|
| Description | 2021 Approved Budget | 2021 Amended Budget | 2022 Budget |
| Transfer Out Cultural Festivals | 35,000 | 35,000 | 35,000 |
| Transfer Out Drainage Fund | 50,000 | 50,000 | 500,000 |
| Transfer Out Energy Performance | 944,982 | 944,982 | 961,021 |
| Transfer Out Affordable Housing | 50,000 | 50,000 | 300,000 |
| Transfer Out Special Revenue | 12,000 | 12,000 | 12,000 |
| Transfer Out USDA Fund | 8,000 | 8,000 | 8,000 |
| Total | 1,099,982 | 1,099,982 | 1,816,021 |

an Energy Performance contract with Johnson Controls, Inc. The savings are transferred to the fund that pays the debt for the financing of the energy-saving renovations and upgrades to City facilities. The remainder of the change is due to a \$700,000 increase in transfers out to the Affordable Housing Rehab Fund (\$250,000) and the Drainage Fund (\$450,000), as these voluntary transfers from franchise fee proceeds were reduced in 2021 in order to help balance the budget, but were restored in 2022.



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 2022, the total Enterprise Funds operating budget is \$31,407,995, an increase of \$1,315,498 or 4.37% from 2021's approved budget. The 2021 Enterprise Fund budgets were not amended. Unlike the General Fund, with expenditure reporting at a functional level, reporting for each Enterprise Fund is at the fund level, meaning that the functional variances resulting in the General Fund from salary savings, COLAs and other budget transfers are not seen in the Enterprise Funds.





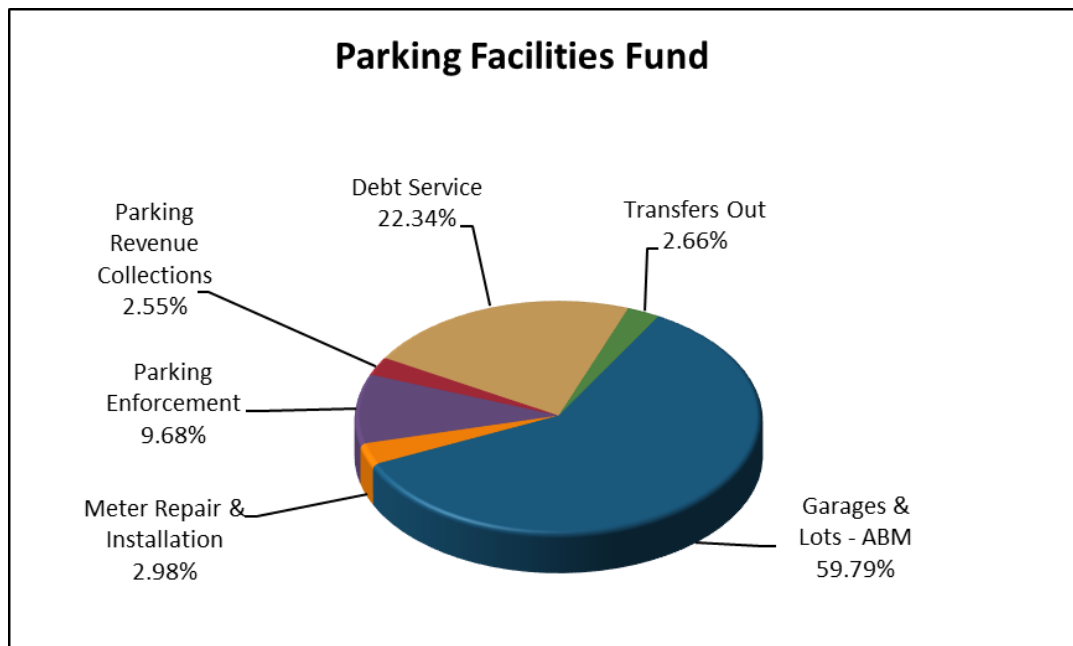
Parking Facilities Fund

The Parking Facilities enterprise fund includes all parking garages and lots owned and/or operated by the City, all parking enforcement activities, meter installation and repairs, and debt service related to parking facilities. This enterprise fund accounts for \$25,039,971 or 79.7% of all enterprise funds and increased \$1,575,755 compared to 2021's budget. The garages and lots are operated by ABM Parking Systems under a management agreement with the City. A new agreement was negotiated in 2021 after a request for proposals resulted in ABM's selection to continue operating the garages and lots.

Personnel and fringes expenses increased \$158,124 from \$2,625,114 in 2021 to \$2,783,238 in 2022. This increase is due to \$170,000 budgeted in 2022 for the city-wide pay plan adjustment.

Operating costs increased \$2,313,867 compared to 2021's budget. The line item for ABM staff increased \$632,700 due to raising the base wage to \$14/hour to match the City's pay plan. Debt service increased from \$5,567,096 in 2021 to \$7,268,273 in 2022, a change of \$1,801,177 due to the issuance of a bond in late 2020 with the first principal payment of \$1,800,000 due in 2022. Other increases or decreases of note are a \$112,475 decrease in the management fee charged by ABM under its contract. Professional and service contracts increased \$59,325 for fees related to revenue collection enhancements, such as vehicle detection sensors which reset the meters to zero time when a vehicle exits the spot.

Capital expenses for garages and lots decreased \$904,614 compared to 2021's budget. The decrease is a result of equipment upgrades and construction work on a new parking lot being completed in 2021. Funding for two vehicles for Parking Management Services is also included at a cost of \$42,000.



Municipal Golf Course

The Municipal Golf Course's budget accounts for \$2,560,204 or approximately 8.2% of all enterprise funds. Expenses for 2022 show an increase of \$174,885 compared to the 2021 budget. Personnel and fringe benefits increased \$119,209, with \$87,000 attributable to the pay plan adjustment. In operating costs, insurance increased \$46,705, with most of the increase related to liquor liability insurance for the clubhouse.

**City Market**

Since 2008, the City Market Preservation Trust (CMPT) has operated the market, leases the spaces in the market, and completed a renovation to restore and preserve the historic Market Sheds. Under this agreement, CMPT receives a guaranteed minimum base fee plus 30% of the net operating income of the Market. The City retains 70% of the net income but must reserve those funds for future capital needs. The expense budget is \$2,327,915 or 7.4% 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 \$46,894 from 2021 to 2022 is due to the additional utility costs of \$11,000 for the gas heaters added to the market in 2021. The estimated property tax expense for the Market property increased by \$21,399. The management fee increases by the CPI percentage each year, with 2022 increasing by \$3,884. The remaining difference is various other incremental cost increases.

J.P. Riley, Jr. Ballpark

The 2022 J.P. Riley, Jr. Ballpark budget is \$820,191 and accounts for 2.6 % of the total Enterprise Funds budget. The decrease of \$553,724 from 2021 is due to maintenance projects budgeted for and completed in 2021. These projects include upgrades to the electrical system and field lighting.

Other

The Angel Oak Fund (\$437,090), and the Old Slave Mart Museum Fund (\$222,624) are the remaining enterprise funds. The Angel Oak budget increased by \$62,133 compared to 2021, with \$12,000 related to the pay plan adjustment, \$15,000 for updates to the building's porch area, \$17,100 for security services, and \$8,000 for new information signage for visitors. The Old Slave Mart Museum budget increased \$9,555, with \$8,600 attributable to the pay plan adjustment.

SPECIAL REVENUE FUNDS**Hospitality Fee Fund**

Per state law, hospitality fee funds must be expended for tourism-related items. Expenditures are budgeted based on the amount of revenue projected for the upcoming year. Additionally, if fund balance exceeds target, those funds may also be expended. Expenditures generally fall into two categories: operating costs for tourism related functions and/or facilities, and capital outlay for the construction of tourism-related facilities. The total 2022 budget is \$18,318,609, including \$11,787,174 which is budgeted for transfers to other funds. This is an increase of \$3,451,222 compared to 2021's approved budget and \$1,198,804 compared to 2021's amended budget. The 2021 budget was amended to reflect higher than anticipated revenues as tourism rebounded more robustly than expected as the pandemic's effects lessened.

The two largest transfers are to the General Fund and the Capital Improvement Fund. The General Fund transfer (\$4,877,500) 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 (\$2,956,000) is for the



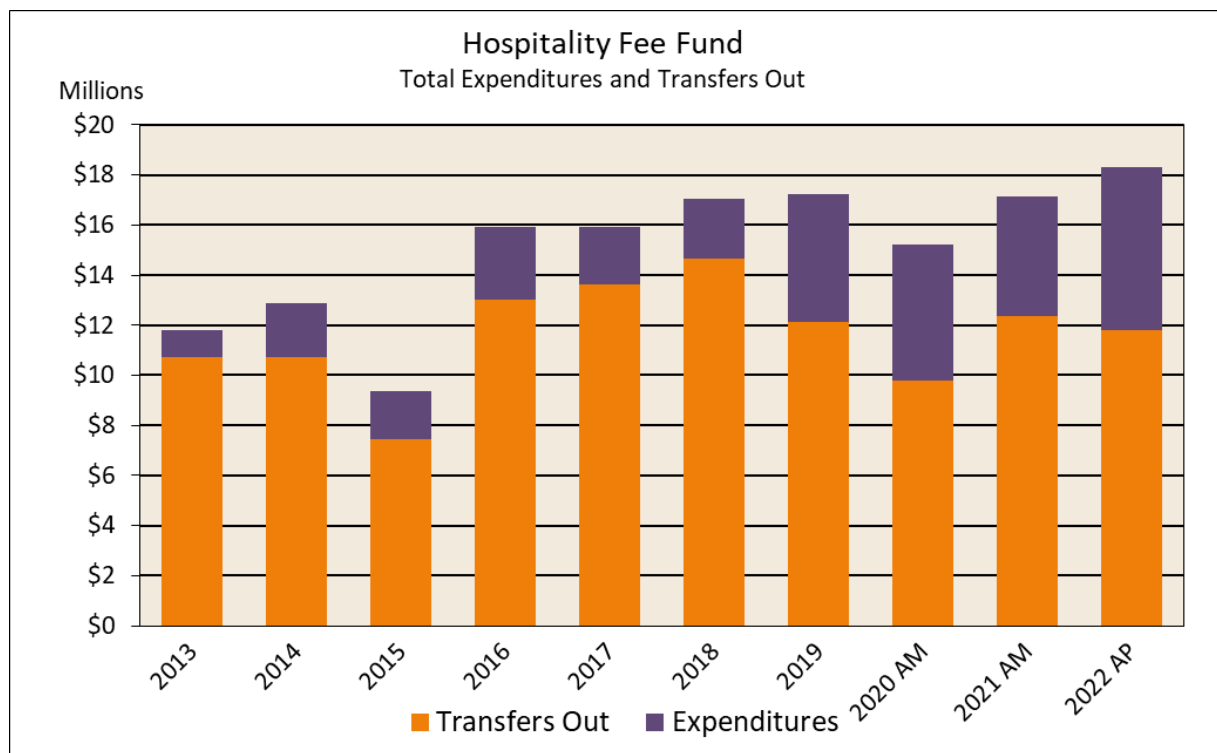
planned Ashley River Crossing Ped/Bike Bridge (\$2,000,000), a restroom project at White Point Gardens (\$406,000), the installation of a memorial fountain at the Gaillard Center (\$250,000) and historic monument preservation (\$50,000). Additionally, transfers to the Energy Performance Fund for the debt service on tourism-related energy conservation improvements total \$353,850.

Additionally, the City is transferring \$2,000,000 of Hospitality funds to an upcoming renovation project at the tennis center on Daniel Island, which is being funded by a local businessman as a gift to the City under a lease agreement. The lease agreement for the City-owned Credit One Stadium also includes a provision for the City to contribute to the operating cost each year. The 2022 contribution of \$449,824 is also budgeted in the Hospitality Fee Fund. The stadium is home of the Credit One Charleston Open Tennis Tournament, formerly known as the Family Circle Cup and the Volvo Car Open.

Funding of \$2,700,000 is budgeted for debt service on an expected revenue bond issue to provide funding to finish the Low Battery Seawall project. The bond is anticipated to be issued sometime in 2022 at an amount between \$32-\$37 million, depending on updated cost estimates as the project progresses.

Budgeted expenditures include Gaillard Performing Arts Center operating costs such as utilities and maintenance in the amount of \$1,000,000 and an operating contribution to the Gaillard Management Corp (GMC) for \$1,500,000 for operating the Center under a management agreement. Also, salaries and benefits for two dedicated police officers (\$174,551), 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 \$800,000.

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



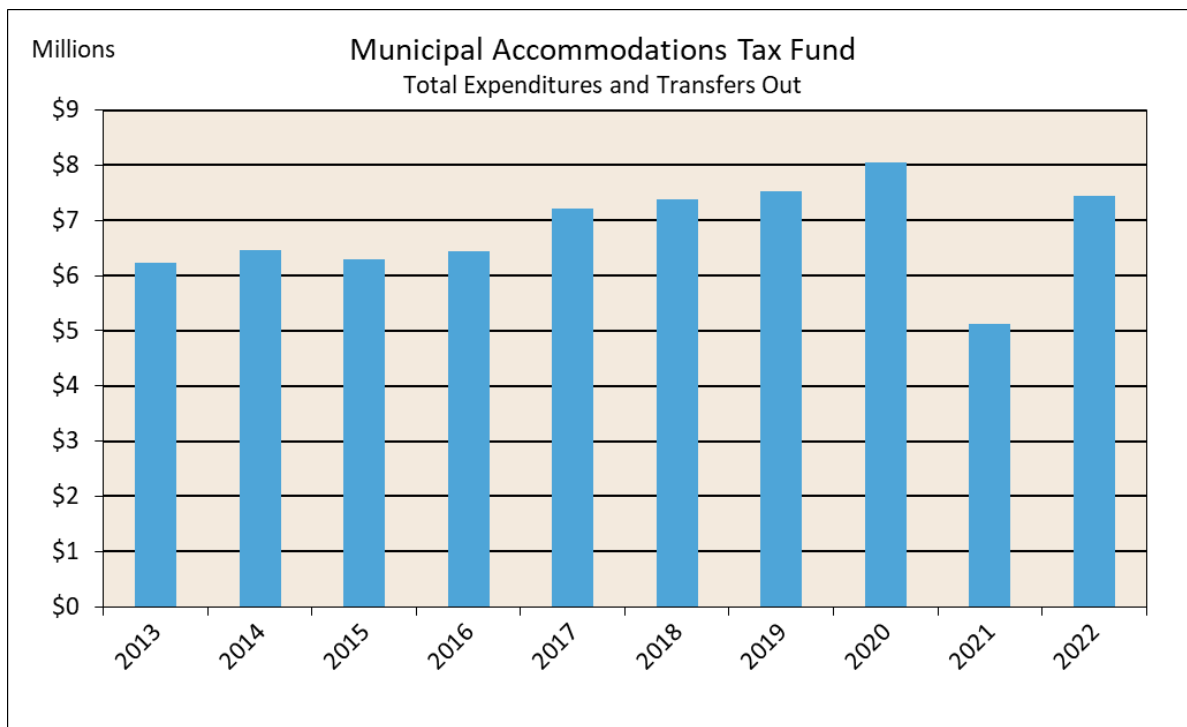


Municipal Accommodations Tax Fund

The Municipal Accommodations Tax Fund, a special revenue fund, has total budgeted expenditures of \$7,453,594 in 2022, an increase of \$2,335,594. Since budgeted expenditures in this fund are determined based solely on the amount of revenue projected for the fiscal year, the pandemic-driven revenue decline resulted in a lower expenditure budget for 2021, but revenues are now rebounding. Governed both by State statute and City Ordinance, the revenues generated from this fund are restricted to tourism related operating and capital project expenditures. The budgets for this fee are enacted by City Council by way of two ordinances each year. One ordinance specifies the Capital Projects to be funded with one-half of the fee, while the other ordinance specifies the operating expenses to be funded with the other half of the fee. The budget for this fund and the related Ordinances are included in this document beginning on pages 343 and 432 respectively.

A discussion of this revenue can be found on page 105 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 \$3,600,000 for 2022 is to reimburse the General Fund for specific tourism-related salaries and benefits incurred in 2022. Most of these salaries and benefits are related to Police and Parking Enforcement activities in the Historic District, which has a high concentration of tourism.

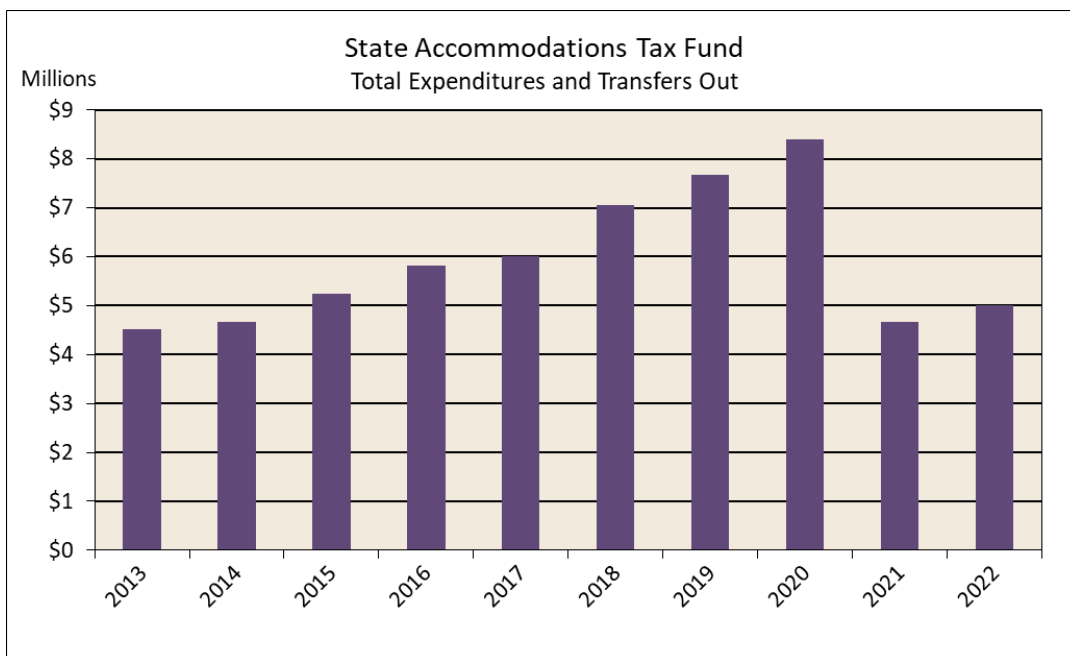
Capital projects funded by this tax are overseen and approved by the Capital Projects Review (CPR) Committee and are budgeted at \$3,817,958 for 2022. Past projects funded include the restoration of Market Head Hall, Family Circle Tennis Center (home of the Volvo Car Open), and the renovations of the Historic Dock Street Theatre and the Charleston Gaillard Center. For 2022, \$3,500,000 is for a streetscape project on Market Street following the completion of a drainage project in the area. Also budgeted is a transfer out of \$317,958 to the Energy Performance Fund for debt service on tourism related projects funded through an energy performance contract with Johnson Controls. Once funds are approved for a project, their use cannot be changed unless authorized by City Council through an ordinance amendment.





State Accommodations Tax Fund

Eligible expenditures for State Accommodations Tax funds are also determined by state law and must comply with an allocation formula. The first \$25,000 received each year is allocated to the General Fund. Five percent (5%) of the balance is also allocated to the General Fund. The allocation to the General Fund is unrestricted. Thirty percent (30%) of the balance is allocated to a non-profit with an existing, ongoing tourist promotion program, such as the Charleston Area Convention and Visitors Bureau, which is the City's designated organization. The remaining 65%, plus any interest earned, must be allocated to a special fund and used for tourism-related expenditures. Eligible tourism-related expenditures include, but are not limited to, advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, promotion of the arts and cultural events and construction, maintenance, and operation of facilities for civic and cultural activities. These funds must be spent by the City within two years of receipt. Uses of the 65% portion include bond payments for the International African American Museum construction and a bond that funded improvements to the SC Aquarium, a facility owned by the City but operated by a non-profit. Additionally, the City supports its Piccolo and MOJA festivals, along with the Farmers Market and Christmas in Charleston events at a total amount of \$400,000. The City also provides funding (\$598,498) 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 2022 is \$5,000,711, an increase of \$331,381. The City awards a portion of the 65% Accommodations Tax funding to local non-profit arts groups, festivals, events and facilities through an annual application process. The applications are received and reviewed through the Budget & Management Division as part of the annual city-wide budget process. Applicants must show a clear link to promoting or increasing tourism and provide financial and operating data that shows that the organization can undertake and administer the project according to state statutes. Due to the impact of the pandemic on this revenue source, the application process was suspended for 2021, but has been reinstated for 2022. 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. However, for 2022, the approved budget did not include the awards because of the uncertainty of the revenue projections that early in 2021. The grant process was opened in January of 2022 and awards are anticipated to be



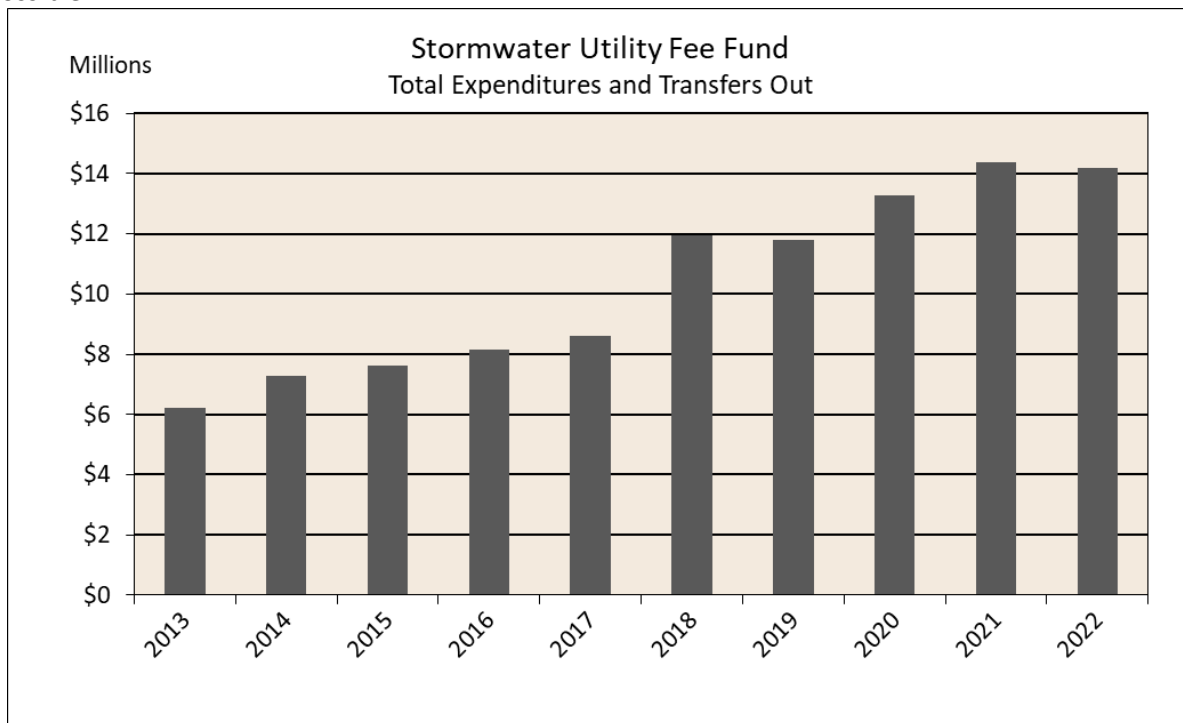


announced in March. The budget will be amended at that time to include the specific awards, which is possible because of a projected surplus of \$1,925,289 of the approved budget.

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

Stormwater Utility Fee Fund

Stormwater fees are used for maintenance, repair, management, operation, improvement, planning, engineering, construction, and administration of the stormwater drainage system. The Stormwater Service division performs day-to-day operations and cleans pipes, inlets and ditches for the drainage systems to operate effectively. Expenditures in this fund are based on the amount of revenue received from the Stormwater Utility Fee. The total expenditure and transfers out budget for 2022 is \$14,179,638, a decrease of \$187,692 or 1.31%. The pandemic did not significantly impact revenues or expenditures in this fund. 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.





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 2022, the debt service is budgeted at \$3,057,878 in the form of a transfer out to the Drainage Fund. Lease purchase funding of \$785,250 will provide for the purchase of one Jet Vactor truck, 1 backhoe and 3 dump trucks.

CAPITAL EXPENDITURES

Only routine capital expenditure budgets are included in the General Fund and both routine and non-routine capital expenses are budgeted in the Enterprise Funds. All other non-routine capital expenditures are budgeted in the five-year Capital Improvement Plan (CIP) included in this document, beginning on page 356. 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 \$2,755,870 of capital expenditures, the Enterprise Fund budgets include \$143,183 of capital expenses, and the Stormwater Fund includes \$195,000 of capital outlay for 2022. Additionally, new capital equipment acquisitions at a cost of 7,183,453 are funded through lease purchase arrangements in 2022. More discussion of the lease purchase acquisitions for 2022 is included in the functional expenditure discussions above. The payments for the 2022 leases, as well as for prior years' leases, are budgeted in the Non-Departmental section of this book and are shown on page 328. 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 2022 budgeted capital outlay for the funds reported in this document:

| 2022 Capital Outlay Budget | | | | | |
|----------------------------|------------------|------------------|----------------------|------------------------------|-------------------|
| | Equipment | Heavy Equipment | Automotive Equipment | Computer Software & Hardware | Total |
| General Fund | 1,831,427 | - | 12,500 | 911,943 | 2,755,870 |
| Enterprise Funds | 143,183 | - | - | - | 143,183 |
| Special Revenue Funds | 20,000 | - | 175,000 | - | 195,000 |
| Lease Purchase | - | 5,006,750 | 1,997,000 | 179,703 | 7,183,453 |
| Total | 1,994,610 | 5,006,750 | 2,184,500 | 1,091,646 | 10,277,506 |





| 2022 Budgeted Capital Outlay | | | | | |
|------------------------------|------------------|------------------|----------------------|------------------------------|-------------------|
| Fund/Department or Division | Equipment | Heavy Equipment | Automotive Equipment | Computer Software & Hardware | Total |
| General Fund | | | | | |
| Information Technology | | - | - | 252,500 | 252,500 |
| Police | 40,000 | - | - | - | 40,000 |
| Fire | 42,000 | - | - | - | 42,000 |
| Resiliency & Emergency Mgt | 25,000 | - | - | - | 25,000 |
| Parks | 40,400 | - | - | - | 40,400 |
| American Rescue Plan Act | 1,684,027 | - | 12,500 | 659,443 | 2,355,970 |
| | 1,831,427 | - | 12,500 | 911,943 | 2,755,870 |
| Enterprise Funds | | | | | |
| City Market | 60,000 | - | - | - | 60,000 |
| Municipal Golf Course | 21,183 | - | - | - | 21,183 |
| Parking Facilities | 62,000 | - | - | - | 62,000 |
| | 143,183 | - | - | - | 143,183 |
| Special Revenue Funds | | | | | |
| Stormwater Utility Fee Fund | 20,000 | - | 175,000 | - | 195,000 |
| | 20,000 | - | 175,000 | - | 195,000 |
| Lease Purchase | | | | | |
| Environmental Services | - | 1,220,000 | - | - | 1,220,000 |
| Municipal Golf Course | - | 22,000 | - | - | 22,000 |
| Information Technology | - | - | - | 179,703 | 179,703 |
| Fire | - | 2,979,500 | - | - | 2,979,500 |
| Fleet | - | - | 397,000 | - | 397,000 |
| Stormwater Utility | - | 785,250 | - | - | 785,250 |
| Police | - | - | 1,600,000 | - | 1,600,000 |
| | - | 5,006,750 | 1,997,000 | 179,703 | 7,183,453 |
| Total | 1,994,610 | 5,006,750 | 2,184,500 | 1,091,646 | 10,277,506 |



COMPARATIVE EXPENDITURE SUMMARY 2020-2022

| | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| GENERAL FUND | | | | |
| GENERAL GOVERNMENT | 44,360,508 | 47,823,819 | 43,647,236 | 52,200,431 |
| PUBLIC SAFETY | 95,471,078 | 102,069,637 | 100,259,344 | 107,489,643 |
| PUBLIC SERVICE | 13,894,597 | 14,843,053 | 13,715,922 | 15,841,783 |
| URBAN & COMMUNITY DEV. | 3,523,076 | 3,596,223 | 3,638,532 | 4,055,252 |
| CULTURE & RECREATION | 18,300,167 | 20,543,413 | 18,630,874 | 22,170,080 |
| COMMUNITY PROMOTIONS | 1,119,158 | 1,342,447 | 1,258,968 | 1,497,544 |
| HEALTH & WELFARE | 680,838 | 576,384 | 548,820 | 671,362 |
| BUSINESS DEVELOPMENT AND ASSISTANCE | 1,010,068 | 760,384 | 675,677 | 713,588 |
| OTHER | 24,967,767 | 15,833,502 | 14,616,646 | 15,925,970 |
| OPERATING TRANSFERS OUT | 2,345,444 | 1,099,982 | 1,097,410 | 1,816,021 |
| GENERAL FUND TOTAL | 205,672,701 | 208,488,844 | 198,089,429 | 222,381,674 |
| ENTERPRISE FUNDS | | | | |
| ANGEL OAK | 320,934 | 374,957 | 379,898 | 437,090 |
| CITY MARKET | 2,039,202 | 2,281,021 | 2,377,831 | 2,327,915 |
| J. P. RILEY, JR. BASEBALL PARK | 2,806,582 | 1,373,915 | 1,283,721 | 820,191 |
| MUNICIPAL GOLF COURSE | 1,940,351 | 2,385,319 | 2,607,992 | 2,560,204 |
| OLD SLAVE MART MUSEUM | 229,896 | 213,069 | 201,272 | 222,624 |
| PARKING FACILITIES | 18,247,779 | 23,464,216 | 16,714,927 | 25,039,971 |
| ENTERPRISE FUNDS TOTAL | 25,584,744 | 30,092,497 | 23,565,641 | 31,407,995 |
| SPECIAL REVENUE FUNDS | | | | |
| HOSPITALITY TAX FUND | 15,332,926 | 17,119,805 | 17,119,805 | 18,718,609 |
| MUNICIPAL ACCOMMODATIONS TAX FUND | 3,901,194 | 5,118,000 | 5,118,000 | 7,453,594 |
| SC STATE ACCOMMODATIONS TAX FUND | 3,854,221 | 4,669,330 | 6,669,330 | 5,000,711 |
| STORMWATER UTILITY FUND | 12,062,387 | 14,367,330 | 12,365,070 | 14,179,638 |
| SPECIAL REVENUE FUND TOTAL | 35,150,728 | 41,274,465 | 41,272,205 | 45,352,552 |
| CITYWIDE TOTAL | 266,408,173 | 279,855,806 | 262,927,275 | 299,142,221 |



COMPARATIVE EXPENDITURE DETAIL 2020-2022

| | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-----------------------------------|-------------------|--------------------|--------------------|--------------------|
| GENERAL FUND | | | | |
| GENERAL GOVERNMENT | | | | |
| TOTAL PERSONNEL | 11,813,050 | 15,004,963 | 14,344,653 | 13,778,248 |
| TOTAL FRINGE BENEFITS | 9,381,779 | 10,290,981 | 9,513,311 | 10,733,008 |
| TOTAL OPERATING | 20,169,281 | 21,709,147 | 18,921,346 | 25,258,205 |
| TOTAL CAPITAL | 2,996,398 | 75,802 | 125,000 | 2,430,970 |
| TOTAL TRANSFERS OUT | - | 742,926 | 742,926 | - |
| TOTAL | 44,360,508 | 47,823,819 | 43,647,236 | 52,200,431 |
| PUBLIC SAFETY | | | | |
| TOTAL PERSONNEL | 59,497,496 | 61,034,727 | 60,017,617 | 65,614,011 |
| TOTAL FRINGE BENEFITS | 23,579,486 | 27,398,888 | 25,699,585 | 27,979,700 |
| TOTAL OPERATING | 11,680,026 | 13,388,933 | 14,231,347 | 13,609,932 |
| TOTAL CAPITAL | 508,803 | 237,615 | 279,300 | 284,500 |
| TOTAL TRANSFERS OUT | 205,267 | 9,474 | 31,495 | 1,500 |
| TOTAL | 95,471,078 | 102,069,637 | 100,259,344 | 107,489,643 |
| PUBLIC SERVICE | | | | |
| TOTAL PERSONNEL | 5,368,123 | 5,094,693 | 4,973,550 | 6,240,158 |
| TOTAL FRINGE BENEFITS | 2,251,192 | 3,014,587 | 2,644,608 | 3,033,193 |
| TOTAL OPERATING | 6,116,972 | 6,569,977 | 5,948,814 | 6,568,432 |
| TOTAL CAPITAL | 158,310 | 163,796 | 148,950 | - |
| TOTAL | 13,894,597 | 14,843,053 | 13,715,922 | 15,841,783 |
| URBAN & COMMUNITY DEV. | | | | |
| TOTAL PERSONNEL | 2,343,765 | 2,354,306 | 2,392,366 | 2,740,106 |
| TOTAL FRINGE BENEFITS | 851,367 | 948,275 | 931,001 | 1,081,342 |
| TOTAL OPERATING | 327,944 | 293,642 | 315,165 | 233,804 |
| TOTAL CAPITAL | - | - | - | - |
| TOTAL | 3,523,076 | 3,596,223 | 3,638,532 | 4,055,252 |
| CULTURE & RECREATION | | | | |
| TOTAL PERSONNEL | 9,751,018 | 10,237,177 | 9,178,913 | 11,942,201 |
| TOTAL FRINGE BENEFITS | 3,772,080 | 4,917,497 | 4,162,598 | 5,021,242 |
| TOTAL OPERATING | 4,752,648 | 5,348,840 | 5,210,192 | 5,166,237 |
| TOTAL CAPITAL | 16,675 | 32,728 | 72,000 | 40,400 |
| TOTAL TRANSFERS OUT | 7,746 | 7,171 | 7,171 | - |
| TOTAL | 18,300,167 | 20,543,413 | 18,630,874 | 22,170,080 |
| COMMUNITY PROMOTIONS | | | | |
| TOTAL PERSONNEL | 613,521 | 570,788 | 565,500 | 710,619 |
| TOTAL FRINGE BENEFITS | 256,620 | 329,190 | 286,998 | 336,056 |
| TOTAL OPERATING | 249,017 | 442,469 | 406,470 | 450,869 |
| TOTAL CAPITAL | - | - | - | - |
| TOTAL | 1,119,158 | 1,342,447 | 1,258,968 | 1,497,544 |
| HEALTH & WELFARE | | | | |
| TOTAL PERSONNEL | 410,131 | 392,114 | 380,750 | 392,115 |
| TOTAL FRINGE BENEFITS | 148,552 | 153,401 | 150,570 | 157,422 |
| TOTAL OPERATING | 118,201 | 30,869 | 17,500 | 121,825 |
| TOTAL TRANSFERS OUT | 3,954 | - | - | - |
| TOTAL | 680,838 | 576,384 | 548,820 | 671,362 |



| | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|--------------------|--------------------|--------------------|--------------------|
| BUSINESS DEVELOPMENT AND ASSISTANCE | | | | |
| TOTAL PERSONNEL | 383,820 | 404,142 | 360,905 | 460,593 |
| TOTAL FRINGE BENEFITS | 133,388 | 147,992 | 139,164 | 172,505 |
| TOTAL OPERATING | 492,860 | 208,250 | 173,108 | 80,490 |
| TOTAL CAPITAL | - | - | 2,500 | - |
| TOTAL TRANSFERS OUT | - | - | - | - |
| TOTAL | 1,010,068 | 760,384 | 675,677 | 713,588 |
| OTHER | | | | |
| TOTAL OPERATING | 24,967,767 | 15,833,502 | 14,616,646 | 15,925,970 |
| TOTAL | 24,967,767 | 15,833,502 | 14,616,646 | 15,925,970 |
| OPERATING TRANSFERS OUT | | | | |
| TOTAL TRANSFERS OUT | 2,345,444 | 1,099,982 | 1,097,410 | 1,816,021 |
| TOTAL | 2,345,444 | 1,099,982 | 1,097,410 | 1,816,021 |
| GENERAL FUND TOTAL | 205,672,701 | 208,488,844 | 198,089,429 | 222,381,674 |
| ENTERPRISE FUNDS | | | | |
| ANGEL OAK | | | | |
| TOTAL PERSONNEL | 76,796 | 117,665 | 73,050 | 136,420 |
| TOTAL FRINGE BENEFITS | 48,598 | 51,672 | 40,686 | 54,949 |
| TOTAL OPERATING | 195,540 | 205,620 | 266,162 | 245,721 |
| TOTAL TRANSFERS OUT | - | - | - | - |
| TOTAL | 320,934 | 374,957 | 379,898 | 437,090 |
| CITY MARKET | | | | |
| TOTAL OPERATING | 2,039,202 | 2,221,021 | 2,377,831 | 2,267,915 |
| TOTAL CAPITAL | - | 60,000 | - | 60,000 |
| TOTAL TRANSFERS OUT | - | - | - | - |
| TOTAL | 2,039,202 | 2,281,021 | 2,377,831 | 2,327,915 |
| J. P. RILEY, JR. BASEBALL PARK | | | | |
| TOTAL PERSONNEL | 37,715 | 34,449 | 34,676 | 42,454 |
| TOTAL FRINGE BENEFITS | 23,938 | 22,364 | 19,745 | 20,572 |
| TOTAL CAPITAL | - | - | - | - |
| TOTAL OPERATING | 2,612,546 | 1,182,437 | 1,094,635 | 620,159 |
| TOTAL TRANSFERS OUT | 132,383 | 134,665 | 134,665 | 137,006 |
| TOTAL | 2,806,582 | 1,373,915 | 1,283,721 | 820,191 |
| MUNICIPAL GOLF COURSE | | | | |
| TOTAL PERSONNEL | 771,803 | 905,232 | 899,450 | 1,012,009 |
| TOTAL FRINGE BENEFITS | 420,215 | 407,358 | 409,295 | 419,790 |
| TOTAL OPERATING | 746,860 | 1,051,719 | 1,279,736 | 1,105,697 |
| TOTAL CAPITAL | - | 19,511 | 19,511 | 21,183 |
| TOTAL TRANSFERS OUT | 1,473 | 1,499 | - | 1,525 |
| TOTAL | 1,940,351 | 2,385,319 | 2,607,992 | 2,560,204 |
| OLD SLAVE MART MUSEUM | | | | |
| TOTAL PERSONNEL | 38,607 | 99,822 | 7,000 | 108,422 |
| TOTAL FRINGE BENEFITS | 12,538 | 48,010 | 3,467 | 48,948 |
| TOTAL OPERATING | 144,560 | 65,237 | 190,805 | 65,254 |
| TOTAL CAPITAL | - | - | - | - |
| TOTAL TRANSFERS OUT | 34,191 | - | - | - |
| TOTAL | 229,896 | 213,069 | 201,272 | 222,624 |



| | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|--------------------|--------------------|--------------------|--------------------|
| PARKING FACILITIES | | | | |
| TOTAL PERSONNEL | 1,453,077 | 1,597,253 | 1,333,225 | 1,836,149 |
| TOTAL FRINGE BENEFITS | 907,984 | 1,027,861 | 840,544 | 947,089 |
| TOTAL OPERATING | 11,796,717 | 19,348,805 | 13,184,475 | 21,662,672 |
| TOTAL CAPITAL | - | 966,614 | 833,000 | 62,000 |
| TOTAL TRANSFERS OUT | 4,090,001 | 523,683 | 523,683 | 532,061 |
| TOTAL | 18,247,779 | 23,464,216 | 16,714,927 | 25,039,971 |
| ENTERPRISE FUNDS TOTAL | 25,584,744 | 30,092,497 | 23,565,641 | 31,407,995 |
| SPECIAL REVENUE FUNDS | | | | |
| HOSPITALITY TAX FUND | | | | |
| TOTAL PERSONNEL | 153,807 | 132,080 | 132,080 | 117,884 |
| TOTAL FRINGE BENEFITS | 61,332 | 53,838 | 53,838 | 56,667 |
| TOTAL OPERATING | 4,442,773 | 4,586,073 | 4,586,073 | 6,756,884 |
| TOTAL CAPITAL | - | - | - | - |
| TOTAL TRANSFERS OUT | 10,675,014 | 12,347,814 | 12,347,814 | 11,787,174 |
| TOTAL | 15,332,926 | 17,119,805 | 17,119,805 | 18,718,609 |
| MUNICIPAL ACCOMMODATIONS TAX FUND | | | | |
| TOTAL OPERATING | 19,172 | 18,000 | 18,000 | 35,636 |
| TOTAL TRANSFERS OUT | 3,882,022 | 5,100,000 | 5,100,000 | 7,417,958 |
| TOTAL | 3,901,194 | 5,118,000 | 5,118,000 | 7,453,594 |
| SC STATE ACCOMMODATIONS TAX FUND | | | | |
| TOTAL OPERATING | 2,605,669 | 2,352,117 | 2,352,117 | 2,666,998 |
| TOTAL TRANSFERS OUT | 1,248,552 | 2,317,213 | 4,317,213 | 2,333,713 |
| TOTAL | 3,854,221 | 4,669,330 | 6,669,330 | 5,000,711 |
| STORMWATER UTILITY FUND | | | | |
| TOTAL PERSONNEL | 2,692,903 | 3,120,735 | 2,517,997 | 3,619,918 |
| TOTAL FRINGE BENEFITS | 1,180,499 | 1,783,057 | 1,534,689 | 1,875,578 |
| TOTAL OPERATING | 3,139,249 | 4,920,712 | 2,866,876 | 5,431,264 |
| TOTAL CAPITAL | 20,675 | 125,000 | 300,351 | 195,000 |
| TOTAL TRANSFERS OUT | 5,029,061 | 4,417,826 | 5,145,157 | 3,057,878 |
| TOTAL | 12,062,387 | 14,367,330 | 12,365,070 | 14,179,638 |
| SPECIAL REVENUE FUNDS TOTAL | 35,150,728 | 41,274,465 | 41,272,205 | 45,352,552 |
| CITYWIDE TOTAL | 266,408,173 | 279,855,806 | 262,927,275 | 299,142,221 |



PERFORMANCE MEASURES

SECTION TABLE OF CONTENTS

| | |
|--------------------------------------|-----|
| PERFORMANCE MANAGEMENT OVERVIEW..... | 139 |
| KEY PERFORMANCE INDICATORS | 142 |
| CITIZENS | 142 |
| PUBLIC SAFETY | 143 |
| QUALITY SERVICES | 143 |
| PHYSICAL PLACE..... | 144 |
| REGIONAL PARTNERSHIPS | 145 |

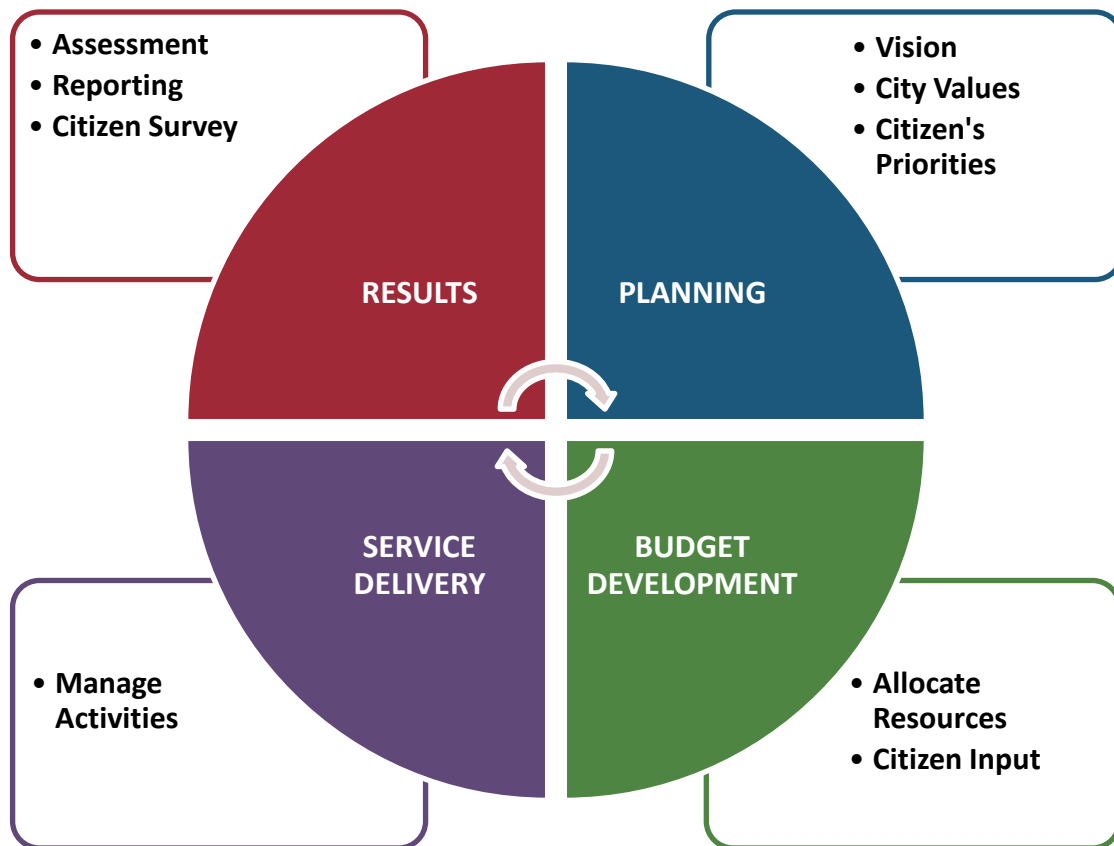


PERFORMANCE MANAGEMENT

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

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

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



**PLANNING**

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

Workload

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

Efficiency

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

Effectiveness

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

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

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

BUDGET DEVELOPMENT

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

SERVICE DELIVERY

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



RESULTS

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

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

- Organizational Chart – outlines the division structure within the department.
- Mission Statement – the statement identifies the specific purpose for the department. Each department, as part of their internal strategic planning, develops a mission statement.
- Division Overview – A brief statement of the purpose of the Department or Division.
- Core Responsibilities – A listing of the functional areas of the Department and Division.
- Accomplishments – Highlighting service levels of activities for each Division.
- Performance Measures – At the Division level, the performance measures provide the City Value that the Strategic Priority is tied to. The type of measurement is workload, efficiency, effectiveness or a combination. The Measures include the goal and actual for 2020-2021 and the goal for the budget year 2022.
- New Initiatives – New services or services which replace existing services as related to the Division.
- Expenditures – The budget for the Department summarized by major category of expenditure and per capita cost with Division expenditures listed by General Fund or Enterprise Funds.
- Authorized Full Time Equivalents (FTEs) – total number of personnel listed with decrease or increase in total.



KEY PERFORMANCE INDICATORS

Mission

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

Vision

Charleston is a City that believes it can be:

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

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

Citizens

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

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

| <i>Measure</i> | FY 2020 Actual | FY 2021 Goal | FY 2021 Actual | Goal Status ✓ if met | FY 2022 Goal |
|---|----------------------|--------------------|----------------------|----------------------------|--------------------|
| Number of community presentations and events conducted by the Police Department | 395 | 200 | 131 | | 200 |
| Number of youth engagement events conducted by the Police Department | 257 | 200 | 108 | | 200 |
| Number of Community Risk Reduction activities/events conducted by the Fire Department | 310 | 600 | 284 | | 600 |
| Percent of customers who feel that participating in summer camp program helped child maintain or improve their overall fitness and wellness | N/A ¹ | 98.00% | N/A | | 98.00% |

¹This survey was not conducted in 2020 or 2021.



Public Safety

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

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

| <i>Measure</i> | FY 2020 Actual | FY 2021 Goal | FY 2021 Actual | Goal Status ✓ if met | FY 2022 Goal |
|--|-------------------------------|-----------------------------|-------------------------------|-------------------------------------|-----------------------------|
| Percent of sworn officer engaged in direct community service through patrol and investigative activities | 85.00% | 100.0% | 88.77% | | 100.0% |
| Percentage of incidents for Part One Index Violent Crimes compared to previous year ¹ | 1.24% | -5.00% | 1.24% | | -5.00% |
| Percentage of incidents for Part One Index Property Crimes compared to previous year ¹ | .92% | -5.00% | 15.29% | | -5.00% |
| Percentage of Complaints reported to the Professional Standards Office per 1000 citizens | 0.02% | 1.50% | 0.00% | ✓ | 1.50% |
| Number of use of force complaints compared to the total number of arrests | 0.00% | 0.15% | 0.00% | ✓ | 0.15% |
| Average number of hours to repair traffic signal malfunctions | 1.38 | 2.00 | 2.00 | ✓ | 2.00 |
| Average number of days to repair/replace priority signage | 1.00 | 2.00 | 4.00 | | 2.00 |
| Average number of hours to repair parking meters ² | 7.08 | 15.00 | 9.00 | ✓ | 15.00 |
| Percentage of fire response time is less than 8 minutes within the city limits (dispatch to arrival) | 90.20% | 90.00% | 91.00% | ✓ | 90.00% |
| Total number of hours spent conducting training (Fire) | 123,656 | 130,000 | 122,482 | | 130,000 |
| Total number of drills conducted for special teams ³ | 45 | 90 | 10 | | 90 |
| Percentage of building inspections completed within 24 hours of request | 81.70% | 90.00% | 92.00% | ✓ | 90.0% |

¹ Refer to the Police Department's performance measures on p.272 for further explanation of this data.

² Calculated from time reported to time repaired.

³ The number of Special team training drills was reduced by eliminating weekly shift drills and changing to a once a month team drill to improve team operations.

Quality Services

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

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



| <i>Measure</i> | FY 2020 Actual | FY 2021 Goal | FY 2021 Actual | Goal Status ✓ if met | FY 2022 Goal |
|--|----------------------|--------------------|----------------------|----------------------------|--------------------|
| Average number of days to pay an invoice | 30 | 30 | 29 | ✓ | 30 |
| Number of on the job OSHA recordable injuries | 131 | 150 | 161 | | 150 |
| General government obligation bond rating | Aaa/AAA | Aaa/AAA | Aaa/AAA | ✓ | Aaa/AAA |
| GFOA Distinguished Budget Presentation Award | Yes | Yes | Yes | ✓ | Yes |
| Independent auditor's unqualified opinion | Yes | Yes | Yes | ✓ | Yes |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | Yes | Yes | Yes | ✓ | Yes |
| Average number of days to obtain City Council approval of previous City Council meeting minutes | 16 | 16 | 16 | ✓ | 16 |
| Average number of hours for Records Management to respond to internal inquiries from City Departments | 0.33 | 3.00 | .29 | ✓ | 3.00 |
| Total percentage of IT system availability – Enterprise Resource Planning ERP System | 98.50% | 99.50% | 98.75% | | 99.50% |
| Total percentage of IT system availability – Microsoft File Servers | 99.98% | 99.90% | 99.95% | ✓ | 99.90% |
| Average days to complete a requested building maintenance work order | 47.92 | 24.00 | 27.62 | | 24.00 |
| Average days to complete a preventative maintenance work order | 13.45 | 14.00 | 12.40 | ✓ | 14.00 |
| Average cost per completed building maintenance work order | \$469.27 | \$350.00 | \$412.08 | | \$450.00 |
| Average number of calendar days to complete the pre-employment process from receipt of selection paperwork to the date selection is cleared for hire | 21 | 14 | 16 | | 14 |
| Annual voluntary employee turnover rate | 10.41% | 12.00% | 15.81% | | 12.00% |
| Percent of customers who feel that the registration fee of summer camp programs is a good value | N/A ¹ | 98.00% | N/A | | 98.00% |
| Percent of customers fully satisfied with Recreation Department programs | N/A ¹ | 98.00% | N/A | | 98.00% |
| Percentage of garbage routes completed on time | 98.92% | 95.00% | 96.10% | ✓ | 95.0% |
| Percentage of potholes repaired within 48 hours of request | 97.08% | 95.00% | 98.80% | ✓ | 95.00% |

¹This survey was not conducted in 2020 or 2021.

Physical Place

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

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



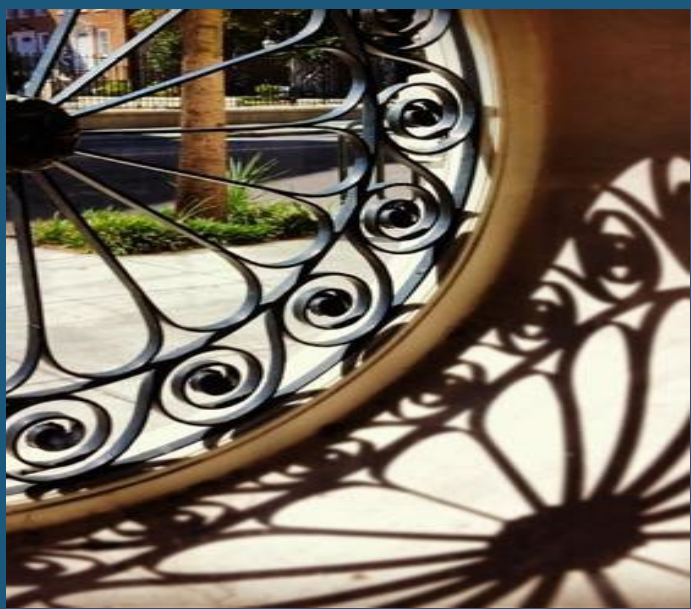
| <i>Measure</i> | FY 2020 Actual | FY 2021 Goal | FY 2021 Actual | Goal Status ✓ if met | FY 2022 Goal |
|---|----------------------|--------------------|----------------------|----------------------------|--------------------|
| Litter index (Keep America Beautiful scale with 1.0 being the best and 4.0 being the worst) | 1.81 | 1.75 | 1.63 | ✓ | 1.75 |
| Tree City USA Award | Yes | Yes | Yes | ✓ | Yes |
| Keep America Beautiful – President’s Circle Award | Yes | Yes | Yes | ✓ | Yes |
| Number of houses sold to first-time home buyers | 11 | 10 | 10 | ✓ | 10 |
| Number of homes rehabilitated with public funds | 32 | 36 | 23 | | 36 |
| Number of homes both rental and homeownership constructed in the most recent program year | 74 | 56 | 2 | | 56 |

Regional Partnerships

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

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

| <i>Measure</i> | FY 2020 Actual | FY 2021 Goal | FY 2021 Actual | Goal Status ✓ if met | FY 2022 Goal |
|--|----------------------|--------------------|----------------------|----------------------------|--------------------|
| Provide assistance to adjacent municipalities or other public safety organizations (both Automatic Aid and Mutual Aid) | | | | | |
| Aid Provided | 608 | 800 | 617 | | 800 |
| Aid Received | 957 | 1,050 | 822 | | 1,050 |



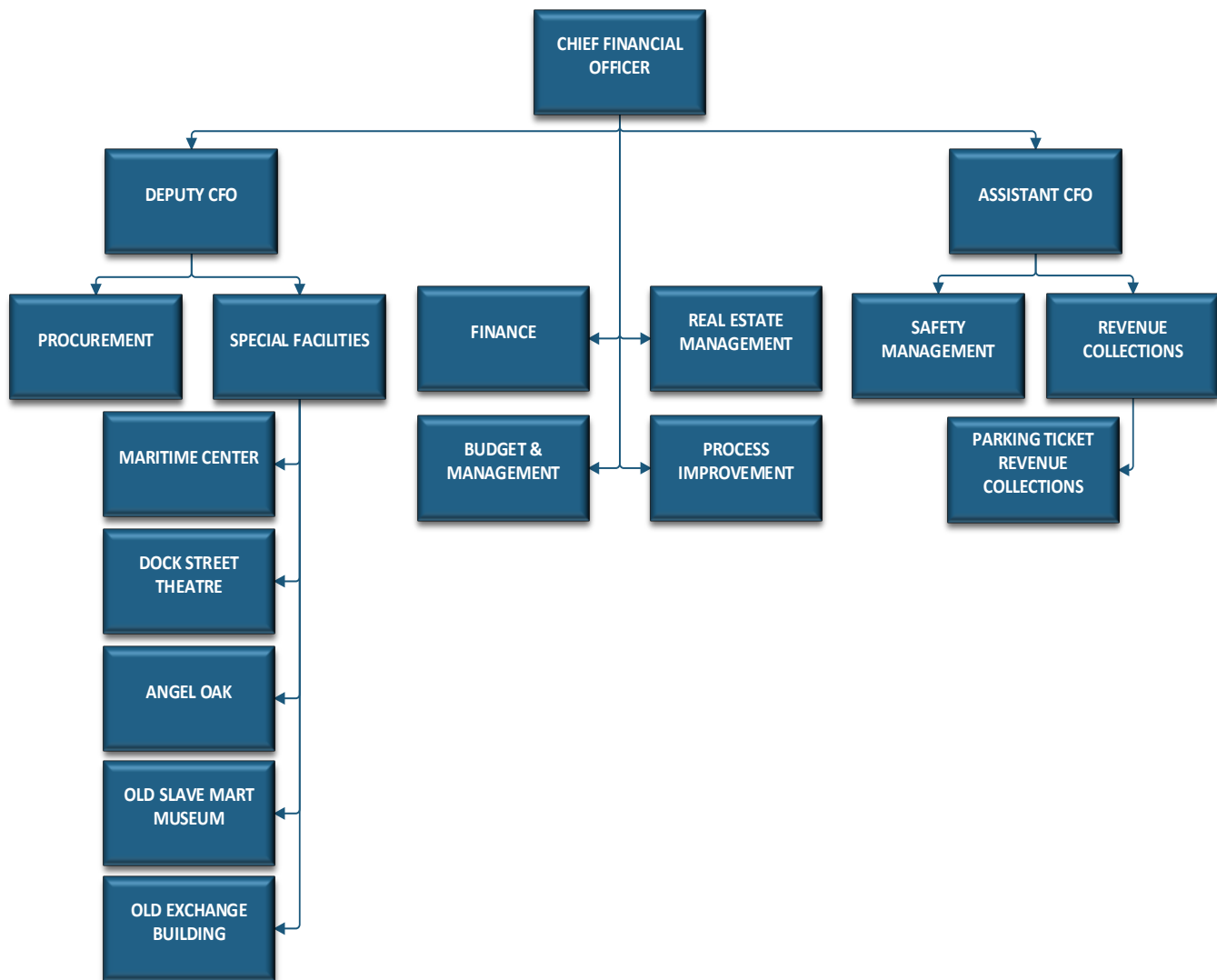
DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

SECTION TABLE OF CONTENTS

| | |
|--|-----|
| Department Organization Chart | 147 |
| Department Mission Statement | 147 |
| Department Overview | 148 |
| Performance Measures..... | 149 |
| Departmental Budget Summary | 152 |
| 130000 BFRC Admin..... | 153 |
| 131000 Finance | 154 |
| 132000 Revenue Collections..... | 155 |
| 133000 Budget and Management | 156 |
| 134000 Procurement | 157 |
| 135000 Real Estate Management..... | 158 |
| 136000 Process/Service Improvement..... | 159 |
| 138000 Call Center..... | 160 |
| 151000 Safety Management..... | 161 |
| 171000 City Hall | 162 |
| 171300 116 Meeting Street | 162 |
| 171310 Gaillard Complex..... | 163 |
| 171500 Gallery at Waterfront Park | 163 |
| 171550 Charleston Visitor Center..... | 164 |
| 171600 Reuben M. Greenberg Municipal Bldg. .. | 164 |
| 171700 50 Broad Street | 165 |
| 518550 Maritime Center..... | 165 |
| 531000 Dock Street Theatre | 166 |
| 020010 Old Slave Mart Museum | 167 |
| 021010 City Market | 168 |
| 022010 Parking Revenue Collections..... | 169 |
| 022016 Parking Facilities Administration ABM ... | 170 |
| 022035 Parking Lot, B.A.M. | 171 |
| 022075 Cumberland Street Garage | 171 |
| 024010 Angel Oak..... | 172 |



BUDGET, FINANCE, AND REVENUE COLLECTIONS



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2021 ACCOMPLISHMENTS

- Received the Government Finance Officers Association (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* for the 32nd consecutive year and received the GFOA *Distinguished Budget Presentation Award* for the 21st consecutive year
- Standardized business license process, license year and rate classes in compliance with the new State of South Carolina mandated Business License Standardization Act
- Maintained AAA/Aaa rating from both Standard & Poor's (AAA) and Moody's (Aaa) rating agencies
- Finalized curriculum of the BRIDGE Academy and matriculated two cohorts through the program. The BRIDGE Academy goals are to develop a common understanding of process improvement techniques to improve work processes and solve organization issues, to teach how to effectively use data to inform decision-making, and to connect staff from across the City to breakdown silos and to grow individual leadership skills
- Created and utilized the Safety Training tracking sheet that organized safety training topics by department and division and was used to track annual safety topics that are reviewed according to OSHA standards as well as additional safety areas that are covered bi-annually or as needed.



