Annual Budget

FISCAL YEAR 2023-2024

Dorchester® COUNTY

DORCHESTER COUNTY
SOUTH CAROLINA

ANNUAL BUDGET
FISCAL YEAR 2023-2024

ADOPTED BY COUNTY COUNCIL
JUNE 19, 2023

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David Chinnis, Vice Chairman
William Hearn
Jay Byars
Harriet Holman
Eddie Crosby
Rita May Ranck

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Jessica D. Carraher

BUDGET OFFICER
Melanie A. Hay

DOCUMENT DESIGN AND OVERVIEW

Dorchester County's budget document is a guide for making decisions as well as a resource for learning about the operations of Dorchester County. This document will illustrate to the reader how Dorchester County Government plans to meet the needs of the citizens.

This budget document is divided into several sections: Introduction, Schedules, Budget Narratives, Capital, Debt & Long-Term Financial Forecasts, and Appendix. Financial information is included for the entire governmental entity in the schedules section and broken down by departments within the budget narratives.

Introduction Section
This section contains the County Administrator's Transmittal which outlines key features of the FY 2024 budget as well as a description of the budget process, the approved budget ordinance, and budget calendar. This section also contains the strategic direction for Dorchester County, the County Profile, statistics, organizational chart, as well as a description of funds and a fund structure chart.

Schedules
The schedules section summarizes the operating budgets of the County.

Budget Narratives
The Budget Narratives section provides an overview of the budget information by specific department. These pages include a description of the department as well as goals, explanation of service areas, funding adjustments, performance indicators, and a summarized listing of department revenues and expenditures.

Capital, Debt & Long-Range Financial Forecast
The Capital Improvement Plan section contains an overview of the capital projects. A link is provided to the full 5 Year Capital Improvement Plan, where both general projects and enterprise fund projects have summary pages listing current and future projects, as well as providing a detailed description of each project with estimated start and end dates, and estimated cost of completion. The debt schedule is incorporated into the Capital Plan reflecting full amortization of all bonds and lease purchases.

The Long-Range Financial Forecast section contains forecasts of revenues and expenditures for the next five years. They are based on the Strategic Plan, Capital Improvement Plan, debt schedule, and economic indicators.

Appendix
This section contains the financial policies of the County. This section also contains a glossary of terms and acronyms used in the budget book and an index to aide in guiding readers through the document.

DOCUMENT DESIGN AND OVERVIEW

How to Electronically Navigate

There are multiple ways to navigate the electronic budget document which can be found at www.dorchestercountysc.gov or P:\BSD - Business Services\BUDGET & REVENUE\Budget Books\Approved Budget Book 2024

Bookmarks

On the left side of the screen you should see the following bookmark icon . Click on the icon and you will see a bookmark for the highlights in the budget documentation.

Links

Slides 5-8 of the electronic budget document are a Table of Contents. If you hover over the page descriptions, a hand tool will appear , a click of the mouse will take you to that page.

Financial Transparency

Financials are updated monthly, reflecting actuals to adjusted budget with prior year history, which can be found at Financial Transparency.

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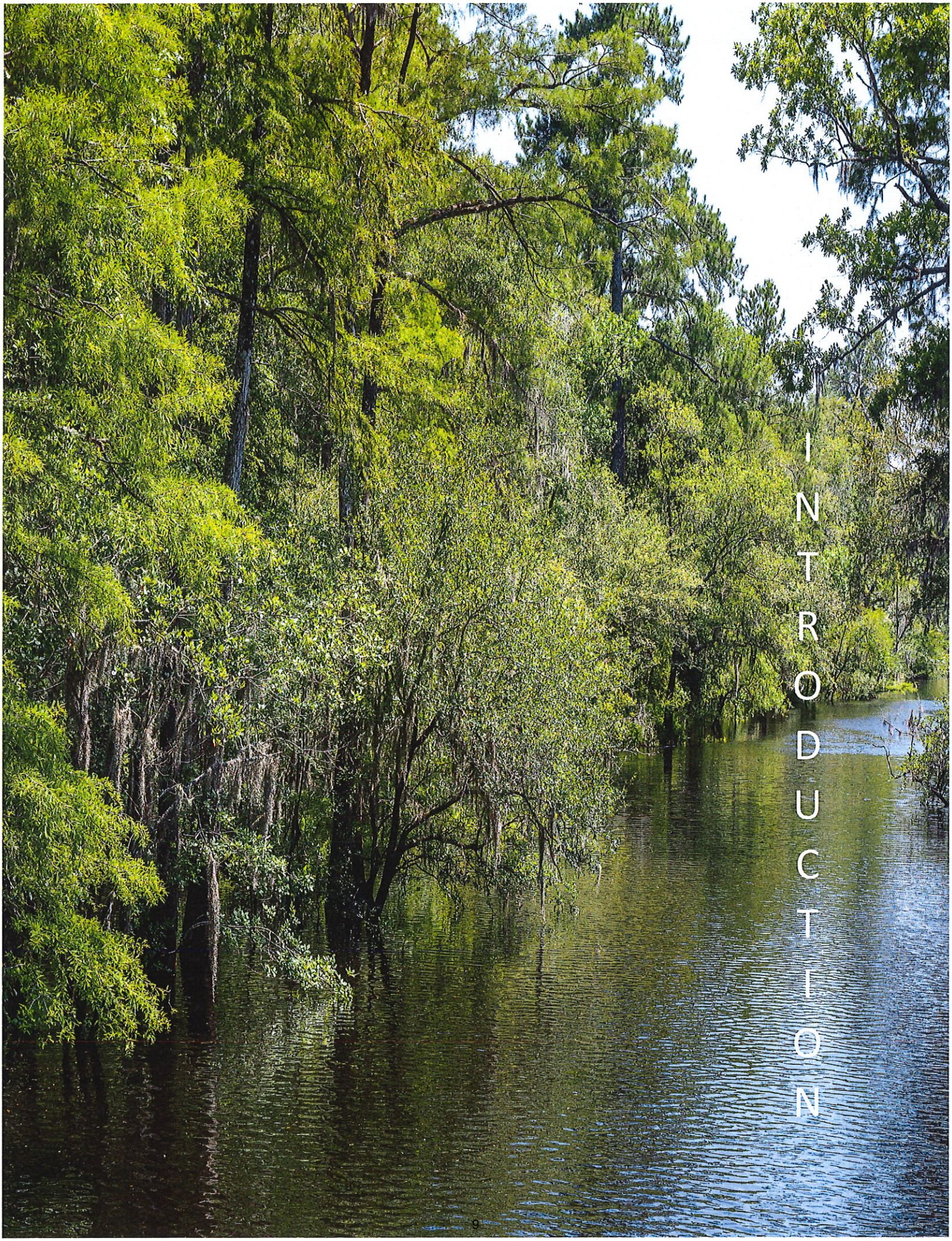


INTRODUCTION

DORCHESTER COUNTY

MISSION STATEMENT

Dorchester County government delivers essential services that contribute to the well being and quality of life of its citizens. In doing so we seek to meet the collective needs of our citizens in a cost-effective manner.

ADOPTED BY DORCHESTER COUNTY COUNCIL NOVEMBER 18, 2002

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Dorchester County
South Carolina

For the Fiscal Year Beginning

July 01, 2022

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget ·Presentation Award to Dorchester County, South Carolina, for its Annual Budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This 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.

Jason L. Ward, County Administrator
Daniel T. Prentice, Deputy Administrator & Chief Financial Officer
Jessica D. Carraher, Director of Business Services
Melanie A. Hay, Budget Officer

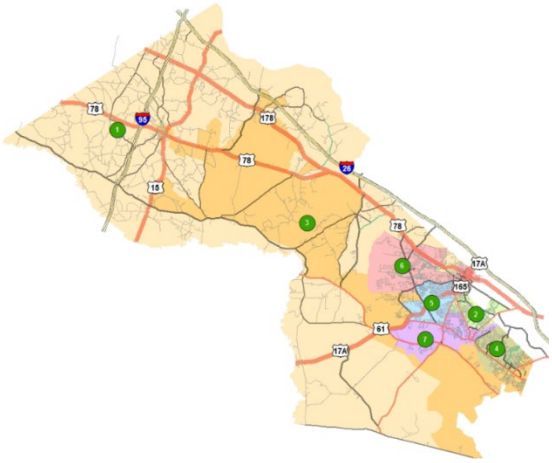
GOVERNING BODY

Harriet Holman
District 1

David Chinnis
District 2

Rita May Ranck
District 3

Todd Friddle
District 4



Eddie Crosby
District 5

William (Bill) Hearn
District 6

Jay Byars
District 7

OFFICE OF THE DORCHESTER COUNTY ADMINISTRATOR

201 JOHNSTON STREET
ST. GEORGE, SOUTH CAROLINA 29477
(843) 563-0100 or (843) 832-0100

July 1, 2023

Dorchester County Council
County of Dorchester, South Carolina
201 Johnston Street
St. George, SC 29477

Dear Chairman Friddle, Honorable Members of Dorchester County Council, and Interested Citizens:

I am pleased to present the Fiscal Year 2023-24 County Council Approved Budget. The budget document reflects the final actions taken by County Council on June 19, 2023, but also the directives provided by Council during the three budget retreats held in April, May and June, and the two budget public hearings held in both St. George and Summerville. The budget herein works to accomplish the following goals:

- Continue to provide the necessary support to achieve the Strategic Direction adopted by County Council.
- Maintain existing service levels with new programs funded at modest levels while keeping long term sustainability in focus.
- Address retention and recruitment as the County experienced unprecedented vacancy rates.
- Manage current inflation rates that are driving both operational and capital project costs.

According to the most recent data available from the US Census Bureau released in July 2022, Dorchester County's estimated population increased by 2,806 to 166,133 from July 1, 2021 until July 1, 2022. Dorchester County is the 12th largest County in South Carolina.

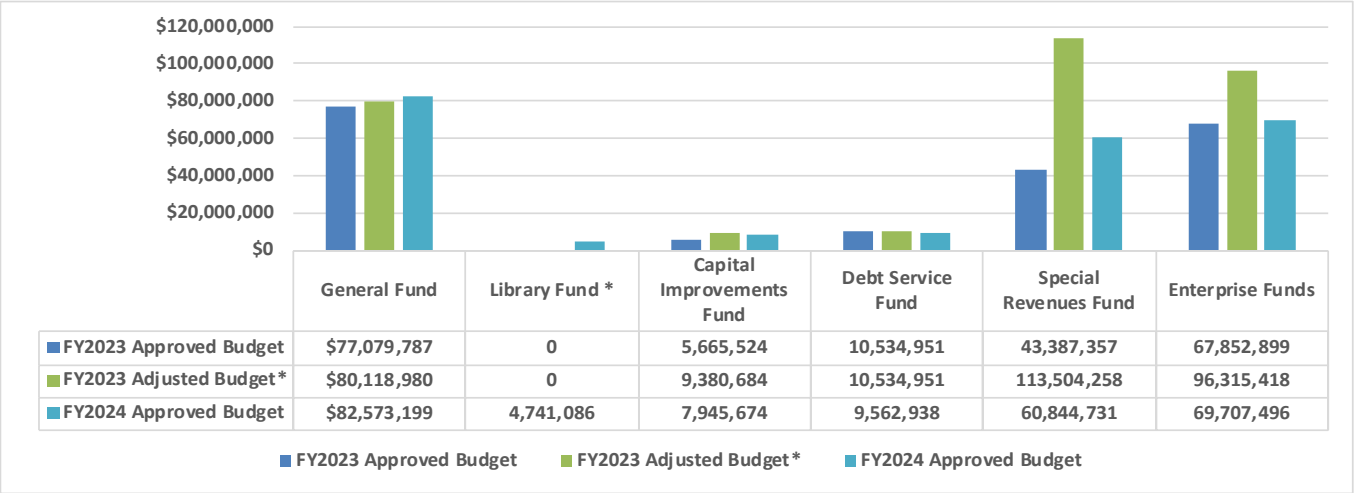
The budget sets forth the appropriations needed for County operations, but also authorizes the tax rates for the following entities: School District #2 (operating), School District #4 (operating), Dorchester County Career and Technology Center, Trident Technical College, Dorchester Seniors Inc., and Children in Crisis. Finally, this budget is aligned with the County's Mission: "Dorchester County Government delivers essential services that contribute to the well-being and quality of life of its citizens."

Fiscal Year 2023-24 Budget Highlights

Summary

Overall, budgeted expenditures for all county funds for FY 2023-24 are $235,375,124, a decrease of $74,479,167 over FY 2022-23 Adjusted Budget as indicated below in **TABLE 1**. This is primarily due to the Use of Fund Balance for Carryover Projects in special revenue funds, capital construction in the enterprise funds as well as the capital projects funds.

TABLE 1



	General Fund	Library Fund *	Capital Improvements Fund	Debt Service Fund	Special Revenues Fund	Enterprise Funds
FY2023 Approved Budget	$77,079,787	0	5,665,524	10,534,951	43,387,357	67,852,899
FY2023 Adjusted Budget*	$80,118,980	0	9,380,684	10,534,951	113,504,258	96,315,418
FY2024 Approved Budget	$82,573,199	4,741,086	7,945,674	9,562,938	60,844,731	69,707,496

* The Use of Fund Balance from the prior year is included in the Adjusted Budget
The Library Fund was consolidated into the County effective July 1, 2023

General Fund

The General Fund is the County's primary operating fund and its expenditures include the majority of the County's operations including public safety, public works, judicial, economic development, health and welfare, general government, and community services. For FY 2023-24, the General Fund is $82,573,199, an increase of

$5,493,412 over the previous year's base budget of $77,079,787 and increase over the adjusted budget inclusive of approved carryover of $2,454,219. This increase is mainly attributable to pay increases associated with aggressively addressing employee retention and recruitment.

For FY 2023-24, the General Fund's single largest source of revenue, property taxes, which are 58% of the General Fund total revenues, are projected to increase by $3,089,018 to $47,512,091 compared to $44,423,073 for FY 2022-23. The County is projecting a 7% increase in real property taxes due to reassessment and growth.

TABLE 2

Fiscal Year	General Fund Budgeted Tax Revenues
2024	$47,512,091
2023	$44,423,073
Difference FY2024 – FY2023	$3,089,018

The second largest source of funding for the General Fund is State Aid to Subdivisions, also referred to as the Local Government Fund. In FY 2023-24, the amount budgeted is $7,571,637. **Table 3** below shows funding from the State over three years. FY2022 captures Catch-Up from FY2021 due to the State Budget Continuing Resolution as well as additional appropriations from 2020 Census Data.

TABLE 3

Local Government Fund	FY 2022 Actuals	FY 2023 Budget	FY 2024 Budget	FY 2024 – FY 2023 Difference
	$6,287,015	$6,681,377	$7,019,376	$337,999

The remaining revenues in the General Fund come primarily from the collection of fines, fees, charges for services, licenses and permits. Within charges for services, the third largest source of the General Fund is emergency medical services fees. Collections have generally been on an upward trend consistent with increased call volumes. Although these revenues had been negatively impacted by COVID-19 in FY2020-2021, we have started seeing an increase in services with budgeted revenue of $5,300,000 for FY 2023-24. Building Permits is the largest revenue source within Licenses and Permits with estimated revenue of $3,250,000 in FY2023-24 representing 17.8% growth over budgeted FY2022-23 revenue, due to strong growth in the County.

On the expenditure side, the General Fund aggressively approached the problem of retention and recruitment by accelerating compensation earmarked for FY24 & FY25 effective April 2023. This allowed the County to increase minimum wage to $15/hour and recognize both seniority and length of service. The County has already

seen a positive impact with lower vacancies in key departments. The impact of this, along with funding for new positions to support the growth within the County, brought personnel from $59,021,061 in FY 2022-23 to $64,168,214 in FY 2023-24.

The major cost centers in terms of General Fund appropriations are the three major public safety departments: Detention Center, Emergency Medical Services (EMS), and Sheriff's Office, as indicated below in **Table 4**.

TABLE 4

Department	General Fund Budget	% of General Fund Expenditures
Detention Center	$9,240,621	11.19%
Emergency Medical Services	$9,581,248	11.60%
Sheriff's Office	$18,644,791	22.58%

Additional Items to note in the FY2023-24 budget include the following Personnel Changes:

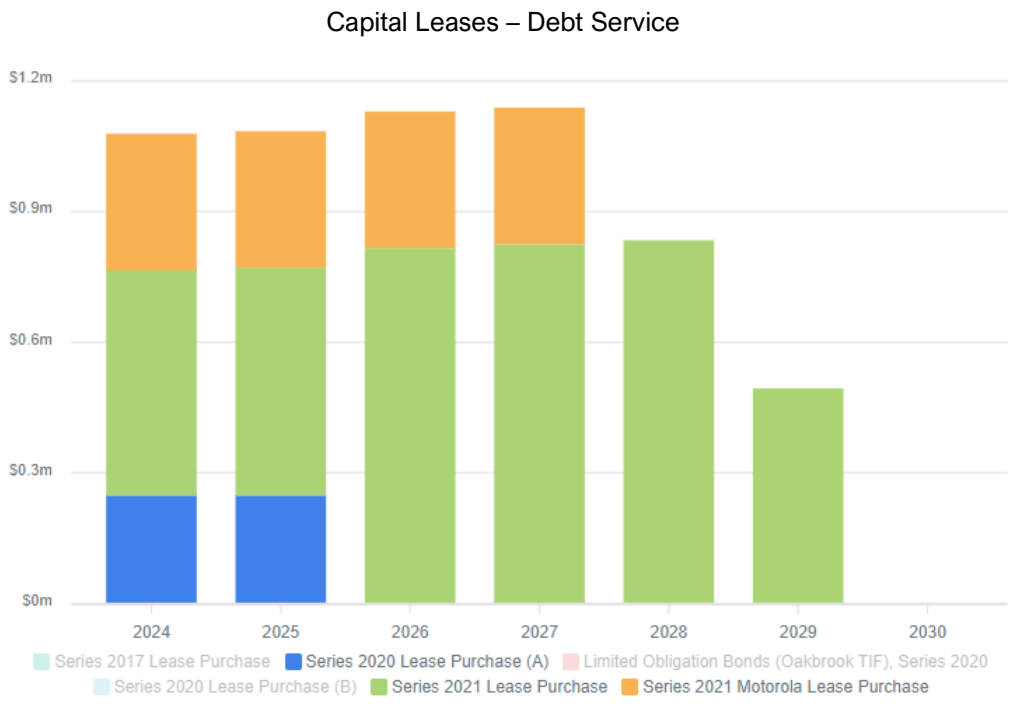
- Funding for a Part-Time Accounting Technician in the Treasurer's Office to support tax collections.
- Funding for a Planning & Zoning Technician as well as a Planner/Sr. Planner/Principal Planner dependent on qualifications in Planning & Zoning.
- To handle the continued growth in the County, a Residential Plans Examiner and two Building Inspectors were funded in Building Services.
- Custodial support was funded in Facilities Management to accommodate the libraries coming under the County umbrella, including the new North Charleston branch slated to open August 2023 and the Ashley River branch in April 2024.
- Funding for two Community Services Officers in Neighborhood Services
- VA Benefits Specialist commencing January 1st funded in Veterans Affairs
- Park Manager and Assistant Park Manager in Recreation commencing April 1st in preparation of the opening of Pine Trace Park.
- Grandfathered positions approved in FY2023
- Reorganization in both the Assessor's Office and Building Services to allow for seamless advancement based on experience and certifications.
- Various reclasses of existing positions to capture the responsibilities and requirements of positions.

To properly support the citizens several new buildings including the Emergency Operations Center (EOC), Health & Human Services (HHS) and libraries will come online in FY2024. Accordingly, various line items were adjusted to support these new facilities.

Capital Fund

The Capital Fund Budget, which covers the cost of equipment and buildings with a useful life of more than one year, totals $7,945,674 in FY 2023-24. This fund is primarily supported by a 6.8 mill tax levy for capital improvements. The Capital Fund includes funding for the purchase of 30 replacement vehicles and 4 new vehicles for new positions at a total cost of $2,291,250. Capital projects are funded as recommended in the Capital Improvement Plan for the KFW window Replacement, St. George Fire Station Roof Replacement, Health & Human Services Campus, Brick Veneer Upgrade at Courthouse totaling $1,696,290 and Facilities, Repairs & Renovations totaling $377,935. Debt service funding of $1,124,285 is included for various lease purchases for Motorola equipment, as well as Furniture, Fixtures and Equipment. Lastly, funding for other capital and equipment for a total of $2,455,914 some of which include the following:

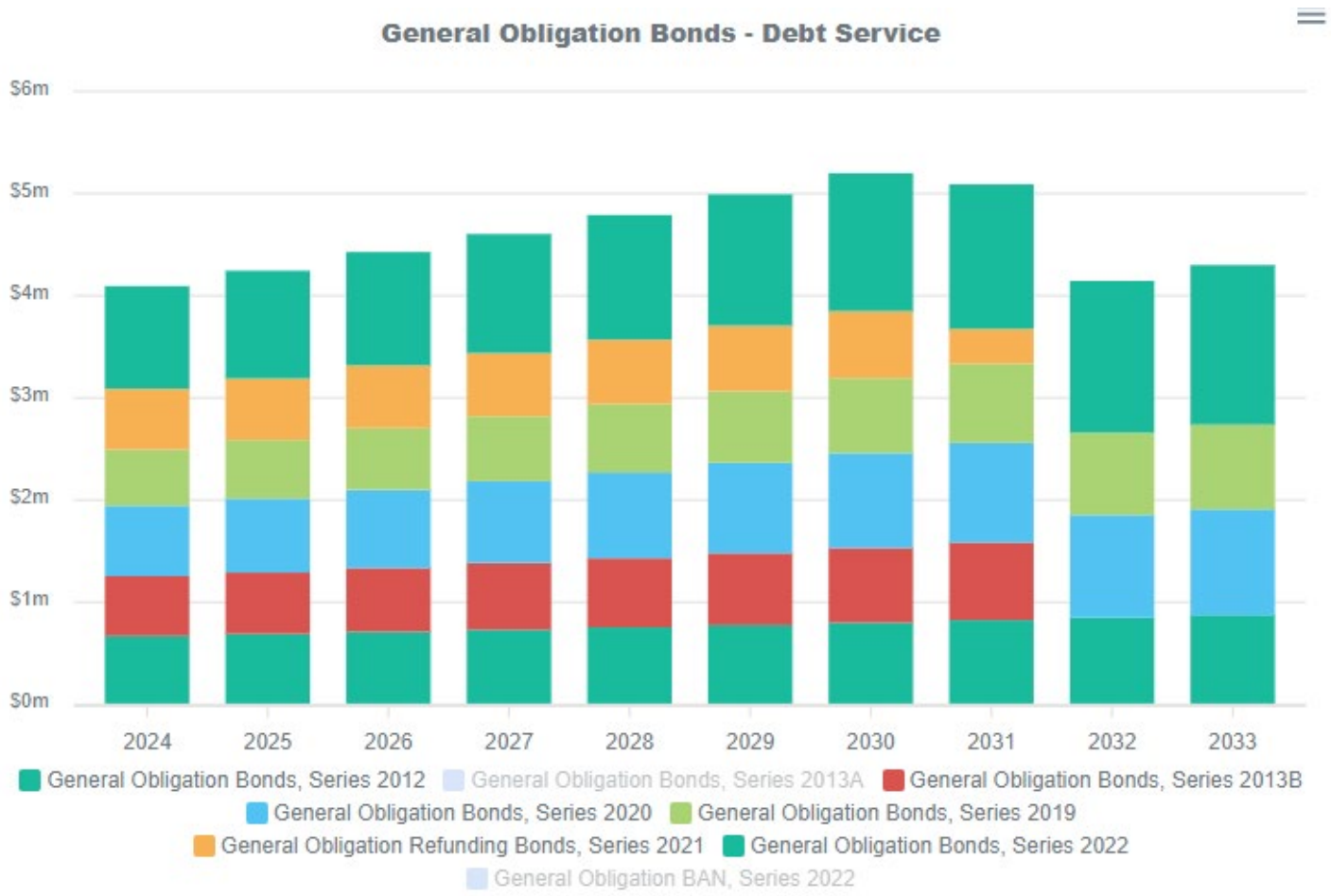
- $658,382 for Finance Enterprise & Enterprise Asset Management System
- $338,560 for IT Refresh costs in FY2024
- $325,000 for road, sidewalk, and parking lot improvement projects
- $313,060 for various IT upgrades including AV Upgrades to the Courthouse
- $95,684 Year 1 of 5 for Taser 7 Replacement Program in the Sheriff's Office



As part of the budget document, the County has incorporated the approved Five-Year Capital Improvement Plan for the County with $2,074,225 allocated to capital projects from the Capital Fund. All partially funded or unfunded projects would be subject to future appropriations.

Debt Service Fund

In addition to the Capital Fund projects, property acquisition and other major building projects are funded by the County Debt Service Fund. The budget for FY 2023-24 includes all debt service to date for an annual budget of $9,562,938.



Fire Fund

Dorchester County's countywide fire protection service includes 17 stations covering the unincorporated areas of the County. Additionally, the county has automatic aid agreements with the Town of Summerville and the

City of North Charleston. The budget for the Fire Fund is $10,056,513, funded by a 21.2 mill levy. Included is the replacement of 2 vehicles in FY2024. Funding includes base operations for the Countywide fire service.

Enterprise Funds

Dorchester County's three enterprise funds, Solid Waste, Stormwater, and Water and Sewer, fund vital county operations and capital improvements. While still under the governance of County Council, these enterprise funds operate as separate business components of the Dorchester County Government, which are fully funded by rates, user fees, and grants.

Water and Sewer Fund

The Water and Sewer Fund supports operations and maintenance of the Water and Sewer Department, as well as debt service related to water and sewer construction with a $41,387,859 budget for FY 2023-24. The budgeted revenue include rate increases as proposed by a rate study conducted for the Water & Sewer utility and approved by County Council. Significant investments are being made to improve wastewater collections and increase treatment capacity in the form of Jedburg Rd. Water & Distribution & WW System Improvements, Regional Water Interconnection Project, and Water Service to the Career School budgeted at $3,893,332. The budget maintains current operations and include the replacement of 4 vehicles in the FY2024 budget.

Solid Waste Fund

With a budget of $9,130,307, the Solid Waste Fund supports the operation of the County's Solid Waste Department and is funded through user fees imposed on residential and commercial properties. This funds the County's convenience sites; recycling program, and waste disposal including municipal solid waste, yard debris, and construction and demolition debris. The FY2024 budget includes operational increases for servicing convenience sites and waste disposal, as well as improvements to the Suburban Convenience Site. This budget also includes the replacement of 1 vehicle as part of the 5-year replacement plan.

Stormwater Fund

With a budget of $5,036,155 the Stormwater Fund is the County's smallest enterprise fund. The revenues are derived from a rate structure updated by County Council in FY2022. The rate structure is based upon imperviousness and supports operations including ditch and drainage maintenance and inspections required by the County's NPDES permit. The budget includes debt repayment on the revenue bond that was issued October

2022 to fund major bridge improvement projects. Capital projects approved in the FY2024 budget also include the Polk Swamp Restoration at a cost of $1,313,789.

Conclusion

In Conclusion, FY 2023-24 is a year of significant growth and change for the County as it deals with increasing costs surrounding growing service demands brought forth by unprecedented residential, commercial, and industrial growth. Corresponding revenues generated from this growth have enabled the County to address priorities to balance the budget without a recommended increase in the property tax levy, but that sustainability will be threatened without continuous focus. Now that the County has implemented a fiscal impact analysis program to determine the costs and benefits brought on by new residential development, it is anticipated that future decisions will be guided by this tool. Additionally, economic changes driving interest rates and continued issues surrounding inflation have moderated some of the growth experienced in prior years. There is continued momentum with capital projects which will result in the completion of two libraries within the upcoming fiscal year. In particular, the North Charleston branch library will be completed in July 2023 and all operating costs associated with this new facility have been captured in the budget. As a result of prior obligations of funding received from the American Rescue Plan Act (ARPA), many capital initiatives will come to a conclusion in this fiscal year, including the adaptive reuse of a former retail complex to create the Central Health & Human Services campus. This project is one of many that was funded by programs resulting from the pandemic which also tied to the County's 2019 Strategic Plan in order to relocate and consolidate similar offices which would in turn allow for the redevelopment of 500 N. Main Street. In April 2023, the County advanced a planned implementation of another compensation study in the form of a pay scale adjustment, which resulted in a minimum increase of 7.15% for all employees, with many receiving higher increases due to longevity. At the time of the implementation, the County had approximately 170 vacant positions and this number has already begun to decrease as a result of enhanced recruitment tied to the new pay scale. In the upcoming year, the County will see commencement of construction activities on the first of three phases of a project to expand the Lower Wastewater Treatment Plant in North Charleston to 16 MGD. County Council authorized the issuance of $65 Million in Water & Sewer Revenue Bonds to fund the first two phases. Thanks to appropriations of ARPA funding by the State of South Carolina, the County was awarded $18 Million in funding to support the Pump Station #4 and Force Main project along Orangeburg Road as well as the Ridgeville Interconnect project, both of which will be matched with existing impact fee funding. In November 2022, the County saw the Transportation Sales Tax Referendum successfully passed. As a result, $700 Million in funding for new and improved roads and $35 Million for Greenbelts will be available over a period of 15 years. To jumpstart the

program, $10 Million in Bond Anticipation Notes (BAN) were issued in December 2022. To date, the County has made investments in the extension of Maple Street, resurfacing of Midland Parkway, and construction of an improved road for the new DD4 middle school. Industrial growth remains strong and several major investments are on the horizon. All of the aforementioned initiatives have contributed to the continued elevation of Dorchester County's profile as a balanced and thriving community with a bolstered tourism economy. As we continue to see the diversification of our economy and increases in investment from the private sector it underscores that, "This Is Our Time"!

Respectfully submitted,

Jason L. Ward, County Administrator

STRATEGIC PLAN

Every successful local government has three plans to help guide the organization. The first is the Emergency Operations Plan designed to guide the organization's preparation, response and follow-up to any emergency event. The second is the Comprehensive Plan. This plan serves as a long-term visioning guide for the County. Its purpose is to help the organization manage its physical assets, social and economic growth, development, and re-development in a community. The plan is created and driven by elected officials, planners, and the public. The final plan is the Strategic Plan. This is a short-term plan that includes both the assessment of the organization and the development of specific goals and objectives that, once achieved, will enable the County to immediately address the needs of both the community and the organization. Dorchester County's Strategic Plan is driven by the County Administrator with the approval of County Council.

EXECUTIVE SUMMARY:

The County's strategic plan centers around the theme of planning for the future and growth. The structure of the plan consists of six general themes which guide the organization in its efforts to strengthen and reinforce the organization's foundation, thus allowing greater integration with the community and ultimately fostering an environment where citizens work with their government to identify challenges, implement solutions, and create the vision for their future. Building off the success of the past, the strategic plan continues the trend of addressing challenges as a means to sustain the organization's operations amid an ever-growing environment. Departments are required to report on their performance metrics annually, at a minimum. Finally, the strategic plan also includes additional components such as a vision statement and value statements to further explain and guide the stated results and strategies, thereby outlining the County's vision for the future. In total, there are 6 themes, 20 key results, and 29 strategies included in the County's Strategic Plan.

STRATEGIC PLANNING PROCESS:

Dorchester County successfully completed its first Strategic Plan in 2013. In preparation for developing the 2019 plan, the County partnered with the Joseph P. Riley Jr. Center to facilitate the strategic planning session. Staff integrated data collected from various community outreach programs. Council, Administration, and key county staff participated in a Strategic Planning retreat to identify strategic issues as well as develop a draft outline for the plan. The information gathered from the retreat was reviewed and consolidated by the County Administrator's Office and ultimately developed into the Dorchester County 2019-2022 Strategic Plan. Administration continues to update and revise the Strategic Plan through strategic planning sessions, allowing the County to adjust, as needed, based on current economic and social factors.

STRATEGIC PLAN

STRATEGIC PLAN PHILOSOPHY:

Mission Statement

Dorchester County Government delivers essential services that contribute to the well-being and quality of life of its citizens. In doing so, we seek to meet the collective needs of our citizens in a cost-efficient manner.

Vision Statement

The government of Dorchester County will be recognized for its innovative, efficient, and effective delivery of services. County government will be characterized by its enlightened policy leadership, dedicated and professional employees, its commitment to quality, and its citizen focus.

In partnership with its citizens and businesses, it will play a leadership role in achieving a balance between growth, the environment, and preservation of the unique cultural and natural characteristics of Dorchester County.

Value Statements

- Honesty – In order to maintain and enhance public trust we conduct all of our business with integrity and trustworthiness.
- Fairness – We treat all with whom we deal in a fair and impartial manner.
- Efficiency – We perform and complete our work in a productive, accurate and timely manner. We are good stewards of the resources entrusted to us and constantly seek better, more cost-effective ways to conduct our business.
- Visionary and Planned Growth – We seek to foster growth and development that is consistent with the characteristics, needs, and values of our community.
- Citizen Orientation - Our relationships with our citizens are of utmost importance. We provide them with quality services while treating them with courtesy, dignity, and respect. We are responsive to the needs of our citizens and display a positive attitude in our dealings with them.
- Empowered Employees – The employees of Dorchester County government are its most valuable resources. We will ensure that our employees with the tools and the training they need to be successful. Our employees are expected to be creative, innovative and maximize the resources they have. We encourage, enable, and expect them to improve their performance so that they can better serve our citizens.
- Teamwork – While individual effort is valued, the long-term success of County government will be the result of the ongoing teamwork of our dedicated public servants.

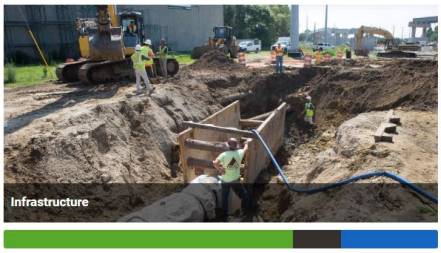
STRATEGIC PLAN

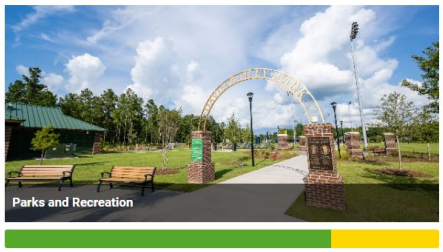
Dorchester County Performance Dashboard

Performance Dashboards for the County Strategic Plan, as well as the Public Safety Plan provide ongoing, updated information tracking progress in achieving goals as outlined in each plan, allowing citizens to stay up to date with initiatives within the county. Check out where we are by clicking the links on the following pages for each Strategic Issue.

Welcome to Dorchester County's Performance Dashboard!

We are committed to delivering essential services that contribute to the well-being and quality of life of our citizens. Our strategic plan is designed to balance growth, the environment, and preservation of the unique cultural and natural characteristics of Dorchester County - please take a look at the progress we are making.





STRATEGIC PLAN

Strategic Issues

1. Infrastructure

Key Results

- Plan for infrastructure funding
- Have infrastructure in place for future development

Strategies

1A. Seek funding for roads – SCDOT, CHATS, SCTIB, BUILD grants, etc. (Public Works, County Administrator, and County Council)

1B. Seek additional authorization under the Water Resources Development Act (County Administrator and Water and Sewer)

1C. Prepare Stormwater Capital Improvement Plan and recommend funding for projects (Public Works and Business Services)

1D. Establish a dedicated road funding source for repairs (vehicle road fee) (Public Works, Business Services, and County Council)

1E. Plan for a future Capital Project Sales Tax (County Administrator, Public Works, and County Attorney, and County Council)

1F. Plan for the early sunset of the Transportation Sales Tax (County Administrator and Business Services)

1G. Reserve Right-of Ways for the Glenn McConnell Parkway (Public Works)

1H. Analyze and adjust water, sewer and stormwater rates/fees (Public Works, Water and Sewer, and County Council)

1I. Seek funding through Rural Infrastructure Authority, Economic Development Administration, S.C. Department of Commerce, and Public/Private Partnerships for infrastructure funding. (County Administrator and Water and Sewer)

2. Economic Development

Key Results

- Resolve the wetlands issues
- Improve the "hit rate"
- Increase jobs and investments
- Increase Class A office space
- Increase retail businesses

Strategies

2A. Request assistance from the governor and delegation about wetlands regulations at the state level (Public Works, Economic Development, County Administrator, and County Council)

2B. Have affordable wetlands credits available for roads, utilities, economic development and park projects (Parks and Recreation, Public Works, and Water and Sewer)

2C. Investigate opportunity zones (Economic Development)

2D. Consider developing Class A office space (Economic Development)

2E. Ensure alignment between public schools and workforce needs (Economic Development)

3. Growth Management and Zoning Key

Results

- All county residents have access to healthcare
- County is zoned for managed growth
- Improve library access for citizens

Strategies

3A. Explore options for providing healthcare services in western Dorchester County (Human Resources and County Administrator)

3B. Prioritize zoning in western Dorchester County – hold a zoning retreat (Planning and Zoning and County Council)

3C. Consider increased minimum lot sizes and other development restrictions (Planning and Zoning and County Council)

3D. Investigate development impact fees (County Administrator, Water and Sewer, Public Works, Planning and Zoning, and Business Services)

3E. Implement Library Master Plan (County Administrator, County Council, Library Board)

4. Education

Key Results

- County workforce is prepared for job opportunities in the County
- Underemployed residents have more job opportunities
- K-12 schools are an asset in attracting growth
- Reduce public safety vacancies

Strategies

4A. Continue development of Trident Technical College campus (County Administrator, Economic Development, and County Council)

4B. Advocate for school district consolidation (County Council)

4C. Advocate for career training for high school students and adults (County Council and Economic Development)

4D. Develop a regional law enforcement academy (Sheriff)

5. Funding

Key Results

- Fully fund Local Government Fund
- Diversify revenue stream
- Build capital projects without impacting property taxes

Strategies

5A. Communicate with state senators and house members about the importance of fully funding the Local Government Fund (County Council and County Administrator)

5B. Take advantage of intergovernmental cooperation opportunities (County Council and County Administrator)

6. Parks and Recreation

Key Results

- Improve County parks
- Improve recreational opportunities
- Resolve wetlands issues

Strategies

6A. Implement Parks and Recreation Master Plan (Parks and Recreation, County Council, and County Administrator)

6B. Work with municipalities on building and maintaining recreation facilities (Parks and Recreation and County Administrator)

6C. Identify and dedicate continuing funding for parks and conservation (user fees, corporate sources) (Parks and Recreation and Business Services)

6D. Consider implementing Transfer Development Rights Ordinance to balance growth and preserve green space and wetlands (Planning and Zoning, County Administrator, Parks and Recreation, and County Attorney)

Dorchester County

Strategic Planning Workflow

STEP 1:

INTRODUCTORY EXERCISES

UPDATE ON THE KEY RESULTS AND STRATEGIES

REVIEW OF CURRENT VISION STATEMENT

STEP 2:

FACILITATOR SUMMARIZES THE RESPONSES TO THE SURVEY ITEMS REGARDING ISSUES FACING THE COUNTY.

IDENTIFY ISSUES TO BE ADDRESSED OVER THE NEXT TWO TO THREE YEARS.

Vision Statement

The government of Dorchester County, in partnership with its citizens and businesses, will play a leadership role in achieving a balance between growth, the environment, and preservation of the unique cultural and natural characteristics of Dorchester County.

STEP 3:

ISSUES ARE PRIORITIZED

STEP 4:

KEY RESULTS AND STRATEGIES ARE DEVELOPED TO REFLECT ACTION PLAN FOR COUNTY.

COUNTY PROFILE

Date Formed:	1897
Land Area:	575 square miles
County Seat:	St. George
Other Cities and Towns:	Harleyville, North Charleston, Reevesville, Ridgeville, Summerville
Form of Government:	Council-Administrator
Method of Election:	Single Member and Chairman Elected Annually By Council
Council Members:	7
Term length:	4 years
Council of Governments:	Berkeley-Charleston-Dorchester

COUNTY HISTORY:

Dorchester County was named for Dorchester, Massachusetts. In 1696, Congregationalists from that town moved south and established a new settlement called Dorchester. Although the town of Dorchester had been abandoned by 1788, the parish in which it was located continued to be referred to as St. George Dorchester. This name was subsequently adopted for the county when it was formed from parts of Colleton and Berkeley counties in 1897. The Town of Summerville was settled in the late eighteenth century as a summer resort for planters who wished to escape the malaria prevalent on their rice plantations; the town later became a winter resort also. Middleton Place Gardens, the remains of an old rice plantation, are the oldest landscaped gardens in the country, having been laid out in 1741. Middleton Place was the home of Henry Middleton (1717-1784), president of the Continental Congress, his son Arthur Middleton (1742-1787), a signer of the Declaration of Independence, and his grandson Henry Middleton (1770-1846), South Carolina Governor, United States Congressman, and ambassador to Russia. Dorchester County was formed in 1897.

COUNTY PROFILE

BACKGROUND AND DESCRIPTION:

The County is located in the southern part of South Carolina and bordered by the counties of Bamberg, Berkeley, Charleston, Colleton, and Orangeburg. It occupies 575 square miles in South Carolina. Dorchester County is a mixed landscape of suburban development in the lower part of the County in the Summerville area, rural development primarily concentrated in compact nodes as incorporated towns and unincorporated communities, and an abundance of pristine environmental resources. Incorporated towns located in rural Dorchester County include Harleyville, Reevesville, Ridgeville, and St. George. The Town of Summerville and the City of North Charleston are the more densely populated area of the County. The city of North Charleston overlaps three counties: Dorchester, Berkeley, and Charleston Counties. The county seat is located in St. George. Given the County's proximity to the City of Charleston, South Carolina, the County has experienced significant growth. The southeastern part of the County continues to experience most of the County's residential and commercial growth. This part of the County, in the Summerville area, is bordered by the Great Cypress Swamp and the counties of Berkeley and Charleston. Remaining portions of the County retain the rural and agricultural character associated with Dorchester County's past despite subtle changes in the County's countryside. Farms and forests still account for a significant portion of this countryside and contribute significantly to the County's economy. Incorporated towns within these rural areas have experienced both increases and decreases in populations concurrent with changes in the economy and stability of local industries but remain service centers for rural residents. The County should continue to grow over the next several years. Therefore, concerns about growth, development patterns, and the future are increasing. Residential and commercial growth in suburban areas has confronted the County with issues regarding efficient transportation systems, adequacy of public services and loss of community identity. Changes in rural areas have provoked concerns about the future of agricultural and forestry operations and the loss of the County's valuable environmental resources due to sprawling and uncontrolled development. The population analysis and projections provided are central to the policies and goals in developing Dorchester County Comprehensive Plan. The County completed a comprehensive plan update and Lower Dorchester County water capacity study in 2008 to address Growth concerns. The County also completed a Parks and Recreation Master Plan to address concerns related to active and passive recreational opportunities. The remaining elements have been developed based upon current and expected population changes in the County. This information allows Dorchester County to prepare for the impacts of future growth on land use and community facilities and services. In addition, the County will be able to use this information to identify and solicit state and federal assistance programs to provide facilities and services for specific residential population groups living in Dorchester County. Following are Tables and Narratives that reflect the growth and composition of Dorchester County.

2021 POPULATION:

According to the U.S. Census Bureau, the population of Dorchester County continued to grow steadily in the 2000s with an estimated total population in 2022 of 166,133 (Table 1.1). The population of Dorchester County has increased an estimated 21.66% since 2010. In comparison, the population of nearby Charleston County grew

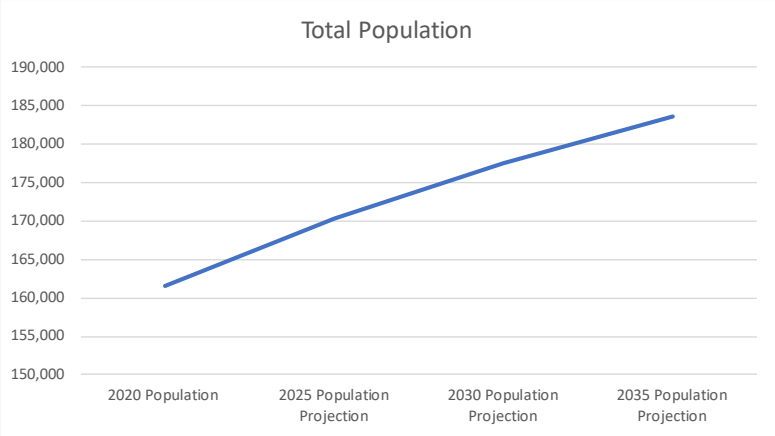
by an estimated 19.72%, while the number of residents in Berkeley County increased by an estimated 37.83% from 2010 until 2021. The State of South Carolina had a population growth of an estimated 14.21% for the same period.

Table 1.1 Population Growth for Dorchester County (2010-2022)				
	2010 Population	2020 Population	Estimated 2022 Population	% Change
Dorchester County	136,555	161,540	166,133	21.66%

Source: U.S. Census Bureau QuickFacts

POPULATION PROJECTIONS:

For analysis in this document, the following population data was taken from the Population Section of the South Carolina Department of Revenue and Fiscal Affairs Office in June of 2023 (Table 1.2). There were 161,540 residents in Dorchester County in 2020 according to the US Census Bureau. The estimated population for 2025 is 170,258, 177,558 in 2030, and the projected population for 2035 is approximately 183,644; therefore, the population is anticipated to grow approximately 13.68% between 2020 and 2035.



Source: South Carolina Revenue and Fiscal Affairs Office

AGE AND GENDER DISTRIBUTION:

In 2022, the US Census Bureau reported females comprised 51.2% of the population while males were 48.8% of the population. Of the total estimated population of 166,133 residents in 2022, 5.8% were under the age of five while a total of 23.7% were under the age of 18. The estimated residents age 65 and over in the County totaled 25,584. (Table 1.3)

Table 1.3 2022 Estimated Dorchester County Population by Age Group									
	0-4 Years Old	Population Percentage	5-17 Years Old	Population Percentage	18-64 Years Old	Population Percentage	65 Years And Older	Population Percentage	2022 Population Estimate
Dorchester County	9,636	5.8%	39,374	23.7%	91,539	55.1%	25,584	15.4%	166,133

Source: U.S. Census Bureau QuickFacts

COUNTY PROFILE

RACIAL CHARACTERISTICS:
The estimated racial composition of Dorchester County (Table 1.4).

Table 1.4 Estimated Racial Composition of Dorchester County (2020)									
	Total	White 2019	%	Black 2019	%	American Indian 2019	%	Asian or Pacific Islander 2019	% Change
Dorchester County	165,737	115,194	69.50%	44,727	26.99%	1,274	0.77%	4,542	2.74%

Source: South Carolina Revenue and Fiscal Affairs Office

UNEMPLOYMENT RATES:
Unemployment data measures only those individuals looking for employment and ignores those persons who have chosen not to work. Annual unemployment rates for Dorchester County were 2.9% in 2022 (Table 1.5); this was a 19% decrease in unemployment from the prior year, which reflects a return to normalcy following the COVID pandemic. Overall, unemployment rates in Dorchester County are less than both the state and national averages.

Table 1.5 Unemployment Rates for Dorchester County (2013-2022)											
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	% Change
Dorchester County	6.40%	5.70%	5.40%	4.50%	3.80%	3.00%	2.40%	5.70%	3.60%	2.90%	-19%
South Carolina	7.40%	6.30%	5.90%	4.90%	4.20%	3.40%	2.80%	6.00%	4.00%	3.20%	-20%

Source: South Carolina Revenue and Fiscal Affairs Office

EMPLOYMENT BY INDUSTRY:
Dorchester County's workforce is fast-growing, young, well-educated and diverse. Table 1.6 indicates the number of the labor force employed by various industries. This table indicates that the majority of persons in Dorchester County's labor force were employed in educational services, and health care and social assistance; manufacturing; retail trade; professional, scientific, and management, and administrative and waste management services; and arts, entertainment, and recreation, and accommodation, and food services.

Table 1.6 Dorchester County Employment by Industry (2021)	2019	2021	% Change
Industry	Total	Total	Total
Total, 16 years and over	74,909	76,183	1.70%
Agriculture, forestry, fishing and hunting, and mining	318	163	-48.74%
Construction	5,239	4,620	-11.82%
Manufacturing	9,994	10,771	7.77%
Wholesale Trade	1,230	2,354	91.38%
Retail Trade	9,116	9,762	7.09%
Transportation and warehousing, and utilities	4,043	3,802	-5.96%
Information	164	936	470.73%
Finance and insurance, and real estate and rental and leasing	2,759	3,651	32.33%
Professional, scientific, and management, and administrative and waste management services	9,032	9,218	2.06%
Educational services, and health care and social assistance	16,079	16,600	3.24%
Arts, entertainment, and recreation, and accommodation, and food services	6,963	6,614	-5.01%
Other services, except public administration	3,355	2,880	-14.16%
Public administration	5,317	4,812	-9.50%

Source: U.S. Census Bureau American Community Survey Industry by Occupation 5-Yr Survey

COUNTY PROFILE

EDUCATIONAL ATTAINMENT:

Educational attainment has continually increased in Dorchester County since 1970. One factor in this may be the increasing urbanization (Table 1.7). The estimated number of residents with a high school diploma grew by 10.01% from 2010 to 2021, while those with an associate degree increased by 85.35% during the same time period.

Table 1.7 Estimated Educational Attainment for Dorchester County Population 25 and over (2010-2021)

	2010	2021		2010	2021	
	High School Graduate	High School Graduate	% Change	Associate Degree	Associate Degree	% Change
Dorchester County	27,188	29,909	10.01%	7,970	14,772	85.35%

Source: U.S. Census Bureau American Community Survey Educational Attainment Estimates

By 2021, the estimated number of residents in Dorchester County with a college degree had grown by 56.26% while the number of residents with graduate or professional degrees increased by 109.81% (Table 1.8).

Table 1.8 Estimated Educational Attainment for Dorchester County Population 25 and over (2010-2021)

	2010	2021		2010	2021	
	College Graduate	College Graduate	% Change	Graduate or Professional Degree	Graduate or Professional Degree	% Change
Dorchester County	14,967	23,387	56.26%	7,085	14,865	109.81%

Source: U.S. Census Bureau American Community Survey Educational Attainment Estimates

*County Strategy 4 – Education

COUNTY PROFILE

INCOME:
As noted in Table 1.9, from 2015 to 2021, Dorchester County's average per person income increased 27.97% from $36,616 to $46,857. The estimated median household income in Dorchester County in 2021 was $71,548. In comparison, the estimated median household income for the State of South Carolina in 2021 was $59,447.

Table 1.9 Estimated Per Capita/Per Person Income (2011-2021)

	2011	2015	2021	% Change
Dorchester County	$33,891	$36,616	$46,857	27.97%
South Carolina	$34,479	$40,053	$52,467	30.99%

Source: South Carolina Revenue and Fiscal Affairs Office

POVERTY:
Poverty statistics can provide valuable information regarding the economic status of an area. Poverty statistics are based on a definition originated by the Social Security Administration and Federal interagency committees. Poverty thresholds are revised annually to allow for changes in the cost of living as reflected in the Consumer Price Index. These thresholds are based on 48 separate criteria including family size, number of children, and age of householder. In 2021, the Census estimated 15,929 persons in the County living below the poverty level; this was 9.9% of the total population. From 2011 to 2021, the percentage of persons below the estimated poverty level in Dorchester County decreased 10.73% (Table 1.10).

Table 1.10 Estimated Persons Below Poverty Status (2011-2021)

	2011		2021		% Change
	People	% in Poverty	People	% in Poverty	
Dorchester County	17,843	12.90%	15,929	9.90%	-10.73%
South Carolina	852,999	18.80%	736,098	14.50%	-13.70%

Source: South Carolina Revenue and Fiscal Affairs Office

HEALTH INSURANCE:
Based on 2019 estimates, Dorchester County is 4th amongst South Carolina Counties in insuring its citizens. An estimated 11.7% of those under 65 are without health insurance, with state levels at 13.2%.
*County Strategy 3 – Growth Management and Zoning

STATISTICS

Appraised Property Values

FISCAL YEAR	REAL	PERSONAL	TOTAL
2023	$632,102,130	$171,149,132	$803,251,262
2022	$574,183,330	$165,135,095	$739,318,425
2021	538,221,460	148,324,537	686,545,997
2020	516,352,620	165,315,013	681,667,633
2019	456,931,660	151,104,325	608,035,985
2018	436,066,800	146,989,511	583,056,311
2017	420,520,590	146,430,851	566,951,441
2016	405,962,820	137,555,672	543,518,492
2015	398,511,071	130,772,734	529,283,805
2014	393,356,931	125,469,880	518,826,811

Source: Dorchester County Auditor's Office

Construction

FISCAL YEAR	NUMBER OF PERMITS	RESIDENTIAL VALUE	COMMERCIAL VALUE
2023	1,199	$403,325,040	$240,559,166
2022	1,026	$321,840,101	$45,998,825
2021	1,157	299,811,874	321,325,245
2020	753	221,402,922	26,913,231
2019	473	128,541,613	25,546,501
2018	417	108,346,471	64,423,203
2017	502	130,050,095	12,460,620
2016	479	251,324,140	14,201,840
2015	564	134,544,538	30,467,073
2014	383	91,792,005	11,781,948

Source: Dorchester County Building Services – figures include new construction permits only

Demographics

CALENDAR YEAR	PER CAPITA INCOME	UNEMPLOYMENT RATE
2021	$46,857	3.6
2020	43,321	5.7
2019	41,157	2.4
2018	39,652	3.0
2017	37,836	3.8
2016	37,050	4.5
2015	36,616	5.4
2014	35,862	5.7
2013	34,313	6.4
2012	34,267	3.6

Source: South Carolina Revenue and Fiscal Affairs Office

STATISTICS

Principal Taxpayers

NAME	ASSESSED VALUE	Percentage
Dominion Energy	$21,827,820	2.72%
Resonac (formally Showa Denko Carbon)	11,690,830	1.46%
WalMart Stores East LP	7,776,760	0.97%
Robert Bosch LLC	11,369,270	1.42%
Norfolk Southern Railway Co	6,082,020	0.76%
Lennar Carolinas LLC	3,260,010	0.41%
McKewn Multifamily Owner LLC	2,572,100	0.32%
Giant Cement Co	3,291,560	0.41%
Windsor Hill Properties CX LLC	2,379,500	0.30%
Argos Cement LLC	4,638,030	0.58%

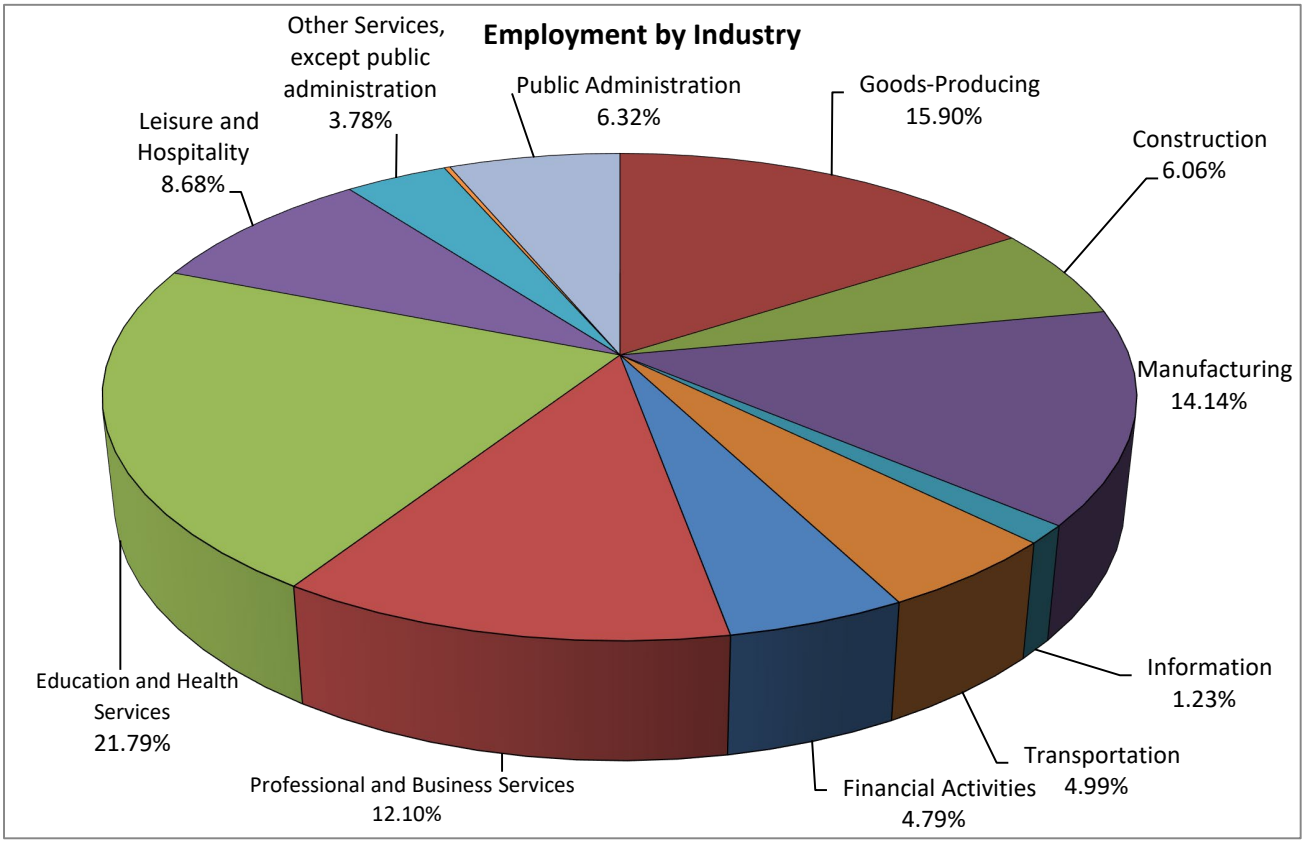
Source: Dorchester County Auditor's Office

Principal Employers

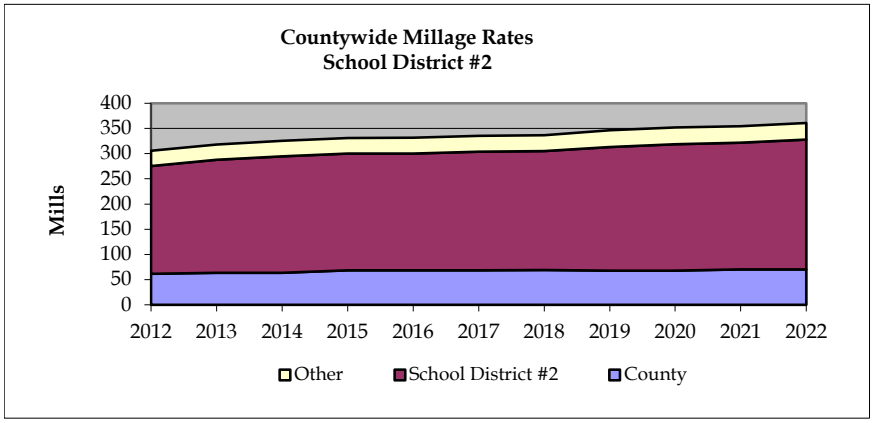
NAME	NUMBER OF EMPLOYEES
Robert Bosch Corporation	1,500
Walmart Distribution Center	1,328
KION Linde Material Handling NA	466
Scout Boats	465
ZF (Formerly WABCO)	450
Knight's Companies	435
Sportsman Boats	393
Resonac (formally Showa Denko Carbon)	300
The Bid Group/Comact USA	269
Key West Boats	242
iQor	150
Interfor	141

Source: Dorchester County Economic Development

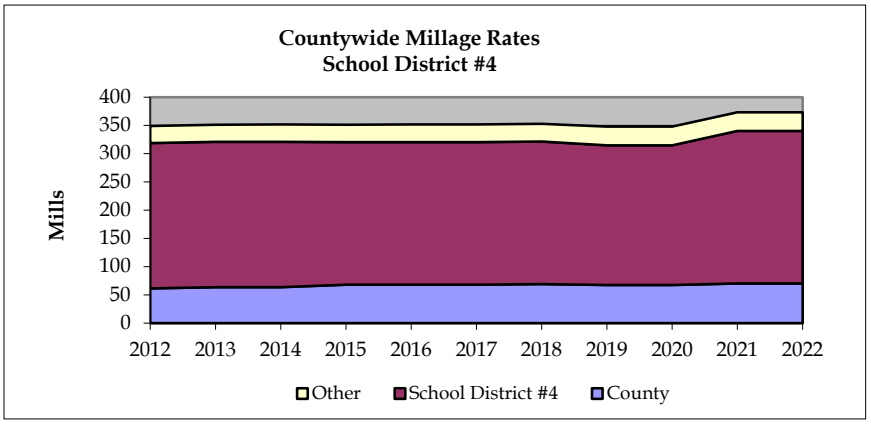
STATISTICS



COUNTY WIDE MILLAGE RATES



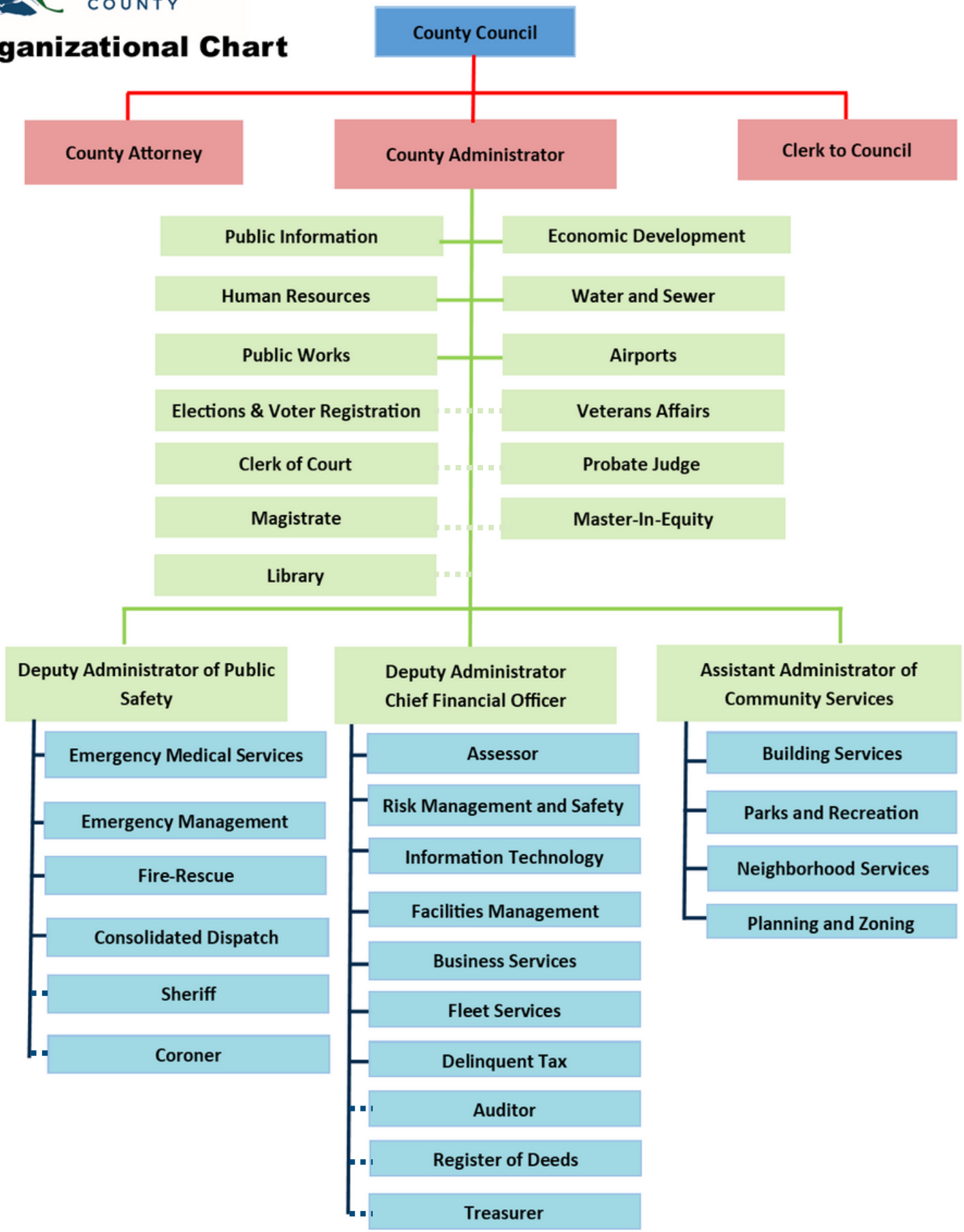
Tax Year	County	School District #2	Other	Total
2012	61.5	213.9	30.4	305.8
2013	63.7	223.9	30.4	318.0
2014	63.7	230.9	30.6	325.2
2015	68.2	232.2	30.6	331.0
2016	68.2	232.2	31.2	331.6
2017	68.2	235.9	31.2	335.3
2018	69.3	235.9	31.2	336.4
2019	67.6	245.8	32.9	346.3
2020	67.6	251.3	32.9	351.8
2021	70.2	251.3	32.9	354.4
2022	70.2	257.8	32.9	360.9



Tax Year	County	School District #4	Other	Total
2012	61.5	257.3	30.4	349.2
2013	63.7	257.3	30.4	351.4
2014	63.7	257.3	30.6	351.6
2015	68.2	252.3	30.6	351.1
2016	68.2	252.3	31.2	351.7
2017	68.2	252.3	31.2	351.7
2018	69.3	252.3	31.2	352.8
2019	67.6	247.2	32.9	347.7
2020	67.6	247.2	32.9	347.7
2021	70.2	270.2	32.9	373.3
2022	70.2	270.2	32.9	373.3

Dorchester COUNTY

Organizational Chart



Elected and Appointed Officials report to the public, but Admin Liaison is reflected as a dotted line on the reporting structure.

BUDGET PROCESS

The Budget Process involves Dorchester County citizens, County Council, and County staff. The key roles and responsibilities are as follows:

BUDGET ROLES & RESPONSIBILITES

Chief Financial Officer (CFO) and Business Services Staff: The Deputy Administrator/CFO and Business Services staff assist the County Administrator with preparing the annual budget. Staff prepare revenue and expenditure projections, a base budget at the Administrator's direction for department heads, and work with department heads to facilitate budget requests.

Department Heads: Directors are responsible for requesting and monitoring their department's budget based on department programs and objectives, County's Strategic Plan, community input and required levels of service.

County Administrator: The County Administrator is responsible for preparing the proposed annual budget and submitting it to the County Council for review and consideration through Council-Administrator Budget retreats. The Administrator is also responsible for the administration of the annual budget after adoption.

Committee/County Council: The Budget, Finance and Purchasing Committee consists of all seven members of County Council whose duty is to prepare the annual budget ordinance for approval of the County Council, upon the advice and recommendation of the County Administrator.

Citizens: Copies of the approved budget are available for inspection by the general public on the County's website at Budgets as well as the County Libraries. Citizens are encouraged to attend all Committee and County Council meetings and speak during the designated public comment portion of the meeting.

OPERATING & CAPITAL BUDGET PROCESS

The budget process is composed of five phases that take place throughout the fiscal year: Planning, Developing, Approval, Monitoring, and External Audit. Each phase is detailed in the following section.

Planning: The budget process begins in January of each year with budget calls for departments that provide services to other departments. The budget calls are due in February. Budget training sessions for departments are held in January to guide the departments in the upcoming budget instructions and guidelines provided by the County Administrator.

Developing: Departments prepare their requests and submit them to the Budget Office in March for analysis and review. Acting on preliminary recommendations resulting from the Chief Financial Officer's review, final recommendations are made by the County Administrator in May.

BUDGET PROCESS

Approval: A Budget Workshop is held in May for County Council to review the Administrator's Proposed Budget and make any changes they deem necessary. The Approved Budget for the coming fiscal year is adopted by June 30th of the current year. South Carolina law requires three separate readings (votes) of the budget ordinance by County Council. In 2006, South Carolina's General Assembly passed Section 6-1-320(B) to provide that the millage rate limitation (15% cap) may only be suspended and the millage rate increased upon a two-thirds vote by County Council and only for the following purposes:

1. the deficiency of the preceding year;
2. any catastrophic event (natural disaster, severe weather event, act of God, act of terrorism, fire, war, or riot);
3. compliance with a court order or decree;
4. taxpayer closure due to circumstances outside the control of the governing body that decreases by 10% or more the amount of revenue payable to the taxable jurisdiction in the preceding year; or
5. compliance with a regulation or statute enacted by the federal or state government after 06/07/06 for which no funds or means of obtaining funds are provided by the federal or state government.

If a tax is levied to pay for items 1 through 5, the amount of the tax must be listed on the tax statement as a separate surcharge and cannot be included with a general millage increase. Each surcharge must have an explanation of the reason for the surcharge.

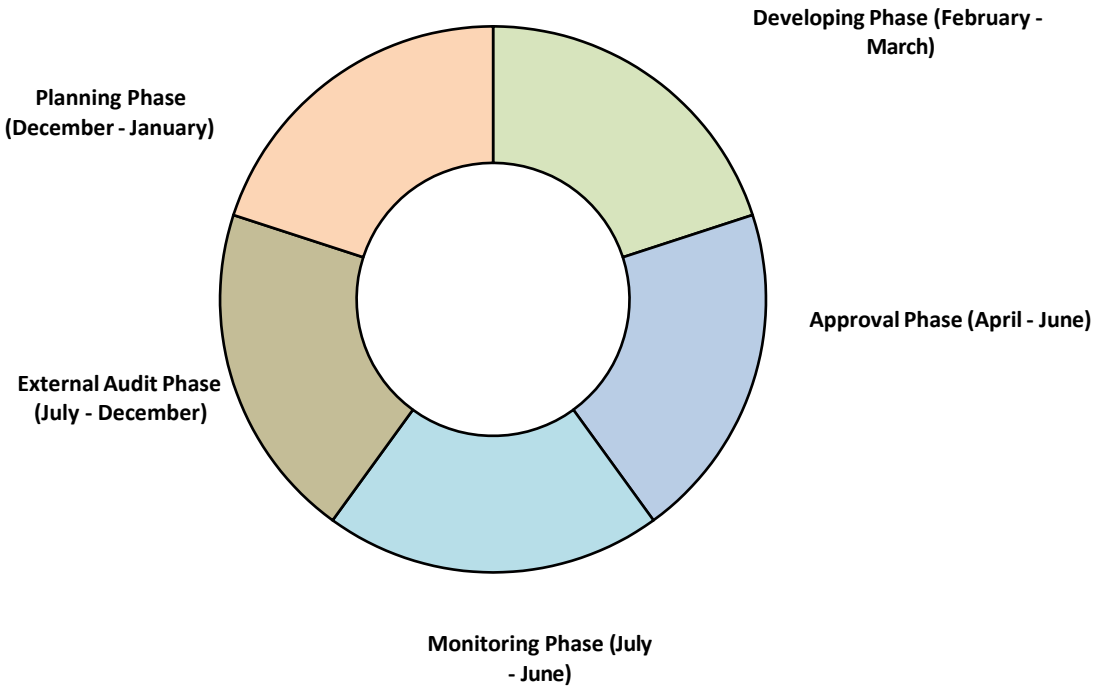
Monitoring: During the fiscal year, the Business Services Department as well as the Administrator's Office performs monthly and quarterly reviews of revenues, expenditures, and interfund transfers.

External Audit: During July through December, the County's financial records for the fiscal year ended in June are audited by an external auditor. This audit allows for independent confirmation of the activity presented by the County in the audit. The audit must be presented to County Council by December 31 following the close of each fiscal year.

Budget Adjustments: If budget adjustments are necessary, the department head may transfer funds within the "Operating" or "Capital" categories if approved by Administration. The County Administrator is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department). In addition, County Council only, may approve budget transfers from the "Personnel" category.

Balanced Budget: The County follows Article X, Section 7 of the South Carolina Constitution and presents balanced budgets to County Council. A balanced budget means that disbursements (expenditures and transfers out) are not planned unless there are sufficient available resources from revenue, transfers in or fund balance. The operating budgets are not balanced by borrowing funds and obligating future resources.

BUDGET PROCESS



BUDGET PROCESS

Operating Budget | **Capital Improvement Plan**

Operating Budget		Capital Improvement Plan
September	**Budget Kickoff** Budget Kickoff Meeting & Training	September
December - January	**Planning Phase** Departmental Target Budgets are compiled, adjusting for one-time purchases, and gathering data on contractual departmental obligations. Departments submit capital project requests	September - October
February - March	**Developing Phase** Departments submit requests based on issued targets and departmental needs Capital Requests reviewed and ranked by Capital Improvement Committee Funding of ranked Capital Requests determined	November - December
April - June	**Approval Phase** Budget Workshops held in April, May & June presenting Administrator recommended budget to County Council for consideration 2 Public Hearings held in May Council adopts annual budget via Ordinance Council adopts Capital Improvement Plan via Resolution	June
July - June	**Monitoring Phase** Quarterly review of revenue, expenditures, and transfers, as well as year-end projections performed by Business Services Budget & Revenue Division Budget Transfers are processed throughout the year, as needed, with Administration approval.	July - June
July - December	**External Audit Phase** External auditors perform independent confirmation of general ledger activity	

BASIS OF BUDGETING

The basis of budgeting is the same as the basis of accounting that is used in the County's audited financial statements. The County budgets Governmental Funds using the flow of current financial resource measurement focus and the modified accrual basis of accounting. The flow of current financial resource measurement focus includes only current assets and liabilities; long-term assets and liabilities are reported separately. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are "measurable" and "available"). "Measurable" means that the amount of the transaction can be determined, and "available" means that the amount is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers revenues to be available if collected within 60 days after year end.

Expenditures are recorded when the liability is incurred except for certain compensated absences, claims, and judgments that are recorded when the obligations are expected to be liquidated with current financial resources.

The County budgets Proprietary Funds using the flow of economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus includes current and long-term assets and liabilities. Under the accrual basis of accounting, revenues are recorded when earned, and expenses are recoded when liabilities are incurred. The County departs from the above basis of accounting for budgeting capital expenses and depreciation. To better manage spending, capital items are budgeted as expenses. Depreciation expense is not budgeted, since it affects the Invested in Fixed Asset portion of fund balance rather than spendable fund balance.

STATE OF SOUTH CAROLINA)
)
COUNTY OF DORCHESTER)

ORDINANCE 23-15

AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT, EDUCATIONAL, AND FIRE PROTECTION PURPOSES FOR DORCHESTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024; TO LEVY TAXES FOR THE PAYMENT THEREOF; AND TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY.

BE IT ENACTED BY THE DORCHESTER COUNTY COUNCIL IN MEETING DULY ASSEMBLED:

SECTION I: The following sums of money are hereby appropriated for the purposes herein set forth for Dorchester County for the period beginning July 1, 2023, and ending June 30, 2024:

County General Fund ($47,512,091 of this total to come from current year taxes)	$82,573,199
County Capital Improvement Fund ($5,853,136 of this total to come from current year taxes)	$7,945,674
County Library Fund ($4,258,178 of this total to come from current year taxes)	$4,741,086

In addition, thereto, there are hereby approved budgets and hereby levied an educational tax upon the taxable property in the County assessed for educational purposes as follows:

School District #2 Operating Budget	
Dorchester County (Net of State Portion)	$66,159,879
State of South Carolina Homestead Exemption Fund	$38,093,782
Total	$104,253,661
School District #4 Operating Budget	
Dorchester County (Net of State Portion)	$14,891,227
State of South Carolina Homestead Exemption Fund	$ 4,112,232
Total	$19,003,459
Career School Operating Budget	
Dorchester County (Net of State Portion)	$ 3,989,187
State of South Carolina Homestead Exemption Fund	$ 1,945,214
Total	$ 5,934,401
Trident Technical College	$ 2,669,295

Furthermore, there is hereby levied an ad valorem tax upon the taxable property in the County sufficient for the following budgets:

Dorchester Seniors Inc.	$ 1,487,256
Children In Crisis	$ 781,267

Finally, there is hereby levied a 21.2 mill tax upon the taxable property in the unincorporated areas of the County, in addition to those areas served by contract which dictate the County levy the same millage, for fire protection:

Dorchester County Fire Rescue	$ 10,056,513

The Dorchester County Auditor is hereby authorized and directed to levy sufficient mills on all the taxable property in Dorchester County to generate ad valorem taxes in the individual amounts identified above. All of the foregoing appropriations are maximum and are subject to reduction by action of County Council in the event that the applicable revenues shall fail to be sufficient to pay the same. The Auditor is also hereby authorized and directed to levy sufficient mills on all the taxable property in Dorchester County to generate ad valorem taxes in the amounts needed to meet the Debt Service needs of the County, School District #2, and School District #4.

In addition, the following Proprietary Fund budgets are approved:

Sewer and Water Utility Fund	$41,387,859
Solid Waste Enterprise Fund	$ 9,130,307
Stormwater Utility Fund	$ 5,036,155

SECTION II: Funds collected from the millage levied for School District #2, School District #4, Career School, and Trident Technical College, shall be disbursed by the Treasurer as requested by the stated agencies.

All excise tax on sales of alcoholic liquor by the drink for on premises consumption received shall be disbursed by the Treasurer directly to the Dorchester Alcohol and Drug Commission.

SECTION III: The County has established an overtime line item (13-01 and 13-02) in the Sheriff (2180) account consisting of 4.6% of the adopted salary (11-01) line item in that respective budget, and in the Jail (2352) accounts consisting of 16.7% of the adopted salary (11-01) line item in that respective account. However, if the Sheriff exceeds the overtime budget for employees of the Sheriff (2180) and Jail (2352) departments, the County may take appropriate action including considering and using the fluctuating work week pay plan.

SECTION IV: All County boards, agencies, commissions, etc., fully or partially funded by Dorchester County Council, and all non-County government organizations receiving funding from the Dorchester County General Fund are required to furnish either a complete audit or other annual financial report to County Council not later than seven months after the close of each fiscal year for each organization, and to supply to the County Administrator, upon his request, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County Administrator to supervise the financial condition of such boards, agencies or commissions. Special audits may be provided for any agency receiving funds as County Council deems necessary. Such audits shall be made by a certified

public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers.

SECTION V: The County Administrator shall oversee and supervise the day-to-day, proper implementation of this Ordinance. The County's Deputy Administrator/CFO shall provide to the County Administrator throughout the fiscal year a monthly financial report detailing, by account, expenditures made by County Departments. Also included shall be a monthly, up-to-date revenue report detailing revenues received for the County government. These monthly reports shall be submitted on a timely basis so that the Administrator may make decisions based on the most accurate and latest financial information.

A monthly meeting with the County Administrator or designee and appropriate Council committee chairperson may be held as reports become available for the purpose of budget line item reviews. Where continuous (more than three months) over-runs (expenditures in excess of budgeted amounts) are experienced, a Resolution by Council may be made directing the County Administrator to consider one or a combination of the following options if reconciliation of the excess expenditure cannot otherwise be accomplished:

1. A reduction in the department's employees' days per week, accomplished by work shift adjustments.
2. A reduction in the department's employees' hours per day, accomplished by work shift adjustments.
3. A reduction of the department's staff size.

Transfers of personnel from one department to another should be made, where possible, as openings occur rather than employing new personnel. Dorchester County government already has a policy established guiding the "reduction in work force" requirements where necessary.

SECTION VI: All funds for County government purposes shall be disbursed in accordance with the Procurement Ordinance 22-24. This includes disbursements for General, Capital Improvements, Capital Projects, Sewer and Water Utility, Solid Waste Enterprise Fund, and Stormwater Utility Fund.

SECTION VII: Each department head is permitted, subject to the County Administrator's (or his designee's) approval, to transfer appropriation(s) between object classification codes within that department. Transfers from objects 11-01 through 26-01 (personnel codes) are not permitted under any circumstances without the approval of County Council. Transfers from objects 33-03 (autopsies & post mortems), 53-02 (cell phones) and 62-02 (fuel) are not permitted without the approval of the County Administrator. The County Administrator is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one Fund to another Fund).

SECTION VIII: If circumstances arise which, in the judgment of a majority of County Council, require the expenditure of a greater amount than herein above enumerated, then the County Administrator shall have and is hereby given the right by this Ordinance to transfer funds between the County's General and Capital Improvement Funds and Capital Projects Fund, and may also appropriate available funds for a purpose not mentioned or referred to in this Ordinance, and the County Treasurer is authorized to borrow, if necessary, such amount as

may be required to meet such increases or additional appropriations, and may pledge the full faith and credit of Dorchester County for the payment of the amount borrowed. Should actual funding sources be greater than projected in this ordinance, the County Administrator may revise budgeted revenues and disbursements or direct the increase to be held for future year's disbursements.

SECTION IX: The County Treasurer is authorized and directed to deposit, except those restricted by law, all County revenues collected or received, from whatever source, into the appropriate fund.

County officials charged with the obligation of County appropriations are forbidden to obligate, without prior approval of the County Council, any funds not as outlined and enumerated in this ordinance. Intentional misappropriations or over-spending of the enumerated accounts by an appointed official shall constitute automatic termination. County departments, boards, commissions, etc. will not deviate from their approved budget, and funds will not be expended for unauthorized expenditures. There will be a quarterly review by the Deputy Administrator/CFO of the budget of each department, board, commission, etc. for which funds have been allocated, at which time funds, if available, may be re-allocated by the County Administrator to cover any shortfalls or unanticipated expenditures. All departments, boards, commissions, etc. will provide data, reports, statistics, etc. as may be requested by County Council. Failure to do so could result in the freezing of funds allocated to that organization until such data, reports, etc. have been furnished. This will be enforced at the discretion of County Council.

SECTION X: Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This audit shall be completed and presented to County Council no later than December 31 following the close of each fiscal year.

SECTION XI: All service charges, fees, fines, reimbursements, etc. received by County departments shall be deposited with the bank daily, and for the first eleven months of the fiscal year, these accounts must be deposited with the Treasurer as soon as possible, but no later than the 15th calendar day following the end of each month. In addition, each account will follow the reporting requirements of the Business Services Department. For the final month of the fiscal year, all bank accounts, special funds, and depositories maintained by departments and which contain moneys which are the responsibility of County Council shall be closed out and all funds deposited with the Treasurer no later than June 30, 2024. The Treasurer is authorized and directed to deposit all surplus funds in interest-bearing accounts, and any accumulated interest shall be deposited in the applicable fund of the County.

SECTION XII: Budgetary appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request in writing to the Director of Business Services no later than July 31, 2024 for approval by County Council. These carryovers must be for specific items budgeted in the 2023/2024 fiscal year for which unforeseen circumstances prevented the funds from being spent during the current year. Any "excess" funds accumulated at the end of the fiscal year shall be used only with the approval of County Council either to fund capital assets or other expenditures needed by the County or placed in the appropriate reserve fund by the Deputy

Administrator/CFO. County officials charged with the proper keeping and reporting of County accounts shall maintain both revenue and expenditure ledgers, and under no circumstances, except in such instances as over-payment errors, authorized transfers, or supplemental appropriations, shall entries except those enumerated in this Ordinance, be recorded on appropriations and/or expenditure ledgers.

SECTION XIII: The Purchasing Services Manager and Deputy Administrator/CFO shall determine the proper rate of disbursement of the enumerated appropriations during the fiscal year based on financial and cash-flow considerations; in most cases, however, lump-sum or direct assistance appropriations should not exceed during any one quarter, one-fourth of the annual appropriation. Lump-sum or direct assistance appropriations of less than $1,000 per year may be exempted from this provision.

Reimbursements for actual mileage traveled shall be at the Internal Revenue Service approved rate. Funds must be available in the appropriate budget before such funds are expended. Payments for travel and subsistence will be paid in accordance with the rules as set forth in the Travel and Subsistence Policy. It shall be unlawful for any department or employee to charge in excess of actual miles.

SECTION XIV: County Council has established a reserve fund. This fund will be increased each year as budgeted or otherwise approved by County Council. The fund is to be reserved for non-recurring expenses. Spending from the reserve fund will require a super majority vote of County Council.

SECTION XV: Neither the County Administrator, Elected Officials, nor any department head may establish or fund any new position without the knowledge and consent of County Council. Budgeted positions that become vacant shall remain unfilled for a sufficient period of time to recover the payout costs associated with the departing incumbent within the object classification personnel codes of the respective department.

SECTION XVI: The County Treasurer will comply with this Ordinance and the Code of Ordinances, Chapter 2, Article V, Divisions 1 and 2.

SECTION XVII: A monthly status report on the Jail food supplies account, which shall include a total number of meals served and a total of the number of prisoners incarcerated, shall be presented by the Purchasing Services Manager to the County Administrator.

The Director of Emergency Medical Services for the County shall provide a running balance of Emergency Medical Services' (EMS) accounts receivable to the Financial Services Manager on a monthly basis.

SECTION XVIII: The County Delinquent Tax Collector is requested to pursue with vigor the collection of all delinquent taxes and to nulla bona uncollectible taxes and is directed to provide monthly progress reports on the status of collections and uncollectibles to the County Administrator.

SECTION XIX: All department heads are directed to assure that all County employees for which they are responsible give a full day's work for a full day's pay. This is to be accomplished through the maintenance of accurate time and attendance records and procedures.

SECTION XX: If any excess monies remain in the capital budget of a department, the department cannot make additional purchases without prior approval by the County Administrator. Likewise, a department cannot substitute a different item than that originally budgeted in the Capital Improvement Fund without prior approval by the County Administrator.

SECTION XXI: All appropriations for departmental employee compensation are subject to the condition that if actual compensation in a department exceeds appropriated compensation for that department on a proportional year-to-date basis at any time during the fiscal year, County Council may by resolution at a single Council meeting and without advance notice direct (a) that no vacancies shall be filled in such department without the express approval of Council, and/or (b) that a sufficient number of employees in such department shall be terminated from County employment so that the department's total projected compensation for the fiscal year shall not exceed the department's appropriated compensation for the fiscal year.

SECTION XXII: If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid, it shall not affect the validity of the Ordinance or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections.

This Ordinance shall become effective upon 3rd Reading of the Fiscal Year 2023/2024 Budget.

S. Todd Friddle, Chairman
Dorchester County Council

Tracey L. Langley
Clerk to Council

1ST READING: May 1, 2023

PROPOSED 2ND READING: May 15, 2023

PUBLIC HEARING: May 8, 2023
May 15, 2023

PROPOSED 3RD READING: June 19, 2023

AMENDMENTS TO THE DORCHESTER COUNTY BUDGET ORDINANCE PRIOR TO THIRD READING

Motion #1

Mr. Friddle, prior to giving third reading, I move to amend the Dorchester County Budget Ordinance for Fiscal Year 2023-2024 as follows:

1. The General Fund shall include the following adjustments:

    Increase Transfer in from Library Fund in the amount of $67,418

The total revenue for the General Fund shall increase from $82,505,781 to $82,573,199.

    Increase various line items in Facilities Management to hire additional Custodians to support the libraries in the amount of $67,418

The total expenditures for the General Fund shall increase from $82,505,781 to $82,573,199.

2. The Library Fund shall include the following adjustments:

    Increase Use of Fund Balance in the amount of $67,418

The total revenue for the Library Fund shall increase from $4,673,668 to $4,741,086.

    Increase Transfer Out to General Fund by $67,418

The total expenditures for the Library Fund shall increase from $4,673,668 to $4,741,086.

3. The Water & Sewer Fund shall include the following adjustments:

    Increase Use of Fund Balance in the amount of $2,888,468

The total revenue for the Water & Sewer Fund shall increase from $38,499,391 to $41,387,859.

    Increase Capital project budget related to the Regional Water Interconnection in the amount of $2,888,468

    Transfer funding in the amount of $55,244 from Expansion of System to fund an Administrative Support Specialist IV position in the Water & Sewer Fund.

The total expenses for the Water & Sewer Fund shall increase from $38,499,391 to $41,387,859.

FY 2024 BUDGET CALENDAR

July 1, 2022	New Fiscal Year
July 22, 2022	Carryover Requests due to Budget & Revenue Division
September 6, 2022	Carryover Budget to County Council for Approval
September 21, 2022	Budget Kickoff Meeting
September 26, 2022	Capital Construction Requests Solicited
October 28, 2022	Capital Construction Requests Due
December 30, 2022	Capital Construction Ranking Complete
February 3, 2023	Revenue Budgets due in computer (Revenue Generating Depts.)
February 6 – 10, 2023	Meetings with major revenue generating departments
February 17, 2023	Personnel figures in computer (Budget & Revenue Division) Targets issued to departments
March 3, 2023	Target budgets due to Budget & Revenue Division All new budget requests due to Budget & Revenue Division All Enterprise Funds and Special Revenue Funds budgets due to Budget & Revenue Division
March 10, 2023	Budget requests due in computer (Budget & Revenue Division)
March 20 – 31, 2023	Department Budget Meetings as necessary
April 6, 2023	Council-Administrator Budget and Capital Improvement Planning Retreat
April 14, 2023	Revenue Projection Update (Budget & Revenue Division) Budgets due for Outside Agencies and School Districts as approved by their respective board
April 10 – 21, 2023	Preparation of Administrator's Recommended budget
April 21, 2023	Budget Public Hearing Ad in Newspaper
April 26, 2023	Presentations from Outside Agencies presenting at the May 8th Budget, Finance, Purchasing Committee Meeting
April 28, 2023	Budget Public Hearing Ad in Newspaper

FY 2024 BUDGET CALENDAR

May 1, 2023	Administrator's Recommended Budget presented to County Council First reading of Budget Ordinance
May 1 – 31, 2023	County Council reviews recommended budget
May 3, 2023	Presentations from Outside Agencies presenting at the May 15th Budget, Finance, Purchasing Committee Meeting
May 4, 2023	Council-Administrator Budget Retreat
May 8, 2023	Budget, Finance, Purchasing Committee Meeting – Summerville Budget Presentation – School District #2 Budget Presentation – Dorchester Seniors Inc. Budget Presentation – Trident Technical College Budget Presentation – Children in Crisis Public Hearing, County Budget – Summerville
May 15, 2023	Budget, Finance, Purchasing Committee Meeting – St. George Budget Presentation – School District #4 Budget Presentation – Library Budget Presentation – Career School Public Hearing, County Budget – St. George Second reading of Budget Ordinance
June 1, 2023	Council-Administrator Budget Retreat
June 19, 2023	Third reading of Budget Ordinance Adoption by Resolution of the Capital Improvement Plan

FUND DESCRIPTION AND STRUCTURE

The accounting structure for governments is setup and operated based on funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds per their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County has the following major and non-major funds and fund types.

GOVERNMENTAL FUNDS:

The General Fund, a major fund, is the general operating fund of the County and accounts for all financial resources except for those required to be accounted for in another fund.

The Capital Improvements Fund, a non-major fund, reports financial resources funded by property taxes that are restricted for the purchase of assets greater than $1,000.

The Debt Service Fund, a non-major budgeted fund, accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest on outstanding bonds. The County's Debt Service Fund was established and is maintained in accordance with acts passed by the General Assembly of South Carolina authorizing the sale of general obligation bonds of the County.

The Capital Projects Funds, non-major funds, accounts for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Special Revenue Funds, non-major budgeted funds, are used to account for revenue sources that are restricted by law to fund specific functions or activities of government. These include grants, fire, E911, and other special purpose fees, and economic development.

PROPRIETARY FUNDS:

The Water and Sewer Fund, a major fund, accounts for the sale and distribution of potable water, the operation of sewer treatment plants, pump stations and systems for the collection and treatment of sewage.

Impact Fees Projects Fund, a non-major budgeted fund, accounts for the construction of expansion projects related water and sewer infrastructure needed to provide service to new developments.

The Solid Waste Fund, a non-major fund, accounts for the operation and maintenance of the County collection sites and contracts for the collection and disposal of solid waste for county residents.

FUND DESCRIPTION AND STRUCTURE

The Stormwater Utility Fund, a non-major fund, accounts for the operation and maintenance of the County's stormwater systems including all infrastructure required to minimize risk of flooding and improve the quality of stormwater runoff reaching waters of the state.

Internal Service Funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government on a cost-reimbursement basis. An Internal Service Fund may also be used to account for a government's risk financing activities. The Workers Compensation Administration Fund (WCAF) is a budgeted fund and is used to account for the workers compensation premiums and claims expenditures.

FIDUCIARY FUNDS:

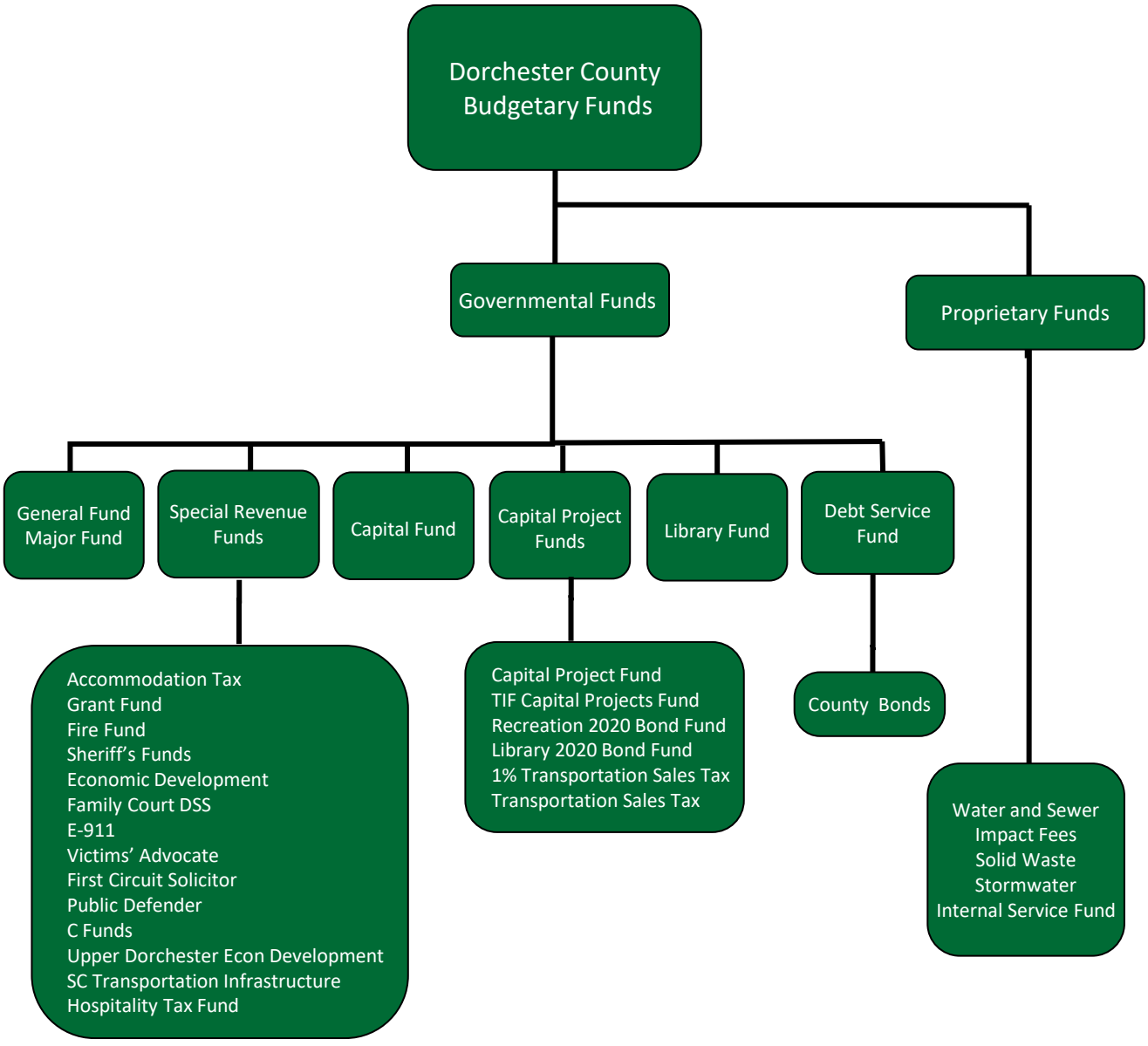
Fiduciary Fund Types include Agency Funds. An agency fund is generally used to account for miscellaneous assets that the government holds on behalf of others. The County's agency funds are custodial in nature and do not present results of operations.

The Annual Comprehensive Financial Report includes funds that are not included in the legally adopted budget. Legally adopted budgets are utilized as a management control device for the General Fund, Capital Improvement Fund, Debt Service Fund, and various Special Revenue Funds.

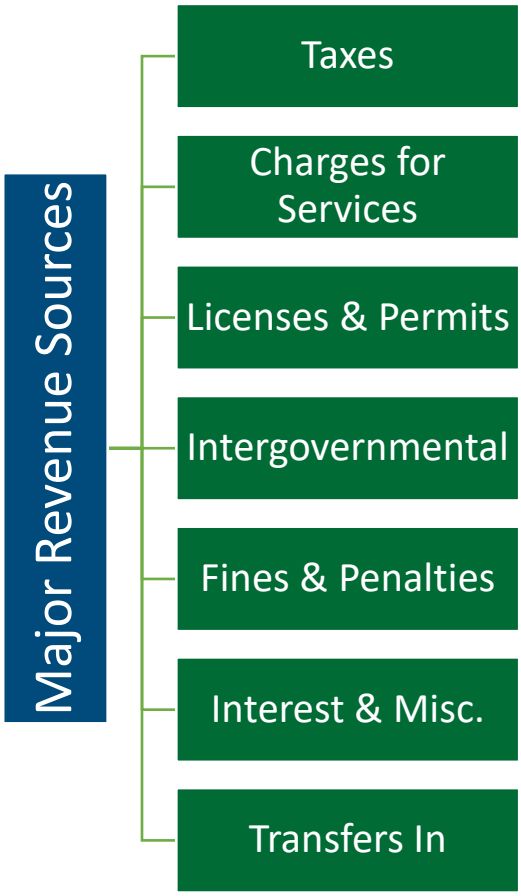
The remaining funds are not formally budgeted, but effective budgetary control is achieved through the various grant compliance requirements and bond indenture requirements.

FUND RELATIONSHIP									
	General Government	Judicial	Growth	Public Safety	Public Works	Health/Welfare	Ecomonic Development	Culture & Recreation	Other
General Fund	√	√	√	√	√	√	√	√	
Library Fund								√	
Capital Improvement Fund	√	√	√	√	√	√	√	√	
Debt Service Fund	√	√	√	√	√	√	√	√	
Accommodations Tax	√								
Emergency 911				√					
Family Court/DSS		√							
Fire Protection Improvement				√					
Hospitality Tax								√	
Public Defender		√							
Sheriff-Victims' Advocate				√					
Solicitor		√							
Capital Projects	√	√	√	√	√	√	√	√	
TIF Capital Projects Fund									√
1% Sales Tax					√				
Transportation Sales Tax					√				
Solid Waste					√				
Stormwater					√				
Water & Sewer					√				
Impact Fee Project Fund					√				

FUND STRUCTURE



REVENUE



Dorchester County collects revenue from various sources for the General Fund, Capital Improvement Fund, Capital Projects Funds, Debt Service Fund, Special Revenue Funds and Enterprise Funds.

General Fund revenues listed in the manual provide funding for services such as police, emergency services, public works, judicial services and general government operations. General Fund revenues are not used for Stormwater, Solid Waste, Water & Sewer, Fire, etc.

Between 2019 and 2022, on average, Dorchester County has under-budgeted the General Fund revenue by $4,661,554 or 7.49%*. The NACSB recommends actual revenue be within 5-6% of the budgeted revenue. The goal of revenue forecasting is to smooth the variation between revenue budgeted and actual revenues collected. More accurate revenue forecasts allow the County to use the taxpayers' dollars more efficiently and smooths out the highs and lows associated with governmental finance.

Each year Dorchester County's Administration and Business Services staff estimate the revenues that will be available to spend on various governmental functions. Tax revenue is estimated from taxable property values provided by the Assessor's Office in conjunction with applicable millage rates and values provided by the County Auditor. County Department Heads are responsible for providing estimates of revenue from program-related fees (charges for services), state and federal grants, licenses and permits, fines, or any other department specific revenue. Past trends and economic conditions are also taken into consideration when establishing revenue projections for the upcoming year.

The 2024 Revenue Manual includes a categorized listing of all revenues generated by the County and detailed information about the revenue sources within each category. The presentation of each revenue source provides information about the legislative (authorization) history; sources; uses and current rates; how the revenue is collected; any exemptions; and the revenue collectors. The historical evaluation includes four years of financial history (Fiscal Years 2019-2022), two years of budgeted/projections (Fiscal Years 2023-2024), and narratives about historical trends.

* Due to Interfund Transfers and restatement of Business License Renewal Year per state guidelines.

