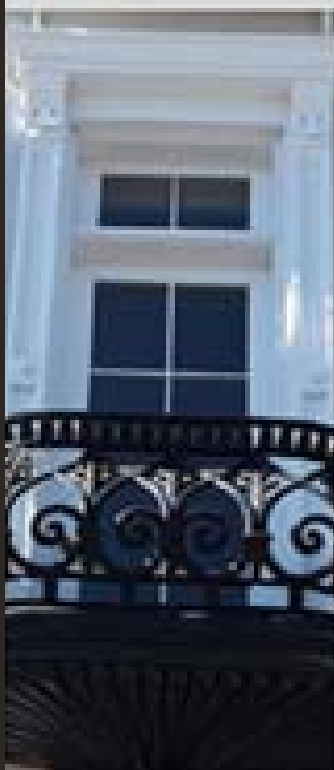


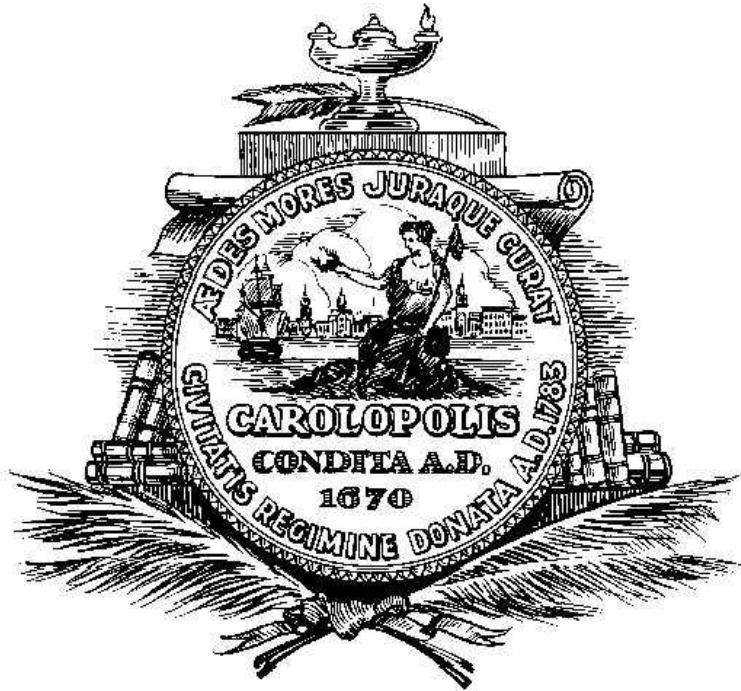
2026 APPROVED BUDGET &
CAPITAL IMPROVEMENT PLAN
CITY OF CHARLESTON
SOUTH CAROLINA



2026 ANNUAL BUDGET

For the fiscal year beginning January 1, 2026

Final Adoption by City Council on December 16, 2025



MAYOR

WILLIAM S. COGSWELL
JR.

City Council

BOYD GREGG
KEVIN SHEALY
LESLIE SKARDON
ROBERT F. MITCHELL
BEN D'ALLESANDRO
WILLIAM D. GREGORIE
JIM MCBRIDE

PERRY K. WARING
MICHAEL S. SEEKINGS
AARON POLKEY
STEPHEN BOWDEN
ROSS A. APPEL
CAROLINE PARKER
WILLIAM P. TINKLER
KARL BRADY JR.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Charleston
South Carolina**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell

Executive Director

The Government Finance Officers Association to the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Charleston for its annual budget for the fiscal year beginning January 1, 2025

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

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 eligibility for this award.



City of Charleston
William S. Cogswell, Jr.
Mayor

Dear Citizens of the City of Charleston:

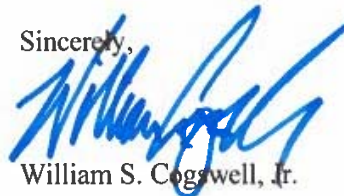
I am pleased to present the City of Charleston's 2026 Budget as adopted by Charleston City Council on December 16, 2025. In addition to presenting the approved budget itself, this budget document also provides the key to understanding the City's operations. It serves as a statement of the City's policies and goals, documents the City's financial plan, and provides operational guidelines. The City's budget and this document could not be completed without the hard work and dedication of many individuals from all City Departments.

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

The budget process for 2026 was extremely challenging and the hard work of the Ad Hoc Budget Advisory Committee over many months added much value. I would like to thank the members of that committee for their dedication and willingness to make the tough recommendations that this budget required. With this financial plan for 2026, the City will continue its mission to preserve and enhance the quality of life for its citizens.

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

Sincerely,



William S. Cogswell, Jr.
Mayor



USER'S GUIDE

Thank you for your interest in the City of Charleston's 2026 Annual Budget. It was written with you, the citizen, in mind. We intend the budget to be more than just a document with row after row of numbers. We hope that you also find it a communication tool, a policy document, and an operations guide. The Mayor, City Council, Citizens, and anyone with an active interest in Charleston, all play an integral role in determining how your tax dollars are spent. We feel that the City's budget should serve as an outline for how the City should best use its resources to benefit the citizens.

INSTRUCTIONS FOR NAVIGATING THE ANNUAL BUDGET PDF DOCUMENT

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

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

The 2026 Budget has ten main parts:

Budget Message

This section discusses the priorities of the City and how those priorities are reflected in the budget. This section ends by summarizing notable items that are newly funded in the 2026 Budget.

General Information

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

Policies and Goals

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

Budget Summaries

The section contains an overview of all funds presented in this document. It explains where revenue is generated and how it is spent. In a discussion on fund balance and bonded debt, the impact of the 2026 budget on fund balance is shown, as is a 10-year history of fund balance in each fund. Lastly, the section discusses notable staffing changes and includes a three-year comparison of budgeted positions in the form of Full-Time Equivalents.

**Revenues**

This section provides greater detail on City revenues. Budget assumptions, trends and projections are discussed as well as a three-year comparison by fund and function. (The Revenue Ordinance as it was passed by City Council on December 17, 2025, is provided in the Appendices section.)

Expenditures

Expenditure Trends and Issues provides more detail of how your money is being spent. Information is presented by governmental function and by fund. A three-year comparison is provided. (The Expenditure Ordinance for the General and Enterprise Funds are presented both by governmental function and by department in the Appendices section of this document).

Performance Measures

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

Departmental Sections

Each one of the sixteen departments presented includes an organizational chart, a department overview, responsibilities, accomplishments for 2025, and initiatives for the 2026 year. Performance Measures for each department are provided. Following the department information, each cost center is presented. All Department and Cost Center schedules include a three-year comparison by budgeted fund and by personnel, fringe benefit, operating and capital expenses as well as per capita cost and FTEs.

Capital Improvement Plan

In the 2026 to 2030 Capital Improvement Plan, projects are described and listed by governmental function. Project costs, funding sources and operating impact are also discussed.

Appendices

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



A NOTE FROM YOUR BUDGET TEAM

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

Amy K. Wharton
Chief Financial Officer

Matthew A Frohlich
Deputy Chief Financial
Officer

Andrew Jones
Director of Budget &
Management

Alec Shirer
Asst. Budget Director

Dell Jensen
Sr. Budget Analyst

Julieta Amora
Sr. Budget Analyst

Griffin Specker
Budget Analyst

Please contact us with any questions.

City of Charleston
Budget and Management Division
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MISSION:

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

VALUES:

Citizens

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

Public Safety

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

Quality Services

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

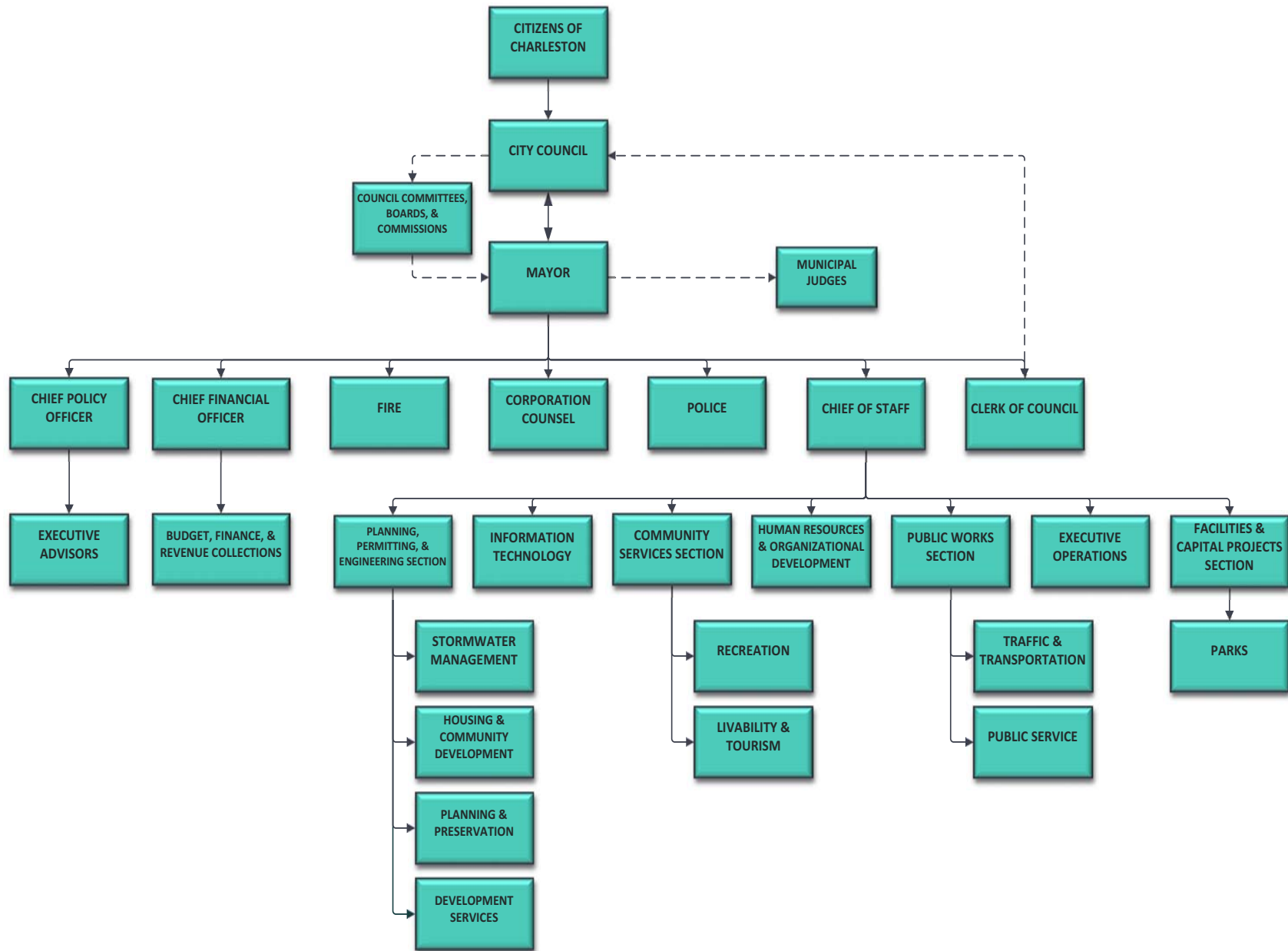
Physical Place

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

Regional Partnerships

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







BUDGET MESSAGE

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BUDGET MESSAGE

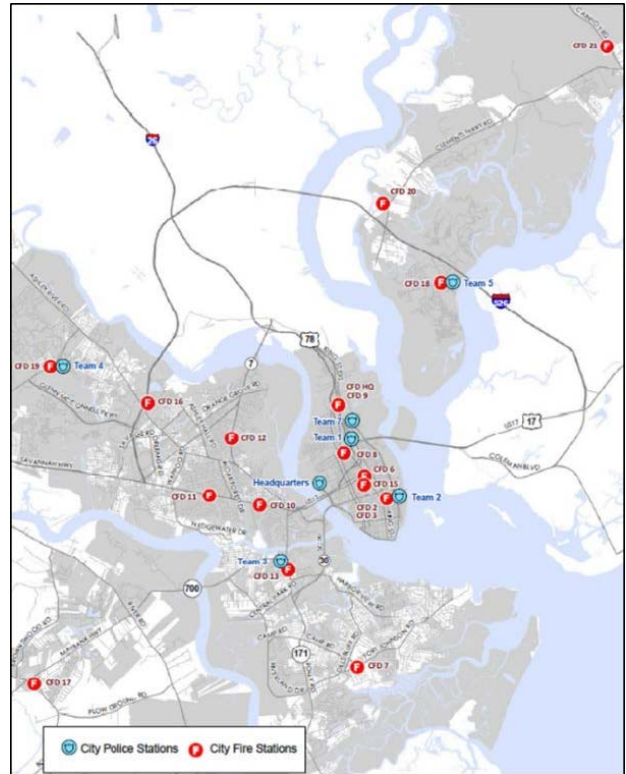
This document represents the City of Charleston's 2026 Operating Budget as it was adopted by City Council on December 16, 2025. This operating budget consists of the General Fund and six Enterprise Funds. The budgets for the following Special Revenue Funds are also presented in this document: Hospitality Fee Fund, Municipal Accommodations Tax Fund, State Accommodations Tax Fund and Stormwater Utility Fee Fund. Following the City's mission statement, the 2026 budget was developed under the premise that City government exists "to preserve and enhance the quality of life of the citizens of the City of Charleston."

Public Safety

The safety of our citizens and visitors continues to be our number one priority. Our Police Department's 453 officers continue to provide exceptional service to our citizens. The Fire Department's 18 stations provide excellent area coverage and service to our neighborhoods throughout the City. The City's Municipal Emergency Operations Center (MEOC) in the Gaillard Municipal Office Building was built to remain fully operational in the event of a prescribed fire or seismic event, with independent emergency generators and mechanical systems.

Quality Services

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





Regional Partnerships

The City of Charleston does not operate independently of other government entities, and we value our regional partners. Although the City is the primary urban center of a fast-growing metropolitan area, suburban corridors are essential to the region. Both the Lowcountry region and the City are expected to continue to grow for the foreseeable future. It is critical for the City to maintain a hospitable working relationship with its regional partners to plan growth intelligently and protect our environment. With teamwork we will continue to meet future challenges. The City is also an active participant in the Berkeley-Charleston-Dorchester Council of Governments to tackle regional issues together.

Passed by referendum, the Charleston County half-cent sales tax that became effective May 1, 2005 is expected to bring in \$1.3 billion over a 25-year period. Effective May 1, 2017, another referendum vote increased the tax to 1%. These funds are dedicated to road and bridge projects, acquisition of green space and providing financial support for the Charleston Area Regional Transportation Authority (CARTA), the regional mass transit system. Projects within Charleston benefit from this funding. Planning and discussions are also underway with Charleston County to put forward a transportation sales tax referendum in 2026 to provide additional funding for more robust traffic infrastructure, which the City is actively supporting.

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

Citizens

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

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

The City also utilizes Chatbot, formerly known as Citibot, an interactive customer service tool for civic engagement with government. Residents and visitors can use the technology to easily access city information from their mobile devices. Further increasing the City's responsiveness to citizens, *Recreation Online* allows for online registration and payments for recreation programs, activities and athletics, as well as reserve various facilities throughout the city. Citizens can also access the City of Charleston Open Data portal managed by the City's GIS Division, a public platform for exploring and downloading datasets using GIS driven maps. Data available includes maps showing the City limits, parks, police and fire stations, neighborhood council boundaries, issued permits and drainage basins.



The Process and Service Improvement Division's task is to monitor City services for performance and efficiency and facilitate the improvement of City services. The City of Charleston's Customer Self Service (CSS) portal enables citizens to submit, pay and track applications, permits, business licenses, inspections and code violation complaints online, as well as search public records and the Permit Center division has had increased staffing in recent years to help citizens and businesses navigate the various permitting processes within the City.

THE 2026 BUDGET

Strategic Process and Priorities

In order to focus on putting residents first and continue to provide high quality services, the administration set for the budget three strategic plan areas to direct the focus of the upcoming fiscal year and for long-term planning.

Priorities for 2026 Funding:

Smart Growth

Safe Communities

Sound Governance

Smart growth is defined as investing in infrastructure, resilience initiatives. The City has experienced exponential growth within a few short years and issues such as traffic and flooding affect not just the City of Charleston, but the entire region. One of the chief programs focusing on smart growth included in the budget was a \$1,000,000 match for year three of the U.S. Army Corps of Engineers (USACE) Tidal & Inland Flooding Risk Study. This study focuses on consistent tidal flooding in the City and how the City can combat the impact of flooding in these areas. With the persistent flood events the City faces every year, this was a high priority for establishing a resilient City. The City also signed an agreement with USACE in 2025, obligating \$7,175,000 in City funds to match federal funding to begin the pre-engineering and design phase of the Low Battery Extension project to mitigate coastal storm risks. The budget also includes debt service on a GO Bond to fund a municipal office building in West Ashley to provide room for growth for city services, provide a city presence in the population center of the City, and setting aside land for a public purpose and for controlled development.

The second priority was to ensure the City continued to maintain safe communities. Key to continuing to provide safe communities in 2026, was the planned provision of fire services to the growing areas of the City. Staffing for the future Fire Station #22 on the Cainhoy Peninsula was imperative for expanding fire coverage in this area. Staffing plans for a new station, consisting of more than 30 sworn firefighters, requires recruits to be hired and trained many months in advance. Fifteen of these positions, (6 firefighters, 6 engineers and 3 captains) were budgeted for part of 2025 to recruit and begin the months long training process and the other 15 are included in the 2026 budget. Equipment also must be purchased in advance for the opening of the station as it can take more than 48 months for a ladder truck to be built and shipped. All of these needed fire protection resources are in the 2026 budget in order for the station to be staffed and equipped upon its completion. The estimated costs of the needed personnel are close to \$900,000 for 2026. The 2026 budget also includes funding to transition police duty weapons to a more durable, cost-effective weapon from previous models that are also shown to provide more safety for police officers when carrying them and using them. There is also funding for replacing all body-worn cameras for police officers. These two equipment replacements total over \$1.1 million of the 2026 budget. The City also chose to set aside more funding in its annual emergency fund due to increasing costs for response and recoveries that occur from weather events and to how federal programs are restructuring reimbursements for such events. The total set aside in 2026 is \$1,000,000. Additional debt service was also needed to fund replacing radio equipment for police, fire, and general government use as well as



a revolving loan with South Carolina Emergency Management Division to help renovate the historic Fire Station #8 that provides fire coverage to a heavy tourist area of the peninsula.

Sound governance – modernizing internal systems and improving cross-departmental collaboration to increase efficiency and customer service capabilities – was the third priority for the 2026 Budget. A focus on technological efficiencies with upgrading certain information systems and infrastructure was a main driver for the budget. Funding was set aside for a website redevelopment and to provide Information Technology needed resources to replace servers and security systems recommended from a cyber security audit performed in 2025. Positions were also funded for Revenue Collections and Development Services to ensure compliance to City codes and ordinances. A Multimedia Specialist was funded to aid in providing more holistic and transparent communication with citizens and the community. Lastly, the largest portion of the budget was focused on retaining and recruiting the highest qualified staff to provide high quality services. In partnership, with city staff, the Mayor took a disciplined approach carefully reviewing expenditures, identifying efficiencies, and cutting unnecessary costs wherever possible. That work helped ensure the City could continue investing in its employees, recognizing that strong workforce is essential to delivering outstanding services to residents. To support this goal, the budget included a substantial cost of living adjustment and continued funding for a generous healthcare plan. Remaining an employer of choice required more than \$8 million to keep pace with rising healthcare costs and inflationary pressures.

Funding Plan

Consistent year over year growth in assessed property values, along with steady business activity and business license revenue allowed staff to project modest growth estimates for revenues in 2026. Based on these trends, property taxes are projected to grow an additional \$12,467,000, due to growth in taxable value rather than a tax rate increase, while business licenses are projected to increase by \$7,956,701. Local economic conditions remain stable and encouraging. With the City's two largest revenue sources continuing to show strength and consistency, the 2026 budget was able to more aggressively address the needs and priorities outlined above.

Other stable ongoing revenue streams, such as Local Option Sales Tax, have steadily increased year over year. Even with conservative growth assumptions in this revenue category, General Fund revenues could cover an additional \$2,175,000 to meet the priorities outlined above. Permits & Fees, which are also more subject to economic shocks to the construction industry, continued to show signs of stability and the budget increased \$1,218,260 for this revenue source. Also, transfers in from tourism-related special revenue funds and surpluses from various enterprise funds provided an additional \$2,837,502.

Staff presented to the Mayor and the Ad Hoc Budget Advisory Committee a balanced budget that provided funding for the priorities set by this guiding body. No millage increase was included in the budget. The Mayor and Committee reviewed the proposed budget and offered no major changes, only recommending that the cost of living adjustment be increased from the original 2% to 3% and find reductions in various accounts to fund. Staff provided the necessary reductions and so the total proposed and approved budget remained unchanged. The following reductions were made to the proposed budget in order to provide an additional cost of living increase to employees: ERP expansion services (\$312,723) Fire Training uniforms (\$110,000), vehicle repairs (\$168,342), community assistance grants (\$50,000), environmental and legal consulting services (\$71,515), police overtime (\$150,000), non-capital computer equipment (\$293,290), and pro-rating several new positions with funding dates beginning mid-year (\$550,437).



For budget year 2026, a proposed budget was presented to Council two weeks before the first reading of the budget ordinances. The first reading of the proposed budget took place on December 2, 2025, with the second and third readings occurring on December 16, 2025. There were no changes to the total budget, therefore, the proposed budget and the adopted budget are the same for 2026.

Budget Brief

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

General and Enterprise Funds

The City's 2026 fiscal year General Fund and Enterprise Funds operating budget is \$381,004,157. In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds must be used to offset the deficit. For 2026, this interfund transfer is budgeted at \$19,717,586. The budget for 2026 for these balancing transfers is 13.8% higher than the amended 2025 budget.

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

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

Year	Total General Fund & Enterprise Funds		% increase - Approved Budget vs. Prior Year Amended Budget
	Approved Budget	Amended Budget	
2021	233,958,498	241,680,417	0.97%
2022	253,789,669	260,258,117	5.01%
2023	287,771,277	297,595,333	10.57%
2024	311,220,634	317,607,559	4.58%
2025	349,337,396	349,337,396	9.99%
2026	381,004,157	—	9.06%

Property tax millage for the 2026 approved operating budget is 72.5 mills. The City strives to minimize the impact of property taxes on our citizens without impacting service levels. Spreading the cost of tourism services to visitors is of particular importance so that our citizens do not shoulder this burden alone. The planned diversification of revenue streams to include local option sales tax,

2026 MILLAGE RATE	
OPERATING	72.5
DRAINAGE	4.0
PUBLIC SAFETY INFRASTRUCTURE	3.0
PARK & RECREATION CAPITAL IMPROVEMENTS	2.5

municipal accommodations tax and hospitality fee have played to our strength as a world-class tourist destination and resulted in tremendous benefit to our property owners. In 1990, property taxes were 64.50% of the City's total general fund revenues, but in 2026, they are estimated to be 41.4%. The millage rate discussed above is for general operating purposes only and does not include the additional 4 mills dedicated to fund drainage improvements, 3 mills to address public safety infrastructure needs, and 2.5 mills dedicated to Park & Recreation Capital Improvements. Revenues are discussed in more detail in the Revenue Discussion and Analysis section of this document.



Major components of the 2026 expenditure budget are outlined below:

Public Safety

A total of \$166,786,994 in operating funds is budgeted in Public Safety; this represents 52.0% of the total general fund operating budget and 125.7% of all projected property tax revenues.

Significant Public Safety expenditures for 2026 include:

- \$2,300,000 for new and replacement Police Department vehicles
- \$2,734,006 for various Fire Department vehicles
- \$860,118 for 15 firefighters and all related PPE and equipment to staff Fire Station #22
- \$956,125 for new and replacement Police and Fire MDTs and laptops
- \$503,521 for firefighter life-safety equipment and health programs
- \$1,011,404, for police weapons and body-worn cameras

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

Priority Funding of Core Municipal Services

Maintaining excellence in the services provided to our citizens is always a priority. In addition to the Public Safety amounts mentioned above, the 2026 budget funds the following rolling stock and capital equipment acquisitions:

- \$2,398,000 for equipment in Environmental Services
- \$1,483,000 to spend on vehicles and equipment for other departments

Strong Funding for City Sponsored Infrastructure Improvements

This budget maintains funding for improvements and maintenance of city-owned facilities. Significant items budgeted in 2026 include:

- \$11,840,393 for maintenance work on parking garages
- \$678,232 for improvements to information systems and technology infrastructure
- \$1,104,500 for maintenance and repairs of City facilities

Desire to be an Employer of Choice

We seek to maintain a quality working environment with competitive wages and benefits that reward our employees. The 2026 budget includes a cost of living adjustment of 3% for all employees, at a cost of \$5,012,568 for the general fund. In 2026, the City continues its robust funding of healthcare benefits for its employees. In addition to healthcare, several wellness programs are available that are aimed at improving the overall health of specific risk groups. These wellness programs should result in long-term savings for both employees and the City. Each full-time employee of the City enjoys 11 paid holidays, 14 paid vacation days (with increased vacation days after five years of service) and 12 paid sick leave days.



Economy, Jobs and Housing

Many workers cannot afford to live in the areas in which they work and therefore commute longer distances to work, exacerbating traffic congestion and parking issues. The City works with the Housing Authority and the private sector to incentivize the creation of more workforce and affordable housing where it is needed most. The City is also partnering with several area entities, including The Palmetto Project and the Housing Authority, in an initiative to find housing for the unhoused population in the area. The City also budgeted for operations costs for the Entrepreneurial Resource Center (ERC) for small businesses at the James E. Lewis Apartments, an affordable housing development as well as a new site next to Marion Square at 395 King St. The ERC and the 395 King St. sites are incubator sites to allow small businesses the space to test out their ideas and to thrive.

Budget Brief – Special Revenue Funds

Budgets for the Hospitality Fee Fund, Municipal Accommodations Tax Fund, State Accommodations Tax Fund and Stormwater Utility Fee Fund are included in this document. As Special Revenue Funds, each has a specific revenue source that represents the majority of the funds' revenues and is restricted to expenditures for specified purposes. For these funds, state law sets forth the restrictions on the use of these revenues, but City ordinances may also provide additional limitations. Therefore, the formulation of these budgets is driven by the amount of revenue expected to be collected. Each fund presents a balanced budget. The following chart shows the 6-year budget history of these funds, with the percentage change from year-to-year. The variations from year-to-year are the result of economic conditions that impacted revenues, as well as capital project funding reserved and carried forward to match the construction timeline of a project.

Special Revenue Funds - Total Budget and % Growth by Year

Year	Hospitality Fee Fund		Municipal Accommodations Tax Fund		State Accommodations Tax Fund		Stormwater Utility Fee Fund	
2021	19,267,135	26.49%	5,118,000	(36.45%)	6,595,100	31.10%	14,367,330	8.32%
2022	23,140,195	35.17%	7,453,594	45.63%	13,552,118	190.24%	14,179,638	(1.31%)
2023	43,072,357	86.14%	13,849,094	85.80%	11,737,442	(13.39%)	15,782,386	11.30%
2024	55,955,721	29.91%	23,654,000	70.80%	11,889,497	1.30%	16,770,841	6.26%
2025	31,220,000	(44.21%)	16,557,718	(30.00%)	11,408,026	(4.05%)	17,739,094	5.77%
2026	30,791,827	(1.37%)	15,100,963	(8.80%)	11,897,271	4.29%	18,437,711	3.94%

The Stormwater Fund provides for the expenditures necessary for stormwater management services, which include sediment control, flood control and related facilities such as pump stations. The Stormwater Fee is currently \$11.00 per equivalent residential unit per month. Previously, the fee increased from \$8.00 in 2018, to \$10.00 in 2019 and to \$11 for 2023. Any surplus in the Stormwater fund at year-end transfers to the Drainage Fund to help support capital-improvements to drainage projects. For 2026, this fund had an additional \$500,000 for small, non-capital infrastructure improvements and an additional \$100,000 for third plan reviews for stormwater design compliance.

The Hospitality Fee Fund, Municipal Accommodations Fund and State Accommodations Funds collect a fee or tax levied on the sale of prepared food and beverage or transient lodging (hotels, short-term rentals, campgrounds). All Funds are restricted to the promotion of tourism through various eligible expenditures, including funding for tourism-related capital projects. The goal of these expenditures is to invest in increasing tourism, bringing in more revenue to again be reinvested. Funded expenditures are determined by the amount of revenue available. These budgets support various tourism-related operating costs and capital projects for 2026. Operating costs are usually incurred in another fund, such as the



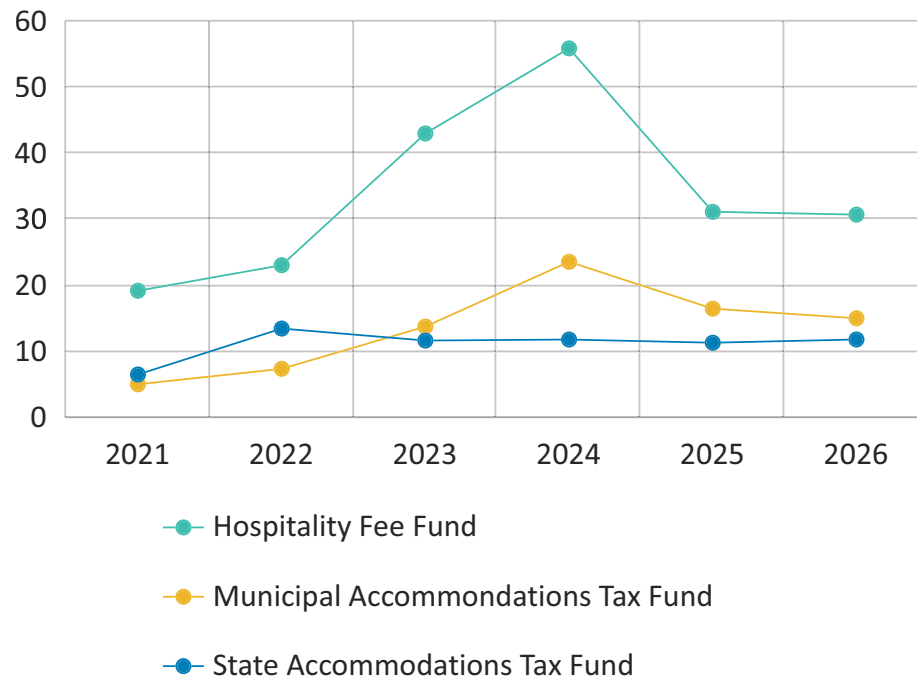
General or Enterprise Funds, and then reimbursed by a transfer of funds. Other operating costs include payments to area non-profits that promote or provide services for tourists and debt service for tourism-related facilities. See further discussion in the Revenue Discussion and Analysis section under Special Revenue Funds.

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



Tourism Budgets for Revenues & Other Financial Sources

In Millions





CHALLENGES NOW AND TOMORROW

Affordable Housing

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

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

The City issued a \$20,000,000 affordable housing bond in 2021 that will help leverage additional private funding to make some significant strides in increasing the supply of affordable housing. Each year since 2024, the City has also set aside 15% of State Accommodations Tax revenue, as allowed by state law for the development of workforce housing. This has totaled over \$3.5 million dollars and in the 2026 budget and estimated \$1.74m is to be set aside. State law, however, does provide a deadline of 2030 for this specific use of these funds.