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Provide superior service to internal and external clients

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of checks issued | 12,000 | 11,840 | 12,000 | 10,142 | 12,000 | 9,907 | 12,000 |
| Total Purchase Card dollar amount | \$2,500,000 | \$2,724,224 | \$2,700,000 | \$2,346,267 | \$2,700,000 | \$2,350,045 | \$2,700,000 |
| Average number of days to process an invoice | 30 | 29.50 | 30 | 30.80 | 30 | 29.00 | 30 |

City Value: Quality Services

Strategic Priority: Efficiently and effectively collect fees for the City

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of residential parking permits processed | 10,500 | 8,287 | 9,500 | 8,139 | 9,500 | 7,358 | 9,500 |

City Value: Quality Services

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

Measurement Type: Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| General Government Bond rating for Moody's and Standard & Poor's | Aaa/ | Aaa/ | Aaa/ | Aaa/ | Aaa/ | Aaa/ | Aaa/ |
| | AAA | AAA | AAA | AAA | AAA | AAA | AAA |
| GFOA distinguished budget presentation award | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Independent Auditor's Unqualified opinion | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | Yes | Yes | Yes | Yes | Yes | Yes | Yes |



City Value: Quality Services

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

Measurement Type: Effectiveness

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|---------|---------|--------|---------|---------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of on-the-job injuries | 150 | 171 | 150 | 164 | 150 | 188 | 150 |
| Number of OSHA recordable injuries | 90 | 125 | 90 | 131 | 90 | 161 | 90 |
| Percent of change in on-the-job injuries from prior year | -6.00% | +10.00% | -6.00% | -4.00% | -6.00% | +14.63% | -6.00% |
| Percent of change in OSHA injuries from prior year | -3.00% | +18.00% | -3.00% | 5.00% | -3.00% | 22.90% | -3.00% |
| Percentage of cases where injured employee and Workers Compensation Program Administrator are contacted within 24 hours | 97.00% | 64.00% | 97.00% | 70.75% | 97.00% | 70.10% | 97.00% |
| Productivity days lost due to on-the-job injury | <1,500 | 985 | <1,500 | 1,856 | <1,500 | 2,285 | <1,500 |
| Productivity days transferred or restricted due to on-the-job injury | <2,000 | 1,847 | <2,000 | 1,845 | <2,000 | 1,921 | <2,000 |

City Value: Quality Services

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

Measurement Type: Efficiency/Effectiveness

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Citizen support center service requests received and entered into management software | 10,000 | 17,695 | 20,000 | 21,712 | 22,000 | 17,513 | 20,000 |
| Percent of support center requests responded to within 24 hours | 90.00% | 77.00% | 85.00% | 74.00% | 85.00% | 79.00% | 80.00% |
| Number of citizen inquiries received through the Call Center | 60,000 | 72,166 | 73,000 | 90,788 | 100,000 | 86,042 | 90,000 |
| Average talk time per call (in minutes) | 1.10 | 1.40 | 1.30 | 1.16 | 1.20 | 1.20 | 1.20 |
| Average hold time (in seconds) | 10 | 13 | 12 | 16 | 15 | 15 | 15 |
| Number of contract compliance inspections conducted | 275 | 113 | 200 | 24 | 200 | 24 | 200 |

**NEW INITIATIVES FOR 2022**

- 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 33rd consecutive year and the GFOA *Distinguished Budget Presentation Award* for the 22nd consecutive year
- Track business demographic information collected during the business license process
- Increase focus on facilitating the ease of citizen engagement by following up on recommendations identified in performance assessments such as configuring the Citizen Self Service (CSS) portal so all permit and plan types can be submitted online and develop a standard operating procedure for customers to navigate the CSS
- Develop and implement Supervisor Safety Training sessions to better equip front-line supervisors on safety awareness and their roles in protecting employees



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 4,241,749 | 4,315,245 | 4,007,134 | 4,725,667 |
| Benefits | 1,733,805 | 2,021,858 | 1,707,904 | 2,080,769 |
| Operating | 14,568,358 | 17,798,626 | 12,144,350 | 18,346,625 |
| Capital | 2,698,502 | 1,026,614 | 833,000 | 80,000 |
| Operating Transfers | 4,124,192 | 523,683 | 523,683 | 532,061 |
| TOTAL | 27,366,606 | 25,686,026 | 19,216,071 | 25,765,122 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| General Fund | | | | |
| 130000 BFRM Administration | 722,803 | 785,490 | 703,515 | 795,766 |
| 131000 Finance | 1,651,294 | 1,646,331 | 1,545,070 | 1,743,273 |
| 132000 Revenue Collections | 1,068,898 | 995,477 | 832,027 | 957,881 |
| 133000 Budget and Management | 553,953 | 520,240 | 497,627 | 589,518 |
| 134000 Procurement | 524,091 | 541,917 | 515,917 | 550,363 |
| 135000 Real Estate Management | 302,113 | 432,015 | 358,793 | 455,766 |
| 136000 Process/Service Improvement | 258,973 | 201,597 | 216,715 | 230,918 |
| 138000 Call Center | 325,283 | 330,977 | 323,131 | 347,958 |
| 151000 Safety Management | 401,790 | 438,159 | 425,803 | 440,433 |
| 171000 City Hall | 147,700 | 167,943 | 175,675 | 169,678 |
| 171300 116 Meeting Street | 48,163 | 50,470 | 61,496 | 50,500 |
| 171310 Gaillard Complex | 654,348 | 641,876 | 590,860 | 624,354 |
| 171500 Gallery at Waterfront Park | 62,367 | 67,079 | 68,607 | 209,339 |
| 171550 Visitor Center Building | 2,827,006 | 174,987 | 196,000 | 180,443 |
| 171600 Reuben M. Greenberg Municipal Building | 185,648 | 197,888 | 187,993 | 198,818 |
| 171700 William B. Regan Legal Center | 14,352 | 18,500 | 15,641 | 18,500 |
| 518550 Charleston Maritime Center | 346,143 | 513,336 | 518,389 | 552,552 |
| 531000 Dock Street Theatre | 440,407 | 506,639 | 431,438 | 601,516 |
| General Fund Subtotal | 10,535,332 | 8,230,921 | 7,664,697 | 8,717,576 |
| Enterprise Fund | | | | |
| 020010 Old Slave Mart Museum | 229,895 | 213,069 | 201,272 | 222,624 |
| 021010 City Market | 1,882,627 | 1,778,131 | 1,874,943 | 1,825,025 |
| 022010 Parking Ticket Revenue Collections | 620,322 | 672,735 | 607,312 | 681,538 |
| 022016 Parking Facilities Admin-ABM | 13,377,163 | 14,020,863 | 8,084,299 | 13,485,919 |
| 022035 Parking Lot, B.A.M. | 3,323 | 3,350 | 7,150 | 3,350 |
| 022075 Cumberland Street Garage | 397,011 | 392,000 | 396,500 | 392,000 |
| 024010 Angel Oak | 320,933 | 374,957 | 379,898 | 437,090 |
| Enterprise Fund Subtotal | 16,831,274 | 17,455,105 | 11,551,374 | 17,047,546 |
| TOTAL | 27,366,606 | 25,686,026 | 19,216,071 | 25,765,122 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 93.35 | 93.35 | 93.35 | 93.35 |
| Per Capita | \$ 182.17 | \$ 168.05 | \$ 125.72 | \$ 164.50 |



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

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

Budget, Finance and Revenue Collections (BFRC) Administration consists of the City's Chief Financial Officer, Deputy Chief Financial Officer, Assistant Chief Financial Officer, Financial Assistant, Grant Writer and Grants Compliance Manager. The Division provides administrative and managerial support to the City's Finance, Procurement, Grants, Budget and Management, Revenue Collections, Real Estate Management, Safety Management, Process and Service Improvement, Permit Center, and Special Facilities Management Divisions.

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 all of the divisions under the Department of Budget, Finance, and Revenue Collections.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 528,893 | 544,272 | 517,600 | 544,272 |
| Benefits | 171,767 | 191,609 | 179,115 | 196,424 |
| Operating | 22,143 | 49,609 | 6,800 | 55,070 |
| Capital | - | - | | - |
| Operating Transfers | - | - | | - |
| TOTAL | 722,803 | 785,490 | 703,515 | 795,766 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 5.75 | 5.75 | 5.75 | 5.75 |
| Per Capita | \$ 4.81 | \$ 5.14 | \$ 4.60 | \$ 5.08 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

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

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

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

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,078,452 | 1,005,399 | 985,000 | 1,097,100 |
| Benefits | 428,029 | 458,382 | 411,985 | 475,113 |
| Operating | 144,813 | 182,550 | 148,085 | 171,060 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,651,294 | 1,646,331 | 1,545,070 | 1,743,273 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 20.00 | 20.00 | 20.00 | 20.00 |
| Per Capita | \$ 10.99 | \$ 10.77 | \$ 10.11 | \$ 11.13 |



DIVISION: 132000 – Revenue Collections

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 558,939 | 587,186 | 531,000 | 607,686 |
| Benefits | 243,744 | 275,041 | 242,127 | 282,255 |
| Operating | 266,215 | 133,250 | 58,900 | 67,940 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,068,898 | 995,477 | 832,027 | 957,881 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 13.50 | 13.50 | 13.50 | 13.50 |
| Per Capita | \$ 7.12 | \$ 6.51 | \$ 5.44 | \$ 6.12 |



DIVISION: 133000 – Budget and Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 397,311 | 346,817 | 351,500 | 405,700 |
| Benefits | 146,998 | 157,133 | 132,052 | 161,968 |
| Operating | 9,644 | 16,290 | 14,075 | 21,850 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 553,953 | 520,240 | 497,627 | 589,518 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 6.00 | 6.00 | 6.00 | 6.00 |
| Per Capita | \$ 3.69 | \$ 3.40 | \$ 3.26 | \$ 3.76 |



DIVISION: 134000 – Procurement

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 299,127 | 283,913 | 281,513 | 290,700 |
| Benefits | 114,775 | 121,354 | 116,354 | 123,013 |
| Operating | 110,189 | 136,650 | 118,050 | 136,650 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 524,091 | 541,917 | 515,917 | 550,363 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 5.00 | 5.00 | 5.00 | 5.00 |
| Per Capita | \$ 3.49 | \$ 3.55 | \$ 3.38 | \$ 3.51 |



DIVISION: 135000 – Real Estate Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 204,217 | 216,483 | 217,000 | 250,500 |
| Benefits | 71,257 | 102,514 | 86,593 | 102,315 |
| Operating | 26,639 | 113,018 | 55,200 | 102,951 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 302,113 | 432,015 | 358,793 | 455,766 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 2.01 | \$ 2.83 | \$ 2.35 | \$ 2.91 |



DIVISION: 136000 – Process and Service Improvement

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 72,699 | 45,164 | 35,000 | 75,664 |
| Benefits | 25,765 | 28,704 | 13,965 | 29,025 |
| Operating | 160,509 | 127,729 | 167,750 | 126,229 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 258,973 | 201,597 | 216,715 | 230,918 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 1.00 | 1.00 | 1.00 | 1.00 |
| Per Capita | \$ 1.72 | \$ 1.32 | \$ 1.42 | \$ 1.47 |



DIVISION: 138000 – Call Center

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 225,322 | 227,027 | 225,000 | 231,330 |
| Benefits | 92,810 | 95,350 | 91,131 | 108,028 |
| Operating | 7,151 | 8,600 | 7,000 | 8,600 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 325,283 | 330,977 | 323,131 | 347,958 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 5.00 | 5.00 | 5.00 | 5.00 |
| Per Capita | \$ 2.17 | \$ 2.17 | \$ 2.11 | \$ 2.22 |



DIVISION: 151000 – Safety Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 226,142 | 230,771 | 229,821 | 227,240 |
| Benefits | 90,743 | 95,411 | 93,502 | 97,068 |
| Operating | 84,905 | 111,977 | 102,480 | 116,125 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 401,790 | 438,159 | 425,803 | 440,433 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 2.67 | \$ 2.87 | \$ 2.79 | \$ 2.81 |



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

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 147,700 | 167,943 | 175,675 | 169,678 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 147,700 | 167,943 | 175,675 | 169,678 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.98 | \$ 1.10 | \$ 1.15 | \$ 1.08 |

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

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 48,163 | 50,470 | 61,496 | 50,500 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 48,163 | 50,470 | 61,496 | 50,500 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.32 | \$ 0.33 | \$ 0.40 | \$ 0.32 |



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

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 654,348 | 641,876 | 590,860 | 624,354 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 654,348 | 641,876 | 590,860 | 624,354 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 4.36 | \$ 4.20 | \$ 3.87 | \$ 3.99 |

DIVISION: 171500 – Gallery at Waterfront Park
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 62,367 | 67,079 | 68,607 | 209,339 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 62,367 | 67,079 | 68,607 | 209,339 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.42 | \$ 0.44 | \$ 0.45 | \$ 1.34 |



DIVISION: 171550 – Charleston Visitor Center

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Charleston Visitor Center is the first stop for many visitors, old and new to the City of Charleston. Services at this facility include attraction tickets, detailed information about the local area and events, tour tickets, and bus tour departures. Special Events are held most weekends hosting a variety of local functions. In May 2019, the City entered into a Management and Operating Agreement with the Charleston Area Convention & Visitors Bureau (CVB) to manage and operate the facility. This division was created to account for expenses related to the facility and the management of the agreement. Previous City-managed operations of the facility were recorded and accounted for in an enterprise fund in division 027010-Charleston Visitor Center that can be found on page 189.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 128,504 | 174,987 | 196,000 | 180,443 |
| Capital | 2,698,502 | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 2,827,006 | 174,987 | 196,000 | 180,443 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 18.82 | \$ 1.14 | \$ 1.28 | \$ 1.15 |

DIVISION: 171600 – Reuben M. Greenberg Municipal Building

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 185,648 | 197,888 | 187,993 | 198,818 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 185,648 | 197,888 | 187,993 | 198,818 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 1.24 | \$ 1.29 | \$ 1.23 | \$ 1.27 |



DIVISION: 171700 – William B. Regan Legal Center
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 14,352 | 18,500 | 15,641 | 18,500 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 14,352 | 18,500 | 15,641 | 18,500 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.10 | \$ 0.12 | \$ 0.10 | \$ 0.12 |

DIVISION: 518550 – Charleston Maritime Center
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

The marina at the Maritime Center provides affordable short-term stays and fuel for local and out-of-town boaters, so that they may enjoy the Charleston area and surrounding waterways. Occupancy is at capacity during the fall and spring as boaters are moving from north to south and reverse. The event facility hosts between 200 to 300 events per year by providing affordable waterfront and green space areas.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 127,211 | 159,531 | 154,000 | 204,110 |
| Benefits | 56,966 | 108,370 | 80,826 | 111,086 |
| Operating | 161,966 | 245,435 | 283,563 | 237,356 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 346,143 | 513,336 | 518,389 | 552,552 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 7.00 | 7.00 | 7.00 | 7.00 |
| Per Capita | \$ 2.30 | \$ 3.36 | \$ 3.39 | \$ 3.53 |



DIVISION: 531000- Dock Street Theatre

FUND: Dock Street Theatre Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 197,707 | 217,395 | 193,500 | 311,454 |
| Benefits | 86,688 | 150,773 | 85,239 | 148,108 |
| Operating | 156,012 | 138,471 | 152,699 | 141,954 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 440,407 | 506,639 | 431,438 | 601,516 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 8.50 | 8.50 | 8.50 | 8.50 |
| Per Capita | \$ 2.93 | \$ 3.31 | \$ 2.82 | \$ 3.84 |



DIVISION: 020010 – Old Slave Mart Museum

FUND: Old Slave Mart Museum

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 38,607 | 99,822 | 7,000 | 108,422 |
| Benefits | 12,539 | 48,010 | 3,467 | 48,948 |
| Operating | 144,558 | 65,237 | 190,805 | 65,254 |
| Capital | - | - | - | - |
| Operating Transfers | 34,191 | - | - | - |
| TOTAL | 229,895 | 213,069 | 201,272 | 222,624 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.10 | 3.10 | 3.10 | 3.10 |
| Per Capita | \$ 1.53 | \$ 1.39 | \$ 1.32 | \$ 1.42 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 1,882,627 | 1,718,131 | 1,874,943 | 1,765,025 |
| Capital | - | 60,000 | - | 60,000 |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,882,627 | 1,778,131 | 1,874,943 | 1,825,025 |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 12.53 | \$ 11.63 | \$ 12.27 | \$ 11.65 |





DIVISION: 022010 - Revenue Collections-Parking

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 210,326 | 233,800 | 206,150 | 235,069 |
| Benefits | 143,126 | 137,535 | 130,862 | 142,469 |
| Operating | 266,870 | 301,400 | 270,300 | 304,000 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 620,322 | 672,735 | 607,312 | 681,538 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 7.00 | 7.00 | 7.00 | 7.00 |
| Per Capita | \$ 4.13 | \$ 4.40 | \$ 3.97 | \$ 4.35 |



DIVISION: 022016 – Parking Facilities Administration - ABM

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|------------------|-------------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 9,287,162 | 12,530,566 | 6,727,616 | 12,933,858 |
| Capital | - | 966,614 | 833,000 | 20,000 |
| Operating Transfers | 4,090,001 | 523,683 | 523,683 | 532,061 |
| TOTAL | 13,377,163 | 14,020,863 | 8,084,299 | 13,485,919 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 89.05 | \$ 91.73 | \$ 52.89 | \$ 86.10 |



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

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 3,323 | 3,350 | 7,150 | 3,350 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 3,323 | 3,350 | 7,150 | 3,350 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.02 | \$ 0.02 | \$ 0.05 | \$ 0.02 |

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

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 397,011 | 392,000 | 396,500 | 392,000 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 397,011 | 392,000 | 396,500 | 392,000 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 2.64 | \$ 2.56 | \$ 2.59 | \$ 2.50 |



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

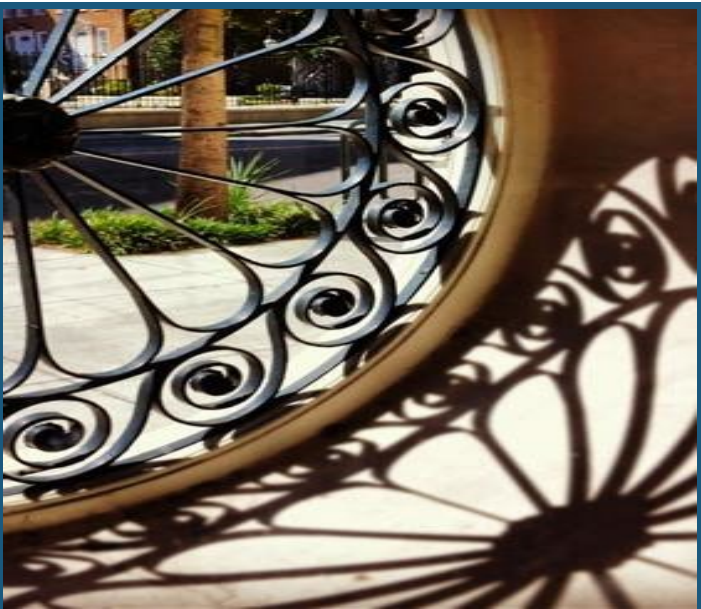
DIVISION OVERVIEW

The Angel Oak Park is located on Johns Island where you can find what is known as “A Lowcountry Treasure”. The Southern Live Oak tree is a historical site and focal point of one of the City of Charleston’s public parks. It is considered to be the largest Live Oak Tree east of the Mississippi estimating to be 300-400 years old. The Angel Oak Tree is estimated to receive over 40,000 visitors each year.

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 76,796 | 117,665 | 73,050 | 136,420 |
| Benefits | 48,598 | 51,672 | 40,686 | 54,949 |
| Operating | 195,539 | 205,620 | 266,162 | 245,721 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 320,933 | 374,957 | 379,898 | 437,090 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.50 | 3.50 | 3.50 | 3.50 |
| Per Capita | \$ 2.14 | \$ 2.45 | \$ 2.49 | \$ 2.79 |



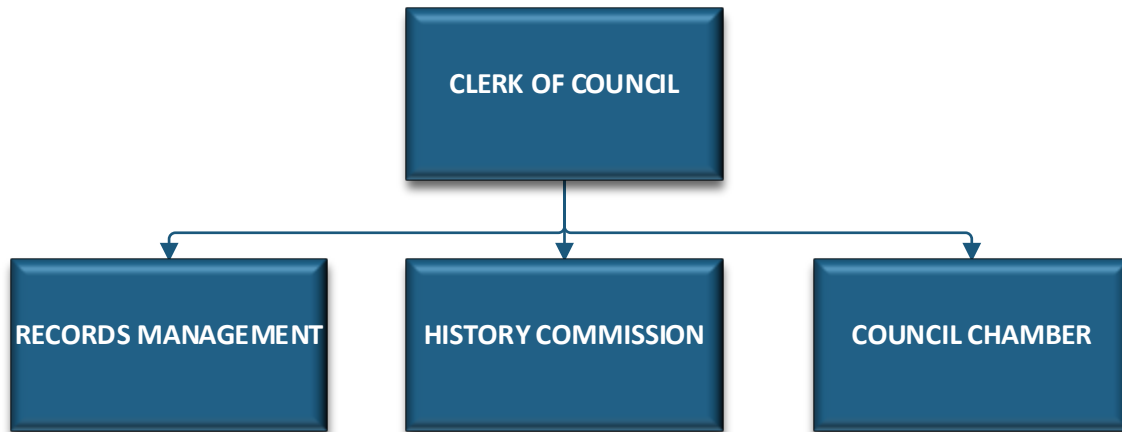
**DEPARTMENT
OF
CLERK OF COUNCIL**

**SECTION
TABLE OF CONTENTS**

Department Organizational Chart174
Department Mission Statement174
Department Overview175
Performance Measures.....175
Departmental Budget Summary176
100000 City Council177
101000 Records Management.....178



CLERK OF COUNCIL



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2021 ACCOMPLISHMENTS

- Continued enforcement of emergency ordinances to include mask violations
- Assisted in a multi-jurisdictional warrant service along with SLED, Federal, County and City officials
- Executed a beautification project to prepare for the Bulls Creek Bridge
- Participated in Unity in the Community project on the Eastside
- Engaged in Cannonborough-Elliottborough and Radcliffeborough college off campus rental neighborhood initiative

PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of City Council meetings held ¹ | 21 | 32 | 21 | 57 | 21 | 29 | 21 |
| Number of days to obtain approval of previous City Council meeting minutes | 16 | 16 | 16 | 16 | 16 | 16 | 16 |

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



City Value: Quality Services

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

Measurement Type: Workload/Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of boxes received by Records Management | 900 | 247 | 500 | 220 | 500 | 255 | 500 |
| Number of cubic feet of records destroyed | 480 | 516.50 | 480 | 328.80 | 480 | 321.5 | 480 |
| Average number of hours for Records Management to respond to inquiries from City departments | 3 | .34 | 3 | .33 | 3 | .29 | 3 |

NEW INITIATIVES FOR 2022

- Eastside Civic Art Public Engagement (ESCAPE)
- Rental Registration for off campus housing rentals
- Create a Tour Guide Library for Continuing Education
- City Council Rules of Order for consideration by City Council
- Explore electronic voting options for Councilmembers at City Council meetings

DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel | 774,955 | 753,273 | 745,500 | 878,168 |
| Benefits | 373,833 | 468,328 | 424,995 | 479,715 |
| Operating | 52,476 | 102,276 | 73,295 | 84,902 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,201,264 | 1,323,877 | 1,243,790 | 1,442,785 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 100000 City Council | 964,302 | 1,082,968 | 1,006,577 | 1,200,040 |
| 101000 Records Management | 236,962 | 240,909 | 237,213 | 242,745 |
| TOTAL | 1,201,264 | 1,323,877 | 1,243,790 | 1,442,785 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 14.20 | 14.25 | 14.25 | 14.25 |
| Per Capita | \$ 8.00 | \$ 8.66 | \$ 8.14 | \$ 9.21 |



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

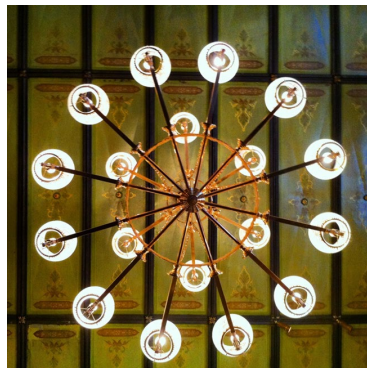
DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|------------------|------------------|------------------|
| Personnel | 612,434 | 595,426 | 586,000 | 720,321 |
| Benefits | 308,503 | 400,606 | 358,187 | 410,157 |
| Operating | 43,365 | 86,936 | 62,390 | 69,562 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 964,302 | 1,082,968 | 1,006,577 | 1,200,040 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 11.00 | 11.00 | 11.00 | 11.00 |
| Per Capita | \$ 6.42 | \$ 7.09 | \$ 6.59 | \$ 7.66 |



Chandelier in Council Chambers



DIVISION: 101000 – Records Management

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

The Records Management Division facilitates:

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 162,521 | 157,847 | 159,500 | 157,847 |
| Benefits | 65,330 | 67,722 | 66,808 | 69,558 |
| Operating | 9,111 | 15,340 | 10,905 | 15,340 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 236,962 | 240,909 | 237,213 | 242,745 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.20 | 3.25 | 3.25 | 3.25 |
| Per Capita | \$ 1.58 | \$ 1.58 | \$ 1.55 | \$ 1.55 |



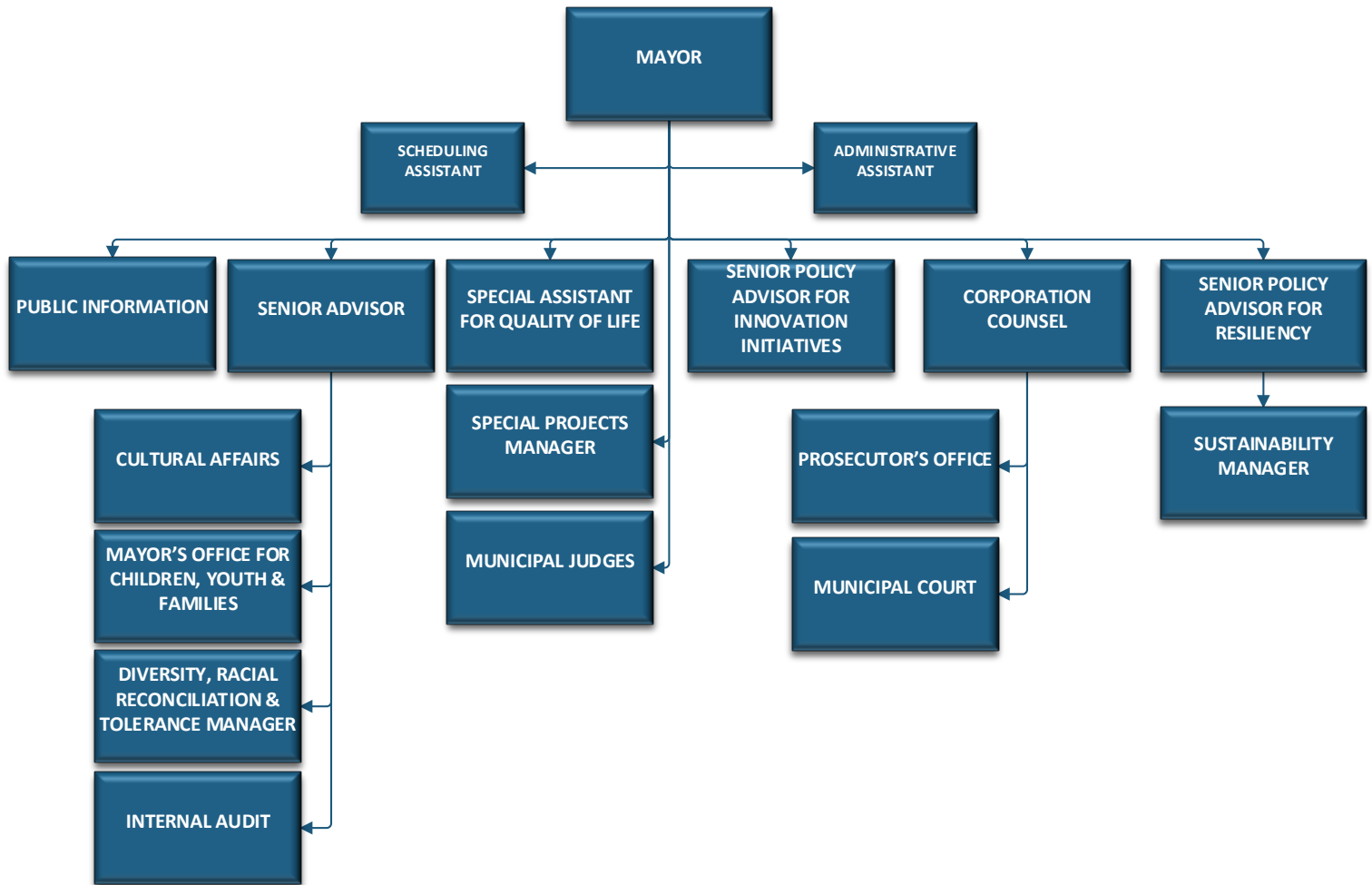
EXECUTIVE DEPARTMENT

SECTION TABLE OF CONTENTS

| | |
|--|-----|
| Department Organization Chart | 180 |
| Department Mission Statement | 180 |
| Department Overview | 181 |
| Performance Measures..... | 181 |
| Departmental Budget Summary | 183 |
| 110000 Municipal Court | 184 |
| 120000 Mayor’s Office..... | 185 |
| 140000 Internal Auditing | 186 |
| 141000 Corporation Counsel | 187 |
| 142000 Prosecutor’s Office..... | 188 |
| 153000 Youth Programs | 189 |
| 500000 Cultural Affairs | 190 |
| 500200 West Ashley Farmers Market | 190 |
| 500500 Cannon St. Arts Center..... | 191 |
| 700000 Public Information | 192 |
| 701000 Mayor’s Office for Children Youth & Families | 193 |
| 810000 Technology Business Development | 195 |



EXECUTIVE



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2021 ACCOMPLISHMENTS

- Adopted a new Climate Action Plan to reduce carbon pollution;
- Led, coordinated and participated in city-wide flood/water mitigation efforts, including the US Army Corps of Engineers 3x3 Coastal Storm Management Study project;
- Launched the Mayor's Mentoring Consortium;
- Advanced resilience components in the updated City Comprehensive Plan;
- Continued the use of alternative means for resolving cases in the Prosecutor's Office, including the Homeless Court, Alcohol Education program and Pre-Trial Intervention.

PERFORMANCE MEASURES

City Value: Quality Service

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

Measurement Type: Workload /Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of internal audits and special requests made ¹ | 40 | 40 | 40 | N/A | 15 | N/A | 15 |
| Number of internal audits and special requests completed ¹ | 35 | 35 | 35 | N/A | 15 | N/A | 15 |
| Average number of days required to conduct an internal audit ¹ | 35 | 35 | 35 | N/A | 120 | N/A | 120 |

¹The Internal Audit Division was without a full time director for all of 2021. As a result of this and effects from COVID-19, actual measures cannot be accurately obtained.



City Value: Citizens

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of volunteers recruited and placed | 350 | 125 | 350 | 79 | 350 | 397 | 350 |
| Number of students attending the leadership camps ¹ | 30 | 56 | 30 | 0 | 30 | 21 | 30 |
| Number of students attending the Youth Summit | 150 | 132 | 150 | 88 | 150 | 140 | 150 |

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

NEW INITIATIVES FOR 2022

- Adopted a new Climate Action Plan to reduce carbon pollution;
- Lead, coordinate and participate in city-wide flood/water mitigation efforts, including the US Army Corps of Engineers 3x3 Coastal Storm Management Study project;
- Launched the Mayor's Mentoring Consortium;
- Advanced resilience components in the updated City Comprehensive Plan;
- Continued the use of alternative means for resolving cases in the Prosecutor's Office, including the Homeless Court, Alcohol Education program and Pre-Trial Intervention.



City Hall



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel | 4,178,216 | 4,386,356 | 4,124,795 | 4,562,073 |
| Benefits | 1,490,654 | 1,854,782 | 1,672,102 | 1,845,223 |
| Operating | 2,060,332 | 1,991,879 | 1,793,768 | 1,969,175 |
| Capital | - | - | - | - |
| Operating Transfers | 3,954 | - | - | - |
| TOTAL | 7,733,156 | 8,233,017 | 7,590,665 | 8,376,471 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 110000 Municipal Court | 1,853,932 | 2,146,373 | 1,896,309 | 2,262,788 |
| 120000 Mayor's Office | 1,275,051 | 1,442,549 | 1,381,476 | 1,434,294 |
| 140000 Internal Auditing | 192,128 | 158,046 | 123,480 | 209,648 |
| 141000 Corporation Counsel | 2,004,798 | 2,130,991 | 2,116,830 | 2,031,095 |
| 142000 Prosecutor's Office | 374,707 | 510,790 | 418,852 | 556,995 |
| 153000 Youth Programs | 118,477 | 162,448 | 113,326 | 160,080 |
| 500000 Cultural Affairs | 531,506 | 578,305 | 515,775 | 639,179 |
| 500200 West Ashley Farmers Market | 29,047 | 55,234 | 20,725 | 61,238 |
| 500500 Cannon St. Arts Center | 329,683 | 343,897 | 328,997 | 349,792 |
| 700000 Public Information | 295,866 | 299,599 | 290,504 | 301,749 |
| 701000 Mayor's Office for Children, Youth and Families | 282,162 | 276,785 | 258,316 | 369,613 |
| 810000 Technology Business Development | 445,799 | 128,000 | 126,075 | - |
| TOTAL | 7,733,156 | 8,233,017 | 7,590,665 | 8,376,471 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 74.56 | 74.56 | 74.56 | 75.56 |
| Per Capita | \$ 51.48 | \$ 53.86 | \$ 49.66 | \$ 53.48 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,132,299 | 1,168,854 | 1,087,375 | 1,268,242 |
| Benefits | 458,391 | 605,697 | 545,728 | 617,949 |
| Operating | 263,242 | 371,822 | 263,206 | 376,597 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,853,932 | 2,146,373 | 1,896,309 | 2,262,788 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 26.50 | 26.50 | 26.50 | 26.50 |
| Per Capita | \$ 12.34 | \$ 14.04 | \$ 12.41 | \$ 14.45 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

The Mayor’s Office directs, monitors, and coordinates the service delivery and work product of all City Departments. The Mayor provides direction to City Department Directors on all projects and initiatives that directly affect the Charleston community and its citizens. The Mayor’s Office administrative staff helps carry out the Mayor’s direction and vision through continual communication with City and community leaders, City staff, citizens, and visitors. On a daily basis, they are responsible for the organization and quick response to requests, inquiries, concerns, and comments, received via email communication, postal mail, and phone call messages. Administrative staff acts as a liaison between the Mayor and City Departments, Divisions, members of the community, and beyond. The Resilience and Sustainability Office develops and manages projects that advance Charleston’s resilience. Efforts to increase resilience to climate and non-climate impacts in Charleston are built on the foundation of understanding and reducing exposure and vulnerability.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 834,874 | 898,527 | 890,400 | 906,879 |
| Benefits | 258,438 | 331,666 | 303,466 | 316,559 |
| Operating | 181,739 | 212,356 | 187,610 | 210,856 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,275,051 | 1,442,549 | 1,381,476 | 1,434,294 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 8.50 | 8.50 | 8.50 | 9.50 |
| Per Capita | \$ 8.49 | \$ 9.44 | \$ 9.04 | \$ 9.16 |



Mayor John Tecklenburg



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 132,348 | 88,364 | 80,000 | 139,422 |
| Benefits | 48,686 | 54,502 | 38,306 | 55,046 |
| Operating | 11,094 | 15,180 | 5,174 | 15,180 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 192,128 | 158,046 | 123,480 | 209,648 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 2.00 | 2.00 | 2.00 | 2.00 |
| Per Capita | \$ 1.28 | \$ 1.03 | \$ 0.81 | \$ 1.34 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

- The Office of the Corporation Counsel provides legal advice to the Mayor, City Council, Boards and Commissions, officials and City employees in matters of City business. The Office represents or oversees the representation of City and City personnel in litigation.
- The Office handles or oversees litigation in State and Federal courts, and in Municipal Court.
- The Office handles or oversees the handling of transactional and real estate matters to which the City is a party.
- The Office is responsible for the enforcement of the City Code.
- The Office is responsible for drafting or overseeing the drafting of ordinances and contracts.
- The Office is responsible for legal research and providing opinions to the Mayor, City Council, Boards and Commissions and City employees.
- The Office is responsible for providing the requisite legal staffing on large scale public projects, matters pertaining to land use, zoning and real estate and human and human resource issues.
- The Office responds to FOIA requests and subpoenas.
- The Office pursues collection of unpaid debts to the City.
- The Office makes recommendations regarding the selection of outside counsel when needed and supervises the services of outside counsel who represent the City.
- The Office oversees the personnel of the employees assigned to the Municipal Court.
- The Americans with Disabilities Act (ADA) Coordinator is assigned to this office.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 992,193 | 1,086,988 | 1,022,500 | 1,004,776 |
| Benefits | 331,096 | 386,753 | 357,759 | 369,399 |
| Operating | 681,509 | 657,250 | 736,571 | 656,920 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 2,004,798 | 2,130,991 | 2,116,830 | 2,031,095 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 14.00 | 14.00 | 14.00 | 14.00 |
| Per Capita | \$ 13.35 | \$ 13.94 | \$ 13.85 | \$ 12.97 |



DIVISION: 142000 – Prosecutors Office
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 217,882 | 237,234 | 225,830 | 279,461 |
| Benefits | 77,847 | 107,771 | 93,655 | 110,249 |
| Operating | 78,978 | 165,785 | 99,367 | 167,285 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 374,707 | 510,790 | 418,852 | 556,995 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 2.49 | \$ 3.34 | \$ 2.74 | \$ 3.56 |



William B. Regal Legal Center at 50 Broad Street



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 88,983 | 125,318 | 85,100 | 122,603 |
| Benefits | 23,558 | 27,280 | 23,708 | 27,627 |
| Operating | 5,936 | 9,850 | 4,518 | 9,850 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 118,477 | 162,448 | 113,326 | 160,080 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.69 | 4.69 | 4.69 | 4.69 |
| Per Capita | \$ 0.79 | \$ 1.06 | \$ 0.74 | \$ 1.02 |





DIVISION: 500000 – Cultural Affairs
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 369,504 | 367,957 | 338,750 | 427,575 |
| Benefits | 144,086 | 185,078 | 157,460 | 186,334 |
| Operating | 17,916 | 25,270 | 19,565 | 25,270 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 531,506 | 578,305 | 515,775 | 639,179 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 8.00 | 8.00 | 8.00 | 8.00 |
| Per Capita | \$ 3.54 | \$ 3.78 | \$ 3.37 | \$ 4.08 |

DIVISION: 500200 – West Ashley Farmers Market
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

The West Ashley Farmers Market helps create community partnerships and activates civic space, presently at Ackerman Park. It provides access to local fresh food, supports the local economy and local agriculture, and provides a gathering place and opportunities for community engagement.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | 21,000 | 8,515 | 21,000 |
| Benefits | - | 2,634 | 1,450 | 4,638 |
| Operating | 29,047 | 31,600 | 10,760 | 35,600 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 29,047 | 55,234 | 20,725 | 61,238 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 0.70 | 0.70 | 0.70 | 0.70 |
| Per Capita | \$ 0.19 | \$ 0.36 | \$ 0.14 | \$ 0.39 |



DIVISION: 500500 – Cannon St. Arts Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 329,683 | 343,897 | 328,997 | 349,792 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 329,683 | 343,897 | 328,997 | 349,792 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 2.19 | \$ 2.25 | \$ 2.15 | \$ 2.23 |



DIVISION: 700000 – Public Information
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

The Office of Public Information/Media Relations 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 staff of the city any information that will create a more informed employee about the city and their tasks. The Office of Public Information acts as liaison for local, state and national media on behalf of the city and provides a spokesperson for specific issues to provide background information and clarity of issues for the media.

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 214,060 | 209,349 | 206,750 | 209,350 |
| Benefits | 76,762 | 80,531 | 78,714 | 82,624 |
| Operating | 5,044 | 9,719 | 5,040 | 9,775 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 295,866 | 299,599 | 290,504 | 301,749 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.00 | 3.00 | 3.00 | 3.00 |
| Per Capita | \$ 1.97 | \$ 1.96 | \$ 1.90 | \$ 1.93 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES:

- To ensure that the services and resources exist and are available and accessible to children, youth, families and seniors
- To strengthen community agencies and organizations by building and supporting partnerships, building capacity, and strengthening systems

Initiatives and programs include:

- First Day Festival
- AmeriCorps VISTA Project Sponsor
- Promoting Mentoring and volunteerism- Facilitation of the Mayor’s Mentoring Consortium
- Facilitation of Bank On Charleston- an initiative to provide access to safe, affordable bank accounts for unbanked and underbanked individuals.
- Youth Volunteer Corps Affiliation
- Summer Youth Employment Program and related work-based learning opportunities
- Mayor’s Youth Commission
- Mayor’s Office on Aging- Elder Support Coordinator
- Local Partnership Initiatives
 - TriCounty Cradle to Career
 - Charleston Promise Neighborhood- Mayor’s Designee to the board
 - Engaging Creative Minds- Mayor’s Designee to the board
 - Chamber of Commerce Career Academy Advisory Team
 - Charleston County School District Initiatives



- National Partnerships
 - Corporation for National and Community Service
 - National League of Cities
 - Youth Volunteer Corps

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 196,073 | 182,765 | 174,000 | 182,765 |
| Benefits | 71,790 | 72,870 | 71,856 | 74,798 |
| Operating | 10,345 | 21,150 | 12,460 | 112,050 |
| Capital | - | - | - | - |
| Operating Transfers | 3,954 | - | - | - |
| TOTAL | 282,162 | 276,785 | 258,316 | 369,613 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.17 | 3.17 | 3.17 | 3.17 |
| Per Capita | \$ 1.88 | \$ 1.81 | \$ 1.69 | \$ 2.36 |



DIVISION: 810000 – Business Development
FUND: General Fund
FUNCTION: Economic Development

DIVISION OVERVIEW

The Business Development Division underwent significant restructuring for 2018. While its purpose will continue to promote, develop and nurture new businesses in Charleston, all hands on support by city staff will be handled through the Division of Business Services found in the Planning, Preservation and Sustainability Department section of this book. The City continued to support new businesses working through the Charleston Digital Corridor Foundation through 2021. Beginning in 2022, the initial contract with Charleston Digital Corridor is no longer in effect.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | - | - | 5,575 | - |
| Benefits | - | - | - | - |
| Operating | 445,799 | 128,000 | 120,500 | - |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 445,799 | 128,000 | 126,075 | - |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 2.97 | \$ 0.84 | \$ 0.82 | \$ - |



FIRE DEPARTMENT

SECTION
TABLE OF CONTENTS

Department Organization Chart197

Department Mission Statement197

Department Overview198

Performance Measures.....199

Departmental Budget Summary201

210000 Fire Operations202

211000 Fire Training204

213000 Fire Marshal206

237000 Resiliency & Emergency Management ...207

**FIRE****DEPARTMENT MISSION STATEMENT**

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



DEPARTMENT OVERVIEW

The Charleston Fire Department (CFD) resides in one of the United States' most desirable and frequently visited cities. The residents, visitors and real estate are protected by the men and woman of the city's CFD. The department has a total of 403 uniformed and non-uniformed personnel. This workforce provides emergency services from 17 fire stations and staffs a Training Division, Fire Marshal Division, Technical Services Division, Special Operations Division, Emergency Management Division, and the Planning and Administration Division.

CORE RESPONSIBILITIES

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

DEPARTMENT VALUES

Service – Provide safe, timely and efficient response to our community

Commitment – Duty and responsibility to our community and members of the organization

Community – Dedicated to involving and including our citizens

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

Professionalism – Achieve excellence through progressive and courteous service

2021 ACCOMPLISHMENTS

Training

- ISO and OSHA Training
 - Company Level Training 192 – 99% Completed
 - ISO Live Fire Training – 86% Completed
 - ISO Facility Training, 18 Hours – 97% Completed
 - ISO Drivers Training, 12 Hours – 100% Completed
 - ISO Officer Training, 12 Hours – 100% Completed
 - OSHA/ISO Hazmat Refresher – 100% Completed
 - Bloodborne Pathogens Refresher – 100% Completed
 - Confined Space Refresher - 100% Completed
- Recruit Training
 - Conducted PAT for Class 21-01 and 22-01.
 - Completed Recruit Class 20-01 and Class 21-01.
 - Class 20-01 graduated 21 or 24 recruits (87.5%).
 - Class 21-01 graduated 18 or 19 recruits (94.74%).

Fire Marshal

- Implemented a 3rd party fire safety reporting system to improve reporting, compliance, efficiency, and safety.
- Updated and revised a fire and life safety program for Charleston's growing senior population.



Emergency Management

- Sustainable Vaccination Plan - The Emergency Management (EM) Division helped establish several COVID-19 vaccine clinics. The EM Division worked the Charleston Gaillard Center, Harris Teeter, Parks Department, Recreation Department, Public Service, MUSC Health, St. Johns High School, Charleston First Assembly, DHEC, and others. The MUSC Health-operated clinic at 180 Lockwood Drive continues to operate six days a week. More than 60,000 vaccines were administered through these clinics.

PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Maintenance of fire rescue quality standards: | | | | | | | |
| Fire calls | 700 | 490 | 700 | 564 | 700 | 568 | 600 |
| EMS calls | 12,500 | 9,484 | 12,500 | 7,997 | 9,200 | 9,731 | 12,500 |
| Rescue calls | 150 | 37 | 100 | 259 | 250 | 251 | 100 |
| Vehicle extrication | 40 | 34 | 40 | 26 | 70 | 43 | 40 |
| False alarms | 2,700 | 2,929 | 2,800 | 2784 | 2,800 | 3,003 | 2,800 |
| Total calls for service (includes miscellaneous & others) | 23,502 | 19,617 | 23,000 | 18,037 | 23,000 | 20,165 | 22,500 |
| Percentage of time fire response is less than 8 minutes (dispatch to arrival) | 90.00% | 92.80% | 90.00% | 90.20% | 90.00% | 91.00% | 90.00% |

City Value: Public Safety

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

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|---------|---------|---------|---------|---------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Total number of hours spent conducting training ¹ | 130,000 | 144,014 | 130,000 | 123,656 | 130,000 | 122,482 | 130,000 |
| Average number of training hours per sworn staff members | 300 | 435 | 300 | 376 | 300 | 303 | 322 |
| Total number of drills conducted for special teams ² | 90 | 77 | 90 | 45 | 90 | 10 | 90 |

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

² The number of special/team training drills was reduced by eliminating weekly shift drills and changing to a once a month team drill to improve team operations. Reduced in 2022 due to overtime.



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 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number building pre-plans | 2,400 | 1,338 | 2,400 | 897 | 2,400 | 3,154 | 2,400 |
| Number of Community Risk Reduction activities/events | 600 | 559 | 600 | 310 | 600 | 284 | 600 |
| Number of smoke alarms installed, inspected, or battery replacement | 175 | 285 | 200 | 50 | 200 | 126 | 200 |
| Number of attendees at safety programs: | | | | | | | |
| • Adults | 8,500 | 10,828 | 8,500 | 15,782 | 8,500 | 15,277 | 8,500 |
| • Children | 9,500 | 13,736 | 9,500 | 4,388 | 9,500 | 9,557 | 9,500 |
| Fire inspections for new and existing buildings | 5,000 | 4,647 | 5,000 | 4,680 | 5,000 | 4,663 | 5,000 |

City Value: Regional Partnerships

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

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|------------------------|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Automatic aid provided | 700 | 654 | 700 | 567 | 700 | 526 | 700 |
| Automatic aid received | 1,000 | 1,020 | 1,000 | 929 | 1,000 | 741 | 1,000 |
| Mutual aid provided | 100 | 50 | 100 | 41 | 100 | 91 | 100 |
| Mutual aid received | 50 | 38 | 50 | 28 | 50 | 81 | 50 |



NEW INITIATIVES FOR 2022

Fire Operations

- Build out a Medical Branch to include a 4-person Medical Team (consisting of a Medical Coordinator, Assistant Coordinator, Training Officer and Administrative Staff)
- SIMS Lab and Command training; conduct monthly training with SIMS lab.

Fire Marshal

- Implement recruitment strategies that seek team members from our immediate community.
- Actively engage in community outreach to build partnerships and implement initiatives that focus on recruitment while improving life safety.

Emergency Management

- Expand outreach to the community to be more All-Hazards driven. Focus especially on Flooding, Tropical Cyclones, Severe Weather, and Earthquakes.

DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 24,308,526 | 25,500,041 | 24,990,950 | 27,532,278 |
| Benefits | 9,656,416 | 11,200,868 | 10,516,493 | 11,370,804 |
| Operating | 2,532,872 | 3,241,828 | 3,085,295 | 3,482,421 |
| Capital | 279,519 | 208,000 | 204,800 | 67,000 |
| Operating Transfers | 60,474 | - | - | - |
| TOTAL | 36,837,807 | 40,150,737 | 38,797,538 | 42,452,503 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|
| General Fund | | | | |
| 210000 Fire Division | 33,515,606 | 36,473,354 | 35,034,000 | 39,003,562 |
| 211000 Fire Training Division | 1,576,365 | 1,834,360 | 2,011,200 | 1,661,294 |
| 213000 Fire Marshal Division | 1,390,208 | 1,539,480 | 1,461,370 | 1,461,972 |
| 237000 Resiliency & Emergency Management | 355,628 | 303,543 | 290,968 | 325,675 |
| TOTAL | 36,837,807 | 40,150,737 | 38,797,538 | 42,452,503 |
| AUTHORIZED FULL-TIME EQUIVALENTS | | | | |
| Total Department - Sworn Firefighters | 387.00 | 388.00 | 387.00 | 387.00 |
| Total Department - Non-Sworn | 18.00 | 18.00 | 17.00 | 17.00 |
| TOTAL FTE | 405.00 | 406.00 | 404.00 | 404.00 |
| Per Capita | \$ 245.21 | \$ 262.68 | \$ 253.83 | \$ 271.05 |



DIVISION: 210000 – Fire Operations

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

The core responsibility of the Operations Division is to efficiently and effectively deliver fire, rescue, EMS and special hazards mitigation services to the residents and visitors of Charleston, 24 hours a day, seven days a week, 365 days a year. The Operations Division also provides support to the Fire Marshal Division's fire prevention/community outreach programs and the Training Division's programs.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| Personnel | 22,205,128 | 23,362,394 | 22,726,500 | 25,598,822 |
| Benefits | 8,658,843 | 10,425,070 | 9,670,200 | 10,584,860 |
| Operating | 2,311,642 | 2,502,890 | 2,445,300 | 2,777,880 |
| Capital | 279,519 | 183,000 | 192,000 | 42,000 |
| Operating Transfers | 60,474 | - | - | - |
| TOTAL | 33,515,606 | 36,473,354 | 35,034,000 | 39,003,562 |
| AUTHORIZED FULL-TIME EQUIVALENTS | | | | |
| Fire Division- Sworn | 365.00 | 365.00 | 364.00 | 364.00 |
| Fire Division- Non-Sworn | 11.00 | 11.00 | 11.00 | 11.00 |
| TOTAL FTE | 376.00 | 376.00 | 375.00 | 375.00 |
| Per Capita | \$ 223.10 | \$ 238.62 | \$ 229.20 | \$ 249.03 |





Hazardous Materials Response Apparatus



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



DIVISION: 211000 – Fire Training
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Training Division is responsible for initial firefighter training and incumbent continuing education, as well as all emergency medical training for the 354 members of the Charleston Fire Department (CFD). The division covers all career topics and disciplines within the Operations Division from entry level recruit to command level officer. The Training Division accomplishes this by delivering courses in four separate areas: recruits, incumbents, driver's program and medical program. Each program is directed by a program coordinator who reports directly to the Battalion Chief of Training.

CORE RESPONSIBILITIES

- Recruits –The division is responsible for training 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 18-week program, recruits complete 13 certificate courses, along with advanced fire ground tactics. All recruits are required to successfully complete the program and complete the six-month probationary period.
- Incumbents –The division is responsible for providing training that meets or exceeds the needs of the Operations Division. All incumbents assigned to the Operations Division are required to complete the following training requirements on an annual basis: 192 company level hours, 18 training facility hours, an eight-hour Hazmat refresher, multiple additional refresher classes and an annual live fire training exercise.
- Drivers Program –All current drivers (Engineers and Assistant Engineers) are required to complete annual training requirements.
- Medical Program –All recruits complete an eight week EMT program that prepares them for National Registry and SCDHEC certification. Incumbents are required to complete the annual blood borne pathogens refresher, the annual HIPPA refresher and required to maintain a current CPR card. All EMTs and Paramedics are required to maintain a current state and national certification and complete yearly in-service medical training.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 920,067 | 929,543 | 1,090,450 | 768,495 |
| Benefits | 536,521 | 274,529 | 360,405 | 286,193 |
| Operating | 119,777 | 630,288 | 549,245 | 606,606 |
| Capital | - | - | 11,100 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,576,365 | 1,834,360 | 2,011,200 | 1,661,294 |
| AUTHORIZED FULL-TIME EQUIVALENTS | | | | |
| Fire Training Division-Sworn | 8.00 | 8.00 | 8.00 | 8.00 |
| Fire Training Division- Non-Sworn | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL FTE | 9.00 | 9.00 | 9.00 | 9.00 |
| Per Capita | \$ 10.49 | \$ 12.00 | \$ 13.16 | \$ 10.61 |





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

DIVISION OVERVIEW

Created in July of 2010, the Fire Marshal Division (FMD) continues to build robust fire prevention and life safety programs that include elements of fire code enforcement, fire plan review, fire and arson investigation and community risk reduction education. The FMD mission 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

- Fire code enforcement: Fire safety compliance inspections of existing properties, complaint response, Business License Certificate of Occupancy (BLCO) inspections and false alarm reduction
- Fire plan review & permitting: Conduct fire plan review, permitting and inspections for the required elements of the fire code to ensure citizen and firefighter safety for new/renovated buildings from the design development phase to the final product.
- Risk reduction: Proactive public education/outreach and life safety training. Engage the public in prevention measures and help create one of the safest communities in the region. Provide coordination and oversight of the pre-incident planning program, hydrant maintenance inspections, drone program, and coordinate the Knox key security boxes.
- Fire/arson investigations: Aggressive 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.
- Public information: 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.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 949,572 | 1,036,479 | 978,000 | 978,153 |
| Benefits | 370,206 | 430,541 | 411,220 | 423,574 |
| Operating | 70,430 | 72,460 | 72,150 | 60,245 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,390,208 | 1,539,480 | 1,461,370 | 1,461,972 |
| AUTHORIZED FULL-TIME EQUIVALENTS | | | | |
| Fire Marshal Division - Sworn | 14.00 | 15.00 | 15.00 | 15.00 |
| Fire Marshal Division- Non-Sworn | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL | 16.00 | 17.00 | 17.00 | 17.00 |
| Per Capita | \$ 9.25 | \$ 10.07 | \$ 9.56 | \$ 9.33 |



DIVISION: 237000-Emergency Management
FUND: General Fund
FUNCTION: Public Safety

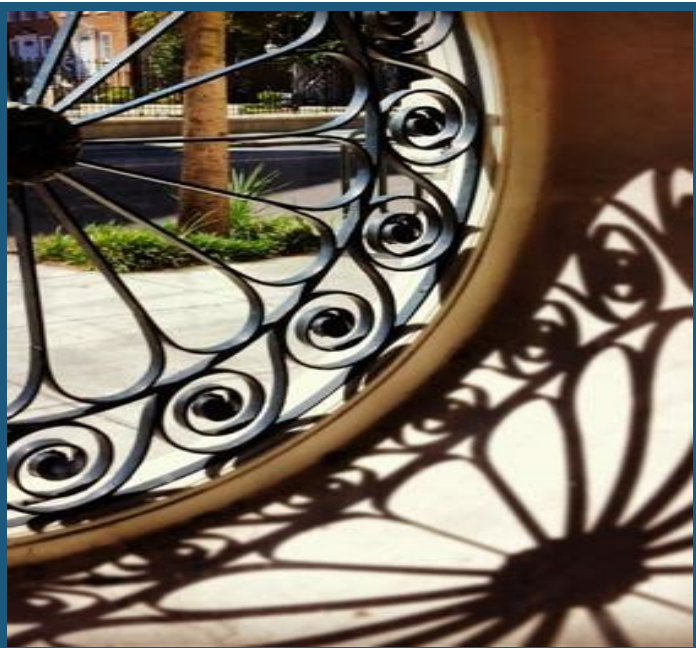
DIVISION OVERVIEW

The Emergency Management Division was created in 2018 to provide leadership and to foster collaboration that results in a holistic approach to understand threats, risks and interdependencies between systems, people and policies of the City. As part of Resiliency and Sustainability the division helped to develop, champion and support efforts consistent with recognized best practices to mitigate, prevent and withstand risks to the City. In 2021, Emergency Management became a part of the Fire Department. The goal of the division is to lead the City in preparedness, mitigation, management, recovery from disasters and identified hazards.

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 233,759 | 171,625 | 196,000 | 186,808 |
| Benefits | 90,846 | 70,728 | 74,668 | 76,177 |
| Operating | 31,023 | 36,190 | 18,600 | 37,690 |
| Capital | - | 25,000 | 1,700 | 25,000 |
| Operating Transfers | - | - | - | - |
| TOTAL | 355,628 | 303,543 | 290,968 | 325,675 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 3.00 | 3.00 |
| Per Capita | \$ 2.37 | \$ 1.99 | \$ 1.90 | \$ 2.08 |



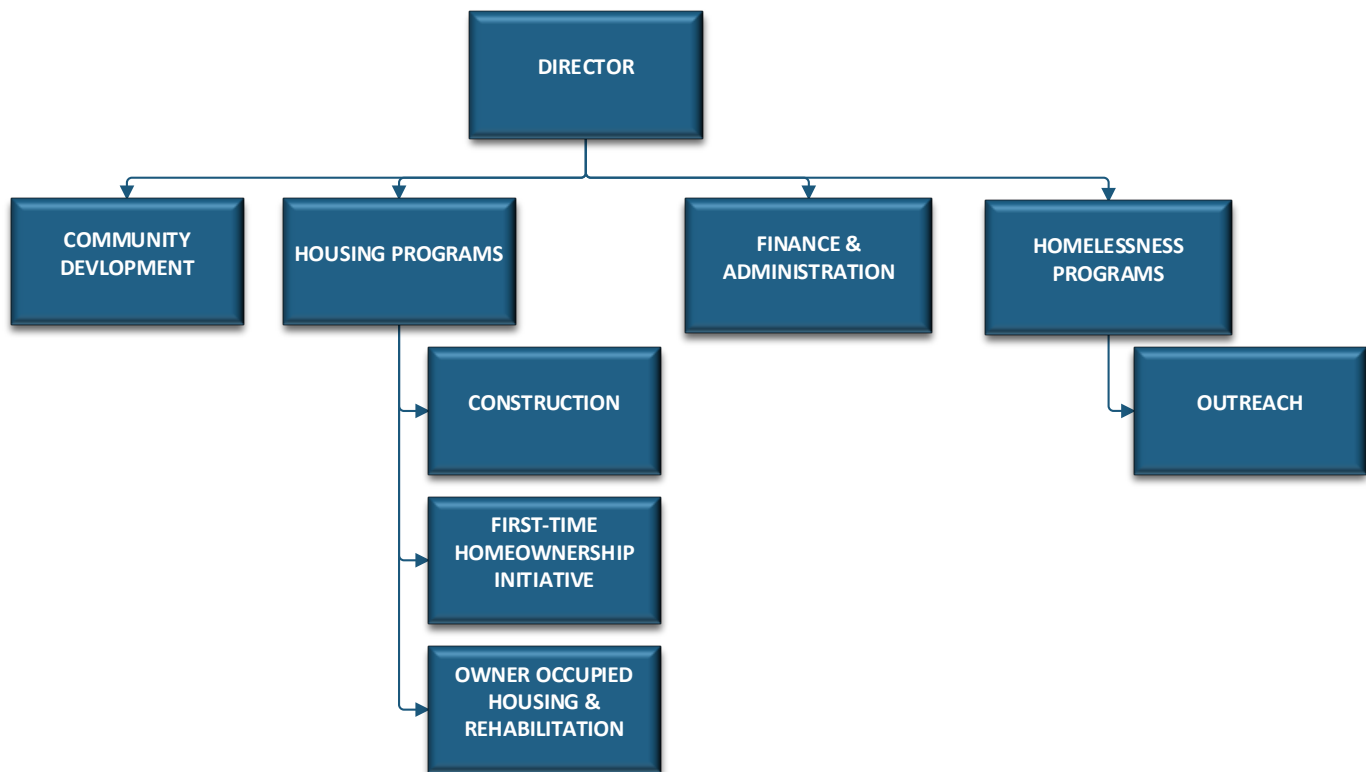
**DEPARTMENT
OF
HOUSING AND COMMUNITY
DEVELOPMENT**

**SECTION
TABLE OF CONTENTS**

| | |
|--|-----|
| Department Organization Chart | 209 |
| Department Mission Statement | 209 |
| Department Overview | 210 |
| Performance Measures..... | 211 |
| Departmental Budget Summary | 213 |
| 410000 Housing and Community Dev. | 214 |
| 411000 Warming Shelter. | 215 |



HOUSING AND COMMUNITY DEVELOPMENT



DEPARTMENT MISSION STATEMENT

To create, facilitate, and implement activities and programs that stimulate community and economic development, expand the supply of available housing and stimulate the construction and rehabilitation of housing for persons of very-low, low, and moderate incomes in Charleston's neighborhoods in an effort to enhance their quality of life.



DEPARTMENT OVERVIEW

The Department of Housing and Community Development coordinates diverse housing programs in partnership with organizations that include both non-profit and for-profit developers for persons of very-low, low, and moderate incomes in Charleston's neighborhoods. Funds to support these programs are derived from federal, state and local resources. Through these activities, the City fulfills three national objectives of the Community Development Block Grant Program which include:

- 1) Providing safe, decent, and affordable housing.
- 2) Eliminating slums and blight.
- 3) Providing economic opportunities.

To ensure that every facet of the community is represented, Boards and Commissions have been established with members appointed by the Mayor and approved by Charleston City Council representing various neighborhoods and other constituencies. These boards and commissions assist staff in program implementation and assist the City in meeting the needs of citizens by helping them to improve their standard of living.

CORE RESPONSIBILITIES

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

- *Homeownership Initiative*- The First Time Homeownership Initiative (HI), a program overseen by the Homeownership Initiative Commission (HIC), is designed to ensure that residents from diverse economic backgrounds share in the American dream of homeownership. Individuals and families purchasing homes under the Initiative earn up to one hundred and twenty (120%) percent of the Area Median Income. The Initiative is implemented by the development of public and private partnerships that ensure the preservation of affordable housing and maintaining the character of diverse neighborhoods by acquiring and transferring infill lots and abandoned, blighted structures to non-profit and for-profit developers for redevelopment in the Charleston community.
- *Housing Rehabilitation Programs*- The rehabilitation programs are provided oversight by the Redevelopment and Preservation Commission (RPC) and are designed to improve homes occupied and rented by very-low, low, and moderate-income households. Programs offered include the *Owner Occupied Substantial Rehabilitation*, *Rental Rehabilitation* and the *Roof Replacement Programs*.
- *Homelessness Programs* - The Department works to foster enhanced collaboration amongst service providers and community members to more fully address the challenges faced by neighbors who are unsheltered. The Mayors' Commission on Homelessness and Affordable Housing provides support to staff implementing programs to improve outcomes for persons who are unsheltered or at-risk of becoming unsheltered. Staff managing homelessness initiatives facilitate a number of activities with the intent of improving services to the unsheltered:
 - Conduct bi-weekly meetings with representatives from local nonprofit organizations to ensure information flow and coordination of services;
 - Partner regularly with local organizations providing homelessness services;
 - Partner with the faith community to assist them in optimizing their work in the community;



- Conduct a Street Outreach initiative to better address the needs of marginalized individuals and downtown businesses;
- Continue to build healthy relationships to connect individuals
- **Community Development** – The Community Development Division (CD) is supported by the Community Development Advisory Committee and the Community Development Committee of City Council and is responsible for investigating and coordinating applications for new sources of funding, contract administration, environmental reviews, labor standards administration, Fair Housing administration, Section 3 compliance, program monitoring, and comprehensive planning. CD also oversees the operation and administration of various grants received from the federal government and other sources. CD supports and partners with a number of nonprofit organizations that aid in achieving the goals outlined in the Consolidated Plan. Collaborations are also facilitated between departmental staff, community stakeholders, the business community, and various agencies to prepare comprehensive planning documents, such as the Consolidated Plan, the Consolidated Annual Performance and Evaluation Report (CAPER), the Annual Action Plan, and the Analysis of Impediments to Fair Housing. These documents are prepared to ensure that programs are consistent with the needs identified in the community.