Major Fund Revenue Sources

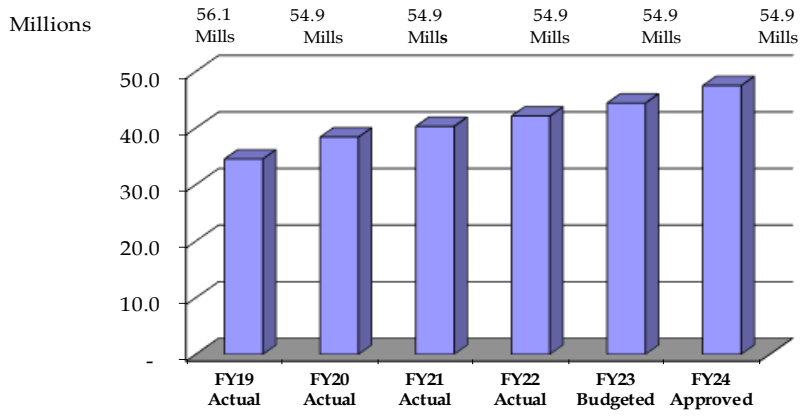
General Fund - Ad Valorem Taxes

What are Ad Valorem Taxes?

The County Assessor, County Auditor, and the State calculate the taxable value of the county's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the county to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the county and remits the collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicle taxes are billed annually during the month when the taxpayer's license registration is due for renewal.

How are Ad Valorem Taxes estimated?

Property taxes reflect increases associated with reassessment in FY2020. Millage was rolled back to 53.4 mills from 56.1 mills, which represented an equalization of revenue attributable to reassessment. 1.5 mills was recaptured from the available millage bank to provide the necessary revenue to balance the budget. The County has seen significant improvement in growth related to its tax base and such is reflected in revenue growth from the FY2023 budget.



FY 2019	$ 34,528,306
FY 2020	$ 38,407,659
FY 2021	$ 40,300,058
FY 2022	$ 42,110,386
FY 2023	$ 44,423,073
FY 2024	$ 47,512,091

Major Fund Revenue Sources

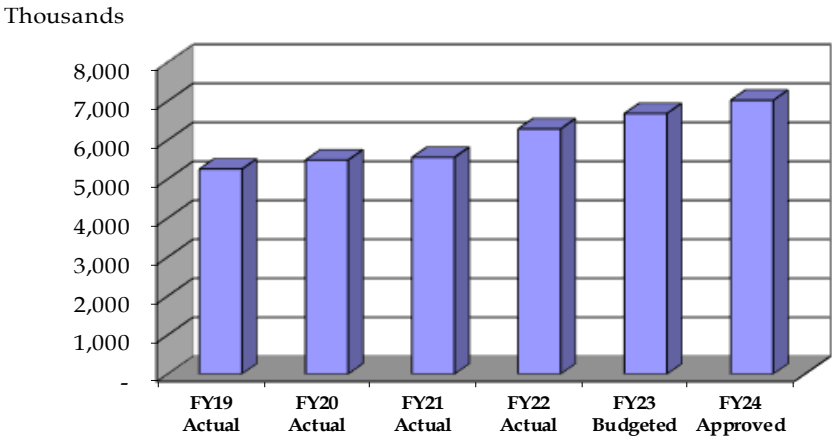
General Fund - Local Government Fund

What is the Local Government Fund?

The County receives funds from the State of South Carolina to subsidize its operations. This funding was created to reduce the pressure on property taxes and to provide a predictable source of revenue for county and municipal budgeting. In Fiscal Year 1992, the aid to local subdivisions replaced and consolidated many other taxes allocated by the State. These taxes included the alcohol beverage tax, the bank tax, the beer and wine tax, the brokers' tax, the gasoline tax, the income tax and insurance license fees.

How is the Local Government Fund revenue estimated?

In any fiscal year in which general fund revenues are projected to increase or decrease, the appropriation to the Local Government Fund for the upcoming fiscal year must be adjusted by the same projected percentage change, but not to exceed 5%, when compared to the appropriation in the current fiscal year. Local government fund allocations are based on population estimates.



FY 2019	$	5,256,963
FY 2020	$	5,490,050
FY 2021	$	5,555,000
FY 2022	$	6,287,015
FY 2023	$	6,681,377
FY 2024	$	7,019,376

Major Fund Revenue Sources

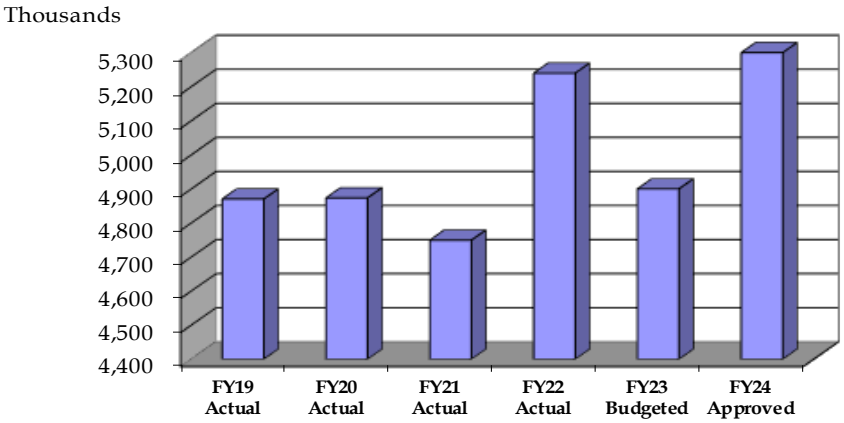
General Fund – Emergency Medical Service Charges

What is the Emergency Medical Service Charge?

The department charges to provide a full range of Basic and Advanced Life Support to include comprehensive injury and illness assessment, cardiac care including electrocardiogram administration and interpretation, medication administration, defibrillation and transdermal pacemakers, spinal immobilization, limb splinting, bleeding control and bandaging, and emergency transportation.

How is the Emergency Medical Service Charge revenue estimated?

The revenues from emergency medical service charges show steady growth consistent with the population growth estimated in the County by way of EMS call volume.



FY 2019	$	4,870,457
FY 2020	$	4,873,750
FY 2021	$	4,749,576
FY 2022	$	5,239,670
FY 2023	$	4,900,000
FY 2024	$	5,300,000

Major Fund Revenue Sources

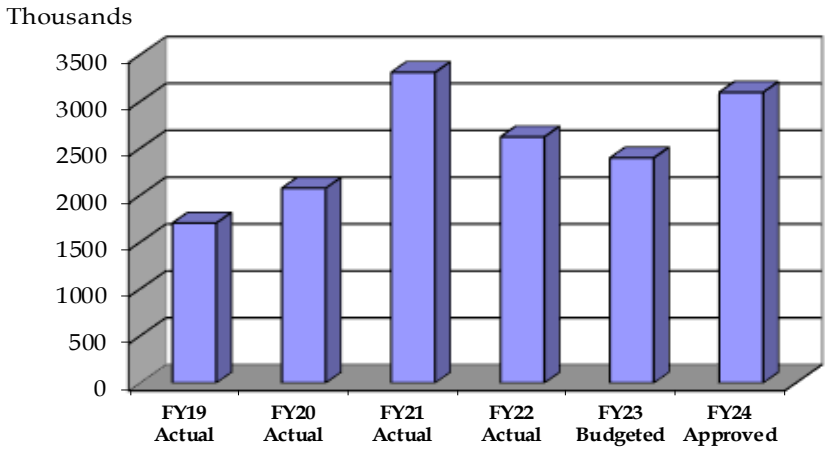
General Fund – Business License Fee

What is the Business License Fee?

Any person engaged or intending to engage in any calling, business, occupation or profession, in whole or in part, must hold a valid business license. This fee is based on the Class Rate associated with the North American Industrial Classification System (NAICS) Code to Class Index by business activity and gross receipts or gross estimated revenue.

How is Business License Fee revenue estimated?

The revenue is estimated based on current licensed business, with steady growth consistent with the population growth estimated in the County. In FY2021 , the license year was changed to May 1 through April 30, with a new rate structure approved by Council in FY2022.



FY 2019	$	1,705,170
FY 2020	$	2,077,310
FY 2021	$	3,313,201
FY 2022	$	2,624,748
FY 2023	$	2,400,632
FY 2024	$	3,100,000

Major Fund Revenue Sources

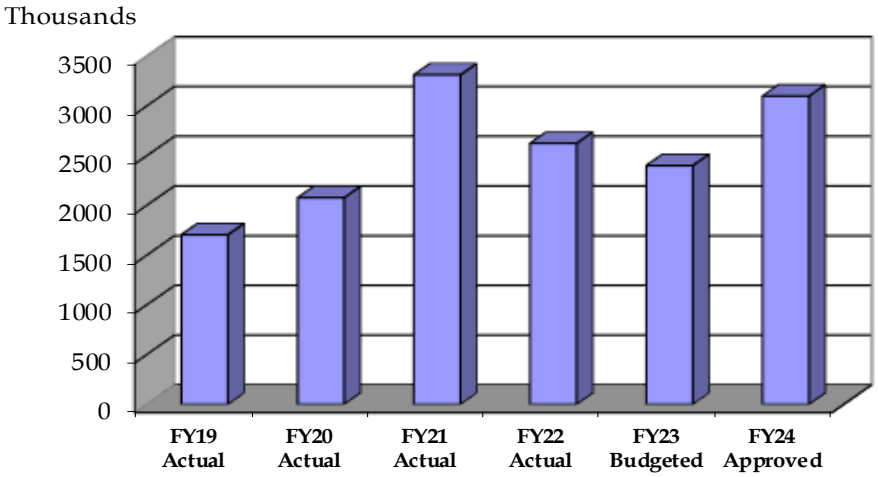
General Fund – Building Permit Fees

What is the Building Permit Fee?

The Building Permit Fee is charged for the issuance of building, electrical, mechanical, plumbing and gas permits as well as contractor licenses.

How is Building Permit revenue estimated?

The revenue is estimated based on projected growth in the County.



FY 2019	$	1,381,070
FY 2020	$	2,103,454
FY 2021	$	3,826,275
FY 2022	$	3,028,493
FY 2023	$	2,760,000
FY 2024	$	3,250,000

Major Fund Revenue Sources

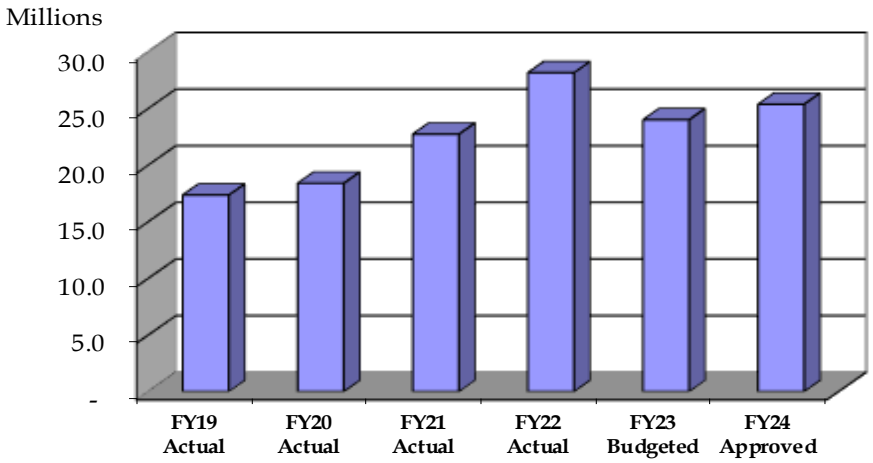
Capital Projects Fund - Transportation Sales Tax - Retiring

What is the Transportation Sales Tax?

The citizens of Dorchester County passed by referendum an additional one cent (1%) sales and use tax to take effect May 1, 2005 to fund $125,000,000 in road improvement projects. The County issued $68 million GOB in 2005 to fund the road projects. The remaining $57 million in GOB were issued in 2009. This tax will retire on April 30, 2024 and will be replaced with a new one cent (1%) sales and use tax.

How is the Transportation Sales Tax revenue estimated?

The transportation sales tax is directly linked to the level of consumer spending in Dorchester County. The revenues for transportation sales tax have been steadily increasing and showing annual growth.



FY 2019	$ 17,349,741
FY 2020	$ 18,402,011
FY 2021	$ 22,730,372
FY 2022	$ 28,151,852
FY 2023	$ 24,000,000
FY 2024	$ 25,370,180

Major Fund Revenue Sources

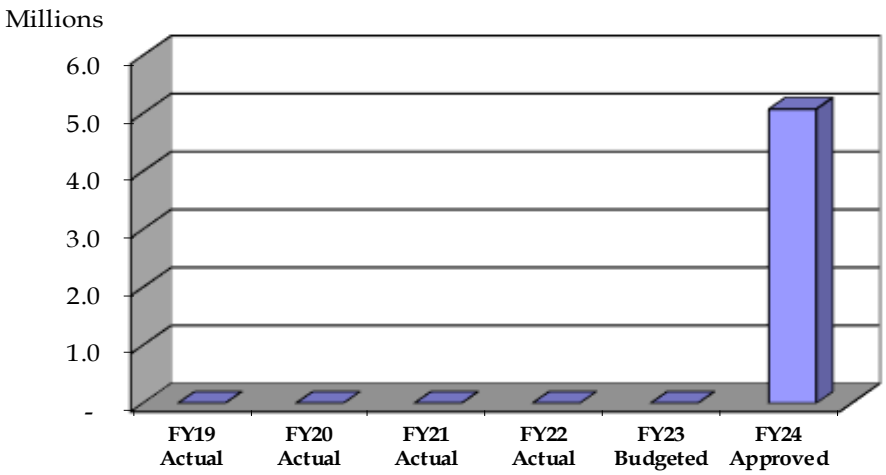
Capital Projects Fund - Transportation Sales Tax - New

What is the Transportation Sales Tax?

The citizens of Dorchester County passed by referendum the continuation of an additional one cent (1%) sales and use tax to take effect May 1, 2024 and continue for a period not to exceed 15 years or $735,000,000 in revenue to fund road improvement projects.

How is the Transportation Sales Tax revenue estimated?

The transportation sales tax is directly linked to the level of consumer spending in Dorchester County. The revenues for transportation sales tax have been steadily increasing and showing annual growth.



FY 2019	$	-
FY 2020	$	-
FY 2021	$	-
FY 2022	$	-
FY 2023	$	-
FY 2024	$	5,074,036

Major Fund Revenue Sources

Enterprise Fund – Water & Sewer Charges & Fees

What are Water & Sewer Charges & Fees?

Water Charges & Fees

- **Origination Fee:**

  Residential customers connecting to the water system pay an origination fee of $25.00 for each new account. Commercial customers connecting to the water system pay an origination fee of $100 for each new account. This fee is for establishing the account and is nonrefundable upon discontinuance of service.

- **Connection Fees:**

  Each new account pays a connection fee, including backflow prevention

- **Impact Fee:**

  $2,200 per Equivalent Residential User (ERU)

- **Water Charges:**

  Monthly usage is based on meter readings

0-3,000	$35.72 (minimum charge)
3,001-7,000 (per thousand gallons)	$ 4.46
All over 7,001 (per thousand gallons)	$ 4.83

Sewer Charges & Fees

- **Origination Fee:**

  Residential customers connecting to the sewer system pay an origination fee of $25.00 for each new account. Commercial customers connecting to the sewer system pay an origination fee of $100 for each new account. This fee is for establishing the account and is nonrefundable upon discontinuance of service.

- **Impact Fee:**

  $3,500 per Equivalent Residential User (ERU)

Major Fund Revenue Sources

Enterprise Fund – Water & Sewer Charges & Fees (continued)

- **Sewer Service Charges:**

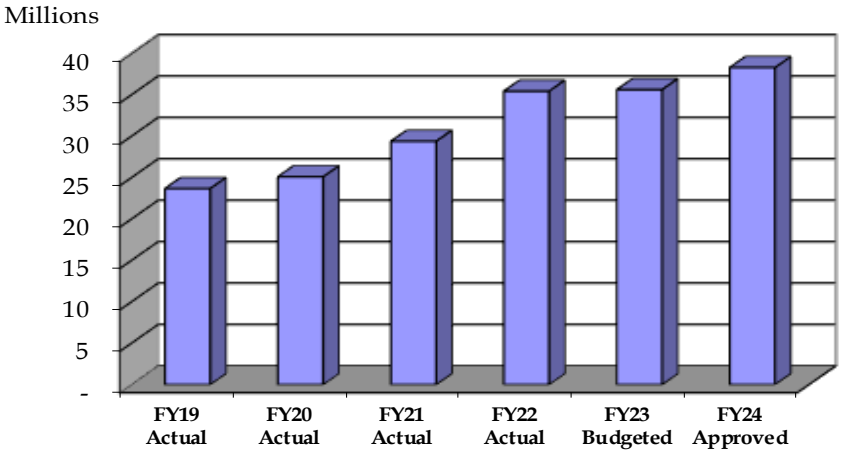
  (a) Residential Flat Rate:
  (1) Monthly $61.25
  (b) Metered, Commercial:
  (1) Monthly Base (0 – 7,000 gallons) $61.25
  (2) 7,001+ (cost per 1,000 gallons) $11.65

- **Connection Fees:**

  Connection fees to the sewer system shall be based upon size

How are the Water & Sewer Charges & Fees revenue estimated?

Water and Sewer revenues are estimated based on historical trends and consideration of any new subdivisions or major projects that would generate additional revenue. Increases in rates or fees are considered, as well as the trend in our local economy. Based on a rate study conducted in FY2020, Council approved rate increases for both Water and Sewer rates in FY2021 with built-in increases through FY2025.



FY 2019	$ 23,687,556
FY 2020	$ 25,112,878
FY 2021	$ 29,392,121
FY 2022	$ 35,443,132
FY 2023	$ 35,631,129
FY 2024	$ 38,297,175

Non-Major Fund Revenue Sources

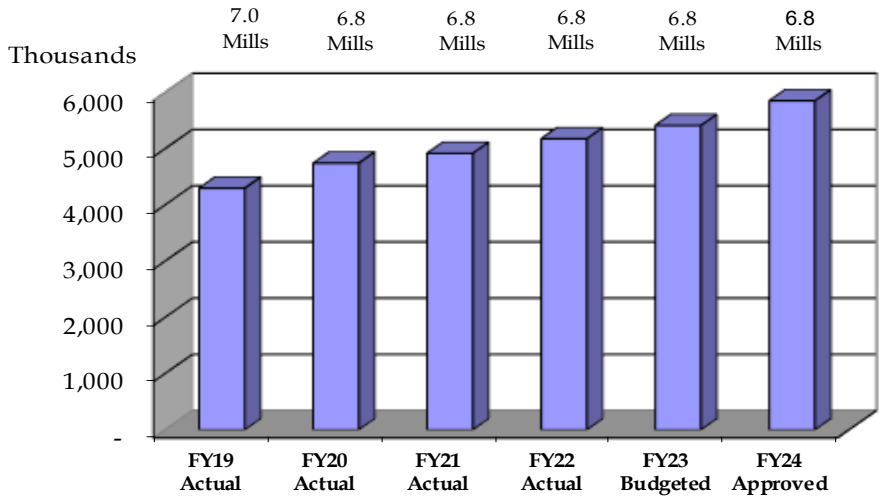
Capital Improvement Fund - Ad Valorem Taxes

What are Ad Valorem Taxes?

The County Assessor, County Auditor, and the State calculate the taxable value of the county's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the county to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the county and remits the collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicle taxes are billed annually during the month when the taxpayer's license registration is due for renewal.

How are Ad Valorem Taxes for the Capital Improvement Fund estimated?

The County has seen a significant improvement in growth related to its tax base and such is reflected in the County's estimated assessment base.



FY 2019	$	4,298,186
FY 2020	$	4,743,947
FY 2021	$	4,918,383
FY 2022	$	5,177,019
FY 2023	$	5,413,019
FY 2024	$	5,853,136

Non-Major Fund Revenue Sources

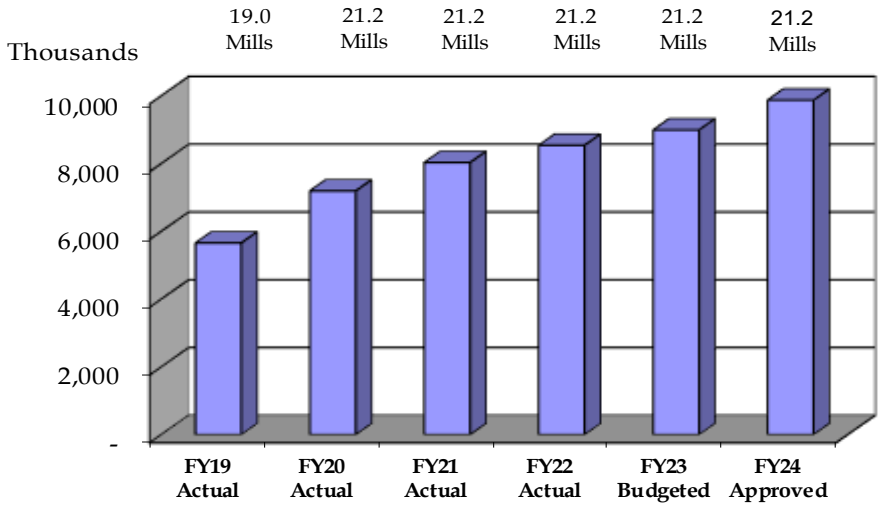
Fire Fund - Ad Valorem Taxes

What are Ad Valorem Taxes?

The County Assessor, County Auditor, and the State calculate the taxable value of the county's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the county to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the county and remits the collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicle taxes are billed annually during the month when the taxpayer's license registration is due for renewal.

How are Ad Valorem Taxes for the Fire Fund estimated?

Property taxes reflect increases associated with reassessment budgeted in FY2020. Additional growth was recognized from FY2019 through FY2020 as the County moved to a Countywide Fire Service, absorbing Fire Districts within the County, therefore increasing the assessed value of the Fire Fund. The County has seen significant improvement in growth related to its tax base and such is reflected in the County's estimated assessment base.



FY 2019	$	5,655,422
FY 2020	$	7,192,068
FY 2021	$	8,029,835
FY 2022	$	8,538,069
FY 2023	$	8,991,917
FY 2024	$	9,872,335

Non-Major Fund Revenue Sources

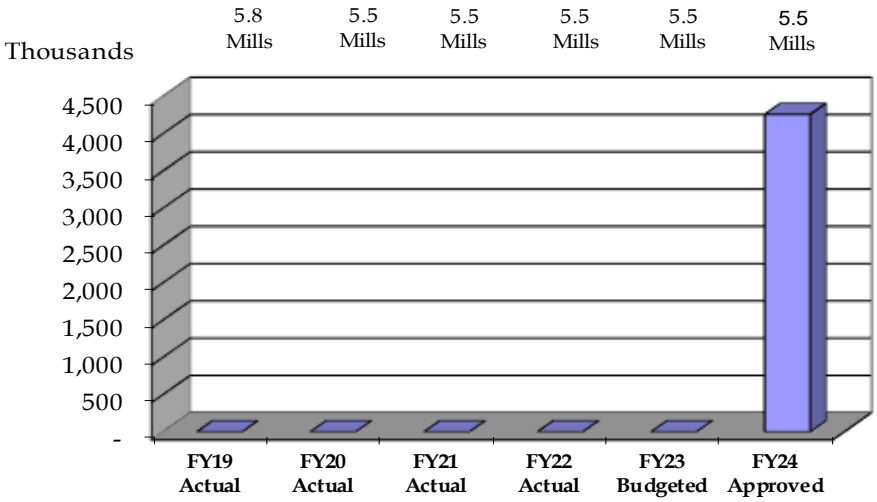
Library Fund - Ad Valorem Taxes

What are Ad Valorem Taxes?

The County Assessor, County Auditor, and the State calculate the taxable value of the county's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the county to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the county and remits the collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicle taxes are billed annually during the month when the taxpayer's license registration is due for renewal.

How are Ad Valorem Taxes for the Library Fund estimated?

The County has seen a significant improvement in growth related to its tax base and such is reflected in the County's estimated assessment base. The Library Fund has been absorbed under the County effective July 1, 2023.



FY 2019	$	-
FY 2020	$	-
FY 2021	$	-
FY 2022	$	-
FY 2023	$	-
FY 2024	$	4,258,178

Non-Major Fund Revenue Sources

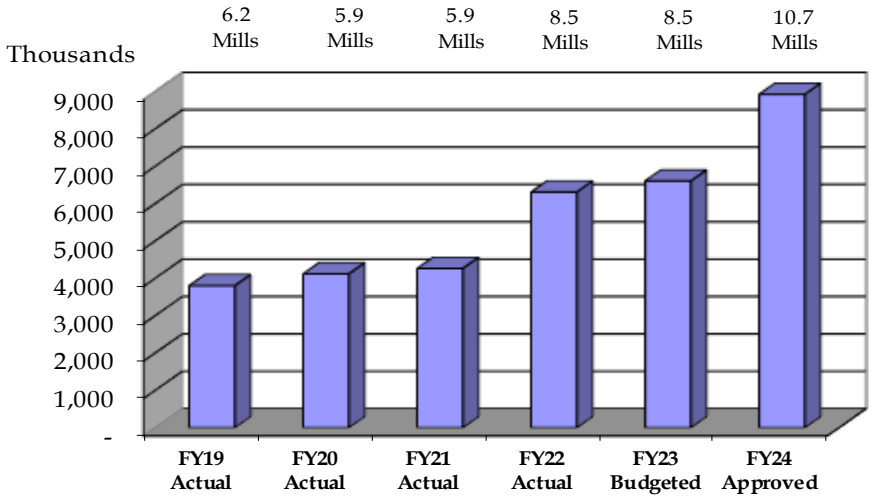
Debt Service Fund - Ad Valorem Taxes

What are Ad Valorem Taxes?

The County Assessor, County Auditor, and the State calculate the taxable value of the county's real property, personal property, and motor vehicles. The County Auditor applies the appropriate millage rates for the various taxing entities in the county to determine the ad valorem taxes. The Treasurer collects the ad valorem taxes for all of the taxing entities in the county and remits the collections in the following month. The real and personal property are billed annually in September and are due the following January. The motor vehicle taxes are billed annually during the month when the taxpayer's license registration is due for renewal.

How are Ad Valorem Taxes for the Debt Service Fund estimated?

The County's portion of ad valorem taxes for the Debt Service Fund is based on actual debt. See Debt Service information on pages 308-321.



FY 2019	$	3,802,597
FY 2020	$	4,118,483
FY 2021	$	4,263,448
FY 2022	$	6,308,253
FY 2023	$	6,604,795
FY 2024	$	8,923,929

Non-Major Fund Revenue Sources

Enterprise Fund – Solid Waste Charges for Services

What is the Solid Waste User Fee?

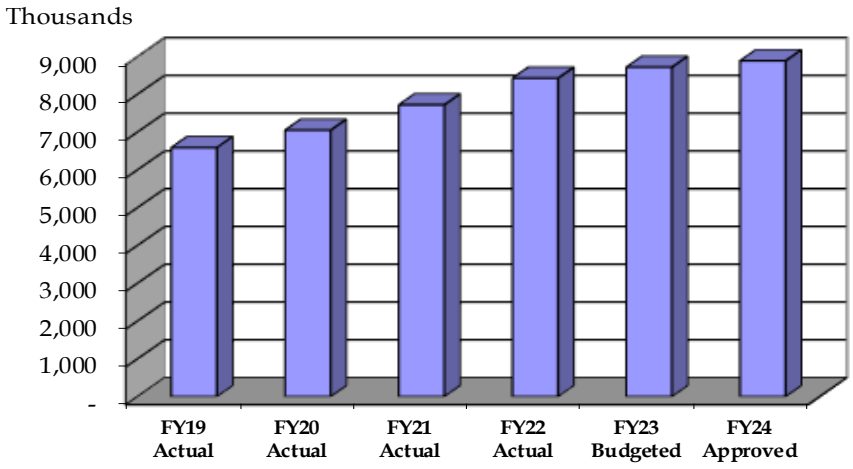
The County charges a user fee to real property owners and certain commercial and governmental entities to provide funding for the County's recycling, solid waste, and disposal efforts. The user fee for residential property owners is included in the County Auditor's annual tax bill.

The following solid waste fees shall apply:

1. An annual fee of $85.00 for a Resident.
2. An annual fee of $85.00 for Multi-Family @ 80% occupancy.
3. An annual fee of $85.00 for Business' generating small quantities without large commercial containers.
4. An annual fee of $160.00 for Business' with Commercial Haulers.

How is the Solid Waste User Fee revenue estimated?

The County bills property owners on their tax bill, which has allowed more predictable revenue, therefore reducing delinquent collection fees.



FY 2019	$	6,591,593
FY 2020	$	7,052,564
FY 2021	$	7,725,111
FY 2022	$	8,428,171
FY 2023	$	8,720,000
FY 2024	$	8,890,000

Non-Major Fund Revenue Sources

Enterprise Fund – Stormwater Charges for Services

What is the Stormwater Fee?

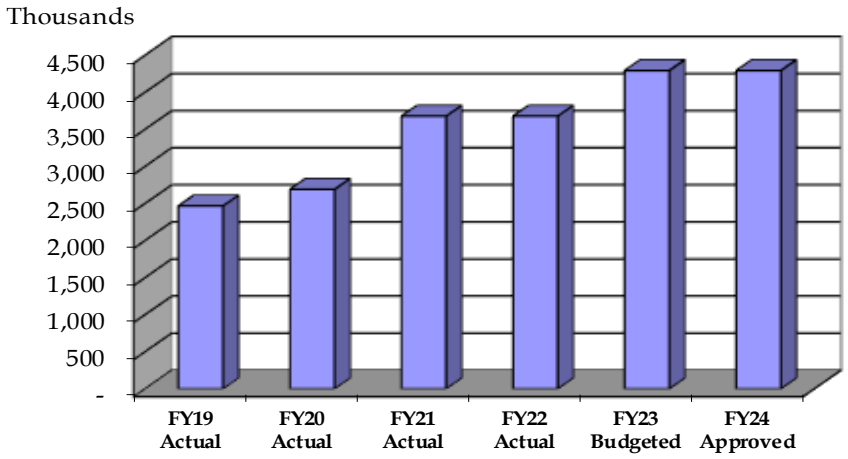
The Stormwater fee is based on assessed square footage ranges of improvements on residential properties. The Stormwater fee for Commercial and Industrial properties are assessed based on the number of Equivalent Residential Units (ERU's) of impervious surface. Agricultural and vacant land as well as cemeteries are exempt.

The following stormwater rates shall apply:

1. An annual fee of $60.00 for a Resident.
2. An annual fee of $60.00 per unit for Multi-Family Residential Units.
3. An annual fee of $60.00 for mobile home.
4. For parcels of land used for commercial or industrial purposes, an annual fee of $60.00 per ERU or any portion thereof. An ERU is defined as 3,000 square feet of impervious surface.

How is Stormwater Fee revenue estimated?

The revenue is estimated on a 95% collection rate of the projected fees. The projections were determined by actual GIS measurements of industrial and commercial properties and a random sampling of residential properties to statistically determine the mean impervious areas of 3 size groups of residences.



FY 2019	$	2,466,336
FY 2020	$	2,690,295
FY 2021	$	3,676,904
FY 2022	$	3,676,904
FY 2023	$	4,292,654
FY 2024	$	4,292,654

SCHEDULES

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SCHEDULES

The schedules section summarizes the operating budgets of the County. Governmental Funds and Proprietary Funds are budgeted annually. The Governmental Funds include: General Fund, Debt Service Fund, Capital Improvement Fund, Library Fund, and Special Revenue Funds. The Proprietary Funds include the Enterprise Funds.

Pages 76 & 77 provide a summary of where County funds come from and where they go. All revenue sources, including interfund transfers in and use of fund balance are included on page 80. All expenditure functions including interfund transfers in and use of fund balance are included on page 82. Pages 78-79 provide a budget summary of each fund as well as beginning and ending fund balances.

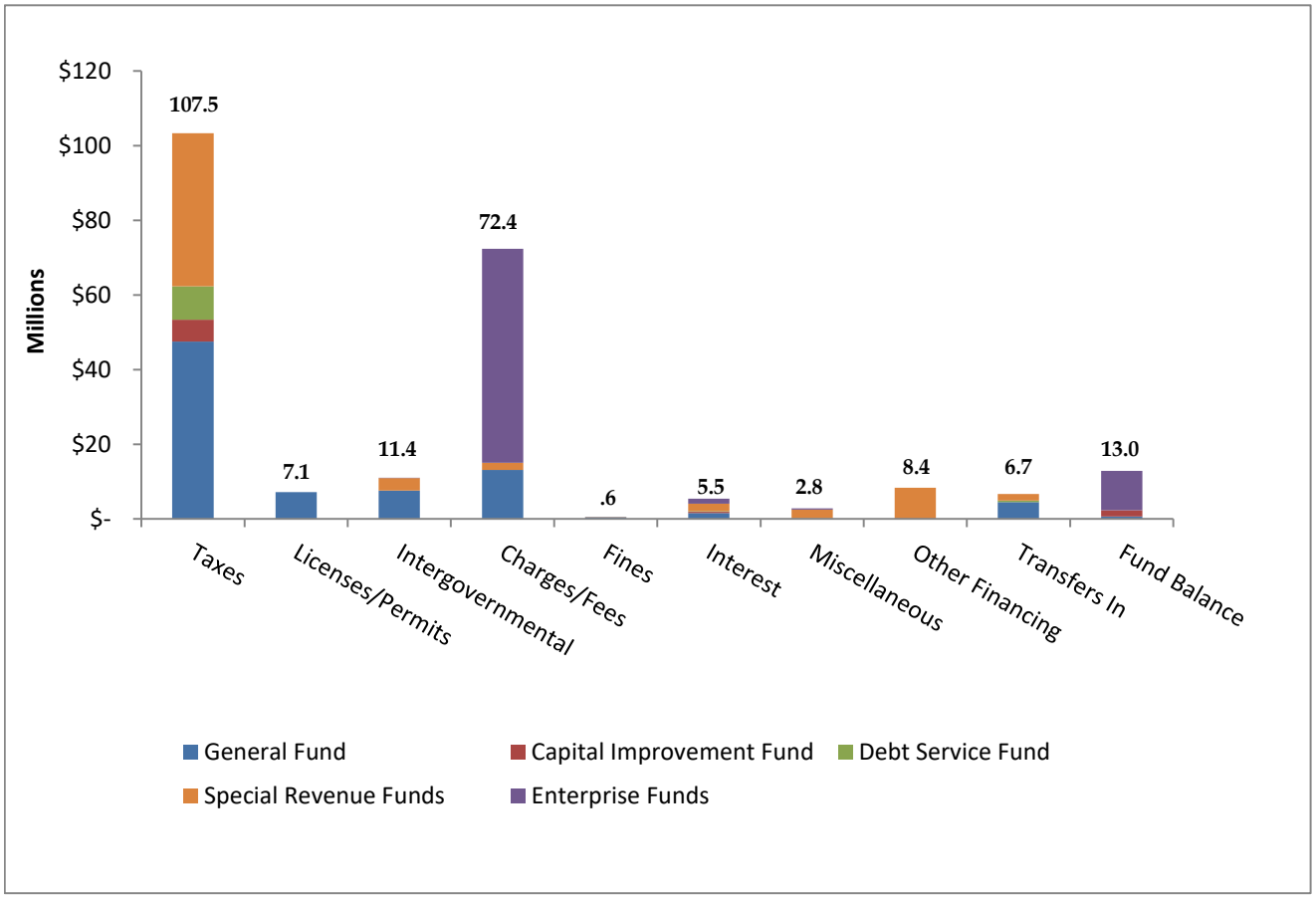
Pages 80-83 of this section include a graphical presentation of the budgeted Revenues (by source) and Expenditures (by function) for all budgeted funds for FY 2024. **Note that these schedules do not include interfund transfers or fund balance.** Page 84 provides a summary schedule of the interfund transfers.

The next section includes a graphical summary of all authorized County positions by functional area (page 89), description of challenges faced by the County to recruit and retain talent and actions taken to address (page 86), detail of all approved personnel changes for FY24 (pages 87-88), positions by functional area and fund (pages 90-91), and summary of positions by department and function (page 92).

The last section (pages 94-120) displays graphical summaries for each of the fund types budgeted by the County as well as fund statements for the individual funds that make up these fund types.

WHERE IT COMES FROM:
FY 2024 All Funds

Funding for the operating budget comes from many sources. The County expects to receive funding from the following sources to fund the operating budget for FY 2024.

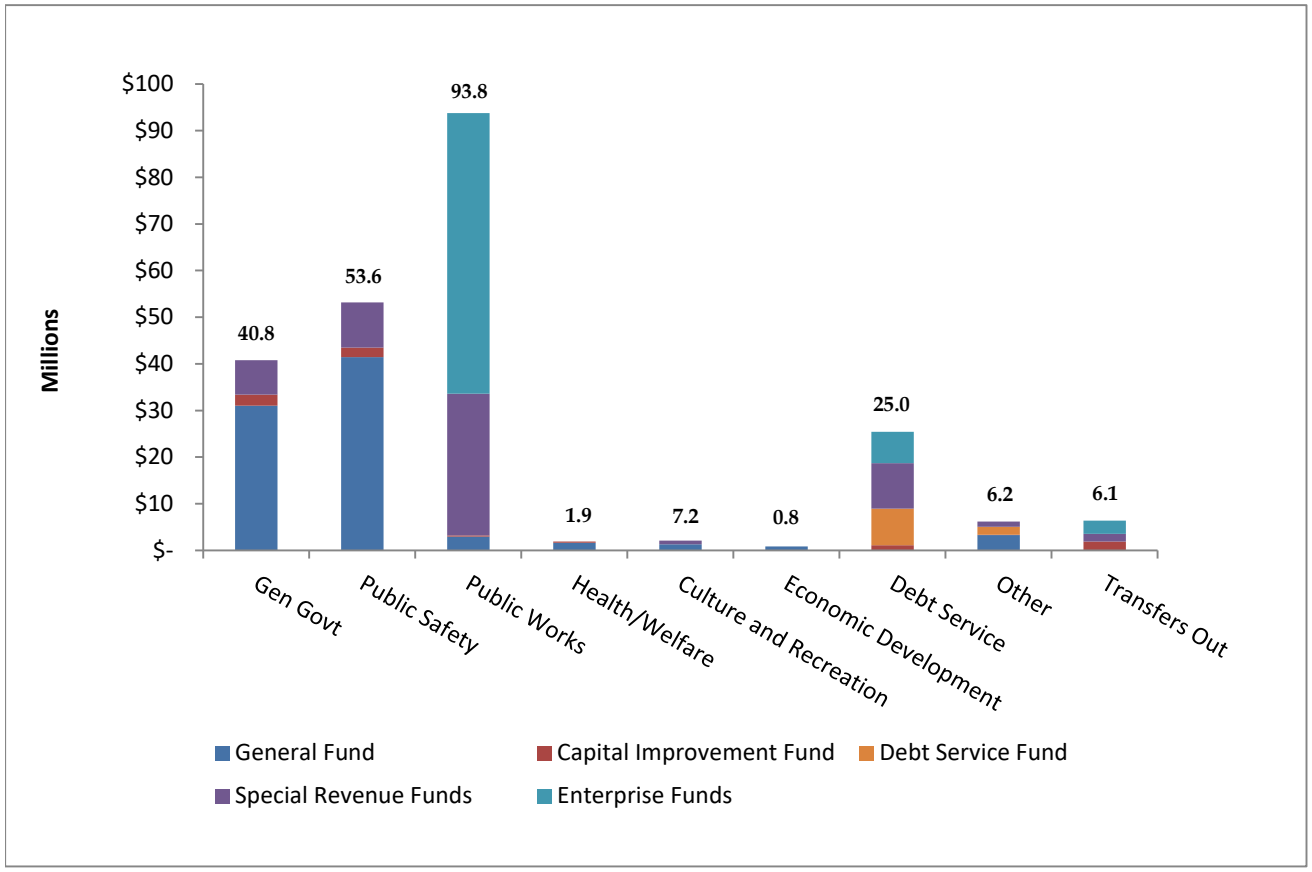


Total Available Budgeted: $235,375,124

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Approved	Change
Taxes	$ 81,282,408	$ 91,863,141	$ 90,116,233	$ 107,547,729	$ 17,431,496
Licenses & Permits	$ 7,963,175	$ 6,452,462	$ 5,968,232	$ 7,142,600	$ 1,174,368
Intergovernmental	$ 18,051,327	$ 21,485,611	$ 11,352,045	$ 11,417,517	$ 65,472
Charges & Fees	$ 62,259,645	$ 82,402,141	$ 70,853,272	$ 72,362,607	$ 1,509,335
Fines	$ 587,341	$ 632,605	$ 585,405	$ 596,858	$ 11,453
Interest-Rent-Other	$ 9,312,984	$ 8,801,123	$ 373,072	$ 5,457,393	$ 5,084,321
Miscellaneous	$ 3,107,128	$ 2,865,725	$ 2,566,465	$ 2,832,192	$ 265,727
Other Financing	$ 18,780,228	$ 56,079,227	$ 74,805	$ 8,357,363	$ 8,282,558
Total Revenues	201,344,236	270,582,035	181,889,529	215,714,259	33,824,730
Transfers In	13,537,947	13,505,079	5,830,300	6,696,812	866,512
Use of Fund Balance	-	-	16,800,689	12,964,053	(3,836,636)
Total Available	$ 214,882,183	$ 284,087,114	$ 204,520,518	$ 235,375,124	$ 30,854,606

WHERE IT GOES:
FY 2024 All Funds

The County expects to expend funding in the following areas (functions) in FY 2024.



Total Uses: $235,375,124

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Approved	Change
General Government	$ 30,711,416	$ 32,580,562	$ 35,489,931	$ 40,797,127	$ 5,307,196
Public Safety	$ 48,101,968	$ 51,498,185	$ 50,676,165	$ 53,185,762	$ 2,509,597
Public Works	$ 46,930,345	$ 63,329,389	$ 77,552,300	$ 93,770,451	$ 16,218,151
Health/Welfare	$ 1,141,792	$ 1,145,311	$ 1,475,598	$ 1,909,460	$ 433,862
Recreation/Tourism	$ 15,520,869	$ 9,604,689	$ 1,880,810	$ 6,527,920	$ 4,647,110
Economic Development	$ 9,891,246	$ 1,260,021	$ 753,759	$ 847,747	$ 93,988
Debt Service	$ 18,498,712	$ 24,235,711	$ 26,128,147	$ 25,452,812	$ (675,335)
Other	$ 7,384,324	$ 11,249,863	$ 4,733,508	$ 6,187,033	$ 1,453,525
Total Expenditures	178,180,672	194,903,731	198,690,218	228,678,312	29,988,094
Transfers Out	13,537,947	13,675,438	5,830,300	6,696,812	866,512
Total Disbursements	191,718,619	208,579,169	204,520,518	235,375,124	30,854,606
Increase in Fund Balance	-	-	-	-	-
Total Uses	$ 191,718,619	$ 208,579,169	$ 204,520,518	$ 235,375,124	$ 30,854,606

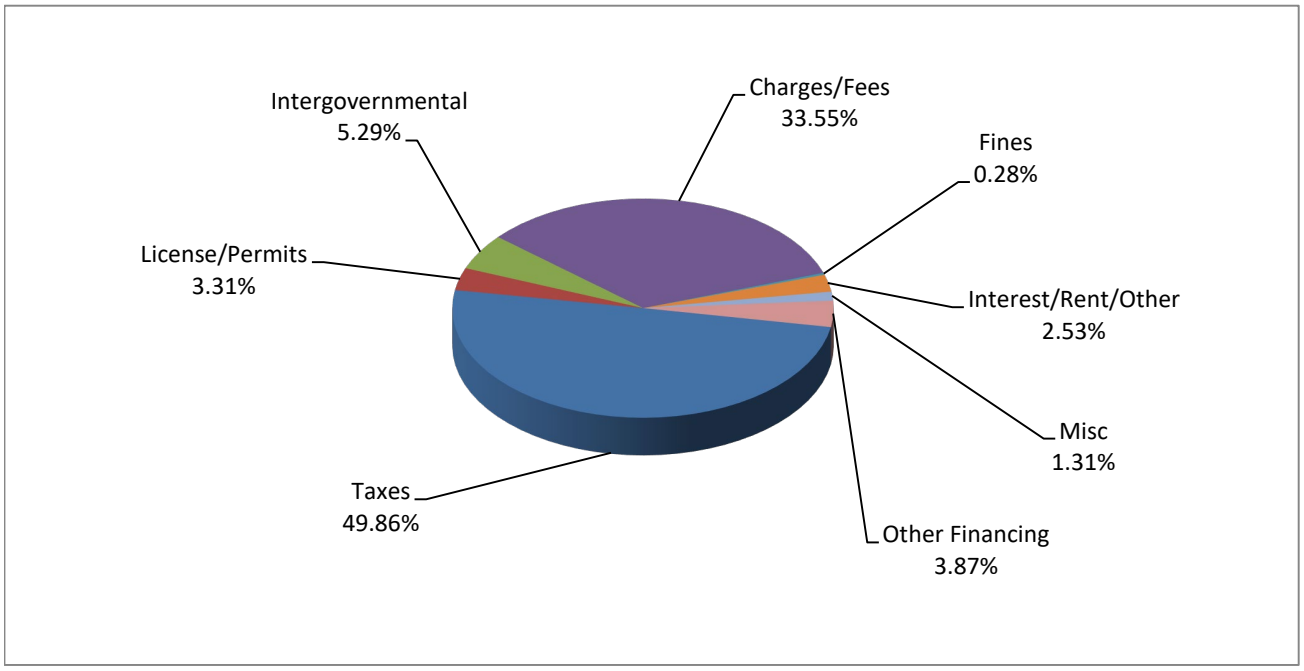
Dorchester County, South Carolina
Budget Summary, All Funds
FY 2024

	Fund Statement Page Number	Revenues (Pages 80-81)	Transfers In (Page 84)	Sources	Expenditures/ Expenses (Pages 82-83)
GENERAL FUND	95	$ 77,488,408	$ 4,460,036	$ 81,948,444	$ 82,492,413
LIBRARY FUND	97	4,673,668	-	4,673,668	4,435,882
CAPITAL IMPROVEMENTS FUND	99	6,237,292	-	6,237,292	6,144,039
DEBT SERVICE FUND	101	9,103,238	459,700	9,562,938	9,562,938
SPECIAL REVENUE FUNDS					
Accommodations Tax	103	60,000	-	60,000	60,000
Emergency 911	104	529,364	-	529,364	529,364
Family Court/DSS	105	33,824	-	33,824	33,824
Fire Protection Improvement	106	10,056,513	-	10,056,513	9,480,639
Hospitality Tax	107	1,440,000	-	1,440,000	803,297
Public Defender	108	2,395,039	-	2,395,039	2,395,039
Sheriff - Victims' Advocate	109	65,453	80,786	146,239	146,239
Solicitor	110	3,205,625	-	3,205,625	3,205,625
Subtotal		17,785,818	80,786	17,866,604	16,654,027
CAPITAL PROJECT FUNDS					
Capital Projects	112	331,079	1,696,290	2,027,369	2,027,369
TIF Capital Projects Fund	113	1,249,179	-	1,249,179	789,479
1% Sales Tax	114	26,320,180	-	26,320,180	26,320,180
Transportation Sales Tax	115	13,381,399	-	13,381,399	13,381,399
Subtotal		41,281,837	1,696,290	42,978,127	42,518,427
ENTERPRISE FUNDS					
Solid Waste	117	9,130,307	-	9,130,307	8,689,901
Stormwater	118	5,036,155	-	5,036,155	4,776,168
Water & Sewer	119	38,499,391	-	38,499,391	39,251,342
Impact Fee Projects Fund	120	6,478,145	-	6,478,145	14,153,175
Subtotal		59,143,998	-	59,143,998	66,870,586
Total, All Funds		**$ 215,714,259**	**$ 6,696,812**	**$ 222,411,071**	**$ 228,678,312**

	Transfers Out (Page 84)	Disbursements	Net Increase (Decrease) in Fund Balance	Beginning Fund Balance	Ending Fund Balance	
GENERAL FUND	$ 80,786	$ 82,573,199	(624,755)	$ 40,324,087	$ 39,699,332	
LIBRARY FUND	305,204	4,741,086	(67,418)	10,265,510	10,198,092	
CAPITAL IMPROVEMENTS FUND	1,801,635	7,945,674	(1,708,382)	7,167,316	5,458,934	
DEBT SERVICE FUND	-	9,562,938	-	5,435,512	5,435,512	
SPECIAL REVENUE FUNDS						
Accommodations Tax	-	60,000	-	65,697	65,697	
Emergency 911	-	529,364	-	852,561	852,561	
Family Court/DSS	-	33,824	-	357,870	357,870	
Fire Protection Improvement	575,874	10,056,513	-	3,408,809	3,408,809	
Hospitality Tax	636,703	1,440,000	-	2,592,230	2,592,230	
Public Defender	-	2,395,039	-	(89,901)	(89,901)	
Sheriff - Victims' Advocate	-	146,239	-	-	-	
Solicitor	-	3,205,625	-	450,672	450,672	
Subtotal	1,212,577	17,866,604	-	7,637,938	7,637,938	
Capital Projects	-	2,027,369	-	11,613,523	11,613,523	
TIF Capital Projects Fund	459,700	1,249,179	-	12,744,527	12,744,527	
Transportation Sales Tax	-	26,320,180	-	47,503,275	47,503,275	
Transportation Sales Tax	-	13,381,399	-	10,004,471	10,004,471	
Subtotal	459,700	42,978,127	-	81,865,796	81,865,796	
ENTERPRISE FUNDS						
Solid Waste	440,406	9,130,307	-	9,380,274	9,380,274	*
Stormwater	259,987	5,036,155	-	10,118,426	10,118,426	*
Water & Sewer	2,136,517	41,387,859	(2,888,468)	203,229,662	200,341,194	*
Impact Fee Projects Fund	-	14,153,175	(7,675,030)	43,920,277	36,245,247	
Subtotal	2,836,910	69,707,496	(10,563,498)	266,648,639	256,085,141	
Total, All Funds	**$ 6,696,812**	**$ 235,375,124**	**$ (12,964,053)**	**$ 419,344,798**	**$ 406,380,745**	
* Net of Capital Assets in Enterprise Funds					(189,940,981)	
					$216,439,764	

REVENUES BY SOURCE
FY 2024 All Funds

Throughout the budget document, the revenues are presented in several different ways: by Source; by Fund Type; and by Department. Each format shows the $235,375,124 in revenues, but each format organizes the revenues by different categories. The County's Revenues are presented below by Source. The County's Revenues are presented by Fund Type and Organization on page 81.



Total Revenues: $215,714,259

Source	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget		FY 2024 Approved	Change
Taxes	$ 81,282,408	$ 91,863,141	$ 90,116,233		$ 107,547,729	$ 17,431,496
Licenses & Permits	$ 7,963,175	$ 6,452,462	$ 5,968,232		$ 7,142,600	$ 1,174,368
Intergovernmental	$ 18,051,327	$ 21,485,611	$ 11,352,045		$ 11,417,517	$ 65,472
Charges & Fees	$ 62,259,645	$ 82,402,141	$ 70,853,272		$ 72,362,607	$ 1,509,335
Fines	$ 587,341	$ 632,605	$ 585,405		$ 596,858	$ 11,453
Interest-Rent-Other	$ 9,312,984	$ 8,801,123	$ 373,072		$ 5,457,393	$ 5,084,321
Miscellaneous	$ 3,107,128	$ 2,865,725	$ 2,566,465		$ 2,832,192	$ 265,727
Other Financing	$ 18,780,228	$ 56,079,227	$ 74,805		$ 8,357,363	$ 8,282,558
Total Revenues	$ 201,344,236	$ 270,582,035	$ 181,889,529	*	$ 215,714,259	$ 33,824,730

Reconciliation between statements:		
*	$ 215,714,259	Total Revenues by Source
	$ 12,964,053	Use of Fund Balance
	$ 6,696,812	Interfund transfers
	$ 235,375,124	Total Revenues by Fund Type & Department

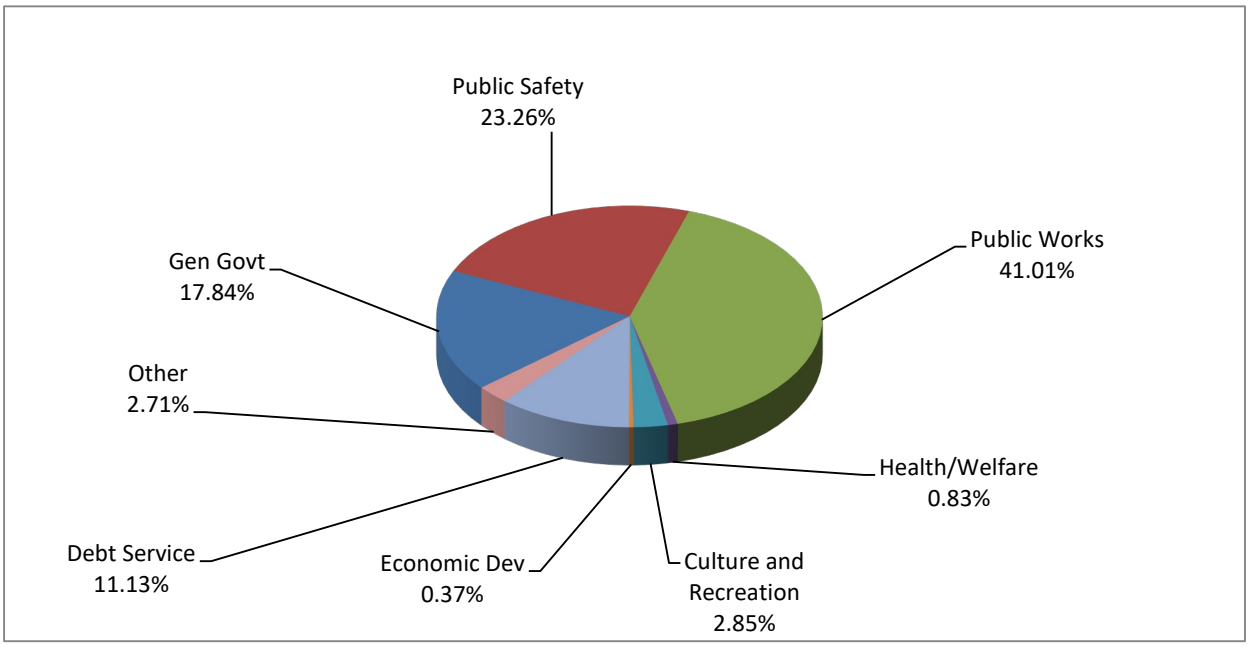
Dorchester County, South Carolina
All Funds Revenues by Fund Type and Department

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 APPROVED
GENERAL FUND				
TAXES				
Taxes	$ 40,300,058	$ 42,110,386	$ 44,423,073	$ 47,512,091
Licenses and Permits	7,963,175	6,452,462	5,968,232	7,142,600
Intergovernmental	6,249,311	7,150,314	7,272,471	7,571,637
Charges for Services	11,421,360	13,099,975	13,143,129	13,124,371
Fines	425,477	473,212	439,000	448,875
Interest	45,839	93,777	29,672	1,050,547
Rents and Royalties	69,668	164,358	190,084	512,893
Miscellaneous	308,891	344,851	122,440	125,394
Other Financing Sources	3,763,482	4,101,249	5,491,686	5,084,791
Total GENERAL FUND	$ 70,547,261	$ 73,990,584	$ 77,079,787	$ 82,573,199
LIBRARY FUND				
Library Fund *	N/A	N/A	N/A	$ 4,741,086
LIBRARY FUND	N/A	N/A	N/A	$ 4,741,086
CAPITAL IMPROVEMENTS FUND				
Taxes	$ 4,918,383	$ 5,175,019	$ 5,413,019	$ 5,853,136
Interest	7,168	21,077	7,956	236,788
Intergovernmental	-	6,008		-
Miscellaneous	31,281	-	-	97,368
Other Financing Sources	4,902,406	2,585,991	-	50,000
Use of Fund Balance	-	-	-	1,708,382
Transfers from other Funds	903,583	1,022,863	244,549	-
Total CAPITAL IMPROVEMENTS FUND	$ 10,762,821	$ 8,810,958	$ 5,665,524	$ 7,945,674
DEBT SERVICE FUND				
Debt Service Fund	$ 4,654,027	$ 15,541,663	$ 10,534,951	$ 9,562,938
Total DEBT SERVICE FUND	$ 4,654,027	$ 15,541,663	$ 10,534,951	$ 9,562,938
SPECIAL REVENUE FUNDS				
Accommodations Tax	$ 62,862	$ 86,327	$ 60,000	$ 60,000
Airport Grants - Federal	453,096	276,576	-	-
American Rescue Plan	6,652	7,100,248	-	-
CDBG Grants	43,832	248,468	-	-
Communications Towers	72	118	-	-
County Reserve	1,623,835	2,133,525	-	-
DHEC EMS Grant	14,548	14,982	-	-
Economic Development	8,315,899	2,180,890	-	-
Emergency 911	677,114	866,610	837,967	529,364
Family Court/DSS	72,762	75,288	31,022	33,824
Family Court/Unit Cost	367,334	276,332	-	-
Fire Protection Improvement Fund	11,922,570	8,680,023	9,558,095	10,056,513
Hospitality Tax	1,393,530	1,498,305	1,400,000	1,440,000
Infrastructure Bank	51,000		-	-
JAG Grants	60,367	85,058	-	-
Miscellaneous Grants	3,044,387	470,121	-	-
Planning - Fee in Lieu of Planting	381,700	-	-	-
Public Defender	2,072,835	2,056,387	2,195,562	2,395,039
School Resource Fund	59	96	-	-
Sheriff - DEA Funds	29,744	103,251	-	-
Sheriff - Drug Fund	-	23,699	-	-
Sheriff - Equipment Fund	14,591	34,738	-	-
Sheriff - Grants	23,382	13,754	-	-
Sheriff - Seized Funds	331	(9,286)	-	-
Sheriff - Solicitor Funds	6,066	14,913	-	-
Sheriff - Victims' Advocate	154,914	140,252	144,807	146,239
Solicitor	3,107,520	3,262,184	3,503,825	3,205,625
Solicitor- Federal Grants	135,098	131,996	-	-
Solid Waste Grants	12,622	4,101	-	-
State 1% Fire Revenue	219,819	82,469	-	-
State C-Funds	-	1,471,127	-	-
Upper Dorchester Economic Development	383,960	288,580	-	-
Total SPECIAL REVENUE FUNDS	$ 34,652,501	$ 31,611,132	$ 17,731,278	$ 17,866,604
CAPITAL PROJECT FUNDS				
Capital Projects	8,515,941	662,559	887,650	2,027,369
TIF Capital Projects Fund	194,733	858,450	683,429	1,249,179
Recreation Capital Projects Fund	32,269	19,548,713	-	-
Library Capital Projects Fund	10,051	27,164,613	-	-
1% Sales Tax/DCTA Tax	29,418,456	36,334,153	24,085,000	26,320,180
Transportation Sales Tax	-	-	-	13,381,399
Total CAPITAL PROJECT FUNDS	38,171,450	84,568,488	25,656,079	42,978,127
ENTERPRISE FUNDS				
Solid Waste	$ 8,312,618	$ 8,560,749	$ 8,812,307	$ 9,130,307
Stormwater	4,009,753	5,825,885	4,558,576	5,036,155
Water & Sewer	35,893,295	47,604,823	39,566,606	41,387,859
Water & Sewer Impact Fees	7,878,457	7,572,832	14,915,410	14,153,175
Total ENTERPRISE FUNDS	$ 56,094,123	$ 69,564,289	$ 67,852,899	$ 69,707,496
Total GENERAL FUND	70,547,261	73,990,584	77,079,787	82,573,199
Total OTHER FUNDS	144,334,922	210,096,530	127,440,731	152,801,925
Total REVENUES	$ 214,882,183	$ 284,087,114	$ 204,520,518	$ 235,375,124

* County Library consolidated into Dorchester County as of July 1, 2023.

EXPENDITURES BY FUNCTION
FY 2024 All Funds

Throughout the budget document, the expenditures are presented in several different ways: by Function - programmatic area of government; by Department; and by Object - type of expenditure. Each format shows the $235,375,124 in expenditures, but each format organizes the expenditures by different categories. The County's Expenditures are presented below by Function. The expenditures are presented by Department on page 83.



Total Expenditures: $228,678,312

Function	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Approved	Change
General Government	$ 30,711,416	$ 32,580,562	$ 35,489,931	$ 40,797,127	$ 5,307,196
Public Safety	$ 48,101,968	$ 51,498,185	$ 50,676,165	$ 53,185,762	$ 2,509,597
Public Works	$ 46,930,345	$ 63,329,389	$ 77,552,300	$ 93,770,451	$ 16,218,151
Health/Welfare	$ 1,141,792	$ 1,145,311	$ 1,475,598	$ 1,909,460	$ 433,862
Culture and Recreation	$ 15,520,869	$ 9,604,689	$ 1,880,810	$ 6,527,920	$ 4,647,110
Economic Development	$ 9,891,246	$ 1,260,021	$ 753,759	$ 847,747	$ 93,988
Debt Service	$ 18,498,712	$ 24,235,711	$ 26,128,147	$ 25,452,812	$ (675,335)
Other	$ 7,384,324	$ 11,249,863	$ 4,733,508	$ 6,187,033	$ 1,453,525
TOTAL EXPENDITURES	$ 178,180,672	$ 194,903,731	$ 198,690,218	$ 228,678,312	$ 29,988,094

Reconciliation between statements:		
*	$ 228,678,312	Total Expenses by Function
	6,696,812	Interfund transfers
	$ 235,375,124	Total Expenses by Fund Type & Department

Dorchester County, South Carolina
All Funds Expenditures by Fund Type and Department

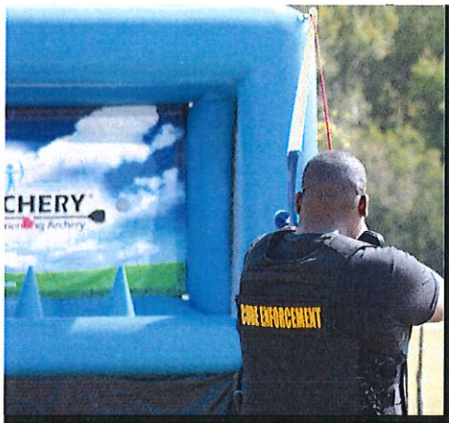
	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 APPROVED
GENERAL FUND				
General Government	$ 14,411,720	$ 16,400,721	$ 18,812,784	$ 20,100,437
Judicial	5,284,154	5,613,490	6,146,228	6,787,137
Growth	2,914,679	2,963,936	3,432,860	4,173,333
Public Safety	31,734,779	34,019,528	39,059,608	41,415,516
Public Works	2,206,147	2,489,643	2,855,157	2,964,943
Health and Welfare	1,069,700	1,051,752	1,447,416	1,654,144
Economic Development	549,866	636,513	753,759	847,747
Culture and Recreation	333,365	514,628	1,065,126	1,288,741
Other	2,223,036	6,225,074	1,989,212	1,780,116
Intergov. & Private Non-Profit Expense for Services	1,873,278	1,580,260	1,517,637	1,561,085
Total GENERAL FUND	$ 62,600,724	$ 71,495,545	$ 77,079,787	$ 82,573,199
LIBRARY FUND				
Library Fund *	N/A	N/A	N/A	$ 4,741,086
Total LIBRARY FUND	N/A	N/A	N/A	$ 4,741,086
CAPITAL IMPROVEMENT FUND				
Capital Improvements	$ 6,835,226	$ 8,359,518	$ 5,665,524	$ 7,945,674
Total CAPITAL IMPROVEMENT FUND	$ 6,835,226	$ 8,359,518	$ 5,665,524	$ 7,945,674
DEBT SERVICE				
General Obligation Bonds	$ 6,468,913	$ 12,227,161	$ 10,534,951	$ 9,562,938
Total DEBT SERVICE FUNDS	$ 6,468,913	$ 12,227,161	$ 10,534,951	$ 9,562,938
SPECIAL REVENUE FUNDS				
Accommodations Tax	$ 63,111	$ 62,150	$ 60,000	$ 60,000
Airport Grants - Federal	137,565	1,456,255	-	-
American Rescue Plan	6,653	7,053,878	-	-
CDBG Grant	43,832	248,468	-	-
County Reserve Fund	422,859	2,647	-	-
DHEC EMS Grant	14,548	9,005	-	-
Disaster	879,326	(66,509)	-	-
Economic Development	7,512,960	457,345	-	-
Emergency 911	646,254	822,052	837,967	529,364
Family Court/DSS	50,779	58,533	31,022	33,824
Family Court/Unit Cost	192,017	5,639	-	-
Fire Protection Improvement Fund	10,806,789	8,598,206	9,558,095	10,056,513
Hospitality Tax	1,021,588	1,104,476	1,400,000	1,440,000
Infrastructure Bank Fund	51,000	-	-	-
JAG Grants	85,980	59,445	-	-
Miscellaneous Grants	1,172,686	1,545,348	-	-
Public Defender	2,065,804	2,092,829	2,195,562	2,395,039
Sheriff - DEA Funds	34,124	23,525	-	-
Sheriff - Drug Funds	2,000	20,684	-	-
Sheriff - Equipment Funds	14,376	35,815	-	-
Sheriff - Grants	27,188	12,303	-	-
Sheriff - Other State Revenues	13,227	-	-	-
Sheriff - Seized Funds	18,193	60,179	-	-
Sheriff - Solicitor Funds	22,171	3,665	-	-
Sheriff - Victims' Advocate	173,312	139,571	144,807	146,239
Solicitor	3,160,056	3,258,168	3,503,825	3,205,625
Solicitor - Federal Grants	135,098	131,997	-	-
Solid Waste Grants	12,535	6,732	-	-
State C-Funds	982,300	488,827	-	-
Upper Dorchester Economic Dev.	330,000	-	-	-
Total SPECIAL REVENUE FUNDS	$ 30,098,331	$ 27,691,233	$ 17,731,278	$ 17,866,604
CAPITAL PROJECT FUNDS				
Capital Projects	13,323,448	5,550,889	887,650	2,027,369
Recreation Capital Projects Fund	15,048,107	9,934,424	-	-
Libraries Capital Projects Fund	131,128	4,562,798	-	-
TIF Capital Projects Fund	624,212	619,884	683,429	1,249,179
1% Sales Tax/DCTA Fund	19,439,485	28,215,891	24,085,000	26,320,180
Transportation Sales Tax	-	-	-	13,381,399
Total CAPITAL PROJECT FUNDS	48,566,380	48,883,886	25,656,079	42,978,127
ENTERPRISE FUNDS				
Solid Waste	$ 6,879,436	$ 6,999,162	$ 8,812,307	$ 9,130,307
Stormwater	2,781,704	2,857,681	4,558,576	5,036,155
Water & Sewer	26,912,139	29,957,885	39,566,606	41,387,859
Water & Sewer Impact Fees	575,766	107,098	14,915,410	14,153,175
Total ENTERPRISE FUNDS	$ 37,149,045	$ 39,921,826	$ 67,852,899	$ 69,707,496
Total GENERAL FUND	62,600,724	71,495,545	77,079,787	82,573,199
Total OTHER FUNDS	129,117,895	137,083,624	127,440,731	152,801,925
Total EXPENDITURES	$ 191,718,619	$ 208,579,169	$ 204,520,518	$ 235,375,124

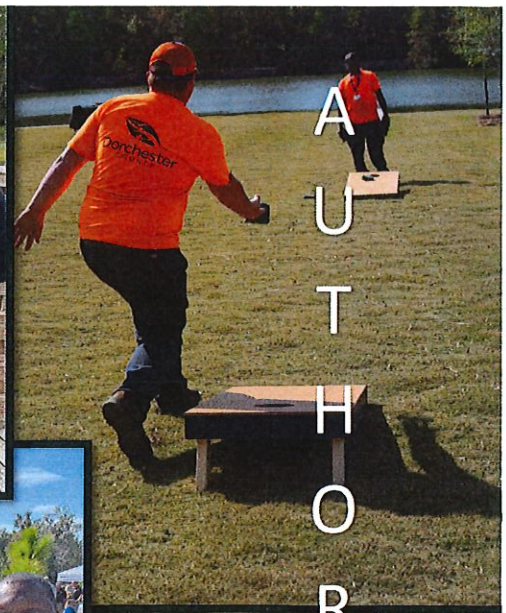
* County Library consolidated into Dorchester County as of July 1, 2023.

INTERFUND TRANSFERS

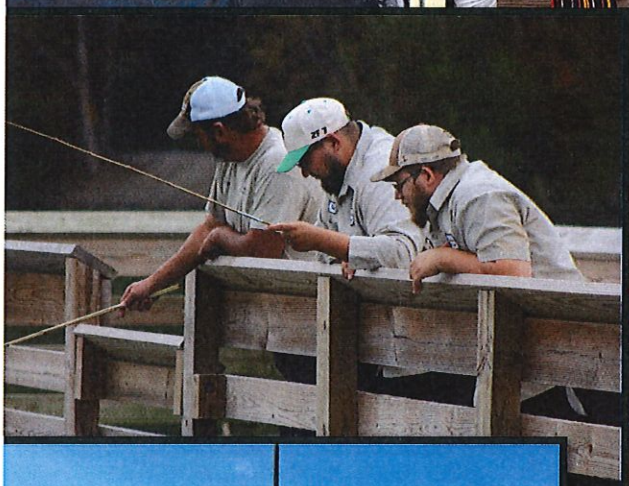
Fiscal Year Beginning July 1, 2023

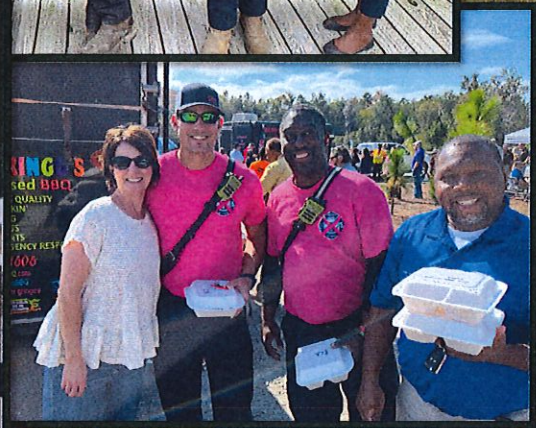
		TRANSFER TO				
	FUND	General	Capital Projects	Debt Service	Victims Advocate	Total Out
TRANSFER FROM	General	-	-	-	80,786	80,786
	Capital Improvement	105,345	1,696,290	-	-	1,801,635
	Library	305,204	-	-	-	305,204
	Solid Waste	440,406	-	-	-	440,406
	Stormwater	259,987	-	-	-	259,987
	Water & Sewer	2,136,517	-	-	-	2,136,517
	Fire Protection Improvement	575,874	-	-	-	575,874
	TIF Capital Projects	-	-	459,700	-	459,700
	Hospitality Tax	636,703	-	-	-	636,703
	Total In	4,460,036	1,696,290	459,700	80,786	6,696,812

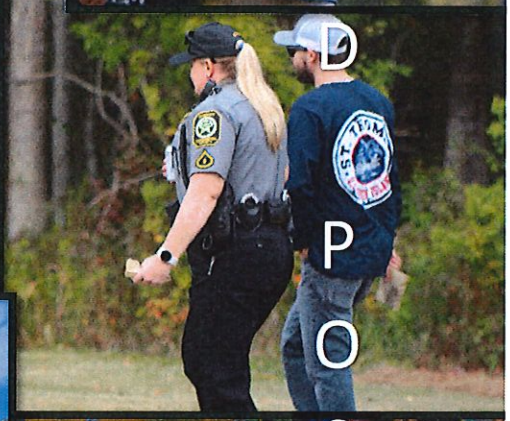


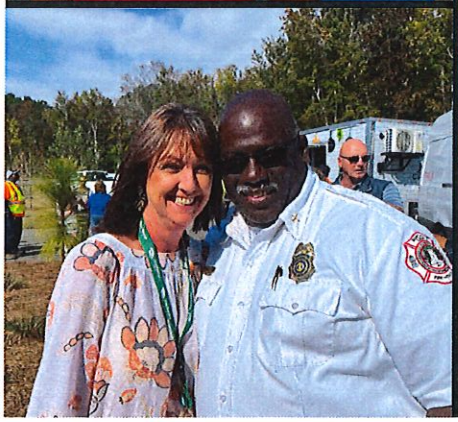


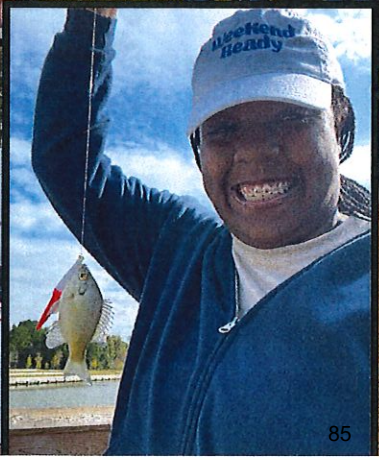
AUTHORIZE DISPOSITIONS

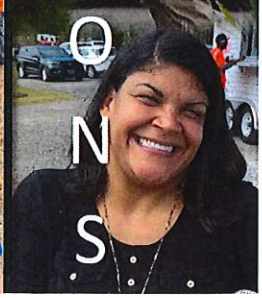












In May 2021, Administration presented to Council a strategy to support the implementation of the Compensation and Classification study beginning FY2022. Many departments at that time were facing severe recruitment and retention issues due to factors of regional competitiveness, availability of workforce, and long-term effects of the COVID-19 pandemic. The ultimate goal, by FY2025, was to bring the minimum wage up to $15/hour. The County, in FY2023, continued to face challenges with recruitment and unprecedented vacancies were being experienced, therefore in March 2023 Council aggressively addressed recruitment and retention issues by accelerating compensation adjustments that were originally planned for FY24 and FY25, bringing the minimum wage up to $15/hour effective March 24, 2023. Additionally, compensation adjustments were put in place to recognize years of service and seniority to further incentivize current staff.

PAY PLAN - GRADES
3-25-23

Grade	Minimum	Mid-point	Maximum
302	$ 31,200.12	$ 39,000.15	$ 46,800.18
303	$ 32,370.13	$ 40,462.66	$ 48,555.20
304	$ 33,584.01	$ 41,980.01	$ 50,376.02
305	$ 34,843.41	$ 43,554.26	$ 52,265.12
306	$ 36,150.04	$ 45,187.55	$ 54,225.06
307	$ 37,505.66	$ 46,882.08	$ 56,258.49
308	$ 38,912.13	$ 48,640.16	$ 58,368.20
309	$ 40,857.73	$ 52,093.61	$ 63,330.20
310	$ 42,900.61	$ 54,698.28	$ 66,496.70
311	$ 45,045.65	$ 57,433.20	$ 69,821.55
312	$ 47,297.93	$ 60,304.86	$ 73,312.62
313	$ 49,662.82	$ 63,320.10	$ 76,978.24
314	$ 52,145.96	$ 66,486.10	$ 80,827.15
315	$ 57,360.56	$ 74,568.73	$ 91,779.19
316	$ 63,096.62	$ 82,025.61	$ 100,957.12
317	$ 69,406.28	$ 90,228.16	$ 111,052.82
318	$ 76,346.91	$ 99,250.98	$ 122,158.11
319	$ 83,981.60	$ 109,176.08	$ 134,373.92
320	$ 92,379.76	$ 120,093.69	$ 147,811.31
321	$ 101,617.73	$ 132,103.05	$ 162,592.43
322	$ 111,779.51	$ 145,313.36	$ 178,851.69
323	$ 122,957.46	$ 159,844.70	$ 196,736.85
324	$ 135,253.21	$ 175,829.17	$ 216,410.55
325	$ 148,778.52	$ 193,412.08	$ 238,051.58
326	$ 163,656.37	$ 212,753.28	$ 261,856.74

Personnel Changes for FY2024

- **New positions recommended as part of the FY2024 Budget:**
  - 1585 Treasurer – 1 Permanent Part-Time Accounting Technicians Grade 305
  - 1865 Planning & Zoning – Planner/Sr. Planner/Principal Planner Grade 314
  - 1865 Planning & Zoning – Planning & Zoning Technician Grade 312
  - 1870 Building Services – Residential Plans Examiner Grade 311
  - 1870 Building Services – 2 Building Inspectors (see retitling) Grade 310 - Grade varies depending on title
  - 1930 Facilities –2 Custodians Grade 302
  - 1930 Facilities – Part-Time Custodians for a total of 1560 hours/yr. Grade 302
  - 4175 Neighborhood Services – 2 Community Services Officers Grade 309
  - 4695 Veterans Affairs – VA Benefits Specialist commencing January 1st Grade 310
  - 5110 Recreation – Assistant Park Manager commencing April 1st Grade 312
  - 5110 Recreation – Park Manager commencing April 1st Grade 315
  - 3284 Water & Sewer – Administrative Support Specialist IV Grade 308

- **Existing position changes recommended:**
  - Human Resources 1762 Reclass Senior HR Generalist (Grade 316) to Training & Development Manager (Grade 317)
  - Building Services 1870 Reclass Administrative Support Specialist III (Grade 306) to Admin Assistant (Grade 309)
  - Consolidated Dispatch 1922 Reclass Training Supervisor (Grade 313) to Training Manager (Grade 316)
  - Recreation 5110 Reclass Admin IV (Grade 308) to Park Operations Specialist (Grade 308)
  - Stormwater 3183 Reclass Administrative Services Manager (Grade 314) to Finance Manager (Grade 316)
  - Stormwater 3183 FAA UAS License Pay for GIS Specialist

- **Existing position changes grandfathered from FY23:**
  - Parks Operations Manager re-titled to Park Manager – Upper County No Grade Change
  - Sheriff 2180 – reclass 1 Admin Support Specialist II to Admin Support Specialist III
  - Clerk of Court – reclass Court Support Specialist IV to Assistant Chief Deputy Clerk of Court

- **Grandfathered positions:**
  - 1 SRO Deputy in the Sheriff's Office to accommodate DD2 River Oaks Middle School
  - County Administrator 1301 - Assistant to the Clerk of Council Grade 308

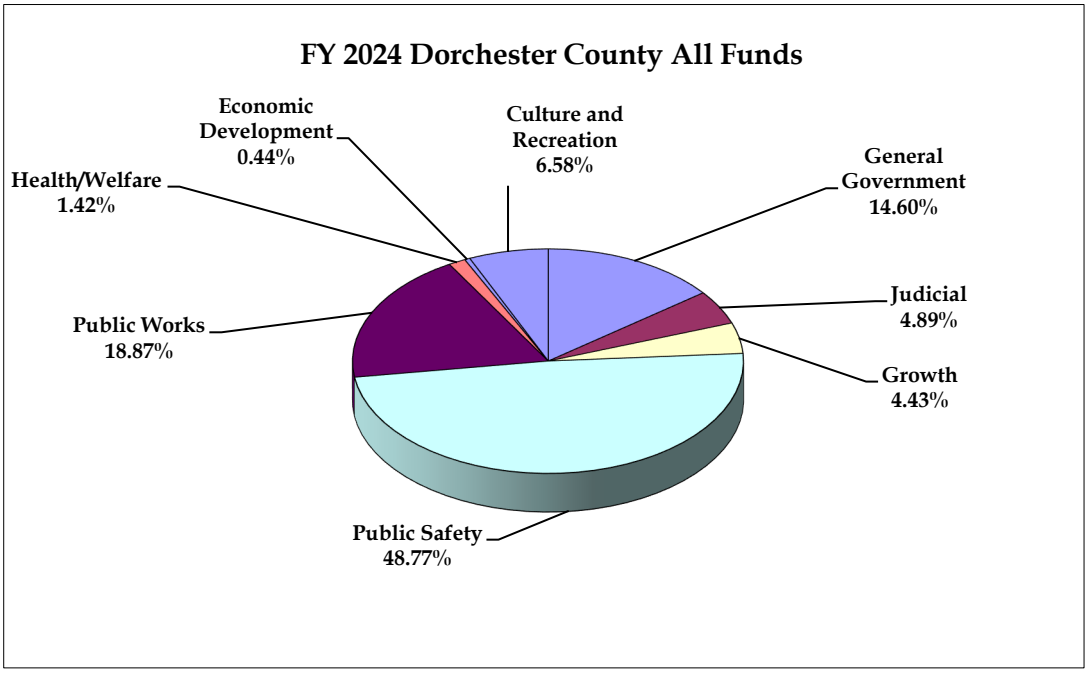
- **Reorganization in the Assessor's Office (1808) with auto promotion guidelines:**
    - Appraiser Apprentice Grade 306 renamed Appraiser Trainee Grade 306
    - Appraiser Trainee Grade 308 renamed Appraiser Apprentice Grade 308
    - Appraiser Grade 312 reclassed to Appraiser I Grade 311
    - Senior Appraiser Grade 314 reclassed to Appraiser II Grade 312
    - Chief Appraiser Grade 315 reclassed to Supervisory Appraiser II Grade 314
    - New level created - Appraiser III Grade 316

- **Retitling in Building Services (1870) with auto promotion guidelines:**
    - 4 Building Inspector Grade 310 renamed
        - Provisional Residential Inspector Grade 308
        - Single Discipline Inspector Grade
        - Combination Residential Inspector Grade 309
        - Residential Building Inspector Grade 310
    - Residential Plans Examiner Grade 311 renamed Plans Examiner Grade 311
    - Senior Building Inspector Grade 311 renamed Combination Commercial Inspector Grade 311
    - 2 new titles created, but does not add to headcount
        - Commercial Inspector Grade 312
        - Chief Inspector Grade 314

- **Restructure in Auditor's Office (1509):**
    - Part-Time Administrative Support Specialist III (Grade 306) reclassed to Full-Time Administrative Support Specialist III (Grade 306)
    - Full-Time Administrative Assistant (Grade 309) downgraded to Part-Time Admin IV (Grade 308)

AUTHORIZED POSITIONS BY FUNCTION

The authorized positions or full-time equivalents (FTEs) are summarized below by function. The following pages present the FTEs by department and fund type for all County Funds.



	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Approved	Change	
General Government	153.00	154.50	160.50	164.75	4.25	
Judicial	53.50	54.25	55.25	55.25	0.00	
Growth	43.00	44.00	45.00	50.00	5.00	
Public Safety	534.00	538.50	549.50	550.50	1.00	
Public Works	205.00	205.00	212.00	213.00	1.00	
Health/Welfare	13.00	13.00	13.00	16.00	3.00	
Economic Development	5.00	5.00	5.00	5.00	0.00	
Culture and Recreation	4.50	14.75	16.75	74.25	2.00	*
TOTAL FTEs	1,011.00	1,029.00	1,057.00	1,128.75	16.25	

* The County Library was consolidated under Dorchester County effective July 1, 2023.
Have only reflected the increase based on prior reporting

Dorchester County, South Carolina
Authorized Positions by Fund and Department

	FY 2021 BUDGET		FY 2022 BUDGET		FY 2023 BUDGET		FY 2024 APPROVED	
General Fund	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL GOVERNMENT								
Administrator	11.00	0.00	11.00	0.00	12.00	0.00	13.00	0.00
Attorney	3.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00
Auditor	12.00	2.00	12.00	2.00	12.00	2.00	12.00	2.00
Business Services	16.00	2.00	16.00	2.00	17.00	2.00	17.00	2.00
County Council	8.00	1.00	8.00	0.00	8.00	0.00	8.00	0.00
Delinquent Tax Collector	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00
Elections and Voter Registration	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00
Facilities Management	37.00	0.00	37.00	0.00	38.00	0.00	40.00	3.00
Fleet Services	12.00	0.00	12.00	0.00	12.00	0.00	12.00	0.00
Human Resources	6.00	0.00	6.00	0.00	7.00	0.00	7.00	0.00
Information Technology	11.00	0.00	11.00	0.00	13.00	0.00	13.00	0.00
Register of Deeds	8.00	0.00	8.00	0.00	8.00	0.00	8.00	0.00
Risk Management & Safety	3.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00
Treasurer	13.00	1.00	13.00	1.00	13.00	1.00	13.00	2.00
Subtotal	150.00	6.00	152.00	5.00	158.00	5.00	161.00	9.00
JUDICIAL								
Clerk of Court	10.00	1.00	10.00	1.00	10.00	1.00	10.00	1.00
Family Court	12.00	1.00	12.00	1.00	12.00	1.00	12.00	1.00
Magistrates	17.00	7.00	17.00	7.00	17.00	7.00	17.00	7.00
Master-in-Equity	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00
Probate Court	8.00	0.00	8.00	0.00	9.00	0.00	9.00	0.00
Subtotal	50.00	9.00	50.00	9.00	51.00	9.00	51.00	9.00
GROWTH								
Assessor	22.00	0.00	22.00	0.00	22.00	0.00	22.00	0.00
Building Services	12.00	0.00	13.00	0.00	13.00	0.00	16.00	0.00
Planning & Zoning	9.00	0.00	9.00	0.00	10.00	0.00	12.00	0.00
Subtotal	43.00	0.00	44.00	0.00	45.00	0.00	50.00	0.00
PUBLIC SAFETY								
Consolidated Dispatch	32.00	4.00	32.00	4.00	32.00	4.00	32.00	4.00
Coroner	5.00	1.00	6.00	0.00	6.00	0.00	6.00	0.00
Emergency Management	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00
Emergency Medical Services	85.00	27.00	85.00	27.00	86.00	27.00	86.00	27.00
Sheriff - Law Enforcement	174.00	16.00	178.00	16.00	183.00	16.00	184.00	16.00
Sheriff - Detention Services	103.00	10.00	103.00	10.00	103.00	10.00	103.00	10.00
Subtotal	404.00	58.00	409.00	57.00	415.00	57.00	416.00	57.00
PUBLIC WORKS								
Airport Operations	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00
Transportation Management	45.00	0.00	45.00	0.00	45.00	0.00	45.00	0.00
Subtotal	45.00	1.00	45.00	1.00	45.00	1.00	45.00	1.00
HEALTH AND WELFARE								
Neighborhood Services	9.00	4.00	9.00	4.00	9.00	4.00	11.00	4.00
Veterens Affairs	3.00	0.00	3.00	0.00	3.00	0.00	4.00	0.00
Subtotal	12.00	4.00	12.00	4.00	12.00	4.00	15.00	4.00
ECONOMIC DEVELOPMENT								
Economic Development	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00
Subtotal	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00
CULTURE AND RECREATION								
Recreation	3.00	1.00	5.00	25.00	7.00	25.00	9.00	25.00
Subtotal	3.00	1.00	5.00	25.00	7.00	25.00	9.00	25.00
Total General Fund	712.00	79.00	722.00	101.00	738.00	101.00	752.00	105.00
Library Fund								
CULTURE AND RECREATION								
Library	N/A	N/A	N/A	N/A	N/A	N/A	51.00	9.00
Total Library Fund	N/A	N/A	N/A	N/A	N/A	N/A	51.00	9.00

Special Revenue Funds								
CULTURE AND RECREATION								
Hospitality Tax	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Subtotal	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
PUBLIC SAFETY								
E-911	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Fire Department	79.00	36.00	79.00	36.00	85.00	36.00	85.00	36.00
Sheriff-Victims Advocate	3.00	0.00	3.00	0.00	2.00	0.00	2.00	0.00
Subtotal	83.00	36.00	83.00	36.00	88.00	36.00	88.00	36.00
Total Special Revenue Funds	84.00	36.00	84.00	36.00	89.00	36.00	89.00	36.00
Enterprise Funds								
PUBLIC WORKS								
Solid Waste	19.00	39.00	13.00	39.00	16.00	39.00	16.00	39.00
Stormwater	23.00	0.00	23.00	0.00	23.00	0.00	23.00	0.00
Water and Sewer	98.00	0.00	104.00	0.00	108.00	0.00	109.00	0.00
Subtotal	140.00	39.00	140.00	39.00	147.00	39.00	148.00	39.00
Total Enterprise Funds	140.00	39.00	140.00	39.00	147.00	39.00	148.00	39.00
Total Positions	936.00	154.00	946.00	176.00	974.00	176.00	1,040.00	189.00

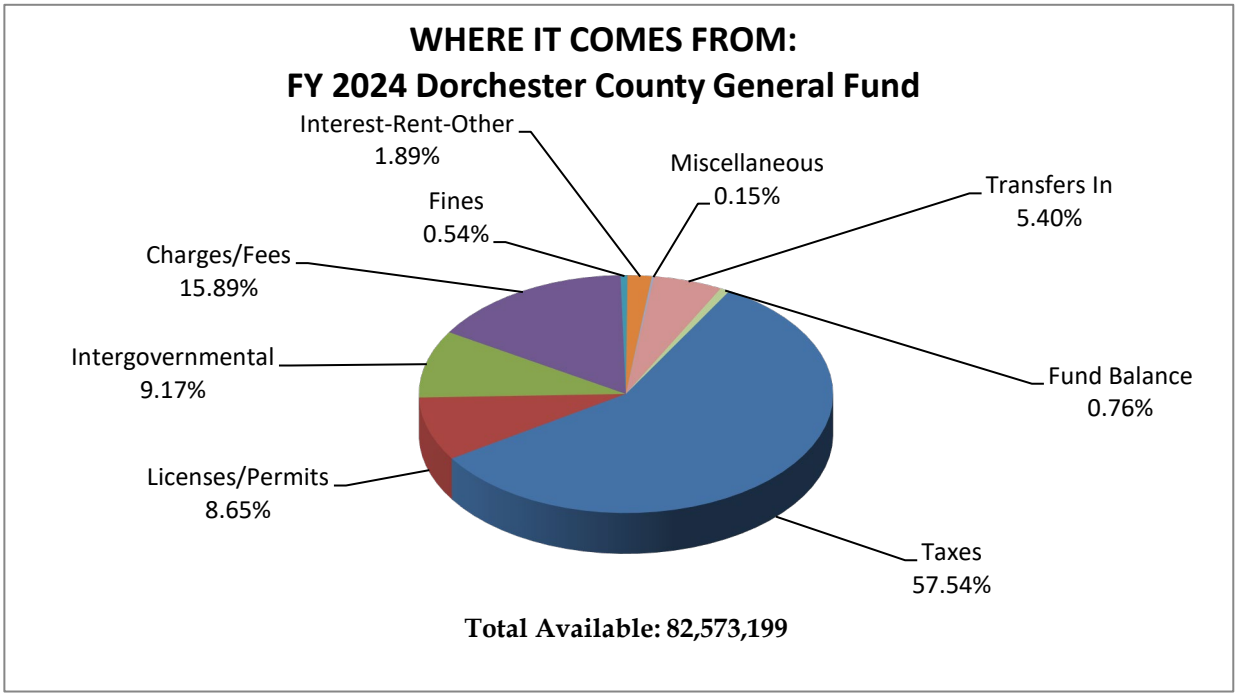
Dorchester County, South Carolina
Summary of Authorized Positions by Function and Department

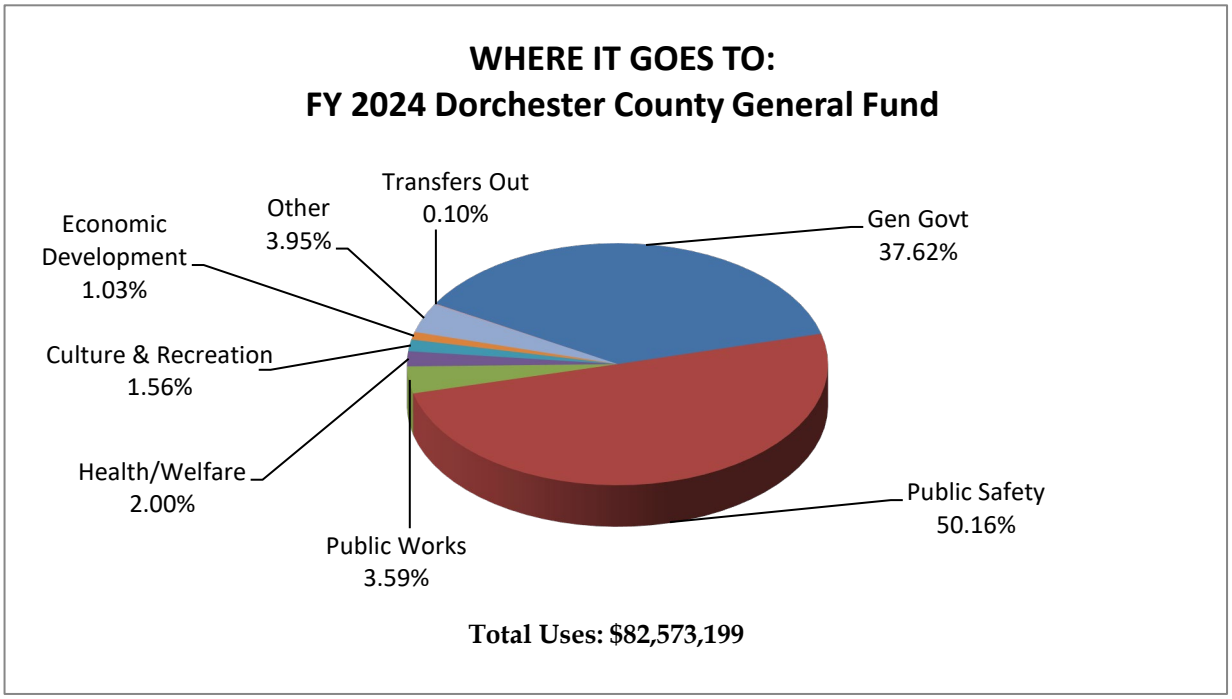
	General Govt.	Judicial	Growth	Public Safety	Public Works	Health & Welfare	Econ. Dev.	Culture & Recreation	Total FTEs
Administrator	13.00								13.00
Airport Operations					0.50				0.50
Assessor			22.00						22.00
Attorney	4.00								4.00
Auditor	13.00								13.00
Building Services			16.00						16.00
Business Services	18.00								18.00
Clerk of Court		10.50							10.50
Consolidated Dispatch				34.00					34.00
Coroner				6.00					6.00
County Council	8.00								8.00
Delinquent Tax	4.00								4.00
Detention Center				108.00					108.00
E911 Services				1.00					1.00
Economic Development							5.00		5.00
Elections and Voter Registration	6.00								6.00
Emergency Management				5.00					5.00
Emergency Medical Services				99.50					99.50
Facilities Management	40.75								40.75
Family Court		12.50							12.50
Fire Department				103.00					103.00
Fleet Services	12.00								12.00
Hospitality Tax								1.00	1.00
Human Resources	7.00								7.00
Information Tech. Services	13.00								13.00
Library								55.50	55.50
Magistrates		20.25							20.25
Master-in-Equity		3.00							3.00
Neighborhood Services						12.00			12.00
Planning & Zoning			12.00						12.00
Probate Judge		9.00							9.00
Recreation								17.75	17.75
Register of Deeds	8.00								8.00
Risk Management & Safety	4.00								4.00
Transportation Management					45.00				45.00
Sheriff				192.00					192.00
Solid Waste					35.50				35.50
Stormwater					23.00				23.00
Treasurer	14.00								14.00
Veterans Affairs						4.00			4.00
Victim Advocate				2.00					2.00
Water and Sewer					109.00				109.00
Total FTEs	164.75	55.25	50.00	550.50	213.00	16.00	5.00	74.25	1,128.75

FUNDSTATEMENTS

GENERAL FUND

The General Fund is the general operating fund of the County. It accounts for all financial resources except for those required to be accounted for by other funds.





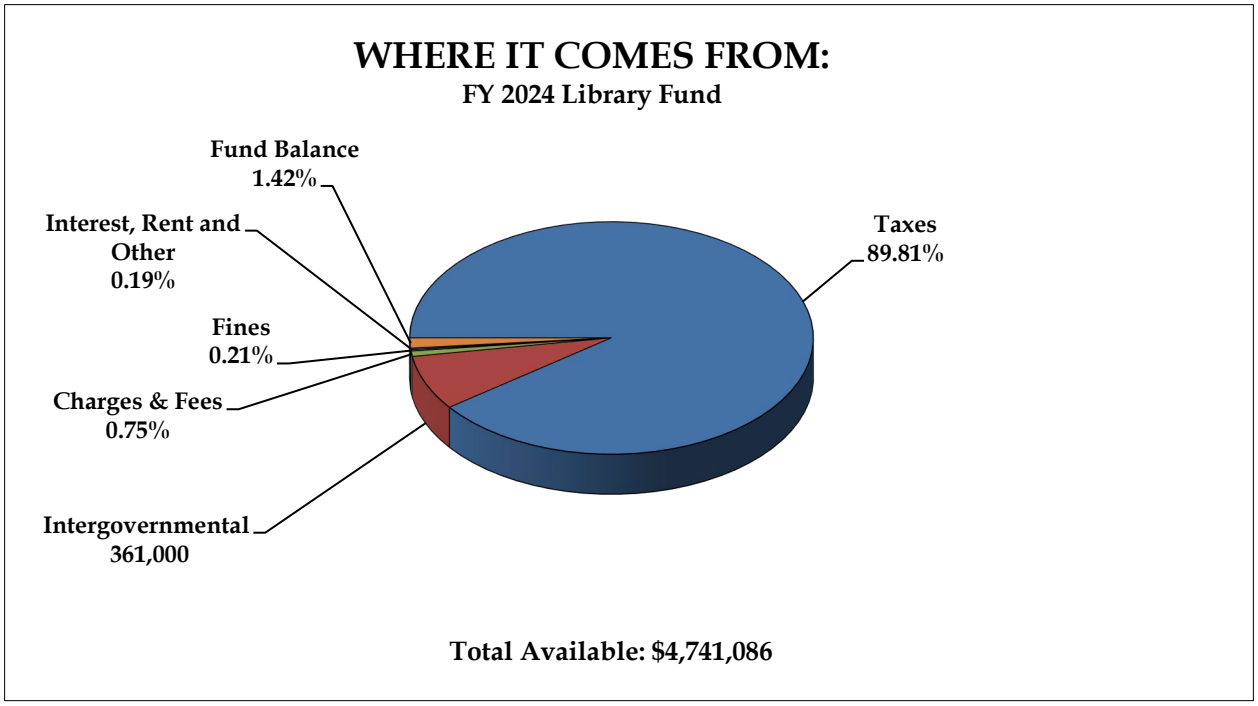
GENERAL FUND

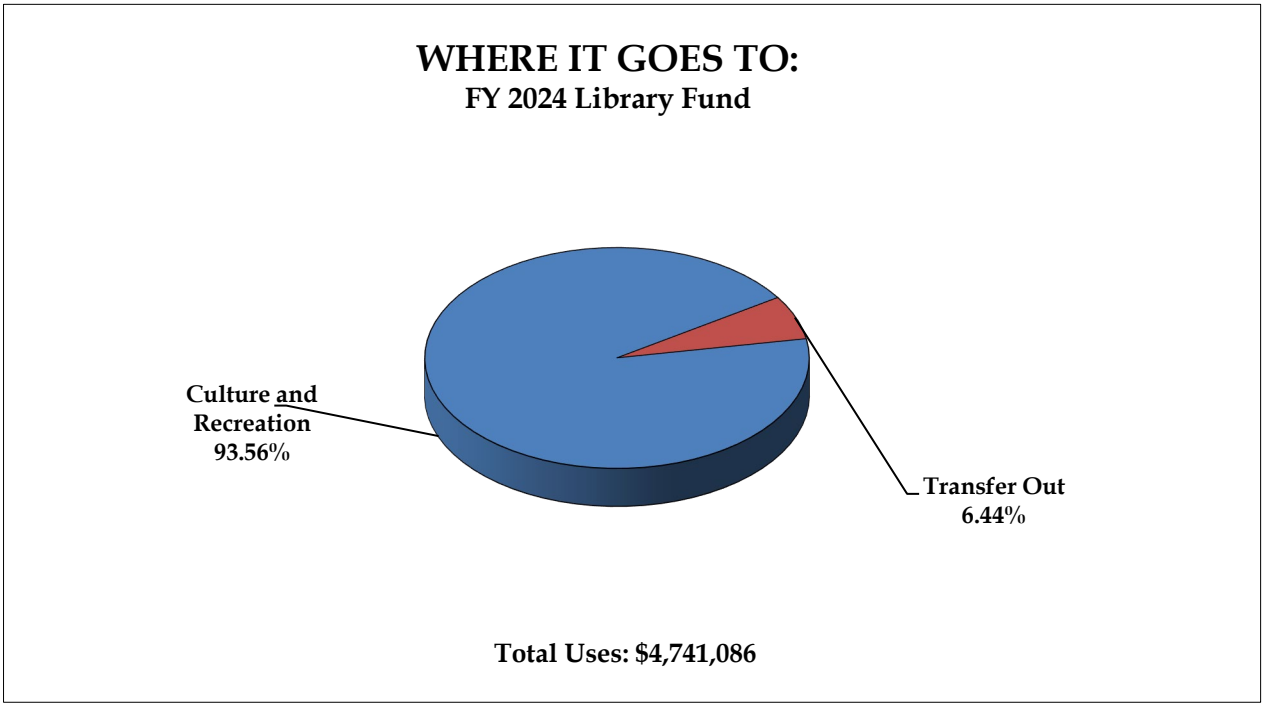
Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	28,333,821	36,280,358	38,775,397	38,775,397	40,324,087	1,548,690	3.99%
Taxes	40,300,058	42,110,386	44,423,073	45,776,108	47,512,091	3,089,018	
Charges for Services	11,421,360	13,099,975	13,143,129	13,395,487	13,124,371	(18,758)	
Licenses and Fees	7,963,175	6,452,462	5,968,232	7,699,994	7,142,600	1,174,368	
Intergovernmental	6,249,311	7,150,314	7,272,471	7,550,659	7,571,637	299,166	
Interest	45,839	93,777	29,672	1,856,152	1,050,547	1,020,875	
Fines and Penalties	425,477	473,212	439,000	480,628	448,875	9,875	
Miscellaneous	362,241	442,813	218,526	277,706	222,715	4,189	
Other Sources	16,318	66,396	93,998	5,000	415,572	321,574	
TOTAL REVENUES	66,783,779	69,889,335	71,588,101	77,041,734	77,488,408	5,900,307	8.24%
Use of Fund Balance	-	-	1,249,509	-	624,755	(624,754)	
Interfund Transfer In	3,763,482	4,101,249	4,242,177	4,550,392	4,460,036	217,859	
TOTAL SOURCES	98,881,082	110,270,942	114,605,675	120,367,523	122,272,531	7,666,856	6.69%
Personnel	46,597,494	50,312,237	59,021,061	57,554,714	64,168,214	5,147,153	
Operating	15,515,948	17,241,107	17,986,872	17,977,593	18,323,374	336,502	
TOTAL EXPENDITURES	62,113,442	67,553,344	77,007,933	75,532,307	82,491,588	5,483,655	
Interfund Transfer Out	487,282	3,942,201	71,854	4,511,129	81,611	9,757	
TOTAL DISBURSEMENTS	62,600,724	71,495,545	77,079,787	80,043,436	82,573,199	5,493,412	7.13%
Nonspendable	694,119	586,615	586,615	586,615	586,615	-	
Restricted	-	-	-	-	-	-	
Committed	-	-	-	-	-	-	
Assigned	3,804,638	3,006,578	3,006,578	2,453,876	2,453,876	(552,702)	
Unassigned	31,221,819	35,072,400	33,932,695	37,283,596	36,658,841	2,726,146	
Ending Balance, June 30	36,280,358	38,775,397	37,525,888	40,324,087	39,699,332	2,173,444	5.79%

Note: Although there was a budgeted use of Fund Balance in FY23, increased revenue in Taxes, Licenses & Fees made up of Business Licenses and Building Permits, as well as Interest, along with vacancies driving Personnel costs down allowed for an estimated increase in Fund Balance of $5,231,093. Per Fund Balance Policy, as unassigned fund balance exceeded 40% of the subsequent fiscal year's projected revenues, transfers were made in FY23 to the Reserve Fund, Capital Improvement Fund and Capital Projects Fund totaling $3,682,404, leaving a net increase of $1,548,689. One-time Use of Fund Balance has been budgeted in FY24 for $624,754 to assist in funding compensation increases to address retention and recruitment.