Drainage, Flooding and Sea Level Rise

The City of Charleston has experienced major weather events that lead to significant flooding in multiple areas of the City. In October of 2015, a 500-year rainstorm dumped 15-20 inches of rain over the area, with localized amounts of over 25 inches in some areas over a four-day period with 11.5 inches received on Day 1. In October of 2016, Hurricane Matthew's rainfall total exceeded nine inches in 48 hours, with a storm surge of 3.5 feet above high tide. In September of 2017, Hurricane Irma again flooded areas of Charleston with nearly six inches of rain and a tidal surge of 4.15 feet above high tide. Hurricane Florence in 2018 also brought flooding, even though Charleston was not directly in its path. Hurricane Dorian in 2019 downed trees and caused power outages and in 2022 Hurricane Ian brought severe winds and rains. Some areas of Charleston, that had not suffered significant flooding in years past, flooded multiple times over in the past few years. 2023 saw the after effects of Hurricane Idalia and a record-setting December flood and in 2024 Tropical Storm Debbie caused major damage to docks and piers in the area. Sea level in Charleston Harbor has risen by one foot in the last century, increasing the amount of nuisance flooding or flooding from tides on non-rainy days. Flooding and drainage issues are the City's top long-range priority,



as protecting the City and its citizens from flooding and sea level rise ensures its future survival. The City has taken the following actions over the past few years to address these issues:

- Increased Stormwater fee in 2018, 2019 and again in 2023 to provide more funding for routine ditch maintenance, check valve installations, cleaning of storm grates and catch basins and other maintenance of the stormwater system.
- Began work on the replacement of the Low Battery Sea Wall with extra height for protection, a project exceeding \$70 million in costs. This project is expected to be completed in 2026.
- Developed the Sea Level Rise Strategy (view [here](#)) which recommends planning for a 1.5 – 2.5 feet rise over the next fifty years and puts into place initiatives and actions to address and update those projections.
- The US Army Corps of Engineers conducted a Charleston Peninsula Coastal Flood Risk Management Study and presented the potential plan to City Council on February 18, 2021 (view [here](#)). The plan involves extending the low battery walls around peninsular Charleston. The pre-design and engineering agreement was approved in 2025 for this work.
- Continued investment and partnership with the Army Corps of Engineers including work

to rehabilitate the MUSC Pump Station, provide drainage improvement design work for the Dupont-Wappoo Drainage Basin, assist in proactive improvements to historical brick arch drainage systems on the peninsula, and continue the Tidal & Inland Flooding Risk Management Study.

Annual Nuisance Flood Days (tidal flooding without rain)	
1950's (average)	2.1
1960's (average)	7.1
1970's (average)	4.9
1980's (average)	9.3
1990's (average)	18.8
2000's (average)	23.3
2010's (average)	42.4
2020	68
2021	46
2022	70
2023	75
2024	54

Urban Growth

- **Public Safety-** Providing more robust emergency response capabilities to the Upper Cainhoy Peninsula is critical as this area is experiencing rapid growth in both residential and commercial properties. A temporary Cainhoy fire station was established in 2017. West Ashley and Johns Island are also experiencing growth, with the incumbent demands on infrastructure and services. A replacement station on Savannah Highway was completed in 2021 and a new fire station on Johns Island (FS 23) is planned to open in 2026 to ensure adequate coverage for this expanding area. A long-range plan has been developed with the Fire Department for future growth on the Cainhoy peninsula and equipment and staffing has already begun to take place and work to replace Fire Station #20 for this area is under way. The replacement of the Police Fleet Operations building is also set to begin in 2026 to ensure the facility has the necessary room to grow as the City's police fleet grows to meet public safety needs.
- **Recreation-** The new Daniel Island Recreation Center was completed and opened in 2021. A Parks and Recreation Master Plan was completed in 2022, and work is under way to integrate the results of this plan into the capital improvement plan to provide recreation and greenspace to the growing populace. In 2023, Charleston voters passed a bond referendum to levy millage to fund projects recommended from this plan. This millage was first levied in 2024 and the first bond for \$40 million was issued in 2025. This will fund projects such as a Johns Island Recreation & Aquatic Center and a complete overhaul of the WL Stephens Aquatics Center. More on these projects can be found in the



Capital Improvement Plan at the end of this document.

- **Infrastructure-** The Berkeley-Charleston-Dorchester Council of Governments in association with the City, the Town of James Island, the City of Folly Beach, Charleston County, CARTA and SCDOT completed a Complete Streets Study on Folly Road to identify opportunities to transform this major thoroughfare into a more sustainable and balanced multimodal transportation corridor. The resulting Folly Road will be more friendly and accessible to pedestrians, bicyclists, public transit and automobiles. The City also was awarded a Federal Highways Administration grant to build a pedestrian bridge across the Ashley River to increase non-vehicular mobility for the citizens of West Ashley and the Peninsula.

IN SUMMARY

Each year the Mayor, Council and City Staff take the responsibility very seriously to present a budget that focuses on the values of our City and meets the diverse needs of our citizens, as well as demonstrating good stewardship of public funds. An awareness of our values and their dependence on one another helps us maintain our focus on keeping the City of Charleston a premier place to live and do business. We continue to be committed to making our City an even safer, more inviting and beautiful place to live, work and visit. We believe the 2026 Budget presented herein provides us the means to accomplish these goals.

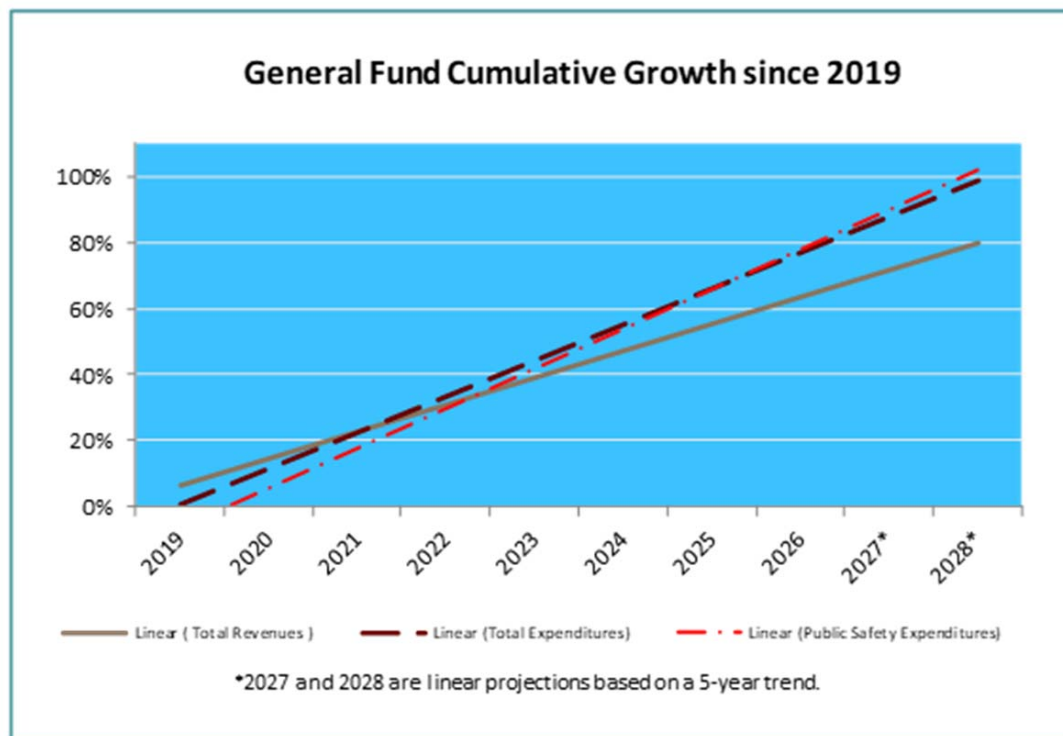
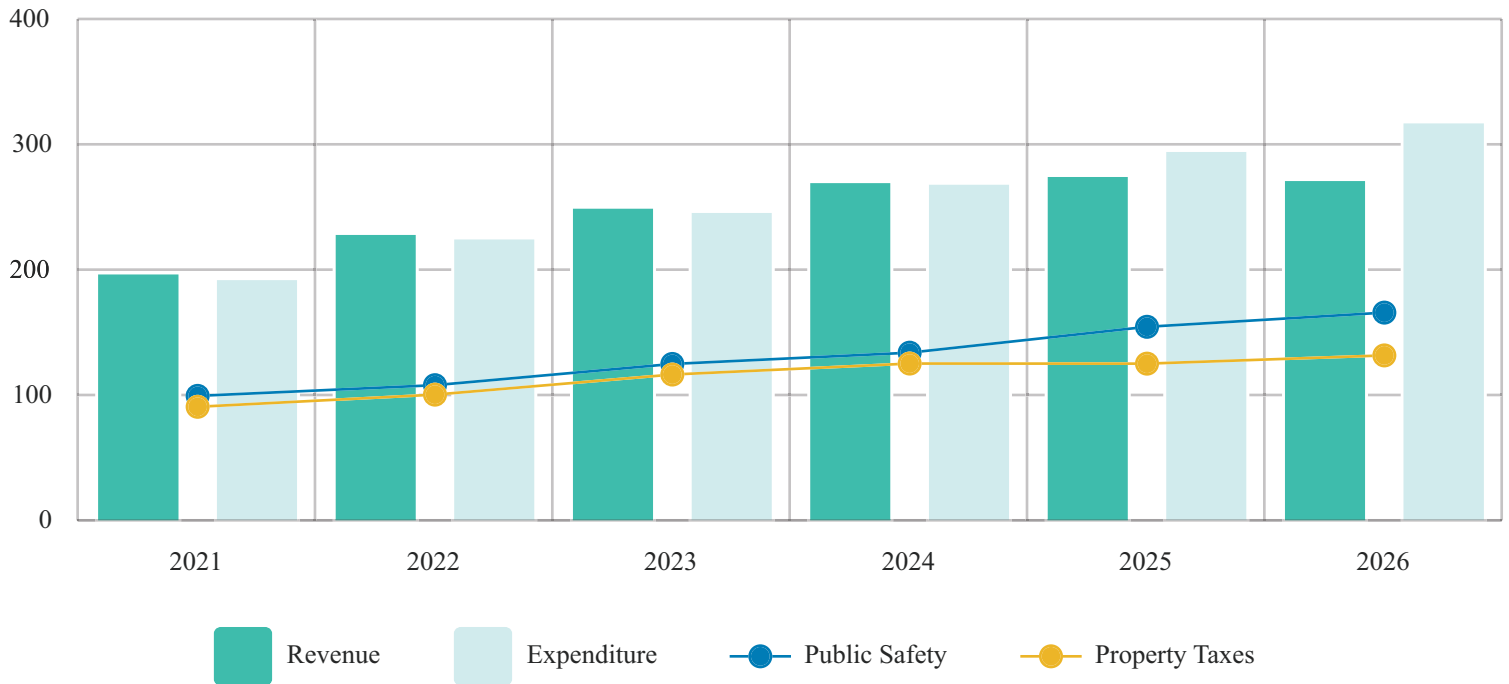
BUDGET HIGHLIGHTS for 2026

General Fund Budget Summary				
	2024 Actuals	2025 Amended Budget	2025 Estimated Actuals	2026 Approved Budget
Revenues	271,203,279	248,746,721	276,126,702	272,829,996
Transfers In*	36,438,018	42,128,573	35,772,896	44,966,075
Use of Fund Balance	—	2,947,279	—	2,838,238
Total Revenues & Other Financing Sources	307,641,297	293,822,573	311,899,598	320,634,309
Expenditures	270,058,919	291,702,244	296,056,251	318,807,477
Transfers Out*	3,865,337	2,120,329	1,919,378	1,826,832
Total Expenditures & Other Financing Uses	273,924,256	293,822,573	297,975,629	320,634,309



General Fund Revenues vs. Expenditures*

In Millions





Significant changes between the 2025 Amended Budgets compared to the 2026 budget are shown below. For more information, see the Revenue Discussion and Analysis section and the Expenditures Trends and Issues section.

2026 Major Revenue Increases (Decreases)

Category	Compared to 2025 Amended Budget	Explanation
Property Taxes	12,467,000	Anticipated growth in property values
Licenses	7,956,701	Growth in business revenues
Local Option Sales Tax	2,175,000	Sales tax growth, mainly in Charleston County
Permits & Fees	1,218,260	Building permits and plan review fees based on anticipated developments and construction
Transfers In	2,837,502	Increase in transfers from Enterprise Funds based on budgeted surpluses and Special Revenue Funds to cover tourism-related expenditures
Intergovernmental-State & Local	468,979	Increase to state aid to local governments and state grant for public safety
Other (Net of increases & decreases)	(311,706)	Misc increases and decreases
Total increases (decrease) in Revenues	26,811,736	

2026 Notable Expenditure Increases (Decreases)

Category	Compared to 2025 Amended Budget	Explanation	Function
Personnel & Fringe Benefits:			
Cost of Living Adjustment	5,012,568	3% COLA for Non-sworn and 3% pay plan increase for sworn positions	All
Salary Savings	3,800,000	Salary savings reduced in anticipation of fewer vacant positions	General Government
Overtime	1,017,614	Increases to overtime for all departments to account for increase in pay rates and projected trends	All
Healthcare (net of employee premiums)	3,214,438	Projected based on claims history and future healthcare trends	All
New Positions:			
4 new positions - BFRC	214,502	Code Enforcement Officer, Digital Service Specialist, Sr. Tax Auditor, Production Manager	General Government/ Culture & Recreation
1 new position - Development Services	110,422	Civil Engineer Technician, Infrastructure Inspection Manager upgrade	General Government/ Public Safety



Category	Compared to 2025 Amended Budget	Explanation	Function
2 new positions - Executive	262,764	Paralegal, Multimedia Specialist	General Government/ Health & Welfare
15 new positions - Fire	860,118	15 Firefighters	Public Safety
1 new position - Human Resources & Organizational Development	186,775	Sr. HR Generalist/Performance Management, Benefits & Wellness Manager upgrade, Talent & Acquisition Manager upgrade, Employee Relations Manager upgrade, HR Data Manager upgrade, HR Business Partner upgrade, HR Clerk upgrade	General Government
1 new position - Livability & Tourism	129,413	Tourism Director	Community Promotions
1 new position - Parks	101,336	Mechanical Systems Manager	General Government
1 new position - Police	83,901	Elder Victim Advocate	Public Safety
Operating & Capital			
Utilities	178,121	Increased costs to water, power, heating fuel, and street lights.	All
Insurance	379,526	Increases to insurance for city property	General Government/ Culture & Recreation
Rent	421,774	Increases to rent for various city rented facilities	General Government/ Culture & Recreation/ Public Safety
Facility Repairs and Maintenance	1,104,500	Repair and maintenance of facilities	General Government
Information Systems Upgrades	678,232	Various upgrades and expansion to systems and softwares	General Government
Firefighter Health Programs	125,800	Prevention programs for firefighter suicide, cancer, and cardiovascular health	Public Safety
Firefighter Life-Safety Equipment	377,721	Increases to provide the most up-to-date life-safety equipment for multiple areas of the Fire Department	Public Safety
City Website Redevelopment	325,000	Contracted services to redevelop city website for enhanced communications and security	Health & Wellness
Police Duty Weapon Transition	425,000	Transition issued weapons for sworn officers from .45 caliber to 9mm	Public Safety
Body-worn Camera Replacement	765,500	Replace all body-worn cameras for sworn officers	Public Safety
Radio Usage Fee	245,904	Anticipated increase to radio usage fees for use of County radio towers and infrastructure	Public Safety
Animal Society Services	981,518	Payment to Charleston Animal Society for services related to drop offs of stray animals	Public Safety



Category	Compared to 2025 Amended Budget	Explanation	Function
Emergency Fund	400,000	Increase to funds set aside for Emergency Fund from \$600,000 to \$1,000,000 for anticipated changes in how FEMA reimburses for emergency declarations and increasing response and recovery costs	General Government
Interest & Principal Payments	4,068,126	Anticipated debt service for new GO Bond for a City Office Building in West Ashley, lease payments for new Motorola Radios for public safety and general governmental use, debt service on revolving loan for renovations to Fire Station #8, and increased Lease Purchase borrowing for 2026	Debt Service
Other misc increases (decreases)	1,341,163	Net amount of other various increases and decreases.	All
Total increase (decrease) in Expenditures & Transfers Out	26,811,736		



GENERAL INFORMATION

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COMMUNITY PROFILE

History

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

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

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

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

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

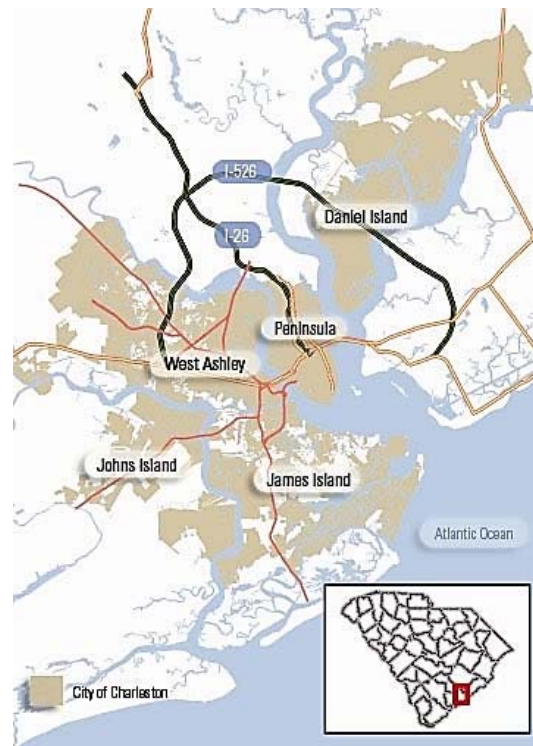


Economy

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

Originally a port City, Charleston still has a very active shipping industry through the Port of Charleston. The South Carolina Ports Authority, which operates the Port of Charleston, was established by the State General Assembly in 1942. Port operations throughout the state support 1 in 9 jobs and generate nearly \$87 billion in annual economic activity, with the Port of Charleston leading the way. The Charleston Harbor Deepening Project, which started in February of 2018, was completed in December of 2022, and enables mega container ships to call on the Port of Charleston any time, any tide. The completion of this project officiated the Charleston Harbor's spot as having the deepest harbor on the East Coast at

52 feet. The SC Ports provides reliable, efficient service for companies' supply chains along with a thriving export business. The SC Port handled over 165,949 vehicles in 2025, a 21% decrease from 2024, providing South Carolina's automakers with convenient connections to global consumers. Additionally, the SC Port handled 702,998 breakbulk tonnage in 2025.



The Charleston International Airport served 3.16 million passengers in 2025 coinciding with another record-breaking year of visitors, serving over 6.3 million in 2025. Freight through the Charleston International Airport saw a significant increase from the previous year. In 2025, 49 million pounds passed through the airport. In 2024, that figure was 9.4 million.

With the addition of Breeze Airways and Spirit Airlines, the airport continues to offer greater flight choices and destinations. The airport is focused on developing an airport that appeals to business and leisure travelers, drives the regional economy, and serves as a hub for commerce and remains focused on growth in 2026. The completion of new concourse and ticketing hall projects are expected in late 2026 and the parking facility expansion project is expected in 2027.



Charleston's location, history, and beauty has won accolades as Number One on the "Best Small City in the United States" list from Condé Nast Traveler for the 13th time. Southern Living named Charleston the South's Best Cities list for 2025 and Travel & Leisure Magazine's awarded Charleston the Number Three spot in the World's Best. In 2025, TripAdvisor named Charleston a top U.S. food destination, second only to New Orleans. The City's tourism industry has grown from an estimated 2.1 million visitors in 1980 to over 7.9 million annually with a total economic impact of over \$14.3 billion.

Government

Charleston is governed under a Mayor-Council form of municipal government. The mayor, who is elected to a four-year term, is a full-time employee and serves as the Chief Executive of the City. City Council is made up of 12 part-time councilmembers who are elected from single-member districts and serve four-year staggered terms. The mayor is the presiding officer of City Council but has no veto power and casts a vote equal to those cast by members of council. City Council meetings are held twice each month during the year, except during the months of June, July, and August, when only one meeting per month is held. Pictured below is the 2024-2026 Mayor and Council that approved the 2026 Budget.



Front Row: Robert Mitchell, Dist. 4, Caroline Parker, Dist. 12, Jim McBride, Dist. 3, Perry K. Warring, Dist. 7

Back Row: William P. Tinkler Dist. 9, William D. Gregorie, Dist. 6, Michael S. Seekings, Dist. 8, Kevin Shealy, Dist. 2, Mayor William S. Cogswell Jr., Stephen Bowden, Dist. 10, Boyd Gregg, Dist. 1, Ross A. Appel, Dist. 11

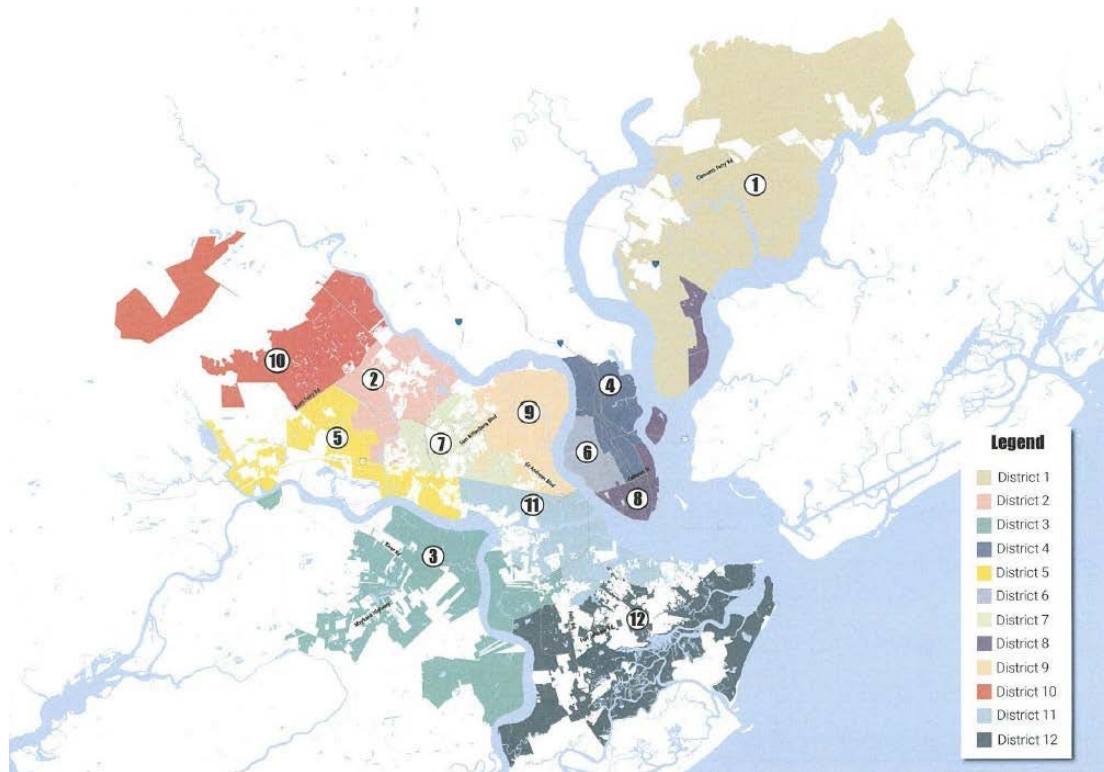
Pictured Below: Councilmember, Karl Brady Jr, Dist. 5

Not Pictured: Councilmembers-elect Leslie Skardon, Dist. 12, Aaron Polkey, Dist. 4, Ben D'Allesandro, Dist. 6





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



Education

Primary & Secondary Education

Charleston County School District has 88 schools, educating approximately 50,000 students. These schools include neighborhood, charter, magnet, international baccalaureate and Montessori schools. It is the second largest school system in South Carolina and the fifth largest employer in the Charleston area, employing approximately 6,500 people. There are also 54 private schools in the Charleston metro area.



Post-Secondary Education

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

- The College of Charleston – Founded in 1770, this state-supported liberal arts college and university. The school offers both Bachelor and Master Degree programs with approximately 10,880 undergraduates and 1,046 graduate students.



College of Charleston

- The Citadel – This state-supported military college is primarily a cadet program, but evening classes at both the undergraduate and graduate level are also available to non-cadets. The South Carolina Corps of Cadets numbers approximately 2,737, while graduate level students number about 1,056.
- The Medical University of South Carolina (MUSC) – MUSC offers wide array of Certificates, Associates, Bachelors, Master's, and Doctorate degrees to its students in six colleges: Dental Medicine, Graduate Studies, Health Professions, Medicine, Nursing and Pharmacy.
- Trident Technical College – Offers two-year technical and associate degree programs.
- American College of the Building Arts – Teaches old world building techniques to its students.



American College of the Building Arts



Transportation

Freeways

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

Bus Transportation

- Charleston Area Regional Traffic Authority (CARTA) –Express and neighborhood bus services throughout the region on 24 different routes including “park and ride” and Tel-A-Ride programs for persons with disabilities unable to use the local public bus service. Ridership is over 4 million annually.
- Downtown Area Shuttle (DASH) – A free downtown shuttle that serves the major tourism, dining, and hotel areas of the peninsula on 3 different routes with 6 to 8 stops per route.
- The Lowcountry Rapid Transit – A project which proposes a 21.3-mile bus system that will travel through Summerville and Charleston has been accepted by the U.S. Department of Transportation and will begin the development phase. The project is expected to be completed in 2029.



Rail Transportation

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

Air Transportation

- Charleston International Airport (CHS) – Centrally located in the Charleston metropolitan area providing commercial air service to the entire tri-county area. With 12 airlines serving Charleston International Airport, there are non-stop flights available to over forty cities.

Biking and Walking

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



The U.S. Department of Transportation has awarded an \$18.1 million BUILD grant for a 4,100-ft-long standalone bicycle and pedestrian bridge over the Ashley River, with matching funds of \$4.6 million provided by the City, Charleston County, and the Medical University of South Carolina (MUSC Health). The project is projected to cost about \$90 million. The bridge will connect West Ashley to the downtown Charleston Medical District via the Ashley River. This connection will provide a car-free alternative to over 73,500 jobs that are accessible from a 20-minute ride of the bike path from the peninsula. Construction for the Ashley River Crossing began in January 2025 after 15 years of development and is expected to be completed in 2027.



Ashley River Cross rendering by HDR Inc.

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

Health Care

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

Medical University of South Carolina (MUSC) – Occupying 80 acres in peninsular Charleston at their primary medical center, MUSC has an annual budget of \$5.9 billion and employs over 26,000 people statewide, with 16,000 of those in the Charleston area. MUSC's primary teaching hospital has 909 beds with 3,000 students and 850 residents and fellows in six colleges. MUSC was rated as the #1 hospital in South Carolina for the 11th year in a row in 2025 by U.S. News & World Report which also places MUSC among the best graduate schools for Occupational Therapy – ranking 15th and Physical Therapy – ranking 22nd.

Ashley River Tower
Medical University of South Carolina



Roper St. Francis Healthcare – Founded in 1829 and headquartered in Charleston, Roper St. Francis is Charleston's largest non-governmental, private employer with nearly 7,500 employees operating in more than 117 facilities across five counties, including its four main hospitals totaling 657 beds. Two of the four hospitals, Roper and Bon Secours St. Francis are in Charleston. Its medical staff includes more than 1,398 physicians representing every medical specialty and consistently receives numerous local, regional, and national honors, accreditations and awards.



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

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

Arts & Culture

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

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



Gaillard Center Concert Hall

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

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

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



Spoleto Performance outside the US Customs House

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

Other cultural events that attract visitors throughout the year include the MOJA African American and Caribbean Arts Festival, Charleston Fashion Week, Charleston Wine + Food Festival, Southeastern Wildlife Exposition and Annual Festival of Houses and Gardens just to name a few.

Sports & Entertainment

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

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



Joseph P. Riley Ballpark

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

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



Credit One Stadium

Tennis – The City owns and operates two membership-based tennis court facilities with 28 courts as well as maintains an additional 42 public courts spread across the area. In partnership with Charleston County, Berkeley County, Daniel Island Properties and the State of South Carolina, the city built the Family Circle Tennis Center on Daniel Island. Operated by LTP-Daniel Island, this 32-acre tennis and recreation park is home to 17 racquet courts, including the 10,200-seat tennis Credit One Stadium, and hosts the largest women-only professional tennis tournament in North America, the WTA Credit One Charleston Open. The stadium is also home to concerts, ice skating, and other public and private events.

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

Boating – The City owns and maintains 11 docks around the City for boating use as well as the Charleston Maritime Center, a deep-water, full-service marina. The marina can accommodate boats up to 180 feet in length and offers dockage without restriction of any bridges or overpasses. Charleston is also home to Charleston Race Week, the largest multi-class keelboat regatta in the Western Hemisphere. Going on its 28th year, the regatta is coordinated under a massive effort by the Charleston Ocean Racing Association and attracts more than 250 boats each year ranging from 20-52 feet and 2,500 sailors from all over the

United States and Canada.



Pier at Waterfront Park



Runners in the Cooper River Bridge Run

Running / Biking – Along with the West Ashley Greenway and Bikeway which are dedicated bicycling and pedestrian paths in the City, there is a host of running events held in the City each year. The most popular, the Cooper River Bridge Run and Walk has been taking place for 46 years. It is ranked as the 3rd largest 10k race in the US and the 8th largest in the world with over 40,000 participants taking part each year.

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

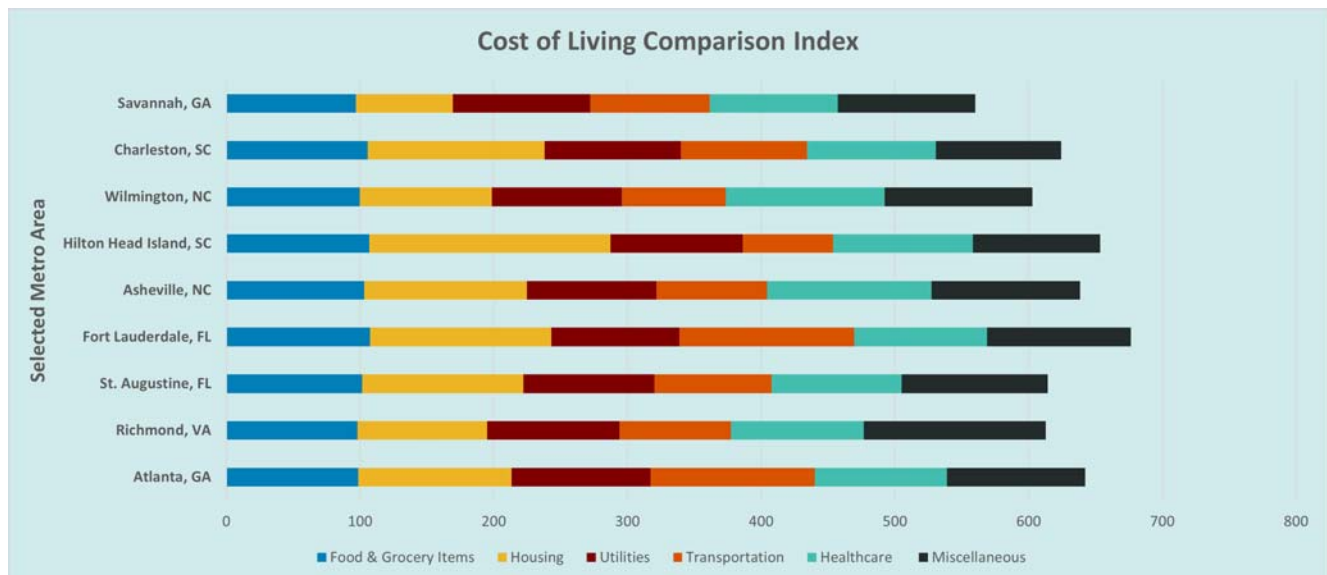


COST OF LIVING COMPARISON – CHARLESTON METRO AREA

COST OF LIVING COMPARISONS

The Cost of Living data is from the Best Places website (www.bestplaces.net) and was collected on January 23, 2026. The data includes the six categories listed in the chart below. The National average equals 100 and each participant's index reads as a percentage of the average of all places.