2021 ACCOMPLISHMENTS

- Leveraged CARES Act (CDBG-CV) funds (\$1.6 million) and American Rescue Plan (HOME-ARP) funds (\$1.9 million) to support rental and utility assistance to prevent evictions, legal assistance for those facing eviction, and transitional shelter for those in need during the COVID-19 pandemic
- Purchased 1.45 acres of land dedicated for affordable housing in the “Neck” area of the City
- Opened city-operated Warming Shelter in 2021 to provide a safe place for unhoused individuals during periods of inclement weather to over 815 visitors.
- Updated the Mixed-Use Workforce Housing ordinance to encourage developers to provide 20% of units on site to be dedicated to affordable housing

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 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of community meetings and public hearings held | 100 | 104 | 100 | 300 | 75 | 71 | 75 |
| Number of Section 3 businesses supported | 2 | 1 | 2 | 2 | 2 | 2 | 2 |



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

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of houses sold to first-time homebuyers | 10 | 15 | 10 | 11 | 10 | 10 | 10 |
| Number of houses constructed under the HOME program | 8 | 2 | 8 | 12 | 4 | 1 | 4 |
| Number of housing units completed by for-profit or non-profit entities | 12 | 15 | 12 | 5 | 5 | 1 | 5 |
| Number of rental units completed by for-profit or non-profit developers | 38 | 38 | 38 | 66 | 5 | 0 | 5 |

City Value: Quality Service

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of city residents counseled through Fair Housing Services (Trident Urban League) | 300 | 319 | 300 | 179 | 180 | 567 | 180 |
| Number of environmental reviews conducted to support housing construction projects | 22 | 31 | 22 | 25 | 30 | 45 | 30 |
| Number of sub-recipient contracts monitored | 11 | 14 | 11 | 18 | 30 | 34 | 30 |

City Value: Public Safety

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of roof replacements completed | 28 | 31 | 28 | 24 | 30 | 18 | 30 |
| Number of houses completed under the Substantial Rehabilitation program | 3 | 0 | 3 | 3 | 3 | 5 | 3 |



NEW INITIATIVES FOR 2022

- Launch the Hope Center for people experiencing homelessness, connecting individuals to housing opportunities and resources to break the cycle of those who are perpetually homeless and prevent homelessness for those living in poverty
- Launch the Affordable Housing Dashboard, a GIS-mapping tool that will allow users to see all the existing and proposed affordable rental and for-sale homes within the City
- Begin the process of developing a Land Bank focused on the conversion of vacant, abandoned, and tax delinquent properties into productive use, including affordable housing

DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|----------------|------------------|------------------|------------------|
| Personnel | 679,747 | 675,145 | 736,944 | 899,774 |
| Benefits | 257,539 | 269,986 | 280,975 | 343,607 |
| Operating | 19,353 | 123,758 | 27,345 | 49,800 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 956,639 | 1,068,889 | 1,045,264 | 1,293,181 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|------------------|------------------|------------------|
| General Fund | | | | |
| 410000 Housing & Community Development | 942,911 | 967,145 | 1,018,316 | 1,293,181 |
| 411000 Warming Shelter | 13,728 | 101,744 | 26,948 | - |
| TOTAL | 956,639 | 1,068,889 | 1,045,264 | 1,293,181 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 12.25 | 12.56 | 12.56 | 15.00 |
| Per Capita | \$ 6.37 | \$ 6.99 | \$ 6.84 | \$ 8.26 |



First-Time Homeownership Developments



DIVISION: 410000 – Housing and Community Development

FUND: General Fund

FUNCTION: Housing and Community Development

DIVISION OVERVIEW

The Department of Housing and Community Development administers several housing initiatives and oversees contract and grant administration for federal housing programs, coordinates single-family and multi-family housing construction and preservation, housing repair, and rehabilitation throughout the City. The program year for the federal awards managed by the department is June 1st through May 31st and crosses the City's calendar year.

CORE RESPONSIBILITIES

The Department of Housing and Community Development provides low to moderate income families with access to safe, decent and affordable housing, self-sufficiency, and economic opportunity while preserving the diversity of neighborhoods within the city of Charleston. The Department manages the Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), and Housing Opportunity for Persons with AIDS (HOPWA) funds. The Department oversees the operation of the City's Homeownership Initiative, Owner-Occupied Housing Rehabilitation, Rental Rehabilitation, and Roof Replacement, and Homelessness programs. The department also collaborates with for-profit contractors, non-profit housing developers, and non-profit and not-for-profit organizations in the construction and delivery of rehabilitated and newly built homes. Related services provided to low and moderate income residents include; the provision of rent, mortgage and utility assistance, homeownership assistance, education and Fair Housing education, among other programs.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|------------------|
| Personnel | 669,729 | 654,385 | 720,664 | 899,774 |
| Benefits | 255,519 | 264,710 | 277,682 | 343,607 |
| Operating | 17,663 | 48,050 | 19,970 | 49,800 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 942,911 | 967,145 | 1,018,316 | 1,293,181 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 12.00 | 12.00 | 12.00 | 15.00 |
| Per Capita | \$ 6.28 | \$ 6.33 | \$ 6.66 | \$ 8.26 |



DIVISION: 411000 – Warming Shelter

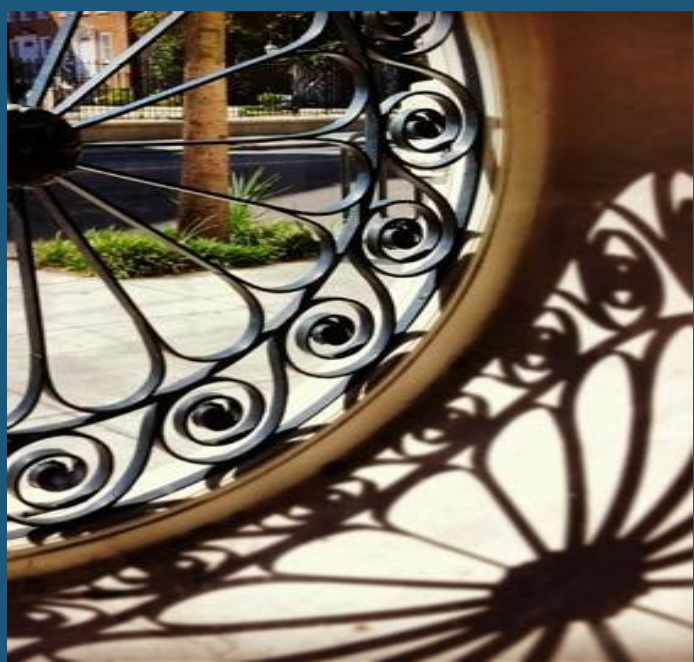
FUND: General Fund

FUNCTION: Housing and Community Development

DIVISION OVERVIEW

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 10,018 | 20,760 | 16,280 | - |
| Benefits | 2,020 | 5,276 | 3,293 | - |
| Operating | 1,690 | 75,708 | 7,375 | - |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 13,728 | 101,744 | 26,948 | - |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 0.25 | 0.56 | 0.56 | - |
| Per Capita | \$ 0.09 | \$ 0.67 | \$ 0.18 | \$ - |



**DEPARTMENT
OF
HUMAN RESOURCES
AND ORGANIZATIONAL
DEVELOPMENT**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart217

Department Mission Statement217

Department Overview218

Performance Measures.....218

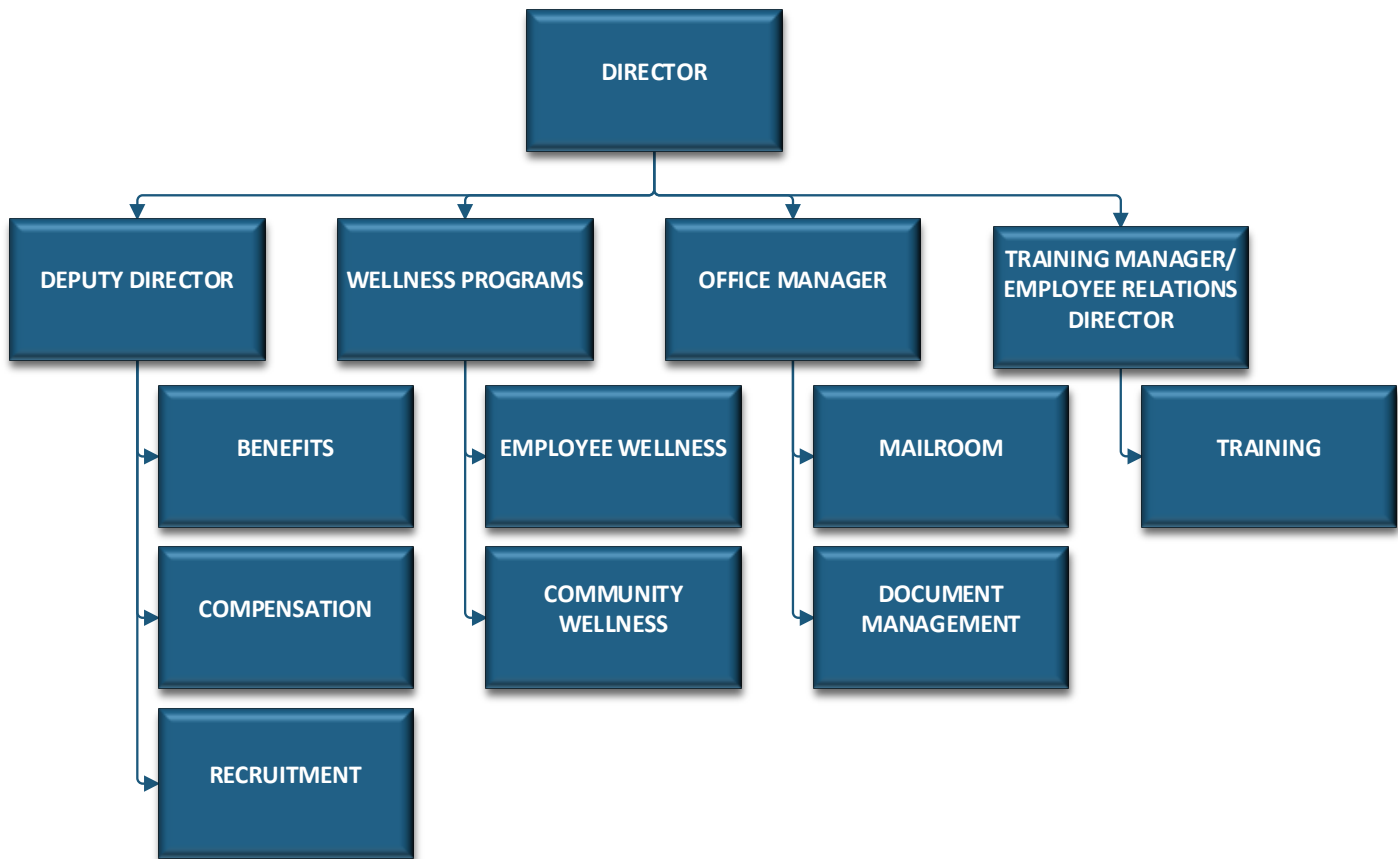
Departmental Budget Summary220

150000 Human Resources221

171100 Mailroom222



HUMAN RESOURCES AND ORGANIZATIONAL DEVELOPMENT



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2021 ACCOMPLISHMENTS

- Assisted in the redesign of the Charleston Police Department's promotional examination process
- Implemented a new applicant tracking system with improved data and workflow capabilities
- Reviewed employee salaries and recommended pay adjustments included in the 2022 budget including reaching a minimum wage of \$14 per hour or \$29,120 annually for full-time positions
- Successfully completed an open enrollment benefits process that included improved voluntary benefit rates and daily on-site visits to reach all employees
- Managed the continuing implementation of COVID-19 case monitoring and contract tracing as well as the implementation of a COVID-19 vaccine mandate

PERFORMANCE MEASURES

City Value: Quality Services

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

Measurement Type: Workload and Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|---------|---------|---------|---------|---------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of applicants for open positions ¹ | N/A | 8,914 | N/A | 5,262 | N/A | 6,122 | N/A |
| Number of requisitions processed ¹ | N/A | 484 | N/A | 261 | N/A | 467 | N/A |
| Average ratio of candidates per open position | 20:1 | 20:1 | 20:1 | 20:1 | 20:1 | 13:1 | 20:1 |
| New hires processed | N/A | 441 | N/A | 145 | N/A | 359 | N/A |
| Average number of calendar days to complete the pre-employment process (from selection to hire date) | 10 days | 17 days | 14 days | 21 days | 14 days | 16 day | 14 days |
| Average number of calendar days to fill a position (from request to start date) | 48 days | 54 days | 48 days | 64 days | 48 days | 68 days | 48 days |
| Annual employee turnover rate (regular full and part-time) | 12.00% | 12.79% | 12.00% | 10.41% | 12.00% | 15.81% | 12.00% |

¹ Excludes Police Department



City Value: Quality Service

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

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of employees attending training sessions ² | 200 | 600 | 200 | 983 | 200 | N/A | 1,800 |

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

City Value: Citizens

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

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|----------|----------|----------|--------|----------|--------|----------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Well Check Program total reimbursements ³ | \$90,000 | \$87,975 | \$87,975 | N/A | \$87,975 | N/A | \$87,975 |

³ Data not received from vendor at time of publishing.

NEW INITIATIVES FOR 2022

- Develop and implement new supervisor training; Diversity, Equity & Inclusion Training; and City Racial Equity Philosophy Framework
- Issue a Request for Proposals for both a Benefits Administration system and an HRIS/Enterprise Resource Planning system
- Complete a citywide comprehensive salary survey and recommend adjustments as needed across all pay plans
- Re-implement wellness programs impacted by COVID such as weekly boot camps and yoga, health assessments, and fitness challenges
- Explore new avenues and creative solutions for recruitment including social media advertising, college partnerships, and other options



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel | 998,324 | 921,630 | 913,300 | 1,007,520 |
| Benefits | 381,243 | 414,884 | 379,057 | 422,446 |
| Operating | 187,260 | 329,706 | 240,525 | 281,913 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,566,827 | 1,666,220 | 1,532,882 | 1,711,879 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 150000 Human Resources | 1,504,735 | 1,604,544 | 1,471,135 | 1,651,393 |
| 171100 Mailroom | 62,092 | 61,676 | 61,747 | 60,486 |
| TOTAL | 1,566,827 | 1,666,220 | 1,532,882 | 1,711,879 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 17.00 | 17.00 | 17.00 | 17.00 |
| Per Capita | \$ 10.43 | \$ 10.90 | \$ 10.03 | \$ 10.93 |



DIVISION: 150000 - Human Resources

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

Recruitment- Responds to requests from departments for recruitment of vacant or newly added positions.
Compensation and Classification – Supports the development and maintenance of the City's classification system and job descriptions.

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

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

Wellness- 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 has expanded to include a vision of Community Wellness through education and advocating for healthy lifestyles.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 964,804 | 889,102 | 878,550 | 974,992 |
| Benefits | 364,632 | 396,996 | 361,790 | 404,308 |
| Operating | 175,299 | 318,446 | 230,795 | 272,093 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,504,735 | 1,604,544 | 1,471,135 | 1,651,393 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 16.00 | 16.00 | 16.00 | 16.00 |
| Per Capita | \$ 10.02 | \$ 10.50 | \$ 9.62 | \$ 10.54 |



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

DIVISION OVERVIEW

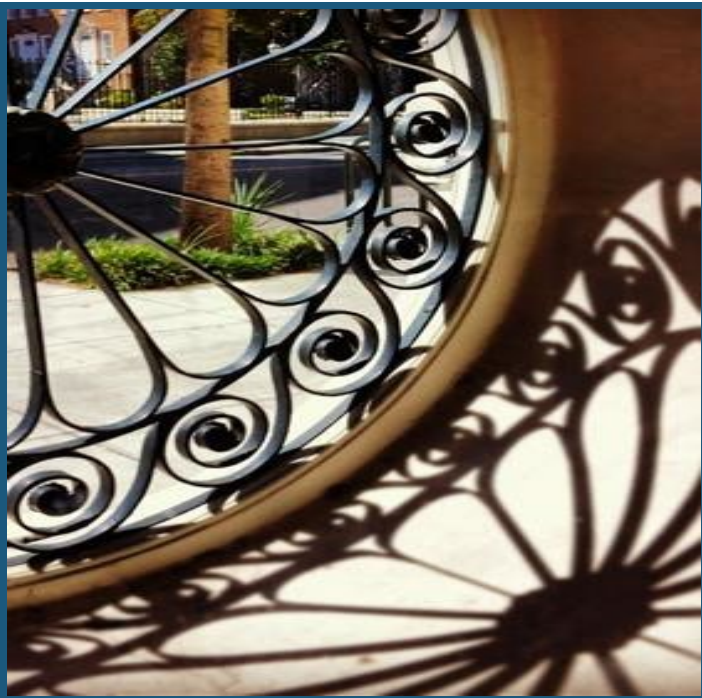
The Mailroom ensures the timely collection and delivery of all types of mail throughout the City. The mailroom interacts with all departments and the United States Postal Service.

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 33,520 | 32,528 | 34,750 | 32,528 |
| Benefits | 16,611 | 17,888 | 17,267 | 18,138 |
| Operating | 11,961 | 11,260 | 9,730 | 9,820 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 62,092 | 61,676 | 61,747 | 60,486 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 1.00 | 1.00 | 1.00 | 1.00 |
| Per Capita | \$ 0.41 | \$ 0.40 | \$ 0.40 | \$ 0.39 |





**DEPARTMENT
OF
INFORMATION
TECHNOLOGY**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart224

Department Mission Statement224

Department Overview225

Performance Measures.....226

Departmental Budget Summary227

161000 Information Systems.....228

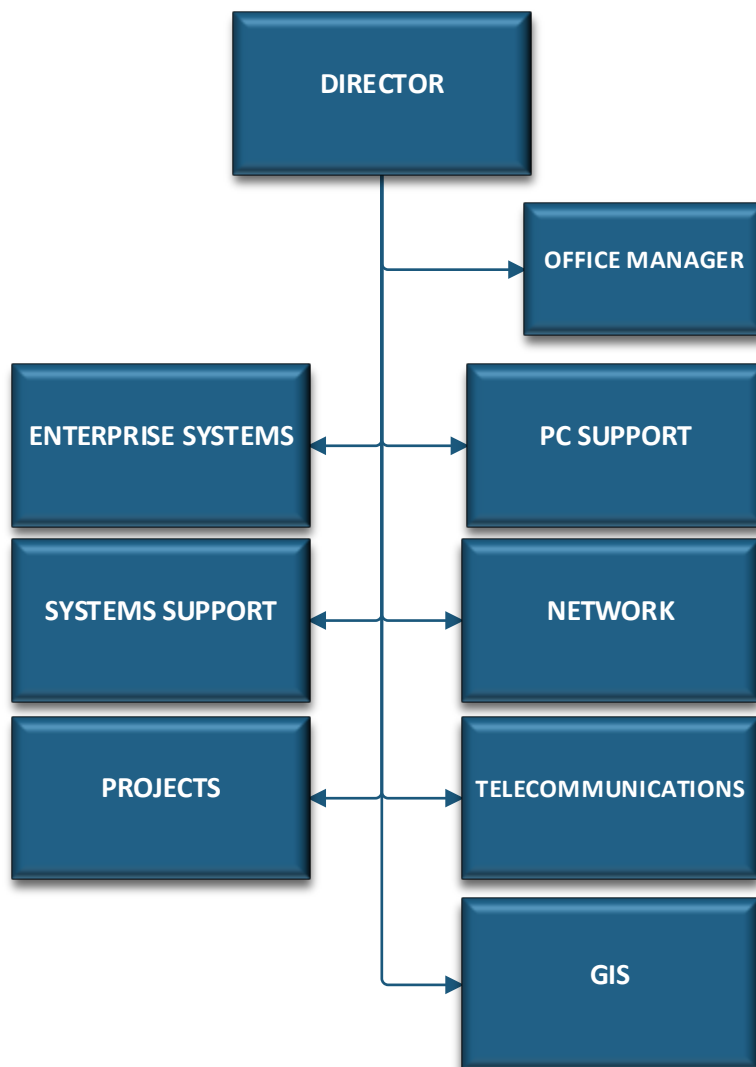
162000 Geographic Information Services GIS229

163000 Telecommunication230

235000 Public Safety information Systems231



INFORMATION TECHNOLOGY



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2021 ACCOMPLISHMENTS

- **New GIS Data and Tools** – Automated daily extract-transform-and load (ETL) processes were developed to bring police, affordable housing, permitting, and work order request data into the Enterprise GIS leading to new analysis, and completed app development projects.
- **New Police Mobile Data Terminals (MDT's)** – Installed 103 new MDT's, consisting of individual units (x30), "combo" MDT/In-Car Camera units (x68) and handheld Tablet units (x5) for the Police Department to continue expansion of mobile computing and video recording technology into all applicable Police vehicles to support improved communications and enforcement.
- **Police Department Freedom of Information Act (FOIA) Management System** – As a continuation of the 2020 project that installed a FOIA Management System for all non-Public Safety related FOIA requests, this project installed the same for Police Department directed FOIA requests, improving how FOIA requests are received, assigned and processed for improved management and response to incoming requests.
- **Voice-over-IP (VoIP) Telecommunications Upgrade** – Completed multi-phase project to convert and upgrade all City of Charleston landline telecommunications to VoIP for improved efficiencies and flexibility in operations and reduced total annual costs.
- **Electronic Document Management System (EDMS) Implementation (Phase III)** – Completed Phase III of the four-phase project to implement electronic document management across all City departments. Phase III included six different departments/divisions and continues the City's efforts to move to a near paperless operational environment for most City processes. In addition to reducing overall costs, it also provides for improved efficiencies in how information is stored, protected, accessed and tied to multiple information technology platforms used for City services and operations.



PERFORMANCE MEASURES

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of calls to the Help Desk (by issue type): | | | | | | | |
| Network issues | 250 | 210 | 250 | 106 | 250 | 175 | 150 |
| ERP system | 300 | 311 | 300 | 300 | 300 | 343 | 375 |
| Govt. Management System | 250 | 319 | 250 | 392 | 325 | 441 | 375 |
| EDMS | 50 | 0 | 50 | 0 | 50 | 0 | 50 |
| CAD/RMS/MDT | 300 | 367 | 300 | 403 | 350 | 424 | 475 |
| Telecommunications | 800 | 641 | 800 | 479 | 650 | 578 | 500 |
| PCs & Hardware | 1,300 | 1,053 | 1,300 | 901 | 1,125 | 1,002 | 950 |
| Software | 450 | 354 | 450 | 291 | 375 | 281 | 350 |
| User accounts & password resets | 1,000 | 999 | 1,000 | 748 | 1,050 | 507 | 800 |
| Website | 150 | 198 | 150 | 215 | 200 | 313 | 250 |
| GIS | 50 | 25 | 50 | 17 | 25 | 32 | 25 |
| Other | 200 | 648 | 200 | 629 | 600 | 528 | 700 |
| Total number of calls to Help Desk | 5,100 | 5,125 | 5,100 | 4,381 | 5,300 | 4,624 | 5,000 |

City Value: Quality Services

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

Measurement Type: Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of IT service orders: | | | | | | | |
| Assigned | 5,100 | 5,125 | 5,100 | 4,381 | 5,300 | 4,624 | 5,000 |
| Closed | 5,214 | 5,056 | 5,214 | 4,391 | 5,483 | 4,640 | 5,173 |
| Percentage of system availability: | | | | | | | |
| ERP system | 99.50% | 95.67% | 99.50% | 98.50% | 99.50% | 98.75% | 99.50% |
| Microsoft File Server | 99.90% | 99.94% | 99.90% | 99.98% | 99.90% | 99.95% | 99.90% |

NEW INITIATIVES FOR 2022

- **Open Data Initiative** – The GIS Divisions will continue to document and catalog the City's geospatial data while developing tools and processes that increase the ease of data discovery and access both internally and externally through our open data portal.
- **Electronic Document Management System (EDMS) Implementation (Phase IV)** – This project will complete the four-phase, six year project to implement electronic document management across all City departments. Phase IV includes eight different departments/divisions and completes the City's efforts to move to a near paperless operational environment for most City processes. In addition to reducing overall costs, it also provides for improved efficiencies in how information is



stored, protected, accessed and tied to multiple information technology platforms used for City services and operations.

- **New Enterprise Resource Planning (ERP) System** – The largest IT Department project for 2022 will involve the complete replacement of the City's current ERP platform. The ERP platform provides all computing and data management functions for finance, payroll, budgeting, procurement, and human resources operations across all departments and will be a significant effort by involved City personnel. The project is expected to be multi-phased and extend into the next calendar year due to scope, work required to complete, and impact on City operations.
- **New Agenda Management System** – Currently the Clerk of Council's process to develop and distribute agendas for all City Council meetings and functions is manually intensive and excessively time consuming, as well as paper-driven. The new Agenda Management System will transition this important and legally required process to an electronic-based process making the process of collecting, reviewing, approving, distributing and publishing City Council meeting agendas and other related information more efficient and cost effective.
- **New Courts Case Management System (CMS)** – This project replaces the City's current and aging CMS with a new, upgraded and more capable CMS resource. The City will eliminate the current premise-based platform and shift to a state-wide hosted Court Case Management System provided by the South Carolina Judicial Branch. This will standardize the City's CMS operations with those of all counties and many other municipalities in the state.

DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|-------------------|------------------|-------------------|
| Personnel | 1,805,368 | 1,794,692 | 1,738,810 | 2,084,548 |
| Benefits | 665,682 | 843,351 | 742,956 | 862,981 |
| Operating | 6,041,541 | 7,545,165 | 7,101,095 | 7,200,532 |
| Capital | 297,896 | 86,157 | 175,000 | 252,500 |
| Operating Transfers | - | - | - | - |
| TOTAL | 8,810,487 | 10,269,365 | 9,757,861 | 10,400,561 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|------------------|-------------------|------------------|-------------------|
| General Fund | | | | |
| 161000 Information Systems | 4,929,080 | 6,058,563 | 4,875,330 | 6,023,638 |
| 162000 Geographic Information Services (GIS) | 771,608 | 804,088 | 756,018 | 848,588 |
| 163000 Telecommunications | 1,025,073 | 1,068,322 | 901,013 | 1,007,769 |
| 235000 Public Safety Information Technology | 2,084,726 | 2,338,392 | 3,225,500 | 2,520,566 |
| TOTAL | 8,810,487 | 10,269,365 | 9,757,861 | 10,400,561 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 34.00 | 34.00 | 34.00 | 34.00 |
| Per Capita | \$ 58.65 | \$ 67.19 | \$ 63.84 | \$ 66.40 |



DIVISION: 161000 – Information Systems

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Information Systems division supports current information technology-based systems and new system implementations citywide in order to foster the ongoing expansion of technology for improving overall City of Charleston service delivery and response. The Division manages multiple technology-related projects each year in support of various City Department operations as prioritized in the annual budgetary process. The Division provides training and daily support assistance to approximately 1,400 users of more than 50 varied software/hardware systems used to conduct City business functions. The Division also works with users to constantly research and evaluate new technologies for applicability to core business processes. Division staff strives to provide guidance and direction in technology use by City staff in an effective and efficient direction leading to improvement in their departmental business operations.

CORE RESPONSIBILITIES

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

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 1,260,640 | 1,287,578 | 1,251,100 | 1,509,157 |
| Benefits | 470,857 | 599,708 | 530,155 | 618,470 |
| Operating | 2,899,687 | 4,095,475 | 2,969,075 | 3,821,011 |
| Capital | 297,896 | 75,802 | 125,000 | 75,000 |
| Operating Transfers | - | - | - | - |
| TOTAL | 4,929,080 | 6,058,563 | 4,875,330 | 6,023,638 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 24.00 | 24.00 | 24.00 | 24.00 |
| Per Capita | \$ 32.81 | \$ 39.64 | \$ 31.90 | \$ 38.46 |



DIVISION: 162000 – Geographic Information Services

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 399,974 | 365,224 | 355,000 | 391,859 |
| Benefits | 138,416 | 156,986 | 142,148 | 158,474 |
| Operating | 233,218 | 281,878 | 258,870 | 298,255 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 771,608 | 804,088 | 756,018 | 848,588 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 6.00 | 6.00 | 6.00 | 6.00 |
| Per Capita | \$ 5.14 | \$ 5.26 | \$ 4.95 | \$ 5.42 |





DIVISION: 163000 – Telecommunications

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 144,754 | 141,890 | 132,710 | 183,532 |
| Benefits | 56,409 | 86,657 | 70,653 | 86,037 |
| Operating | 823,910 | 839,775 | 697,650 | 738,200 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,025,073 | 1,068,322 | 901,013 | 1,007,769 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 6.82 | \$ 6.99 | \$ 5.89 | \$ 6.43 |





DIVISION: 235000 – Public Safety Information Systems

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

- Maintenance of hardware specific for public safety organizations and uses.
- Maintenance of software licensing and upgrades.
- Planning for new and replacement mobile data terminals.
- Planning for new and replacement safety and security camera systems.
- Implementation of new Case Management System for the Police Forensics division to be used to store and catalog forensic cases for long term retention
- Continued deployment of new and replacement of existing Safety and Security Camera Systems

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 2,084,726 | 2,328,037 | 3,175,500 | 2,343,066 |
| Capital | | 10,355 | 50,000 | 177,500 |
| Operating Transfers | - | - | - | - |
| TOTAL | 2,084,726 | 2,338,392 | 3,225,500 | 2,520,566 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 13.88 | \$ 15.30 | \$ 21.10 | \$ 16.09 |





**DEPARTMENT
OF
LIVABILITY AND TOURISM
MANAGEMENT**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart233

Department Mission Statement233

Department Overview234

Performance Measures.....235

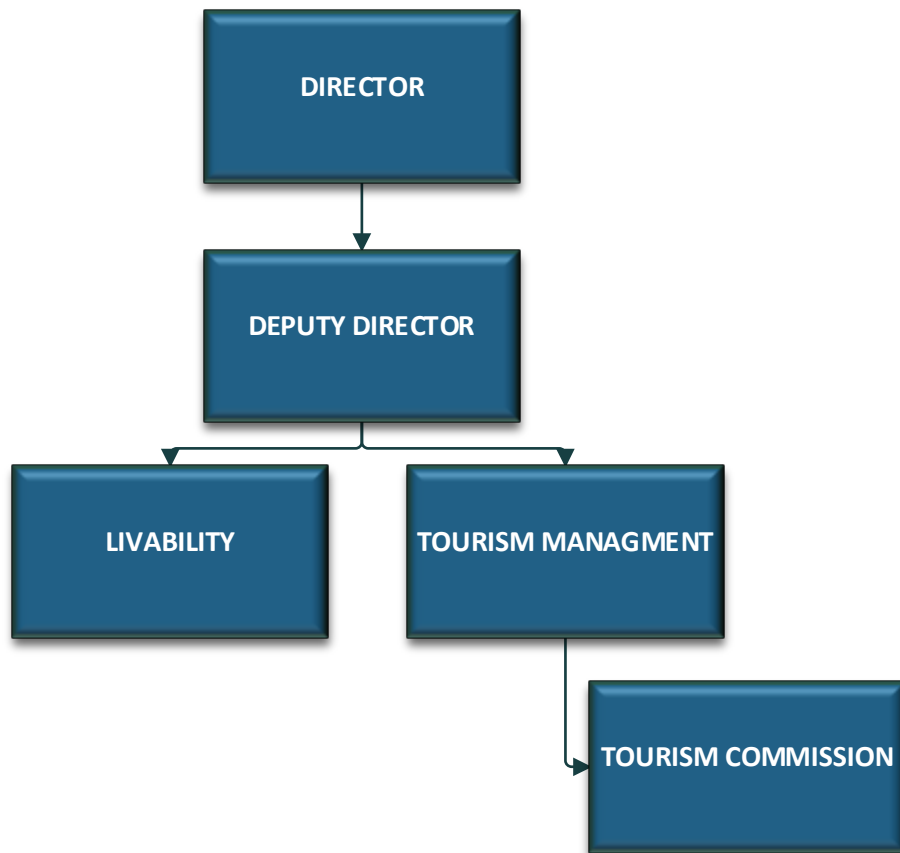
Departmental Budget Summary237

225000 Livability238

600000 Tourism Management239



LIVABILITY AND TOURISM MANAGEMENT



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

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

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

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

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

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



2021 ACCOMPLISHMENTS

- Continued enforcement of emergency ordinances to include mask violations
- Assisted in a multi-jurisdictional warrant service along with SLED, Federal, County and City officials
- Executed a beautification project to prepare for the Bulls Creek Bridge dedication
- Assisted SCDOT clear out under the overpasses on Morrison Drive
- Participated in Unity in the Community project on the Eastside
- Engaged in Cannonborough-Elliotborough and Radcliffeborough college off campus rental neighborhood initiative

PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of community meetings on tourism, short term rental and livability topics) | 20 | 34 | 20 | 20 | 20 | 4 | 30 |

City Value: Physical Place

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

Measurement Type: Workload/Efficiency/Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of inspections (includes occupied residence, vacant residence, property & abandoned vehicle) | 16,000 | 8,471 | 10,000 | 5,427 | 6,350 | 3,757 | 5,700 |
| Notices issued (includes property violations & Residential structure violations) | 5,000 | 3,067 | 5,000 | 2,017 | 2,200 | 1,163 | 2,150 |
| Percentage of code violation inspections completed within 24 hours for requests ¹ | 95.00% | 95.00% | 95.00% | 94.00% | 95.00% | 94.00% | 95.00% |
| Percentage of Livability cases with voluntary compliance of code enforcement violations | 98.00% | 95.00% | 98.00% | 94.00% | 95.00% | 93.00% | 95.00% |



City Value: Quality Place and Public Safety

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

Measurement Type: Workload/Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---------------------------------------|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of carriage tours | 42,000 | 40,997 | 40,000 | 23,762 | 30,000 | 40,443 | 45,000 |
| Number of motor coach permits issued | 12,000 | 11,607 | 12,350 | 620 | 700 | 5,321 | 5,500 |
| Number of visitor assistance in field | 9,000 | 9,140 | 9,500 | 3,186 | 5,000 | 5,826 | 5,500 |
| Number of Tourism Hot Line Calls | 700 | 900 | 900 | 250 | 500 | 575 | 600 |

City Value: Quality Place and Public Safety

Strategic Priority: Enforce the Short Term Rental Ordinance¹

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of cases initiated and investigated | 500 | 366 | 300 | 122 | 100 | 224 | 200 |
| Number of cases resolved | 500 | 369 | 300 | 96 | 100 | 170 | 200 |

NEW INITIATIVES FOR 2022

- Eastside Civic Art Public Engagement (ESCAPE)
- City wide Operation Neighborhood initiative
- Rental Registration for off campus housing rentals





DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel | 1,201,119 | 1,144,889 | 1,129,000 | 1,325,107 |
| Benefits | 514,995 | 615,161 | 558,411 | 629,137 |
| Operating | 253,693 | 408,931 | 341,940 | 417,331 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,969,807 | 2,168,981 | 2,029,351 | 2,371,575 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 225000 Livability | 950,843 | 946,434 | 887,303 | 993,931 |
| 600000 Tourism Management | 1,018,964 | 1,222,547 | 1,142,048 | 1,377,644 |
| TOTAL | 1,969,807 | 2,168,981 | 2,029,351 | 2,371,575 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 30.64 | 30.70 | 29.70 | 29.70 |
| Per Capita | \$ 13.11 | \$ 14.19 | \$ 13.28 | \$ 15.14 |





DIVISION: 225000 – Livability

FUND: General Fund

FUNCTION: Urban and Community Development

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 587,598 | 574,101 | 563,500 | 614,488 |
| Benefits | 258,374 | 285,971 | 271,413 | 293,081 |
| Operating | 104,871 | 86,362 | 52,390 | 86,362 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 950,843 | 946,434 | 887,303 | 993,931 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 14.00 | 14.00 | 13.00 | 13.00 |
| Per Capita | \$ 6.33 | \$ 6.19 | \$ 5.81 | \$ 6.35 |



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

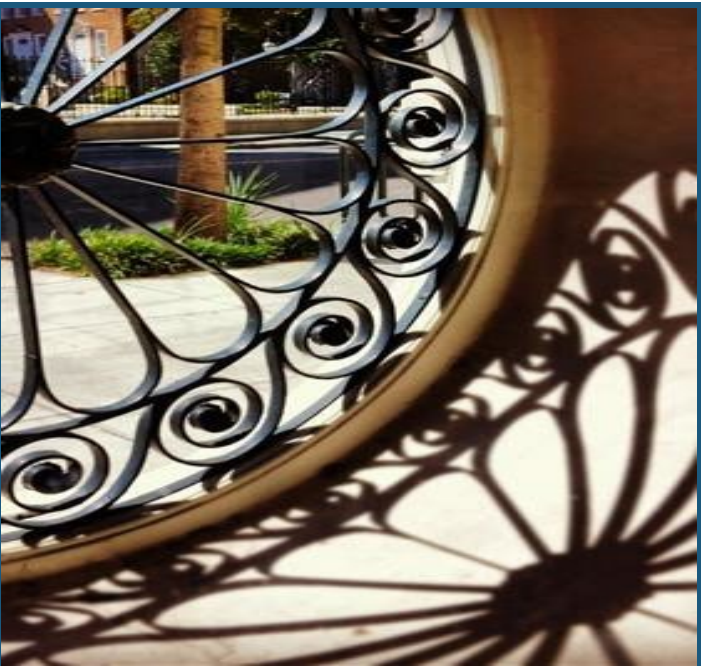
DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 613,521 | 570,788 | 565,500 | 710,619 |
| Benefits | 256,621 | 329,190 | 286,998 | 336,056 |
| Operating | 148,822 | 322,569 | 289,550 | 330,969 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,018,964 | 1,222,547 | 1,142,048 | 1,377,644 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 16.64 | 16.70 | 16.70 | 16.70 |
| Per Capita | \$ 6.78 | \$ 8.00 | \$ 7.47 | \$ 8.80 |



**DEPARTMENT
OF
PARKS**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart241

Department Mission Statement241

Department Overview242

Performance Measures.....243

Departmental Budget Summary245

170000 Electrical.....246

170100 Facilities Maintenance247

520000 Capital Projects248

521000 Parks Administration.....249

522000 Grounds Maintenance250

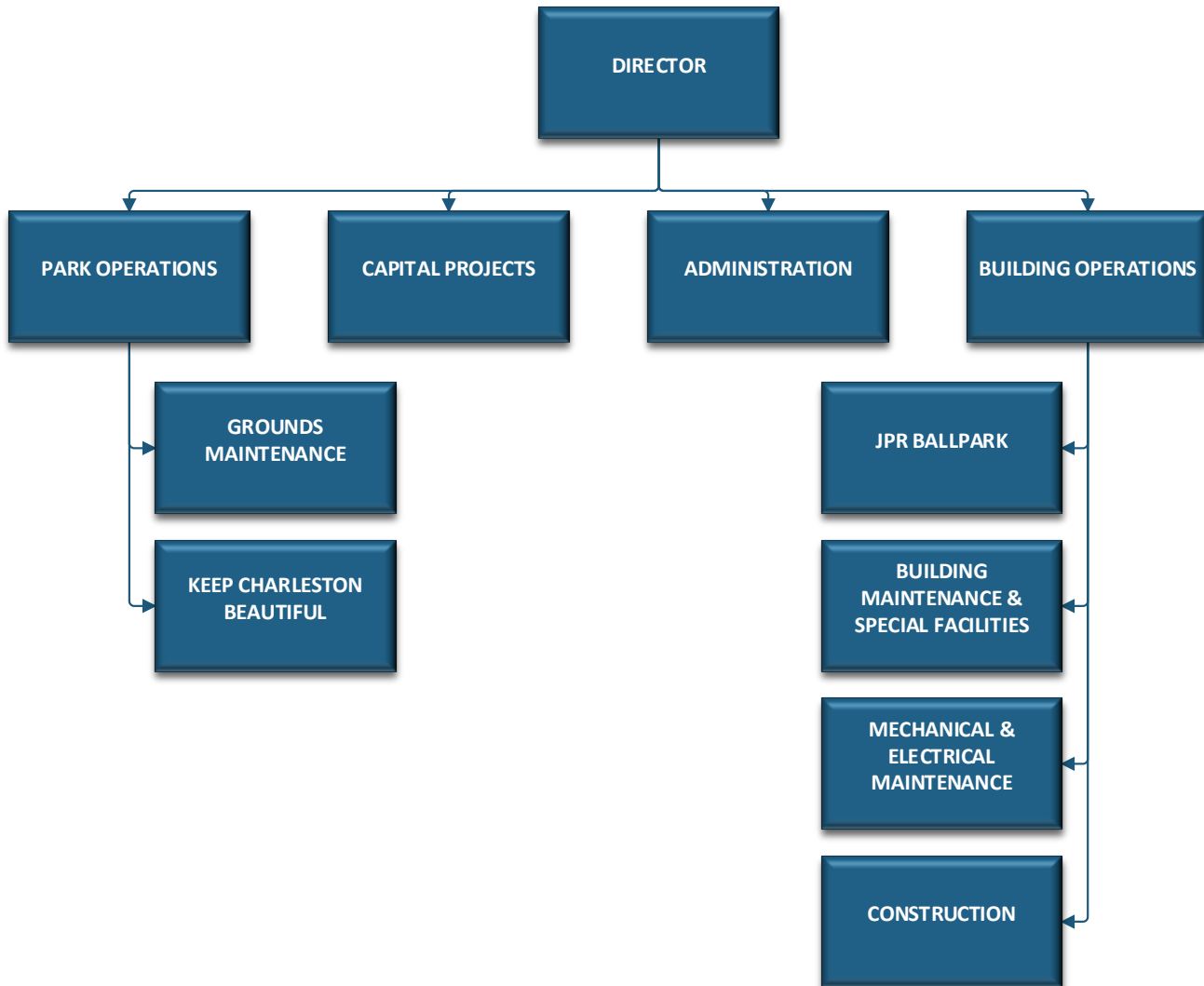
523000 Construction.....251

526000 Parks Maintenance Projects252

023010 Joseph P. Riley, Jr. Ballpark253



PARKS



DEPARTMENT MISSION STATEMENT

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



DEPARTMENT OVERVIEW

The Department of Parks is responsible for the design, construction, maintenance and repair of new and existing city parks, playgrounds, green spaces and buildings. The Parks Department 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 2022, approximately 156,625 residents will be served by over 1,907 acres of parkland and 4.297 million 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. 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 that range from simple to complex, for new construction, maintenance of or renovations to existing properties. The department also provides maintenance and repairs, by in-house tradesmen or through contracted services for all City owned and operated buildings. Participation in an energy management contract has resulted in savings that allowed for new more efficient LED lighting technology, climate control, and water conservation devices.

Key Committee Participation -

- a.) Capital Project Review Committee - core team members prepare and authorize professional service contracts, construction contract change orders, and grant application approvals.
- b.) Design Review Committee - chair and facilitate meetings to review and approve all construction and proposed modifications for aesthetic considerations to City property or rights-of-way.
- c.) Technical Review Committee – review private development projects to ensure compliance with City design standards.
- d.) Special Events Committee – integral participation in permitting and logistics for special events.
- e.) Charleston County Greenbelt Advisory Committee – participate in the update of the new greenbelt program and serve on the sub-committee to evaluate applications for greenbelt dollars.

2021 ACCOMPLISHMENTS

- Completed the landscape renovation of Phillip Simmons Park at Hampstead Square
- Replaced playground equipment at Vivian Anderson-Moultrie Park, Johns Island Park and Dereef Park
- Completed or reached substantial completion on the following capital projects:



- Savannah Highway Fire Station #11
- Daniel Island Recreation Center
- Police Forensic Services Building
- Leveraged Charleston County Greenbelt Program funds to purchase land for a future park expansion of the Johns Island Park
- Removed 40,000 pounds of litter from marshes and public spaces through partnership with Keep Charleston Beautiful, City staff, and hundreds of volunteers

PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Workload/Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|------------|------------|------------|------------|------------|------------|------------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of building maintenance work orders: | | | | | | | |
| Requested | 4,700 | 4,129 | 4,250 | 2,753 | 3,250 | 2,542 | 3,250 |
| Completed | 4,400 | 3,494 | 4,000 | 2,618 | 3,000 | 2,356 | 3,000 |
| Number of preventative maintenance work orders: | | | | | | | |
| Requested | 5,300 | 4,642 | 4,650 | 4,225 | 4,300 | 3,859 | 4,300 |
| Completed | 5,000 | 3,952 | 4,100 | 2,253 | 3,500 | 2,279 | 3,500 |
| Average number of days to complete a requested building maintenance work order | 10 | 16.74 | 12 | 47.92 | 24 | 27.62 | 24 |
| Average number of days to complete preventative maintenance work order | 8 | 8.61 | 8 | 13.45 | 14 | 12.40 | 14 |
| Average cost per completed building maintenance work order¹ | \$200 | \$274.67 | \$350.00 | \$469.27 | \$350.00 | \$412.08 | \$450.00 |
| Average cost per completed contract work order¹ | \$4,250.00 | \$2,779.15 | \$7,500.00 | \$4,883.87 | \$7,500.00 | \$3,375.64 | \$6,000.00 |

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



City Value: Quality Services

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of trees planted by city | 1,800 | 1,244 | 1,550 | 1,849 | 1,600 | 536 | 1,600 |
| Number of requests for tree maintenance | 3,800 | 763 | 1,000 | 563 | 650 | 594 | 650 |
| Keep America Beautiful Litter Index ¹ | 1.80 | 1.56 | 1.60 | 1.81 | 1.75 | 1.63 | 1.75 |
| Pounds of litter removed | 50,000 | 31,833 | 35,000 | 20,652 | 25,000 | 39,696 | 25,000 |

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

City Value: Regional Partnerships

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

Measurement Type: Workload/Effectiveness

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

NEW INITIATIVES FOR 2022

- Work with the Charleston Parks Conservancy to expand public engagement for additional landscape enhancements at Hampstead Square
- Develop long-term maintenance plans for new parks and facilities to be completed in 2022:
 - Carr-Richardson Park
 - International African American Museum
 - Shiloh Park
 - Stoney Field
- Begin the design for the new Municipal Operations Complex to house multiple city departments that provide critical daily operations such as solid waste management, stormwater infrastructure cleaning and repairs, fleet management, and other public service operations
- Continue to invest in Public Safety infrastructure by completing the designs for Fire Station #20 on the Cainhoy Peninsula and Fire Station #23 on Johns Island and complete renovations of Fire Stations #12 and #16 for James Island and West Ashley
- Launch the Adopt-A-Block program for the Cleaning Up Charleston initiative



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 5,833,320 | 5,601,914 | 5,481,370 | 6,930,793 |
| Benefits | 2,377,200 | 3,209,468 | 2,749,418 | 3,222,463 |
| Operating | 10,137,426 | 9,208,772 | 8,742,834 | 9,393,105 |
| Capital | 16,675 | 32,728 | 72,000 | 40,400 |
| Operating Transfers | 140,129 | 184,762 | 184,762 | 137,006 |
| TOTAL | 18,504,750 | 18,237,644 | 17,230,384 | 19,723,767 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| General Fund | | | | |
| 170000 Electrical | 4,440,144 | 4,507,908 | 4,625,083 | 4,649,041 |
| 170100 Facilities Maintenance | 2,018,538 | 2,584,818 | 1,964,399 | 3,674,638 |
| 520000 Capital Projects | 830,260 | 1,297,390 | 1,237,271 | 1,063,534 |
| 521000 Parks Administration | 1,457,853 | 1,317,041 | 1,348,711 | 1,324,261 |
| 522000 Grounds Maintenance | 6,081,497 | 6,073,773 | 5,756,295 | 6,831,850 |
| 523000 Construction | 676,385 | 953,799 | 864,204 | 1,158,322 |
| 526000 Parks Maintenance Projects | 193,490 | 129,000 | 150,700 | 201,930 |
| General Fund Subtotal | 15,698,167 | 16,863,729 | 15,946,663 | 18,903,576 |
| Enterprise Fund | | | | |
| 023010 J.P. Riley, Jr. Ballpark | 2,806,583 | 1,373,915 | 1,283,721 | 820,191 |
| Enterprise Fund Subtotal | 2,806,583 | 1,373,915 | 1,283,721 | 820,191 |
| TOTAL | 18,504,750 | 18,237,644 | 17,230,384 | 19,723,767 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 150.25 | 150.25 | 150.25 | 150.25 |
| Per Capita | \$ 123.18 | \$ 119.32 | \$ 112.73 | \$ 125.93 |



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

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

Streetlights - The division oversees street light maintenance ensuring the City's 17,767 street lights are maintained. In coordination with utility companies (Dominion Energy and Berkeley Electric), the division responds to citizen reported outages and requests for new installations and placement of street lights.

Fountains - Maintain and repair all display fountains throughout the City, including the Pineapple Fountain in Waterfront Park, one of the most photographed fountains in Charleston.

Mechanical - The division oversees the installation and maintenance of all plumbing, heating, and air conditioning systems within the buildings and facilities of the City. Tradesmen respond to emergencies 24-hours a day, 365 days a year.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 465,938 | 450,654 | 427,888 | 595,884 |
| Benefits | 194,495 | 270,546 | 215,217 | 269,539 |
| Operating | 3,779,711 | 3,786,708 | 3,981,978 | 3,783,618 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 4,440,144 | 4,507,908 | 4,625,083 | 4,649,041 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 12.40 | 12.40 | 12.40 | 12.40 |
| Per Capita | \$ 29.56 | \$ 29.49 | \$ 30.26 | \$ 29.68 |



Waterfront Park Fountain



DIVISION: 170100 – Facilities Maintenance

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

General maintenance and repair of all City owned and operated buildings as well as other facilities including City Hall, Police Department headquarters, Police sub-station buildings, and Fire Stations. Custodial staff and custodial contracts are also managed under this division.

Maintenance and repair of the City's fixed and floating docks is funded by Facilities Maintenance. Some of the notable locations are Demetre Park on James Island, Brittlebank Park on the Ashley River, Northbridge Park, and Daniel Island Park. The City of Charleston's premier public dock on the Charleston Harbor is the Charleston Maritime Center. The staff oversees the contract maintenance of the Maritime Center.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 622,560 | 627,166 | 601,583 | 778,165 |
| Benefits | 253,749 | 350,046 | 296,924 | 355,259 |
| Operating | 1,142,229 | 1,564,680 | 1,022,966 | 2,541,214 |
| Capital | - | - | - | - |
| Operating Transfers | - | 42,926 | 42,926 | - |
| TOTAL | 2,018,538 | 2,584,818 | 1,964,399 | 3,674,638 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 16.00 | 16.00 | 16.00 | 16.00 |
| Per Capita | \$ 13.44 | \$ 16.91 | \$ 12.85 | \$ 23.46 |



DIVISION: 520000 – Capital Projects

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|------------------|------------------|------------------|
| Personnel | 517,240 | 559,757 | 571,808 | 686,607 |
| Benefits | 164,892 | 246,043 | 213,263 | 252,724 |
| Operating | 148,128 | 491,590 | 452,200 | 124,203 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 830,260 | 1,297,390 | 1,237,271 | 1,063,534 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 8.00 | 8.00 | 8.00 | 8.00 |
| Per Capita | \$ 5.53 | \$ 8.49 | \$ 8.09 | \$ 6.79 |



DIVISION: 521000 – Parks Administration

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 877,456 | 862,629 | 846,765 | 868,183 |
| Benefits | 326,740 | 355,135 | 336,590 | 357,246 |
| Operating | 253,657 | 99,277 | 165,356 | 98,832 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,457,853 | 1,317,041 | 1,348,711 | 1,324,261 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 14.25 | 14.25 | 14.25 | 14.25 |
| Per Capita | \$ 9.70 | \$ 8.62 | \$ 8.82 | \$ 8.45 |



DIVISION: 522000 – Grounds Maintenance

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

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

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

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 2,918,257 | 2,623,729 | 2,579,236 | 3,309,948 |
| Benefits | 1,253,990 | 1,655,113 | 1,423,121 | 1,654,253 |
| Operating | 1,892,575 | 1,762,203 | 1,681,938 | 1,827,249 |
| Capital | 16,675 | 32,728 | 72,000 | 40,400 |
| Operating Transfers | - | - | - | - |
| TOTAL | 6,081,497 | 6,073,773 | 5,756,295 | 6,831,850 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 84.00 | 84.00 | 84.00 | 84.00 |
| Per Capita | \$ 40.48 | \$ 39.74 | \$ 37.66 | \$ 43.62 |



Colonial Lake



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

DIVISION OVERVIEW

Responsible for construction and maintenance of all City structures, buildings, playground equipment, fencing, park site work, streetscape, painting, roofing, carpentry, and other projects. Historic masonry construction is the specialty of this division.

CORE RESPONSIBILITIES

Responsible for carpentry projects ranging from roofing to interior trim work. Masonry staff is responsible for various brick work, bluestone walkways, and granite curbing. In-house painter handles small interior and exterior paint jobs and graffiti removal is performed as necessary. Playground equipment maintenance and repair for 48 playgrounds throughout the City. Playground Technician also constructs and installs park benches for placement in new and existing parks, including historic parks on the peninsula.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|------------------|
| Personnel | 394,154 | 443,530 | 419,414 | 649,552 |
| Benefits | 159,396 | 310,221 | 244,558 | 312,870 |
| Operating | 115,089 | 192,877 | 193,061 | 195,900 |
| Capital | - | - | - | - |
| Operating Transfers | 7,746 | 7,171 | 7,171 | - |
| TOTAL | 676,385 | 953,799 | 864,204 | 1,158,322 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 15.00 | 15.00 | 15.00 | 15.00 |
| Per Capita | \$ 4.50 | \$ 6.24 | \$ 5.65 | \$ 7.40 |



DIVISION: 526000 – Parks Maintenance Projects

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Parks Maintenance Project Division funds the Street Tree Planting Program. It is utilized for both trees planted and maintained in the normal course of annual plantings, and to fulfill planting obligations created through donated resources. This Division also provides funding utilized to design and construct small, non-capital park improvements throughout the year.

CORE RESPONSIBILITIES

Oversee expenditures and manage contracted plantings to ensure they comply with the guidelines designed for the Tree Planting and Tree Planting Donated accounts. Spreadsheets are maintained that track revenues and expenditures for Donations, Mitigation, and Street Tree Banking. Revenues collected in 2021 for Street Tree planting and maintenance totaled \$323,406.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 193,490 | 129,000 | 150,700 | 201,930 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 193,490 | 129,000 | 150,700 | 201,930 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 1.29 | \$ 0.84 | \$ 0.99 | \$ 1.29 |



DIVISION: 023010 - Joseph P. Riley, Jr. Ballpark

FUND: Joseph P. Riley, Jr. Ballpark Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The division is responsible for providing management and maintenance of a 174,000 square foot professional baseball stadium which is home to the Charleston Riverdogs, the Class A affiliate of the Tampa Bay Devil Rays. Affectionately referred to as “The Joe”, the ballpark is used by the Riverdogs from April to August but also hosts concerts, company outings, community events, and other activities throughout the year.

CORE RESPONSIBILITIES

On site staff oversee all physical attributes of the building maintenance and repairs. The Building Manager remains on-call for all after hours emergencies. Complex renovations and other capital improvements are completed through the Capital Projects and Facilities Management staff. Responsibilities include painting, plumbing, electrical, mechanical, fire protection, pumping stations, and climate control systems. Along with the physical structure, the division is responsible for ongoing maintenance of the grounds and parking area.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|----------------|
| Personnel | 37,715 | 34,449 | 34,676 | 42,454 |
| Benefits | 23,938 | 22,364 | 19,745 | 20,572 |
| Operating | 2,612,547 | 1,182,437 | 1,094,635 | 620,159 |
| Capital | - | - | - | - |
| Operating Transfers | 132,383 | 134,665 | 134,665 | 137,006 |
| TOTAL | 2,806,583 | 1,373,915 | 1,283,721 | 820,191 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 0.60 | 0.60 | 0.60 | 0.60 |
| Per Capita | \$ 18.68 | \$ 8.99 | \$ 8.40 | \$ 5.24 |



**DEPARTMENT
OF
PLANNING, PRESERVATION
AND SUSTAINABILITY**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart255

Department Mission Statement255

Department Overview256

Performance Measures.....257

Departmental Budget Summary260

415000 Planning, Preservation and
Sustainability Administration.....261

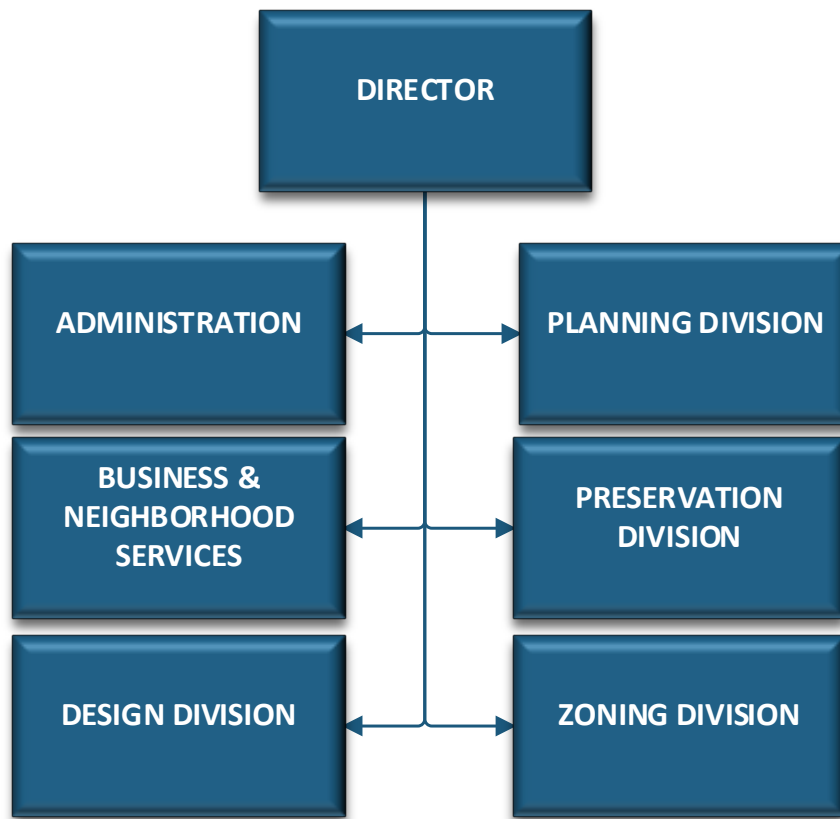
419000 Zoning Division.....262

420000 Preservation Division264

421000 Design Division.....266

430000 Planning and Sustainability.....267

820000 Business and Neighborhood Svc.....268

**PLANNING, PRESERVATION & SUSTAINABILITY****DEPARTMENT MISSION STATEMENT**

To improve the built environment and quality of life for all people in the City of Charleston.



DEPARTMENT OVERVIEW

The Department is comprised of the following divisions: Administration, Business & Neighborhood Services, Design (Civic Design Center), Planning, Preservation & Urban Design, and Zoning.

CORE RESPONSIBILITIES

- Use the Comprehensive Plan as a guiding document for a more resilient and equitable future
- Restore, protect, and preserve historic neighborhoods
- Facilitate construction of new neighborhoods that are compact and include a mix of uses
- Facilitate projects, programs and policies that create affordability in housing and transportation options
- Cultivate healthy and diverse commercial districts
- Consider environmental quality in all our actions
- Advocate for excellence in design
- Collaborate across departments to solve complex problems
- Offer excellent, courteous, and professional service

The Department provides leadership and key services regarding land use, urban design, architecture, sustainability, business development, and neighborhood matters. The Department regularly engages with elected officials, appointed boards and commissions, other City departments, business owners, neighborhoods, and citizens, working to build a better City. The City's guiding document is its Comprehensive Plan, a public policy document available to Planning Commission members and City Staff for guidance while reviewing land use and development. This plan is periodically updated through a process which includes public outreach and engagement to neighborhoods and the general public, ultimately establishing the urban growth boundary, development patterns, and other critical issues affecting the City's growth.

The Department is responsible for maintaining regulations which protect existing neighborhoods and architecture while establishing criteria for new construction. Zoning regulations address the use of property including the location, sizing, and height of buildings, parking requirements, protection of trees and landscaping requirements, use of signs, and other aspects of land use. The regulations also address the preservation of structures within the historic districts and the design of new buildings within the historic districts and along major suburban corridors. In addition, architecture and site design within designated areas of the City are reviewed for appropriateness and quality through Staff and Board review processes.

The City's planning processes are enabled by several Boards and Commissions tasked with reviewing plans, private development proposals, architecture and site designs, zoning variances, and many other land use and development issues. Department staff administer the operations of these Boards, prepare agendas and board packages, manage personnel, schedule meetings, and ensure required public notification protocols are followed. In addition, City staff provides technical support to Boards by articulating staff recommendations on agenda items brought before each Board. The Director and Divisions engage owners, developers, and designers to guide development and construction. Development management occurs at all stages of the entitlements process, prior to, during, and after any applicable submittals for building approval.



To further preserve the physical qualities of the City, sustainability initiatives protect and improve the natural resources and maintain the environment in urban and suburban areas. Sustainability leads the initiative to become more efficient with energy, transportation modes, water, waste, and recycling.

Fundamental to all services is attracting and retaining a diverse collection of businesses while promoting and maintaining a safe and desirable living and working environment for citizens. Additional services provided by the department include data collection and analysis, developing demographics, neighborhood council support, and the facilitation of community involvement in planning and development activities.

2021 ACCOMPLISHMENTS

- Adopted the Charleston City Plan (updated Comprehensive Plan). This a data driven plan that will guide the City towards a more resilient and equitable future. Plan elements include housing, land use, resilience and equity, natural resources, cultural resources, economic development, transportation, and community facilities and priority investment.
- Established the Johns Island Municipal Improvement District (MID) to fund future public infrastructure improvements.
- Evaluated the Army Corps of Engineers' Peninsula Flood Mitigation Study with regards to landscape and urban design, the public realm, and coordination with Dutch Dialogues. Published a formal report on behalf of the City of Charleston for civic design opportunities to be considered.
- Conducted site analyses and created conceptual plans for affordable housing on the Peninsula (various locations) and Johns Island.
- Established a Business Development Lab via online webinars and secured a location for a future Minority and Women-owned Business Entrepreneurial Resource Center.
- Adopted Board of Architectural Review (BAR) guidelines and policies for solar panels and alternative energy strategies within the City's historic districts.

PERFORMANCE MEASURES

City Value: Physical Place

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

Measurement Type: Workload/Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Design Review Board Applications | 290 | 258 | 280 | 232 | 245 | 242 | 244 |
| Number of Design Review Board applications presented in public hearings | 80 | 134 | 80 | 62 | 98 | 53 | 83 |
| Number of Board or Architectural Review applications | 2,000 | 1,786 | 2,000 | 1,674 | 1,730 | 1,740 | 1,733 |
| Number of Board of Architectural Review applications presented in public hearings | 400 | 438 | 400 | 283 | 361 | 318 | 346 |



City Value: Citizens and Physical Place

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

Measurement Type: Workload and effectiveness

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of single-family residential lots final platted (number of lots created) | 1,000 | 550 | 800 | 351 | 450 | 425 | 442 |
| Number of new single-family or duplex dwelling construction applications reviewed | 1,200 | 974 | 1,000 | 1,082 | 1,000 | 1,083 | 1,046 |
| Number of multi-family units approved by the Technical Review Committee | 1,000 | 521 | 750 | 1,953 | 1,000 | 1,305 | 1,260 |

City Value: Citizens, Physical Place, and Regional Partnerships

Strategic Priority: Promote and ensure a balanced city with high quality public and private development; grow in the right places and advocate for complete neighborhoods, transportation options, and work centers; adapt to changing coastal conditions and flooding.