LIBRARY FUND

The Library Fund is the operating fund of public libraries within the County. The following page displays the fund statement for this fund.





LIBRARY FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	7,095,777	8,758,710	10,265,510	10,265,510	10,265,510	-	0.00%
Taxes	-	-	-	-	4,258,178	4,258,178	
Charges for Services	-	-	-	-	35,490	35,490	
Intergovernmental	-	-	-	-	361,000	361,000	
Interest	-	-	-	-	9,000	9,000	
Fines and Penalties	-	-	-	-	10,000	10,000	
TOTAL REVENUES	-	-	-	-	4,673,668	4,673,668	100.00%
Use of Fund Balance	-	-	-		67,418	67,418	
TOTAL SOURCES	7,095,777	8,758,710	10,265,510	10,265,510	14,939,178	4,673,668	100.00%
Personnel	-	-	-	-	3,065,843	3,065,843	
Operating	-	-	-	-	1,323,591	1,323,591	
Capital	-	-	-	-	46,448	46,448	
TOTAL EXPENDITURES	-	-	-	-	4,435,882	4,435,882	
Interfund Transfer Out	-	-	-	-	305,204	305,204	
TOTAL DISBURSEMENTS	-	-	-	-	4,741,086	4,741,086	100.00%
Nonspendable	-	-	-	-	-	-	
Restricted	8,758,710	10,265,510	10,265,510	10,265,510	10,198,092	(67,418)	-0.66%
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	8,758,710	10,265,510	10,265,510	10,265,510	10,198,092	(67,418)	-0.66%

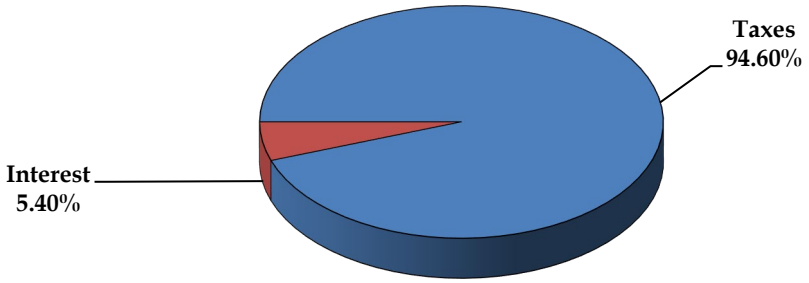
Note: The Dorchester County Library was consolidated under Dorchester County effective July 2023. Historical Fund Balance has been captured above as reported in their audited financials.

CAPITAL IMPROVEMENT FUND

This fund was created by County Council to ensure funding of capital improvement items.
The Capital Improvement Fund reports the purchases of General Fund assets that are greater than $1,000.

WHERE IT COMES FROM:

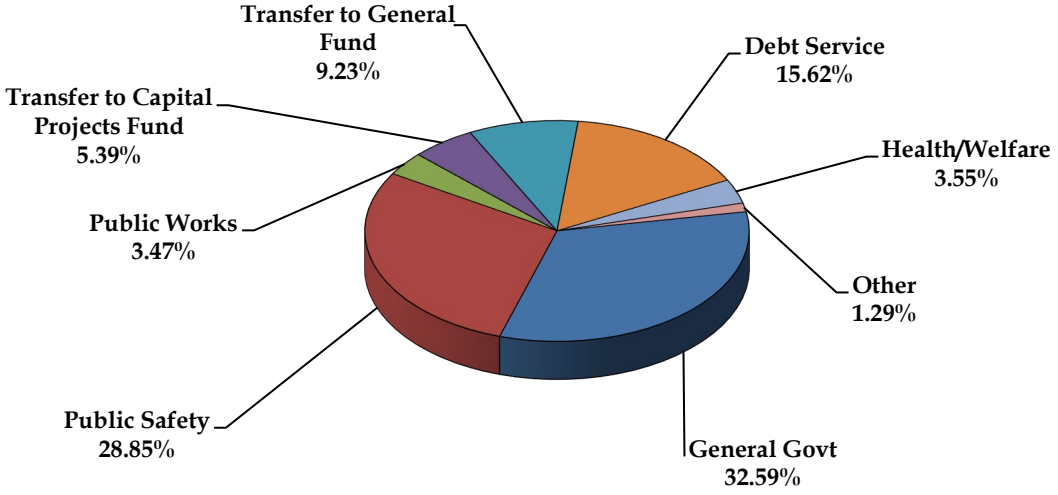
FY 2024 Dorchester County Capital Improvement Fund



Total Available: $7,945,674

WHERE IT GOES TO:

FY 2024 Dorchester County Capital Improvement Fund



Total Uses: $7,945,674

CAPITAL IMPROVEMENTS FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	1,959,583	5,887,178	6,338,618	6,338,618	7,167,316	828,698	13.07%
Taxes	4,918,383	5,175,019	5,413,019	5,598,323	5,853,136	440,117	
Intergovernmental	-	6,008	-	34,184	-	-	
Interest	7,168	21,077	7,956	262,905	236,788	228,832	
Miscellaneous	7,929	-	-	66,875	-	-	
Other Sources	4,925,758	2,585,991	-	205,680	147,368	147,368	
TOTAL REVENUES	9,859,238	7,788,095	5,420,975	6,167,967	6,237,292	816,317	15.06%
Use of Fund Balance	-	-	-	-	1,708,382	1,708,382	
Interfund Transfer In	903,583	1,022,863	244,549	2,806,373	-	(244,549)	
TOTAL SOURCES	12,722,404	14,698,136	12,004,142	15,312,958	13,404,608	1,400,466	11.67%
Operating	-	-	148,019	-	711,045	563,026	
Capital	4,142,535	5,698,216	3,307,988	5,329,428	4,308,709	1,000,721	
Debt Service	846,767	849,840	1,124,314	1,124,494	1,124,285	(29)	
TOTAL EXPENDITURES	4,989,302	6,548,056	4,580,321	6,453,922	6,144,039	1,563,718	
Interfund Transfer Out	1,845,924	1,811,462	1,085,203	1,691,720	1,801,635	716,432	
TOTAL DISBURSEMENTS	6,835,226	8,359,518	5,665,524	8,145,642	7,945,674	2,280,150	40.25%
Nonspendable	-	-	-	-	-	-	
Restricted	5,887,178	3,553,451	3,553,451	4,382,149	2,673,767	(879,684)	
Committed	-	2,785,167	2,785,167	2,785,167	2,785,167	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	5,887,178	6,338,618	6,338,618	7,167,316	5,458,934	(879,684)	-13.88%

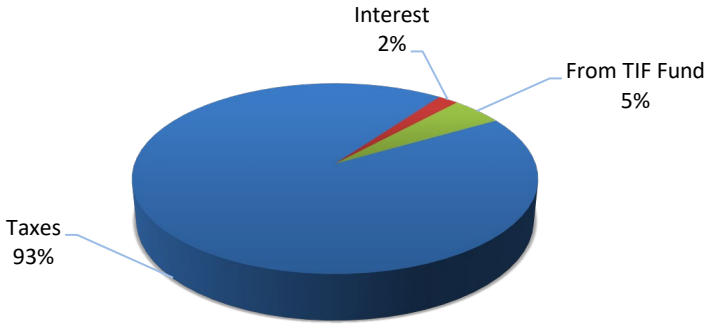
Note: The Capital Improvement Fund received $2,368,337 from the General Fund in FY23 per Fund Balance Policy, to be used for capital projects and one-time expenditures. Items earmarked with these funds including funding for the Biological Science Center and Mini Patcher & Roller/Compacter in Transportation Management. Additionally, FF&E purchases in the amount of $1.8M funded through the Series 2021 Lease Purchase were processed in FY23. Use of Fund Balance has been budgeted in FY24 in the amount of $1,708,382 to cover final renovations for the new Central Health & Human Services Campus as well as the implementation of a new Finance Enterprise & EAM Solution.

DEBT SERVICE FUND

The Debt Service Fund reports the payment of principal and interest on borrowed funds such as General Obligation Bonds. The following page displays the fund statement for this fund.

WHERE IT COMES FROM:

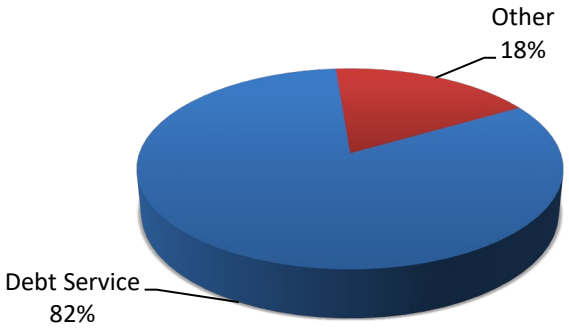
FY 2024 Dorchester County Debt Service Fund



Total Available: $9,562,938

WHERE IT GOES TO:

FY 2024 Dorchester County Debt Service Fund



Total Uses: $9,562,938

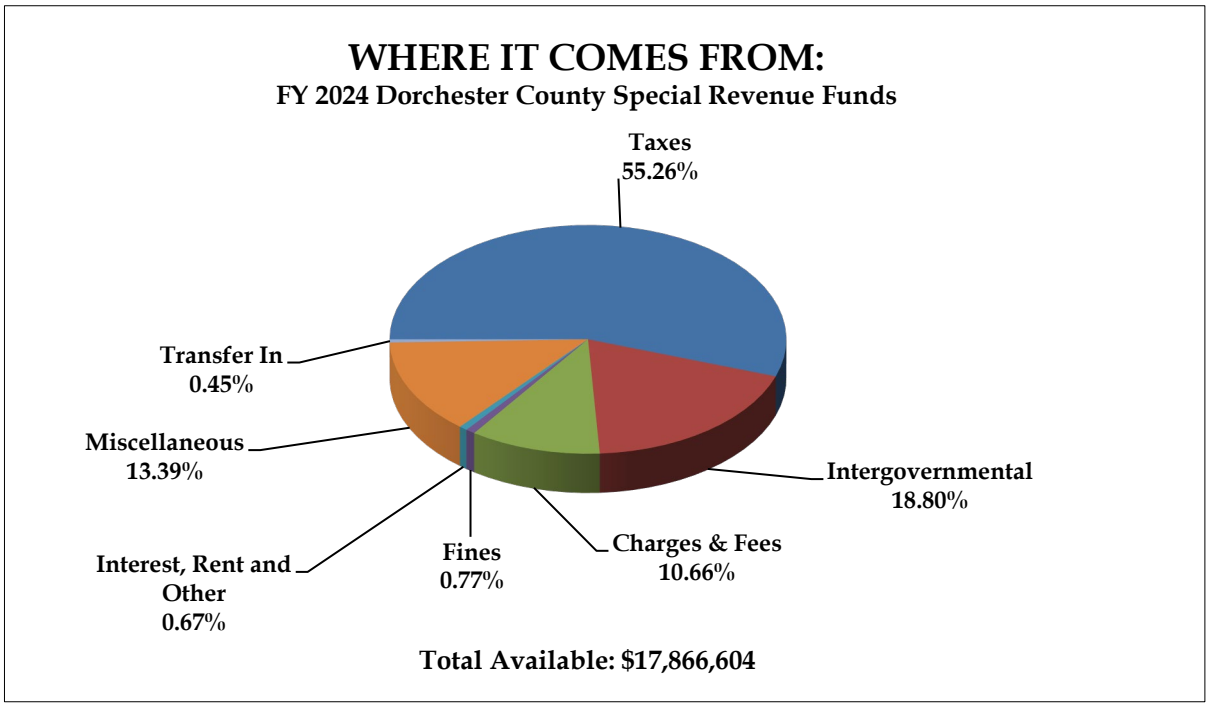
DEBT SERVICE FUND

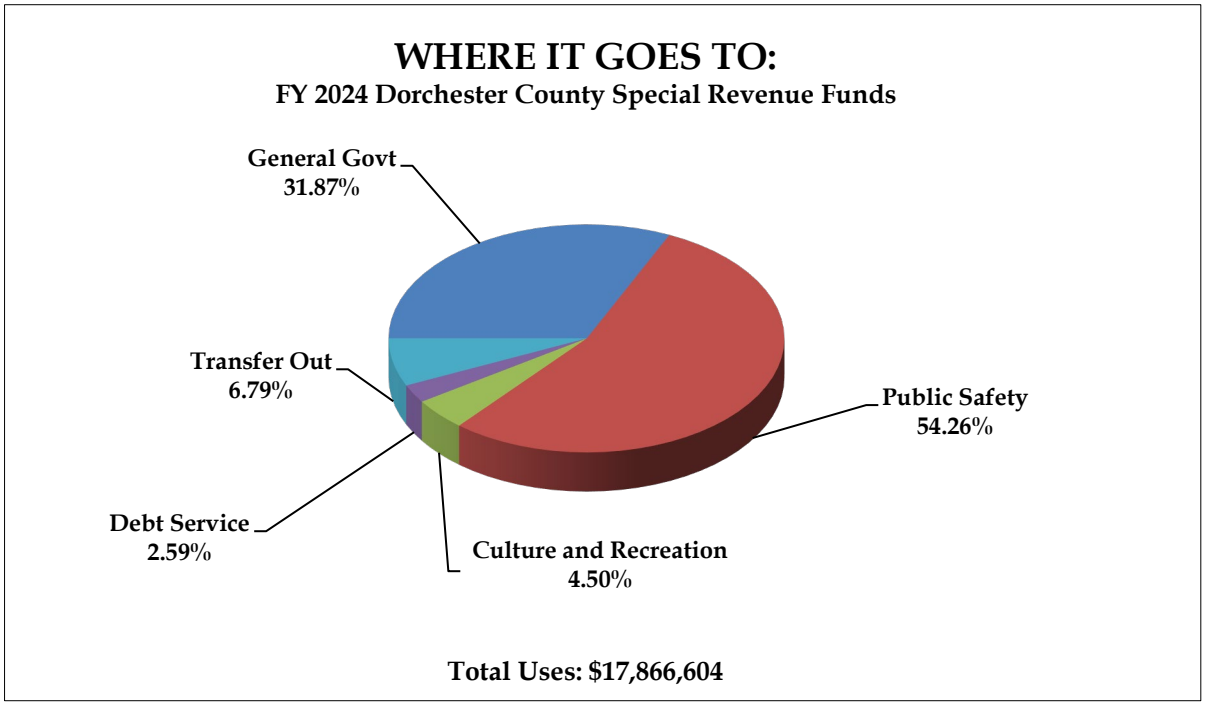
Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	5,853,386	4,038,500	7,353,002	7,353,002	5,435,512	(1,917,490)	-26.08%
Taxes	4,263,448	6,308,253	6,604,795	6,987,481	8,923,929	2,319,134	
Intergovernmental	-	7,510	-	9,648	-	-	
Interest	9,020	20,744	-	268,027	179,309	179,309	
Other Sources	-	5,275,000	-	-	-	-	
TOTAL REVENUES	4,272,468	11,611,507	6,604,795	7,265,156	9,103,238	2,498,443	37.83%
Use of Fund Balance	-	-	3,470,456	-	-	(3,470,456)	
Interfund Transfer In	381,559	3,930,156	459,700	459,700	459,700	-	
TOTAL SOURCES	10,507,413	19,580,163	14,417,497	15,077,858	14,998,450	580,953	4.03%
Operating	275	275	892,605	-	1,713,267	820,662	
Debt Service	6,468,638	12,226,886	9,642,346	9,642,346	7,849,671	(1,792,675)	
TOTAL EXPENDITURES	6,468,913	12,227,161	10,534,951	9,642,346	9,562,938	(972,013)	
TOTAL DISBURSEMENTS	6,468,913	12,227,161	10,534,951	9,642,346	9,562,938	(972,013)	-9.23%
Nonspendable	-	-	-	-	-	-	
Restricted	4,038,500	7,353,002	3,882,546	5,435,512	5,435,512	1,552,966	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	4,038,500	7,353,002	3,882,546	5,435,512	5,435,512	1,552,966	40.00%

Note: A 2.2 mill tax increase was budgeted in FY24 to cover anticipated debt service. A Use of Fund Balance of $3,470,456 was budgeted in FY23 to expend the Premium on Series 2021 General Obligation Refunding Bond. However, due to increased tax and interest revenues, only $1,552,966 was required.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes. The following pages display fund statements for these funds.





ACCOMMODATIONS TAX FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	41,769	41,520	65,697	65,697	65,697	-	0.00%
Intergovernmental	62,862	86,327	60,000	75,000	60,000	-	
TOTAL REVENUES	62,862	86,327	60,000	75,000	60,000	-	0.00%
TOTAL SOURCES	104,631	127,847	125,697	140,697	125,697	-	0.00%
Personnel	-	-	-	-	-	-	
Operating	63,111	62,150	60,000	75,000	60,000	-	
TOTAL EXPENDITURES	63,111	62,150	60,000	75,000	60,000	-	
TOTAL DISBURSEMENTS	63,111	62,150	60,000	75,000	60,000	-	0.00%
Nonspendable	-	-	-	-	-	-	
Restricted	41,520	65,697	65,697	65,697	65,697	-	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	41,520	65,697	65,697	65,697	65,697	-	0.00%

EMERGENCY 911 FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	245,568	276,428	320,986	320,986	852,561	531,575	165.61%
Charges for Services	415,773	428,277	437,960	468,882	434,071	(3,889)	
Intergovernmental	261,339	438,333	388,293	756,313	95,293	(293,000)	
Miscellaneous	2	-	-	-	-	-	
TOTAL REVENUES	677,114	866,610	826,253	1,225,195	529,364	(296,889)	-35.93%
Use of Fund Balance	-	-	11,714		-	(11,714)	
TOTAL SOURCES	922,682	1,143,038	1,147,239	1,546,181	1,381,925	234,686	20.46%
Personnel	58,931	5,301	92,530	90,012	103,451	10,921	
Operating	483,215	497,141	745,437	603,608	425,913	(319,524)	
Capital	13,583	319,610	-	-	-	-	
TOTAL EXPENDITURES	555,729	822,052	837,967	693,620	529,364	(308,603)	
Interfund Transfer Out	90,525	-	-	-	-	-	
TOTAL DISBURSEMENTS	646,254	822,052	837,967	693,620	529,364	(308,603)	-36.83%
Nonspendable	-	-	-	-	-	-	
Restricted	276,428	320,986	309,272	852,561	852,561	543,289	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	276,428	320,986	309,272	852,561	852,561	543,289	175.67%

Note: Anticipated Fund Balance increase is primarily due to increases in State Grant Revenue, which includes reimbursement from 911 System/CPE, CAD, and GIS Mapping and Recorder/UPS/Generator initiatives. The E911 Fund captures state funded programs, therefore revenue and operating expenditures fluctuate from year to year based on current contracts, equipment, technology and training.

FAMILY COURT/DSS FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	306,226	328,209	344,964	344,964	357,870	12,906	3.74%
Intergovernmental	72,319	74,560	31,022	74,530	33,824	2,802	
Interest	443	728	-	8,956	-	-	
TOTAL REVENUES	72,762	75,288	31,022	83,486	33,824	2,802	9.03%
TOTAL SOURCES	378,988	403,497	375,986	428,450	391,694	15,708	4.18%
Personnel	50,779	58,533	31,022	68,782	33,824	2,802	
Operating	-	-	-	1,798	-	-	
TOTAL EXPENDITURES	50,779	58,533	31,022	70,580	33,824	2,802	
TOTAL DISBURSEMENTS	50,779	58,533	31,022	70,580	33,824	2,802	9.03%
Nonspendable	-	-	-	-	-	-	
Restricted	328,209	344,964	344,964	357,870	357,870	12,906	3.61%
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	328,209	344,964	344,964	357,870	357,870	12,906	3.74%

FIRE PROTECTION FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	2,192,776	3,308,557	3,390,374	3,390,374	3,408,809	18,435	0.54%
Taxes	8,029,835	8,538,069	8,991,917	9,540,157	9,872,335	880,418	
Charges for Services	61,902	25,802	32,000	25,621	30,000	(2,000)	
Intergovernmental	140,392	45,929	31,578	51,198	31,578	-	
Interest	2,436	5,314	-	125,565	120,000	120,000	
Miscellaneous	155,406	28,270	1,600	84,663	2,600	1,000	
Other Sources	3,532,599	36,639	1,000	72,894	-	(1,000)	
TOTAL REVENUES	11,922,570	8,680,023	9,058,095	9,900,098	10,056,513	998,418	11.02%
Use of Fund Balance	-	-	500,000		-	(500,000)	
TOTAL SOURCES	14,115,346	11,988,580	12,448,469	13,290,472	13,465,322	1,016,853	8.17%
Personnel	5,749,376	6,377,730	6,710,041	6,981,383	7,631,119	921,078	
Operating	803,999	1,137,797	1,207,207	1,244,378	1,204,721	(2,486)	
Capital	3,319,395	207,773	163,132	173,943	182,600	19,468	
Debt Service	451,465	466,144	465,849	469,993	462,199	(3,650)	
TOTAL EXPENDITURES	10,324,235	8,189,444	8,546,229	8,869,697	9,480,639	934,410	
Interfund Transfer Out	482,554	408,762	1,011,866	1,011,966	575,874	(435,992)	
TOTAL DISBURSEMENTS	10,806,789	8,598,206	9,558,095	9,881,663	10,056,513	498,418	5.21%
Nonspendable	1,465	4,586	4,586	4,586	4,586	-	
Restricted	3,307,092	3,385,788	2,885,788	3,404,223	3,404,223	518,435	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	3,308,557	3,390,374	2,890,374	3,408,809	3,408,809	518,435	17.94%

Note: Due to increase in Tax revenue it was not necessary to use Fund Balance to fund $500,000 contribution for Jedburg Fire Station.

HOSPITALITY TAX FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	1,502,116	1,874,058	2,267,887	2,267,887	2,592,230	324,343	14.30%
Charges for Services	1,381,760	1,498,305	1,400,000	1,536,720	1,440,000	40,000	
TOTAL REVENUES	1,381,760	1,498,305	1,400,000	1,536,720	1,440,000	40,000	2.86%
Interfund Transfer In	11,770	-	-	-	-	-	
TOTAL SOURCES	2,895,646	3,372,363	3,667,887	3,804,607	4,032,230	364,343	9.93%
Personnel	97,360	120,372	82,916	108,245	78,810	(4,106)	
Operating	118,446	120,775	663,319	240,981	517,751	(145,568)	
Capital	-	-	-	278,835	206,736	206,736	
TOTAL EXPENDITURES	215,806	241,147	746,235	628,061	803,297	57,062	
Interfund Transfer Out	805,782	863,329	653,765	584,316	636,703	(17,062)	
TOTAL DISBURSEMENTS	1,021,588	1,104,476	1,400,000	1,212,377	1,440,000	40,000	2.86%
Nonspendable	-	-	-	-	-	-	
Restricted	1,874,058	2,267,887	2,267,887	2,592,230	2,592,230	324,343	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
						-	
Ending Balance, June 30	1,874,058	2,267,887	2,267,887	2,592,230	2,592,230	324,343	14.30%

Note: Anticipated Fund Balance increase is due to increases in Hospitality Tax Fees from the sale of prepared food and beverages, as well as deferring park projects in anticipation of additional parks coming on-line in FY2024.

PUBLIC DEFENDER FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	(70,126)	(63,095)	(99,537)	(99,537)	(89,901)	9,636	9.68%
Intergovernmental	11,137	11,137	11,137	11,137	4,841	(6,296)	
Miscellaneous	2,061,698	2,045,250	2,184,425	2,330,991	2,390,198	205,773	
TOTAL REVENUES	2,072,835	2,056,387	2,195,562	2,342,128	2,395,039	199,477	9.09%
TOTAL SOURCES	2,002,709	1,993,292	2,096,025	2,242,591	2,305,138	209,113	9.98%
Personnel	2,018,339	2,039,779	2,142,562	2,273,807	2,336,056	193,494	
Operating	47,465	53,050	53,000	58,685	58,983	5,983	
TOTAL EXPENDITURES	2,065,804	2,092,829	2,195,562	2,332,492	2,395,039	199,477	
TOTAL DISBURSEMENTS	2,065,804	2,092,829	2,195,562	2,332,492	2,395,039	199,477	9.09%
Nonspendable	3,194	3,295	3,295	3,295	3,295	-	
Restricted	-	-	-	-	-	-	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	(66,289)	(102,831)	(102,832)	(93,196)	(93,196)	9,636	
						-	
Ending Balance, June 30	(63,095)	(99,537)	(99,537)	(89,901)	(89,901)	9,636	9.68%

FIRST CIRCUIT SOLICITOR FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	(87,053)	(139,589)	(135,573)	(135,573)	450,672	586,245	432.42%
Charges for Services	327	405	-	241	-	-	
Intergovernmental	2,805,139	3,188,089	3,430,135	3,625,086	3,131,935	(298,200)	
Interest	25	-	-	-	-	-	
Fines and Penalties	73,690	73,690	73,690	73,690	73,690	-	
Miscellaneous	228,339	-	-	135,573	-	-	
TOTAL REVENUES	3,107,520	3,262,184	3,503,825	3,834,590	3,205,625	(298,200)	-8.51%
TOTAL SOURCES	3,020,467	3,122,595	3,368,252	3,699,017	3,656,297	288,045	8.55%
Personnel	2,831,232	2,910,180	3,232,825	2,922,403	2,918,785	(314,040)	
Operating	287,035	307,921	271,000	316,795	266,440	(4,560)	
Capital	13,906	13,669	-	1,015	20,400	20,400	
TOTAL EXPENDITURES	3,132,173	3,231,770	3,503,825	3,240,213	3,205,625	(298,200)	
Interfund Transfer Out	27,883	26,398	-	8,132	-	-	
TOTAL DISBURSEMENTS	3,160,056	3,258,168	3,503,825	3,248,345	3,205,625	(298,200)	-8.51%
Nonspendable	-	7,500	7,500	7,500	7,500	-	
Restricted	-	-	-	600,000	600,000	600,000	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	(139,589)	(143,073)	(143,073)	(156,828)	(156,828)	(13,755)	
						-	
Ending Balance, June 30	(139,589)	(135,573)	(135,573)	450,672	450,672	586,245	432.42%

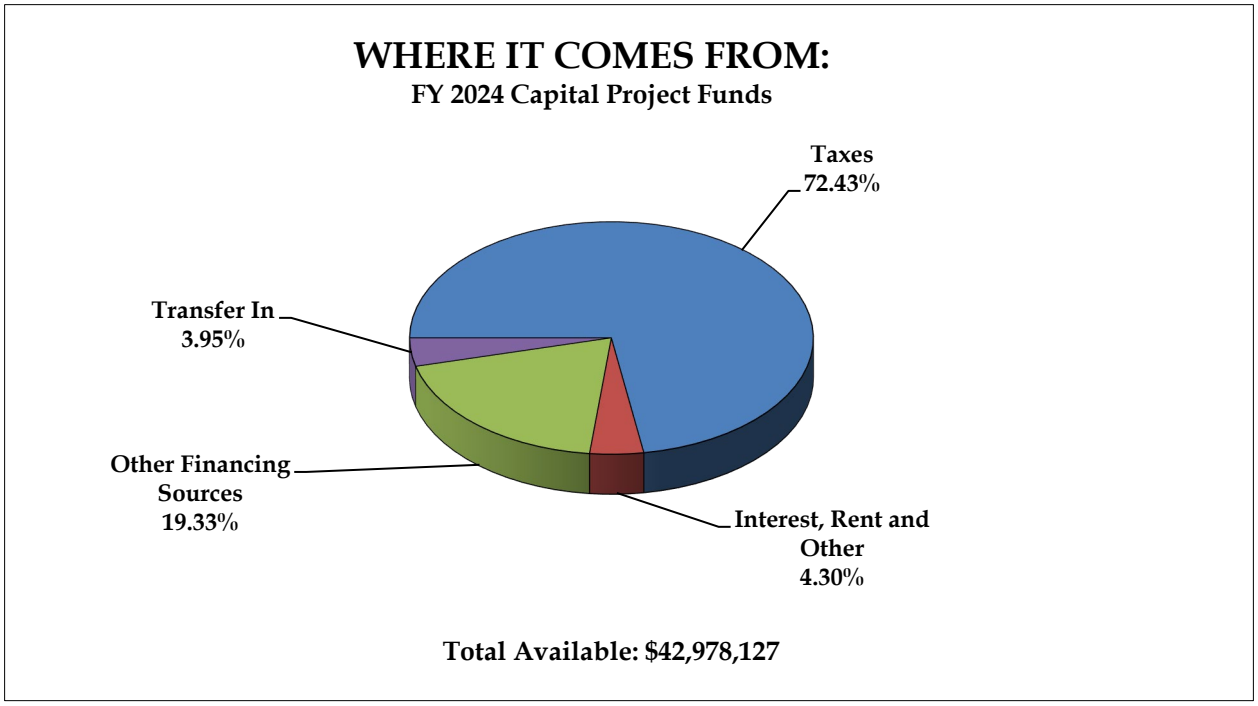
Note: The Soliticitor's Fund received a $600,000 grant to be used solely for the purpose of Technology Equipment and Software.

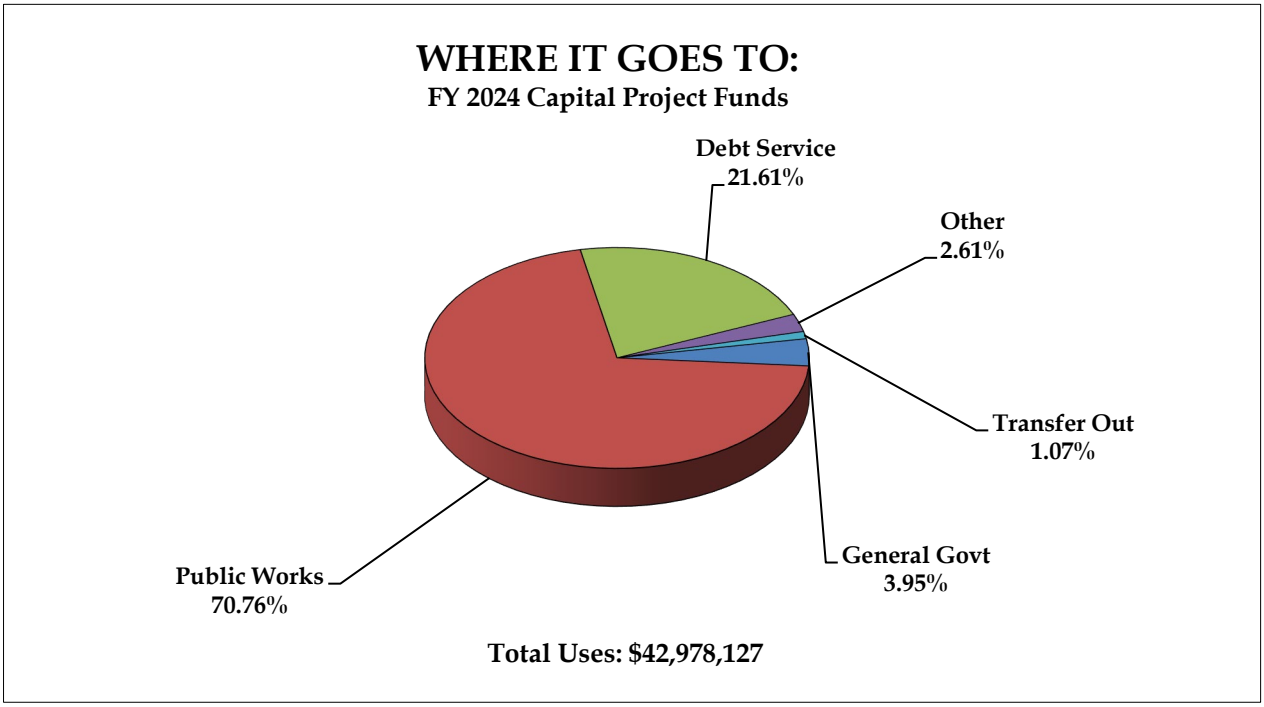
VICTIMS ADVOCATE FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	17,717	(681)	-	-	-	-	0.00%
Intergovernmental	1,060	1,060	1,060	1,060	1,060	-	
Interest	5	8	3	97	100	97	
Fines and Penalties	88,174	85,703	72,715	100,632	64,293	(8,422)	
TOTAL REVENUES	89,239	86,771	73,778	101,789	65,453	(8,325)	-11.28%
Interfund Transfer In	65,675	53,481	71,029	26,212	80,786	9,757	
TOTAL SOURCES	172,631	139,571	144,807	128,001	146,239	1,432	0.99%
Personnel	173,312	139,571	144,807	128,001	146,239	1,432	
TOTAL EXPENDITURES	173,312	139,571	144,807	128,001	146,239	1,432	
TOTAL DISBURSEMENTS	173,312	139,571	144,807	128,001	146,239	1,432	0.99%
Nonspendable	-	-	-	-	-	-	
Restricted	(681)	-	-	-	-	-	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
						-	
Ending Balance, June 30	(681)	-	-	-	-	-	0.00%

CAPITAL PROJECT FUNDS

Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpandendable trust funds.





CAPITAL PROJECTS FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	17,461,130	12,653,623	7,765,293	7,765,293	11,613,523	3,848,230	49.56%
Intergovernmental	200,000	-	-	-	-	-	
Interest	31,886	37,060	-	5,714,448	331,079	331,079	
Other Sources	2,000,000	-	-	528,420	-	-	
TOTAL REVENUES	2,231,886	37,060	-	6,242,868	331,079	331,079	
Interfund Transfer In	6,284,055	625,499	887,650	1,973,317	1,696,290	808,640	
TOTAL SOURCES	25,977,071	13,316,182	8,652,943	15,981,478	13,640,892	4,987,949	57.64%
Operating	5,442,829	5,549,843	887,650	4,273,125	2,027,369	1,139,719	
TOTAL EXPENDITURES	13,214,049	5,549,843	887,650	4,273,125	2,027,369	1,139,719	
Interfund Transfer Out	109,399	1,046	-	94,830	-	-	
TOTAL DISBURSEMENTS	13,323,448	5,550,889	887,650	4,367,955	2,027,369	1,139,719	128.40%
Nonspendable	6,293	-	-	-	-	-	
Restricted	11,294,476	7,870,968	7,870,968	11,719,198	11,719,198	3,848,230	
Committed	1,352,854	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	(105,675)	(105,675)	(105,675)	(105,675)	-	
Ending Balance, June 30	12,653,623	7,765,293	7,765,293	11,613,523	11,613,523	3,848,230	49.56%

Note: Anticipated Fund Balance increase is due to interest revenue recorded in FY23. Construction in progress is funded by the Series 2019 GO Bond, as well as transfers in from the General Fund and Capital Improvements Fund.

TIF CAPITAL PROJECTS FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	14,968,905	14,539,426	14,777,992	14,777,992	12,744,527	(2,033,465)	-13.76%
Taxes	164,359	810,495	683,429	1,411,943	683,844	415	
Interest	30,374	47,955	-	562,015	565,335	565,335	
TOTAL REVENUES	194,733	858,450	683,429	1,973,958	1,249,179	565,750	82.78%
TOTAL SOURCES	15,163,638	15,397,876	15,461,421	16,751,950	13,993,706	(1,467,715)	-9.49%
Operating	436,273	160,184	223,729	3,545,723	789,479	565,750	
Capital	25,000	-	-	2,000	-	-	
Debt Service	5,265	-	-	-	-	-	
TOTAL EXPENDITURES	466,538	160,184	223,729	3,547,723	789,479	565,750	
Interfund Transfer Out	157,674	459,700	459,700	459,700	459,700	-	
TOTAL DISBURSEMENTS	624,212	619,884	683,429	4,007,423	1,249,179	565,750	82.78%
Nonspendable	-	-	-	-	-	-	
Restricted	14,539,426	14,777,992	14,777,992	12,744,527	12,744,527	(2,033,465)	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
						-	
Ending Balance, June 30	14,539,426	14,777,992	14,777,992	12,744,527	12,744,527	(2,033,465)	-13.76%

Note: The TIF Capital Projects Fund is used to fund projects in the Oakbrook TIF District. In FY23 the Ladson Road EMS/Fire Station was completed with funding of $3M from the Fund. This, in conjunction with the added tax revenue and interest earned in FY23, accounted for the reduction of Fund Balance of roughly $2M.

1% SALES TAX/DCTA FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	40,487,926	50,466,897	58,585,159	58,585,159	47,503,275	(11,081,884)	-18.92%
Taxes	22,730,372	28,151,852	24,000,000	31,876,420	25,370,180	1,370,180	
Intergovernmental	561,847	512,563	-	326,872	-	-	
Interest	108,697	263,510	85,000	956,831	950,000	865,000	
Miscellaneous	(103,328)	(1,393,489)	-	-	-	-	
Other Sources	6,120,868	8,799,717	-	3,648,591	-	-	
TOTAL REVENUES	29,418,456	36,334,153	24,085,000	36,808,714	26,320,180	2,235,180	9.28%
TOTAL SOURCES	69,906,382	86,801,050	82,670,159	95,393,873	73,823,455	(8,846,704)	-10.70%
Operating	10,623,702	19,410,606	15,298,865	17,315,816	22,104,530	6,805,665	
Debt Service	8,815,783	8,805,285	8,786,135	30,574,782	4,215,650	(4,570,485)	
TOTAL EXPENDITURES	19,439,485	28,215,891	24,085,000	47,890,598	26,320,180	2,235,180	
TOTAL DISBURSEMENTS	19,439,485	28,215,891	24,085,000	47,890,598	26,320,180	2,235,180	9.28%
Nonspendable	-	3,886	3,886	3,886	3,886	-	
Restricted	50,466,897	58,581,273	58,581,273	47,499,389	47,499,389	(11,081,884)	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	50,466,897	58,585,159	58,585,159	47,503,275	47,503,275	(11,081,884)	-18.92%

Note: As the 1% Sales Tax/DCTA Fund approaches sunset in April 2024, the Series 2009 Build America GOB was defeased, therefore lowering debt service in FY24. Fund Balance will continue to depleted as projects continue to completion and debt is fully paid off.

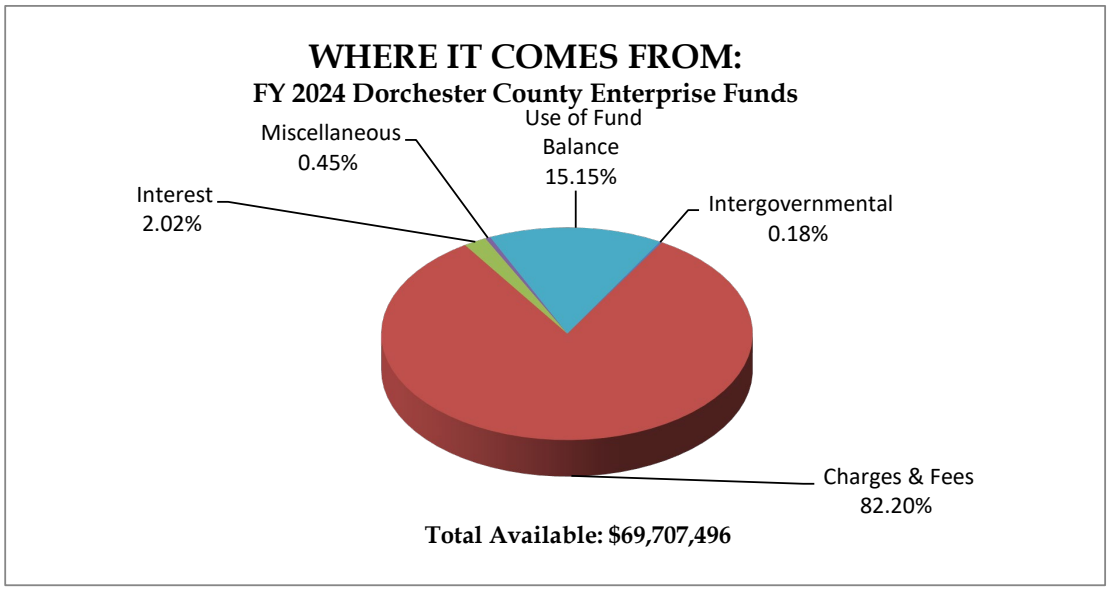
TRANSPORTATION SALES TAX FUND

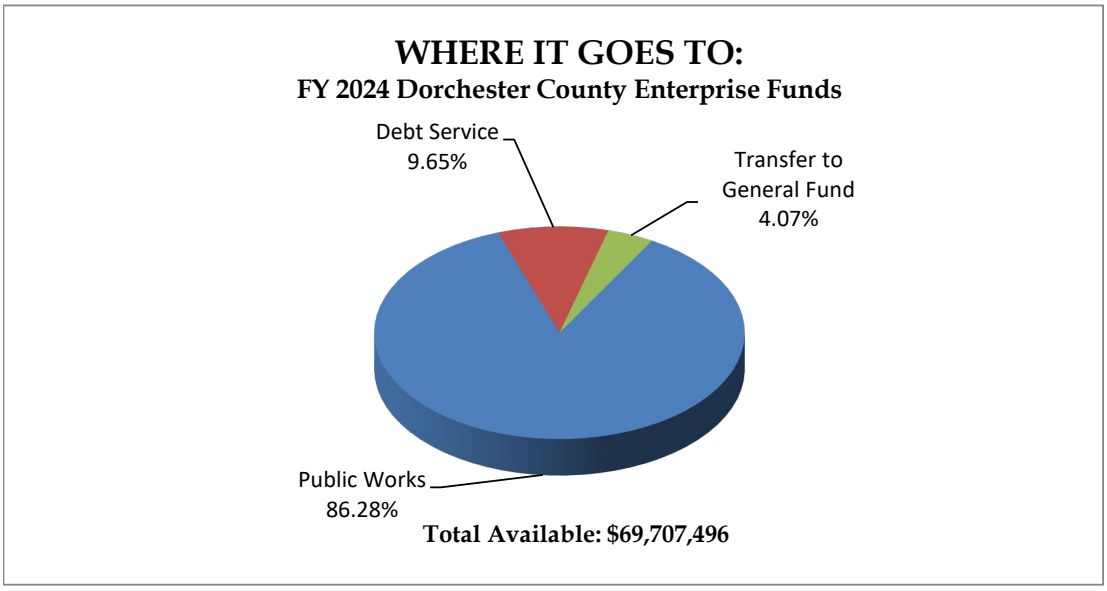
Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	-	-	-	-	10,004,471	10,004,471	100.00%
Taxes	-	-	-	-	5,074,036	5,074,036	
Interest	-	-	-	250,375	-	-	
Other Sources	-	-	-	10,000,000	8,307,363	8,307,363	
TOTAL REVENUES	-	-	-	10,250,375	13,381,399	13,381,399	100.00%
TOTAL SOURCES	-	-	-	10,250,375	23,385,870	23,385,870	100.00%
Operating	-	-	-	72,404	8,307,363	8,307,363	
Debt Service	-	-	-	173,500	5,074,036	5,074,036	
TOTAL EXPENDITURES	-	-	-	245,904	13,381,399	13,381,399	
TOTAL DISBURSEMENTS	-	-	-	245,904	13,381,399	13,381,399	100.00%
Nonspendable	-	-	-	-	-	-	
Restricted	-	-	-	10,004,471	10,004,471	10,004,471	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Ending Balance, June 30	-	-	-	10,004,471	10,004,471	10,004,471	100.00%

Note: Upon sunsetting of the 1% Sales Tax/DCTA Fund in April 2024, a new 1% Transportation Sales Tax will commence May 1, 2024, to continue investment in highways, roads, streets, bridges and other transportation related projects. A Series 2022 General Obligation Bond Anticipation Note was issued for $10,000,000 to fund 1% Sales Tax Road Projects.

ENTERPRISE FUNDS

The Enterprise Funds account for those operations that are financed and operated in a manner similar to a private business or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public body, management control, accountability, or other purposes.





SOLID WASTE FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	5,626,426	7,059,608	8,621,195	8,621,195	9,380,274	759,079	8.80%
Charges for Services	7,725,111	8,428,171	8,720,000	8,716,090	8,890,000	170,000	
Intergovernmental	90,518	100,608	90,307	96,739	90,307	-	
Interest	4,240	10,480	2,000	208,001	150,000	148,000	
Miscellaneous	2,298	1,490	-	6,637	-	-	
Other Sources	82,809	20,000	-	25,828	-	-	
TOTAL REVENUES	7,904,976	8,560,749	8,812,307	9,053,295	9,130,307	318,000	3.61%
Interfund Transfer In	407,642	-	-	2,875	-	-	
TOTAL AVAILABLE	13,939,044	15,620,357	17,433,502	17,677,365	18,510,581	1,077,079	6.18%
Personnel	1,687,417	1,769,674	2,171,549	2,039,775	2,468,563	297,014	
Operating	4,800,040	4,819,150	6,034,630	5,445,256	6,179,508	144,878	
Capital	1,355	1,159	137,907	343,839	41,830	(96,077)	
TOTAL EXPENSES	6,488,812	6,589,983	8,344,086	7,828,870	8,689,901	345,815	
Interfund Transfer Out	390,624	409,179	468,221	468,221	440,406	(27,815)	
TOTAL DISBURSEMENTS	6,879,436	6,999,162	8,812,307	8,297,091	9,130,307	318,000	3.61%
Invested in Capital Assets	1,439,899	1,509,630	1,509,630	1,509,630	1,509,630	-	
Restricted	-	-	-	-	-	-	
Unrestricted	5,619,709	7,111,565	7,111,565	7,870,644	7,870,644	759,079	
Net Position, June 30	7,059,608	8,621,195	8,621,195	9,380,274	9,380,274	759,079	8.80%

STORMWATER FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	3,939,468	5,167,517	8,135,721	8,135,721	10,118,426	1,982,705	24.37%
Charges for Services	3,676,904	4,451,234	4,292,654	4,552,353	4,575,500	282,846	
Intergovernmental	6,655	6,655	6,655	6,655	6,655	-	
Interest	1,952	5,548	1,267	256,679	140,000	138,733	
Miscellaneous	330,448	438,495	258,000	372,835	314,000	56,000	
Other Sources	(6,206)	923,953	-	20,078	-	-	
TOTAL REVENUES	4,009,753	5,825,885	4,558,576	5,208,600	5,036,155	477,579	10.48%
Interfund Transfer In	-	-	-	104,945	-	-	
TOTAL AVAILABLE	7,949,221	10,993,402	12,694,297	13,449,266	15,154,581	2,460,284	19.38%
Personnel	1,421,342	1,400,107	1,725,094	1,358,190	2,018,111	293,017	
Operating	1,118,364	1,226,077	2,063,009	1,059,016	2,232,532	169,523	
Capital	7,763	3,535	482,624	23,290	35,359	(447,265)	
Debt Service	-	-	-	602,495	490,166	490,166	
TOTAL EXPENSES	2,547,469	2,629,719	4,270,727	3,042,991	4,776,168	505,441	
Interfund Transfer Out	234,235	227,962	287,849	287,849	259,987	(27,862)	
TOTAL DISBURSEMENTS	2,781,704	2,857,681	4,558,576	3,330,840	5,036,155	477,579	10.48%
Invested in Capital Assets	2,983,356	3,553,891	3,553,891	3,553,891	3,553,891	-	
Restricted	-	-	-	-	-	-	
Unrestricted	2,184,161	4,581,830	4,581,830	6,564,535	6,564,535	1,982,705	
Net Position, June 30	5,167,517	8,135,721	8,135,721	10,118,426	10,118,426	1,982,705	24.37%

Note : Anticipated Fund Balance increase is due to additional revenue posted under Stormwater Fees from growth experienced in the County and interest revenue recorded in FY23. Due to higher vacancy rates, personnel savings were projected, as well, operating expenses were lower than originally budgeted as projects were not completed in the fiscal year and will be carried over to FY24.

WATER & SEWER FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	166,256,226	175,237,382	192,884,320	192,884,320	203,229,662	10,345,342	5.36%
Charges for Services	29,392,121	35,443,132	35,631,129	37,452,750	38,297,175	2,666,046	
Intergovernmental	29,387	29,387	29,387	29,387	29,387	-	
Interest	18,626	26,679	3,916	388,748	118,591	114,675	
Miscellaneous	60,314	57,563	52,174	11,107	54,238	2,064	
Other Sources	5,629,910	12,048,062	-	8,394,715	-	-	
TOTAL REVENUES	35,130,358	47,604,823	35,716,606	46,276,707	38,499,391	2,782,785	7.79%
Use of Fund Balance	-	-	3,850,000	-	2,888,468	(961,532)	
Interfund Transfer In	762,937	-	-	-	-	-	
TOTAL AVAILABLE	202,149,521	222,842,205	228,600,926	239,161,027	241,729,053	13,128,127	5.74%
Personnel	6,217,245	7,222,960	7,833,950	7,435,253	8,709,276	875,326	
Operating	16,918,107	18,946,296	22,489,503	19,924,591	23,053,586	564,083	
Capital	288,055	170,395	1,229,310	636,547	1,251,675	22,365	
Debt Service	1,794,545	1,843,976	6,109,503	6,030,634	6,236,805	127,302	
TOTAL EXPENSES	25,217,952	28,183,627	37,662,266	34,027,025	39,251,342	1,589,076	
Interfund Transfer Out	1,694,187	1,774,258	1,904,340	1,904,340	2,136,517	232,177	
TOTAL DISBURSEMENTS	26,912,139	29,957,885	39,566,606	35,931,365	41,387,859	1,821,253	4.60%
Invested in Capital Assets	171,346,835	184,877,460	184,877,460	184,877,460	184,877,460	-	
Restricted	-	-	-	-	-	-	
Unrestricted	3,890,547	8,006,860	4,156,860	18,352,202	15,463,734	11,306,874	
Net Position, June 30	175,237,382	192,884,320	189,034,320	203,229,662	200,341,194	11,306,874	5.98%

Note: Historically, the Water & Sewer Fund does not budget for Capital Contributions made by Developers. These contributions totaling $8,368,082 in FY23, coupled with the increased revenue from Water & Sewer Fees attributable to stepped rate increases approved by County Council in 2020 has benefited the Net Position of the Fund.

IMPACT FEES PROJECTS FUND

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY24 Approved	Change from FY23 Budget	% Change from FY23 Budget
Beginning Balance, July 1	19,240,852	26,543,543	34,009,277	34,009,277	43,920,277	9,911,000	29.14%
Charges for Services	7,770,536	7,496,308	7,196,400	10,230,329	5,536,000	(1,660,400)	
Interest	30,099	76,524	-	1,070,835	942,145	942,145	
TOTAL REVENUES	7,800,635	7,572,832	7,196,400	11,301,164	6,478,145	(718,255)	-9.98%
Use of Fund Balance	-	-	7,719,010		7,675,030	(43,980)	
Interfund Transfer In	77,822	-	-	-	-	-	
TOTAL SOURCES	27,119,309	34,116,375	41,205,677	45,310,441	50,398,422	9,192,745	22.31%
Operating	197,267	107,098	14,915,410	1,390,164	14,153,175	(762,235)	
TOTAL EXPENSES	197,267	107,098	14,915,410	1,390,164	14,153,175	(762,235)	
Interfund Transfer Out	378,499	-	-	-	-	-	
TOTAL DISBURSEMENTS	575,766	107,098	14,915,410	1,390,164	14,153,175	(762,235)	-5.11%
Invested in Capital Assets	-	-	-	-	-	-	
Restricted	26,543,543	34,009,277	26,290,267	43,920,277	36,245,247	9,954,980	22.67%
Unrestricted	-	-	-	-	-	-	
						-	
Net Position, June 30	26,543,543	34,009,277	26,290,267	43,920,277	36,245,247	9,954,980	37.87%

Note: Historically, Impact Fee Projects have been fully budgeted at the commencement of the project, therefore funds are carried over from year to year until completion. Pump Station #72 has completed design and anticipated to be completed by the end of FY24, with a total project cost of $13,183,360. Pump Station #4 and Force Main Ugrades are awaiting grant approval. If grant funds are not obtained future funding will need to be identified.

GENERAL GOVERNMENT

AUTHORIZED POSITIONS

GENERAL GOVERNMENT

ATTORNEY – 1605

Funding approved for 4 full-time equivalents:

County Attorney	1.00
Deputy County Attorney	1.00
Legal Assistant	1.00
Litigation Paralegal	1.00
	4.00

AUDITOR – 1509

Funding approved for 13 full-time equivalents:

Abatement Coordinator	1.00
Accounting Technician	3.00
Office Manager	1.00
Administrative Support Specialist III	3.00
Administrative Support Specialist III (PT)	.50
Administrative Support Specialist IV (PT)	.50
Chief Deputy Auditor	1.00
County Auditor	1.00
Deputy Auditor/Personal Property/WC	1.00
Deputy Auditor/Vehicles	1.00
	13.00

BUSINESS SERVICES – 1540

Funding approved for 18.00 full-time equivalents:

Accounting Specialist	3.00
Administrative Support Specialist II	1.00
Asset Manager	1.00
Business License Administrator	1.00
Director of Business Services	1.00
Financial Services Manager	1.00
Federal Programs Liaison (1 - Temporary)	0.00
Grants and Special Projects Coordinator	1.00
Payroll Manager	1.00
Purchasing Agent	2.00
Purchasing Services Manager	1.00
Budget Analyst	1.00
Budget Officer	1.00
Customer Service Specialist (PP)	.50
Senior Accounting Specialist	1.00
Senior Accounting Technician	1.00
Senior Accounting Technician (PP)	.50
	18.00

AUTHORIZED POSITIONS

DELINQUENT TAX – 1520

Funding approved for 4 full-time equivalents:	No. of FTE:
Sr. Accounting Specialist	1.00
Delinquent Tax Collector	1.00
Deputy Tax Collector	1.00
Delinquent Tax Clerk	1.00
	4.00

COUNTY COUNCIL – 1110

Funding proposed for 8 full-time equivalents:	No. of FTE:
Clerk to County Council	1.00
Councilmember	7.00
	8.00

HUMAN RESOURCES – 1762

Funding approved for 7 full-time equivalents:	No. of FTE:
Deputy Director of Human Resources	1.00
Director of Human Resources	1.00
HR Generalist	3.00
Recruiter	1.00
Training & Development Manager	1.00
	7.00

FACILITIES MANAGEMENT – 1930

Funding approved for 40.75 full-time equivalents:	No. of FTE:
Office Manager	1.00
Building Maintenance & Construction Tech	2.00
District Manager – Facilities & Grounds	1.00
Facilities Maintenance Crew Leader	3.00
Courier	1.00
Custodian	14.75
Director Facilities & Grounds	1.00
Deputy Director Facilities Maintenance	1.00
Facilities Maintenance Technician I	9.00
Facilities Maintenance Technician II	3.00
Grounds Crew Leader	2.00
Landscape Manager	1.00
Lead Custodian	1.00
	40.75

AUTHORIZED POSITIONS

INFORMATION TECHNOLOGY SERVICES – 1971

Funding approved for 13 full-time equivalents:	No. of FTE:
Office Manager	1.00
Chief Information Technology Officer	1.00
GIS Coordinator	1.00
IT Technician	4.00
Network Administrator	3.00
IT Analyst	2.00
Applications Manager	1.00
	13.00

FLEET SERVICES – 1945

Funding approved for 12 full-time equivalents:	No. of FTE:
Fleet Services Director	1.00
Parts Technician	1.00
Parts Manager	1.00
Purchasing Assistant	1.00
Service Truck Operator	1.00
Shop Supervisor	1.00
Emergency Vehicle Mechanic	1.00
Fleet Mechanic	5.00
	12.00

VOTER REGISTRATION & ELECTIONS – 1430

Funding approved for 6 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	2.00
Deputy Director of Elections & Registration	1.00
Director of Elections & Registration	1.00
Elections Analyst	1.00
Manager of Voter Registration	1.00
	6.00

TREASURER – 1585

Funding approved for 14.0 full-time equivalents:	No. of FTE:
Accounting Technician	4.00
Accounting Technician (PT)	1.00
Accounting Specialist	2.00
Deputy Treasurer	1.00
Senior Accounting Specialist	1.00
Senior Accounting Technician	4.00
Treasurer	1.00
	14.0

AUTHORIZED POSITIONS

REGISTER OF DEEDS – 1981

Funding approved for 8 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	3.00
Administrative Support Specialist III	2.00
Assistant Register of Deeds	1.00
Deputy Register of Deeds	1.00
Register of Deeds	1.00
	8.00

RISK MANAGEMENT & SAFETY – 1720

Funding approved for 4 full-time equivalents:	No. of FTE:
Claims Assistant	1.00
Deputy Director Risk Management & Safety	1.00
Director of Risk Management & Safety	1.00
Safety Officer	1.00
	4.00

ADMINISTRATOR – 1301

Funding approved for 13 full-time equivalents:	
Administrative Assistant	1.00
Assistant County Administrator for Community Services	1.00
Assistant to the Clerk of Council	1.00
Capital Projects Manager	1.00
Clerk to County Administrator	1.00
County Administrator	1.00
Deputy Administrator – Chief Financial Officer	1.00
Deputy Administrator – Public Safety	1.00
Executive Assistant	2.00
Receptionist	2.00
Public Information Officer	1.00
	13.00

ADMINISTRATOR

OVERVIEW

The County Administrator's Office is the chief administrative office of the County. This office makes recommendations to County Council, produces balanced operating and capital budgets for Council consideration and approval, and executes and enforces all ordinances, resolutions, and orders of Council and plans. The office directs and supervises activities of County departments to ensure fiscal responsibility, administrative effectiveness, and operational efficiency.

Additionally, the Administrator's Office guides the development and implementation of the Strategic Plan. The Administrator is the liaison for Council and departments headed by elected and appointed officials. In addition to the Administrator, the Assistant Administrator for Community Services, Deputy Administrator for Public Safety, and Deputy Administrator/CFO and staff assist in carrying out the duties of the department.

Through the Public Information Officer and staff, this office manages the county's website and shares information with the citizens, businesses, visitors and employees about county departments, offices, programs and events during normal and emergency operations.

Jason L. Ward
County Administrator
Department Contact Information

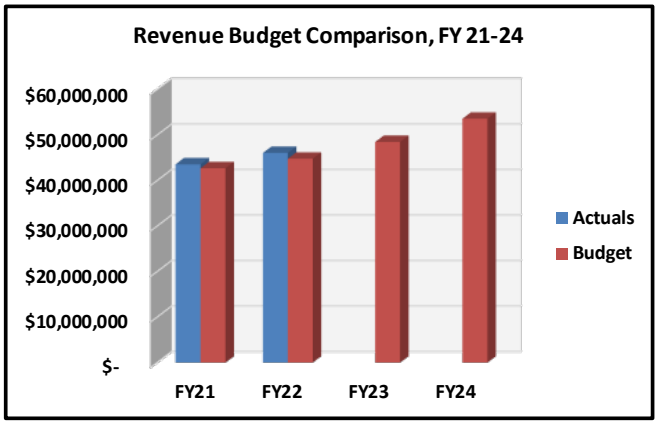
GOALS & OBJECTIVES

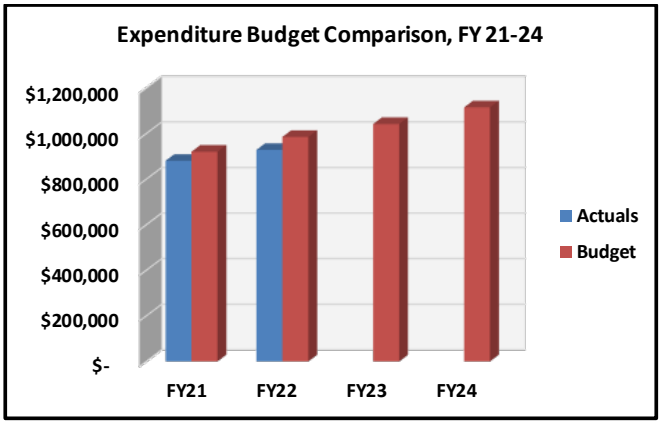
1. St. George Urgent Care Facility: Award contract to health center operator, hospital group, or primary care provider group to operate urgent care facility fall 2023. Complete design and renovation of the former women's wing of the detention center for use as an urgent care facility, June 2024.
   *County Strategic Plan, Strategic Issue 3 – Growth Management and Zoning
2. Implement Library Master Plan: Open the North Charleston Library-Media Center, August 2023; Complete construction of the library near the Ashley River Spring 2024, Complete design of downtown Summerville library and secure the location by December 31, 2023, advertise and award construction contract; secure Ridgeville location by October 31, 2023;
   * County Strategy 3 – Growth Management & Zoning
3. Transportation Sales Tax Referendum: Prepare Ordinance and County Council in issuing General Obligation bonds to finance transportation and greenbelt projects.
   *County Strategic Plan, Strategic Issue 1 – Infrastructure
4. Seek additional authorization under the Water Resources Development Act and secure annual appropriations to continue the completion of the Lake Marion Regional Water Agency reaches identified in the five-year CIP, by October 1, 2023
   *County Strategic Plan, Strategic Issue 1 – Infrastructure
5. Complete second year of implementation of Public Safety Strategic Plan; Update County Council on the implementation of the 2019 Strategic Plan in Fall 2023.

ADMINISTRATOR

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	11	11	12	13	1	8%
(PT)	-	-	-	-	-	
Charges for Services	82	500	-	-	-	
Miscellaneous	431	233	-	-	-	
TOTAL REVENUES	513	733	-	-	-	
Personnel	1,138,228	1,306,665	1,534,163	1,708,425	174,262	11%
Operating	143,380	162,025	215,634	197,125	(18,509)	-9%
Capital	2,354	-	1,370	4,523	3,153	230%
TOTAL EXPENDITURES	1,283,962	1,468,690	1,751,167	1,910,073	158,906	9%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additionally, and Assistant to the Clerk to Council was grandfathered from FY2023.

Operating expenditures reflect an increase in Communication Support to cover monthly service charges for a handheld radio. Adjustments have been made for one-time purchases.

Capital expenditures fund the purchase of handheld radio to allow Administrator to stay abreast of field calls.

ADMINISTRATOR

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Total County General, Capital and Debt Millage Assessed	67.6	70.2	70.2	72.4
General Obligation Bond Ratings (S&P/Moody's)	AA/Aa1	AA+/Aa1	AA+/Aa1	AA+/Aa1

County Councilman Todd Friddle with County Administrator Jason Ward at Hurricane Expo 2023

ATTORNEY

John Frampton
County Attorney
Department Contact Information

OVERVIEW

The Office of the County Attorney provides the delivery and coordination of legal services for the County; processing and managing tort claims; handling County litigation through direct representation or coordination of retained council; prosecution of ordinance violations; court appearances; representation before regulatory agencies; processing public finance and economic development tax issues; attendance at conferences and meetings; legal opinions; legal research; drafting ordinances, contracts, leases and other legal documents; review and interpretation of Council rules; provides representation for the County as employer and the Grievance Committee at Grievance proceedings; provides legal consultation with County departments, Officials, and certain Boards and Commissions.

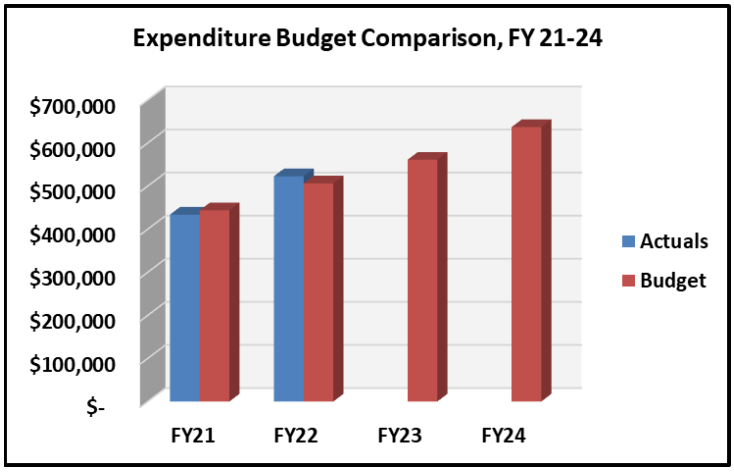
GOALS & OBJECTIVES

1. Provide professional legal services to County Council and all County departments so as to minimize the County's exposure to legal liability and risk.
2. Provide timely professional litigation support to include prosecution of violators local and state laws, zoning and assessor appeals, and civil litigation.
3. Continually provide legal services in an ethical, professional, and competent manner.
4. Manage outside legal service providers.
5. To always be fiscally responsible to taxpayers.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	3	4	4	4	-	0%
(PT)	-	-	-	-	-	
Personnel	397,892	467,697	522,398	594,464	72,066	14%
Operating	35,796	51,631	38,624	42,338	3,714	10%
Capital	-	3,437	-	-	-	
TOTAL EXPENDITURES	433,688	522,765	561,022	636,802	75,780	14%

ATTORNEY



FUNDNG ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect minimal increases for shredding services, travel, and software subscription increases.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Freedom of Information Act Requests	12	17	12	15
Lawsuits	11	14	15	12
Contracts Reviewed	86	83	186	100
Ordinances Drafted	5	7	11	10
Condemnations	52	2	12	20

AUDITOR

OVERVIEW

James Messervy
County Auditor
Department Contact Information

The Auditor's Office is responsible for levying ad valorem taxes for real and personal property under the jurisdiction of the county, state and municipalities. Additionally, the Auditor's Office compiles the assessed value of all taxable property to establish the value of one mill and calculates the number of mills required to collect enough revenue for budgets in a courteous and efficient manner to ensure our tax system is equitable to all. Currently, the office levies over $300 million in taxes, fees, and reimbursements annually.

The Auditor's Office receives a tape of renewals and dealer purchases from the DMV each month which is loaded, assessed, districted, calculated, printed and mailed to taxpayers six to eight weeks in advance of the due date, as required by law. Additional notices are added to the system daily for walk-ins and processed. About 11,375 – 14,233 vehicle notices are processed monthly and about 20% are appealed or adjusted.

The Auditor personally handles all Fee in Lieu of Taxes (FILOT) Billing in the county. Fees are negotiated by County Council as proposed by Economic Development, contracts are drawn, and copies are sent to all parties involved. FILOT is calculated by the participating companies and that information is sent to the Auditor for billing. The Auditor bills for 18 negotiated fees and 69 Multi-County Park (MCP) properties.

From February - June the Auditor's Office begins receiving tapes from the Department of Natural Resources, Department of Revenue, Federal Aviation Administration, and local County businesses, which contain information for those to be billed for watercraft, aircraft, business personal property, manufacturer, railroad and utilities. This information must be districted, assessed, calculated, printed and mailed by September 30 each year. These notices may also be appealed for value corrections, etc.

The Auditor's Office is also responsible for reporting property tax relief, manufacturing reimbursement and homestead exemption information to the Comptroller General yearly. This office must run reports yearly (usually due by April 1 following the tax year). These exemptions/reimbursements total approximately $7.43 million annually.

The Auditor's Office gathers information from other offices and completes the Index of Taxpaying Ability Report each year including filing this information online with the Comptroller General. This report is due October 1 each year and is used to determine the ability of each School District to pay its own way based on their assessed value.

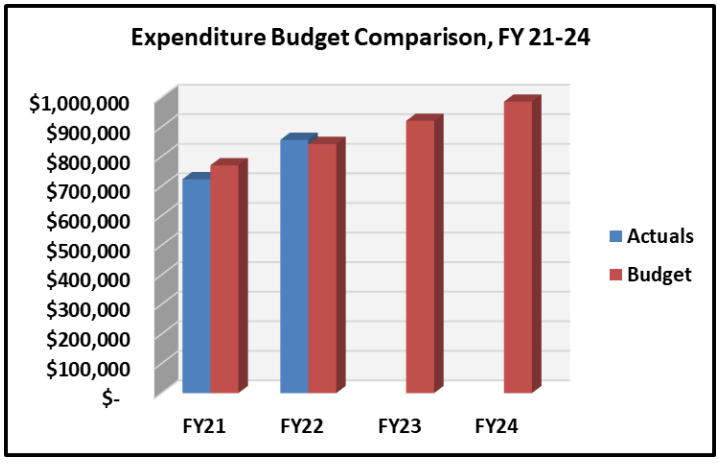
AUDITOR

GOALS & OBJECTIVES

1. Continue to improve business personal property process to increase filings and collections. This includes creating a better relationship with Delinquent Tax to facilitate greater collections for the accounts billed.
2. Improve office efficiency through cross training, personnel re-organization, group work, and technology.
3. Continue Out of State Tag Program, to identify vehicles that are not registered in Dorchester County but are required to be by South Carolina State Law. This includes, but is not limited to, creating relationships with local agencies and departments in order to work together to identify violators. For this budget year, we are focusing on developing a stronger partnership with the Magistrate Court as well as the Sheriff's Office to ensure more of our files are called to court to facilitate payment of taxes under South Carolina Code of Laws.
4. Improve communication between the Dorchester County Auditor's Office and all entities that we serve.
5. Educate the Public on tax saving programs and how to navigate through the process.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	12	12	12	12	-	0%
(PT)	2	2	2	2	-	0%
Personnel	700,825	808,240	883,939	943,625	59,686	7%
Operating	22,335	23,001	36,405	41,805	5,400	15%
Capital	-	24,855	-	-	-	
TOTAL EXPENDITURES	723,160	856,096	920,344	985,430	65,086	7%



AUDITOR

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditure increases relate to maintenance costs on a time/date stamp machine, as well as software subscriptions costs for valuing vehicles.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Vehicle Records	150,951	156,500	153,607	158,500
Real Property and Mobile Home Records	71,353	71,353	73,870	75,980
FILOT/MCP, Personal Property, Aircraft, Utility/Trans Records	16,985	16,985	19,250	19,950
ACHIEVEMENTS				
Collection Rate	96.04%	96.04%	95.9%	96%

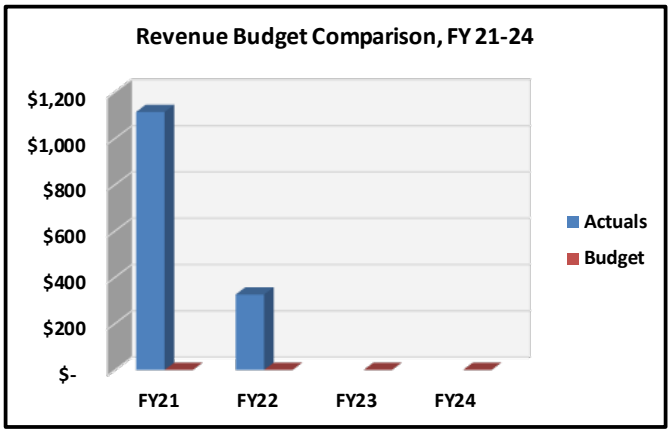
BUILDING UTILITIES

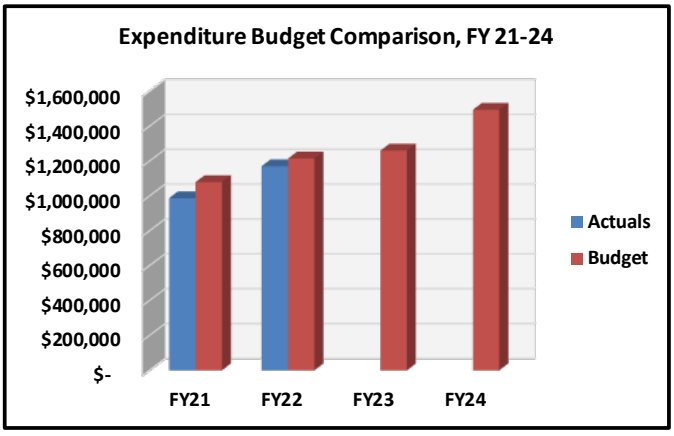
OVERVIEW

The Building Utilities Department, which is managed by Facilities Management, funds various utilities and expenses for county-owned buildings including, electricity and gas; telephone systems and trunk lines; water and sewer; maintenance contracts for security and fire; garbage collection; and postage machine leases, maintenance, and supplies. Ensure sufficient funding is appropriated to maintain adequate climate controls, county phone operations, water and sewer services, and storage of garbage and disposal for all county-owned buildings.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	-	-	-	-	-	
Charges for Services	1,115	-	-	-	-	
Miscellaneous	-	326	-	-	-	
TOTAL REVENUES	1,115	326	-	-	-	
Operating	987,614	1,170,871	1,260,488	1,494,913	234,425	19%
TOTAL EXPENDITURES	987,614	1,170,871	1,260,488	1,494,913	234,425	19%





FUNDING ADJUSTMENTS FOR FY 2024

Operating expenditures reflect increases for utilities for the Emergency Operations Center (EOC) and Central Health & Human Services buildings coming online in FY2024, as well as electricity costs to support street lighting. Additionally, Solid Waste and Stormwater Fees have been transferred from the Airport.

BUSINESS SERVICES

OVERVIEW

Jessica D. Carraher, Director
Department Contact Information

Business Services functions in three primary divisions with responsibility for the County's Finance, Purchasing and Budget & Revenue operations. Under the direction of the Director of Business Services, the department is the unified authority for a wide range of administrative-type services, each with top level impact on the County's daily operations. All financial operations of the County are managed through the Financial Services Division. This includes managing the annual audit, establishing, and maintaining controls over all financial activities, providing financial information internally as well as to the public, monitoring and administering grant awards as well as federal programs, reconciling the County's bank reconciliations, processing accounts payable on a weekly basis, payroll on a biweekly basis and various other duties as necessary.

Business Services is also responsible for the procurement of quality equipment, supplies and services in support of the operational needs of the County through the Purchasing Services Division. Purchasing Services is the central buying authority of the County as well as responsible for coordinating records management, organizing property disposal services, and monitoring maintenance contracts.

The department is responsible for the preparation and administration of the County's budgets for governmental as well as proprietary funds through the Budget & Revenue Division. This includes working with departments annually to prepare the budget for County Council's approval, maintaining the budgets throughout the fiscal year and ensuring the ordinance that governs administration of the budget is being upheld. Within this division asset management is a major function to ensure the County's assets are recorded and reported appropriately in the County's financial statements. This division is responsible for ensuring proper collections of county revenues as well as creating the revenue manual, capital improvement plan and budget document annually. Administration of the County's Business License as well as Hospitality Tax also fall under the Budget & Revenue Division.

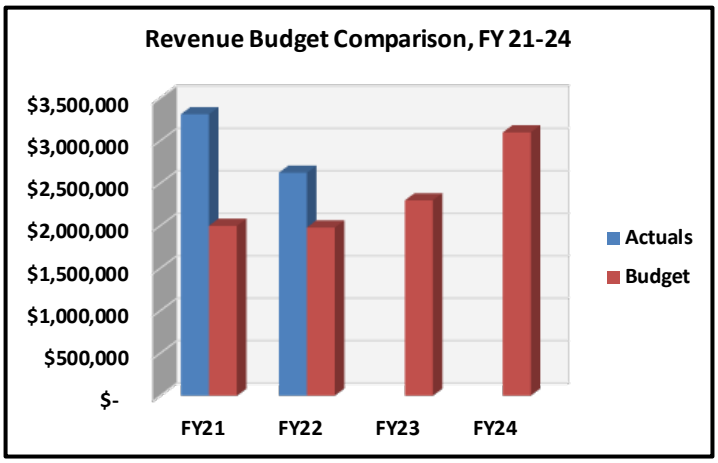
GOALS & OBJECTIVES

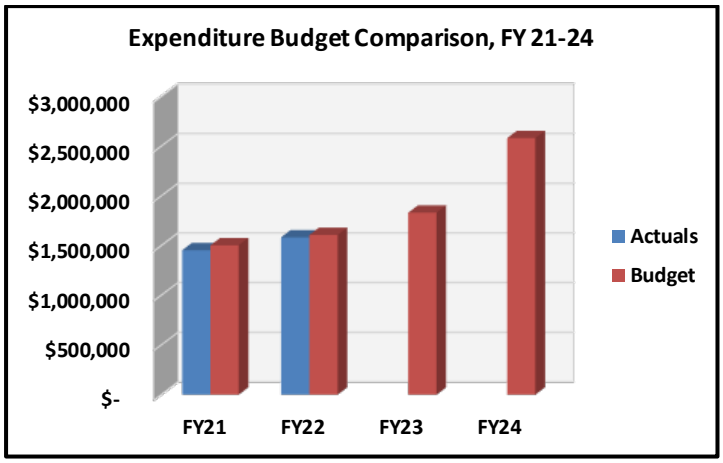
1. Complete the County's Annual Audit and Issue the Comprehensive Annual Financial Report by December 22, 2023. Receive the Certificate of Achievement for Excellence in Financial Reporting (COA).
2. Receive the Distinguished Budget Presentation Award through the Government Finance Officers Association related to the County's annual budget document in Fiscal Year 2024.
3. Receive the American Excellence in Procurement (AEP) Award through the National Procurement Institute, Inc. in Fiscal Year 2024.
4. Begin the implementation to successfully convert the County's financial system to Finance Enterprise by January 2025.

BUSINESS SERVICES

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	16	16	17	17	-	0%
(PT)	2	2	2	2	-	0%
Licenses and Fees	3,313,201	2,624,748	2,300,000	3,100,000	800,000	35%
Miscellaneous	112	67	-	-	-	
TOTAL REVENUES	3,313,313	2,624,815	2,300,000	3,100,000	800,000	35%
Personnel	1,101,157	1,186,289	1,427,312	1,498,307	70,995	5%
Operating	351,794	396,371	403,819	208,216	(195,603)	-48%
Capital	1,159	1,562	1,159	876,512	875,353	75527%
TOTAL EXPENDITURES	1,454,110	1,584,222	1,832,290	2,583,035	750,745	41%





BUSINESS SERVICES

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect an increase in Printing & Binding covering the business license contractor decals for FY2024. Additionally, a procedural change in reporting has moved payroll software from operating to capital.

Capital expenditures reflect the replacement of one vehicle under the Vehicle Replacement Plan as well as the procedural change in reporting payroll software. Additionally, funding has been provided to implement a Finance Enterprise & Enterprise Asset Management System.

OPERATIONAL PERFORMANCE MEASURES

Dorchester County's Strategic Plan adopted in March 2019 identified Strategic Issues that need to be addressed to meet the collective needs of Dorchester County citizens in a cost-effective manner. One of the main strategies was Funding, which includes diversifying the County's revenues as well as the ability to build capital projects without impacting property taxes.

The performance measures being tracked by Business Services are indicative of the growth being experienced in Dorchester County. This is translated below through the number of solicitations completed by Purchasing Services each year, the checks/EFTs processed, and dollars processed by Financial Services as well as the debt issuances each year. All are allowing the County to complete much needed capital project initiatives without tax increases.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Solicitations Completed	38	56	80	90
Number of Checks/EFTs Issued ***Total dollars spent***	9,206 $107,037,007	10,092 $115,287,807	11,313 $135,044,943	12,700 $151,820,000
Number of Debt Issuances ***Total dollars issued***	4 $24,705,000	4 $50,584,784	3 $42,370,000	2 $45,682,158
EFFICIENCY				
Number of GL periods closed by the 15th of the month	12	11	12	12
System Automations for Business Service Processes	1	1	1	1
ACHIEVEMENTS				
GFOA Budget Award	16th year	17th year	18th Year	19th Year
GFOA COA	4th year	5th year	6th Year	7th Year

COUNTY COUNCIL

Department Contact Information

OVERVIEW

Dorchester County has a Council-Administrator form of government. County Council is the governing authority of the County and is comprised of seven members who are elected by district and serve four-year terms. Council retains executive and legislative power and employs an Administrator to carry out administrative matters under their direction and discretion. The various Committees of County Council include:

Audit Committee: Provide oversight of county financial matters by monitoring the integrity of the County's financial reporting process and systems of internal controls regarding finance, accounting, and compliance with legal requirements; recommend the selection and discharge of the County's independent auditors as required by Section 4-9-150, Code of Laws of South Carolina, (1976), etc. A committee of the whole Council chaired by the Council Chairman hears these matters.

Administrative and Intergovernmental Affairs Committee: Establish policies on pay, recruitment and selection, and create new agencies and departments as necessary to improve service delivery. A subcommittee of three County Council members hold meetings to hear these matters and provide recommendations to the Council as a whole.

Budget, Finance, and Purchasing Committee: Provide resources for County service provision by setting millage and fee rates, adopting balanced operating and capital budgets, establishing purchasing policies and procedures, and issuing bonds in support of the County priorities. A committee of the whole Council chaired by the Council Chairman hears these matters.

COUNTY COUNCIL

Planning, Development and Building Committee: Guide County development by adopting land use policy and zoning ordinances, provide for recreation and capital improvement programming, and provide for the maintenance of county buildings and grounds. A subcommittee of three County Council members hold meetings to hear these matters and provide recommendations to the Council as a whole.

Public Safety, Health, and Human Services Committee: Provide policy guidance and resources for programs that promote the health, safety, and well-being of all citizens including law enforcement, fire protection, and emergency medical services. A subcommittee of three County Council members hold meetings to hear these matters and provide recommendations to the Council as a whole.

Public Works, Property, and Utilities Committee: Provide policy guidance and resources for the collection and disposal of solid waste and sewage, the protection of soil and water resources, and the upkeep of County maintained roads. A subcommittee of three County Council members hold meetings to hear these matters and provide recommendations to the Council as a whole.

Agenda and Rules Committee: Establish the rules under which the Council, its subcommittees, and appointed boards and commissions operate. A subcommittee of three County Council members hold meetings to hear these matters and provide recommendations to the Council as a whole.

Water and Sewer Committee: Make recommendations on matters concerning decisions affecting the provision of water and sewer services, to include, but not limited to the expansion of water and sewer services to areas of Dorchester County not previously served by such systems, the expansion of treatment facilities, the installation of additional water and/or sewer lines and facilities, as well as the expansion of water and sewer facilities not heretofore served by such facilities. A committee of the whole Council chaired by the Council Chairman hears these matters.

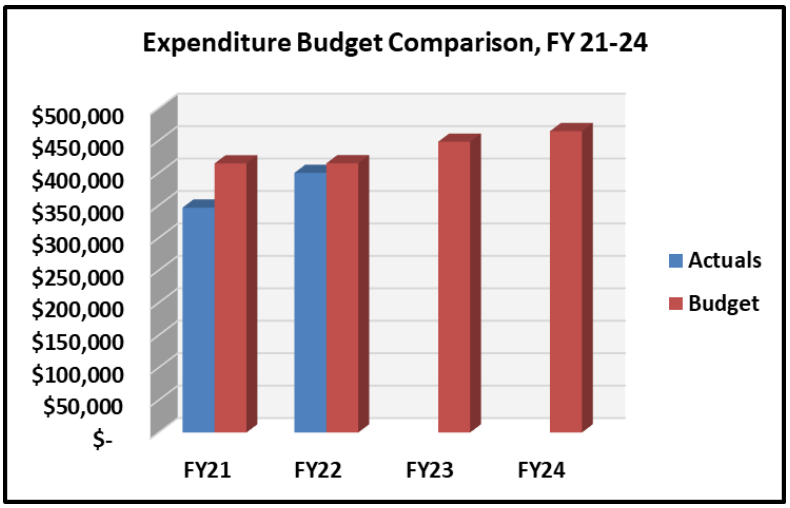
GOALS & OBJECTIVES

1. Continue to implement the Library Master Plan. Complete the purchase of the Ridgeville and Downtown Summerville library sites. Complete design of Downtown Summerville Branch. *County Strategy 3 – Growth Management & Zoning
2. Continue to implement Parks and Recreation Master Plan. Complete construction of Pine Trace Park. Complete design of Edisto Lakes Park and award construction on contract. *County Strategy 6 – Parks & Recreation
3. Prioritize zoning in western Dorchester County. Hold a zoning retreat, community meetings and adopt amendments to the zoning map by June 2023. *County Strategy 3 – Growth Management & Zoning
4. Issue General Obligation to finance One Cent Transportation Sales Tax and Greenbelt Projects. Complete shovel ready projects based of the priorities outlined in the Capital Improvement Plan. *County Strategy 1 – Infrastructure

COUNTY COUNCIL

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	8	8	8	8	-	0%
(PT)	1	-	-	-	-	
Personnel	275,305	290,706	318,987	335,326	16,339	5%
Operating	71,290	109,413	129,089	129,089	-	0%
TOTAL EXPENDITURES	346,595	400,119	448,076	464,415	16,339	4%



FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

COUNTY COUNCIL

OPERATIONAL PERFORMANCE MEASURES

As part of Dorchester County's Strategic Plan to continue to develop a college campus in Dorchester County to provide training for our workforce, the new Trident Technical College Dorchester Campus opened in May 2021.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Ordinances Issued	31	30	41	30
Resolutions Issued	29	29	35	30
Proclamations Issued	7	6	16	5

Governor McMaster joins County Council at the opening of the new Walmart Distribution Center in Ridgeville, SC

DELINQUENT TAX

OVERVIEW

The Delinquent Tax Collector's Office is responsible for collecting delinquent taxes, penalties, and costs, including mailing notices, physically placing a sign on property to notify the owner, advertising in local newspapers, and conducting a Tax Sale. The mission of the Delinquent Tax Collector's Office is to treat the citizens of Dorchester County with dignity and respect, while following the guidelines of the SC Code of Law.

When taxes become delinquent on March 17th, a first-class notice is sent the first part of April, and if not paid within 30 days, a certified-restricted bill is mailed that must be signed by the owner. These are the first two attempts to notify owners of the possible sale of their property if taxes, penalties and costs are not paid.

For each certified, restricted delivery, return receipt notice that is returned unsigned or signed incorrectly, a posting service, that is paid by the office of Delinquent Tax, must go to the property and place a sign on it in a prominent place notifying the owner of the Tax Sale. At this time, a picture of the property is taken with the sign on it for our records in the event of questions or legal action. Before properties are sold, this office must generate a list of all properties to be sold and advertise in local newspapers for three consecutive weeks prior to the Tax Sale. This information is the final way of notification to the defaulting taxpayer and is used by the bidders for research prior to the Tax Sale. A Tax Sale can be held on any Monday of any month but are usually held in October or November. During the sale, an opening bid of the delinquent taxes and the present year's taxes is offered by the Tax Collector. The bidders then have the opportunity to bid until a final high bid is reached. At the end of each day of the sale, the bidders must pay the amount they bid with a Certified Check, Money Order, or cash. If the bidder fails to remit his or her bid within the time specified, the bidder must pay a $500.00 fine. The bid will be cancelled and resold the next day.

Payments are received for delinquent taxes daily. When a piece of property has been sold, the defaulting taxpayer has the opportunity to redeem the property for one year and a day following the sale. It is the responsibility of this office to configure interest quarterly and inform the owner of amounts to pay. Once collected, this money is turned over to the Treasurer's Office for distribution.

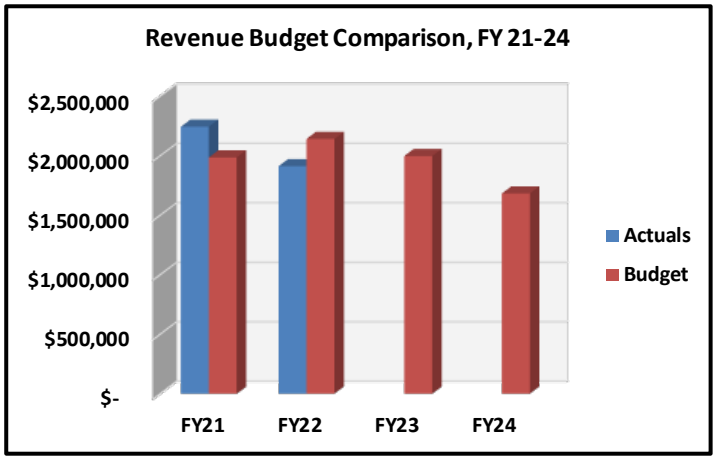
GOALS & OBJECTIVES

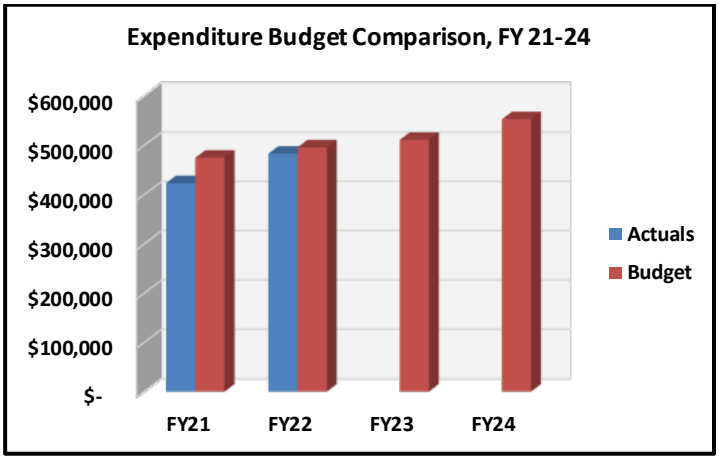
1. Maintain our quality of service and Tax Sale procedures.
2. Start and maintain an OnBase copy/filing system to serve the public in a timely manner.
3. Maintain knowledge of the laws that affect the Delinquent Tax, Treasurer, Assessor, and Auditor's Offices.

DELINQUENT TAX

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	4	4	4	4	-	0%
(PT)	-	-	-	-	-	
Taxes	1,925,174	1,632,301	1,772,852	1,389,967	(382,885)	-22%
Charges for Services	319,804	280,976	323,602	294,499	(29,103)	-9%
TOTAL REVENUES	2,244,978	1,913,277	2,096,454	1,684,466	(411,988)	-20%
Personnel	302,925	340,568	345,612	366,272	20,660	6%
Operating	120,235	142,362	165,313	186,513	21,200	13%
TOTAL EXPENDITURES	423,160	482,930	510,925	552,785	41,860	8%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures fund additional postage for sending out delinquent tax notices as well as travel to attend SCATT meetings.

DELINQUENT TAX

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Executions Turned Over By Treasurer	$8,030,809	$8,100,000	$9,500,000	$9,000,000
Taxes Collected Revenue Portion	$1,051,023	$1,250,000	$1,100,000	$1,000,000
Tax Sale Bid Money Collected	$6,448,400	$6,500,000	$8,500,000	$8,000,000
Excess Land Sale Funds Turned Over to General Fund	$603,366	$225,000	$352,285	$95,000
EFFICIENCY				
Complete a Timely Turnover both Monthly and Yearly	98%	99%	99%	100%

Department Contact Information

FACILITIES MANAGEMENT

OVERVIEW

Roger Dangerfield, Director
Department Contact Information

Facilities Management provides a clean, comfortable, productive, environmentally safe place for citizens and employees of Dorchester County to meet and to work.

Electrical Repairs: The electrical crew repairs, maintains and relocates all outlets, repairs motors, repair/replace airport runway lighting, maintain security systems in the jail, replace the lights atop the County communications tower as well as change light bulbs in all County facilities each year. Staff also maintain the emergency generators for the Sheriff, E911, and EOC.

Plumbing: Maintain and repair over 390 restrooms across all County facilities. The plumbing crew maintain all hot water heaters; repair and install all sinks and commodes; repair water leaks; clear sewer lines; and maintain wells and other irrigation systems.

Carpenter Shop: This crew does remodeling and repairs as required. They paint all the offices throughout the County inside and out as may be required, install windows, maintain the elevators, clean or replace carpet, hang pictures and install curtains.

Janitorial Service: Provide janitorial service for every County facility. The custodian's dust, vacuum, empty waste baskets, strip and wax floors, wash down walls, clean restrooms and supply paper towels, soap and toilet tissue.

Custodial Staff

FACILITIES MANAGEMENT

Landscaping: Dorchester County is responsible for the maintenance of numerous properties within the County. The landscape crew maintains the three administrative buildings, the LEC, St. George Airport, EMS Stations, and other sites as required. The crew mows, edges, maintains planting beds, trims trees and shrubs, and conducts other beautification projects. In addition, the landscape crew is responsible for the ground's maintenance of Davis-Bailey Park, a 17-acre park and Ashley River Park, a 85-acre park.

Landscaping Crew

Security at Public Service Locations: The Facilities Management Department is responsible for overseeing the armed security contract for Dorchester County. Full-time armed security officers are on-site at the Services Facilities Monday-Friday, from 7:30am to 5:00pm. There are two officers at the Kenneth Waggoner Building in St. George and two officers at the Human Services Building in Summerville. Armed security officers are also present at all County Council Meetings and all board meetings. Walk-through metal detectors as well as handheld metal detectors are used at these two locations.

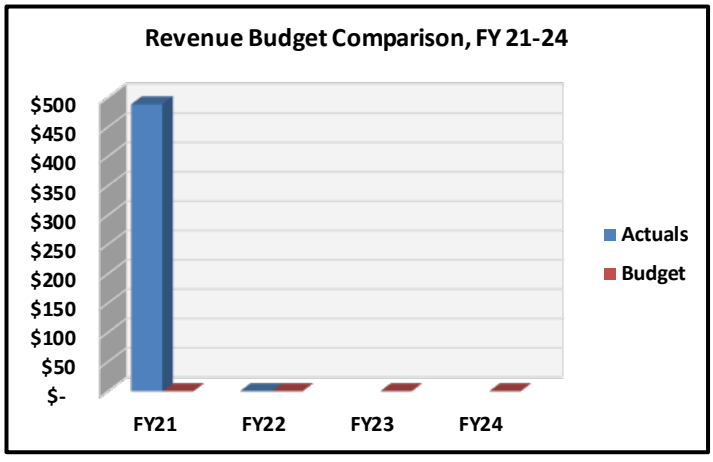
GOALS & OBJECTIVES

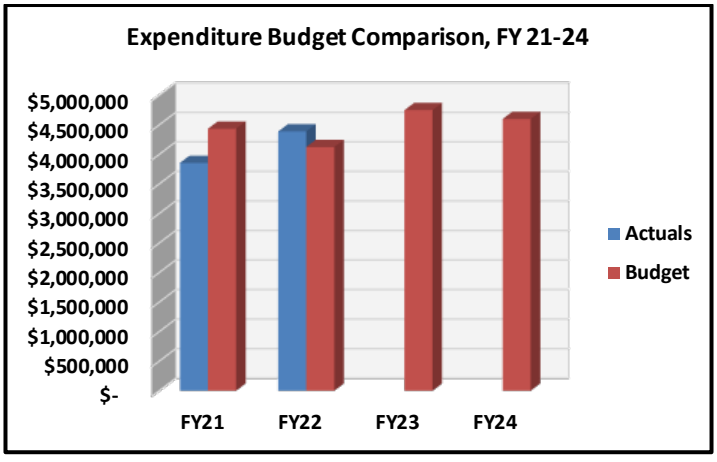
1. Use the FY2023 Facilities Condition Assessment of County buildings to anticipate where our organization is going and what our needs will be 1 to 5 years down the road. By making decisions today, it will save time and money in the future and boost performance; by evaluating and documenting the level of deferred maintenance needed.
2. Keep up with maintenance (both reactive and preventive maintenance) by using our in-house services such as our Maintenance Division, Grounds Division, Custodial Division, as well as contracted services such as HVAC Preventative Maintenance, Floor Care Services, Pressure Washing Services, Pest Control, Custodial Supplies and Parking Lot Sweeping Services. Keeping the facility well-maintained can prevent minor problems from turning into big ones. Additionally, it can help extend equipment's life and improve overall operational efficiency.
3. Ensure the safety and security of our buildings by providing armed security services and metal detection at our two services locations (Kenneth Waggoner Building at 201 Johnston Street in St. George and Human Services Building at 500 N. Main Street in Summerville) as well as the two court facilities at 5200 E. Jim Bilton Blvd in St. George and 212 Deming Way in Summerville. Safe and secure facilities are more efficient.
4. Set Specific, Measurable, Attainable, Relevant and Time-Bound (SMART) maintenance goals for our team. Setting realistic and attainable goals prioritizes work for your team and boosts morale in the long run.
5. Continue to improve the smart energy effort by replacing all standard lighting, both indoors and outdoors to LED lighting and installing energy-efficient windows and doors in select facilities. These initiatives have many benefits which include reduced operating costs.

FACILITIES MANAGEMENT

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	37	37	38	40	2	5%
(PT)	-	-	-	3	3	
Charges for Services	489	-	-	-	-	
TOTAL REVENUES	489	-	-	-	-	
Personnel	1,316,500	1,727,371	2,082,547	2,412,095	329,548	16%
Operating	1,684,552	1,634,656	1,966,222	1,808,855	(157,367)	-8%
Capital	857,482	1,029,206	702,886	379,338	(323,548)	-46%
TOTAL EXPENDITURES	3,858,534	4,391,233	4,751,655	4,600,288	(151,367)	-3%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Additional funding was made available for two full-time Custodians and part-time Custodian staff to support the new EOC facility, Health & Human Services building, and libraries.

FACILITIES MANAGEMENT

Operating expenditures reflect funding for various accounts related to the additional of the new Emergency Operations Center (EOC), Health & Human Services Campus, as well as libraries. Additional increases were made for training on the Facility Capital Planning software, including annual subscription costs. Adjustments were made for non-recurring non-capital improvements.

Capital expenditures reflect funding for the replacement of one vehicle, the purchase of an enclosed trailer, two utility vehicles, computer for grounds crew leader, and walk-through metal detector.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Building Maintenance Repairs	570	592	701	700
Plumbing Repairs	99	119	174	175
Electrical Repairs	228	258	226	226
Workorders completed	533	506	625	625

Facilities Management Staff

FLEET SERVICES

OVERVIEW

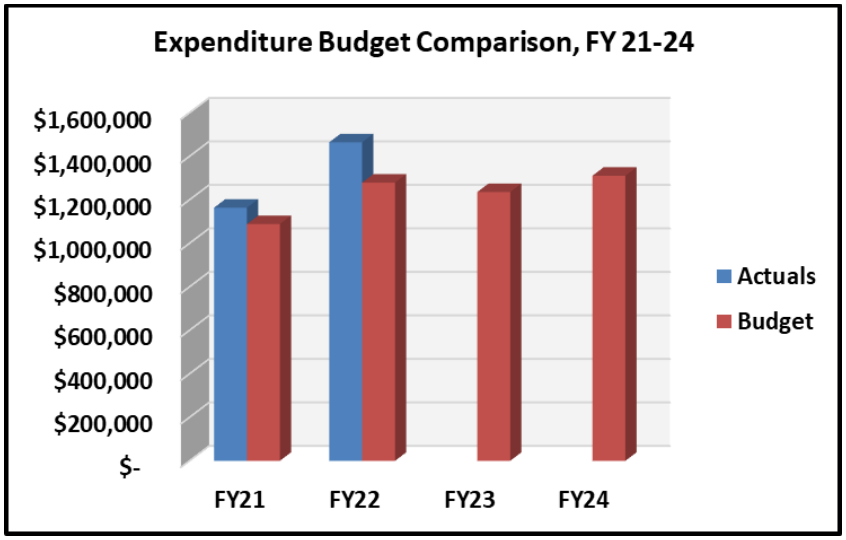
Fleet Services provides safe, high quality, and low-cost repairs and preventive maintenance for all County vehicles and equipment including, 24-hour wrecker service and 24-hour minor repair services for EMS and Sheriff vehicles to minimize down time. Fleet services delivers fuel for equipment and generators and is responsible for maintaining the fuel card system. This department is responsible for vehicle and equipment specifications, acquisitions, outfitting, and disposal within the County.