Cost of Living Comparison Index							
<u>Selected Metro Area</u>	<u>Composite Index</u>	<u>Grocery Items</u>	<u>Housing</u>	<u>Utilities</u>	<u>Transport.</u>	<u>Health Care</u>	<u>Misc. Goods</u>
Atlanta, GA	113.3	98.8	114.6	104	122.7	98.8	103.4
Charleston Area	112	105.6	132.5	101.6	94.1	96.5	93.7
St. Augustine, FL	110.9	101.5	120.7	98	87.6	99.2	109.1
Fort Lauderdale, FL	110.5	107.6	135.3	96	130.8	97.2	107.6
Asheville, NC	105.8	103.1	121.6	97	82.8	122.9	111.2
Hilton Head Island, SC	104.3	106.9	180.3	99.1	67.4	104.7	95.3
Wilmington, NC	98.1	99.9	98.8	97	77.9	118.7	110.4
Richmond, VA	95.2	98	96.9	99	83.5	99.2	136.2
Savannah, GA	90.2	96.9	72.4	103	89.2	95.8	102.8



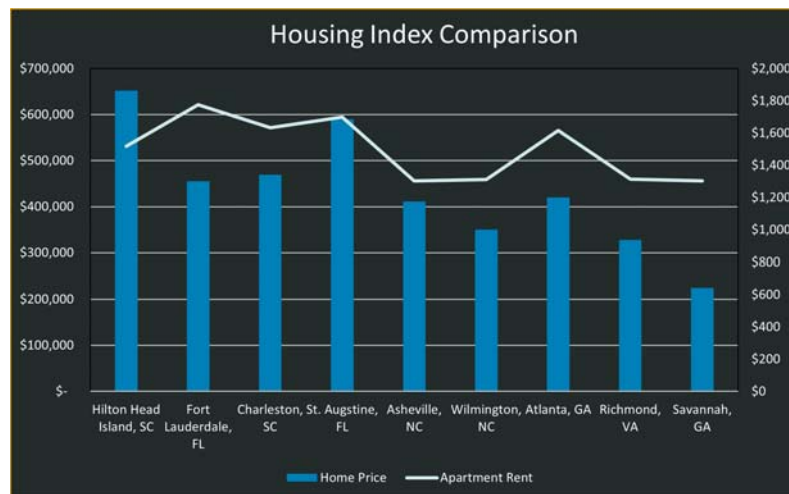


HOUSING COSTS

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

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

Housing Index		
<u>Selected Metro Area</u>	<u>Home Price</u>	<u>Apartment Rent</u>
Hilton Head Island, SC	\$652,100.00	\$1,518.00
Fort Lauderdale, FL	\$455,600.00	\$1,776.00
Charleston, SC	\$469,100.00	\$1,632.00
St. Augustine, FL	\$590,100.00	\$1,700.00
Asheville, NC	\$411,000.00	\$1,303.00
Wilmington, NC	\$350,300.00	\$1,311.00
Atlanta, GA	\$420,600.00	\$1,617.00
Richmond, VA	\$328,100.00	\$1,314.00
Savannah, GA	\$225,200.00	\$1,302.00





MISCELLANEOUS STATISTICS	
Date of incorporation	1783
Form of government	Mayor – Council
Area (excluding water)	120 sq. miles (A)
Average Daily Temperature	66.85 (C)
Residential Building permits issued - 2023	1,661 (A)
Number of parks	120 (B)
Total Acreage of Parks	1,918 acres (B)
Number of City employees (Includes Full-time, Part-time, Temp. and Seasonal employees, as of Jan. 1, 2025)	2,063
PUBLIC SAFETY	
Number of fire companies	31
Number of firefighters	457.5
Number of police facilities	22
Number of officers	451
PUBLIC SERVICE	
Tons of garbage collected	47,238 (D)
Tons of trash collected	22,516 (D)
Linear feet of sidewalks repaired	6,012 (D)
Linear footage of ditches cleaned	117,819 (E)
Linear footage of pipes cleaned	27,693 (E)

Sources:

A = Department of Planning & Preservation

B = Department of Parks

C = US Climate Data

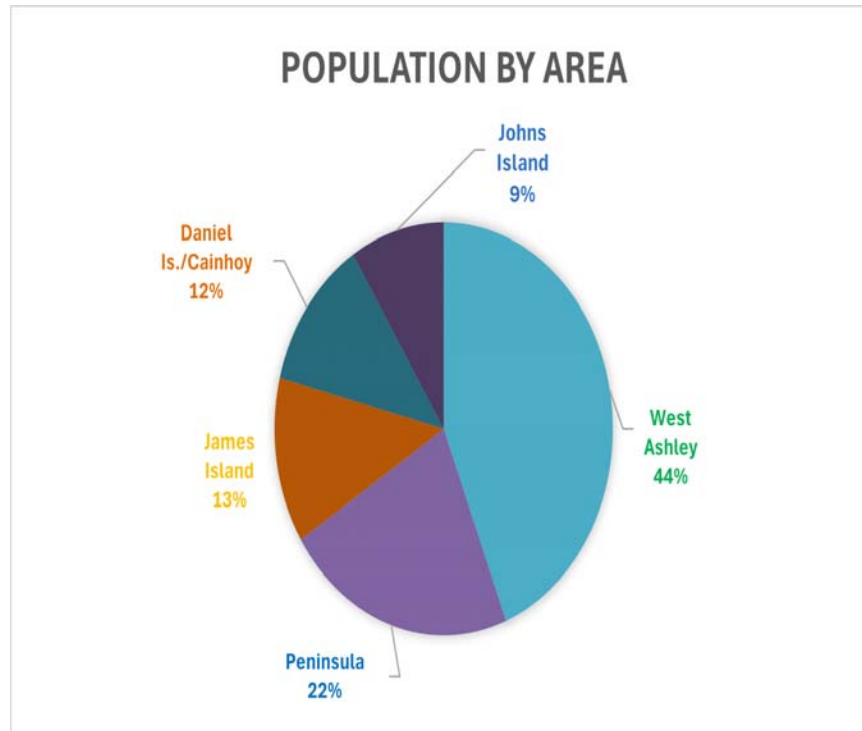
D = Department of Public Service

E = Department of Stormwater Management

TOP TEN TAXPAYERS

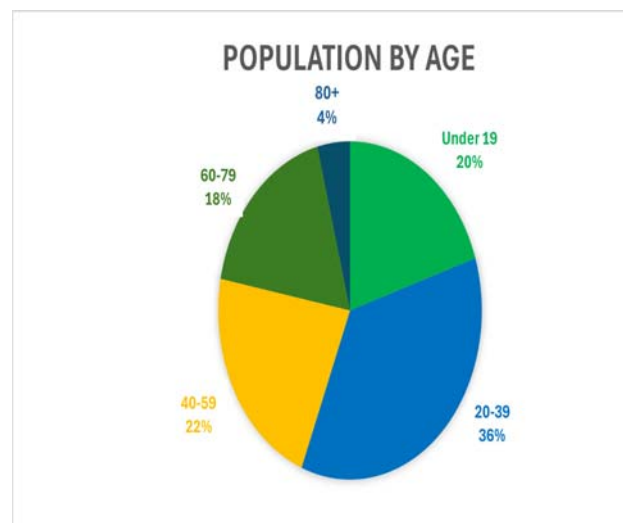
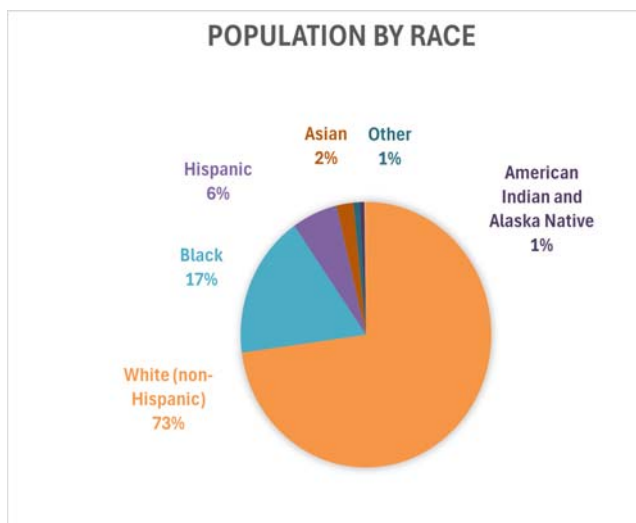
(Data reflects FY 2024 taxable assessed value)

Rank	Taxpayer	Taxable Assessed Value	Rank	Taxpayer	Taxable Assessed Value
1	Dominion Energy SC	\$34,834,930	6	VTT Meeting LLC	\$5,768,150
2	Charleston Place Propco, LLC	\$15,133,520	7	PR/GS Guild Subsidiary	\$5,490,000
3	Morrison Yard Owner LLC	\$7,854,000	8	LMC Cormac SPE LLC	\$5,222,240
4	Jasper Development LLC	\$7,666,040	9	Hosp Chasc HD LLC	\$5,204,900
5	Mt Pleasant Investments LLC	\$7,059,300	10	VTT Spyglass Seaside LLC	\$4,735,500



Demographics				
Population	Median Household Income	Median Age	Person per household	Unemployment
167,092	\$90,038	36.2	2.2	3.40%

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





POLICIES & PROCEDURES

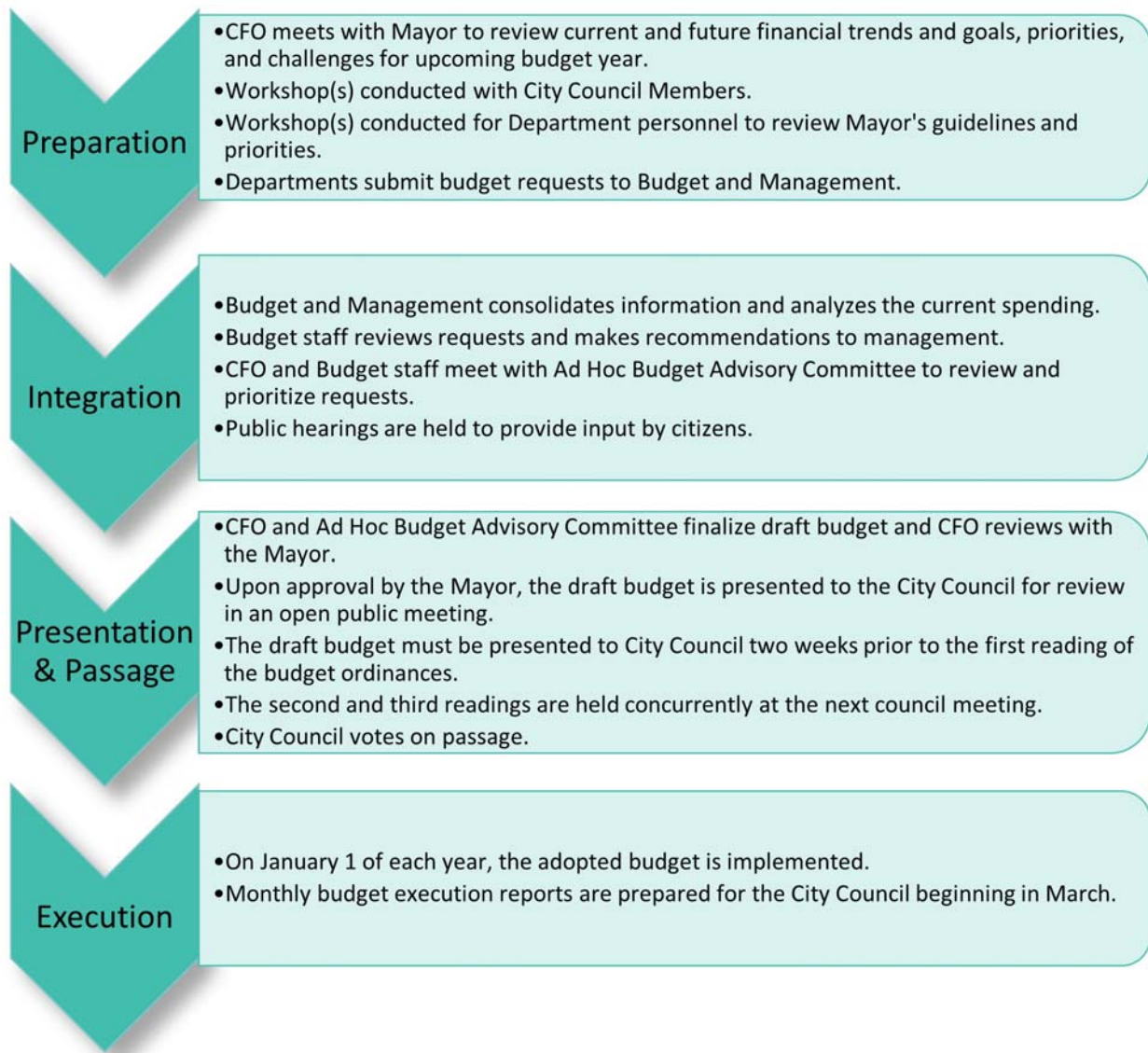
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THE BUDGET PROCESS

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



BUDGET FORMULATION

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



REVENUE PROJECTIONS

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

EXPENDITURE PROJECTIONS

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

NEW PROGRAMS

New programs are defined as an addition to the budget and can be revenues, expenditures, or both. Examples include adding new positions, a new activity, a new service or a transition to a new process or type of equipment. New programs are evaluated separately from the baseline budget and are evaluated based on relevance to the City's mission, cost/benefit, efficiency, effectiveness, need, and potential for a



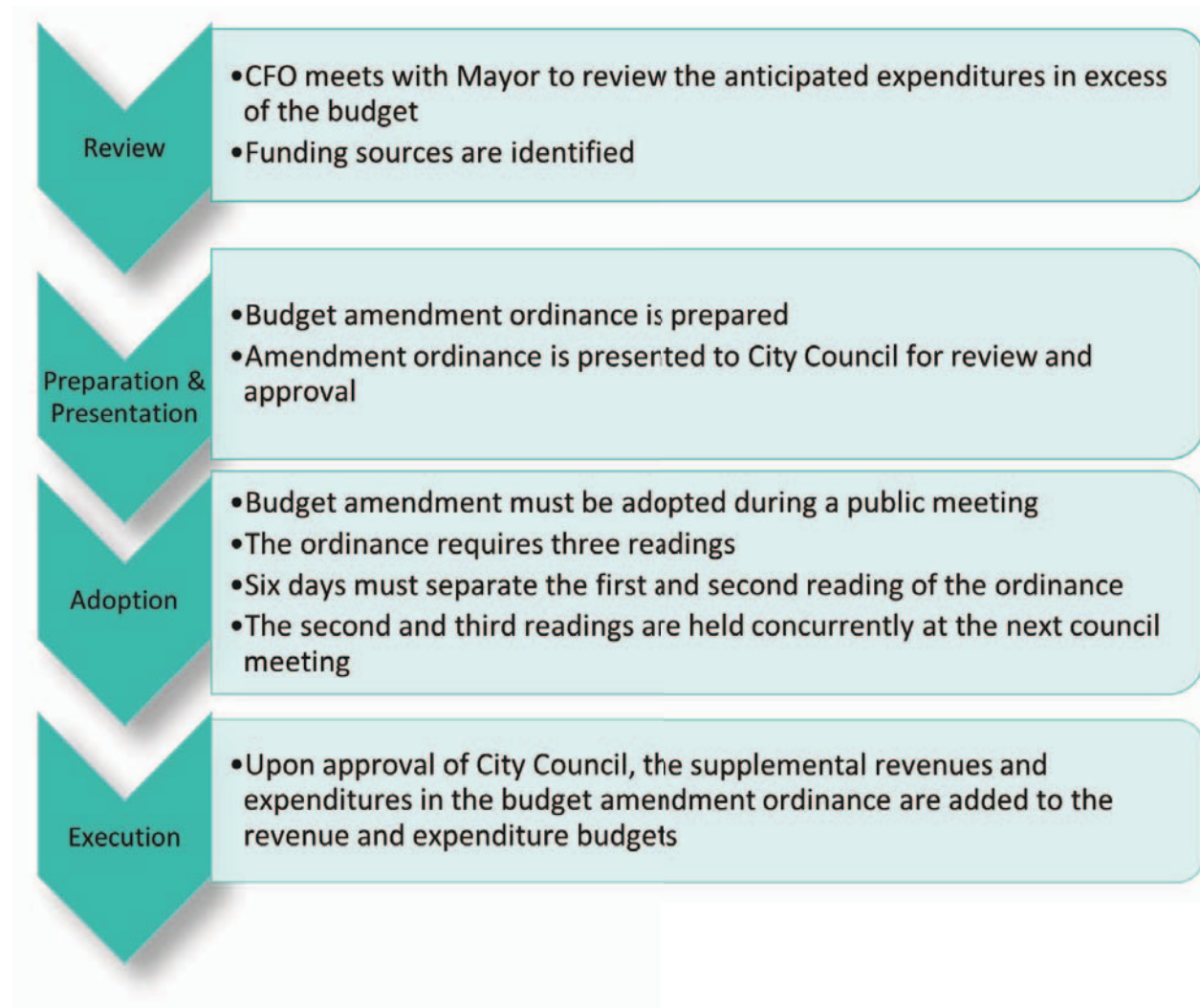
positive outcome. The CFO and Budget Staff make recommendations to the Ad Hoc Budget Advisory Committee and the Mayor regarding significant new programs. Approved new programs are then integrated into the budget.

PUBLIC INPUT

The 2026 budget addresses requests voiced by citizens and neighborhood councils. Throughout the year, information is collected from citizens primarily through Councilmembers, City staff attendance at neighborhood council meetings, and various meetings held with the Mayor. Information from these sessions and quarterly meetings with Neighborhood Council Presidents is gathered by staff and then distributed to the appropriate Department for consideration in their budget formulation. The public is also notified and given the opportunity to address the City's full Council at the Budget Public Hearing scheduled each year in October.

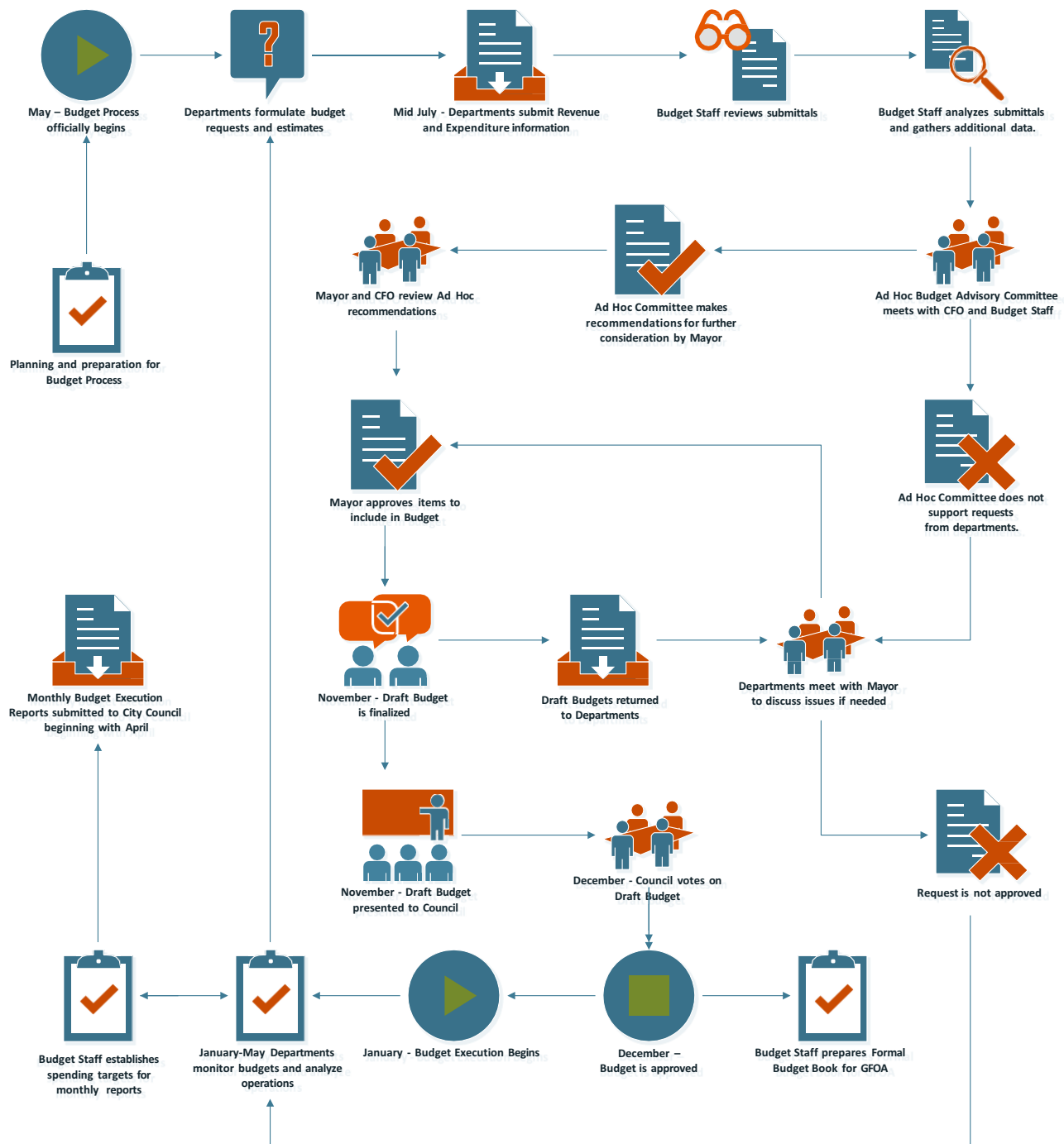
AMENDMENT PROCESS

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





BUDGET PROCESS FLOW CHART





FISCAL YEAR 2026 BUDGET CALENDAR

DATES	ACTIONS
May-25	2026 Budget process planning, preparation and City-wide kick-off
04/Jun	Departmental Budget Workshop-3:00-4:30
05/Jun	Departmental Budget Workshop-2:00-3:30
09/Jun	Departmental Budget Workshop-9:30-11:00
11/Jun	AD HOC Budget Advisory Committee Meeting
Jul-25	Departments prepare budget submissions
Jul-25	Departments complete and return budget submissions
Jul-25	All Department Budgets due to Budget Office
Aug-25	Analyze requests and prepare recommendations for CFO
Sep-25	Review of budget items with CFO and Mayor
03/Sep	AD HOC Budget Advisory Committee Meeting
10/Sep	AD HOC Budget Advisory Committee Meeting
17/Sep	AD HOC Budget Advisory Committee Meeting
24/Sep	AD HOC Budget Advisory Committee Meeting
Oct-25	Budget review with Mayor, Budget Public Hearings
01/Oct	AD HOC Budget Advisory Committee Meeting
08/Oct	AD HOC Budget Advisory Committee Meeting
15/Oct	AD HOC Budget Advisory Committee Meeting
24/Oct	Budget workshop with Council; public hearing on budget
31/Oct	AD HOC Budget Advisory Committee Meeting
Nov-25	Draft budget finalized. Presented to Council. (2 weeks before 1st reading)
03/Nov	Budgeted Reserve Requests Due from Departments
04/Nov	AD HOC Budget Advisory Committee Meeting
12/Nov	Budget workshop with Council; question period from Council
18/Nov	Budget delivered to Council (Council must have Draft Budget at least 2 weeks before 1st reading)
19/Nov	Review Stormwater Budget
Dec-25	Passing of budget ordinances; Begin formal Budget document preparations
02/Dec	1st reading of General Fund and Enterprise Funds budget ordinances
02/Dec	1st reading of Municipal Accommodations Tax budget ordinances
02/Dec	State Accommodations Tax and Hospitality Fee Budgets to Council for Approval
02/Dec	Stormwater Fund Budget to Council for approval
16/Dec	2nd and 3rd readings of GF, EF and Muni Atax budget ordinances
Jan-26	Begin formal budget document, Assist with PY Closeout, set up 2026 Budget Management Reports
Feb-26	Finalize budget document, begin final proofing and editing
Mar-26	Budget document is completed, distributed and posted to the website. Document submitted to GFOA for budget award consideration.
Apr-26	Budget Execution and Reporting, Begin planning and review for 2027 budget cycle.



FINANCIAL AND MANAGEMENT POLICIES

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

AUDITING AND INTERNAL CONTROL POLICIES

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

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

Single Audit

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

BUDGETARY POLICIES

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

State Law

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

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



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

City Policies

- **Balanced Budget** - A balanced budget must be presented. The General Fund and Enterprise Funds are presented together as one budget, with the total revenues and other financing sources from these funds equaling the total expenditures or expenses and other financing uses of these funds as a whole. Special Revenue Funds are balanced individually.
- The budget must be adopted by December 31st for the ensuing year.
- **Appropriation Limits** - Current appropriations in all funds are limited to the sum of available, unencumbered fund balances and revenues estimated to be received in the current budget year.
- **Budget Transfers** - When it becomes necessary to make a transfer within any City department, or miscellaneous appropriation above or between funds, such transfers shall be made only upon the approval of the Chief Financial Officer or the Deputy Chief Financial Officer, provided however, that the Chief Financial Officer shall refer transfers in excess of \$100,000 to the Ways and Means Committee of City Council for authorization.
- **Encumbrances** - Encumbrances are considered re-appropriated in the ensuing year and are included in the overall working budget for the ensuing year.

REVENUE POLICIES – Formally Adopted 12/17/2019

These revenue policies apply to the following funds:

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

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



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

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

EXPENDITURE POLICIES – Formally Adopted 12/17/2019

- General Policies –
 - The City will operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through the years.
 - The City budget will provide for a sustainable level of service.
 - The City's operating budget will not use one-time revenues to support ongoing expenditures.
 - The City will structure service levels in the context of financial sustainability.
 - The City will attempt to utilize fund balance and other one-time revenues only for one-time, non-recurring expenditures.
- Enterprise Funds - Enterprise operations should be funded either exclusively or primarily by user fee revenues. Enterprise funds should strive to become self-supporting entities through annual review of fee structures, other revenue sources and operating policies.
- New Programs - Future and current funding sources are identified for all new programs and program expansions. New programs are defined to include the addition of personnel, an addition to the vehicle/equipment fleet, or providing of new or additional services. New programs that are not self-supporting through fees or charges should provide a tangible benefit to the City and its residents.



- Grant Funding - Continuing costs for grant funded operations or personnel additions must be identified and approved prior to acceptance of the grant. Funding sources for any local match required must also be identified prior to the acceptance of a grant award.
- Maintenance and Replacement - Funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions.

FUND BALANCE POLICIES – Formally Adopted 12/17/2019

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

General Fund

- Appropriate Level of Unassigned Fund Balance - The City of Charleston will maintain an Unassigned Fund Balance in the General Fund of at least 20% of General Fund budgeted expenditures for the upcoming fiscal year. (i.e. Unassigned Fund Balance at 12/31/2025 should be at least 20% of the 2026 General Fund budgeted expenditures, including transfers out.)
- Use and Replenishment –
 - Unassigned Fund Balance should not be less than 20% except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
 - If Unassigned Fund Balance falls below 20%, the City will seek to replenish it within one to three years. Typical sources for replenishment include:
 - Nonrecurring revenues
 - Year-end surpluses
 - Excess revenues in other funds, pending council approval of transfer for this express purpose
 - If this cannot be accomplished through the above methods, revenue and expenditure levels will be adjusted through the budget process to produce adequate surpluses to replenish the fund balance within 3 years.
- Unassigned Fund Balance Above Formal Policy Requirement - If unassigned fund balance at December 31st of any year exceeds the policy requirement, even after considering potential financial risks in the foreseeable future, the following shall apply:
 - If the surplus amount over the formal policy reflect a structural trend, correction of such issues will be addressed in subsequent budget years through the budget process. Such corrections may include reduction in millage or fee amounts, purchase of equipment outright instead of through Lease Purchase agreements, or other budget adjustments as approved by City Council through the budget process.
 - City Council will be notified of significant changes in fund balance, along with an explanation of those changed and the future impact of such changes.
 - Use of the excess funds as a funding source for ongoing recurring expenditures is prohibited.
 - Amounts more than the required policy may be reserved for the below items as recommended by the Chief Financial Officer and approved by the Mayor in the following order:
 - Requirements as stipulated in development agreements for Tax Incremental Financing Districts.
 - A minimum of \$1,000,000 for deferred and ongoing facility maintenance costs until such time that the City has funded the required maintenance threshold as determined by a facility assessment. Should the reserves not be enough to support reserving \$1,000,000, then the calculation of the reserve will be the total unassigned fund balance, less the amount to maintain the 20% reserve, less the amount required for Tax Incremental Financing Districts.



- Current underfunded Capital Projects.
- Significant one-time expenditures that were not funded in the budget but recommended by Council. Expenditures more than the required approval threshold for City Council shall be presented at Ways & Means when the expenditure is made.
- Future Capital Projects.

Tourism Funds

- Appropriate Level of Unassigned Restricted Fund Balance - The policy of the City of Charleston is that Unassigned Restricted Fund Balance in the Tourism Funds be maintained at a minimum of 25% of each fund's revenue for the upcoming fiscal year. (i.e. Unassigned Restricted Fund Balance at 12/31/2025 should be at least 25% of the 2026 specific revenue for that fund.)
- Use and Replenishment –
 - Unassigned Restricted Fund Balance should not be less than 25% except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
 - In the event that Unassigned Restricted Fund Balance falls below 25%, the City will seek to replenish it within one to three years. Typical sources for replenishment include:
 - Budget surpluses
 - Year-end surpluses
 - In the event that this cannot be accomplished through the above methods, revenue and expenditure levels will be adjusted through the budget process to produce adequate surpluses to replenish the fund balance within 3 years.
- Unassigned Restricted Fund Balance Above Formal Policy Requirement - In the event that unassigned restricted fund balance at December 31st of any year exceeds the policy requirement, even after taking into account potential financial risks in the foreseeable future, the following shall apply:
 - City Council will be notified of significant changes in fund balance, along with an explanation of those changes and the future impact of such changes.
 - Use of the excess funds as a funding source for ongoing recurring expenditures is prohibited.
 - Amounts in excess of the required policy may be reserved for the below items as recommended by the Chief Financial Officer and approved by the Mayor in the following order:
 - Significant one-time expenditures that were not funded in the budget but recommended by Council. Expenditures in excess of the required approval threshold for City Council shall be presented at Ways & Means when the expenditure is made.
 - Current unfunded or underfunded Tourism-Related Capital Projects.
 - Future Capital Projects in proportion to the percentage of tourists served.

CAPITAL EXPENDITURE POLICIES – Formally Adopted 06/15/2004

Capital Asset Policies

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



taining adequate written controls and procedures at the department level will provide control over non-capital tangible assets.

Infrastructure Capital Asset Policies

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

LONG-RANGE FINANCIAL PLANNING POLICIES

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

Equipment Replacement

- Equipment is considered for replacement when the expected costs of maintenance in the upcoming budget year exceed the value of the equipment or the replacement cost. The expected maintenance costs are estimated based on maintenance history, age, mileage, and function performed. Functional obsolescence is also considered in replacement decisions.
- A Five-Year Replacement Plan for the Environmental Services Fleet has been formulated based on industry standards for replacement using the above factors. The plan is updated annually.
- The Fire Department's Apparatus Replacement plan meets National Fire Protection Associations (NFPA) 1901 standards for both front line and reserve apparatuses. This plan will guide the replacement schedule based on the useful life, service records, functionality, operating costs, and projected funding availability.
- Approximately 15% of the Police Department's marked and unmarked patrol cars are replaced each year.

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

Capital Improvement Plan

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

- The CIP is updated annually. This plan includes anticipated funding sources.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the project.



- The City will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs.
- The City will establish appropriate distribution of bonded debt and cash financing in the funding of capital projects.
- The operating impact of each project will be identified and incorporated into the annual operating budget.