Measurement Type: Workload and effectiveness

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Board of Zoning Appeals-Zoning applications presented in public hearings (i.e. variances) | 200 | 181 | 200 | 131 | 156 | 189 | 167 |
| Number of Board of Zoning Appeals-Site Design applications presented in public hearings (i.e. variances) | 80 | 84 | 80 | 47 | 66 | 53 | 61 |
| Number of site plan and subdivision applications on Technical Review Committee agendas | 385 | 411 | 385 | 345 | 374 | 389 | 379 |
| Number of hotel rooms approved by the Technical Review Committee ¹ | 150 | 224 | 150 | 244 | 150 | 27 | 165 |
| Number of Short Term Rental units approved by staff (properties in compliance with new regulations) ¹ | 300 | 340 | 300 | 241 | 291 | 559 | 380 |
| Number of Zoning Ordinance amendments presented in Planning Commission public hearings | 15 | 23 | 15 | 12 | 15 | 13 | 16 |
| Number of rezoning and zoning applications presented in Planning Commission public hearings | 100 | 38 | 50 | 62 | 65 | 67 | 66 |
| Number of Planning Division special area planning projects ¹ | 13 | 12 | 9 | 3 | 8 | 9 | 5 |
| Number of Civic Design Center design projects ² | 15 | 13 | 15 | 22 | 18 | 29 | 21 |

¹ Includes Planning, cross-sector collaboration, and policy projects; also includes special West Ashley projects.

² Includes Design, development, cross-sector collaboration, and demonstration projects for City projects.



City Value: Citizens, Quality Services, Regional Partnerships

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

Measurement Type: Workload and effectiveness

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number attendees at civic engagement workshops by Business & Neighborhood Services | 100 | 124 | 100 | 15 | 50 | 0 | 46 |
| Spotlight recognition for businesses, non-profits, and neighborhood leaders | 12 | 4 | 12 | 17 | 12 | 16 | 12 |
| Number of community presentations/engagements sessions for special planning issues and design projects | 41 | 69 | 45 | 55 | 35 | 60 | 51 |

City Value: Citizens, Quality Services, and Physical Place

Strategic Priority: Cultivate healthy commercial districts and businesses.

Measurement Type: Workload and effectiveness

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Business License Certificate of Occupancy applications reviewed | 850 | 723 | 800 | 593 | 658 | 679 | 665 |
| Number of Entrepreneurship Center Attendees (workshops, meetings, forums, etc.) | 100 | 405 | 300 | 219 | 312 | 1,302 | 642 |
| Number of Mayor's Business Roundtable attendees | 20 | 27 | 20 | 12 | 20 | 70 | 36 |
| Number of Women & Minority Business Certifications | 50 | 78 | 75 | 102 | 80 | 100 | 93 |
| Number of Women & Minority Business Outreach Meetings | 25 | 36 | 30 | 24 | 30 | 47 | 36 |

NEW INITIATIVES FOR 2022

- Work with consultants on updating the Peninsula Plan (previously known as the Downtown Plan) and on the first phase of the Zoning Ordinance rewrite (this is a multi-year project).
- Collaborate across multiple departments to implement a variety of new programs under the "Cleaning Up Charleston" initiative, including Adopt-a-Block and Operation Neighborhood.
- Work with Charleston Housing Authority to analyze public housing retrofits to provide more affordable housing opportunities and improve existing housing.
- Work with stakeholder groups and consultants to complete the ordinance process and develop operational procedures for the King Street Business Improvement District.



- Establish consistent and transparent enforcement policies and protocols related to BAR approvals in the City's historic districts.

DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel | 1,958,857 | 1,957,985 | 1,925,652 | 2,178,322 |
| Benefits | 703,660 | 799,001 | 765,482 | 882,613 |
| Operating | 349,716 | 240,284 | 335,910 | 254,644 |
| Capital | - | - | 2,500 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 3,012,233 | 2,997,270 | 3,029,544 | 3,315,579 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 415000 Planning, Preservation and Sustainability Administration | 409,500 | 434,654 | 421,946 | 475,663 |
| 419000 Zoning Division | 693,095 | 739,255 | 716,222 | 772,641 |
| 420000 Preservation Division | 549,773 | 583,207 | 567,413 | 666,566 |
| 421000 Design Division | 227,639 | 251,152 | 217,041 | 255,187 |
| 430000 Planning and Sustainability | 686,432 | 519,066 | 670,646 | 592,014 |
| 820000 Business and Neighborhoods Services | 445,794 | 469,936 | 436,276 | 553,508 |
| TOTAL | 3,012,233 | 2,997,270 | 3,029,544 | 3,315,579 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 32.72 | 32.75 | 32.75 | 34.75 |
| Per Capita | \$ 20.05 | \$ 19.61 | \$ 19.82 | \$ 21.17 |



DIVISION: 415000 – Planning, Preservation, and Sustainability Administration

FUND: General Fund

FUNCTION: Urban and Community Development

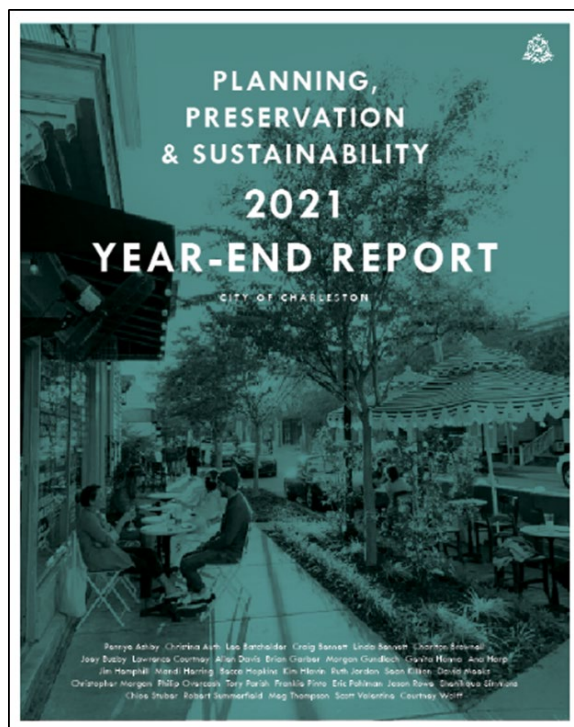
DIVISION OVERVIEW

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

CORE RESPONSIBILITIES

The administrative functions include all facets of departmental management including overseeing the operations of various divisions, budget development and monitoring, purchasing requests, payroll input, preparation of financial and department reports, project management, internal process improvement, and oversight of employees. Additionally, the Director provides direct support to the Mayor and Council on urban planning, design, annexation, economic vitality, and quality of life issues affecting citizens and businesses.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 293,148 | 277,467 | 290,052 | 305,720 |
| Benefits | 98,583 | 111,911 | 108,494 | 116,878 |
| Operating | 17,769 | 45,276 | 23,400 | 53,065 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 409,500 | 434,654 | 421,946 | 475,663 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 2.73 | \$ 2.84 | \$ 2.76 | \$ 3.04 |



The Department publishes an annual report and work plan to share information about its mission, core responsibilities, accomplishments, and data.



DIVISION: 419000 – Zoning
FUND: General Fund
FUNCTION: Urban and Community Development

VISION OVERVIEW

The Zoning Division administers zoning and subdivision regulations as adopted by City Council. These regulations address all aspects of how real property is developed and used including building location, size and height, parking, allowed hours of business activity, preservation of trees, landscaping requirements, signs, affordable housing, subdivision of property, construction of new streets, and other related matters. The Zoning Division administers two Boards of Zoning Appeals and the City's Technical Review Committee. This division also coordinates the review and approval process for subdivisions through the Planning Commission and Plat Review Committee.

Board of Zoning Appeals-Site Design (BZA-SD) – This Board schedules 12 public meetings per year. It hears variance and special exception requests and appeals to staff decisions concerning site design regulations such as the protection of trees, landscaping requirements, parking lot design, and street design standards.

Board of Zoning Appeals-Zoning (BZA-Z) – This Board schedules 22 meetings per year. It hears variance and special exception requests for regulations such as use, building setbacks, height restrictions, and parking requirements. The Board also hears appeals to staff decisions on these matters.

Technical Review Committee (TRC) - The Technical Review Committee, made up of representatives from several City Departments, meets each week. The committee reviews site plans for multi-family, commercial, industrial developments, and residential subdivisions for compliance with the Codes of the City of Charleston, including the Zoning Ordinance. The main goal of TRC is to help people working on development projects get them designed and permitted in the most efficient manner possible.

Plat Review Committee (PRC) – The Plat Review Committee are representatives from several City Departments, reviews all final subdivision plats, property line adjustment plats and property line abandonment plats for compliance with the Codes of the City of Charleston. The Zoning Division assists the Engineering Division in administering the Plat Review Committee.

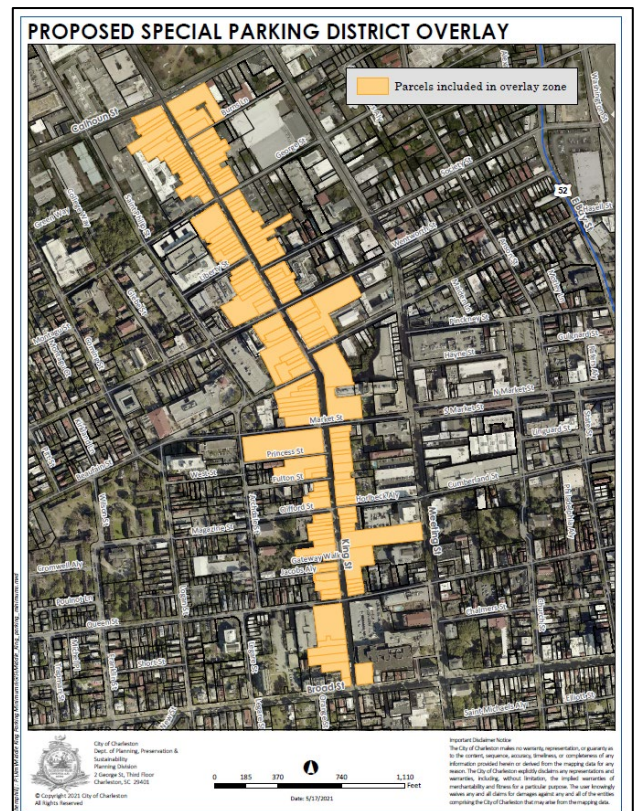
CORE RESPONSIBILITIES

- Provide assistance to the public
- Review all permits and other types of requests for compliance with zoning regulations
- Administer the Technical Review Committee
- Organize public hearings for each Board of Zoning Appeals
- Provide public notice for each public hearing in accordance with State and City laws
- Formulate and present staff recommendations for applications to the Board of Zoning Appeals-Site Design, Board of Zoning Appeals-Zoning, Planning Commission and City Council
- Investigate complaints and assist in code enforcement actions
- Conduct inspections in response to public requests, development proposals and permitting
- Attend neighborhood association meetings



More restaurants can have sidewalk dining due to a 2021 Zoning Ordinance amendment that made sidewalk dining standards more flexible. In 2022 the Zoning Division will continue to monitor and improve guidelines for sidewalk dining.

A Zoning Ordinance amendment was approved in 2021 that created a special parking district overlay in the City's central business district, which eliminated minimum parking requirements to incentivize commercial reinvestment. The parking overlay district will be evaluated in 2022 to determine if it should be expanded.



| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 480,061 | 491,288 | 482,870 | 519,288 |
| Benefits | 185,847 | 214,687 | 206,467 | 220,423 |
| Operating | 27,187 | 33,280 | 26,885 | 32,930 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 693,095 | 739,255 | 716,222 | 772,641 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 9.00 | 9.00 | 9.00 | 9.00 |
| Per Capita | \$ 4.61 | \$ 4.84 | \$ 4.69 | \$ 4.93 |



DIVISION: 420000 – Preservation
FUND: General Fund
FUNCTION: Urban and Community Development

DIVISION OVERVIEW

The Preservation Division administers and enforces City of Charleston ordinances for design and historic preservation. In providing these services, staff members have considerable interaction with the public including assisting with questions, reviewing development plans, investigating violations, and providing guidance on matters of historic preservation and urban design. The division is also responsible for administering two Boards of Architectural Review and the Design Review Board:

Board of Architectural Review (BAR) – The Board of Architectural Review is responsible for overseeing the preservation and protection of the historic and architecturally significant structures and neighborhoods in the City of Charleston’s Old and Historic District and Old City District. The BAR reviews new construction, alterations and renovations visible from the public right-of-way as well as demolitions. The BAR is split into two boards:

Board of Architectural Review – Small (BAR-S) - The BAR-S reviews applications for projects that are 10,000 square feet or less in size and minor modifications to projects over 10,000 square feet.

Board of Architectural Review – Large (BAR-L) – The BAR-L reviews applications for projects that exceed 10,000 square feet.

Design Review Board (DRB) - The purpose of the Design Review Board is to protect and enhance the visual character and economic value of the City's major commercial corridors outside the city’s historic districts. The DRB reviews commercial and multi-family renovations, new construction, demolition and signage along these corridors.

CORE RESPONSIBILITIES

- Provide guidance on matters of historic preservation and urban design
- Provide assistance to the public
- Review permit requests
- Organize public hearings and workshops
- Provide public notification for each public hearing in accordance with State laws and City ordinances
- Advise the Board of Architectural Review, Design Review Board, Design Review Committee and City Council
- Investigate complaints and, if necessary, issue summons and prosecute violations before the City’s Livability Court
- Conduct inspections annually in response to public requests, development proposals and permitting
- Sponsor educational workshops



| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 398,488 | 402,669 | 400,000 | 461,211 |
| Benefits | 137,102 | 163,535 | 152,748 | 185,852 |
| Operating | 14,183 | 17,003 | 14,665 | 19,503 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 549,773 | 583,207 | 567,413 | 666,566 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 6.00 | 6.00 | 6.00 | 7.00 |
| Per Capita | \$ 3.66 | \$ 3.82 | \$ 3.71 | \$ 4.26 |



Solar panels in the historic district. In 2021, the BAR approved new policies to provide information and guidance to homeowners interested in utilizing solar panels and alternative energy strategies. Additional policy statements will be created in 2022 to assist property owners in understanding preservation guidelines and the BAR review process.
Photo credit: The Post & Courier

An unmarked cemetery beyond the wall shown in this picture prompted the creation of a new ordinance in 2021 to protect historic cemeteries and unmarked burial grounds from development. This ordinance was crafted with stakeholder input and support. 2022 will include similar collaborative efforts focusing on preservation and design.
Photo credit: The Post & Courier





DIVISION: 421000 – Design Division
FUND: General Fund
FUNCTION: Urban and Community Development

DIVISION OVERVIEW

Design Division is the City of Charleston's urban design studio. The division provides expertise on matters of land development, transportation, housing, public space, urbanism, and city life by producing rigorous study and guidance to City departments engaged in planning for Charleston's future. The division also works to cultivate design excellence within the City and in the community, to set expectations for future development at the highest possible level. The Design Division operates the Charleston Civic Design Center located at 85 Calhoun Street, a community resource intended to facilitate civic design dialogue, urban design coordination, and public realm improvements.

CORE RESPONSIBILITIES

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

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 162,113 | 177,776 | 150,500 | 177,776 |
| Benefits | 54,396 | 58,626 | 53,971 | 60,080 |
| Operating | 11,130 | 14,750 | 12,570 | 17,331 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 227,639 | 251,152 | 217,041 | 255,187 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 2.72 | 2.75 | 2.75 | 2.75 |
| Per Capita | \$ 1.52 | \$ 1.64 | \$ 1.42 | \$ 1.63 |



DIVISION: 430000 – Planning and Sustainability

FUND: General Fund

FUNCTION: Urban and Community Development

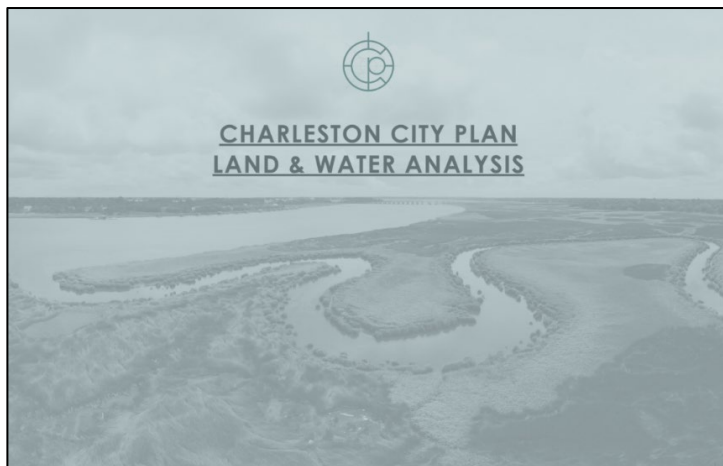
DIVISION OVERVIEW

The Planning Division is responsible for promoting a strong community and vital public realm. The division works to preserve and enhance the diverse neighborhoods while also promoting a healthy urban environment. The division collaborates with other departments, businesses, and citizens to help balance the current needs with the growth projected in the future.

CORE RESPONSIBILITIES

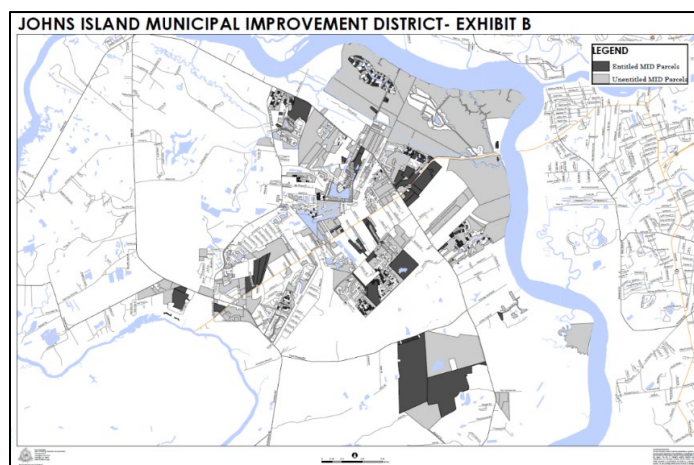
The Planning Division prepares, maintains, and implements the City's Comprehensive Plan, area plans, neighborhood plans, and other special planning initiatives. The division also staffs the City's Planning Commission, making recommendations on all cases before that body based on the recommendations of the aforementioned plans. The Planning Commission makes recommendations to City Council on proposed plans, plan updates, and rezoning applications. The Planning Commission is also the final decision-making authority on most applications to subdivide property.

The Planning Division coordinates annexation activities, Upper Peninsula planning initiatives, West Ashley revitalization, Rethink Folly Road implementation, and other special projects, and facilitates affordable housing efforts and transportation planning.



The Charleston City Plan (updated Comprehensive Plan) was adopted by City Council in October 2021. Plan elements include housing, land use, resilience and equity, natural resources, cultural resources, economic development, transportation, and community facilities and priority investment. Work in 2022 will focus on implementing recommendations from the City Plan.

An ordinance creating the Johns Island Municipal Improvement District (MID) was approved in the fall of 2021. Proceeds from the MID will fund future public infrastructure improvements for parks and recreational facilities, roads, and drainage. The first assessments for the MID will be issued in the fall of 2022.





| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 330,210 | 329,961 | 332,000 | 376,337 |
| Benefits | 117,901 | 129,530 | 128,346 | 154,502 |
| Operating | 238,321 | 59,575 | 210,300 | 61,175 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 686,432 | 519,066 | 670,646 | 592,014 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 5.00 | 5.00 | 5.00 | 6.00 |
| Per Capita | \$ 4.57 | \$ 3.40 | \$ 4.39 | \$ 3.78 |

DIVISION: 820000 – Business and Neighborhood Services

FUND: General Fund

FUNCTION: Business Development & Assistance

DIVISION OVERVIEW

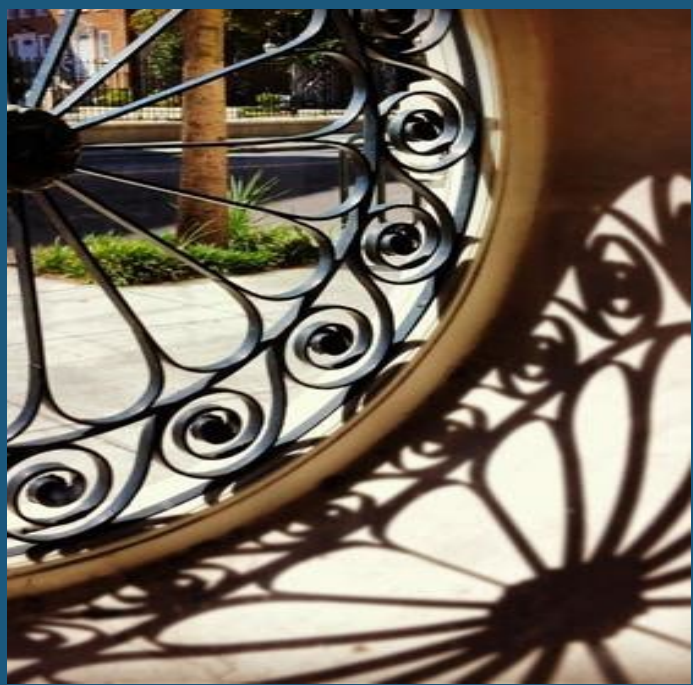
The Business and Neighborhood Services Division (BNS) works to promote and maintain healthy neighborhoods and strong businesses throughout the City.

CORE RESPONSIBILITIES

The mission of the Business and Neighborhood Services Division is twofold -- (1) to help new and existing businesses in the City succeed; and (2) to help neighborhoods and organizations grow and develop equitably. To fulfill this mission, the division assist aspiring entrepreneurs and business owners in a wide variety of ways—navigating the City’s permitting and approval processes, offering workshops that addresses their needs, and identifying additional resources that would sustain their success. The Division also provides assistance to residents and non-profit organizations by supporting the City’s Neighborhood Associations, facilitating meetings between community leaders and City Departments, keeping residents informed of issues and opportunities affecting their neighborhoods, and working with the non-profit sector to address systemic problems. The Division encourages equitable economic and community development to ensure quality growth for both business and residents.

The Division also houses the Minority & Women-Owned Enterprise Office (M&WBE), which strives to increase participation of minority and women-owned business enterprises in government contracting opportunities, manages the M&WBE certification process, and offers a variety of tools and opportunities to help businesses improve management skills, operational effectiveness, and grow capacity.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 294,837 | 278,824 | 270,230 | 337,990 |
| Benefits | 109,831 | 120,712 | 115,456 | 144,878 |
| Operating | 41,126 | 70,400 | 48,090 | 70,640 |
| Capital | - | - | 2,500 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 445,794 | 469,936 | 436,276 | 553,508 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 6.00 | 6.00 | 6.00 | 6.00 |
| Per Capita | \$ 2.97 | \$ 3.07 | \$ 2.85 | \$ 3.53 |



POLICE DEPARTMENT

SECTION
TABLE OF CONTENTS

Department Organization Chart270

Department Mission Statement270

Department Overview271

Performance Measures.....272

Departmental Budget Summary274

200000 Police Department275

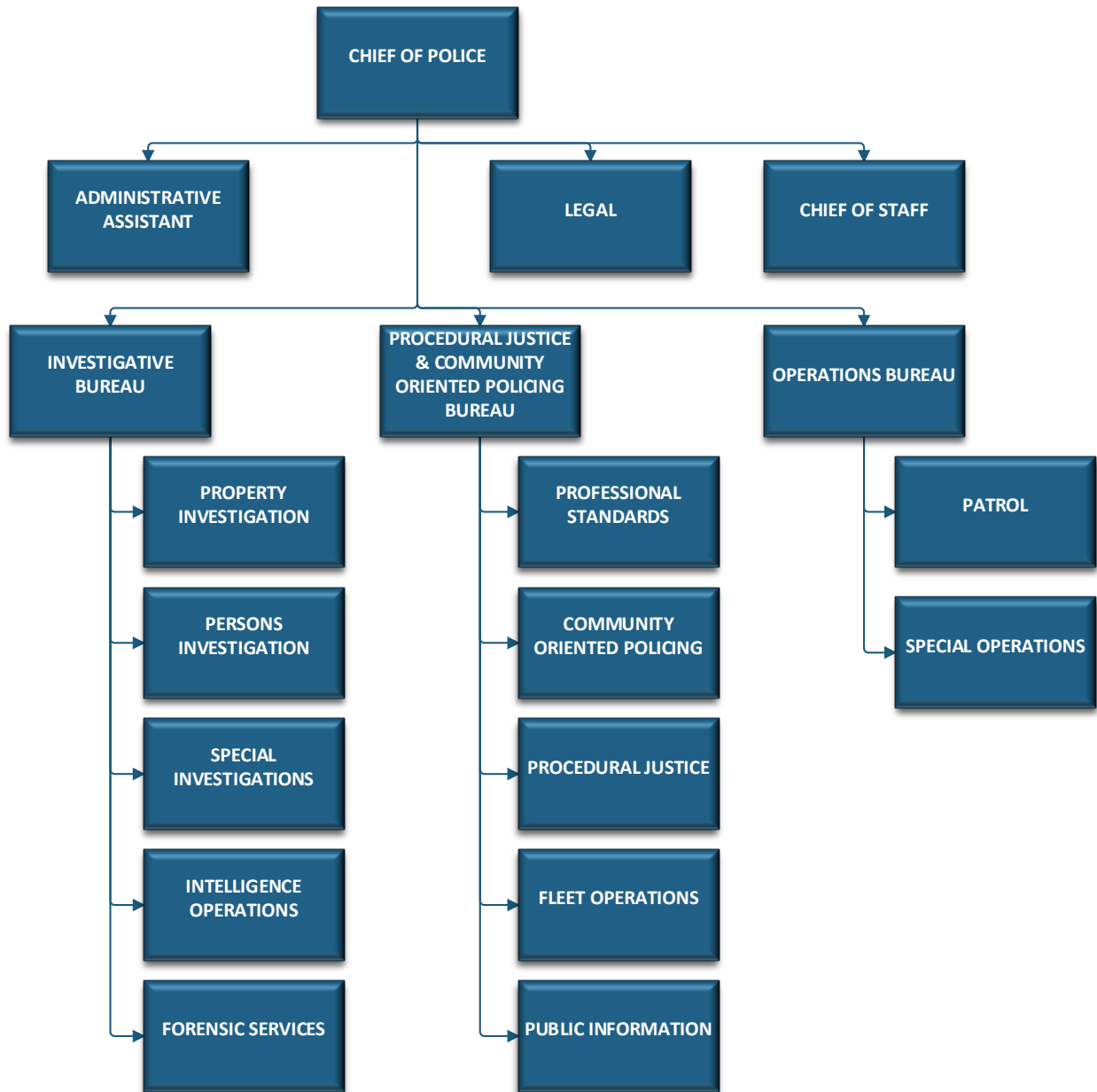
203000 Radio Shop277

206000 Community Outreach278

207000 Victims Assistance.....279



POLICE



DEPARTMENT MISSION STATEMENT

To serve all people within the City of Charleston with respect, fairness, and compassion through the protection of life and property; the preservation of peace, order, and safety; vigorous enforcement of local, state, and federal laws; and the defense of the Constitution of the State of South Carolina and the Constitution of the United States of America in a fair and impartial manner.



DEPARTMENT OVERVIEW

The City of Charleston Police Department is under the direct supervision of the Chief of Police. It is comprised of the Office of the Chief of Police, Procedural Justice and Community Oriented Policing Bureau, Operations Bureau and Investigations Bureau. The Department is responsible for the enforcement of all laws; investigation of crimes against both persons and property; and the overall physical protection of the public at all times including during periods of disaster or public disorder. Additional responsibilities of the Department include animal control, maintenance of criminal records and files, law enforcement communications, crime prevention and community outreach efforts.

CORE RESPONSIBILITIES

The Charleston Police Department is divided into six patrol teams that serve a population of 156,625 throughout 142.0 square miles including land and water. The Department works in partnership with the community, courts, political leadership, and multiple external agencies to promote individual and community responsibility. A strong commitment exists to protect and improve the quality of life for all citizens. Through these partnerships, the Charleston Police Department has continued success in the reduction of serious crime and victimizations.

The primary focus of the Department continues to be the reduction of violent crime and the resulting fear it creates. Reductions in violent crime come from two of the fundamental philosophies that represent the foundation of the Department's efforts: a continual "*sense of urgency*" and an "*all in*" mentality. These foundation points sustain quick responses regarding criminal activity in both a holistic and integrated manner.

The Police Department continued its effort to maximize the use of technology to assist officers on the street. This was accomplished by providing the best and most relevant information available in real-time. This is a continuing strategy for the Department.

2021 ACCOMPLISHMENTS

- Awarded the Law Enforcement Accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) 10th Award and commended for the onsite report, which showed full compliance and recommended for advanced accreditation
- Opened the Police Forensic Services Building and had the Forensic Services Division accredited by the ANSI-ASQ National Accreditation Board
- Established the Racial Bias Audit Dashboard for public access to allow users to search the status of each recommendation from the Racial Bias Audit
- Completed the grand opening of the Gather Center used as a location for providing mentorship for school-aged children and citizens with police and victim services
- Awarded two Bureau of Justice Assistance grants to provide training and staff support to improve responses and follow-ups to behavioral health and opioid overdose issues



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Continuously improve the community and police partnership by establishing and maintaining community outreach programs

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of community presentations and events | 200 | 376 | 200 | 395 | 200 | 131 | 200 |
| Number of security surveys conducted | 25 | 7 | 25 | 2 | 25 | 9 | 25 |
| Number of youth engagement activities | 200 | 247 | 200 | 21 | 200 | 108 | 200 |

City Value: Public Safety

Strategic Priority: Reduce frequency and severity of crimes and fear of crimes against persons and property with prevention efforts through community education and awareness programs

Measurement Type: Workload/Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of incidents for Part One Index Violent Crimes ¹ | 400 | 502 | 400 | 655 | 400 | 621 | 400 |
| Percentage (%) of incidents for Part One Index Violent Crimes compared to prior year ² | -5.00% | 2.49% | -5.00% | 1.24% | -5.00% | -.52% | -5.00% |
| Number of incidents for Part One Index Property Crimes ³ | 3,400 | 3,129 | 3,400 | 3,266 | 3,400 | 3,130 | 3,400 |
| Percentage (%) of incidents for Part One Index Property Crimes compared to prior year ⁴ | -5.00% | 8.28% | -5.00% | .92% | -5.00% | 15.29% | -5.00% |
| Number of traffic fatalities | 10 | 21 | 10 | 12 | 10 | 16 | 10 |

¹Includes homicide, rape, robbery, and aggravated assault

²Comparison to prior year based on SLED Executive Summary Report

³Includes larceny, burglary, and motor vehicle theft

⁴Comparison to prior year based on SLED Executive Summary Report



City Value: Public Safety

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

Measurement Type: Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Percent of sworn officers who are minorities | 25.00% | 21.92% | 25.00% | 21.00% | 25.00% | 20.17% | 25.00% |
| Percent of sworn officers who are women | 18.00% | 14.17% | 18.00% | 16.15% | 18.00% | 16.75% | 18.00% |
| Percent of personnel with advanced degrees | 18.00% | 20.00% | 18.00% | 18.42% | 18.00% | 16.58% | 18.00% |

City Value: Public Safety

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

Measurement Type: Effectiveness

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Percentage of complaints reported to Professional Standards Office per 1,000 citizens | 1.50% | 0.03% | 1.50% | 0.02% | 1.50% | 0.00% | 1.50% |
| Number of use of force complaints compared to the total number of arrests | 0.15% | 0.02% | 0.15% | 0.00% | 0.15% | 0.00% | 0.15% |
| Percentage of sworn officers engaged in direct community service through patrol and investigative activities | 100.00% | 89.00% | 100.00% | 89.10% | 100.00% | 88.77% | 100.00% |

NEW INITIATIVES FOR 2022

- Continue to work on Racial Bias Audit implementation plans and initiatives
- Continue partnership with Low Country Youth Services yearlong mentor project at the Gathering Center
- Partner with North Charleston Police Department and the U.S. Department of Justice's National Public Safety Partnership to identify, assess, and implement collaborative strategies and a lasting coordination structure to prevent and combat violent crime
- Partner with surrounding and other South Carolina law enforcement agencies to improve mobile phone examinations and information sharing through the Cellebrite Extraction Software Program
- Continue training front line personnel through the Leadership Development Institute



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 32,141,996 | 32,413,296 | 32,003,617 | 34,372,749 |
| Benefits | 12,684,041 | 14,608,640 | 13,763,151 | 14,954,319 |
| Operating | 5,797,605 | 6,596,601 | 6,648,147 | 6,538,454 |
| Capital | 229,284 | 19,260 | 24,500 | 40,000 |
| Operating Transfers | 144,793 | 9,474 | 31,495 | 1,500 |
| TOTAL | 50,997,719 | 53,647,271 | 52,470,910 | 55,907,022 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| General Fund | | | | |
| 200000 Police Department | 49,706,988 | 52,293,241 | 51,150,323 | 54,537,021 |
| 203000 Police Radio Shop | 1,048,011 | 1,082,002 | 1,077,196 | 1,093,033 |
| 206000 Community Outreach | 26,355 | 43,960 | 35,450 | 43,960 |
| 207000 Victims Assistance | 216,365 | 228,068 | 207,941 | 233,008 |
| TOTAL | 50,997,719 | 53,647,271 | 52,470,910 | 55,907,022 |
| AUTHORIZED FULL-TIME EQUIVALENTS | | | | |
| Total Department - Sworn Officers | 452.00 | 454.00 | 454.00 | 454.00 |
| Total Department - Non-Sworn | 112.50 | 112.50 | 113.50 | 114.50 |
| TOTAL FTE | 564.50 | 566.50 | 567.50 | 568.50 |
| Per Capita | \$ 339.47 | \$ 350.98 | \$ 343.28 | \$ 356.95 |



Charleston Police Department Harbor Patrol



DIVISION: 200000 – Police
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Police Department is divided into four components, the Office of the Chief of Police, the Investigations Bureau, the Procedural Justice and Community Policing Bureau and the Operations Bureau. The Office of the Chief of Police consists of executive administration support and legal counsel. The Investigations Bureau consists of two divisions: the Central Investigations Division and the Forensics Services Division. The Procedural Justice and Community Policing Bureau consists of the Professional Standard Division, the Community Oriented Policing Division, the Administrative Services Division, Special Projects unit, Procedural Justice and Research unit and Fleet Operations. The Operations Bureau consists of two divisions: The Patrol Division and the Special Operations Division.

CORE RESPONSIBILITIES

Office of the Chief of Police - Key responsibilities are to provide direct administrative and informational support to the Chief of Police through the following sections:

- Chief of Staff and Office Manager assigned to assist the Chief of Police in all administrative, scheduling and executive processes
- Two attorneys from the Corporation Counsel division are assigned to the Department to ensure officers are kept up to date on legal standards and precedents and perform final FOIA review

Investigations Bureau – Commanded by a Police Deputy Chief with one Captain and the Director of Forensics Services, each overseeing a particular Division providing specific investigation or support related services.

- The Central Investigations Division consists of the Crimes Against Persons Unit, the Crimes Against Property Unit 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.
- The Forensics Services Division supports the Investigations Bureau and is charged with overseeing forensics laboratory operations, crime scene response, latent prints, photography and digital evidence. The Evidence and Property unit is assigned to this division.

Procedural Justice and Community Policy Bureau – Commanded by a Police Deputy Chief with two Captains.

- The Administrative Services Division is headed by the Administrative Services Director and includes a multitude of functions that provide support to the Operations and Investigations Bureaus of the Department. Specifically, this section contains the Department's Personnel, Payroll, Budget Administration, Facilities Maintenance, Animal Services, Radio Services, Supply, Procurement, NCIC Operations and Records Areas.
- The Professional Standards Division is comprised of the Office of Internal Affairs, the CALEA Accreditation Office, Office of Compliance and Policy, and Professional Development and Training. The Office of Internal Affairs is charged with conducting full, fair, and objective investigations of



allegations of misconduct on the part of Police Department personnel. This division spearheads the CALEA Accreditation process including compliance and policy. In addition, this division includes the Professional Development and Training section which is responsible for providing or coordinating training for all personnel and maintains the Department's Weapons Range.

- Fleet Management unit maintains a fully equipped garage. The police vehicle inventory includes marked and unmarked patrol cars, motorcycles, boats, mobile command posts and special purpose vehicles.
- The Community Oriented Policing Division develops, plans and coordinates outreach initiatives in the community. The division develops and ensures implementation of community oriented policing strategies throughout the Department. Community Outreach focuses on interactions between the Department and the community and supports the Department's recruitment and retention goals. In addition, this division includes the Public Information Team, which consists of the PIO, Social Media Coordinator and other team members and they are tasked with handling all public relations and information for the Department.
- The Procedural Justice and Research unit advises, directs, and oversees implementation and continued support of procedural justice within the Charleston Police Department. Additionally, this unit monitors and coordinates research to ensure the Charleston Police Department stays up to date with scientific research and policing methodologies.
- The Special Projects unit oversees Department projects, grant management and technology research/implementation.

Operations Bureau – Commanded by a Police Deputy Chief with two Captains each overseeing a particular Division.

- The Patrol Division, as the first responders to most incidents or crime scenes, are tasked with restoring order, protecting persons and property, and writing the initial reports necessary for follow up investigation. The units in this Bureau fall under six teams: Team 1, Team 2, Team 3, Team 4, Team 5 and Team 9.
- The Special Operations Division includes School Resource Officers, the School Security Response Team, the Special Events and Secondary Employment Office and specialized units such as the SWAT Team, Crisis Negotiations Team, Explosive Devices Team, Underwater Recovery Team, Honor Guard and other specialized units.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| Personnel | 31,754,008 | 32,024,204 | 31,617,000 | 33,975,045 |
| Benefits | 12,521,559 | 14,432,898 | 13,594,272 | 14,776,690 |
| Operating | 5,057,344 | 5,808,905 | 5,884,556 | 5,745,286 |
| Capital | 229,284 | 19,260 | 24,500 | 40,000 |
| Operating Transfers | 144,793 | 7,974 | 29,995 | - |
| TOTAL | 49,706,988 | 52,293,241 | 51,150,323 | 54,537,021 |
| AUTHORIZED FULL-TIME EQUIVALENTS | | | | |
| Police Department - Sworn Officers | 452.00 | 454.00 | 454.00 | 454.00 |
| Police Department - Non-Sworn | 104.50 | 104.50 | 105.50 | 106.50 |
| TOTAL FTE | 556.50 | 558.50 | 559.50 | 560.50 |
| Per Capita | \$ 330.88 | \$ 342.12 | \$ 334.64 | \$ 348.20 |



DIVISION: 203000 – Police Radio Shop
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

The Police Radio Shop Division is responsible for the maintenance, programming and repair of all radio equipment throughout the City. Also part of the Division's responsibilities is to install, repair and maintain all emergency vehicle lighting which includes all fire apparatus and local government vehicles as needed.

CORE RESPONSIBILITIES

This includes approximately 1,500 mobile and portable radios. Radio Division also maintains multiple city security camera systems, a weather alert system that can be monitored 24/7 on any car radio at 530AM radio station. We ensure that the Public Safety Operations Center (PSOC) and Municipal Emergency Operations Center (MEOC) communication equipment is properly maintained and available for use for any emergency situation.

Maintain a self-contained mobile communications command post for the Department that can provide "ON LOCATION" emergency communications to the Charleston Police, Fire and any other outside agency requiring support communications during an emergency. The Radio Division oversees four thousand pieces of equipment in inventory, including those installed in police vehicles, hand-held devices, mobile units, as well as radio equipment located in various City facilities.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 262,861 | 258,253 | 259,174 | 263,253 |
| Benefits | 106,650 | 114,263 | 110,214 | 114,822 |
| Operating | 678,500 | 709,486 | 707,808 | 714,958 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,048,011 | 1,082,002 | 1,077,196 | 1,093,033 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 5.00 | 5.00 | 5.00 | 5.00 |
| Per Capita | \$ 6.98 | \$ 7.08 | \$ 7.05 | \$ 6.98 |



CPD Color Guard



DIVISION: 206000 – Community Outreach
FUND: General Fund
FUNCTION: Public Safety

DIVISION OVERVIEW

This division develops, plans and coordinates outreach initiatives in the community. The division develops and ensures implementation of community oriented policing strategies throughout the department.

CORE RESPONSIBILITIES

Develop/Maintain Community Partnerships, Problem Solving and Organizational Transformation:

The Community Outreach Program is responsible for the development, administration, and continual evolution of effective outreach programs, public awareness campaigns, education programs, and recruitment programs for the Charleston community. The Program is in charge of establishing multifaceted communication and partnership plans to use a variety of media, special events, surveys, and other direct outreach initiatives to get the community involved with local Police and City initiatives. The Program seeks to achieve this goal by identifying key stakeholders within the community and establishing strong relationships so as to create better community education and engagement activities. This is accomplished by maintaining key information outlets such as the City's Police website, social media, creating reports and statistical analyses on proposals and surveys, and creating a comprehensive community education and outreach program.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 26,355 | 42,460 | 33,950 | 42,460 |
| Capital | - | - | - | - |
| Operating Transfers | - | 1,500 | 1,500 | 1,500 |
| TOTAL | 26,355 | 43,960 | 35,450 | 43,960 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.18 | \$ 0.29 | \$ 0.23 | \$ 0.28 |



PD Officers at Community Outreach event



DIVISION: 207000 – Victims Assistance

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

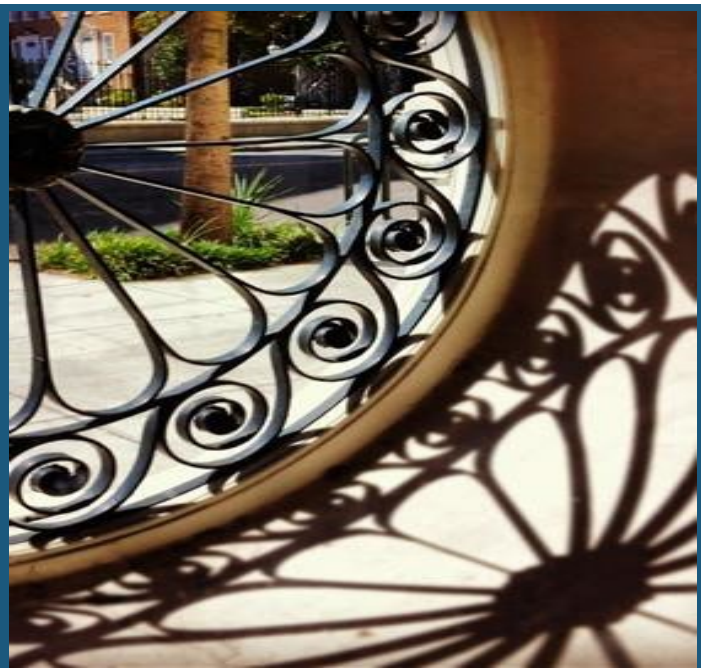
The Office of Victims Assistance provides information and aid to persons who have suffered direct physical, emotional, or monetary harm as a result of the commission of a crime. Previously part of the Police Division, the separate division was created to simplify compliance with South Carolina State Law overseeing Victims Assistance which requires regular reporting of specific expenditure and program data. The Division currently has three full-time Victim Advocates and one contracted Mental Health Professional. The Advocates retain their state certification by meeting the training requirements set out by the Office of Victim Services Education and Certification with the Office of the Governor. The Victim Advocates are committed to ensure that victims have the most up to date information and resources available.

CORE RESPONSIBILITIES

The Victim Advocates work closely with Police Detectives to ensure that the rights of victims are being protected. They also provide support for victims during interviews and other parts of the investigation process. It is essential for the Advocates to help victims understand the legal process and refer them to other agencies in the community where the victim is able to receive needed services and support. The Advocates strive to provide the highest level of support and services to victims of violent crime. These services include:

- Accompanying victims to court and hearings to advocate their rights
- Providing assistance with obtaining Orders of Protection and Restraining Orders
- Providing beneficial resources and referrals to victims
- Participating in community outreach events and speaking to various groups about domestic violence, sexual assault, and other violent crimes
- Assisting victims in obtaining financial assistance from the State Office of Victim Assistance
- Assisting victims with relocation needs

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 125,127 | 130,839 | 127,443 | 134,451 |
| Benefits | 55,832 | 61,479 | 58,665 | 62,807 |
| Operating | 35,406 | 35,750 | 21,833 | 35,750 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 216,365 | 228,068 | 207,941 | 233,008 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.00 | 3.00 | 3.00 | 3.00 |
| Per Capita | \$ 1.44 | \$ 1.49 | \$ 1.36 | \$ 1.49 |



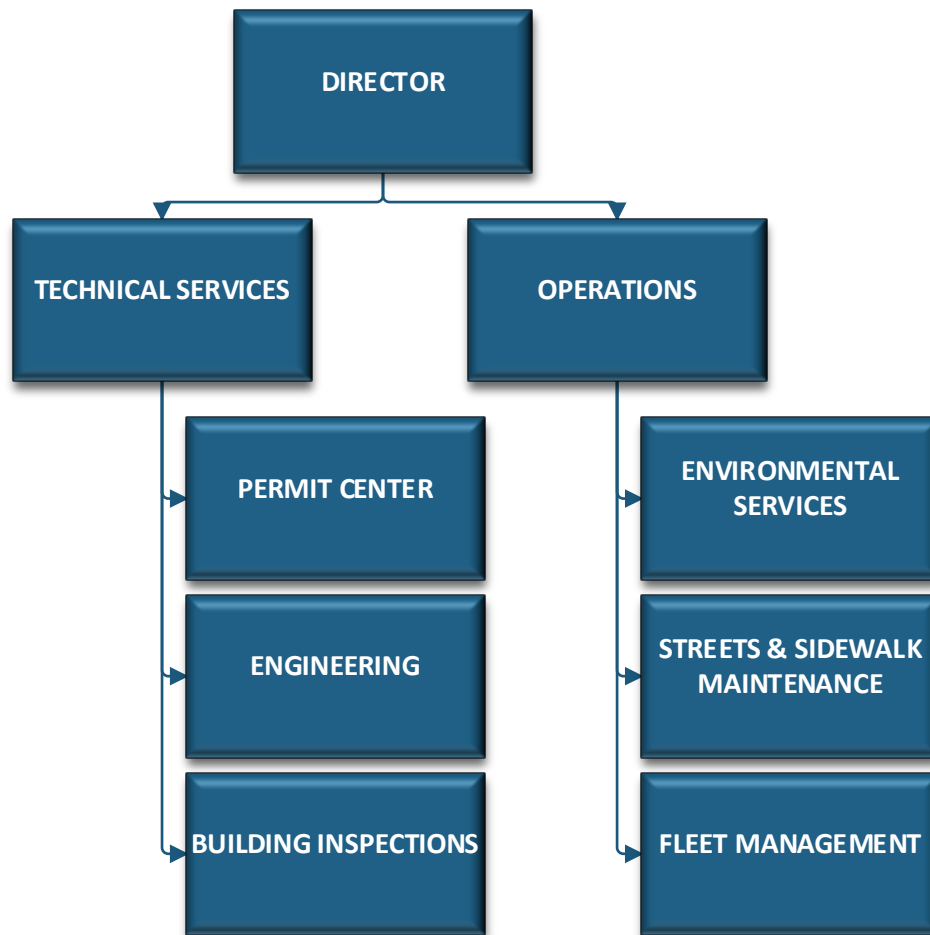
DEPARTMENT OF PUBLIC SERVICE

SECTION TABLE OF CONTENTS

| | |
|--|-----|
| Department Organization Chart | 281 |
| Department Mission Statement | 281 |
| Department Overview | 282 |
| Performance Measures..... | 283 |
| Departmental Budget Summary | 285 |
| 137000 Permit Center..... | 286 |
| 220000 Engineering | 287 |
| 221000 Building Inspections | 288 |
| 300000 Public Service Administration | 289 |
| 311000 Streets and Sidewalks Admin..... | 289 |
| 312000 Streets and Sidewalks | 290 |
| 321000 Environmental Services Admin. | 291 |
| 322000 Garbage Collection..... | 292 |
| 323000 Trash Collection | 293 |
| 324000 Street Sweeping | 294 |
| 331000 Fleet Management..... | 295 |



PUBLIC SERVICE



DEPARTMENT MISSION STATEMENT

To provide services which enhance public safety, health, and the quality of life as they are related to the maintenance of public rights of way, building construction and environmental cleanliness.



DEPARTMENT OVERVIEW

The Department of Public Service provides services to citizens and other City Departments that enhance public safety, health and the quality of life. The Department is comprised of three technical and three operational divisions. The three technical divisions are the Permit Center, Building Inspections and Engineering. These divisions are responsible for enforcing building codes and the development of building and utility construction standards. The three operational divisions are Streets and Sidewalks, Environmental Services and Fleet Management. The Department of Public Service partners with local and regional agencies to provide the following core services.

CORE RESPONSIBILITIES

Permit Center – Responsible for the improvement of communication and coordination of the entire application, approval, permitting, inspections, and revenue collection processes of City permits.

Engineering – Responsible for right-of-way permitting, monitoring of work conducted in public rights-of-way, roadway construction inspection, plan review and in-house design of minor projects for the Department of Public Service as required by code and policy.

Building Inspections - Responsible for enforcement of the construction codes mandated by the state of South Carolina, International Codes and Electrical Codes. This includes issuing permits and inspections of work performed.

Streets and Sidewalks Maintenance – Responsible for routine maintenance of streets and sidewalks within City accepted and maintained rights-of-way.

Environmental Services- Responsible for the collection and disposal of household, commercial and restaurant garbage along with other trash items like junk, appliances and non-hazardous waste products. In addition, the division utilizes street sweepers and grounds custodians to keep public rights-of-way clean. Route schedules are available on the City's website to ensure that residents have access to general route information and holiday schedule changes.

Fleet Management- Responsible for procurement, maintenance and repair of general fleet vehicles in all City departments other than Fire and Police.

2021 ACCOMPLISHMENTS

- Reorganized Streets and Sidewalks Division into rip out and construction crews for more efficiency.
- Completed Sidewalk Grinding Project in the area of Broad to Murray and from East Bay to Lockwood resulting in \$1,133,315.00 in savings for future repairs.
- Administered the demolition of three unsafe structures and assisted with the stabilization of the Smoke Stacks.
- 97.9% on time completion rate for garbage collection.
- Implemented two new contracts for garbage and trash pickup for Outer West Ashley and Daniel Island/Cainhoy.



PERFORMANCE MEASURES

City Value: Public Safety

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

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of potholes filled | 1,500 | 11,179 | 1,500 | 11,179 | 1,500 | 389 | 1,500 |
| Percentage of potholes repaired within 48 hours | 95.00% | 98.00% | 95.00% | 97.08% | 95.00% | 98.80% | 95.00% |
| Linear feet of sidewalk repaired | 18,000 | 29,029 | 18,000 | 8,501 | 18,000 | 5,867 | 18,000 |
| Number of handicap ramps repaired | 25 | 58 | 25 | 5 | 25 | 2 | 25 |

Measurement Type: Workload/Efficiency

City Value: Quality Service

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

Measurement Type: Workload/Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|---------|---------|---------|---------|---------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Average number of households served per month by Environmental Services | 49,740 | 43,259 | 49,740 | 52,974 | 49,740 | 25,969 | 49,740 |
| Tons of garbage collected | 39,100 | 39,100 | 39,100 | 29,648 | 39,100 | 19,535 | 39,100 |
| Percentage of garbage routes completed on time (by 5:00 pm) | 95.00% | 98.00% | 95.00% | 98.92% | 95.00% | 96.10% | 95.00% |
| Tons of trash collected | 18,300 | 18,300 | 18,300 | 23,269 | 18,300 | 17,883 | 18,300 |
| Percentage of trash routes completed on time (by 5:00 pm) | 80.00% | 94.00% | 80.00% | 98.25% | 80.00% | 82.90% | 80.00% |
| Total feet of ditches cleaned | 500,000 | 435,535 | 500,000 | 416,554 | 500,000 | 316,483 | 500,000 |
| Linear feet of drainage pipes cleaned | 450,000 | 35,505 | 40,000 | 31,671 | 40,000 | 225,000 | 40,000 |



Value: Public Safety

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

Measurement Type: Workload

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Total number of permits issued (building, electrical, plumbing, gas, mechanical, and fire) | 13,500 | 13,342 | 13,500 | 14,089 | 13,500 | 11,068 | 13,500 |
| Number of building permits issued | 4,500 | 4,996 | 4,500 | 4,968 | 4,500 | 13,360 | 4,500 |
| Number of permits issued for Single Family Homes | 900 | 936 | 900 | 920 | 900 | 737 | 900 |
| Number of flood zones issued for Single Family New Construction | 750 | 824 | 750 | 720 | 750 | 827 | 750 |
| Number of lot inspections for Single Family New Construction | 750 | 865 | 750 | 957 | 750 | 747 | 750 |
| Number of permits issued for commercial construction | 40 | 74 | 40 | 71 | 40 | 36 | 40 |
| Number of permits issued for new multi-family units | 1,000 | 612 | 1,000 | 1,023 | 1,000 | 829 | 1,000 |
| Number of building inspections completed | 36,800 | 43,022 | 36,800 | 44,071 | 36,800 | 43,337 | 36,800 |
| Percentage of building inspections completed within 24 hours of request | 90.00% | 91.10% | 90.00% | 81.70% | 90.00% | 92.00% | 90.00% |

NEW INITIATIVES FOR 2022

- Complete Garbage Cart Audit.
- Work with the Stormwater Department to create a more efficient process for review and approval of Elevation Certificates.
- Complete revisions to the City Code for clarification to Ordinances pertaining to pick-up limits for yard debris, Bulk and C&D and fees for additional pickups to City Council for approval.
- Continue use of new pressure washer to assist with cleaning of the Central Business District.
- Develop program for Mayor's Initiative for Sidewalk Repair and Construction.



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 7,018,919 | 6,777,524 | 6,620,250 | 8,199,351 |
| Benefits | 2,907,849 | 3,834,722 | 3,381,339 | 3,881,215 |
| Operating | 6,243,316 | 6,741,618 | 6,095,669 | 6,653,836 |
| Capital | 158,310 | 163,796 | 148,950 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 16,328,394 | 17,517,660 | 16,246,208 | 18,734,402 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|
| General Fund | | | | |
| 137000 Permit Center | 272,651 | 287,199 | 274,703 | 292,903 |
| 220000 Engineering | 446,439 | 609,177 | 538,748 | 770,274 |
| 221000 Inspections | 1,714,707 | 1,778,231 | 1,716,835 | 1,829,442 |
| 300000 Public Service Administration | 224,512 | 235,465 | 212,742 | 261,674 |
| 311000 Streets and Sidewalks Administration | 282,212 | 585,456 | 314,128 | 587,425 |
| 312000 Streets and Sidewalks | 1,592,245 | 1,484,962 | 1,369,764 | 1,678,595 |
| 321000 Environmental Services Administration | 875,567 | 826,691 | 851,752 | 801,061 |
| 322000 Garbage Collection | 4,074,553 | 4,469,798 | 4,332,778 | 4,726,936 |
| 323000 Trash Collection | 1,679,209 | 1,782,363 | 1,672,733 | 1,995,186 |
| 324000 Street Sweeping | 1,030,178 | 986,356 | 942,440 | 1,248,236 |
| 331000 Fleet Management | 3,791,205 | 4,458,379 | 4,019,585 | 4,542,670 |
| Various Emergency Preparedness | 344,916 | 13,583 | - | - |
| TOTAL | 16,328,394 | 17,517,660 | 16,246,208 | 18,734,402 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 187.50 | 188.00 | 188.00 | 188.00 |
| Per Capita | \$ 108.69 | \$ 114.61 | \$ 106.29 | \$ 119.61 |



DIVISION: 137000 – Permit Center

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Permit Center is a customer-focused central point of contact for a multi-departmental operation that is responsible for the review and approval of land development and construction projects.

CORE RESPONSIBILITIES

The mission of the Permit Center is to use technology and the physical proximity of the primary divisions involved in the land development and construction process to improve communication and coordination to streamline the application, approval, permitting, inspections and revenue collection processes while fulfilling the City's responsibility to encourage a vibrant and livable community while ensuring the safety of the public.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 187,779 | 188,101 | 185,500 | 187,991 |
| Benefits | 75,718 | 85,473 | 82,528 | 87,162 |
| Operating | 9,154 | 13,625 | 6,675 | 17,750 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 272,651 | 287,199 | 274,703 | 292,903 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 1.81 | \$ 1.88 | \$ 1.80 | \$ 1.87 |



DIVISION: 220000 - Engineering

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Engineering Division is responsible for engineering services for the Department of Public Service as required by City of Charleston municipal code and policy. The staff includes professional engineers, engineering technicians, field inspectors, administrative and clerical staff.

CORE RESPONSIBILITIES

Plan Review – The Division reviews proposed development plans to ensure adherence to requirements of the City Code related to road design standards.

Engineering Inspectors - Inspectors ensure that utility work in the right-of-way is permitted and constructed according to the approved standards, plans and permits. Inspectors also conduct inspections of roadway infrastructure construction.

Engineering – Provides in-house engineering design for small improvement or repair projects.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 303,212 | 363,694 | 334,500 | 521,842 |
| Benefits | 129,689 | 218,798 | 175,428 | 227,247 |
| Operating | 13,538 | 26,685 | 28,820 | 21,185 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 446,439 | 609,177 | 538,748 | 770,274 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 10.00 | 10.00 | 10.00 | 10.00 |
| Per Capita | \$ 2.97 | \$ 3.99 | \$ 3.52 | \$ 4.92 |



DIVISION: 221000 – Building Inspections

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Building Inspections Division administers the promulgated South Carolina Building Codes and City of Charleston Code of Ordinances pertaining to new building construction and alterations to existing buildings through the plan review and inspection processes. The Division is involved in all phases of residential and commercial building construction within the City of Charleston, including plan review, permit management, inspections, building code board of appeals and certificate of construction completions. Our goal is to provide City residents and visitors with a safe and reliable built environment.

CORE RESPONSIBILITIES

Plan Reviews – Review building plans, permit applications and associated documentation for compliance with the South Carolina Building Codes and applicable City Code of Ordinances.

Inspections – Conduct permitted building construction inspections during the various stages of new construction or renovation and addition of existing structures.

Unsafe Structures – In conjunction with the Department of Livability and Tourism and Fire Marshal Division, provide notice to owners of unsafe structures dangerous to public welfare or public safety.

Damage Assessments – Support floodplain manager by assisting with post-event building and structural damage assessment inspections and reports.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,159,805 | 1,131,036 | 1,126,700 | 1,249,360 |
| Benefits | 451,250 | 515,864 | 478,775 | 533,613 |
| Operating | 103,652 | 131,331 | 111,360 | 46,469 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,714,707 | 1,778,231 | 1,716,835 | 1,829,442 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 22.50 | 23.00 | 22.50 | 23.00 |
| Per Capita | \$ 11.41 | \$ 11.63 | \$ 11.23 | \$ 11.68 |



DIVISION: 300000 – Public Service Administration

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Public Service Administration Division is comprised of the Director and Administrative Assistant.

CORE RESPONSIBILITIES

Public Service Administration is responsible for overseeing and assisting with the day-to-day management of all departmental activities, assignment or scheduling of tasks, coordination of work between divisions, tracking progress and budget monitoring.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 160,263 | 154,763 | 146,000 | 170,910 |
| Benefits | 46,467 | 61,157 | 54,557 | 62,994 |
| Operating | 17,782 | 19,545 | 12,185 | 27,770 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 224,512 | 235,465 | 212,742 | 261,674 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 2.00 | 2.00 | 2.50 | 2.00 |
| Per Capita | \$ 1.49 | \$ 1.54 | \$ 1.39 | \$ 1.67 |

DIVISION: 311000 – Streets and Sidewalks Administration

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

This division develops and manages the annual streets and sidewalks operating budget, prioritizes requests, establishes work orders, determines whether work should be contracted out and provides quality control. Furthermore, the Division meets with residents and Councilmembers to resolve concerns related to City streets and sidewalks.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 122,946 | 80,946 | 81,050 | 119,520 |
| Benefits | 51,140 | 61,868 | 48,448 | 59,530 |
| Operating | 108,126 | 442,642 | 184,630 | 408,375 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 282,212 | 585,456 | 314,128 | 587,425 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 3.00 | 3.00 | 3.00 | 3.00 |
| Per Capita | \$ 1.88 | \$ 3.83 | \$ 2.06 | \$ 3.75 |



DIVISION: 312000 – Streets and Sidewalks

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Streets and Sidewalks Division performs routine maintenance of streets and sidewalks within rights-of-way that have been dedicated and accepted by City Council.

CORE RESPONSIBILITIES

The Streets and Sidewalks Division is responsible for maintaining and repairing the streets and sidewalks within City maintained rights-of-way. The division constructs, maintains and reconstructs curb cuts for access ramps. Any citizen may request that new ramps be constructed or non-compliant ramps be modified in specific areas to meet immediate needs. The Division also works with the Charleston County Public Works to ensure that all road re-surfacing projects include work to make sidewalks ADA compliant. Construction of the requested ramps is given priority over other non-emergency work.

The Division maintains a crew which specializes in repair to brick, bluestone and other unique materials that are prevalent through the historic districts of the City of Charleston.

The Division maintains a Pothole Hotline for reporting potholes on City streets. Potholes that are reported on the hotline are repaired by Public Service within two business days.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 892,300 | 759,114 | 704,500 | 957,390 |
| Benefits | 412,129 | 508,255 | 430,489 | 509,705 |
| Operating | 287,816 | 217,593 | 234,775 | 211,500 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,592,245 | 1,484,962 | 1,369,764 | 1,678,595 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 27.00 | 27.00 | 27.00 | 27.00 |
| Per Capita | \$ 10.60 | \$ 9.72 | \$ 8.96 | \$ 10.72 |



DIVISION: 321000 – Environmental Services Administration

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Environmental Services Administration Division is responsible for the oversight and administration of the collection of garbage and trash, street sweeping and cart issuance.