GOALS & OBJECTIVES

1. Obtain new refrigerant certifications for R1234Y and new hybrid models.
2. Increase Technical Training/Classes for employees.
3. Obtain Manufacturer Training for all Technicians.
4. Pilot emergency vehicle upfit program in-house.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	12	12	12	12	-	0%
(PT)	-	-	-	-	-	
Personnel	732,330	820,553	855,940	934,993	79,053	9%
Operating	417,476	520,777	366,349	375,729	9,380	3%
Capital	13,934	123,078	13,645	-	(13,645)	-100%
TOTAL EXPENDITURES	1,163,740	1,464,408	1,235,934	1,310,722	74,788	6%



FLEET SERVICES

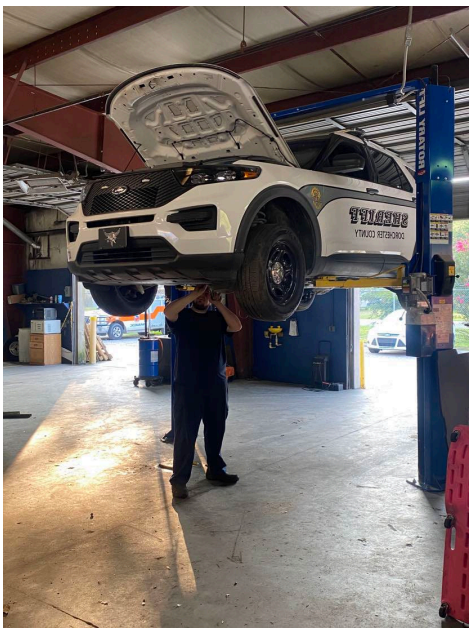
FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect an increase in vehicle repair parts to allow for the replacement of damaged upfit items and headlight replacement. Additional funding was provided to cover increased costs for diesel exhaust fluid.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Preventive Service Performed	1,117	1,100	950	900
Automotive Repairs	692	550	600	500
Heavy Machinery Repairs	312	300	300	250
Roadside Repairs	93	125	100	100
EFFICIENCY				
Wrecker Service Calls	44	80	90	80
ACHIEVEMENTS				
Auction of County assets	74	45	47	30



Department Contact Information

FORFEITED LAND COMMISSION

OVERVIEW

The Forfeited Land Commission is a statutory body that exists to receive property that is not sold during the Delinquent Tax Sale. The property is thereby Forfeited to the county in lieu of tax payment. The FLC then works to dispose of these properties in the best interest of the County, as prescribed by statute.

The FLC is comprised of the County Auditor, Registrar of Deeds and Treasurer, as outlined by statute.

The FLC coordinates with the Delinquent Tax office to transfer information on properties that pass from the defaulting taxpayer to the County. Once the information is received, the FLC obtains title or deed to the property. The Commissioners then determine how best to use the property to benefit the County.

The FLC, as a Commission, is required to follow state law as it relates to publication of meetings, which are open to the public. The DCFLC meets as needed but no less than once a year. The meetings are to address any issues that arise and to hold an annual sale of properties received through the Delinquent Tax process. The Commission alternates between the Human Services Building in Summerville and the Council Chambers at the Kenneth Waggoner Building in order to better serve the totality of the citizens.

The Commission, through its agent, continues the sale of properties throughout the year, as buyers become available.

The Commission contracts the demolition of properties that are not viable as domiciles or storage units and have not attracted buyers.

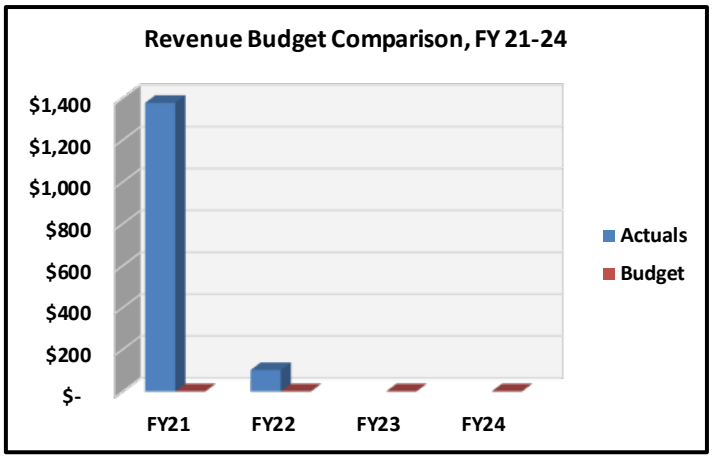
GOALS & OBJECTIVES

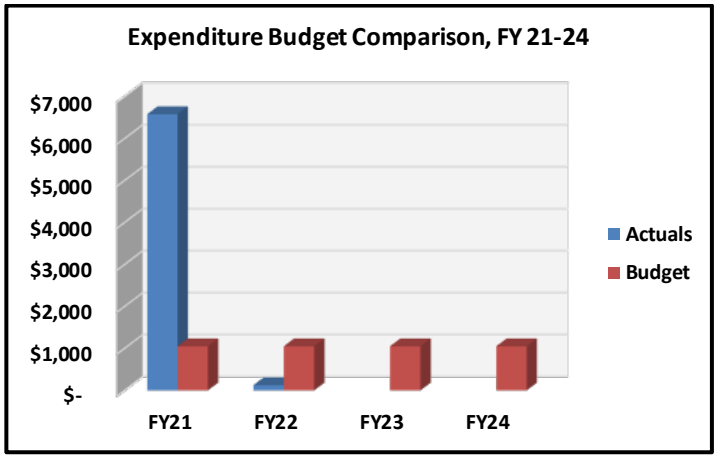
1. To increase revenue for the County by finding viable owners for forfeited properties.
2. To dispose of those properties for which transfer of ownership is deemed not in the best interest of the County.
3. To improve information exchange with related county offices.

FORFEITED LAND COMMISSION

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	-	-	-	-	-	
Miscellaneous	1,378	102	-	-	-	
TOTAL REVENUES	1,378	102	-	-	-	
Operating	6,580	124	1,050	1,050	-	0%
TOTAL EXPENDITURES	6,580	124	1,050	1,050	-	0%





OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Properties received	0*	27	26	10
Properties sold	2	1	4	5
Properties disposed	0	0	10	5

*Due to COVID-19, no transfer in 2021 to the Forfeited Land Commission.

HUMAN RESOURCES

OVERVIEW

Tammy Thompson, Director
Department Contact Information

The Human Resources Department provides overall policy direction on human resource management issues to attract, develop, engage, and retain a high performing and diverse workforce. Our goal is to foster a healthy, safe, and productive work environment for employees through effective communications, employee relations, employee development, compensation & benefit administration, policy implementation and compliance with applicable federal, state, and local laws and regulations.

Additionally, the Human Resources Department is responsible for managing the HRIS system, centralized health benefits, unemployment compensation, ancillary benefits, Affordable Care Act documentation, retirement, and disability programs. Further responsibilities include countywide coordination of wellness initiatives, employee recognition, variable hour employee services, and communications through face-to-face meetings/events, fliers, memos, and update bulletins.

More specifically, Human Resources administers the human resource functions of the HR Information system which includes information entry, update, and maintenance of all employee records and actions which utilize electronic HR business processes, for workflows, report, and data analytics. The HR Department interprets and formulates policies and procedures; recommends new or revised policies to maintain compliance with Federal and State labor law regulations; prepares policy and procedure manual; and communicates openly with department heads and employees on employee problems, promotions, and disciplinary actions. HR provides responsive and accurate service relating to the variety of benefit programs available to employees and dependents. The HR Department is also responsible for ensuring compensation and classification are aligned appropriately with the market and internal wages, reflecting our compensation and classification program philosophy. Compensation is based on the market value of the job, its value to the County, and its relationship to other jobs requiring similar knowledge, skills, and ability.

Human Resources advises, monitors, and coordinates employee disciplinary actions, grievance procedures, and EEOC matters. HR works with management to proactively resolve employee relations issues, conducts investigations, and makes recommendations for resolution. Assists employees with procedures on how to file grievances or assist them with any complaint they may have in hopes to resolve the problem at hand. The department also supports talent development by recommending, creating, and conducting training and development programs for the entire organization. This includes tracking all training programs and employee participation and following up with managers and employees to measure utilization of skills learned as well as evaluating additional training resources or needs.

Human Resources is also responsible for completing all mandatory Federal and State employment related surveys and reports. The department is responsible for EEO, Affordable Care Act, Unemployment, and Title VI reporting. HR supports local emergency management and is responsible for coordinating general county emergency management employees, sheltering, and feeding.

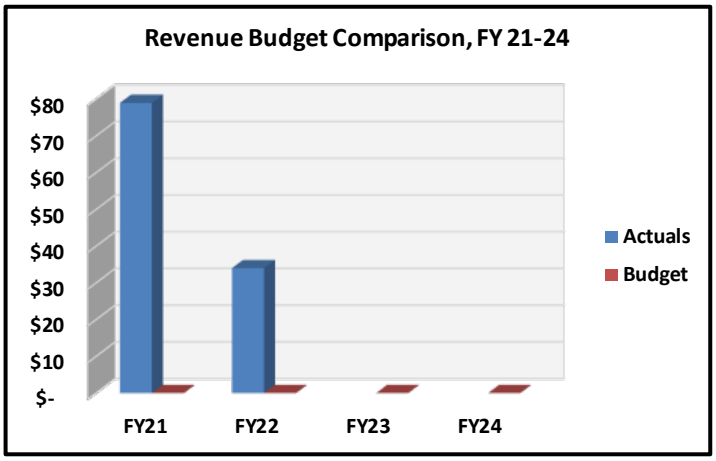
HUMAN RESOURCES

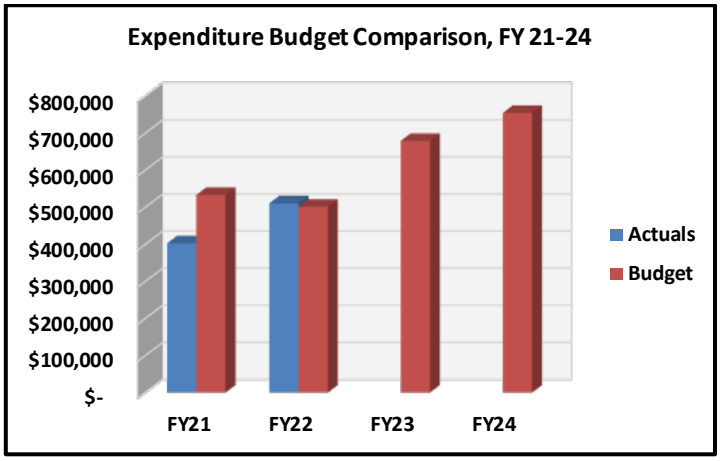
GOALS & OBJECTIVES

1. Support and uphold the mission of the government of Dorchester County by becoming a strategic business partner.
2. To provide a comprehensive wellness program that supports our growing and diverse workforce.
3. Develop a Management Training Series to increase management development in support of Dorchester County goals and core values.
4. Attracting, developing, and retaining a high-quality, diverse, professional staff.
5. Ensure that Human Resources efforts are focused on service competencies.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	6	6	7	7	-	0%
(PT)	-	-	-	-	-	
Miscellaneous	79	34	-	-	-	
TOTAL REVENUES	79	34	-	-	-	
Personnel	354,790	466,084	610,376	685,950	75,574	12%
Operating	46,831	44,536	67,249	68,558	1,309	2%
Capital	1,188	-	1,149	-	(1,149)	-100%
TOTAL EXPENDITURES	402,809	510,620	678,774	754,508	75,734	11%





HUMAN RESOURCES

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additional funding was approved for reclass the Senior HR Generalist to a Training & Development Manager.

Operating expenditures reflect funding to aid in recruitment and process new hires. Additional funding has been provided for an employee appreciation luncheon.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of applications processed	2,750	2,906	3,601	4,050
Actual Hires	299	350	286	300
Separations Processed	233	235	240	230
Unemployment Claims	60	54	60	60
FMLA Claims	125	106	125	130
Employees trained	28	698	775	875
EFFICIENCY				
Employee Actions Processed Electronically	2,682	3,378	3,500	4,000
System Automations for Human Resources Processes	16	17	19	20
FY Turnover	20.46%	21.27%	20%	18%
ACHIEVEMENTS				
Apprenticeship participation	16	8	13	15
Educational Reimbursements Employees participation	4	5	6	9
Employee Referrals	0	0	10	20

HUMAN RESOURCES

Dorchester County “Do More Water Challenge” Participants

The first graduating class of the Public Leadership Apprenticeship Program

INFORMATION TECHNOLOGY SERVICES

OVERVIEW

Jason Walters
Chief Information Technology Officer
Department Contact Information

Dorchester County Information Technology Services (ITS) seeks to provide innovative and cost-effective technology solutions that will help the county perform more efficiently and provide enhanced services to our constituents. ITS analyzes the latest industry threats and works to implement wholistic security solutions to ensure county data is protected.

The Global Information Systems (GIS) Division of ITS designs the GIS framework and applications that many departments utilize to ensure they are providing the best service. These services can provide crucial time savings and efficiencies in Public Safety as well as other departments.

GIS outlines the standards to and builds procedures to ensure that all GIS entry personnel in the county adhere to best practices which allows for cross correlation of data which enabling county staff to be more effective.

Sources include primary data collected from the field with global positioning systems (GPS), recorded deeds and plats, and engineering surveys to provide the most accurate and up-to-date information. This department also provides GIS mapping and reporting using internet mapping technology, hard copy map production, graphs, and reports to support all county departments' missions. GIS deploys solutions and related software into County departments through research of legacy data and programs, industry standards and new technology, and creating an implementation plan to migrate data and skill to create an enterprise-wide GIS.

ITS supports hardware and software for the county's various needs including 24x7x365 critical systems support. We understand that in addition to technical aspects, customer service is also imperative to build and maintain respect with our business partners. Communication and standardization help us uphold good customer service.

Our department is responsible for ensuring the county complies with audit requisites including SLED, DSS, and others which keep us in compliance with state and federal requirements.

ITS ensures Dorchester County has the most efficient resources available by maintaining industry standard statistics such as system availability, processor utilization, network performance, etc., by constantly monitoring these systems, and by taking a proactive approach to problem resolution before problems occur.

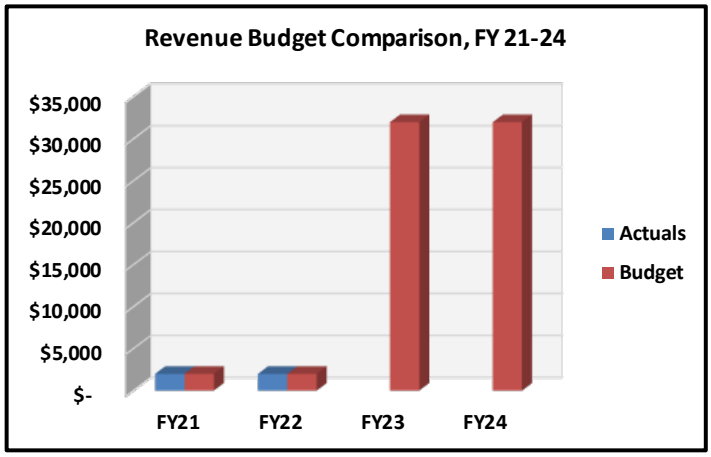
INFORMATION TECHNOLOGY SERVICES

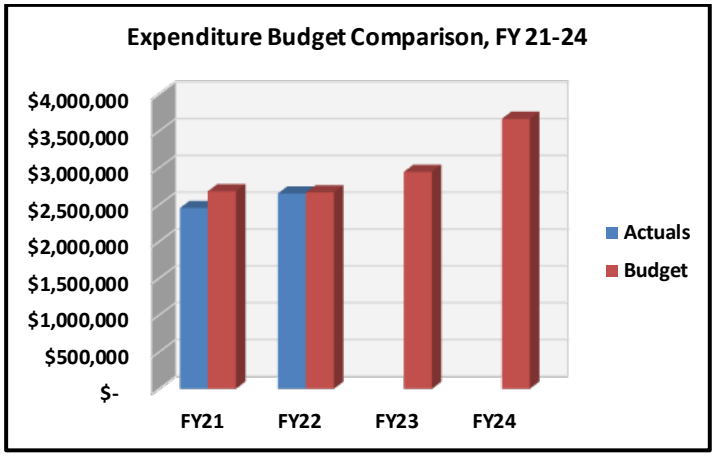
GOALS & OBJECTIVES

1. Complete upfit and implementation of technology equipment throughout public safety.
2. Integrate library systems to provide enhanced security and efficiency.
3. Launch the new Emergency Operations Center with robust technology to support emergency operations and migrate the server infrastructure to the new datacenter.
4. Enhance the data security posture within county information systems.
5. Implement a new finance (ERP) system.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	11	11	13	13	-	0%
(PT)	-	-	-	-	-	
Charges for Services	-	-	30,000	30,000	-	0%
Miscellaneous	2,000	2,000	2,000	2,000	-	0%
TOTAL REVENUES	2,000	2,000	32,000	32,000	-	0%
Personnel	909,161	1,044,307	1,258,502	1,372,196	113,694	9%
Operating	1,032,316	1,106,580	1,394,807	1,456,437	61,630	4%
Capital	515,349	502,604	293,632	839,895	546,263	186%
TOTAL EXPENDITURES	2,456,826	2,653,491	2,946,941	3,668,528	721,587	24%





INFORMATION TECHNOLOGY SERVICES

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect an increase in contractual increases under Maintenance and Service Contracts. Additional funding was provided for new and replacement access cards, as well as the continued funding for software subscriptions to support new phone system, and other subscription-based solutions, including new enhanced email filtering and heightened security on web browser sessions. Additionally, a procedural change in reporting has moved subscriptions for Office 365 from operating to capital.

Capital expenditures reflect IT Refresh Costs for computers owned by the County, as well as security equipment for a multiclass access control reader upgrade, Courthouse AV Upgrades, SHF Server High Availability, replacement of aging equipment, and additional laptops for call center. Funding includes the procedural change in reporting Office 365 subscriptions.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Tickets	9,501	10,617	9,830	11,500
Computers Deployed	166	239	155	213
EFFICIENCY				
Network Availability	99.9%	99.9%	99.984%	99.99%
Systems Availability	99.9%	99.9%	99.9994%	99.99%

REGISTER OF DEEDS

OVERVIEW

The Register of Deeds office is responsible for the recordation of documents that pertain to land records. This includes collecting recording and filing fees; producing accurate and timely reports and copies of land records for use by other departments, South Carolina Archives and the public; maintain a Document Imaging system and assisting in the researching of land records, both manually and electronically.

Margaret Bailey, Register of Deeds
Department Contact Information

Recording of Land Records: The ROD records deeds, mortgages, Uniform Commercial Code (UCC), State Tax Liens, plats, and other documents according to the South Carolina Code of Laws and records Federal Tax Liens according to Federal guidelines. These records are recorded in order to provide an archive of all documents pertaining to land transfers in Dorchester County.

Reports and Hard Copies: The ROD produces accurate, timely reports and hard copies of land records including deeds and plats used by the Assessor, Auditor, Tax Collector, and Probate Judge to determine ownership for taxation or probate matters. Additionally, plats are approved by Planning and Codes, and utilized by GIS for mapping. Microfilm copies of land records are sent to the South Carolina Archives as required by law.

Document Imaging: The ROD maintains a document imaging system for scanning and indexing land records, producing electronic reports, electronic retrieval and duplication of documents, as well as electronically transmitting images that are sent to a vendor to produce microfilm to meet requirements of South Carolina Archives.

Records Access Assistance: The ROD assists the public and other departments in accessing land records using the document imaging system or by using the hard copies of these documents. This office provides a land archive library for research of any document recorded in Dorchester County ROD office to anyone wishing to search the record.

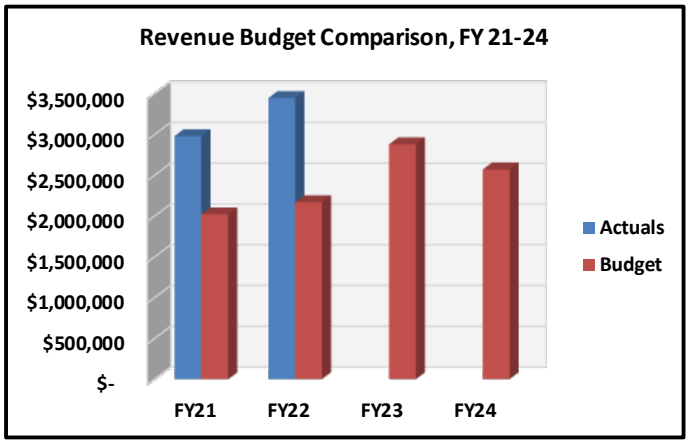
GOALS & OBJECTIVES

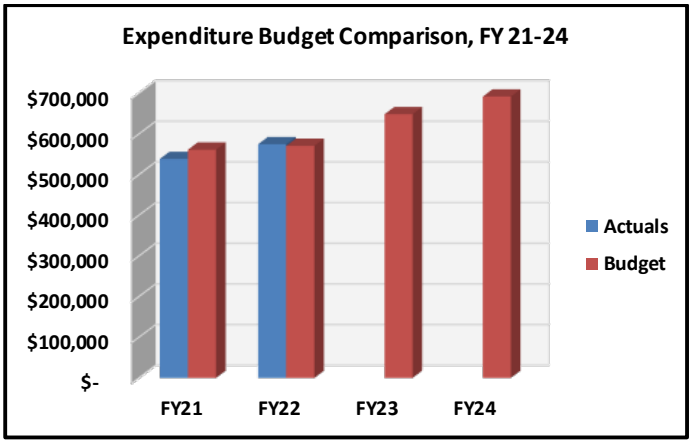
1. To increase web accessibility of Dorchester County land records.
2. To move towards paperless research capabilities.
3. To improve information exchange with related county offices.
4. To continue to work with the Secretary of State and the State E filing committee to keep current with all available electronic recording requirements and updates.
5. To continue to work on imaging, indexing and scanning old records not currently available electronically for completion by FY2025.

REGISTER OF DEEDS

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	8	8	8	8	-	0%
(PT)	-	-	-	-	-	
Charges for Services	2,978,032	3,444,408	2,876,850	2,569,160	(307,690)	-11%
Intergovernmental	1,575	1,575	1,575	1,575	-	0%
Interest	263	205	200	200	-	0%
Miscellaneous	194	183	150	75	(75)	-50%
TOTAL REVENUES	2,980,064	3,446,371	2,878,775	2,571,010	(307,765)	-11%
Personnel	485,148	528,803	599,605	643,013	43,408	7%
Operating	39,977	46,065	48,905	48,905	-	0%
Capital	13,375	-	-	-	-	
TOTAL EXPENDITURES	538,500	574,868	648,510	691,918	43,408	7%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect a slight increase to cover cost to produce microfilm to be sent to the SC Dept. of Archives.

REGISTER OF DEEDS

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Total Documents recorded	41,561	38,308	22,277	25,000
Electronic documents recorded	32,093	29,582	19,900	19,000
ACHIEVEMENTS				
Indexing/scanning of older record book	32	29	50	50
Electronic Conversion	43%	56%	45%	32%

Register of Deeds Staff

RISK MANAGEMENT & SAFETY

OVERVIEW

Nancy Johnson, Director
Department Contact Information

The Risk Management and Safety (RMS) Department is responsible for ensuring that the county meets OSHA, D.O.T and other safety-related standards. RMS handles all the workers' compensation and property & liability Insurance claims, driver training, safety training, and administers the County's Drug-Free Workplace Policy.

The Risk Management and Safety (RMS) Department is a part of the Administrative Services of Dorchester County. RMS serves as a resource for County employees and citizens by:

- Identifying and managing risks in a manner that is consistent with the mission, vision, and values of the County,
- Ensuring County assets and maintaining the County's insurance policies,
- Reducing the frequency, severity, and associated cost of claims, and
- Protecting employees by promoting the County's safety program.

GOALS & OBJECTIVES

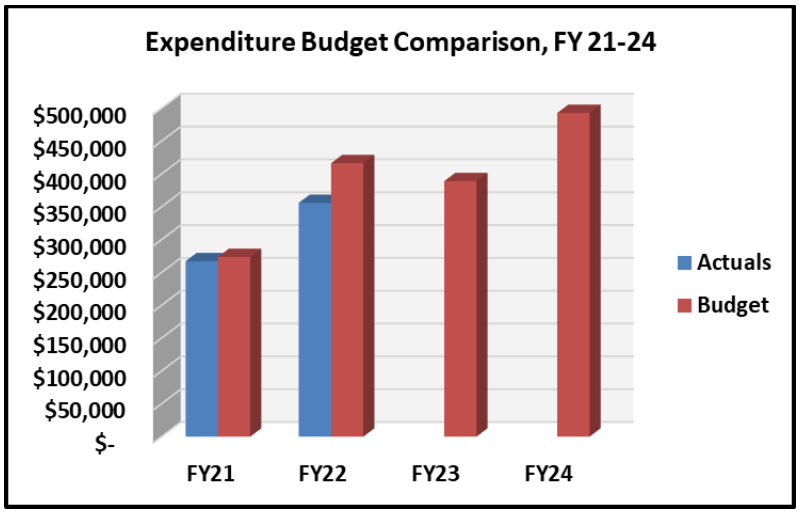
1. Coordinate the transition of the County's property and liability insurance policies from the Insurance Reserve Fund to the SC Counties Property & Liability Trust (SCCP&LT) while also improving the processes used to insure the county's assets.
2. Work with Business Services to implement a three-tiered vendor insurance requirement based on the scope of work and vendor risk profile.
3. Work with the County's Safety Committee on expanding the county's safety program and implementing a comprehensive safety incentive program.
4. Improve office efficiency through documentation, cross-training, and technology.

Risk Management & Safety Staff

RISK MANAGEMENT & SAFETY

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	3	4	4	4	-	0%
(PT)	-	-	-	-	-	
Personnel	225,284	256,428	342,824	385,878	43,054	13%
Operating	41,887	35,817	46,224	52,204	5,980	13%
Capital	-	63,763	-	54,900	54,900	
TOTAL EXPENDITURES	267,171	356,008	389,048	492,982	103,934	27%



FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution, as well as additional overtime to support 24/7 on call coverage.

Operating expenditures reflect funding increased costs for random drug testing, OSHA required medical testing and memberships. Capital expenditures include funding for the replacement of the Xray machine in the Summerville Courthouse as well as ten AEDs for various locations around the county including new EOC facility, Health & Human Services complex, and libraries.

RISK MANAGEMENT & SAFETY

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of safety trainings conducted	137	709	833	900
Driver training conducted	87	269	104	100
Drug Tests – Random	370	327	443	400
Drug Tests – Post Accident	113	108	131	130
Workers Comp (WC) Claims	88	75	90	90
SCAC WC Experience Modifier	.99	.94	.87	.86
Auto Claims	115	106	112	120
EFFICIENCY				
Number of months with 1.0 or less WC lag reported	-	-	10	10
ACHIEVEMENTS				
SCAC Safety Award	1st year	2nd year	3rd year	4th year

TREASURER

OVERVIEW

Cindy Chitty, Treasurer
Department Contact Information

The Treasurer's Office collects and deposits County revenues daily through two service centers, 500 North Main Street in Summerville and 201 Johnston Street in St George as well as mail and online. The Treasurer collects County funds including current property taxes, vehicle and boat taxes and registration fees, solid waste collection fees, solid waste user fees, stormwater fees, TIF fees and other miscellaneous departmental revenues. The Treasurer is tasked with posting all transactions to the general ledger to include daily collections for all departments county-wide.

The Treasurer disburses all funds collected to the appropriate entities monthly. Due to collection of the vehicle and boat registration fees, the Treasurer reconciles and remits payments weekly to both the Department of Motor Vehicles (DMV) and the Department of Natural Resources (DNR). The Treasurer is responsible for maintaining suspension records for DMV for payment or non-payment of taxes and also notifying DNR of non-payment. Treasurer issues refunds to taxpayers for overpayments due to changes in address, assessment or other adjustments as determined by the Auditor or Assessor as well as refunds for overages paid on tax accounts.

The Treasurer invests excess funds not needed for immediate disbursement and provides information for local municipality annual audits. The Treasurer acts as the paying agent for bonds and other debt issues for the County, school districts and libraries.

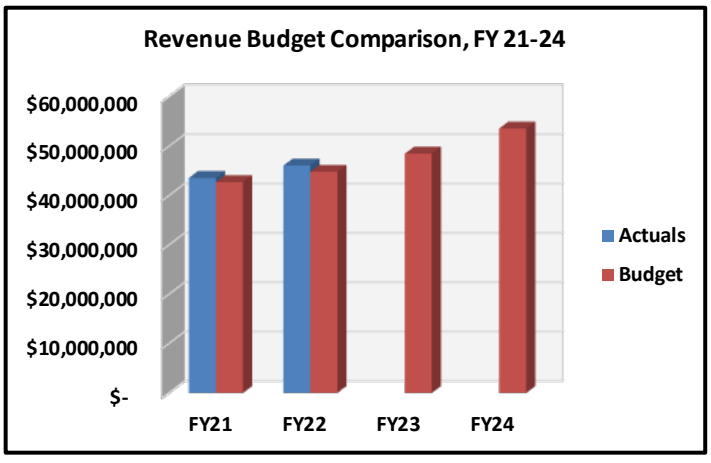
GOALS & OBJECTIVES

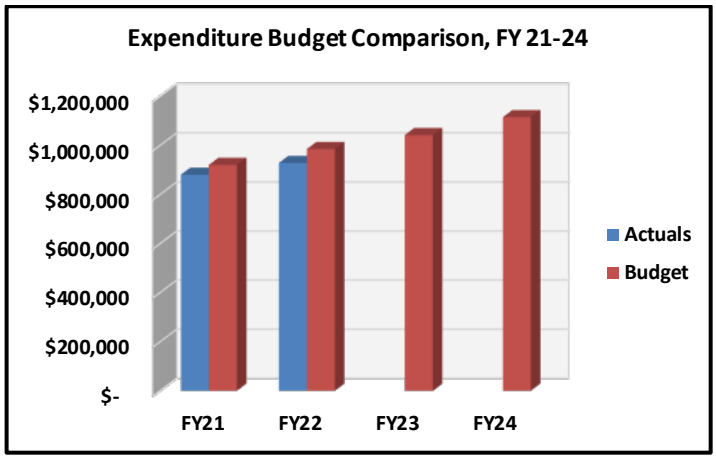
1. Work closely with software vendor to implement countywide tax program and establish processes that affect the daily operations of the Treasurer's Office; implementation has three years remaining.
2. Transition banking services to new vendor which will include an updated customer payment portal.
3. Monitor and invest County funds with the highest rate of return benefiting the citizens of Dorchester County while following regulations under SC Code 12-45-220.
4. Educate the public about the Installment Program through outreach programs and media.

TREASURER

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	13	13	13	13	-	0%
(PT)	1	1	1	2	1	100%
Taxes	43,293,267	45,653,104	44,561,378	51,975,260	7,413,882	17%
Charges for Services	233,378	318,763	303,445	335,537	32,092	11%
Intergovernmental	-	6,008	-	-	-	
Interest	52,465	114,625	37,428	1,287,135	1,249,707	3339%
Miscellaneous	545	1,376	-	-	-	
TOTAL REVENUES	43,579,655	46,093,876	44,902,251	53,597,932	8,695,681	19%
Personnel	681,023	757,313	852,141	927,864	75,723	9%
Operating	199,636	171,154	190,034	187,284	(2,750)	-1%
TOTAL EXPENDITURES	880,659	928,467	1,042,175	1,115,148	72,973	7%





TREASURER

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additional funding was provided to hire a part-time Accounting Technician to support the Summerville office during peak tax season.

Operating expenditures have been adjusted for a one-time purchase.

OPERATIONAL PERFORMANCE MEASURES

In order to meet the needs of the County, the Treasurer measures the increases of collections which are a direct correlation with the population growth in the County. The Treasurer continues to streamline and increase efficiencies within the department. Staff has improved to meet the monthly allocation turnover deadline by the target date. The Treasurer's Office will strive to provide additional training to departments for completing transmittals for entry of departmental funds into the general ledger in order to reduce errors submitted by the various departments.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Real Estate Taxes Collected	$186.9 million	$190 million	$200 million	$290 million
Vehicle Taxes Collected	$27.7 million	$30.7 million	$33.4 million	$35 million
Boat Taxes Collected	$2 million	$2.3 million	$2.6 million	$3 million
Total Fees Collected	$16.2 million	$16.2 million	$16.2 million	$18 million
EFFICIENCY				
Process monthly turnover by the deadline each month	11	12	12	12
Provide training to users on Treasurer's Office processes	3	2	4	5
Automation of Processes	2	1	1	1
ACHIEVEMENTS				
Number of advanced installment accounts	602	635	635	650
Collections processed thru auto agent-third party	$67.5 million	$70.5 million	$80 million	$85 million
Refunds Prevented	2,000	816	1,000	1,000

VOTER REGISTRATION & ELECTIONS

OVERVIEW

In compliance with all applicable South Carolina Election Commission rules and regulations, the Board of Voter Registration and Elections registers any eligible citizen of Dorchester County. This office also issues absentee voting applications and ballots, serves as the absentee precinct, provides registration lists, and checks the validity of voter petitions for nominations and referendums. Voter outreach and education are conducted regularly throughout the county.

The Board of Voter Registration and Elections is the focal point for all county, state, and federal elections conducted within Dorchester County. This office receives directions and guidance from the State Election Commission and conducts elections by the laws of the State of South Carolina. The board provides guidance, staffing, and equipment for each municipality to maintain uniform elections throughout the county.

Education: Voter Registration provides assistance and information to the public on how to register to vote and obtain registration applications, furnishes applications to schools and organizations for voter registration drives, educates electors on the absentee voting process, and publishes ads in local newspapers and on various county social media platform to notify voters of registration, early voting, and absentee voting deadlines.

Polling Place Operations: Continually reviews the need to expand precincts due to population growth. When necessary, prepare justification and brief county delegation on needs. Provides enough trained personnel to operate 81 precincts at 40 polling locations; takes necessary action to ensure that all polling places are HAVA approved and available as required on Election Day; and provides expendable administrative supplies at each polling place for each election. This office prepares payroll for all election workers; the staff ensures that all poll managers and payroll personnel meet training requirements after each election.

Administration: This department publishes two notices of each election in local newspapers in Dorchester County as required by law. Provides ballots to the absentee precinct, emergency, provisional, failsafe, and sample ballots in the early voting locations and polling places. Includes training for each of the poll managers. Lastly, this office certifies election results for the state, county, and school elections and prepares reports for the South Carolina Election Commission after each election.

Training & Professional Development: The staff ensures that all poll managers, clerks, and polling location technicians are trained before each election as required by law. Additionally, staff and board members receive training and certification through the South Carolina Election Commission and attend the annual conference for the South Carolina Association of Registration & Elections Officials. The management team can also receive professional certification as a Certified Elections/Registration Administrator (CERA) status from the Election Center.

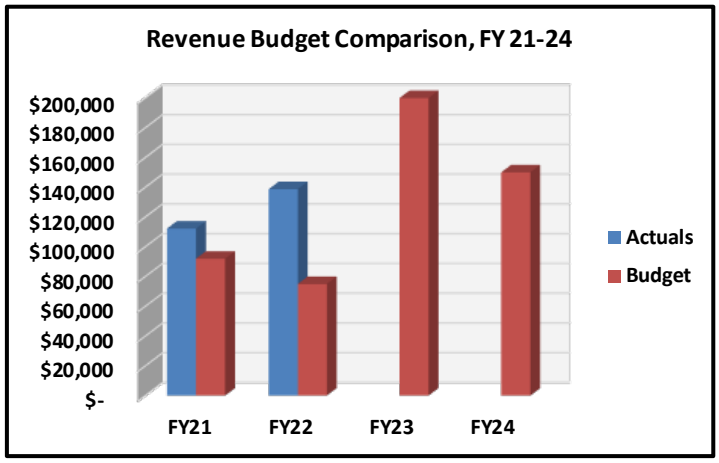
VOTER REGISTRATION & ELECTIONS

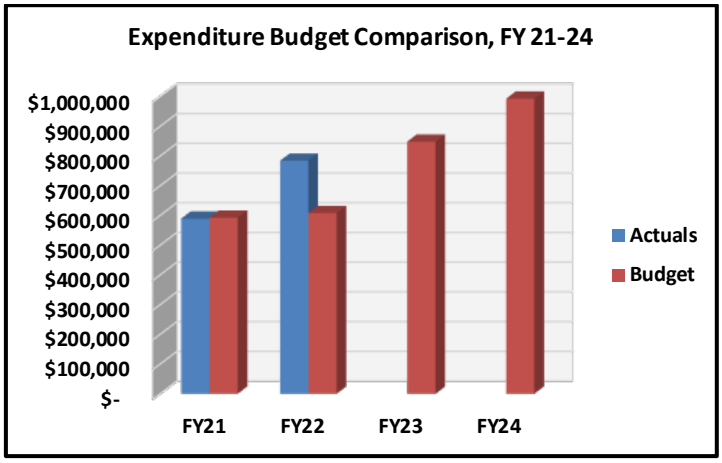
GOALS & OBJECTIVES

1. Enforce the registration and election laws of the State of South Carolina and comply with the Help America Vote Act (HAVA) requirements for voter registration.
2. Process, review, correct, and update voter registration information accurately and efficiently.
3. Minimize the cost of conducting elections through state reimbursement.
4. Provide elected officials, candidates, political parties, electors, and other interested persons with voter registration reports, election results, and other general information.
5. Receive state and national certifications for the department in the areas of voter registration and elections.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	6	6	6	6	-	0%
(PT)	-	-	-	-	-	
Intergovernmental	112,255	138,730	200,000	150,000	(50,000)	-25%
TOTAL REVENUES	112,255	138,730	200,000	150,000	(50,000)	-25%
Personnel	503,509	628,789	674,244	777,490	103,246	15%
Operating	85,944	155,525	173,982	215,518	41,536	24%
TOTAL EXPENDITURES	589,453	784,314	848,226	993,008	144,782	17%





VOTER REGISTRATION & ELECTIONS

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect software licensing for electronic poll books. Additional funding was provided for various expenses related to new polling locations, including signs, rent, and advertising.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Elections Conducted	5	4	3	7
In-person Training Sessions	40	40	15	35
Registered Voters	112,381	108,284	106,797	107,000
New Registrations	-	9,494	4,747	10,918
Voter Changes Processed	6,618	4,699	4,800	5,500
EFFICIENCY				
Online training	100%	100%	100%	100%
General Election Turnout	4.87%	25%	46.9%	20%
Early Voting Processed	*	25,821	2,500	15,000
Absentee Ballots Processed	*	2,269	300	500
ACHIEVEMENTS				
Poll Worker Recruited	318	41	38	100
Board Members/ Staff Certified	1	2	0	2
Educational/Outreach Events	4	1	2	2

****New Performance Measure***

Department Contact Information

JUDICIAL

AUTHORIZED POSITIONS

JUDICIAL:

CLERK OF COURT – 1221

Funding approved for 10.50 full-time equivalents:	No. of FTE:
Court Support Specialist II (PT)	.50
Court Support Specialist III	1.00
Jury Coordinator	1.00
General Sessions Court Coordinator	1.00
Chief Deputy Clerk of Court	1.00
Chief Deputy Clerk of Court, Finance	1.00
Chief of Operations	1.00
Clerk of Court	1.00
Deputy Clerk of Court	1.00
Assistant Chief Deputy Clerk of Court	2.00
	10.50

FAMILY COURT – 1230

Funding approved for 12.5 full-time equivalents:	No. of FTE:
Clerk of Finance	1.00
Courtroom Support Specialist III	3.00
Chief Deputy Family Court	1.00
Computer Support Specialist	1.00
Constable	1.00
Constable (PT)	.50
Assistant Chief Deputy Family Court	1.00
Court Support Specialist III	2.00
Family Court Supervisor	1.00
Assistant Clerk of Finance	1.00
	12.50

MAGISTRATE – 1252

Funding approved for 20.25 full-time equivalents:	No. of FTE:
Associate Magistrate	1.00
Chief Magistrate	1.00
Clerk of Magistrates	1.00
Court Support Specialist I (PT)	1.00
Court Support Specialist II	1.00
Court Support Specialist III	5.00
Court Support Specialist IV	4.00
Magistrate	2.00
Magistrate (PT)	2.25
Office Manager	2.00
	20.25

AUTHORIZED POSITIONS

MASTER IN EQUITY – 1254

Funding approved for 3 full-time equivalents:	No. of FTE:
Clerk of Master in Equity	1.00
Master in Equity	1.00
Administrative Support Specialist II	1.00
	3.00

PROBATE COURT – 1265

Funding approved for 9 full-time equivalents:	No. of FTE:
Court Support Specialist II	1.00
Associates Judge	1.00
Clerk of Probate	1.00
Estate Clerk	3.00
Mental Health Clerk	1.00
Probate Judge	1.00
Therapeutic Clerk	1.00
	9.00

CIRCUIT COURT

OVERVIEW

The Circuit Court is a state court of general jurisdiction. Administrative support for the Circuit Court is provided by the Clerk of Court's Office. Dorchester County is a part of the 1st Judicial Circuit Court. The Court of Common Pleas is commonly known as Civil, and the Court of General Sessions is commonly known as Criminal. Every individual that comes through the Circuit Court is entitled to a jury trial. In addition to its general trial jurisdiction, the Circuit Court has limited appellate jurisdiction over appeals from the Probate Court, Magistrate's Court, and Municipal Court, as well as appeals from the Administrative Law Judge Division, which hears matters relating to state administrative and regulatory agencies.

The Clerk's Office is responsible for accepting and processing all paperwork concerning the Circuit Court, required to maintain all court records and exhibits, and responsible for summoning of prospective jurors for Common Pleas and General Sessions Courts. For Common Pleas, this includes maintaining all paperwork in the civil cases, scheduling jury and non-jury trials and scheduling all motions that need to be heard before a Judge. For General Sessions, this includes accepting and maintaining warrants that are processed from all Magistrate Courts and Municipalities of Dorchester County to the First Circuit Solicitor's Office for prosecution; handling cash bonds, surety bonds, and property bonds for parties that are able to post bond until trial; as well as receiving and disbursing fees, fines, and restitution.

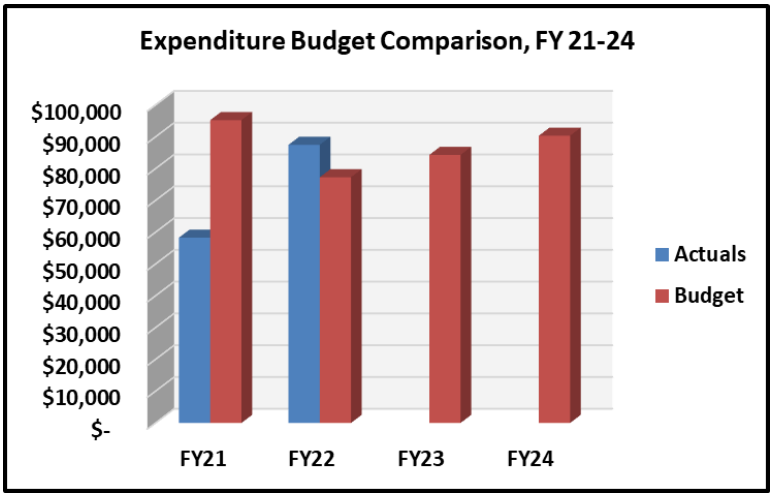
GOALS & OBJECTIVES

1. To process judicial commitments daily during General Sessions Court.
2. Summoning of prospective jurors, no less than 15 days and no more than 35 days prior to term of Court.
3. Process juror compensation after each term of Court and remit to the Business Services Department for payment.
4. Implement and coordinate all Civil Court and General Sessions Court case rosters efficiently and effectively.
5. Summon and coordinate appearances for Grand Juror's to serve by reporting periodically throughout the year.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	-	-	-	-	-	
Operating	58,280	87,473	84,311	90,351	6,040	7%
TOTAL EXPENDITURES	58,280	87,473	84,311	90,351	6,040	7%

CIRCUIT COURT



FUNDING ADJUSTMENTS FOR FY 2024:

Operating expenditures reflect an increase in Court Personnel based on the cost of jurors required each term. With this increase in jurors, additional funding has been made available for postage for jury summons and payments.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Court Days Attended	215	238	240	240
Juror Summons processed	9,904*	7,820*	7,000	7,000

*Due to COVID Guidelines

CLERK OF COURT

OVERVIEW

The Clerk of Court has contact with and impact on every element of the Judicial System: the Courts, the Bar and administrative support. The Clerk of Court's Office is responsible for the administration and supervision of the General Sessions, Common Pleas, and Family Court including courtroom duties such as administering oaths and publishing verdicts, docket management, preparing trial rosters, receiving, and disbursing revenue from bonds, restitution, fines, and fees, and juror related matters. The service areas are as follows:

Docket Management: Processes arrest warrants, indictments, expungements, files civil actions, Lis Pen dens, Motions, Orders, Judgments and Commissions. Pursuant to South Carolina state law, the Clerk's office is mandated to carry out these procedures.

Trial Roster: The Clerk's office implements and coordinates civil rosters to be utilized by the attorneys and the court by arranging the civil cases on a trial roster and scheduling the attorneys to appear in court. The Clerk's office along with the Chief Administrative Judge creates criminal trial rosters and general dockets as directed by the Chief Justice of the South Carolina Supreme Court.

Revenue: The Clerk's office receives court fees, fines, costs, restitution and bonds and disburses fees, fines, costs, restitution, and bond monies that are associated with the Court and the Set-Off Debt Program. The Clerk's office also processes and maintains civil escrow bank accounts. These monies are received and disbursed daily.

Juror Related Matters: The Clerk of Court serves as the Jury Commissioner for summoning all prospective Grand and Petit Jurors, venire preparation and management, and compensation of jurors for the Circuit and Probate Court thru the automated Statewide Jury Management System. The Clerk of Court is also responsible for the drawing of the State Grand Jury.

Courtroom: The presence of the Clerk or her Deputy is required at all terms of Court. The duties consist of selecting jurors, administering oaths, publishing verdicts, processing court documents and operating technical audiovisual equipment, etc.

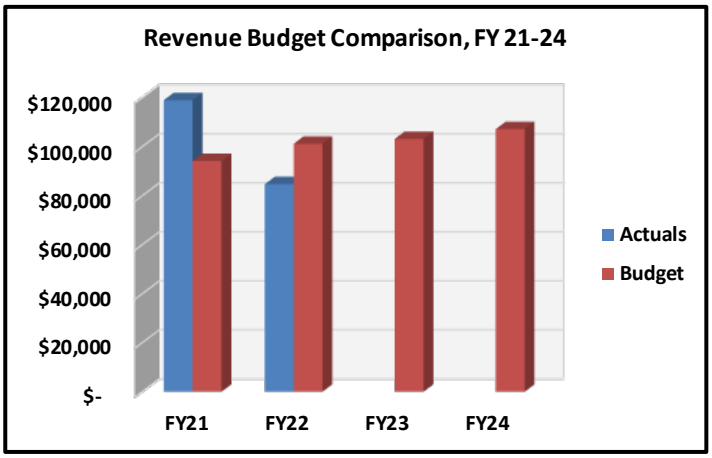
GOALS & OBJECTIVES

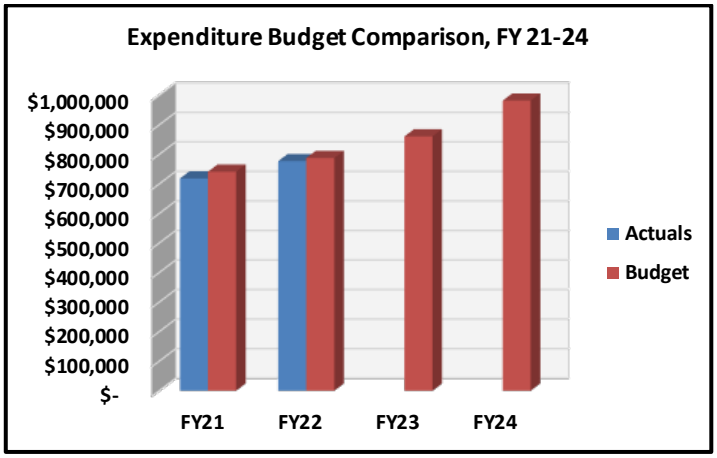
1. File and docket cases immediately upon receipt and process arrest warrants within two working days.
2. Review and process within a 2-hour window, all filings through E-Filing portal as mandated by the South Carolina Judicial Department.
3. Post and deposit fines and fees daily.
4. Post-civil and criminal trial rosters online within thirty days of Court terms.
5. Ensure the Judicial System is operating efficiently on a daily basis.
6. Prepares and transmits Bench Warrants to Sheriff's Office.

CLERK OF COURT

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	10	10	10	10	-	0%
(PT)	1	1	1	1	-	0%
Charges for Services	111,711	82,525	95,600	91,354	(4,246)	-4%
Intergovernmental	1,575	1,575	1,575	15,000	13,425	852%
Interest	279	24	-	-	-	
Fines and Penalties	5,441	611	6,000	820	(5,180)	-86%
TOTAL REVENUES	119,006	84,735	103,175	107,174	3,999	4%
Personnel	704,805	755,849	833,417	954,668	121,251	15%
Operating	11,721	20,269	26,754	27,828	1,074	4%
Capital	2,350	1,357	1,172	-	(1,172)	-100%
TOTAL EXPENDITURES	718,876	777,475	861,343	982,496	121,153	14%





CLERK OF COURT

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect an increase in archive storage fees.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Civil Cases Filed	2,057	2,200	2,600	2,600
Warrants Filed	2,699	2,566	2,700	2,700
EFFICIENCY				
Motions/Rosters	1,921	2,000	2,300	2,300
ACHIEVEMENTS				
Non-Jury Judgments and Jury Judgments	1,225	1,500	2,000	2,000
Fines and Fees	1,126	1,060	1,500	1,500

Department Contact Information

FAMILY COURT

OVERVIEW

The Clerk of Court's Office is responsible for the administration and supervision of Family Court. Family Court is governed by the South Carolina Code of Laws and Supreme Court to ensure proper operation of the legal process with regard to domestic and family relationships, including matters of the safety and welfare of minor children. The Family Court staff is responsible for maintaining and preserving court records; docketing cases; enforcement of child support and alimony payments; and effective communication with other Family Courts, Family Court Judges, state agencies and the community.

The Family Court Clerk's Office implements and coordinates domestic and juvenile dockets to be utilized by judges, attorneys, and the court by arranging such cases to appear in court. Dockets are generated weekly and court schedules are provided by South Carolina Court Administration and are prepared six months in advance. Family Court is responsible for processing and maintaining legal documents prepared by attorneys, self-represented litigants, and different agencies for domestic and juvenile actions for the purpose of court hearings. Fees are charged when applicable. Department of Social Services (DSS) support actions are filed by the Department of Social Services legal division. Legal documents are prepared by the DSS attorneys and files are maintained for the purpose of court hearings.

Support is enforced when a payor has failed to comply with a court order and is more than five days late making a support payment. A Rule to Show Cause is issued for the purpose of a court appearance before a Family Court judge. Failure of party to comply could result in jail time. Family Court manages and enforces delinquent support cases daily and issues Rule to Show Cause and Bench Warrants when necessary.

Family Court process servers serve all paperwork pertaining to Dorchester County generated by the Department of Social Services Legal Division and the Family Court Clerk. These documents are typically pleadings for new cases for support, paternity testing and Rules to Show Cause to be served on payors to appear in court.

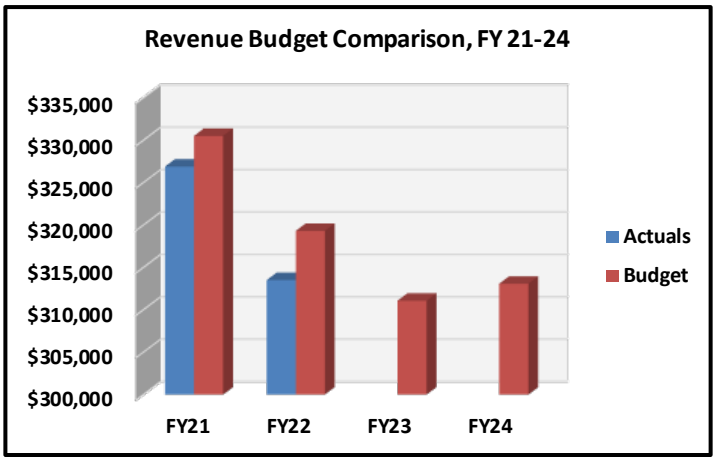
GOALS & OBJECTIVES

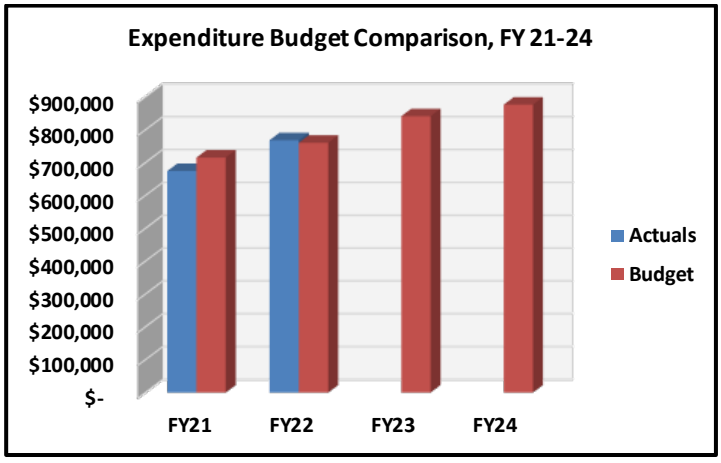
1. The primary objective of the Family Court team is to maintain accurate case records, efficient progress of case files, current enforcement of support payments and to provide excellent customer service to the community.
2. Re-evaluate and update, if necessary, all processes within the Family Court, including but not limited to, intake of files and subsequent records, collection of filing fees, scheduling, processing of emergency/expedited cases, support enforcement and general customer service.
3. Continue to enhance Family Court utilization of the Palmetto Automated Child Support System (PACSS) and Family Court Case Management System (FCCMS).

FAMILY COURT

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	12	12	12	12	-	0%
(PT)	1	1	1	1	-	0%
Charges for Services	326,892	313,520	311,080	313,080	2,000	1%
TOTAL REVENUES	326,892	313,520	311,080	313,080	2,000	1%
Personnel	643,155	723,227	798,421	832,357	33,936	4%
Operating	31,310	38,203	42,952	44,175	1,223	3%
Capital	-	6,923	-	-	-	
TOTAL EXPENDITURES	674,465	768,353	841,373	876,532	35,159	4%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures fund postage to cover increased postage rates as well as travel for Clerk of Court conference.

FAMILY COURT

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021* ACTUAL	FY2022* ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Domestic Cases Filed	1,515	1,485	1,747	1,750
Juvenile Cases Filed	212	535	607	620
Rule to Show Cause Issued	152	656	667	675
Bench Warrants Issued	60	164	243	275
Affidavits Successfully Served	238	363	578	600

*Indicates lower volume due to COVID closures and/or restrictions.

Department Contact Information

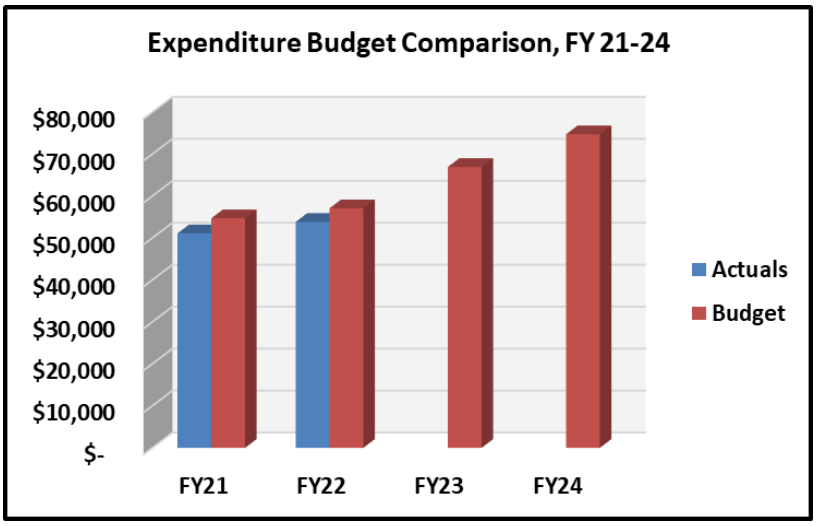
JUVENILE JUSTICE

OVERVIEW

The Department of Juvenile Justice (DJJ) provides for a continuum of effective interventions that enables juveniles to become responsible, productive citizens and fosters safe and healthy communities. DJJ provides counseling for juveniles as well as some family counseling and group counseling. Juvenile Justice provides WRAP services in the home to help the family as well as the individual juvenile adapt to the home situations.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	-	-	-	-	-	
Operating	51,136	53,863	66,941	74,726	7,785	12%
TOTAL EXPENDITURES	51,136	53,863	66,941	74,726	7,785	12%



FUNDING ADJUSTMENTS FOR FY 2024

Operating expenditures reflect increases in Rental & Leases for space occupied by Juvenile Justice.

MAGISTRATE OFFICE

OVERVIEW

Judge Jenkins, Chief Magistrate
Department Contact Information

The Magistrate's Court seeks to provide the citizens of Dorchester County with a well-run, efficient court system, utilizing the newest technology available to streamline its operations, and assist other county agencies. Judges and staff are constantly increasing their training and level of expertise by attending seminars and schools offered by the South Carolina Court Administration.

Magistrates are responsible for conducting bond hearings, setting bail, conducting bench trials, pre-trials, jury trials, preliminary hearings, establishing arrest warrants and search warrants, collecting outstanding fine payments to the court, debt set-off, conducting evictions, claim and delivery, small claim court, restraining orders, storage/public sale hearings.

Magistrate Judges have jurisdiction over criminal offenses that are subject to the penalty of a fine not exceeding $500 (before assessments) or imprisonment not exceeding 30 days, or otherwise notated by statue, all civil matters involving disputes of $7,500 or less, all landlord-tenant eviction matters, traffic matters on infractions occurring within Dorchester County, and restraining orders.

At least one Magistrate must be on duty, available to do arrest warrants, bond hearings twice daily (365 days per year), search warrants, and any emergency hearings necessary on a 24 hour a day basis. A duty list is always posted with the Dorchester County Sheriff's Office that allows access as needed to the “On Call” duty Magistrate assigned by the Chief Magistrate. Magistrates preside over court hearings involving Civil, Criminal and Traffic matters.

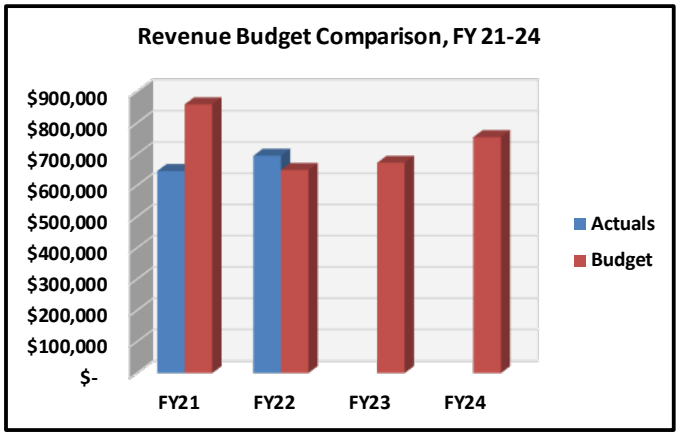
GOALS & OBJECTIVES

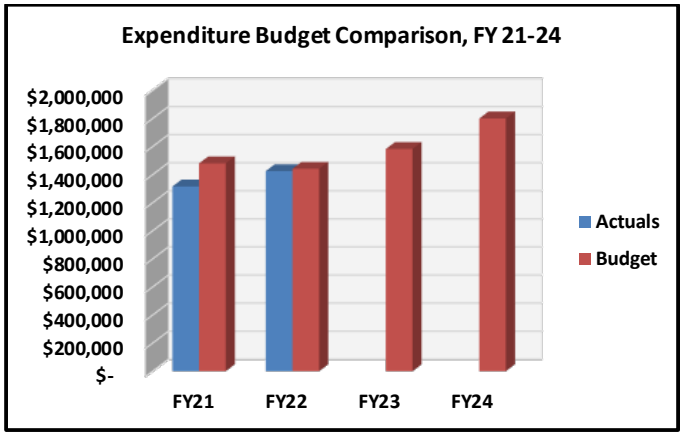
1. Process case actions speedily (expeditiously) with fairness and equity.
2. Ensure that all bond paperwork is transferred to appropriate trial agency within 10 days.
3. Improve customer satisfaction both internally and externally.

MAGISTRATE OFFICE

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	17	17	17	17	-	0%
(PT)	7	7	7	7	-	0%
Charges for Services	228,320	234,174	240,000	306,975	66,975	28%
Fines and Penalties	418,404	461,698	433,000	448,055	15,055	3%
TOTAL REVENUES	646,724	695,872	673,000	755,030	82,030	12%
Personnel	1,282,862	1,339,860	1,522,167	1,728,903	206,736	14%
Operating	33,083	85,027	61,745	71,862	10,117	16%
Capital	-	1,058	-	-	-	
TOTAL EXPENDITURES	1,315,945	1,425,945	1,583,912	1,800,765	216,853	14%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures including funding for increases associated with increased caseloads, as well as travel for required orientation for new judges.

MAGISTRATE OFFICE

OPERATIONAL PERFORMANCE MEASURES

Magistrates have jurisdiction over criminal offenses that are subject to the penalty of a fine not exceeding $500 (before assessments) or imprisonment not exceeding 30 days, all civil matters involving disputes of $7,500 or less, all landlord-tenant eviction matters and traffic matters on infractions occurring within Dorchester County and restraining orders.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Bond Hearings	2,313	1,578	2,581	3,942
Civil Cases Filed/Processed	5,250	5,512	7,203	9,506
Criminal/Traffic Cases Filed	10,520	12,895	13,587	15,359

Judge Russell DeMott, Judge Tara Frost, Judge Jan Simmons, Judge Tera Richardson, Chief Magistrate Judge Jackie Jenkins, Judge Amanda Leviner, Judge Vernida Hill (Interim status rescinded effective 7/23), Judge Brandt Shelbourne. Not Pictured: Judge Juliana Stewart effective 7/23.

MASTER IN EQUITY

OVERVIEW

James. E. Chellis, Master in Equity
Department Contact Information

The Master-in-Equity is the judge of the Equity Division of the Circuit Court and is part of the South Carolina Unified Court System. The Master-in-Equity, when authorized by the Chief Justice, may serve as Special Circuit Judge. The Master adjudicates trials involving remedies in equity and conducts hearings on motions brought before the Court. By Statute, when some or all the causes of action in a case are referred to a Master-in-Equity, the Master shall enter final judgment as to those causes of action, and an appeal from an order or judgment of the Master must be to the Supreme Court or the court of appeals as provided by the South Carolina Appellate Court Rules.

The Governor appoints the Masters-in-Equity to six-year terms. His appointment must be approved by the General Assembly. The Governor's appointment derives from a nomination by the County Delegation of a qualified judicial candidate screened by the Judicial Merit Selection Commission. Counties having a population in excess of 130,000 persons are required by state law to have a Master-in-Equity.

The Dorchester County Master-in-Equity is a revenue-generating office. The Master-in-Equity collects statutorily mandated fees in actions for partitions, foreclosures of liens upon property, supplemental proceedings by judgment creditors, deed preparations and receives a commission on sales of land. In correlation, the Court collects, accounts for, and remits to plaintiff mortgage companies net sale proceeds from the public sales. Surplus funds are noticed, and the Court receives and deliberates upon claims for such funds, conducts hearings as necessary to accept proof of entitlement to such funds and disburses the funds to the parties entitled to them.

Referred Cases: In an action where the parties consent, in a default case, or an action for foreclosure, some or all of the causes of action in a case may be referred to the Master by order of a circuit judge or the clerk of court. In all other actions, the circuit court may, upon application of any party or upon its own motion, direct a reference of some or all the causes of action in a case.

Judicial Duty: The Master, as judge of the equity court, is entitled to all the benefits and subject to all the requirements of the South Carolina Bar and the rules of the Supreme Court in the same respect as circuit court and family court judges.

Public Sales of Real Property: The Master conducts judicial sales. The terms of each sale are set for in the Court's Order of Foreclosure.

Assigned Terms of Court: The Court maintains a roster of pending cases. Once a term of Court is set, the Court publishes its roster using the South Carolina Court Administration's Case Management System.

Master's Deeds: The Master executes and delivers Master's Deeds conveying title to real property to successful bidders at the public auctions.

Disposition of Cases: The Court monitors cases referred to the Master by reviewing its roster of accepted cases, which is reported monthly to South Carolina Court Administration.

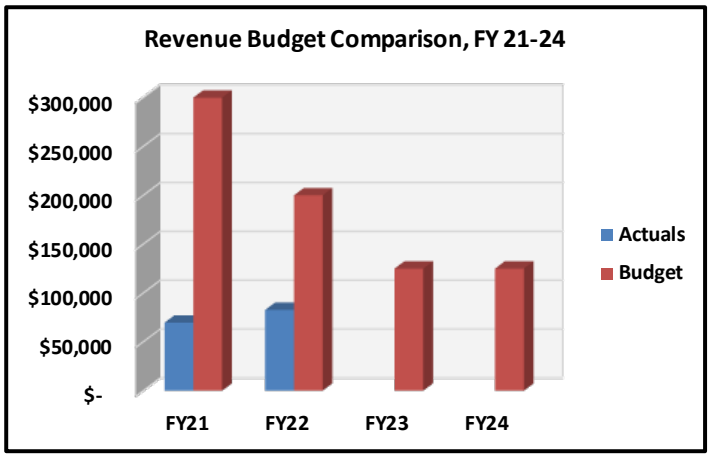
MASTER IN EQUITY

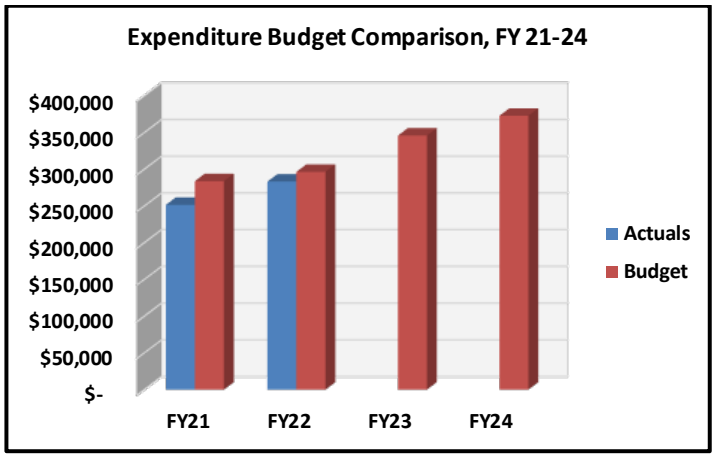
GOALS & OBJECTIVES

1. Render, impartial thoroughly researched, legal decisions on complex matters referred.
2. Provide prompt resolution of routine matters.
3. Maintain an accurate accounting system for all monies received and disbursed by Order of the Master-in-Equity.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	3	3	3	3	-	0%
(PT)	-	-	-	-	-	
Charges for Services	69,713	82,815	125,000	125,000	-	0%
TOTAL REVENUES	69,713	82,815	125,000	125,000	-	0%
Personnel	250,809	281,346	341,577	368,646	27,069	8%
Operating	836	1,949	4,340	4,340	-	0%
TOTAL EXPENDITURES	251,645	283,295	345,917	372,986	27,069	8%





MASTER IN EQUITY

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Cases Pending at beginning of Fiscal Year	475	466	497	168
Number of Cases Referred to Judge	107	159	123	150
Number of Cases Disposed or Concluded	116	127	452	175
Pending Cases at end of Fiscal Year	466	497	168	143
Master in Equity Sales Held	40	41	70	50

PROBATE COURT

Mary Blunt, Probate Judge
Department Contact Information

OVERVIEW

The Probate Court serves as both a judicial and administrative office to preside over and manage estate administrations and contests, guardianships and conservatorships, and mental health commitments. Additionally, the Probate Court also issues Marriage Licenses. The Probate Court functions in both a judicial capacity as well as on an administrative level often working together with attorneys, families, other courts, and agencies within the county and state. We are dedicated to ensuring all cases are administered properly and in accordance with the South Carolina Probate Code.

We recognize that for almost every case the Probate Court handles, the family is facing one of the most traumatic and stressful times in their lives. We strive to look at each case on an individual basis and let the families know the importance of their case. The Probate Court's mission is to handle these emotionally challenging and legally complex matters with competence and compassion. We also strive to work expeditiously so that families have the most expedient resolution of their cases.

The Probate Court provides a variety of services to the residents of Dorchester County our staff is grouped in the following legal specialties:

Estate Administration: Opens, administers, and closes the estates and/or trusts of every decedent whose case is brought before this Court. This includes Dorchester residents as well as those who live outside the county, but who maintain real estate within our county. To ensure that assets are distributed properly either according to the law of intestacy or the decedent's will. To closely monitor and track the estate to ensure that the Personal Representative is fulfilling all statutory requirements in a timely manner. To handle any will contests, undue influence contests, fights over distribution of assets, contests over the personal representative's actions, or other conflicts in a judicial setting.

Therapeutic Administration (Guardianship and Conservatorship Division): Opens, maintains, and closes files on all judicially-adjudicated incapacitated persons within Dorchester County for whom a Guardian and/or Conservator has been appointed. Communicates with the court-appointed Guardians and Conservators on an annual basis and reviews necessary paperwork. Assists in daily and long-term living decisions for the incapacitated person by way of court orders for placement, treatment, and other necessary care. Manages the budgets of the conservatorships accounts and responds to Applications for Disbursement a daily basis. Holds hearings routinely on budget requests, annual accountings, and placement of the incapacitated person. Also presides over hearings for "contests" over the determination of who is appointed over an incapacitated person. Works closely with banks, bonding companies, trust companies, hospitals, nursing care facilities, and other outside agencies within the Dorchester County area.

Therapeutic Administration (Commitment Division – Mental Health and Chemical Dependency): Administers all commitment files for the mentally ill, drug or alcohol addicted, or those incapacitated due to dementia or mental deficiency. Counsels concerned parties as to the appropriate steps in the involuntary commitment process for those with mental health and drug or alcohol addictions. All required paperwork for these cases are under mandatory time frame limits such as 24 hours, 48 hours, and other short turn-around time frames. Hearings are held on a weekly basis

for Emergency cases and twice a month with Dorchester County Mental Health for Judicial cases or Rules to Show Cause (Supplemental cases). Work closely with hospitals, Sheriff's Department, Dorchester County Mental Health, Dorchester Alcohol and Drug, and other local agencies.

Marriage License Division: Issues and records all marriage licenses for any person, resident or non-resident, who applies through Dorchester County to be married within South Carolina. Scans and maintains all marriage licenses issued by Dorchester County as permanent records. Manages the correction of marriage licenses including providing the necessary paperwork to other agencies including DHEC.

Clerk of Probate Division: The only Court that accepts its own filings and operates as its own Clerk of Court. Responsible for maintaining all filings, all files, securely and accurately. Scanning and recording all files both contested and uncontested. All other courts hold hearings, but the files are maintained by the Clerk of Court, whereas we hold hearing, maintain the files, and also maintain files on all administrative matters.

Judicial Division: Deals with all questions of law and evidence. Conducts legal research to determine the correct legal outcome of the case. Drafts and issues Orders from each Court Hearing. Closely monitors directives issues in the Judge's Orders to ensure compliance by all parties. Seeks to provide professional and courteous services to those during a dispute.

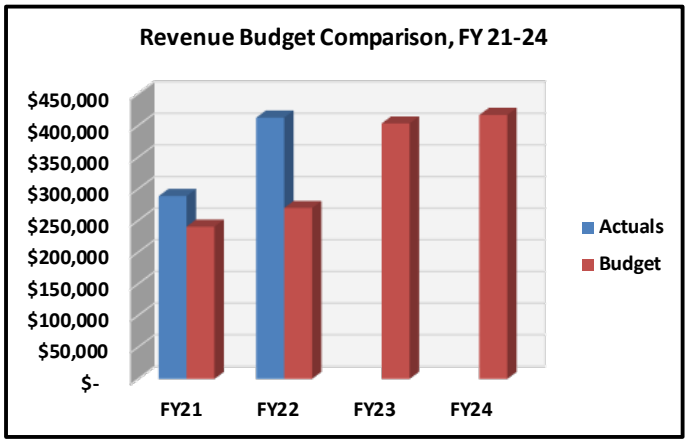
GOALS & OBJECTIVES

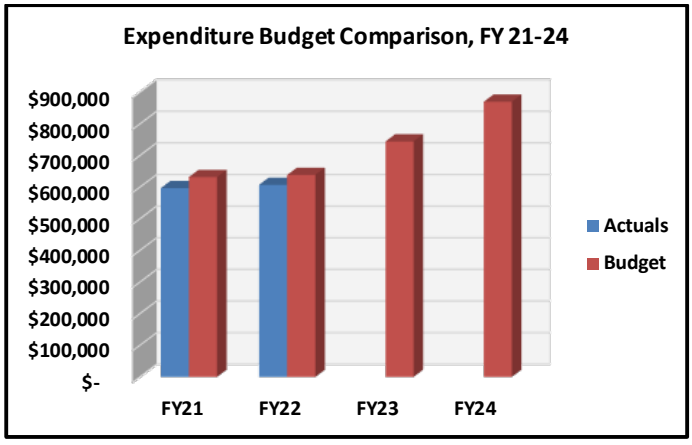
1. To ensure that hearings are held in a timely fashion with a well-prepared file identifying issues of concern.
2. To hold hearings and closely case-manage and monitor all Adult Guardianships and Adult Conservatorships, Minor Conservatorships, and Minor Personal Injury Settlements.
3. To hold hearings for Mental Health and Chemical Dependency, and then to closely monitor the treatment ordered for the patient for up to 12 months. To Rule in the patient if they are not compliance with treatment.
4. To serve the public by offering the marriage license application process online, answering phone calls, responding to emails, meeting with walk-ins, presenting weekly seminars to open probates, providing access to non-private information online including Estates and Marriage Licenses, giving presentations and seminars to community, civic organizations, and other county organizations on the procedural functioning of the Probate Court.
5. To manage all aspects of marriage licenses including reviewing the application, issuing the license, providing the required document to DHEC, providing certified copies to the public, reforming marriage licenses with errors, and providing marriage licenses for lost marriage licenses through a specialized procedure.

PROBATE COURT

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	8	8	9	9	-	0%
(PT)	-	-	-	-	-	
Charges for Services	247,671	373,278	362,000	362,000	-	0%
Licenses and Fees	39,674	38,060	40,000	40,000	-	0%
Intergovernmental	1,575	1,575	1,575	15,000	13,425	852%
TOTAL REVENUES	288,920	412,913	403,575	417,000	13,425	3%
Personnel	569,409	571,865	709,105	836,727	127,622	18%
Operating	27,627	35,438	35,377	33,433	(1,944)	-5%
TOTAL EXPENDITURES	597,036	607,303	744,482	870,160	125,678	17%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect a slight decrease to adjust for one-time purchases.

PROBATE COURT

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Estate Files Opened	804	1008	908	950
GC Files Opened	47	58	78	50
Commitment Files Opened	1,060	1,149	1,154	1,100
Marriage Licenses Issued	779	713	687	700
Opening Seminars	164	183	171	180

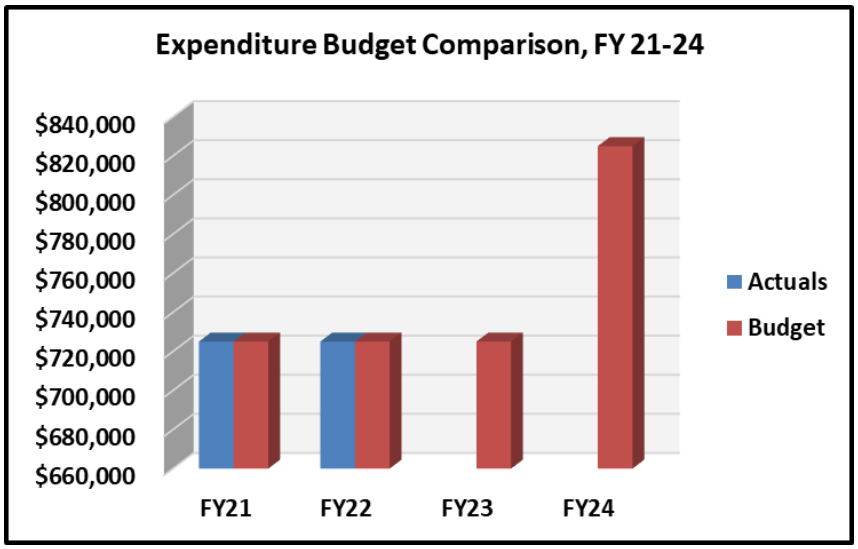
PUBLIC DEFENDER

OVERVIEW

The Defender Corporation of Dorchester County provides legal assistance to persons financially unable to retain counsel who are entitled under the constitution of the United States and the South Carolina laws.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Operating	725,000	725,000	725,000	825,000	100,000	14%
TOTAL EXPENDITURES	725,000	725,000	725,000	825,000	100,000	14%



SOLICITOR

OVERVIEW

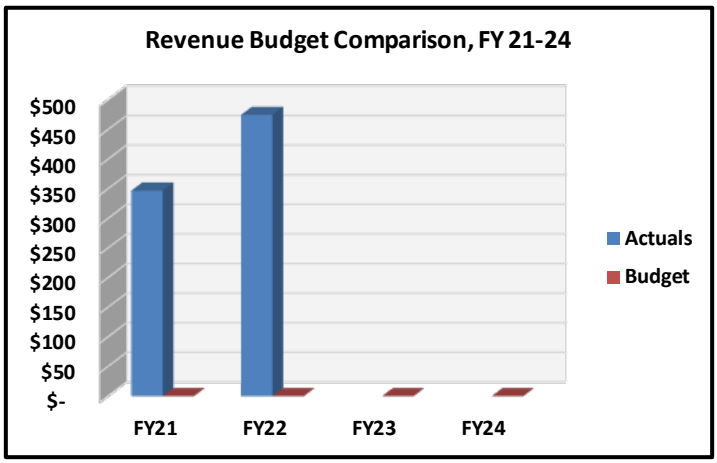
The First Judicial Circuit Solicitor's Office is responsible for the prosecution of all general session criminal offenses as well as all juvenile offenders in Dorchester, Orangeburg, and Calhoun Counties. This account pays for Dorchester County's share of the expenses needed for the Solicitor to operate.

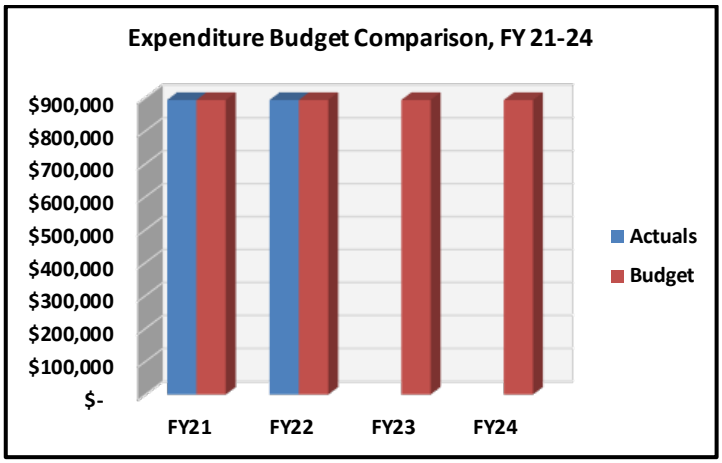
GOALS & OBJECTIVES

Dispose of General Session cases within 180 days of receipt of the arrest warrants.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Charges for Services	347	475	-	-	-	
TOTAL REVENUES	347	475	-	-	-	
Operating	894,121	894,121	894,121	894,121	-	0%
TOTAL EXPENDITURES	894,121	894,121	894,121	894,121	-	0%





GROWTH

AUTHORIZED POSITIONS

GROWTH:

ASSESSOR – 1808

Funding approved for 22.00 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	4.00
Appraiser Apprentice	3.00
Appraiser Trainee	2.00
Appraiser I	3.00
Appraiser II	1.00
Appraiser III	0.00
Assessor	1.00
Assessor GIS Analyst	1.00
Supervisory Appraiser II	1.00
Deputy Assessor	1.00
GIS Technician	2.00
Legal Residence Coordinator	1.00
Tax Services Manager	1.00
Title Abstractor	1.00
	22.00

BUILDING SERVICES – 1870

Funding approved for 16 full-time equivalents:	No. of FTE:
Administrative Assistant	1.00
Permit Clerk	3.00
Chief Building Official	1.00
Deputy Building Official	1.00
Building Inspector	6.00
• Provisional Residential Inspector	
• Single Discipline Inspector	
• Combination Residential Inspector	
• Residential Building Inspector	
Commercial Inspector	0.00
Chief Inspector	0.00
Plans Examiner	2.00
Combination Commercial Inspector	2.00
	16.00

AUTHORIZED POSITIONS

PLANNING & ZONING – 1865

Funding approved for 12 full-time equivalents:	No. of FTE:
Administrative Support Specialist III	1.00
Code Enforcement Officer	1.00
Deputy Director of Planning & Zoning	1.00
Director of Planning & Zoning	1.00
Planning & Zoning Technician	2.00
Planner	2.00
Principal Planner	1.00
Project Coordinator	1.00
Senior Planning & Zoning Technician	1.00
Senior Planner (1 position frozen)	1.00
	12.00

ASSESSOR

OVERVIEW

Susan Hurley, Assessor
Department Contact Information

The Assessor's Office is responsible for appraising and assessing all real estate and manufactured homes, processing various exemptions and discounts, maintaining property ownership records and mapping parcels that fall under the county's jurisdiction.

Beginning in FY 23/24 a mentorship program for new appraiser trainees has been implemented with each Trainee/Apprentice being assigned a mentor that will provide guidance, training, and counseling from their first day until they have completed their appraisal courses and obtained their appraisal license. Staff appraisers are task with appraising all assessable transfers of interest, new improvements, manufactured homes and new vacant parcels annually. Currently the State of South Carolina has established a five-year cycle for Reassessment with Dorchester County's implementation being tax year 2024 with an appraisal date of December 31, 2023. When a parcel or mobile home's value has increased by $1,000 or greater state law requires that a NOV (Notice of Value) be sent to the owner of record as of December 31st of the preceding tax year. For tax year 2023 the NOV's (Notice of Value) will be mailed in two separate batches to ensure any taxpayer with questions or concerns is responded to in a timely manner. The Assessor's office works diligently to ensure ownership records are updated so Notices of Value and Tax notices reach the appropriate taxpayer.

The Assessor's Office maintains property ownership records obtained from recorded deeds if the legal description is valid and can be mapped. This department processes Legal Residence Exemption Applications and Agricultural Applications to apply property discounts to those qualifying parcels. Roll-back taxes are generated for parcels that have changed the use from Agricultural to 'other use' or residential use. We review property valuations throughout the year and perform a county-wide reassessment every five years as instructed by the State. The office hosts and coordinates the County Geographic Information Systems (GIS), including implementation, data design, aerial mapping maintenance, spatial analysis, and cartographic services.

Applications for special assessments on legal residence, agricultural use, multi-lot discount, home builder's exemptions and 25% ATI exemptions are processed by staff and appropriate assessment is applied in accordance with state laws. Each year the Assessor's Office reviews numerous property valuation and assessment issues with taxpayers. These issues cover such matters as value of land, buildings and manufactured homes, qualification for special assessments, equity of assessments, penalties and other taxpayer questions and concerns.

The GIS Division designs the County enterprise data structure, builds, maintains, acquires spatial and tabular relational databases while adhering to current National, State, and County Standards. Sources include primary data collected from the field with global positioning systems (GPS), recorded deeds and plats, and engineering surveys to provide the most accurate and up-to-date information. This department also provides GIS mapping and reporting using internet mapping technology, hard copy map production, graphs, and reports to support all county departments' missions and to comply with State Regulation 117-117 Tax Maps and Other Related Matters.

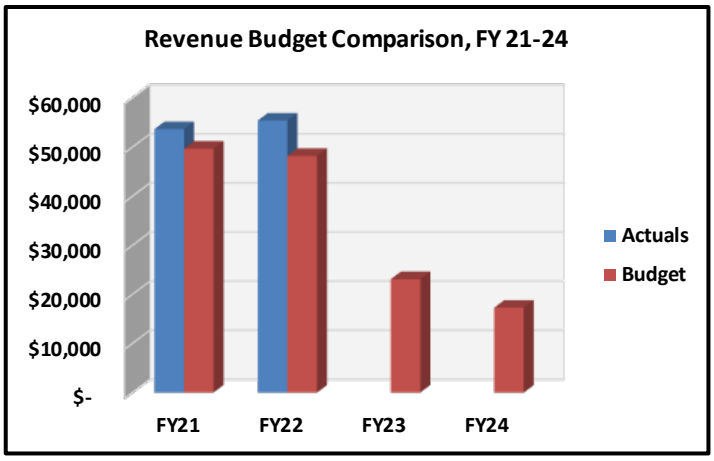
ASSESSOR

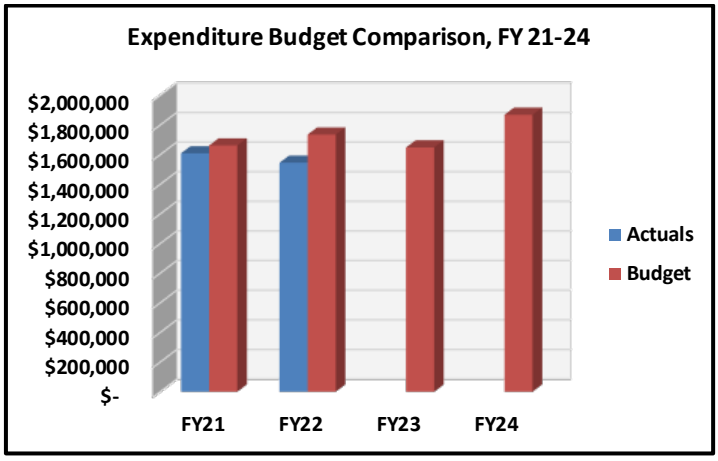
GOALS & OBJECTIVES

1. Process, file, and mail Assessment Notices to Property Owners by end of July 2023 to certify values to pass to the Auditor for taxation.
2. Mail letters and applications to owners that have purchased a residence during 2022 that have not applied for the lower exemption but may qualify.
3. Promote and guide the implementation of new applications that facilitate access to geographic information, by improving public access to online government services through technology.
4. Implementation of State mandated countywide reassessment in August of 2024.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	22	22	22	22	-	0%
(PT)	-	-	-	-	-	
Charges for Services	38,475	39,250	8,500	8,700	200	2%
Licenses and Fees	2,220	2,540	2,600	2,600	-	0%
Miscellaneous	12,977	13,633	12,000	6,000	(6,000)	-50%
TOTAL REVENUES	53,672	55,423	23,100	17,300	(5,800)	-25%
Personnel	1,343,752	1,256,452	1,481,240	1,627,615	146,375	10%
Operating	226,930	265,167	167,121	242,260	75,139	45%
Capital	38,790	24,393	1,149	-	(1,149)	-100%
TOTAL EXPENDITURES	1,609,472	1,546,012	1,649,510	1,869,875	220,365	13%





FUNDING ADJUSTMENTS FOR FY 2024

ASSESSOR

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect an increase in Other Contract Personnel for outside appraiser services, Maintenance & Service Contracts to cover contractual increases , Postage for assessment notices, Books/Periodicals/Subscription covering updated publications and commercial real estate subscription, as well as SAAS Subscriptions for software used to identify transfer of ownership.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Property Transfers	*8,965*	*9,353*	*8,241*	9,393
4% Legal Residence Applications	*5,363*	*6,484*	*5,671*	5,839
Mobile Home Permits	*356*	*387*	*394*	379
Mobile Home Decals	*426*	*410*	*482*	439
ACHIEVEMENTS				
Rollback Dollar Amount	*$615,433*	*$452,069*	*$559,383*	$542,295

White Gables, Summerville, SC

BUILDING SERVICES

OVERVIEW

Melissa Hopkins
Chief Building Official
Department Contact Information

Building Services is responsible for the administration and enforcement of the County Ordinances and State Laws pertaining to building codes, floodplain management, building permits, contractor licenses, manufactured homes and unsafe structures. Building Plans are reviewed to ensure they meet or exceed the adopted Building Codes. By this review, our inspectors have readily available code compliant plans on site.

The field inspections are performed to ensure the structures are being built according to the approved plans and applicable building codes as well as enforcement of the property maintenance code. The issuance of a building permit serves as the official document authorizing construction related activities to commence. It is during this process that Building Services verifies if the activity will take place in a special hazard area. If so, our Floodplain Management requirements are enforced as well as the applicable codes. All elevation certificates are required throughout the life of the project located in the special hazard area and design flood elevations are inspected during field inspections. Building Services maintains the records as required by the Federal Emergency Management Agency (FEMA) to ensure compliance with all National Flood Insurance Program rules and regulations. It is also during the issuance stage that our permit clerks confirm the contractors performing the work are appropriately licensed by the state and the county.

The overall role of the department in providing these functions is to promote public health, safety and general welfare of the citizens of Dorchester County. This will help to ensure quality of building construction, enhance livable neighborhoods and maintain and/or increase property values.

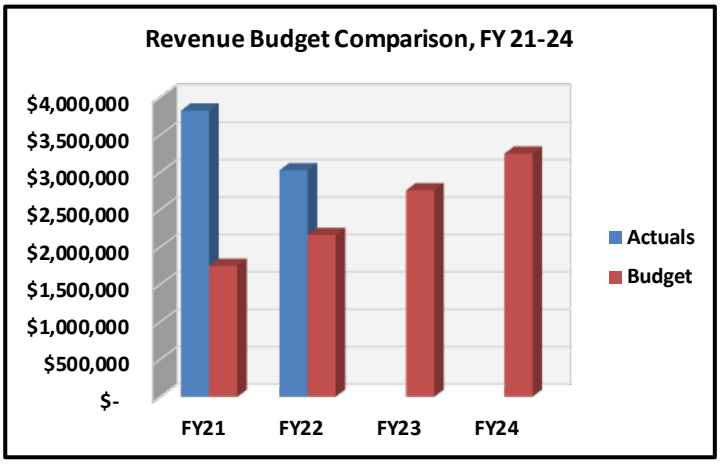
GOALS & OBJECTIVES

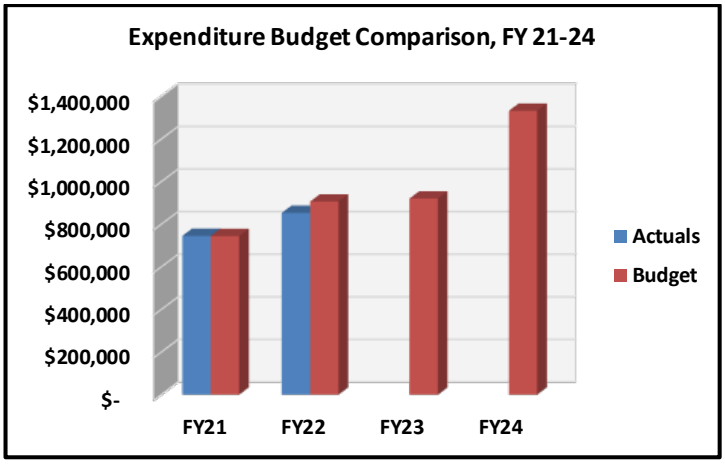
1. Maintain at least a 95% inspection rate within the close of business the next business day after request has been submitted.
2. Have inspectors achieve at least one new certification per year until fully certified and then keep up with continued training and education to maintain certifications.
3. In order to ensure quality control, senior staff will review 3% junior staff inspections and plan reviews to ensure uniformity and quality of work.
4. Conduct an annual random review of 20% of permits issued in Special Flood Hazard Area AE with 100% compliance in all required records.
5. Ensure staff continues to attend quarterly workshops and meetings with local contractors and other state officials in order to promote sustainable construction means and methods.

BUILDING SERVICES

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	12	13	13	16	3	23%
(PT)	-	-	-	-	-	
Licenses and Fees	3,826,275	3,028,493	2,760,000	3,250,000	490,000	18%
TOTAL REVENUES	3,826,275	3,028,493	2,760,000	3,250,000	490,000	18%
Personnel	651,718	736,307	853,773	1,117,435	263,662	31%
Operating	87,102	69,560	67,536	81,065	13,529	20%
Capital	7,159	48,194	-	134,840	134,840	
TOTAL EXPENDITURES	745,979	854,061	921,309	1,333,340	412,031	45%





BUILDING SERVICES

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additionally, funding was made available to hire a Residential Plans Examiner and two Building Inspectors. As well, the Admin Support Specialist III was upgraded to Admin Assistant.

Operating expenditures reflect an increase in Uniforms & Clothing to cover shirts and boots for Inspectors. Additional funding was provided for training for inspectors that are no longer in the provisional phase. As well, various line items increased associated with new hires.

Capital expenditures include funding for rugged laptops for Inspectors to use in the field, as well as capital costs associated with the addition of the Residential Plans Examiner and Building Inspectors.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Building Permits Issued	4,222	4,418	4,249	4,500
Contractor's Licenses Issued	457	412	336	350
Inspections Performed	29,876	33,616	40,257	45,500
Building Plans Reviewed	1,974	1,773	1,797	2,000
EFFICIENCY				
Inspections Performed Next Day	29,577 (99%)	32,607 (97%)	38,525 (95.7%)	45,500 (100%)
Inspections Reviewed for QC	896 (3%)	1,176 (3.5%)	1,610 (4%)	1,365 (3%)
Plans Reviewed for QC	100 (5%)	100 (5.6%)	100 (5.5%)	100 (5%)
Compliance with Floodplain Management Requirements	100%	100%	100%	100%
ACHIEVEMENTS				
Certifications Received	5	8	4	5

Rosio Dannible - Employee of the Quarter

PLANNING AND ZONING

OVERVIEW

Kiera Reinerstsen, Director
Department Contact Information

The Planning and Zoning Department is responsible for overseeing and administering the County's planning, zoning, and land development functions. To achieve this, the department facilitates the Comprehensive Planning process in coordination with the Planning Commission every ten years with updates every five years. The County staff is currently undertaking the evaluation process now with the Planning Commission, and will be suggesting an amendment to County Council. Furthermore, staff works with Planning Commission to ensure the Zoning and Land Development Standards remain compliant with the Comprehensive Plan and relevant to the times.

The Planning and Zoning Department oversees the subdivision of land into major or minor subdivisions, or exempt plats, and administers the Technical Review Committee process. The department serves the public by answering zoning questions, responding to complaints, processing requests for rezonings and variances, issuing special event permits, reviewing tree removal and sign permits, and processing subdivision and site plan applications.

The Planning and Zoning Department supports and serves as liaison to two appointed boards, Planning Commission and the Board of Zoning Appeals. Planning Commission is responsible for the continuous planning of the County. They do this by preparing comprehensive plans, making recommendations regarding zoning text and map amendments, and administering the subdivision regulations, all with support from Planning and Zoning staff. The Board of Zoning Appeals is the final administrative authority concerning the zoning regulations and has oversight of special exceptions, variances, and appeals of decisions of the Zoning Administrator.

Under the supervision of the Zoning Administrator, the department employs a full-time Zoning Code Enforcement Officer to monitor and enforce the zoning regulations. A member of Planning and Zoning staff also performs E-911 addressing services by assigning all street addresses, correcting/reassigning addresses as needed, and processing street name requests for Planning Commission approval.

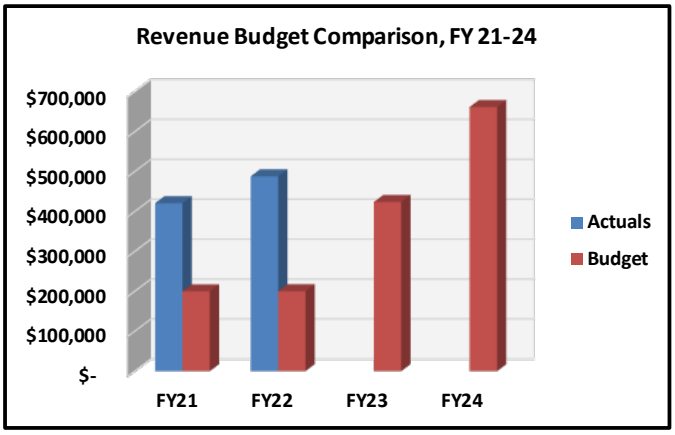
GOALS & OBJECTIVES

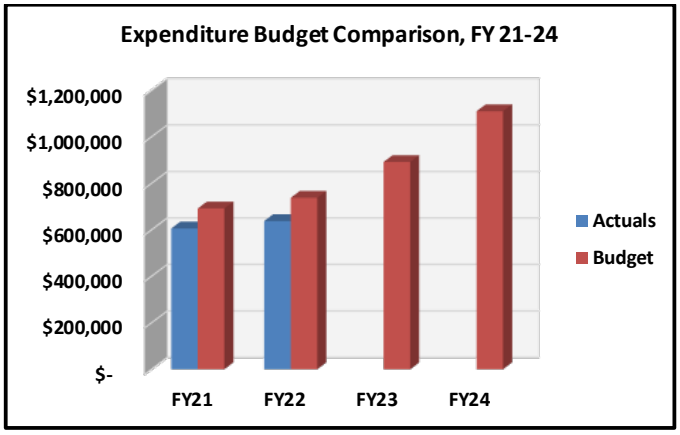
1. Refine the Ridgeville/Givhans Growth Management Plan to identify and plan for infrastructure needs as provided for in the Comprehensive Plan. To be completed by December 31, 2023.
   *County Strategy 3 – Growth Management and Zoning: Near Term Action
2. Work with Economic Development to identify sites for future industry. To be completed by December 31, 2023.
   *County Strategy 3 – Growth Management and Zoning
3. Complete a major overhaul of the Zoning & Land Development Standards to implement recommendations of the Comprehensive Plan, update old standards, clarify errors and inconsistencies, and make the regulations more user-friendly and easier to understand. To be completed by December 31, 2025.
   *County Strategy 3 – Growth Management and Zoning

PLANNING AND ZONING

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	9	9	10	12	2	20%
(PT)	-	-	-	-	-	
Charges for Services	404,557	423,004	375,000	300,000	(75,000)	-20%
Other Sources	16,312	65,246	48,934	361,849	312,915	639%
TOTAL REVENUES	420,869	488,250	423,934	661,849	237,915	56%
Personnel	578,456	597,093	827,598	1,058,212	230,614	28%
Operating	26,721	39,357	35,592	46,746	11,154	31%
Capital	1,174	1,562	28,838	5,434	(23,404)	-81%
TOTAL EXPENDITURES	606,351	638,012	892,028	1,110,392	218,364	24%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additionally, a Planning & Zoning Technician and Planner have been funded in FY2024.

Operating expenditures reflect an increase for shredding services. Various line items increased associated with the new hires.

Capital expenditures are associated with the addition of the Planning & Zoning Technician and Planner.

PLANNING AND ZONING

OPERATIONAL PERFORMANCE MEASURES

Dorchester County's Strategic Plan adopted in March 2019 identified Strategic Issues that need to be addressed to meet the collective needs of Dorchester County citizens in a cost-effective manner. Growth Management and Zoning was one of the main goals which included 1 - Prioritizing zoning in western Dorchester County and 2 - Consider increased minimum lot sizes and other development restrictions, along with an impact analysis prior to residential rezoning approval considerations.