Cash Management/Investment Policies

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

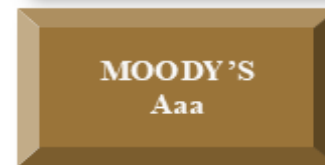
- The primary policy objective is safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.
- It is the policy of the City of Charleston to limit investments to those authorized by the South Carolina Code (Sections 6-5-10 and 6-6-10),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



Debt Policies

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

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



FINANCIAL FORECASTING

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

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

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

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

The 5-Year Capital Improvement Plan is maintained jointly by the Parks Department and Budget & Management and includes major capital project needs from all departments. Projects are prioritized based on need and available funding sources. Both the Fire and Police Departments have strategic plans



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

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

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



FINANCIAL STRUCTURE

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

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

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

Capital project funds are used to account for financial resources used for the acquisition and/or construction of major capital facilities. These funds are not used for construction financed by a proprietary or trust fund. The primary sources of monies in these funds are proceeds of general obligation bonds and Installment Purchase Revenue Bonds (IPRB), federal and state grants, property taxes, transfers from special revenue funds, and contributions and settlements from private sources. Examples specific to the City of Charleston include the Drainage Fund, the Capital Improvement Fund and the King Street Gateway TIF



Fund. Budgets are prepared for each individual project, but not annually at the fund level and therefore are not included in this document. Information on individual capital projects can be found in the Capital Improvement Plan section of this book.

PROPRIETARY FUNDS

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

Enterprise Funds

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

FIDUCIARY FUNDS

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

MAJOR FUNDS

Any governmental fund whose revenues or expenditures, excluding other financing sources or uses, is more than 10% of the total revenues or expenditures of the appropriated budget is considered a major fund for budgeting purposes. For proprietary funds, revenues or expenditures, including other financings sources or uses, that is more than 10% of the total revenues or expenditures of the appropriated budget is considered a major fund for budgeting purposes. In addition to the General Fund, the Parking Facilities Fund is the only other fund that meets these criteria to be classified as a major fund. Management has elected to consider the Hospitality Fee Fund as a major fund for budgetary purposes because of its importance to governmental operations.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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



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

BASIS OF BUDGETING

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

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



Department/Fund Relationship

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

Funds Included in Budget Document

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



BUDGET SUMMARIES

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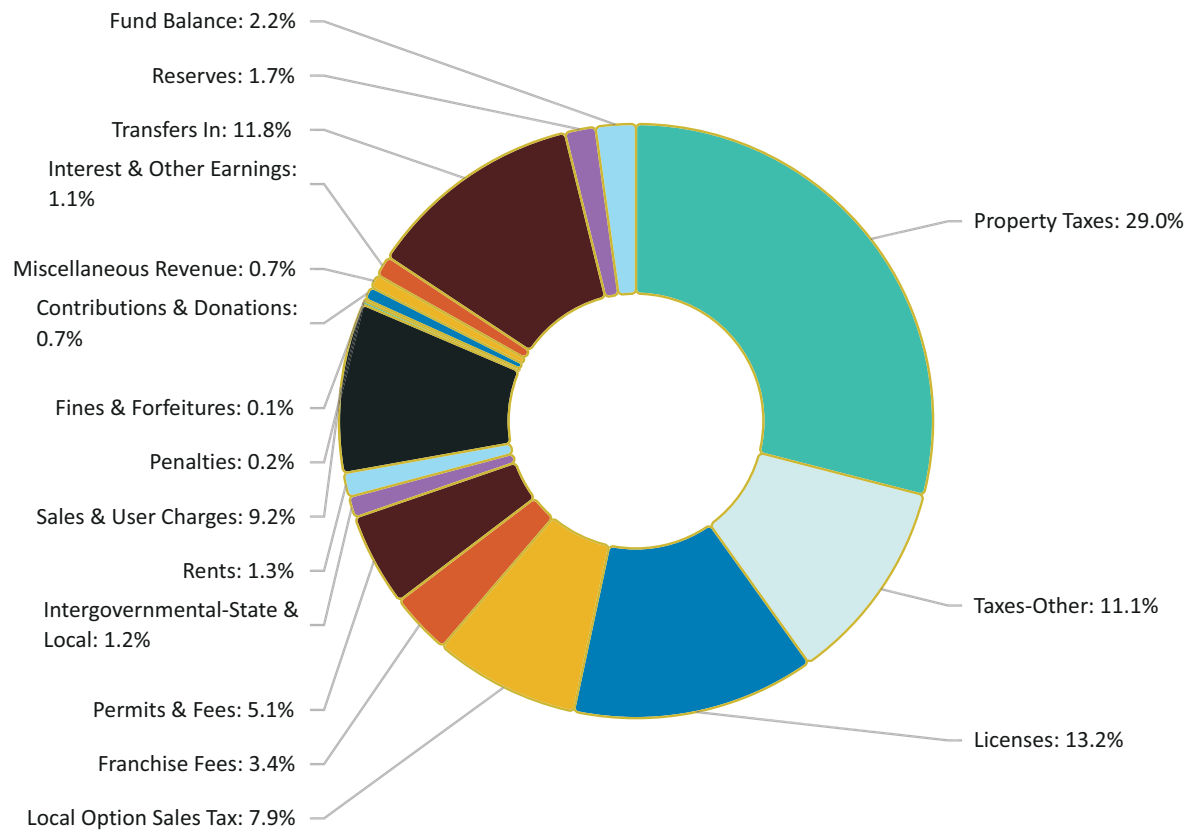
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**BUDGET AT A GLANCE**

	2026 ADOPTED	2025 ADOPTED	% CHANGE from 2025 ADOPTED	2025 AMENDED	% CHANGE from 2025 AMENDED
REVENUES					
ENTERPRISE FUNDS	60,369,848	55,514,823	8.75%	55,514,823	108.75%
GENERAL FUND	320,634,309	293,822,573	9.13%	293,822,573	109.13%
SUBTOTAL	381,004,157	349,337,396	9.06%	349,337,396	9.06%
HOSPITALITY FEE FUND	30,791,827	31,220,000	(1.37%)	31,220,000	(1.37%)
MUNICIPAL ACCOMMODATIONS TAX FUND	15,100,963	16,557,718	(8.80%)	16,557,718	(8.80%)
STATE ACCOMMODATIONS TAX FUND	11,897,271	11,408,026	4.29%	11,408,026	4.29%
STORMWATER UTILITY FUND	18,437,711	17,739,094	3.94%	17,739,094	3.94%
REVENUES TOTAL	457,231,929	426,262,234	7.27%	426,262,234	7.27%
EXPENDITURES					
ENTERPRISE FUNDS	60,369,848	55,514,823	8.75%	55,514,823	108.75%
GENERAL FUND	320,634,309	293,822,573	9.13%	293,822,573	109.13%
SUBTOTAL	381,004,157	349,337,396	9.06%	349,337,396	9.06%
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STATE ACCOMMODATIONS TAX FUND	11,897,271	11,408,026	4.29%	11,408,026	4.29%
STORMWATER UTILITY FUND	18,437,711	17,739,094	3.94%	17,739,094	3.94%
EXPENDITURES TOTAL	457,231,929	426,262,234	7.27%	426,262,234	7.27%



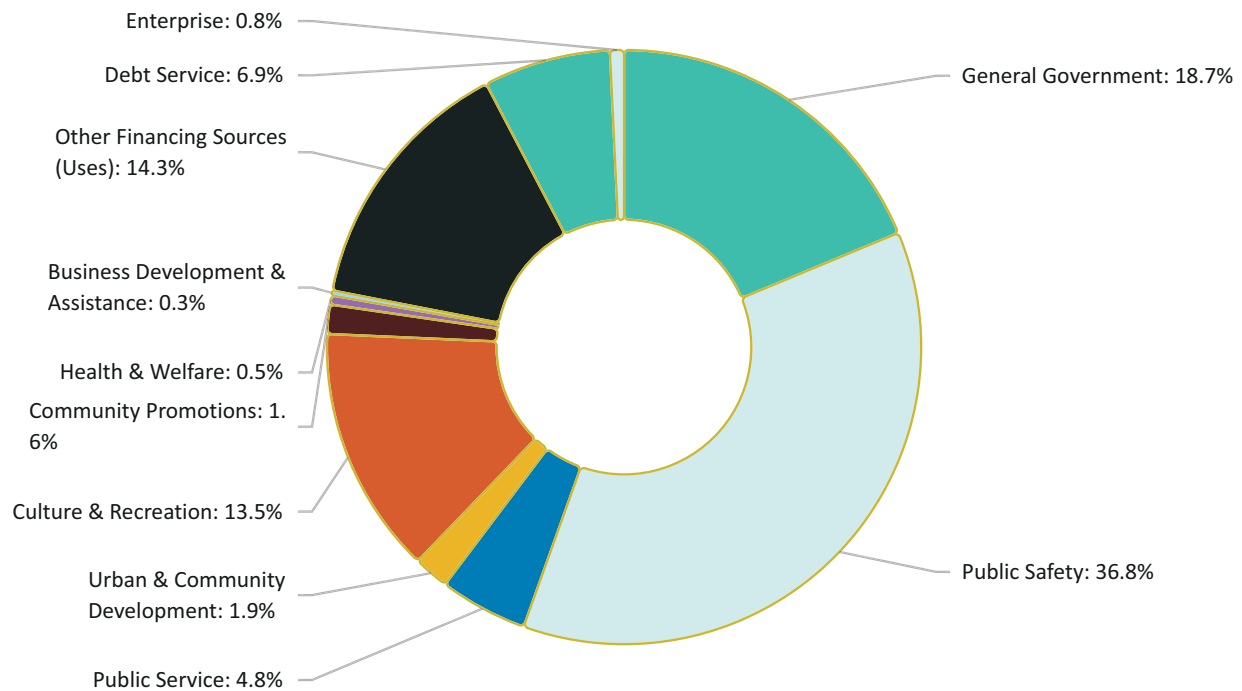
WHERE DOES THE MONEY COME FROM...



2026 Revenue Summary - All Funds	
Property Taxes	132,635,000
Taxes-Other	50,840,000
Licenses	60,522,351
Local Option Sales Tax	36,275,000
Franchise Fees	15,360,000
Permits & Fees	23,194,390
Intergovernmental-State & Local	5,268,051
Rents	5,967,760
Sales & User Charges	42,245,410
Penalties	887,500
Fines & Forfeitures	560,000
Contributions & Donations	3,242,500
Miscellaneous Revenue	3,363,467
Interest & Other Earnings	5,134,151
Transfers In	54,116,673
Reserves	7,631,028
Fund Balance	9,988,648
Total Revenue & Other Fin Sources	457,231,929



WHERE THE MONEY GOES...



2026 Expenditure Summary - All Funds	
General Government	85,625,627
Public Safety	168,060,811
Public Service	21,940,532
Urban & Community Development	8,794,619
Culture & Recreation	61,716,537
Community Promotions	7,254,750
Health & Welfare	2,279,579
Business Development & Assistance	1,208,034
Other Financing Sources (Uses)	65,248,681
Debt Service	31,639,453
Enterprise	3,463,306
Total Expenditures & Expenses	457,231,929

Summary of Financial Sources and Uses

2026



Summary of Financial Sources and Uses

	Governmental Funds								Enterprise Funds								Total All Funds			
	Major Funds				Non-Major Funds				Major Funds				Non-Major Funds							
	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Financial Sources																				
Property Taxes	126,140	120,168	126,070	132,635	-	-	-	-	-	-	-	-	-	-	-	-	126,140	120,168	126,070	132,635
Taxes-Other	26,494	27,000	26,983	27,000	22,824	23,100	23,840	23,840	-	-	-	-	-	-	-	-	49,318	50,100	50,823	50,840
Licenses	53,472	52,566	59,419	60,522	-	-	-	-	-	-	-	-	-	-	-	-	53,472	52,566	59,419	60,522
Local Option Sales Tax	33,455	34,100	35,130	36,275	-	-	-	-	-	-	-	-	-	-	-	-	33,455	34,100	35,130	36,275
Franchise Fees	15,048	15,769	14,790	15,360	-	-	-	-	-	-	-	-	-	-	-	-	15,048	15,769	14,790	15,360
Permits & Fees	8,093	7,127	10,214	8,345	13,266	13,190	13,467	14,359	444	485	534	490	-	-	-	-	21,804	20,802	24,214	23,194
Intergovernmental-State & Local	5,532	4,799	5,254	5,268	-	-	-	-	-	-	-	-	-	-	-	-	5,532	4,799	5,254	5,268
Rents	1,843	2,011	1,592	1,907	-	-	-	-	150	155	150	155	3,785	3,828	3,862	3,906	5,778	5,993	5,604	5,968
Sales & User Charges	3,594	3,249	3,600	3,392	-	-	-	-	30,337	34,968	35,454	36,475	2,293	2,236	2,302	2,379	36,224	40,452	41,356	42,245
Penalties	1,309	888	1,184	888	-	-	-	-	-	-	-	-	-	-	-	-	1,309	888	1,184	888
Fines & Forfeitures	536	495	679	560	-	-	-	-	-	-	-	-	-	-	-	-	536	495	679	560
Contributions & Donations	3,235	3,176	3,261	3,218	28	-	-	-	-	-	-	-	522	20	26	25	3,784	3,196	3,288	3,243
Intergovernmental-Federal	884	-	569	-	-	-	-	-	-	-	-	-	-	-	-	-	884	-	569	-
Miscellaneous Revenue	2,245	1,201	6,443	1,260	377	-	264	-	50	-	14	-	1,850	2,044	2,060	2,104	4,522	3,245	8,781	3,363
Interest & Other Earnings	8,429	3,800	5,660	4,200	1,098	568	934	507	519	350	388	407	24	10	25	20	10,069	4,728	7,007	5,134
Transfers In	36,438	42,129	35,773	44,966	707	4,479	1,098	4,024	1,268	3,137	2,755	4,416	741	1,816	1,114	710	39,154	51,560	40,740	54,117
Debt Proceeds	10,200	-	3,423	-	-	-	-	-	313	-	-	-	-	-	-	-	10,513	-	3,423	-
Total Financial Sources	336,947	318,475	340,043	345,796	38,299	41,337	39,602	42,730	33,082	39,095	39,294	41,943	9,214	9,952	9,390	9,143	417,541	408,860	428,329	439,612
Financial Uses																				
General Government	64,347	54,172	57,978	60,030	9,904	13,786	10,421	13,536	10,856	11,773	9,529	11,203	1,990	954	1,168	857	87,097	80,686	79,096	85,626
Public Safety	135,044	152,884	155,595	167,016	-	-	307	857	49	81	86	188	-	-	-	-	135,094	152,965	155,988	168,061
Public Service	19,181	21,719	20,023	21,941	-	-	-	-	-	-	-	-	-	-	-	-	19,181	21,719	20,023	21,941
Urban & Community	5,448	7,105	6,534	7,055	-	1,680	-	1,740	-	-	-	-	-	-	-	-	5,448	8,785	6,534	8,795
Development																				
Culture & Recreation	32,711	37,862	33,029	39,581	2,102	2,462	2,223	2,500	2,576	8,125	7,474	11,975	6,730	8,356	7,302	7,660	44,119	56,805	50,029	61,717
Community Promotions	1,804	2,188	2,107	2,494	4,491	4,103	3,859	4,761	-	-	-	-	-	-	-	-	6,295	6,291	5,966	7,255
Health & Welfare	1,101	1,507	1,298	2,280	-	-	-	-	-	-	-	-	-	-	-	-	1,101	1,507	1,298	2,280
Business Development & Assistance	887	1,169	918	1,208	-	-	-	-	-	-	-	-	-	-	-	-	887	1,169	918	1,208
Other Financing Sources (Uses)	49,170	24,863	24,215	24,185	15,494	22,743	22,381	21,023	11,976	17,274	11,084	19,522	296	376	190	520	76,936	65,255	57,870	65,249
Debt Service	18,204	21,573	26,602	25,638	707	930	930	1,020	1,121	4,755	4,755	4,757	81	544	543	223	20,113	27,802	32,830	31,639
Enterprise	-	-	-	-	-	-	-	-	3,049	3,278	2,954	3,463	-	-	-	-	3,049	3,278	2,954	3,463
Not Used	4	-	-	-	-	-	-	-	(36)	-	-	-	-	-	-	-	(32)	-	-	-
Total Financial Uses	327,902	325,043	328,299	351,426	32,697	45,705	40,122	45,436	29,591	45,284	35,882	51,109	9,096	10,230	9,202	9,260	399,287	426,262	413,505	457,232
Surplus/(Deficit)	9,045	(6,567)	11,744	(5,630)	5,601	(4,368)	(519)	(2,706)	3,490	(6,189)	3,413	(9,167)	117	(278)	187	(117)	18,255	(17,402)	14,824	(17,620)
Budgeted Use of Beginning Fund Balance																				
Assigned Fund Balance	-	5,117	-	5,630	-	2,667	-	2,001	-	-	-	-	-	171	-	-	-	7,955	-	7,631
Unassigned Fund Balance	-	1,450	-	-	-	1,701	-	705	-	6,189	-	9,167	-	107	-	117	-	9,447	-	9,989
Total	-	6,567	-	5,630	-	4,368	-	2,706	-	6,189	-	9,167	-	278	-	117	-	17,402	-	17,620

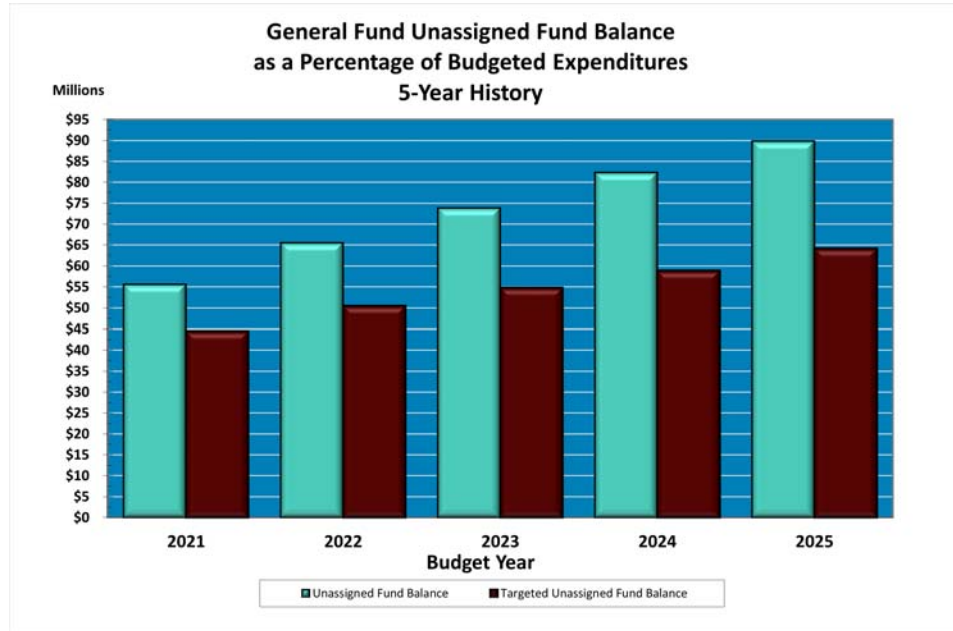
** All dollar amounts are expressed in thousands.*



FUND BALANCE SUMMARY

GENERAL FUND

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



Unassigned Fund Balance		Budget Expenditures		%	Target
12/31/2025 est	89,784,290	2026	320,634,309	28.00%	20%
12/31/2024	82,270,321	2025	293,822,573	28.00%	20%
12/31/2023	73,850,654	2024	273,520,936	27.00%	20%
12/31/2022	65,489,765	2023	251,883,708	26.00%	20%
12/31/2021	55,595,418	2022	222,381,674	25.00%	20%

The City has met or exceeded its targeted fund balance for the last five years. See further discussion below in the General Fund section. In 2026, Assigned Fund Balance of \$2,838,238 is budgeted to be spent. \$623,000 is for one-time maintenance upgrades to various city facilities. For various zoning, planning, parks maintenance and transportation studies that were not completed in the prior fiscal year, \$621,833 has been budgeted to be spent. \$1,488,405 is budgeted to be spent for one-time equipment and service costs related to new programs requested for the 2026 Budget, including a re-design to the City's website, life-safety equipment associated with a new battalion of firefighters, various information technology upgrades, and a transition for duty weapons used by the police department.

ENTERPRISE FUNDS

Overall, Net Assets of the Enterprise Funds are expected to increase for 2025 by \$3,600,155. For 2026, Parking Fund Net Assets are expected to decrease (using the Budgetary Basis of Accounting) due to the planned expenditure of \$9,166,590 for garage repairs (\$7,893,990), upgrading 2 parking garage elevators (\$750,000), upgrading garages to allow mobile phone entry/exit systems (\$197,600), and adding electric vehicle charging stations (\$325,000). The JPR, Jr. Ballpark Fund is expected to decrease by \$1,406 to fund



replacing one third of the bleachers and the Municipal Golf Course Fund is anticipated to decrease by \$115,652 for maintenance work.

SPECIAL REVENUE FUNDS

Tourism Special Revenue Funds

The Tourism Special Revenue funds are especially vulnerable to economic, public health and weather events which could negatively impact revenues if people decline to travel. City Council, therefore, has established a fund balance policy that unassigned fund balance should not be less than 25% of the subsequent year's expected revenues. This level is meant to allow, under normal conditions, the City time to recover lost revenues without jeopardizing the funding of capital projects and tourism-related expenditures as all three of these funds support the General Fund.

- Hospitality Fee Fund - Projected total fund balance of \$47,066,410 at 12/31/2025 includes \$31,457,040 of reserves for specific capital projects in progress. The unassigned fund balance target for 12/31/2025 is \$7,000,000. A larger than required fund balance has been set aside due to financing for large capital projects, such as the soon to be completed Low Battery Seawall Restoration and for future anticipated capital projects such as the Ashley River Crossing and the U.S. Army Corps of Engineers Low Battery Extension projects. In 2026, use of fund balance in the amount of \$2,791,827 is budgeted to fund anticipated capital project expenditures. This fund balance is restricted by state law.
- Municipal Accommodations Tax Fund - Projected total fund balance of \$23,970,810 at 12/31/2025 includes approximately \$8,434,664 reserved for capital projects in progress. The unassigned fund balance target for 12/31/2025 is \$3,366,241, allowing for the 2026 use of fund balance in the amount of \$440,000 to fund eligible one-time maintenance projects in the General Fund. This fund balance is restricted by state law.
- State Accommodations Tax Fund - \$12,145,623 is the projected fund balance at 12/31/2025. The unassigned fund balance target for 12/31/2025 is \$2,908,068. Fund balance has been set aside in this fund for the use of development of workforce housing as allowed by state law. \$265,000 of fund balance is being budgeted in 2026 for one-time maintenance expenditures in the General Fund for tourism-related facilities. This fund balance is restricted by state law.

Stormwater Utility Fee Fund

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

BUDGET IMPACT ON FUND BALANCES

The following table shows the anticipated impact of the 2026 budget on fund balance for each of the funds discussed above, in addition to showing the amount of transfers between these funds and various capital improvement funds. The Capital Improvement Plan section of this document shows the various projects planned for the next five years, along with the expenditures anticipated in each of those years. Capital Improvement fund balances consists of residual revenue sources from completed projects and revenue sources received for specific current projects that are under construction. Balances are held in several capital projects funds, including the Capital Improvement Fund and the Drainage Fund, which account for the majority of large projects. Those fund balances are not shown or discussed in this docu-



ment since annual budgets are not completed for these funds, as individual project budgets are prepared instead.



Fund Balance Summary Table

Fund	Estimated Fund Balance 12/31/2025	2026 Revenues	2026 Transfers In*	2026 Total Financial Resources	2026 Expenditures	2026 Transfers Out*	Adjusted Financial Resources	Interfund Transfers^		Estimated Fund Balance 12/31/2026
								In	Out	
General	201,960,768	272,829,996	482,927	273,312,923	318,807,477	(1,149,877)	(46,644,431)	44,483,148	(676,955)	199,122,530
Enterprise										
Angel Oak	338,518	478,700	-	478,700	655,655	-	(176,955)	176,955	-	338,518
City Market	2,818,623	2,835,723	-	2,835,723	2,526,927	-	308,796	-	(308,796)	2,818,623
Joseph P. Riley, Jr Ballpark	13,954,883	417,000	-	418,000	856,905	(95,030)	(534,935)	533,529	-	13,953,477
Municipal Golf Course	3,726,771	4,296,500	-	4,296,500	4,411,036	(1,116)	(115,652)	-	-	3,611,119
Slave Mart Museum	2,241,094	405,000	-	405,000	290,276	-	114,724	-	(114,724)	2,241,094
Parking Facilities	137,137,996	37,526,390	-	37,526,390	31,587,483	(227,834)	5,711,073	4,416,403	(19,294,066)	127,971,406
Special Revenue										
Hospitality Fee	47,066,410	28,000,000	-	28,000,000	8,434,047	(966,706)	18,599,247	-	(21,391,074)	44,274,583
Municipal Accommodations Tax	23,970,810	14,660,963	-	14,660,963	61,200	-	14,599,763	-	(15,039,763)	23,530,810
State Accommodations Tax	12,145,623	11,632,271	-	11,632,271	9,000,755	(1,766,732)	864,784	-	(1,129,784)	11,880,623
Stomwater Utility Fee	-	14,414,000	-	14,414,000	15,351,487	-	(937,487)	4,023,711	(3,086,224)	-
TOTAL OPERATING	445,361,496	387,496,543	482,927	387,979,470	391,983,248	(4,207,295)	(8,211,073)	53,633,746	(61,041,386)	429,742,783
Capital Improvement & Drainage	-	-	-	-	-	-	-	11,431,351	(4,023,711)	-
GRAND TOTAL	445,361,496	387,496,543	482,927	387,979,470	391,983,248	(4,207,295)	(8,211,073)	65,065,097	(65,065,097)	429,742,783

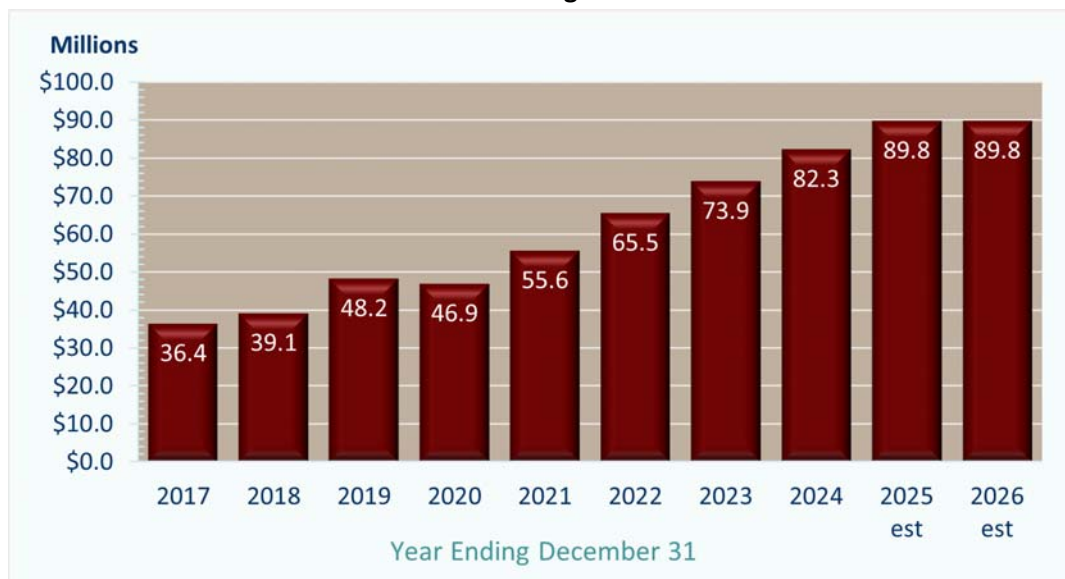
*from/(to) funds not included in this document

^between funds show in this schedule



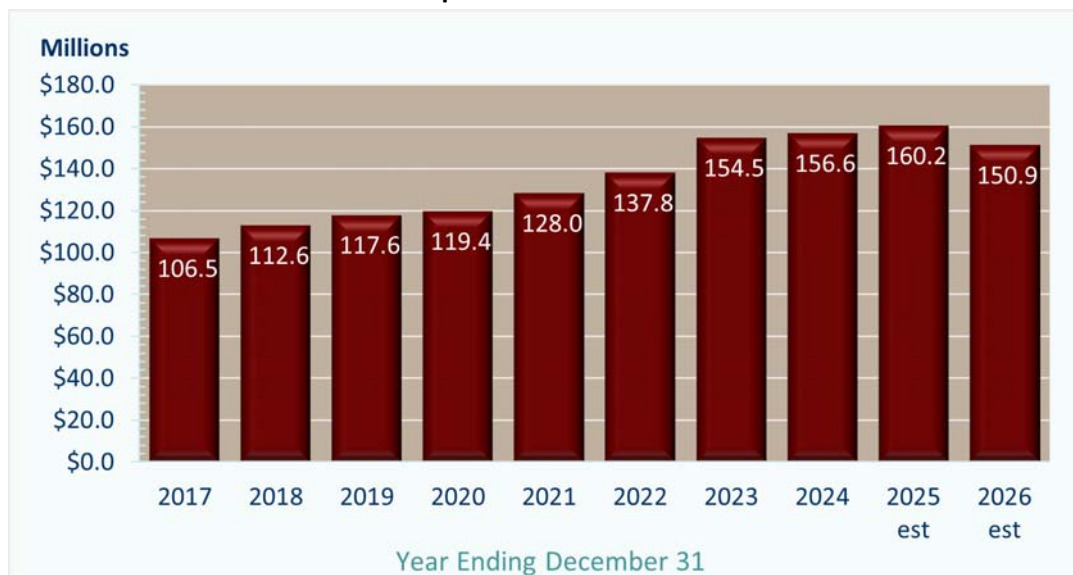
TEN YEAR FUND BALANCE HISTORY (2017-2026)

General Fund – Unassigned Fund Balance



The City's fund balance policy states that unassigned fund balance in the General Fund at the end of a fiscal year will be 20% of the subsequent year's expenditure budget. Since 2021, the City has chosen to build up unassigned fund balance to provide more flexibility to respond to any future shocks to global markets that could potentially affect revenues. The City is estimating that unassigned fund balance on 12/31/2025 will be 28% of 2026's expenditure budget.