CORE RESPONSIBILITIES

The Environmental Services Administration Division is responsible for maintaining the clean, safe and healthful environment for residents and visitors to the City. The division researches new equipment, technological enhancements to routes and analyzes costs.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------------|------------------------|--------------------------|------------------------|
| Personnel | 419,064 | 386,982 | 423,000 | 398,308 |
| Benefits | 160,538 | 164,479 | 167,642 | 169,069 |
| Operating | 295,965 | 275,230 | 260,660 | 233,684 |
| Capital | - | - | 450 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 875,567 | 826,691 | 851,752 | 801,061 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 7.00 | 7.00 | 7.00 | 7.00 |
| Per Capita | \$ 5.83 | \$ 5.41 | \$ 5.57 | \$ 5.11 |



DIVISION: 322000 – Garbage Collection

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Garbage Collection Division is responsible for the timely collection of garbage using semi-automated collection equipment from garbage carts ranging between 96 gallons, 64 gallons and 32 gallons. Residential garbage is collected once per week while commercial garbage is collected six days per week. Restaurant garbage is collected seven days per week to meet public health and safety standards.

CORE RESPONSIBILITIES

The Garbage Collection Division serves both residential and commercial customers within the City limits. A color-coded route map denoting the day of collection is provided on the City's website. Timely collection and proper disposal of these items enhances the public health and environment. Specialized equipment is used for the collection and disposal.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,296,093 | 1,209,396 | 1,188,000 | 1,501,429 |
| Benefits | 523,229 | 706,480 | 622,228 | 694,118 |
| Operating | 2,255,231 | 2,553,922 | 2,522,550 | 2,531,389 |
| Capital | | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 4,074,553 | 4,469,798 | 4,332,778 | 4,726,936 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 35.00 | 35.00 | 35.00 | 35.00 |
| Per Capita | \$ 27.12 | \$ 29.24 | \$ 28.35 | \$ 30.18 |



DIVISION: 323000 – Trash Collection

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Trash Collection Division is responsible for the removal of the following non-garbage items: limbs and brush, grass clippings, leaves and personal construction items like wood or metal scrap. Appliances, junk, furniture and metal items are collected on an as-needed basis when customers contact the Division for pick-up.

CORE RESPONSIBILITIES

The collection and proper disposal of these items enhances the public health and preserves the environment. Many trash items are recycled so they do not end up in the landfills. Hazardous waste is not collected and must be disposed of separately through either Berkeley or Charleston County.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 977,703 | 1,120,170 | 1,092,000 | 1,315,537 |
| Benefits | 423,142 | 630,984 | 559,154 | 637,799 |
| Operating | 120,054 | 31,209 | 21,579 | 41,850 |
| Capital | 158,310 | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,679,209 | 1,782,363 | 1,672,733 | 1,995,186 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 31.00 | 31.00 | 31.00 | 31.00 |
| Per Capita | \$ 11.18 | \$ 11.66 | \$ 10.94 | \$ 12.74 |



DIVISION: 324000 – Street Sweeping

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Street Sweeping Division is responsible for street sweeping through the use of mechanical sweepers. The Division also places grounds custodians in assigned locations in the commercial district for cleanup of litter and emptying of litter baskets.

CORE RESPONSIBILITIES

The Division performs street sweeping as a service to keep its streets and sidewalks attractive for residents and visitors. The Street Sweeping Division also reduces the amount of pollution that reaches storm drains and mitigates roadway flooding by helping to prevent accumulation and blockage of storm water drains.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|----------------|------------------|------------------|
| Personnel | 435,341 | 346,572 | 329,000 | 637,210 |
| Benefits | 206,102 | 354,482 | 281,450 | 369,124 |
| Operating | 388,735 | 285,302 | 316,990 | 241,902 |
| Capital | | - | 15,000 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,030,178 | 986,356 | 942,440 | 1,248,236 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 21.00 | 21.00 | 21.00 | 21.00 |
| Per Capita | \$ 6.86 | \$ 6.45 | \$ 6.17 | \$ 7.97 |



DIVISION: 331000 – Fleet Management

FUND: General Fund

FUNCTION: Public Service

DIVISION OVERVIEW

The Fleet Management Division provides fleet services to support passenger vehicles, trucks, heavy equipment and specialty equipment in all City departments other than the Fire and Police Departments. Fleet Management purchases all vehicles required by various City Departments and manages the vehicle maintenance program. Fleet Management, in coordination with the Procurement Division, manages the sale or disposal of surplus vehicles and equipment. Fleet Management works with the City's insurance provider to coordinate accident claims and vehicle collision repairs. The Director of Fleet Management is a permanent member of the Safety Review Committee and Vehicle Accident Review Board.

CORE RESPONSIBILITIES

The Fleet Management Division is responsible for procurement, maintenance and repair of over 600 general fleet vehicles. The Division is comprised of three main areas (administration, the parts room, and the garage facility).

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,064,413 | 1,036,750 | 1,010,000 | 1,139,854 |
| Benefits | 428,445 | 526,882 | 480,640 | 530,854 |
| Operating | 2,298,347 | 2,730,951 | 2,395,445 | 2,871,962 |
| Capital | - | 163,796 | 133,500 | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 3,791,205 | 4,458,379 | 4,019,585 | 4,542,670 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 25.00 | 25.00 | 25.00 | 25.00 |
| Per Capita | \$ 25.24 | \$ 29.17 | \$ 26.30 | \$ 29.00 |



Permit Center at 2 George Street



**DEPARTMENT
OF
RECREATION**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart297

Department Mission Statement297

Department Overview298

Performance Measures.....299

Departmental Budget Summary301

510000 Recreation Administration.....302

511000 Recreation Athletics.....302

511200 Youth Sports.....303

511201 FCC Community Outreach303

511300 Adult Sports304

513000 Recreation Programs305

513100 Environmental Programs306

513300 Playgrounds307

513400 Community Programs307

515000 Recreation Facilities308

515010 James Island Recreation Center.....308

515020 St. Julian Devine Community Center309

515025 Bees Landing Recreation Center.....309

515030 Arthur W. Christopher
Community Center.....310

515035 Shaw Community Center310

515040 West Ashley Park311

515045 Daniel Island Programs311

516000 Aquatics.....312

516040 Swim Team.....312

517000 Tennis.....313

517010 Charleston Tennis Center.....313

517020 Maybank Tennis Center314

517030 Inner City Youth Tennis.....314

518000 Gymnastics.....315

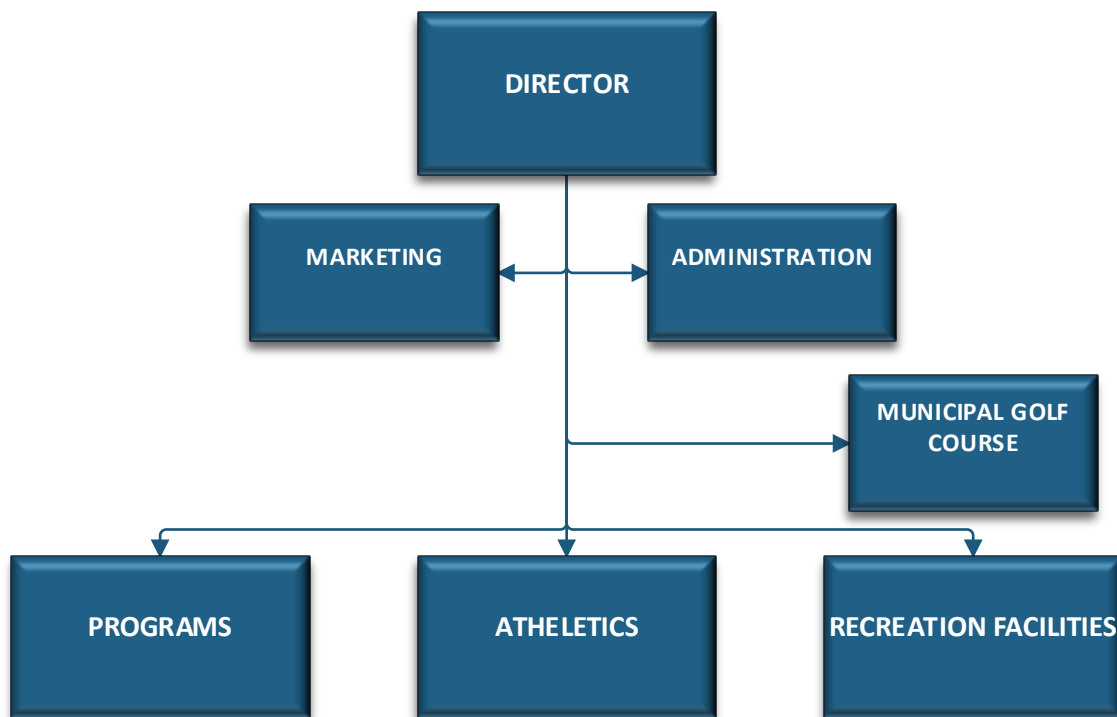
518010 Gymnastics Training Center315

028010 Municipal Golf Course316

028015 Municipal Golf Course Const.316



RECREATION



DEPARTMENT MISSION STATEMENT

To provide and promote healthy recreational opportunities for our citizens through people, parks, and programs.



DEPARTMENT OVERVIEW

The Department of Recreation utilizes a variety of resources including parks, recreation facilities, trained staff, and the environment to offer a diverse number of recreation programs, special events, along with sports and fitness opportunities at an affordable price. A full schedule of year-round youth and adult sports programs are offered.

It is critical that we offer services for everyone in our community and to ensure that all citizens have the chance to connect with others, learn a skill, participate in healthy lifestyle programs, and learn about the city in which we live. Our department provides a valuable asset to the public and enhances the quality of life of Charleston's citizens.

CORE RESPONSIBILITIES

The Department manages facilities including swimming pools, athletic fields and courts, and recreation buildings. Within each area of infrastructure, staff members are available to offer swim lessons, sports and athletic opportunities, low cost lessons, sports clinics, summer day camps, after-school programs, exercise classes, senior gatherings, artistic expression, and environmental learning. The Department continues to develop partnerships with other area recreation providers, businesses for sponsorship, and community groups. The Department is continually searching and assessing new program opportunities, and different activities for adults, families, seniors, and people with disabilities to help in meeting the needs of the City's diverse communities.

2021 ACCOMPLISHMENTS

- Facilities and programs rebounded and were 100% operational after being closed due to the COVID-19 pandemic during 2020
- Revenue estimates for 2021 are anticipated to meet or exceed budget for 2021
- Completed the Municipal Golf Course Renovation and had over 66,000 rounds of golf played in 2021
- Added pickleball court lines on 11 tennis courts
- Organized tennis participation grew 20% in 2021



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

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of members at the Lowcountry Senior Center ¹ | 16,000 | 16,059 | 16,000 | N/A | 16,000 | 23,796 | 16,000 |
| Number of visits at the Lowcountry Senior Center ¹ | 60,000 | 80,436 | 60,000 | N/A | 60,000 | 60,667 | 60,000 |
| Number of participants with disabilities | 3,500 | 2,916 | 3,500 | 266 | 3,500 | 1,137 | 3,500 |
| Number of seniors participating in programs | 2,500 | 8,376 | 2,500 | 2,637 | 2,500 | 45,696 | 2,500 |

¹Senior Centers was closed in 2020 due to COVID-19 restrictions.

City Value: Quality Services

Strategic Priority: Provide high quality municipal services at the lowest possible cost to residents

Measurement Type: Workload

| <i>Measure¹</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|----------|-----------|----------|-----------|----------|-----------|----------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of participants in Youth Sports | 30,000 | 54,201 | 30,000 | 33,665 | 30,000 | 47,154 | 30,000 |
| Number of sponsored teams for Youth Sports ² | 400 | 457 | 400 | 601 | 400 | 567 | 400 |
| Total dollars donated by youth Sports sponsors | \$85,000 | \$113,932 | \$85,000 | \$136,587 | \$85,000 | \$141,750 | \$85,000 |
| Number of participants with full scholarship from Department of Recreation | 3,500 | 4,447 | 3,500 | 3,458 | 3,500 | 3,780 | 3,500 |
| Number of exercise and wellness programs ³ | 1,800 | 2,531 | 1,800 | N/A | 1,800 | N/A | 1,800 |
| Number of participants in Adult Sports | 15,000 | 12,977 | 15,000 | 5,102 | 15,000 | 14,520 | 15,000 |
| Number of participants in Tennis (all age groups, excludes leagues) | 15,550 | 12,940 | 15,550 | 5,180 | 15,550 | 18,758 | 15,550 |
| Number of visits for aquatic programs (lessons, free swim, laps, etc.) | 75,000 | 80,494 | 75,000 | 7,540 | 75,000 | 56,714 | 75,000 |
| Number of rounds played at the Municipal Golf Course | 50,000 | 57,533 | 50,000 | 3,438 | 50,000 | 63,852 | 50,000 |
| Number of children participating in summer camps | 4,500 | 8,204 | 4,500 | 3,380 | 4,500 | 4,070 | 4,500 |

¹Attendance in programs/activities/centers may be duplicative in that the same person may be present on multiple days and are counted as an attendant on each day.

²An organization may sponsor multiple teams so this measure is reworded to reflect actual data.

³Exercise and wellness programs were affected by COVID-19. Data was not collected in 2020 or 2021.



City Value: Public Safety

Strategic Priority: Ensure facilities and programs are safe havens for participants by working closely with other City departments and the community, and by providing training to staff and volunteers

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of training sessions held for umpires/referees, coaches, and parents ¹ | 125 | 173 | 125 | N/A | 125 | 146 | 125 |
| Number of training sessions held for employees and volunteers ¹ | 100 | 142 | 100 | N/A | 10 | N/A | 100 |
| Number of volunteers in Recreation programs and services ¹ | 5,000 | 6,909 | 5,000 | N/A | 5,000 | 2,274 | 5,000 |
| Number of community meetings attended ¹ | 60 | 113 | 60 | N/A | 60 | 33 | 60 |
| Number of safety related incidents | 100 | 253 | 100 | 17 | 100 | 90 | 100 |

¹Volunteers and Community Partnerships were suspended due to COVID-19.

City Value: Physical Place

Strategic Priority: Provide environmental education opportunities to facilitate the understanding of our natural environment and increase the ability to be good stewards of our natural resources and public realm.

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|--|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of Environmental Education sessions held for school and playground groups | 200 | 245 | 200 | 158 | 200 | 234 | 200 |
| Number of participants in Environmental Education | 6,500 | 7,734 | 6,500 | 2,064 | 6,500 | 4,640 | 6,500 |

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of facilities permits approved | 2,500 | 2,692 | 2,500 | 398 | 2,500 | 2,627 | 2,500 |
| Number of citywide special events | 350 | 401 | 350 | 38 | 350 | 127 | 350 |
| Number of participants in Department of Recreation sponsored special events | 15,000 | 27,396 | 15,000 | 450 | 15,000 | 7,674 | 15,000 |

NEW INITIATIVES FOR 2022

- Begin implementation of City Council approved Parks and Recreation Master Plan
- Increase social media presence with a Charleston Recreation Instagram account
- Re-opening of 1099 King Street in partnership with the Charleston Boxing Club
- Develop programming at Stoney Field as a community hub for fitness



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------------------------|------------------|-------------------|-------------------|-------------------|
| Personnel | | 5,121,291 | 5,886,881 | 4,966,375 | 6,475,781 |
| Benefits | | 1,999,537 | 2,311,488 | 2,029,386 | 2,413,773 |
| Operating | | 2,201,945 | 2,940,939 | 3,051,089 | 3,033,848 |
| Capital | | - | 19,511 | 19,511 | 21,183 |
| Operating Transfers | | 1,473 | 1,499 | - | 1,525 |
| TOTAL | | 9,324,246 | 11,160,318 | 10,066,361 | 11,946,110 |
| DIVISION EXPENDITURES | | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
| General Fund | | | | | |
| 510000 | Recreation Administration | 415,616 | 439,819 | 393,455 | 471,470 |
| 511000 | Recreation Athletics | 746,237 | 851,161 | 704,806 | 879,509 |
| 511200 | Youth Sports | 291,906 | 366,891 | 342,290 | 366,891 |
| 511201 | FCC Community Outreach | 3,461 | 10,000 | - | 10,000 |
| 511300 | Adult Sports | 10,998 | 33,930 | 24,597 | 33,930 |
| 513000 | Recreation Programs | 1,129,721 | 1,255,216 | 1,038,632 | 1,277,727 |
| 513100 | Environmental Programs | 3,336 | 6,000 | 3,870 | 6,225 |
| 513300 | Playgrounds | 18,906 | 42,885 | 50,025 | 42,885 |
| 513400 | Community Programs | 26,274 | 21,180 | 25,850 | 21,180 |
| 515000 | Recreation Facilities | 111,408 | 151,486 | 104,740 | 151,700 |
| 515010 | James Island Recreation Center | 511,902 | 564,130 | 474,494 | 574,273 |
| 515020 | St. Julian Devine Community Center | 184,068 | 255,327 | 185,747 | 262,202 |
| 515025 | Bees Landing Recreation Center | 470,253 | 635,629 | 443,014 | 664,918 |
| 515030 | Arthur Christopher Community Center | 361,128 | 421,621 | 314,393 | 444,684 |
| 515035 | Shaw Community Center | 169,095 | 206,323 | 150,701 | 206,796 |
| 515040 | West Ashley Park | 24,218 | 26,000 | 24,725 | 26,000 |
| 515045 | Daniel Island Programs | 164,699 | 616,720 | 391,417 | 878,464 |
| 516000 | Aquatics | 1,564,207 | 1,659,743 | 1,552,510 | 1,922,858 |
| 516040 | Swim Team | 13,166 | 21,760 | 13,435 | 21,760 |
| 517000 | Tennis | 663,853 | 707,615 | 648,831 | 679,229 |
| 517010 | Charleston Tennis Center | 210,551 | 143,617 | 234,531 | 143,517 |
| 517020 | Maybank Tennis Center | 41,170 | 43,120 | 88,263 | 43,220 |
| 517030 | Inner City Youth Tennis | - | 1,225 | - | 1,225 |
| 518000 | Gymnastics | 235,401 | 279,906 | 239,502 | 241,548 |
| 518010 | Gymnastics Training Center | 12,322 | 13,695 | 8,541 | 13,695 |
| General Fund Subtotal | | 7,383,896 | 8,774,999 | 7,458,369 | 9,385,906 |
| Enterprise Funds | | | | | |
| 028010 | Municipal Golf Course | 1,895,977 | 2,385,319 | 2,607,992 | 2,560,204 |
| 028015 | Muni Golf Course Construction | 44,373 | - | - | - |
| Enterprise Funds Subtotal | | 1,940,350 | 2,385,319 | 2,607,992 | 2,560,204 |
| TOTAL | | 9,324,246 | 11,160,318 | 10,066,361 | 11,946,110 |
| | | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | | 172.91 | 178.63 | 176.63 | 186.41 |
| Per Capita | | \$ 62.07 | \$ 73.01 | \$ 65.86 | \$ 76.27 |



DIVISION: 510000 – Recreation Administration

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Department of Recreation's Administrative office is located at 823 Meeting Street, and provides management oversight and administrative support for the Department. This Division also provides the staffing for over 1,500 park and facility permits annually.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 249,594 | 237,033 | 217,800 | 257,378 |
| Benefits | 92,607 | 98,816 | 90,530 | 104,622 |
| Operating | 73,415 | 103,970 | 85,125 | 109,470 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 415,616 | 439,819 | 393,455 | 471,470 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 3.00 | 4.00 |
| Per Capita | \$ 2.77 | \$ 2.88 | \$ 2.57 | \$ 3.01 |

DIVISION: 511000 – Recreation Athletics

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Recreation Athletics Division offers comprehensive and seasonal athletic programs for all ages that are designed to promote play and support year round fitness opportunities to contribute to the health and wellness of the communities. Athletic facilities, fields, courts, and gymnasiums throughout the city house these programs and are managed by this division. Sports program is designed to offer a quality experience at an affordable price that allows families to participate.

CORE RESPONSIBILITIES

The Athletic Division develops physical skills, social interaction, fitness opportunities, and promotes good sportsmanship in a fun recreational setting. This division has all personnel costs for the staff involved in Athletics programs.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 550,348 | 605,503 | 494,300 | 628,950 |
| Benefits | 195,561 | 245,658 | 210,506 | 250,559 |
| Operating | 328 | - | - | - |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 746,237 | 851,161 | 704,806 | 879,509 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 17.22 | 17.22 | 17.22 | 17.22 |
| Per Capita | \$ 4.97 | \$ 5.57 | \$ 4.61 | \$ 5.62 |



DIVISION: 511200 – Youth Sports

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Youth Sports division offers organized league play in football, flag football, cheerleading, soccer, lacrosse, baseball, softball, wrestling, track and field, cross country, basketball, and middle school sports. These programs are affordably priced and help to combat childhood obesity and sedentary lifestyle choices for school age children. Additionally, the Youth Sports division offers camps and skill clinics and trains volunteer coaches.

CORE RESPONSIBILITIES

The Youth Sports division develops physical skills and techniques in children ages 3 through 17 in a traditional sports program scope during each season of the year. Children are participating in a nurturing and safe program at an affordable price and coached by a trained and screened volunteer.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 291,906 | 366,891 | 342,290 | 366,891 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 291,906 | 366,891 | 342,290 | 366,891 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 1.94 | \$ 2.40 | \$ 2.24 | \$ 2.34 |

DIVISION: 511201 – FCC Community Outreach

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The FCC Community Outreach is a way for the Sponsor of the Volvo Car Open, which in past years was called the Family Circle Cup, to voluntarily give back to the City's Recreational facilities.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 3,461 | 10,000 | - | 10,000 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 3,461 | 10,000 | - | 10,000 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.02 | \$ 0.07 | \$ - | \$ 0.06 |



DIVISION: 511300 – Adult Sports

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Adult Sports division offers organized league play for residents 18 and over in softball, soccer, flag football, Ultimate Frisbee, and basketball. These leagues offer a setting for competition and social interaction on the playing field. Additionally, the city permits the use of athletic fields to other adult sports providers to encourage participation.

CORE RESPONSIBILITIES

To deliver exceptional recreation experiences by developing organized league play, enhancement of skill development, social interactions, and promote fitness opportunities for adults in the community.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 10,998 | 33,930 | 24,597 | 33,930 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 10,998 | 33,930 | 24,597 | 33,930 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.07 | \$ 0.22 | \$ 0.16 | \$ 0.22 |



DIVISION: 513000 – Recreation Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Recreation Programs Division offers a variety of non- sports programs for all ages throughout the city through the use of its staffed playgrounds, community centers, mobile programs, and community partnerships. These programs focus on providing a safe and nurturing haven with a variety of activities that promote the arts, exercise, dance, music, homework help, and summer day camp experiences.

CORE RESPONSIBILITIES

The Recreation Programs division offers classes for seniors and adults as well as programs for children and teenagers that are designed to introduce new activities to the community, unite residents, and create a safe and nurturing environment. This division also oversees the Palmetto Artisans program with regards to training, supervision, and enforcement.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 767,722 | 816,604 | 718,900 | 826,660 |
| Benefits | 251,145 | 271,917 | 239,835 | 289,177 |
| Operating | 110,854 | 166,695 | 79,897 | 161,890 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,129,721 | 1,255,216 | 1,038,632 | 1,277,727 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 24.18 | 24.18 | 24.18 | 24.18 |
| Per Capita | \$ 7.52 | \$ 8.21 | \$ 6.80 | \$ 8.16 |



DIVISION: 513100 – Environmental Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Environmental Education Division offers a variety of programs, camps, and classes that create awareness of the environmental and natural elements that are native to the Lowcountry area.

The Tiedemann Nature Center supports the program of this division and is designed to allow children a hands-on experience that will create an appreciation and understanding of our natural surroundings.

CORE RESPONSIBILITIES

The Environmental Division offers in-house programs, summer camps, and school field trips for Charleston students with an emphasis on fun and environmental education. This division also promotes monthly outdoor events in city parks to assist in the exploration of our world. Special events throughout the year are sponsored based on themes to allow children an opportunity to see, touch, and learn about the natural environment. The goal is to promote educating the next generation on becoming stewards for the environment specifically the Lowcountry ecosystems.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 3,336 | 6,000 | 3,870 | 6,225 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 3,336 | 6,000 | 3,870 | 6,225 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.02 | \$ 0.04 | \$ 0.03 | \$ 0.04 |



DIVISION: 513300 – Playgrounds

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Playground Programs Division is housed in the Hazel Parker Playground and runs full time classes and events for children and adults. This playground building is situated in a neighborhood that has historically supported its programs and there are arts and crafts, exercise classes, yoga, summer specialty camps, family events, and movie nights.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 18,906 | 42,885 | 50,025 | 42,885 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 18,906 | 42,885 | 50,025 | 42,885 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.13 | \$ 0.28 | \$ 0.33 | \$ 0.27 |

DIVISION: 513400 – Community Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Community Programs staffs 11 of the city's small community buildings that exist in some of the residential areas of the City. This division works with the neighborhoods for community meetings and community events as well as offering time for after school play, summer camps, the summer lunch program, and athletic teams for children that represent their neighborhoods.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 26,274 | 21,180 | 25,850 | 21,180 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 26,274 | 21,180 | 25,850 | 21,180 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.17 | \$ 0.14 | \$ 0.17 | \$ 0.14 |



DIVISION: 515000 – Recreation Facilities

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Recreation Facilities division oversees the programs and management of the city's aquatic and tennis facilities including the Charleston Tennis Center, Maybank Tennis Center, W.L. Stephens Aquatics Center, MLK Pool, James Island Recreation Complex Pool, and the Herbert Hassel Pool.

CORE RESPONSIBILITIES

The Recreation Facilities division oversees the tennis and aquatic facilities in the city as well as the numerous programs and events that are scheduled in and around these facilities. This division works with the administrative staff to coordinate park and recreation permits.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 82,340 | 112,154 | 75,750 | 112,154 |
| Benefits | 28,281 | 37,147 | 27,865 | 38,056 |
| Operating | 787 | 2,185 | 1,125 | 1,490 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 111,408 | 151,486 | 104,740 | 151,700 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 2.15 | 2.15 | 2.15 | 2.15 |
| Per Capita | \$ 0.74 | \$ 0.99 | \$ 0.69 | \$ 0.97 |

DIVISION: 515010 – James Island Recreation Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The center hosts a gymnasium, a gymnastics center, a dog run, 4 lighted athletic fields, a 25-meter seasonal swimming pool, multi-purpose areas, 2 tot lots and batting cages. This division is responsible for all program for tots, children, adults, families and seniors living in and around James Island and host exercise classes, educational classes, day camps, clinics, programs, and senior activities daily.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 283,916 | 294,945 | 240,350 | 302,850 |
| Benefits | 104,760 | 117,030 | 102,149 | 119,268 |
| Operating | 123,226 | 152,155 | 131,995 | 152,155 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 511,902 | 564,130 | 474,494 | 574,273 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 9.16 | 9.16 | 9.16 | 9.16 |
| Per Capita | \$ 3.41 | \$ 3.69 | \$ 3.10 | \$ 3.67 |



DIVISION: 515020 – St. Julian Devine Community Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The St. Julian Devine Community Center is located on the east side of downtown Charleston and is a 3 story recreation facility that serves the needs of all ages for recreation programs. The facility has an outdoor tot lot, a basketball goal, a ceramics room, a library, a computer room, a game room, a weight room, and a large room which can be rented for events and special occasions. It was renovated in 2020 and also now has outdoor restrooms for the community using the Center to exercise.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 110,869 | 166,613 | 116,300 | 169,600 |
| Benefits | 43,181 | 56,829 | 44,530 | 59,517 |
| Operating | 30,018 | 31,885 | 24,917 | 33,085 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 184,068 | 255,327 | 185,747 | 262,202 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 5.24 | 5.24 | 5.24 | 5.24 |
| Per Capita | \$ 1.23 | \$ 1.67 | \$ 1.22 | \$ 1.67 |

DIVISION: 515025 – Bees Landing Recreation Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Bee's Landing Recreation Complex is located in outer West Ashley area of the City and is one of the fastest growing areas. The facility is the home of six lighted tennis courts, a dog run, a lighted soccer/football field, two lighted baseball/softball fields, a tot lot, a gymnasium, and a large multi-purpose program space.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 289,992 | 360,603 | 253,350 | 386,350 |
| Benefits | 110,762 | 134,111 | 106,529 | 137,653 |
| Operating | 69,499 | 140,915 | 83,135 | 140,915 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 470,253 | 635,629 | 443,014 | 664,918 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 13.05 | 13.05 | 13.05 | 13.05 |
| Per Capita | \$ 3.13 | \$ 4.16 | \$ 2.90 | \$ 4.25 |



DIVISION: 515030 – Arthur W. Christopher Community Center
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Arthur W. Christopher Community Center is located in downtown Charleston and is the first LEEDS certified gymnasium in South Carolina. The facility is surrounded by Harmon Park with lighted athletic fields, a seasonal swimming pool, and has a full size gymnasium, two large multipurpose areas, a computer room, meeting rooms, and a game room. AWCCC is home to several successful partnerships including Reading Partners, R3 Inc. and the Mayor's Mentorship Consortium.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 168,244 | 205,063 | 139,800 | 225,800 |
| Benefits | 64,944 | 90,014 | 71,213 | 91,571 |
| Operating | 127,940 | 126,544 | 103,380 | 127,313 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 361,128 | 421,621 | 314,393 | 444,684 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 7.96 | 7.96 | 7.96 | 7.96 |
| Per Capita | \$ 2.40 | \$ 2.76 | \$ 2.06 | \$ 2.84 |

DIVISION: 515035 – Shaw Community Center
FUND: General Fund
FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Shaw Community is located in downtown Charleston and is the home to a gymnasium, a computer lab, a game room, a workout room, a movie/TV room, and a music lab. This facility was once the home of the Boys and Girls Club and runs a very large afterschool and summer program for children and teenagers. The goal is to assist community children, especially at-risk youth, to grow and develop in a fun and safe environment. Shaw Community Center is the home for many community partners including Second Presbyterian Church, Low Country Foodbank, Ebony Soccer, Carolina Studios and the College of Charleston.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 117,240 | 144,227 | 102,575 | 143,531 |
| Benefits | 45,385 | 51,886 | 41,595 | 53,055 |
| Operating | 6,470 | 10,210 | 6,531 | 10,210 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 169,095 | 206,323 | 150,701 | 206,796 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.20 | 4.20 | 4.20 | 4.20 |
| Per Capita | \$ 1.13 | \$ 1.35 | \$ 0.99 | \$ 1.32 |



DIVISION: 515040 – West Ashley Park

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Built in 2001, West Ashley Park is the home for many area special events, athletic programs, and tournaments. The Park offers four lighted soccer fields, four lighted baseball/softball fields, a playground, two restroom/concession buildings, picnic areas, a nature trail system, an 18-hole disc golf course, and two docks.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 24,218 | 26,000 | 24,725 | 26,000 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 24,218 | 26,000 | 24,725 | 26,000 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.16 | \$ 0.17 | \$ 0.16 | \$ 0.17 |

DIVISION: 515045 – Daniel Island Programs

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The City of Charleston offers 2 lighted hard tennis courts at Freedom Park on Daniel Island as well as a playground, 2 outdoor basketball courts and 2 athletic fields. Etiwan Park features a large multi-purpose field, a tot lot, basketball court, and sand volleyball court. In addition, Live to Play (LTP-DI) is located on Daniel Island and is home to the Credit One Women's Open. The City is currently operating a number of programs and activities on Daniel Island including youth baseball, soccer, lacrosse, cheerleading, basketball, and flag football. Governor's Park includes a playground, dog run, walking trails, special event lawn, two lighted softball and baseball fields, restroom and concession stand facilities and a new gymnasium with community center space for classes, events and programs, which opened in 2021.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 94,767 | 325,916 | 151,500 | 538,740 |
| Benefits | 40,447 | 122,618 | 79,026 | 196,169 |
| Operating | 29,485 | 168,186 | 160,891 | 143,555 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 164,699 | 616,720 | 391,417 | 878,464 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 7.00 | 11.57 | 11.57 | 17.45 |
| Per Capita | \$ 1.10 | \$ 4.03 | \$ 2.56 | \$ 5.61 |



DIVISION: 516000 - Aquatics

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Aquatics Division operates one year-round swimming pool at MLK Pool and three seasonal pools at the James Island Recreation Complex, the Herbert Hasell Pool and WLS Aquatic Center. These pools all host Star Guard Swim Lessons, Lifeguard classes, lap swim, water fitness classes, recreation swimming, special events, and summer swim teams. The Southern Marlins Racing Team (SMRT) youth swim team and the Masters swim programs train in the Martin Luther King, Jr. (MLK) pool.

CORE RESPONSIBILITIES

This division is responsible for all program of aquatic programs and events for all ages throughout the city. All pools are staffed by StarGuard Lifeguards and/or Water Safety Instructors certified to ensure the supervision and instruction meet the highest standards.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,002,289 | 1,051,427 | 935,100 | 1,239,359 |
| Benefits | 403,659 | 424,144 | 381,380 | 437,959 |
| Operating | 158,259 | 184,172 | 236,030 | 245,540 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 1,564,207 | 1,659,743 | 1,552,510 | 1,922,858 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 34.66 | 34.66 | 34.66 | 37.56 |
| Per Capita | \$ 10.41 | \$ 10.86 | \$ 10.16 | \$ 12.28 |

DIVISION: 516040 – Swim Team

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Seasonal swim teams, the Master Swim Club for adults, and the City of Charleston Southern Marlins Racing Team are operated through Aquatics in this Division. This division trains and prepares both youth and adult swimmers to compete in meets and develop their swimming skills under the leadership of trained coaches.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 13,166 | 21,760 | 13,435 | 21,760 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 13,166 | 21,760 | 13,435 | 21,760 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.09 | \$ 0.14 | \$ 0.09 | \$ 0.14 |



DIVISION: 517000 - Tennis

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Tennis Division is responsible for the oversight, management, and programming for 89 public tennis courts located throughout the City of Charleston. USTA League play, lessons, and clinics are taught at the Charleston Tennis Center and the Maybank Tennis Center. The city also owns LTP – Daniel Island Center which is the home of the women’s Credit One Tournament.

CORE RESPONSIBILITIES

This division is responsible for all tennis programs and events for all ages throughout the city. The division offers league play, lessons, clinics, and camps for players of all ages and ability for a nominal fee.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 452,437 | 467,754 | 451,000 | 455,000 |
| Benefits | 143,215 | 167,861 | 155,631 | 152,229 |
| Operating | 68,201 | 72,000 | 42,200 | 72,000 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 663,853 | 707,615 | 648,831 | 679,229 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 12.86 | 11.86 | 11.86 | 11.86 |
| Per Capita | \$ 4.42 | \$ 4.63 | \$ 4.24 | \$ 4.34 |

DIVISION: 517010 – Charleston Tennis Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Overseen by the Tennis Division, the Charleston Tennis Center consists of fifteen lighted hard courts for league play, lessons, clinics and camps.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 210,551 | 143,617 | 234,531 | 143,517 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 210,551 | 143,617 | 234,531 | 143,517 |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 1.40 | \$ 0.94 | \$ 1.53 | \$ 0.92 |



DIVISION: 517020 – Maybank Tennis Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

Overseen by the Tennis Division, the Maybank Tennis Center consists of eight lighted hard courts and five unlighted clay courts for league play, lessons, clinics and camps.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 41,170 | 43,120 | 88,263 | 43,220 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 41,170 | 43,120 | 88,263 | 43,220 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.27 | \$ 0.28 | \$ 0.58 | \$ 0.28 |

DIVISION: 517030 – Inner City Youth Tennis

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Tennis Division is also the host of the Inner City Youth "Courting Kids" Tennis Program, a program geared toward providing low cost tennis instruction for inner city youth ages 6 to 16. This national award-winning program offers fall, spring and summer sessions on the Peninsula and on Johns Island, and is driven by the goal of exposing children to a healthy lifetime sport.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | - | 1,225 | - | 1,225 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | - | 1,225 | - | 1,225 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ - | \$ 0.01 | \$ - | \$ 0.01 |



DIVISION: 518000 – Gymnastics

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Gymnastics Division offers recreational classes and training for children 3 through 18 years of age as well as year round competitive gymnastics at the Charleston Gymnastics Training Center. This facility is located in the James Island Recreation Complex and is the primary home of our fundamental program.

CORE RESPONSIBILITIES

This division is responsible for all gymnastics classes and training for all ages throughout the city. The program focuses on providing fundamentals of gymnastics, building self-esteem, and physical skills.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 179,731 | 193,807 | 170,200 | 177,400 |
| Benefits | 55,375 | 86,099 | 69,302 | 64,148 |
| Operating | 295 | - | - | - |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 235,401 | 279,906 | 239,502 | 241,548 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 6.70 | 6.70 | 5.70 | 5.70 |
| Per Capita | \$ 1.57 | \$ 1.83 | \$ 1.57 | \$ 1.54 |

DIVISION: 518010 – Gymnastics Training Center

FUND: General Fund

FUNCTION: Culture and Recreation

DIVISION OVERVIEW

The Charleston Gymnastics Training Center is located in the James Island Recreation Complex. This comprehensive teaching and training facility conducts gymnastics courses for children 3 to 18 years of age and year-round training for competitive gymnasts through the Charleston Gymnastics Team.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 12,322 | 13,695 | 8,541 | 13,695 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 12,322 | 13,695 | 8,541 | 13,695 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.08 | \$ 0.09 | \$ 0.06 | \$ 0.09 |



DIVISION: 028010 – Municipal Golf Course

FUND: Municipal Golf Course Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Municipal Golf Course (also known as the “Muni”) is a championship public course located on James Island and is one of the most played golf courses in the state. Established in 1927, the 18-hole golf course has over 6,400 irrigated yards that play to a par 72. The “Muni” is proud of its welcoming nature and affordable prices that allows golfers of all levels and ages to enjoy the sport. On site are a snack bar, a pro shop, a driving range, and a putting green. The Muni was renovated in 2019/2020 and engaged the community in fundraising to assist the City.

CORE RESPONSIBILITIES

This division is responsible for all golf programs and events for all ages throughout the city and the course is designed to be welcoming to all levels.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 771,802 | 905,232 | 899,450 | 1,012,009 |
| Benefits | 420,215 | 407,358 | 409,295 | 419,790 |
| Operating | 702,487 | 1,051,719 | 1,279,736 | 1,105,697 |
| Capital | - | 19,511 | 19,511 | 21,183 |
| Operating Transfers | 1,473 | 1,499 | - | 1,525 |
| TOTAL | 1,895,977 | 2,385,319 | 2,607,992 | 2,560,204 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 24.53 | 26.68 | 26.68 | 26.68 |
| Per Capita | \$ 12.62 | \$ 15.61 | \$ 17.06 | \$ 16.35 |

DIVISION: 028015 – Municipal Golf Course Construction

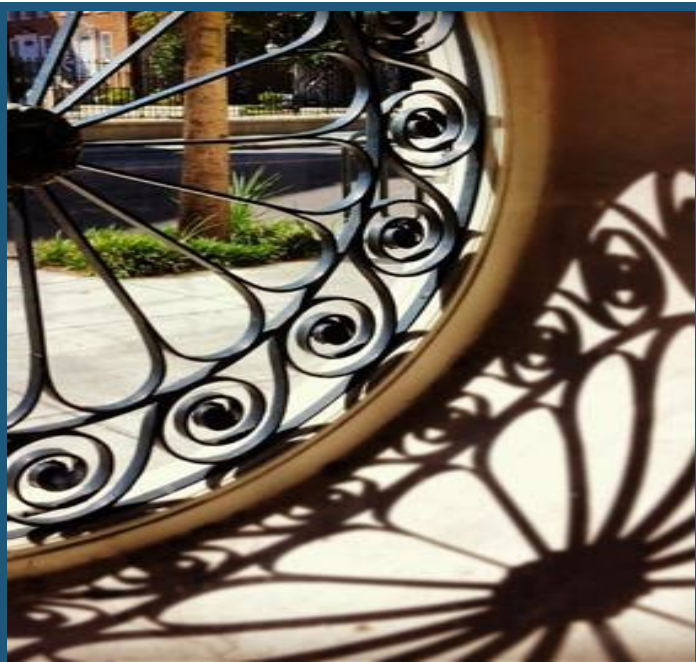
FUND: Municipal Golf Course Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

Scheduled maintenance and improvements costs to the Municipal Golf Course are accounted for in this division.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 44,373 | - | - | - |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 44,373 | - | - | - |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.30 | \$ - | \$ - | \$ - |



**DEPARTMENT
OF
TRAFFIC AND
TRANSPORTATION**

**SECTION
TABLE OF CONTENTS**

Department Organization Chart318

Department Mission Statement318

Department Overview319

Performance Measures.....320

Departmental Budget Summary322

230000 Traffic and Transportation323

022005 Parking Management Services.....325

022045 Parking Meters.....326



TRAFFIC AND TRANSPORTATION



DEPARTMENT MISSION STATEMENT

Provide a high quality transportation system in order that those traveling within the City of Charleston can do so safely and efficiently.



DEPARTMENT OVERVIEW

The Department of Traffic and Transportation studies, plans and implements traffic operations, on-street parking operations, transportation services and facilities to maintain the safe and efficient movement of people and goods throughout the City. Traffic and Transportation is responsible for geometric configuration and transportation operations of roads, streets, highways and all City property, their networks, terminals, abutting lands and relationships with other modes of transportation. This Department is responsible for continuously increasing the efficiency of transportation within the City and for devising transportation related improvements in accordance with the City's broad policy requirements.

CORE RESPONSIBILITIES

The Department maintains the City's traffic signal system and continuously works to improve all aspects of the traffic signal system. The Department is also responsible for the manufacturing, installation and maintenance of regulatory and warning signs, school signs, street name signs and specialty street name signs, as well as the installation and maintenance of pavement markings to meet City, State and Federal regulations. The Department issues permits for parking meter bags, street blocking, construction parking and dumpster or storage container placement on the public right-of-way to manage negative impacts to traffic flow and on-street parking. The Department also permits businesses for taxi and limos, non-consensual towing, booting, valet parking and rickshaw operations. Staff works closely with other City Departments as well as the South Carolina Department of Transportation, Berkeley County, Charleston County and the Berkeley Charleston Dorchester Council of Governments (BCDCOG) on various issues and the planning and completion of transportation projects to improve traffic flow and the safety of pedestrians, bicyclists and motorists. The Department is also responsible for the installation and maintenance of parking meters, parking enforcement, residential parking program and the neighborhood traffic calming program.

2021 ACCOMPLISHMENTS

- Secured approval from the Charleston Transportation Committee for the following projects:
 - Maybank Highway-Municipal Golf Course Hawk signal crossing
 - Sidewalks for Fleming Rd. and East Bay St. between Charlotte and Chapel St.
 - Intersection improvements at Ashely Ave./Huger St. and Ashley Hall Rd./Sam Rittenberg Blvd.
- Awarded the Bike Share Program
- Finalized plans with Berkeley County for a new pedestrian crossing on Seven Farms Drive
- Installed pedestrian signals at:
 - Rutledge Ave./Cleveland St.
 - Coming St./Vanderhorst St./Radcliffe St./Morris St.
- Upgraded traffic controllers and installed new fiber optic cables of the traffic signal system for the central section of the Peninsula



PERFORMANCE MEASURES

City Value: Public Safety

Strategic Priority: Respond effectively and in a timely manner to traffic signal emergency situations to quickly restore normal traffic conditions and minimize accident potential.

Measurement Type: Workload/Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of emergency call outs | 150 | 106 | 150 | 116 | 150 | 172 | 150 |
| Average time to repair traffic signal malfunctions from time reported to finished repair (in hours) | 2.00 | 1.38 | 2.00 | 1 | 2.00 | 2.00 | 2.00 |
| Number of traffic signal heads repaired as a result of accidents | 20 | 27 | 20 | 25 | 20 | 31 | 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: Workload/Efficiency

| <i>Measure</i> | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of signs: | | | | | | | |
| Fabricated | 1,200 | 1,874 | 1,200 | 1,550 | 1,200 | 2,192 | 1,200 |
| Installed | 2,200 | 2,462 | 2,200 | 1,875 | 2,200 | 5,515 | 2,200 |
| Repaired | 2,400 | 3,099 | 2,400 | 1,693 | 2,400 | 5,386 | 2,400 |
| Linear feet of markings installed | 75,000 | 26,730 | 75,000 | 32,666 | 75,000 | 67,212 | 75,000 |
| Linear feet of loops installed | 2,500 | 5,062 | 2,500 | 264 | 2,500 | 612 | 2,500 |
| Number of traffic signals installed | 250 | 50 | 250 | 40 | 250 | 58 | 250 |
| Average time to repair or replace missing or damaged priority signage (in days) | 2 | 1 | 2 | 1 | 2 | 4 | 2 |
| Number of traffic signal locations receiving preventative maintenance | 203 | 178 | 203 | 348 | 203 | 207 | 203 |
| Number of safety flasher locations receiving preventative maintenance | 37 | 47 | 37 | 80 | 37 | 42 | 37 |
| Number of traffic studies performed | 50 | 63 | 50 | 37 | 50 | 98 | 50 |



City Value: Quality Services

Strategic Priority: Provide new technology with LED traffic signals that will minimize the need for bulb replacement and reduce power consumption

Measurement Type: Workload

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of LED traffic signal modules replaced | 100 | 84 | 100 | 48 | 100 | 63 | 100 |
| Number of LED streetlight modules replaced | 25 | 1 | 25 | 17 | 25 | 0 | 25 |

City Value: Quality Services

Strategic Priority: Provide on-street parking and metered lots, and ensure parking meters operate reliably and consistently to support economic development and an orderly managed street system

Measurement Type: Workload/Efficiency

| Measure | FY 2019 | | FY 2020 | | FY 2021 | | FY 2022 |
|---|---------|--------|---------|--------|---------|--------|---------|
| | Goal | Actual | Goal | Actual | Goal | Actual | Goal |
| Number of repairs performed on parking meters | 3,300 | 3,826 | 3,300 | 3,009 | 3,300 | 4,209 | 3,300 |
| Number of parking meters jammed with foreign objects | 1200 | 139 | 1,200 | 94 | 1,200 | 126 | 1,200 |
| Number of parking meter repairs requests inspected and found operating satisfactorily | 100 | 451 | 100 | 335 | 100 | 0 | 100 |
| Number of metered parking spaces installed | 10 | 6 | 10 | 0 | 10 | 3 | 10 |
| Average time (in hours) to repair parking meters from time reported to time repaired | 15 | 14.50 | 15 | 7 | 15 | 9 | 15 |
| Percentage of parking meters operational per day | 99.00% | 98.74% | 99.00% | 98.80% | 99.00% | 98.71% | 99.00% |

NEW INITIATIVES FOR 2022

- Upgrade outdated traffic controllers with new fiber optic cables for other areas of the Peninsula
- Upgrade intersection equipment at Folly Rd./Formosa Rd. in conjunction with SCDOT
- Coordinate with Charleston County staff to utilized transportation sales tax improvements to improve areas of the Savannah Highway corridor and other areas
- Focus on SCDOT and County resurfacing projects to improve bicycle and pedestrian areas
- Continue to implement various recommendations from the City Comprehensive Transportation Plan



DEPARTMENTAL BUDGET SUMMARY

| DEPARTMENT EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------------|------------------|------------------|------------------|------------------|
| Personnel | 2,239,107 | 2,416,012 | 2,125,425 | 2,924,374 |
| Benefits | 1,164,577 | 1,459,073 | 1,204,007 | 1,405,256 |
| Operating | 1,384,515 | 1,632,482 | 1,445,659 | 1,853,166 |
| Capital | - | - | - | 42,000 |
| Operating Transfers | - | - | - | - |
| TOTAL | 4,788,199 | 5,507,567 | 4,775,091 | 6,224,796 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 230000 Traffic and Transportation | 2,438,842 | 2,599,395 | 2,622,510 | 3,015,905 |
| General Fund Subtotal | 2,438,842 | 2,599,395 | 2,622,510 | 3,015,905 |
| Enterprise Fund | | | | |
| 022005 Parking Management Services | 1,791,314 | 2,037,560 | 1,612,144 | 2,274,333 |
| 022045 On Street Parking Operations | 558,043 | 870,612 | 540,437 | 934,558 |
| Enterprise Fund Subtotal | 2,349,357 | 2,908,172 | 2,152,581 | 3,208,891 |
| TOTAL | 4,788,199 | 5,507,567 | 4,775,091 | 6,224,796 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 71.00 | 71.00 | 67.00 | 72.00 |
| Per Capita | \$ 31.87 | \$ 36.03 | \$ 31.24 | \$ 39.74 |



DIVISION: 230000 – Traffic and Transportation

FUND: General Fund

FUNCTION: Public Safety

DIVISION OVERVIEW

The Department of Traffic and Transportation studies, plans and implements traffic operations, transportation services and facilities to maintain the safe and efficient movement of people and goods throughout the City. Traffic and Transportation is responsible for geometric configuration and transportation operations of roads, streets, highways and all City property, their networks, terminals, abutting lands and relationships with other modes of transportation. This Department is responsible for continuously increasing the efficiency of all modes of transportation within the City and for devising transportation related improvements in accordance with the City's broad policy requirements.

CORE RESPONSIBILITIES

Electronics and Traffic Signal Operations – Responsible for the installation, maintenance and repair of traffic signals, pedestrian signals, intersection warning signals and school signals. Staff is required to be on call for emergency repairs at any time of the day or night in order to facilitate safe flow of traffic throughout the City and increase pedestrian safety.

Permitting – Responsible for issuing permits for parking meter bags, street blocking, construction parking and dumpster or storage container placement on the public right-of-way to better manage negative impacts to traffic flow and on-street parking.

Signs & Markings – Responsible for the manufacturing, installation and maintenance of regulatory and warning signs, school signs, street name signs and specialty street name signs, as well as the installation and maintenance of pavement markings to meet City, State and Federal regulations.

Traffic Operations – Responsible for the oversight of permits, the Traffic Safety Office, operations of Signs and Markings and the City's traffic calming program. Traffic Operations also works with various City Departments (such as the Engineering Division, Parks Department, Neighborhood Services, and Police Department) as well as the College of Charleston, Charleston County and SCDOT on projects and special events to ensure safe and efficient traffic movements throughout the City.

Traffic Safety – Conducts traffic data collection for volume, speed and turning movement analyses for department traffic engineering studies. Traffic Safety also conducts regular inspections of streets for unpermitted street blocking, dumpsters or storage devices in the public right-of-way to reduce negative impacts on traffic flow.

Transportation Project Management – Conducts traffic engineering studies, manages department transportation projects and reviews proposed site plans, subdivisions, Planning Commission submittals, roadway construction plans and traffic impact studies submitted as part of the Technical Review Committee approval process to ensure proposals are in compliance with standard engineering design principles to include AASHTO, MUTCD and ITE standards. Transportation Project Management also encompasses GIS services to include mapping, drawing project plans, creating project presentations and graphic illustrations to support all departmental operations.



| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 996,355 | 1,052,559 | 998,350 | 1,323,294 |
| Benefits | 399,719 | 568,747 | 494,325 | 600,636 |
| Operating | 1,042,768 | 978,089 | 1,129,835 | 1,091,975 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 2,438,842 | 2,599,395 | 2,622,510 | 3,015,905 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 28.00 | 28.00 | 28.00 | 29.00 |
| Per Capita | \$ 16.23 | \$ 17.01 | \$ 17.16 | \$ 19.26 |





DIVISION: 022005 – Parking Management Services

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Parking Management Services Division consists of the Parking Enforcement Unit of the City of Charleston.

CORE RESPONSIBILITIES

The Parking Enforcement Unit identifies and issues citations to parties who violate parking enforcement regulations such as expired parking meters, residential parking ordinances, fire hydrants, handicapped designations, or other safety-related parking violations.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 1,019,027 | 1,143,635 | 926,275 | 1,381,262 |
| Benefits | 644,274 | 790,403 | 590,495 | 701,630 |
| Operating | 128,013 | 103,522 | 95,374 | 149,441 |
| Capital | - | | | 42,000 |
| TOTAL | 1,791,314 | 2,037,560 | 1,612,144 | 2,274,333 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 39.00 | 39.00 | 35.00 | 39.00 |
| Per Capita | \$ 11.92 | \$ 13.33 | \$ 10.55 | \$ 14.52 |





DIVISION: 022045 – Parking Meters

FUND: Parking Facilities Enterprise Fund

FUNCTION: Enterprise Fund

DIVISION OVERVIEW

The Parking Meters Division is responsible for managing the City's parking program for passenger and commercial vehicles as well as parking enforcement. Parking Meters Division coordinates the placement, maintenance and repair of parking meters. The Division also oversees hearing officers for the adjudication of parking citation disputes, schedules payment plans for citizens with delinquent parking fines and prosecutes parking citations in Municipal Court. Additionally, Parking Meters coordinates the Smartcard program, residential parking permit program (which includes the survey and establishment of districts) and the placement of designated handicap parking spaces on City streets. The Parking Meters Division is also responsible for the management of franchised valet parking spaces, issuing Certificates of Appropriateness for taxis and limousines operating within the City as well as the permitting for rickshaw companies operating on downtown City streets.

CORE RESPONSIBILITIES

On-Street Parking - Manage all aspects of on-street parking to ensure parking for residents, patrons of businesses and handicapped citizens. Establish commercial and passenger loading zones.

Parking Meters – Install and repair parking meters located on streets and in City lots to ensure parking meters operate reliably for customer convenience and support economic development.

Parking Ticket Adjudication – Oversee hearing officers for the adjudication of parking citation disputes and prosecutes parking citations in Livability Court.

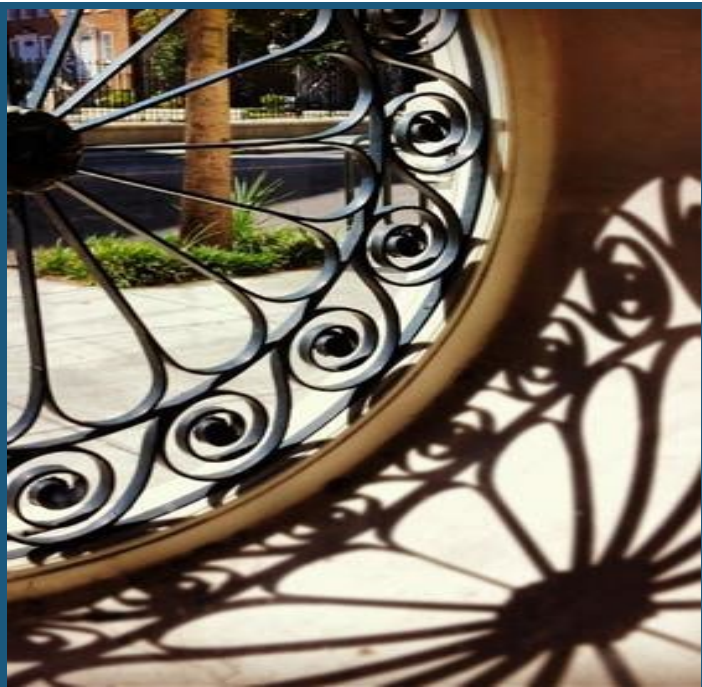
Residential Parking Program – Work with neighborhoods to establish residential parking districts to protect residents from unreasonable burden in gaining access to their homes by minimizing the number of nonresidential and commercial vehicles parking in the neighborhood.

SmartCard Program – Manage the electronic SmartCard payment system that uses prepaid cards instead of coins at parking meters for the convenience of customers.

Valet Parking Program – Establish valet parking areas and manage valet parking franchise agreements that allow the public right-of-way to be utilized for valet parking to provide more convenient parking for visitors and patrons of local business establishments.



| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 223,725 | 219,818 | 200,800 | 219,818 |
| Benefits | 120,584 | 99,923 | 119,187 | 102,990 |
| Operating | 213,734 | 550,871 | 220,450 | 611,750 |
| Capital | - | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 558,043 | 870,612 | 540,437 | 934,558 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 4.00 | 4.00 | 4.00 | 4.00 |
| Per Capita | \$ 3.71 | \$ 5.70 | \$ 3.54 | \$ 5.97 |



NON-DEPARTMENTAL

SECTION
TABLE OF CONTENTS

Departmental Budget Summary328

181000 Employment Benefits.....329

182000 General Insurance329

620000 Community Promotions.....330

710000 Assistance Programs330

900000 Non Departmental331

932000 General Fund Transfers Out.....331

940100 American Rescue Plan Act 2021332

Debt Service333



NON-DEPARTMENT EXPENDITURE SUMMARY

| NON-DEPARTMENTAL DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|
| Personnel | 57,425 | 3,302,448 | 3,052,533 | 917,000 |
| Benefits | 4,876,714 | 4,846,466 | 4,665,896 | 5,211,495 |
| Operating | 7,954,784 | 7,194,115 | 6,520,692 | 10,126,297 |
| Capital | - | - | - | 2,355,970 |
| Transfers Out | - | 700,000 | 700,000 | - |
| TOTAL | 12,888,923 | 16,043,029 | 14,939,121 | 18,610,762 |
| Per Capita | \$ 85.80 | \$ 104.96 | \$ 97.74 | \$ 118.82 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| NON-DEPARTMENTAL | | | | |
| 181000 Employment Benefits | 4,662,154 | 4,776,876 | 4,224,742 | 5,011,495 |
| 182000 General Insurance | 3,235,162 | 3,908,435 | 3,698,310 | 4,452,617 |
| 620000 Community Promotions | 100,195 | 119,900 | 116,920 | 119,900 |
| 710000 Assistance Programs | 102,812 | - | - | - |
| 900000 Non-Departmental | 4,788,600 | 2,628,558 | 2,308,790 | 3,433,893 |
| 940100 American Rescue Plan Act 2021 | - | 4,609,260 | 4,590,359 | 5,592,857 |
| Total Non-Departmental | 12,888,923 | 16,043,029 | 14,939,121 | 18,610,762 |

| OTHER | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund Transfers Out | 2,345,444 | 1,099,982 | 1,097,410 | 1,816,021 |
| Debt Retirement - General Fund | 11,500,000 | - | - | - |
| Bond Issuance Cost - General Fund | 83,464 | - | - | - |
| Bond Issuance Cost - Enterprise Fund | 391,136 | - | - | - |
| Interest General Fund | 2,052,360 | 2,360,538 | 1,711,733 | 1,660,604 |
| Enterprise Funds | 1,266,037 | 1,532,144 | 1,532,133 | 1,492,176 |
| Total Interest | 3,318,397 | 3,892,682 | 3,243,866 | 3,152,780 |
| Principal General Fund | 11,331,943 | 13,472,964 | 12,904,913 | 14,265,366 |
| Enterprise Funds | - | 4,437,842 | 4,437,840 | 6,278,987 |
| Total Principal | 11,331,943 | 17,910,806 | 17,342,753 | 20,544,353 |
| Total Other | 28,970,384 | 22,903,470 | 21,684,029 | 25,513,154 |

| | | | | |
|---|------------------|------------------|------------------|------------------|
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 192.84 | \$ 149.84 | \$ 141.86 | \$ 162.89 |



DIVISION: 181000 – Employment Benefits
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

Funding for healthcare costs for retirees and former employees covered under COBRA provisions, and the related healthcare contributions for this insured group are budgeted in this division. Regular employee healthcare costs are budgeted within each department at a per employee rate. Funding for life insurance, worker's compensation and other employee benefits are also provided in this division. OPEB contributions required under GASB 45 are budgeted in this division.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | - | - | - | - |
| Benefits | 4,650,895 | 4,776,876 | 4,224,742 | 5,011,495 |
| Operating | 11,259 | - | - | - |
| Capital | - | - | - | - |
| TOTAL | 4,662,154 | 4,776,876 | 4,224,742 | 5,011,495 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 31.03 | \$ 31.25 | \$ 27.64 | \$ 32.00 |

DIVISION: 182000 – General Insurance
FUND: General Fund
FUNCTION: General Government

DIVISION OVERVIEW

Funding for insurance on City-owned property and for bonding of City employees is provided in this division.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 3,235,162 | 3,908,435 | 3,698,310 | 4,452,617 |
| Capital | - | - | - | - |
| TOTAL | 3,235,162 | 3,908,435 | 3,698,310 | 4,452,617 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 21.54 | \$ 25.57 | \$ 24.20 | \$ 28.43 |



DIVISION: 620000 – Community Promotions

FUND: General Fund

FUNCTION: Community Promotions

DIVISION OVERVIEW

Funding for promotion of the Charleston community is provided in this division through municipal memberships, awards, and special promotional events.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 100,195 | 119,900 | 116,920 | 119,900 |
| Capital | - | - | - | - |
| TOTAL | 100,195 | 119,900 | 116,920 | 119,900 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.67 | \$ 0.78 | \$ 0.76 | \$ 0.77 |

DIVISION: 710000 – Assistance Programs

FUND: General Fund

FUNCTION: Health and Welfare

DIVISION OVERVIEW

Funding for human service and other agencies that assist and service the citizens of Charleston is provided in this division. This funding partnership meets critical community needs that the City of Charleston cannot fulfill alone. Due to pandemic related revenue losses, this funding was discontinued mid-2020. It is anticipated that the program will resume in future years.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | - | - | - | - |
| Benefits | - | - | - | - |
| Operating | 102,812 | - | - | - |
| Capital | - | - | - | - |
| TOTAL | 102,812 | - | - | - |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.68 | \$ - | \$ - | \$ - |



DIVISION: 900000 – Non-Departmental

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

Funding for expenditures that do not fall within the jurisdiction of any other division is provided for in this division. Such expenditures include shared office building rent and municipal election costs. Provisions for salary increased when budgeted are also included here, but are not expensed in this division. Budget transfers are made from this division to the appropriate operational divisions where the salary is paid to provide funding for increases given during the year. Additionally, the City fully funds all approved positions in the appropriate division, but recognizing that vacancies or other savings will occur during the year, budgets a negative amount for salary savings in this division. Budget transfers are then made from operating divisions to this division for the savings.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Personnel | 57,425 | 25,000 | 25,550 | 917,000 |
| Benefits | 225,819 | 69,590 | 209,590 | 200,000 |
| Operating | 4,505,356 | 2,533,968 | 2,073,650 | 2,316,893 |
| Capital | - | - | - | - |
| Tranfers Out | - | - | - | - |
| TOTAL | 4,788,600 | 2,628,558 | 2,308,790 | 3,433,893 |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 31.88 | \$ 17.20 | \$ 15.10 | \$ 21.92 |

DIVISION: 932000 – General Fund Transfers Out

FUND: General Fund

FUNCTION: Operating Transfers Out

DIVISION OVERVIEW

Various operating transfers from the General Fund to other City funds are budgeted and accounted for in this division.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|------------------|------------------|------------------|------------------|
| General Fund | | | | |
| 90010 Transfer Out, JPR, Jr Ballpark | - | 35,000 | 35,000 | 35,000 |
| 90014 Transfer Out, Cultural Festival | - | 50,000 | 50,000 | 500,000 |
| 90019 Transfer Out, Drainage Fund | 500,000 | 944,982 | 944,982 | 961,021 |
| 90020 Transfer Out, Energy Performance | 929,329 | 50,000 | 50,000 | 300,000 |
| 90025 Transfer Out, Housing Rehab | 300,000 | - | - | - |
| 90031 Transfer Out, Capital Improvt Fund | 242,415 | 12,000 | 12,000 | 12,000 |
| 90036 Transfer Out, Special Revenue | 12,000 | 8,000 | 5,428 | 8,000 |
| 90050 Transfer Out, USDA Fund | 12,316 | - | - | - |
| 90057 Transfer Out, Golf Course | 349,384 | - | - | - |
| Total Other | 2,345,444 | 1,099,982 | 1,097,410 | 1,816,021 |
| | - | - | - | - |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 15.61 | \$ 7.20 | \$ 7.18 | \$ 11.59 |



DIVISION: 940100 – American Rescue Plan Act 2021

FUND: General Fund

FUNCTION: General Government

DIVISION OVERVIEW

The Federal American Rescue Plan Act of 2021 provides funding for local governments to respond to the COVID-19 pandemic. This division accounts for the City's expenditures of that funding. Eligible expenditures include the provision of government services based on pandemic-related revenue losses that occurred during the relevant time period. See more information on page 33 in the Budget Message, page 99 in Revenue Discussion and Analysis, and page 121 in Expenditure Trends and Issues.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|------------------|------------------|------------------|
| Personnel | - | 3,277,448 | 3,026,983 | - |
| Benefits | - | - | 231,564 | - |
| Operating | - | 631,812 | 631,812 | 3,236,887 |
| Capital | - | - | - | 2,355,970 |
| Tranfers Out | - | 700,000 | 700,000 | - |
| TOTAL | - | 4,609,260 | 4,590,359 | 5,592,857 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ - | \$ 30.16 | \$ 30.03 | \$ 35.71 |



DIVISION: Debt Service Divisions
FUND: General Fund and Parking Facilities Enterprise Fund
FUNCTION: Other

DIVISION OVERVIEW

Debt service for both the General Fund and the Enterprise Funds are budgeted in these divisions.

| PRINCIPAL AND INTEREST | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund | | | | |
| 920010 Capital Leases | 8,124,093 | 8,753,128 | 8,862,278 | 8,745,253 |
| 920020 Tax Anticipation Note | 25,000 | 49,622 | 38,866 | - |
| 920050 BAN - 2020 Affordable Housing | - | 66,171 | 65,246 | - |
| 920131 Bond GO 2014 Ref 4.375M GF | 818,100 | - | - | - |
| 920150 Bond, GO 2010 Series B 17.1M | 13,747,748 | - | - | - |
| 920160 Bond GO 2014 22M | 1,613,525 | 2,293,975 | 2,293,975 | 2,370,850 |
| 920170 Bond 2018 GO 15m Recreation | 548,125 | 1,048,125 | 1,048,125 | 1,123,125 |
| 920180 Bond, Housing 2019/2020 -20M | - | 1,400,000 | 85,676 | 1,512,668 |
| 920220 Bond, GO 2020 Ref 11.665M | 91,176 | 2,222,481 | 2,222,480 | 2,174,074 |
| Total General Fund | 24,967,767 | 15,833,502 | 14,616,646 | 15,925,970 |
| Enterprise Fund | | | | |
| 021920 Bond, Revenue 2010 2.1M CM | 84,120 | 185,255 | 185,254 | 185,255 |
| 021930 Bond, Revenue 2010A 3.4M CM | 72,455 | 317,635 | 317,634 | 317,635 |
| 022943 Bond, GO 2016 12.715M Ref | 115,956 | 2,627,700 | 2,627,700 | 2,526,664 |
| 022956 Bond IPRB 26.27M 2015-A PK | 217,037 | 545,870 | 545,859 | 551,014 |
| 022958 Bond, IPRB 3.09M 2017-B PK | 8,287 | - | - | - |
| 022959 Bond, IPRB 14.855M 2017-A PK | 732,750 | 1,917,750 | 1,917,750 | 1,922,500 |
| 022960 Bond, IPRB 27.395M 2020 | 426,568 | 375,776 | 375,776 | 2,268,095 |
| Total Enterprise Fund | 1,657,173 | 5,969,986 | 5,969,973 | 7,771,163 |
| Total Other | 26,624,940 | 21,803,488 | 20,586,619 | 23,697,133 |
| Per Capita | \$ 11.03 | \$ 39.06 | \$ 39.06 | \$ 49.62 |



SPECIAL REVENUE FUNDS

SECTION
TABLE OF CONTENTS

Description of Funds335

Hospitality Tax Fund.....336

Municipal Accommodations Tax Fund.....343

State Accommodations Tax Fund346

Stormwater Utility Fee Fund.....349



DESCRIPTION OF FUNDS

STATE ACCOMMODATIONS TAX

This fund accounts for the City's share of the 2% statewide tax on lodging allocated from the State of South Carolina for promotion of tourism and tourism-related activities. The tax is remitted to the City by the State of South Carolina. The State Accommodations Tax budget is submitted to the Accommodations Tax Advisory Committee, as established by state law, approved and then forwarded to City Council for approval.