The performance measures being tracked by Planning and Zoning reflect the level of growth and development being experienced in Dorchester County and indicate the refinements to the former Absence of Controls District (the new Agricultural Residential District) and the Multi-Family Residential District rezoning exercise. What the indicators will show is an overall decrease in Special Exception requests and an uptick in rezonings as growth moves outside the Summerville area. Land Development activity is also expected to continue to grow with the increase in residential, commercial, and industrial development.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Rezonings processed	25	26	33	30
Special Exceptions processed	16	4	9	10
Code enforcement cases	100	91	124	125
TRC Site plans reviewed	23	41	43	40
Preliminary plans/final plats approved	13	12	7	10
Minor/exempt plats reviewed	395	386	391	390

CARL KNIGHT
LAW ENFORCEMENT CENTER
Storm
B. SMITH
SHERIFF K9
K-9 UNIT

AUTHORIZED POSITIONS

PUBLIC SAFETY:

CORONER – 2920

Funding approved for 6 full-time equivalents:	No. of FTE:
Administrative Support Specialist IV	1.00
Chief Deputy Coroner	1.00
Coroner	1.00
Deputy Coroner	3.00
	6.00

EMS – 2935

Funding approved for 99.5 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	1.00
Office Manager	1.00
Insurance Claims Specialist	1.00
Billing and Compliance Coordinator	1.00
Medical Billing Coder	1.00
Medical Billing Coder (PT)	.50
Deputy Director of EMS	1.00
Director of EMS	1.00
EMS Shift Supervisor	4.00
Training Officer/CQI Officer	1.00
EMT – Basic	25.00
EMT – Basic (PT)	5.00
Advanced EMT	2.00
Paramedic Crew Chief	32.00
Paramedic Crew Chief (PT)	7.00
Paramedic Crew Member	7.00
Paramedic Crew Member (PT)	1.00
Quality Improvement Officer	1.00
Senior Paramedic Crew Chief	7.00
	99.50

CONSOLIDATED DISPATCH – 1922

Funding approved for 34 full-time equivalents:	No. of FTE:
Director of Consolidated Dispatch	1.00
Deputy Director of Consolidated Dispatch	1.00
Senior Telecommunicators	4.00
Training Manager	1.00
Telecommunicator	25.00
Telecommunicator (PT)	2.00
	34.00

AUTHORIZED POSITIONS

E911 – 2930

Funding approved for 1 full-time equivalent:

GIS Coordinator	1.00
	1.00

EMERGENCY MANAGEMENT – 2936

Funding approved for 5 full-time equivalents:	No. of FTE:
Administrative Assistant	1.00
Communications Engineer	1.00
Deputy Director of Emergency Management	1.00
Director of Emergency Management	1.00
Emergency Management Specialist (partially grant funded)	1.00
	5.00

FIRE – 2266

Funding approved for 103 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	1.00
Administrative Support Specialist IV	1.00
Battalion Chief	6.00
Battalion Chief - Training	1.00
Deputy Fire Chief	1.00
Fire Chief	1.00
Fire Marshal	1.00
Assistant Fire Marshal	1.00
Fire Captain	24.00
Fire Engineer	24.00
Firefighter	21.00
Firefighter (Partially funded through Grants)	3.00
Fire Engineer (PT)	13.00
Firefighter (PT)	5.00
	103.00

AUTHORIZED POSITIONS

SHERIFF – 2180

Funding approved for 192 full-time equivalents:	No. of FTE:
Procurement Assistant	1.00
Administrative Support Specialist I (PT)	.50
Administrative Support Specialist II	10.00
Administrative Support Specialist II (PT)	.50
Administrative Support Specialist III	6.00
Assistant Training Manager	1.00
Office Manager	1.00
Assistant to the Sheriff	1.00
Assistant to Chief Deputy	1.00
Bailiff (PT)	1.50
Captain	5.00
Chief Deputy Sheriff	1.00
Constable (PT)	1.50
Corporal	36.00
Court Security Officer (PT)	2.50
Deputy (Certified)	56.00
Master Deputy	14.00
Deputy Sheriff (PT)	.50
NCIC Manager	1.00
Finance Manager	1.00
Lieutenant	17.00
Lieutenant – PIO	1.00
Lieutenant Training Manager	1.00
Major	3.00
Monitor Technician	1.00
Road Technician (PT)	.50
School Security Officer	2.00
Sergeant	23.00
Sergeant (PT)	.50
Sheriff	1.00
	192.00

AUTHORIZED POSITIONS

DETENTION – 2352

Funding approved for 108 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	1.00
Captain, Operations	1.00
Facilities Crew Leader	1.00
Captain, Administration	1.00
Detention Lieutenant	5.00
Detention Operations Lieutenant	1.00
Inspector	1.00
Detention Sergeant	16.00
Detention Corporal	22.00
Detention Kitchen Supervisor	4.00
Detention Officer	46.00
Detention Officer – Inmate Representative	1.00
Detention Officer – PREA Coordinator	1.00
Maintenance Worker	1.00
Major	1.00
Transport Officer (PT)	5.00
	108.00

VICTIMS ADVOCATE – 2185

Funding approved for 2 full-time equivalents:	
Victim/Witness Advocate	2.00
	2.00

CONSOLIDATED DISPATCH

OVERVIEW

Cora Tanton, Director
Department Contact Information

The mission of the Consolidated Dispatch Center is to act as a vital link between our public safety agencies and the citizens they protect and serve. We strive to ensure the preservation of life and property by treating all who use our services with professionalism, courtesy, and compassion.

The Consolidated Dispatch Center is responsible for answering all 911 and non-emergency calls for the County. The Center dispatches for all Public Safety agencies in the County to include the Dorchester County Sheriff's Office, St. George Police Department, Harleyville Police Department, Ridgeville Police Department, EMS, and Fire/Rescue.

The Department also serves as a liaison for the Neighborhood Services Department, Public Works, and the Judicial Center, and coordinates frequently with surrounding PSAP's (Public Safety answering points). Consolidated Dispatch is the afterhours contact point for other departments in Dorchester County.

GOALS & OBJECTIVES

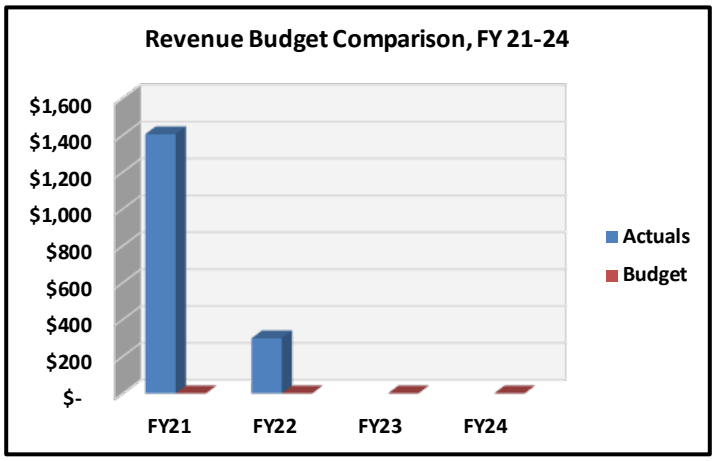
1. Implement a Public Education Program with district schools to increase knowledge of 911 and first responders by January 2024.
2. Establish a quarterly meeting for surrounding agencies 911 administrative staff and dispatchers to provide local networking opportunity by December 2023
3. Improve and update the functionality of Southern Software CAD system to enhance performance of the Consolidated Dispatch Center.
4. Review and analyze Priority Dispatch Fire ProQA to obtain future funding for implementation alongside ProQA EMD for FY2024. This will further assist the Consolidated Dispatch Center in the future with accreditation.

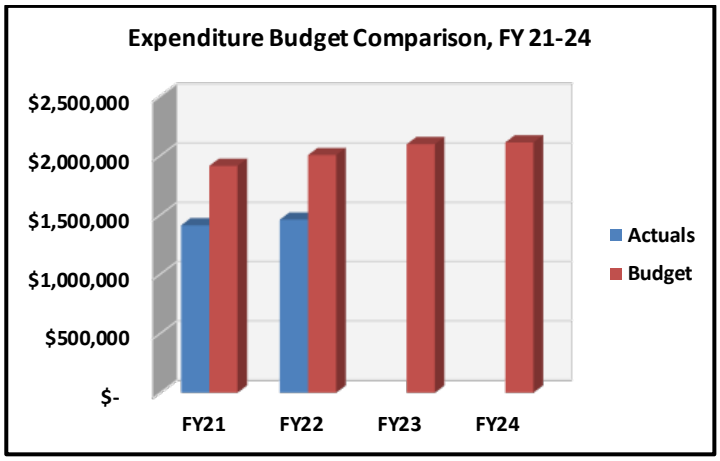
Ashley Spark 2022 Dispatcher of the Year

CONSOLIDATED DISPATCH

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	32	32	32	32	-	0%
(PT)	4	4	4	4	-	0%
Charges for Services	1,406	299	-	-	-	
TOTAL REVENUES	1,406	299	-	-	-	
Personnel	1,403,787	1,444,681	2,068,770	2,080,896	12,126	1%
Operating	9,306	16,679	28,583	31,859	3,276	11%
TOTAL EXPENDITURES	1,413,093	1,461,360	2,097,353	2,112,755	15,402	1%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additionally, the Training Supervisor was reclassed to Training Manager.

Operating expenditures reflect slight increases in various lines to support staff.

CONSOLIDATED DISPATCH

OPERATIONAL PERFORMANCE MEASURES

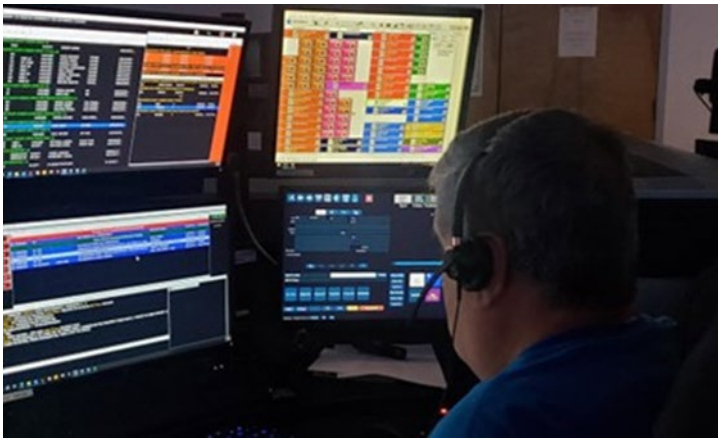
Calls processed for service are all calls generated in the Computer Aided Dispatch (CAD) system to include service calls from citizens and calls generated by First Responders and other agencies.

911 and non-emergency calls include all 911 calls received by the Dispatch Center as well as 911 hang-ups called back by the Center. Non-emergency calls include all calls received by citizens, departments within Dorchester County, and other agencies as well as all calls placed by the Consolidated Dispatch Center.

The NENA Standard for 9-1-1 Call Processing (https://www.nena.org/page/CallProcessingStnd) facilitates the processing of 9-1-1 calls by PSAPs and serves as a basis for the development of SOPs. The standard for 9-1-1 call-answering times provides that 90% of all 9-1-1 calls be answered within 15 seconds and 95% answered within 20 seconds during the busiest hour in the call center.

Telecommunicators are required to certify at a minimum in E911, Emergency Medical Dispatch (EMD), CPR, and the National Crime Information System (NCIC) and maintain these certifications throughout their employment along with other certifications to continue their dispatch education.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Calls processed for service	102,199	105,242	102.630	103,410
911 and non-emergency calls	224,528	226,572	222,145	223,384
EFFICIENCY				
% of 911 calls answered within 15 seconds	90.10%	92.50%	93.15%	93.50%
% of 911 calls answered within 20 seconds	95.93%	96.75%	97.25%	97.78%
ACHIEVEMENTS				
Telecommunicator certifications	23	28	35	38



Dorchester County Consolidated Dispatch Center

CORONER

Paul Brouthers, Coroner
Department Contact Information

OVERVIEW

The Coroner's Office is solely responsible for determining the cause and manner of every death occurring within Dorchester County. This office oversees death scenes, schedules autopsies, performs removal and notification services, testifies in court and works cooperatively with law enforcement agencies and funeral homes in an effort to provide competent and compassionate services to families of decedents. The Coroner's Office also issues Cremation Permits to funeral service providers and certifies death certificates in the absence of an attending physician.

By determining the cause & manner of death, through fair, thorough, and impartial investigations. Staff works cooperatively with various agencies and professionals (physicians, law enforcement, forensic pathologists, etc.), arranges and attends autopsies when determined necessary, and draws fluids for toxicology reports when needed; and handles and processes evidence as needed to assist in determination and prosecution when applicable. The Coroner's Office also performs death notifications for all deaths occurring in Dorchester County, and performs notifications for other jurisdictions, when the next of kin is within Dorchester County.

GOALS & OBJECTIVES

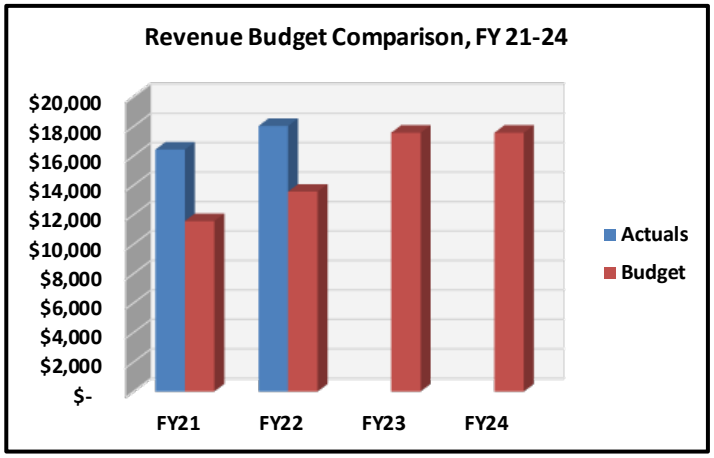
The goal of the Coroner's Office is to serve the people of Dorchester County in a timely, efficient, and caring manner, with integrity, and fiscal responsibility to Dorchester County by doing the following:

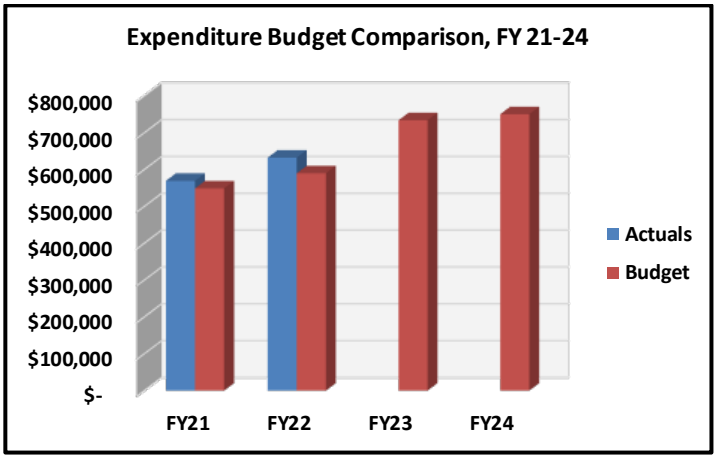
1. Handle the removal and transfer of human remains. This includes transportation to local funeral homes when applicable or arranging for cremation when needed; properly handles all unclaimed remains; and maintains body parts later used as evidence or collected at a scene.
2. Complete all necessary paperwork with relation to each individual death including but not limited to, death certificates, burial removal permits, DHEC inquiries, cremation certificates, case reports, and Coroner's reports.
3. Impart information and coordinate the release of information to the media and other interested parties, with an emphasis on protecting private information.
4. The Dorchester County Coroner's Office was awarded a grant by the U.S. Department of Justice, The Bureau of Justice Assistance, to achieve national accreditation status. The office is actively working towards that Goal and will be accredited by the International Association of Coroners and Medical Examiners (IAC&ME).
5. The entire staff of Deputy Coroners maintain law enforcement class III certification and train regularly to maintain required CEUs.

CORONER

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	5	6	6	6	-	0%
(PT)	1	-	-	-	-	
Intergovernmental	1,575	1,575	1,575	1,575	-	0%
Miscellaneous	14,860	16,460	16,000	16,000	-	0%
TOTAL REVENUES	16,435	18,035	17,575	17,575	-	0%
Personnel	386,249	453,377	487,588	533,227	45,639	9%
Operating	150,329	160,362	202,340	217,140	14,800	7%
Capital	32,895	18,681	44,000	-	(44,000)	-100%
TOTAL EXPENDITURES	569,473	632,420	733,928	750,367	16,439	2%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect increase in travel to cover conference attendance.

CORONER

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Autopsies Performed	98	100	100	100
Toxicology Performed	146	150	165	165
Death Cases	1,133	1,150	1,150	1,150
RECORDED DEATHS				
Deaths Caused By:				
Natural	997	1,000	1,000	1,000
Motor Vehicle Collision	28	30	30	30
Suicide	29	30	30	30
Accidental	59	65	65	65
Homicide	12	15	15	15
Pending Investigation	0	0	0	0
Drowning	1	5	5	5
Undetermined	7	5	5	5

All figures provided are based on the Calendar Year (CY) as that is how crime is reported nationally.

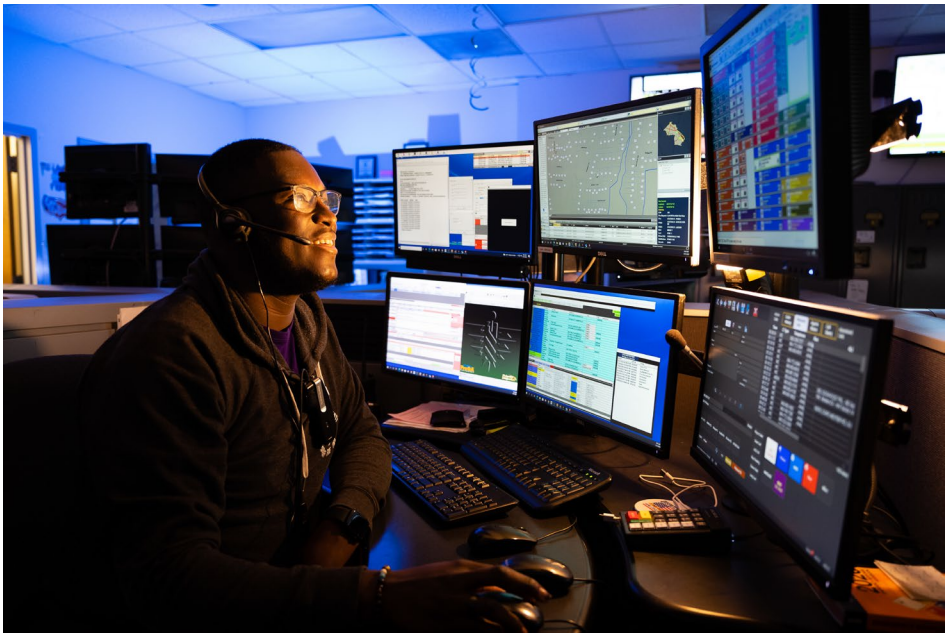
E911 SERVICES

OVERVIEW

E911 Services is a Division of the Emergency Management Department which is captured as a Special Revenue Fund. This Division, in conjunction with Information Technology Services, provides systems administration, technical support, and supplements the Consolidated Dispatch Center's operating budget. Systems and equipment supported and/or funded include 911 call handling equipment, computer-aided dispatch (CAD), voice recording, advanced radio communications, geographic information systems (GIS), high-capacity voice and data links, and telecommunicator training. Consistent performance monitoring of equipment and systems, and the application of a preventative maintenance program, ensures the Consolidated Dispatch Center is operating at its highest level of readiness. The financial management aspect of this fund is shaped around its revenue collections through landline and cellular phone fees and a cost recovery program administered by the South Carolina Office of Revenue and Fiscal Affairs.

GOALS & OBJECTIVES

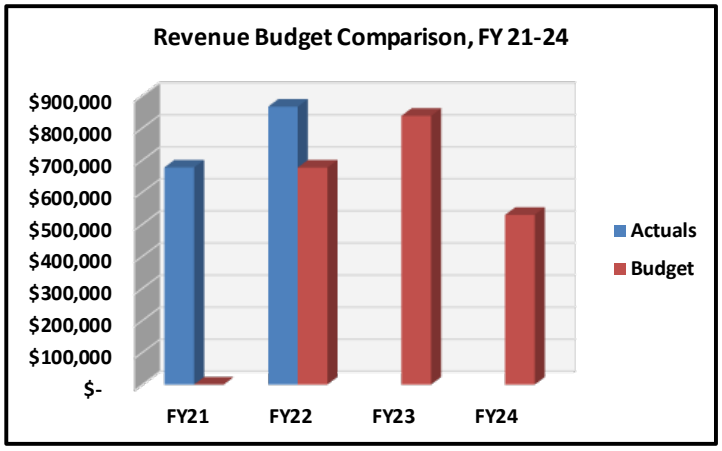
1. Ensure systems and equipment are continuously monitored and maintained to public safety grade mission-critical level and appropriate contingencies are in place to support continuity of operations.
2. In conjunction with Information Technology Services, provide timely updates and maintenance of GIS data to include road centerlines and address location validation.
3. In conjunction with Information Technology Services, continued partnering with GIS stakeholders (both public and private) to assess and implement the necessary updates to the GIS data model in accordance with the National Emergency Number Association Standard for Next Generation 911.
4. In coordination with Information Technology Services, coordinate the migration of the Center to the South Carolina ESInet.
5. Plan for, and begin the execution of, "refresh" upgrades to on-premises call-processing hardware and audio recording hardware.

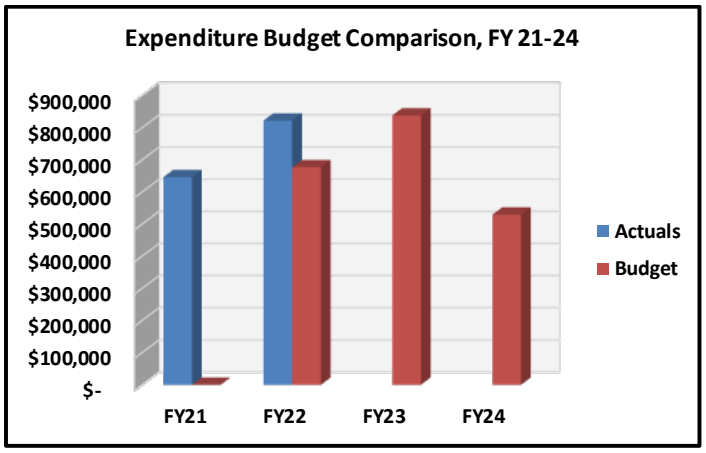


E911 SERVICES

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	1	1	1	1	-	0%
(PT)	-	-	-	-	-	
Charges for Services	415,773	428,277	437,960	434,071	(3,889)	-1%
Intergovernmental	261,339	438,333	388,293	95,293	(293,000)	-75%
Miscellaneous	2	-	-	-	-	
TOTAL REVENUES	677,114	866,610	826,253	529,364	(296,889)	-36%
Use of Fund Balance	-	-	11,714	-	(11,714)	-100%
TOTAL SOURCES	677,114	866,610	837,967	529,364	(308,603)	-37%
Personnel	58,931	5,301	92,530	103,451	10,921	12%
Operating	483,215	497,141	745,437	425,913	(319,524)	-43%
Capital	13,583	319,610	-	-	-	
TOTAL EXPENDITURES	555,729	822,052	837,967	529,364	(308,603)	-37%
Interfund Transfer Out	90,525	-	-	-	-	
TOTAL DISBURSEMENTS	646,254	822,052	837,967	529,364	(308,603)	-37%





E911 SERVICES

FUNDING ADJUSTMENTS FOR FY 2024

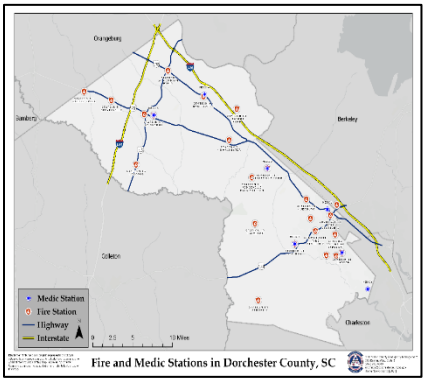
Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect increased funding for a language translation service for Consolidated Dispatch. Additionally, deductions were made in various lines as the Coastal Cooperative ESInet for Next Generation 9-1-1 Core Services (NGCS) was not implemented.

OPERATIONAL PERFORMANCE MEASURES

Active Wirelines includes all active wireline (e.g., telephone lines) throughout the unincorporated areas of the county as well as the Towns of Harleyville, Ridgeville, and St. George. Wirelines include voice over IP connections (VOIP).

Wireline telecommunication providers charge a monthly fee to customers for each active wireline. Per County Ordinance, each provider is required to remit a monthly payment to the county based on the number of active wirelines. Cellular telecommunication providers charge a service fee each time a customer dials or texts to 9-1-1.



Map of Fire and EMS Stations

The GIS Coordinator of Public Safety serves as the primary contact to public safety to assist with producing maps, providing data, and other spatial products. Technology updates include centerline data, address locations, and other related activities involving the Consolidated Dispatch Center's equipment and systems.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Active Wirelines	16,335	15,262	13,850	13,000
911 Wireline Calls	3,505	3,237	3,829	3,000
911 Wireless Calls	52,551	55,781	63,199	65,000
Map Productions & Data Requests	17	14	25	25
Technology Updates	3	5	45	50
911 Center Service Calls	25	15	20	15

EMERGENCY MANAGEMENT

OVERVIEW

Thomas McNeal, Director
Department Contact Information

The Emergency Management Department is organized into three divisions including the E911 Services Section, the Preparedness Section, and the Communications Support Section.

The Preparedness Section is responsible for the mitigation, preparedness for, response to, and recovery from natural and man-made disasters. This section ensures the County Emergency Operations Center and forward operations equipment are maintained at the highest state of readiness.

Communications Support provides planning, coordination, and technical support to the County's public safety communications program. This section provides first-line diagnostics to public safety radio equipment including technology in the County's Consolidated Dispatch Center.

E911 Services is a Special Revenue Fund explained further under their Narrative.

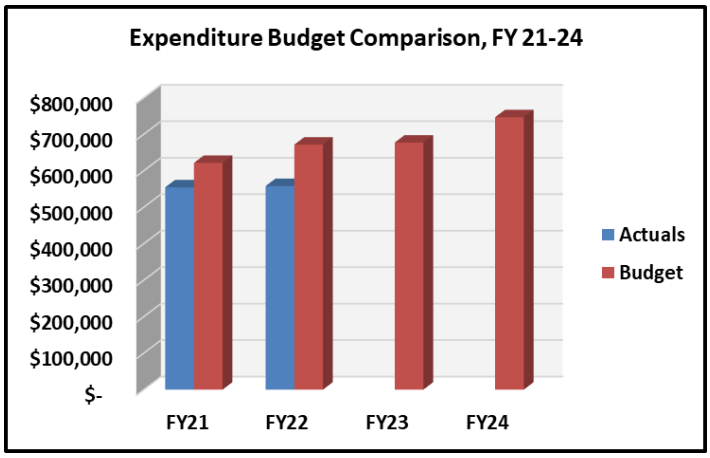
GOALS & OBJECTIVES

1. Develop new plans, procedures, and training materials to implement by the Spring of 2024, in preparation for the opening of a new Emergency Operations Center and Hurricane Season.
2. Begin a work group to study options for effective inter-CAD (Computer Aided Dispatch) communications between our County's Public Safety Answering Point (PSAP) and other neighboring PSAPs.
3. Create our County's Continuity of Government / Continuity of Operations Programs.
4. Create our County's Recovery Support Function (RSF) Program.
5. Create our County's Critical Infrastructure Protection Program.

EMERGENCY MANAGEMENT

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	5	5	5	5	-	0%
(PT)	-	-	-	-	-	
Personnel	272,628	250,841	378,934	418,583	39,649	10%
Operating	273,007	236,526	298,263	328,099	29,836	10%
Capital	8,920	70,621	-	-	-	
TOTAL EXPENDITURES	554,555	557,988	677,197	746,682	69,485	10%



FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect contractual increases on maintenance & service contracts.

EMERGENCY MANAGEMENT

OPERATIONAL PERFORMANCE MEASURES

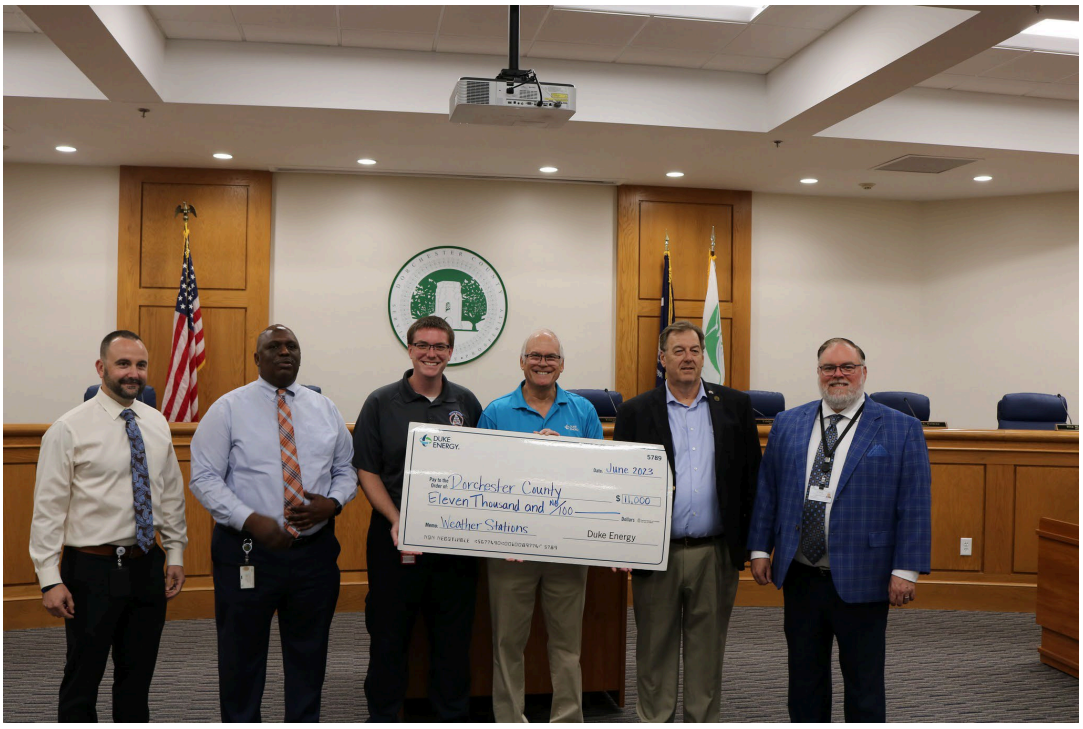
Public Education and Events include presentations and participation at community events to promote the emergency management program and community preparedness.

Coordination Activities include virtual and in-person activities to prepare emergency support function staff and other community stakeholders for response and recovery missions.

The department continues to increase communications-related technical services, including radio programming and 911 center diagnostics which reduced increases maintenance and service costs and out-of-service time.

Since FY2019, Emergency Management has been building out a constellation of weather stations to enhance awareness of weather conditions and collect data for tropical forecast modeling.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2022 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Public Education/Events	6	31	32	30
Coordination Activities	26	30	75	50
EFFICIENCY				
Radio Programming	550	800	1,582	1,000
ACHIEVEMENTS				
Mesonet Enhancements	2	0	0	6



Dorchester County awarded Duke Energy Grant 2023

EMERGENCY MEDICAL SERVICES

OVERVIEW

The Emergency Medical Services Department provides emergency ambulance response and transportation to the citizens and visitors of Dorchester County. The department operates ten Paramedic level ambulances strategically located throughout the County for rapid response. Additionally, the department provides a wide variety of injury prevention and education programs to the public.

The department provides a full range of Basic and Advanced Life Support to include comprehensive injury and illness assessment, cardiac care including electrocardiogram administration and interpretation, medication administration, defibrillation and transdermal pacemakers, spinal immobilization, limb splinting, bleeding control and bandaging, and emergency transportation.

Department Contact Information

GOALS & OBJECTIVES

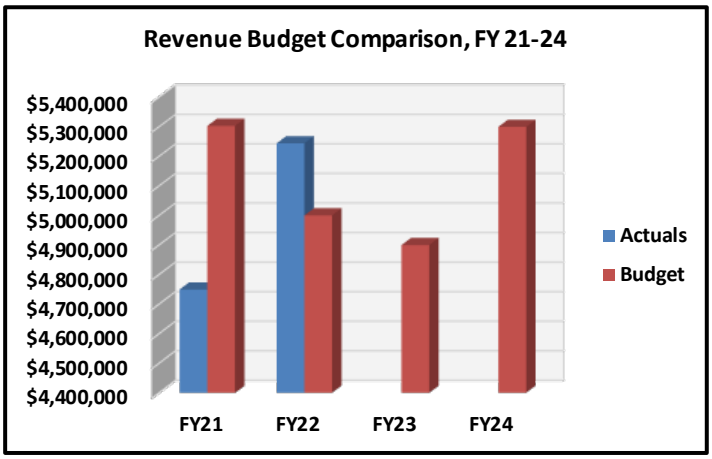
1. Respond to 90% of life threatening (Echo Level) emergency responses in 9 minutes or less.
2. Respond to 90% of emergent responses (Charlie and Delta level) in 12 minutes of less.
3. Provide public and community education programs with emphasis on the “Stop the Bleed” program and hands only CPR. Goal for FY2024 is to train 600 people in hands only CPR.
4. Achieve and maintain a Return of Spontaneous Circulation rate for cardiac arrest patients at 60% or greater.

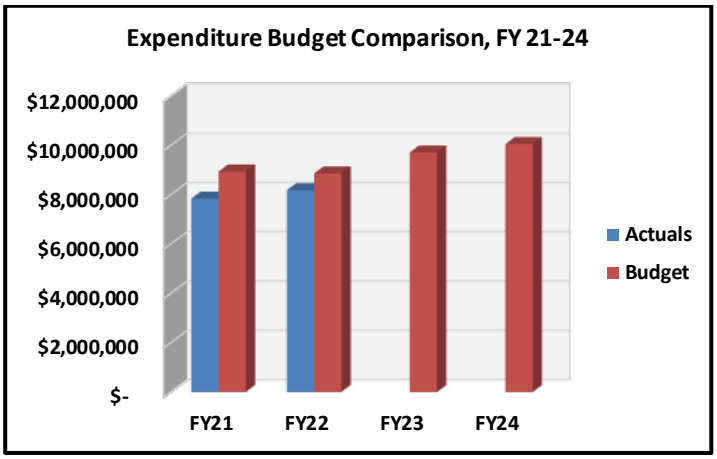
Brianna DeBoy named Paramedic of the Year by Summerville Rotary

EMERGENCY MEDICAL SERVICES

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	85	85	86	86	-	0%
(PT)	27	27	27	27	-	0%
Charges for Services	4,749,576	5,239,695	4,900,000	5,300,000	400,000	8%
Miscellaneous	-	3,500	-	-	-	
Other Sources	6	1,150	-	-	-	
TOTAL REVENUES	4,749,582	5,244,345	4,900,000	5,300,000	400,000	8%
Personnel	6,073,957	6,599,164	8,049,077	8,423,414	374,337	5%
Operating	923,920	1,013,594	1,040,180	1,157,834	117,654	11%
Capital	837,991	567,790	625,315	475,725	(149,590)	-24%
TOTAL EXPENDITURES	7,835,868	8,180,548	9,714,572	10,056,973	342,401	4%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

EMERGENCY MEDICAL SERVICES

Operating expenditures reflect an increase in utilities for the Ladson Road Station. Additional funding was provided for mandated service contracts on equipment and software upgrades on radios to make them encryption capable.

Capital expenditures reflect capital costs related to the purchase of the following items:

Replace one ambulance – partially funded through advance purchase	$272,000
Refurbish / Remount one ambulance	$260,000
Replace two vehicle – partially funded through advance purchase	$118,600

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of Responses	20,555	22,092	23,700	25,000
Number of Transports	12,293	11,940	13,000	13,800
Number of Hands only CPR classes	1	1	4	8
EFFICIENCY				
Response Time Compliance @ 9 Min.	45%	65.74%	74%	80%
Response Time Compliance @ 12 Min.	76.4%	78.45%	75%	80%
Cardiac Arrest ROSC Rate	32%	26.12%	50%	60%
ACHIEVEMENTS				
AHA Mission Lifeline Gold Plus	8th Year	9th Year	10th Year	11th Year

Event coverage at the 2023 Flowertown Festival

FIRE RESCUE

OVERVIEW

Tres Atkinson, Fire Chief
Department Contact Information

Dorchester County Fire Rescue is dedicated to safeguarding the lives, property, and environment of our community through: Exceptional Service, Education, Preparedness, Prevention and Response. Dorchester County Fire Rescue has an Insurance Services Office (ISO) Class Rating of 4. The ISO PPC is a measure of fire risk to a community with PPC Class I being the best and 10 being the worst. With the planned addition of upcoming stations in rural areas of the County, more than 90% of Dorchester County residents will hold a class 4 ISO rating. Also, by adding water infrastructure and additional personnel, DCFR is working towards lowing the County wide rating to ISO 3.

Fire Rescue operates under the general direction of the Deputy County Administrator for Public Safety and is responsible for planning, organizing, and coordinating fire training programs; creating and updating fire emergency response operational guidelines; reviewing and prioritizing the Fire Capital Improvement Fund purchases; providing fire protection, fire prevention, and medical first responder services to the unincorporated areas of Dorchester County.

The services of Fire Rescue span an array of public safety tasks beyond firefighting and fire prevention. Emergency medical calls make up the largest percentage of Fire Rescue's total call volume. The department is also trained in general disaster response including responding to natural disasters. DCFR has specialty teams trained in water rescue and technical rescue. In addition to fire and rescue efforts, DCFR engages in regular building inspections and plan reviews to ensure that buildings meet required fire codes. Also, the department engages in continuous public education efforts to raise awareness about fire safety in the community through the Fire Marshal's Division.

Ladson Road Fire/EMS Station – completed July 2023

FIRE RESCUE

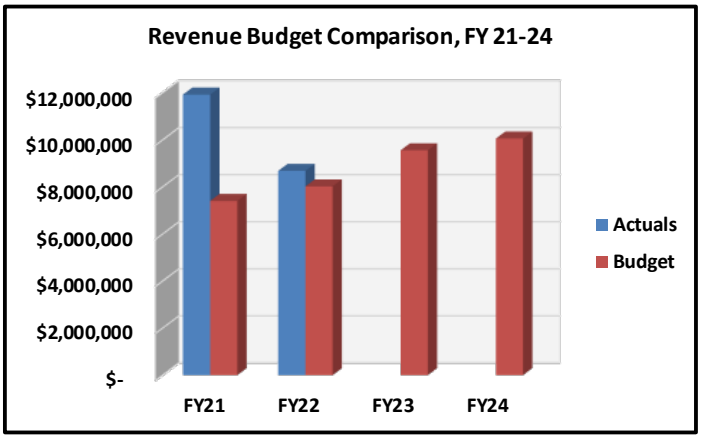
GOALS & OBJECTIVES

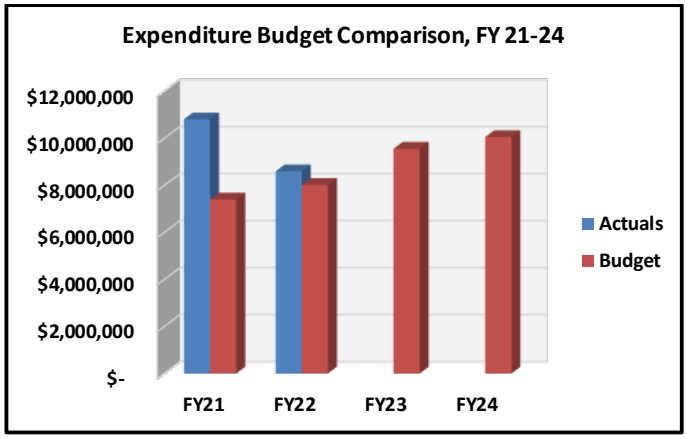
1. Develop and implement volunteer recruitment and retention strategies to increase the number of active volunteers and ensure they remain engaged with the department.
2. Continue to work with the Dorchester County Career and Technology Center to develop future DCFR firefighters through their Fire Service Curriculum. Assist their efforts to partner with the South Carolina Fire Academy to allow their students to graduate their program with the Firefighter 1 Certification.
3. Continue to develop and administer a robust public education program in coordination with local and state partners; continue promoting the Community Risk Reduction program.
4. Continue to improve the County's ISO rating to reduce the financial impact on homeowner and business insurance premiums.

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	79	79	85	85	-	0%
(PT)	36	36	36	36	-	0%
Taxes	8,029,835	8,538,069	8,991,917	9,872,335	880,418	10%
Charges for Services	61,902	25,802	32,000	30,000	(2,000)	-6%
Intergovernmental	140,392	45,929	31,578	31,578	-	0%
Interest	2,436	5,314	-	120,000	120,000	
Miscellaneous	155,406	28,270	1,600	2,600	1,000	63%
Other Sources	3,532,599	36,639	1,000	-	(1,000)	-100%
TOTAL REVENUES	11,922,570	8,680,023	9,058,095	10,056,513	998,418	11%
Use of Fund Balance	-	-	500,000	-	(500,000)	-100%
TOTAL SOURCES	11,922,570	8,680,023	9,558,095	10,056,513	498,418	5%
Personnel	5,749,376	6,377,730	6,710,041	7,631,119	921,078	14%
Operating	803,999	1,137,797	1,207,207	1,204,721	(2,486)	0%
Capital	3,319,395	207,773	163,132	182,600	19,468	12%
Debt Service	451,465	466,144	465,849	462,199	(3,650)	-1%
TOTAL EXPENDITURES	10,324,235	8,189,444	8,546,229	9,480,639	934,410	11%
Interfund Transfer Out	482,554	408,762	1,011,866	575,874	(435,992)	-43%
TOTAL DISBURSEMENTS	10,806,789	8,598,206	9,558,095	10,056,513	498,418	5%

FIRE RESCUE





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect increases in utilities to operate new Sandridge Fire Station, as well as decreases in various lines for one-time purchases.

Capital expenditures reflect the replacement of two vehicles.

Interfund Transfer Out decreases are associated with expired Grants and non-recurring funding for capital projects.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of Responses	5,617	5,811	5,604	5,700
Fire Inspections	1,080	1,100	686	755
Smoke Alarms Installed	87	287	199	215
Department Training Hours	17,335	21,542	15,891	19,480
EFFICIENCY				
Average Response Time	8:14	8:24	8:53	8:48
Fire Academy Training Course Completion Rate	93%	93%	95%	95%
ACHIEVEMENTS				
Grant Funds Awarded	$281,854	$0	$53,011	$5,000
New Volunteer Members	5	8	9	8
New Firefighter Explorers	6	9	5	7

SHERIFF

OVERVIEW

LC Knight, Sheriff
Department Contact Information

It is the mission of the Dorchester County Sheriff's Office to improve the quality of life by providing a safe environment for all people within our county.

This is done by collaborative efforts of the Sheriff's office and the community. We will maintain a high standard of professional accountability to our citizens, always being mindful to be fiscally responsible. We will serve all people of Dorchester County with dignity, respect, fairness, and compassion.

Our agency has the responsibility to serve our citizens by enforcing federal, state, and local laws while holding ourselves to the highest standards of performance and ethics. Our agency will serve the citizens, placing a strong emphasis on customer service, effective enforcement strategies, and problem-solving. We are dedicated to the protection of life, property, the constitution of this State and the constitution of the United States of America.

The Sheriff of Dorchester County, as specified by state law, is the senior law enforcement official within the county. It is the Sheriff's responsibility to assure the roadways, neighborhoods and public areas within the county are patrolled on a regular basis. The Sheriff's Office also has the responsibility to enforce local, state, and federal law within the county. We currently are tasked with this job by having .88 deputies per 1,000 citizens. It can be a daunting task when most other agencies are providing this service with as many as 2.77 officers per 1,000 citizens. Other responsibilities include enforcing civil remedy as specified by the Court of Common Pleas. Additional duties include assisting agencies and municipalities within and outside the county and providing security for Magistrate, General Sessions Probate, Master-In-Equity, and Family Courts in Dorchester County. The Sheriff's Office also provides school resource officers in all schools in the county with the exception of those covered by the Summerville, North Charleston, and St. George Police Departments.

The Sheriff and Chief Deputy manage the Office of the Sheriff. Four Majors are Department Heads within the Sheriff's Office, one Major within Detention, one Major over Enforcement, one over Special Ops, and one over Support Operations.

***Patrol Division*:** When fully staffed the Patrol teams consist of one Lieutenant, two Sergeants, two Corporals, and eight PFC deputies. This is the front line of defense between the citizens of Dorchester County and the criminal element. Twenty-four hours a day, seven days a week, the Patrol division responds to calls for service from our citizens. The Patrol deputies are most often the first contact citizens have with the Sheriff's Office. The deputies strive to be

courteous, understanding and always professional. As they patrol the streets and neighborhoods of Dorchester County, they work to deter criminal activity and stop crimes in progress. Long range goals would be to increase each Patrol team by three deputies to keep up with the demands in calls for service.

It is important for these officers to always look their best, as they represent, not only the Sheriff's Office and their families but, the county as a whole. Their issued vehicles, uniforms and other equipment will be properly maintained at all times. The Patrol Division Captain is responsible for supervising four Lieutenants. A Lieutenant is assigned to supervise one of four teams on a designated shift.

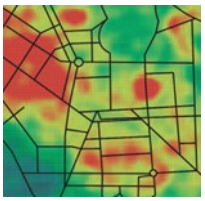
***Criminal Investigations Division*:** This division has four units which are General Investigations, Crime Scene, Victim Advocates, and Narcotics. The Division Captain has three Lieutenant Supervisors assisting him.

- The **General Investigations Unit** is the largest of the three units. This unit consists of one Lieutenant, three Sergeants, eleven investigators, , and one Admin. This unit is mostly a reactive unit. The reports turned in by patrol are reviewed and assigned by the general investigation supervisors. The investigators conduct follow up activities on assigned cases. These include crimes against persons and crimes against property. Examples are frauds, burglaries, assaults, and homicides. These deputies receive specialized training in these areas to keep up with ever changing trends and laws. One investigator has been designated to work juvenile crimes. An agency this size should target 16 as the number of detectives required.

- The **Crime Scene Unit** consists of one Lieutenant and one sergeant, one part-time retired investigator highly trained in computer and cell phone technology, and five crime scene investigators who specialize in forensic investigations. The unit also has one evidence technician. This unit is tasked with processing crime scenes, gathering evidence, locating, and lifting latent prints, identifying, and recovering DNA evidence, comparing, and identifying fingerprints, collecting, analyzing, and preserving foot and tire impressions, and photographing scenes. The crime scene unit is responsible for logging, securing, transporting, and maintaining evidence. An Automated Fingerprint Identification System (AFIS) was purchased in 2014 with grant funds and is utilized to process latent fingerprints recovered from crime scenes through SLED and FBI databases to identify possible suspects. The unit also utilizes a forensic investigative tool called FARO. FARO's laser scanners dramatically reduce time needed to capture any scene and help investigators stay safe. The FARO can be used for crime scenes and traffic accidents. In the coming year we expect to add new equipment and technology that will assist us in examining computer systems and computers. We will also have the capabilities to recover information from vehicle infotainment systems. Adding one more Crime Scene Investigator would give Crime Scene Eight Investigators, the extra personnel would allow for a full time Digital Forensic Examiner, especially with the number of child porn, and financial crimes on the rise.

SHERIFF

- The **Narcotics Unit** consists of one Lieutenant, one sergeant, four investigators and one Admin. The Sheriff's Office has agreements with several adjacent law enforcement agencies. These agreements provide the Sheriff's Office with extra manpower and equipment to assist with narcotics investigation which helps tremendously with this unit. Recently, DCSO and the Summerville Police Department entered into an agreement putting the resources of both agencies together and re-establishing the Metro Narcotics Unit. This unit seeks out and brings to justice violators of narcotics and other criminal laws within Dorchester County. They handle the local asset forfeitures, informants, conduct covert operations, draft, and execute search and arrest warrants. It is necessary for the members of this unit to receive specialized training and certifications to effectively perform their duties.



***Crime Analysis*:** This office consists of one certified Crime Analyst. The crime analyst provides crime trend information and crime statistics to various units in the agency. The unit also distributes property and persons bulletins to all deputies. This information assists in the day-to-day patrol operations of other units. The analyst is also subject to call out for major incidents where the expertise of the analyst could be used at the scene to assist detectives.

Special Ops Division: The Special Ops Division includes the following units: School Resource Officers, SWAT, Warrants, Traffic, K-9, Selective Enforcement Team, Marine Team, and Victim Advocates.

- The **School Resource Officers Unit** supplies deputies to all schools within Dorchester County except for those covered by Summerville Police, North Charleston, and St. George Police Departments. The unit is now twenty-four deputies strong. This year we are adding one K-9 deputy. That K-9 deputy will be trained to locate drugs and firearms. It will be used all over the county.

- The **Special Weapons and Tactictal** unit consists of an elite group of deputies with extensive training in extreme high risk entry, assault, hostage recovery, and enforcement. They use specialized skills, equipment, and tactics to successfully complete their missions. This fall we look forward to the delivery of of brand new BearCat tactical vehicle.

• The **K-9** Unit consists of one Lieutenant, one Sergeant, one corporal and three master deputies. There are six K-9 partners who are "dual purpose" canines trained in drug detection and patrol work. The Unit also includes three Bloodhounds who are trained in tracking. The unit is now housed at the K-9 facility located nearby the detention center. That new center was completed and dedicated last year.

SHERIFF

- The **Traffic Unit** proactively enforces state and county traffic laws in an effort to reduce traffic crashes, fatalities, and injuries and consists of one Lieutenant, one Sergeant, one Corporal and five Master Deputies. The members are highly trained in collision investigations to include fatalities The unit has recently added two new motor units to the vehicle inventory and two additional motorcycles expected to be delivered in the very near future. In addition to county roads the Traffic Unit works Interstates 26 and 95 and upon request will travel to other counties to work fatal traffic collisions.

- The **Selective Enforcement Team** targets criminal activity and builds community support through enforcement and communication. Their focus is to patrol areas determined to be high crime areas; this is determined by the data received through incident reports, crime analysis, and citizen complaints. The team consists of one Lieutenant, one Sergeant, one Corporal, and three master deputy positions.

- **The Warrants Unit** is expected to be delivered in the very near future. In addition to county roads the Traffic Unit works Interstates 26 and 95 and upon request will travel to other counties to work fatal traffic collisions.

- **The Marine Team:** The River Patrol Unit is fully outfitted with three boats, including a 19-foot Scout Boat with a center console and a 17-foot John Boat which is primarily used in shallow water. In addition, a 2018 19-foot Key West Skiff was purchased using Federal drug funds. The Units are utilized to rescue citizens from the Edisto River during flooding and to patrol the waterways during special events. The Units are manned by deputies from various divisions and supervised by the Special Ops Captain.

- The **Victim Advocates Unit** consists of two Victims Advocate personnel who assist victims of crime in Dorchester County.

- **Honor Guard:** The Honor Guard Unit performs ceremonial guard detail at designated law enforcement funerals. The Honor Guard will also participate in parades and at other special ceremonies as requested.

- ***IT/Project Management*:** This Unit consists of a full-time Lieutenant who oversees Information Technology, Digital In-Car camera data, Body Camera data, and GPS Fleet monitoring for the Sheriff's Office.

- ***Bomb Disposal Unit:*** This unit consists of one Lieutenant and two highly trained deputies who excel in investigating, disarming, and/or disposing of explosive devices. They are area part of a joint task force of law enforcement officers in The Low Country and on-call for the entire Tri-County area. This year we have added a van to the Bomb Squad and Charleston County Sheriff's Office has loaned a robot. Our next goal is to obtain financing to purchase an X-Ray device to examine suspicious packages.

SHERIFF

- ***Support Services Division*:** The Support Services Division oversees Supply, Fleet Management, Training and Education, Accreditation, oversight of the Field Training Officer Program (FTO), Civil Process, Admins, Off Duty/Special Events deputy assignments, Dive Team, Sex Offender Registry, Reserves, State Constables, and Court Security.

- The **Supply Section** is responsible for all logistical support for the Sheriff's Office, the maintenance of current inventories of equipment, all records associated with the supply function and the purchase of uniforms and law enforcement supply and equipment for the Sheriff's Office.

- The Sheriff's Office **Fleet Management Section** coordinates the maintenance and associated equipment upgrades to almost 250 vehicles which include marked and unmarked law enforcement vehicles, boats and other specialty vehicles owned by the department.

- The **Training Unit** is responsible for maintaining training records of Sheriff's employees, reporting to the South Carolina Criminal Justice Academy, and informing individual officers and supervisors of those who need training or who have failed to meet standards. Deputies receive 40+ hours of annual training in the areas of firearms, response to resistance, defensive tactics, defensive driving, first aid, C.P.R., mental health matters, computer operations, crime scene protection and preservation, legal updates and other topics that serve to improve the performance of personnel, better enabling them to serve the public. The Sheriff's Office maintains several in-house basic instructors and specific skills instructors on topics that are taught on a regular basis and brings instructors to the facility to train on other special topics. Curriculums are maintained and updated by the training staff to ensure material taught is applicable and current. The training unit is now responsible for facilitating the initial four-week training of new recruits as mandated by the South Carolina Criminal Justice Academy. This training is done in house and is accomplished using our own certified instructors. SCCJA requires 12 weeks of which the first four are done at the agency.

- **Accreditation** is the means by which we maintain the highest standards of professional law enforcement practices. The agency was reaccredited in February 2022. The next review will come in February 2025.

- The **Aviation Unit** is a newly implemented program. The Dorchester County Sheriff's Office is developing a small unmanned aerial vehicle (SUAV) program. The program will use what is commonly called drones to provide situational awareness to incidents and will have the capabilities to assist every Division of the Sheriff's Office and other agencies when requested. The unit is headed up by one lieutenant and two deputies are assigned as peripheral duties.

- **Field Training Officers** are the deputies who are assigned the duties of properly training new deputies and preparing them to execute their duties accurately and professionally. They are tasked with documentation of all training received by the new deputies.

- The **Mental Health** office is manned by one mental health clinician. The clinician serves children, adults, and families who have been victimized or experienced violence; also includes addressing other mental health needs. The clinician is also available to members of the agency.

- **State Constables** are also overseen by this unit and directly by the Community Engagement Lieutenant. He/She will assign the constable volunteers to specific duties and oversee those assignments.

- **NCIC** is also maintained by this division. The purpose for maintaining the NCIC system is to provide a computerized database for ready access by a criminal justice agency making an inquiry and for prompt disclosure of information in the system from other criminal justice agencies about crimes and criminals. This information assists authorized agencies in criminal justice and related law enforcement objectives, such as apprehending fugitives, locating missing persons, locating, and returning stolen property, as well as in the protection of the law enforcement officers encountering the individuals described in the system. The NCIC TAC Officer is also responsible for keeping deputies certified for the use of NCIC.

- The **Civil Process Unit** has the responsibility of supervising judgments, civil process, and court orders to serve executions on personal or real property to satisfy claims.

- The **Court House Security Unit** protects and secures both the Dorchester County Courthouse in St. George and the Troy Knight Judicial Complex in Summerville. It requires twenty-two deputies to complete this successfully.

- The **Sex Offender Registry Unit** is responsible for registering and monitoring convicted sexual offenders and predators, who reside, own real property, are employed, or on a lengthy visit within Dorchester County. Two deputies are assigned.

- The **Community Engagement Unit** participates in and organizes Crime Watch groups in a number of neighborhoods throughout the county. In the past, the unit participated in a number of foodbank distributions and most recently has become involved with a community outreach program called Extending Branches. This program is a joint effort by the Dorchester, Charleston, and Berkeley County Sheriff's Offices to reach out to the homeless community in all three counties. The goal is to provide them with services and food. With these items the agencies strive to help the homeless get back on their feet, find a job, and locate living quarters.

- The **Dive Team:** On-call 24-hours a day, seven days a week, we search for and recover evidence, human remains and other material relevant to criminal investigations. No body of water is off limits; we dive the County's shorelines, rivers, lakes, and reservoirs. Most dives are conducted in zero-visibility conditions where underwater lights and navigational aids will prove of little use to the success of the dive operation. And sometimes we may have an alligator or two visit us while working. These conditions make our dives both challenging and unique. Just recently the agency had four divers either certified or recertified.

SHERIFF

Several Administrative Units report directly to the Sheriff:

- ***Internal Affairs*:** This Unit handles any complaints that come into the Sheriff's Office, accidents involving departmental employees or vehicles, and background investigations on perspective applicants.

- ***Finance/Purchasing*:** This Unit consists of a Finance Manager and two Procurement Assistants. The Finance/Purchasing Unit handles all finance functions including researching, writing, and administering all grants, submitting, and monitoring the annual budget, transferring funds from various accounts to accommodate departmental needs, issuing checks for accounts payable, processing account receivables, reconciling budget line items, and processing requisitions and purchase orders.

- ***Public Information Officer*:** The office is currently manned by one full-time Lieutenant. The PIO is responsible for effectively communicating information to the media, the agency, the community and other PIOs locally. In addition, the PIO is also the designated liaison between the SLED Fusion Center and the Dorchester County Sheriff's Office. The PIO receives specialized training provided by SLED, FBI-LEEDA, and FEMA to successfully complete these duties. The PIO also oversees all social media and responds to inquiries submitted via these formats. The PIO also acts as a backup to, or if needed, will assist with the crime analyst.

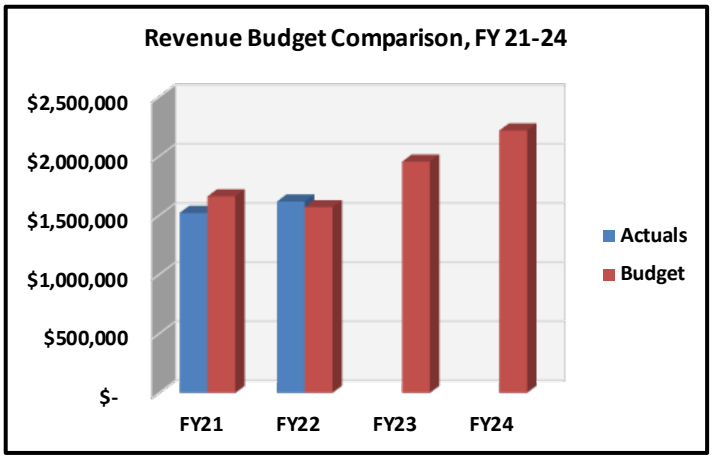
GOALS & OBJECTIVES

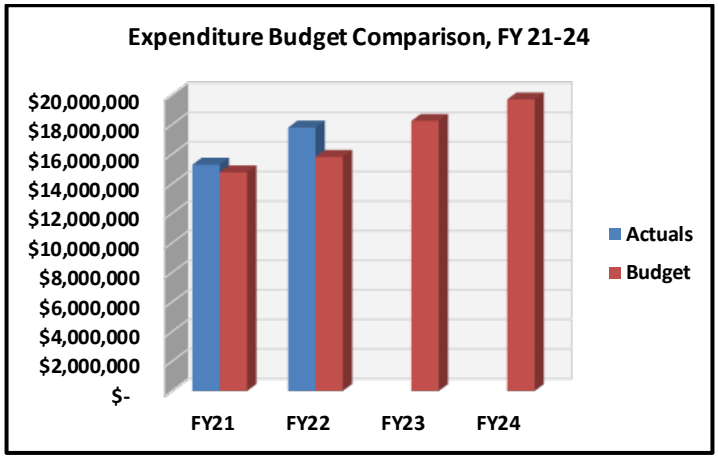
1. To provide the highest quality of law enforcement to all citizens of Dorchester County.
2. Recruitment of the best and most qualified candidates and retention of those personnel.
3. We pledge to practice fiscal responsibility and work closely with community leaders to address citizen concerns.
4. There will be an emphasis on customer service, enforcing the law, and handling concerns of the citizens in order to protect the quality of life for all Dorchester County citizens.
5. We will proactively work with neighboring agencies to disrupt the criminal element and bring law breakers to justice.

SHERIFF

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	174	178	183	184	1	1%
(PT)	16	16	16	16	-	0%
Charges for Services	1,504,601	1,610,797	1,954,320	2,204,208	249,888	13%
Intergovernmental	1,575	7,329	1,575	15,000	13,425	852%
Miscellaneous	15,529	100	-	-	-	
Other Sources	372	-	-	-	-	
TOTAL REVENUES	1,522,077	1,618,226	1,955,895	2,219,208	263,313	13%
Personnel	13,372,614	14,303,303	15,704,075	17,101,649	1,397,574	9%
Operating	1,034,855	1,391,662	1,568,260	1,543,142	(25,118)	-2%
Capital	886,795	2,104,725	979,850	1,061,392	81,542	8%
TOTAL EXPENDITURES	15,294,264	17,799,690	18,252,185	19,706,183	1,453,998	8%





SHERIFF

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect the replacement of body armor as well as the purchase of new body armor. Additional funding was made available for the Drone Unit including software subscription costs, training, and replacement batteries. As well, funding for the Dive Team included diver certifications and equipment replacement. Adjustments have been made for fuel as costs for non-leaded fuel have decreased.

Capital expenditures reflect Year 1 of 5 under the Taser Replacement Program, the replacement of 22 vehicles according to the five-year replacement plan and the purchase of three Drones with supporting network storage to augment the Aviation Unit.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
CRIMES STATISTICS				
Murders	6	4	5	4
Assaults/Domestic Assaults	931	874	902	929
Rape/Sexual Assaults	28	26	27	28
Larceny	964	821	846	871
Motor Vehicle Theft	205	230	196	202
Burglary / B&E	194	219	226	232
Robbery	21	27	28	59
OUTPUT				
Traffic Stops	12,415	12,251	12,618	12,997
ACHIEVEMENTS				
Agency Accreditation (every 3 years)	N/A	February 16, 2022	N/A	N/A

DETENTION

OVERVIEW

All standards and requirements for the Detention Facility (Jail) are set forth by the Minimum Standards for Local Detention Facilities in South Carolina (12/19/2006) as delineated in South Carolina Code Section 24-5-10 through 24-5-170. The Sheriff is tasked with the safety of detention staff and the safe keeping, transportation and well-being of those individuals detained or sentenced with violations of State and/or Federal statutes. The Sheriff is responsible for the 350-bed detention facility in Summerville that was opened in August 2016.

Detention Center Safety: Ensures the safety and security of staff and those inmates being housed in the Detention Center by providing the required number of Detention Deputies trained and certified in the areas of emergency procedures-escape, riot, hostage, evacuation, fire, and suicide on each team to provide proper supervision of inmate/detainee activity.

Security Standards: We maintain the highest standards of cleanliness and hygienic conditions to comply with OSHA standards for blood borne and air borne pathogens by scheduling routine cleaning procedures and through a continuous inspection routine.

Staff/Facility Standards: Maintains compliance to the maximum extent practical with Minimum Standards for Local Adult Detention Facilities including staff ratios to inmates/beds, sinks, showers, medical care and diet through a semi-annual review and inspection by the Department of Corrections Inspection Division. This past year the decision has been made to add one K-9 officer to the facility. The four-legged deputy will be used to detect drugs and cell phones.

Officer Re-certification: To establish and maintain a high degree of proficiency and competence through an aggressive training program specifying annual re-certification.

Living Standards: Provide optimum living standards for those individuals in the Detention Center by providing an approved diet, shelter, bedding, and medical attention, and recreation as prescribed by law and maintain records suitable for presentation in court, concerning each detainee or sentenced inmate.

Self-Improvement Classes: Provide classes to detainees or sentenced inmates for self-improvement such as Purpose Driven Life Classes, Alcohol and Drug Rehabilitation Classes, Educational Classes, etc. We also provide them with access to a legal assistance app. All of this is accessed through iPads furnished to the inmates.

Transport: County and statewide transportation of inmates and detainees to and from court and medical facilities; guarding hospitalized inmates; transportation of mental patients on orders from Probate Court to other facilities.

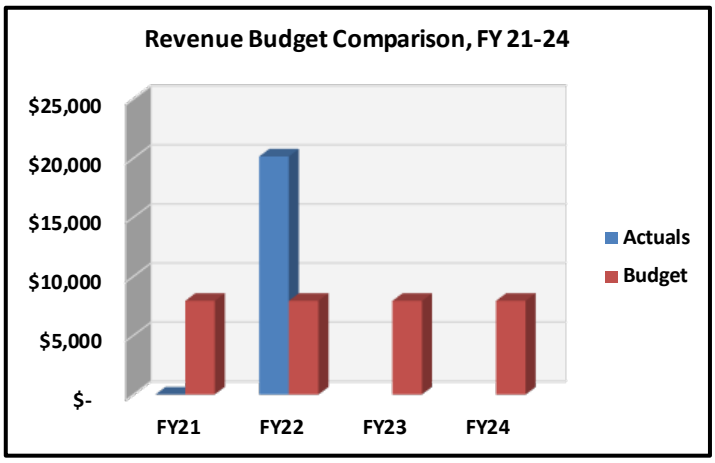
DETENTION

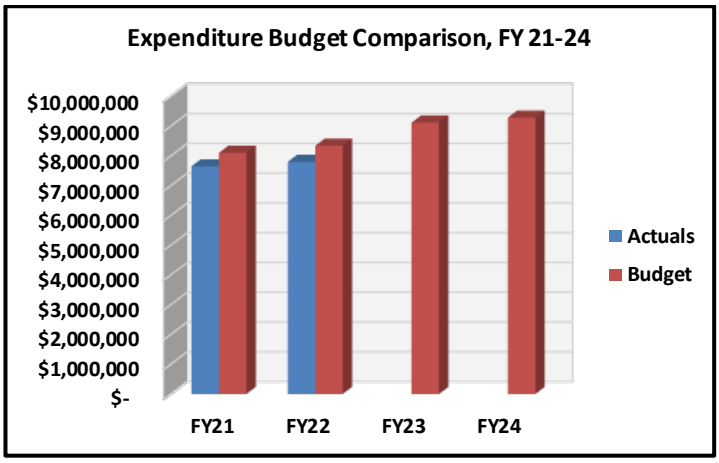
GOALS & OBJECTIVES

1. To the extent practical, the Detention Center will provide all inmates with the opportunity to increase their social skills, education, and literacy.
2. Provide a safe and secure environment.
3. Provide proper medical care.
4. Work diligently to prevent any escapes.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	103	103	103	103	-	0%
(PT)	10	10	10	10	-	0%
Intergovernmental	-	20,150	7,924	7,924	-	0%
TOTAL REVENUES	-	20,150	7,924	7,924	-	0%
Personnel	6,459,902	6,620,585	7,557,158	7,901,264	344,106	5%
Operating	1,127,611	1,177,003	1,358,660	1,339,357	(19,303)	-1%
Capital	54,959	-	200,900	40,834	(160,066)	-80%
TOTAL EXPENDITURES	7,642,472	7,797,588	9,116,718	9,281,455	164,737	2%





DETENTION

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect several line item decreases as maintenance and repair expenses for HVAC & Fire Protection have been moved under Facilities Management.

Capital expenditures fund the purchase of a 60" Lawnmower and Livescan host device for fingerprinting.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Transports	2,372	2,607	2,732	2,845
Inmate Medical Visits	5,621	6,183	7,215	7,452
Inmate Assaults	43	52	60	66
Assaults on Correction Officers	3	4	6	8
Average Inmate Daily Population	215	236	260	275
EFFICIENCY				
Ratio of Detention Deputies on Post Supervising Inmates 24 Hours Daily	2:13	2:14	2:13	2:12
OSHA Inspections	0	2	2	2
Escapees	0	0	0	0
Suicides	0	0	0	0
ACHIEVEMENTS				
Officers Certified/Recertified	24	30	30	35
Self-Improvement Classes Held	144 Class/2,304 hrs	137 Class/2,188 hrs	145 Class/2,355 hrs	155 Class/2,545 hrs

Note: The figures provided are based on the Calendar Year as that is how crime is reported nationally.

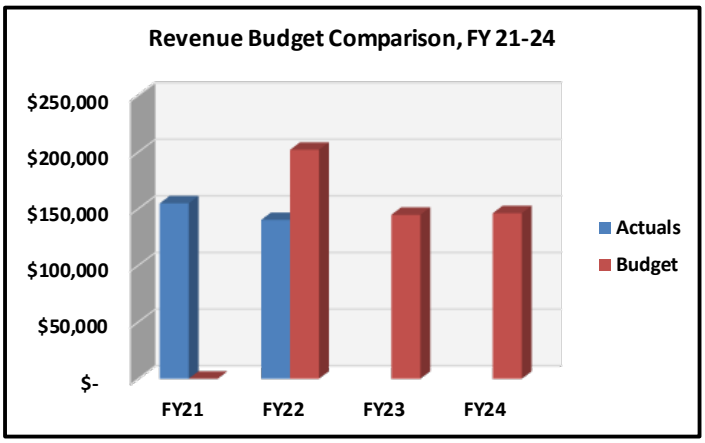
VICTIMS ADVOCATE

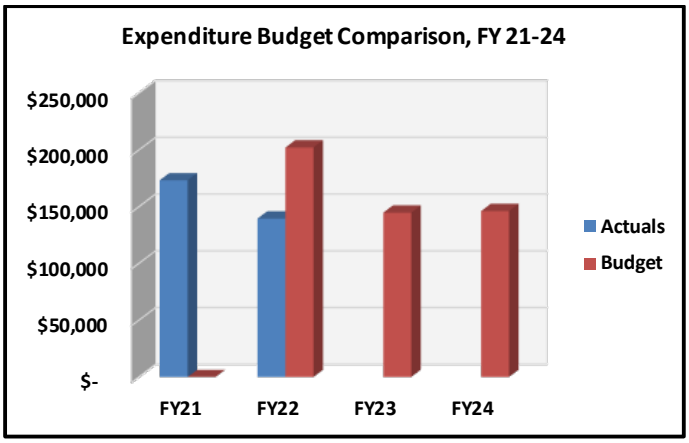
OVERVIEW

Under 16-3-1410 of the South Carolina Code of Laws, the Victim Services Unit is required to assist both victims and law enforcement. The two Victims Advocates act as a liaison between law enforcement and the various courts and assist all victims in obtaining restraining orders. They assist in transporting victims to and from courts and law enforcement interviews as well as medical assessment exams. Victims' Advocates also assist victims of violent crimes to recoup lost wages for injuries and out of pocket expenses that victims had to pay. In addition to assisting our victims we provide services for the Ridgeville and Harleyville Police Departments. When requested, we also provide assistance to the North Charleston, St. George, and Summerville Police Departments.

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	3	3	2	2	-	0%
(PT)	-	-	-	-	-	
Intergovernmental	1,060	1,060	1,060	1,060	-	0%
Interest	5	8	3	100	97	3233%
Fines and Penalties	88,174	85,703	72,715	64,293	(8,422)	-12%
TOTAL REVENUES	89,239	86,771	73,778	65,453	(8,325)	-11%
Interfund Transfer In	65,675	53,481	71,029	80,786	9,757	14%
TOTAL SOURCES	154,914	140,252	144,807	146,239	1,432	1%
Personnel	173,312	139,571	144,807	146,239	1,432	1%
TOTAL EXPENDITURES	173,312	139,571	144,807	146,239	1,432	1%
TOTAL DISBURSEMENTS	173,312	139,571	144,807	146,239	1,432	1%





VICTIMS ADVOCATE

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of Requests for Victim Service	2,401	2,679	2,610	2,700
Case Files Created	744	684	740	762
Court Accompaniment	245	237	365	376
Crisis Intervention	6	5	5	6
Emergency Legal Advocacy	267	201	208	216
Information & Referral	1,990	1,659	1,710	1,762
Personal Advocacy	2	5	4	6
Other	2	4	3	2

Note: The figures provided are based on the Calendar Year as that is how crime is reported nationally.

PUBLIC WORKS
thetruckpeople.com

AUTHORIZED POSITIONS

PUBLIC WORKS:

AIRPORT – 6103

Funding approved for .5 full-time equivalents:	No. of FTE:
Airport Manager (PT)	.50
	.50

TRANSPORTATION MANAGEMENT – 3185

Funding approved for 45 full-time equivalents:	No. of FTE:
Administrative Support Specialist II	1.00
Administrative Assistant	1.00
Civil Engineer	1.00
Crew Supervisor	3.00
Director of Public Works	1.00
Engineering Manager	1.00
Road Technician	10.00
Equipment Operator I	8.00
Equipment Operator II	6.00
Equipment Operator III	9.00
Public Works Coordinator	1.00
Operations Manager	1.00
Superintendent Transportation/Stormwater	1.00
Transportation Development Manager	1.00
	45.00

SOLID WASTE – 3284

Funding approved for 35.50 full-time equivalents:	No. of FTE:
Environmental Services Officer	1.00
Senior Environmental Services Officer	1.00
Maintenance Worker	5.00
Equipment Operator I (2 positions frozen)	3.00
Equipment Operator III	1.00
Recycling and Education Coordinator	1.00
Site Attendant (PT)	19.50
Site Supervisor	1.00
Crew Supervisor	1.00
Solid Waste Manager	1.00
Solid Waste Superintendent	1.00
	35.50

AUTHORIZED POSITIONS

STORMWATER – 3183

Funding approved for 23 full-time equivalents:	No. of FTE:
Administrative Support Specialist III	1.00
Finance Manager	1.00
Engineering Services Supervisor	1.00
Civil Engineer	1.00
Civil Engineering Tech	1.00
Senior Civil Engineering Tech	1.00
Principal Engineer	1.00
GIS Specialist	1.00
Stormwater Codes Inspector	1.00
Crew Supervisor	1.00
Maintenance Worker	2.00
Equipment Operator I	6.00
Equipment Operator II	3.00
Survey Instrument Technician	1.00
Survey Party Crew Chief	1.00
	23.00

WATER & SEWER – 3282

Funding proposed for 109 full-time equivalents:	No. of FTE:
Administrative Assistant	2.00
Administrative Support Specialist IV	2.00
Office Manager	1.00
GIS Specialist	1.00
CMOM CCTV Inspector	4.00
CMOM Supervisor	1.00
Customer Service Specialists	7.00
Customer Service Supervisor	1.00
Environmental Services Officer	1.00
Finance & Utility Services Administrator	1.00
Director of Water & Sewer	1.00
Dispatch Clerk	1.00
New Construction Project Manager	1.00
Finance & Customer Service Manager	1.00
Finance Supervisor	1.00
Grease Trap/Pretreatment Inspector	1.00
Civil Engineering Technician	1.00
Industrial Electrician	2.00
Senior Industrial Electrician	2.00
Metering Data Management Supervisor	1.00
New Construction Utilities Inspector	2.00
Operations & Maintenance Manager	1.00

AUTHORIZED POSITIONS

Operations/Maintenance Superintendent	1.00
Wastewater Plant Manager	2.00
Water Superintendent	1.00
Plant Mechanic	2.00
Pretreatment/Engineering Administrator	1.00
Pumpstation Inspector	1.00
Pumpstation Superintendent	1.00
Pumpstation Technician	10.00
Purchasing Assistant	1.00
Senior Wastewater Plant Manager	1.00
Water & Sewer Principal Engineer	2.00
Sewer Inspector	1.00
Survey Instrument Technician	1.00
Surveyor	1.00
System Operator Apprentice	19.00
Utility Locator	3.00
Utility Crew Supervisor	4.00
Vacuum Truck Operator	4.00
Valve Maintenance Supervisor	1.00
Warehouse Clerk	2.00
Warehouse & Facilities Manager	1.00
Water Inspector	1.00
Water Treatment Plant Operator Apprentice	1.00
Water Treatment/Distribution Operator (C)	1.00
Wastewater Plant Operator (A)	3.00
Wastewater Plant Operator (C)	1.00
Wastewater Plant Operator (D)	3.00
Wastewater Plant Operator Apprentice	3.00
	109.00

AIRPORT OPERATIONS

OVERVIEW

Airport Operations administers and operates two county-owned General Aviation Airports. The safe, efficient and effective operation is in accordance with Federal Aviation Administration (FAA) and State Aeronautics Division directives. This department conducts safety and equipment inspections as required and ensures proper repairs of buildings and equipment. This Department also negotiates and executes leases with the Fixed Base Operators (FBOs) and tenants.

The Airport Operations Manager serves as executive director for the Aeronautics Board, continues to assist the FAA's Team and performs public relations duties for the airport. The manager is available at both airports weekly and each month at the Aeronautics Board Meeting. The manager ensures compliance with federal and state directives.

Airport Operations is also responsible for the initiation and management of construction projects at both the Summerville and St. George airports.

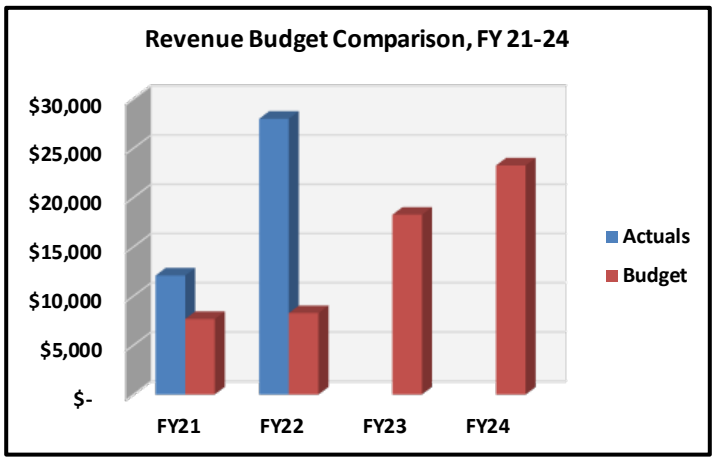
GOALS & OBJECTIVES

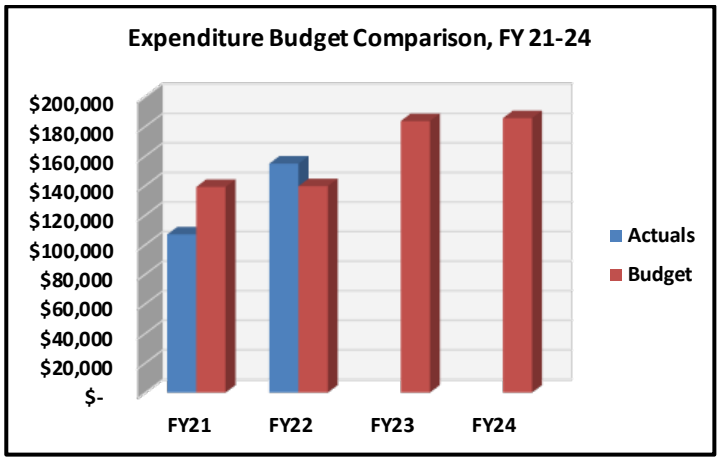
1. The land acquisition for safety approach at the Summerville Airport is with the attorneys.
2. DYB obstruction removal is 80% complete and pending negotiation with the County's attorneys and landowners' attorney for the approach.
3. Runway 6 PAPI at DYB completion is pending approval by the FAA which requires a flight check before it is completed.
4. Second DYB ramp expansion for additional aircraft parking is being negotiated between Dorchester County and the State of South Carolina.
5. Working with Holt Consulting (engineering) to receive approval from the FAA on installation/relocation of fuel farm to include larger fuel tanks and self-service.
6. Acquire additional land to build additional corporate hangars.

AIRPORT OPERATIONS

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	1	1	1	1	-	0%
Miscellaneous	12,091	28,004	18,266	23,266	5,000	27%
TOTAL REVENUES	12,091	28,004	18,266	23,266	5,000	27%
Personnel	18,756	19,057	19,806	44,277	24,471	124%
Operating	88,258	128,831	163,869	141,456	(22,413)	-14%
TOTAL EXPENDITURES	107,014	154,926	183,675	185,733	2,058	1%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating Expenditures reflect a decrease as Solid Waste and Stormwater Fees were moved under Building Utilities.

AIRPORT OPERATIONS

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of Home-Based Aircraft				
Summerville Airport	73	73	85	85
St. George Airport	3	4	4	4

Department Contact Information

TRANSPORTATION MANAGEMENT

OVERVIEW

The Transportation Management Department works to ensure proper operation and maintenance in order to provide safe and efficient infrastructure that is able to support public needs and steer infrastructure expansion towards growth management efforts that support the County's targeted Economic areas. The department maintains County infrastructure associated with transportation and includes the maintenance and oversight of paved and dirt roads, signage, potholes, curb and gutter repairs, dust control and construction of subdivisions by contractors.

Jason Carraher, PE, Director
Department Contact Information

Dorchester County has over 60 miles of dirt roads and 378 miles of paved roads in unincorporated areas of the County. Transportation Management maintains these roads to keep them safe and passable and in drivable condition by grading and graveling, patching potholes, repaving rough areas and even repaving entire streets. SC DOT maintains state and federal highways. Municipalities maintain the roads within their jurisdictions.

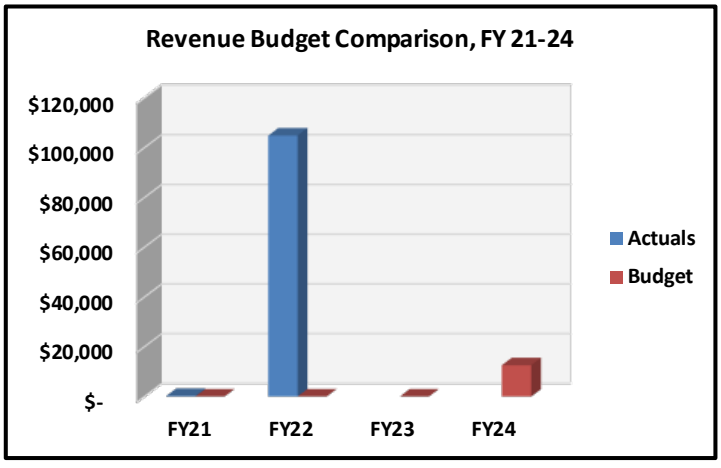
GOALS & OBJECTIVES

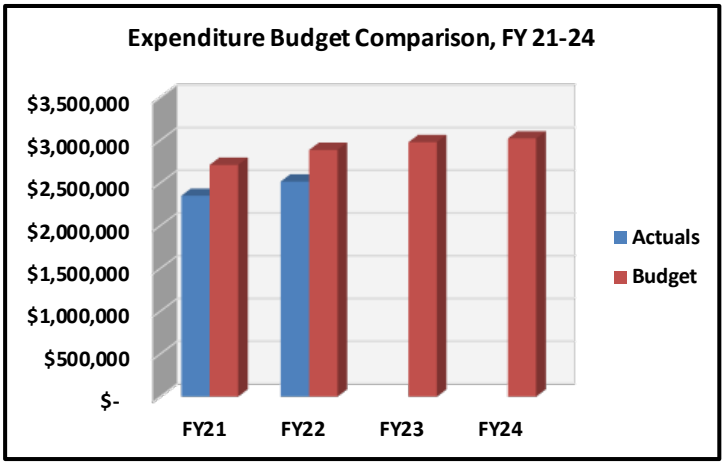
1. Improve response time to complete work order requests, notify residents of work being performed in their area prior to the commencement of projects, and improve communication to notify residents of work orders being completed.
2. Develop funding mechanisms for roadway rehabilitation and paving.
3. Replace road signage and stop signs within 24 hours.

TRANSPORTATION MANAGEMENT

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	45	45	45	45	-	0%
(PT)	-	-	-	-	-	
Miscellaneous	234	104,945	-	-	-	
Other Sources	-	-	-	12,600	12,600	
TOTAL REVENUES	234	104,945	-	12,600	12,600	
Personnel	1,748,111	1,690,693	2,349,833	2,302,732	(47,101)	-2%
Operating	343,211	648,242	314,867	469,696	154,829	49%
Capital	260,141	178,837	315,292	250,000	(65,292)	-21%
TOTAL EXPENDITURES	2,351,463	2,517,772	2,979,992	3,022,428	42,436	1%





TRANSPORTATION MANAGEMENT

FUNDING ADJUSTMENTS FOR FY 2024

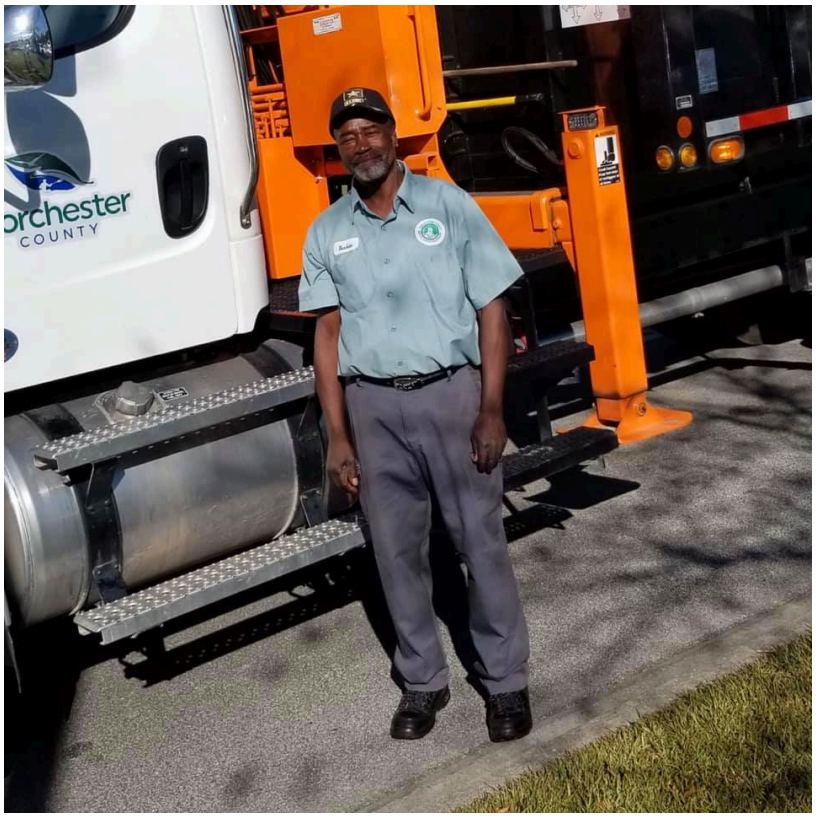
Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Vacancy factors have been modified.

Operating expenditures reflect funding for median maintenance/landscaping, as well as new Bailey Gate service.

Capital expenditures reflect funding for improvements to County roads and sidewalks.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Miles of dirt road maintained	267	290	297	297
Potholes repaired	3,666	2,843	2,664	3,000
Miles of dirt road graded	267	290	297	297
Response to work orders	1,048	427	252	300



SOLID WASTE

OVERVIEW

The Solid Waste Division of Public Works is responsible for maintaining the County Convenience Sites and ensuring that all solid waste generated in Dorchester County, is disposed of in accordance with State and Federal Laws.

GOALS & OBJECTIVES

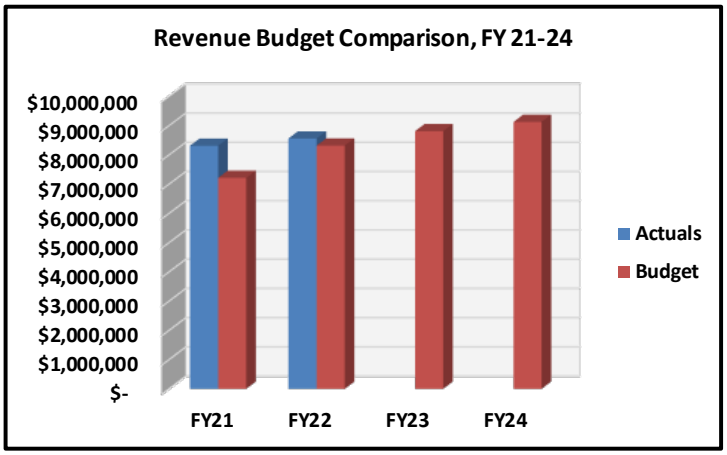
1. Maintain current recycling rates.
2. Complete on-going improvements to County Convenience sites to improve staff and resident safety.
3. Create a plan to develop a centralized location in the Eastern end of the County for C&D, Brown Goods, and White Goods by Fall 2024.
4. Continue to identify and implement cost reductions at convenience sites. This is monitored through cost tracking of materials and site locations.
5. Reduce out of county waste disposed of at sites by 30% in FY2023-2024.

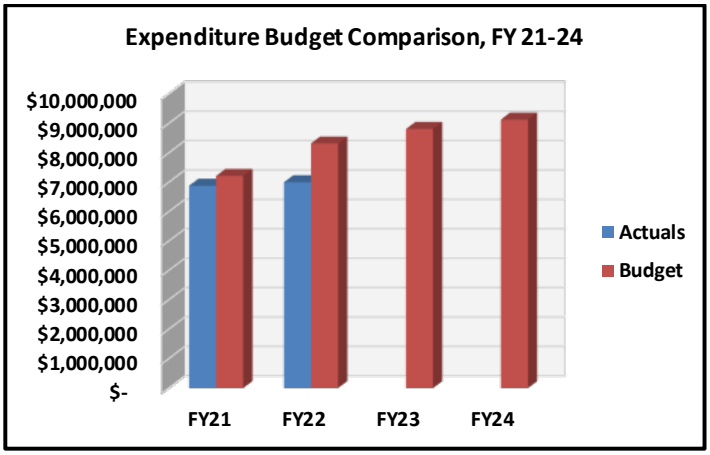
Recently renovated Highway 61 convenience site

SOLID WASTE

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	19	13	16	16	-	0%
(PT)	39	39	39	39	-	0%
Charges for Services	7,725,111	8,428,171	8,720,000	8,890,000	170,000	2%
Intergovernmental	90,518	100,608	90,307	90,307	-	0%
Interest	4,240	10,480	2,000	150,000	148,000	7400%
Miscellaneous	2,298	1,490	-	-	-	
Other Sources	82,809	20,000	-	-	-	
TOTAL REVENUES	7,904,976	8,560,749	8,812,307	9,130,307	318,000	4%
Interfund Transfer In	407,642	-	-	-	-	
TOTAL SOURCES	8,312,618	8,560,749	8,812,307	9,130,307	318,000	4%
Personnel	1,687,417	1,769,674	2,171,549	2,468,563	297,014	14%
Operating	4,800,040	4,819,150	6,034,630	6,179,508	144,878	2%
Capital	1,355	1,159	137,907	41,830	(96,077)	-70%
TOTAL EXPENDITURES	6,488,812	6,589,983	8,344,086	8,689,901	345,815	4%
Interfund Transfer Out	390,624	409,179	468,221	440,406	(27,815)	-6%
TOTAL DISBURSEMENTS	6,879,436	6,999,162	8,812,307	9,130,307	318,000	4%





SOLID WASTE

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect contractual increases for garbage and recycling disposal and contracted personnel to compact debris at convenience sites. Additionally, operating expenditures reflect a reserve for funding future maintenance & projects.

Capital expenses reflect the replacement of one vehicle.

Capital Projects include funding for the Suburban Site Improvements.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Waste Tires	195.6 ton	438.92 ton	250 ton	300 ton
Used Oil	23,922 gal	46,855 gal	40,000 gal	45,000 gal
Yard Debris	13,146.79 ton	25,816.08 ton	20,000 ton	22,000 ton
Recyclables	2,660.46 ton	3,106.26 ton	3,100 ton	3,200 ton
ACHIEVEMENTS				
Litter Pickup/Roadside	29 ton	68 ton	70 ton	70 ton

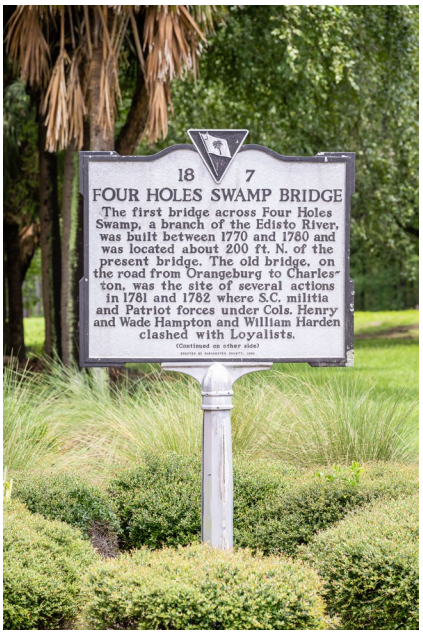
STORMWATER

OVERVIEW

The mission of the Stormwater Division is to minimize risk of flooding and seek to improve the quality of stormwater runoff reaching waters of the state to promote a quality of life which encourages economic development and follow Federal, State and County requirements. The department is responsible for sustaining the County stormwater systems to include all infrastructure with dedicated easements and/or right of way. This includes driveway installations, cutting and cleaning canals and ditches, erosion, and sediment control measures (BMP's) and stormwater management inspections on pre and post construction for residential and commercial development, taking inventory of all drainage infrastructure and replacement and/or new installation of drainage infrastructure (capital program).

GOALS & OBJECTIVES

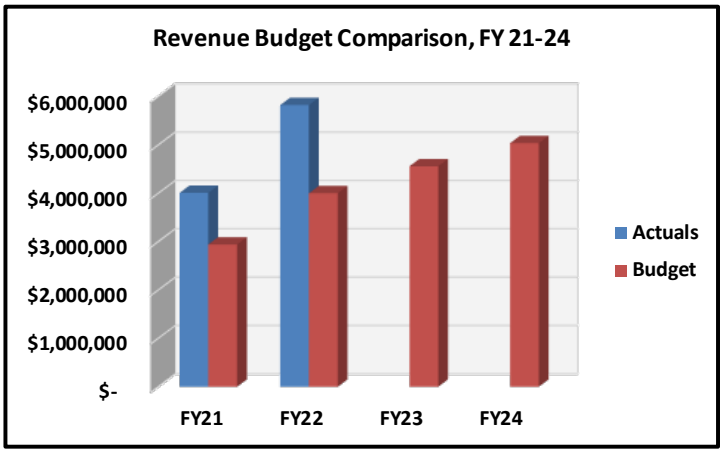
1. Implement projects from the Stormwater Capital Improvement Plan (CIP).
2. Identify stormwater infrastructure needs and continue to repair, replace and/or install new infrastructure (capital program).
3. Continue to implement the six minimum measures required under the MS4 Stormwater Permit.
4. Continue to implement plan review to include compliance with the pre and post construction requirements regulated under the Federal, State and County regulations and ordinances.
5. Continue replacement of deteriorated stormwater infrastructure.

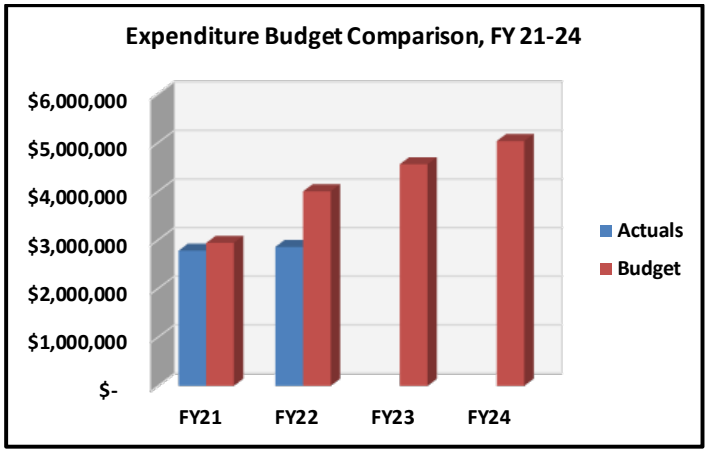


STORMWATER

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	23	23	23	23	-	0%
(PT)	-	-	-	-	-	
Charges for Services	3,676,904	4,451,234	4,292,654	4,575,500	282,846	7%
Intergovernmental	6,655	6,655	6,655	6,655	-	0%
Interest	1,952	5,548	1,267	140,000	138,733	10950%
Miscellaneous	330,448	438,495	258,000	314,000	56,000	22%
Other Sources	(6,206)	923,953	-	-	-	
TOTAL REVENUES	4,009,753	5,825,885	4,558,576	5,036,155	477,579	10%
TOTAL SOURCES	4,009,753	5,825,885	4,558,576	5,036,155	477,579	10%
Personnel	1,421,342	1,400,107	1,725,094	2,018,111	293,017	17%
Operating	1,118,364	1,226,077	2,063,009	2,232,532	169,523	8%
Capital	7,763	3,535	482,624	35,359	(447,265)	-93%
Debt Service	-	-	-	490,166	490,166	
TOTAL EXPENDITURES	2,547,469	2,629,719	4,270,727	4,776,168	505,441	12%
Interfund Transfer Out	234,235	227,962	287,849	259,987	(27,862)	-10%
TOTAL DISBURSEMENTS	2,781,704	2,857,681	4,558,576	5,036,155	477,579	10%





STORMWATER

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Funding was provided to support the reclass of the Admin. Services Manager to Finance Manager, as well as provide FAA UAS License Incentive Pay.

Operating expenditures reflect a reserve for funding future maintenance & projects.

Capital expenses reflect additional fund for the replacement of one vehicle.

Capital Projects include funding for the Polk Swamp Restoration.

Debt Service captures the debt schedule for the Stormwater System Revenue Bond that closed 10/25/2022.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Driveway pipes installed	39	52	16	60
Pipes replaced/lined	2,033 ft.	821 ft.	870 ft.	1,000 ft.
Plan Reviews approved	179	126	99	130
Encroachment/EPSC Permits	1,188	1,091	1,232	1,150

TRANSPORTATION AUTHORITY

OVERVIEW

Pursuant to S.C. Code Section 4-37-10, Dorchester County Council is authorized to establish a Transportation Authority with all the rights and powers described in Section 4-37-20. The Authority was established to have the rights and powers of a public body, politic and corporate of this State, including without limitation, all the rights and powers necessary or convenient to manage the business and affairs of the Authority for multiple transportation projects, including the 22 originally approved road projects from inception of the Dorchester County Transportation Authority (DCTA). The DCTA ensures compliance with federal and state directives. The Authority must comply with Dorchester County ordinances or procedures governing competitive procurement. All funds above the annual debt service and other administrative costs for the DCTA are used for construction of road projects in conjunction with state and federal grant funding received for projects.

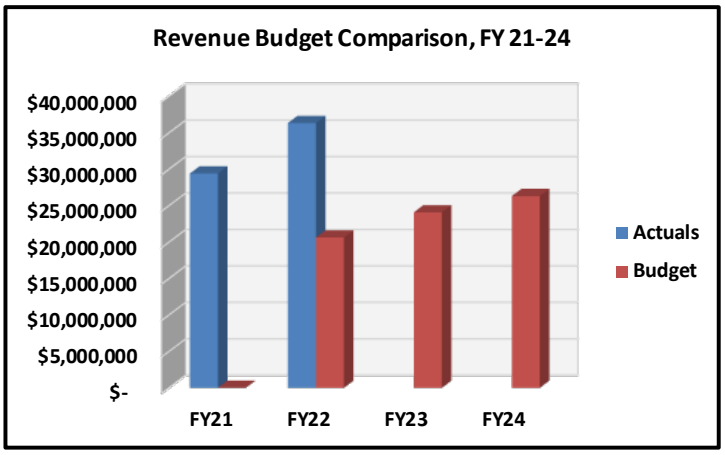
GOALS & OBJECTIVES

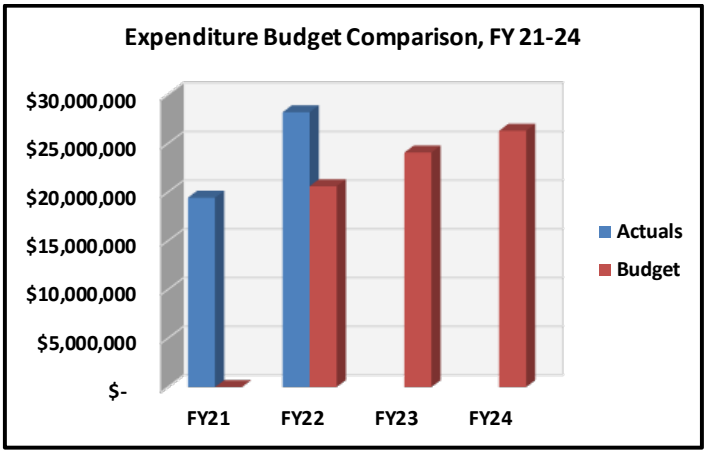
1. To oversee and make recommendations to complete the approved transportation projects of the County.