Enterprise Fund - Net Assets

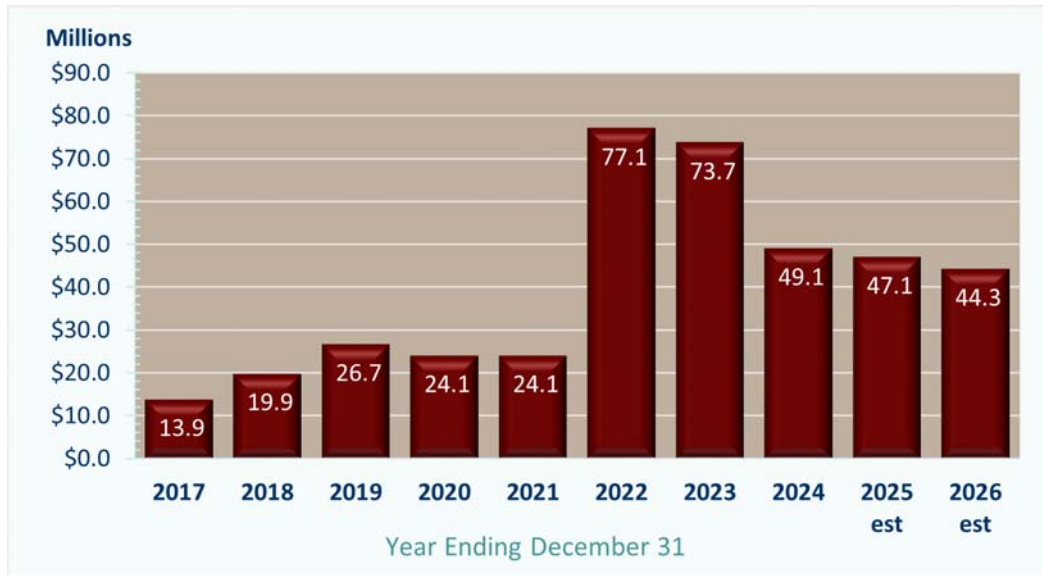


Historically, the City draws down net assets in these funds to finance capital improvements associated with the individual enterprise fund. The largest enterprise fund is the Parking Facilities Fund, which is responsible for over 85% of the net assets of the Enterprise Funds. Most recent and upcoming capital improvements are parking garages or related equipment accounted for in the Parking Facilities Fund. The decrease in expected fund balance for 2026 is to fund repairs to parking garages and other capital improvements to parking infrastructure such as electrical vehicle charging stations. The JPR, Jr., Ballpark



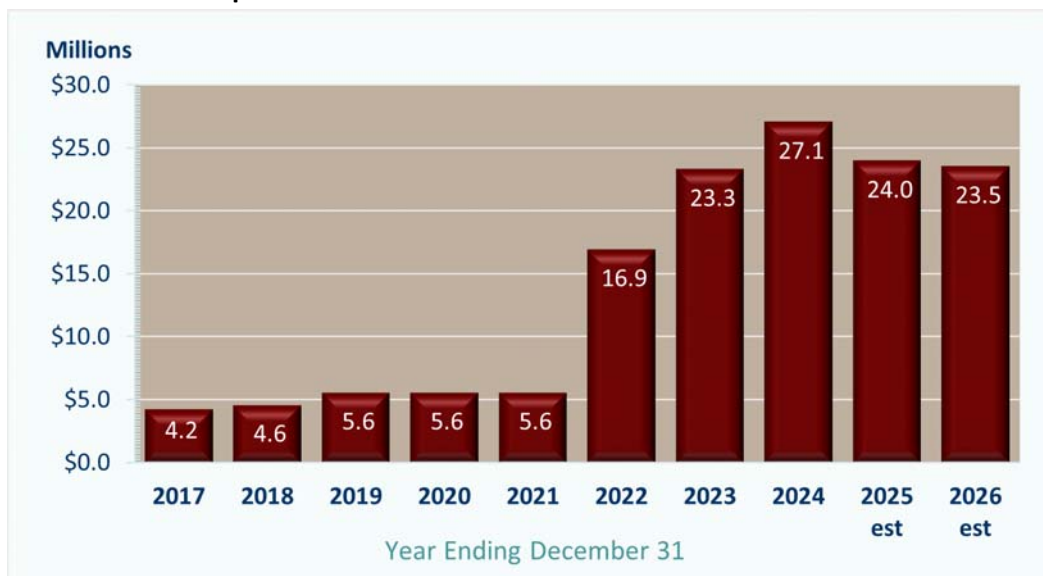
Fund and the Municipal Golf Course Fund, are anticipated to have small decreases to fund balance to fund maintenance work. Other enterprise funds are not expected to have any change in net assets as City budgetary policy is to transfer any excess revenues to the General Fund and for any shortfalls to be covered by transfers out from the General Fund.

Hospitality Fee Fund - Restricted Fund Balance



The large growth in fund balance in 2022 is due to bond funds that were received for the Low Battery Seawall Restoration project. Unassigned fund balance is expected to remain stable for the foreseeable future. The estimated reduction in fund balance in 2025 and 2026 is for one-time funding of capital projects. These funds are restricted to tourism-related capital improvements and operating expenditures as specified by state law.

Municipal Accommodations Tax Fund - Restricted Fund Balance

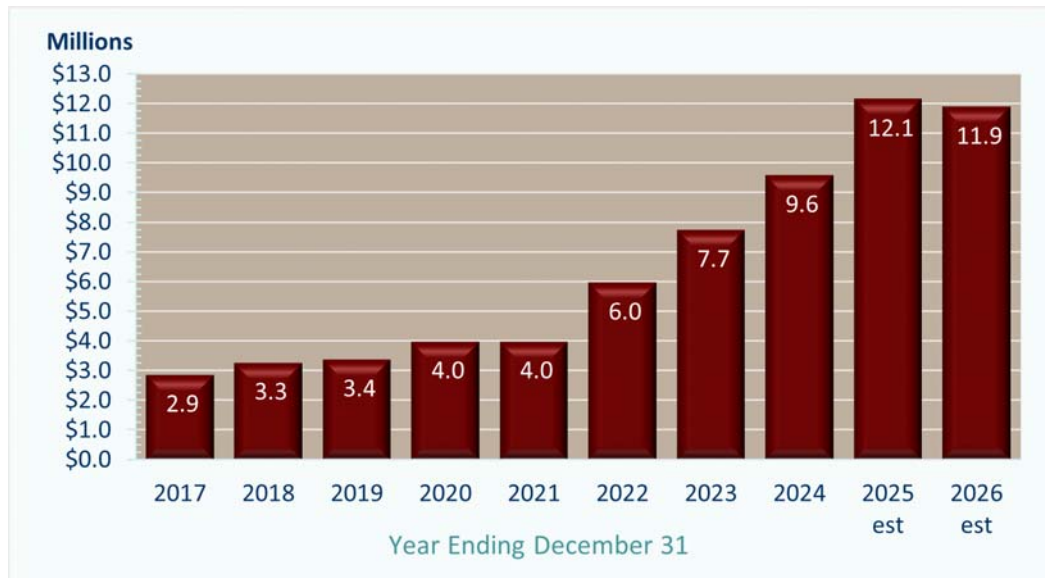


Fund balance variations from year to year in this fund are determined by the construction timelines and funding needs of capital projects. The drastic increase in estimated fund balance for 2022 and 2023 is due to revenues returning and exceeding pre-pandemic levels sooner than was projected. This increase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



to the pandemic. Fund balance is estimated to decrease in 2025 and 2026 to fund one-time capital projects. These funds are restricted to tourism-related operating and capital expenditures as specified by state law.

State Accommodations Tax Fund - Restricted Fund Balance



These funds are restricted to expenditures related to the promotion of tourism as specified by state law. In 2023, the state law was amended to allow 15% of revenues for this fund to be used for the development of workforce housing. Beginning in 2024, the City began setting aside the maximum amount allowed for this purpose and is the main cause of the increase in fund balance over the past few years. A small reduction in fund balance is anticipated for 2026 for the funding of one-time maintenance projects for tourism-related facilities. The City anticipates a larger amount of fund balance to be used in the near future to spend down the funds that have been set aside for workforce housing.



BONDED DEBT OBLIGATIONS

DEBT MANAGEMENT

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





Computation of Legal Debt Margin

Under current state statutes, the City's non-referendum bonds issued after November 30, 1977, are subject to legal limitations based on 8% of the total assessed value of real and personal property within the City limits. Debt in excess of the limit must be authorized by a majority of qualified electors. The legal debt limit computation as of December 31, 2025, is as follows:

Legal Debt Margin	
Assessed Value at 12/31/2025	\$2,508,773,009
Debt Limit - 8% of total assessed value	\$200,701,841
Calculation of Amount Applicable to Debt Limit:	
Total general bonded debt *	\$131,725,000
Less : Referendum Bonds	\$ (54,055,000)
Net amount applicable to Legal Debt Limit (i.e. used debt capacity)	\$77,670,000
Legal Debt Margin (i.e. unused capacity)	\$123,031,841

NOTE

**excluding principal increases due to refunding*

Outstanding Bonded Debt

As of December 31, 2025, the City had \$215,725,410 in outstanding bonded indebtedness for bonds that are to be repaid from the General Fund, Enterprise Funds and Special Revenue Funds.

- General Obligation Bonds – The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both General Fund and Enterprise Fund activities. The primary sources of revenue for the repayment of these bonds are property taxes, and for the Enterprise activity bonds, parking fees. General obligation bonds are direct obligations and pledge the full faith and credit of the City.
- Installment Purchase Revenue Bonds (IPRB) – The IPRBs are obligations of the City of Charleston Public Facilities Corporation, a non-profit corporation which is a blended component unit of the City; its principal purpose is to facilitate the financing of public capital projects. The bonds are payable by semi-annual installment payments of the City as dictated under a trust agreement. Under the terms of the trust agreement, upon each payment, an undivided interest in the facilities equal to that percent of the purchase price represented by such payment will transfer from the corporation to the City. The proceeds are being used to defray the costs of certain capital improvements, including the purchase of the Midtown, West Edge and Charleston Technical Center parking garages, and Public Safety Infrastructure additions, such as the construction and equipping of various fire stations and police facilities.
- Revenue Bonds – Two revenue bonds (\$2,100,000 and \$3,400,000) for renovation of the City Market, an Enterprise Fund activity, were issued in 2010 and pledge accommodations tax revenues if needed, although the primary source of repayment is rental income from the market stalls. The \$3.4M bond matured in 2025. A Stormwater revenue bond was issued in 2012 and provides funding for drainage projects which are accounted for in the Drainage Fund (a capital improvement fund), which is not included in this budget, although drainage projects are included in the Capital Improvement Plan section of this document. Stormwater fees are pledged for the repayment of this bond. The Stormwater bond was refunded in 2020 and again in 2021 for tax purposes. In 2022, a Revenue Bond was issued for the final phase of restoration and repair of the Low Battery Seawall in downtown Charleston. Hospitality Fees were pledged for the repayment of this bond.

**2026 Budgeted Debt Payments**

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

Debt Type	Principal	Interest	Total
General Obligation Bonds	5,979,784	4,740,937	10,720,721
Total General Fund	5,979,784	4,740,937	10,720,721
Revenue Bonds	142,930	42,326	185,256
Installment Purchase Revenue Bond	3,859,405	898,033	4,757,438
Total Enterprise Funds	4,002,335	1,075,082	5,257,533
Revenue Bonds	4,696,000	1,528,974	6,224,974
Total Special Revenue Funds	4,696,000	1,528,974	6,224,974
2026 Total Bonded Debt Service	14,678,119	7,210,270	21,888,389

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

**Principal and Interest Due on Bonds and IPRB
General Fund, Enterprise Fund and Special Revenue Funds
For Fiscal Year 2026**

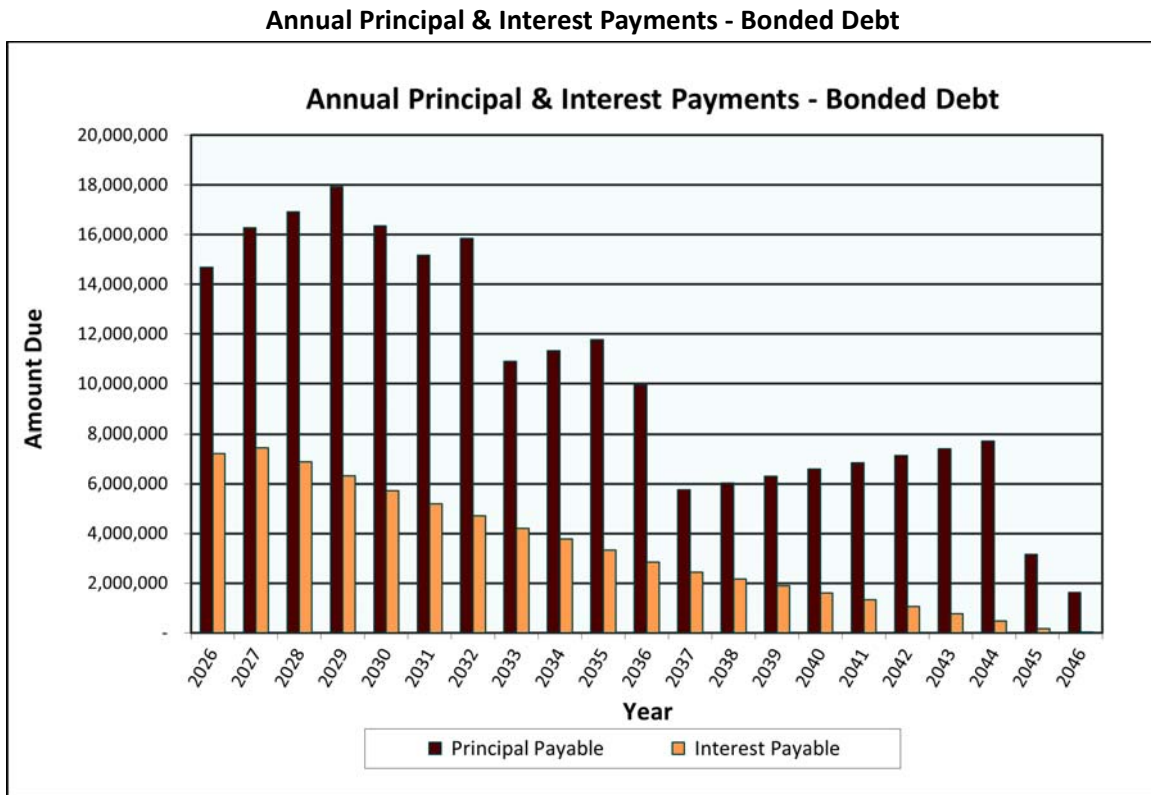
Principal & Interest Due by Fund			
Fund	Principal Payable	Interest Payable	Total Payable
100 General Fund	5,979,784	4,740,937	10,720,721
Enterprise Funds			
410 City Market Fund	142,930	42,326	185,256
435 Parking Facilities Fund	3,859,405	898,033	4,757,438
Subtotal	4,002,335	940,359	4,942,694
Special Revenue Funds			
231 Hospitality Fee Fund	1,835,000	1,303,750	3,138,750
276 Stormwater Utility Fund	2,861,000	225,224	3,086,224
Subtotal	4,696,000	1,528,974	6,224,974
Total	14,678,119	7,210,270	21,888,389

Principal & Interest Due by Year			
Year	Principal Payable	Interest Payable	Total Payable
2026	14,678,119	7,210,270	21,888,389
2027	16,270,109	7,444,521	23,714,630
2028	16,920,940	6,892,059	23,812,999
2029	17,918,343	6,318,044	24,236,387
2030	16,361,913	5,726,240	22,088,153



Principal & Interest Due by Year			
Year	Principal Payable	Interest Payable	Total Payable
2031	15,171,779	5,198,651	20,370,430
2032	15,849,145	4,716,088	20,565,233
2033	10,905,501	4,203,420	15,108,921
2034	11,334,967	3,776,924	15,111,891
2035	11,772,671	3,328,411	15,101,082
2036	9,988,744	2,857,130	12,845,874
2038	6,021,555	2,170,729	8,192,284
2039	6,298,583	1,891,701	8,190,284
2040	6,589,564	1,599,720	8,189,284
2041	6,854,659	1,334,225	8,188,884
2042	7,129,037	1,058,047	8,187,084
2043	7,417,870	770,814	8,188,684
2044	7,716,341	471,943	8,188,284
2045	3,149,639	161,045	3,310,684
2046	1,622,606	32,736	1,655,342
Totals	215,725,410	69,599,927	285,325,337

Year	Primary Use of Funds	Debt Service Paid by Fund	Bond Type	Maturity	Original Issue	Currently Outstanding
2010	City Market Renovation, Phase 1	City Market Fund	REV	2030	2,100,000	717,859
2015A	Purchase of Parking Garage –tax-exempt portion	Parking Facilities Fund	IPRB	2030	5,051,721	2,608,551
2017A	Purchase of Parking Garage –tax-exempt portion	Parking Facilities Fund	IPRB	2030	14,855,000	7,580,000
2018	Recreation Facilities	General Fund	GO	2032	15,000,000	11,500,000
2020	Purchase of Parking Garage	Parking Facilities Fund	IPRB	2035	27,395,000	20,135,000
2021	Stormwater/ Drainage Projects - Refunded	Drainage Fund	REV	2032	32,376,000	20,854,000
2021	Affordable Housing	General Fund	GO	2036	20,000,000	15,085,000
2022	Capital Projects – Municipal Offices & Fire Stations - Refunded	General Fund	GO	2029	9,470,000	4,755,000
2022	Seawall/Low Battery Renovation	Hospitality Fee Fund	REV	2036	33,670,000	26,075,000
2025	Capital Projects - Fire Training/ Land Purchases/Municipal Operations Complex	General Fund	GO	2045	68,810,000	61,415,000
2026	Capital Projects - West Ashley City Office Building	General Fund	GO	2046	45,000,000	45,000,000
	Total				273,727,721	215,725,410

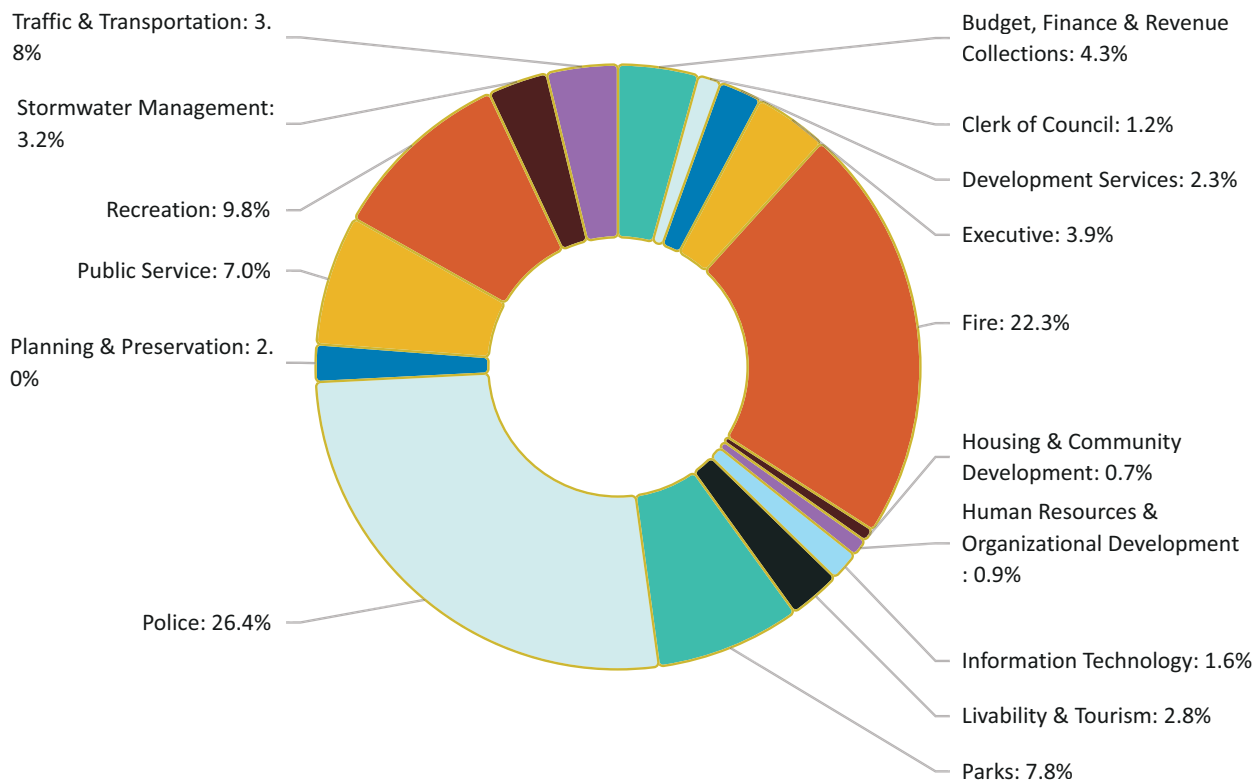




PERSONNEL SUMMARY

Department	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Budget, Finance & Revenue Collections	90.67	90.67	90.67	92.60
Clerk of Council	26.25	26.00	26.40	26.40
Development Services	48.00	53.00	49.00	49.16
Executive	67.90	77.95	83.65	84.35
Fire	451.00	465.50	474.00	481.50
Housing & Community Development	16.45	16.45	15.45	15.00
Human Resources & Organizational Development	19.00	19.00	19.00	20.00
Information Technology	34.00	35.00	34.00	34.00
Livability & Tourism	53.79	54.09	58.75	60.33
Parks	160.06	166.32	166.33	167.35
Planning & Preservation	35.07	37.07	41.07	43.16
Police	569.00	567.01	568.00	568.00
Public Service	146.00	153.00	150.00	150.00
Recreation	204.50	206.00	210.70	211.77
Stormwater Management	69.00	69.00	69.00	69.00
Traffic & Transportation	75.00	82.00	77.00	82.00
TOTAL	2,065.69	2,118.06	2,133.02	2,154.62

2026 Full Time Equivalent (FTE) by Department





PERSONNEL DETAIL

Staffing levels are measured by Full-Time Equivalent (FTE). An FTE is a way of expressing a percentage of a position as related to a full-time position. While it is easily understood that a Full-Time Position would equate to 1.0 FTE, a part-time position is converted to the decimal equivalent of a full-time position based on 1,950 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .36 FTE. Sworn police and sworn salaried fire FTE calculations are based on 2,080 hours, and sworn hourly fire calculations are based on 3,023 hours. Some changes from year-to-year on the schedule below may be due to increased precision in calculating FTEs for part-time positions in the new budgeting system; these may not be discussed below. Reassignments or reorganizations that may have occurred during the 2025 Fiscal Year, whether between or within departments, are shown in the 2025 Estimate below. True increases or decreases in the 2026 Budget FTEs are highlighted below. The elimination of positions to fund new initiatives are also included in the discussion below.

NOTABLE CHANGES IN STAFFING

Budget, Finance and Revenue Collections

- 1 Permit Technician moved mid-year from Revenue Collections to Permit Center.
- 1 Permit Tech closed in Revenue Collections to fund mid-year upgrades of a Code Enforcement Officer and Accountant to a Sr. Code Enforcement Officer and Revenue Collections Manager, respectively.
- Added 1 Code Enforcement Officer, 1 Digital Service Specialist, and 1 Sr. Tax Auditor in Revenue Collections.
- Added 1 Production Manager at the Dock Street Theatre in Special Facilities.

Clerk of Council

- Added 1 Part-Time position.
- 1 Administrative Assistant II was transferred mid-year from the Clerk's Office to Records Management.

Development Services

- 1 Position on net closed and six others transferred between cost centers as part of mid-year reorganization of newly established department.
- 1 Administrative Manager transferred mid-year from Infrastructure Management to Planning, Permitting, & Engineering Administration.
- 1 Administrative Assistant III transferred mid-year from Engineering Technical Review to Stormwater Management Administration.
- 2 Permit Technicians moved mid-year from Building Inspections to Permit Center.
- Added 1 Civil Engineer Technician in Engineering Technical Review.

Executive

- Added 1 Bond Court Clerk and 1 Docket and Bond Clerk mid-year in Municipal Court.
- 1 Section Chief for Planning, Permitting, & Engineering moved from Mayor's Office to Planning, Permitting, & Engineering.
- Mid-year reorganization converted 1 position each from Mayor's Office, Public Information, Office of Resiliency, Housing & Community Development Administration, Enterprise Systems (IT), and Streets & Sidewalks (Public Service) into 1 Executive Assistant/Project Manager, 1 Director of Inno-



vation, 1 Special Projects Manager to Chief Policy Officer, and 1 Executive Operations Analyst, all in Mayor's Office.

- 1 Municipal Projects Outreach Coordinator and 1 Marketing and Sponsorship Manager added mid-year to Public Information from Stormwater Management Administration and Recreation Administration, respectively.
- Added 1 Paralegal in Prosecutor's Office.
- Added 1 Multimedia Specialist in Public Information.

Fire

- 15 Firefighters and 2 Training Instructors added effective July 1, 2025 (8.5 FTEs in 2025) become full year positions in 2026 (17 FTEs in 2026, net +8.5 effective in 2025 estimate).
- Added 15 Firefighters for FS 22 in Upper Cainhoy effective July 1, 2026 (net +7.5).
- 1 Social Media Coordinator corrected mid-year from Fire Administration to Fire Marshal.
- 1 Data Analyst moved from Fire Administration to Fire Planning.

Housing & Community Development

- 1 Special Advisor position upgraded mid-year to Director of Innovation and transferred to Mayor's Office.

Human Resources & Organizational Development

- Deputy HR Director converted mid-year to Wellness and Benefits Manager and moved from Human Resources Administration to Benefits Administration.
- Added 1 Sr. HR Generalist/Performance.

Information Technology

- 1 Web Developer closed to fund Executive Department reorganization mid-year.

Livability and Tourism Management

- Office of Children, Youth & Family Families Director converted mid-year to Livability Director and moved from OCYF to Livability.
- Film & Photography Manager transferred from Cultural Affairs to Tourism.

Parks Department

- Keep Charleston Beautiful Event Coordinator moved from Park & Landscape Maintenance to Parks Administration.
- 1 Mechanical Systems Manager added in Facilities Management.

Planning & Preservation

- 2 positions added to Permit Center from Inspections, 1 added from Revenue Collections, and 1 added to count via administrative correction.
- New Planning, Permitting, & Engineering Administration cost center created effective 2026 for personnel crossing departments due to revised supervisory structure. 2 positions moved here from Zoning and 1 each from Mayor's Office, Infrastructure Management, and Planning & Preservation Administration.

Police

- Grant funding 2 officers in Special Operations relocated from non-budgeted fund to General Fund
- Transitioned 1 Elder Victim Advocate from grant funding to General Fund.



Public Service

- Closed 1 Deputy Director in Public Service Administration.
- 1 Construction Worker in Streets & Sidewalks closed to fund reorganization in Executive Department.
- Added 1 Trash Operator II in Yard Waste/Bulk via administrative correction.
- Closed 1 Service Technician (Fleet Management) and 1 Office Manager (Streets & Sidewalks) mid-year to upgrade 2 Administrative Assistants and convert 1 Office Manager to Administrative Division Manager (transferred from Fleet Management to Public Service Administration).

Recreation

- 1 Enterprise/Business Manager transferred mid-year from Recreation Administration to Public Information.
- Part-Time Marketing and Special Events Specialist transferred from Recreation Administration to Recreation Playground Programs.
- Added 1 Golf Professional in Recreation Facility Operations.
- Various fractional adjustments to Part-Time/Seasonal needs.

Stormwater

- Added 1 Administrative Assistant III mid-year from Engineering Technical Review.
- 1 Stormwater Outreach Coordinator upgraded to Municipal Projects Outreach Coordinator and transferred from Stormwater Management Administration to Public Information.

Personnel Detail

	Cost Center #	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Budget, Finance & Revenue Collections					
Budget & Finance Administration	CC_130000	6.00	6.00	6.00	6.00
Payroll	CC_131100	4.00	4.00	4.00	4.00
Accounts Payable	CC_131200	5.00	5.00	5.00	5.00
Accounting	CC_131400	11.00	11.00	11.00	11.00
Revenue Collections	CC_132000	19.00	19.00	19.00	20.00
Budget & Management	CC_133000	6.00	6.00	6.00	6.00
Procurement	CC_134000	5.00	5.00	5.00	5.00
Property & Risk Management	CC_135000	4.00	4.00	4.00	4.00
Safety Management	CC_151000	4.00	4.00	4.00	4.00
Grants Management	CC_152000	3.00	3.00	3.00	3.00
Special Facilities	CC_530000	23.67	23.67	23.67	24.60
	Sub-Total	90.67	90.67	90.67	92.60
Clerk of Council					
Clerk's Office	CC_100000	11.00	11.00	10.00	10.00
Records Management	CC_101000	3.25	3.00	4.40	4.40
City Council	CC_102000	12.00	12.00	12.00	12.00
	Sub-Total	26.25	26.00	26.40	26.40
Development Services					
Engineering Technical Review	CC_193000	13.00	14.00	8.00	9.00
Floodplain Management	CC_195000	2.00	3.00	3.00	3.00



Personnel Detail

	Cost Center #	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Infrastructure Management	CC_220000	9.00	10.00	14.00	13.16
Building Inspections	CC_221000	24.00	26.00	24.00	24.00
	Sub-Total	48.00	53.00	49.00	49.16
Executive					
Municipal Court	CC_110000	29.85	29.85	31.85	31.85
Mayor's Office	CC_120000	10.00	10.00	13.00	12.00
Process Improvement	CC_136100	3.00	4.00	4.00	4.00
Citizen Services	CC_136200	—	6.00	6.00	6.00
Internal Auditing	CC_140000	2.00	3.00	3.00	3.00
Corporation Counsel	CC_141000	11.00	11.00	11.00	11.00
Prosecutor's Office	CC_142000	4.00	5.00	5.00	6.00
Office of Resiliency	CC_237100	3.30	3.30	2.00	2.00
Design	CC_421000	2.75	2.80	2.80	2.50
Public Information	CC_700000	2.00	3.00	5.00	6.00
	Sub-Total	67.90	77.95	83.65	84.35
Fire					
Emergency Management	CC_237200	4.00	4.00	4.00	4.00
Fire Administration	CC_250000	12.00	12.00	11.00	10.00
Fire Operations	CC_251000	389.00	400.50	408.00	415.50
Fire Special Operations	CC_252000	1.00	1.00	1.00	1.00
Fire Professional Services	CC_253000	11.00	13.00	13.00	13.00
Fire Planning	CC_254000	2.00	2.00	2.00	3.00
Fire Training	CC_255000	8.00	9.00	10.00	10.00
Fire Marshal	CC_256000	24.00	24.00	25.00	25.00
	Sub-Total	451.00	465.50	474.00	481.50
Housing & Community Development					
Housing & Community Development Administration	CC_400000	6.45	6.45	5.45	5.00
Community Development	CC_410000	1.00	1.00	1.00	1.00
Housing Rehabilitation	CC_411100	4.00	4.00	4.00	4.00
Affordable Housing	CC_411200	1.00	1.00	1.00	1.00
Persons Experiencing Homelessness	CC_412000	4.00	4.00	4.00	4.00
	Sub-Total	16.45	16.45	15.45	15.00
Human Resources & Organizational Development					
Human Resources Administration	CC_150000	8.00	8.00	7.00	8.00
Benefits Administration	CC_153000	2.00	2.00	3.00	3.00
Compensation	CC_154000	3.00	3.00	3.00	3.00
Recruitment & Onboarding	CC_155000	3.00	3.00	3.00	3.00
Employee Training & Development	CC_156000	2.00	2.00	2.00	2.00



Personnel Detail

	Cost Center #	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Mailroom	CC_157000	1.00	1.00	1.00	1.00
	Sub-Total	19.00	19.00	19.00	20.00
Information Technology					
Information Technology Administration	CC_160000	4.00	4.00	4.00	4.00
Enterprise Systems	CC_161100	5.00	6.00	5.00	5.00
Systems Support	CC_161200	3.00	3.00	3.00	3.00
PC Support	CC_161300	8.00	8.00	8.00	8.00
Network	CC_161400	4.00	4.00	4.00	4.00
GIS	CC_162000	6.00	6.00	6.00	6.00
Telecommunications	CC_163000	4.00	4.00	4.00	4.00
	Sub-Total	34.00	35.00	34.00	34.00
Livability & Tourism					
Livability	CC_225000	17.00	17.00	18.00	18.58
Cultural Affairs	CC_500000	8.70	8.00	8.00	8.00
Tourism	CC_600000	15.00	15.00	16.00	17.00
Office of Children, Youth & Family	CC_701000	4.72	5.72	8.60	8.60
Business & Neighborhood Services Administration	CC_820100	5.37	5.37	5.15	5.15
Entrepreneurial Resource Center	CC_820200	3.00	3.00	3.00	3.00
	Sub-Total	53.79	54.09	58.75	60.33
Parks					
Plumbing	CC_170100	6.00	6.00	6.00	6.00
HVAC	CC_170200	4.00	4.00	4.00	4.00
Electrical	CC_170300	4.00	4.00	4.00	4.00
Construction	CC_170400	16.00	16.00	16.00	16.00
Facilities Management	CC_171000	19.00	19.00	19.00	20.00
Parks Project Management	CC_520000	9.00	9.00	9.00	9.00
Parks Administration	CC_521000	14.14	14.34	15.35	15.35
Park & Landscape Maintenance	CC_522100	65.00	65.00	64.00	64.00
Urban Forestry	CC_522200	11.92	14.98	14.98	15.00
Horticulture	CC_522300	11.00	14.00	14.00	14.00
	Sub-Total	160.06	166.32	166.33	167.35
Planning & Preservation					
Permit Center	CC_137000	6.00	5.00	9.00	9.00
Planning & Preservation Administration	CC_415000	5.00	5.00	5.00	4.00
Zoning	CC_419000	9.00	11.00	11.00	9.00
Preservation	CC_420000	8.07	9.07	9.07	9.16
Planning	CC_430000	7.00	7.00	7.00	7.00