HOSPITALITY FEE

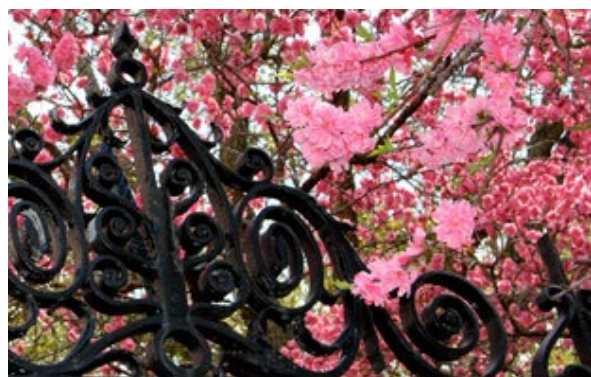
This fund accounts for the local 2% fee on the gross proceeds of prepared food and beverage sales. The use of these funds is restricted to tourism-related expenditures by state law. The fee is collected by the Revenue Collections Division. This budget is presented to City Council for approval.

MUNICIPAL ACCOMMODATIONS TAX

This fund accounts for the local 2% tax on transient lodging. Ordinances established two separate 1% fees to be imposed on the gross proceeds derived from the transient rentals of accommodations within the City. The fees are used to defray the cost of capital improvements and operating costs beneficial to the tourism industry and relieve the burden of these costs from the citizens. This fee is collected by Charleston County jointly with the County Accommodations Tax and remitted monthly to the City. This budget is established by ordinance annually.

STORMWATER UTILITY FEE

This fund accounts for the maintenance of stormwater management, sediment control, flood control, and related facilities. Funding for the Stormwater Utility fund is derived from user fees, which are based on equivalent residential units charge of \$10.00. This fee is collected by Charleston Water System on customers' monthly water bills and remitted to the City. This budget is presented to City Council for approval.





HOSPITALITY FEE FUND

In January of 1994, the City of Charleston implemented the Municipal Hospitality Tax. This tax is a uniform two-percent (2%) tax on the gross proceed from the sales of prepared meals, food, and beverages sold within the City. State statutes restrict the use of this revenue to tourism related expenditures. The City uses this revenue for tourism related public safety, operating costs of tourism facilities and debt service.

FUND REVENUE AND EXPENDITURE SUMMARY

| FUND REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-----------------|-------------------|-------------------|-------------------|-------------------|
| Taxes, Other | 12,385,947 | 17,153,000 | 17,153,000 | 18,182,000 |
| Interest Income | 208,373 | 60,000 | 60,000 | 40,000 |
| Miscellaneous | 119,850 | - | - | - |
| TOTAL | 12,594,320 | 17,213,000 | 17,213,000 | 18,222,000 |

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|
| 190005-Hospitality Fee General Revenue | 12,714,170 | 17,213,000 | 17,213,000 | 18,222,000 |
| TOTAL | 12,714,170 | 17,213,000 | 17,213,000 | 18,222,000 |

| FUND EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 153,807 | 132,080 | 132,080 | 117,884 |
| Benefits | 61,332 | 53,838 | 53,838 | 56,667 |
| Operating | 4,442,773 | 4,586,073 | 4,586,073 | 6,756,884 |
| Operating Transfers | 10,675,014 | 12,347,814 | 12,347,814 | 11,787,174 |
| Capital | - | - | - | - |
| TOTAL | 15,332,926 | 17,119,805 | 17,119,805 | 18,718,609 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|
| 190010-Hospitality Fee General Government | 10,675,014 | 12,347,814 | 12,347,814 | 11,787,174 |
| 260010-Hospitality Fee Public Safety | 215,139 | 185,918 | 185,918 | 174,551 |
| 580110-Hospitality Fee Cultural Recreation | 3,816,047 | 3,589,032 | 3,589,032 | 5,660,884 |
| 580115-Hospitality Fee Gaillard Center | 615,506 | 946,041 | 946,041 | 1,000,000 |
| 630200- Hospitality Fee Community Promotions | 11,220 | 51,000 | 51,000 | 96,000 |
| TOTAL | 15,332,926 | 17,119,805 | 17,119,805 | 18,718,609 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 2.00 | 2.00 | 2.00 | 2.00 |
| Per Capita | \$ 102.07 | \$ 112.00 | \$ 112.00 | \$ 119.51 |



DIVISION: 190005 – Hospitality Fee General Revenue
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the revenues from the Hospitality fee of 2% on gross sales of prepared food, meals, and beverages.

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| Taxes, Other | 12,385,947 | 17,153,000 | 17,153,000 | 18,182,000 |
| Interest Income | 208,373 | 60,000 | 60,000 | 40,000 |
| Miscellaneous | 119,850 | - | - | - |
| TOTAL | 12,714,170 | 17,213,000 | 17,213,000 | 18,222,000 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |



Waterfront Park Pineapple Fountain



DIVISION: 190010 – Hospitality Fee General Government
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for operating transfers to other funds. The largest transfers are to the General Fund and the Capital Improvement Fund for costs that the City incurs due to the heavy concentration of tourism and tourism activities. The transfers reimburse for expenditures such as Public Safety protection, maintenance of tourism-related facilities, provision of tourism-related services, and construction of tourism-related capital projects.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| Operating Transfers | 10,675,014 | 12,347,814 | 12,347,814 | 11,787,174 |
| TOTAL | 10,675,014 | 12,347,814 | 12,347,814 | 11,787,174 |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 71.06 | \$ 80.78 | \$ 80.78 | \$ 75.26 |



Waterfront Park



DIVISION: 260010 – Hospitality Fee Public Safety
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is for two police officers who strictly perform policing functions in the downtown entertainment and Central Business District (CBD), an area with a heavy concentration of tourism.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Personnel | 153,807 | 132,080 | 132,080 | 117,884 |
| Benefits | 61,332 | 53,838 | 53,838 | 56,667 |
| Operating | - | - | - | - |
| Capital | - | - | - | - |
| Transfers Out | - | - | - | - |
| TOTAL | 215,139 | 185,918 | 185,918 | 174,551 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 2.00 | 2.00 | 2.00 | 2.00 |
| Per Capita | \$ 1.43 | \$ 1.22 | \$ 1.22 | \$ 1.11 |





DIVISION: 580110 – Hospitality Fee Cultural Recreation
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is where all expenses are budgeted for funding Culture & Recreation functions, such as operating support for tourism-related facilities.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Operating | 3,816,047 | 3,589,032 | 3,589,032 | 5,660,884 |
| TOTAL | 3,816,047 | 3,589,032 | 3,589,032 | 5,660,884 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 25.40 | \$ 23.48 | \$ 23.48 | \$ 36.14 |



View from Gazebo at Whitepoint Gardens

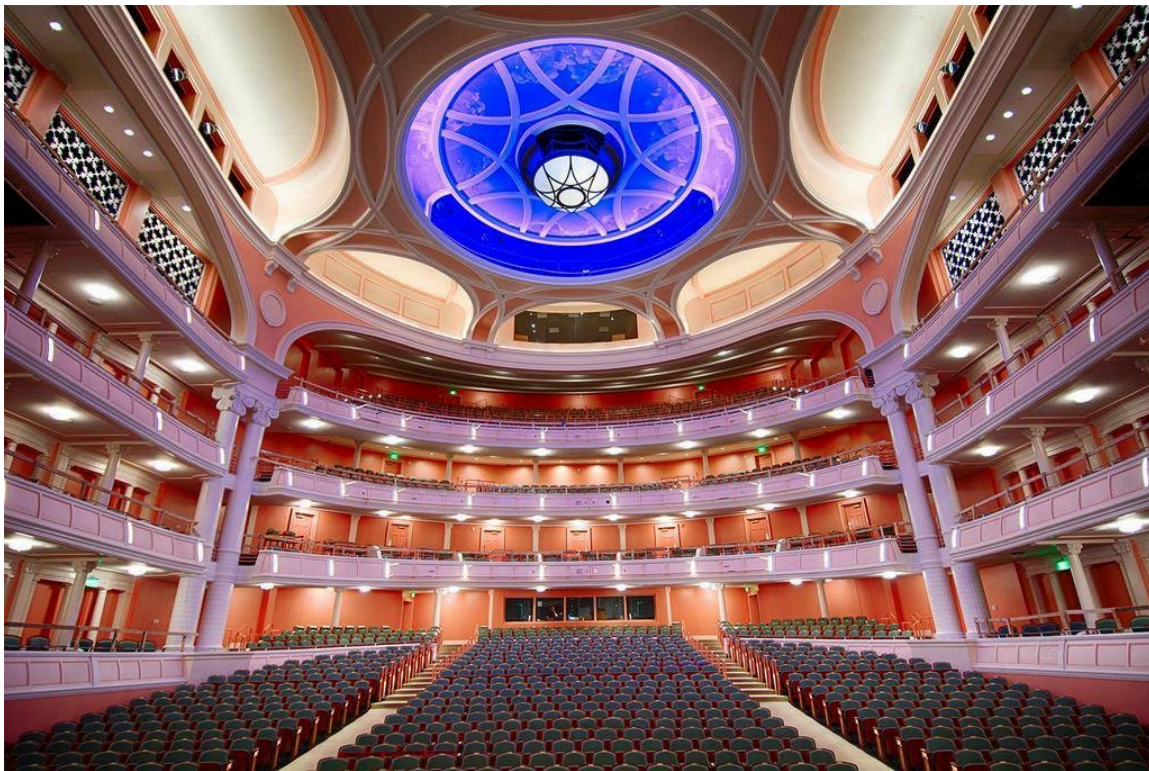


DIVISION: 580115 – Hospitality Fee Gaillard Center
FUND: Hospitality Fee Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division is where utilities and maintenance for the Gaillard Performing Arts Center are budgeted.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|------------------|
| Operating | 615,506 | 946,041 | 946,041 | 1,000,000 |
| Capital | - | - | - | - |
| Transfer Out | - | - | - | - |
| TOTAL | 615,506 | 946,041 | 946,041 | 1,000,000 |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 4.10 | \$ 6.19 | \$ 6.19 | \$ 6.38 |



Gaillard Center

**Gail****DIVISION:** 630200 – Hospitality Fee Community Promotions**FUND:** Hospitality Fee Fund**FUNCTION:** Special Revenue Fund**DIVISION OVERVIEW**

This division is where expenditures are budgeted to support tourism related Community Promotion functions, such as advertising for tourism-related events.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Operating | 11,220 | 51,000 | 51,000 | 96,000 |
| TOTAL | 11,220 | 51,000 | 51,000 | 96,000 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 0.07 | \$ 0.33 | \$ 0.33 | \$ 0.61 |



Christmas in Charleston at Marion Square



MUNICIPAL ACCOMMODATIONS TAX FUND

In February 1996, City Council adopted Ordinances 1996-18 and 1996-56, which established a Municipal Accommodations tax in an amount equal to two percent of the gross receipts collected by transient lodging establishments within the city limits. According to these ordinances, one half (1%) of the proceeds are to be expended only for the purpose of defraying the cost of capital improvements beneficial to the tourism industry, and one half (1%) is to defray the cost of specific operational expenses beneficial to the tourism industry. In 2022, the operational budget will reimburse the General Fund for specific tourism-related salaries and benefits, specifically, Police activities in the Historic District, which has a high concentration of tourism. Capital Improvements funded in 2022 include the Market Street Streetscape project.

FUND REVENUE AND EXPENDITURE SUMMARY

| FUND REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-----------------|------------------|------------------|------------------|------------------|
| Taxes, Other | 3,834,431 | 3,600,000 | 3,600,000 | 7,127,000 |
| Interest Income | 66,763 | 18,000 | 18,000 | 10,000 |
| TOTAL | 3,901,194 | 3,618,000 | 3,618,000 | 7,137,000 |

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-----------------------------|------------------|------------------|------------------|------------------|
| 901100 Capital Improvements | 1,953,084 | 1,809,000 | 1,809,000 | 3,568,500 |
| 901200 Operating Costs | 1,948,110 | 1,809,000 | 1,809,000 | 3,568,500 |
| TOTAL | 3,901,194 | 3,618,000 | 3,618,000 | 7,137,000 |

| FUND EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---------------------|------------------|------------------|------------------|------------------|
| Operating | 19,172 | 18,000 | 18,000 | 35,636 |
| Operating Transfers | 3,882,022 | 5,100,000 | 5,100,000 | 7,417,958 |
| TOTAL | 3,901,194 | 5,118,000 | 5,118,000 | 7,453,594 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| 901100 Capital Improvements | 1,953,084 | 1,809,000 | 1,809,000 | 3,835,776 |
| 901200 Operating Costs | 1,948,110 | 3,309,000 | 3,309,000 | 3,617,818 |
| TOTAL | 3,901,194 | 5,118,000 | 5,118,000 | 7,453,594 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 25.97 | \$ 33.48 | 33.48 | \$ 47.59 |



DIVISION: 901100 – Capital Improvements
FUND: Municipal Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the portion of the Municipal Accommodations proceeds which defray the costs of specific capital improvements beneficial to the tourism industry.

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------|------------------|------------------|------------------|------------------|
| Taxes, Other | 1,917,216 | 1,800,000 | 1,800,000 | 3,563,500 |
| Interest Income | 35,868 | 9,000 | 9,000 | 5,000 |
| TOTAL | 1,953,084 | 1,809,000 | 1,809,000 | 3,568,500 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Operating | 9,586 | 9,000 | 9,000 | 17,818 |
| Operating Transfers | 1,943,498 | 1,800,000 | 1,800,000 | 3,817,958 |
| TOTAL | 1,953,084 | 1,809,000 | 1,809,000 | 3,835,776 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 13.00 | \$ 11.84 | \$ 11.84 | \$ 24.49 |



Market Head Hall and Market Street



DIVISION: 901200 – Operating Costs
FUND: Municipal Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW

This division accounts for the portion of the Municipal Accommodations proceeds which defray the costs of operational expenses beneficial to the tourism industry.

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------|------------------|------------------|------------------|------------------|
| Taxes, Other | 1,917,215 | 1,800,000 | 1,800,000 | 3,563,500 |
| Interest Income | 30,895 | 9,000 | 9,000 | 5,000 |
| TOTAL | 1,948,110 | 1,809,000 | 1,809,000 | 3,568,500 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Operating | 9,586 | 9,000 | 9,000 | 17,818 |
| Operating Transfers | 1,938,524 | 3,300,000 | 3,300,000 | 3,600,000 |
| TOTAL | 1,948,110 | 3,309,000 | 3,309,000 | 3,617,818 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 12.97 | \$ 21.65 | \$ 21.65 | \$ 23.10 |



Bus Shed at the Visitor's Center



STATE ACCOMMODATIONS TAX FUND

South Carolina State Code Title 6 Chapter 4 establishes the State Accommodations Tax. This is a statewide 2% tax on transient lodging. State statute sets the apportionment and distribution of this tax to the municipalities, limits the use of this tax to the advertising and promotion of tourism, and also establishes an allocation formula for the use of these funds. The first \$25,000 of revenue plus five percent (5%) of the remainder must be allocated to the General Fund and thirty percent (30%) must be allocated to a non-profit with an existing, ongoing tourist promotion program. The City has designated the Charleston Area Convention and Visitors Bureau as the recipient of this portion of the tax revenue. The remaining balance of these funds (65%) is allocated for eligible tourism-related expenditures. The City awards a portion of these funds to local non-profit arts groups, festivals, events and facilities through an annual application process. The grants process was suspended for 2021 due to revenue losses from the pandemic. The 2022 grants process was delayed until spring of 2022, although funds are available and the budget will be amended to include grant awards.

FUND REVENUE AND EXPENDITURE SUMMARY

| FUND REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|----------------------|------------------|------------------|------------------|------------------|
| State of SC | 4,434,878 | 6,590,000 | 6,590,000 | 6,920,000 |
| Miscellaneous Income | - | - | - | - |
| Interest Income | 29,872 | 5,100 | 5,100 | 6,000 |
| TOTAL | 4,464,750 | 6,595,100 | 6,595,100 | 6,926,000 |

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| 540010 - State Accommodations Tax C&R | - | - | - | - |
| 630010 - State Accommodations Tax Comm Promotions | 4,464,750 | 6,595,100 | 6,595,100 | 6,926,000 |
| TOTAL | 4,464,750 | 6,595,100 | 6,595,100 | 6,926,000 |

| FUND EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---------------------|------------------|------------------|------------------|------------------|
| Operating | 2,605,669 | 2,352,117 | 2,352,117 | 2,666,998 |
| Operating Transfers | 1,248,552 | 2,317,213 | 2,317,213 | 2,333,713 |
| TOTAL | 3,854,221 | 4,669,330 | 4,669,330 | 5,000,711 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| 540010 - State Accommodations Tax C&R | 912,000 | - | - | - |
| 630010 - State Accommodations Tax Comm Promotions | 2,942,221 | 4,669,330 | 4,669,330 | 5,000,711 |
| TOTAL | 3,854,221 | 4,669,330 | 4,669,330 | 5,000,711 |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 25.66 | \$ 30.55 | \$ 30.55 | \$ 31.93 |



DIVISION: 540010 – State Accommodations Tax Culture & Recreation
FUND: State Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW:

This division accounts for the portion of the State Accommodations proceeds which are related to Culture & Recreation functions, which includes most of the awards to non-profits organizations that produce programming and events that draw tourists to Charleston. In 2021, due to anticipated reduced revenues the City was unable to fund any of these awards. Awards for 2022 will be included in a 2022 budget amendment as revenue projections were uncertain at the time the budget was formulated.

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|----------------------|----------------|----------------|------------------|----------------|
| Miscellaneous Income | - | - | - | - |
| TOTAL | - | - | - | - |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Operating | 912,000 | - | - | - |
| Operating Transfers | - | - | - | - |
| TOTAL | 912,000 | - | - | - |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 6.07 | \$ - | \$ - | \$ - |



Free Downtown Area Shuttle (DASH) funded by State Accommodations Tax



DIVISION: 630010 – State Accommodations Tax Community Promotions
FUND: State Accommodations Tax Fund
FUNCTION: Special Revenue Fund

DIVISION OVERVIEW:

This division accounts for the portion of the State Accommodations proceeds which are used for Community Promotions, including the allocation to the Charleston Area Convention and Visitors Bureau. Also, revenues from the State Accommodations Tax are budgeted here.

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|-------------------|------------------|------------------|------------------|------------------|
| State of SC | 4,434,878 | 6,590,000 | 6,590,000 | 6,920,000 |
| Interest Income | 29,872 | 5,100 | 5,100 | 6,000 |
| Miscellaneous | 225 | - | - | - |
| TOTAL | 4,464,750 | 6,595,100 | 6,595,100 | 6,926,000 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|------------------|
| Operating | 1,693,669 | 2,352,117 | 2,352,117 | 2,666,998 |
| Operating Transfers | 1,248,552 | 2,317,213 | 2,317,213 | 2,333,713 |
| TOTAL | 2,942,221 | 4,669,330 | 4,669,330 | 5,000,711 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 19.59 | \$ 30.55 | \$ 30.55 | \$ 31.93 |



Visitors Guide published annually
by the Charleston Area
Convention and Visitors Bureau



STORMWATER UTILITY FEE FUND

City Council adopted Ordinance 2007-158 which established the Stormwater Management Program. This program is meant to control stormwater discharges, address flooding, and meet water quality standards for the City of Charleston. This ordinance also set a \$6.00 stormwater utility fee for every equivalent residential unit, in order to fund the maintenance, repair, management, and administration of the Stormwater Management Program. Any extra revenue at year end is transferred to the Drainage Fund for capital projects to repair and improve the City's drainage system. In 2018, City Council set the stormwater utility fee at \$10.00 per equivalent residential unit.

FUND REVENUE AND EXPENDITURE SUMMARY

| FUND REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|----------------------|-------------------|-------------------|-------------------|-------------------|
| Permits & Fees | 11,906,896 | 11,624,648 | 11,945,450 | 11,826,309 |
| Miscellaneous Income | 114,266 | 10,000 | 40,900 | - |
| Interest Income | 16,184 | 20,000 | 4,000 | 10,000 |
| Transfers In | - | 2,712,682 | 374,720 | 2,343,329 |
| Other | 25,039 | - | - | - |
| TOTAL | 12,062,385 | 14,367,330 | 12,365,070 | 14,179,638 |

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 193005 Stormwater General Revenue | 11,924,005 | 11,654,648 | 11,949,450 | 11,836,309 |
| 193010 Stormwater Utility Operations | 138,380 | 2,712,682 | 415,620 | 2,343,329 |
| TOTAL | 12,062,385 | 14,367,330 | 12,365,070 | 14,179,638 |

| FUND EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel | 2,692,903 | 3,120,735 | 2,517,997 | 3,619,918 |
| Benefits | 1,180,499 | 1,783,057 | 1,534,689 | 1,875,578 |
| Operating | 3,139,249 | 4,920,712 | 2,866,876 | 5,431,264 |
| Capital | 20,675 | 125,000 | 300,351 | 195,000 |
| Operating Transfers | 5,029,061 | 4,417,826 | 5,145,157 | 3,057,878 |
| TOTAL | 12,062,387 | 14,367,330 | 12,365,070 | 14,179,638 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| 193010 Stormwater Utility Operations | 7,695,850 | 9,144,636 | 7,233,286 | 10,347,899 |
| 193030 Stormwater Lease Purchase | 824,562 | 804,868 | 713,958 | 773,861 |
| 193040 2012 SW Rev Bond Debt Svc | 3,541,975 | 3,544,225 | 3,544,225 | - |
| 193045 2020 SW Rev Bond Debt Svc | - | 873,601 | 873,601 | - |
| 193047 2021 Stormwater RevBd Debt Sv | - | - | - | 3,057,878 |
| TOTAL | 12,062,387 | 14,367,330 | 12,365,070 | 14,179,638 |
| AUTHORIZED FULL-TIME EQUIVALENTS | 75.00 | 80.00 | 79.00 | 80.00 |
| Per Capita | \$ 80.29 | \$ 94.00 | \$ 80.90 | \$ 90.53 |



DIVISION: 193005 – Stormwater General Revenue

FUND: Stormwater Utility

FUNCTION: General Government

DIVISION OVERVIEW

Stormwater services are funded through the collection of stormwater user fees which are budgeted and accounted for in this division. The main source of revenue for the fund is the Stormwater Utility Fee. The base rate of the Stormwater Utility Fee for 2022 is \$10.00 per equivalent residential unit. An equivalent residential unit is defined in City code as “the total impervious area of a typical single-family residential property;” this is set in the ordinance as 2,200 square feet. (Ord. No. 2007-158, § 2, 8-21-07; Ord. No. 2008-58, § 3, 4-8-08; Ord. No. 2015-187, § 1, 12-15-15)

| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|
| Permits & Fees | 11,906,896 | 11,624,648 | 11,945,450 | 11,826,309 |
| Miscellaneous Income | 925 | 10,000 | - | - |
| Interest Income | 16,184 | 20,000 | 4,000 | 10,000 |
| TOTAL | 11,924,005 | 11,654,648 | 11,949,450 | 11,836,309 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |



DIVISION: 193010 – Stormwater Utility Operations
FUND: Stormwater Utility
FUNCTION: General Government

DIVISION OVERVIEW

The Stormwater Utility Operations division is responsible for all the day-to-day operations of the Stormwater Programs and Stormwater Maintenance services. Stormwater Operations were previously carried out by the Department of Public Service, but in November 2018, City Council created the Department of Stormwater Management to oversee all Stormwater Utility Operations and Drainage Fund projects.

CORE RESPONSIBILITIES

Stormwater Programs are responsible for enforcing and reviewing City stormwater ordinances, public education programs, managing drainage improvement projects, and maintaining and improving key components of the stormwater system. Stormwater Maintenance service cleans pipes, inlets, ditches, and canals for the drainage system to operate effectively.

2021 ACCOMPLISHMENTS

- Project Accomplishments:
 - Completed Phase 1 and began construction on Phase 2 of the Low Battery Seawall Restoration Project
 - Began construction on Phase 1 of the King-Huger Drainage Project and Limehouse Brick Arch Rehabilitation Pilot Project
- Completed FEMA Audit Cycle and Achieved Sufficient Rating Score for an Improvement in the City's CRS Level and Published Special Protection Area Maps for Development and Redevelopment Project Regulation
- Received \$10 Million HUD-CDBG-MIT Grant for the Medical District Tunnel Extension at Ehrhardt St.
- Completed \$1 Million in Small Scale Drainage Improvement Projects, cleaned 316,483 linear feet of ditches, cleaned 225,000 linear feet of piped drainage system.

NEW INITIATIVES FOR 2022

- Begin construction on Forest Acres Phase 2 Drainage Project
- Begin construction on Ehrhardt St. Tunnel Extension (Medical District) Project
- Begin construction on Phase 3 of the Low Battery Seawall Restoration Project
- Begin construction on Bridgepoint Ecological Park Project
- Procure pump systems for Phase 5 Spring-Fishburne Drainage Project



| DIVISION REVENUES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|----------------------|----------------|------------------|------------------|------------------|
| Miscellaneous Income | 113,341 | - | 40,900 | - |
| Transfers In | - | 2,712,682 | 374,720 | 2,343,329 |
| Other | 25,039 | - | - | - |
| TOTAL | 138,380 | 2,712,682 | 415,620 | 2,343,329 |

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|-------------------|
| Personnel | 2,692,903 | 3,120,735 | 2,517,997 | 3,619,918 |
| Benefits | 1,180,499 | 1,783,057 | 1,534,689 | 1,875,578 |
| Operating | 2,314,687 | 4,115,844 | 2,152,918 | 4,657,403 |
| Capital | 20,675 | 125,000 | 300,351 | 195,000 |
| Operating Transfers | 1,487,086 | - | 727,331 | - |
| TOTAL | 7,695,850 | 9,144,636 | 7,233,286 | 10,347,899 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | 79.00 | 80.00 | 78.00 | 80.00 |
| Per Capita | \$ 51.23 | \$ 59.83 | \$ 47.32 | \$ 66.07 |



Hurricane Irma, September 2017

Credit: South Carolina State Trooper Bob Beres



DIVISION: 193030 – Stormwater Lease Purchase
FUND: Stormwater Utility
FUNCTION: Other

DIVISION OVERVIEW

Debt service for vehicles and other capital purchases related to stormwater operations are budgeted for here.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Operating | 824,562 | 804,868 | 713,958 | 773,861 |
| TOTAL | 824,562 | 804,868 | 713,958 | 773,861 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 5.49 | \$ 5.27 | \$ 4.67 | \$ 4.94 |

DIVISION: 193040 – 2012 Stormwater Revenue Bond Debt Service
FUND: Stormwater Utility
FUNCTION: Transfers Out

DIVISION OVERVIEW

Debt service for the 2012 Stormwater Revenue Bond is budgeted here. This bond was issued in 2012 to assist in the maintenance and expansion of the City of Charleston's Stormwater and Drainage Systems. In 2020, the City issued an advanced refunding of this bond. Final debt payments on this bond will be made in 2021.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|------------------|------------------|------------------|----------------|
| Operating Transfers | 3,541,975 | 3,544,225 | 3,544,225 | - |
| TOTAL | 3,541,975 | 3,544,225 | 3,544,225 | - |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ 23.58 | \$ 23.19 | \$ 23.19 | \$ - |



Forest Acres Flooding, 2012



DIVISION: 193045 – 2020 Stormwater RevBd Debt Sv

FUND: Stormwater Utility

FUNCTION: Transfers Out

DIVISION OVERVIEW

In 2020, the City went through an advanced refunding of the 2012 Stormwater Revenue Bond. This refunding was issued in November of 2020 and debt payments will be finished in 2021. Debt service for this refunding was previously budgeted here.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|----------------|
| Operating Transfers | - | 873,601 | 873,601 | - |
| TOTAL | - | 873,601 | 873,601 | - |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ - | \$ 5.72 | \$ 5.72 | \$ - |

DIVISION: 193047 – 2021 Stormwater RevBd Debt Sv

FUND: Stormwater Utility

FUNCTION: Transfers Out

DIVISION OVERVIEW

In 2021, the City refunded the 2020 Stormwater Revenue Bond. This refunding was issued in October of 2021 and debt payments will continue through until 2033. Debt service for this refunding is budgeted here. The 2021 refunding results in interest payment savings of \$620,000 over 12 years.

| DIVISION EXPENDITURES | 2020 ACTUAL | 2021 BUDGET | 2021 ESTIMATE | 2022 BUDGET |
|---|----------------|----------------|------------------|------------------|
| Operating Transfers | - | - | - | 3,057,878 |
| TOTAL | - | - | - | 3,057,878 |
| | | | | |
| AUTHORIZED FULL-TIME EQUIVALENTS | - | - | - | - |
| Per Capita | \$ - | \$ - | \$ - | \$ 19.52 |



CAPITAL IMPROVEMENT PLAN

SECTION TABLE OF CONTENTS

Five Year Capital Improvement Plan Overview ...356

Capital Improvement Plan Funding Sources.....360

Estimated Expenditures by Project by Year362

Estimated Funding Sources by Year.....364

Active Capital Projects City-Wide Map365

General Government Projects367

Public Safety Projects.....368

Public Service Projects375

Urban & Community Development Projects388

Culture & Recreation Projects389

Enterprise Projects.....403

Completed Capital Projects407

Recurring Capital Maintenance Projects407

Future Capital Projects.....407



2022-2026 CAPITAL IMPROVEMENT PLAN

The City of Charleston recognizes the importance of a comprehensive strategic plan for capital improvements as a vital part of the City's mission to preserve and enhance the quality of life for our citizens. The five-year Capital Improvement Plan (CIP) addresses short and long-term capital needs in all functional areas of City government. Projects include the renovation and preservation of historic buildings; park and recreation improvements; road, bridge, and sidewalk improvements; Stormwater drainage projects; construction of new facilities; and equipment needs.

The CIP is developed, maintained, and updated by the Capital Projects Review Committee (CPR). The committee consists of City department heads, Finance and Budget Staff, Project Managers, and is chaired by the Chief Financial Officer for the City of Charleston. The committee is tasked with setting infrastructure priorities, project requests and evaluation, establishing project budgets, and managing the projects within the guidelines established by the Mayor and City Council. The CPR Committee meets bi-weekly during the year to monitor the status of projects, authorize the start of projects, and address any change order/fee amendment requests. Each capital expenditure or contract in excess of \$40,000 must be approved by City Council.

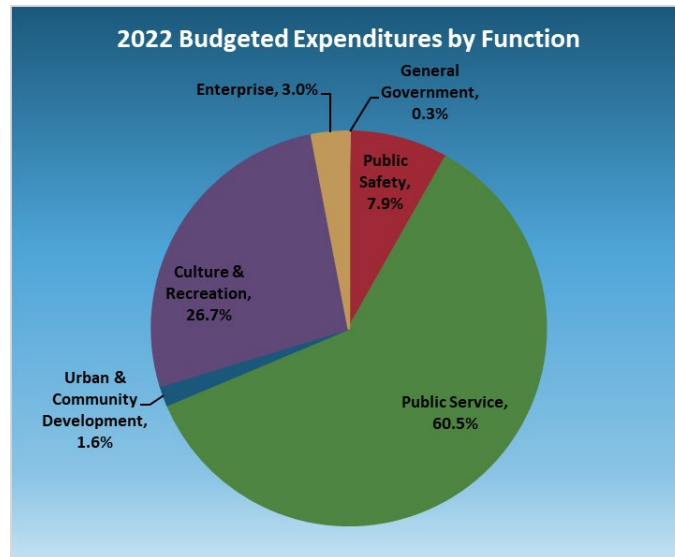
The CPR Committee is also central to the process of identifying and prioritizing projects and securing funding. During the annual budget process, individual departments within the City conduct and review their own long-range plans. For example, the Parks Department is currently conducting an update to their [Parks and Recreation Master Plan](#). The [Fire](#) and [Police](#) Departments update their long-range plans on a regular basis. These long-range plans identify facility and capital needs that are then communicated to the CPR Committee. The Committee then drafts an updated CIP with recommendations for new projects and potential funding sources for those projects. Some funding sources within the City, such as Drainage Funds, are restricted and can only apply to certain projects. The availability of funds sets the priority of which projects are able to move forward and are included on the CIP. The CFO, as chair of the committee, then takes the proposed CIP as a recommendation to the Mayor and the Ad Hoc Budget Committee. The Mayor and the Ad Hoc Budget Committee review the CPR Committee's recommendations and adjust the CIP where appropriate.

The total expenditures for the 2022-2026 Capital Improvement Plan are \$298,571,818. The budgeted expenditures for each year are shown in the chart below.





The CIP projects are categorized by governmental function. In 2022, Public Service projects account for the largest share of CIP expenditures (60.5%), while the remaining 39.5% of project expenditures are made up of Public Safety, Culture and Recreation, Urban and Community Development, and Enterprise Fund projects.



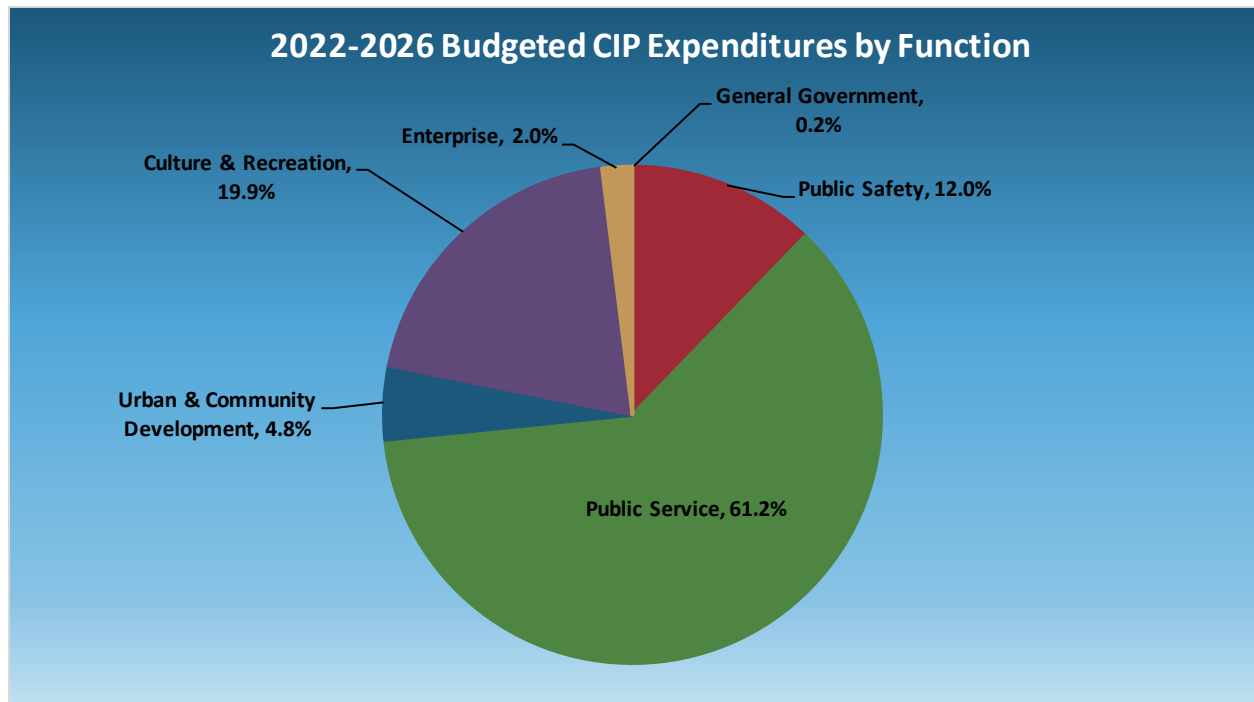
The major projects (total project budgets exceeding \$2 million) in the CIP for 2022 are:

| | |
|--|---------------|
| • Ashley River Bike-Pedestrian Bridge (BUILD Grant) | \$ 26,249,748 |
| • Barberry Woods Drainage Improvements | \$ 10,062,799 |
| • Beresford Creek Bridge Replacement | \$ 3,700,000 |
| • Carr-Richardson Park | \$ 2,795,025 |
| • CFD Cainhoy Fire Station (FS20) | \$ 8,650,950 |
| • CFD Cannon Street Fire Station Renovation (FS 6) | \$ 5,754,229 |
| • CFD Central Fire Station Repairs (FS2/3) | \$ 10,000,000 |
| • CFD Huger Street Renovation (FS 8) - Phase 2 | \$ 4,051,001 |
| • CFD Maybank Highway (FS23) | \$ 8,951,156 |
| • Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project | \$ 5,201,309 |
| • Concord Street Pump Station Upfit | \$ 5,996,000 |
| • Cooper-Jackson Drainage Improvements | \$ 3,500,000 |
| • CPD Fleet Operations / Vehicle Maintenance Garage Relocation | \$ 3,402,741 |
| • Ehrhardt Street Tunnel Extension | \$ 17,209,836 |
| • Forest Acres Drainage Improvements | \$ 20,066,971 |
| • Huger St. Streetscape | \$ 4,007,139 |
| • Huger Street Drainage Improvements | \$ 14,078,670 |
| • International African American Museum | \$ 97,300,000 |
| • Market Street Division III-Surface Collection & Conveyance | \$ 18,329,732 |
| • Market Street Streetscape | \$ 9,352,500 |
| • Parking Garage Repairs Project | \$ 4,451,301 |
| • Seawall Repairs Phase 3 - Low Battery Seawall / Murray Boulevard | \$ 71,201,030 |
| • Spring-Fishburne Drainage Basin Improvements Phase 4 - Wetwell & Outfall | \$ 65,319,073 |
| • Spring-Fishburne Drainage Basin Improvements Phase 5 - Pump Station | \$ 37,000,000 |
| • St. Julian Devine Improvements | \$ 3,146,883 |
| • Stoney Field Improvements | \$ 3,018,481 |
| • Windermere Drainage Project | \$ 4,600,000 |
| • WPAL Park (1717 Wappoo) | \$ 2,481,559 |



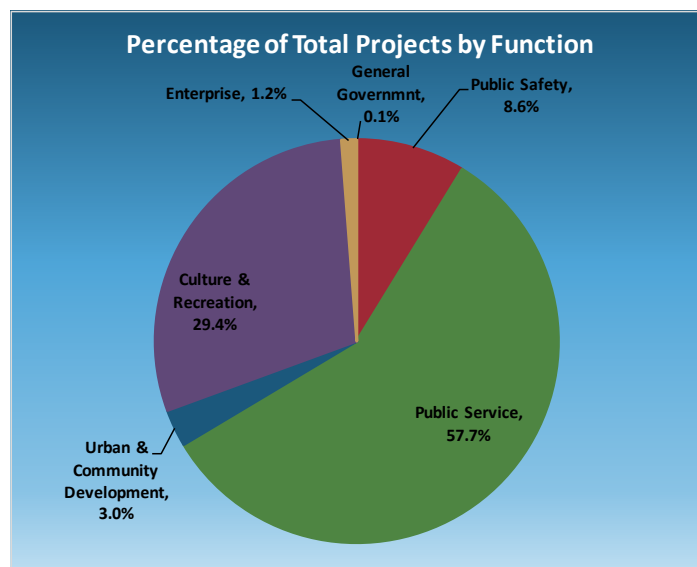
The Culture and Recreation category focuses on projects that create or improve access at park and recreation facilities and cultural sites throughout the city. The Public Service projects address all water drainage issues, bridge and road infrastructure and Seawall major maintenance. The Public Safety projects focus 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 2022-2026 and for all current projects on the CIP.



The Capital Improvement Plan presented on the following pages provides specific information about projects that are active in Fiscal Year 2022. An active project is one that is expected to have anticipated expenditures in the 2022 or it has had expenditures in the prior year.

The projects are grouped by governmental function and listed alphabetically. Funding sources are provided for each project on the project profile page, with a description of each funding source referenced on pages 360-361. The project profile pages provide a brief description of the scope and current status of the project. Each profile page also provides the individual project's expenditure outlay, anticipated funding source by year, and an operating impact estimate.





Operating impacts are listed for projects where applicable. Operating impacts take into consideration costs for additional personnel, utilities, and maintenance that will be required upon completion of a project. Many of the capital projects listed in the CIP are major repairs, renovations, upgrades or replacement of existing facilities, as opposed to new facilities being brought online. Therefore, there are no or minimal increases in the cost of personnel associated with these facilities, and maintenance costs for these existing facilities are already included in the operating budget of the responsible divisions, or in the operating budgets for the Facilities Maintenance or Grounds Maintenance Divisions of the Parks Department. When this is not the case, the Budget & Management Division works closely with the Capital Projects Division to obtain the best estimate of the future operating cost of the facility.

For more information on specific projects, a link has been placed on the project profile page if it has its own dedicated web page.



CAPITAL IMPROVEMENT PLAN FUNDING SOURCES

(See Glossary for additional information)

(BP) JPR Ballpark Funds – Funds dedicated for capital improvements at the Joseph P. Riley Baseball Stadium.

(BUILD) Better Utilizing Investments to Leverage Development Grant – a grant program through the Federal Highway Administration

(CCGP) Charleston County Greenbelt Program – The grant program is funded by the Transportation Sales Tax for projects that protect wetlands, land conservation, historic and cultural preservation, parks, greenways and trails, and waterway access.

(CCTC) Charleston County Transportation Committee – This committee provides funding for small transportation improvement projects. Funds are provided for projects that are implemented and maintained by the City.

(CCSD) Charleston County School District – The special purpose government that oversees the elementary, secondary and “Innovation Zone” learning institutions in Charleston County.

(CDBG-MIT) Community Development Block Grant Mitigation – A grant program with the Federal Department of Housing & Urban Development for the purpose of funding mitigation activities for areas impacted by recent disasters.

(CPC) Charleston Parks Conservancy – A non-profit organization dedicated to preserving and improving public parks in the Charleston area.

(CIF) Capital Improvement Fund – This fund accounts for and funds various capital projects.

(COP) Certificates of Participation Fund – A contractual arrangement that permits a government to acquire a capital asset by yearly lease payments appropriated in the government’s annual budget.

(CWS) Charleston Water System – The public water and wastewater utility providing service to the City of Charleston.

(DF) Drainage Fund – Funded by revenues received from the 4 mills assessed on real and personal property and certain business licenses for drainage improvement.

(ENTERPRISE) – Funds from a self-sustaining governmental fund that are utilized for capital improvements specific to the facilities and services of the enterprise department.

(FEMA) – Federal Emergency Management Agency grant.

(GF) General Fund – Funding provided in General Fund budget of current or prior years. Funding in prior year is transferred in that year to Capital Projects Fund for use when needed.

(GO) General Obligation Bond – Bond proceeds supported by property-tax revenues used to fund specific capital improvement projects.

(HF) Hospitality Fee Fund – Fee that is imposed on all prepared food and beverages sold in the City and provides funding for tourism-related projects.

(IRPB) Installment Purchase Revenue Bonds – Obligations of the City of Charleston Public Facilities Corporation, a non-profit corporation which is a blended component unit of the City; its principal purpose is to facilitate the financing of public capital projects. The bonds are payable by semi-annual installment payments of the City as dictated under a trust agreement.

Local Option Permits (LOP) – A permit paid to the state to allow a food establishment to operate and to possess, sell, and consume alcoholic liquors, beer, and wine during otherwise restricted hours.

(LS) Land Sales – Proceeds from the sale of property that has been budgeted and transferred to a Capital Projects fund to support capital projects.

(MA) Municipal Accommodations Tax Fund – A 1% sales tax imposed on hotel rooms and other transient rentals in the City that is appropriated for tourism-related capital projects.

(MUSC) Medical University of South Carolina – South Carolina’s flagship research and medical university located in Charleston, Sc.

(NFWF) National Fish and Wildlife Foundation – provides funding on a competitive basis to projects that sustain, restore, and enhance our nation's fish, wildlife, and plants and their habitats.

(PF) Parking Facilities Fund – Funds dedicated for the maintenance and capital improvements of city parking facilities. The Parking Facilities Fund is an Enterprise Fund.

(PRIVATE) Private Sector Funds – Funds allocated to a capital projects that are pledged by private sector entities.



(SA) State Accommodations Tax – A 2% sales tax imposed by the state on hotel rooms and other transient rentals. Spending is restricted to tourism- related expenditures by state law.

(SCDOT) – South Carolina Department of Transportation grant.

(SCRIA) South Carolina Rural Infrastructure Authority – A state agency that assists communities with financing water and waste systems as well as stormwater drainage facilities.

(SCTIB) South Carolina Transportation Infrastructure Bank – A state and local partnership program which awards funding to local governments for specific transportation improvements to state-owned roads.

(SWRB) Stormwater Revenue Bond – A bond indenture supported by the revenues from Stormwater Management/Service Fees charged to residents.

(TEA) Transportation Enhancement Act – This federal legislation act provides funding for non-traditional transportation activities such as bicycle and pedestrian facilities, streetscaping, landscaping, & historic preservation. *This was formerly known as ISTEA.*

(TIF) Tax Increment Financing – Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area. The City has three districts: Waterfront district, Gateway district, and Charleston Neck district.

ESTIMATED EXPENDITURES BY YEAR

2022



2022-2026 CAPITAL IMPROVEMENT PLAN

ESTIMATED EXPENDITURES BY PROJECT BY YEAR

| Project Name | 2022 | 2023 | 2024 | 2025 | 2026 | Prior Year Expenditures | 2027 and Beyond | Total Project Budget |
|--|----------------------|----------------------|----------------------|---------------------|---------------------|-------------------------|-----------------|-----------------------|
| <u>General Government</u> | | | | | | | | |
| Municipal Operations Complex-Assessment and Design | \$ 300,000 | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600,000 |
| Total General Government | \$ 300,000 | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600,000 |
| <u>Public Safety</u> | | | | | | | | |
| CFD Ashley Hall Fire Station Renovation (FS 16) | \$ 338,624 | \$ - | \$ - | \$ - | \$ - | \$ 91,376 | \$ - | \$ 430,000 |
| CFD Cainhoy Fire Station (FS20) | \$ 4,316,794 | \$ 4,316,794 | \$ - | \$ - | \$ - | \$ 17,362 | \$ - | \$ 8,650,950 |
| CFD Cannon Street Fire Station Renovation (FS 6) | \$ 595,864 | \$ - | \$ - | \$ - | \$ - | \$ 5,158,365 | \$ - | \$ 5,754,229 |
| CFD Central Fire Station Repairs (FS2/3) | \$ 2,000,000 | \$ 5,000,000 | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ - | \$ 10,000,000 |
| CFD Huger Street Renovation (FS 8) - Phase 1 | \$ 52,265 | \$ - | \$ - | \$ - | \$ - | \$ 343,204 | \$ - | \$ 395,469 |
| CFD Huger Street Renovation (FS 8) - Phase 2 | \$ 600,000 | \$ 2,600,000 | \$ 851,001 | \$ - | \$ - | \$ - | \$ - | \$ 4,051,001 |
| CFD Maybank Highway Fire Station (FS23) | \$ 500,000 | \$ 2,372,750 | \$ 4,369,750 | \$ 1,125,771 | \$ 582,478 | \$ 407 | \$ - | \$ 8,951,156 |
| CPD Fleet Operations / Vehicle Maintenance Garage Relocation | \$ 1,100,000 | \$ 2,141,248 | \$ - | \$ - | \$ - | \$ 161,493 | \$ - | \$ 3,402,741 |
| Total Public Safety | \$ 9,503,547 | \$ 16,430,792 | \$ 8,220,751 | \$ 1,125,771 | \$ 582,478 | \$ 5,772,207 | \$ - | \$ 41,635,546 |
| <u>Public Service</u> | | | | | | | | |
| Barberry Woods Drainage Improvements | \$ 2,100,000 | \$ 3,644,245 | \$ 3,644,245 | \$ - | \$ - | \$ 674,309 | \$ - | \$ 10,062,799 |
| Beresford Creek Bridge Replacement | \$ 3,551,722 | \$ - | \$ - | \$ - | \$ - | \$ 148,278 | \$ - | \$ 3,700,000 |
| Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project | \$ 3,622,190 | \$ 1,039,390 | \$ - | \$ - | \$ - | \$ 539,729 | \$ - | \$ 5,201,309 |
| Concord Street Pump Station Upfit | \$ 3,375,667 | \$ 2,620,333 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,996,000 |
| Cooper-Jackson Drainage Improvements | \$ - | \$ 1,750,000 | \$ 1,750,000 | \$ - | \$ - | \$ - | \$ - | \$ 3,500,000 |
| Ehrhardt Street Tunnel Extension | \$ 10,500,000 | \$ 5,147,097 | \$ 589,362 | \$ - | \$ - | \$ 973,377 | \$ - | \$ 17,209,836 |
| Forest Acres Drainage Improvements | \$ 3,364,290 | \$ 4,025,290 | \$ - | \$ - | \$ - | \$ 12,677,391 | \$ - | \$ 20,066,971 |
| Huger Street Drainage Improvements | \$ 1,303,522 | \$ 3,900,000 | \$ 3,900,000 | \$ - | \$ - | \$ 4,975,148 | \$ - | \$ 14,078,670 |
| Limehouse Brick Arch Drainage Project | \$ 521,870 | \$ - | \$ - | \$ - | \$ - | \$ 1,353,322 | \$ - | \$ 1,875,192 |
| Market Street Division III-Surface Collection & Conveyance | \$ 50,000 | \$ 4,199,919 | \$ 4,199,919 | \$ 4,199,919 | \$ 4,199,919 | \$ 1,480,056 | \$ - | \$ 18,329,732 |
| Seawall Repairs Phase 3 - Low Battery Seawall / Murray Boulevard | \$ 13,500,000 | \$ 13,500,000 | \$ 12,500,000 | \$ 2,448,762 | \$ - | \$ 29,252,268 | \$ - | \$ 71,201,030 |
| Spring-Fishburne Drainage Basin Improvements Phase 4 - Wetwell & Outfall | \$ 15,000,000 | \$ 7,353,958 | \$ - | \$ - | \$ - | \$ 42,965,115 | \$ - | \$ 65,319,073 |
| Spring-Fishburne Drainage Basin Improvements Phase 5 - Pump Station | \$ 14,000,000 | \$ 17,500,000 | \$ 5,174,114 | \$ - | \$ - | \$ 325,886 | \$ - | \$ 37,000,000 |
| Windermere Drainage Project | \$ 1,500,000 | \$ 3,001,724 | \$ - | \$ - | \$ - | \$ 98,276 | \$ - | \$ 4,600,000 |
| Total Public Service | \$ 72,389,261 | \$ 67,681,956 | \$ 31,757,640 | \$ 6,648,681 | \$ 4,199,919 | \$ 95,463,155 | \$ - | \$ 278,140,612 |
| <u>Urban & Community Development</u> | | | | | | | | |
| Brigade Street Bikeway | \$ - | \$ 225,000 | \$ 75,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| Cooper River Bridge District Sidewalks (Cedar, Conroy, and Stuart) | \$ - | \$ 87,500 | \$ 87,500 | \$ - | \$ - | \$ - | \$ - | \$ 175,000 |
| Huger St. Streetscape | \$ 1,947,510 | \$ 1,947,510 | \$ - | \$ - | \$ - | \$ 112,119 | \$ - | \$ 4,007,139 |
| Market Street Streetscape | \$ - | \$ - | \$ 2,175,000 | \$ 2,175,000 | \$ 5,002,500 | \$ - | \$ - | \$ 9,352,500 |
| Sanders Road Sidewalks | \$ - | \$ 282,248 | \$ 282,248 | \$ - | \$ - | \$ - | \$ - | \$ 564,496 |
| Total Urban & Community Development | \$ 1,947,510 | \$ 2,542,258 | \$ 2,619,748 | \$ 2,175,000 | \$ 5,002,500 | \$ 112,119 | \$ - | \$ 14,399,135 |

ESTIMATED EXPENDITURES BY YEAR

2022



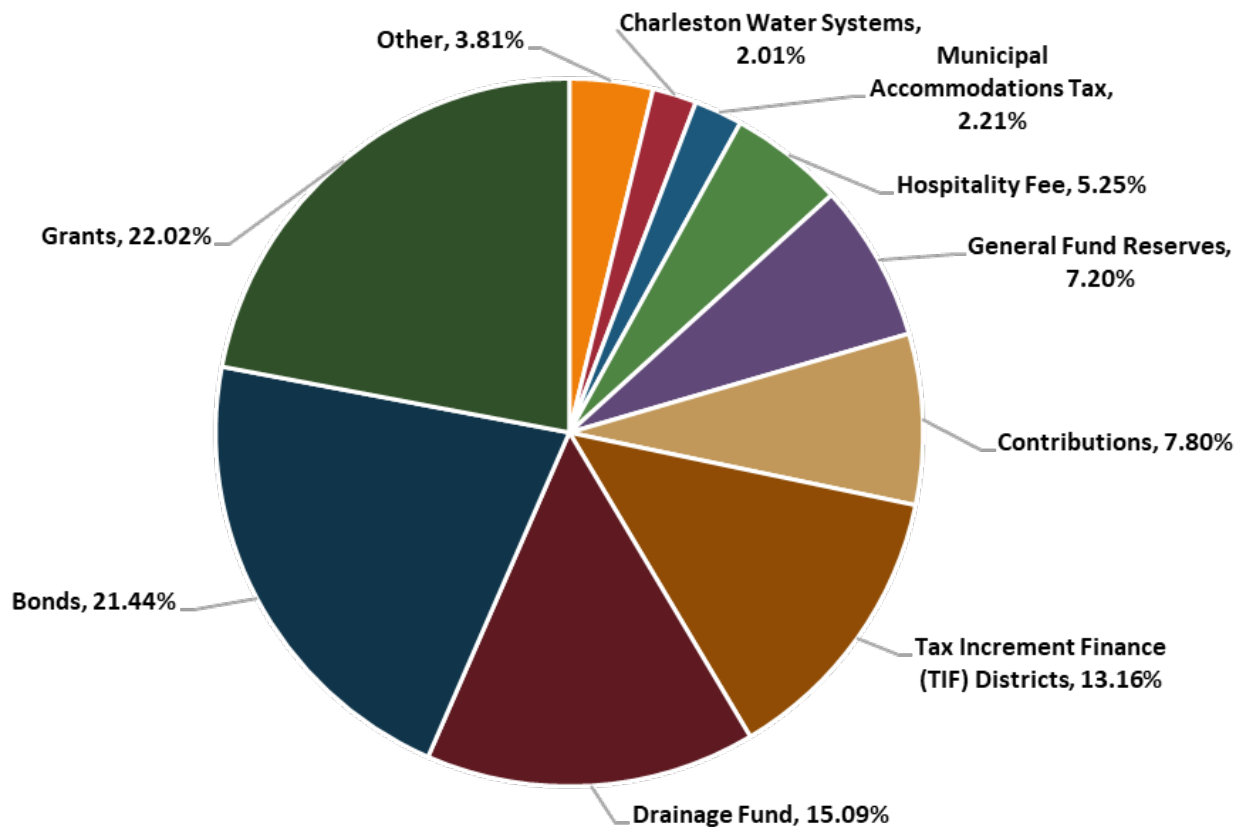
| Project Name | 2022 | 2023 | 2024 | 2025 | 2026 | Prior Year Expenditures | 2027 and Beyond | Total Project Budget |
|---|-----------------------|----------------------|----------------------|----------------------|---------------------|-------------------------|-----------------|-----------------------|
| <u>Culture & Recreation</u> | | | | | | | | |
| 25 Folly Park | \$ - | \$ - | \$ 375,000 | \$ 375,000 | \$ - | \$ - | \$ - | \$ 750,000 |
| WPAL Park (1717 Wappoo) | \$ 50,000 | \$ 1,429,412 | \$ - | \$ - | \$ - | \$ 1,002,147 | \$ - | \$ 2,481,559 |
| Ashley River Bike-Pedestrian Bridge (BUILD Grant) | \$ 2,531,345 | \$ 2,531,345 | \$ 10,000,000 | \$ 10,000,000 | \$ - | \$ 1,187,061 | \$ - | \$ 26,249,751 |
| Ashley Riverwalk - Phase I (Design and Engineering) | \$ - | \$ - | \$ - | \$ - | \$ 185,303 | \$ 114,697 | \$ - | \$ 300,000 |
| Carr-Richardson Park | \$ 1,634,268 | \$ - | \$ - | \$ - | \$ - | \$ 1,160,757 | \$ - | \$ 2,795,025 |
| International African American Museum | \$ 23,191,483 | \$ - | \$ - | \$ - | \$ - | \$ 74,108,517 | \$ - | \$ 97,300,000 |
| Longborough Dock | \$ 40,000 | \$ 776,660 | \$ - | \$ - | \$ - | \$ 10,340 | \$ - | \$ 827,000 |
| Cooper River Bridge Multi-use Trail | \$ - | \$ 375,000 | \$ 375,000 | \$ - | \$ - | \$ - | \$ - | \$ 750,000 |
| Shiloh Park | \$ 361,575 | \$ - | \$ - | \$ - | \$ - | \$ 138,425 | \$ - | \$ 500,000 |
| St. Julian Devine Improvements | \$ 1,099,423 | \$ - | \$ - | \$ - | \$ - | \$ 2,047,460 | \$ - | \$ 3,146,883 |
| St. Thomas Island Drive - Beresford Creek Crossing | \$ 354,181 | \$ 354,181 | \$ - | \$ - | \$ - | \$ 43,105 | \$ - | \$ 751,467 |
| Stoney Field Improvements | \$ 1,029,252 | \$ - | \$ - | \$ - | \$ - | \$ 1,989,229 | \$ - | \$ 3,018,481 |
| West Ashley Bikeway Resurfacing (Playground to Wappoo) | \$ 592,466 | \$ 592,465 | \$ - | \$ - | \$ - | \$ 215,069 | \$ - | \$ 1,400,000 |
| West Ashley Greenway - West Ashley Bikeway Connector | \$ 656,199 | \$ - | \$ - | \$ - | \$ - | \$ 22,946 | \$ - | \$ 679,145 |
| West Ashley Greenway Improvements (Stinson to Parkdale & Foot Bridge Replacement) | \$ 267,785 | \$ - | \$ - | \$ - | \$ - | \$ 281,232 | \$ - | \$ 549,017 |
| White Point Gardens Improvements | \$ 132,623 | \$ - | \$ - | \$ - | \$ - | \$ 42,377 | \$ - | \$ 175,000 |
| Total Culture and Recreation | \$ 31,940,600 | \$ 6,059,063 | \$ 10,750,000 | \$ 10,375,000 | \$ 185,303 | \$ 82,363,362 | \$ - | \$ 141,673,328 |
| <u>Enterprise Fund Projects</u> | | | | | | | | |
| Angel Oak Site / Parking Improvements | \$ 476,050 | \$ - | \$ - | \$ - | \$ - | \$ 26,680 | \$ - | \$ 502,730 |
| City Market Hall Shed Tuckpointing | \$ 222,662 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 222,662 |
| Parking Garage Repairs Project | \$ 2,225,605 | \$ 2,225,605 | \$ - | \$ - | \$ - | \$ 91 | \$ - | \$ 4,451,301 |
| Sheppard Street Lot | \$ 684,118 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 684,118 |
| Total Enterprise Fund Projects | \$ 3,608,435 | \$ 2,225,605 | \$ - | \$ - | \$ - | \$ 26,771 | \$ - | \$ 5,860,811 |
| Total 2022-2026 Capital Improvement Plan | \$ 119,689,353 | \$ 95,239,674 | \$ 53,348,139 | \$ 20,324,452 | \$ 9,970,200 | \$ 183,737,614 | \$ - | \$ 482,309,432 |