TRANSPORTATION AUTHORITY

DEPARTMENTAL FINANCIALS

Fund Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Taxes	22,730,372	28,151,852	24,000,000	25,370,180	1,370,180	6%
Intergovernmental	561,847	512,563	-	-	-	
Interest	108,697	263,510	85,000	950,000	865,000	1018%
Miscellaneous	(103,328)	(1,393,489)	-	-	-	
Other Sources	6,120,868	8,799,717	-	-	-	
TOTAL REVENUES	29,418,456	36,334,153	24,085,000	26,320,180	2,235,180	9%
TOTAL SOURCES	29,418,456	36,334,153	24,085,000	26,320,180	2,235,180	9%
Operating	10,623,702	19,410,606	15,298,865	22,104,530	6,805,665	44%
Debt Service	8,815,783	8,805,285	8,786,135	4,215,650	(4,570,485)	-52%
TOTAL EXPENDITURES	19,439,485	28,215,891	24,085,000	26,320,180	2,235,180	9%
TOTAL DISBURSEMENTS	19,439,485	28,215,891	24,085,000	26,320,180	2,235,180	9%





FY2024 will be the final year for the Transportation Authority since the sales tax under the 2009 Referendum will sunset on April 30, 2024.

TRANSPORTATION SALES TAX

OVERVIEW

In November 2022, Dorchester County Voters approved the continuation of the existing one percent transportation sales and use tax to support the continued investments in highways, roads, streets, bridges, and other transportation related projects. The transportation sales and use tax collections begin May 1, 2024 and is to be imposed in Dorchester County for no more than fifteen (15) years, or until a total of $735,000,000 in resulting revenue has been collected, whichever occurs first.

The sales tax proceeds will be used to finance the costs of highways, roads, streets, bridges, and other transportation related projects in the amount of $700,000,000. Additionally, $35,000,000 will be used to finance the costs of greenbelt projects.

Projects are managed under the general direction of the Director of Public Works in conjunction with the Transportation Development Manager. The County currently has a Program Management Firm who oversees management of all approved Transportation Sales Tax projects.

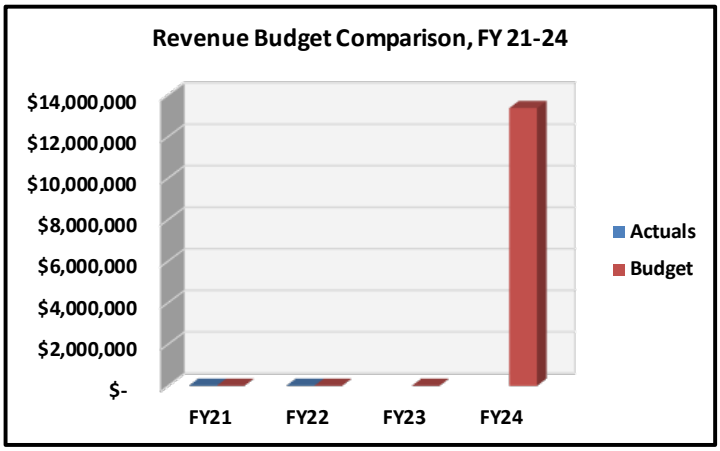
GOALS & OBJECTIVES

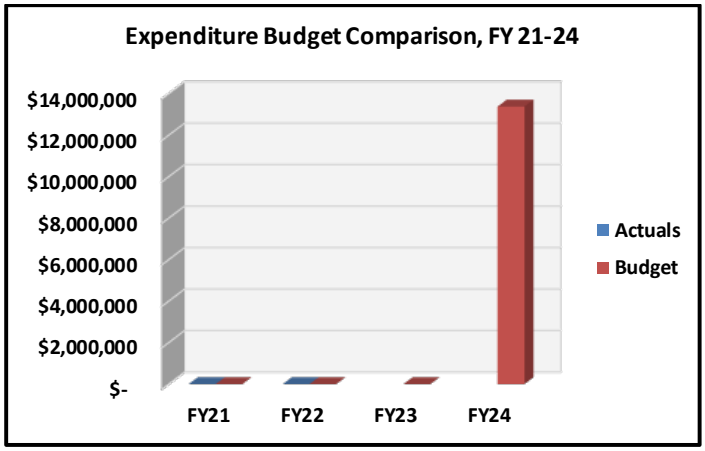
1. Evaluate and initiate improvements related to industrial, commercial, and residential growth in Dorchester County.
2. Improve safety conditions, increase traffic capacity, and improve traffic flow in areas of Dorchester County.
3. Conduct various Intersection improvements throughout the County to improve traffic operations in order to meet future traffic demands.
4. Reduce roadway maintenance costs by paving existing dirt roads and preserving existing paved roads.

TRANSPORTATION SALES TAX

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Taxes	-	-	-	5,074,036	5,074,036	
Other Sources	-	-	-	8,307,363	8,307,363	
TOTAL REVENUES	-	-	-	13,381,399	13,381,399	
TOTAL SOURCES	-	-	-	13,381,399	13,381,399	
Operating	-	-	-	8,307,363	8,307,363	
Debt Service	-	-	-	5,074,036	5,074,036	
TOTAL EXPENDITURES	-	-	-	13,381,399	13,381,399	
TOTAL DISBURSEMENTS	-	-	-	13,381,399	13,381,399	





WATER AND SEWER

OVERVIEW

The mission of the Water and Sewer Department is to professionally and cost effectively provide high quality drinking water, wastewater treatment and reclaimed water services to our present and future customers. These services will meet the present and future environmental, health and safety needs of our County, and serve as a platform for enabling economic development. The Water and Sewer Department has an authorized staff level of 109 who execute the functions to provide water, reclaimed water and wastewater treatment. These functions include:

Larry Harper
Director of Water & Sewer
Department Contact Information

Finance and Customer Service: This function is responsible for the billing and collection of user fees for the operation and maintenance of the County Water, Wastewater and Reclaim Water infrastructure. Finance and Customer Service is also responsible for metering reading, service terminations, purchasing and warehouse operations.

Operations and Maintenance: This function is responsible for the operation and maintenance of 145 pump stations, eight water wells, over 193 miles of water transmission and distribution lines, over 544 miles of sewers and force mains, and five elevated water tanks. This function also responds to afterhours emergencies using on call personnel.

Wastewater Treatment: This function operates and maintains the two wastewater plants. The Lower Dorchester Wastewater Treatment Plant located in North Charleston is an 8MGD facility currently being expanded to 16 MGD. This facility produces reclaimed water for resale. The Upper Dorchester Wastewater Treatment Plant located in St. George is a 1.8 MGD facility with future reclaim water capabilities available.

Engineering and Asset Management: This function reviews plans for new subdivisions, inspect sewer and water construction projects, assess the condition of the water and wastewater infrastructure, prepares and maintain infrastructure system information, and provides capacity and guidance information for developers.

Revenue Generation: The Water and Sewer Department is operated as an Enterprise Fund with operations and maintenance and capital expense requirements generated through user fees, impact fees and connection fees. The Department can issue revenue bonds for expansion with the approval of County Council. County Council approves all rate increases required for the operation and maintenance of the water and wastewater infrastructure. No County tax dollars are used for operations and maintenance. User fee revenues are maintained through the timely disconnection of services for non-payment. Services are restored once the account is brought current.

GOALS & OBJECTIVES

The Water and Sewer Department goals are focused on delivering cost-effective, high-quality services to our rate payers by doing the following:

1. Provide exceptional service to our water, wastewater, and reclaimed water customers.
2. Provide proactive operations and maintenance for our water, wastewater, and reclaimed water systems.

Dorchester COUNTY

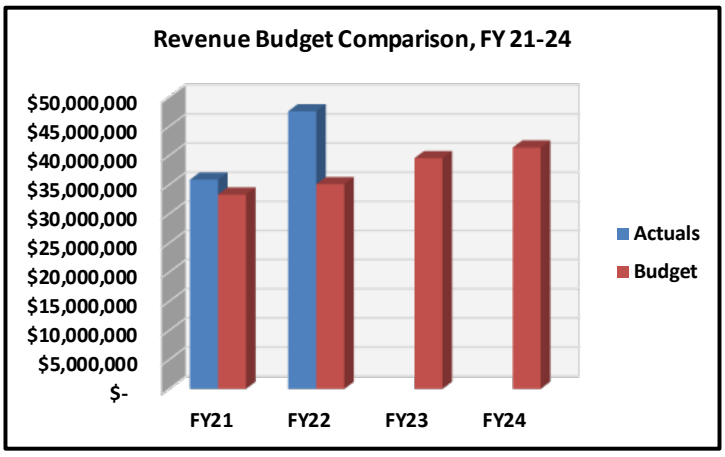
WATER AND SEWER

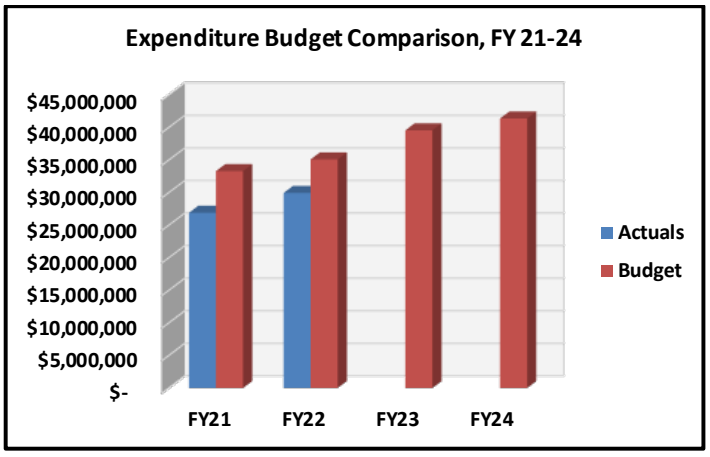
3. Maintain sufficient user rates and fees to cover the cost of the efficient and safe operation of the water, wastewater, and reclaimed water systems. Water and Sewer implemented new water, wastewater, and reclaimed water rates in Fiscal Year 2023.
4. Expand and improve the water and wastewater infrastructure to address present and future needs.
5. Complete construction of the Lower Dorchester Wastewater Treatment Plant Expansion to 16 MGD by 2027.

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	98	104	108	109	1	1%
(PT)	-	-	-	-	-	
Charges for Services	29,392,121	35,443,132	35,631,129	38,297,175	2,666,046	7%
Intergovernmental	29,387	29,387	29,387	29,387	-	0%
Interest	18,626	26,679	3,916	118,591	114,675	2928%
Miscellaneous	60,314	57,563	52,174	54,238	2,064	4%
Other Sources	5,629,910	12,048,062	-	-	-	
TOTAL REVENUES	35,130,358	47,604,823	35,716,606	38,499,391	2,782,785	8%
Use of Fund Balance	-	-	3,850,000	2,888,468	(961,532)	-25%
Interfund Transfer In	762,937	-	-	-	-	
TOTAL SOURCES	35,893,295	47,604,823	39,566,606	41,387,859	1,821,253	5%
Personnel	6,217,245	7,222,960	7,833,950	8,709,276	875,326	11%
Operating	16,918,107	18,946,296	22,489,503	23,053,586	564,083	3%
Capital	288,055	170,395	1,229,310	1,251,675	22,365	2%
Debt Service	1,794,545	1,843,976	6,109,503	6,236,805	127,302	2%
TOTAL EXPENDITURES	25,217,952	28,183,627	37,662,266	39,251,342	1,589,076	4%
Interfund Transfer Out	1,694,187	1,774,258	1,904,340	2,136,517	232,177	12%
TOTAL DISBURSEMENTS	26,912,139	29,957,885	39,566,606	41,387,859	1,821,253	5%

WATER AND SEWER





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additional funding was made available for an Administrative Support Specialist IV.

Operating expenses reflect funding for a reserve for bad debt. Additional funding has been allocated to a Reserve for Debt Service on Lower WWTP, as well a reserve for funding future maintenance & projects.

Capital expenses include the following items:

Five Portable Radios	$21,855
Other (over $5,000) includes Utility Vehicle, Bypass Pump, Flow Meters, Well Wizards	$337,253
Twelve Yard Vacuum Truck	$612,460
Replacement of 4 vehicles in the 5-year capital replacement plan	$252,800

Capital Projects include funding for the grant match on the Regional Water Interconnection Phase 1 Project.

OPERATIONAL PERFORMANCE MEASURES

The Water and Sewer Department maintains a high level of performance to address the growing demands of an expanding water and wastewater infrastructure. Future projections have our customer base increasing by over 10,000 new customers within the next five years. Aging infrastructure requires the targeted investment focused on critical parts of the infrastructure to maintain sustainability. Our performance measures show the increasing demands that must be met and the results of our actions to address those demands. In order to provide responsible stewardship of the rate payers funds, Water and Sewer has added staff to reduce the need for contracted outside services.

WATER AND SEWER

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
CRS Inbound Calls	48,084	*36,564 – 3 quarters; 48,752 if averaged	42,449	45,500
New Service Applications	5,176	5,046	6,010	6,500
Manhole Inspections	518	411	448	525
Purchase Orders	1,010	1,128	1,225	1,290
EFFICIENCY				
Customer Phone Payments	*7,292- 3 quarters; 9,723 if averaged	*12,917 - 3 quarters; 17,223 if averaged	15,238	15,550
Average Call Time	3 minutes, 46 seconds	2 minutes, 43 seconds	3 minutes, 17 seconds	3 minutes, 7 seconds
Average Hold Time	18 seconds	6.8 seconds	4.03 seconds	4 seconds
ACHIEVEMENTS				

*CRS Inbound Calls and Customer Phone Payments FY21 and FY22 were not available for the 1st quarter due to a new phone system.

CULTURE & RECREATION

AUTHORIZED POSITIONS

CULTURE & RECREATION:

HOSPITALITY TAX

Funding approved for 1 full-time equivalents:

Communications Coordinator	1.00
	1.00

RECREATION - 5110

Funding approved for 17.75 full-time equivalents:	No. of FTE:
Park Operations Specialist	1.00
Assistant Park Manager	2.00
Marketing & Special Events Manager	1.00
Office Manager	1.00
Park Attendant (SPT) (15 at 520 hours each)	3.75
Park Operation Aide (PT) (5 at 1300 hours each)	2.50
Park Manager – Upper County	1.00
Park Manager	2.00
Park Ranger (PT)	2.00
Director of Parks & Recreation	1.00
Park Aide (PT)	.50
	17.75

LIBRARY - 5300

Funding approved for 55.50 full-time equivalents:	No. of FTE:
Librarian I - Adult	1.00
Librarian I - Childrens	4.00
Librarian II – Head of Cataloging	1.00
Librarian III – Branch Manager	4.00
Librarian III – Head of Outreach	1.00
Librarian V – Executive Director	1.00
Library Assistant I - Bookmobile	1.00
Library Assistant I - Cataloging	1.00
Library Assistant I – Childrens Assistant	2.00
Library Assistant I - Circulation	19.00
Library Assistant I – Circulation (PT)	4.00
Library Assistant II – Circulation	2.00
Library Assistant II – IT Tech	1.00
Library Assistant II – Trainer (PT)	.50
Senior Library Assistant I – Business Dept.	1.00
Senior Library Assistant I – Cataloging	1.00
Senior Library Assistant I – Childrens	1.00
Senior Library Assistant I – Circulation	1.00
Senior Library Assistant I – IT	1.00

AUTHORIZED POSITIONS

Senior Library Assistant II – Head of Circulation	1.00
Senior Library Assistant III – Bookmobile	1.00
Senior Library Assistant III – Head of Circulation	3.00
Senior Library Assistant III – PR	1.00
Senior Library Assistant IV – Staff Accountant	1.00
Senior Library Assistant V – Head of IT	1.00
	55.50

HOSPITALITY TAX

OVERVIEW

A 2% hospitality tax on prepared food and beverages was enacted January 1, 2019, in unincorporated Dorchester County. The mission of the Hospitality Tax Fund is to promote and enhance tourism within Dorchester County to further develop the County as a tourism destination.

The Communications Coordinator works in tandem with the Public Information Officer (PIO) to promote county services, respond to media inquiries, handle crisis communications, manage internal and external communications, and implement special projects.

Hospitality Taxes are held in a Special Revenue Fund and the revenue generated by the hospitality tax must be used exclusively for the following purposes:

- Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- Tourism-related cultural, recreational, or historic facilities;
- Beach access and renourishment;
- Highways, roads, streets, and bridges providing access to tourist destinations;
- Advertisements and promotions related to tourism development;
- Water and Sewer infrastructure to serve tourism-related demand.

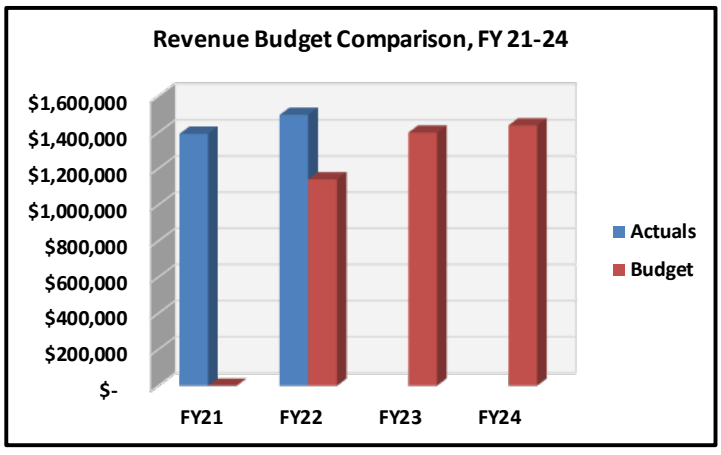
GOALS & OBJECTIVES

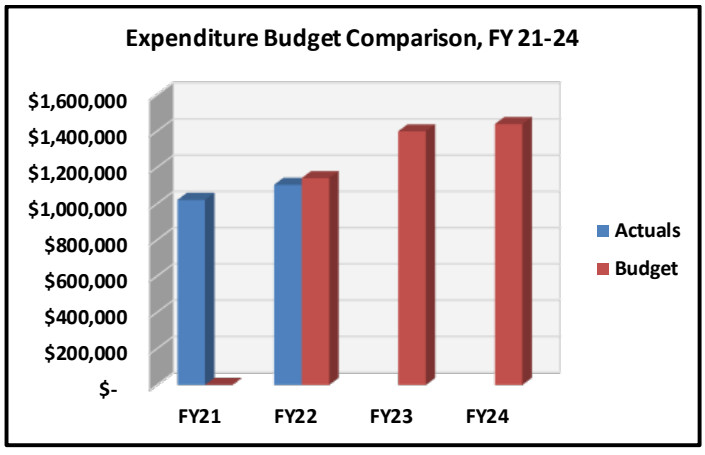
1. Promote information to the general public that include volunteerism, art, culture, history, recreation, etc. through expansion of the Do More Dorchester campaign.
2. Increase awareness of the Do More campaign by highlighting at least four places of interest to encourage visitors to come to the county.

HOSPITALITY TAX

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	1	1	1	1	-	0%
(PT)	-	-	-	-	-	
Charges for Services	1,381,760	1,498,305	1,400,000	1,440,000	40,000	3%
TOTAL REVENUES	1,381,760	1,498,305	1,400,000	1,440,000	40,000	3%
Interfund Transfer In	11,770	-	-	-	-	
TOTAL SOURCES	1,393,530	1,498,305	1,400,000	1,440,000	40,000	3%
Personnel	97,360	120,372	82,916	78,810	(4,106)	-5%
Operating	118,446	120,775	663,319	517,751	(145,568)	-22%
Capital	-	-	-	206,736	206,736	
TOTAL EXPENDITURES	215,806	241,147	746,235	803,297	57,062	8%
Interfund Transfer Out	805,782	863,329	653,765	636,703	(17,062)	-3%
TOTAL DISBURSEMENTS	1,021,588	1,104,476	1,400,000	1,440,000	40,000	3%





HOSPITALITY TAX

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect a funding for photography in promoting the county as well as a reserve for funding future tourism-related events/facilities.

Interfund Transfers represent funding for parks and recreation personnel and maintenance.

Capital expenditures reflects funding for capital purchases associated with Pine Trace Park, a cargo trailer, and benches and tables for a new picnic shelter at Ashley River Park. Additional funding was provided for marine patrol equipment for Fire Rescue.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Businesses Registered for Hospitality Tax	174	197	232	250
EFFICIENCY				
Number of Businesses reporting on time	93%	88%	90%	90%

Department Contact Information

LIBRARY

OVERVIEW

Established in 1979, the Dorchester County Library has provided for the educational, informational, and recreational needs of our citizens for 44 years. Constantly, adapting to keep up with technology, reading trends, and popular programming, the Library has enjoyed consistent growth to the point where we needed to add three additional branches. The North Charleston Branch will open in the Summer of 2023, the Ashley River Branch will open in the Spring of 2024, while the Downtown Summerville branch will be determined soon!

St. George Branch Library

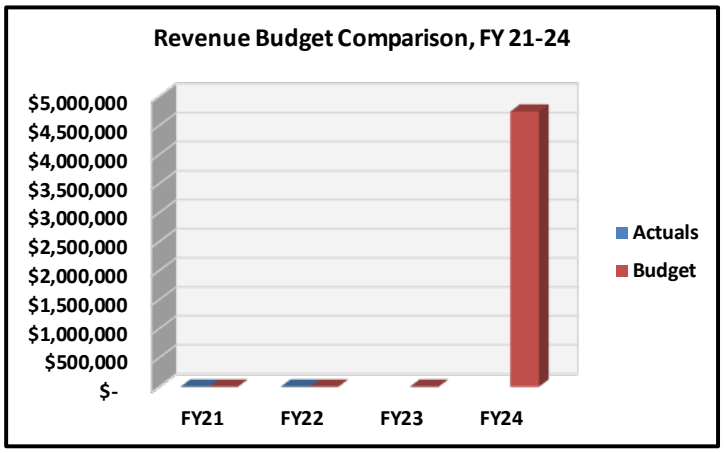
GOALS

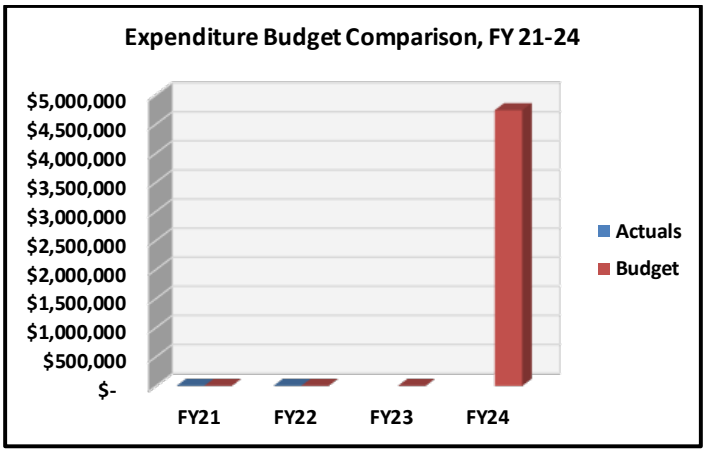
1. Provide the relevant programming, materials, and services necessary to support our growing community.
2. Attract, train, and retain qualified staff who provide superior service.
3. Provide facilities/access that are responsive to the needs of a wide range of users.
4. Develop a robust communication program to address both internal and external gaps.
5. Update management systems and resources to support expanding library needs consistent with community.

DEPARTMENTAL FINANCIALS

Fund Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	-	-	-	51	51	
(PT)	-	-	-	9	9	
Taxes	-	-	-	4,258,178	4,258,178	
Charges for Services	-	-	-	35,490	35,490	
Intergovernmental	-	-	-	361,000	361,000	
Interest	-	-	-	9,000	9,000	
Fines and Penalties	-	-	-	10,000	10,000	
TOTAL REVENUES	-	-	-	4,673,668	4,673,668	
Use of Fund Balance	-	-	-	67,418	67,418	
TOTAL SOURCES	-	-	-	4,741,086	4,741,086	
Personnel	-	-	-	3,065,843	3,065,843	
Operating	-	-	-	1,323,591	1,323,591	
Capital	-	-	-	46,448	46,448	
TOTAL EXPENDITURES	-	-	-	4,435,882	4,435,882	
Interfund Transfer Out	-	-	-	305,204	305,204	
TOTAL DISBURSEMENTS	-	-	-	4,741,086	4,741,086	

LIBRARY





FUNDING ADJUSTMENTS FOR FY 2024

The Dorchester County Library has been consolidated under the County effective July 1, 2023.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Circulation of Print Material	*459,688*	*512,325*	*575,000*	*625,000*
Circulation of Digital Material	*116,947*	*128,374*	*178,000*	*225,000*
EFFICIENCY				
New Library Card Registrations	*5,029*	*5,230*	*6,000*	*7,000*
Door Counts for both Branches	*161,540*	*178,961*	*200,000*	*250,000*

Summerville Branch Library

PARKS AND RECREATION

OVERVIEW

Austin Zuniga, Director
Department Contact Information

The Parks and Recreation Department strives to enhance the quality of life in the county by providing and maintaining quality parks, trails, and green space and by offering enriching recreational activities and facilities for people of all ages and abilities. The department strives to create opportunities for residents and local guests to enjoy life and explore nature through our beautiful scenic areas in both the upper and lower portions of our county.

The department provides recreational programs year-round to the citizens of Dorchester County and surrounding areas. The department also offers various rental facilities for public use. These facilities not only provide outdoor options for private functions or events but also locations for the County to hold community events, activities, and special programming.

Some of the public events offered include; Birds of Prey, Geocaching, Nature Walks, Porch Pickin', Adaptive Fishing, Carnivorous Plant Bog Building, Family Fishing Clinic, Fun in the Sun Music and Movement and the Fun Fins Preventable Drowning Program.

Pine Trace Natural Area construction is underway with anticipated completion occurring by the end of 2024. Swan Drive River Access is nearing the end of the design phase and hopefully will start construction by the end of 2023. The Rosebrock connector project is fully funded, and design documents are in the process of being finalized. Edisto Lakes' master plan is currently being developed.

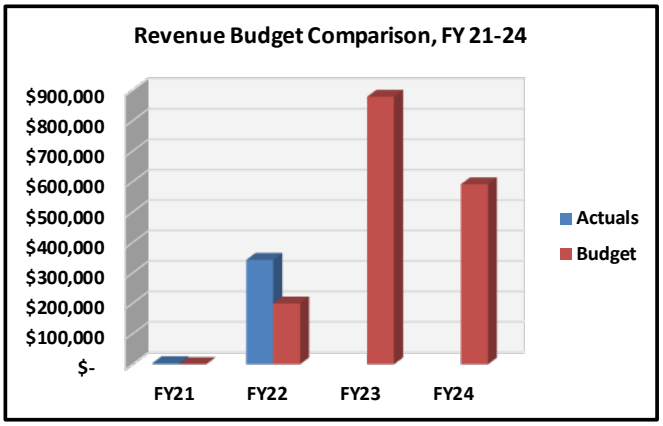
PARKS AND RECREATION

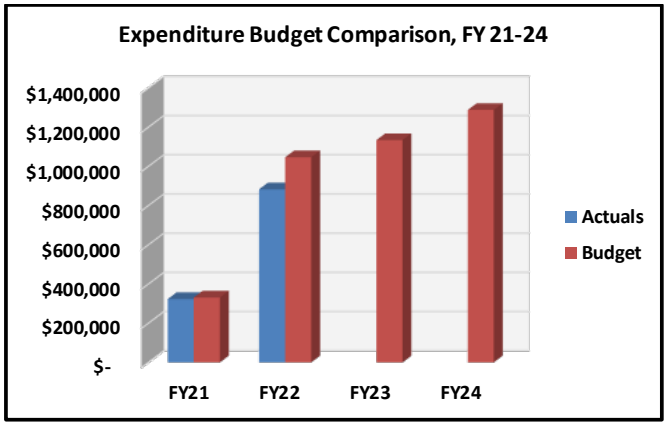
GOALS & OBJECTIVES

1. Complete construction of Pine Trace Natural Area so that the facility can open to the public in 2025.
2. Continue to serve the public at Ashley River, Davis-Bailey, Texas Community and Rosebrock Parks through new programming, special events and recreational opportunities at the parks for citizens in the low country.
3. Finalize design plans for the Ashley River and Rosebrock Connector on Bacons Bridge Road.
4. Partner with the Town of Summerville to implement improvements and connections of the Loblolly Trail as per the trail's master plan.
5. Begin to develop construction drawings for Swan Drive River Access and finalize the master plan for Edisto Lakes County Park Campground.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	3	5	7	9	2	29%
(PT)	1	25	25	25	-	0%
Charges for Services	-	340,803	875,160	591,700	(283,460)	-32%
Intergovernmental	4,000	1,000	-	-	-	
Miscellaneous	-	1,724	4,000	-	(4,000)	-100%
TOTAL REVENUES	4,000	343,527	879,160	591,700	(287,460)	-33%
Personnel	217,033	400,705	844,785	1,069,595	224,810	27%
Operating	105,332	113,923	220,341	219,146	(1,195)	-1%
Capital	1,159	368,611	69,449	-	(69,449)	-100%
TOTAL EXPENDITURES	323,524	883,239	1,134,575	1,288,741	154,166	14%





PARKS AND RECREATION

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Additionally, a Park Manager and Assistant Park Manager, with an April 1st hire date, have been funded in FY2024 in anticipation of the Pine Trace Park opening early FY2025.

Geocaching Program at Rosebrock Park

Operating expenditures reflect expenses associated with the anticipated opening of Pine Trace Park, along with office equipment for the Upper County Park Manager and funding in various lines for the two new positions approved for FY2024. Additional funding was made available to cover Recreational Programs to be offered across the County. A reduction was made for Lawn Care Services as this was transferred under Facilities Management.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Social Media Followers	4,154	5,545	7,598	8,500
Special Events Offered	3	7	26	35
Accidents Reported in Parks	0	4	14	20
EFFICIENCY				
Revenues Generated	$0	$335,497	$429,246	$530,000
ACHIEVEMENTS				
New Parkland Open to Public	1	1	0	0

Hurricane Expo 2023 held at Ashley River Park

Fishing Clinic held at Ashley River Park

HEALTH & WELFARE

AUTHORIZED POSITIONS

HEALTH & WELFARE:

NEIGHBORHOOD SERVICES – 4175

Funding approved for 12 full-time equivalents:	No. of FTE:
Administrative Assistant	1.00
Animal Control Officer	3.00
Community Services Officers	2.00
Senior Animal Control Officer	1.00
Director of Neighborhood Services	1.00
Environmental Services Officer	2.00
Seasonal Spray Truck Operator (PT) – 4 Positions that equal 1 FTE	1.00
Mosquito & Pest Control Coordinator	1.00
	12.00

VETERANS AFFAIRS – 4695

Funding approved for 4 full-time equivalents:	No. of FTE:
Administrative Support Specialist IV	1.00
Deputy Director of Veterans Affairs	1.00
Director of Veterans Affairs	1.00
VA Benefits Specialist	1.00
	4.00

HEALTH DEPARTMENT

Department Contact Information

OVERVIEW

The Dorchester County Health Department administers programs designed to promote and protect the health of the public and the environment. This is done through SC DHEC by regulating activities related to environmental hazards and communicable diseases. The Health Department operates a clinic in Summerville to deliver health services to those who otherwise might not receive them. *County Strategy 3 – Growth Management and Zoning

These services include: Immunizations, Tuberculosis (TB) Treatment, Preventive Health Programs, Women, Infant and Children (WIC) Services, Infectious Diseases, Sexually Transmitted Infections (STI) Treatment, and Environmental Health Services.

Environmental Services include water quality, restaurant inspections, air quality, septic tank inspections and sewage disposal, and rabies investigations.

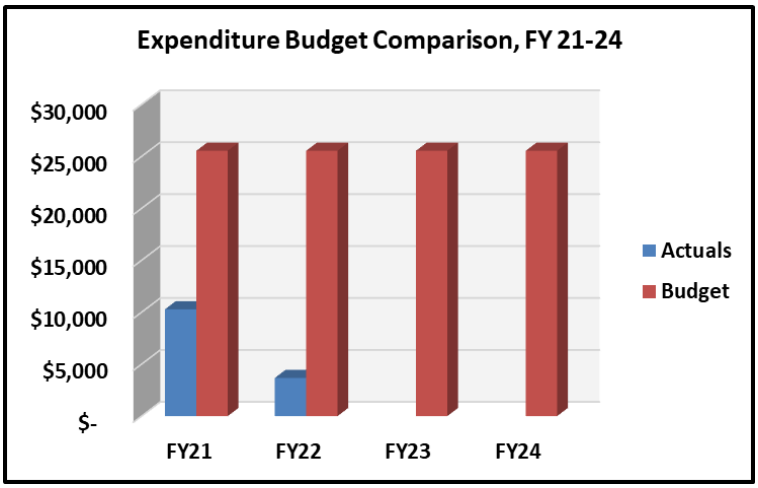
GOALS & OBJECTIVES

1. Preventive Health and Disease Investigators will continue to work to provide family planning services and investigations to STI outbreaks and infections.
2. Program staff and employees will continue to provide services to children and provide and help coordinate services for special needs children in Dorchester County.
3. Immunization employees will continue to provide vaccinations, including Covid, to citizens who require them. Other immunizations are available to patients that need them, but most vaccinations are provided by a patent's primary care physician.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Operating	10,283	3,670	25,545	25,545	-	0%
TOTAL EXPENDITURES	10,283	3,670	25,545	25,545	-	0%

HEALTH DEPARTMENT



OPERATIONAL PERFORMANCE MEASURES

The figures below are based on the relative health of the Dorchester County community and represent the caseload patient numbers for each program.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Facilities served through WIC Program	2,595	2,659	2,474	2,500
Family Planning/STI patients	2,635	3,525	3,294	3,500
Child Health & Special Needs patients	18	9	57	60
Immunizations performed*	6,064 (COVID 3,982)	1,400 (COVID 193)	2,057	2,500

**Output is based on Calendar Year-The changes in the number of flu shots administered at the Health Department changed as pharmacies, grocery stores, and other medical facilities made the flu shots more easily available to citizens at their facilities.*

NEIGHBORHOOD SERVICES

OVERVIEW

Neighborhood Services is responsible for three primary areas including Animal Control, Environmental Services and Mosquito Control. Animal Control enforces the Dorchester County Animal Control Ordinance and State Statues that prohibit animals at large, animal abuse and abandonment, control of dangerous animals, nuisance, and mistreatment of animals. The purpose of the Ordinance is to ensure public safety by enforcement, keeping vicious animals from roaming and becoming a nuisance or life threatening to the public.

Environmental Services within Neighborhood Services is responsible for the interpretation, administration and enforcement of the County Ordinances and State Laws pertaining to litter and nuisance violations. This is to promote the public health, safety, morals, convenience, prosperity, efficiency, economy, and general welfare of the County.

Finally, Mosquito Abatement staff respond to complaints, perform surveillance by trapping and identifying species, larvicide and/or adulticide, for preventative action to minimize breeding of mosquitos possibly carrying vector born illnesses. Adulticide chemical sprayed from a slow-moving vehicle is the most effective treatment to control the mosquito population. Residents can visit the Dorchester County website to locate the scheduled treatment days for their area. Mosquito Control | Dorchester County, SC

Carol Shannon, Director
Department Contact Information

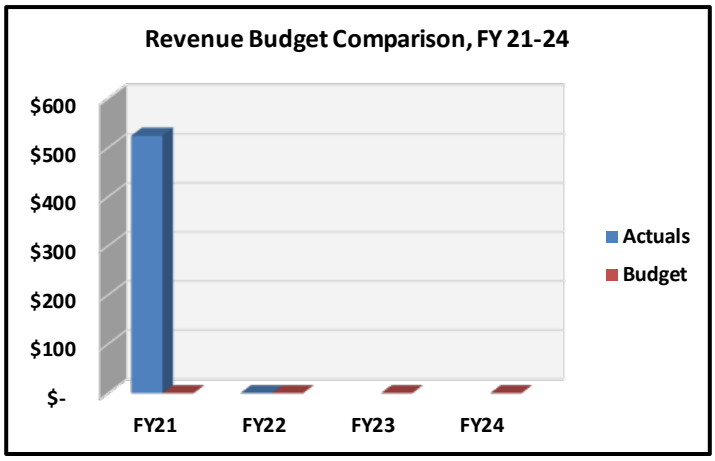
GOALS & OBJECTIVES

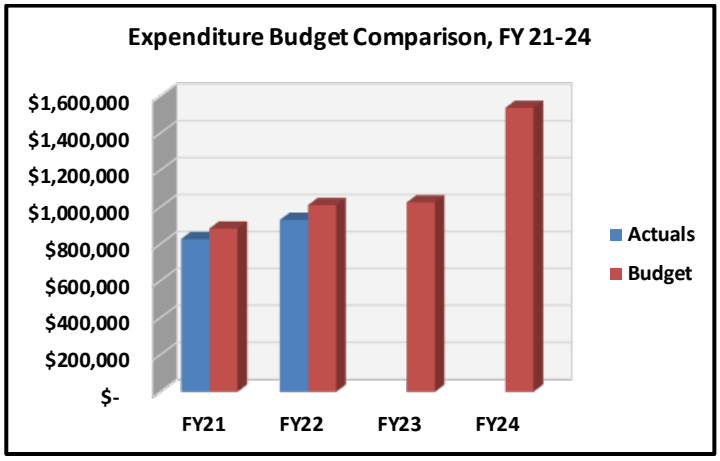
1. Addition of two (2) Community Enforcement Officers to Staff. These CEO's will enforce Animal and Environmental Ordinances and join the schedule to provide 24/7 coverage along with Animal Control Staff.
2. Register all Officers, Animal Control and Environmental Services, into SC Criminal Justice Academy. Complete initial training and successfully certify in Class 3 Basic Law Enforcement for standard and professionalism.
3. Treat all zones of the County for mosquitos every 14 days during the active breeding season, which is March - October. Schedule special requests for additional mosquito treatment within 24 hours of the next business day.
4. Once monthly, Officers target a community to proactively educate, enforce, and maintain standards of County Nuisance Ordinance; Animal Control, Environmental, and proven methods reducing mosquito breeding sites. In addition, partner with the Dorchester County Sheriff's Office to conduct neighborhood appearance outreach via community meetings increase the quality of life, livability, and property appearance and values within neighborhoods.
5. Partner with Dorchester County Community Outreach, Dorchester County Sheriff's Office, and the Charleston Dorchester Mental Health Clinic to implement initiatives to address the growing unsheltered population in Dorchester County.

NEIGHBORHOOD SERVICES

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	9	9	9	11	2	22%
(PT)	4	4	4	4	-	0%
Miscellaneous	525	-	-	-	-	
TOTAL REVENUES	525	-	-	-	-	
Personnel	563,787	564,192	678,863	817,974	139,111	20%
Operating	263,883	278,212	318,745	536,016	217,271	68%
Capital	-	88,898	28,182	184,157	155,975	553%
TOTAL EXPENDITURES	827,670	931,302	1,025,790	1,538,147	512,357	50%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Additional funding was provided to add two Community Services Officers.

Operating expenditures reflect an increase in Communication Support to cover monthly service charges for a handheld radio. Additional funding was provided to support the two new positions. As well, an Amendment to the Agreement was executed in FY2023 to provide additional funding to Dorchester Paws.

NEIGHBORHOOD SERVICES

Capital expenditures reflect the replacement of two vehicles with animal containment enclosures, as well as funding for equipment supporting the two Community Enforcement Officers. Body cameras have been funded and registered to Code Enforcement Officers. Funding was made available for the purchase of a handheld radio to allow Director to stay abreast of field calls.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
ANIMAL CONTROL				
Complaints Answered	3,863	3,450	4,023	4,100
Dogs and Cats Picked Up	1,690	1,479	1,421	1,450
Other Animals Picked Up	96	32	21	30
ENVIRONMENTAL SERVICES				
Littering/Misc. Cases	0	0	0	0
Prohibited Nuisance	1,519	2,964	4,030	4,100
Abandoned Vehicles	993	841	969	1,000
Neighborhood Appearance Outreach Meetings*	-	12	12	12
MOSQUITO CONTROL				
Complaints Received	332	113	531	550
Chemical Gallons	1,990	1,556	1,882	1,900
Larvacide Treatments	66	87	197	200

****New performance measure for FY2023.***

Neighborhood Services Staff

VETERANS AFFAIRS

OVERVIEW

The Veterans Affairs Office advises and assists veterans and their families and surviving family members to determine their basic eligibility of benefits available to them from the state, US Department of Veterans Affairs, and the US Department of Defense. This includes research, preparation, development, presentation and prosecution of claims submitted to the VA Regional Office in Columbia, SC or the Board of Veterans Appeals in Washington DC. The long-term goal is to work with the appropriate state and federal agencies and departments to make the system more responsive to the veterans' needs. Although state mandated, the local VA office is County-funded so as a county department, we are responsible to increase the revenue for the county.

Form Preparation and Documentation: Veterans Affairs assists the veterans and/or their families in the preparation and submission of the necessary forms and documents to enable them to receive the appropriate benefits from the state, US Dept. of Veterans Affairs, or the US Dept. of Defense to which they are entitled.

Department Contact Information

Appeals Preparation: Veterans Affairs researches and prepares the necessary documentation for cases pending before the South Carolina Office of Veterans Affairs, the US Dept. of Veterans Affairs Regional Office hearing officers and decision review officers, the Board of Veterans Appeals in Washington, DC, or the federal court. (Also in Washington, DC)

Medical Care Coordination: Veterans Affairs assists with medical care problems by coordinating with or directing the veteran/families/survivors to the proper officials at the VA Medical Center or appropriate federal, state, or county agencies.

Maintaining Operational Proficiency: Veterans Affairs maintains proficiency by attending training conducted by the National Association of County Service Officers, the South Carolina Division of Veterans Affairs, and the South Carolina Association of County Veterans Affairs Officers.

Community Relations: Veterans Affairs interacts and communicates with various veterans' and community organizations to better enhance veteran relationships, and to maintain networking and educational relationships among veterans, families, and survivors.

GOALS & OBJECTIVES

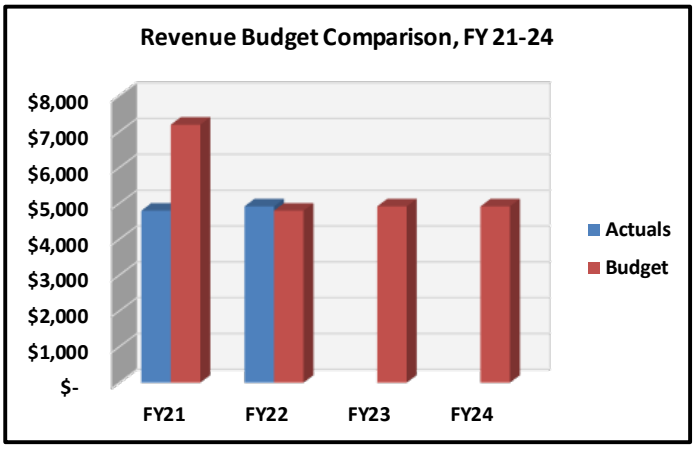
1. Continue to provide the best possible service to our veterans and their families.
2. Through initial accreditation training and continuation training, maintain complete working knowledge in changes of federal and state policies and laws.
3. Continue to work with and improve relations with the local, state, and federal agencies necessary to support our veterans and their families.

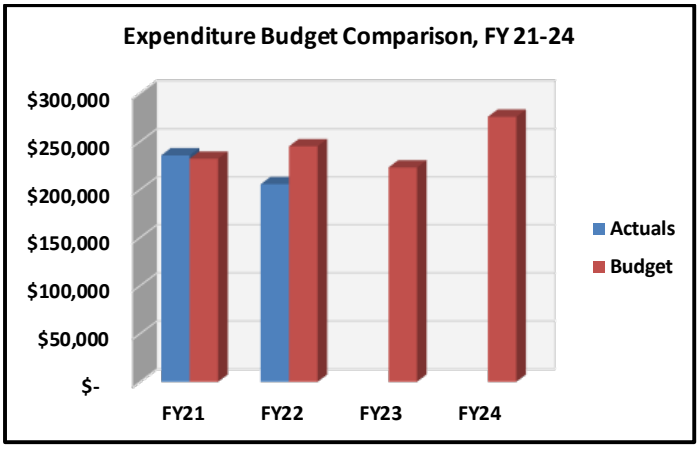
VETERANS AFFAIRS

4. Continue to work with national service organizations, networking and communicating in such an effective manner as to keep abreast of differing interpretations of the changing law.
5. Work with different agencies and organizations to implement programs, at the local level for VA Outreach programs, and to work at the local level to help implement recommendations of the Department of Veterans Affairs programs.
6. Continue to transition the office of many years of paper files into a digitized electronic filing system with the On Base Program purchased in FY 2019.

DEPARTMENTAL FINANCIALS

Department Summary:	**FY21 Actual**	**FY22 Actual**	**FY23 Budget**	**FY24 Approved**	**Change**	**% Change**
Positions as Budgeted:						
(PFT)	3	3	3	4	1	33%
(PT)	-	-	-	-	-	
Intergovernmental	4,798	4,918	4,918	4,918	-	0%
TOTAL REVENUES	4,798	4,918	4,918	4,918	-	0%
Personnel	223,956	198,509	208,532	258,934	50,402	24%
Operating	7,791	7,169	14,467	15,675	1,208	8%
Capital	3,891	-	-	1,159	1,159	
TOTAL EXPENDITURES	235,638	205,678	222,999	275,768	52,769	24%





VETERANS AFFAIRS

FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution. Funding for a VA Benefits Specialist, commencing January 1st was provided.

Operating expenditures reflect funding to support new hire.

Capital expenditures reflect funding for computer equipment for VA Benefits Specialist.

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of Veterans Served	7,611	8,000	9,300	9,800
Number of New Files	669	700	820	900
Number of Claims Filed	2,103	2,200	3,083	4,000

Veteran's Monument Unveiling at Davis-Bailey Park

ECONOMIC DEVELOPMENT

AUTHORIZED POSITIONS

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT - 6531

Funding approved for 5 full-time equivalents:	No. of FTE:
Administrative Assistant	1.00
Economic Development Project Manager	1.00
Director of Economic Development	1.00
Deputy Director of Economic Development	1.00
Marketing & Investor Relations Manager	1.00
	5.00

ECONOMIC DEVELOPMENT

OVERVIEW

Economic Development is the department responsible for growing and retaining industry in Dorchester County. The departments mission is to create and support an environment that welcomes business and helps companies expand and succeed over the long-term. This mission will increase the standard of living for all of Dorchester County citizens through job opportunities with higher skills and better wages, local economic multiplier effects, and expanded county tax revenues.

Economic Development staff is responsible for the following in support of this mission:

- Managing industrial projects in the County including industry recruitment, expansion, and maintenance; manages the marketing of County buildings, sites, and parks by assistance to market speculative industrial buildings, selected sites, and buildings; and serving as the single point of contact for development project problems.

- Developing a variety of conceptual and/or detailed plans to improve the County infrastructure - primarily wastewater, water and roads - and working closely with site and park owners to improve available sites, using experience to facilitate individual or joint improvements such as improved parks and speculative industrial buildings.

- Working with the Charleston Regional Development Alliance, the SC Department of Commerce, national allies, and consultants to market sites, buildings, parks, and other attributes in Dorchester County to ensure that potential prospects and existing industries are aware of our assets.

- Working with existing industry in Dorchester County to ensure they remain competitive in a global marketplace. Staff visits industries quarterly to determine trends in their businesses, as well as determine any needs that the County can assist in providing.

- Providing existing industry continuous access to qualified and emerging talent by bridging the gap between industry and workforce development initiatives. Staff addresses advanced skills development by supporting training and workforce development programs including STEMersion, ManuFirst, and access to youth work experiences such as On-the-Job Trainings and apprenticeships. Staff represents the County on such boards as the Trident Workforce Development Board and the Trident Regional Education Center Advisory Board (RECAB).

- Analyzing projects using a cost benefit analysis and presenting incentive packages based on the analysis to the Economic Development Corporation Board and County Council. Incentive review begins at the departmental level, goes to the Economic Development Board, and finally to County Council for approval.

ECONOMIC DEVELOPMENT

GOALS & OBJECTIVES

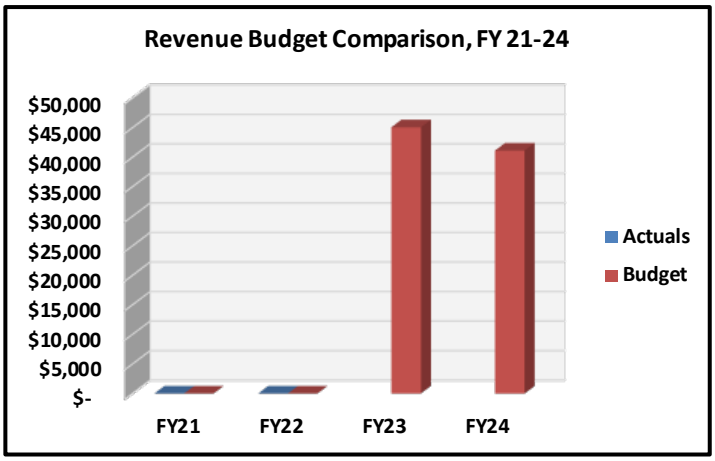
STEMersion tour of Kion – Connecting educators with manufactures to ensure a workforce for the future

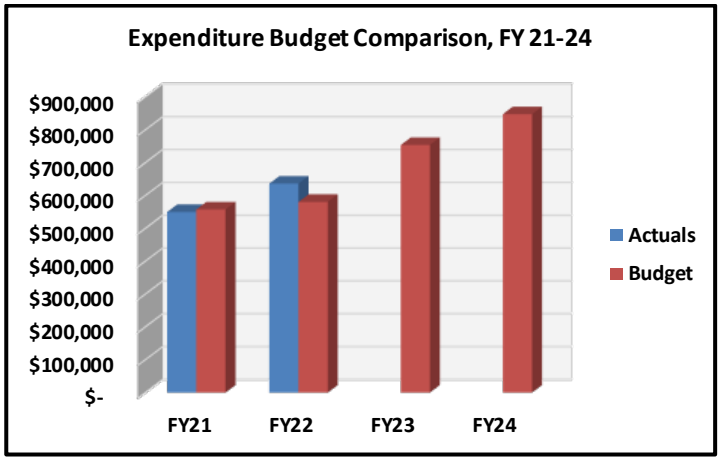
1. Develop and implement an improved business and industry attraction and expansion strategy with an emphasis on manufacturing that is compatible with County goals and objectives with the help of the newly-formed Dorchester Economic Development Corporation and key County allies. *County Strategy 2 – Economic Development
2. Implement the Economic Development Strategic Plan to guide and direct the location of industrial parks, sites and buildings, and infrastructure to meet the needs of targeted industries. Report progress as steps/phases of implementation are completed. *County Strategy 2 – Economic Development
3. Examine workforce issues in Dorchester County by surveying manufacturers and other allies and implement corrective initiatives.
4. Develop and implement plans to increase the number of available sites in upper Dorchester County.
5. Coordinate with varying agencies and jurisdictions to target commercial recruitment, development/redevelopment, beautification, and disaster mitigation strategies to promote community vitality.

ECONOMIC DEVELOPMENT

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	5	5	5	5	-	0%
(PT)	-	-	-	-	-	
Other Sources	-	-	45,064	41,123	(3,941)	-9%
TOTAL REVENUES	-	-	45,064	41,123	(3,941)	-9%
Personnel	462,602	537,277	680,240	766,268	86,028	13%
Operating	87,264	99,236	73,519	81,479	7,960	11%
TOTAL EXPENDITURES	549,866	636,513	753,759	847,747	93,988	12%





FUNDING ADJUSTMENTS FOR FY 2024

Personnel expenditures reflect grandfathered previously approved adjustments to the pay scale, premium & experience rating adjustments for health benefits, and a 1% increase in the employer's portion of retirement contribution.

Operating expenditures reflect an increase in training and travel for SC Certification in Economic Development, as well as covering additional software subscriptions. Additionally, funding was made available to fund the increase in rent, renewing July 2024.

ECONOMIC DEVELOPMENT

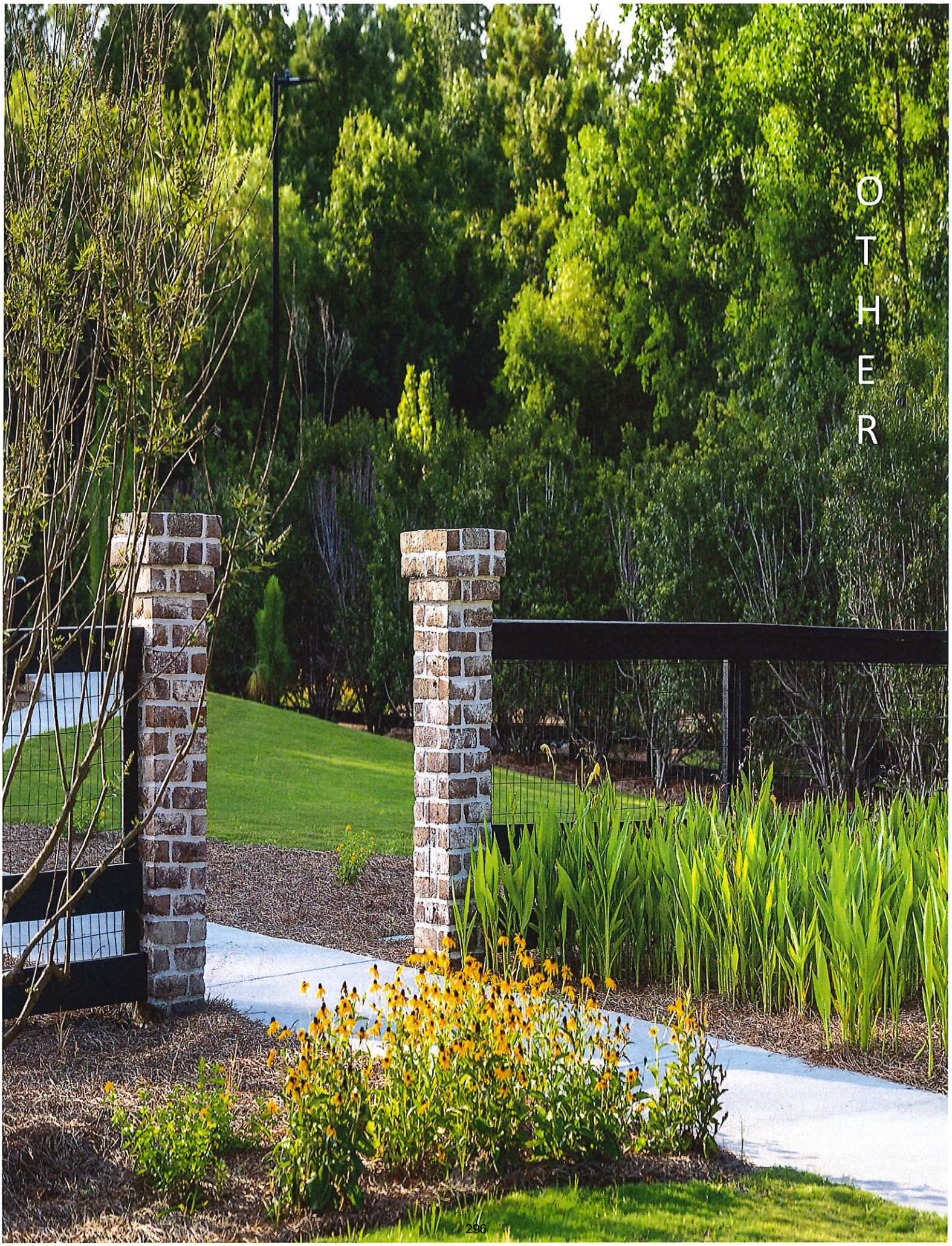
OPERATIONAL PERFORMANCE MEASURES

The Economic Development Department strives for a high level of performance to recruit and support industry in Dorchester County. Based on market forces, historic trajectories, and observations by department staff, FY2024 is projected to continue to experience similar strength as experienced in FY2023.

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Announcements	4	4	8	5
EFFICIENCY				
Number of Projects Worked	120	109	114	120
Existing Industry Visits	38	43	52	45
Prospect Visits	8	16	21	20
ACHIEVEMENTS				
Amount of Investment	$317 million	$50.2 million	$445.8 million	$400 million
Number of Jobs Created	1,026	126	1,169	350

Port 95 Building 1 (932,000 square feet) construction at Winding Woods Commerce Park in St. George. Completion scheduled for December of 2023.

Department Contact Information


OTHER

ALCOHOL AND DRUG COMMISSION

OVERVIEW

The Alcohol and Drug Commission budget is derived from a County Ordinance established in 1986. This Ordinance earmarked 25% of revenue derived from the sale of beer, wine, and liquor in the County for the Dorchester Alcohol and Drug Commission. This County initiated funding is in addition to the allocation provided under state law.

The Dorchester Alcohol and Drug Commission is responsible for providing area residents with high-quality, yet affordable evaluation, treatment, and prevention services for alcohol, tobacco, and other drug problems, as well as other personal or family issues that may require counseling.

Dorchester Alcohol and Drug Commission is committed to providing each client with quality service. We are highly qualified staff, including licensed and credentialed counselors, providing counseling and education approaches that are individually designed to meet each person's needs. We accept Medicaid and most private insurance plans and offer payment plans developed to meet client's financial situation. Since March 2020, we have implemented telehealth services to better serve our clients, while protecting the health and safety of our clients, staff and community.

Our Prevention Department provides education and outreach programs for the community and in schools to educate about alcohol, tobacco and other drug abuse issues. This department also provides the Strengthening Families program, which is designed to help families develop positive discipline practices, stay resilient in tough times, reduce conflict, improve parenting skills, and assist children with social skills, relationships and school performance. All these factors play an important role in keeping families strong while protecting against potential abuse or neglect and adverse childhood experiences.

Our outpatient counseling services include quality counseling for adults, youth/adolescents and families to address concerns such as anxiety, anger, stress, divorce, separation, codependency issues, trauma and more. We also provide specialized treatment for perpetrators and victims of domestic violence. We work with local schools to provide services to students with behavioral and substance use issues. Our approaches include individual, group and family therapy designed to meet clients' needs. Our high-quality counseling is accessible to the public, at rates considerably below private counseling.

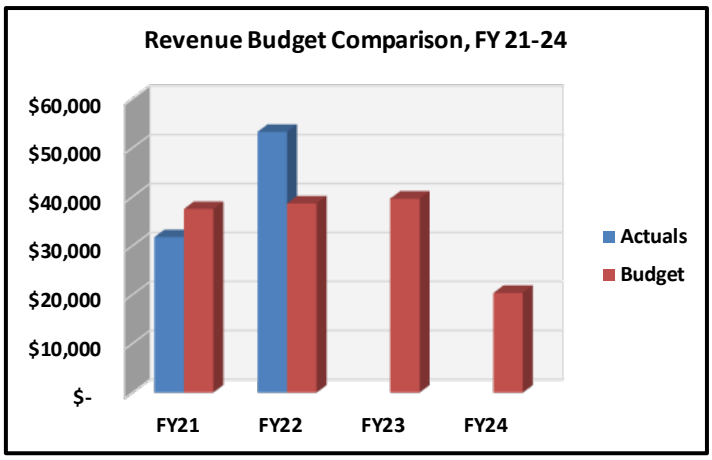
Our court related services provide support for all branches of the criminal justice system, with the goal of reducing repeat offenses. We work closely with the courts, solicitor's office, probation and parole, and law enforcement officers to provide education and/or counseling programs. This department directly works with clients to meet ADSAP and Pre-Trial Intervention requirements.

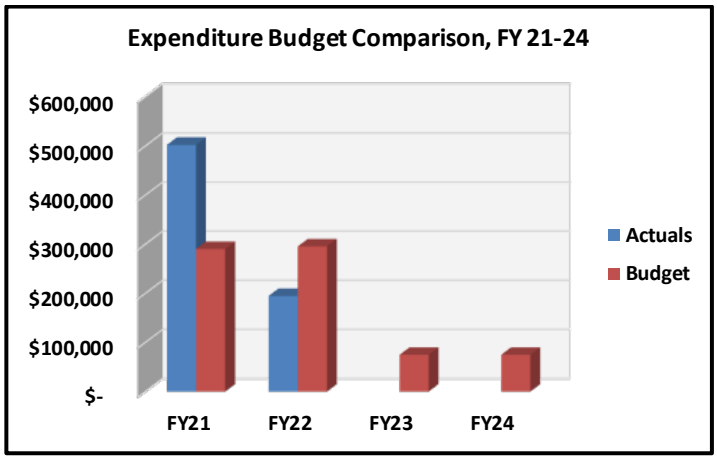
Intensive Outpatient Programs are offered in the daytime and evening. These are high-quality alcohol and drug treatment without the hospital stay and high cost of inpatient programs. The evening program gives clients the flexibility to maintain their existing work schedules, live at home and allows families to be more involved in treatment. Our women's program is designed to address the unique issues faced by women, with additional components focusing on parenting, stress, trauma and money management.

ALCOHOL AND DRUG COMMISSION

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	-	-	-	-	-	
Miscellaneous	31,768	53,287	39,627	20,354	(19,273)	-49%
TOTAL REVENUES	31,768	53,287	39,627	20,354	(19,273)	-49%
Operating	502,424	194,889	75,000	75,000	-	0%
TOTAL EXPENDITURES	502,424	194,889	75,000	75,000	-	0%





OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL*	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Number of Unique Persons Served	1,489	1,691	1,778	1,800
Number of Clinical Service Hours	18,445	22,208	25,862	26,000
Number of Clinical Sessions	14,929	15,982	19,546	20,000
Number of Telehealth Sessions	5,238	2,223	1,490	1,500

*Peak Covid Pandemic impacts

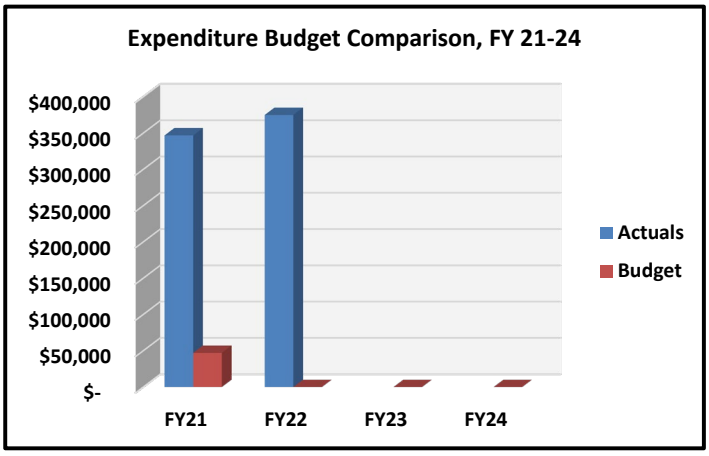
OTHER POST-EMPLOYMENT BENEFITS

OVERVIEW

Other Post- Employment Benefits (OPEB) are managed and paid under the provision of the South Carolina State or Police Officers Retirement System and administered by the Office of Insurance Services through the South Carolina Budget and Control Board.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Positions as Budgeted:						
(PFT)	-	-	-	-	-	
(PT)	-	-	-	-	-	
Operating	369,471	616,525	-	-	-	
TOTAL EXPENDITURES	369,471	616,525	-	-	-	



OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
OPEB Trust Contribution	$369,471	$616,525	$607,318	$632,545
Active Participants	864	1,031	1,079	1,200
Retired Participants	104	110	126	135

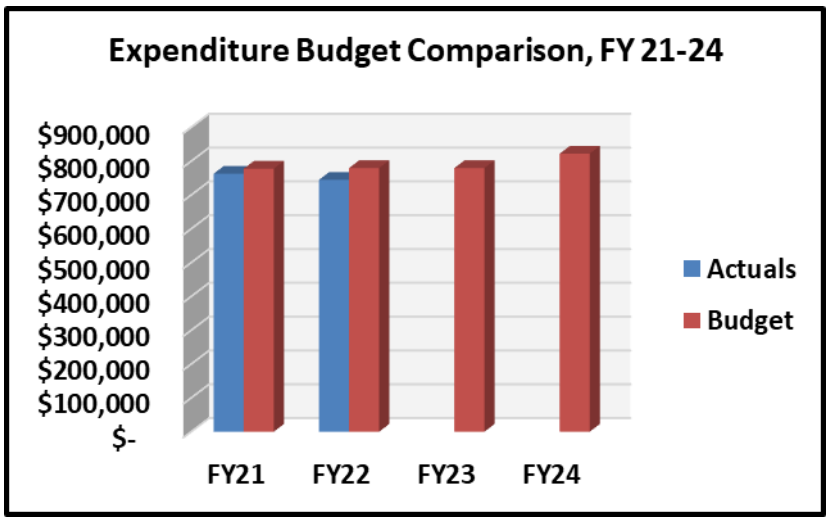
OUTSIDE AGENCIES

OVERVIEW

Dorchester County provides direct assistance funding to twelve agencies that provide services to the Dorchester County Government and/or county citizens.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change
BCD Council of Governments	$ 195,570	$195,570	$ 195,570	$ 201,925	$ 6,355
Board of Disabilites	22,500	22,500	22,500	22,500	-
Charleston Regional Dev. Alliance	198,000	198,000	198,000	234,230	36,230
Clemson Extension Service	23,700	23,700	23,700	23,700	-
Department of Social Services	46,810	46,973	64,100	64,100	-
Dorchester Soil & Water Conservation	10,000	10,000	10,000	10,000	-
Legislative Delegation	29,014	28,111	29,014	29,014	-
Lowcountry Resource Conservation	500	-	-	-	-
Dorchester County Mental Health Center	15,000	15,000	15,000	15,000	-
Tri-Couny Cradle to Career	5,000	5,000	5,000	5,000	-
Tri-County Link	200,000	200,000	200,000	200,000	-
S.C. Association of Counties	16,814	-	16,814	16,814	-
TOTAL EXPENDITURES	$ 762,908	$ 744,854	$ 779,698	$ 822,283	$ 42,585



GRANTS

OVERVIEW

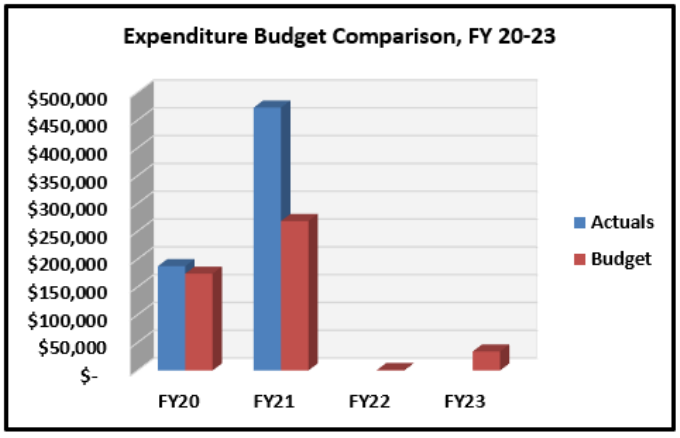
The Grants Coordinator in the Financial Services Division of the Business Services Department is the point through which all grant activities, regardless of source, is coordinated, monitored, and evaluated within the county system. Notices of grant opportunities, award letters, rejection notices, reports and correspondence concerning general grant activities are forwarded to the Grants Coordinator immediately upon receipt. This applies to all Federal, State and/or other grants awarded to Dorchester County, whether administered by the County's Grants Coordinator, Department Heads, Elected or Appointed Officials (or their designees) as well as component units of the County, including but not limited to, the Dorchester County Transportation Authority (DCTA), whose grant expenditures are reported on the County's Schedule of Expenditures of Federal Awards.

The County's Grant Matching department funds all annual grant match requirements for any grant opportunities that Dorchester County pursues with the exception of the Water and Sewer, Stormwater, Solid Waste, Fire Rescue, Public Defender and Solicitor's Funds which would cover their own grant matches in those respective funds.

GRANTS

DEPARTMENTAL FINANCIALS

Fund Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Capital	-	-	-	-	-	
Debt Service	-	-	-	-	-	
TOTAL EXPENDITURES	-	-	-	-	-	
Interfund Transfer Out	472,737	800	34,160	825	-	-
TOTAL DISBURSEMENTS	472,737	800	34,160	825	-	-



FUNDING ADJUSTMENTS FOR FY 2024

DHEC EMS-GIA (5.5% Match) Grant for EMS $ 825

OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
New Grants Applications	34	24	36	23
Grant Projects Maintained	47	42	46	50
Special Projects Maintained	14	17	23	22
ACHIEVEMENTS				
New Grants Awarded	22	19	15	20

INSURANCE

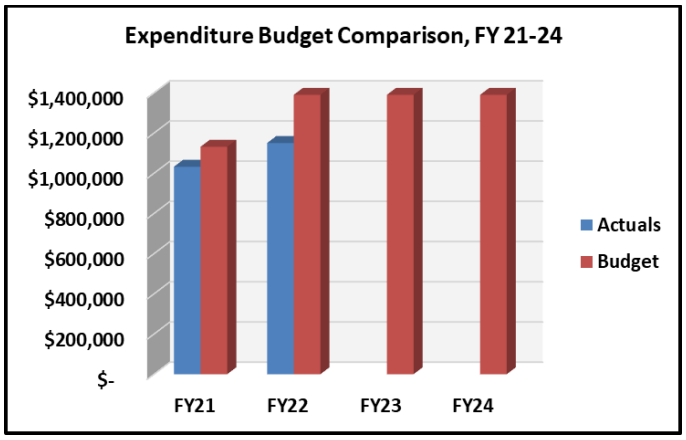
OVERVIEW

The Insurance Account, which is managed by the Risk Management & Safety (RMS) Department, funds the employee blanket bond, cyber and property and casualty insurance coverage for county assets funded by the General and Capital funds. Water and Sewer, Stormwater, Solid Waste, Fire Rescue, Public Defender, and Solicitor's Office are also covered however funding is appropriated in each respective fund for insurance for their various assets.

The county is insured by the Insurance Reserve Fund (IRF) for any incident that occurred prior to 7/1/2023. However, the County has transitioned to the SC Counties Property & Liability Trust (SCCP&LT) for any property and liability exposure/incident as of July 1, 2023. The county has a flat $1,000 deductible. User departments must report all claims to Risk Management via the on-call number. RMS submits claims to the appropriate insurer depending on when it occurred and follows-up on reimbursements from the insurance companies. RMS works closely with Business Services and the Treasurer's Office to ensure that reimbursements are credited to the proper accounts.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Operating	1,032,206	1,150,270	1,390,100	1,390,100	-	0%
TOTAL EXPENDITURES	1,032,206	1,150,270	1,390,100	1,390,100	-	0%



OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Insurance Policies	15	15	15	8

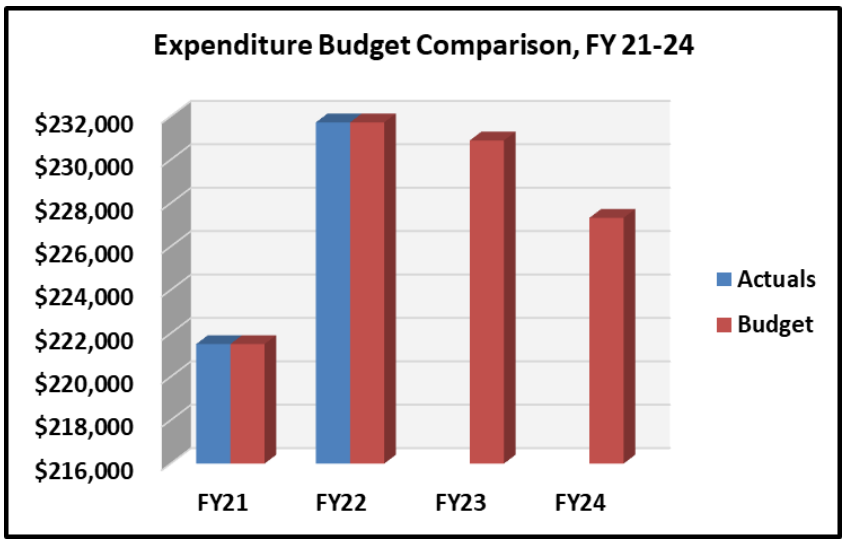
MEDICALLY INDIGENT ASSISTANCE PROGRAM

OVERVIEW

The Medically Indigent Assistance Program (MIAP) is administered by the South Carolina Department of Health and Human Services (DHHS). DHHS reviews applications for assistance and determines eligibility for the program. The MIAP program provides financial assistance for in-hospital expenses for persons not eligible for other aid programs. The annual budget amount is the assessment charged to the County by DHHS for indigent health care. County assessments are added to certain Medicaid funds to fund the MIAP program.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Operating	221,506	231,722	230,889	227,323	(3,566)	-2%
TOTAL EXPENDITURES	221,506	231,722	230,889	227,323	(3,566)	-2%



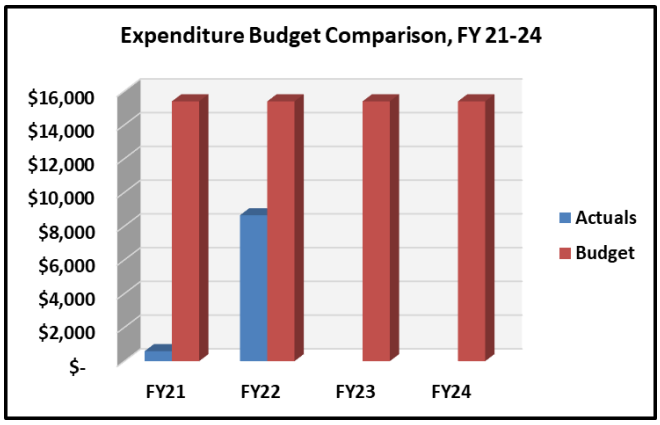
SENIOR CITIZENS TAX WORK-OFF PROGRAM

OVERVIEW

Dorchester County implemented the Senior Citizens Tax Work-Off Program in the fall of 1994. The program has been successful, showing active participation by county residents each year. The Senior Citizens Tax Work-Off Program allows county residents, meeting certain criteria, an opportunity to earn minimum wage for the amount equal to the county portion of their property taxes working for various departments within the county government. The citizens must be 60 years of age or older, own property (in their name) in Dorchester County and reside in Dorchester County.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Operating	595	8,650	15,400	15,400	-	0%
TOTAL EXPENDITURES	595	8,650	15,400	15,400	-	0%



OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Applications Received	0*	27	57	63
Participants Employed	0*	21	50	54

*Program was suspended due to COVID-19.

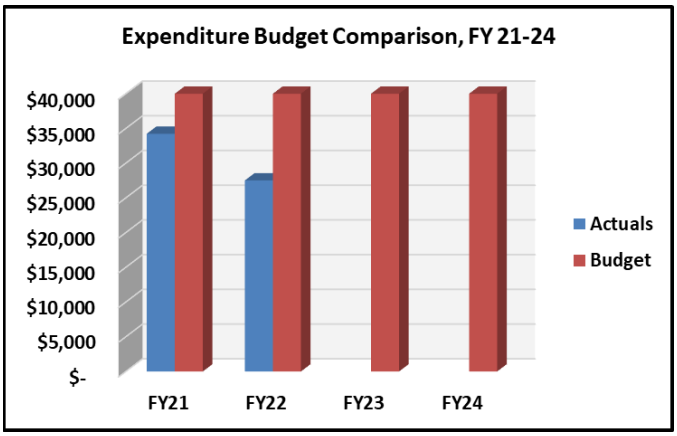
SUMMER YOUTH EMPLOYMENT PROGRAM

OVERVIEW

Dorchester County implemented the Summer Youth Employment Program in the summer of 1997. The program has been successful for area youth as well as county departments. The program begins in June and ends in August each year. The Summer Youth Program allows Dorchester County youths between the ages of 16 and 22 to work in various departments within the County government. These work approximately 20 hours a week for six weeks gaining real work experience.

DEPARTMENTAL FINANCIALS

Department Summary:	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Approved	Change	% Change
Personnel	34,235	27,513	40,000	40,000	-	0%
TOTAL EXPENDITURES	34,235	27,513	40,000	40,000	-	0%



OPERATIONAL PERFORMANCE MEASURES

Measures	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
OUTPUT				
Applications Received	64	29	36	50
Participants Employed	22	19	19	20

DEBT SERVICE & CAPITAL PLAN

DEBT SERVICE

General Overview

Dorchester County issues debt to undertake large capital projects that are fiscally impractical to pay from annual operations of the County. Five-Year Capital Improvement Plan & Debt Schedule
The County has the following forms of long-term indebtedness:

General Obligation Bonds (GOB) - The County issues this type of bond to provide funds for the acquisition and construction of major capital facilities for use in government activities. The primary source of revenue for repayment of bonds reported in the governmental activities is property taxes. There is also a general obligation bond reported in the Transportation Authority Special Revenue Fund because it will be liquidated with revenues collected from a 1% local sales tax assessed for that purpose. General obligation bonds are direct obligations and pledge the full faith and credit of the County.

General Obligation Bond Anticipation Note (BAN) - The County issued a BAN to provide funds for transportation projects in advance of issuing general obligation bonds. The source of revenue for repayment of this issuance is revenue collected from the 1% sales tax assessed for Transportation as approved by referendum in November 2022.

Revenue Bonds – Seven Revenue Bonds are reported in the proprietary funds or enterprise funds since they are expected to be repaid from revenues generated by proprietary fund activities. There is also a revenue bond associated with the East Edisto Industrial Park because it will be liquidated with payments in lieu of taxes received and retained by Dorchester County under a Joint County Industrial and Business Park Agreement with Orangeburg County.

Limited Obligation Bonds (LOB) – The County issued a LOB to provide funds for the acquisition and construction of major capital facilities within a Tax Increment Financing (TIF) District. The primary source of revenue for repayment of bonds reported is property taxes within this Oakbrook tax increment financing district.

Capital Lease Obligations - The County uses notes and leases to finance the purchase of equipment.

Notes Payable - Notes payable are not general obligations of the County.

Debt Service - The payment of principal and interest on borrowed funds.

Debt Policy

The Debt Policy is intended to promote the efficient use of resources, appropriate use of financing, and comply with legal statutes. Policy is listed below.

DEBT SERVICE

1. Comply with the South Carolina constitution that permits the County to incur GOB indebtedness not to exceed eight percent of the assessed value of taxable property in the County.
2. Long-term debt will be utilized when capital improvements or projects cannot be financed from current revenues.
3. Current operations will not be financed by long-term debt.
4. The County will use revenue or other self-supporting bonds instead of general obligation bonds when it is advantageous.
5. Maintain the highest bond rating possible by providing the rating agencies the required information in a timely manner.

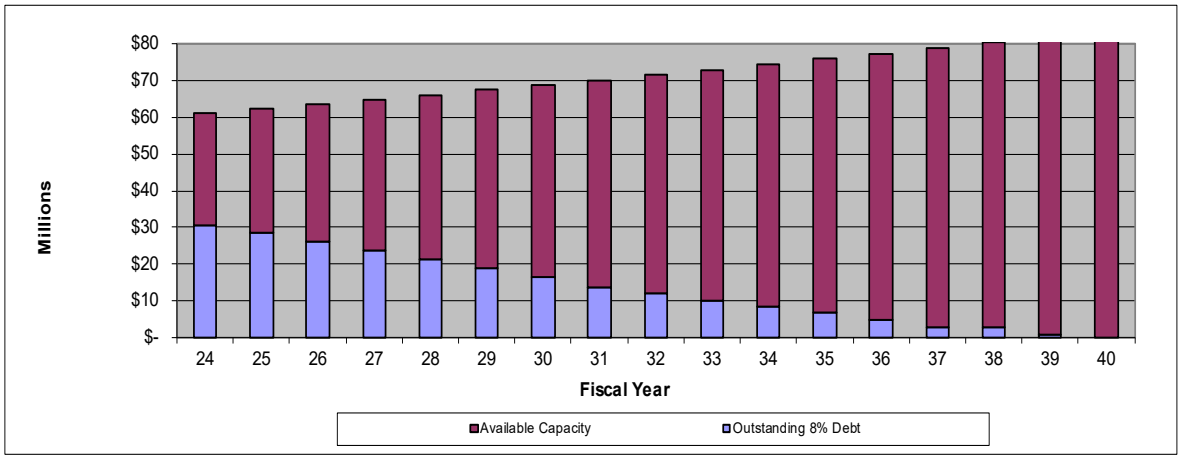
LEGAL DEBT SERVICE LIMIT

The South Carolina constitution permits the County to incur general obligation (general purposes) bonded indebtedness not to exceed eight percent of the assessed value of taxable property in the County. As of June 30, 2023, Dorchester County is in compliance with this requirement. The County's outstanding debt subject to the eight percent limit is approximately $32,296,000 at June 30, 2023. The following table and graph reflect the County's eight percent debt limit.

Constitutional 8% Debt Limit

Total Assessment at June 30, 2023	$803,251,262
Constitutional Debt Limit – 8%	$ 64,260,101
Outstanding 8% Debt	$ 32,296,000
Available Capacity	$ 31,964,101

It is important that Dorchester County maintains available debt capacity. Below is a graph depicting the current and anticipated available debt capacity.



DEBT SERVICE

The preceding graph includes assumptions that there will be a 2 Percent Annual Growth. According to the United Stated Census Bureau, Dorchester County experienced 1.01% growth in 2022.

Other Limitations - Long-term borrowing is restricted to capital improvements or projects that cannot be financed from current operations. Current operations will not be financed with long-term debt.

County Bond Rating - The County strives to maintain the highest possible bond rating. In March 2022 Standard & Poor's raised its rating on Dorchester County's General Obligation Bonds, Series 2022 to 'AA+ from 'AA'. In March 2022, Moody's Investors reaffirmed Dorchester County's Aa1 rating for the County's Series 2022 General Obligation Bonds. To maintain the ratings, the County must furnish annual audit reports and budgets, and if applicable, updated operating and construction progress data. With the anticipated bond issues, it is imperative that the County strive to maintain and improve its' bond rating.

FY 2024 BUDGETED DEBT SERVICE BY FUND

Fund 401	Debt Service Fund	$ 7,849,671
Fund 201	Capital Improvement Fund	$ 1,124,285
Fund 385	Fire Improvement Fund	$ 462,199
Fund 521	1% Sales Tax Transportation Authority	$ 4,215,650
Fund 522	Transportation Sales Tax Fund	$ 391,111
Fund 601	Water & Sewer Fund	$ 6,236,805
Fund 603	Stormwater Fund	$ 490,166

Dorchester COUNTY

DEBT SERVICE

FY 2024 General Obligation Bonds Debt Schedule

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Debt Service Fund							
General Obligation Bonds, Series 2012	Beginning	12,460,000	11,790,000	11,100,000	10,390,000	9,660,000	8,905,000
11/29/2012	Principal	670,000	690,000	710,000	730,000	755,000	775,000
$18,000,000	Interest	373,800	353,700	333,000	311,700	289,800	267,150
Purpose: Jail	Total Payment	1,043,800	1,043,700	1,043,000	1,041,700	1,044,800	1,042,150
	Ending	11,790,000	11,100,000	10,390,000	9,660,000	8,905,000	8,130,000
General Obligation Bonds, Series 2013B	Beginning	5,335,000	4,750,000	4,150,000	3,525,000	2,870,000	2,195,000
5/15/2013	Principal	585,000	600,000	625,000	655,000	675,000	705,000
$9,005,000	Interest	184,075	172,375	148,375	123,375	100,450	76,825
Purpose: Refunding	Total Payment	769,075	772,375	773,375	778,375	775,450	781,825
	Ending	4,750,000	4,150,000	3,525,000	2,870,000	2,195,000	1,490,000
General Obligation Bonds, Series 2019	Beginning	12,400,000	11,850,000	11,275,000	10,670,000	10,035,000	9,365,000
6/30/2019	Principal	550,000	575,000	605,000	635,000	670,000	700,000
$19,030,000	Interest	469,150	441,650	412,900	382,650	350,900	317,400
Purpose: Acquisition, Contingency, Premium, & Debt Issuance	Total Payment	1,019,150	1,016,650	1,017,900	1,017,650	1,020,900	1,017,400
	Ending	11,850,000	11,275,000	10,670,000	10,035,000	9,365,000	8,665,000
General Obligation Bonds, Series 2020	Beginning	22,910,000	22,220,000	21,495,000	20,730,000	19,930,000	19,090,000
2/6/2020	Principal	690,000	725,000	765,000	800,000	840,000	885,000
$25,000,000	Interest	681,081	646,581	610,331	572,081	532,081	490,081
Purpose: Recreation and Library Projects	Total Payment	1,371,081	1,371,581	1,375,331	1,372,081	1,372,081	1,375,081
Referendum: doesn't count against 8% cap	Ending	22,220,000	21,495,000	20,730,000	19,930,000	19,090,000	18,205,000
General Obligation Bonds, Series 2022	Beginning	41,150,000	40,145,000	39,090,000	37,980,000	36,815,000	35,595,000
3/31/2022	Principal	1,005,000	1,055,000	1,110,000	1,165,000	1,220,000	1,285,000
$43,000,000	Interest	1,520,300	1,470,050	1,417,300	1,361,800	1,303,550	1,242,550
Purpose: Recreation and Library Projects	Total Payment	2,525,300	2,525,050	2,527,300	2,526,800	2,523,550	2,527,550
Referendum: doesn't count against 8% cap	Ending	40,145,000	39,090,000	37,980,000	36,815,000	35,595,000	34,310,000
General Obligation Refunding Bonds, Series 2021	Beginning	4,692,000	4,098,000	3,498,000	2,885,000	2,266,000	1,636,000
4/1/2022	Principal	594,000	600,000	613,000	619,000	630,000	642,000
$5,275,000	Interest	67,565	59,011	50,371	41,544	32,630	23,558
Purpose: Refunding	Total Payment	661,565	659,011	663,371	660,544	662,630	665,558
Referendum: $2,591,000 doesn't count against 8% cap	Ending	4,098,000	3,498,000	2,885,000	2,266,000	1,636,000	994,000
Limited Obligation Bonds (Oakbrook TIF), Series 2020	Beginning	14,465,000	14,465,000	14,465,000	14,265,000	13,895,000	13,320,000
10/1/2020	Principal	0	0	200,000	370,000	575,000	585,000
$14,465,000	Interest	459,700	459,700	457,700	452,000	442,550	430,950
Purpose: Oakbrook District Improvements	Total Payment	459,700	459,700	657,700	822,000	1,017,550	1,015,950
Referendum: doesn't count against 8% cap	Ending	14,465,000	14,465,000	14,265,000	13,895,000	13,320,000	12,735,000
TOTAL Debt Service Fund	Beginning	113,412,000	109,318,000	105,073,000	100,445,000	95,471,000	90,106,000
	Principal	4,094,000	4,245,000	4,628,000	4,974,000	5,365,000	5,577,000
	Interest	3,755,671	3,603,067	3,429,977	3,245,150	3,051,962	2,848,515
	Total Payment	7,849,671	7,848,067	8,057,977	8,219,150	8,416,962	8,425,515
	Ending	109,318,000	105,073,000	100,445,000	95,471,000	90,106,000	84,529,000
1% Sales Tax Fund							
General Obligation Bonds, Series 2013A	Beginning	23,025,000	19,535,000	15,890,000	12,115,000	8,210,000	4,170,000
5/15/2013	Principal	3,490,000	3,645,000	3,775,000	3,905,000	4,040,000	4,170,000
$43,890,000	Interest	725,650	586,050	476,700	363,450	246,300	125,100
Purpose: 1% Sales Tax Road Projects	Total Payment	4,215,650	4,231,050	4,251,700	4,268,450	4,286,300	4,295,100
Referendum: doesn't count against 8% cap	Ending	19,535,000	15,890,000	12,115,000	8,210,000	4,170,000	0
TOTAL 1% Sales Tax Fund	Beginning	23,025,000	19,535,000	15,890,000	12,115,000	8,210,000	4,170,000
	Principal	3,490,000	3,645,000	3,775,000	3,905,000	4,040,000	4,170,000
	Interest	725,650	586,050	476,700	363,450	246,300	125,100
	Total Payment	4,215,650	4,231,050	4,251,700	4,268,450	4,286,300	4,295,100
	Ending	19,535,000	15,890,000	12,115,000	8,210,000	4,170,000	0
1% Transportation Sales Tax							
General Obligation BAN, Series 2022	Beginning	10,000,000					
12/20/2023	Principal	10,000,000 *					
$10,000,000	Interest	391,111					
Purpose: 1% Sales Tax Road Projects	Total Payment	10,391,111					
Referendum: doesn't count against 8% cap	Ending	0					
TOTAL 1% Transportation Sales Tax	Beginning	10,000,000	0	0	0	0	0
	Principal	10,000,000	0	0	0	0	0
	Interest	391,111	0	0	0	0	0
	Total Payment	10,391,111	0	0	0	0	0
	Ending	0	0	0	0	0	0
Economic Development Fund							
Special Source Revenue Bonds, Series 2021 (Winding Woods Proj.)	Beginning	2,863,000	1,312,000				
3/1/2021	Principal	1,551,000	1,312,000				
$4,650,000	Interest	50,675	23,222				
Purpose: Winding Woods Land Purchase	Total Payment	1,601,675	1,335,222				
	Ending	1,312,000	0				
TOTAL Economic Development Fund	Beginning	2,863,000	1,312,000	0	0	0	0
	Principal	1,551,000	1,312,000	0	0	0	0
	Interest	50,675	23,222	0	0	0	0
	Total Payment	1,601,675	1,335,222	0	0	0	0
	Ending	1,312,000	0	0	0	0	0

* Bond will be rolled into new General Obligation Bond upon expiration December 2023

Dorchester COUNTY

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FY 2024 General Obligation Bonds Debt Schedule continued

		FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Debt Service Fund							
General Obligation Bonds, Series 2012	Beginning	8,130,000	7,330,000	6,505,000	5,655,000	4,780,000	3,880,000
11/29/2012	Principal	800,000	825,000	850,000	875,000	900,000	925,000
$18,000,000	Interest	243,900	219,900	195,150	169,650	143,400	116,400
Purpose: Jail	Total Payment	1,043,900	1,044,900	1,045,150	1,044,650	1,043,400	1,041,400
	Ending	7,330,000	6,505,000	5,655,000	4,780,000	3,880,000	2,955,000
General Obligation Bonds, Series 2013B	Beginning	1,490,000	760,000				
5/15/2013	Principal	730,000	760,000				
$9,005,000	Interest	52,150	26,600				
Purpose: Refunding	Total Payment	782,150	786,600				
	Ending	760,000	0				
General Obligation Bonds, Series 2019	Beginning	8,665,000	7,930,000	7,155,000	6,350,000	5,520,000	4,665,000
6/30/2019	Principal	735,000	775,000	805,000	830,000	855,000	880,000
$19,030,000	Interest	282,400	245,650	214,650	190,500	165,600	139,950
Purpose: Acquisition, Contingency, Premium, & Debt Issuance	Total Payment	1,017,400	1,020,650	1,019,650	1,020,500	1,020,600	1,019,950
	Ending	7,930,000	7,155,000	6,350,000	5,520,000	4,665,000	3,785,000
General Obligation Bonds, Series 2020	Beginning	18,205,000	17,275,000	16,300,000	15,295,000	14,260,000	13,205,000
2/6/2020	Principal	930,000	975,000	1,005,000	1,035,000	1,055,000	1,075,000
$25,000,000	Interest	445,831	399,331	370,081	339,931	319,231	298,131
Purpose: Recreation and Library Projects	Total Payment	1,375,831	1,374,331	1,375,081	1,374,931	1,374,231	1,373,131
Referendum: doesn't count against 8% cap	Ending	17,275,000	16,300,000	15,295,000	14,260,000	13,205,000	12,130,000
General Obligation Bonds, Series 2022	Beginning	34,310,000	32,960,000	31,545,000	30,060,000	28,500,000	26,860,000
3/31/2022	Principal	1,350,000	1,415,000	1,485,000	1,560,000	1,640,000	1,720,000
$43,000,000	Interest	1,178,300	1,110,800	1,040,050	965,800	887,800	805,800
Purpose: Recreation and Library Projects	Total Payment	2,528,300	2,525,800	2,525,050	2,525,800	2,527,800	2,525,800
Referendum: doesn't count against 8% cap	Ending	32,960,000	31,545,000	30,060,000	28,500,000	26,860,000	25,140,000
General Obligation Refunding Bonds, Series 2021	Beginning	994,000	340,000				
4/1/2022	Principal	654,000	340,000				
$5,275,000	Interest	14,314	4,896				
Purpose: Refunding	Total Payment	668,314	344,896				
Referendum: $2,591,000 doesn't count against 8% cap	Ending	340,000	0				
Limited Obligation Bonds (Oakbrook TIF), Series 2020	Beginning	12,735,000	12,135,000	11,510,000	10,860,000	10,185,000	9,490,000
10/1/2020	Principal	600,000	625,000	650,000	675,000	695,000	720,000
$14,465,000	Interest	414,600	393,350	366,350	339,975	319,425	298,200
Purpose: Oakbrook District Improvements	Total Payment	1,014,600	1,018,350	1,016,350	1,014,975	1,014,425	1,018,200
Referendum: doesn't count against 8% cap	Ending	12,135,000	11,510,000	10,860,000	10,185,000	9,490,000	8,770,000
TOTAL Debt Service Fund	Beginning	84,529,000	78,730,000	73,015,000	68,220,000	63,245,000	58,100,000
	Principal	5,799,000	5,715,000	4,795,000	4,975,000	5,145,000	5,320,000
	Interest	2,631,495	2,400,527	2,186,281	2,005,856	1,835,456	1,658,481
	Total Payment	8,430,495	8,115,527	6,981,281	6,980,856	6,980,456	6,978,481
	Ending	78,730,000	73,015,000	68,220,000	63,245,000	58,100,000	52,780,000
1% Sales Tax Fund							
General Obligation Bonds, Series 2013A	Beginning						
5/15/2013	Principal						
$43,890,000	Interest						
Purpose: 1% Sales Tax Road Projects	Total Payment						
Referendum: doesn't count against 8% cap	Ending						
TOTAL 1% Sales Tax Fund	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0
1% Transportation Sales Tax							
General Obligation BAN, Series 2022	Beginning						
12/20/2023	Principal						
$10,000,000	Interest						
Purpose: 1% Sales Tax Road Projects	Total Payment						
Referendum: doesn't count against 8% cap	Ending						
TOTAL 1% Transportation Sales Tax	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0
* Bond will be rolled into new General Obligation Bond upon expiration December 2023							
Economic Development Fund							
Special Source Revenue Bonds, Series 2021 (Winding Woods Proj.)	Beginning						
3/1/2021	Principal						
$4,650,000	Interest						
Purpose: Winding Woods Land Purchase	Total Payment						
	Ending						
TOTAL Economic Development Fund	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0

Dorchester COUNTY

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FY 2024 General Obligation Bonds Debt Schedule continued

		FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
Debt Service Fund							
General Obligation Bonds, Series 2012	Beginning	2,955,000	2,000,000	1,015,000			
11/29/2012	Principal	955,000	985,000	1,015,000			
$18,000,000	Interest	88,650	60,000	30,450			
Purpose: Jail	Total Payment	1,043,650	1,045,000	1,045,450			
	Ending	2,000,000	1,015,000	0			
General Obligation Bonds, Series 2013B	Beginning						
5/15/2013	Principal						
$9,005,000	Interest						
Purpose: Refunding	Total Payment						
	Ending						
General Obligation Bonds, Series 2019	Beginning	3,785,000	2,880,000	1,950,000	990,000		
6/30/2019	Principal	905,000	930,000	960,000	990,000		
$19,030,000	Interest	113,550	86,400	58,500	29,700		
Purpose: Acquisition, Contingency, Premium, & Debt Issuance	Total Payment	1,018,550	1,016,400	1,018,500	1,019,700		
	Ending	2,880,000	1,950,000	990,000	0		
General Obligation Bonds, Series 2020	Beginning	12,130,000	11,035,000	9,915,000	8,770,000	7,600,000	6,405,000
2/6/2020	Principal	1,095,000	1,120,000	1,145,000	1,170,000	1,195,000	1,225,000
$25,000,000	Interest	276,631	253,363	229,563	203,800	177,475	150,588
Purpose: Recreation and Library Projects	Total Payment	1,371,631	1,373,363	1,374,563	1,373,800	1,372,475	1,375,588
Referendum: doesn't count against 8% cap	Ending	11,035,000	9,915,000	8,770,000	7,600,000	6,405,000	5,180,000
General Obligation Bonds, Series 2022	Beginning	25,140,000	23,370,000	21,545,000	19,665,000	17,730,000	15,735,000
3/31/2022	Principal	1,770,000	1,825,000	1,880,000	1,935,000	1,995,000	2,055,000
$43,000,000	Interest	754,200	701,100	646,350	589,950	531,900	472,050
Purpose: Recreation and Library Projects	Total Payment	2,524,200	2,526,100	2,526,350	2,524,950	2,526,900	2,527,050
Referendum: doesn't count against 8% cap	Ending	23,370,000	21,545,000	19,665,000	17,730,000	15,735,000	13,680,000
General Obligation Refunding Bonds, Series 2021	Beginning						
4/1/2022	Principal						
$5,275,000	Interest						
Purpose: Refunding	Total Payment						
Referendum: $2,591,000 doesn't count against 8% cap	Ending						
Limited Obligation Bonds (Oakbrook TIF), Series 2020	Beginning	8,770,000	8,025,000	7,240,000	6,425,000	5,585,000	4,720,000
10/1/2020	Principal	745,000	785,000	815,000	840,000	865,000	890,000
$14,465,000	Interest	268,775	230,525	199,694	176,938	153,494	128,250
Purpose: Oakbrook District Improvements	Total Payment	1,013,775	1,015,525	1,014,694	1,016,938	1,018,494	1,018,250
Referendum: doesn't count against 8% cap	Ending	8,025,000	7,240,000	6,425,000	5,585,000	4,720,000	3,830,000
TOTAL Debt Service Fund	Beginning	52,780,000	47,310,000	41,665,000	35,850,000	30,915,000	26,860,000
	Principal	5,470,000	5,645,000	5,815,000	4,935,000	4,055,000	4,170,000
	Interest	1,501,806	1,331,388	1,164,556	1,000,388	862,869	750,888
	Total Payment	6,971,806	6,976,388	6,979,556	5,935,388	4,917,869	4,920,888
	Ending	47,310,000	41,665,000	35,850,000	30,915,000	26,860,000	22,690,000
1% Sales Tax Fund							
General Obligation Bonds, Series 2013A	Beginning						
5/15/2013	Principal						
$43,890,000	Interest						
Purpose: 1% Sales Tax Road Projects	Total Payment						
Referendum: doesn't count against 8% cap	Ending						
TOTAL 1% Sales Tax Fund	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0
1% Transportation Sales Tax							
General Obligation BAN, Series 2022	Beginning						
12/20/2023	Principal						
$10,000,000	Interest						
Purpose: 1% Sales Tax Road Projects	Total Payment						
Referendum: doesn't count against 8% cap	Ending						
TOTAL 1% Transportation Sales Tax	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0
* Bond will be rolled into new General Obligation Bond upon expiration December 2023							
Economic Development Fund							
Special Source Revenue Bonds, Series 2021 (Winding Woods Proj.)	Beginning						
3/1/2021	Principal						
$4,650,000	Interest						
Purpose: Winding Woods Land Purchase	Total Payment						
	Ending						
TOTAL Economic Development Fund	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0