Personnel Detail

	Cost Center #	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Planning, Permitting, & Engineering Administration	CC_435000	—	—	—	5.00
	Sub-Total	35.07	37.07	41.07	43.16
Police					
Police Administration	CC_200000	6.00	6.00	16.00	16.00
Police Investigations	CC_201000	62.00	63.00	70.00	71.00
Forensic Services & Evidence	CC_202000	31.00	31.00	27.00	27.00
Police Professional Standards	CC_203000	13.00	13.00	24.00	24.00
Police Technology & Data Management	CC_204000	9.00	9.00	10.00	10.00
Procedural Justice & Research	CC_205000	—	—	—	—
Community Oriented Policing	CC_206000	28.00	28.00	27.00	27.00
Police Fleet Operations	CC_207000	9.00	9.00	11.00	11.00
Police Administrative Services	CC_208000	47.00	47.00	37.00	37.00
Police Patrol	CC_209000	291.00	291.00	262.00	261.00
Police Special Operations	CC_210000	73.00	70.01	84.00	84.00
	Sub-Total	569.00	567.01	568.00	568.00
Public Service					
Public Service Administration	CC_300000	2.00	2.00	2.00	2.00
Streets & Sidewalks	CC_310000	28.00	33.00	31.00	31.00
Environmental Services Administration	CC_321000	5.00	6.00	6.00	6.00
Municipal Solid Waste	CC_321100	35.00	35.00	35.00	35.00
Yard Waste/Bulk	CC_321200	30.00	30.00	31.00	31.00
Street Sweeping	CC_321300	20.00	21.00	21.00	21.00
Fleet Management	CC_331000	26.00	26.00	24.00	24.00
	Sub-Total	146.00	153.00	150.00	150.00
Recreation					
Recreation Administration	CC_510000	7.79	7.79	6.79	6.00
Youth Sports	CC_511200	15.50	16.00	16.00	16.00
Adult Sports	CC_511300	2.00	2.00	2.00	2.00
Recreation Environmental Programs	CC_513100	2.20	2.20	2.20	2.28
Recreation Playground Programs	CC_513300	3.00	3.00	3.02	3.80
Recreation Community Programs	CC_513400	21.42	21.42	24.37	24.37
Recreation Facility Operations	CC_515000	84.60	85.60	87.96	88.96
Aquatics	CC_516000	50.23	50.23	50.28	50.28
Tennis	CC_517000	12.25	12.25	12.56	12.56
Gymnastics	CC_518000	5.51	5.51	5.52	5.52
	Sub-Total	204.50	206.00	210.70	211.77
Stormwater Management					
Stormwater Management Administration	CC_191000	4.00	4.00	4.00	4.00



Personnel Detail

	Cost Center #	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Stormwater Project Management	CC_192000	9.00	9.00	9.00	9.00
Stormwater Field Operations	CC_194000	56.00	56.00	56.00	56.00
	Sub-Total	69.00	69.00	69.00	69.00
Traffic & Transportation					
Traffic & Transportation Administration	CC_230000	4.00	5.00	5.00	5.00
Electronics & Traffic Signal Operations	CC_231000	11.00	12.00	12.00	12.00
Traffic Safety	CC_232100	7.00	7.00	7.00	7.00
Signs & Markings	CC_232200	8.00	11.00	11.00	11.00
Traffic Design	CC_232300	2.00	2.00	2.00	2.00
Transportation Project Management	CC_233000	2.00	2.00	2.00	2.00
Parking Enforcement	CC_922005	39.00	41.00	36.00	41.00
Parking Meters	CC_922045	2.00	2.00	2.00	2.00
	Sub-Total	75.00	82.00	77.00	82.00
	Total	2,065.69	2,118.06	2,133.02	2,154.62



REVENUES

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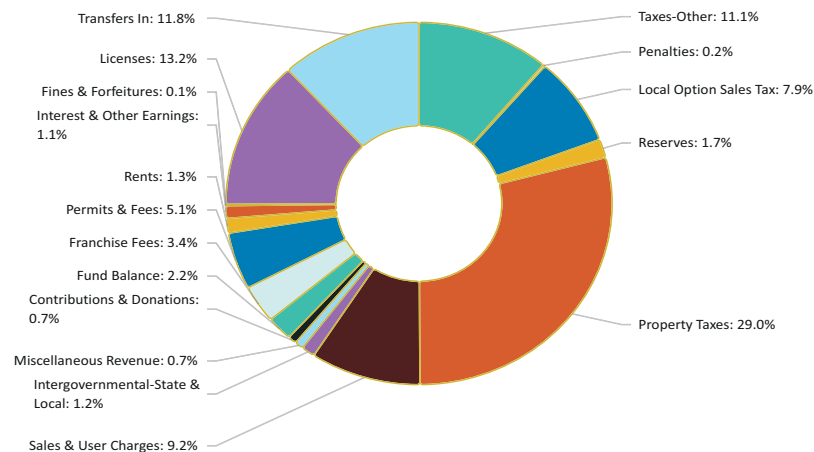


REVENUE DISCUSSION AND ANALYSIS

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

2026 Revenue Budget							
Revenue Type	General Fund	Enterprise Funds	Special Revenue Funds				Total
			Hospitality Fee	Municipal Accommodations Tax	State Accommodations Tax	Stormwater Utility Fee	
Property Taxes	132,635,000	-	-	-	-	-	132,635,000
Taxes-Other	-	-	27,000,000	12,240,000	11,600,000	-	50,840,000
Licenses	60,522,351	-	-	-	-	-	60,522,351
Local Option Sales Tax	36,275,000	-	-	-	-	-	36,275,000
Franchise Fees	15,360,000	-	-	-	-	-	15,360,000
Permits & Fees	8,345,390	490,000	-	-	-	14,359,000	23,194,390
Intergovernmental-State & Local	5,268,051	-	-	-	-	-	5,268,051
Rents	1,907,037	4,060,723	-	-	-	-	5,967,760
Sales & User Charges	3,392,200	38,853,210	-	-	-	-	42,245,410
Penalties	887,500	-	-	-	-	-	887,500
Fines & Forfeitures	560,000	-	-	-	-	-	560,000
Contributions & Donations	3,217,500	25,000	-	-	-	-	3,242,500
Miscellaneous Revenue	1,259,967	2,103,500	-	-	-	-	3,363,467
Interest & Other Earnings	3,200,000	426,880	1,000,000	420,000	32,271	55,000	5,134,151
Transfers In	44,966,075	5,126,887	-	-	-	4,023,711	54,116,673
Reserves	2,838,238	-	2,791,827	2,000,963	-	-	7,631,028
Fund Balance	-	9,283,648	-	440,000	265,000	-	9,988,648
TOTAL	320,634,309	60,369,848	30,791,827	15,100,963	11,897,271	18,437,711	457,231,929

Total Revenues by Type





GENERAL FUND

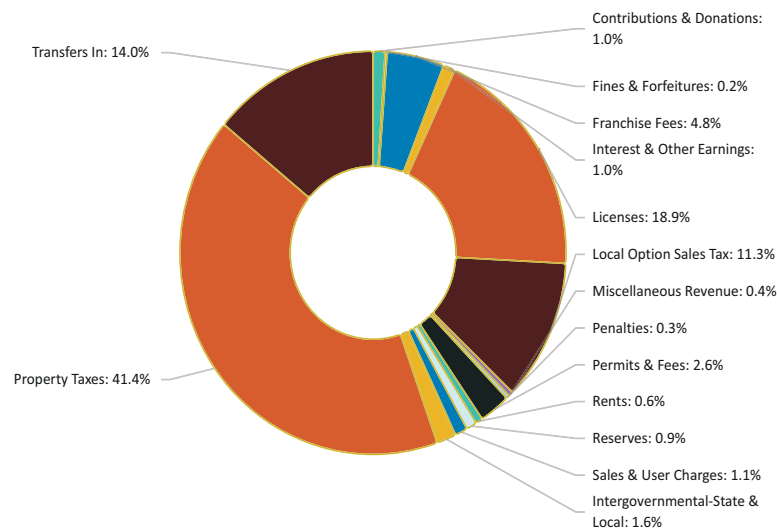
The General Fund is the City of Charleston's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. For fiscal year 2026, the revenues generated for the General Fund are projected to be \$320,634,309 including \$2,838,238 of fund balance. In accordance with City policy, if the General Fund creates a deficit, any surplus generated by the Enterprise Funds can be used to balance the fund. For comparison of budget years prior to 2025, transfers between the General Fund and Enterprise Funds were implied but are now explicitly budgeted. Revenues for 2026 reflect an increase of \$26,811,736, of which \$19,717,586 are the surplus transfers from Enterprise Funds, or 9.1% from the 2025 Approved Budget.

General Fund Summary	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Revenues	271,203,279	248,746,721	276,126,702	272,829,996
Transfers In	36,438,018	42,128,573	35,772,896	44,966,075
Fund Balance	-	2,947,279	-	2,838,238
Total Revenues & Other Financing Sources	307,641,297	293,822,573	311,899,598	320,634,309

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

Property Taxes	132,635,000
Licenses	60,522,351
Transfers In	44,966,075
Local Option Sales Tax	36,275,000
Franchise Fees	15,360,000
Permits & Fees	8,345,390
Intergovernmental-State & Local	5,268,051
Sales & User Charges	3,392,200
Contributions & Donations	3,217,500
Interest & Other Earnings	3,200,000
Reserves	2,838,238
Rents	1,907,037
Miscellaneous Revenue	1,259,967
Penalties	887,500
Fines & Forfeitures	560,000

2026 General Fund Revenues





Revenue Structure

Property Taxes and Licenses represent the two largest revenue sources in the General Fund. Together, they comprise 60.2% of the total General Fund revenues. In 2026, these two sources are estimated to account for \$193,157,351 of the \$320,634,309 in General Fund Revenues. **In all charts shown in this section, revenues shown are audited actual revenues for 2020-2024, estimated actual revenues for 2025, and budgeted revenues for 2026.**

● Property Taxes

General property taxes are estimated to account for 41.4% of the City's General Fund revenues in 2026. South Carolina law allows local governments to levy tax upon real and personal property valuations assessed and equalized according to statutory guidelines. The City of Charleston is located in two counties: Charleston County and Berkeley County. Under state law, the City millage rate is required to be the same in both counties.

Projected growth in taxes is based on various factors, including historical growth, construction trends, new development, and other economic conditions. Current trends indicate that assessed values are likely to continue increasing in 2026. Because the City's fiscal year does not align with the counties' fiscal year ends of June 30, the 2025 property taxes are not final when the City is preparing its 2026 budget. Therefore, 2026 taxes are estimated based on 2025 preliminary appraised and assessed values provided in September 2025 by the counties for the determination of 2026 millage rates. In reassessment years, the millage rollback calculation required by state law results in the final millage decreasing compared to the pre-reassessment millage. The operating millage for 2026 is 72.5 mills. Millage shown here does not include the 4 mills levied for drainage improvements, the 3 mills levied for public safety infrastructure improvements, or the 2.5 mills levied for parks & recreation capital projects. A homeowner's effective tax rate for the general operating millage has declined over 67% since 1990 due mainly to the Local Option Sales Tax (LOST) and the City's implementation of diversified revenue sources.

Property Tax Millage & Revenue				
Year	Millage Rate [^]		Total Tax Revenue	Percent Change
	Vehicles	Real & Other		
2016	78.1	78.1	68,863,142	9.00%
2017	78.1	78.1	71,526,245	3.87%
2018	78.1	78.1	77,787,627	8.75%
2019	78.1	79.6	85,666,520	10.13%
2020*	79.6	74.3	91,819,490	7.18%
2021	74.3	74.3	91,641,421	-0.19%
2022	74.3	77.3	102,430,264	11.77%
2023	77.3	80.3	117,371,592	6.39%
2024	80.3	80.3	116,291,700	-0.92%
2025*	80.3	80.3	120,168,000	3.34%
2026	72.5	72.5	132,635,000	10.37%

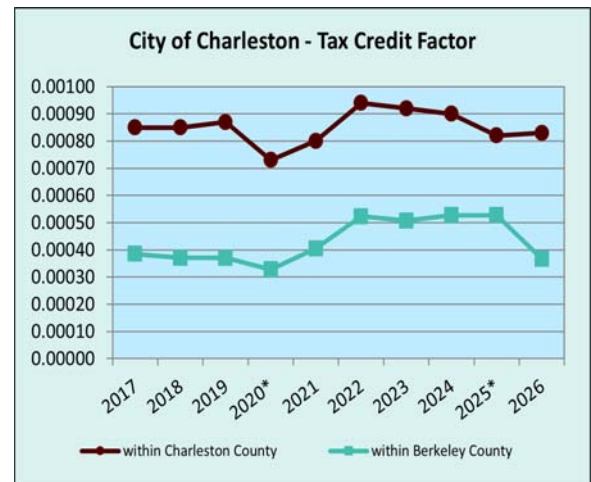
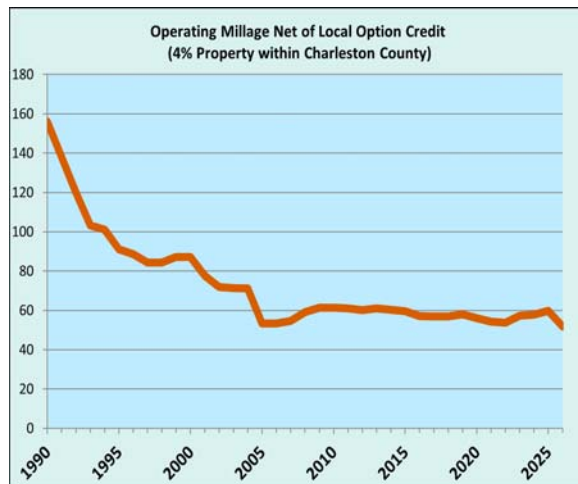
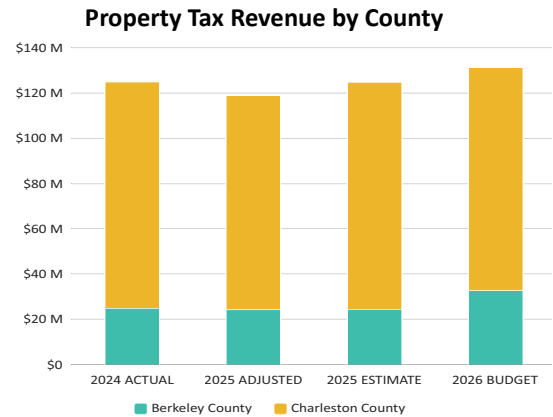
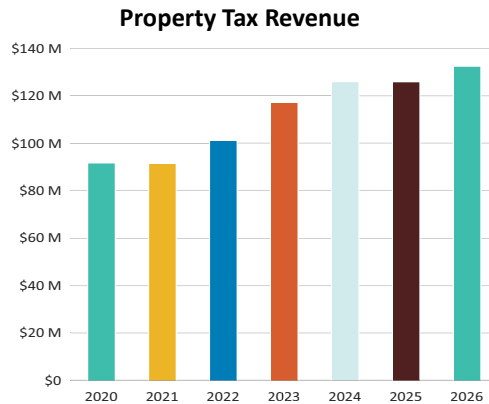
[^] tax dollars generated per \$1000 of assessed value

* reassessment year

Charleston County in 1991 passed a Local Option Sales Tax (LOST) referendum and Berkeley County in 1999. LOST revenue is paid by the State in two portions which have different allocation factors and requirements: the Rollback Fund and the Revenue Fund. All funds received from the Rollback Fund must be used as a tax credit to "rollback" or reduce millage. The City has also elected to use the Revenue Portion of LOST to increase the tax credit, resulting in lower effective millage. The Tax Credit Factor is computed annually based on total appraised value within each county area in the City, and the amount of LOST revenue the City receives in that county area. Property tax revenue estimates for 2025 are projected to be similar to 2024 actuals and the budget for 2026 is projected to be a \$12,467,000 or a 10.4% increase from the 2025 budget. Revenue growth for 2026 is relatively conservative when compared to the growth of property tax appraisal and assessment data received from the counties in 2025, which was a reassess-



ment year for Charleston County. Steady continued growth is expected for the City in the near and long-term. The tax credit factor for 2026 is expected to slightly increase for Charleston County, but decrease for Berkeley County. This is due to how the tax credit factor is calculated, where if property appraisals increase faster than sales tax revenue, the credit decreases.



Property Tax Calculations for Median Home in the City of Charleston

(within Charleston County)

	Without Homestead	With Homestead
Appraised Property Value	\$600,000.00	\$600,000.00
Less: Homestead Exemption (if applicable - age 65 or older, blind or disabled)	-	\$(50,000.00)
Adjusted Appraised Property Value	\$600,000.00	\$550,000.00
Multiplied by the Primary Legal Residence Assessment Ratio	0.04	0.04
Total Assessment	\$24,000.00	\$22,000.00
Multiplied by the 2026 City of Charleston Millage Rate*	0.0725	0.0725
Total City of Charleston Property Tax due before Sales Tax Credit	\$1,740.00	\$1,595.00
Less: City of Charleston Sales Tax Credit (.00083 X \$600,000)	\$(498.00)	\$(451.00)
Total City of Charleston Tax Due	\$1,242.00	\$1,144.00

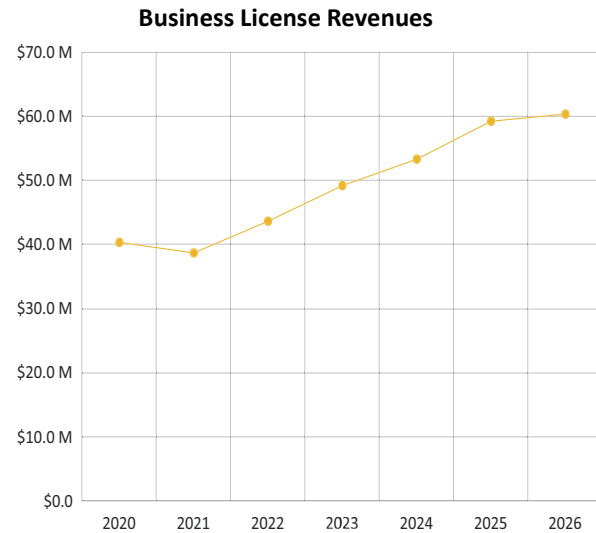


**Note: Does not include the City of Charleston Drainage millage, the City of Charleston Public Safety Infrastructure millage, City of Charleston Parks & Recreation millage, the County of Charleston Operating or Debt Service millage, the Charleston County School District, or other entities.*



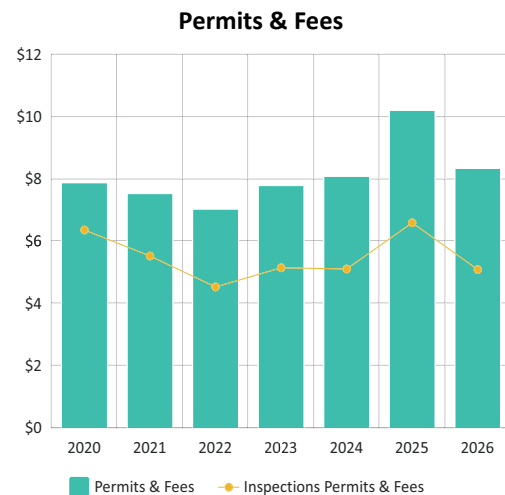
● Licenses

Revenues in this category are almost exclusively derived from business license fees (99.9%). Licenses account for 18.8% of the General Fund revenues for 2026. Business License fees are imposed on any businesses, occupations or professionals that are located, in whole or part, within the City limits. This fee consists of a base rate, plus a percentage of gross income in the prior year. These rates vary based on classification. License revenues have steadily increased since 2021 (which were assessed on 2020 revenues) as the COVID-19 Pandemic's effects waned. Revenues are expected to remain stable in 2026, with modest growth projected over 2025 estimates.



● Permits and Fees

This revenue category comprises 2.6% of the total 2026 General Fund revenues and consists mostly of various construction permit fees collected by Building Inspections. Collections by Building Inspections are budgeted to be \$5,094,400 in 2026 and account for 61.0% of this category. Inspections Permits and Fees as a share of the total permits and fees revenue has decreased since 2021 as other new permits and fees have been added by other departments. Permits and Fees in Building Inspections consists of various construction permits, such as building permits, electrical and plumbing permits, plan review permits and other related permits. Fee projections and growth for these revenues are based on growth estimates and trend analysis on data concerning upcoming development projects.



Variances from year to year are usually the result of the timing of large construction projects. The 2026 adopted budget for permit collections is much lower than the 2025 estimate, but is slightly higher than the 2025 approved budget. Tourism-related permits (\$338,900) and Transportation Network Company (TNC) fees (\$720,000), which are fees on rideshare companies, continued to remain relatively stable with a slight increase for TNC fee and a slight decrease for tourism permits.

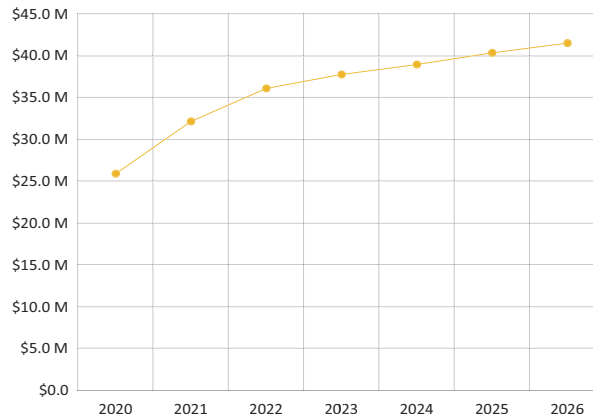
Notable increases budget-over-budget include various Planning and Zoning review fees (\$1,034,800) which have steadily risen over the past few years as well as road closure permits (\$480,290) which were newly introduced in 2021. Fire permits (\$500,000) are also expected to increase for 2026 due to a new rate structure instituted in 2025. Long-term rental registration fee, introduced in 2022, which tracks residential long-term rentals is anticipated to remain stable.



● Intergovernmental – State & Local (including LOST)

This revenue category represents about 13.0% of the total General Fund revenues for 2026 and accounts for all income received from the State of South Carolina including Local Option Sales Tax (LOST), shared revenues, and traffic signal maintenance funding. The implementation of LOST created a new revenue source that has grown consistently over the years. Collected by the State and allocated on a formula that factors in location of the sale as well as the population of the county and munici-

Intergovernmental - State & Local (Including LOST)



ality as a share of the total state population, this revenue is very sensitive to economic conditions that impact consumer spending and also to weather events such as tropical storms and hurricanes. Since a pandemic-induced decrease in 2020, LOST Revenue has increased steadily every year, though by a smaller amount every subsequent year. For Berkeley County LOST, the 2026 budget anticipates revenue to remain the same as it was for 2025 as growth of sales tax revenue for this county has remained stable. For Charleston County, the 2026 budget anticipates a 7.2% increase or \$2,175,000 over the 2025 budget as sales tax revenue for this county continues to grow. The 2026 budget for LOST is 87.3% of revenue for this category.

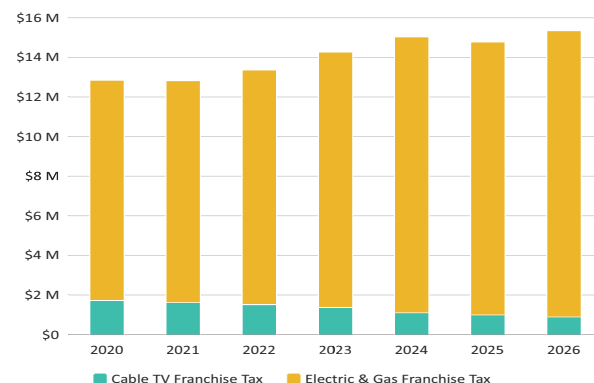
State shared revenue, known as the Local Government Fund (LGF), is appropriated by the State of South Carolina and distributed to municipalities and counties through a population-based formula. The City's share in 2026 is estimated to be \$4,075,676. This budget is based on estimates published by the State Revenue and Fiscal Affairs Office. The City's Traffic & Transportation Department receives funding from the State of South Carolina to maintain traffic signals in the City but owned by the State. The budgeted amount to be received in 2026 is \$509,750. The 2026 budget also includes \$280,000 from the state for a grant to cover expenditures associated with body-worn cameras for the Police Department.

● Franchise Fees

This revenue category accounts for the franchise fees paid by electric companies and cable television companies and represents 4.8% of the 2026 General Fund budget. The current franchise agreements with Dominion Energy and Berkeley Electric Cooperative (BEC) establish a fee at 5% for both electric and natural gas services within the City. Dominion covers approximately 97.5% of Charleston residents, with BEC providing service for the remaining residents. The projection for the Dominion fee assumes a maximum contribution to the Non-Standard Service Fund as per the franchise agreement.

Electricity franchise fee revenues have generally increased over the past five years as the City population and utility rates have increased, resulting in significantly more electricity accounts. The 2026 budget of \$14,452,000 in electricity franchise fees accounts for continued growth. Cable TV franchise fees, which includes internet service provided via cable, have declined since a high in 2016 as streaming services and other options become more popular. The 2026 budget of \$905,000 anticipates a decline in revenue of 18.8%.

Franchise Fees





- **Sales & User Charges**

This category of revenue includes fees and charges collected by the various programs and facilities operated by the City for goods and services. Programs include youth and adult sports, gymnastics, aquatics, special events, concessions, and summer day camps. Facilities include five multi-purpose complexes, four swimming pools, and two tennis centers. This category also includes sales from the city's Maritime Center for boat fuel purchases and concessions from the Dock Street Theatre. Revenue from this category accounts for \$3,392,200 or 1.1% of the 2026 General Fund revenue budget. These revenues are estimated based on current and projected program enrollment and facility usage levels. The revenue for 2026 is budgeted at a slight decrease compared to 2025's estimated revenue but is higher than 2025's budget.

- **Operating Transfers In**

Transfers In account for revenues received by other funds, such as special revenue funds, that are transferred into the General Fund under various ordinances and agreements. Transfers represent 14.0% of the 2026 General Fund revenue budget and total \$44,966,075. In 2025, the budgeted transfers totaled \$42,128,573 a slight increase based on available revenues from special revenue funds and surpluses budgeted in the various enterprise funds. The largest Transfer In to the General Fund in 2026 is from the Parking Facilities Fund in the amount of \$19,294,066 with the City Market Fund transferring in \$308,796 and the Old Slave Mart Museum Fund transferring in \$114,724. Another notable trend is increasing revenues in tourism-related funds. The most significant tourism funds that transfer revenues to the General Fund are the Hospitality Fee Fund (\$16,896,378), the Tourism Ticket Fee Fund (\$482,927), the Municipal Accommodations Tax Fund (\$6,739,400), and the State Accommodations Tax Fund (\$1,129,784). The revenues from these four special revenue funds are all tourism-driven and dependent on factors such as the economy, national and world events, and weather events and are therefore budgeted very conservatively. Throughout the year, month-to-month trends and growth percentages are calculated comparing current revenue, prior years' revenues and budgeted revenues. These trends are then utilized to predict future revenues, along with trend information available from the tourism industry.

Significant Tourism Transfers In	2026
Transfer in Parking Facilities	19,294,066
Transfer in Hospitality Fee	16,896,378
Transfer in Municipal Accommodation Fee	6,739,400
Transfer in State Accommodation Tax	1,129,784
Transfer in Tourism	482,927
Transfer in City Market	308,796
Transfer in Slave Market Museum	114,724



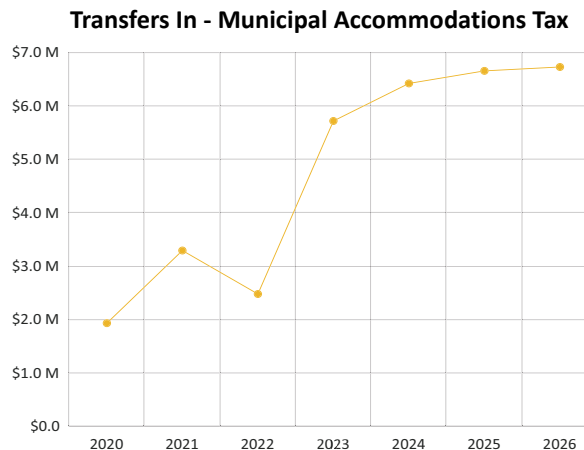
Hospitality Fee Fund

Transfers in from the Hospitality Fee Fund to the General Fund are based on tourism related expenditures incurred by the General Fund. These expenses include police and fire coverage of tourism-related districts and events, maintenance of certain buildings and parks in the tourism district, and personnel costs related to tourism enforcement. The amount available to transfer fluctuates from year-to-year depending on other demands on Hospitality Fee funding. The transfer in for 2021 was greatly reduced because of the COVID-19 pandemic's impact on tourism. The significant increase since 2022, especially in 2023, is reflective of the substantial recovery of the revenue from the pandemic and the change in estimates for determining tourism-related expenditures. For more information, see the Hospitality Fee Revenue discussion later in this section.



Municipal Accommodations Tax Fund

For 2026, \$6,739,400 is budgeted to support General Fund tourism-related salaries, the majority of which are Police officers who patrol the main tourism areas of the City. The amount varies from year to year depending on the needs of the General Fund, and other demands on the Municipal Accommodations Tax Fund. After a decrease and fluctuations during the pandemic, subsequent years show a recovery in the transfer in. The Municipal Accommodations Tax Fund's revenues are discussed in further detail later in this section.



Tourism Ticket Fee Fund

Implemented on January 1, 1994, this fund generates revenue from a fixed fee of \$.50 per person on tour related events like walking tours, carriage tours and bus tours. Transfers to the General Fund from the Tourism Ticket Fee Fund are used to offset the cost of managing tourism, a function that seeks to maximize the enjoyment of visitors, while minimizing any negative impact on citizens. The 2026 transfer to the General Fund is budgeted at \$482,927, an increase from the 2025 budget of \$36,305. This revenue declined during the pandemic but has now returned to pre-COVID levels. Continued growth in this fund is limited by the number of tours that can be accommodated on City streets and sidewalks. The Tourism Ticket Fee Fund budget is not included in this document as it is not approved by City Council.

● **Use of Fund Balance**

City management occasionally assigns fund balance for future expenditures during the fiscal year closeout process. The amount of these assignments depends on total fund balance and the City's overall financial position. These assignments are possible when strong revenues and conservative spending results in Unassigned Fund Balance at December 31 exceeding the City's established policy of 20% of the subsequent year's budgeted expenditures. The use of unassigned Fund Balance is not budgeted in the General Fund for 2026. See the Fund Balances section for further information.



Reserves can be budgeted at management's discretion to fund items that were budgeted in the prior year but neither completed nor purchased. In 2026, \$2,838,238 in reserves is budgeted.

- **All Other**

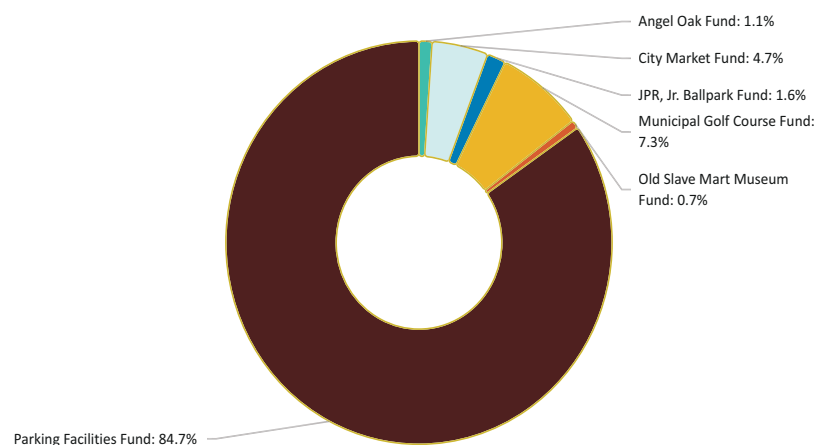
Other General Fund revenue sources include Rents (\$1,907,037), Fines and Forfeitures (\$560,000), Contributions & Donations (\$3,217,500), Miscellaneous Revenue (\$1,259,967), Penalties (\$887,500), and Interest & Other Earnings (\$3,200,000). Details of these revenues can be seen in the Comparative Revenue Detail pages at the end of this section.