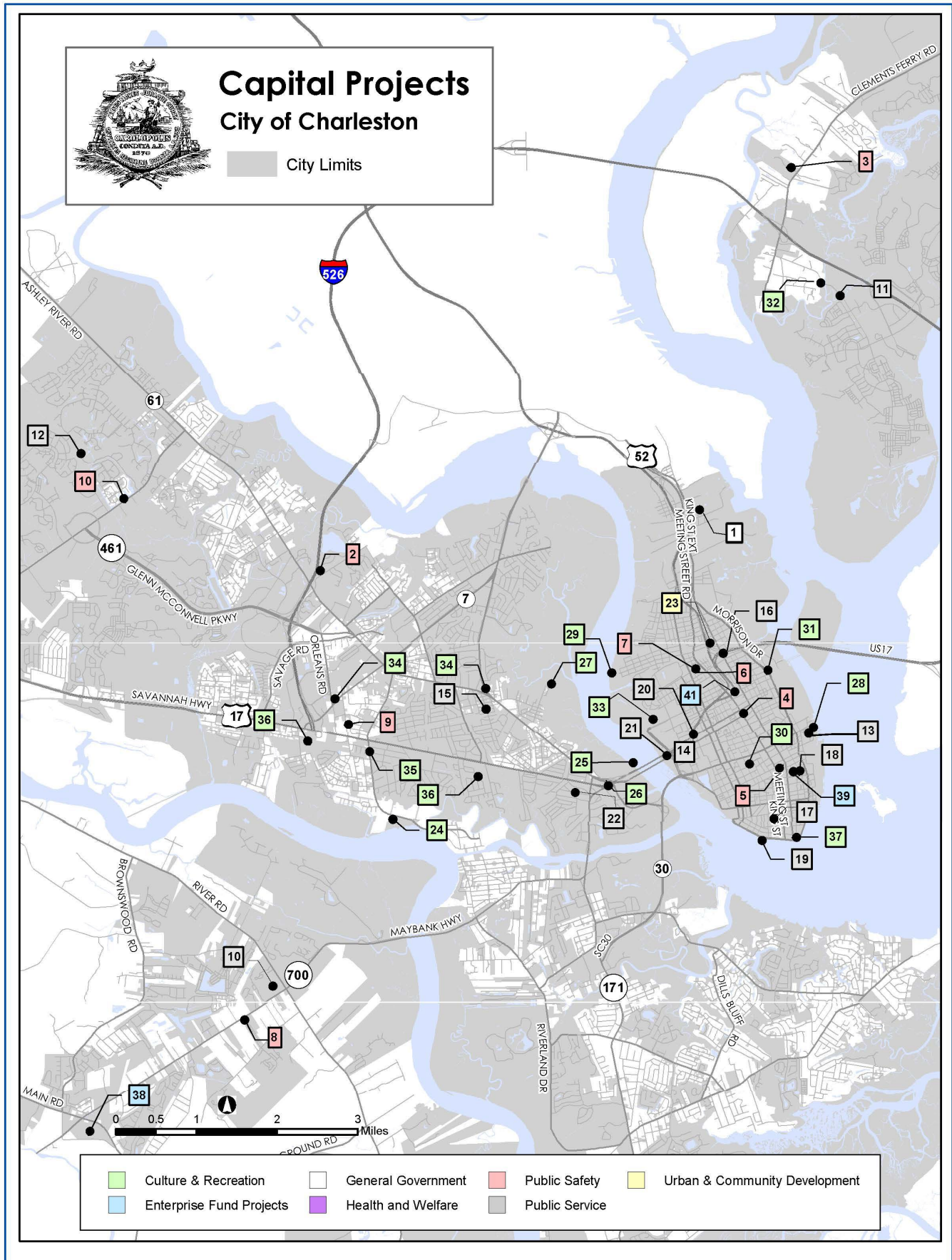


2022-2026 CAPITAL IMPROVEMENT PLAN
5-YEAR FUNDING SOURCE ESTIMATE

| FUNDING SOURCE | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| General Fund Reserves | \$ 9,740,093 | \$ 9,044,343 | \$ 2,347,003 | \$ 375,000 | \$ - | \$ 21,506,439 |
| Charleston County | \$ - | \$ - | \$ 2,000,000 | \$ 1,000,000 | \$ - | \$ 3,000,000 |
| Land Sales | \$ 338,624 | \$ - | \$ - | \$ - | \$ - | \$ 338,624 |
| Bonds | \$ 14,162,510 | \$ 23,549,479 | \$ 20,229,685 | \$ 5,487,677 | \$ 582,478 | \$ 64,011,829 |
| Grants | \$ 31,697,248 | \$ 18,027,923 | \$ 9,911,246 | \$ 6,099,599 | \$ - | \$ 65,736,016 |
| Drainage Fund | \$ 13,181,379 | \$ 18,812,141 | \$ 8,133,607 | \$ 1,446,792 | \$ 3,479,995 | \$ 45,053,914 |
| Tax Increment Finance (TIF) Districts | \$ 12,752,015 | \$ 18,327,770 | \$ 8,217,614 | \$ - | \$ - | \$ 39,297,399 |
| Local Option Permit | \$ 322,802 | \$ 2,476,748 | \$ - | \$ - | \$ - | \$ 2,799,550 |
| Charleston Water Systems | \$ 2,774,818 | \$ 839,984 | \$ 839,984 | \$ 839,984 | \$ 719,924 | \$ 6,014,694 |
| Hospitality Fee | \$ 6,113,790 | \$ 1,935,681 | \$ 959,500 | \$ 3,987,900 | \$ 2,686,553 | \$ 15,683,424 |
| Municipal Accommodations Tax | \$ 2,297,827 | \$ - | \$ 709,500 | \$ 1,087,500 | \$ 2,501,250 | \$ 6,596,077 |
| Contributions | \$ 23,291,483 | \$ - | \$ - | \$ - | \$ - | \$ 23,291,483 |
| Berkeley County | \$ 51,379 | \$ - | \$ - | \$ - | \$ - | \$ 51,379 |
| City Market Fund | \$ 55,662 | \$ - | \$ - | \$ - | \$ - | \$ 55,662 |
| Parking Fund | \$ 2,909,723 | \$ 2,225,605 | \$ - | \$ - | \$ - | \$ 5,135,328 |
| Total | \$ 119,689,353 | \$ 95,239,674 | \$ 53,348,139 | \$ 20,324,452 | \$ 9,970,200 | \$ 298,571,818 |

Total 5-year CIP by Funding Source







Project Name

General Government

- 1 Municipal Operations Complex-Assessment and Design

Public Safety

- 2 CFD Ashley Hall Fire Station Renovation (FS16)
- 3 CFD Cainhoy Fire Station (FS20)
- 4 CFD Cannon Street Fire Station (FS6) Renovation
- 5 CFD Central Fire Station Repairs (FS2/3)
- 6 CFD Huger Street Renovation (FS8)-Phase 1
- 7 CFD Huger Street Renovation (FS8)-Phase 2
- 8 CFD Maybank Highway Fire Station (FS23)
- 9 CPD Fleet Operations/Vehicle Maintenance Garage Relocation

Public Service

- 10 Barberry Woods Drainage Improvements
- 11 Beresford Creek Bridge Replacement
- 12 Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project
- 13 Concord Street Pump Station Upfit
- 14 Ehrhardt Street Tunnel Extension
- 15 Forest Acres Drainage Improvements
- 16 Huger Street Drainage Improvements
- 17 Limehouse Brick Arch Drainage Project
- 18 Market Street Div III-Surface Collection and Conveyance
- 19 Seawall Repairs Phase 3-Low Battery Seawall/Murray Blvd.
- 20 Spring/Fishburne Drainage Basin Improvements Phase 4
- 21 Spring/Fishburne Drainage Basin Improvements Phase 5
- 22 Windermere Drainage Improvements

Project Name

Urban & Community Development

- 23 Huger Street Streetscape

Culture & Recreation

- 24 WPAL Park (1717 Wappoo)
- 25 Ashley River Bike-Pedestrian Bridge (BUILD Grant)
- 26 Ashley Riverwalk-Phase 1 (Design & Engineering)
- 27 Carr-Richardson Park
- 28 International African American Museum
- 29 Longborough Dock
- 30 Shiloh Park
- 31 St. Julian Devine Improvements
- 32 St. Thomas Island Drive-Beresford Creek Crossing
- 33 Stoney Field Improvements
- 34 West Ashley Bikeway Resurfacing (Playground to Wappoo)
- 35 West Ashley Greenway-West Ashley Bikeway Connector
- 36 West Ashley Greenway Improvements (Stinson Dr. to Parkdale Dr.)
- 37 White Point Gardens Improvements

Enterprise Fund Projects

- 38 Angel Oak Site Improvements
- 39 City Market Hall Shed Tuckpointing
- 40 Parking Garage Repairs Project
- 41 Sheppard Street Lot



GENERAL GOVERNMENT PROJECTS

| Project Profile | |
|--------------------------------------|--|
| Project Name: | Municipal Operations Complex-Assessment and Design |
| Government Function: | General Government |
| Project Start Date: | 2021 |
| Total Project Budget: | \$600,000 |
| Funding Sources: | GF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the initial phase for the replacement of current City facilities that run day-to-day City operations such as: Environmental Services, Streets & Sidewalks Maintenance, Fleet Maintenance, Stormwater Maintenance Operations, Fire Training & Logistics, Police Radio Shop and the Traffic & Transportation Sign Shop. This phase of the project focuses on cost estimates of design and construction of a new operations facility based on a needs assessment, site analysis of current owned property (13.93 acres) and other potential properties, and engineering and permitting services. |
| Operating Impact Narrative: | At this time there are no operating impacts anticipated for this phase of the project since it is for a needs assessment and cost estimate of the next phase to construct a new facility. |

| Project Funding | | | | | |
|-----------------------|----------------|----------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 300,000 | 300,000 | - | - | - |
| Total | 300,000 | 300,000 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|---------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| - | 300,000 | 300,000 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





PUBLIC SAFETY PROJECTS

| Project Profile | |
|--------------------------------------|--|
| Project Name: | CFD Ashley Hall Fire Station Renovations (FS 16) |
| Government Function: | Public Safety |
| Project Start Date: | 2018 |
| Total Project Budget: | \$430,000 |
| Funding Sources: | Land Sales |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This is a renovation project to an existing fire station that services the West Ashley area of the City. Renovations consist of exterior rot repair, elevating the living areas of the building, installation of siding, wood flooring and a commercial grade kitchen upgrade. The intention of this project is to extend the usable life of the fire station until a suitable replacement can be built. |
| Operating Impact Narrative: | No operating impacts are anticipated from this project as it is a renovation of a current fire station. Improvements are cosmetic only and will have no impact on the buildings operational costs. |

| Project Funding | | | | | |
|-----------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Land Sales | 338,624 | - | - | - | - |
| Total | 338,624 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 91,376 | 338,624 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|----------------------------------|
| Project Name: | CFD Cainhoy Fire Station (FS 20) |
| Government Function: | Public Safety |
| Project Start Date: | 2018 |
| Total Project Budget: | \$8,650,950 |
| Funding Sources: | GO, IPRB |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the design and construction of a new 10,000 ft ² , 2-bay fire station on the Cainhoy Peninsula to add fire coverage for existing and future developments in the area. This is a replacement of the currently rented temporary 2-bay station. |
| Operating Impact Narrative: | Operating impacts of the new station are estimated to be a savings of \$25,000 annually due to the reduction in rent from the leased, temporary facility and the additional costs of utilities and maintenance. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Bonds | 4,316,794 | 4,316,794 | - | - | - |
| Total | 4,316,794 | 4,316,794 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 17,362 | 4,316,794 | 4,316,794 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|----------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | (25,000) | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | CFD Cannon Street Fire Station Renovation (FS 6) |
| Government Function: | Public Safety |
| Project Start Date: | 2015 |
| Total Project Budget: | \$5,158,365 |
| Funding Sources: | FEMA, GF, IPRB |
| Projected Year of Completion: | 2022 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This is a complete renovation of a 5,700 ft ² fire station that services the Peninsula. The existing 1888 historic structure houses an engine company and serves as the battalion headquarters. The renovations include seismic upgrades to interior framing, strengthening of windows and doors to include storm shutters and impact resistant materials, dry flood-proofing and installation of a backup generator. |
| Operating Impact Narrative: | There are no operating impacts as this is a renovation and upfit of a current existing fire station. Due 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 | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | - | - | - | - | - |
| General Fund Reserves | 595,864 | - | - | - | - |
| Bonds | - | - | - | - | - |
| Total | 595,864 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 5,754,229 | 595,864 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|---|
| Project Name: | CFD Central Fire Station Capital Repairs (FS 2/3) |
| Government Function: | Public Safety |
| Project Start Date: | 2022 |
| Total Project Budget: | \$10,000,000 |
| Funding Sources: | GF, FEMA |
| Projected Year of Completion: | 2024 |



| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is a major capital repair and renovation to one of the oldest operating fire stations in the City, having been constructed in 1886. The repairs will consist of reinforcing the masonry and upfitting key structural areas of the building to meet earthquake resistant "high code" standards. The City applied for a FEMA-Hazard Mitigation Grant Program to cover part of the costs for the repairs in 2022 . |
| Operating Impact Narrative: | There are no operating impacts as this is a renovation and upfit of a current existing fire station. Due 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 | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 1,000,000 | 2,500,000 | 1,500,000 | - | - |
| Grants | 1,000,000 | 2,500,000 | 1,500,000 | - | - |
| Total | 2,000,000 | 5,000,000 | 3,000,000 | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|-----------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| - | 2,000,000 | 5,000,000 | 3,000,000 | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|---|
| Project Name: | Huger Street Fire Station Renovations (FS 8) Phase I & II |
| Government Function: | Public Safety |
| Project Start Date: | 2018 |
| Total Project Budget: | \$4,446,470 |
| Funding Sources: | FEMA, GF |
| Projected Year of Completion: | 2024 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This is a complete renovation of a historic, unreinforced masonry fire station built in 1910. This station services a public university, four public schools, several private schools, public stadiums, three hospitals and the City's Police headquarters. The renovation will include seismic upgrades to the interior framing, strengthening of window and doors to include storm shutters and impact resistant materials, dry flood-proofing and the installation of a backup generator. There are two phases to this project with Phase I including architectural, engineering and permitting which are anticipated to be finished in 2022, while Phase II will be the construction and retrofit of the station. |
| Operating Impact Narrative: | There are no operating impacts as this is a renovation and upfit of a current existing fire station. Due 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 | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 202,265 | 650,000 | 604,000 | - | - |
| Grants | 450,000 | 1,950,000 | 247,001 | - | - |
| Total | 652,265 | 2,600,000 | 851,001 | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|-----------|---------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 343,204 | 652,265 | 2,600,000 | 851,001 | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|----------------------------------|
| Project Name: | CFD Maybank Fire Station (FS 23) |
| Government Function: | Public Safety |
| Project Start Date: | 2021 |
| Total Project Budget: | \$8,951,156 |
| Funding Sources: | IPRB |
| Projected Year of Completion: | 2026 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is for the design and construction of a new fire station on Johns Island at the corner of Maybank Highway and Wildts Battery Drive. This station is designed for approximately 14,000 ft ² and will be a 3-bay fire station for 2 companies of firefighters. The intent of this fire station is to increase the level of fire protection coverage for the expanding Johns Island area of the City. |
| Operating Impact Narrative: | This is a new fire station that will have completely new operating costs. One new ladder truck and one new pumper truck will be acquired using lease purchase funds. Due to the time it takes to build these vehicles they must be ordered in advance of completion of the facility. Debt service on these orders start in 2022 and will extend to 2027. Additional fuel, utility and maintenance costs will be budgeted for after completion. Additional personnel (27 in total) costs will also be budgeted for in the year 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 | 2022 | 2023 | 2024 | 2025 | 2026 |
| Bonds | 500,000 | 2,372,750 | 4,369,750 | 582,478 | - |
| Total | 500,000 | 2,372,750 | 4,369,750 | 582,478 | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|-----------|-----------|---------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 407 | 500,000 | 2,372,750 | 4,369,750 | 582,478 | - |

| Operating Cost Impact | | | | | |
|-----------------------|---------|---------|---------|-----------|---------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | 232,503 | 871,873 | 978,740 | 3,208,740 | 501,237 |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | CPD Fleet Operations/Vehicle Maintenance Garage Relocation |
| Government Function: | Public Safety |
| Project Start Date: | 2018 |
| Total Project Budget: | \$8,650,950 |
| Funding Sources: | GF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the construction of a new fleet operations and vehicle maintenance garage for the police department. The previous facility was sold in 2016 and currently a facility is rented out for the purposes of police fleet maintenance. Property acquisition and design are underway with construction estimated to begin in 2023. |
| Operating Impact Narrative: | Operating impacts of this new facility are estimated to be a savings of \$35,000 annually due to the reduction in rent from the leased, temporary facility and the additional costs of utilities and maintenance. |

| Project Funding | | | | | |
|-----------------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 1,100,000 | 2,141,248 | - | - | - |
| Total | 1,100,000 | 2,141,248 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 161,493 | 1,100,000 | 2,141,248 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|----------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | (35,000) | - | - |





PUBLIC SERVICE PROJECTS

| Project Profile | |
|--------------------------------------|--------------------------------------|
| Project Name: | Barberry Woods Drainage Improvements |
| Government Function: | Public Service |
| Project Start Date: | 2018 |
| Total Project Budget: | \$10,062,798 |
| Funding Sources: | DF |
| Projected Year of Completion: | 2024 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is to improve drainage around the Barberry Woods neighborhood. A study in 2018 determined that the main cause of flooding in the area was due to undersized infrastructure through the surrounding development. Currently the project is reaching the end of the design and engineering stage and moving into the property acquisition stage in order for appropriate construction to commence in 2023. 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 mean to improve drainage using natural water elimination systems there are no additional operating costs anticipated to arise from this project. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------------------|----------|----------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Drainage Fund | 2,100,000 | 3,644,245 | 3,644,245 | - | - |
| Total | 2,100,000 | 3,644,245 | 3,644,245 | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|-----------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 674,309 | 2,100,000 | 3,644,245 | 3,644,245 | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|------------------------------------|
| Project Name: | Beresford Creek Bridge Replacement |
| Government Function: | Public Service |
| Project Start Date: | 2019 |
| Total Project Budget: | \$3,700,000 |
| Funding Sources: | GF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This is a project to replace a vehicle bridge along Daniel Island Drive that cross over Beresford Creek. An assessment was performed in 2019 of the two bridges along Daniel Island Drive/St. Thomas Island Drive. The Nowell Creek Bridge was found to be in good condition with a 10-15 year lifespan remaining. The assessment of the Beresford Creek Bridge recommended replacement within 1-5 years. A cost estimate was conducted in 2019 and a design contract was in place by early 2021. Construction is anticipated to begin in 2022 and finish before the end of the year. |
| Operating Impact Narrative: | There is no operating impact anticipated from this project. |

| Project Funding | | | | | |
|-----------------------|------------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 3,551,722 | - | - | - | - |
| Total | 3,551,722 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 148,278 | 3,551,722 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection Project |
| Government Function: | Public Service |
| Project Start Date: | 2017 |
| Total Project Budget: | \$5,21,308 |
| Funding Sources: | NFWF, DF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is meant to develop an engineering and design plan, strengthen stakeholder participation, test outreach and education opportunities, and complete necessary permitting to restore a more natural floodplain function in the Church Creek Drainage Basin. |
| Operating Impact Narrative: | There are no operating impacts for this project as it is meant to develop a design for future construction in the Church Creek Drainage Basin. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | 1,345,000 | - | - | - | - |
| Drainage Fund | 2,277,190 | 1,039,390 | - | - | - |
| Total | 3,622,190 | 1,039,390 | - | - | - |

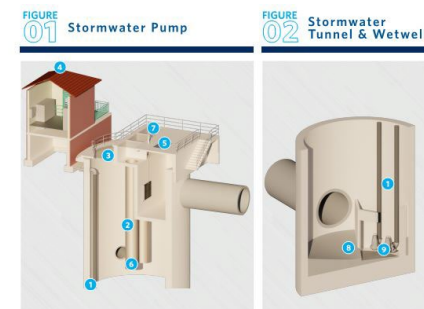
| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 5,397,259 | 3,622,190 | 1,039,390 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|-----------------------------------|
| Project Name: | Concord Street Pump Station Upfit |
| Government Function: | Public Service |
| Project Start Date: | 2021 |
| Total Project Budget: | \$5,996,000 |
| Funding Sources: | DF |
| Projected Year of Completion: | 2023 |



| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is a capital upfit to the current Concord Street Pump Station. The upfit is meant to bring the current pumps up to industry standards and make repairs to ensure the longevity for the pumps. Repairs and improvements include updating aging electrical components, updating control systems, replacing the current pump and making structural repairs to the facility. |
| Operating Impact Narrative: | Anticipated savings in maintenance and repairs costs to the 20+ year old pumps are projected to be around \$50,000 annually upon completion of the project. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Drainage Fund | 3,375,667 | 2,620,333 | - | - | - |
| Total | 3,375,667 | 2,620,333 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| - | 3,375,667 | 2,620,333 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|----------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | (50,000) | - | - |

FIGURE 03 Motor Control Center Building

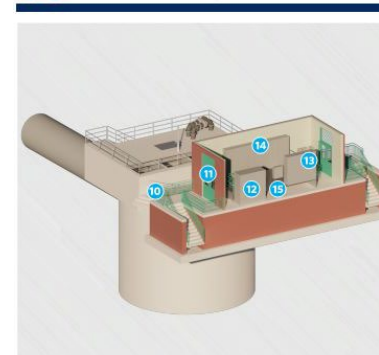
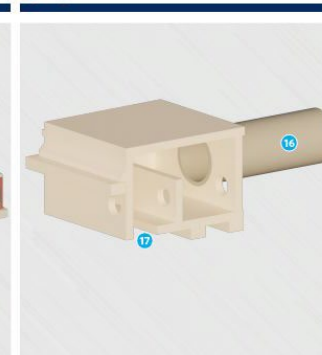


FIGURE 04 Outfall





| Project Profile | |
|--------------------------------------|----------------------------------|
| Project Name: | Ehrhardt Street Tunnel Extension |
| Government Function: | Public Service |
| Project Start Date: | 2019 |
| Total Project Budget: | \$17,209,836 |
| Funding Sources: | DF, CDBG-MIT |
| Projected Year of Completion: | 2024 |

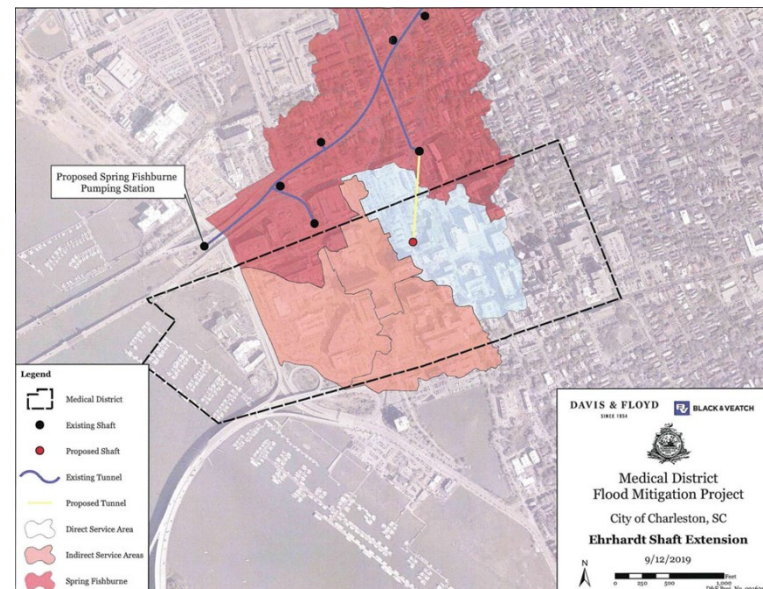
[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | The focus of this project is to construct a tunnel and drop shaft in the medical district area of the Peninsula. The tunnel will connect to the Spring-Fishburne drainage system and it is anticipated that this will greatly reduce the frequency and severity of flooded streets in the area. This will service the Medical University of South Carolina, Roper Hospital and the Ralph H. Johnson VA Medical Center. |
| Operating Impact Narrative: | There is no operating impact anticipated from this project. |

| Project Funding | | | | | |
|-----------------|-------------------|------------------|----------------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | 7,875,000 | 2,089,190 | - | - | - |
| Drainage Fund | 2,625,000 | 3,057,907 | 589,362 | - | - |
| Total | 10,500,000 | 5,147,097 | 589,362 | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|------------|-----------|---------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 973,377 | 10,500,000 | 5,147,097 | 589,362 | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|------------------------------------|
| Project Name: | Forest Acres Drainage Improvements |
| Government Function: | Public Service |
| Project Start Date: | 2015 |
| Total Project Budget: | \$20,066,971 |
| Funding Sources: | SWRB, DF, LOP |
| Projected Year of Completion: | 2023 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is the creation of a new drainage system that will consist of stormwater channels and dual 5-ft by 10-ft box culverts along the West Ashley Bikeway, under St. Andrews Blvd., and under 5th Avenue. This system offers the same level of protection to the properties in the drainage basin as a pumped system with the added benefit of not relying on electric power. |
| Operating Impact Narrative: | There is no operating impact anticipated from this project as routine cleaning of culverts and channels are already appropriated in the Stormwater Fund. |

| Project Funding | | | | | |
|---------------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Bonds | 3,041,488 | - | - | - | - |
| Local Option Permit | 322,802 | 2,476,748 | - | - | - |
| Drainage Fund | - | 1,548,542 | - | - | - |
| Total | 3,364,290 | 4,025,290 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 12,677,391 | 3,364,290 | 4,025,290 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|------------------------------------|
| Project Name: | Huger Street Drainage Improvements |
| Government Function: | Public Service |
| Project Start Date: | 2018 |
| Total Project Budget: | \$14,078,670 |
| Funding Sources: | DF, TIF, SCRIA, CWS |
| Projected Year of Completion: | 2024 |

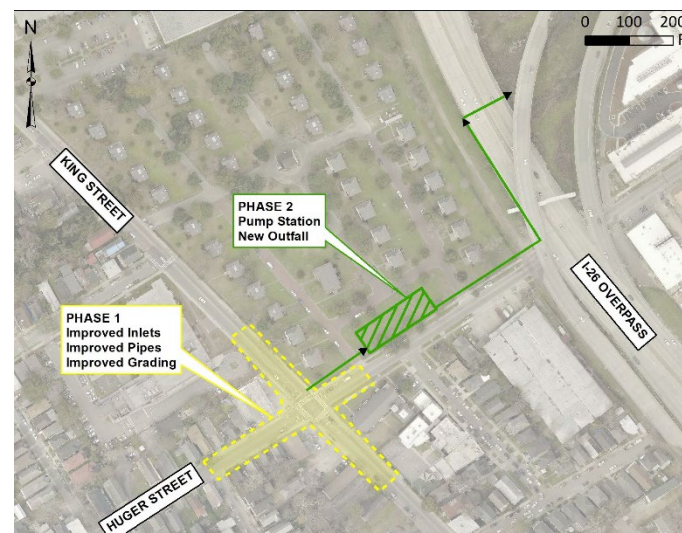
[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is the construction of updated street improvements, new outfall and potential new pump station at the Huger St./King St. intersection. A study was completed in 2019 with the recommendation of an eventual pump station at the intersection to alleviate chronic flooding problems. Phase I of the project, which is set to be completed in 2022, was for improvements to the surface collection and conveyance system of the intersection. Phase II of the project, set to begin in 2023 is for the construction of a pump station. |
| Operating Impact Narrative: | It is estimated that upon completion of the pump station, there will be a \$50,000 annual cost for maintenance and inspections of the new pump station. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------------------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| TIF | - | - | - | - | - |
| Grants | - | - | - | - | - |
| CWS | - | - | - | - | - |
| Drainage Fund | 1,303,522 | 3,900,000 | 3,900,000 | - | - |
| Total | 1,303,522 | 3,900,000 | 3,900,000 | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|-----------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 4,975,148 | 1,303,522 | 3,900,000 | 3,900,000 | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|--------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | 50,000 | - |





| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project includes the rehabilitation and improvement of 580-ft of existing brick arch and 800-ft of existing concrete box culvert within the Limehouse Drainage Basin. The project will also improve the current stormwater infrastructure with new concrete liner using shotcrete construction techniques. The Limehouse Street Drainage Basin covers over 145 acres of the Peninsula. |
| Operating Impact Narrative: | There is no budgetary operating impact anticipated from this project. |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | Market Street Division III-Surface Collection & Conveyance |
| Government Function: | Public Service |
| Project Start Date: | 2015 |
| Total Project Budget: | \$18,329,730 |
| Funding Sources: | SWRB, CWS, DF |
| Projected Year of Completion: | 2026 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project consists of improvements to the surface collection and conveyance system on North and South Market Streets. The existing stormwater collection and conveyance system will be completely connected to the three drop shafts while the brick arches, due to their historic significance, will be left intact. |
| Operating Impact Narrative: | There is no budgetary operating impact anticipated from this project. However, this project will help alleviate flooding, which will reduce property damage, public inconvenience, public safety response for traffic control and loss of business revenue. |

| Project Funding | | | | | |
|-----------------|---------------|------------------|------------------|------------------|------------------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Bonds | 50,000 | 3,359,935 | 3,359,935 | 1,913,142 | - |
| CWS | - | 839,984 | 839,984 | 839,984 | 719,924 |
| Drainage Fund | - | - | - | 1,446,792 | 3,479,995 |
| Total | 50,000 | 4,199,919 | 4,199,919 | 4,199,918 | 4,199,919 |

| Capital Expenditure Estimate | | | | | |
|------------------------------|--------|-----------|-----------|-----------|-----------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 1,480,056 | 50,000 | 4,199,919 | 4,199,919 | 4,199,919 | 4,199,919 |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | Seawall Repairs Phase 3-Low Battery/Murray Blvd. |
| Government Function: | Public Service |
| Project Start Date: | 2015 |
| Total Project Budget: | \$71,201,033 |
| Funding Sources: | HF, MA, CWS, IPRB |
| Projected Year of Completion: | 2025 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is for the concrete repairs and rehabilitation of approximately 4,800 linear feet of the Seawall at the Low Battery in 950-ft sections. This project also includes proposed street improvements along Murray Boulevard and at White Point Gardens. Construction was completed on the second section in 2021 and will begin on the third section in 2022. The final section is anticipated to be finished in early 2024. The final section includes improvements at White Point Gardens. |
| Operating Impact Narrative: | There is no operating impact anticipated from this project. |

| Project Funding | | | | | |
|------------------|-------------------|-------------------|-------------------|------------------|----------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Muni. Accom. Tax | 2,297,827 | - | - | - | - |
| Hospitality Fee | 3,724,248 | - | - | - | - |
| CWS | 2,774,818 | - | - | - | - |
| Bond | 4,703,107 | 13,500,000 | 12,500,000 | 2,448,764 | - |
| Total | 13,500,000 | 13,500,000 | 12,500,000 | 2,448,764 | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|------------|------------|------------|-----------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 29,252,268 | 13,500,000 | 13,500,000 | 12,500,000 | 2,448,764 | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | Spring-Fishburne Drainage Basin Improvements Phase 4-Wetwell & Outfall |
| Government Function: | Public Service |
| Project Start Date: | 2018 |
| Total Project Budget: | \$65,319,073 |
| Funding Sources: | TIF, SCTIB |
| Projected Year of Completion: | 2023 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This is the second to the last phase of the Spring-Fishburne meta-project. This phase includes the construction of a large wetwell for housing the stormwater pumps; installation of trash racks for removing large, floating debris; construction of a sediment basin; and construction of a 500-ft long outfall into the Ashley River consisting of triple 8-ft by 10-ft concrete box culverts. |
| Operating Impact Narrative: | There is no budgetary operating impact anticipated from this project. However, this project will help alleviate flooding, which will reduce property damage, public inconvenience, public safety response for traffic control and loss of business revenue. |

| Project Funding | | | | | |
|-----------------|-------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| TIF | 5,351,406 | 3,676,979 | - | - | - |
| Grants | 9,648,594 | 3,676,979 | - | - | - |
| Total | 15,000,000 | 7,353,958 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|------------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 42,965,115 | 15,000,000 | 7,353,958 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|---|
| Project Name: | Spring-Fishburne Drainage Basin Improvements Phase 5-Pump Station |
| Government Function: | Public Service |
| Project Start Date: | 2021 |
| Total Project Budget: | \$37,000,000 |
| Funding Sources: | TIF, SCTIB |
| Projected Year of Completion: | 2024 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This is the last phase of the Spring-Fishburne meta-project. This phase includes the purchase and installation of 3 main stormwater pumps capable of pumping in excess of 120,000 gallons per minute of water out of the connected stormwater system. |
| Operating Impact Narrative: | It is estimated upon completion of the pumps and pump station that an annual maintenance budget of \$100,000 will be needed to ensure the life-span of the pumps. |

| Project Funding | | | | | |
|-----------------|-------------------|-------------------|------------------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| TIF | 7,000,000 | 12,213,291 | 5,174,114 | - | - |
| Grants | 7,000,000 | 5,286,709 | - | - | - |
| Total | 14,000,000 | 17,500,000 | 5,174,114 | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|------------|------------|-----------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 325,886 | 14,000,000 | 17,500,000 | 5,174,114 | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|---------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | 100,000 | - |





| Project Profile | |
|--------------------------------------|-----------------------------|
| Project Name: | Windermere Drainage Project |
| Government Function: | Public Service |
| Project Start Date: | 2018 |
| Total Project Budget: | \$4,600,000 |
| Funding Sources: | DF |
| Projected Year of Completion: | 2023 |

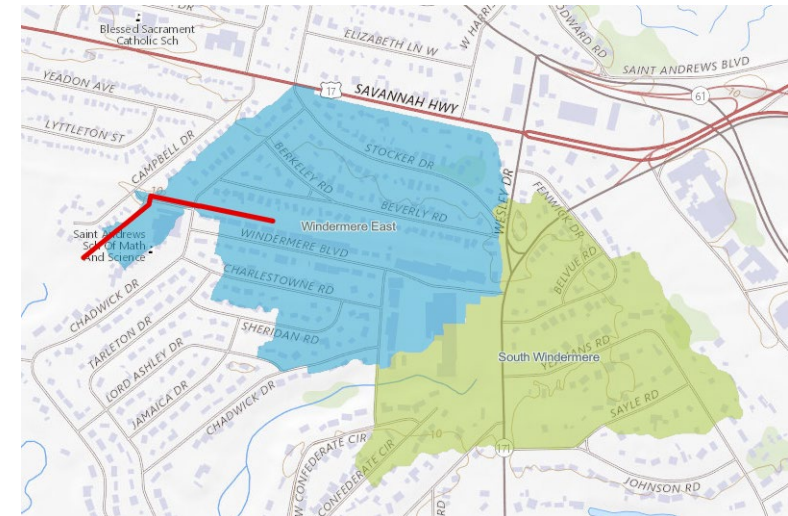
[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is meant to improve stormwater drainage in the Windermere neighborhood by installing a new outfall to alleviate the flooding as the current infrastructure is undersized. The project is designed to improve the drainage system so that it will function to current design standards, which is the 25-year, 24-hour design storm; this corresponds to 8.7 inches of rainfall over a 24-hour period. |
| Operating Impact Narrative: | There is no operating impact anticipated from this project. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Drainage Fund | 1,500,000 | 3,001,724 | - | - | - |
| Total | 1,500,000 | 3,001,724 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 98,276 | 1,500,000 | 3,001,724 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Stormwater Fund | - | - | - | - | - |





URBAN AND COMMUNITY DEVELOPMENT PROJECTS

| Project Profile | |
|--------------------------------------|-------------------------------|
| Project Name: | Huger Street Streetscape |
| Government Function: | Urban & Community Development |
| Project Start Date: | 2015 |
| Total Project Budget: | \$4,007,138 |
| Funding Sources: | Federal Mitigation Funds, GF |
| Projected Year of Completion: | 2023 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project includes right-of-way improvements from Morrison Drive to King Street including resetting curbs where possible, new curbs, new 5-foot wide and 8-foot wide sidewalks, on-street parking, street lights, street trees, etc. Limited drainage improvements may also be completed as the budget allows. |
| Operating Impact Narrative: | Upon completion of the project small maintenance budget increases are anticipated for street tree maintenance, sidewalk maintenance, and street light utility costs all totaling an estimated \$25,000 increase annually to the operating budget. |

| Project Funding | | | | | |
|-----------------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | 1,449,956 | - | - | - | - |
| General Fund Reserves | 497,554 | 1,947,510 | - | - | - |
| Total | 1,947,510 | 1,947,510 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 112,119 | 1,947,510 | 1,947,510 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|--------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | 25,000 | - | - |





CULTURE AND RECREATION PROJECTS

| Project Profile | |
|--------------------------------------|-------------------------|
| Project Name: | WPAL Park (1717 Wappoo) |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2016 |
| Total Project Budget: | \$2,481,559 |
| Funding Sources: | Land Sales, HF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the creation of a small park space on Wappoo Road in West Ashley that includes waterfront access through an existing pier and possible boardwalk. |
| Operating Impact Narrative: | Anticipated operating impacts are estimated at \$10,000 annually for the maintenance of the boardwalks and pier. |

| Project Funding | | | | | |
|-----------------|---------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Land Sales | - | - | - | - | - |
| Hospitality Fee | 50,000 | 1,429,412 | - | - | - |
| Total | 50,000 | 1,429,412 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|--------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 1,002,147 | 50,000 | 1,429,412 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|--------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | 10,000 | - | - |





| Project Profile | |
|--------------------------------------|---|
| Project Name: | Ashley River Bike-Pedestrian Bridge (BUILD Grant) |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2020 |
| Total Project Budget: | \$26,249,750 |
| Funding Sources: | BUILD, MUSC, GF, Charleston County, HF |
| Projected Year of Completion: | 2025 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is a bicycle and pedestrian bridge that will connect West Ashley with downtown Charleston. The bridge will provide a safe connection between the West Ashley Greenway, Brittlebank Park, and the Ashley River Walk. Currently this project is in the design phase. |
| Operating Impact Narrative: | With this project currently in the design and engineering phase, budgetary operating impacts are unknown. Maintenance costs for the bridge, when known will be included in the General Fund operating budget. |

| Project Funding | | | | | |
|-----------------------|------------------|------------------|-------------------|-------------------|----------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | 2,025,076 | 2,025,076 | 8,000,000 | 6,099,599 | - |
| Charleston County | - | - | 2,000,000 | 1,000,000 | - |
| Contributions | 100,000 | - | - | - | - |
| General Fund Reserves | 312,939 | - | - | - | - |
| Hospitality Fee | 93,330 | 506,269 | - | 2,900,401 | - |
| Total | 2,531,345 | 2,531,345 | 10,000,000 | 10,000,000 | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------------|------------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 1,187,061 | 2,531,345 | 2,531,345 | 10,000,000 | 10,000,000 | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |





| Project Profile | |
|--------------------------------------|---|
| Project Name: | Ashley Riverwalk-Phase I (Design & Engineering) |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2018 |
| Total Project Budget: | \$300,000 |
| Funding Sources: | HF |
| Projected Year of Completion: | 2026 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | <p>This project is the design of a pedestrian walkway connecting Brittlebank Park to Lockwood Drive on the Charleston Peninsula. The walkway will begin at Brittlebank Park, continue over the Bristol Marina using the existing pier and floating dock and then pass under the US-17 Ashley River Bridges on a floating dock. The walkway will then switch to a fixed pier near the south side of the US-17 bridges before heading towards Lockwood Drive over Hummock Island by path on land and connect o Lockwood Drive by a fixed pier. This design project us currently on hold until the completion of the Ashley River Bike-Pedestrian Bridge so that all walkway tie-ins from the bike-pedestrian bridge can be complete to allow for a seamless transition to the proposed walkway.</p> |
| Operating Impact Narrative: | No operating impact is anticipated at this time as this is in the design phase of a project. |

| Project Funding | | | | | |
|-----------------|------|------|------|------|----------------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Hospitality Fee | - | - | - | - | 185,303 |
| Total | - | - | - | - | 185,303 |

| Capital Expenditure Estimate | | | | | |
|------------------------------|------|------|------|------|---------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 114,697 | - | - | - | - | 185,303 |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|----------------------|
| Project Name: | Carr-Richardson Park |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2015 |
| Total Project Budget: | \$2,795,025 |
| Funding Sources: | Land Sales, HF |
| Projected Year of Completion: | 2022 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is the demolition of an existing two-story structure, removal of construction debris, underbrush, grading and installation of new fencing. Additional work includes the construction of a community/special event space and required parking surrounded by a passive park with walking paths, benches, picnic tables and possible shade structures. |
| Operating Impact Narrative: | Estimated operating costs are \$15,000 for annual landscaping and maintenance of the facility. |

| Project Funding | | | | | |
|-----------------|------------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Land Sales | - | - | - | - | - |
| Hospitality Fee | 1,634,268 | - | - | - | - |
| Total | 1,634,268 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 1,160,757 | 1,634,268 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|--------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | 15,000 | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | International African American Museum |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2014 |
| Total Project Budget: | \$97,300,000 |
| Funding Sources: | MA Revenue Bond, State Appropriations, PRIVATE |
| Projected Year of Completion: | 2022 |

[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the construction of a new 34,000 ft ² International African American Museum (IAAM) on the historic site of Gadsden's Wharf through which the largest population of enslaved Africans were transported to the United States. The building will be 1 story with interior and exterior exhibitry space, a family history center and a programmable outdoor gathering space for cultural events. |
| Operating Impact Narrative: | No operating impact is anticipated for this project as the IAAM will be managed and operated by an independent non-profit of the same name. |

| Project Funding | | | | | |
|-----------------|-------------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Bonds | - | - | - | - | - |
| Grants | - | - | - | - | - |
| Contributions | 23,191,483 | - | - | - | - |
| Total | 23,191,483 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|------------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 74,108,517 | 23,191,483 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Hospitality Fee Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|----------------------|
| Project Name: | Longborough Dock |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2019 |
| Total Project Budget: | \$827,000 |
| Funding Sources: | GF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is for the design and construction of a dock on property owned by the City to be used for public water access. The project is currently in the design phase. |
| Operating Impact Narrative: | Anticipated operating impact of \$10,000 annually for maintenance of the dock. |

| Project Funding | | | | | |
|-----------------------|---------------|----------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 40,000 | 776,660 | - | - | - |
| Total | 40,000 | 776,660 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|--------|---------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 10,340 | 40,000 | 776,660 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|--------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | 10,000 | - | - |





| Project Profile | |
|--------------------------------------|----------------------|
| Project Name: | Shiloh Park |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2019 |
| Total Project Budget: | \$500,000 |
| Funding Sources: | GF |
| Projected Year of Completion: | 2022 |

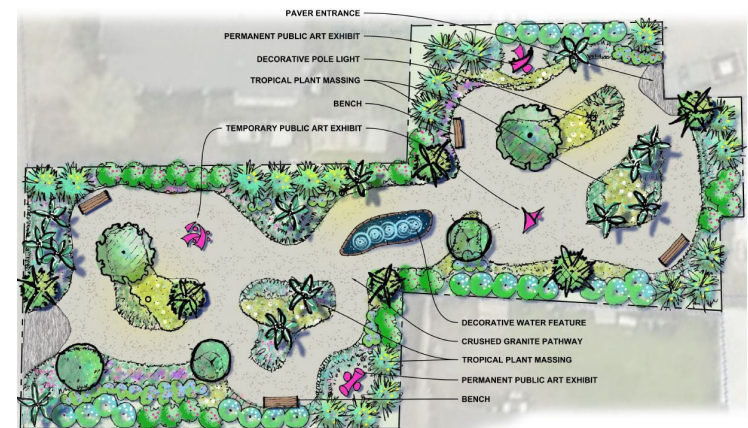
[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project involved the demolition of the former Shiloh African Methodist Episcopal Church located at 174 Smith St. and the replacement of the church with a .19 acre passive park. |
| Operating Impact Narrative: | Anticipated annual landscaping and tree maintenance of \$5,000 will be included in the 2023 operating budget. |

| Project Funding | | | | | |
|-----------------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 361,575 | - | - | - | - |
| Total | 361,575 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 138,425 | 361,575 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|-------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | 5,000 | - | - | - |





| Project Profile | |
|--------------------------------------|--------------------------------|
| Project Name: | St. Julian Devine Improvements |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2017 |
| Total Project Budget: | \$3,146,883 |
| Funding Sources: | CPC, GF, TIF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project includes site improvements to the already existing St. Julian Devine Community Center. The Charleston Parks Conservancy is a joint-partner in this project. The project includes playground, landscape and hardscape improvements on the exterior of the building and interior improvements including upgrades to the elevator, new windows, roof and flooring. The final portion of this project includes preservation of the historic chimney stacks. |
| Operating Impact Narrative: | There is no operating impact anticipated for this project as it is an improvement project to a currently existing facility. |

| Project Funding | | | | | |
|-----------------------|------------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Contributions | - | - | - | - | - |
| General Fund Reserves | 650,000 | - | - | - | - |
| TIF | 449,423 | - | - | - | - |
| Total | 1,099,423 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 2,047,460 | 1,099,423 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





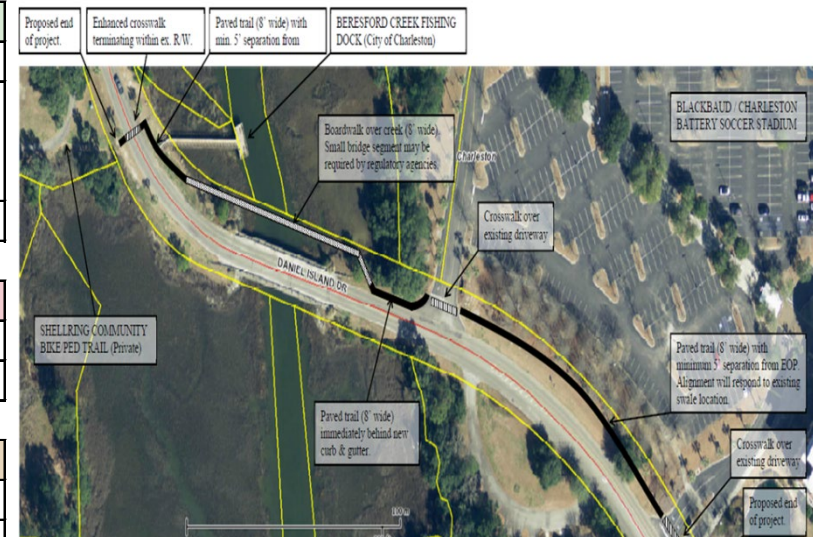
| Project Profile | |
|--------------------------------------|---|
| Project Name: | St. Thomas Island Drive-Nowell Creek Crossing |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2017 |
| Total Project Budget: | \$751,467 |
| Funding Sources: | GF, TEA |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the construction of an 8-foot wide paved multi-purpose trail in the existing public right-of-way adjacent to St. Thomas Island Drive and Daniel Island Drive. The trail runs two-tenths of a mile starting approximately at Nowell Creek Fishing Dock on St. Thomas Island Drive, requiring the construction of a boardwalk over the creek and continuing along Daniel Island Drive to the site of the former Charleston Battery Soccer Stadium. The terminus allows for connecting to the replacement of the Beresford Creek Bridge that will also include a bike/pedestrian lane. |
| Operating Impact Narrative: | There is no anticipated operating impact at this time. |

| Project Funding | | | | | |
|-----------------------|----------------|----------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | 283,345 | 274,171 | - | - | - |
| General Fund Reserves | 19,457 | - | - | - | - |
| Berkeley County | 51,379 | 80,010 | - | - | - |
| Total | 354,181 | 354,181 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|---------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 43,105 | 354,181 | 354,181 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|---------------------------|
| Project Name: | Stoney Field Improvements |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2018 |
| Total Project Budget: | \$3,018,481 |
| Funding Sources: | GO, PRIVATE |
| Projected Year of Completion: | 2022 |

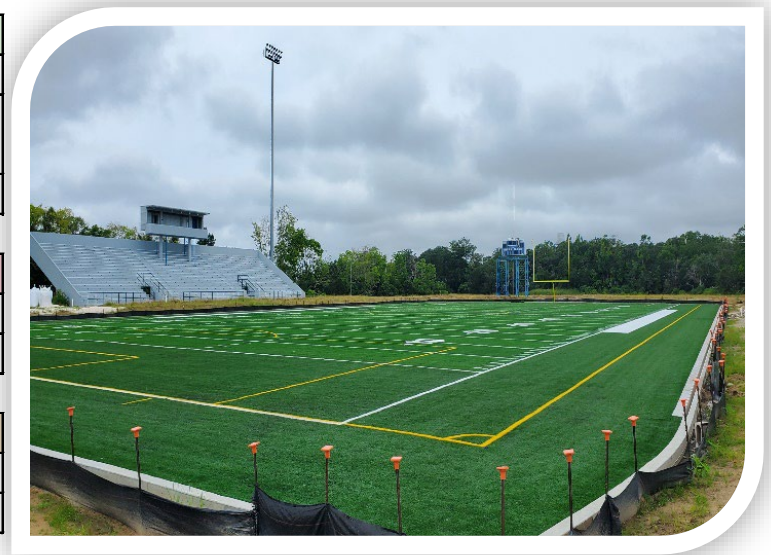
[LINK TO PROJECT WEBPAGE](#)

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is a complete renovation and upfit of the Stoney Field track and stands along Fishburne St. This is a joint project with the Charleston County School District, where CCSD is providing the track and field renovation and the City is renovating the stands, press box, locker rooms, electrical upgrades and parking improvements. |
| Operating Impact Narrative: | There is no operating impact anticipated for this project as the facility is to be utilized by CCSD as a high school track and the City will utilize the field as an area for special events. |

| Project Funding | | | | | |
|-----------------|------------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Bonds | 1,029,252 | - | - | - | - |
| Contributions | - | - | - | - | - |
| Total | 1,029,252 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 1,989,229 | 1,029,252 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | West Ashley Bikeway Resurfacing (Playground to Wappoo) |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2018 |
| Total Project Budget: | \$1,400,000 |
| Funding Sources: | GF, HF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the resurfacing of approximately 6,000 linear feet of the West Ashley Bikeway between Playground Road and Wappoo Road. The work includes repairs to the damaged areas from roots and erosion as well as additional signage, tree work, and plantings. |
| Operating Impact Narrative: | There is no anticipated operating impact from this project. The resurfacing has a life expectancy of 10-15 years. |

| Project Funding | | | | | |
|-----------------------|----------------|----------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 592,465 | 592,465 | - | - | - |
| Hospitality Fee | - | - | - | - | - |
| Total | 592,465 | 592,465 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|---------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 215,069 | 592,465 | 592,465 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | West Ashley Greenway-Bikeway Connector |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2018 |
| Total Project Budget: | \$679,145 |
| Funding Sources: | TEA, GF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is the construction of a multi-use trail along the eastern side of Wappoo Road from the West Ashley Greenway crossing to the western terminus of the West Ashley Bikeway and will provide a safe transition for cyclists and pedestrians from Greenway to Bikeway. The trail will vary from 8 to 10-feet wide in the available right-of-way and will include curb and gutter installation along Wappoo Rd., conversion of approximately 850 linear feet of open swales to piped drainage, modifications to the curbing alignment at the southeastern corner of Wappoo Road and Savannah Highway and all related signs and markings. |
| Operating Impact Narrative: | Anticipated operating impact is \$10,000 annually for maintenance of the trail. The connector is estimated to have a life expectancy of 10-15 years before needing to be resurfaced. |

| Project Funding | | | | | |
|-----------------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 311,771 | - | - | - | - |
| Grants | 344,428 | - | - | - | - |
| Total | 656,199 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 22,946 | 656,199 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|--------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | 10,000 | - | - | - |





| Project Profile | |
|--------------------------------------|--|
| Project Name: | West Ashley Greenway Improvements (Stinson to Parkdale & Footbridge Replacement) |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2014 |
| Total Project Budget: | \$549,017 |
| Funding Sources: | GF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project includes 8-foot wide asphalt paths with grassed shoulders, trail improvements, and a new foot-bridge over Long Creek crossing and intersection improvements at Stinson Drive and Arlington Drive. The new asphalt has been completed and the project is in the final phase of constructing the new foot-bridge. |
| Operating Impact Narrative: | There is no anticipated operating impact as this project consist of improvements to an already existing trail. |

| Project Funding | | | | | |
|-----------------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund Reserves | 267,785 | - | - | - | - |
| Total | 267,785 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 281,232 | 267,785 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





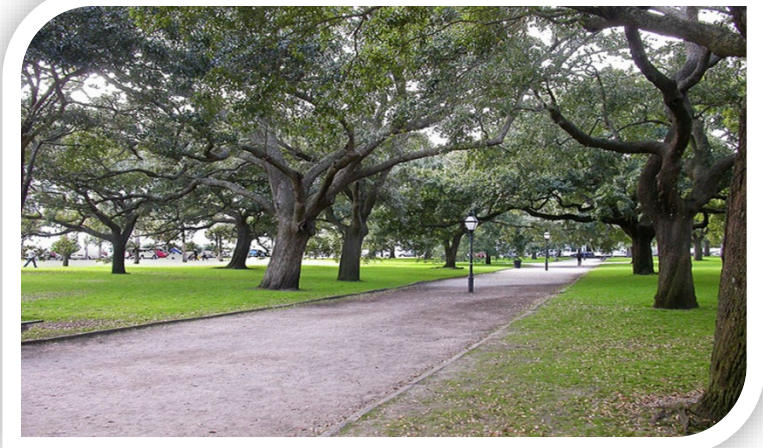
| Project Profile | |
|--------------------------------------|----------------------------------|
| Project Name: | White Point Gardens Improvements |
| Government Function: | Culture & Recreation |
| Project Start Date: | 2016 |
| Total Project Budget: | \$175,000 |
| Funding Sources: | HF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project includes improvements to the historic White Point Gardens at the Battery. Improvements include sodding, oyster shell pathway refurbishment and upgrades/improvements to various hardscape elements. |
| Operating Impact Narrative: | There are no anticipated operating impacts as this project consists of improvements to an already existing park. |

| Project Funding | | | | | |
|-----------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Hospitality Fee | 132,623 | - | - | - | - |
| Total | 132,623 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 42,377 | 132,623 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| General Fund | - | - | - | - | - |





ENTERPRISE PROJECTS

| Project Profile | |
|--------------------------------------|-------------------------------------|
| Project Name: | Angel Oak Site/Parking Improvements |
| Government Function: | Enterprise |
| Project Start Date: | 2014 |
| Total Project Budget: | \$502,730 |
| Funding Sources: | CCGP, HF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project consists of design, demolition of old parking area, construction of new pervious parking surface, pedestrian trails and fencing around the Angel Oak premises. |
| Operating Impact Narrative: | There is no operating impact anticipated at this time. |

| Project Funding | | | | | |
|-----------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Grants | 163,730 | - | - | - | - |
| Hospitality Fee | 312,320 | - | - | - | - |
| Total | 476,050 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 26,680 | 476,050 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Angel Oak Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|------------------------------------|
| Project Name: | City Market Hall Shed Tuckpointing |
| Government Function: | Enterprise |
| Project Start Date: | 2021 |
| Total Project Budget: | \$222,662 |
| Funding Sources: | ENTERPRISE, HF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is the removal and repointing of mortar at selected areas of Market Head Hall along with repair of several south facing masonry columns of Shed A of the historic City Market. |
| Operating Impact Narrative: | There is no operating impact anticipated at this time. |

| Project Funding | | | | | |
|------------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| City Market Fund | 55,662 | - | - | - | - |
| Hospitality Fee | 167,000 | - | - | - | - |
| Total | 222,662 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| - | 222,662 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| City Market Fund | - | - | - | - | - |





| Project Profile | |
|--------------------------------------|------------------------|
| Project Name: | Parking Garage Repairs |
| Government Function: | Enterprise |
| Project Start Date: | 2019 |
| Total Project Budget: | \$4,451,300 |
| Funding Sources: | PF |
| Projected Year of Completion: | 2023 |

| Project Details & Narrative | |
|------------------------------------|--|
| Scope and Description: | This project is a capital electrical, structural and architectural repair of 11 City garages based off of a 2018 study which identified short-term and long-term repair needs. |
| Operating Impact Narrative: | There is no operating impact anticipated as this project is for capital maintenance and repairs of the parking garages. |

| Project Funding | | | | | |
|-----------------|------------------|------------------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Parking Fund | 2,225,605 | 2,225,605 | - | - | - |
| Total | 2,225,605 | 2,225,605 | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|-----------|-----------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| 91 | 2,225,605 | 2,225,605 | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Parking Fund | - | - | - | - | - |





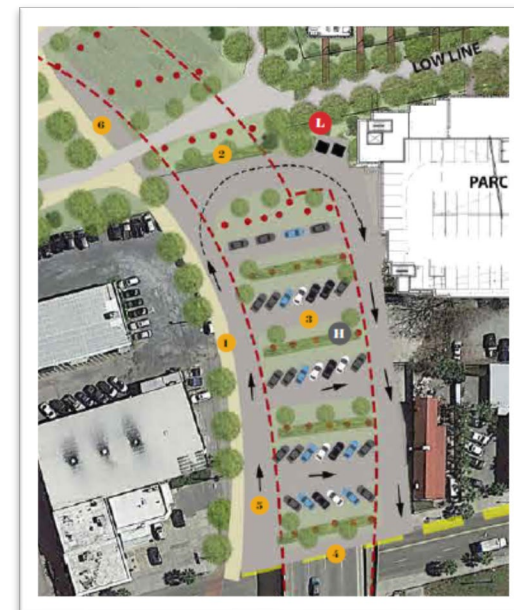
| Project Profile | |
|--------------------------------------|---------------------|
| Project Name: | Sheppard Street Lot |
| Government Function: | Enterprise |
| Project Start Date: | 2021 |
| Total Project Budget: | \$648,118 |
| Funding Sources: | PF |
| Projected Year of Completion: | 2022 |

| Project Details & Narrative | |
|------------------------------------|---|
| Scope and Description: | This project is for the construction of a surface, metered parking lot below I-26 east of King Street consisting of 31 spaces. This lot will provide access to future development in the area including access to the Lowline, a future linear park that is being developed in conjunction with private partnerships. |
| Operating Impact Narrative: | The operating impact is estimated to generate a profit of \$10,000 for the Parking Fund as the metered spaces will provide revenue above and beyond maintenance and operating costs by the City's Parking Management Company, ABM. Potential additional revenue in the form of parking enforcement and parking tickets are not included in this revenue estimate. |

| Project Funding | | | | | |
|-----------------|----------------|------|------|------|------|
| Funding Source | 2022 | 2023 | 2024 | 2025 | 2026 |
| Parking Fund | 684,118 | - | - | - | - |
| Total | 684,118 | - | - | - | - |

| Capital Expenditure Estimate | | | | | |
|------------------------------|---------|------|------|------|------|
| Prior Years | 2022 | 2023 | 2024 | 2025 | 2026 |
| - | 684,118 | - | - | - | - |

| Operating Cost Impact | | | | | |
|-----------------------|------|----------|------|------|------|
| Fund | 2022 | 2023 | 2024 | 2025 | 2026 |
| Parking Fund | - | (10,000) | - | - | - |





COMPLETED, RECURRING & FUTURE CAPITAL PROJECTS

COMPLETED CAPITAL PROJECTS

The following projects were completed in 2021:

| <u>Project</u> | <u>Project Budget</u> |
|--|-----------------------|
| West Ashley Circle Connector Road-Design & Permitting | \$ 100,000 |
| CFD Savannah Highway Fire Station (FS 11) | \$ 9,505,131 |
| James Island Recreation Center Safe Harbor Backup Generator | \$ 113,589 |
| Police Forensic Services Building | \$ 12,392,186 |
| Dupont/Wappoo Drainage Improvements Study | \$ 384,343 |
| Spring-Fishburne Drainage Basin Improvements Phase 3- Drain Tunnels & Shafts | \$ 49,103,760 |
| Daniel Island Recreation Center | \$ 10,813,844 |
| Municipal Golf Course Renovation | \$ 2,561,073 |
| Trolley Barn Parking Lot | \$ 935,000 |
| Total: | \$ 85,908,926 |

ANNUAL RECURRING MAINTENANCE

The City's recurring capital maintenance projects are listed below. These projects are established to help maintain various City structures as well as staying abreast of Federal, State, and local regulations. These projects are as follows:

| <u>Recurring Project</u> | <u>2022 Funding</u> |
|--|---------------------|
| Capital Projects Division Structural Repairs | \$ 100,000 |
| Fountain Maintenance | \$ 57,000 |
| Historic Sidewalks | \$ 300,000 |
| Joseph P. Riley Jr. Stadium Annual Maintenance | \$ 150,000 |
| Marine Structures Maintenance | \$ 110,000 |
| Monument Conservation | \$ 30,000 |
| Storm Drainage Annual Repairs | \$ 1,800,000 |
| Total: | \$ 2,547,000 |

Future year funding amounts can be found in the estimated project expenditure section of the Capital Improvement Plan on pages 362-363.

FUTURE CAPITAL PROJECTS

The projects below are planned for implementation in years 2023 and beyond of the CIP:

Public Service

- Cooper-Jackson Drainage Improvements – Project to begin 2023
Project Cost Estimate: \$3,500,000; Funding Source: TIF

**Urban & Community Development**

- Brigade Street Bikeway – Project to begin 2023
Project Cost Estimate: \$300,000; Funding Source: TIF
- Cooper River Bridge District Sidewalks – Project to begin 2023
Project Cost Estimate: \$175,000; Funding Source: TIF
- Market Street Streetscape – Project to begin 2024
Project Cost Estimate: \$9,352,500; Funding Source: MA, TIF, HF
- Sanders Road Sidewalks – Project to begin 2023
Project Cost Estimate: \$564,496; Funding Source: GF, TEA

Culture & Recreation

- 25 Folly Park – Project to begin 2024
Project Cost Estimate: \$750,000; Funding Source: HF, GF
- Cooper River Bridge Multi-use Trail – Project to begin 2023
Project Cost Estimate: \$750,000; Funding Source: TIF



APPENDICES

SECTION TABLE OF CONTENTS

| | |
|--|-----|
| REVENUE ORDINANCE | 410 |
| EXPENDITURE ORDINANCE | 413 |
| MUNICIPAL ACCOMMODATIONS TAX ORDINANCE..... | 432 |
| ACRONYMS | 434 |
| GLOSSARY OF TERMS | 440 |
| WEB LINKS..... | 449 |



**CERTIFIED TO BE A TRUE COPY
OF AN ORDINANCE RATIFIED**

Jennifer B. Cook
Jennifer B. Cook, Clerk of Council



Ratification
Number: 2021- 183

AN ORDINANCE

To raise funds for the fiscal year ending December 31, 2022 and to meet the appropriation of \$253,789,669 authorized by ordinance 2021- 182 ratified 21st day of December, 2021.