FY 2024 General Obligation Bonds Debt Schedule continued

		FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047
Debt Service Fund							
General Obligation Bonds, Series 2012	Beginning						
11/29/2012	Principal						
$18,000,000	Interest						
Purpose: Jail	Total Payment						
	Ending						
General Obligation Bonds, Series 2013B	Beginning						
5/15/2013	Principal						
$9,005,000	Interest						
Purpose: Refunding	Total Payment						
	Ending						
General Obligation Bonds, Series 2019	Beginning						
6/30/2019	Principal						
$19,030,000	Interest						
Purpose: Acquisition, Contingency, Premium, & Debt Issuance	Total Payment						
	Ending						
General Obligation Bonds, Series 2020	Beginning	5,180,000	3,930,000	2,650,000	1,340,000		
2/6/2020	Principal	1,250,000	1,280,000	1,310,000	1,340,000		
$25,000,000	Interest	123,025	93,338	62,938	31,825		
Purpose: Recreation and Library Projects	Total Payment	1,373,025	1,373,338	1,372,938	1,371,825		
Referendum: doesn't count against 8% cap	Ending	3,930,000	2,650,000	1,340,000	0		
General Obligation Bonds, Series 2022	Beginning	13,680,000	11,565,000	9,385,000	7,140,000	4,830,000	2,450,000
3/31/2022	Principal	2,115,000	2,180,000	2,245,000	2,310,000	2,380,000	2,450,000
$43,000,000	Interest	410,400	346,950	281,550	214,200	144,900	73,500
Purpose: Recreation and Library Projects	Total Payment	2,525,400	2,526,950	2,526,550	2,524,200	2,524,900	2,523,500
Referendum: doesn't count against 8% cap	Ending	11,565,000	9,385,000	7,140,000	4,830,000	2,450,000	0
General Obligation Refunding Bonds, Series 2021	Beginning						
4/1/2022	Principal						
$5,275,000	Interest						
Purpose: Refunding	Total Payment						
Referendum: $2,591,000 doesn't count against 8% cap	Ending						
Limited Obligation Bonds (Oakbrook TIF), Series 2020	Beginning	3,830,000	2,915,000	1,970,000	1,000,000		
10/1/2020	Principal	915,000	945,000	970,000	1,000,000		
$14,465,000	Interest	101,175	73,275	44,550	15,000		
Purpose: Oakbrook District Improvements	Total Payment	1,016,175	1,018,275	1,014,550	1,015,000		
Referendum: doesn't count against 8% cap	Ending	2,915,000	1,970,000	1,000,000	0		
TOTAL Debt Service Fund	Beginning	22,690,000	18,410,000	14,005,000	9,480,000	4,830,000	2,450,000
	Principal	4,280,000	4,405,000	4,525,000	4,650,000	2,380,000	2,450,000
	Interest	634,600	513,563	389,038	261,025	144,900	73,500
	Total Payment	4,914,600	4,918,563	4,914,038	4,911,025	2,524,900	2,523,500
	Ending	18,410,000	14,005,000	9,480,000	4,830,000	2,450,000	0
1% Sales Tax Fund							
General Obligation Bonds, Series 2013A	Beginning						
5/15/2013	Principal						
$43,890,000	Interest						
Purpose: 1% Sales Tax Road Projects	Total Payment						
Referendum: doesn't count against 8% cap	Ending						
TOTAL 1% Sales Tax Fund	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0
1% Transportation Sales Tax							
General Obligation BAN, Series 2022	Beginning						
12/20/2023	Principal						
$10,000,000	Interest						
Purpose: 1% Sales Tax Road Projects	Total Payment						
Referendum: doesn't count against 8% cap	Ending						
TOTAL 1% Transportation Sales Tax	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0
Economic Development Fund							
Special Source Revenue Bonds, Series 2021 (Winding Woods Proj.)	Beginning						
3/1/2021	Principal						
$4,650,000	Interest						
Purpose: Winding Woods Land Purchase	Total Payment						
	Ending						
TOTAL Economic Development Fund	Beginning	0	0	0	0	0	0
	Principal	0	0	0	0	0	0
	Interest	0	0	0	0	0	0
	Total Payment	0	0	0	0	0	0
	Ending	0	0	0	0	0	0

* Bond will be rolled into new General Obligation Bond upon expiration December 2023

DEBT SERVICE

FY 2024 Lease Purchase Schedule

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Capital Fund						
Series 2020 Lease Purchase (A)	Beginning	496,052	248,026			
3/27/2020	Principal	248,026	248,026			
$1,260,277	Interest	0	0			
Purpose: Purchase Body Worn and In-Car Camera Systems for the Sheriff's Office	Total Payment	248,026	248,026			
	Ending	248,026	0			
Series 2021 Motorola Lease Purchase	Beginning	1,255,827	941,870	627,913	313,957	
10/1/2022	Principal	313,957	313,957	313,957	313,957	
$1,569,784	Interest	0	0	0	0	
Purpose: Purchase Radio Equipment for the Sheriff's Office	Total Payment	313,957	313,957	313,957	313,957	
	Ending	941,870	627,913	313,957	0	
Series 2021 Lease Purchase	Beginning	4,009,000	3,492,000	2,969,000	2,153,000	1,328,000
3/1/2022	Principal	517,000	523,000	816,000	825,000	834,000
$4,650,000	Interest	45,302	39,460	33,550	24,329	15,006
Purpose: Purchase Furniture, Fixtures & Equipment	Total Payment	562,302	562,460	849,550	849,329	849,006
	Ending	3,492,000	2,969,000	2,153,000	1,328,000	494,000
TOTAL Capital Fund	Beginning	5,760,879	4,681,896	3,596,913	2,466,957	1,328,000
	Principal	1,078,983	1,084,983	1,129,957	1,138,957	834,000
	Interest	45,302	39,460	33,550	24,329	15,006
	Total Payment	1,124,284	1,124,442	1,163,506	1,163,286	849,006
	Ending	4,681,896	3,596,913	2,466,957	1,328,000	494,000
Fire Fund						
Series 2017 Lease Purchase	Beginning	396,856				
10/27/2017	Principal	396,856				
$2,292,000	Interest	7,501				
Purpose: Purchase Fire Apparatus, mobile/portable radios and pagers	Total Payment	404,357				
	Ending	0				
Series 2020 Lease Purchase (B)	Beginning	3,443,000	3,443,000	3,037,000	2,624,000	2,205,000
12/1/2021	Principal	0	406,000	413,000	419,000	426,000
$3,443,000	Interest	57,842	57,842	51,022	44,083	37,044
Purpose: Purchase 7 Fire Apparatus	Total Payment	57,842	463,842	464,022	463,083	463,044
	Ending	3,443,000	3,037,000	2,624,000	2,205,000	1,779,000
TOTAL Fire Fund	Beginning	3,839,856	3,443,000	3,037,000	2,624,000	2,205,000
	Principal	396,856	406,000	413,000	419,000	426,000
	Interest	65,343	57,842	51,022	44,083	37,044
	Total Payment	462,199	463,842	464,022	463,083	463,044
	Ending	3,443,000	3,037,000	2,624,000	2,205,000	1,779,000

FY 2024 Lease Purchase Schedule continued

		FY 2029	FY 2030	FY 2031	FY 2032
Capital Fund					
Series 2020 Lease Purchase (A)	Beginning				
3/27/2020	Principal				
$1,260,277	Interest				
Purpose: Purchase Body Worn and In-Car Camera Systems for the Sheriff's Office	Total Payment				
	Ending				
Series 2021 Motorola Lease Purchase	Beginning				
10/1/2022	Principal				
$1,569,784	Interest				
Purpose: Purchase Radio Equipment for the Sheriff's Office	Total Payment				
	Ending				
Series 2021 Lease Purchase	Beginning	494,000			
3/1/2022	Principal	494,000			
$4,650,000	Interest	5,582			
Purpose: Purchase Furniture, Fixtures & Equipment	Total Payment	499,582			
	Ending	0			
TOTAL Capital Fund	Beginning	494,000	0	0	0
	Principal	494,000	0	0	0
	Interest	5,582	0	0	0
	Total Payment	499,582	0	0	0
	Ending	0	0	0	0
Fire Fund					
Series 2017 Lease Purchase	Beginning				
10/27/2017	Principal				
$2,292,000	Interest				
Purpose: Purchase Fire Apparatus, mobile/portable radios and pagers	Total Payment				
	Ending				
Series 2020 Lease Purchase (B)	Beginning	1,779,000	1,345,000	904,000	456,000
12/1/2021	Principal	434,000	441,000	448,000	456,000
$3,443,000	Interest	29,887	22,596	15,187	7,661
Purpose: Purchase 7 Fire Apparatus	Total Payment	463,887	463,596	463,187	463,661
	Ending	1,345,000	904,000	456,000	0
TOTAL Fire Fund	Beginning	1,779,000	1,345,000	904,000	456,000
	Principal	434,000	441,000	448,000	456,000
	Interest	29,887	22,596	15,187	7,661
	Total Payment	463,887	463,596	463,187	463,661
	Ending	1,345,000	904,000	456,000	0

Dorchester COUNTY

DEBT SERVICE

FY 2024 Water & Sewer Debt Schedule

Water & Sewer Fund		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
State Revolving Loan, Series 2009A	Beginning	1,558,049	1,354,757	1,147,862	937,303	723,013	504,926
11/1/2010	Principal	203,293	206,894	210,560	214,290	218,087	221,950
$3,860,390	Interest	26,085	22,483	18,818	15,087	11,291	7,427
Purpose: Sewer System Rehabilitation	Total Payment	229,378	229,378	229,378	229,377	229,378	229,378
	Ending	1,354,757	1,147,862	937,303	723,013	504,926	282,976
State Revolving Loan, Series 2012A	Beginning	777,884	703,545	628,460	552,621	476,020	398,651
5/1/2013	Principal	74,339	75,085	75,839	76,600	77,369	78,146
$1,481,830	Interest	7,501	6,754	6,001	5,240	4,471	3,694
Purpose: Reclaimed Water Storage and Supply	Total Payment	81,840	81,840	81,840	81,840	81,840	81,840
	Ending	703,545	628,460	552,621	476,020	398,651	320,506
State Revolving Loan, Series 2018	Beginning	2,890,624	2,645,882	2,396,458	2,142,260	1,883,198	1,619,179
2/1/2020	Principal	244,741	249,425	254,198	259,062	264,019	269,071
$3,654,740	Interest	53,185	48,502	43,729	38,864	33,907	28,855
Purpose: Wastewater Treatment Plant Improvements	Total Payment	297,926	297,926	297,926	297,926	297,926	297,926
	Ending	2,645,882	2,396,458	2,142,260	1,883,198	1,619,179	1,350,108
Waterworks & Sewer System Revenue Bonds, Series 2023	Beginning	28,220,000	28,220,000	27,630,000	27,010,000	26,355,000	25,670,000
10/1/2023	Principal	0	590,000	620,000	655,000	685,000	720,000
$28,220,000	Interest	1,065,321	1,289,725	1,259,475	1,227,600	1,194,100	1,158,975
Purpose: Lower Waste Water Treatment Plant	Total Payment	1,065,321	1,879,725	1,879,475	1,882,600	1,879,100	1,878,975
	Ending	28,220,000	27,630,000	27,010,000	26,355,000	25,670,000	24,950,000
Waterworks and Sewer System Refunding Bonds, Series 2020	Beginning	11,349,000	9,523,000	7,669,000	5,788,000	3,887,000	1,958,000
10/1/2020	Principal	1,826,000	1,854,000	1,881,000	1,901,000	1,929,000	1,958,000
$11,962,000	Interest	146,104	120,344	94,199	67,725	40,915	13,706
Purpose: Refunding	Total Payment	1,972,104	1,974,344	1,975,199	1,968,725	1,969,915	1,971,706
Note: Portion of Bond used to Pay Down Series 2012 Refunding Bond	Ending	9,523,000	7,669,000	5,788,000	3,887,000	1,958,000	0
Waterworks and Sewer System Revenue Refunding Bond, Series 2017	Beginning	5,078,000	4,716,000	4,342,000	3,958,000	3,561,000	3,157,000
4/1/2018	Principal	362,000	374,000	384,000	397,000	404,000	415,000
$6,219,000	Interest	131,729	121,830	111,635	101,131	90,357	79,342
Purpose: Refunding	Total Payment	493,729	495,830	495,635	498,131	494,357	494,342
	Ending	4,716,000	4,342,000	3,958,000	3,561,000	3,157,000	2,742,000
Waterworks and Sewer System Revenue Refunding Bonds, Series 2015	Beginning	15,970,000	14,495,000	12,940,000	11,305,000	9,595,000	7,820,000
10/27/2015	Principal	1,475,000	1,555,000	1,635,000	1,710,000	1,775,000	1,840,000
$23,445,000	Interest	621,506	545,756	466,006	390,931	321,231	258,131
Purpose: Refunding	Total Payment	2,096,506	2,100,756	2,101,006	2,100,931	2,096,231	2,098,131
	Ending	14,495,000	12,940,000	11,305,000	9,595,000	7,820,000	5,980,000
TOTAL Water & Sewer Fund	Beginning	65,843,557	61,658,184	56,753,780	51,693,183	46,480,231	41,127,757
	Principal	4,185,373	4,904,404	5,060,596	5,212,952	5,352,475	5,502,167
	Interest	2,051,431	2,155,395	1,999,863	1,846,578	1,696,272	1,550,130
	Total Payment	6,236,804	7,059,799	7,060,459	7,059,530	7,048,747	7,052,297
	Ending	61,658,184	56,753,780	51,693,183	46,480,231	41,127,757	35,625,589

FY 2024 Stormwater Debt Schedule

Stormwater Fund		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Stormwater System Revenue Bond, Series 2022	Beginning	3,723,000	3,365,000	2,994,000	2,610,000	2,212,000	1,800,000
4/1/2023	Principal	358,000	371,000	384,000	398,000	412,000	427,000
$4,150,000	Interest	132,167	119,458	106,287	92,655	78,526	63,900
Purpose: Stormwater System Rehabilitation	Total Payment	490,167	490,458	490,287	490,655	490,526	490,900
	Ending	3,365,000	2,994,000	2,610,000	2,212,000	1,800,000	1,373,000
TOTAL Stormwater Fund	Beginning	3,723,000	3,365,000	2,994,000	2,610,000	2,212,000	1,800,000
	Principal	358,000	371,000	384,000	398,000	412,000	427,000
	Interest	132,167	119,458	106,287	92,655	78,526	63,900
	Total Payment	490,167	490,458	490,287	490,655	490,526	490,900
	Ending	3,365,000	2,994,000	2,610,000	2,212,000	1,800,000	1,373,000

Dorchester COUNTY

DEBT SERVICE

FY 2024 Water & Sewer Debt Schedule continued

Water & Sewer Fund		FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
State Revolving Loan, Series 2009A	Beginning	282,976	57,093				
11/1/2010	Principal	225,883	57,093				
$3,860,390	Interest	3,495	251				
Purpose: Sewer System Rehabilitation	Total Payment	229,378	57,344				
	Ending	57,093	0				
State Revolving Loan, Series 2012A	Beginning	320,506	241,576	161,853	81,331		
5/1/2013	Principal	78,930	79,722	80,523	81,331		
$1,481,830	Interest	2,910	2,117	1,317	509		
Purpose: Reclaimed Water Storage and Supply	Total Payment	81,840	81,840	81,840	81,840		
	Ending	241,576	161,853	81,331	0		
State Revolving Loan, Series 2018	Beginning	1,350,108	1,075,888	796,420	511,604	221,339	
2/1/2020	Principal	274,220	279,468	284,816	290,266	221,339	
$3,654,740	Interest	23,706	18,459	13,111	7,661	2,106	
Purpose: Wastewater Treatment Plant Improvements	Total Payment	297,926	297,926	297,926	297,926	223,445	
	Ending	1,075,888	796,420	511,604	221,339	0	
Waterworks & Sewer System Revenue Bonds, Series 2023	Beginning	24,950,000	24,190,000	23,390,000	22,550,000	21,670,000	20,740,000
10/1/2023	Principal	760,000	800,000	840,000	880,000	930,000	975,000
$28,220,000	Interest	1,121,975	1,082,975	1,041,975	998,975	953,725	906,100
Purpose: Lower Waste Water Treatment Plant	Total Payment	1,881,975	1,882,975	1,881,975	1,878,975	1,883,725	1,881,100
	Ending	24,190,000	23,390,000	22,550,000	21,670,000	20,740,000	19,765,000
Waterworks and Sewer System Refunding Bonds, Series 2020	Beginning						
10/1/2020	Principal						
$11,962,000	Interest						
Purpose: Refunding	Total Payment						
Note: Portion of Bond used to Pay Down Series 2012 Refunding Bond	Ending						
Waterworks and Sewer System Revenue Refunding Bond, Series 2017	Beginning	2,742,000	2,316,000	1,879,000	1,430,000	965,000	490,000
4/1/2018	Principal	426,000	437,000	449,000	465,000	475,000	490,000
$6,219,000	Interest	68,030	56,423	44,506	32,213	19,570	6,591
Purpose: Refunding	Total Payment	494,030	493,423	493,506	497,213	494,570	496,591
	Ending	2,316,000	1,879,000	1,430,000	965,000	490,000	0
Waterworks and Sewer System Revenue Refunding Bonds, Series 2015	Beginning	5,980,000	4,060,000	2,065,000			
10/27/2015	Principal	1,920,000	1,995,000	2,065,000			
$23,445,000	Interest	182,531	102,113	34,847			
Purpose: Refunding	Total Payment	2,102,531	2,097,113	2,099,847			
	Ending	4,060,000	2,065,000	0			
TOTAL Water & Sewer Fund	Beginning	35,625,589	31,940,557	28,292,273	24,572,935	22,856,339	21,230,000
	Principal	3,685,033	3,648,283	3,719,338	1,716,597	1,626,339	1,465,000
	Interest	1,402,647	1,262,337	1,135,756	1,039,357	975,401	912,691
	Total Payment	5,087,680	4,910,621	4,855,094	2,755,954	2,601,740	2,377,691
	Ending	31,940,557	28,292,273	24,572,935	22,856,339	21,230,000	19,765,000

FY 2024 Stormwater Debt Schedule continued

Stormwater Fund		FY 2030	FY 2031	FY 2032
Stormwater System Revenue Bond, Series 2022	Beginning	1,373,000	931,000	474,000
4/1/2023	Principal	442,000	457,000	474,000
$4,150,000	Interest	48,742	33,051	16,827
Purpose: Stormwater System Rehabilitation	Total Payment	490,742	490,051	490,827
	Ending	931,000	474,000	0
TOTAL Stormwater Fund	Beginning	1,373,000	931,000	474,000
	Principal	442,000	457,000	474,000
	Interest	48,742	33,051	16,827
	Total Payment	490,742	490,051	490,827
	Ending	931,000	474,000	0

FY 2024 Water & Sewer Debt Schedule continued

		FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041
Water & Sewer Fund							
State Revolving Loan, Series 2009A	Beginning						
11/1/2010	Principal						
$3,860,390	Interest						
Purpose: Sewer System Rehabilitation	Total Payment						
	Ending						
State Revolving Loan, Series 2012A	Beginning						
5/1/2013	Principal						
$1,481,830	Interest						
Purpose: Reclaimed Water Storage and Supply	Total Payment						
	Ending						
State Revolving Loan, Series 2018	Beginning						
2/1/2020	Principal						
$3,654,740	Interest						
Purpose: Wastewater Treatment Plant Improvements	Total Payment						
	Ending						
Waterworks & Sewer System Revenue Bonds, Series 2023	Beginning	19,765,000	18,740,000	17,660,000	16,525,000	15,335,000	14,085,000
10/1/2023	Principal	1,025,000	1,080,000	1,135,000	1,190,000	1,250,000	1,315,000
$28,220,000	Interest	856,100	803,475	748,100	689,975	628,975	564,850
Purpose: Lower Waste Water Treatment Plant	Total Payment	1,881,100	1,883,475	1,883,100	1,879,975	1,878,975	1,879,850
	Ending	18,740,000	17,660,000	16,525,000	15,335,000	14,085,000	12,770,000
Waterworks and Sewer System Refunding Bonds, Series 2020	Beginning						
10/1/2020	Principal						
$11,962,000	Interest						
Purpose: Refunding	Total Payment						
Note: Portion of Bond used to Pay Down Series 2012	Ending						
Refunding Bond							
Waterworks and Sewer System Revenue Refunding Bond, Series 2017	Beginning						
4/1/2018	Principal						
$6,219,000	Interest						
Purpose: Refunding	Total Payment						
	Ending						
Waterworks and Sewer System Revenue Refunding Bonds, Series 2015	Beginning						
10/27/2015	Principal						
$23,445,000	Interest						
Purpose: Refunding	Total Payment						
	Ending						
TOTAL Water & Sewer Fund	Beginning	19,765,000	18,740,000	17,660,000	16,525,000	15,335,000	14,085,000
	Principal	1,025,000	1,080,000	1,135,000	1,190,000	1,250,000	1,315,000
	Interest	856,100	803,475	748,100	689,975	628,975	564,850
	Total Payment	1,881,100	1,883,475	1,883,100	1,879,975	1,878,975	1,879,850
	Ending	18,740,000	17,660,000	16,525,000	15,335,000	14,085,000	12,770,000

FY 2024 Water & Sewer Debt Schedule continued

Water & Sewer Fund		FY 2042	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047
State Revolving Loan, Series 2009A	Beginning						
11/1/2010	Principal						
$3,860,390	Interest						
Purpose: Sewer System Rehabilitation	Total Payment						
	Ending						
State Revolving Loan, Series 2012A	Beginning						
5/1/2013	Principal						
$1,481,830	Interest						
Purpose: Reclaimed Water Storage and Supply	Total Payment						
	Ending						
State Revolving Loan, Series 2018	Beginning						
2/1/2020	Principal						
$3,654,740	Interest						
Purpose: Wastewater Treatment Plant Improvements	Total Payment						
	Ending						
Waterworks & Sewer System Revenue Bonds, Series 2023	Beginning	12,770,000	11,395,000	9,960,000	8,470,000	6,915,000	5,295,000
10/1/2023	Principal	1,375,000	1,435,000	1,490,000	1,555,000	1,620,000	1,690,000
$28,220,000	Interest	504,475	448,275	389,775	326,931	259,463	189,125
Purpose: Lower Waste Water Treatment Plant	Total Payment	1,879,475	1,883,275	1,879,775	1,881,931	1,879,463	1,879,125
	Ending	11,395,000	9,960,000	8,470,000	6,915,000	5,295,000	3,605,000
Waterworks and Sewer System Refunding Bonds, Series 2020	Beginning						
10/1/2020	Principal						
$11,962,000	Interest						
Purpose: Refunding	Total Payment						
Note: Portion of Bond used to Pay Down Series 2012 Refunding Bond	Ending						
Waterworks and Sewer System Revenue Refunding Bond, Series 2017	Beginning						
4/1/2018	Principal						
$6,219,000	Interest						
Purpose: Refunding	Total Payment						
	Ending						
Waterworks and Sewer System Revenue Refunding Bonds, Series 2015	Beginning						
10/27/2015	Principal						
$23,445,000	Interest						
Purpose: Refunding	Total Payment						
	Ending						
TOTAL Water & Sewer Fund	Beginning	12,770,000	11,395,000	9,960,000	8,470,000	6,915,000	5,295,000
	Principal	1,375,000	1,435,000	1,490,000	1,555,000	1,620,000	1,690,000
	Interest	504,475	448,275	389,775	326,931	259,463	189,125
	Total Payment	1,879,475	1,883,275	1,879,775	1,881,931	1,879,463	1,879,125
	Ending	11,395,000	9,960,000	8,470,000	6,915,000	5,295,000	3,605,000

FY 2024 Water & Sewer Debt Schedule continued

		FY 2048	FY 2049
Water & Sewer Fund			
State Revolving Loan, Series 2009A	Beginning		
11/1/2010	Principal		
$3,860,390	Interest		
Purpose: Sewer System Rehabilitation	Total Payment		
	Ending		
State Revolving Loan, Series 2012A	Beginning		
5/1/2013	Principal		
$1,481,830	Interest		
Purpose: Reclaimed Water Storage and Supply	Total Payment		
	Ending		
State Revolving Loan, Series 2018	Beginning		
2/1/2020	Principal		
$3,654,740	Interest		
Purpose: Wastewater Treatment Plant Improvements	Total Payment		
	Ending		
Waterworks & Sewer System Revenue Bonds, Series 2023	Beginning	3,605,000	1,840,000
10/1/2023	Principal	1,765,000	1,840,000
$28,220,000	Interest	115,706	39,100
Purpose: Lower Waste Water Treatment Plant	Total Payment	1,880,706	1,879,100
	Ending	1,840,000	0
Waterworks and Sewer System Refunding Bonds, Series 2020	Beginning		
10/1/2020	Principal		
$11,962,000	Interest		
Purpose: Refunding	Total Payment		
Note: Portion of Bond used to Pay Down Series 2012 Refunding Bond	Ending		
Waterworks and Sewer System Revenue Refunding Bond, Series 2017	Beginning		
4/1/2018	Principal		
$6,219,000	Interest		
Purpose: Refunding	Total Payment		
	Ending		
Waterworks and Sewer System Revenue Refunding Bonds, Series 2015	Beginning		
10/27/2015	Principal		
$23,445,000	Interest		
Purpose: Refunding	Total Payment		
	Ending		
TOTAL Water & Sewer Fund	Beginning	3,605,000	1,840,000
	Principal	1,765,000	1,840,000
	Interest	115,706	39,100
	Total Payment	1,880,706	1,879,100
	Ending	1,840,000	0

CAPITAL PROJECTS

General Project Cost Detail

The FY 2024-2028 Adopted Five-Year Capital Improvement Plan (CIP) includes a summary overview and departmental sections. The overview outlines the County's policies regarding capital investments and provides summarized information of the CIP. Detailed information about individual projects is included in each department section.

Capital Improvement Policy

1. The County has implemented a five-year capital improvement plan. The capital improvement plan is updated annually.
2. The County will coordinate development of the capital improvement budget with development of the operating budget. Operating costs relating to capital improvements will be projected and included in the operating budget.
3. The County will identify the estimated costs and funding sources for capital projects before submitting to County Council for approval.

Overview

Capital expenditures consist of a single item that costs $1,000 or more and has a useful life of more than one year. Some capital expenditures are included within the operating budgets of the Enterprise Funds since they are recurring or affordable on a pay-as-you-go basis. General Fund capital expenditures are budgeted for in the Capital Improvements Fund. Examples of capital expenditures included in the operating budget are vehicles and equipment purchases. In the table below, the capital expenditures included in the FY2024 budget are summarized by fund type.

Capital Expenditures	
Capital Improvements Funds	$5,019,754
Enterprise Funds	1,328,864
Grand Total	**$6,348,618**

Capital expenditures that are significant, non-routine and costs over $50,000 are placed in the Capital Improvement Plan (CIP). The CIP has been developed to identify major projects that occur infrequently and should be financed over a period of years. There is not a set inflation index on multi-year projects. The projects that meet the requirements for the CIP are put out for competitive bid. If a project is set to begin in FY24, the primary construction contract which is the brunt of the project cost is set at that time. The contract is then spread across multiple fiscal years depending on the timing. It would however be appropriate to inflate costs for FF&E or contingency based on the estimated substantial completion date. We did recommend a 12% contingency for projects in FY24. County Council approved the FY2024-2028

CAPITAL PROJECTS

Capital Improvement Plan by resolution on June 19, 2023. Council and staff will review the program, its direction, progress, and financing requirements on an annual basis.

The list of projects for FY2024 have been incorporated into the FY2024 Budget in the Capital Improvements Fund. An interactive dashboard, as shown below, is available for citizens review on the County's webpage Five-Year Capital Improvement Plan.

Impact on the Operating Budget

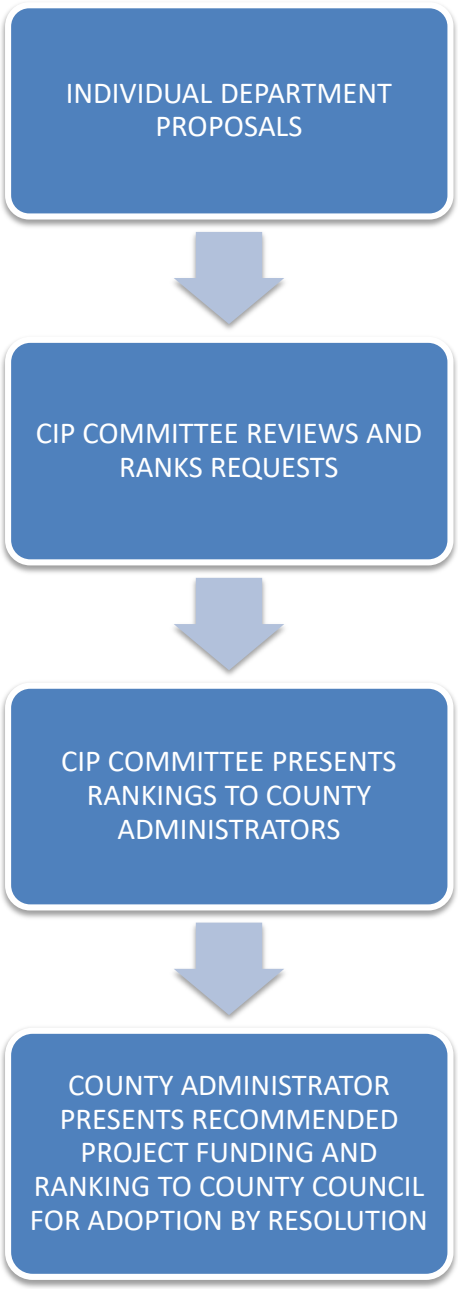
The capital improvement plan has a direct impact on current and future operating budgets. The County estimated the additional personnel and operating costs for projects that are ongoing in FY2024. For some projects, the additional operating costs are either insignificant or are offset by cost savings.

CAPITAL IMPROVEMENT PLAN PROCESS

A Capital Improvement Plan (CIP) is a flexible plan outlining the financial schedules for all Capital Projects over a five-year period (Fiscal Years 2024 – 2028). The CIP does not address all capital expenditures for Dorchester County, but it provides an overview of all large, physical improvements which are permanent. The schedules also include projections for long term operating expenditures associated with each project, if applicable.

The goal of the 5-year CIP program is to establish a plan that outlines the projected infrastructure improvement needs of each department to assist in the planning and budgeting process. The plan includes a summary of all projects, an estimated cost, a timeline for the improvements, and the source of funding for each project. The CIP Plan is designed to be re-evaluated each year to either reaffirm or reprioritize the projects due to expected changes in the County's goals and financial resources.

To qualify for inclusion in the CIP Ranking Process, a project must be consistent with guidelines and goals outlined in the County's Strategic Plan. Capital expenditures that are significant, non-routine and cost over $50,000 are placed in the CIP. The CIP Committee utilizes the Budget Scoring Matrix to determine project priority levels which are outlined on the following pages. County Administrator recommends project funding to County Council based on the level in which projects were ranked varying from Critical to Low Priority. The current financial state of the County is also taken into consideration when selecting and prioritizing project funding. On an annual basis, funding for CIP Projects will be limited based on each department's current fund balance or bonding capabilities. Projects identified in the CIP may be funded by various sources such as General Obligation Bonds, Revenue Bonds, Grants, or Existing Fund Balance.



Dorchester COUNTY

CAPITAL PROJECTS

2024 CAPITAL IMPROVEMENT BUDGET SCORING MATRIX

Criteria	Possible Scores										
	1	2	3	4	5	6	7	8	9	10	Score
Mitigates Risk to Public Safety or Health											
Improves Deteriorated Infrastructure											
Systematic Replacement of Existing Infrastructure											
Improves Operational Efficiency											
Coordinates with Other Projects and Requirements											
Equitable Provision of Services and Facilities											
Protects and Conserves Resources											
Provides New or Substantially Expanded Facility											
Promotes Economic Development											

TOTAL PROJECT SCORE

PROJECT PRIORITY

The individual project score will be grouped into one of the four categories. These groupings will become the basis for the Administrator to fund and schedule projects based on available funds. The categories are:

- Group A: Critical Priority, priority projects that should be done if possible; a special priority should be made to find sufficient funding for all projects in this group.
- Group B: High Priority, projects that should be done as funding becomes available.
- Group C: Medium Priority, worthwhile projects to be considered if funding is available; may be deferred to subsequent year.
- Group D: Low Priority, desirable but not essential.

CAPITAL IMPROVEMENT PLAN OBJECTIVES

Implement Strategic Priorities and Long- Range Plans

- The CIP is one of the key methods for implementing the County's long-range plans through physical projects. The five-year CIP should function as the mid-range capital plan; the first three-years as a more exact program; and the upcoming fiscal year (FY2024) as County Administration's capital budget proposal.

Protect Public Health and Safety

- Public health and safety involve the prevention of and protection from an unreasonable exposure to dangerous or life-threatening situations and events. The CIP reflects the County's effort to satisfy public health and safety related needs and concerns.

Promote Growth Opportunities

- The CIP investments consider opportunities to create catalysts for private development that could bring new housing, businesses, and jobs to Dorchester County. These investments also create conditions for successful future public services or infrastructure projects that may not be viable today.

Create New Public Amentities

- In order to grow the County's population and economy, and improve quality of life, the County must address more than maintenance of facilities and infrastructure. It must also implement strategic transformative projects that have broad community benefit and make our County a more attractive place to live, visit, conduct business, and invest.

Promote Long-Term Fiscal Sustainability

- The relationships among funding sources for capital improvements, the County's growth policies, and its operating budget are critical to the County's fiscal health. To ensure the long-range economic stability, the County should:

  - Maintain annual debt service payments consistent with anticipated revenues.
  - Maintain a financial position that will continue to improve the County's ability to attract investment.
  - Expand revenue by increasing economic activity and property values through focused projects and programs in existing centers and corridors while considering potentially beneficial annexation opportunities.

CAPITAL MAINTENANCE PROJECTS (CMP)

The County's Capital Maintenance Projects are presented annually to County Council for consideration during the annual budget process. The Capital Maintenance Plan is updated annually as new needs become known and as priorities change. The intended purpose of Capital Maintenance Projects is to minimize the deterioration of existing assets and avoid deferred maintenance to prevent excessive funding needs for future remedial work.

A Capital Maintenance Project is defined by the County as follows:

- The replacement of equipment exceeding $5,000, with an expected life of three years or more.
- Minor building renovations, roof, or HVAC repairs exceeding $50,000 with an expected life of 10 years or more.
- Any other capital investments to maintain current facilities that exceed $50,000 and have an estimated life of ten years or more.

Some examples of capital maintenance projects are roof replacements, minor refurbishments of existing facilities, parking lot paving/repaving, HVAC replacement/repair, and minor pump station rehabilitations.

Engineering or planning studies that are directly linked to a specific capital project are part of the cost of that project. Such engineering studies should be included in the project request of which they are a part. Other studies and plans, such as feasibility studies or facilities assessments, can be major expenses, but they should only be shown in the annual operating budget.

SOUTH CAROLINA)
)
DORCHESTER COUNTY)

RESOLUTION NUMBER 23-22

A RESOLUTION TO ADOPT DORCHESTER COUNTY FIVE-YEAR CAPITAL IMPROVEMENT PLAN FY 2024 – FY 2028

WHEREAS, Dorchester County Council believes that it is in the best interest of the County to establish a Five-Year Capital Improvement Plan (CIP) to ensure on-going financial sustainability beyond a single fiscal year budget cycle to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of service objectives and financial challenges; and

WHEREAS, Financial sustainability is defined as long-term financial performance and positioning where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services; and

WHEREAS, Long-term financial planning stimulates discussion and engenders a long-range perspective for decision makers which can be used as a tool to prevent financial challenges, stimulates long-term and strategic thinking, gives consensus on long-term financial direction, is useful for communications with citizens; and

WHEREAS, The goal of the Five-Year CIP is to provide for long-term structural balance of the ending fund balance meeting the minimum reserve levels per County Council adopted policies; and

WHEREAS, The development of a Five-Year CIP allows for the County to continue to provide services and programs to the County's stakeholders over a multi-year period, while the changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by County Council are anticipated; and

WHEREAS, the Five-Year CIP is a plan which will be updated annually with the County's Fiscal Year budget; and

WHEREAS, The Government Finance Officers Association (GFOA) Best Practice *Long-Term Financial Planning*, recommends governments regularly engage in long-term financial planning.

NOW, THEREFORE, BE IT RESOLVED by Dorchester County Council duly assembled, that the Dorchester County Five-Year CIP for FY 2024 – FY 2028 is hereby adopted.

SUMMARY BY DEPARTMENT	COMMITTED	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FUTURE YEARS	TOTAL
Airports	386,535	190,000	1,800,000	228,000	1,377,500	-	-	3,982,035
Coroner	2,100,000	-	-	-	-	-	-	2,100,000
Emergency Management Division	13,490,622	200,000	-	-	-	-	-	13,690,622
Emergency Medical Services	292,165	1,225,000	275,000	-	-	-	-	1,792,165
Fire	1,000,000	-	500,000	-	-	-	-	1,500,000
General Government	9,576,637	1,450,000	-	-	-	-	-	11,026,637
Library	34,595,488	-	-	-	-	-	-	34,595,488
Neighborhood Services	2,500,000	-	-	-	-	-	-	2,500,000
Recreation	27,903,736	3,200,000	-	-	-	-	-	31,103,736
Sheriff's Office	3,655,111	644,574	50,000	-	-	-	-	4,349,685
Solid Waste	100,000	45,150	-	-	-	-	-	145,150
Stormwater	4,839,646	2,562,336	1,968,717	2,925,000	-	1,275,000	-	13,570,699
Transportation	24,300,274	43,659,435	32,261,750	12,824,929	1,529,929	-	-	114,576,317
Water and Sewer	37,258,236	1,004,864	34,191,375	1,000,000	146,000,000	-	-	219,454,475
Water and Sewer Impact Fees	39,756,407	10,259,328	4,877,631	4,877,630	2,401,179	-	-	62,172,175
Unfunded	-	-	55,927,233	68,772,970	189,256,477	119,655,068	875,641,122	1,309,252,870
	201,754,857	**64,440,687**	**131,851,706**	**90,628,529**	**340,565,085**	**120,930,068**	**875,641,122**	**1,825,812,054**

FUNDING SOURCES	COMMITTED	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FUTURE YEARS	TOTAL
American Rescue Plan Act (ARPA)	11,215,676	-	-	-	-	-	-	11,215,676
Army Corp of Engineers	-	1,233,717	1,233,717	-	-	-	-	2,467,434
Berkeley County	-	2,000,000	2,577,750	812,583	812,583	-	-	6,202,916
BIL/AIG Grant	-	180,000	-	-	-	-	-	180,000
Capital Improvement Fund (Fund 201)	712,496	950,000	500,000	-	-	-	-	2,162,496
CTC	850,000	-	-	-	-	-	-	850,000
CHATS Guideshare	-	9,468,000	17,624,000	11,020,000	-	-	-	38,112,000
Dorchester County Transportation Authority	926,040	1,760,862	275,000	275,000	-	-	-	3,236,902
Dorchester School District #2	1,140,000	-	-	-	-	-	-	1,140,000
Dorchester School District #4	-	1,127,243	-	-	-	-	-	1,127,243
Developer Contribution	-	1,225,000	275,000	-	-	-	-	1,500,000
Dominion Energy Grant	300,000	-	-	-	-	-	-	300,000
Economic Development Fund	1,139,041	-	-	-	-	-	-	1,139,041
Economic Development Administration Grant	-	6,769,022	-	-	-	-	-	6,769,022
Edisto Grant	210,000	-	-	-	-	-	-	210,000
FAA AIP Grant	96,535	-	-	216,000	1,305,000	-	-	1,617,535
Family Court/Unit Cost Fund	170,000	-	-	-	-	-	-	170,000
Fire Fund (Fund 385)	500,000	-	-	-	-	-	-	500,000
General Fund (Fund 101)	2,372,703	-	-	-	-	-	-	2,372,703
Home Telecom Grant	30,000	-	-	-	-	-	-	30,000
Hospitality Tax	1,444,337	-	-	-	-	-	-	1,444,337
Library Fund (Fund 103)	3,640,909	-	-	-	-	-	-	3,640,909
PARD Grant	6,400	-	-	-	-	-	-	6,400
Recreation Fund (Fund 150)	191,690	-	-	-	-	-	-	191,690
SCAC Grant	168,000	10,000	1,800,000	12,000	72,500	-	-	2,062,500
SC Dept. of Commerce Grant	713,052	3,226,948	-	-	-	-	-	3,940,000
SC RIA Grant	8,665,407	-	-	-	-	-	-	8,665,407
SC Rural Infrastructure Authority Grant	10,000,000	-	-	-	-	-	-	10,000,000
SC Transportation Infrastructure Bank (SCTIB)	5,500,000	11,000,000	-	-	-	-	-	16,500,000
Series 2010 General Obligation Bond (GOB)	1,114,555	-	-	-	-	-	-	1,114,555
Series 2011 General Obligation Bond (GOB)	1,350,000	-	-	-	-	-	-	1,350,000
Series 2019 General Obligation Bond (GOB)	12,423,162	844,574	-	-	-	-	-	13,267,736
Series 2020 General Obligation Bond (GOB)	5,821,563	-	-	-	-	-	-	5,821,563
Series 2022 General Obligation Bond (GOB)	42,749,770	-	-	-	-	-	-	42,749,770
Series 2021 Lease Purchase	2,979,060	-	-	-	-	-	-	2,979,060
Series 2020 TIF Limited Obligation Bond (LOB)	10,009,999	-	-	-	-	-	-	10,009,999
Series 2022 Stormwater Revenue Bond	4,038,346	-	-	-	-	-	-	4,038,346
Series 2023 Water & Sewer Revenue Bond	26,818,746	-	-	-	-	-	-	26,818,746
Series TBD Water and Sewer Revenue Bond	-	-	34,191,375	-	145,000,000	-	-	179,191,375
Sheriff's Discretionary Funds	-	-	50,000	-	-	-	-	50,000
Solid Waste Fund	187,550	45,150	-	-	-	-	-	232,700
State of SC Appropriations	-	3,700,000	-	-	-	-	-	3,700,000
Stormwater Fund	888,850	1,313,789	735,000	2,925,000	-	1,275,000	-	7,137,639
Town of Summerville TIF	2,000,000	-	-	-	-	-	-	2,000,000
Town of Summerville	-	-	11,000,000	-	-	-	-	11,000,000
Transportation Alternatives Program Grant	148,755	-	-	-	-	-	-	148,755
Transportation Sales Tax	9,261,725	8,307,360	785,000	717,346	717,346	-	-	19,788,777
USDA Grant	1,000,000	-	-	-	-	-	-	1,000,000
Wal-Mart Contribution	40,000	-	-	-	-	-	-	40,000
Water & Sewer Fund (Fund 601)	10,559,490	3,893,332	-	1,000,000	1,000,000	-	-	16,452,822
Water & Sewer Impact Fee Fund (Fund 602)	20,371,000	7,370,860	4,877,631	4,877,630	2,401,179	-	-	39,898,300
Work in Kind (WIK)	-	14,830	-	-	-	-	-	14,830
Unfunded	-	-	55,927,233	68,772,970	189,256,477	119,655,068	875,641,122	1,309,252,870
	201,754,857	**64,440,687**	**131,851,706**	**90,628,529**	**340,565,085**	**120,930,068**	**875,641,122**	**1,825,812,054**

ADOPTED this 19th day of June 2023

DORCHESTER COUNTY COUNCIL

BY: S. Todd Friddle

S. Todd Friddle, Chairman

ATTEST: Tracey L. Langley

Tracey L. Langley, Clerk

CAPITAL PROJECTS

COMPLETED SINCE LAST CIP

Fire Department

- DCFR Station 17
- Ladson Road Fire/EMS Station *(Late FY23 Completion)*

Transportation

- US 78 Phase 2A Improvements
- US 78 Phase 2B Improvements

Water & Sewer

- Edisto Tribal Council Elevated Tank
- FY22 Pump Station Rehabs

PARTIALLY FUNDED PROJECTS

Airport

- Summerville - Apron Rehabilitation
- Summerville - New Fuel Farm
- Summerville - New Apron and Taxi Lane

Fire Department

- Jedburg Fire Station

General Government

- Veteran's Facility

Sheriff's Office

- Weapon's Training Facility

Solid Waste

- Suburban Site Improvements

Transportation

- 17A Main Street
- Central Avenue Widening
- Delemar Highway Widening
- Dorchester Rd Widening
- HWY 15 Improvements
- Miles Jamison Rd Widening
- Orangeburg Loop Widening
- Parsons Rd Widening
- Patriot Blvd Improvements
- Stallsville Loop
- US 17A Widening
- US 78 Phase 3B Improvements
- US 78 St. George - Winding Woods
- Wescott Blvd Improvements

Water & Sewer

- Greater St. George - HWY 15 to I-26 Sewer PS & FM
- SCIIP Jedburg Rd
- Summerhaven Water Line Improvements
- Water Main from I-95 Well to Hwy-15

NEW PROJECT REQUESTS SINCE LAST CIP

General Government

- Health & Human Services Campus
- Office Annex Renovation
- Operations Building Improvements
- Public Works Site Master Plan
- Winding Woods Commerce Park Building Pad

Fire Department

- Givhans Fire Station

Neighborhood Services

- St. George Healthcare Facility

Recreation

- Ashley River Dog Park and Shelter

Sheriff's Office

- Troy Knight Judicial Renovations

Solid Waste

- Suburban Site Improvements

Stormwater

- Polk Swamp Restoration
- Thorpe Rd Culvert

Transportation

- Dorchester Rd Bike/Pedestrian Bridge
- Midland Parkway
- Oakbrook Streetscaping and Trails
- Spring Rd. Paving Improvements
- US Hwy 27 Widening
- Wallace Ackerman Turn Lane
- William Canady Rd. Improvements

Water & Sewer

- Conoflow Well Rehabilitation
- Coosaw Creek Interceptor Improvements
- DC Regional Water Interconnection Project
- Gravity or FM Sewer Line Rehab
- Greater St. George - Hwy 15 to I-26 Sewer PS & FM
- Harleyville Pumpstation & Force Main Reversal
- Jedburg Rd. Water Distribution & Wastewater System Improvement
- Metal Building Demingway
- Pecan Tree Site Extension - St. George
- PS #112 Rehab
- Pump Station #119 Rehab Force Main Rehab
- Pump Station #55 Rehab
- Pump Station #8 Rehab
- Reevesville Well Rehab
- Shady Grove Wastewater Improvements
- Stratton II Beret Water
- Sweetbruar Subdivision
- University Park Water Distribution & Wastewater System Improvement
- Metal Building Deming Way
- Winterseat Pump Station and Force Main
- Woodland High School Wastewater Force Main

Dorchester COUNTY

CAPITAL PROJECTS

TOTAL CIP FUNDING AND PROJECT SUMMARY

FUNDING SOURCES	COMMITTED	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FUTURE YEARS	TOTAL
American Rescue Plan Act (ARPA)	11,215,676	-	-	-	-	-	-	11,215,676
Army Corp of Engineers	-	1,233,717	1,233,717	-	-	-	-	2,467,434
Berkeley County	-	2,000,000	2,577,750	812,583	812,583	-	-	6,202,916
BIL/AIG Grant	-	180,000	-	-	-	-	-	180,000
Capital Improvement Fund (Fund 201)	712,496	950,000	500,000	-	-	-	-	2,162,496
CTC	850,000	-	-	-	-	-	-	850,000
CHATS Guideshare	-	9,468,000	17,624,000	11,020,000	-	-	-	38,112,000
Dorchester County Transportation Authority	926,040	1,760,862	275,000	275,000	-	-	-	3,236,902
Dorchester School District #2	1,140,000	-	-	-	-	-	-	1,140,000
Dorchester School District #4	-	1,127,243	-	-	-	-	-	1,127,243
Developer Contribution	-	1,225,000	275,000	-	-	-	-	1,500,000
Dominion Energy Grant	300,000	-	-	-	-	-	-	300,000
Economic Development Fund	1,139,041	-	-	-	-	-	-	1,139,041
Economic Development Administration Grant	-	6,769,022	-	-	-	-	-	6,769,022
Edisto Grant	210,000	-	-	-	-	-	-	210,000
FAA AIP Grant	96,535	-	-	216,000	1,305,000	-	-	1,617,535
Family Court/Unit Cost Fund	170,000	-	-	-	-	-	-	170,000
Fire Fund (Fund 385)	500,000	-	-	-	-	-	-	500,000
General Fund (Fund 101)	2,372,703	-	-	-	-	-	-	2,372,703
Home Telecom Grant	30,000	-	-	-	-	-	-	30,000
Hospitality Tax Fund (Fund 347)	1,650,772	320,426	-	-	-	-	-	1,971,198
Library Fund (Fund 103)	3,640,909	-	-	-	-	-	-	3,640,909
PARD Grant	6,400	-	-	-	-	-	-	6,400
Recreation Fund (Fund 150)	191,690	-	-	-	-	-	-	191,690
SCAC Grant	168,000	10,000	1,800,000	12,000	72,500	-	-	2,062,500
SC Dept. of Commerce Grant	713,052	3,226,948	-	-	-	-	-	3,940,000
SC Rural Infrastructure Authority Grant	18,665,407	-	-	-	-	-	-	18,665,407
SC Transportation Infrastructure Bank (SCTIB)	5,500,000	11,000,000	-	-	-	-	-	16,500,000
Series 2010 General Obligation Bond (GOB)	1,114,555	-	-	-	-	-	-	1,114,555
Series 2011 General Obligation Bond (GOB)	1,350,000	-	-	-	-	-	-	1,350,000
Series 2019 General Obligation Bond (GOB)	12,423,162	844,574	-	-	-	-	-	13,267,736
Series 2020 General Obligation Bond (GOB)	5,939,388	-	-	-	-	-	-	5,939,388
Series 2022 General Obligation Bond (GOB)	40,749,770	2,000,000	-	-	-	-	-	42,749,770
Series 2021 Lease Purchase	2,979,060	-	-	-	-	-	-	2,979,060
Series 2020 TIF Limited Obligation Bond (LOB)	10,009,999	-	-	-	-	-	-	10,009,999
Series 2022 Stormwater Revenue Bond	4,038,346	-	-	-	-	-	-	4,038,346
Series 2023 Water & Sewer Revenue Bond	26,818,746	-	-	-	-	-	-	26,818,746
Series TBD Water and Sewer Revenue Bond	-	-	34,191,375	-	145,000,000	-	-	179,191,375
Sheriff's Discretionary Funds	-	-	50,000	-	-	-	-	50,000
Solid Waste Fund (Fund 605)	187,550	45,150	-	-	-	-	-	232,700
State of SC Appropriations	-	3,700,000	1,000,000	-	-	-	-	4,700,000
Stormwater Fund (Fund 603)	888,850	1,313,789	735,000	2,925,000	-	1,275,000	-	7,137,639
Town of Summerville TIF	2,000,000	-	-	-	-	-	-	2,000,000
Town of Summerville	-	-	11,000,000	-	-	-	-	11,000,000
Transportation Alternatives Program Grant	148,755	-	-	-	-	-	-	148,755
Transportation Sales Tax	9,261,725	9,092,360	717,346	717,346	-	-	-	19,788,777
USDA Grant	1,000,000	-	-	-	-	-	-	1,000,000
Wal-Mart Contribution	40,000	-	-	-	-	-	-	40,000
Water & Sewer Fund (Fund 601)	10,559,490	3,893,332	-	1,000,000	1,000,000	-	-	16,452,822
Water & Sewer Impact Fee Fund (Fund 602)	20,371,000	7,370,860	4,877,631	4,877,630	2,401,179	-	-	39,898,300
Work in Kind (WIK)	-	14,830	-	-	-	-	-	14,830
Unfunded	-	-	55,927,233	68,772,970	189,256,477	119,655,068	875,641,122	1,309,252,870
	200,079,117	**67,546,113**	**132,784,052**	**90,628,529**	**339,847,739**	**120,930,068**	**875,641,122**	**1,827,456,740**

SUMMARY BY DEPARTMENT	COMMITTED	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FUTURE YEARS	TOTAL
Airports	386,535	190,000	1,800,000	228,000	1,377,500	-	-	3,982,035
Coroner	2,100,000	-	-	-	-	-	-	2,100,000
Emergency Management Division	13,490,622	200,000	-	-	-	-	-	13,690,622
Emergency Medical Services	292,165	1,225,000	275,000	-	-	-	-	1,792,165
Fire	1,000,000	-	500,000	-	-	-	-	1,500,000
General Government	9,576,637	1,450,000	-	-	-	-	-	11,026,637
Library	34,713,313	-	-	-	-	-	-	34,713,313
Neighborhood Services	2,500,000	-	-	-	-	-	-	2,500,000
Recreation	26,110,171	5,520,426	1,000,000	-	-	-	-	32,630,597
Sheriff's Office	3,655,111	644,574	50,000	-	-	-	-	4,349,685
Solid Waste	100,000	45,150	-	-	-	-	-	145,150
Stormwater	4,839,646	2,562,336	1,968,717	2,925,000	-	1,275,000	-	13,570,699
Transportation	24,300,274	44,444,435	32,194,096	12,824,929	812,583	-	-	114,576,317
Water and Sewer	37,258,236	1,004,864	34,191,375	1,000,000	146,000,000	-	-	219,454,475
Water and Sewer Impact Fees	39,756,407	10,259,328	4,877,631	4,877,630	2,401,179	-	-	62,172,175
Unfunded	-	-	55,927,233	68,772,970	189,256,477	119,655,068	875,641,122	1,309,252,870
	200,079,117	**67,546,113**	**132,784,052**	**90,628,529**	**339,847,739**	**120,930,068**	**875,641,122**	**1,827,456,740** *

* County Council approved adjustments to capital improvement projects on July 10, 2023, reflected above, not captured in the Resolution approved by Council on June 19, 2023.

Dorchester COUNTY

CAPITAL PROJECTS

FUNDED & PARTIALLY FUNDED CIP PROJECTS

FUNDED & PARTIALLY FUNDED PROJECTS	Project ID	Committed Funding	Plan FY 2024	Plan FY 2025	Plan FY 2026	Plan FY 2027	Plan FY 2028	FUTURE YEARS	Total Budget
Airport									
SV - Apron Rehabilitation		-	-	-	228,000	1,377,500	-	-	1,605,500
SV - New Fuel Farm	AB2101	96,535	-	-	-	-	-	-	96,535
SV - New Apron and Taxi Lane		290,000	190,000	1,800,000	-	-	-	-	2,280,000
		386,535	**190,000**	**1,800,000**	**228,000**	**1,377,500**	**-**	**-**	**3,982,035**
Coroner's Office									
New Coroner's Office Facility	23CPCB	2,100,000	-	-	-	-	-	-	2,100,000
		2,100,000	**-**	**-**	**-**	**-**	**-**	**-**	**2,100,000**
EMD									
EOC /911 Center	CP19EO	13,490,622	200,000	-	-	-	-	-	13,690,622
		13,490,622	**200,000**	**-**	**-**	**-**	**-**	**-**	**13,690,622**
EMS									
Summers Corner EMS and Fire Station	CP20SC/CA21FF	292,165	1,225,000	275,000	-	-	-	-	1,792,165
		292,165	**1,225,000**	**275,000**	**-**	**-**	**-**	**-**	**1,792,165**
General Government									
Office Annex Restroom Upgrade	23CPAR	224,946	-	-	-	-	-	-	224,946
Health and Human Services	ARPAS	7,650,000	950,000	-	-	-	-	-	8,600,000
Operations Building Improvements	23PWBR	262,650	-	-	-	-	-	-	262,650
Winding Woods Commerce Park Building Pad	EF1156	1,039,041	-	-	-	-	-	-	1,039,041
Veteran's Facility	23CPVF	400,000	500,000	-	-	-	-	-	900,000
		9,576,637	**1,450,000**	**-**	**-**	**-**	**-**	**-**	**11,026,637**
Fire									
Jedburg Fire Station	23CPJF/ARPAU	1,000,000	-	500,000	-	-	-	-	1,500,000
		1,000,000	**-**	**500,000**	**-**	**-**	**-**	**-**	**1,500,000**
Library									
Summerville Branch	CP21SL	9,254,550	-	-	-	-	-	-	9,254,550
Oakbrook Branch	CP21OL	15,687,806	-	-	-	-	-	-	15,687,806
Ridgeville Branch	CP20RV	1,942,152	-	-	-	-	-	-	1,942,152
N. Charleston Branch	CP21NC	7,828,805	-	-	-	-	-	-	7,828,805
		34,713,313	**-**	**-**	**-**	**-**	**-**	**-**	**34,713,313**
Neighborhood Services									
St. George Healthcare Facility	ARPAF	2,500,000	-	-	-	-	-	-	2,500,000
		2,500,000	**-**	**-**	**-**	**-**	**-**	**-**	**2,500,000**
Recreation									
Ashley River Access - Swan Drive	BLSSWN	551,089	471,000	-	-	-	-	-	1,022,089
Land Acquisition for Conservation, Flood Mitigation, and Recreation	Multiple	6,656,754	-	-	-	-	-	-	6,656,754
Park Connector	REAX19	8,000	2,200,000	-	-	-	-	-	2,208,000
Pine Trace Natural Area	REPC12	12,897,893	1,529,000	-	-	-	-	-	14,426,893
Edisto Lakes Park (Wire Road)	REEL20	790,000	-	-	-	-	-	-	790,000
Dorchester County Oakbrook Athletic Complex	TFOBSC	5,000,000	1,000,000	1,000,000	-	-	-	-	7,000,000
Ashley River Dog Park and Shelter	23HFAD	206,435	320,426	-	-	-	-	-	526,861
		25,903,736	**5,200,000**	**1,000,000**	**-**	**-**	**-**	**-**	**32,630,597**
Sheriff's Office									
LEC Jail Annex & Lobby Remodeling	CP21LE/CA21FF	3,134,176	465,509	-	-	-	-	-	3,599,685
Troy Knight Judicial Center Renovations	ARPAX	520,935	179,065	-	-	-	-	-	700,000
Weapons Training Facility		-	-	50,000	-	-	-	-	50,000
		3,655,111	**644,574**	**50,000**	**-**	**-**	**-**	**-**	**4,349,685**
Solid Waste									
Suburban Site Improvements	24SWSB	100,000	45,150	-	-	-	-	-	145,150
		100,000	**45,150**	**-**	**-**	**-**	**-**	**-**	**145,150**
Stormwater									
Bridge Conversion Project	23STBC	4,038,346	-	-	-	-	-	-	4,038,346
Eagle Creek and Chandler Bridge Creek Confluence		-	-	75,000	100,000	-	-	-	175,000
First Bend Road	23STFB	180,000	-	-	-	-	-	-	180,000
Huntington Road Lake Carie Yelleau		-	-	25,000	225,000	-	-	-	250,000
Hurricane Branch Orangeburg Road		-	-	-	-	-	1,275,000	-	1,275,000
Lake Ashborough		-	-	50,000	-	-	-	-	50,000
Negro Branch at Sweet Briar		-	-	100,000	800,000	-	-	-	900,000
Pepperidge Drive East		-	-	60,000	300,000	-	-	-	360,000
Pepperidge Drive West		-	-	100,000	1,000,000	-	-	-	1,100,000
Peppermill Parkway		-	-	40,000	250,000	-	-	-	290,000
Polk Swamp Restoration	24STPS	-	2,562,336	1,233,717	-	-	-	-	3,796,053
R.B. Stall High School Entrance		-	-	35,000	250,000	-	-	-	285,000
Rice Mill Drive	23STRM	30,000	-	250,000	-	-	-	-	280,000
Thorpe Rd. Culvert	23STTC	591,300	-	-	-	-	-	-	591,300
		4,839,646	**2,562,336**	**1,968,717**	**2,925,000**	**-**	**1,275,000**	**-**	**13,570,699**

Dorchester COUNTY

CAPITAL PROJECTS

FUNDED & PARTIALLY FUNDED CIP PROJECTS (Continued)

FUNDED & PARTIALLY FUNDED PROJECTS	Project ID	Committed Funding	Plan FY 2024	Plan FY 2025	Plan FY 2026	Plan FY 2027	Plan FY 2028	FUTURE YEARS	Total Budget
Transportation									
Midland Parkway	23TSMP	2,177,556	-	-	-	-	-	-	2,177,556
US 78 Phase 3A Improvements	ROAD3H	5,233,500	20,743,000	17,899,000	11,295,000	-	-	-	55,170,500
US 78 Phase 3B Improvements	ROAD3I	1,150,000	-	-	-	-	-	-	1,150,000
US Hwy 27 Widening	EF1092/EF1155	1,821,430	8,769,022	-	-	-	-	-	10,590,452
Maple St Improvements	23TSMS	6,655,369	4,445,472	11,000,000	-	-	-	-	22,100,841
Spring Rd Paving Improvements	ROAD14	744,812	4,712,810	-	-	-	-	-	5,457,622
Cedar St Improvements	24TSCS	-	785,000	3,295,096	1,529,929	812,583	-	-	6,422,608
Oakbrook Streetscaping and Trails	TFOBSS	3,877,745	-	-	-	-	-	-	3,877,745
Eagle Chandler Creek MUP	TE1015	1,361,062	-	-	-	-	-	-	1,361,062
17A Main Street *	24TSMS	-	293,640	-	-	-	-	-	293,640
HWY 15 Improvements *	24TS15	-	225,957	-	-	-	-	-	225,957
US 78 St. George - Winding Woods *	24TS78	-	216,372	-	-	-	-	-	216,372
Wescott Blvd Improvements *	24TSWB	-	209,015	-	-	-	-	-	209,015
Wallace Ackerman Turn Lane	23TSWA	278,800	346,200	-	-	-	-	-	625,000
William Canady Rd. Improvements	23TSWC	1,000,000	1,127,243	-	-	-	-	-	2,127,243
Patriot Boulevard *	24TSPB	-	216,525	-	-	-	-	-	216,525
Delemar Hwy Widening	24TSDH	-	286,757	-	-	-	-	-	286,757
Dorchester Rd. Widening	24TSDR	-	385,405	-	-	-	-	-	385,405
Orangeburg Loop Widening	24TSOL	-	438,481	-	-	-	-	-	438,481
Central Avenue Widening *	24TSCA	-	239,738	-	-	-	-	-	239,738
Parsons Rd. Widening *	24TSPR	-	208,715	-	-	-	-	-	208,715
Stallsville Loop *	24TSSL	-	211,092	-	-	-	-	-	211,092
Miles Jamison Rd Widening *	24TSMJ	-	256,428	-	-	-	-	-	256,428
US 17A Widening *	24TS17	-	327,563	-	-	-	-	-	327,563
		24,300,274	**44,444,435**	**32,194,096**	**12,824,929**	**812,583**	**-**	**-**	**114,576,317**
Water and Sewer									
Coosaw Creek Interceptor Improvements	23WSCC	-	-	-	-	-	-	-	-
Water Line Upgrades in Reevesville - Phase 1	23WSRV	500,000	-	-	-	-	-	-	500,000
Metal Building Deming Way	23WSMB	800,000	-	-	-	-	-	-	800,000
Lower WWTP Expansion to 16 MGD	W16MGD	26,818,746	-	34,191,375	-	145,000,000	-	-	206,010,121
Maple Street Sewer Relocation	MAPLST	500,000	-	-	-	-	-	-	500,000
PS#8 Rehab	23WS08	25,000	-	-	-	-	-	-	25,000
PS#55 Rehab	23WS55	185,600	-	-	-	-	-	-	185,600
FY 2023 Rehab Existing Pump Stations	23WSPS	1,485,820	-	-	-	-	-	-	1,485,820
PS#104 Rehab	PS#104	499,925	-	-	-	-	-	-	499,925
PS#112 Rehab	23W112	603,951	-	-	-	-	-	-	603,951
PS#119 Rehab	23W119	866,049	-	-	-	-	-	-	866,049
Conoflow Well Rehabilitation	23WSCW	350,000	-	-	-	-	-	-	350,000
Reevesville Well Rehabilitation	23WSRW	350,000	-	-	-	-	-	-	350,000
Jedburg Rd Water Distribution & WW System Improvements	24WSJR	600,000	490,864	-	-	-	-	-	1,090,864
Stratton II Beret Water	STRAT2	600,000	-	-	-	-	-	-	600,000
Summerhaven Water Line Improvements	SMRHVN	100,000	-	-	-	-	-	-	100,000
Sweetbriar Subdivision Sewer Line Rehabilitation	23WSSR	480,000	-	-	-	-	-	-	480,000
Water Service to the Career School	23WSCS	350,000	514,000	-	-	-	-	-	864,000
Pepperidge Water Line	23WSPR	413,145	-	-	-	-	-	-	413,145
PS#3 Gravity Main Upgrade	23WSP3	460,000	-	-	-	-	-	-	460,000
Gravity or FM Sewer Line Rehab	23WSPS	1,000,000	-	-	1,000,000	1,000,000	-	-	3,000,000
Pump Station #33 Rehab	23PS33	270,000	-	-	-	-	-	-	270,000
		37,258,236	**1,004,864**	**34,191,375**	**1,000,000**	**146,000,000**	**-**	**-**	**219,454,475**
Impact Fees									
PS # 72 Upgrade	PS#72	8,520,000	4,663,360	-	-	-	-	-	13,183,360
Pecan Tree Site Extension - St. George	PECAN	156,630	-	-	-	-	-	-	156,630
Pump Station #115 Upgrade (Cedar St., St. George)	PS#115	662,000	-	-	-	-	-	-	662,000
Poplar Grove Force Main	PGRDTP	1,870,861	1,700,000	-	-	-	-	-	3,570,861
PS#4 Rehabs and FM Upgrades	PS4&FM	17,500,000	-	4,877,631	4,877,630	2,401,179	-	-	29,656,440
DC Regional Water Interconnection Project, Phase 1	23IFRW	8,715,136	2,888,468	-	-	-	-	-	11,603,604
Water Main from I-95 Well to Hwy-15	24IFWM	242,500	1,007,500	-	-	-	-	-	1,250,000
HWY 15 I-26 Sewer PS & FM	WS2301	1,072,000	-	-	-	-	-	-	1,072,000
PS#2 FM to DSS on Orangeburg Road	P3TOP2	1,017,280	-	-	-	-	-	-	1,017,280
		39,756,407	**10,259,328**	**4,877,631**	**4,877,630**	**2,401,179**	**-**	**-**	**62,172,175**
	Funded	**199,872,682**	**67,225,687**	**76,856,819**	**21,855,559**	**150,591,262**	**1,275,000**	**-**	**518,203,870**
	Unfunded	**-**	**-**	**35,132,036**	**26,336,574**	**63,428,667**	**72,505,077**	**660,741,287**	**858,143,641**

Dorchester COUNTY

CAPITAL PROJECTS

UNFUNDED CIP PROJECTS

UNFUNDED PROJECTS	FY 2024 Capital Plan	FY 2025 Capital Plan	FY 2026 Capital Plan	FY 2027 Capital Plan	FY 2028 Capital Plan	FUTURE YEARS Capital Plan	TOTAL UNFUNDED
General Government							
Public Works Site Master Plan	-	4,778,175	4,778,175	4,778,174	-	-	14,334,524
	-	**4,778,175**	**4,778,175**	**4,778,174**	-	-	**14,334,524**
Fire							
Fire Headquarters/Ridgeville Fire Station	-	2,825,000	1,800,000	-	-	-	4,625,000
Givhans Fire Station	-	880,800	1,144,491	-	-	-	2,025,291
	-	**3,705,800**	**2,944,491**	-	-	-	**6,650,291**
Recreation							
Dog Park at Davis Bailey Park	-	-	245,000	-	-	-	245,000
	-	-	**245,000**	-	-	-	**245,000**
Neighborhood Service							
Livestock Facility	-	456,000	-	-	-	-	456,000
	-	**456,000**	-	-	-	-	**456,000**
Transportation							
Pavement Preservation	-	2,000,000	2,100,000	2,205,000	2,315,250	57,511,658	66,131,908
Wright Rd. *	-	1,275,372	765,223	1,935,111	2,361,859	44,679,980	51,017,545
Trails, Bike & Pedestrian Improvements & Greenbelt	-	-	-	-	-	35,000,000	35,000,000
Old Fort Extension	-	-	-	-	-	4,308,197	4,308,197
Old Tower Rd Improvements	-	98,350	585,040	2,104,775	626,237	-	3,414,402
Schultz Lake Rd Improvements	-	84,300	570,496	1,831,650	536,717	-	3,023,163
Dirt Road Improvements	-	400,000	2,400,000	2,400,000	2,400,000	42,400,000	50,000,000
SC 61 Improvements *	-	1,308,250	1,691,962	25,844,168	8,329,658	-	37,174,038
SC 27 Improvements *	-	371,700	1,679,124	15,143,704	4,733,185	-	21,927,713
Givhans Ferry Rd Improvements *	-	252,850	557,019	5,062,611	1,609,763	-	7,482,243
SC 173 Improvements *	-	308,650	782,606	6,252,211	1,965,084	-	9,308,551
Ridge Rd Improvements *	-	487,100	944,946	9,821,841	3,101,277	-	14,355,164
Wire Rd Improvements *	-	1,321,050	1,703,607	26,290,471	8,411,141	-	37,726,269
2nd Bend Rd Improvements *	-	124,700	654,599	2,690,371	793,893	-	4,263,563
Seven Mile Rd Improvements *	-	622,900	1,496,808	12,717,723	3,965,927	-	18,803,358
Intersection & Safety Improvements *	-	1,000,000	6,000,000	6,000,000	6,000,000	31,000,000	50,000,000
Dorchester Road Bike/Pedestrian Bridge	-	2,200,000	-	-	-	-	2,200,000
	-	**11,855,222**	**21,931,430**	**120,299,636**	**47,149,991**	**214,899,835**	**416,136,114**
Water & Sewer							
Harleyville Pumpstation & Force Main Reversal	-	-	500,000	-	-	-	500,000
Woodland High School Wastewater Force Main	-	-	1,230,000	-	-	-	1,230,000
Shady Grove Wastewater Improvements	-	-	1,880,000	-	-	-	1,880,000
Winterseat PS and Force Main *	-	-	750,000	750,000	-	-	1,500,000
	-	-	**4,360,000**	**750,000**	-	-	**5,110,000**
Impact Fees							
University Park Water Distribution	-	-	8,177,300	-	-	-	8,177,300
	-	-	**8,177,300**	-	-	-	**8,177,300**
GRAND TOTAL	-	**20,795,197**	**42,436,396**	**125,827,810**	**47,149,991**	**214,899,835**	**451,109,229**

Dorchester COUNTY

CAPITAL PROJECTS

TRANSPORTATION PROJECTS FUNDING SUMMARY

FUNDED TRANSPORTATION PROJECTS	Committed Funding	Plan FY 2024	Plan FY 2025	Plan FY 2026	Plan FY 2027	Plan FY 2028	FUTURE YEARS	Total Budget
Midland Parkway	2,177,556	-	-	-	-	-	-	2,177,556
US 78 Phase 3A Improvements	5,233,500	20,743,000	17,899,000	11,295,000	-	-	-	55,170,500
US Hwy 27 Widening *	1,821,430	8,769,022	-	-	-	-	-	10,590,452
Maple St Improvements *	6,655,369	4,445,472	11,000,000	-	-	-	-	22,100,841
Spring Rd Paving Improvements	744,812	4,712,810	-	-	-	-	-	5,457,622
Cedar St Improvements *	-	785,000	3,295,096	1,529,929	812,583	-	-	6,422,608
Oakbrook Streetscaping and Trails *	3,877,745	-	-	-	-	-	-	3,877,745
Eagle Chandler Creek MUP	1,361,062	-	-	-	-	-	-	1,361,062
Wallace Ackerman Turn Lane	278,800	346,200	-	-	-	-	-	625,000
William Canady Rd. Improvements	1,000,000	1,127,243	-	-	-	-	-	2,127,243
	23,150,274	**40,928,747**	**32,194,096**	**12,824,929**	**812,583**	**-**	**-**	**109,910,629**

PARTIALLY FUNDED TRANSPORTATION PROJECTS	Committed Funding	Plan FY 2024	Plan FY 2025	Plan FY 2026	Plan FY 2027	Plan FY 2028	FUTURE YEARS	Total Budget
Patriot Blvd Improvements *	-	216,525	592,608	485,478	498,143	227,033	27,896,420	29,916,207
Wescott Blvd Improvements *	-	209,015	45,971	152,989	178,122	104,844	8,816,323	9,507,264
US 78 St. George - Winding Woods *	-	216,372	106,275	193,586	377,335	405,407	11,528,301	12,827,276
HWY 15 Improvements *	-	225,957	181,320	244,364	362,540	312,647	14,502,533	15,829,361
17A Main Street *	-	293,640	441,741	441,227	1,297,320	1,687,339	26,730,970	30,892,237
US 17A Widening *	-	327,563	3,638,501	2,379,636	8,161,788	11,093,493	151,516,719	177,117,700
Miles Jamison Rd Widening *	-	256,428	1,240,665	898,254	4,468,853	6,608,663	58,657,445	72,130,308
Stallsville Loop *	-	211,092	76,317	172,444	1,786,459	2,870,276	11,318,994	16,435,582
Parsons Rd. Widening *	-	208,715	1,569,481	6,907,646	8,581,104	-	-	17,266,946
Dorchester Rd. Widening *	-	385,405	2,354,801	1,644,124	4,714,634	6,056,562	104,171,769	119,327,295
Orangeburg Loop Widening *	-	438,481	3,173,774	2,167,351	12,365,751	18,670,172	143,587,508	180,403,037
Central Avenue Widening *	-	239,738	653,478	392,087	1,299,746	1,752,631	26,146,430	30,484,110
Delemar Hwy Widening *	-	286,757	1,805,562	1,255,388	4,814,372	6,716,010	75,867,875	90,745,964
US 78 Phase 3B Improvements	1,150,000	-	600,000	12,600,000	15,200,000	16,000,000	-	45,550,000
	1,150,000	**3,515,688**	**16,480,494**	**29,934,574**	**64,106,167**	**72,505,077**	**660,741,287**	**848,433,287**

FUTURE TRANSPORTATION SALES TAX PROJECTS	Committed Funding	Plan FY 2024	Plan FY 2025	Plan FY 2026	Plan FY 2027	Plan FY 2028	FUTURE YEARS	Total Estimated Budget
Pavement Preservation	-	-	2,000,000	2,100,000	2,205,000	2,315,250	57,511,658	66,131,908
Wright Rd. *	-	-	1,275,372	765,223	1,935,111	2,361,859	44,679,980	51,017,545
Trails, Bike & Pedestrian Improvements & Greenbelt	-	-	-	-	-	-	35,000,000	35,000,000
Old Fort Extension	-	-	-	-	-	-	4,308,197	4,308,197
Old Tower Rd Improvements	-	-	98,350	585,040	2,104,775	626,237	-	3,414,402
Schultz Lake Rd Improvements	-	-	84,300	570,496	1,831,650	536,717	-	3,023,163
Dirt Road Improvements	-	-	400,000	2,400,000	2,400,000	2,400,000	42,400,000	50,000,000
SC 61 Improvements *	-	-	1,308,250	1,691,962	25,844,168	8,329,658	-	37,174,038
SC 27 Improvements *	-	-	371,700	1,679,124	15,143,704	4,733,185	-	21,927,713
Givhans Ferry Rd Improvements *	-	-	252,850	557,019	5,062,611	1,609,763	-	7,482,243
SC 173 Improvements *	-	-	308,650	782,606	6,252,211	1,965,084	-	9,308,551
Ridge Rd Improvements *	-	-	487,100	944,946	9,821,841	3,101,277	-	14,355,164
Wire Rd Improvements *	-	-	1,321,050	1,703,607	26,290,471	8,411,141	-	37,726,269
2nd Bend Rd Improvements *	-	-	124,700	654,599	2,690,371	793,893	-	4,263,563
Seven Mile Rd Improvements *	-	-	622,900	1,496,808	12,717,723	3,965,927	-	18,803,358
Dorchester Road Bike/Pedestrian Bridge	-	-	2,200,000	-	-	-	-	2,200,000
Intersection & Safety Improvements *	-	-	1,000,000	6,000,000	6,000,000	6,000,000	31,000,000	50,000,000
	-	**-**	**11,855,222**	**21,931,430**	**120,299,636**	**47,149,991**	**214,899,835**	**416,136,114**

GRAND TOTAL	**24,300,274**	**44,444,435**	**60,529,812**	**64,690,933**	**185,218,386**	**119,655,068**	**875,641,122**	**1,374,480,030**

*** Not Dorchester County Liability -- State or Town Roads**

Transportation Project Disclaimer: In November 2022, Dorchester County Voters approved the continuation of the existing one percent transportation sales and use tax to support the continued investments in highways, roads, streets, bridges, and other transportation related projects. The transportation sales and use tax is to be imposed in Dorchester County for no more than fifteen (15) years, or until a total of $735,000,000 in resulting revenue has been collected, whichever occurs first. The sales tax proceeds will be used to finance the costs of highways, roads, streets, bridges, and other transportation related projects in the amount of $700,000,000. Additionally, $35,000,000 will be used to finance the costs of greenbelt projects. Therefore, while the bulk of the Transportation projects are currently reflected as "Future Transportation Sales Tax Projects", once collections begin these funds will be allocated along with other funding sources to the Transportation projects in the County's CIP.

VEHICLE AND HEAVY EQUIPMENT POLICY

CAPITAL OVERVIEW

Dorchester County has implemented a five-year vehicle and heavy equipment plan. The Business Services Department tracks fixed assets and maintains the replacement plans for these assets. The vehicle and heavy equipment plan is updated annually based on the following criteria:

1. Vehicles and heavy equipment are replaced based on usage, age, and condition. Vehicles will be replaced at seven-to-ten-year intervals and heavy equipment is replaced as needed.

2. Business Services, Department Directors, and the Fleet Services Director work together to determine if a vehicle or heavy equipment requires replacement.

3. A 6% inflation rate was used in FY24 in determining replacement value.

4. A Vehicle and Equipment Standardization Manual has been created representing the County's standards for vehicle & equipment replacement. Non-standardized equipment may only be selected when:

    a. The requested class of fleet equipment is not available form the catalog of fleet equipment.
    b. The requesting department can demonstrate to the Fleet Services Director that the requested vehicle or equipment is better suited to the department's operational needs.

5. The County will determine if a vehicle and heavy equipment requires replacement during the budget process before submitting to County Council for approval.

Dorchester COUNTY

5 YEAR VEHICLE REPLACEMENT SUMMARY BY DEPARTMENT - CAPITAL FUND

Department	2024	2025	2026	2027	2028
Assessor	-	-	33,708	35,730	37,874
Building Services	-	74,200	78,652	41,686	-
Business Services	-	-	-	35,730	-
Coroner	-	-	43,820	46,450	112,360
County Administrator	-	31,800	-	35,730	-
County Council	-	-	-	35,730	-
Detention Services	-	-	44,944	-	50,499
Economic Development	-	41,340	43,820	-	37,874
Elections & Voter Registration	-	-	-	53,596	56,811
Emergency Management	-	-	-	-	56,811
Emergency Medical Service	650,600	633,880	655,059	619,328	656,488
Facilities Management	37,250	132,500	223,596	226,293	277,745
Family Court	-	-	45,000	35,730	-
Fleet Services	-	-	61,798	41,686	63,124
Information Tech Services	-	-	-	35,730	75,749
Neighborhood Services	84,200	46,640	78,652	125,057	44,187
Planning & Zoning	-	-	-	35,730	-
Recreation	-	-	-	59,552	63,125
Risk Management & Safety	57,200	-	-	-	-
Transportation Management	-	46,640	49,438	53,596	142,684
Sheriff	1,252,000	1,054,700	988,768	964,723	801,673
Total Amount	2,081,250	2,061,700	2,347,255	2,482,077	2,477,004
Total Number of Vehicles	30	34	37	41	37

5 YEAR VEHICLE REPLACEMENT SUMMARY BY FUND - ENTERPRISE FUNDS

Department	2024	2025	2026	2027	2028
Solid Waste	39,000	74,200	39,326	77,416	101,749
Stormwater	26,809	47,700	64,674	95,281	56,811
Water & Sewer	252,800	484,632	468,766	437,341	435,807
Total Amount	318,609	606,532	572,766	610,038	594,367
Total Number of Vehicles	6	11	10	12	11

5 YEAR VEHICLE REPLACEMENT SUMMARY - FIRE FUND

Department	2024	2025	2026	2027	2028
Fire	123,000	58,300	61,798	65,506	138,872
Total Number of Vehicles	2	1	1	1	2

FINANCIAL FORECAST

LONG-RANGE FINANCIAL FORECAST

Located in the Charleston Region of South Carolina, Dorchester County is one of the fastest-growing areas in the state. With communities ranging from urban to more rural, the County offers all the amenities of a major metropolitan area while maintaining the charms of small town living.

Financial Trends & Forecasting

Forecasting requires estimating the future value of revenues and expenditures. It involves determining how the County's total financial program will be affected by changing demographic and economic factors. It addresses the question of whether the County will have sufficient resources to meet the core resource requirements of ongoing, planned or mandated programs given assumptions about local financial policies and economic trends. Forecasting has the added value of providing a planning tool for capital projects and whether bonded indebtedness will be required for capital funding. In summary, it provides an estimate of the financial flexibility of the County, as well as insight into tax, revenue, and service options the council must address.

Forecasting is not an exact science and at times relies upon the best professional judgment of the forecasters. In order to reduce the risks of miscalculating revenues or expenditures, the goal is to identify as many factors as possible that may contribute to changes in revenues and expenditures. The County's revenue and expenditure budgets are comprised of many unique elements that respond to a variety of external factors such as population growth currently running at 1.7% over FY23, development estimated at 3%, inflation with CPI, currently running at 3.3% June 2023 as published by the U.S. Bureau of Labor Statistics for the South Urban Region, and interest rates, as well as incorporating initiatives driven by the County's Strategic Goals.

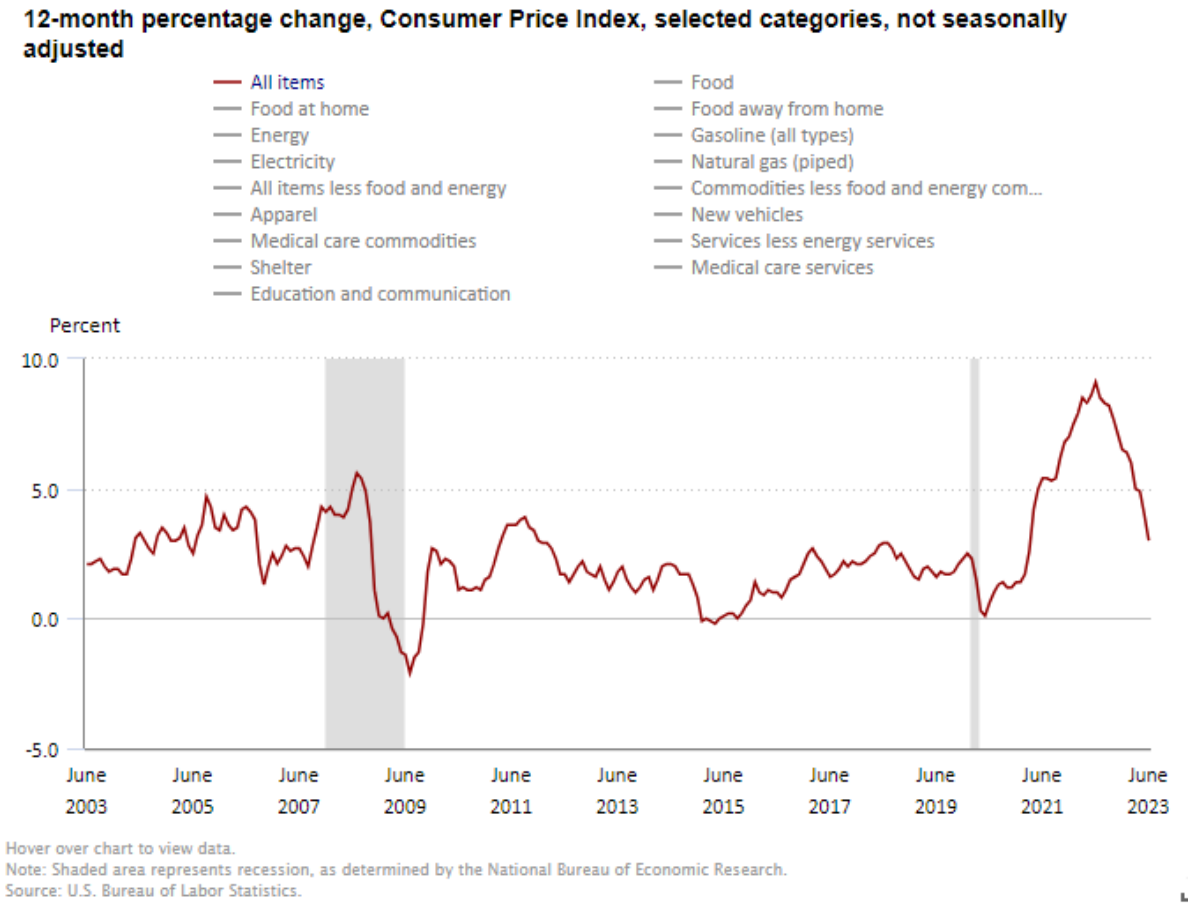
The revenue forecast begins with current year budget or prior year actual trends. The remaining years of the revenue forecast are from consensus forecasts of trends in key economic and demographic indicators, as well as long-term capital initiatives. These forecasts typically cover global, regional and state or tri-county area as a whole, so adjustments to reflect unique conditions in the County are necessary.

The goal is to match revenue sources with the economic and demographic variables that most directly affect year-to-date changes in those revenues. For example, revenue such as the 1% sales tax will reflect consensus forecasts related to taxable sales growth. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from EMS services, are linked to the County's expected population growth or fee increases, as well as external impacts, such as recovery from COVID-19. By identifying and utilizing as many revenue-related variables as possible in the forecast, the goal is to minimize the risk of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources.

LONG-RANGE FINANCIAL FORECAST

The expenditure forecast begins with prior year expenditures adjusted for non-recurring expenditures. Expenditure growth is closely linked to two major factors:

1) Inflation which includes general inflation, market adjustments to salaries and changes in benefit costs.
2) County financial policies and strategic plan related to the amount of new funding added each year for new programs and the expansion of existing programs.



As with the revenue forecast, consensus forecasts of trends in key economic and demographic indicators are factored into the County's expenditure forecast. For certain expenditure categories such as fuel and utilities, inflation factors are used that reflect the historical rate of price inflation in these categories relative to overall inflation. Amounts for new programs and expansions are assumed to be constant over the forecast period. Operational expenses identified through the Capital Improvement Plan are incorporated along with future funding needs as reflected in the Five-Year Capital Improvement Plan.

Dorchester COUNTY

GENERAL FUND: REVENUE AND EXPENDITURE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
PROPERTY TAXES	45,776,108	47,512,091	48,936,704	50,404,055	51,915,426	53,472,139
LICENSES & PERMITS	7,699,994	7,142,600	7,384,730	7,637,029	7,818,534	8,009,113
GOVERNMENT GRANTS	469,747	261,992	275,092	288,846	303,288	318,453
INTERGOVERNMENTAL	7,080,912	7,309,645	7,675,127	8,058,884	8,461,828	8,884,919
CHARGES FOR SERVICES	13,395,487	13,124,371	13,780,590	14,469,619	15,193,100	15,952,755
FINES AND PENALTIES	480,628	448,875	471,319	494,885	519,629	545,610
INTEREST REVENUES	1,483,362	1,050,547	1,103,074	1,158,228	1,216,139	1,276,946
RENTS AND ROYALTIES	128,644	97,321	102,187	107,296	112,661	118,294
CONTRIBUTIONS AND DONATIONS	244,146	415,572	436,351	458,168	481,077	505,130
MISCELLANEOUS	282,706	125,394	131,664	138,247	145,159	152,417
TOTAL REVENUES	77,041,734	77,488,408	80,296,837	83,215,257	86,166,842	89,235,778
EXPENDITURES (BY ACCOUNT TYPE)						
REGULAR EMPLOYEES	37,941,237	42,685,212	43,965,768	45,284,741	46,643,284	48,042,582
TEMPORARY	19,262	37,035	38,887	40,831	42,873	45,016
OVERTIME	3,234,180	2,552,853	2,680,496	2,814,520	2,955,246	3,103,009
GROUP HEALTH INSURANCE	4,557,552	5,532,919	5,809,565	6,100,043	6,405,045	6,725,298
SOCIAL SECURITY CONTRIBUTIONS	3,023,269	3,432,225	3,535,192	3,641,248	3,750,485	3,862,999
RETIREMENT CONTRIBUTIONS	7,594,257	8,768,161	9,031,206	9,302,142	9,581,206	9,868,642
UNEMPLOYMENT COMPENSATION	641	-	-	-	-	-
WORKERS' COMPENSATION	1,184,316	1,159,809	1,159,809	1,159,809	1,159,809	1,159,809
OFFICIAL / ADMINISTRATIVE	77,098	82,000	86,100	90,405	94,925	99,672
PROFESSIONAL	135,143	178,482	187,406	196,776	206,615	216,946
OTHER PROFESSIONAL	1,911,605	1,741,223	1,828,284	1,919,698	2,015,683	2,116,467
TECHNICAL	218,412	113,144	118,801	124,741	130,978	137,527
UTILITY SERVICES	202,496	263,862	277,055	290,908	305,453	320,726
CLEANING SERVICES	206,998	150,077	157,581	165,460	173,733	182,420
REPAIR & MAINTENANCE	2,487,181	2,407,955	2,528,353	2,654,770	2,787,509	2,926,884
RENTALS AND LEASES	727,006	696,719	731,555	768,133	806,539	846,866
INSURANCE OTHER THAN EMPLOYEE BENEFITS	1,256,141	1,397,549	1,467,426	1,540,798	1,617,838	1,698,730
COMMUNICATIONS	771,503	876,153	919,961	965,959	1,014,257	1,064,969
ADVERTISING	46,042	51,459	54,032	56,734	59,570	62,549
PRINTING AND BINDING	176,342	241,101	253,156	265,814	279,105	293,060
INTERGOVERNMENTAL	53,282	66,065	69,368	72,837	76,478	80,302
TRAVEL	135,172	162,704	170,839	179,381	188,350	197,768
GENERAL SUPPLIES	1,900,462	2,278,285	2,392,199	2,511,809	2,637,400	2,769,270
ENERGY	2,272,134	2,513,470	2,639,144	2,771,101	2,909,656	3,055,138
FOOD	238,468	245,291	257,556	270,433	283,955	298,153
BOOKS AND PERIODICALS	1,083,740	1,041,873	1,093,967	1,148,665	1,206,098	1,266,403
SPECIAL PROGRAMS	90,155	116,169	121,977	128,076	134,480	141,204
OPERATING ON FUTURE CIP	-	-	1,163,691	1,175,524	1,192,725	1,206,927
OTHER USES	3,989,038	3,699,793	3,884,783	4,079,022	4,282,973	4,497,122
TOTAL EXPENDITURES, BY ACCOUNT GROUP	**75,533,132**	**82,491,588**	**86,624,156**	**89,720,378**	**92,942,269**	**96,286,458**
EXPENDITURES (BY DEPARTMENT GROUP)						
GENERAL GOVERNMENT	27,990,438	33,173,662	34,393,747	35,661,966	36,980,340	38,350,979
PUBLIC SAFETY	38,056,065	39,302,761	40,882,356	42,284,121	43,738,138	45,243,109
PUBLIC WORKS	2,554,124	2,779,210	2,873,486	2,971,287	3,072,754	3,178,033
HEALTH AND WELFARE	1,360,955	1,654,144	1,717,198	1,782,830	1,851,153	1,922,283
CULTURE AND RECREATION	1,044,323	1,288,741	2,265,012	2,319,012	2,379,937	2,442,856
TRANSPORTATION - EDF - OTHER	167,054	185,733	194,132	202,924	212,128	221,764
ECONOMIC DEVELOPMENT & ASSISTANCE	742,812	847,747	875,719	904,672	934,641	965,665
OTHER	2,126,875	1,698,505	1,783,430	1,872,602	1,966,232	2,064,543
INTERGOV. & PRIVATE NON-PROFIT ORG	1,490,486	1,561,085	1,639,076	1,720,965	1,806,946	1,897,225
TOTAL EXPENDITURES, BY DEPARTMENT GROUP	**75,533,132**	**82,491,588**	**86,624,156**	**89,720,378**	**92,942,269**	**96,286,458**
CURRENT SURPLUS/(DEFICIT)	**1,508,602**	**(5,003,180)**	**(6,327,319)**	**(6,505,122)**	**(6,775,427)**	**(7,050,680)**
TRANSFERS-IN AND FINANCE PROCEEDS						
INTERFUND OPERATING TRANSFERS	4,550,392	4,460,036	5,339,031	5,605,982	5,886,281	6,180,595
TRANSFERS-OUT						
TRANSFERS OUT	4,510,304	81,611	85,692	89,976	94,475	99,199
TOTAL REVENUE & TRANSFERS-IN	81,592,126	81,948,444	85,635,867	88,821,239	92,053,123	95,416,374
TOTAL EXPENDITURES & TRANSFERS-OUT	80,043,436	82,573,199	86,709,848	89,810,355	93,036,744	96,385,657
TOTAL SURPLUS/(DEFICIT)	1,548,690	(624,755)	(1,073,980)	(989,116)	(983,621)	(969,283)
FUND BALANCE-BEGINNING	38,775,397	40,324,087	39,699,332	38,625,352	37,636,236	36,652,615
FUND BALANCE-END	40,324,087	39,699,332	38,625,352	37,636,236	36,652,615	35,683,331
FUND BALANCE POLICY REQUIREMENT	**$26,423,424**	**$27,747,151**	**$28,739,313**	**$29,771,758**	**$30,843,410**	**$28,115,728**

Dorchester COUNTY

CAPITAL FUND: REVENUE AND EXPENDITURE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
PROPERTY TAXES	5,598,323	5,853,136	6,028,730	6,209,592	6,395,880	6,587,756
INTERGOVERNMENTAL	34,184	-	-	-	-	-
INTEREST REVENUES	248,121	236,788	248,627	261,059	274,112	287,817
MISCELLANEOUS	81,659	97,368	-	-	-	-
TOTAL REVENUES	**5,962,287**	**6,187,292**	**6,277,357**	**6,470,651**	**6,669,991**	**6,875,573**
EXPENDITURES (BY ACCOUNT TYPE)						
BUILDINGS	827,487	334,367	825,000	325,000	325,000	325,000
IMPROVEMENTS OTHER THAN BUILDINGS	2,107,656	250,000	250,000	250,000	250,000	250,000
MACHINERY AND EQUIPMENT	2,394,285	4,342,594	2,061,700	2,347,255	2,482,077	2,477,004
DEBT EXPENSE	1,124,494	1,124,285	1,124,442	1,163,506	1,163,286	849,006
OTHER USES	-	92,793	-	-	-	-
TOTAL EXPENDITURES, BY ACCOUNT GROUP	**6,453,922**	**6,144,039**	**4,261,142**	**4,085,761**	**4,220,363**	**3,901,010**
EXPENDITURES (BY DEPARTMENT GROUP)						
GENERAL GOVERNMENT	1,427,181	2,345,442	813,500	1,017,754	1,188,371	1,086,303
PUBLIC SAFETY	3,520,410	2,076,203	2,188,580	1,732,591	1,630,501	1,677,831
PUBLIC WORKS	290,809	250,000	46,640	49,438	53,596	142,684
HEALTH AND WELFARE	91,028	255,316	46,640	78,652	125,057	44,187
CULTURE AND RECREATION	-	-	-	-	59,552	63,125
ECONOMIC DEVELOPMENT & ASSISTANCE	-	-	41,340	43,820	-	37,874
OTHER	-	92,793	-	-	-	-
DEBT SERVICE	1,124,494	1,124,285	1,124,442	1,163,506	1,163,286	849,006
TOTAL EXPENDITURES, BY DEPARTMENT GROUP	**6,453,922**	**6,144,039**	**4,261,142**	**4,085,761**	**4,220,363**	**3,901,010**
CURRENT SURPLUS/(DEFICIT)	**(491,635)**	**43,253**	**2,016,215**	**2,384,889**	**2,449,629**	**2,974,563**
TRANSFERS-IN AND FINANCE PROCEEDS						
INTERFUND OPERATING TRANSFERS	2,806,373	-	-	-	-	-
PROCEEDS OF GENERAL FIXED ASSET DISPOSITIONS	205,680	50,000	52,500	55,125	57,881	60,775
TRANSFERS-OUT						
TRANSFERS OUT	1,691,720	1,801,635	1,891,717	1,986,303	2,085,618	2,189,899
TOTAL REVENUE & TRANSFERS-IN	8,974,340	6,237,292	6,329,857	6,525,776	6,727,873	6,936,349
TOTAL EXPENDITURES & TRANSFERS-OUT	8,145,642	7,945,674	6,152,859	6,072,064	6,305,980	6,090,909
TOTAL SURPLUS/(DEFICIT)	828,698	(1,708,382)	176,998	453,712	421,892	845,440
FUND BALANCE-BEGINNING	**6,338,618**	**7,167,316**	**5,458,934**	**5,635,932**	**6,089,644**	**6,511,536**
FUND BALANCE-END	**7,167,316**	**5,458,934**	**5,635,932**	**6,089,644**	**6,511,536**	**7,356,976**
FUND BALANCE POLICY REQUIREMENT	**1,918,852**	**1,739,728**	**1,770,713**	**1,793,884**	**1,458,097**	**1,207,766**

Dorchester COUNTY

FIRE FUND: REVENUE AND EXPENDITURE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
PROPERTY TAXES	9,540,157	9,872,335	10,168,505	10,473,560	10,787,767	11,111,400
INTERGOVERNMENTAL	51,198	31,578	-	-	-	-
CHARGES FOR SERVICES	25,621	30,000	31,500	33,075	34,729	36,465
INTEREST REVENUES	118,092	120,000	126,000	132,300	138,915	145,861
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	7,473	-	-	-	-	-
MISCELLANEOUS	84,663	2,600	2,730	2,867	3,010	3,160
TOTAL REVENUES	9,827,204	10,056,513	10,328,735	10,641,802	10,964,421	11,296,886
EXPENDITURES (BY ACCOUNT TYPE)						
REGULAR EMPLOYEES	3,857,850	4,328,668	4,458,528	4,592,284	4,730,052	4,871,954
OVERTIME	876,050	750,397	787,917	827,313	868,678	912,112
GROUP HEALTH INSURANCE	615,096	770,414	808,935	849,381	891,851	936,443
SOCIAL SECURITY CONTRIBUTIONS	347,584	388,395	400,047	412,048	424,410	437,142
RETIREMENT CONTRIBUTIONS	953,051	1,068,629	1,100,688	1,133,709	1,167,720	1,202,751
WORKERS' COMPENSATION	331,752	324,616	324,616	324,616	324,616	324,616
PROFESSIONAL	3,262	10,000	10,500	11,025	11,576	12,155
OTHER PROFESSIONAL	19,725	24,000	25,200	26,460	27,783	29,172
TECHNICAL	8,623	11,000	11,550	12,128	12,734	13,371
UTILITY SERVICES	25,285	30,000	31,500	33,075	34,729	36,465
CLEANING SERVICES	2,516	-	-	-	-	-
REPAIR & MAINTENANCE	129,818	98,156	103,064	108,217	113,628	119,309
RENTALS AND LEASES	7,264	7,500	7,875	8,269	8,682	9,116
CONSTRUCTION SERVICES	207,383	-	-	-	-	-
INSURANCE OTHER THAN EMPLOYEE BENEFITS	134,666	170,500	179,025	187,976	197,375	207,244
COMMUNICATIONS	69,990	100,626	105,657	110,940	116,487	122,312
PRINTING AND BINDING	1,069	1,250	1,313	1,378	1,447	1,519
INTERGOVERNMENTAL	1,178	3,000	3,150	3,308	3,473	3,647
TRAVEL	4,189	8,000	8,400	8,820	9,261	9,724
GENERAL SUPPLIES	293,818	266,946	280,293	294,308	309,023	324,475
ENERGY	268,425	300,818	315,859	331,652	348,234	365,646
FOOD	1,206	1,200	1,260	1,323	1,389	1,459
BOOKS AND PERIODICALS	27,024	40,000	42,000	44,100	46,305	48,620
SPECIAL PROGRAMS	2,196	2,500	2,625	2,756	2,894	3,039
MACHINERY AND EQUIPMENT	173,943	182,600	58,300	61,798	65,506	138,872
DEBT EXPENSE	469,993	462,199	463,842	464,022	463,083	463,044
OTHER USES	36,741	129,225	135,686	142,471	149,594	157,074
TOTAL EXPENDITURES, BY ACCOUNT GROUP	**8,869,697**	**9,480,639**	**9,667,829**	**9,993,376**	**10,330,531**	**10,751,280**
EXPENDITURES (BY DEPARTMENT GROUP)						
PUBLIC SAFETY	8,399,704	9,018,440	9,203,987	9,529,354	9,867,448	10,288,236
DEBT SERVICE	469,993	462,199	463,842	464,022	463,083	463,044
TOTAL EXPENDITURES, BY DEPARTMENT GROUP	**8,869,697**	**9,480,639**	**9,667,829**	**9,993,376**	**10,330,531**	**10,751,280**
CURRENT SURPLUS/(DEFICIT)	**957,507**	**575,874**	**660,906**	**648,426**	**633,890**	**545,606**
TRANSFERS-IN AND FINANCE PROCEEDS						
PROCEEDS OF GENERAL FIXED ASSET DISPOSITIONS	72,894	-	-	-	-	-
TRANSFERS-OUT						
TRANSFERS OUT	1,011,966	575,874	604,668	634,901	666,646	699,978
TOTAL REVENUE & TRANSFERS-IN	9,900,098	10,056,513	10,328,735	10,641,802	10,964,421	11,296,886
TOTAL EXPENDITURES & TRANSFERS-OUT	9,881,663	10,056,513	10,272,497	10,628,277	10,997,177	11,451,259
TOTAL SURPLUS/(DEFICIT)	18,435	-	56,238	13,525	(32,756)	(154,373)
FUND BALANCE-BEGINNING	**3,390,374**	**3,408,809**	**3,408,809**	**3,465,047**	**3,478,572**	**3,445,816**
FUND BALANCE-END	**3,408,809**	**3,408,809**	**3,465,047**	**3,478,572**	**3,445,816**	**3,291,443**
FUND BALANCE POLICY REQUIREMENT	**2,413,563**	**2,478,896**	**2,554,032**	**2,631,461**	**2,711,253**	**2,500,750**