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to business enterprises. An enterprise fund can be used to report an activity where fees are charged to external users for goods or services, regardless of whether the intent is to fully recover all costs through user charges. The City of Charleston has six Enterprise funds: the Angel Oak Fund, the Joseph P. Riley, Jr. Baseball Park Fund, the City Market Fund, the Municipal Golf Course Fund, the Old Slave Mart Museum Fund, and the Parking Facilities Fund. For 2026, the budgeted revenues and expenses of the Enterprise Funds total \$60,369,848. Surpluses in the Enterprise Funds are budgeted to be transferred out to the General Fund with any shortfalls within each fund being covered by a transfer in from the General Fund or the use of fund balance, therefore each enterprise fund is self-balancing.

2026 Enterprise Funds Summary			
Fund	Revenues	Expenses	Surplus (Deficit)
JPR, Jr. Ballpark Fund	951,935	951,935	—
Municipal Golf Course Fund	4,412,152	4,412,152	—
Angel Oak Fund	655,655	655,655	—
Old Slave Mart Museum Fund	405,000	405,000	—
City Market Fund	2,835,723	2,835,723	—
Parking Facilities Fund	51,109,383	51,109,383	—
Total	60,369,848	60,369,848	—

2026 Enterprise Fund Revenues





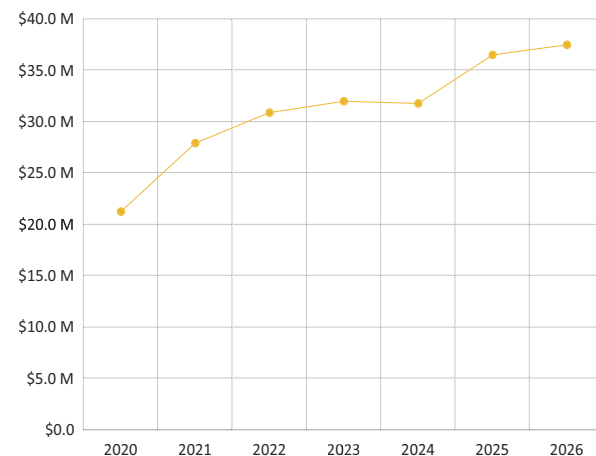
Revenue Structure

The Parking Facilities Fund and the Municipal Golf Course Fund represent the two major revenue sources in the Enterprise Funds. Together, they comprise 92.0% of the total Enterprise Fund revenues. In 2026, these two sources are estimated to account for \$55,521,535 of the \$60,369,848 in Enterprise Fund Revenues. **In all charts shown in this section, revenues shown are audited actual revenues for 2020-2024, estimated actual revenues for 2025, and budgeted revenues for 2026.**

● Parking Facilities

This is the City's largest enterprise activity and represents 84.7% of Enterprise Funds revenue for 2026. The revenues generated are from the 15 parking garages and 13 lots owned and/or operated by the City. This Enterprise activity also accounts for the income from parking meter collections, parking citations and parking permits. These revenues have increased over time primarily due to new facilities and increased demand for parking, in addition to previous rate increases for monthly parkers, hourly transient rate, and increased enforcement in problem areas as identified by citizen complaints. Most of the City's parking facilities are operated under a management agreement with a parking contractor, currently ABM Parking Services. Garage and Lot Locations operated by ABM account for 75.7% of parking operating revenues (excluding transfers in and use of fund balance). The management company prepares revenue projections based on the monthly parking population per facility, transient parking counts, third-party parking agreements in effect and future demand based on new construction and other factors. Parking revenues for 2020 were impacted by the pandemic due to a decline in tourism, as most of the City's parking garages are in the downtown historic district and many are connected to hotels, but revenues increased quickly in the years immediately following. For 2025, parking operating revenues (excluding transfers in and net assets) are estimated at \$36,359,578, an increase of \$4,725,708 compared to 2024's actual operating revenue. The 2026 operating revenue budget is \$37,526,390, a slight increase from the estimate based on transient parking trends. In 2026, a transfer in of \$470,000 from the Hospitality Fee Fund is budgeted to help offset the cost of parking enforcement in areas with a heavy concentration of tourism as well as a transfer in of \$3,946,403 from the Municipal Accommodations Tax Fund is budgeted to cover part of the costs for capital repairs and maintenance to parking garages. Parking net assets of \$9,166,590 are budgeted to fund upgrades to Marion Square Parking Garage's and VRTC Garage's elevators (\$250,000 and \$500,000, respectively), free flow parking (\$197,600) at three garages, electrical vehicle charging stations (\$325,000) at 5 garages, and capital repairs and maintenance in the garages (\$7,893,990).

Parking Operating Revenues

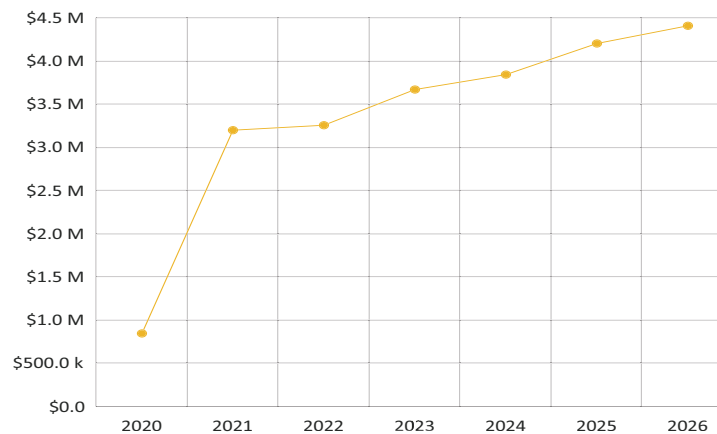


● Municipal Golf Course

The revenues generated by the Municipal Golf Course are from user fees and represent 7.3% of the Enterprise Fund revenues for 2026. Variance in revenues from year-to-year can be affected by the number of sunny days and other weather events that can deter the number of rounds of golf that are played. Revenues were significantly impacted by COVID-19 and course closures due to renovations in 2020. The Golf Course has seen steady increases since due to the success of the renovations and various rate increases. Estimated revenues for 2025 are at \$4,207,110 and operating revenues for 2026 are budgeted at \$4,412,152, assuming a continuation of current trends. There is also \$115,652 budgeted in 2026 for the use of fund balance to fund one-time maintenance work at the golf course.



Golf Course Revenues



- City Market**

The revenues accounted for in this enterprise activity are rents paid by vendors that sell their goods in this open-air market located in the heart of Charleston’s historic district and represent 4.7% of the Enterprise Fund revenues for 2026. This revenue source has experienced steady growth over the past decade because of Charleston’s strong tourism industry. Renovated in 2010, the Market is operated by the City Market Preservation Trust, LLC under a management agreement, with the City receiving a share of the profit. Revenues have rebounded since 2020, when the pandemic forced the closing of the market for part of the year and impacted visitation and vendor capacity for the rest of the year, but the estimated revenue for 2025 is approximately \$2.9 million, a slight increase from 2024. The 2026 revenue budget is \$2,835,723.

- Joseph P. Riley, Jr. Ballpark**

The majority of the income at the ballpark is derived from baseball games played by the Charleston RiverDogs, the Single-A affiliate of the Tampa Bay Rays. Additionally, the Citadel, the military college of South Carolina, plays its baseball games here. Special events such as concerts are often held at “The Joe” as the stadium is known to locals. The RiverDogs contract for the use of the facility calls for a flat rental fee that increases by \$4,000 per year. The fee for 2026 is \$407,000. The Hospitality Fee Transfer In for 2026 is budgeted at \$533,529 to cover tourism-related costs in the fund.

- Angel Oak and Old Slave Mart Museum Funds**

Other Enterprise Funds revenue sources are the Angel Oak Fund which for 2026 is estimated \$478,700 in operating revenue and a transfer in from the General Fund for \$176,955 to balance. The Old Slave Mart Museum is budgeted for 2026 revenue in the amount of \$405,000.

SPECIAL REVENUE FUNDS

The first three funds discussed below are tourism-related special revenue funds, with the majority of revenues generated by visitors to Charleston. With its high concentration of restaurants and hotels in the historic peninsula, this area is a beacon for visitors to the Lowcountry, which creates jobs for residents but also puts a strain on general City services. These funds bounced back quickly after the COVID-19 Pandemic shuttered restaurants and limited travel in 2020 and into 2021, but growth has recently slowed towards the pre-pandemic trendline. Estimates for 2025 reflect a steady, slight increase from 2024 and 2026 projections are discussed below.

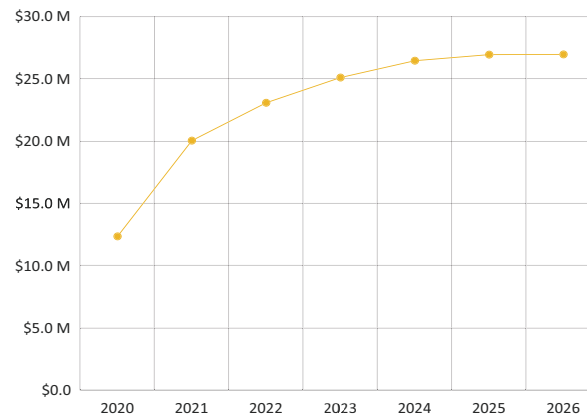


● Hospitality Fee Fund

First implemented on January 1, 1994, the Hospitality Fee Fund generates revenues from a 2% fee imposed on the gross proceeds from sales of prepared meals and beverages. By State statute, the revenues generated in this fund are restricted to tourism related expenditures such as tourism-related salaries, debt service, and operating costs for tourism-related facilities. Revenue in 2024 was over \$26.4 million and estimates for 2025 are \$26,983,000. The 2026 budget for the Hospitality Fee is \$27,000,000, equal to the 2025 budget. Generally, the City budgets conservatively for Hospitality due to the vulnerability of the revenue to weather events and sudden economic conditions.

The budget also includes interest income of \$1,000,000. The use of fund balance is budgeted in the amount of \$2,791,827, of which \$857,827 is from reserves for capital projects budgeted in prior years but not completed. Unassigned fund balance could be budgeted to fund other capital projects since the target of 25% of revenues has been met for the current fiscal year and projected to be met for the upcoming fiscal year.

Hospitality Fee Revenue

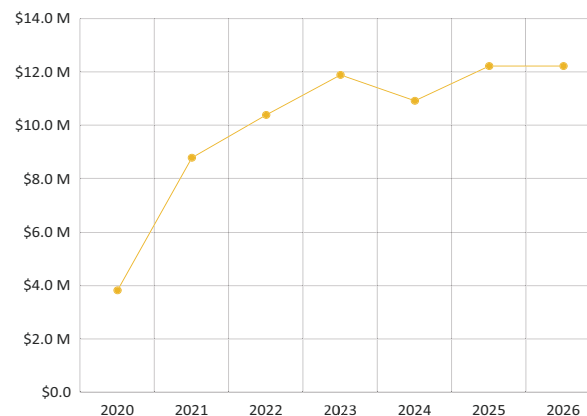


● Municipal Accommodations Tax Funds

The revenues in this fund are generated from a 2% tax collected by lodging establishments within City limits from guests staying in their establishments. Per the ordinances establishing the tax, one-half (1%) of the proceeds are to be used for capital improvements, and one-half (1%) is for specific tourism-related operational expenses. The tax is accordingly divided into two different funds along these different uses. Increasing steadily since inception due to Charleston's strong tourism industry, Municipal Accommodation Taxes decreased significantly during the pandemic but since have rebounded. Revenue in 2025 is estimated to be at \$12,240,000, an increase from 2024 actuals, and equal to the budget in 2026.

Revenue is budgeted very conservatively because this revenue is susceptible to both economic and weather events. Interest income of \$420,000 is also budgeted, along with \$2,440,963 of fund balance. This is mostly a budget of a reserve for capital projects where expenditures have not been incurred from prior years. Accumulation of fund balance in excess of the fund balance target has occurred in prior years. The unassigned fund balance target is 25% of subsequent year revenues to guard against unexpected revenue fluctuations. Authority to spend these funds is granted by two ordinances passed each year by City Council. See the Appendix for these ordinances. Eligible expenditures for these funds are prescribed by state law.

Municipal Accommodations Tax Revenues

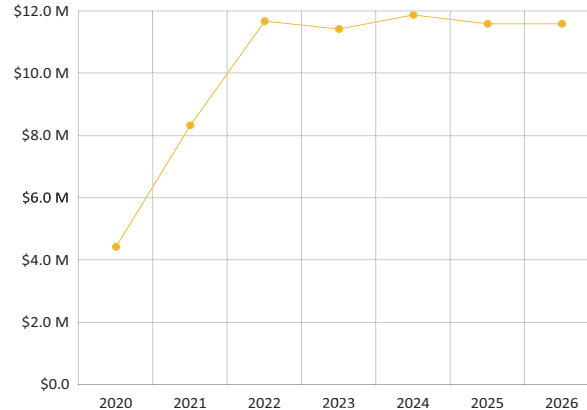




● State Accommodations Tax Fund

The revenues in this fund are received from the State of South Carolina and are a share of the 2% statewide tax on lodging. The receipts of this fund are allocated according to state statute and must be used for the advertising and promotion of tourism. The State statute includes a “Robin Hood” clause whereby all county areas in the state are guaranteed a minimum of \$50,000 from this tax each year. Charleston County is a “donor” county because of its high concentration of tourism. Therefore, the City does not receive 100% of the tax collected by the state for the lodging establishments within the City limits. The state also withholds a collections charge prior to distributing the funds to the City. This revenue has increased steadily, as the number of hotel rooms and the daily room rates increase, resulting in increased revenue, but has leveled off in recent years. 2024 revenues were \$11,886,041 and estimated 2025 revenues are \$11,600,000. Due to this estimated decrease in revenues and the elasticity of the revenue source, the 2026 budget was set to remain stable – \$11,600,000. Interest income of \$32,271 and the use of fund balance (\$265,000) to fund one-time eligible projects is also budgeted.

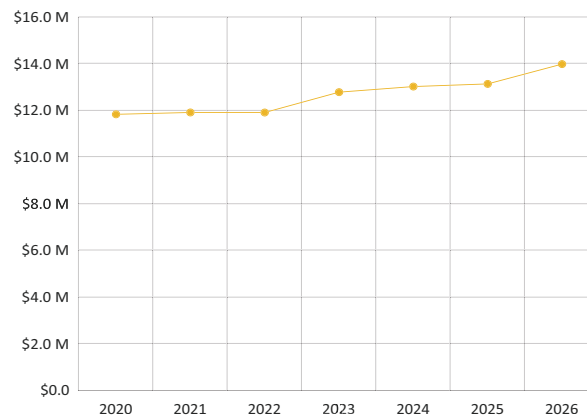
State Accommodations Tax Revenue



● Stormwater Utility Fee Fund

Stormwater fees are charged based on the amount of impervious surface, and therefore, the relative amount of stormwater runoff that a property generates. Previously, the fees were collected by the Charleston Water System on water utility bills, however, in 2026 the city is transitioning the assessment and the collection of the fees over to property tax bills. The stormwater fee budget for 2026 is \$14,000,000. The fee is billed on “equivalent residential units”. The rate for 2026 is \$11.00 per ERU per month. The fee was \$6.00 per month per unit through 2017 and was increased to \$8.00 in 2018, before increasing to \$10.00 in 2019 and, finally, \$11.00 in March 2023. Annual rate increases were enacted

Stormwater Utility Fee Revenue



due to recent and more common flooding events. ERUs have also increased due to new construction, which adds more businesses and residences that are required to pay the stormwater fee, further increasing revenues. Properties that construct and maintain certain stormwater management systems may be eligible for a reduction in the stormwater fee. It is anticipated that the switch to assessing the fee on the property tax bill will decrease delinquency and provide more accurate billing on properties that are under construction. The budget also includes various inspection fees (\$14,000), technical review committee fees (\$345,000) that are an increase over the prior year due to a fee rate increase, interest income (\$55,000), and a transfer in from the Drainage Fund (\$4,023,711), adding up to total revenue of \$18,437,711.



COMPARATIVE REVENUE SUMMARY 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
Property Taxes	126,140,133	120,168,000	126,069,700	132,635,000
Taxes-Other	(40)	—	—	—
Licenses	53,472,084	52,565,650	59,418,950	60,522,351
Local Option Sales Tax	33,454,982	34,100,000	35,130,000	36,275,000
Franchise Fees	15,048,057	15,768,500	14,789,740	15,360,000
Permits & Fees	8,093,010	7,127,130	10,213,624	8,345,390
Intergovernmental-State & Local	5,531,983	4,799,072	5,254,162	5,268,051
Rents	1,843,048	2,010,562	1,592,007	1,907,037
Sales & User Charges	3,594,291	3,248,525	3,599,839	3,392,200
Penalties	1,308,950	887,500	1,183,850	887,500
Fines & Forfeitures	535,565	495,000	678,777	560,000
Contributions & Donations	3,235,026	3,175,777	3,261,499	3,217,500
Intergovernmental-Federal	883,953	—	569,136	—
Miscellaneous Revenue	2,245,059	1,201,005	6,442,884	1,259,967
Interest & Other Earnings	5,617,585	3,200,000	4,500,000	3,200,000
Transfers In	36,438,018	42,128,573	35,772,896	44,966,075
Debt Proceeds	10,199,591	—	3,422,534	—
Reserves	—	2,947,279	—	2,838,238
General Fund Total	307,641,297	293,822,573	311,899,598	320,634,309
Enterprise Funds				
Angel Oak Fund	459,437	621,683	568,110	655,655
City Market Fund	2,841,885	3,595,850	2,955,324	2,835,723
JPR, Jr. Ballpark Fund	1,435,028	1,496,369	1,262,613	951,935
Municipal Golf Course Fund	3,965,074	4,061,500	4,207,110	4,412,152
Old Slave Mart Museum Fund	512,465	455,000	396,612	405,000
Parking Facilities Fund	33,081,619	45,284,421	39,294,476	51,109,383
Enterprise Funds Total	42,295,508	55,514,823	48,684,245	60,369,848
Special Revenue Funds				
State Accommodations Tax Fund	12,159,608	11,408,026	11,830,000	11,897,271
Hospitality Fee Fund	29,305,764	31,220,000	28,143,000	30,791,827
Municipal Accom Fee - Capital Improvements	5,936,906	9,861,414	6,633,608	8,330,963
Municipal Accom Fee - Property Tax Relief	5,747,031	6,696,304	6,459,608	6,770,000
Stormwater Utility Fund	14,455,044	17,739,094	14,679,093	18,437,711
Special Revenue Funds Total	67,604,353	76,924,838	67,745,309	76,227,772
Total	417,541,158	426,262,234	428,329,152	457,231,929



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
Property Taxes				
Property Taxes-CC	92,955,892	85,480,000	88,280,000	90,000,000
Property Taxes-BC	22,272,437	22,400,000	22,090,000	30,250,000
Property Taxes JI PSD	(2,450,744)	1,800,000	1,600,000	1,680,000
Property Taxes Prior Years (CC)	2,742,876	2,400,000	2,750,000	2,750,000
Property Taxes Prior Years (BC)	985,581	450,000	450,000	450,000
Annexation Payments-St Andrews PSD	—	(140,000)	(18,000)	(160,000)
Annexation Payments St.Johns Fire District	(81,760)	(20,000)	(20,000)	(20,000)
Motor Vehicle Taxes-CC	6,044,261	4,500,000	6,900,000	3,830,000
Motor Vehicle Taxes-BC	1,405,391	1,150,000	1,729,100	1,720,000
Motor Vehicle Taxes-JI	272,812	198,000	338,600	185,000
Property Tax-State Reimbursement	1,129,232	1,150,000	1,198,000	1,150,000
Fee In Lieu of Taxes-CC	550,736	400,000	487,000	400,000
Fee In Lieu of Taxes BC	313,420	400,000	285,000	400,000
TOTAL	126,140,133	120,168,000	126,069,700	132,635,000
Taxes-Other				
Hospitality Fees	(40)	—	—	—
TOTAL	(40)	—	—	—
Licenses				
Business Licenses	53,417,169	52,500,000	59,350,000	60,457,101
Certificate of Public Conveyance	3,083	2,650	2,500	2,250
Plumbing & Electrical Licenses	17,851	18,000	18,750	18,000
Sub-Contractor Licenses	33,981	45,000	47,700	45,000
TOTAL	53,472,084	52,565,650	59,418,950	60,522,351
Local Option Sales Tax				
LOST Revenue Fund CC	14,374,856	14,600,000	15,100,000	15,775,000
LOST Rollback Fund CC	15,555,719	15,700,000	16,300,000	16,700,000
LOST Rollback Fund BC	2,044,331	2,100,000	2,170,000	2,100,000
LOST Revenue Fund BC	1,480,076	1,700,000	1,560,000	1,700,000
TOTAL	33,454,982	34,100,000	35,130,000	36,275,000
Franchise Fees				
Electric & Gas Franchise Tax	13,929,913	14,650,000	13,780,000	14,452,000
Cable TV Franchise Tax	1,118,145	1,118,500	1,009,740	908,000
TOTAL	15,048,057	15,768,500	14,789,740	15,360,000
Permits & Fees				
Electrical Permits	141,864	145,000	160,000	145,000



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Building Plan Checking Permits	1,936,658	1,545,000	2,500,000	1,900,000
Plumbing & Gas Inspection Permits	103,420	100,000	160,000	110,000
Mechanical Permits	130,808	100,000	180,000	137,000
Utility Cut Permits	21,700	20,000	19,400	20,000
Tourism Permits	185,540	132,500	124,911	115,000
Fire Permits	247,534	580,000	500,000	500,000
Tour Guide Exam Fees	2,500	3,000	2,700	3,000
Carriage Medallion Fees	96,681	103,000	88,000	100,000
Towing Permits	—	290	—	290
Animal Waste Management Fees	219,575	218,400	215,700	218,400
Building Permits	2,803,418	2,157,000	3,600,000	2,800,000
Local Assessment TNC UBER Fee	577,095	600,000	685,000	720,000
Mooring & Anchoring Permits	750	—	—	—
Roadway Inspection Fees	6,206	7,000	63,000	10,000
Planning & Zoning Committee PZC Fees	13,665	13,980	10,900	13,000
Site Design BOA	18,450	6,410	28,300	12,000
Zoning Board of Adjustments & Appeals Fees	36,295	32,600	61,100	38,000
Board of Architectural Review Fees	322,170	310,000	403,500	380,000
Technical Review Committee Fees	237,980	205,000	270,000	220,000
Commercial Design Review Fees	136,140	125,000	163,500	125,000
Zoning Division Sign Permits	13,300	18,000	4,600	10,000
STR/B&B App Review Fees	295,675	220,000	287,385	235,000
Long Term Rental(LTR) Fees	22,070	35,000	30,070	35,000
Board of Adjustments & Appeals Fees	900	1,000	3,200	2,400
Sidewalk Dining App Fee	1,200	1,950	1,800	1,800
Encroachment Fees	11,975	12,000	10,500	12,000
Road Closure Permits	504,157	435,000	636,933	480,000
Fees, Filming	5,285	—	3,125	2,500
TOTAL	8,093,010	7,127,130	10,213,624	8,345,390
Intergovernmental-State & Local				
State Income	133,852	5,000	12,600	5,000
State Grant	5,398,131	4,794,072	5,241,562	5,263,051
TOTAL	5,531,983	4,799,072	5,254,162	5,268,051
Rents				
Rent	1,546,485	1,570,252	1,163,321	1,385,507
Boat Slip Rent	269,143	255,000	250,300	255,000
Facility Rent	100	87,185	128,540	167,030
Utility Usage	27,320	98,125	49,846	99,500
TOTAL	1,843,048	2,010,562	1,592,007	1,907,037



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Sales & User Charges				
Concessions	78,365	97,500	86,005	82,500
Merchandise Sales	402,565	413,700	163,335	415,000
Tournament Revenue	163,377	130,500	171,875	130,000
Instructional Lessons Fees	741,633	722,725	801,660	708,400
Beer & Wine Concessions	34,609	25,000	43,500	35,000
Pool Fees	62,884	52,500	50,345	52,500
Recreation Facility Fees	571,066	599,000	607,200	630,000
Registration Fees	800,090	707,750	846,790	756,000
AAU Tournament Fees	8,653	8,000	10,390	8,000
Tennis Court Fees	151,374	120,000	155,985	120,000
Gymnastics Fees	193,566	180,000	192,330	180,000
Entry Fees	55,172	32,000	50,918	48,000
Special Events	246,838	110,000	371,211	168,000
Camp Fees	66,121	36,850	25,125	42,000
Tennis Leagues	13,222	10,500	19,085	14,000
Courting Kids	1,150	500	—	—
Equipment Rental Fees	950	—	—	—
Vending Machines	2,657	2,000	4,085	2,800
TOTAL	3,594,291	3,248,525	3,599,839	3,392,200
Penalties				
Penalty on Taxes-BC	28,374	25,000	33,800	25,000
Penalty on Taxes	451,500	400,000	545,000	400,000
Penalty on Taxes-JI	16,526	12,000	14,750	12,000
Penalty on Taxes-St Andrews	2,523	500	2,800	500
Penalty on Business Licenses	810,028	450,000	587,500	450,000
TOTAL	1,308,950	887,500	1,183,850	887,500
Fines & Forfeitures				
Municipal Court Conviction Fee	17,981	20,000	23,927	20,000
City Retention State Assessment	62,217	65,000	84,150	65,000
Police Fines	455,367	410,000	570,700	475,000
TOTAL	535,565	495,000	678,777	560,000
Contributions & Donations				
Sponsorships	46,188	50,000	19,400	20,000
Unrestricted Contributions	3,125,242	3,099,777	3,148,665	3,191,000
Restricted Contributions	63,596	26,000	93,434	6,500
TOTAL	3,235,026	3,175,777	3,261,499	3,217,500



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Intergovernmental-Federal				
Federal Grant	883,953	—	569,136	—
TOTAL	883,953	—	569,136	—
Miscellaneous Revenue				
Demolition Assessment	—	50,000	—	50,000
Special Assessments - Operating	21,621	—	139,560	—
Salary Supplements	875,221	714,434	1,035,617	766,882
Admissions	12,852	—	—	—
Seat Tax Dock Street Theatre	14,321	7,500	18,500	11,000
Street Trees	49,109	35,585	95,012	35,585
Vendor Fees	9,425	7,500	13,200	7,500
Street Tree Mitigation	42,141	—	29,379	—
Miscellaneous Income	253,832	134,986	138,583	138,000
Surplus Sales	17,490	5,000	16,651	5,000
Take Home Vehicle	53,096	25,000	38,095	25,000
Excess Mileage Reimbursement	7,597	6,000	11,300	6,000
Garbage Carts	19,338	15,000	19,685	15,000
Legal Recoveries Income	—	200,000	131,742	200,000
Insurance Recoveries	753,628	—	662,453	—
Proceeds from Disposal of Assets	115,389	—	79,993	—
Settlements Revenue	—	—	4,013,114	—
TOTAL	2,245,059	1,201,005	6,442,884	1,259,967
Interest & Other Earnings				
Interest Income	5,606,371	3,200,000	4,500,000	3,200,000
Lease Interest Income - GASB 87	11,214	—	—	—
TOTAL	5,617,585	3,200,000	4,500,000	3,200,000
Transfers In				
Transfer in Municipal Accommodation Fee	6,431,250	6,666,554	6,666,554	6,739,400
Transfer in Hospitality Fee	15,259,043	16,790,801	16,790,801	16,896,378
Transfer in Community Development	160,821	—	—	—
Transfer in Other HUD Programs	15,435	—	—	—
Transfer in Capital Improvement Fund	528,000	—	—	—
Transfer in Parking Facilities	11,748,593	17,045,760	10,856,390	19,294,066
Transfer in State Accommodation Tax	1,597,466	898,845	918,845	1,129,784
Transfer in Tourism	340,000	446,622	446,622	482,927
Transfer in City Market	295,672	58,340	—	308,796
Transfer in Slave Market Museum	—	93,684	93,684	114,724
Transfer in Golf Course	—	127,967	—	—



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Transfer in Home Program	61,739	—	—	—
TOTAL	36,438,018	42,128,573	35,772,896	44,966,075
Debt Proceeds				
Bond Premium	—	—	3,422,534	—
Lease Proceeds - GASB 87	305,448	—	—	—
SBITA Proceeds - GASB 96	9,894,143	—	—	—
TOTAL	10,199,591	—	3,422,534	—
Reserves				
Reserved for Street Tree Programs	—	100,000	—	80,000
Use of Reserve	—	22,500	—	1,513,405
Reserved for Deferred Maintenance	—	1,834,000	—	623,000
Reserved for PP&S Projects	—	575,622	—	113,653
Reserved for Park Maintenance	—	45,000	—	120,100
Reserved for Information Technology Projects	—	71,157	—	—
Reserved for T&T Projects	—	299,000	—	388,080
TOTAL	—	2,947,279	—	2,838,238
General Fund Total	307,641,297	293,822,573	311,899,598	320,634,309
Enterprise Funds				
Angel Oak Fund				
Merchandise Sales	412,609	425,000	426,000	445,000
Vending Machines	11,116	8,500	11,500	8,700
Unrestricted Contributions	21,448	20,000	24,000	25,000
Restricted Contributions	40	—	—	—
Miscellaneous Income	74	—	12,830	—
Transfer in General Fund	14,151	168,183	93,780	176,955
TOTAL	459,437	621,683	568,110	655,655
City Market Fund				
Use of Reserve	—	171,000	—	—
ATM Machine Fees	18,476	17,000	15,000	15,000
Interest Income	42,143	10,000	25,000	20,000
Shops Rent	832,708	862,350	853,650	878,723
Sheds Rent	1,825,707	1,705,500	1,750,500	1,760,000
Night Market Rent	104,728	133,000	116,000	137,000
Gas Heater Rent	17,147	24,000	22,500	23,000
Miscellaneous Income	976	2,000	2,000	2,000



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Transfer in Hospitality Fee	—	671,000	170,674	—
TOTAL	2,841,885	3,595,850	2,955,324	2,835,723
JPR, Jr. Ballpark Fund				
Use of Unassigned Fund Balance	—	107,000	—	1,406
Rent	335,797	403,000	403,000	407,000
Citadel Home Game Fees	8,959	10,000	9,792	10,000
Restricted Contributions	500,000	—	—	—
Gain(Loss) Leases-GASB 87	(18,600)	—	—	—
Transfer in Hospitality Fee	608,873	527,677	527,677	533,529
Transfer in General Fund	—	448,692	322,144	—
TOTAL	1,435,028	1,496,369	1,262,613	951,935
Municipal Golf Course Fund				
Use of Unassigned Fund Balance	—	—	—	115,652
Concessions	251,255	275,000	273,430	285,000
Range Ball Sales	532,647	550,000	597,915	710,000
Merchandise Sales	355,528	350,000	421,240	375,000
Admissions	1,358,291	1,625,000	1,674,700	1,710,000
Liquor Concessions	133,418	135,000	133,300	135,000
Tournament Revenue	49,247	45,000	54,670	45,000
Instructional Lessons Fees	81,873	90,000	69,770	80,000
Beer & Wine Concessions	232,756	235,000	252,300	240,000
Greens Maintenance Charge	177,975	—	12,960	10,000
Recreation Facility Fees	—	50,000	—	—
Electric Carts Rent	668,850	700,000	716,825	700,000
Miscellaneous Income	815	6,500	—	6,500
Surplus Sales	1,029	—	—	—
Proceeds from Disposal of Assets	3,450	—	—	—
Transfer in Hospitality Fee	1,895	—	—	—
Transfer in General Fund	99,679	—	—	—
Transfer in Capital Improvement Fund	16,367	—	—	—
TOTAL	3,965,074	4,061,500	4,207,110	4,412,152
Old Slave Mart Museum Fund				
Merchandise Sales	36,484	55,000	34,000	30,000
Admissions	474,257	400,000	360,000	375,000
Education Incentive Admissions	1,132	—	512	—
Parking Violations (Citations)	—	—	—	—
Unrestricted Contributions	15	—	2,100	—
Miscellaneous Income	577	—	—	—
TOTAL	512,465	455,000	396,612	405,000