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 | \$ 126,679,000 |
| | Less Local Option Sales Tax Credit | \$ (25,502,000) |
| | Total | \$ 101,177,000 |
| Item 2. | Licenses | \$ 39,664,600 |
| Item 3. | Sales and User Charges | \$ 506,060 |
| Item 4. | Permits and Fees | \$ 7,451,798 |
| Item 5. | Rents and Concessions | \$ 1,581,821 |
| Item 6. | Fines and Forfeitures | \$ 295,000 |
| Item 7. | Penalties and Costs | \$ 678,500 |
| Item 8. | State of South Carolina | \$ 29,822,184 |
| Item 9. | Recreational Facilities | \$ 1,395,020 |
| Item 10. | Franchise Tax | \$ 12,711,000 |
| Item 11. | Commissioners of Public Works | \$ 1,095,000 |
| Item 12. | Miscellaneous Income | \$ 1,393,706 |
| Item 13. | Interest Income | \$ 175,000 |
| Item 14. | Federal Programs | \$ 5,576,315 |
| | Total General Fund | \$ 203,523,004 |
| | Total General Fund - Transfers In | \$ 9,368,741 |
| | Total General Fund - Other Financing Sources | \$ 3,143,496 |
| | Total General Fund Revenues and Financing Sources | \$ 216,035,241 |

ENTERPRISE FUNDS:

| | | |
|----------|---------------------------------------|----------------------|
| Item 15. | Angel Oak | \$ 375,300 |
| Item 16. | City Market | \$ 2,486,850 |
| Item 17. | Joseph P. Riley, Jr. Ball Park | \$ 601,000 |
| Item 18. | Municipal Golf Course | \$ 2,860,000 |
| Item 19. | Parking Facilities | \$ 31,001,278 |
| Item 20. | Old Slave Mart Museum | \$ 430,000 |
| | Total Enterprise Funds Revenue | \$ 37,754,428 |

Total Revenues & Other Financing Sources \$ 253,789,669

Total To Be Appropriated \$ 253,789,669



Section 2. That for the purpose of providing the sum of **\$101,177,000** for the General Fund operations set forth in Item 1 above, a tax of 77.3 mills hereby is levied upon every dollar of value of all real and personal property in the City of Charleston to be appropriated for several purposes indicated in the annual Appropriations Ordinance. For the purpose of providing funds for drainage improvements hereby is levied a tax of four (4) mills upon every dollar of value of all real and personal property in the City of Charleston, and for the purpose of providing funds for public safety capital expenditures hereby is levied a tax of three (3) mills upon every dollar of value of all real and personal property in the City of Charleston.

Section 3. That for the purpose of deriving the revenue estimated in Item 10 above, there is levied a fee on all amounts received by any person, firm, or corporation from the sale of electric energy used within the corporate limits of the City of Charleston, except electric energy paid for by the City Council of Charleston, and also a fee on all amounts received by any person, firm or corporation from the sale of natural or manufactured gas used within the corporate limits of the City of Charleston, except gas paid for by the City Council of Charleston, to be paid as other fees herein of the City of Charleston are paid, and to be calculated on the amounts received from the first of January of the previous year through the thirty-first of December of the previous year, which fees shall be in addition to all other taxes and assessments. The total fee shall be five percent (5%) of the retail electric and gas revenues.

Section 4. All taxes hereby levied shall be paid on or before January 15, 2023.

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 15, 2023 through February 1, 2023, three percent (3%) plus cost.

February 2, 2023 through March 15, 2023, in addition to the three percent (3%) herein specified, an additional seven percent (7%) plus cost.

After March 16, 2023, 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, 2023.

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 2022 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 2022.

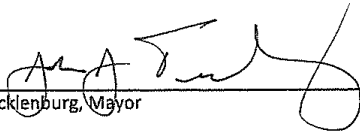
Section 9. That all the above items are to be paid as herein set forth so far as may be necessary and subject to the provisions of Section 8 of this ordinance, but any balances in any of the above items not used or specifically set aside for use, shall revert to the General Fund.

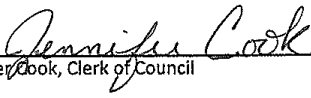
Section 10. That if any sections, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portion hereof, which shall remain in full force and effect.

Section 11. This ordinance shall take effect January 1, 2022.

Ratified in City Council this 21st day of December, in the Year of Our Lord, 2021, and in the 246th Year of the Independence of the United States of America.

ATTEST:


John J. Tecklenburg, Mayor


Jennifer Cook, Clerk of Council



CERTIFIED TO BE A TRUE COPY
OF AN ORDINANCE RATIFIED

Jennifer B. Cook
Jennifer B. Cook, Clerk of Council



Ratification
Number: 2021- 182

AN ORDINANCE

To make appropriations to meet the liabilities of the City of Charleston for the fiscal year ending December 31, 2022.

Be it ordained by the Mayor and City Council members of Charleston in City Council assembled:

Section 1. That the following sums of money be, and are hereby appropriated for the purposes hereinafter mentioned, to-wit:

GENERAL GOVERNMENT

| Div. # | Div. Name | |
|---------------------------------------|--------------------|------------------|
| DEPARTMENT OF CLERK OF COUNCIL | | |
| 100000 | City Council | |
| | Personnel | 720,321 |
| | Fringe Benefits | 410,157 |
| | Operating | 69,562 |
| | Capital | - |
| | Total | 1,200,040 |
| 101000 | Records Management | |
| | Personnel | 157,847 |
| | Fringe Benefits | 69,558 |
| | Operating | 15,340 |
| | Capital | - |
| | Total | 242,745 |
| EXECUTIVE DEPARTMENT | | |
| 110000 | Municipal Court | |
| | Personnel | 1,268,242 |
| | Fringe Benefits | 617,949 |
| | Operating | 376,597 |
| | Capital | - |
| | Total | 2,262,788 |
| 120000 | Mayor's Office | |
| | Personnel | 906,879 |
| | Fringe Benefits | 316,559 |
| | Operating | 210,856 |
| | Capital | - |
| | Total | 1,434,294 |



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

| | | |
|--------|-----------------------------------|------------------|
| 130000 | Budget and Finance Administration | |
| | Personnel | 544,272 |
| | Fringe Benefits | 196,424 |
| | Operating | 55,070 |
| | Capital | - |
| | Total | 795,766 |
| 131000 | Finance | |
| | Personnel | 1,097,100 |
| | Fringe Benefits | 475,113 |
| | Operating | 171,060 |
| | Capital | - |
| | Total | 1,743,273 |
| 132000 | Revenue Collections | |
| | Personnel | 607,686 |
| | Fringe Benefits | 282,255 |
| | Operating | 67,940 |
| | Capital | - |
| | Total | 957,881 |
| 133000 | Budget and Management | |
| | Personnel | 405,700 |
| | Fringe Benefits | 161,968 |
| | Operating | 21,850 |
| | Capital | - |
| | Total | 589,518 |
| 134000 | Procurement | |
| | Personnel | 290,700 |
| | Fringe Benefits | 123,013 |
| | Operating | 136,650 |
| | Capital | - |
| | Total | 550,363 |
| 135000 | Real Estate Management | |
| | Personnel | 250,500 |
| | Fringe Benefits | 102,315 |
| | Operating | 102,951 |
| | Capital | - |
| | Total | 455,766 |
| 136000 | Process/Service Improvement | |
| | Personnel | 75,664 |
| | Fringe Benefits | 25,025 |
| | Operating | 126,229 |
| | Capital | - |
| | Total | 230,918 |

DEPARTMENT OF PUBLIC SERVICE

| | | |
|--------|-----------------|----------------|
| 137000 | Permit Center | |
| | Personnel | 187,991 |
| | Fringe Benefits | 87,162 |
| | Operating | 17,750 |
| | Capital | - |
| | Total | 292,903 |



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

| | | |
|--------|-----------------|---------|
| 138000 | Call Center | |
| | Personnel | 231,330 |
| | Fringe Benefits | 108,028 |
| | Operating | 8,600 |
| | Capital | - |
| | Total | 347,958 |

EXECUTIVE DEPARTMENT

| | | |
|--------|-------------------|---------|
| 140000 | Internal Auditing | |
| | Personnel | 139,422 |
| | Fringe Benefits | 55,046 |
| | Operating | 15,180 |
| | Capital | - |
| | Total | 209,648 |

| | | |
|--------|---------------------|-----------|
| 141000 | Corporation Counsel | |
| | Personnel | 1,004,776 |
| | Fringe Benefits | 369,399 |
| | Operating | 656,920 |
| | Capital | - |
| | Total | 2,031,095 |

| | | |
|--------|---------------------|---------|
| 142000 | Prosecutor's Office | |
| | Personnel | 279,461 |
| | Fringe Benefits | 110,249 |
| | Operating | 167,285 |
| | Capital | - |
| | Total | 556,995 |

DEPARTMENT OF HUMAN RESOURCES

| | | |
|--------|-----------------|-----------|
| 150000 | Human Resources | |
| | Personnel | 974,992 |
| | Fringe Benefits | 404,308 |
| | Operating | 272,093 |
| | Capital | - |
| | Total | 1,651,393 |

DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

| | | |
|--------|-------------------|---------|
| 151000 | Safety Management | |
| | Personnel | 227,240 |
| | Fringe Benefits | 97,068 |
| | Operating | 116,125 |
| | Capital | - |
| | Total | 440,433 |

DEPARTMENT OF INFORMATION TECHNOLOGY

| | | |
|--------|---------------------|-----------|
| 161000 | Information Systems | |
| | Personnel | 1,509,157 |
| | Fringe Benefits | 618,470 |
| | Operating | 3,821,011 |
| | Capital | 75,000 |
| | Total | 6,023,638 |



| | | | |
|---|------------------------|-----------|--|
| 162000 | GIS | | |
| | Personnel | 391,859 | |
| | Fringe Benefits | 158,474 | |
| | Operating | 298,255 | |
| | Capital | - | |
| | Total | 848,588 | |
| 163000 | Telecommunications | | |
| | Personnel | 183,532 | |
| | Fringe Benefits | 86,037 | |
| | Operating | 738,200 | |
| | Capital | - | |
| | Total | 1,007,769 | |
| DEPARTMENT OF PARKS | | | |
| 170000 | Electrical | | |
| | Personnel | 595,884 | |
| | Fringe Benefits | 269,539 | |
| | Operating | 3,783,618 | |
| | Capital | - | |
| | Total | 4,649,041 | |
| 170100 | Facilities Maintenance | | |
| | Personnel | 778,165 | |
| | Fringe Benefits | 355,259 | |
| | Operating | 2,541,214 | |
| | Capital | - | |
| | Total | 3,674,638 | |
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | | |
| 171000 | City Hall | | |
| | Personnel | - | |
| | Fringe Benefits | - | |
| | Operating | 169,678 | |
| | Capital | - | |
| | Total | 169,678 | |
| DEPARTMENT OF HUMAN RESOURCES | | | |
| 171100 | Mallroom | | |
| | Personnel | 32,528 | |
| | Fringe Benefits | 18,138 | |
| | Operating | 9,820 | |
| | Capital | - | |
| | Total | 60,486 | |
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | | |
| 171300 | 116 Meeting Street | | |
| | Personnel | - | |
| | Fringe Benefits | - | |
| | Operating | 50,500 | |
| | Capital | - | |
| | Total | 50,500 | |
| 171310 | Gaillard Complex | | |
| | Personnel | - | |
| | Fringe Benefits | - | |
| | Operating | 624,354 | |
| | Capital | - | |
| | Total | 624,354 | |



| | | |
|------------------|---|------------|
| 171500 | Gallery at Waterfront Park | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 209,339 |
| | Capital | - |
| | Total | 209,339 |
| 171550 | Visitor Center Building | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 180,443 |
| | Capital | - |
| | Total | 180,443 |
| 171600 | Lockwood Municipal Building | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 198,818 |
| | Capital | - |
| | Total | 198,818 |
| 171700 | 50 Broad Street | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 18,500 |
| | Capital | - |
| | Total | 18,500 |
| NON-DEPARTMENTAL | | |
| 181000 | Employee Benefits | |
| | Personnel | - |
| | Fringe Benefits | 5,011,495 |
| | Operating | - |
| | Capital | - |
| | Total | 5,011,495 |
| 182000 | General Insurance | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 4,452,617 |
| | Capital | - |
| | Total | 4,452,617 |
| 900000 | Non-Departmental | |
| | Personnel | 917,000 |
| | Fringe Benefits | 200,000 |
| | Operating | 2,316,893 |
| | Capital | - |
| | Total | 3,433,893 |
| 940100 | American Rescue Plan Act 2021 | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 3,236,887 |
| | Capital | 2,355,970 |
| | Total | 5,592,857 |
| | Total General Government - General Fund | 52,200,431 |



| PUBLIC SAFETY | | | |
|--------------------------|--------------------------|-------------------|--|
| POLICE DEPARTMENT | | | |
| 200000 | Police | | |
| | Personnel | 33,975,045 | |
| | Fringe Benefits | 14,776,690 | |
| | Operating | 5,745,286 | |
| | Capital | 40,000 | |
| | Total | 54,537,021 | |
| 203000 | Police Radio Shop | | |
| | Personnel | 263,253 | |
| | Fringe Benefits | 114,822 | |
| | Operating | 714,958 | |
| | Capital | - | |
| | Total | 1,093,033 | |
| 206000 | Community Outreach | | |
| | Transfer Out | 1,500 | |
| | Personnel | - | |
| | Fringe Benefits | - | |
| | Operating | 42,460 | |
| | Capital | - | |
| | Total | 43,960 | |
| 207000 | Victims Assistance | | |
| | Personnel | 134,451 | |
| | Fringe Benefits | 62,807 | |
| | Operating | 35,750 | |
| | Capital | - | |
| | Total | 233,008 | |
| FIRE DEPARTMENT | | | |
| 210000 | Fire | | |
| | Personnel | 25,598,822 | |
| | Fringe Benefits | 10,584,860 | |
| | Operating | 2,777,880 | |
| | Capital | 42,000 | |
| | Total | 39,003,562 | |
| 211000 | Fire Department Training | | |
| | Personnel | 768,495 | |
| | Fringe Benefits | 286,193 | |
| | Operating | 606,606 | |
| | Capital | - | |
| | Total | 1,661,294 | |
| 213000 | Fire Marshal's Office | | |
| | Personnel | 978,153 | |
| | Fringe Benefits | 423,574 | |
| | Operating | 60,245 | |
| | Capital | - | |
| | Total | 1,461,972 | |



| | | |
|---|---|--------------------|
| DEPARTMENT OF PUBLIC SERVICE | | |
| 220000 | Engineering | |
| | Personnel | 521,842 |
| | Fringe Benefits | 227,247 |
| | Operating | 21,185 |
| | Capital | - |
| | Total | 770,274 |
| 221000 | Inspections | |
| | Personnel | 1,249,360 |
| | Fringe Benefits | 533,613 |
| | Operating | 46,469 |
| | Capital | - |
| | Total | 1,829,442 |
| DEPARTMENT OF LIVABILITY AND TOURISM | | |
| 225000 | Livability | |
| | Personnel | 614,488 |
| | Fringe Benefits | 293,081 |
| | Operating | 86,362 |
| | Capital | - |
| | Total | 993,931 |
| DEPARTMENT OF TRAFFIC AND TRANSPORTATION | | |
| 230000 | Traffic and Transportation | |
| | Personnel | 1,323,294 |
| | Fringe Benefits | 600,636 |
| | Operating | 1,091,975 |
| | Capital | - |
| | Total | 3,015,905 |
| DEPARTMENT OF INFORMATION TECHNOLOGY | | |
| 235000 | Public Safety Information Technology | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,343,066 |
| | Capital | 177,500 |
| | Total | 2,520,566 |
| FIRE DEPARTMENT | | |
| 237000 | Resiliency & Emergency Management | |
| | Personnel | 186,808 |
| | Fringe Benefits | 76,177 |
| | Operating | 37,690 |
| | Capital | 25,000 |
| | Total | 325,675 |
| | Total Public Safety - General Fund | 107,489,643 |



| PUBLIC SERVICE | | |
|-------------------------------------|--|-------------------|
| DEPARTMENT OF PUBLIC SERVICE | | |
| 300000 | Public Service Administration | |
| | Personnel | 170,910 |
| | Fringe Benefits | 62,994 |
| | Operating | 27,770 |
| | Capital | - |
| | Total | 261,674 |
| 311000 | Streets and Sidewalks Administration | |
| | Personnel | 119,520 |
| | Fringe Benefits | 59,530 |
| | Operating | 408,375 |
| | Capital | - |
| | Total | 587,425 |
| 312000 | Streets and Sidewalks | |
| | Personnel | 957,390 |
| | Fringe Benefits | 509,705 |
| | Operating | 211,500 |
| | Capital | - |
| | Total | 1,678,595 |
| 321000 | Environmental Services Administration | |
| | Personnel | 398,308 |
| | Fringe Benefits | 169,069 |
| | Operating | 233,684 |
| | Capital | - |
| | Total | 801,061 |
| 322000 | Garbage Collection | |
| | Personnel | 1,501,429 |
| | Fringe Benefits | 694,118 |
| | Operating | 2,531,389 |
| | Capital | - |
| | Total | 4,726,936 |
| 323000 | Trash Collection | |
| | Personnel | 1,315,537 |
| | Fringe Benefits | 637,799 |
| | Operating | 41,850 |
| | Capital | - |
| | Total | 1,995,186 |
| 324000 | Street Sweeping | |
| | Personnel | 637,210 |
| | Fringe Benefits | 369,124 |
| | Operating | 241,902 |
| | Capital | - |
| | Total | 1,248,236 |
| 331000 | Fleet Management | |
| | Personnel | 1,139,854 |
| | Fringe Benefits | 530,854 |
| | Operating | 2,871,952 |
| | Capital | - |
| | Total | 4,542,670 |
| | Total Public Service - General Fund | 15,841,783 |



| URBAN AND COMMUNITY DEVELOPMENT | | | |
|---|--|-----------|--|
| DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT | | | |
| 410000 | Housing and Community Development | | |
| | Personnel | 899,774 | |
| | Fringe Benefits | 343,607 | |
| | Operating | 49,800 | |
| | Capital | - | |
| | Total | 1,293,181 | |
| DEPARTMENT OF PLANNING, PRESERVATION AND SUSTAINABILITY | | | |
| 415000 | Planning, Preservation and Sustainability Admin. | | |
| | Personnel | 305,720 | |
| | Fringe Benefits | 116,878 | |
| | Operating | 53,065 | |
| | Capital | - | |
| | Total | 475,663 | |
| 419000 | Zoning Division | | |
| | Personnel | 519,288 | |
| | Fringe Benefits | 220,423 | |
| | Operating | 32,930 | |
| | Capital | - | |
| | Total | 772,641 | |
| 420000 | Preservation Division | | |
| | Personnel | 461,211 | |
| | Fringe Benefits | 185,852 | |
| | Operating | 19,503 | |
| | Capital | - | |
| | Total | 666,566 | |
| 421000 | Design Division | | |
| | Personnel | 177,776 | |
| | Fringe Benefits | 60,080 | |
| | Operating | 17,331 | |
| | Capital | - | |
| | Total | 255,187 | |
| 430000 | Planning and Sustainability | | |
| | Personnel | 376,337 | |
| | Fringe Benefits | 154,502 | |
| | Operating | 61,175 | |
| | Capital | - | |
| | Total | 592,014 | |
| Total Urban and Community Development - General Fund | | 4,055,252 | |
| CULTURE AND RECREATION | | | |
| EXECUTIVE DEPARTMENT | | | |
| 500000 | Cultural Affairs | | |
| | Personnel | 427,575 | |
| | Fringe Benefits | 186,334 | |
| | Operating | 25,270 | |
| | Capital | - | |
| | Total | 639,179 | |
| 500200 | West Ashley Farmers Market | | |
| | Personnel | 21,000 | |
| | Fringe Benefits | 4,638 | |
| | Operating | 35,600 | |
| | Capital | - | |
| | Total | 61,238 | |



| | | |
|--------------------------|---------------------------|-----------|
| 500500 | Cannon Street Arts Center | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 349,792 |
| | Capital | - |
| | Total | 349,792 |
| DEPARTMENT OF RECREATION | | |
| 510000 | Recreation Administration | |
| | Personnel | 257,378 |
| | Fringe Benefits | 104,622 |
| | Operating | 109,470 |
| | Capital | - |
| | Total | 471,470 |
| 511000 | Recreation Athletics | |
| | Personnel | 628,950 |
| | Fringe Benefits | 250,559 |
| | Operating | - |
| | Capital | - |
| | Total | 879,509 |
| 511200 | Youth Sports | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 366,891 |
| | Capital | - |
| | Total | 366,891 |
| 511201 | FCC Community Outreach | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 10,000 |
| | Capital | - |
| | Total | 10,000 |
| 511300 | Adult Sports | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 33,930 |
| | Capital | - |
| | Total | 33,930 |
| 513000 | Recreation Programs | |
| | Personnel | 826,660 |
| | Fringe Benefits | 289,177 |
| | Operating | 161,890 |
| | Capital | - |
| | Total | 1,277,727 |
| 513100 | Environmental Programs | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 6,225 |
| | Capital | - |
| | Total | 6,225 |



| | | |
|--------|-------------------------------------|---------|
| 513300 | Playground Programs | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 42,885 |
| | Capital | - |
| | Total | 42,885 |
| 513400 | Community Programs | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 21,180 |
| | Capital | - |
| | Total | 21,180 |
| 515000 | Recreation Facilities | |
| | Personnel | 112,154 |
| | Fringe Benefits | 38,056 |
| | Operating | 1,490 |
| | Capital | - |
| | Total | 151,700 |
| 515010 | James Island Recreation Center | |
| | Personnel | 302,850 |
| | Fringe Benefits | 119,268 |
| | Operating | 152,155 |
| | Capital | - |
| | Total | 574,273 |
| 515020 | St. Julian Devine | |
| | Personnel | 169,600 |
| | Fringe Benefits | 59,517 |
| | Operating | 33,085 |
| | Capital | - |
| | Total | 262,202 |
| 515025 | Bees Landing Recreation Center | |
| | Personnel | 386,350 |
| | Fringe Benefits | 137,653 |
| | Operating | 140,915 |
| | Capital | - |
| | Total | 664,918 |
| 515030 | Arthur Christopher Community Center | |
| | Personnel | 225,800 |
| | Fringe Benefits | 91,571 |
| | Operating | 127,313 |
| | Capital | - |
| | Total | 444,684 |
| 515035 | Shaw Community Center | |
| | Personnel | 143,531 |
| | Fringe Benefits | 53,055 |
| | Operating | 10,210 |
| | Capital | - |
| | Total | 206,796 |



| | | |
|--------|------------------------|-----------|
| 515040 | West Ashley Park | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 26,000 |
| | Capital | - |
| | Total | 26,000 |
| 515045 | Daniel Island Programs | |
| | Personnel | 538,740 |
| | Fringe Benefits | 196,169 |
| | Operating | 143,555 |
| | Capital | - |
| | Total | 878,464 |
| 516000 | Aquatics | |
| | Personnel | 1,239,359 |
| | Fringe Benefits | 437,959 |
| | Operating | 238,590 |
| | Capital | - |
| | Total | 1,915,908 |
| 516010 | WL Stephens Pool | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,000 |
| | Capital | - |
| | Total | 2,000 |
| 516020 | MLK Pool | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,000 |
| | Capital | - |
| | Total | 2,000 |
| 516030 | Herbert Hasell Pool | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,200 |
| | Capital | - |
| | Total | 1,200 |
| 516035 | James Island Pool | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,750 |
| | Capital | - |
| | Total | 1,750 |
| 516040 | Swim Team | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 21,760 |
| | Capital | - |
| | Total | 21,760 |



| | | |
|---|----------------------------|-----------|
| 517000 | Tennis | |
| | Personnel | 455,000 |
| | Fringe Benefits | 152,229 |
| | Operating | 72,000 |
| | Capital | - |
| | Total | 679,229 |
| 517010 | Charleston Tennis Center | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 143,517 |
| | Capital | - |
| | Total | 143,517 |
| 517020 | Maybank Tennis Center | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 43,220 |
| | Capital | - |
| | Total | 43,220 |
| 517030 | Inner City Youth Tennis | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,225 |
| | Capital | - |
| | Total | 1,225 |
| 518000 | Gymnastics | |
| | Personnel | 177,400 |
| | Fringe Benefits | 64,148 |
| | Operating | - |
| | Capital | - |
| | Total | 241,548 |
| 518010 | Gymnastics Training Center | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 13,695 |
| | Capital | - |
| | Total | 13,695 |
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | |
| 518550 | Maritime Center | |
| | Personnel | 204,110 |
| | Fringe Benefits | 111,086 |
| | Operating | 237,356 |
| | Capital | - |
| | Total | 552,552 |
| DEPARTMENT OF PARKS | | |
| 520000 | Capital Projects | |
| | Personnel | 686,607 |
| | Fringe Benefits | 252,724 |
| | Operating | 124,203 |
| | Capital | - |
| | Total | 1,063,534 |
| 521000 | Parks Administration | |
| | Personnel | 868,183 |
| | Fringe Benefits | 357,246 |
| | Operating | 98,832 |
| | Capital | - |
| | Total | 1,324,261 |



| | | |
|---|---|------------|
| 522000 | Grounds Maintenance | |
| | Personnel | 3,309,948 |
| | Fringe Benefits | 1,654,253 |
| | Operating | 1,827,249 |
| | Capital | 40,400 |
| | Total | 6,831,850 |
| 523000 | Construction | |
| | Personnel | 649,552 |
| | Fringe Benefits | 312,870 |
| | Operating | 195,900 |
| | Capital | - |
| | Total | 1,158,322 |
| 526000 | Parks Maintenance Projects | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 201,930 |
| | Capital | - |
| | Total | 201,930 |
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | |
| 531000 | Dock Street Theatre | |
| | Personnel | 311,454 |
| | Fringe Benefits | 148,108 |
| | Operating | 141,954 |
| | Capital | - |
| | Total | 601,516 |
| | Total Culture and Recreation - General Fund | 22,170,080 |
| COMMUNITY PROMOTIONS | | |
| DEPARTMENT OF LIVABILITY AND TOURISM | | |
| 600000 | Tourism | |
| | Personnel | 710,619 |
| | Fringe Benefits | 336,056 |
| | Operating | 330,969 |
| | Capital | - |
| | Total | 1,377,644 |
| NON-DEPARTMENTAL | | |
| 620000 | Community Promotions | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 119,900 |
| | Capital | - |
| | Total | 119,900 |
| | Total Community Promotions - General Fund | 1,497,544 |
| HEALTH AND WELFARE | | |
| EXECUTIVE DEPARTMENT | | |
| 700000 | Public Information | |
| | Personnel | 209,350 |
| | Fringe Benefits | 82,624 |
| | Operating | 9,775 |
| | Capital | - |
| | Total | 301,749 |



| | | |
|--------|--|----------------|
| 701000 | Mayor's Office for Children, Youth, and Families | |
| | Personnel | 182,765 |
| | Fringe Benefits | 74,798 |
| | Operating | 112,050 |
| | Capital | - |
| | Total | 369,613 |
| | Total Health and Welfare - General Fund | 671,362 |

BUSINESS DEVELOPMENT AND ASSISTANCE

DEPARTMENT OF PLANNING, PRESERVATION AND SUSTAINABILITY

| | | |
|--------|------------------------------------|----------------|
| 820000 | Business and Neighborhood Services | |
| | Personnel | 337,990 |
| | Fringe Benefits | 144,878 |
| | Operating | 70,640 |
| | Capital | - |
| | Total | 553,508 |

EXECUTIVE DEPARTMENT

| | | |
|--------|--|----------------|
| 153000 | Youth Programs | |
| | Personnel | 122,603 |
| | Fringe Benefits | 27,627 |
| | Operating | 9,850 |
| | Capital | - |
| | Total | 160,080 |
| | Total Business Development and Assist. - General Fund | 713,588 |

OTHER

| | | |
|--------|-----------------|------------------|
| 920010 | Capital Leases | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 8,745,253 |
| | Capital | - |
| | Total | 8,745,253 |



| | | |
|-----------------------------------|------------------------------------|-------------|
| 920160 | Bond, GO 2014 22M | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,370,850 |
| | Capital | - |
| | Total | 2,370,850 |
| 920170 | Bond, 2018 15m GO-Recreation | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,123,125 |
| | Capital | - |
| | Total | 1,123,125 |
| 920180 | 2019/20 Housing Bond - \$20M | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,512,668 |
| | Capital | - |
| | Total | 1,512,668 |
| 920220 | Bond, GO 2020 Ref 11.665M | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,174,074 |
| | Capital | - |
| | Total | 2,174,074 |
| | Total Other - General Fund | 15,925,970 |
| TRANSFERS OUT | | |
| 932000 | General Fund Transfers Out | |
| | Transfers Out | 1,816,021 |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | - |
| | Capital | - |
| | Total | 1,816,021 |
| | Total Transfers Out - General Fund | 1,816,021 |
| TOTAL GENERAL FUND APPROPRIATION: | | 222,381,674 |



| ENTERPRISE FUNDS | | |
|--|---------------------------------------|-------------------|
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | |
| 020010 | Old Slave Mart Museum | |
| | Personnel | 108,422 |
| | Fringe Benefits | 48,948 |
| | Operating | 65,254 |
| | Capital | |
| | Total | 222,624 |
| 021010 | City Market | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,765,025 |
| | Capital | 60,000 |
| | Total | 1,825,025 |
| 021920 | Bond, Revenue 2010 2.1M CM | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 185,255 |
| | Capital | - |
| | Total | 185,255 |
| 021930 | Bond, Revenue 2010A 3.4M CM | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 317,635 |
| | Capital | - |
| | Total | 317,635 |
| DEPARTMENT OF TRAFFIC AND TRANSPORTATION | | |
| 022005 | Parking Management Services | |
| | Personnel | 1,381,262 |
| | Fringe Benefits | 701,630 |
| | Operating | 149,441 |
| | Capital | 42,000 |
| | Total | 2,274,333 |
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | |
| 022010 | Parking Tickets Revenue Collections | |
| | Personnel | 235,069 |
| | Fringe Benefits | 142,469 |
| | Operating | 304,000 |
| | Capital | - |
| | Total | 681,538 |
| 022016 | Parking Facilities Administration-ABM | |
| | Transfer Out | 532,061 |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 12,683,858 |
| | Capital | 20,000 |
| | Total | 13,235,919 |



| | | |
|---|------------------------------------|-----------|
| 022035 | Parking Lot - B.A.M. | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 3,350 |
| | Capital | - |
| | Total | 3,350 |
| DEPARTMENT OF TRAFFIC AND TRANSPORTATION | | |
| 022045 | Parking Meters | |
| | Personnel | 219,818 |
| | Fringe Benefits | 102,990 |
| | Operating | 611,750 |
| | Capital | - |
| | Total | 934,558 |
| DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS | | |
| 022075 | Parking Garage - Cumberland Street | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 392,000 |
| | Capital | - |
| | Total | 392,000 |
| 022126 | Morrison Drive Garage | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 250,000 |
| | Capital | - |
| | Total | 250,000 |
| NON-DEPARTMENTAL | | |
| 022943 | Bond, GO 2016 \$12.715M Ref | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,526,664 |
| | Capital | - |
| | Total | 2,526,664 |
| 022956 | Bond, IPRB 26.27M 2015-A PK | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 551,014 |
| | Capital | - |
| | Total | 551,014 |
| 022959 | Bond, IPRB 14.855M 2017-A PK | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 1,922,500 |
| | Capital | - |
| | Total | 1,922,500 |
| 022960 | Bond, IPRB 27.395M 2020 | |
| | Personnel | - |
| | Fringe Benefits | - |
| | Operating | 2,268,095 |
| | Capital | - |
| | Total | 2,268,095 |
| DEPARTMENT OF PARKS | | |
| 023010 | JPR, Jr. Ballpark | |
| | Transfer Out | 137,006 |
| | Personnel | 42,454 |
| | Fringe Benefits | 20,572 |
| | Operating | 620,159 |
| | Capital | - |
| | Total | 820,191 |



DEPARTMENT OF BUDGET, FINANCE AND REVENUE COLLECTIONS

| | | |
|--------|-----------------|---------|
| 024010 | Angel Oak | |
| | Personnel | 136,420 |
| | Fringe Benefits | 54,949 |
| | Operating | 245,721 |
| | Capital | - |
| | Total | 437,090 |

DEPARTMENT OF RECREATION

| | | |
|--------|-----------------------|-----------|
| 028010 | Municipal Golf Course | |
| | Transfer Out | 1,525 |
| | Personnel | 1,012,009 |
| | Fringe Benefits | 419,790 |
| | Operating | 1,105,697 |
| | Capital | 21,183 |
| | Total | 2,560,204 |

TOTAL ENTERPRISE FUND APPROPRIATION: 31,407,995

TOTAL APPROPRIATION: 253,789,669

Section 2. The above mentioned appropriations shall be expended according to Sections 2-269 and 2-270 of the Code of the City of Charleston and schedules approved by the Committee on Ways and Means. When it becomes necessary to make a transfer within any department, miscellaneous appropriation above or operating transfers between funds, such transfers shall be made only upon the approval of the Chief Financial Officer or Deputy Chief Financial Officer provided, however, that they shall refer transfers in excess of \$40,000 to the Ways and Means Committee for authorization. Encumbrances are considered reappropriated in the ensuing year and are inclusive in the overall budget for the ensuing year.

Section 3. The above appropriations are on a basis of twelve (12) months, and are effective as of January 1, 2022, but said appropriations for salaries and operations are subject to cancellation or amendment by City Council as any emergency may make necessary.

Section 4. The Mayor is hereby empowered in any emergency and for increased efficiency in administration of government or in the event of any vacancies in any department or division, to transfer any individual or individuals on the payroll from one department or division to another, and any funds from one department, division or administrative function to another.

Section 5. The Chief Financial Officer is hereby authorized to refer for final approval any proposed expenditures for salaries or supplies submitted by any department, board, or commission to the Mayor or the Committee on Ways and Means if, in his/her judgment such referral is advisable.

Section 6. That the Emergency Fund shall be allocated by the Mayor, the Chief Financial Officer or the Deputy Chief Financial Officer for improvements, adjustments and emergencies provided, however, that allocations in excess of \$40,000 shall be referred to the Committee on Ways and Means for authorization.

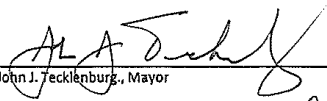
Section 7. That if any section, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portions hereof, which shall remain in full force and effect.

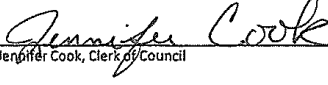
Section 8. All Ordinances and parts of Ordinances in conflict with this Ordinance shall be, and the same hereby are repealed only so far as they are in conflict herewith.

Section 9. This Ordinance shall take effect as of January 1, 2022.

Ratified in City Council this 21st day of December, in the Year of Our Lord, 2021, and in the 245th Year of the Independence of the United States of America.

ATTEST:


John J. Tecklenburg, Mayor


Jennifer Cook, Clerk of Council



CERTIFIED TO BE A TRUE COPY
OF AN ORDINANCE RATIFIED

Jennifer B. Cook
Jennifer B. Cook, Clerk of Council



Ratification
Number 2021-180

AN ORDINANCE

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2022 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 2022, 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 2022 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 21, 2021 and the hearing conducted on December 7, 2021.

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 2022 to meet the cost of capital improvements beneficial to the tourism industry will be applied to defray the following costs:

| | |
|---|-----------|
| Energy Performance Contract (transfer to Energy Performance Fund) | 317,958 |
| Market Street Streetscape Project | 3,500,000 |
| Collection fees (funded by current and prior years interest income) | 17,818 |
| Total | 3,835,776 |

The funds to be spent in 2022 include \$3,563,500 of estimated 2022 revenue, \$267,276 of fund balance and \$5,000 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, 2022.

Ratified in City Council this 21st day of December, in the Year of our Lord 2021, and in the 246th Year of the Independence of the United States of America.

John J. Tecklenburg
John J. Tecklenburg, Mayor

Jennifer Cook
Jennifer Cook, Clerk of Council

ATTEST:



CERTIFIED TO BE A TRUE COPY
OF AN ORDINANCE RATIFIED

Jennifer B. Cook
Jennifer B. Cook, Clerk of Council



AN ORDINANCE

Ratification
Number 2021-181

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2022 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 2022. 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 2022 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 21, 2021, and the hearing conducted on December 7, 2021.

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 2022 to defray tourism-related operational costs including the salaries of police officers and other tourism related operating expenses in the amount of \$3,600,000 and collection fees of \$17,818, consisting of \$3,563,500 in estimated 2022 revenue, \$49,318 in fund balance and \$5,000 in interest income.

SECTION 2. This Ordinance shall become effective on January 1, 2022.

Ratified in City Council this 21st day of December, in the Year of our Lord 2021, and in the 246th Year of the Independence of the United States of America.

John A. Tecklenburg
John A. Tecklenburg, Mayor

ATTEST:

Jennifer B. Cook
Jennifer B. Cook, Clerk of Council



AASHTO – American Association of State Highway and Transportation Officials

ACFR – Annual Comprehensive Financial Report

ACOE - U.S. Army Corps of Engineers

ADA – Americans with Disabilities Act

ADU – Accessory Dwelling Units

AME – African-Methodist Episcopal

ANSI-ASQ – American National Standards Institute-American Society of Quality

APWA – American Public Works Association

ARPA – American Rescue Plan Act of 2021

ASL – Automatic Side Loading

AVI – Active Violent Incidents

AWCCC – Arthur W. Christopher Community Center

BAN – Bond Anticipation Note

BAR – Board of Architectural Review

BAS - Boundary and Annexation Survey

BC - Battalion Chief

BCDCOG – Berkeley-Charleston-Dorchester Council of Governments

BEC – Berkeley Electric Cooperative

BFRC – Budget, Finance and Revenue Collections

BLCO – Business License Certificate of Occupancy

BLRC - Bees Landing Recreation Center

BNS – Business and Neighborhood Services

BUILD – Better Utilizing Investments to Leverage Development

BZA – Board of Zoning Appeals

CAD/RMS – Computer Aided Dispatch and Records Management System

CAG – Citizen Advisory Groups

CALEA – Commission on Accreditation for Law Enforcement Agencies

CALTA - Charleston Area Ladies' Tennis Association

CAP – Customer Access Portal

CAPER – Consolidated Annual Performance and Evaluation Report

CAPS – Charleston’s Accountability and Performance System

CARES Act – Coronavirus Aid, Relief, and Economic Security Act

CARTA – Charleston Area Regional Transportation Authority

CASAT – Community Assistance and Accommodations Tax Grants

CBD – Central Business District

CCSD – Charleston County School District



CD – Community Development

CDBG – Community Development Block Grant

CFAI – Commission on Fire Accreditation International

CFD – Charleston Fire Department

CFO – Chief Financial Officer

CHATS – Charleston Area Transportation Study

CHS – Charleston International Airport

CIO – Chief Information Officer

CIP – Capital Improvement Plan

CIU – Criminal Investigation Unit

CJIS – Criminal Justice Information System

CMPT – City Market Preservation Trust

CMS – Case Management System

COBRA – Consolidated Omnibus Budget Reconciliation Act

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

CPR – Capital Project Review

CRC – Charleston Redevelopment Corporation

CRITAC – Collaborative Reform Initiative Technical Assistance Center

CRS – Community Rating System

CSI – Customer Service Initiative

CVB – Convention & Visitors Bureau

CWS – Charleston Water System

DAE – Delores and Estelle (Foundation)

DASH – Downtown Area Shuttles

DERA – Diesel Emissions Reduction Act

DHEC – Department of Health & Environmental Control

DMV – Department of Motor Vehicles

DNR – Department of Natural Resources

DRB – Design Review Board

DUI – Driving Under the Influence

EDA – U.S. Economic Development Administration

EDMS – Electronic Document Management System

EEO – Equal Opportunity Employer

EMS – Emergency Medical Services

EMT – Emergency Medical Technician



EPA – Environmental Protection Agency

ERP – Enterprise Resource Planning

FEMA – Federal Emergency Management Agency

FMD – Fire Marshal’s Division

FOIA – Freedom of Information Act

FS – Fire Station

FTE – Full Time Equivalent

FY – Fiscal Year

FYA – Flashing Yellow Arrow

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GED – General Equivalency Diploma

GO BOND – General Obligation Bond

GFOA – Gov’t Finance Officers Association

GIS – Geographical Information System

GMS – Government Management System

GPS - Global Positioning System

HAZMAT – Hazardous Materials

HIPAA – Health Insurance Portability & Accountability Act

HR – Human Resources

HRA – Health Reimbursement Arrangement

HOME – HOME Investment Partnership Program

HOPWA – Housing Opportunities for Persons with AIDS

HROD – Human Resources and Organizational Development

HSA – Health Savings Account

HUD – U.S. Department of Housing and Urban Development

HVAC – Heating Ventilation and Air Conditioning

IAAM – International African American Museum

IAFF – International Association of Firefighters

ICS – Incident Command Systems

IDEA – The Individual with Disabilities Education Act

IFSAC – International Fire Service Accreditation Congress

IMSA – International Motor Sports Association

IOW – Instructor Orientation Workshop

IPRB – Installment Purchase Revenue Bond

ISO – Insurance Service Office

IT – Information Technology



ITE – Institute of Transportation Engineers

JIRC – James Island Recreation Complex

KPI – Key Performance Indicator

LAPS - Lowcountry Aquatic Project
Swimming

LED – Light Emitting Diode

LEED – Leadership in Energy and
Environmental Design

LGF – Local Government Fund

LMI - Low- to Moderate-Income

LOST – Local Option Sales Tax

LTP - Live to Play

LUCA – Local Update of Census Addresses

MBE – Minority Business Enterprise

MDT – Mobile Data Terminal

MEI – Municipal Equality Index

MEOC – Municipal Emergency Operations
Center

MHz - Megahertz

MLB – Major League Baseball

MLK - Martin Luther King

MOCYF – Mayor’s Office for Children, Youth
& Families

MOU – Memorandum of Understanding

MSA – Metro Statistical Area

MUSC – Medical University of South
Carolina

MUTCD – Manual on Uniform Traffic
Control Devices

MWBE – Minority & Women-Owned
Business Enterprise

MYC – Mayor’s Youth Council

NCAA – National Collegiate Athletic
Association

NCIC – National Crime Information Center

NFPA – National Fire Protection Association

NIMS – National Incident Management
Systems

NOAA – National Oceanic and Atmospheric
Administration

NPRM – Notice of Proposed Rule Making

OCRM – Ocean & Coastal Resource
Management Office of SCDHEC

OPEB – Other Post-Employment Benefits

OSHA – Occupational Safety and Health
Administration

PDI – Police Data Initiative

PEO – Parking Enforcement Officer

PIO – Public Information Officer

POS – Point of Sale



PP&S – Planning, Preservation & Sustainability

PPE – Personal Protective Equipment

PPC - Public Protection Class

PPO – Preferred Provider Organization

PRC – Plat Review Committee

PSD – Public Service District

PSOC - Public Safety Operations Center

PUD – Planned Unit Development

PY – Previous Year

PZC – Planning & Zoning Committee

QRG – Quick Reference Guides

REV – Revenue Bond

RFP – Request for Proposals

RIEs – Rapid Improvement Events

RSFH – Roper/St. Francis Hospital

SCBA – Self-Contained Breathing Apparatus

SCDHEC – South Carolina Department of Health and Environmental Control

SCDNR – South Carolina Department of Natural Resources

SCDOT – South Carolina Department of Transportation

SCE&G – South Carolina Electric and Gas

SCFA – South Carolina Fire Academy

SCVAN – South Carolina Victim Assistance Network

SD – Site Design

SET - Special Enforcement Team

SFST – Standardized Field Sobriety Test

SHAPE – Sexual Health Awareness, (STI) Prevention & Education

SIB – State Infrastructure Bank

SJDCC - St Julian Devine Community Center

SLED – South Carolina Law Enforcement Division

SMRT – Southern Marlins Racing Team

SOP - Standard Operating Procedure

STR – Short Term Rental

SWAT – Special Weapons and Tactics Unit

SWOT – Strengths, Weaknesses, Opportunities and Threats

T & T – Traffic and Transportation

TAN – Tax Anticipation Note

TECC – Tactical Emergency Casualty Care

TEO – Tourism Enforcement Officer

TERC – Tourism Expenditure Review Committee

TIF – Tax Incremental Financing



TIGER GRANT – Transportation Investment
Generating Economic Recovery Grant

TNC – Transportation Network Companies

TRC – Technical Review Committee

USDA – U.S. Department of Agriculture

USTA – United States Tennis Association

VA – U.S. Department of Veteran’s Affairs

VISTA – Volunteers in Service to America

VoIP – Voice over Internet Protocol

WAFM – West Ashley Farmers Market

WARC – West Ashley Revitalization
Commission

WBE – Women Business Enterprises

W&M – Committee on Ways and Means

WFPE – Waterfront Park Endowment

WTA – Women’s Tennis Association

YVC – Youth Volunteer Corps



GLOSSARY OF TERMS

Accrual Basis of Accounting: A basis of accounting in which the financial effects of transactions or events with cash consequences are recorded in the accounting period in which they occur as opposed to when cash is received or paid by the government. Enterprise funds use the accrual basis of accounting.

Ad Valorem Tax: A tax based on value. For example, property tax is an ad valorem tax.

American Rescue Plan Act (ARPA) of 2021: a program of the U.S. Treasury Department to provide funding to local governments in response to the COVID-19 pandemic's effects.

Annual Comprehensive Financial Report (ACFR): The annual audited financial reports issued by state and local governments that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

Annual Required Contribution (ARC): Term used in connection with defined benefit pension and other post-employment benefit plans to describe the amount an employer must contribute in a given year.

Appraised Value: An estimate of a property's market value.

Appropriation: A legal authorization granted by City Council, to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended, typically one year.

Appropriation Ordinance: An ordinance through which appropriations are given legal effect.

Assessed Value: A valuation set upon real estate or other property by a government as a basis for levying taxes. All appraisal and assessment activity for property in the City of

Charleston is the responsibility of either the Charleston County Assessor's Office for Charleston County property or the Berkeley County Assessor's Office for Berkeley County property.

Assessment Ratio: A multiplier used to convert appraised value to assessed value for taxation purposes. In the City of Charleston, the assessment ratios are: 4% for owner-occupied residential real property, 6% for other real property, and 7.5% to 10.5% for vehicles, depending on tag renewal date.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities and is in compliance with governing laws and ordinances.

Balanced Budget: A budget in which planned revenue is equal to planned expenditures.

Basis of Accounting: Refers to the timing of transactions and when revenues and expenditures or expenses and transfers, and the related assets and liabilities, are recognized. Methods include the accrual basis of accounting and the modified accrual basis of accounting.

Basis of Budgeting: Refers to the basis of accounting utilized throughout the budget process.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specific date or dates in the future, called a maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires more legal formality. (See General Obligation (G.O.) Bonds and Revenue Bonds.)



Bond Anticipation Note (BAN): Short-term, interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget: A comprehensive financial plan of operation, which incorporates an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them.

Budgetary Control: The control and management of a governmental unit or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Calendar: The schedule of key dates in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the Budget and Management Division that represents the proposed City budget as presented to Council for approval.

Budget Message/Letter: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the economy and financial experience in recent years.

Budget Transfer: A budgetary transaction that increases or decreases the adopted line item appropriations within a budget.

BUILD Grant: A grant program through the Federal Highway Administration; stands for Better Utilizing Investments to Leverage Development.

Capital Assets: Assets of long-term character, which are intended to continue to be held or used, such as land, buildings, machinery, furniture and equipment. The City of

Charleston's minimum cost for classification as a capital asset or capital expense is \$5,000.

Capital Contributions: Capital assets received from the general government by a proprietary fund.

Capital Expenditures (Expenses): Purchases of items such as vehicles and equipment with a per-unit cost in excess of \$5,000 and a useful life in excess of one year.

Capital Improvement Plan (CIP): A long-range strategic plan consisting of various construction, renovation and maintenance projects that exceed the capital threshold.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital outflows financed by proprietary funds.

Cash Management: The process undertaken to ensure maximum cash availability and maximum investment yield on a government's idle cash. It is concerned with the efficient management of cash from the time revenue is earned to the time an expenditure payment is made.

Community Assistance & Accommodations Tax Grants (CASAT): Community Assistance Grants are to assist organizations that serve a "public purpose" to the Charleston Community while Accommodations Tax Grant funds are designated specifically for tourism related activities, as required by South Carolina law.

Core Responsibility: A principle service delivered by a department or division that is important to the successful operation of the City.

Cost of Living Adjustment (COLA): A pay increase that adjusts salaries for most



employees to compensate for inflation. The rate of the COLA is based upon increases in the Consumer Price Index.

COVID/COVID-19: The infectious disease caused by the SARS-CoV-2 virus, a variety of coronavirus.

Current Taxes: Taxes levied and becoming due within one year.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds and notes.

Debt Limit: The maximum amount of general obligation debt legally permitted. The State of South Carolina forbids cities from incurring “non-referendum” debt in excess of 8% of the total assessed valuation of taxable property within the City.

Debt Service: The payment of principal and interest on borrowed funds such as bonds.

Deficit: 1) The excess of liabilities of a fund over its assets. 2) The excess of expenditures over revenues during an accounting period; or in the case of Proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date they are due, and which include a penalty for non-payment.

Department: A major administrative unit of the City, which manages an operation or group of related operations within a functional area.

Depreciation: The periodic allocation of the cost of a capital asset over its estimated useful life.

Division: A subdivision of a department, a division is a unit within the City with a more limited set of work responsibilities.

Dutch Dialogues™: A process of adapting to live with water modeled on the Dutch approach of developing actionable solutions through integrated water management and flood infrastructure planning with a preference for multi-benefit investments.

Effectiveness Indicator: The evaluation of the quality, results or accomplishments of a unit’s programs or services constitutes an effectiveness indicator. Effectiveness indicators measure the degree of accomplishment a unit has achieved in meeting its specified goals.

Effective Millage (Tax) Rate: The gross millage rate less the reduction in millage rate achieved by the Local Option Sales Tax Credit.

Efficiency Indicator: The relationship between units input and resulting output are quantified as efficiency indicators. Efficiency indicators highlight how much output may be produced provided a given level of resources, or conversely, how much input produces a given level of output.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditure.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equity: The difference between the assets and liabilities of a fund.



Expenditures: The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased, resulting in a decrease in net financial resources.

Expense: Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the City's ongoing operations.

Fiduciary Funds: Account for the transactions related to assets held by a governing entity in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These funds are not legally required to adopt budgets in the City of Charleston.

Fiscal Year (FY): Any consecutive 12-month period designated as the budget year, at the end of which the government determines its financial position and the results of its operations. Charleston's fiscal year is the same as the calendar year, January 1 – December 31.

Freedom of Information Act (FOIA): A Federal law that grants the public access to information possessed by government agencies. Upon written request, government agencies are required to release information unless it falls under one of nine exemptions listed in the Act.

Fringe Benefits: The benefits paid or matched by the City on behalf of the employees. These benefits include mandatory payroll taxes such as FICA and Unemployment, Worker's Compensation, South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

Full Time Equivalent (FTE): A value expressing a percentage of a position as related to a full-time position; a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 FTE. One full time employee would equal one FTE.

Function: A group of related programs aimed at accomplishing a broad goal or major public service for which the government is responsible.

Fund: A fiscal or accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Balance – Assigned: Amounts that are constrained by the government's *intent* to be used for specific purposes but are neither restricted nor committed.

Fund Balance – Committed: Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Fund Balance – Restricted: Resources restricted to specific purposes by externally enforceable limitations of use. Such limitations include those imposed by creditors, grantors, contributors, or laws and regulations of other governments, and those limitations imposed by law through constitutional provisions or enabling legislations.

Fund Balance – Unassigned: In the General Fund only, the fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

General Fund: A fund that is used to account for and report all financial resources not accounted for and reported in another fund.

General Obligation (G.O.) Bonds: Bonds backed by the full faith and credit of the issuing government, by pledging the general taxing power for the payment of the debt.

**Generally Accepted Accounting Principles**

(GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

Goals: Goals are derived from a unit's mission (in this case, the City or any of its operating departments) and describe the responsibilities of the unit, or what the unit intends to accomplish. Goals are the ends toward which the unit's efforts are directed and are unlikely to change from year to year, other than to address additional goals as needed or required.

Government Finance Officers' Association

(GFOA): The professional association of state/provincial and local finance officials in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.

Governmental Accounting Standards Board

(GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Accounting Standards Board Statement Number 45 (GASB 45):

Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions establishes standards for the measurement, recognition and display of OPEB expense/expenditures and related liabilities, note disclosures, and if applicable, required supplementary information in the financial reports of state and local government employers.

Governmental Funds: Account for general governmental activities and include the General Fund, Capital Projects and Special Revenue Funds.

Grant: A contribution or gift of cash or other assets from another government or other

organization to be used or expended for a specified purpose, activity or facility. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Health Insurance Portability & Accountability Act (HIPAA):

A 1996 Federal law that restricts access to individuals' private medical information.

Incident Command Systems (ICS):

A management system designed to enable effective and efficient domestic incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.

Infrastructure: Public domain assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and fundamental facilities of the City.

Installment Purchase Revenue Bond (IPRB):

A specific type of funding instrument issued by governments to finance capital improvements.

Interfund Transfers: Operating transfers between the General Fund and Enterprise Funds.

Internal Controls: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Key Performance Indicators (KPI): Performance indicators that help an organization define and measure progress toward meeting organizational goals.

Legal Debt Margin: See Debt Limit



Levy: To impose taxes, special assessments, or service charges for the support of city activities.

Local Option Sales Tax (LOST): A county-wide sales tax of 1% established by referendum vote, collected by the State of South Carolina and returned to the municipalities and county based on a formula that considers population and point of tax collection. The tax is remitted to the municipalities in two portions: Property Tax Relief Fund and Revenue Fund. The Relief portion of the LOST must be given as a credit on municipal and county property tax bills.

Long Term Debt: Any un-matured debt that is not a fund liability since it is not currently due.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources or uses, is more than 10% of the total revenues or expenditures of the appropriated budget.

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and (2) whether the operating statement presents information on the flow of current financial resources (governmental fund types) or the flow of economic resources (proprietary fund types).

Mill: The rate at which property taxes are levied. A tax rate of one mill (millage rate) produces one dollar of taxes on each \$1,000 of assessed property.

Mixed-use development: Development that blends residential, commercial, cultural, institutional, and where appropriate, industrial uses.

Modified Accrual Basis of Accounting: A basis of accounting in which revenues and other financial resources are recognized when they become both "measurable" and "available" to finance expenditures of the current period. "Available" means that revenues are collectible within the current period or soon enough

thereafter to be used to pay liabilities of the current period. "Measurable" means the amount of revenue can be determined or estimated with reasonable certainty. Expenditures are recognized when the fund liability is incurred. All governmental fund types (General Fund) use the modified accrual basis of accounting.

Municipal Association of South Carolina: An organization that represents and serves the state's 269 incorporated municipalities. Its mission is to support municipal officials with the knowledge and tools to aid in the operation of their municipalities. MASC offers services such as revenue collections, seminars and educational materials, and overviews and interpretations of state legislation that affects municipalities.

National Crime Information Center (NCIC): an electronic clearinghouse of criminal justice information including criminal record history, fugitives, stolen properties and missing persons, available to Federal, state, and local law enforcement and other criminal justice agencies. Operated by the US Department of Justice/Federal Bureau of Investigation, the center is operational 24 hours a day, 365 days a year.

National Incident Management Systems (NIMS): A systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life and property and harm to the environment.

Neighborhood Councils: In order to receive active citizen input, these councils were formed so that citizens in neighborhoods can easily exchange and deliberate information and concerns regarding the City of Charleston. The Councils have direct access to the Mayor and



City Council and all of their requests are considered in the budget process.

Net Assets: In a proprietary fund, the equity associated with the assets and liabilities of the fund.

Notice of Proposed Rule Making (NPRM): A notice in the *Federal Register* that announces the intent of an agency to promulgate a particular rule. Generally, when posting an NPRM, an agency will also announce an opportunity for public comment. Publication of an NPRM is often the first time the public becomes aware of an agency's proposed rule.

Operating Budget: Plans of current expenditures and the means of financing them. The operating budget is the primary means by which the daily operations that provides basic governmental services are controlled. The City is required by law to have an operating budget.

Operating Expenses: The cost for materials, services, and equipment required for a department to function.

Operating Transfers: Legally authorized financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in the recording of a source and use of financial resources.

Ordinance: A formal legislative enactment by the governing body of a municipality, which, if not in conflict with a higher form of law such as a state statute, has the full force and effect of law within the boundaries of that municipality.

Other Postemployment Benefits (OPEB): Benefits other than pension that are earned by employees during their years of service, but are not received until after employment ends, due to retirement or other separation. OPEB generally takes the form of health, vision, dental and prescription insurance provided to retirees and their dependents.

Performance Measure: Data collected to determine the level of program activities conducted, the direct products or services delivered, and results of those activities.

Performance Management System: A performance management system facilitates planning and management by providing data on service efforts and accomplishments, so an entity or unit may continuously improve the allocation of resources for the provision of its services. A performance management system monitors and evaluates an entity's work processes and service delivery systems to determine if costs and service levels are meeting its specified goals and mission. Ultimately, a performance management system provides a structured approach for linking budget decisions to public priorities by highlighting service efforts and accomplishments and evaluating service efforts to service accomplishments.

Policy: A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

Program: An organized set of related work activities that are directed toward a common purpose or goal and represent well-defined uses of city resources.

Property Tax: Taxes levied on real and personal property based on the property's assessed value. The assessed value multiplied by the millage rate determines the amount of the tax.

Proprietary Funds: A type of fund used to account for activities that are similar to a business. Enterprise Funds are proprietary funds.

Public Service Commission of South Carolina: A quasi-judicial body established by the state legislature whose principal duty is to hear cases involving the state's regulated utilities. The Commission has broad jurisdiction over matters pertaining to investor owned electric and gas



utilities, water companies, telecommunications companies, motor carriers of household goods, hazardous waste disposal, and taxicabs.

Public Service District (PSD): A type of special purpose district created by an Act of the South Carolina General Assembly or pursuant to general law which provides any governmental power or function including, but not limited to, fire protection, sewage treatment, water or natural gas distribution or recreation.

Reassessment: A county-wide revaluation of property for property tax purposes in order to equalize property values for inflation and sales since the last assessment. In South Carolina, reassessment for real property must occur every five years and is the responsibility of the County Assessor's Office. Property tax millage in the year of reassessment must be rolled back to a millage rate that would generate the same amount of revenue had reassessment not occurred. This is to avoid a windfall due only to an increase in assessed values.

Referendum Bonds: Bonds that are issued only with approval by a majority vote of the citizens of the municipality.

Refunding Bonds: Bonds issued to retire bonds already outstanding.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: Income generated by taxes, business licenses, user fees, fines and forfeitures, reimbursements and investments.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from specifically designated revenues. Revenue bonds are not included in the 8% general obligation debt limit set by the State of South Carolina.

Risk Management: The organized attempt to protect a government's assets against accidental loss in the most economical method.

Rollback Rate: Operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, excluding taxes for new construction, additions or deletions.

Shared Revenues: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. For example, State Shared Revenues include taxes on income, alcoholic beverages and motor transportation collected at the state level and returned to local governments.

Single Audit: An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-133, *Audits of State Local Governments and Non-Profit Organizations*. The Single Audit Act requires governments receiving a certain level of federal assistance to have one audit performed to meet the needs of all federal grantor agencies.

Site Design (SD): The organization of land use zoning, access, circulation, privacy, security, shelter, land drainage, and other factors during the site planning sight planning stage of landscape architecture.

Snipe Sign: An illegal commercial sign posted on a utility pole, street sign, or other street furniture; or any other sign placed within a public right of way or public property or on private property such that it is visible from a public right of way or public property.

Special Assessments: A compulsory levy made against certain properties to defray part or all of the cost of a specific capital improvement or service deemed to primarily benefit those properties.



Special Revenue Fund: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than expendable trusts or capital projects. One or more specific restricted or committed revenues should be the foundation for a special revenue fund and must continue to comprise a substantial portion of the inflows reported in the fund.

Tax Anticipation Note (TAN): Note issued in anticipation of the collection of taxes, repaid from the proceeds of the tax levy whose collection it anticipates.

Tax Incremental Financing (TIF) Tax increment bonds are available to municipalities for the purpose of redevelopment in areas which are agricultural areas, blighted areas or conservation areas. The debt service of such indebtedness is payable from the additional (or incremental) tax revenues resulting from such redevelopment. Under the Act, property taxes collected within a Redevelopment Project Area in excess of the amount of taxes attributable to the “total initial equalized assessed value” of all taxable real property in the Redevelopment Project Area are paid to the municipality. These taxes are deposited into a special tax allocation fund to pay redevelopment project costs and to discharge any obligations issued to pay such costs.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as recreation facility charges.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, such as 25 mills per dollar of assessed value of taxable property.

Unencumbered Appropriation: The amount of an appropriation that is not yet expended or encumbered. It is essentially the amount of money available for future purchases within the appropriation period.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Workload Indicators: The volume of resources, both monetary and non-monetary (input), and the quantity or volume of activities undertaken (output) to provide a service or carry out a program constitute a unit’s workload indicators.



Please visit the City of Charleston on the World Wide Web at: www.charleston-sc.gov
See also other links related to Charleston on the City of Charleston Website.

OTHER RELEVANT LINKS

Berkeley County

www.berkeleycountysc.gov

Berkeley County School District

www.berkeley.k12.sc.us

Charleston Area Convention & Visitors Bureau

www.charlestoncvb.com

Charleston County

www.charlestoncounty.org

Charleston County Schools

www.ccsdschools.com

Charleston Digital Corridor

www.charlestondigitalcorridor.com

Charleston Metro Chamber of Commerce

www.charlestonchamber.org

Charleston Regional Development Alliance

<http://www.crda.org>

Cooper River Bridge Run

www.bridgerun.com

CreditOne Stadium

www.creditonestadium.com

Government Finance Officers Association

www.gfoa.org

MOJA Arts Festival

www.mojafestival.com

Piccolo Spoleto Festival

www.piccolospoleto.com

South Carolina Aquarium

www.scaquarium.org

South Carolina State Ports Authority

<http://scspa.com>

Southeastern Wildlife Exposition

<http://www.sewe.com/>

Spoleto Festival U.S.A.

www.spoletousa.org