DEBT SERVICE FUND: REVENUE AND EXPENDITURE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
PROPERTY TAXES	6,987,481	8,923,929	9,191,647	9,467,396	9,751,418	10,043,961
INTERGOVERNMENTAL	9,648	-	-	-	-	-
INTEREST REVENUES	268,027	179,309	188,274	197,688	207,573	217,951
TOTAL REVENUES	**7,265,156**	**9,103,238**	**9,379,921**	**9,665,084**	**9,958,991**	**10,261,912**
EXPENDITURES (BY ACCOUNT TYPE)						
DEBT EXPENSE	9,640,909	7,849,671	7,848,067	8,057,977	8,219,150	8,416,962
MISCELLANEOUS	1,437	1,713,267	-	-	-	-
TOTAL EXPENDITURES, BY ACCOUNT GROUP	**9,642,346**	**9,562,938**	**7,848,067**	**8,057,977**	**8,219,150**	**8,416,962**
EXPENDITURES (BY DEPARTMENT GROUP)						
GENERAL GOVERNMENT	1,437	1,713,267	-	-	-	-
DEBT SERVICE	9,640,909	7,849,671	7,848,067	8,057,977	8,219,150	8,416,962
TOTAL EXPENDITURES, BY DEPARTMENT GROUP	**9,642,346**	**9,562,938**	**7,848,067**	**8,057,977**	**8,219,150**	**8,416,962**
CURRENT SURPLUS/(DEFICIT)	**(2,377,190)**	**(459,700)**	**1,531,854**	**1,607,107**	**1,739,840**	**1,844,950**
TRANSFERS-IN AND FINANCE PROCEEDS						
INTERFUND OPERATING TRANSFERS	459,700	459,700	459,700	657,700	822,000	1,017,550
TRANSFERS-OUT						
TRANSFERS OUT	-	-	-	-	-	-
TOTAL REVENUE & TRANSFERS-IN	7,724,856	9,562,938	9,839,621	10,322,784	10,780,991	11,279,462
TOTAL EXPENDITURES & TRANSFERS-OUT	9,642,346	9,562,938	7,848,067	8,057,977	8,219,150	8,416,962
TOTAL SURPLUS/(DEFICIT)	(1,917,490)	-	1,991,554	2,264,807	2,561,840	2,862,500
FUND BALANCE-BEGINNING	7,353,002	5,435,512	5,435,512	7,427,066	9,691,873	12,253,713
FUND BALANCE-END	5,435,512	5,435,512	7,427,066	9,691,873	12,253,713	15,116,214

Dorchester COUNTY

WATER & SEWER FUND: REVENUE AND EXPENSE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
INTERGOVERNMENTAL	29,387	29,387	-	-	-	-
CHARGES FOR SERVICES	37,452,756	38,297,175	40,212,034	41,422,670	42,669,839	43,954,648
INTEREST REVENUES	337,761	118,591	124,521	130,747	137,284	144,148
RENTS AND ROYALTIES	50,987	54,238	56,950	59,797	62,787	65,927
CONTRIBUTIONS AND DONATIONS	8,368,082	-	-	-	-	-
MISCELLANEOUS	11,101	-	-	-	-	-
TOTAL REVENUES	**46,250,074**	**38,499,391**	**40,393,504**	**41,613,214**	**42,869,910**	**44,164,722**
EXPENSES (BY ACCOUNT TYPE)						
REGULAR EMPLOYEES	5,130,347	5,927,906	6,105,743	6,288,915	6,477,583	6,671,910
OVERTIME	189,356	182,294	191,409	200,979	211,028	221,579
GROUP HEALTH INSURANCE	663,817	847,562	889,940	934,437	981,159	1,030,217
SOCIAL SECURITY CONTRIBUTIONS	390,793	467,431	481,454	495,898	510,774	526,098
RETIREMENT CONTRIBUTIONS	922,914	1,134,053	1,168,075	1,203,117	1,239,210	1,276,387
UNEMPLOYMENT COMPENSATION	3,725	-	-	-	-	-
WORKERS' COMPENSATION	134,301	150,030	150,030	150,030	150,030	150,030
PROFESSIONAL	13,174	20,000	21,000	22,050	23,153	24,310
OTHER PROFESSIONAL	708,432	1,156,200	1,214,010	1,274,711	1,338,446	1,405,368
TECHNICAL	133,466	139,400	146,370	153,689	161,373	169,442
UTILITY SERVICES	3,591,117	3,746,900	3,934,245	4,130,957	4,337,505	4,554,380
CLEANING SERVICES	24,497	25,000	26,250	27,563	28,941	30,388
REPAIR & MAINTENANCE	1,057,761	1,296,540	1,361,367	1,429,435	1,500,907	1,575,952
RENTALS AND LEASES	63,410	85,188	89,447	93,920	98,616	103,547
CONSTRUCTION SERVICES WITH FUTURE CIP	8,116,539	3,893,332	4,087,999	5,292,399	5,507,018	4,732,369
INSURANCE OTHER THAN EMPLOYEE BENEFITS	313,453	378,344	397,261	417,124	437,980	459,879
COMMUNICATIONS	316,615	342,156	359,264	377,227	396,088	415,893
ADVERTISING	687	2,000	2,100	2,205	2,315	2,431
PRINTING AND BINDING	4,651	5,950	6,248	6,560	6,888	7,232
INTERGOVERNMENTAL	258,091	333,180	349,839	367,331	385,697	404,982
TRAVEL	9,888	10,500	11,025	11,576	12,155	12,763
GENERAL SUPPLIES	1,962,839	5,004,789	2,406,722	2,527,058	2,653,411	2,786,081
ENERGY	1,588,207	1,744,754	1,831,992	1,923,591	2,019,771	2,120,759
FOOD	9,218	11,000	11,550	12,128	12,734	13,371
BOOKS AND PERIODICALS	54,439	64,077	67,281	70,645	74,177	77,886
SPECIAL PROGRAMS	490,869	496,075	520,879	546,923	574,269	602,982
BUILDINGS	311,872	-	-	-	-	-
LAND ACQUISITION	10,000	-	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS 50,000 OR MORE	103,734	-	-	-	-	-
MACHINERY AND EQUIPMENT	210,941	1,251,675	484,632	468,766	437,341	435,807
DEBT EXPENSE	6,030,634	6,236,805	7,059,799	7,060,459	7,059,530	7,048,747
OTHER USES	1,207,238	4,298,201	4,513,111	4,738,767	4,975,705	5,224,490
TOTAL EXPENSES, BY ACCOUNT GROUP	**34,027,025**	**39,251,342**	**37,889,040**	**40,228,458**	**41,613,805**	**42,085,282**
EXPENSES (BY DEPARTMENT GROUP)						
PUBLIC WORKS	27,996,391	33,014,537	30,829,241	33,167,999	34,554,275	35,036,535
DEBT SERVICE	6,030,634	6,236,805	7,059,799	7,060,459	7,059,530	7,048,747
TOTAL EXPENSES, BY DEPARTMENT GROUP	**34,027,025**	**39,251,342**	**37,889,040**	**40,228,458**	**41,613,805**	**42,085,282**
CURRENT SURPLUS/(DEFICIT)	**12,223,049**	**(751,951)**	**2,504,464**	**1,384,756**	**1,256,105**	**2,079,441**
TRANSFERS-IN AND FINANCE PROCEEDS						
PROCEEDS OF GENERAL FIXED ASSET DISPOSITIONS	26,633	-	-	-	-	-
TRANSFERS-OUT						
TRANSFERS OUT	1,904,340	2,136,517	2,243,343	2,355,510	2,473,285	2,596,950
TOTAL REVENUE & TRANSFERS-IN	46,276,707	38,499,391	40,393,504	41,613,214	42,869,910	44,164,722
TOTAL EXPENSES & TRANSFERS-OUT	35,931,365	41,387,859	40,132,383	42,583,968	44,087,091	44,682,232
TOTAL SURPLUS/(DEFICIT)	10,345,342	(2,888,468)	261,121	(970,754)	(1,217,181)	(517,509)
NET POSITION-BEGINNING	**192,884,320**	**203,229,662**	**200,341,194**	**200,602,315**	**199,631,561**	**198,414,380**
NET POSITION-END	**203,229,662**	**200,341,194**	**200,602,315**	**199,631,561**	**198,414,380**	**197,896,871**
NET INVESTMENT IN CAPITAL ASSETS	**184,877,460**	**184,877,460**	**184,877,460**	**184,877,460**	**184,877,460**	**184,877,460**
NET POSITION	**18,352,202**	**15,463,734**	**15,724,855**	**14,754,101**	**13,536,920**	**13,019,411**
FUND BALANCE POLICY REQUIREMENT	**13,474,787**	**14,137,726**	**14,564,625**	**15,004,469**	**15,457,653**	**15,300,905**

Dorchester COUNTY

STORMWATER FUND: REVENUE AND EXPENSE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
INTERGOVERNMENTAL	6,655	6,655	-	-	-	-
CHARGES FOR SERVICES	4,552,353	4,575,500	4,712,765	4,854,148	4,999,772	5,149,766
INTEREST REVENUES	256,679	140,000	147,000	154,350	162,068	170,171
MISCELLANEOUS	372,835	314,000	329,700	346,185	363,494	381,669
TOTAL REVENUES	**5,188,522**	**5,036,155**	**5,189,465**	**5,354,683**	**5,525,334**	**5,701,606**
EXPENSES (BY ACCOUNT TYPE)						
REGULAR EMPLOYEES	926,556	1,378,233	1,419,580	1,462,167	1,506,032	1,551,213
OVERTIME	1,181	9,652	10,135	10,641	11,173	11,732
GROUP HEALTH INSURANCE	134,592	195,499	205,274	215,538	226,315	237,630
SOCIAL SECURITY CONTRIBUTIONS	67,800	106,137	109,321	112,601	115,979	119,458
RETIREMENT CONTRIBUTIONS	162,007	257,409	265,131	273,085	281,278	289,716
UNEMPLOYMENT COMPENSATION	1,955	-	-	-	-	-
WORKERS' COMPENSATION	64,099	71,181	71,181	71,181	71,181	71,181
PROFESSIONAL	3,485	10,000	10,500	11,025	11,576	12,155
OTHER PROFESSIONAL	190,374	120,970	127,019	133,369	140,038	147,040
REPAIR & MAINTENANCE	373,814	261,500	274,575	288,304	302,719	317,855
RENTALS AND LEASES	347	350	368	386	405	425
CONSTRUCTION SERVICES WITH FUTURE CIP	247,711	1,313,789	735,000	2,925,000	-	1,275,000
INSURANCE OTHER THAN EMPLOYEE BENEFITS	24,772	43,100	45,255	47,518	49,894	52,388
COMMUNICATIONS	18,063	20,900	21,945	23,042	24,194	25,404
PRINTING AND BINDING	244	1,100	1,155	1,213	1,273	1,337
INTERGOVERNMENTAL	1,435	4,000	4,200	4,410	4,631	4,862
TRAVEL	4,657	7,000	7,350	7,718	8,103	8,509
GENERAL SUPPLIES	150,724	378,615	209,160	230,599	242,129	254,235
ENERGY	36,127	59,033	61,985	65,084	68,338	71,755
FOOD	1,160	1,500	1,575	1,654	1,736	1,823
BOOKS AND PERIODICALS	5,558	10,000	10,500	11,025	11,576	12,155
MACHINERY AND EQUIPMENT	23,290	35,359	47,700	64,674	95,281	56,811
DEBT EXPENSE	602,495	490,166	490,458	490,287	490,655	490,526
OTHER USES	545	675	709	744	781	820
TOTAL EXPENSES, BY ACCOUNT GROUP	**3,042,991**	**4,776,168**	**4,130,074**	**6,451,264**	**3,665,289**	**5,014,032**
EXPENSES (BY DEPARTMENT GROUP)						
PUBLIC WORKS	3,042,991	4,286,002	3,639,616	5,960,977	3,174,634	4,523,506
DEBT SERVICE	-	490,166	490,458	490,287	490,655	490,526
TOTAL EXPENSES, BY DEPARTMENT GROUP	**3,042,991**	**4,776,168**	**4,130,074**	**6,451,264**	**3,665,289**	**5,014,032**
CURRENT SURPLUS/(DEFICIT)	**2,145,531**	**259,987**	**1,059,391**	**(1,096,581)**	**1,860,045**	**687,574**
TRANSFERS-IN AND FINANCE PROCEEDS						
391-INTERFUND OPERATING TRANSFERS	104,945	-	-	-	-	-
PROCEEDS OF GENERAL FIXED ASSET DISPOSITIONS	20,078	-	-	-	-	-
TRANSFERS-OUT						
TRANSFERS OUT	287,849	259,987	272,986	286,636	300,967	316,016
TOTAL REVENUE & TRANSFERS-IN	5,313,545	5,036,155	5,189,465	5,354,683	5,525,334	5,701,606
TOTAL EXPENSES & TRANSFERS-OUT	3,330,840	5,036,155	4,403,061	6,737,900	3,966,256	5,330,048
TOTAL SURPLUS/(DEFICIT)	1,982,705	-	786,404	(1,383,217)	1,559,078	371,558
NET POSITION-BEGINNING	**8,135,721**	**10,118,426**	**10,118,426**	**10,904,830**	**9,521,613**	**11,080,691**
NET POSITION-END	**10,118,426**	**10,118,426**	**10,904,830**	**9,521,613**	**11,080,691**	**11,452,249**
NET INVESTMENT IN CAPITAL ASSETS	**3,553,891**	**3,553,891**	**3,553,891**	**3,553,891**	**3,553,891**	**3,553,891**
NET POSITION	**6,564,535**	**6,564,535**	**7,350,939**	**5,967,722**	**7,526,800**	**7,898,358**
FUND BALANCE POLICY REQUIREMENT	**2,014,462**	**2,075,786**	**2,141,873**	**2,210,134**	**2,280,642**	**2,239,896**

Dorchester COUNTY

SOLID WASTE FUND: REVENUE AND EXPENSE FORECAST

	FY 2023 Projection	FY 2024 Budget	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast
REVENUES (BY ACCOUNT TYPE)						
INTERGOVERNMENTAL	96,739	90,307	84,000	88,200	92,610	97,240
CHARGES FOR SERVICES	8,716,090	8,890,000	9,156,700	9,431,401	9,714,343	10,005,773
INTEREST REVENUES	208,001	150,000	157,500	165,375	173,644	182,326
MISCELLANEOUS	6,637	-	-	-	-	-
TOTAL REVENUES	**9,027,467**	**9,130,307**	**9,398,200**	**9,684,976**	**9,980,597**	**10,285,339**
EXPENSES (BY ACCOUNT TYPE)						
REGULAR EMPLOYEES	1,505,823	1,801,538	1,855,584	1,911,252	1,968,589	2,027,647
OVERTIME	1,542	1,500	1,575	1,654	1,736	1,823
GROUP HEALTH INSURANCE	90,947	118,387	124,306	130,522	137,048	143,900
SOCIAL SECURITY CONTRIBUTIONS	112,200	137,933	142,071	146,333	150,723	155,245
RETIREMENT CONTRIBUTIONS	266,008	337,398	347,520	357,946	368,684	379,744
WORKERS' COMPENSATION	63,255	71,807	71,807	71,807	71,807	71,807
PROFESSIONAL	1,314	6,000	6,300	6,615	6,946	7,293
OTHER PROFESSIONAL	504,270	360,000	378,000	396,900	416,745	437,582
TECHNICAL	964,784	1,135,500	1,192,275	1,251,889	1,314,483	1,380,207
UTILITY SERVICES	3,570,390	3,950,825	4,148,366	4,355,785	4,573,574	4,802,252
REPAIR & MAINTENANCE	35,736	37,000	38,850	40,793	42,832	44,974
RENTALS AND LEASES	21,708	50,600	53,130	55,787	58,576	61,505
CONSTRUCTION SERVICES	134,241	45,150	47,408	49,778	52,267	54,880
INSURANCE OTHER THAN EMPLOYEE BENEFITS	24,820	34,070	35,774	37,562	39,440	41,412
COMMUNICATIONS	24,003	33,200	34,860	36,603	38,433	40,355
ADVERTISING	11	200	210	221	232	243
PRINTING AND BINDING	328	1,700	1,785	1,874	1,968	2,066
INTERGOVERNMENTAL	537	2,000	2,100	2,205	2,315	2,431
TRAVEL	1,962	2,800	2,940	3,087	3,241	3,403
GENERAL SUPPLIES	69,286	380,694	74,655	78,388	86,422	95,280
ENERGY	80,435	95,938	100,735	105,772	111,060	116,613
FOOD	3,317	4,000	4,200	4,410	4,631	4,862
BOOKS AND PERIODICALS	1,850	29,176	30,635	32,167	33,775	35,464
BUILDINGS	1,338	-	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS 50,000 OR MORE	220,907	-	-	-	-	-
MACHINERY AND EQUIPMENT	121,594	41,830	74,200	39,326	77,416	101,749
OTHER USES	6,264	10,655	11,188	11,747	12,334	12,951
TOTAL EXPENSES, BY ACCOUNT GROUP	**7,828,870**	**8,689,901**	**8,780,473**	**9,130,419**	**9,575,277**	**10,025,690**
EXPENSES (BY DEPARTMENT GROUP)						
03-PUBLIC WORKS	7,828,870	8,689,901	8,780,473	9,130,419	9,575,277	10,025,690
TOTAL EXPENSES, BY DEPARTMENT GROUP	**7,828,870**	**8,689,901**	**8,780,473**	**9,130,419**	**9,575,277**	**10,025,690**
CURRENT SURPLUS/(DEFICIT)	**1,198,597**	**440,406**	**617,727**	**554,557**	**405,319**	**259,649**
TRANSFERS-IN AND FINANCE PROCEEDS						
INTERFUND OPERATING TRANSFERS	2,875	-	-	-	-	-
PROCEEDS OF GENERAL FIXED ASSET DISPOSITIONS	25,828	-	-	-	-	-
TRANSFERS-OUT						
TRANSFERS OUT	468,221	440,406	462,426	485,548	509,825	535,316
TOTAL REVENUE & TRANSFERS-IN	9,056,170	9,130,307	9,398,200	9,684,976	9,980,597	10,285,339
TOTAL EXPENSES & TRANSFERS-OUT	8,297,091	9,130,307	9,242,899	9,615,967	10,085,102	10,561,006
TOTAL SURPLUS/(DEFICIT)	759,079	-	155,301	69,009	(104,506)	(275,667)
NET POSITION-BEGINNING	**8,621,195**	**9,380,274**	**9,380,274**	**9,535,575**	**9,604,584**	**9,500,078**
NET POSITION-END	**9,380,274**	**9,380,274**	**9,535,575**	**9,604,584**	**9,500,078**	**9,224,411**
NET INVESTMENT IN CAPITAL ASSETS	**1,509,630**	**1,509,630**	**1,509,630**	**1,509,630**	**1,509,630**	**1,509,630**
NET POSITION	**7,870,644**	**7,870,644**	**8,025,945**	**8,094,954**	**7,990,448**	**7,714,781**
FUND BALANCE POLICY REQUIREMENT	**3,652,123**	**3,759,280**	**3,873,990**	**3,992,239**	**4,114,136**	**4,330,003**

APPENDIX

FINANCIAL POLICIES

Dorchester County Council has adopted formal Financial Policies. Having a formal set of financial policies enhances the credibility of and confidence in the government, contributes to continuity in the handling of the County's financial affairs, and helps Council and staff develop similar expectations regarding financial decision-making.

GRANT POLICY

The Grant Policy is intended to assist in providing accurate, current and complete disclosure of the program and financial results of each federal, state and other grant within the existing budgetary accounting and reporting framework. This policy provides guidelines to ensure the following:

1. Federal and state grants are properly authorized by the County Administrator and/or County Council.
2. Grants have been property budgeted by the Business Services – Budget & Revenue Division in order to maintain budgetary controls.
3. Transactions involving federal and state grants are in accordance with the provisions of the federal Office of Management and Budget Circulars and other federal laws and the Laws of South Carolina.
4. Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.
5. Grant financial reporting requirements are monitored for compliance.
6. Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.

ACCOUNTING AND FINANCIAL REPORTING POLICY

The County's accounting system shall be maintained by the Business Services – Financial Services Division. The Financial Services Manager shall be responsible that the accounting system is maintained so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB) with the objective of obtaining an unqualified opinion from the County's independent auditors.

BUDGET POLICY

1. The County will pay for all current expenditures with current revenues. Budgetary practices that balance current expenditures at the expense of meeting future years' expenditures will be avoided.
2. The County will provide for the adequate maintenance of capital plant and equipment.
3. The County will prepare regular reports during the course of the year comparing budgeted amounts to the actual revenues and expenditures.
4. The County will maintain reserved funds to provide for emergency use during the event of a major calamity. Expenditures out of this funding can only be authorized by Council.

5. The County will follow Article X, Section 7 of the South Carolina Constitution and present a balanced budget to County Council. A balanced budget means that disbursements (expenditures and transfers out) are not planned unless there are sufficient available resources from revenue, transfers in or fund balance. The County's operating budgets will not be balanced by borrowing funds and obligating future resources.

REVENUE POLICY

The County will estimate its revenues by an objective, analytical process, whenever appropriate. Each year the County will reevaluate revenues supported by user fees to identify the impact of inflation and other cost increases. The County budgets unpredictable and one time revenues using a conservative approach.

DEBT POLICY

The Debt Policy is intended to promote the efficient uses of resources, appropriate use of financing, and comply with legal statutes.

1. The County will comply with the South Carolina constitution that permits the County to incur GOB indebtedness not to exceed eight percent of the assessed value of taxable property in the County.
2. The County's long-term debt will be utilized when capital improvements or projects cannot be financed from current revenues.
3. The County's current operations will not be financed by long-term debt.
4. The County will use revenue or other self-supporting bonds instead of general obligation bonds when it is advantageous.
5. The County will strive to maintain the highest bond rating possible by providing the rating agencies the required information in a timely manner.

FUND BALANCE AND WORKING CAPITAL POLICY

The County has adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund balances are classified as nonspendable, restricted, committed, assigned or unassigned. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. The Council permits unrestricted funds to be expended in the following order: Committed, Assigned, and Unassigned. All uses of fund balance must be approved by County Council. It is the County's intent to maintain adequate fund balance in key funds to provide liquidity, contingency and debt service coverage.

FINANCIAL POLICIES

INVESTMENTS POLICY

1. The County's investment portfolio will be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio. Funds held for future capital projects will be invested to produce income that will be used to offset increases in construction costs due to inflation.
2. The Treasurer will invest all available public funds with the South Carolina State Investment Pool in the manner most advantageous to the fund recipients.
3. The Treasurer will report to the County Council on an annual basis, the distribution by fund all earned and accrued interest for the preceding year no later than 30 days after the close of the preceding fiscal year.

FIXED ASSET POLICY

The Fixed Asset Policy is intended to assist in inventory control of County owned Capital Assets which may be defined as the locating of property and the recording and maintaining of information on the acquisition, identification, location, value, condition, and disposition of each type of property. The investment in Capital Assets represents a large County expenditure and adequate records are essential. Each department will be responsible for a multitude of tasks related to the Fixed Asset Policy including property control of assets, accurate classification of County inventory, and proper documentation of all new purchases or disposals of Capital Assets.

OTHER POST EMPLOYMENT BENEFITS (OPEB) CONTRIBUTIONS

The County has adopted a defined policy for OPEB contributions to fund the County's annual OPEB liability for current and future retirees. The intent is to make an annual contribution equal to the actuarily determined pay-go cost or 25% funded ratio, whichever is greater.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **1**
POLICY SUBJECT: **GRANTS POLICY**
ADOPTED: **JANUARY 6, 2014**
REVISED: **FEBRUARY 1, 2021**

POLICY:

The Office of the Grants Coordinator will be the focal point through which all grant activities, regardless of source, shall be coordinated, monitored and evaluated within the county system. Notices of grant opportunities, award letters, rejection notices, reports and correspondence concerning general grant activities will be forwarded to the Grants Coordinator immediately upon receipt. This policy applies to all Federal, State and/or Other grants awarded to Dorchester County, whether administered by the County's Grants Coordinator, Department Heads, Elected or Appointed Officials (or their designees) as well as component units of the County, including but not limited to, the Dorchester County Transportation Authority (DCTA), whose grant expenditures are reported on the County's Schedule of Expenditures of Federal Awards.

PURPOSE:

The Grants Coordinator's Office of Dorchester County was established to maximize the use of funds from sources other than local taxes, and facilitate the following activities:

1. Identify available funds which can supplement local tax dollars and provide needed services to the citizens of Dorchester County.
2. Coordinate information among all departments and divisions, as well as other component units, in Dorchester County Government, to ensure the awareness of availability and procurement of funds to support their individual missions.
3. Provide advisory and technical assistance with the preparation and submission of applications for available funds.
4. Monitor the implementation and management of all externally funded projects in accordance with related guidelines/regulations.
5. Ensure federal grants and contracts are appropriately controlled and accounted for.
6. Prepare and submit monthly grants status report to the Financial Services Manager for review and submission to the Director of Business Services.
7. Prepare the Grant Matching Funds and Carryover budgets for all grants for the County's annual fiscal budget.

8. Prepare the Schedule of Expenditures of Federal Awards (SEFA) for all federal grants, including component units, awarded to Dorchester County for use in the annual audit.

The purpose of this policy is to assist in providing accurate, current and complete disclosure of the program and financial results of each federal, state and other grant within the existing budgetary accounting and reporting framework. This policy provides guidelines to ensure the following:

1. Federal and state grants are properly authorized by the County Administrator and/or County Council.
2. Grants have been properly budgeted by the Budget and Revenue Division in order to maintain budgetary controls.
3. Transactions involving federal and state grants are in accordance with the provisions of the federal Office of Management and Budget Circulars and other federal laws and the Laws of South Carolina.
4. Grant transactions are properly identified in the accounting records in order to maintain accounting and reporting controls.
5. Grant financial reporting requirements are monitored for compliance.
6. Official accounting records required by grant agreements are maintained to the extent possible in a centralized location.

PROCEDURES:

I. Pre-Award:

1. The Grants Coordinator will research and disseminate, when appropriate, information of new grant opportunities using the concept form (see attachment A) for approval by Administration. Persons obtaining information on other grant opportunities should forward such to the Grants Coordinator as soon as possible for dissemination and appropriate action using the concept form.
2. Department Heads, Elected or Appointed Officials (or their designees), or other component units of the County interested in preparing grant applications should forward a concept form to the Grants Coordinator's Office.
3. Upon receipt of the concept form, the Grants Coordinator will make a recommendation and forward a copy of the concept form, along with all certifications, regulations and assurances required by the grantor agency, to the Director of Business Services and copy the Financial Services Manager. The Director of Business Services will review and submit to the Deputy County Administrator/CFO or the County Administrator for approval.
4. Upon approval by Administration, the Grants Coordinator will notify the Project Director to prepare the grant application.
5. The Project Director must send a copy of the grant application to the Grants Coordinator before submission for review. The Grants Coordinator will review and determine if any public meetings need to be held such as public hearings, Council Committee meetings and County Council meetings, etc. in order to meet grant requirements.
6. Upon approval by the Grants Coordinator, the application may be submitted to the funding agency. All grant applications, whether funded or not, will be kept on file in the Grants Coordinator's Office in Financial Services for possible future use.
7. Notice of decision related to grant awards will be provided to the Grants Coordinator.

II. Post-Award:

1. Upon application approval, the Grants Coordinator will notify the Project Director.
2. The Grants Coordinator will obtain the signatures necessary to execute the grant award or acceptance of the grant offer and return it to the Grant Funding Agency in a timely fashion.
3. The ORIGINAL copy of the fully executed grant award document will be maintained in the

Grants Coordinator's Office with a file copy going to the Project Director for his/her file.

4. If Matching Funds are applicable, a Grant Matching Funds Budget Request (see attachment B) must be completed by the Project Director and submitted to the Grants Coordinator to be included in the annual Grant Matching Funds fiscal budget.
5. Initial Accounting Procedures:
    A. Upon receipt of the fully executed grant agreement, the Grants Coordinator shall do the following:
        1) Ensure that the grant is established in the financial system. This will include the creation of a Project Code, Account Numbers (Fund/Department) for revenues and expenditures. Separate accounts will be created for all budgeted income and expense accounts for each grant. Unallowable costs and cost overruns, upon identification, will be reclassified to regular expense departments of the County.
        2) Prepare a Grant Summary Spreadsheet which contains data relating to the various requirements of the grant, summarizes the general and specific requirements needed for compliance and sets up a timetable for completion of grant requirements and report filing.
        3) Prepare and maintain a file for each grant that will be available for inspection by Administration, independent auditors as well as any state and federal auditors.
        4) The Grants Coordinator will provide copies of the Grant Summary Spreadsheet and Grant Concept Form to the Project Director.
        5) The Grants Coordinator updates the Schedule of Expenditures of Federal Awards with information concerning the grant.
        6) The Grants Coordinator enters information about the grant on a master grants tickler file to aid in maintaining monitoring and reporting schedules throughout the life of the grant.

III. Grant Implementation and Reporting:

1. The Project Director will be responsible for all programmatic aspects of the grant in accordance with the terms and conditions of the grant.
2. The Project Director will complete any Special Conditions of the Grant Award and submit to the Grant Funding Agency after approval from the Grants Coordinator.
3. The Project Director will coordinate with the Human Resources Department regarding hiring personnel.
4. The Project Director will prepare requisitions for purchases in accordance with the County's Procurement Ordinance.
5. The Grants Coordinator, will review and approve all requisitions before the Purchasing Services Division issues a Purchase Order.

6. The Project Director will forward copies of all invoices to the Grants Coordinator for his/her files.
7. The Project Director will be responsible for preparing all requests/reports (monthly/quarterly/annually program and financial) reimbursement from/for the funding agency. He/she will assure that the requests/reports are accurate, complete and include required supporting documentation. Reports/requests will be forwarded to the Grants Coordinator seven days prior to the due date for review/approval before submission to the grant funding agency.
8. The Grants Coordinator will be responsible for reviewing costs claimed to ensure accurate posting to the general ledger and for compliance with the provisions of the grant by reconciling Grant spreadsheets with the general ledger.
9. Grant funds will be received and recorded by the Grants Coordinator.

IV. Grant Monitoring and Close-Out:

1. The Project Director will be the Liaison with the grant funding agency regarding program performance, operational requirements and monitoring.
2. The Grants Coordinator will be responsible for reviewing all information submitted by the Project Director for financial accuracy, certifying the deobligated budgets received from the grant funding agency and obtaining the County Administrator's signature on all required documents.
3. Closeout Procedures: Closeout is a process by which the Grants Coordinator's Office determines that all applicable administrative actions and all required work of the project have been completed by the grantee and Dorchester County. The Grants Coordinator is responsible for all administrative actions and controls necessary for a timely closeout of all grants.
    A. 90 Days Prior to End Date:
        1) Determine whether a no-cost extension will be necessary
        2) Ensure the necessary requirements been met (i.e., cost-sharing, reports, deliverables, etc.)
    B. 30 Days Prior to End Date:
        1) Review encumbrances/purchase orders
        2) Review subagreement billing activity and their cost-share reporting (as applicable)
        3) Confirm all expenditures are accurate and allowable
        4) Review and confirm all cost-share / in-kind commitments (as applicable)
        5) Review personnel expenditures (Work with the appropriate departmental staff to confirm the specific date to which salaries will no longer be charged to the project
    C. After the Project End Date:
        1) Request final invoice and close out documents from subrecipients. Unencumber any excess funds (as applicable) and move available funds remaining to an unrestricted grant fund.
        2) Prepare and Submit a Grant Closeout Form to the Director of Business Services for review and routing to County Administration.
4. The Grants Coordinator will be responsible for maintaining the grant files for the required amount of time after the grant is programmatically closed.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **2**
POLICY SUBJECT: **ACCOUNTING AND FINANCIAL REPORTING POLICY**
ADOPTED: **DECEMBER 1, 2014**
REVISED: **JULY 1, 2018**

GENERAL PURPOSE
Dorchester County (the County) adopts the following policy in regards to accounting and financial reporting. Proper accounting and financial reporting is essential to the stewardship and accountability of public funds.

ACCOUNTING RECORDS
The County's accounting system shall be maintained by the Financial Services Division. The Financial Services Manager shall be responsible that the accounting system is maintained so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board (or successor standards setting body) with the objective of obtaining an unqualified opinion from the County's independent auditor.

The County's accounting system shall be maintained in such a way so as to conform with the following characteristics:

1. Reliability
2. Accuracy
3. Consistency
4. Readability
5. Timeliness
6. Responsiveness
7. Conformity with all legal requirements

The County will develop and maintain an appropriate system of internal controls over its financial resources. Control documentation shall be maintained on all major financial processes.

The Financial Services Division shall maintain an inventory of all assets over $5,000 owned by the County.

Departments shall maintain an inventory of personal property and assets valued less than $5,000. This inventory shall be updated routinely by departments and available for inspection by the Financial Services Division. Annually, the inventory shall be reported to the Financial Services Division.

ANNUAL REPORTING AND INDEPENDENT AUDIT

The County shall contract with an independent audit firm to perform an annual audit of the County's financial statements. The firm selected shall be solicited through a request for proposals and shall be selected by a vote of County Council. The County may enter into a multi-year contract, as permitted by law.

The County shall annually prepare and publish, within 180 days after the end of the fiscal year, a Comprehensive Annual Financial Report prepared in conformity with generally accepted accounting principles.

MONTHLY REPORTING

The County Administrator shall provide County Council a monthly report on the County's major funds and their performance in terms of revenues and expenditures. The report will also provide an update on current cash balances and capital project progress.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **3**
POLICY SUBJECT: **BUDGET PREPARATION POLICY**
ADOPTED: **DECEMBER 1, 2014**
REVISED: **JULY 1, 2018**

GENERAL PURPOSE
Dorchester County (the County) adopts the following policy in regards to the adoption of an annual operating and capital budget.

The annual operating budget is the vehicle through which County Council authorizes County government to fund operations during a specific fiscal year for specific purposes and which establishes the economic resources that are required to support these activities. The budget is a fiscal, planning, and policy document, reflecting the allocation of limited revenues among diverse uses.

The capital budget includes major capital requirements, culminating in the adoption of a five-year Capital Improvement Plan (CIP). These types of capital investments usually focus on the construction, development, and acquisition of major facilities and may rely on long-term debt instruments for financing. General Fund revenue, user fees, and other streams of revenue are typical sources of revenue allocated to the retirement of long-term debt.

REVENUE BUDGETING
The County will establish a revenue forecast that strives for accuracy within a threshold of +/- 5%.

EXPENDITURE BUDGETING
The County will balance current year expenditures with current year revenues. The County will make every effort to match recurring revenues with recurring expenditures. The budget will ensure disbursements (expenditures and transfers out) are equal or less than the funding available (revenues, transfers in and fund balance).

When establishing a budget, essential County services and programs designed to carry out County Council priorities will receive primary consideration for funding. The County will strive to support investments that reduce future operating costs such as information technology or other investments.

The basis of budgeting will follow generally accepted accounting principles (GAAP) with the following exceptions:

1. For Proprietary Funds, capital items and principal payments are budgeted to manage cash flow requirements.
2. For Proprietary Funds, depreciation is not budgeted since it does not affect spendable fund balance.

An indirect cost plan will be conducted annually. Indirect costs will be reimbursed to the General Fund by the Enterprise Funds and Special Revenue Fund, when allowed and appropriate.

BUDGET CALENDAR

The County Administrator shall prepare for the County Council's consideration a calendar for the development and adoption of the annual budget, including major deadlines and meetings necessary to adopt the budget.

The Deputy County Administrator/CFO or designee will develop and promulgate specific procedures and forms for development of a proposed budget.

The budget shall be submitted to County Council by the first formal meeting in May. County Council must approve the budget by June 30 each year, prior to any expenditure being made in the new fiscal year.

CARRYOVER BUDGET

The County Administrator, at his discretion, may present a carryover budget to County Council to utilize unspent balances from the prior budget. The purpose of the carryover shall be to continue projects or contracts underway or to complete initiatives from the prior year budget that were not completed prior to the end of the fiscal year. The Deputy County Administrator/CFO or designee shall distribute forms for the departments to request carryover items.

SUPPLEMENTAL APPROPRIATIONS

Due to changing scope or external factors that are beyond the control of departments, amendments that increase the total budget may be necessary.

After determining that there are insufficient funds within a department's budget to finance an activity or acquisition, the department head, after consultation with the Director of Business Services, will develop a Council Action Form proposing a supplemental appropriation and will forward the Request to the Deputy County Administrator/CFO for review. After review, the Deputy County Administrator/CFO will forward a recommendation to the County Administrator and will inform the requesting department head of any adverse recommendation to the County Administrator. If the County Administrator approves the proposal, the County Administrator will place the Request on a future Council Meeting agenda for consideration.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **4**
POLICY SUBJECT: **BUDGET ADMINISTRATION POLICY**
ADOPTED: **DECEMBER 1, 2014**
REVISED: **JULY 1, 2018**

GENERAL PURPOSE

Dorchester County (the County) adopts the following policy in regards to the management of its annual operating and capital budget. Proper budget management is essential to following the intent of the budget adopted by County Council and a key part of the County's fiduciary duties to its citizens.

DUTIES AND RESPONSIBILITIES

County Administrator

The County Administrator shall have final responsibility to oversee and supervise the day-to-day, proper implementation of the annual budget. The County Administrator or designee shall report to County Council on a monthly basis the performance of major funds in relationship to the adopted budget. In event of a budget shortfall, the County Administrator shall recommend corrective action to the County Council. The County Administrator shall have the final authority to approve transfers, but may delegate approvals to the Deputy County Administrators and Director of Business Services.

Chief Financial Officer

The Deputy County Administrator/CFO shall provide to the County Administrator throughout the fiscal year a monthly financial report of the financial performance of the County's major funds. Should corrective action be necessary due to a budget shortfall, the Deputy County Administrator/CFO shall prepare a recommendation for action to the County Administrator. The Deputy County Administrators shall approve transfers as delegated by the County Administrator.

Director of Business Services

The Director of Business Services is responsible for day-to-day administration of the budget, monitoring the proper administration of the budget by individual departments. The Director of Business Services shall review all transfers to assure that entries are proper.

Elected Officials, Appointed Officials, and Department Heads

Elected Officials, Appointed Officials, and Department Heads shall have responsibility for budgets of their respective agencies. They are responsible for staying within the amounts appropriated by County Council and have a duty to notify the County Administrator and Deputy County Administrator/CFO in the event their budget may violate the budget ordinance.

MONTHLY REPORTING

The County Administrator shall provide County Council a monthly report on the County's major funds and their performance in terms of revenues and expenditures. The report will also provide an update on current cash balances and capital project progress.

CORRECTIVE ACTION

In the event of the revenue estimate failing to materialize or expenditures exceeding the amounts appropriated, the Deputy County Administrator/CFO shall present a plan of corrective action to the County Administrator that shall include, but not limited to hiring freezes, furloughs, suspension of purchases, utilization of fund balance, and appropriation of revenue not anticipated in the adopted budget.

The County Administrator shall present a recommendation to County Council in the event corrective action shall be required.

PURCHASES

All funds for County government purposes shall be disbursed in accordance with the Procurement Ordinance 18-18. Capital equipment purchases shall be deferred until January 1 to assure adequate cash flow. Purchases in advance of the January 1st requirement must be approved by the County Administrator.

TRANSFERS

Each department head is permitted to request a transfer of appropriation(s) between line items within that department. Transfers from personnel line items to non-personnel line items can only be approved with consent of County Council.

The Director of Business Services shall promulgate necessary forms for departments to use in requesting transfers. The Director of Business Services shall review all transfers and provide a recommendation to the County Administrator and/or Deputy County Administrators.

The County Administrator and/or Deputy County Administrators shall approve or deny transfers presented by departments. However, transfer from Mobile and Cellular Phones and Fuel are not allowed without the expressed approval of the County Administrator.

The County Administrator is permitted, when it is in the best interest of the County to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one Fund to another Fund).

Upon receiving an executed transfer, the Budget & Revenue Division shall enter the transfer into the General Ledger.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **5**
POLICY SUBJECT: **REVENUE POLICY**
ADOPTED: **DECEMBER 1, 2014**
REVISED: **JULY 1, 2018**

GENERAL PURPOSE

Dorchester County (the County) adopts the following policy in regards to its revenue portfolio and collections. In general, it is the intent of the County to maintain a revenue portfolio that achieves the following principles:

1) Diverse: The County shall maintain a diverse revenue stream to insulate against volatility and to avoid reliance on single revenue source. To that end, the County will work to provide multiple revenue streams for the operation of County government including, but not limited to, the use of taxes, license and permits, intergovernmental revenues, and charges for services.

2) Benefit: When practicable and allowed under state law, revenues will be paid by the beneficiary of the service rendered. To that end, in circumstances where services benefit a particular user or portion of the county, special tax districts and user fees will be utilized.

3) Sufficient: The County's revenue portfolio will be structured to provide sufficient income necessary to cover the cost of services on a recurring basis.

Revenue Forecasting

Dorchester County will produce a revenue forecast for the annual budget that will be as realistic and as reasonable as possible. The County shall strive for a +/- 5% variance in its revenue estimates.

To assist in the forecasting of revenue, the Director of Business Services or designee shall produce a revenue manual that details the following:

1) Description of the Revenue Source

2) Statutory Authority
3) Rate Schedule
4) Collection Agency
5) Trend History of the Revenue

Periodic Review of Rates

The Deputy County Administrator/CFO or designee shall periodically review the rates for the County's revenue streams and shall recommend to the County Administrator rate adjustments for consideration by County Council (when legally permitted) to assure sufficiency of the revenue stream and to recover the cost of operations to the extent possible. The Deputy County Administrator/CFO or designee shall consider rates in comparison to other municipalities and counties in the region to assure competitiveness.

Periodic Review of Revenue Sources

The Deputy County Administrator/CFO or designee shall periodically revenue the revenue resources available under state law and shall notify the County Administrator of revenues not utilized by the County. In addition, the Deputy County Administrator/CFO shall periodically review the services provided by the County and determine if any services are candidates for cost recovery through a user fee or can be funded through a tax district for those who receive particular benefit from the service.

Using Recurring Revenues for Recurring Expenses

The County shall utilize recurring revenues for recurring expenses. The use of one-time revenues or fund balance should be only for non-recurring expenses.

Seeking Intergovernmental Revenues When Feasible

The County shall aggressively pursue relevant grant opportunities. All potential grants shall be carefully evaluated for:

1) Consistency with the County's mission and achieving the goals enumerated by County Council.
2) Matching requirements (both dollar and level of effort) and their impact on the County's budget.
3) The impact on services should grant funding be terminated or reduced.

Enterprise and Special Tax Districts

The fees for enterprise funds and for special tax districts shall be set at a level necessary for the fund to be self-supporting.

Aggressive Collection

The County shall aggressively collect its revenues to ensure timely receipt to fund the County's services. To that end, the County – when allowed – shall utilize various tools to enforce delinquent accounts including, but not limited to, set-off debt collections, delinquent tax sales, and denial of service in situations where denial does not threaten life or property.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **6**
POLICY SUBJECT: **DEBT MANAGEMENT AND POST-ISSUANCE DISCLOSURE POLICY**
ADOPTED: **DECEMBER 1, 2014**
REVISED: **JULY 1, 2019**

Purpose

The purpose of this policy is to establish policies and procedures for the effective management of the County's debt. Judicious use of debt helps facilitate the County's strategic goals, while protecting the County's long-term financial interests.

The County is committed to providing timely and consistent dissemination of financial information in accordance with Securities and Exchange Commission ("SEC") Rule 15c2-12 (the "Rule") and the County's continuing disclosure undertakings.

This policy affirms the County's commitment to fair post-issuance disclosure. The goal is to establish and maintain guidelines for presenting related financial reports, documents and events to interested third parties, financial institutions and the general public in compliance with the Rule and the County's continuing disclosure undertakings.

Definitions

Short-Term Debt Defined
For the purposes of this policy, short-term debt is defined as debt obligations with a payment term of five years or less used to manage cash flow in anticipation of revenue or to finance capital equipment with a useful life of five years or less. This includes debt instruments including, but not limited to, revenue/tax anticipation notes and short-term lease purchase agreements.

Long-Term Debt Defined
For the purposes of this policy, long-term debt is defined as debt obligations with a payment term longer than five years used to finance capital improvements. This includes debt instruments including, but not limited to, general obligation bonds, assessment revenue bonds, revenue bonds, tax increment bonds, certificates of participation, installment purchase revenue bonds, and other long-term lease purchase agreements. Long-term debt is issued as a means of allocating the expense of

capital projects' use to those actually benefitting from them, over the useful life of the project. The County will issue debt to provide financial support to capital facility needs. The debt will be issued in a way that helps ensure the long-term fiscal health of the County. Long-term debt financing will not be used to support current operating expenditures or deficits.

Short-Term Debt

Upon approval of the County Council, the County is authorized to issue the following forms of short-term debt:

Revenue/Tax Anticipation Notes

Revenue/tax anticipation notes are short-term instruments with a payment term of less than one year and are used to provide liquidity due to the irregular timing of County revenues. As a matter of practice, the County shall not issue a revenue/tax anticipation note except in situations of emergency or when a large and unforeseen expenditure has been incurred.

Short-Term Lease Purchase Agreements

Short-term lease purchase agreements are debt instruments with a payment term of five years or less and are used to finance capital equipment with useful life of five years or less. Short-term lease purchase agreements are authorized and appropriated through the County's annual operating budget.

Long-Term Debt

Upon approval of the County Council, the County is authorized to issue the following forms of long-term debt:

General Obligation Bonds

General obligation bonds are backed by the full faith and credit of Dorchester County and shall be used to support governmental-purpose facilities and improvements.

General obligation bonds are subject to the State Constitutional debt limit of eight percent of assessed taxable value of the locality. At no time shall the County's bonded indebtedness backed by the full faith and credit of the County exceed this limit without a referendum approving the additional general obligation bonds above such limit.

General obligation debt will not be used to support enterprise activities when a revenue bond is feasible, except when extraordinary market conditions provide compelling cost savings and revenues from enterprise activities are sufficient to reimburse the General Fund for payment of principal and interest on the associated bonds.

Revenue Bonds

Revenue bonds are backed by a pledge of specific revenues such as water and sewer rates and fees, stormwater fees, solid waste fees, fees in lieu of taxes, etc. The County shall utilize revenue bonds when practicable for all user-fee supported activities. The County shall also use special source revenue bonds when feasible and practicable for the financing of economic development projects where a specific benefit can be provided to a general area.

The County shall prepare its revenue and expenditure budgets in a manner that allows the County to meet all required covenants.

Tax Increment Bonds

Tax increment bonds are revenue bonds backed by the incremental increase in ad valorem property

value in a defined tax increment district. The amount of debt allowed is defined in the redevelopment plan for each tax increment district as approved by the affected taxing districts. The County shall not exceed the debt allowed in the redevelopment plan.

Certificates of Participation, Installment Purchase Revenue Bonds, and Long-Term Leases

Certificates of participation, installment purchase revenue bonds, and other long-term lease agreements are debt instruments backed by the facility or equipment purchased with a term exceeding five years. Due to the higher interest rate carried on these instruments, lease-purchase issuances exceeding five years in duration are limited to the following situations:

1) When state law does not permit the issuance of a revenue bond against a specific revenue.
2) For the purchase of capital equipment and other facility improvements supported by a contractor-guaranteed savings on utility use.
3) When it is determined that it will be more beneficial, either economically or from a policy perspective after the useful life of the project, the terms and conditions of the lease, the direct impact on bond capacity, and budget flexibility have been evaluated.

Debt Planning

Prior to proposing any debt issuance, the County Administrator or designee will prepare an impact analysis on how the debt issuance affects the County's financial position in terms of fund balance and existing debt obligations. It will also consider debt service maturities, repayment structure, and the County's "pay-as-you-go" strategy.

Long-term debt originates from the adoption of the annual budget and accompanying capital improvement program which identifies capital project needs, funding sources, and the debt instrument(s) required to finance the plan.

Method of Sale

State law requires that all general obligation bonds larger than $1,500,000 or maturing longer than 10 years be sold through a competitive sale. All other debt instruments may be sold either through a competitive sale or through a negotiated sale in light of financial market, transaction-specific, and issuer-related conditions. If County staff and its financial advisor determine that a competitive sale would not result in the best outcome for the County, then a negotiated sale, private placement, or other method may be chosen.

Debt Structure

The County shall structure debt in a manner that protects the County's long-term financial interests and produces the most cost-effective financing.

Debt Security

Debt shall be issued with the necessary level of security to assure investors that the County shall repay its debt in a timely and complete manner.

The County shall purchase credit enhancement either through bond insurance or a letter of credit only in situations where the true interest cost of the enhanced debt is lower than the true interest cost of comparable unenhanced credit offerings.

Fixed Rate and Variable Rate Debt

As a matter of practice, fixed rate debt is preferred to provide budget certainty and to protect against short term interest rate increases. Variable rate debt will be considered to provide flexibility in managing the County's debt portfolio and in certain circumstances to lower the County's overall debt service requirements.

Derivative instruments should generally be considered, depending on the particular circumstances, primarily in situations where they are designed with the aim of providing anticipated economic or other benefits to the County taking into account the applicable risks. Derivative instruments should be entered only after review of their general terms and risks with the County Council, the County Administrator, the Deputy County Administrator/CFO, the County Treasurer, and the County Auditor.

Maturity Schedule

The County shall design a maturity schedule that matches useful life of the item financed with the term of the bond. The bond term shall not exceed the useable life of the facility or project being financed. The County may elect to use term bonds, serial bonds, or a combination to improve marketability of the issue and to provide the lowest possible borrowing cost to the County.

Premiums and Discounts

If it is demonstrable that structuring the bond with a premium or discount provides the County with a lower true interest cost, the County shall be allowed issue a bond with a premium or discount. The County shall not issue zero coupon or capital appreciation bonds unless market conditions provide a compelling cost savings versus more traditional structures.

Redemption Provisions

Debt issued by the County shall (issues with maturities less than 10 years excluded) include an optional redemption provision in order to provide the ability to achieve interest cost savings, remove or change burdensome covenants, or to restructure debt service payments. The County shall select the earliest possible redemption date at the lowest possible penalty as allowed by the market.

The effectiveness of an advance refunding will be determined by the achievement of a minimum net present value savings of at 3.0% or more.

Debt Administration

Debt issuances will be timed to coincide as best as possible with the acquisition and construction schedules associated with the project or item being financed. The Financial Services Division and the County Treasurer shall review expenditures monthly and make regular draws to maximize cash flow.

Arbitrage and Yield Restriction Requirements

The County will monitor the arbitrage requirements of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and related IRS Regulations in regard to all of its federally tax-exempt obligations as well as for any of its obligations which receive a federal subsidy or federal tax credit pursuant to Section 54A of the Code. To this end, the County shall retain the services of a firm that specializes in arbitrage rebate calculations to annually review all of the obligations issued by the County to calculate any potential arbitrage liability related to such obligations to ensure compliance with Sections 148 and 54A of the Code.

Disclosure

The County shall maintain an ongoing relationship with each rating agency with which it holds a rating. The County shall provide regular updates regarding ongoing financial matters and projected financial plans.

The County may retain the services of a disclosure firm and shall provide all necessary documents required by bond documents including copies of the annual financial report and the annual operating budget. This will be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system. The County shall immediately disclose any material events to EMMA that could negatively impact buyers of County bonds on the secondary resale market.

The County has established a Disclosure Working Group ("DWG") consisting of the County's Deputy County Administrator/CFO, Director of Business Services, and Financial Services Manager. The DWG will establish appropriate written policies and procedures, which this document provides, and periodic training regarding continuing disclosure obligations to effect compliance with the federal securities laws. In connection with each primary offering subject to the Rule, as well as annually and periodically when necessary in connection with its continuing disclosure filings required by the Rule, the DWG will systematically review filings, reports and other public statements to determine compliance and whether any filing, updating or correcting of information is appropriate. The DWG will react to developments and events that affect the County and notify its dissemination agent and others, as and when appropriate.

The County's official primarily responsible for the County's financial information, debt and financings, and other financial reports and events is the County's Director of Business Services (the "Disclosure Representative"). The Disclosure Representative shall be responsible for ensuring compliance by the County with its continuing disclosure policies and procedures and shall be responsible for implementing and maintaining a record (including attendance) of related training. Others within the County may, from time to time, be designated by the Disclosure Representative as spokespersons on behalf of the County and respond to specific inquiries. It is essential that the DWG be fully apprised of all material developments of the County in order to evaluate, discuss those events and determine the appropriateness and timing for release.

The Disclosure Representative or its designated agent will provide continuing disclosure documents and related information to EMMA or the SEC, as appropriate. The continuing disclosure documents, which include annual financial statements, operating data of the County (and any obligated persons, where applicable) and event notices, will be posted to the EMMA website by the County's Disclosure Dissemination Agent, Digital Assurance Certification, LLC ("DAC"), or its successor.

Event Notice Requirements

1. For any public debt issues (subject to SEC Rule 15c2-12), the following events would need to be provided to the County's Disclosure Dissemination Agent, for further filing with EMMA, within ten (10) business days of their occurrence.

   Unless otherwise specified, the Disclosure Representative will be responsible for monitoring the occurrence of these events, determining (if necessary) their materiality upon advice of members of the DWG, and notifying the Dissemination Agent of the occurrence of an event for further filing with EMMA:

   - Principal and interest payment delinquencies
   - Non-payment related defaults, if material

- Unscheduled draws on debt service reserves reflecting financial difficulty
- Unscheduled draws on credit enhancements reflecting financial difficulty
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701 TEB) or other material notices of determination with respect to the tax status of the security or other material events affecting the tax status of the security
- Modifications to rights of security holders, if material
- Bond calls, if material, and tender offers
- Defeasances
- Release, substitution, or sale of property securing repayment of the securities, if material
- Rating changes
- Bankruptcy, insolvency, receivership or similar event of the obligated person
- The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material
- Appointment of a successor or additional trustee or the change of name of a trustee, if material
- Incurrence of a financial obligation of the County (and any obligated person, where applicable), if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation the County (and any obligated person, where applicable), any of which affect security holders, if material; and
- Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the County (and any obligated person, where applicable), any of which reflect financial difficulties.

2. In addition, the Disclosure Representative will be responsible for providing notice, in a timely manner, of a failure to provide any of the County's required annual financial information by the date specified in the continuing disclosure undertaking.

Voluntary Disclosure Requirements

In addition to preparing annual reports and event notices, the County may wish to keep investors informed by providing information that is not required to be provided under the Rule or its continuing disclosure undertakings. Examples of such types of information are investments, interim financial information, capital improvement plans, fund balance policies, etc. and financial forecasts.

Because providing this information is voluntary, the Disclosure Representative will monitor for events which may affect the County, so that a determination can be made if the event should be disclosed.

The below list is comprised of events and financial disclosure which the MSRB has suggested issuers may wish to voluntarily disclose. Some of these are not applicable to the County's public debt issues and financial obligations, but the DWG may wish to consider providing some of these to the County's Disclosure Dissemination Agent for further filing with EMMA:

- "amendment to continuing disclosure undertaking;"
- "change in obligated person;"
- "notice to investors pursuant to bond documents;"
- "certain communications from the Internal Revenue Service;"
- "secondary market purchases;"

- “bid for auction rate or other securities;”
- “capital or other financing plan;”
- “litigation/enforcement action;”
- “change of tender agent, remarketing agent, or other on-going party;”
- “other event-based disclosures;”
- “quarterly/monthly financial information;”
- “change in fiscal year/timing of annual disclosure;”
- “change in accounting standard;”
- “interim/additional financial information/operating data;”
- “budget;”
- “investment/debt/financial policy;”
- “information provided to rating agency, credit/liquidity provider or other third party;”
- “consultant reports;” and
- “other financial/operating data.”

Bond Covenants and Laws

The County shall comply with all covenants and requirements of bond ordinances, and with state and federal laws authorizing the issuance and administration of debt obligations.

Disclaimer

This debt management policy outlines various policy guidelines with respect to financing obligations entered or proposed to be entered by the County. This debt management policy should in no event, however, be construed as limiting or otherwise affecting the validity or effectiveness of any authority granted, delegated, or otherwise set forth in any ordinance or resolution of the County. In no case shall any person or entity (including without limitation the County or its elected officials, employees, agents, bondholders, borrowers or any other person or entity) have any basis to assert that any financing obligation should be deemed invalid, ineffective, limited or otherwise affected due to noncompliance or any other matter with respect to this debt management policy. Compliance of any ordinance or resolution or financing obligation with all aspects of this debt management policy shall, in all cases, be deemed conclusively presumed (and legal counsel to the County shall be entitled to conclusively rely thereon) upon the adoption of any such ordinance or resolution or the entering into of any such financing obligation or related agreement, respectively, and in the event of any conflict between the ultimate procedures actually undertaken, findings actually made and agreements actually entered into, on the one hand, and any part of this debt management policy, on the other hand, then the ultimate actual ordinance or resolution, findings and financing documents shall nonetheless be deemed in satisfaction hereof in all respects such that this debt management policy shall in no manner operate to limit any such ordinance or resolution, findings and financing documents or the effectiveness, validity and enforceability thereof.

In the event of any conflict between an ordinance or resolution or the documentation effectuating a financing obligation and this debt management policy, the terms and conditions of the ordinance or resolution or such documentation, as applicable shall control. Except for such rights for conclusive presumption set forth in the preceding paragraph, there shall be deemed no third-party beneficiaries of this debt management policy.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **7**
POLICY SUBJECT: **FUND BALANCE AND WORKING CAPITAL POLICY**
ADOPTED: **DECEMBER 1, 2014**
REVISED: **SEPTEMBER 1, 2020**

GENERAL PURPOSE

Dorchester County (the County) adopts the following policy in regards to fund balance and working capital in its key funds. It is the County's intent to maintain adequate fund balance in key funds to provide the following:

1) Liquidity: On operating funds, the County will have adequate reserves necessary to cover the anticipated cash flow during the fiscal year without the need for interim financing such as a tax anticipation note.

2) Contingency: The County recognizes it is vulnerable to natural disasters in terms of hurricanes and earthquakes. In principal, the County shall maintain in major operating funds two months of fund balance to finance operations in the event of a major disruption.

3) Debt Service Coverage: In governmental funds, the County will maintain a reserve equal to one year's General Obligation debt service at all times to ensure adequate payment of bonds in debt service funds.

GOVERNMENTAL FUNDS

In its governmental funds, the County will work to attain various levels of fund balance in order to provide liquidity, contingency, and debt service coverage. The County will work to attain the following levels of fund balance in the following governmental funds.

<u>General Fund</u>
The County shall maintain an unassigned fund balance equal to 32% of the subsequent fiscal year's projected revenues in the General Fund. The County shall work to attain an unassigned fund balance

equal to 40% of the subsequent fiscal year's projected revenues in the General Fund. Should unassigned fund balance exceed 40%, the difference shall be transferred to the reserve fund until it attains its requirement. Once the Reserve Fund meets its requirements, unassigned fund balance in excess of 40% may be used to reduce unfunded liabilities, to retire callable debt, or appropriated for capital projects, economic development, or other one-time expenditures. Fund balance will not be used for recurring expenditures.

Reserve Fund

The County shall maintain a fund balance in the Reserve equal to $1,300,000 and will work to attain a fund balance in the Reserve Fund that will be equal to 10% of the subsequent fiscal year's projected revenues in the General Fund and Capital Fund. Fund balance shall not be utilized without a super-majority vote of County Council.

Capital Fund

The County will maintain an undesignated fund balance in the Capital Fund that will be equal or greater than 10% of the subsequent fiscal year's projected revenues in the Capital Fund plus the maximum annual debt service on debt and lease purchase obligations outstanding in the Capital Fund. Undesignated fund balance in excess of this target may be applied to retire callable debt, or appropriated for capital projects or other one-time expenditures. Fund balance will not be used for recurring expenditures.

Hospitality Tax Fund

The County shall maintain an unassigned fund balance equal to 40% of the subsequent fiscal year's projected revenues in the Hospitality Tax Fund. Unassigned fund balance in excess of 40% may be used for allowable tourism related expenditures. Fund balance will not be used for recurring expenditures.

Economic Development Fund

The County will maintain an undesignated fund balance in the Economic Development Fund that will be equal or greater than the maximum annual debt service on obligations outstanding in the Economic Development Fund. Undesignated fund balance in excess of this target may be used to retire callable debt or for one-time economic development projects. Fund balance will not be used for recurring expenditures.

Fire Fund

The County will maintain an undesignated fund balance equal to 24% of the subsequent fiscal year's projected revenues in the Fire Fund. The County shall work to attain an undesignated fund balance equal to 40% of the subsequent fiscal year's projected revenues in the Fire Fund. Undesignated fund balance in excess of this target may be applied to retire callable debt or appropriated for capital projects or other one-time expenditures. Fund balance will not be used for recurring expenditures.

Victim Advocate and E-911 Funds

In funds where the General Fund provides a subsidy for the fund, the fund will not accumulate a fund balance until the subsidy is eliminated.

Transportation Sales Tax Fund

The County will work to attain an undesignated fund balance in the Transportation Sales Tax Fund that will be equal or greater than the maximum annual debt service on obligations outstanding in the Transportation Sales Tax Fund.

INTERNAL SERVICE FUNDS

In its internal service funds, the County will work to attain various levels of fund balance in order to provide liquidity and contingency.

Workers Compensation Administration Fund

The County shall maintain an unassigned fund balance equal to 25% of the subsequent fiscal year's budgeted expenditures in the WCAF - ISF. The reserve may not be used for any additional workers' compensation or risk management activities other than actual claims cost. Once the fund balance reserve is met, the amount in excess can be used to support safety programs, wellness programs, short term disability insurance, and other employee assistance programs.

ENTERPRISE FUNDS

For the purposes of this policy, working capital is defined as unrestricted cash and cash equivalents plus less current liabilities (less accounts payable from restricted cash and debt payable in the coming year) and unfinished capital projects. The County will work to attain adequate working capital in its enterprise funds to provide liquidity and contingency.

Solid Waste Fund

The County will maintain working capital in the Solid Waste Fund equal to 40% of the subsequent fiscal year's projected revenues in the Solid Waste Fund. Working capital in excess of 40% may be used for capital projects or one-time expenditures subject to the appropriation of County Council. Fund balance will not be used for recurring expenditures.

Stormwater Fund

The County will maintain working capital in the Stormwater Fund equal to 40% of the subsequent fiscal year's projected revenues in the Stormwater Fund. Working capital in excess of 40% may be used for capital projects or one-time expenditures subject to the appropriation of County Council. Fund balance will not be used for recurring expenditures.

Water and Sewer Fund

The County will maintain working capital in the Water and Sewer Fund equal to 35% of the subsequent year's projected revenues. Working capital in excess of amount may be used to retire callable debt, for capital projects, or one-time expenditures subject to the appropriation of County Council. Fund balance will not be used for recurring expenditures.

Dorchester COUNTY

FUND BALANCE AND WORKING CAPITAL POLICY

	Fund Balance Requirement	FY23 Fund Balance Requirement	FY22 Fund Balance	FY23 Projected Fund Balance	Increase/Decrease from Fund Balance Requirement
Government Funds					
General Fund	32%	$26,423,424	$38,775,397	$40,323,087	$13,899,663
Reserve Fund		$1,300,000	$7,072,047	$8,647,535	$7,347,535
Capital Improvement Fund	10%	$1,918,852	$6,338,618	$7,167,316	$5,248,464
Hospitality Tax Fund	40%	$576,000	$2,267,887	$2,592,230	$2,016,230
Economic Development Fund		$1,601,675	$5,748,766	$7,132,050	$5,530,375
Fire Fund	24%	$2,413,563	$3,390,377	$3,408,809	$995,246
Transportation Sales Tax Fund		$4,295,100	$58,585,159	$47,503,275	$43,208,175
Internal Service Fund					
Workers Compensation Administration Fund	25%	$453,675	$1,731,982	$1,635,046	$1,181,371
Proprietary Funds					
Solid Waste Fund	40%	$3,652,123	$7,111,565 *	$7,870,644 *	$4,218,521
Stormwater Utility Fund	40%	$2,014,462	$4,581,830 *	$6,564,535 *	$4,550,073
Water and Sewer Fund	35%	$13,474,787	$8,006,865 *	$18,352,202 *	$4,877,415

Water and Sewer Fund historically has budgeted the full cost of capital construction in the first year of the project, as reflected in the Capital Improvement Plan. Funds are subsequently carried over from year to year until the project is complete. It is anticipated that $4,154,017 will be carried over to FY2024. Additionally, rate increases have been approved by Council through FY2025 to cover the increased cost of providing water and sewer services to the County.

* Net of Investment in Capital Assets

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **8**
POLICY SUBJECT: **INVESTMENT POLICY**
ADOPTED: **JULY 1, 2019**

MISSION

The Dorchester County Treasurer's Office is responsible for the administration, management, and investment of the County's funds. The investment of County funds is managed through multiple investment portfolios to preserve the County's capital, while maintaining liquidity and obtaining the best relative rates of return.

The mission of the Treasurer's Office is to safely and effectively manage the funds for the County.

PURPOSE OF THIS INVESTMENT POLICY STATEMENT (IPS)

This IPS defines the investment objectives of the County's Portfolios and establishes policies and procedures so that investment objectives can be met in a prudent manner. This (IPS) is intended to:

- Articulate the objectives of the County's Investment Portfolios and set forth in writing the expectations, objectives, and guidelines for the investment of the County's Portfolios' assets;
- Formulate policies regarding permitted investments, benchmarks, and asset allocation strategies;
- Identify roles of the specific entities having fiduciary responsibility to the County;
- Establish guidelines, consistent with Performance Standards defined herein, for monitoring investment risk and evaluating investment performance.

All assets in the County's Investment Portfolios must be invested in a manner that meets the requirements of this IPS. In conjunction with this IPS, the County has also established *Performance Standards*, which provide guidance on the specific procedures to monitor investment performance and risk. These performance standards help achieve short-term and long-term investment objectives and maximize the investment returns in the County's Investment Portfolios.

PROCEDURE

Dorchester County defines the internal procedures to be taken in this section for the purpose of guiding all involved parties with regard to the investment of County funds.

Prior to undertaking any tasks whereby authority exists in the SC Code of Laws related to investments, an internal investment portfolio review (IIPR) must be undertaken. This review will consist of the following objectives, to be revised and generally provided by concurrence of the Deputy County Administrator/CFO and County Treasurer.

Cash Flow – The Deputy County Administrator/CFO shall provide to the County Treasurer upon request a formal estimate of cash flow needs for funds in which the County Treasurer's Office wishes to invest. This estimate shall be signed by both the Deputy County Administrator/CFO and Director of Business Services. The estimate may be more or less restrictive upon the proposed portfolio depending on the various forecasting mechanisms employed by the County.

Structure – The County Treasurer shall provide a standard form that describes the structure of the proposed investment portfolio, to generally include the name of the fund in which the funds are to be invested as well as the current liquidity structure of said funds. It shall also include the term and frequency of maturities for funds to be invested.

Competitive Procurement – Subject to Dorchester County Procurement Ordinance #18-18, all broker relationships shall be competitively procured with regards to portfolio fees and bank fees. The Purchasing Services Manager shall provide the resources to effect these procurements. Unless investment services are procured under a multi-year relationship in conjunction with the County's banking services, the relationship for each new portfolio shall be procured separately.

Legality – The County Attorney's Office will review each investment portfolio and attest to its compliance with the SC Code of Laws.

DELEGATION OF AUTHORITY

The authority to invest County Funds is defined under S.C. Code of Laws Section 6-5-10.

(a) The governing body of any municipality, county, school district, or other local government unit of political subdivision and county treasurers may invest money subject to their control and jurisdiction in:

1. Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States.
2. Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured, debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.

3. (i) General obligations of the State of South Carolina or any of its political units; or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or graduation or rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations.
4. Savings and Loan Associations to the extent that the same are insured by an agency of the federal government.
5. Certificates of deposit where the certificates are collaterally secured by securities of the type described in (1) and (2) above held by a third party as escrow agent or custodian, of a market value not less than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
6. Repurchase agreements when collateralized by securities as set forth in this section.
7. No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (1), (2), (3), and (6) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.
8. A political subdivision receiving Medicaid funds appropriated by the General Assembly in the annual general appropriations act may utilize appropriated funds and other monies generated by hospital operations to participate in principal protected investments in the form of notes, bonds, guaranteed investment contracts, debentures, or other contracts issued by a bank chartered in the United States or agency of a bank if chartered in the United States, financial institution, insurance company, or other entity which provides for full principal payment at the end of a contract term not to exceed twelve years if the issuer has received a rating in one of three highest general rating categories issued by no fewer than two nationally recognized credit rating organizations. No more than forty percent of the appropriated funds and other monies generated by hospital operations may be invested in the manner provided in this item. Revenue realized pursuant to these investments must be expended on health care services.

(b) The provisions of this chapter shall no impair the power of a municipality, county, school district or other local government unit or political subdivision or county treasurer to hold funds in deposit accounts with banking institutions as otherwise authorized by law.

(c) Such investments shall have maturities consistent with the time or times when the invested moneys will be needed in cash.

(d) For purposed of subsection (a), in the case of a defeased obligation, an obligation shall be treated as the obligation of the issuer of the obligation included in the qualifying defeasance escrow for the defeased obligation. A “defeased obligation” means any obligation the payment of which is secured and payable solely from a qualifying defeasance escrow and the terms of which may not be amended or modified without the consent of each of the holders of the defeased obligation. A “qualifying defeasance escrow” means a deposit of securities, including defeasance obligations, with a trustee or similar fiduciary under the terms of an agreement that requires the trustee or fiduciary to apply the proceeds of any interest payments or maturity of the defeasance obligation to the payment of the defeased obligation and when the trustee or fiduciary has received verification from a certified public accountant that the payments will be sufficient to pay the defeased obligation timely. A defeasance

(e) obligation must not be callable or subject to prepayment by the issuer and it must be a direct general obligation of the United States and its agencies, or an obligation the payment of principal and interest on which is fully and unconditionally guaranteed by the United States.

The Treasurer may, however, restrict investments beyond the limits imposed by the State of South Carolina Statutes if such restrictions serve the purpose further safeguarding County funds or are in the demonstrated best interest of the County.

Collateralization will be required on certificates of deposit and repurchase agreements. Collateral will be limited to that specified in the South Carolina Code of Laws Section 6-5-10 and Section 12-45-220 as stated above and 6-5-15 as stated below. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

Section 6-5-15. Securing bank deposit of fund deposited by local entities.

(a) As used in the section, "local entity" means the governing body of a municipality, county, school district, or other local government unit or political subdivision, or a county treasurer.
(b) A bank or savings and loan association, upon the deposit of funds by a local entity, must secure these deposits by deposit insurance, surety bonds, collateral securities, or letters of credit to protect the local entity against loss
(c) in the event of insolvency or liquidation of the institution or for any other cause.
(d) To the extent that these deposits exceed the amount of insurance coverage provided by the Federal Deposit Insurance Corporation, the bank or savings and loan association at the time of deposit must:

1. Furnish an indemnity bond in a responsible surety company authorized to do business in this State; or
2. Pledge as collateral:
    a. obligations of the United States
    b. obligations fully guaranteed both as to principal and interest by the United States;
    c. general obligations of this State or any political subdivision of this State; or
    d. obligations of the Federal National Mortgage Association, the Federal Home Loan Bank, Federal Farm Credit Bank, or the Federal Home Loan Mortgage Corporation; or
3. Provide an irrevocable letter of credit issued by the Federal National Mortgage Association, the Federal Home Loan Bank, Federal Farm Credit Bank, or the Federal Home Loan Mortgage Corporation, in which the local entity is named as beneficiary and the letter of credit otherwise meets the criteria established and prescribed by the local entity.

(e) The local entity must exercise prudence in accepting collateral securities or other forms of deposit security.

GENERAL OBJECTIVES

As a steward of public funds, the County Treasurer's Office seeks to generate the best rate of return within prescribed parameters while maintaining liquidity and attempting to preserve capital.

This policy recognizes that investment decisions involve managing the County's daily fluctuating cash flows and anticipating future revenues and expenditures. The Treasurer's Office manages cash balances available to anticipate the future use of these funds. Also, earnings on investments provide one of the major sources of revenue for the County annually. Consequently, the soundness and success of an investment program is of primary importance to meet the County's funding needs.

The investment goals are based on the following principles:

Safety – The primary objective of Dorchester County's investment activities is the preservation of capital and the protection of investment principal by mitigating both risk and interest rate risk.

(a) Credit Risk is the risk of loss due to the failure of the security issuer. Credit risk will be mitigated by:
1. Limiting investments to the safest types of securities.
2. Diversifying the investment portfolio in order to minimize loses on individual securities.
3. Doing business with a selected few financial institutions, brokers/dealers.

(b) Interest Rate Risk is the risk that the market value of securities in the portfolio will be negatively affected by fluctuations in interest rates. Interest rate risk will be mitigated by:
1. Building the investment portfolio so that the securities mature to meet for ongoing operations, thereby avoiding the need to sell securities in the open market prior to maturity.
2. Investing in shorter-term securities, generally with maturities of less than five years.

Liquidity – Securities that qualify as liquid assets are defined within each portfolio's liquid asset requirements. The portfolio shall remain sufficiently liquid to meet all operation requirements that may be reasonably anticipated.

Preservation of Capital – In order to minimize the potential for loss of principal, investment grade fixed income securities are to be purchased. A range of maturities and diversification among issuers is desirable as a defense against the susceptibility to price change of the State Treasurer's Office (SSTO) Investment Portfolios' assets.

Rates of Return – Enhancement of purchasing power through consistent compounding of underlying principal at rates exceeding the economy's underlying inflation rate is the ultimate objective. The investment portfolio shall be managed with the objective of maximizing rate of return on invested funds subject to the limitations set forth in this Policy. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

Investment policies and procedures shall comply with applicable state law and are designed to guide and assist the County Treasurer's Office toward achieving the stated objectives. To meet these objectives, various resources may be used, including an Investment Advisor, an Electronic Marketing Communications Network (i.e. Bloomberg), various economic reports, and daily communication with various brokers and financial institution investment officers.

Internal Control – This investment portfolio will be reviewed through the County's annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: **9**
POLICY SUBJECT: **FIXED ASSET POLICY**
ADOPTED: **NOVEMBER 21, 2022**

MISSION

Inventory control of County owned Capital Assets may be defined as the locating of property and the recording and maintaining of information on the acquisition, identification, location, value, condition, and disposition of each type of property. The investment in Capital Assets represents a large County expenditure and adequate records are essential.

Capital Assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, works of art, historical treasures and other tangible or intangible assets that are owned by the County and have an estimated useful life extending beyond one fiscal year.

Any item meeting the County Capitalization policy will be included in the Capital Asset system and maintained in the county inventory system throughout the life of the asset.

PURPOSE OF INVENTORY CONTROLS

A current inventory of public property is essential not only from the standpoint of accounting for physical assets, but as an aid in meeting the requirements of County departments in preventing loss or theft, in establishing proof of loss in case of fire or other destruction, and, in the case of real property, providing accurate information for the Business Services Department. The major purposes of the inventory control are the following:

- An analysis of real property owned by the County.
- The real property inventory assists in the development of the Facilities Master Plan by showing a complete and accurate record of land and buildings owned by the County; these records can be compared with the long-term real property needs of the County.

- The personal property inventories bring together in one place all data of ownership, use, location, and identification of County-owned property.
- The personal property inventory facilitates the interdepartmental transfers of property bringing to light departmental shortage and surpluses and helping in the planning for future acquisition of property.
- The personal property inventory assists in preventing theft and misuse and establishes an accurate proof of loss for filing insurance claims.
- The personal property records are the basis for establishing the Fixed Assets accounts in the accounting records and on the County's financial reports.
- Assign responsibility for property and property control with the department and individuals within that department.

ORGANIZATION FOR PROPERTY CONTROL

County Departments – The Official or Department Head in charge of each county department holding County-owned real or personal property shall designate one of his/her employees to be the ***departmental inventory representative*** to maintain an inventory of all County-owned Capital Assets under his/her charge. This employee should prepare all required paperwork to recognize the acquisition, transfer or disposal of all Capital Assets assigned to their department. This individual will coordinate the physical movement of Capital Assets with the Business Services Department.

Business Services Department - The Asset Manager in Business Services shall be responsible for organizing and maintaining the property control system. Working in cooperation with the **D*epartmental Inventory Representatives***, they shall maintain accurate records on the acquisition, movement and disposition of County property. In addition, they shall maintain a property inventory system designed to verify all Capital Assets owned by the County. The Asset Manager shall report to the Official or Department Head involved and to the Director of Business Services any property which cannot be located during the perpetual inventory.

All permanent property control records shall be maintained the Business Services Department by the Asset Manager under the supervision of the Director of Business Services.

CAPITALIZATION OF ASSETS

The master record system for controlling capital assets shall be the Fixed Assets database listing each capital asset owned by the County. The database shall contain all County-owned capital assets.

The master inventory control records shall be kept up to date by recording changes in the system as they occur. Capital Assets that are acquired by purchase, construction, gift, or any other method, shall be added to the database if it meets the two qualifications for an inventory item:

1. its useful life can justifiably be considered to be more than one year; and
2. its original cost meets the County Capitalization Threshold.

MAINTAINING THE INVENTORY

Dorchester County has adopted a perpetual inventory system to maintain control over Capital Assets. This system recognizes additions, transfers and disposals of Capital Assets as they occur. However, this should be reconciled on a quarterly basis at minimum.

In addition, the Business Services Department shall maintain an inventory verification system to ensure the perpetual inventory system is up to date and accurate.

There will be four separate inventory systems in place depending on the classification of the assets involved.

Personal Property Inventory
Heavy Equipment, Vehicles, Furniture & Fixtures, Computer Equipment, Office Equipment, Communications Equipment, Computer Software, Other Equipment

Real Property Inventory
Land, Site Preparation, Land Improvements, Building, Building Improvements, Security Systems

Infrastructure Inventory
Bridges, Fences, Landscaping, Railroad, Roads, Pump Stations, Road Improvements, Parking Lots, Other, Sewer/Water Systems

Lesser Value Inventory
Assets Valued Less Than $5,000 Requiring Accountability

MAINTAINING THE PERSONAL PROPERTY INVENTORY

It will be the responsibility of the **Departmental Inventory Representative** to keep a continuous check on purchase orders and to determine which items meet the Capitalization threshold and need to be added to the Fixed Assets system. When new equipment, which qualifies for the permanent inventory, has been delivered and accepted by the requisitioning department, the department shall notify the Business Services Department using the *Dorchester County Capital Asset Acquisition Form.* The Asset Manager shall get the description and all other information that is necessary for the database and shall assign a property control number to all tangible assets.

Inter-department transfers will change departmental and inventory records. For this reason, it is important that every piece of property clear through Business Services records before it is moved from its authorized location. If such a transfer is to be made, the department releasing the property shall notify Business Services on a *Dorchester County Asset Transfer Form* provided for that purpose.

Capital Assets shall be removed from the active property ledger when they are sold, traded, or salvaged. A Department Head or an Official desiring to recommend such disposition of personal property should reference Article 5.1.4 in the Dorchester County Procurement Policy Manual prior to completing the appropriate asset form for the recommended disposal method. The Asset Manager shall perform the process necessary to remove the asset from the fixed asset database and ensure the disposition is recognized in the financial statements for the County.

In addition, Business Services will develop an inventory verification system designed to verify the accuracy of the perpetual inventory.

MAINTAINING THE REAL PROPERTY INVENTORY

In addition to personal property records, the Business Services Department will also establish and track all real property of the County. The real property will include all land, land improvements, buildings and building improvements. This inventory will be maintained in the fixed asset database in a manner which separates these assets from the personal property inventory.

Methods used to identify real property assets include but are not limited to;

1. Search for and inspect property deeds.
2. Review County Council proceedings for land and building activities;
3. Check County records for Real Property Assets owned by the County

An asset inventory record shall be prepared for each parcel of land owned by the County and shall include a location of any buildings, the cost of property, and the useful life of the property.

MAINTAINING THE INFRASTRUCTURE INVENTORY

The infrastructure inventory will be a perpetual inventory system developed by Business Services with cooperation of Public Works, Capital Projects as well as all the Enterprise Funds.

Public Works, Facilities Management and Water and Sewer will maintain a perpetual inventory of the County's Infrastructure. On at least a quarterly basis, Public Works, Facilities Management and Water and Sewer will provide Business Services with a list of all infrastructure assets and details of any additions or disposals from the inventory. Public Works, Facilities Management, Water and Sewer and Business Services will develop a method for verifying this perpetual inventory of infrastructure assets on a quarterly basis.

CAPITAL ASSETS (CAPITALIZATION LEVELS)

The County's policy *requires* the capitalization of assets that ***meet both*** the minimum dollar value and minimum useful life requirements described below:

Asset Category	Items to be Capitalized
Land (includes Right-of-Way & Easements)	All, regardless of cost
Non-Depreciable Land Improvements	All, regardless of cost
Depreciable Land Improvements	Any costing more than $50,000
Buildings and Building Improvements	Any costing more than $5,000
Machinery, Equipment & Vehicles	Any costing more than $5,000
Infrastructure	Any costing more than $50,000
Intangible Assets	Any costing more than $50,000

The County's policy is to apply the above capitalization thresholds to ***individual items*** rather than to groups. This means that if you purchase several items of the same type at one time (for example, 100 computers during the annual IT Refresh or 20 pieces of furniture related to an initial outfitting of a facility), Business Services will examine the cost of each individual item to determine if it should be capitalized.

Minimum Useful Life:

Asset Category	Typical Useful Life Range
Land (includes Rights-of-Way & Easements)	Non-Depreciable
Non-Depreciable Land Improvements	Non-Depreciable
Depreciable Land Improvements such as Fences, Landscaping, Lighting, Paving, or Signs	5 – 20 Years
Depreciable Land Improvements such as Drainage Systems, Water/Sewer Systems, etc.	3 – 60 Years
Buildings and Building Improvements	10 – 50 Years
Machinery, Equipment & Vehicles	3 – 25 Years
Infrastructure	Determined Individually
Intangible Assets	3 Years

The Useful Life Categories and Life Ranges are not definitive, but a general guideline for reference. The final determination for the useful life of an asset will be made by the Asset Manager after all appropriate factors have been considered.

The Business Services Department will maintain an up-to-date Standard Operating Procedures (SOP) Manual on Fixed Assets which will remain in compliance with all GASB/GAAP policies and recommendations. All departments should reference the latest SOP Manual on Fixed Assets for additional information.

RESPONSIBILITIES

The Business Services Department will:

- Maintain a listing of all capital assets owned by the County.
- Ensure there is an inventory performed on all capital assets.
- Track all capital purchases, transfers, and disposals.
- Verify all capital asset related activities are recognized in the County financial statements.

The Departmental Inventory Representatives will:

- Keep a continuous check on purchase orders and determine which items meet the Capitalization threshold.
- Receipt new equipment.
- Complete a *Dorchester County Capital Asset Acquisition Form*.
- Attach a copy of the invoice.
- Attach a property tag
- Complete the appropriate asset forms and submit to Business Services.
- Maintain and update departmental inventory list with additions, disposals, transfers as they occur to track department inventory for ease of verification at year end.

DORCHESTER COUNTY, SOUTH CAROLINA
FINANCIAL POLICIES

POLICY NUMBER: 10
POLICY SUBJECT: OTHER POST EMPLOYMENT BENEFITS (OPEB) CONTRIBUTIONS
POLICY ADOPTED: JUNE 30, 2022

GENERAL PURPOSE

Dorchester County (the County) adopts the following policy in regard to annual contributions to the SC Counties OPEB Trust to fund the County's annual OPEB liability for current and future retirees. The County will make an annual contribution equal to the actuarily determined pay-go cost or 25% funded ratio, whichever is greater. The actuarily determined pay-go cost can be found in the County's Actuarial Report prepared as of June 30th of each fiscal year.

This contribution will be allocated by fund using a pro-rata of the payroll roster of active employees run each January by fund for budgeting purposes. Budgeted contributions will be allocated between the following funds who have employees: General Fund, Fire Fund, Water & Sewer Fund, Stormwater Fund, Solid Waste Fund, Solicitor Fund, and Public Defender Fund. Example for calculating the FY2022 budgeted contribution below:

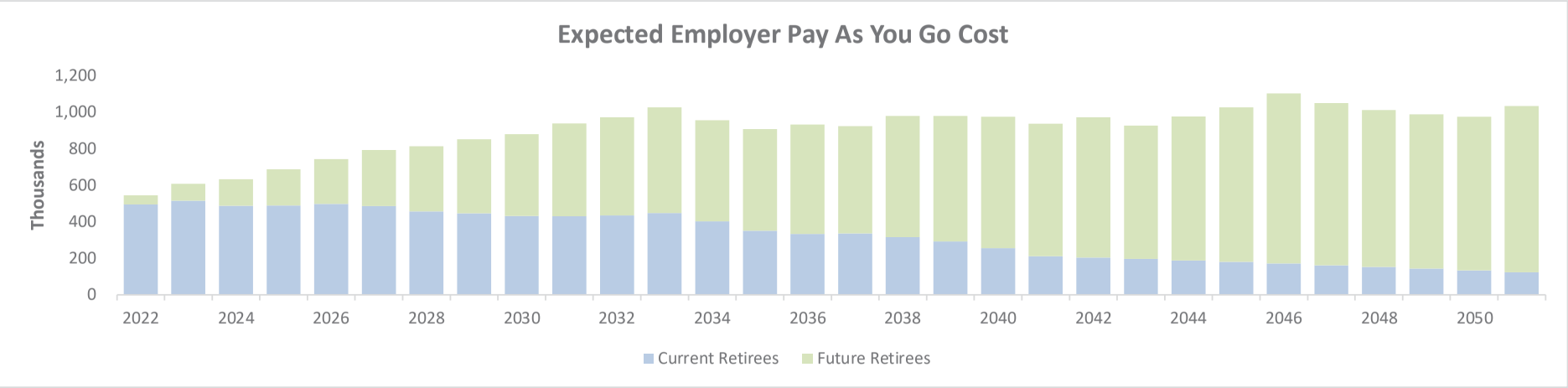
	Active Employees as of January 2022	Allocation Percentage	FY2022 Contribution
General Fund	656	68.98%	375,114.04
Fire Fund	75	7.89%	42,886.51
Water & Sewer Fund	90	9.46%	51,463.82
Stormwater Fund	19	2.00%	10,864.58
Solid Waste Fund	47	4.94%	26,875.55
Solicitor Fund	38	4.00%	21,729.17
Public Defender Fund	26	2.73%	14,867.32
Total	951	100.00%	543,801.00

Dorchester County, South Carolina

Other Post Employment Benefits Plan

June 30, 2021 GASB 75 Report

Expected Employer Pay As You Go Cost



FYE	Current Retirees	Future Retirees	Total
2022	$ 494,257	$ 49,544	$ 543,801
2023	515,493	91,825	607,318
2024	486,486	146,059	632,545
2025	489,335	196,891	686,227
2026	496,967	245,766	742,734
2027	485,340	306,819	792,159
2028	456,273	356,980	813,253
2029	445,828	405,039	850,866
2030	430,739	448,866	879,605
2031	429,819	507,907	937,727
2032	$ 434,542	$ 536,968	$ 971,510
2033	448,174	577,250	1,025,424
2034	402,482	552,947	955,429
2035	350,389	556,318	906,707
2036	333,647	598,099	931,747
2037	336,163	586,477	922,639
2038	316,015	662,713	978,728
2039	292,573	686,083	978,656
2040	255,128	719,321	974,449
2041	210,756	725,448	936,204
2042	$ 203,709	$ 768,448	$ 972,156
2043	196,206	730,061	926,267
2044	188,282	787,411	975,692
2045	179,899	846,242	1,026,141
2046	171,020	930,609	1,101,629
2047	161,816	887,871	1,049,687
2048	152,533	858,030	1,010,563
2049	143,046	845,349	988,395
2050	133,092	840,663	973,756
2051	122,859	910,147	1,033,005

ACRONYMS

ACA – Affordable Care Act
ADA – Americans with Disabilities Act
ADSAP – Alcohol and Drug Safety Action Program
AED – Automated External Defibrillator
AEP – American Excellence in Procurement
AFIS – Automated Fingerprint Identification System
AMI – Advanced Metering Infrastructure
BCDCOG - Berkeley, Charleston, Dorchester Council of Governments
BMP – Best Management Practices
BOASC – Building Officials Association of South Carolina
C&D – Construction & Demolition
CAD – Computer Aided Dispatch
CAMA – Computer Assisted Mass Appraisal
CEO – Criminal Enforcement Office
CERA – Certified Elections Registration Administrator
CEU – Continuing Education Unit
CFO – Chief Financial Officer
CIP – Capital Improvement Plan
CMOM – Capacity, Management, Operation, and Maintenance
COA – Certificate of Achievement for Excellence in Financial Reporting
COBRA – Consolidated Omnibus Budget Reconciliation Act
COLA - Cost of Living Adjustment
COVID-19 – Coronavirus Disease 2019
CPA – Certified Public Accountant
CPE – Continuing Professional Education
CPR – Cardiopulmonary Resuscitation
CTC – County Transportation Committee
CY – Calendar Year
DCFR – Dorchester County Fire Rescue
DCSO – Dorchester County Sheriff's Office
DCTA – Dorchester County Transportation Authority
DHEC – Department of Health and Environmental Control
DHHS – Department of Health and Human Services
DJJ – Department of Juvenile Justice
DMV – Department of Motor Vehicles
DNR – Department of Natural Resources
DOT – Department of Transportation
DSS - Department of Social Services
DYB – FAA Identifier for Summerville Airport
EAP – Employee Assistance Program
ED – Emergency Dispatcher
EEOC – Equal Employment Opportunity Commission

ACRONYMS

EFT – Electronic Fund Transfer
EMD – Emergency Management Department
EMS - Emergency Medical Services
EOC – Emergency Operations Center
EOP – Emergency Operations Plan
ERP – Enterprise Resource Planning
ES – Enterprise System
EVT – Emergency Vehicle Technician
FAA – Federal Aviation Administration
FBO – Fixed-Base Operator
FCCMS – Family Court Case Management System
FEMA – Federal Emergency Management Agency
FILOT – Fee in Lieu of Taxes
FLC – Forfeited Land Commission
FMLA – Family and Medical Leave Act
FRRP – Facilities Renovation Repairs Plan
FTE – Full Time Equivalent
FTO – Field Training Officer
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
GFOA - Government Finance Officers' Association
GIS - Geographic Information System
GOB – General Obligation Bond
GPS – Global Positioning Systems
HAVA - Help America Vote Act
HRIS – Human Resources Information System
HSB – Human Services Building
HVAC – Heating, Ventilation, and Air Conditioning
IAC&ME – International Association of Coroners and Medical Examiners
IAED – International Academies of Emergency Dispatch
ICC – International Code Council
ICMA – International City/County Management Association
ICP – Incident Command Post
IEDC – International Economic Development Council
IRF – Insurance Reserve Fund
ISO – Insurance Services Office
ITAC - Information Technology Advisory Committee
ITS – Information Technology Systems
KFW – Kenneth F. Waggoner Building
LEC – Law Enforcement Complex
LOB – Limited Obligation Bond

ACRONYMS

LWWTP – Lower Wastewater Treatment Plant
MASC – Municipal Association of South Carolina
MCP – Multi-County Park
MIAP - Medically Indigent Assistance Program
MSW – Municipal Solid Waste
NACO – National Association of County Officials
NAICS – North American Industrial Classification System
NCIC – National Crime Information Center
NDB – Non-Directional Beacon
NENA – National Emergency Number Association
NFPA – National Fire Protection Association
NGCS – Next Generation 9-1-1 Core Services
NIMS – National Incident Management System
NOV – Notice of Value
NPDES – National Pollutant Discharge Elimination System
NSC – National Safety Council
OPEB – Other Post-Employment Benefits
OSHA – Occupational Safety and Health Administration
PACSS – Palmetto Automated Child Support System
PAPI – Precision Approach Path Indicators
PFT – Permanent Full-Time
PORS – Police Officers Retirement System
PT – Permanent Part-Time
PDC – Priority Dispatch Corp.
PIO – Public Information Officer
PPC – Public Protection Classification
PREA – Prison Rape Elimination Act
PSAP – Public Safety Answering Points
PVC – Polymerizing Vinyl Chloride
QA – Quality Assurance
QPR – Quality Performance Review
RCP – Reinforced Concrete Pipe
RECAB – Regional Education Center Advisory Board
RMS – Risk Management & Safety
ROD – Register of Deeds
ROSC – Return of Spontaneous Circulation
RSF – Recovery Support Function
SAAS – Software As A Service
SCAAO – South Carolina Association of Assessing Officials
SCAC - South Carolina Association of Counties
SCACEE – South Carolina Association of Countywide Elected Executive
SCADA – Supervisory Control and Data Acquisition

ACRONYMS

SCAGPO – South Carolina Association of Governmental Purchasing Officials
SCATT – Safe Concentration and Attention Test
SCBA – Self-Contained Breathing Apparatus
SCCCMA – South Carolina City and County Management Association
SCCJA – South Carolina Criminal Justice Agency
SCCP&LT – SC Counties Property and Liability Trust
SCDHEC – South Carolina Department of Health and Environmental Control
SCDOT – South Carolina Department of Transportation
SCEDA – South Carolina Economic Development Association
SCEMD – South Carolina Emergency Management Division
SCMASA – South Carolina Managers Administrators and Supervisors Association
SCRS – South Carolina Retirement System
SPCA – Society for the Prevention of Cruelty to Animals
SRO – School Resource Officer
SSRB – Special Source Revenue Bond
STI- Sexually Transmitted Infections
SWANA – Solid Waste Association of North America
TB - Tuberculosis
TBD – To Be Determined
TKB – Troy Knight Building
UCC – Uniform Commercial Code
UPS – Uninterruptible Power Supply
USACE – US Army Corps of Engineers
VA – Veterans Affairs
VFD – Variable Frequency Drive
VOIP – Voice Over IP Connections
WC – Workers Comp
WCAF – Workers Compensation Administration Fund
WIC – Women, Infant, and Children Services
WWTP – Wastewater Treatment Plant

GLOSSARY OF TERMS

Accrual Basis of Accounting. Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary Funds.

Ad Valorem Tax. A tax levied on the assessment value of real property. This tax is also known as property tax.

AED Machine. An automated external defibrillator is used to help those experiencing sudden cardiac arrest. This medical device can analyze the heart's rhythm, and if necessary, deliver an electric shock, or defibrillation.

Appropriation. A legal authorization granted by County Council to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be experienced.

Balanced Budget. A budget in which revenues are equal to expenditures.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified time. The difference between a note and a bond is that a bond runs for a longer period of time and requires a greater legal formality. **General Obligation (G.O.) Bonds** are backed by the full faith and credit of the jurisdiction. **Revenue Bonds** are backed by the income-producing potential of a capital project, i.e., water and sewer fees.

Bond Anticipation Note (BAN). A financial instrument used to provide cash flow until bond proceeds are received. A BAN is usually payable within twelve months of issue.

Brown Goods. Brown goods are portable and semi-portable electronic appliances such as televisions, computers, radios, digital media players, and audio equipment.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Call. Departments that provide services to other departments are contacted to assure that all budgetary requirements are incorporated in the base budget.

Budget Transfer. A budgetary transaction which increases or decreases the adopted line item appropriations within a budget.

Capital Expenditures. Spending on fixed assets. Generally, such acquisitions cost more than a specified amount. For the County, that amount is $1,000.

GLOSSARY OF TERMS

Capital Improvement Fund. A Special Revenue Fund, accounts for various capital improvements funded by property taxes, and assets purchased under the County's lease purchase program.

Contingency. An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Cost of Living Adjustment (COLA). A pay increase which adjusts the salary schedule for most employee classes based upon increases in the Consumer Price Index.

Current Taxes. Taxes levied and becoming due within one year.

Debt. An obligation resulting from borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants, notes, and floating debt. Types of Debt: Bond (See Bond), Note Payable (generally, an unconditional written promise signed by the maker to pay a certain sum in money on demand or a fixed or determinable time), Time Warrant (a negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases), Floating Debt (liabilities other than bonded debt and time warrants, such as accounts payable), and Long-Term Debt (debt with maturity of more than one year after the date of issuance).

Debt Limit. The maximum amount of general obligated debt which is legally permitted.

Debt Service Fund. Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Delinquent Taxes. Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or even cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid, or converted into tax liens.

Demographics. Statistical data relating to the population and groups within it.

Depreciation. A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Designated Fund Balance. The portions of fund balance established by County ordinance for specific purposes.

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to a private business enterprises where the intent of the County is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

GLOSSARY OF TERMS

Expenditures. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Budgetary Expenditures (decreases in net current assets) are limited in amount to exclude amounts represented by non-current liabilities.

Expenses. Costs that are matched with revenues on the income statement.

Fiduciary Funds. Trust and Agency Funds used to account for assets received and held by the County acting in the capacity of an agent or custodian.

Fiscal Year. A 12-month period to which annual operating budget applies and at the end of which government determines its financial position and the results of its operation. The County's fiscal year begins July 1st and ends June 30th.

Fixed Assets. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are six fund types found in the County; General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Trust and Agency.

Fund Balance. The fund equity of governmental funds and trust funds. Also defined as the difference between the assets and liabilities of a fund. It is used as a measure of the amount available to budget or spend in the future.

General Fund. The fund used to account for all financial sources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP). The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Governmental Accounting Standards Board (GASB). Established to set standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers' Association (GFOA). The professional association for public finance professionals. The GFOA develops criteria for professional management of governmental financial resources.

GLOSSARY OF TERMS

Governmental Fund. An accounting system emphasizing accountability rather than profitability.

Grants. Projects subsidized either partially or wholly through the Federal government, State government or other outside funding source with specific guidelines and reporting requirements.

Hospitality Tax. A tax on prepared food and beverages, which must be used exclusively for tourism-related purposes.

Interfund Transfer. A financial transaction in which money is moved from one fund to another.

Levy. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Limited Obligation Bond (LOB). A bond issued by a municipality, state, or public agency authorized to build, acquire, or improve a revenue-producing property.

Major Fund. Those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Mill. Property tax rate which is based on the valuation of property. A tax rate of 1 mill produces one dollar of taxes on each $1,000 of property valuation.

Millage Rate. The number of mills necessary to generate a specific amount of ad valorem taxes.

Modified Accrual Basis. Revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used: (2) prepaid insurance and similar items which need not be reported: (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements: (4) interest on special assessment indebtedness which may be assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. This method is used by the County's Governmental Funds and Trust Funds.

North American Industry Classification System (NAICS). Is used by businesses and governments to classify and measure economic activity in the United States, Canada, and Mexico. The 6-digit code system is the current standard used by federal statistical agencies in classifying and organizing

establishments into industries according to the similarity in the processes used to produce goods or services.

Operating Budget. A budget for general expenditures such as salaries, utilities and supplies.

Ordinance (Budget). The Legal document adopted annually by County Council to appropriate funds in the operating budget and establishes millage rates for the operating budgets.

Overhead Allocation. Amount paid by the Enterprise Funds to help supplement expenditures made in the General Fund. The percentage of reimbursement is based on a cost- accounting effort conducted internally.

Performance Indicators. Quantitative or qualitative measures of the extent to which the goals of the department or division are being achieved.

ProQA. Tracks measurable performance goals for Consolidated Dispatch, allowing each call to be reviewed in detail to assure meets best practice standards.

Plat. A map, drawn to scale, showing the divisions of a piece of land.

Proprietary Fund. A business-like fund of a local government.

Referendum. A general vote by the electorate on a single political question that has been referred to them for a direct decision.

Reserved Fund Balance. The portion of fund balance that is earmarked to pay liabilities or encumbrances that were not paid in the previous fiscal year.

Revenues. The income of a government from all sources, appropriated for the payment of the public expenses.

Solid Waste Fund. Accounts for the operation and maintenance of the County collection sites and contracts for the collection and disposal of solid waste for county residents.

Special Revenue Fund. A Fund established to account for revenue sources that are legally restricted to expenditure for specific purposes.

Tax Anticipation Note (TAN). A financial instrument used to provide cash flow until current property taxes are received.

GLOSSARY OF TERMS

Tax Increment Financing (TIF). A public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against a 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, for example sewer service charges.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees. Those amounts received from the public for performance of specific services benefiting the persons charged. User charges function much like prices charged for privately produced goods. There exist two types of user charges. 1) Marginal- cost, multipart charge system that take into account the varying costs of production and distribution; and 2) Average- cost system that charges the same price per unit regardless of the volume of service consumed or the location of its demand.

Water & Sewer Fund. Accounts for the sale and distribution of potable water, and for the operation of sewage treatment plants, pumping stations and systems for the collection and treatment of sewage.

White Goods. Large electrical goods used domestically such as refrigerators and washing machines, typically white in color.

Workers Compensation Administration Fund (WCAF). An Internal Service Fund used to account for all costs of workers compensation claims and premiums for all funds.

Working Capital. Also called net working capital, is a liquidity ratio that measures the County's ability to pay off its current liabilities with its current assets.

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