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Parking Facilities Fund				
Use of Unassigned Fund Balance	—	6,189,370	—	9,166,590
Residential Parking Permits	144,535	170,000	201,940	170,000
Construction Bags Permits	344,454	380,000	417,100	380,000
Dumpster Permit Fees	99,820	105,000	116,565	110,000
Salary Supplements	2,378	—	—	—
Road Closure Permits	—	—	—	—
Delinquent Parking Violations	49,474	—	—	—
Parking Violations (Citations)	2,605,330	2,500,000	2,936,156	2,500,000
Interest Income	452,775	350,000	388,226	406,880
Lease Interest Income - GASB 87	66,414	—	—	—
Rent	150,000	155,000	150,000	155,000
Parking Meter Revenue	2,462,634	2,233,819	4,714,080	5,356,441
Smart Card Minutes	8,695	25,000	25,000	25,000
Valet Parking	—	100	100	100
Smart Card Sales	220	500	500	500
Parking Revenue - Other	18,155,823	4,058,464	3,584,387	3,942,116
Contract Billing Parking Revenue	2,592,759	8,248,429	7,845,939	8,370,714
Transient Parking Revenue	4,317,091	17,732,075	16,136,880	16,109,639
EV Charging Station	—	—	8,750	—
Miscellaneous Income	41,700	—	354	—
Bond Premium	313,438	—	—	—
Insurance Recoveries	6,330	—	13,600	—
Transfer in Municipal Accommodation Fee	767,749	2,666,664	2,284,898	3,946,403
Transfer in Hospitality Fee	500,000	470,000	470,000	470,000
TOTAL	33,081,619	45,284,421	39,294,476	51,109,383
Enterprise Funds Total	42,295,508	55,514,823	48,684,245	60,369,848
Special Revenue Funds				
State Accommodations Tax Fund				
Use of Unassigned Fund Balance	—	70,000	—	265,000
State Accommodation Tax Income	11,886,041	11,200,000	11,600,000	11,600,000
Interest Income	273,392	138,026	230,000	32,271
Miscellaneous Income	175	—	—	—
TOTAL	12,159,608	11,408,026	11,830,000	11,897,271
Hospitality Fee Fund				
Reserved for Capital Improvement Projects	—	2,170,000	—	2,791,827
Use of Unassigned Fund Balance	—	1,450,000	—	—
Hospitality Fees	26,494,506	27,000,000	26,983,000	27,000,000



COMPARATIVE REVENUE DETAIL 2024-2026

REVENUE SOURCE	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Interest Income	2,811,258	600,000	1,160,000	1,000,000
TOTAL	29,305,764	31,220,000	28,143,000	30,791,827
Municipal Accom Fee - Capital Improvements				
Reserved for Capital Improvement Projects	—	2,666,664	—	2,000,963
Use of Unassigned Fund Balance	—	1,064,750	—	—
Municipal Accommodation Fees	5,468,759	5,950,000	6,120,000	6,120,000
Interest Income	468,148	180,000	408,000	210,000
Settlements Revenue	—	—	105,608	—
TOTAL	5,936,906	9,861,414	6,633,608	8,330,963
Municipal Accom Fee - Property Tax Relief				
Use of Unassigned Fund Balance	—	566,304	—	440,000
Municipal Accommodation Fees	5,468,759	5,950,000	6,120,000	6,120,000
Interest Income	278,272	180,000	234,000	210,000
Settlements Revenue	—	—	105,608	—
TOTAL	5,747,031	6,696,304	6,459,608	6,770,000
Stormwater Utility Fund				
Roadway Inspection Fees	11,375	10,000	24,500	14,000
Technical Review Committee Fees	216,375	180,000	290,000	345,000
Stormwater Utility Fees	13,038,636	13,000,000	13,152,000	14,000,000
Interest Income	77,944	70,000	62,000	55,000
Restricted Contributions	27,500	—	—	—
Miscellaneous Income	125	—	307	—
Surplus Sales	220	—	1,788	—
Insurance Recoveries	363,826	—	16,383	—
Proceeds from Disposal of Assets	12,200	—	34,377	—
Transfer in Drainage Fund	706,843	4,479,094	1,097,738	4,023,711
Transfer in Cooper River Bridge TIF	—	—	—	—
TOTAL	14,455,044	17,739,094	14,679,093	18,437,711
Special Revenue Funds Total	67,604,353	76,924,838	67,745,309	76,227,772
Total	417,541,158	426,262,234	428,329,152	457,231,929



EXPENDITURES

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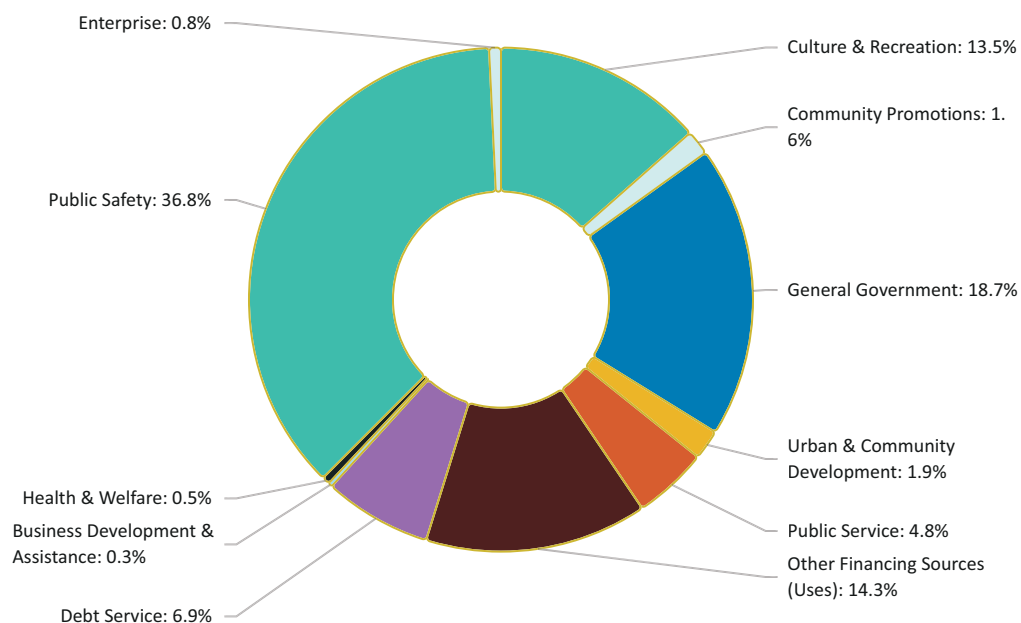


EXPENDITURE TRENDS AND ISSUES

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

2026 Expenditure Budget							
Function	General Fund	Enterprise Funds	Special Revenue Funds				Total
			Hospitality Fee	Municipal Accommodations Tax	State Accommodations Tax	Stormwater Utility Fee	
General Government	58,623,821	12,059,792	1,406,423	61,200	—	13,474,391	85,625,627
Public Safety	166,786,994	188,459	228,640	—	—	856,718	168,060,811
Public Service	21,940,532	—	—	—	—	—	21,940,532
Urban & Community Development	7,054,619	—	—	—	1,740,000	—	8,794,619
Culture & Recreation	36,330,448	19,635,855	3,250,234	—	2,500,000	—	61,716,537
Community Promotions	2,083,995	—	410,000	—	4,760,755	—	7,254,750
Health & Welfare	2,279,579	—	—	—	—	—	2,279,579
Business Development & Assistance	1,208,034	—	—	—	—	—	1,208,034
Other Financing Sources (Uses)	1,826,832	20,041,566	22,357,780	15,039,763	2,896,516	3,086,224	65,248,681
Debt Service	22,499,455	4,980,870	3,138,750	—	—	1,020,378	31,639,453
Enterprise	—	3,463,306	—	—	—	—	3,463,306
Not Used	—	—	—	—	—	—	—
Total	320,634,309	60,369,848	30,791,827	15,100,963	11,897,271	18,437,711	457,231,929

Total Expenditures and Transfers Out



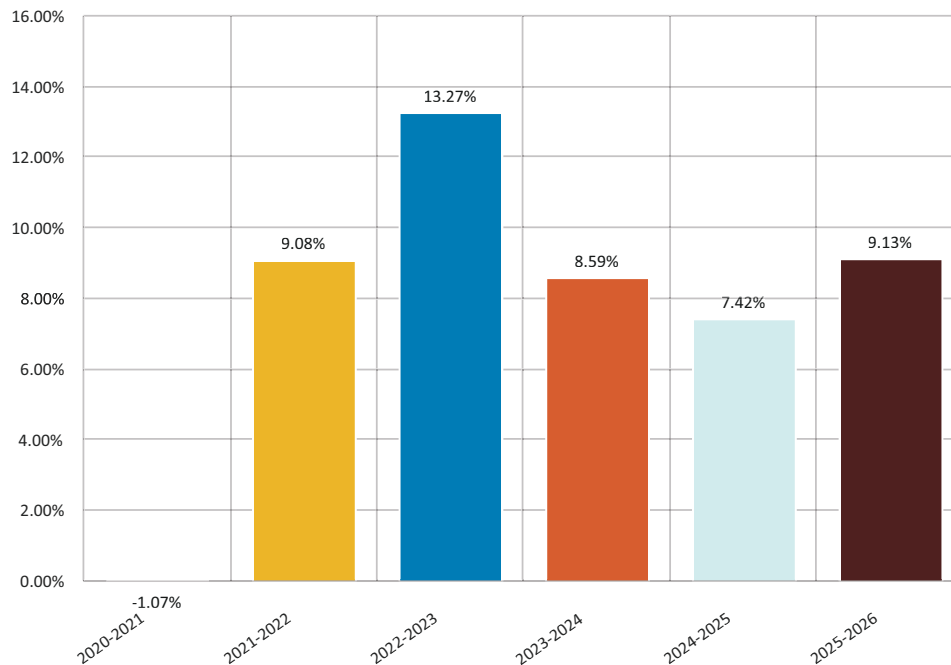


GENERAL FUND

The General Fund is the City of Charleston's general operating fund and is used to account for all transactions besides those required to be accounted for in another fund. The 2026 General Fund operating budget of \$320,634,309 represents an increase of \$26,811,736 or 9.13% compared to the 2025 Approved Budget. This year's General Fund Budget equals \$1,918.91 per capita in relation to our estimated population of 167,092. Specific issues addressed in the budget are discussed below by function.

Unless otherwise noted, all 2025 budget numbers in all tables and discussions in this book reflect the 2025 Amended Budget. The amended budget includes all budget transfers made during 2025 and any amendments made to the approved budget. Budget transfers between line items do not affect the amount of the budget in total, whereas budget amendments usually add to or subtract from the total budget. The City has not amended its 2025 Budget and so the Approved and Amended Budget totals remain the same.

General Fund Budget Change by Year



General Fund Expenditure Budget			
	2025 Approved	2025 Amended	2026 Approved
Personnel	135,073,582	134,576,201	148,202,067
Fringe Benefits	65,177,043	65,148,260	71,479,066
Operating	88,722,812	89,318,076	97,760,627
Capital	2,782,384	2,659,707	1,365,717
Transfers Out	2,066,752	2,120,329	1,826,832
Total	293,822,573	293,822,573	320,634,309

The 2026 budget was formulated based on the assumption that fact-of-life and life-safety expenditures would consume much of the projected revenue increases, limiting the ability to fulfill additional discretionary priorities.



The following priorities were identified as the most important:

- Use of fund balance should not reduce unassigned fund balance below the 20% target set in the fund balance policy.
- Continue to provide competitive pay increases and help the City address employee retention issues.
- Fund core services and new municipal facilities in the growing areas of the City.
- Ensure that government service levels are maintained.
- Avoid deferring maintenance expenditures and equipment acquisitions for replacement and expansion plans.

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

2026 Notable Expenditure Increases (Decreases)			
Item	2026 +/-	Description	Function
Sworn (Police and Fire) salaries	5,657,542	Increases due to 3% pay plan adjustments, natural step increases, additional Fire personnel, and more conservative budgeting of vacant Firefighter positions.	Public Safety
Debt Servicing	4,068,126	Debt service payments are budgeted to begin for City Office Building bond, a revolving loan for Fire Station #8 renovations, and new Public Safety radios.	Debt Service
Healthcare (net of employee premiums)	3,214,438	Projected based on claims history and other factors.	All
Provision for Salary Increases	2,312,150	Phase 1 of a Citywide compensation study implementation will increase select employees' salaries to ensure all employees are making the minimum of their position's new grade. The General Fund's projected cost is \$712,150; lump-sum "vacancy savings" is also reduced from \$5,400,000 to \$3,800,000 to account for uncertainty in the data and the resulting increased employee retention.	All
Overtime	1,935,262	Projected increases due to prior year overages in Police and Fire.	All
Vehicle Repairs	511,658	Increases both in costs of repairs and fleet size necessitating increased budget.	All
Total	17,699,176		

A majority of the changes between the 2025 Approved Budget and the 2025 Amended Budget are due to the method the City uses to budget for vacant positions. Every year, the City budgets a negative amount for anticipated savings from vacant positions that occur during the year. Salary Savings is budgeted in the Non-Departmental-General Government cost center, which is included in the General Government function. This amount offsets the personnel budgets of all functions which are budgeted at 100% occupancy for the full year. Vacancy savings are computed monthly and budget transfers for savings are made from the applicable salary line items to the vacancy savings line item. Therefore, the Amended Budget under General Government increases as savings are transferred into the vacancy savings line, and other func-



tional budgets decrease as the budgeted funding for vacant positions is transferred out of those budgets. This also makes it appear that the 2026 budget has increased within functions by amounts greater than the actual increase, as 2026 personnel budgets are restored to full staffing.

General Fund	
Year	Amount of Actual Salary Savings
2021	\$7,500,000
2022	\$6,000,000
2023	\$6,000,000
2024	\$4,100,000
2025	\$5,400,000
2026 Budget	\$3,800,000

Below is a table that shows the various increases and decreases within functions between the 2025 Approved Budget, the 2025 Amended Budget and the 2026 Approved Budget. This table illustrates the effect of salary savings on the year-to-year budget comparisons in relation to other budget transfers.

General Fund Expenditures by Function					
	2025 Approved Budget	Transfers, Adjustments, and Amendments	2025 Amended Budget	Increase (Decrease) 2025 Amended to 2026	2026 Approved Budget
General Government	52,728,501	4,022,812	56,751,313	1,872,508	58,623,821
Public Safety	152,655,926	(1,050,093)	151,605,833	15,181,161	166,786,994
Public Service	21,719,431	(889,097)	20,830,334	1,110,198	21,940,532
Urban & Community Development	7,105,455	(317,418)	6,788,037	266,582	7,054,619
Culture & Recreation	34,661,431	(1,652,165)	33,009,266	3,321,182	36,330,448
Community Promotions	1,777,625	1,455	1,779,080	304,915	2,083,995
Health & Welfare	1,506,820	(74,090)	1,432,730	846,849	2,279,579
Business Development & Assistance	1,169,303	(95,231)	1,074,072	133,962	1,208,034
Other Financing Sources (Uses)	2,066,752	53,577	2,120,329	(293,497)	1,826,832
Debt Service	18,431,329	250	18,431,579	4,067,876	22,499,455
Enterprise	—	—	—	—	—
	293,822,573	—	293,822,573	26,811,736	320,634,309
General Government detail:	—	—	—	—	—
Salary savings	—	5,400,000	—	—	—
Amendments	—	—	—	—	—
Other Transfers in Gen. Gov.	—	(1,377,188)	—	—	—
Not Used	—	—	—	—	—
	—	4,022,812	—	—	—

PUBLIC SAFETY

Public Safety remains our number one priority and accounts for 52% or \$166,786,994 of the General Fund operating budget. This represents an increase of \$14,131,068 from the 2025 approved budget. In relation to the City's estimated population, Public Safety spending is \$998.17 per capita. Notable increases/decreases in Public Safety expenditures are discussed below.



Fire Department

For 2026, funding increased by \$7,891,077 compared to the 2025 approved budget and by \$7,922,489 compared to the 2025 amended budget. Overall, personnel and fringes budgets increased by \$7,540,958 compared to the 2025 approved budget due to 2025 step increases and healthcare cost increases. Salary and fringe increases for the Fire Department also included the addition of 15 firefighters mid-year to begin training for the new Fire Station #22 on the Cainhoy Peninsula and a full year of funding for the 15 firefighters approved mid-year in the 2025 Budget for Station #22. Another source of personnel cost increases is an increase in the position budget for vacant firefighter positions to be filled by recruits; this is to account for the step increases they will obtain once in the positions. Operating and Capital costs increased \$350,119 from the 2025 approved budget and \$360,531 from the 2025 amended budget, with \$347,000 attributable to increasing vehicle repair costs, \$212,592 for radio usage fees previously budgeted elsewhere, and \$160,000 to provide Fire Operations personnel thermal imaging cameras.

Lease purchase borrowing for the Fire Department for 2026 totals \$2,734,006 for various trucks and light vehicles for current staff, a van for transporting recruits for on-location training, and a replacement aerial ladder apparatus.

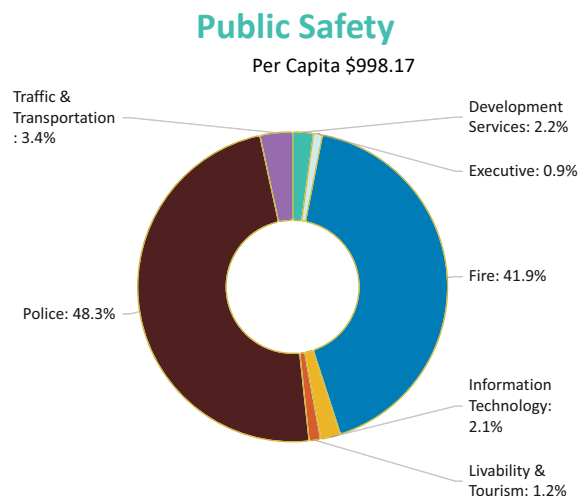
Police Department

The Police Department budget for 2026 shows a net increase of \$7,757,270 over 2025's approved budget and \$7,827,270 over 2025's amended budget. Changes in funding for personnel and fringes total \$5,060,637 and \$5,130,637 compared to 2025 approved and 2025 amended, respectively. The variance between the 2025 approved budget and the 2026 budget is due to step increases for eligible officers in 2025 and increased healthcare costs. Additionally, the department transitioned a previously-grant funded Victim Elder Advocate position to the General Fund.

Police's operating budget increased by \$2,624,291 over the approved 2025 budget and by \$2,589,202 compared to the 2025 amended budget. Of this increase, \$991,518 is for a new contract with Charleston Animal Society for collection and drop-off animal services for the City, \$750,000 is for regular replacement of body-worn cameras, some of which will be reimbursed by state grant, and \$425,000 is for the transitioning of duty weapons from Glock 21 and Glock 30 to Glock 45 (9mm).

The capital budget for the Police department increased by \$72,342 compared to the 2025 approved budget and \$107,431 compared to the 2025 amended budget. This is due to the purchase of a virtual training simulator and a tire balancer.

Lease purchase funding for 2026 totals \$2,300,000 for 49 vehicles. The 2026 plans include the purchase of approximately 32 marked police pursuit vehicles, 10 unmarked non-pursuit police vehicles, 6 trucks, and 1 transport van.



**Public Safety Information Technology**

Funding for 2026 is \$92,187 less than the 2025 approved budget and \$140,376 more than the amended budget. Variations from one year to the next can occur as costs for planned special projects fluctuate. 2026's decrease is due to the one-time expense in 2025 for an expansion of the Police safety and security camera system (\$125,000). Lease purchase borrowing in 2026 includes funding for 82 Mobile Data Terminal (MDT) units for Police (\$738,000) and 50 for Fire vehicles (\$218,125).

Other

The Department of Traffic & Transportation (T&T) serves a public safety function of maintaining the City's traffic signals, roadway signage and striping, and introducing traffic calming programs and analyses. T&T's 2026 budget decreased from the 2025 approved budget by \$958,940 and from the 2025 amended budget by \$746,940 as several one-time projects approved in 2025 were begun and completed. Notable additions in 2026 include \$50,000 for studying and potentially mitigating traffic impacts from a drawbridge over Wappoo Creek in West Ashley and James Island, and \$10,230 for the purchase of a sign retroreflectometer, which measures daytime and nighttime reflectivity of traffic signs.

The new Department of Development Services was created in 2025 and contains two cost centers in the Public Safety function: Infrastructure Management (formerly known as Engineering) and Building Inspections. This year's budget for these cost centers decreased by \$337,538 from the 2025 approved budget and increased by \$294,816 from the 2025 amended budget. The decrease is the net result of personnel reorganization stemming from the creation of the new department; more detail on these changes can be found in the Personnel Detail section of this document.

Public Safety also includes the Livability cost center which was formed to address quality of life issues such as various code violations. The increasing numbers of tourists visiting Charleston each year have a significant impact on citizens. Short-term rentals have become very popular with travelers but are only allowed in certain areas of the City and for certain types of properties. The total budget for the Livability cost center is \$1,995,801.

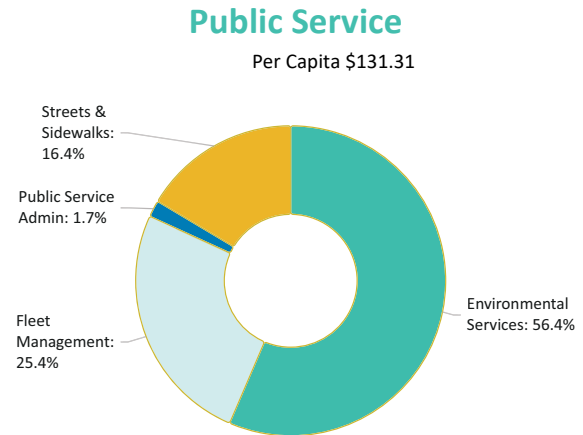
The Office of Resiliency cost center in the Executive Department also serves a Public Safety function. Included in Resiliency for 2026 is a \$1,000,000 match with the United States Army Corps of Engineers (USACE) for the next phase of a Tidal & Inland Flooding Feasibility Study, a decrease of \$100,000 from \$1,100,000 in 2025. Another reduction in Resiliency's budget from the 2025 approved budget is the closing of the Communications and Projects Manager to fund other Executive Department initiatives.

PUBLIC SERVICE

A major focus of each year's budget is the provision of Environmental Services (solid waste collection) to the citizens. The 2026 Public Service function budget is 6.8% of the General Fund budget at \$21,940,532, an increase of \$1,110,198 from the 2025 amended budget. \$178,990 is for the projected increases to contracted garbage and trash collections in Outer West Ashley and Daniel Island/Cainhoy, and \$164,658 is to increase the vehicle repairs budget in Fleet. Other changes are largely attributable to salary savings.



As part of our continued commitment to maintaining up-to-date equipment for the sanitation crews, \$2,398,000 has been committed to equipment purchases in Environmental Services through lease purchase. These funds are budgeted to purchase one street sweeper, three knuckleboom trash loaders, two rear loader garbage trucks and two “scow” trucks for hauling debris. \$1,483,000 is budgeted for general vehicle purchases for Fleet Management for various departments within the City.



GENERAL GOVERNMENT

General Government consists of all departments and cost centers that support the City and its infrastructure. The 2026 General Government expenditure budget is \$58,623,508 or 18.3% of the General Fund budget. This is a \$4,960,358 increase from the 2025 Amended Budget when excluding vacancy savings and Provisions for Salary Increases and an increase of \$1,872,508 when they are taken into account. In relation to our estimated population, General Government spending equals \$350.85 per capita.

As discussed earlier, most of the change from the 2025 Amended Budget to the 2026 Budget is explained by the way the City budgets for vacant positions and pay adjustments/COLAs. The following table summarizes the various increases and decreases between the 2025 Approved, 2025 Amended and 2026 Budgets, and shows how city-wide salary savings and Cost of Living Adjustments affect the General Government budget. Additionally, salary savings achieved in 2025 are reflected in the 2025 amended budget numbers within the functions, which will increase the variance between 2025 and 2026 within the individual functions but not the overall budget.

The amount of salary savings budgeted for 2026 is \$3,800,000, a decrease from the 2025 approved budget. A Provision for Salary Increases in the amount of \$712,150 is budgeted in Non-Departmental-General Government to account for an anticipated mid-year pay increase as part of an in-progress city-wide compensation study.

General Government Expenditures					
	2025 Approved Budget	Transfers, Adjustments, and Amendments	2025 Amended Budget	Increase (Decrease) 2025 Amended to 2026	2026 Approved Budget
Salary Savings	(5,400,000)	5,400,000	—	(3,800,000)	(3,800,000)
Provisions for Salary Increases	—	—	—	712,150	712,150
Personnel	18,470,215	(1,737,981)	16,732,234	3,128,819	19,861,053
Fringe Benefits	10,550,899	119,579	10,670,478	802,321	11,472,799
Operating	28,895,387	185,321	29,080,708	791,428	29,872,136
Capital	212,000	55,893	267,893	237,790	505,683
Total	52,728,501	4,022,812	56,751,313	1,872,508	58,623,821

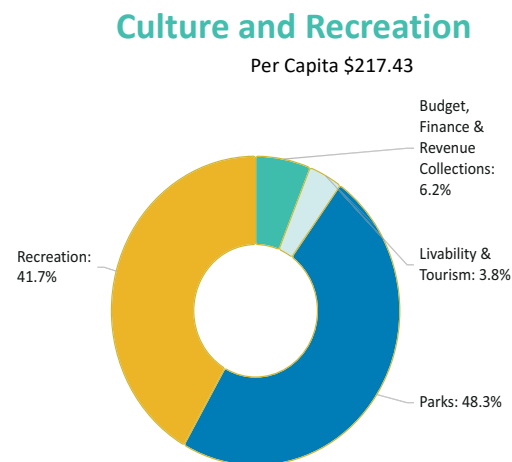


As shown in the above table, the budgets for personnel, fringes, operating and capital costs in General Government, not including salary savings and the COLA addition, experienced a net increase of \$3,583,170 from the 2025 approved budget to the 2026 budget. Most of the increase can be explained by increases in Budget, Finance & Revenue Collections, Executive, and Information Technology. Rent and Insurance expenses budgeted in BFRC increased by \$738,655 from 2025 to 2026. Additionally, \$204,683 is budgeted to enhance the services provided by Workday, the City's Enterprise Resource Planning system vendor. In Information Technology, \$402,959 is budgeted to upgrade the City's primary data backup system for storing data, with an additional \$36,800 for the project included in Lease Purchase. \$737,219 of Executive's increase is associated with salary and fringe costs; more information on these changes are provided in the Personnel Detail section of the book.

CULTURE AND RECREATION

Quality cultural and recreational activities are some of the most important factors in providing our residents and visitors with a superior quality of life. Our public spaces, such as parks and other facilities, are where citizens and visitors come together to enjoy our natural surroundings and enrich their lives with culture.

This function covers units of our Parks Department, including maintenance of our parks, the Recreation Department, which conducts many award-winning programs for our citizens and visitors of all ages, the Dock Street Theatre, the Maritime Center and Cultural Affairs, which produces many outstanding programs and festivals like Piccolo Spoleto and MOJA Arts Festival.



This budget includes \$36,330,448 for Culture and Recreation or 11.3% of the General Fund budget, with a net increase of \$3,321,182 over 2025's amended budget. Restoration of salaries to full occupancy (see prior discussions on salary savings/vacancy savings) accounts for approximately \$1,800,000 of this increase. \$400,000 was budgeted for Grounds & Landscape Maintenance projects at the Waterfront Park Garden Room and City entrance points on major transportation corridors. In Recreation, contracted services department-wide are budgeted at an increase of \$132,905; notable increases therein are for janitorial services at recreation facilities and additional referees for youth and adult sports.

Culture & Recreation Expenditures					
	2025 Approved Budget	Transfers, Adjustments, and Amendments	2025 Amended Budget	Increase (Decrease) 2025 Amended to 2026	2026 Approved Budget
Personnel	17,722,743	(1,749,800)	15,972,943	2,283,647	18,256,590
Fringe Benefits	7,524,285	(43,487)	7,480,798	540,204	8,021,002
Operating	9,161,578	141,122	9,302,700	544,156	9,846,856
Capital	252,825	—	252,825	(46,825)	206,000
Total	34,661,431	(1,652,165)	33,009,266	3,321,182	36,330,448

**URBAN AND COMMUNITY DEVELOPMENT**

This function equals 2.2% of the General Fund budget and totals \$7,054,619 for 2026, an increase of \$266,582 from 2025's amended budget. A new cost center was created in this function, effective 2026, and the increases in this function are primarily related to the positions moved from other functions into the Planning, Permitting, & Engineering Administration cost center, as well as operating expenses and \$60,000 in funding for office reconfigurations budgeted in the cost center.

BUSINESS DEVELOPMENT AND ASSISTANCE

This function consists of the Business & Neighborhood Services and the Entrepreneurial Resource Center. This function accounts for \$1,208,034 of the 2026 budget and is an increase of \$133,962 from 2025's amended budget. Total increases for this function are due to an employee transfer from another function, the cost of living adjustment, and healthcare and other fringe related increases.

HEALTH AND WELFARE

This budget increased from \$1,432,730 as amended in 2025 to \$2,279,579 in 2026, a change of \$846,849. This category includes the Office for Children, Youth and Families, Public Information, and Community Assistance Grants. \$325,000 was budgeted in Public Information for the redevelopment of the City's website. Public Information also added two positions mid-2025 and a third in the 2026 budget, and the associated costs make up most of the remaining increases in the function's budget. The amount budgeted for Community Assistance Grants was reduced from \$200,000 to \$150,000.

MISCELLANEOUS AND DEBT SERVICE

Budgets for Community Promotions (\$2,083,995) and Debt Service (\$22,499,455) are also included in the General Fund Expenditure Budget. Community Promotions includes the Non-Departmental-Community Promotions cost center for municipal memberships; city promotional activities; and donations to non-profits that provide a general municipal benefit; and the Tourism cost center of the Department of Livability and Tourism. Tourism is responsible for the logistics of dealing with a large tourist population with as little negative impact on citizens as possible. Debt Service includes all interest and principal payments on bonds, capital leases and notes payable that are funded through the General Fund. Debt Service increased approximately \$4,067,876 compared to 2025's approved and amended budgets due to several anticipated new borrowings in 2026. Debt service is discussed in greater detail in the Budget Summaries section.

TRANSFERS OUT

Operating Transfers Out from the General Fund to other funds is budgeted at \$1,826,832 for 2026, a decrease compared to 2025's budget. Beginning in 2025, the City began explicitly budget balancing transfers between each respective Enterprise Fund and the General Fund, allowing management to decide if any shortfalls in the Enterprise Funds are to be covered by their respective fund balances or to be covered by the General Fund. In 2026, a transfer out to the Angel Oak fund (\$168,183) is budgeted to cover the fund's anticipated shortfall. However, the JPR, Jr. Ballpark Fund is budgeted to cover its shortfall via fund balance; this is the primary cause of the year-over-year decrease in the Transfers Out function in the amount of \$239,920. The Transfer Out to the Cultural Festival & Events Fund increased from \$35,000 in 2025 to \$235,000 in 2026 to expand the City's Christmas lights programming during the holiday season.

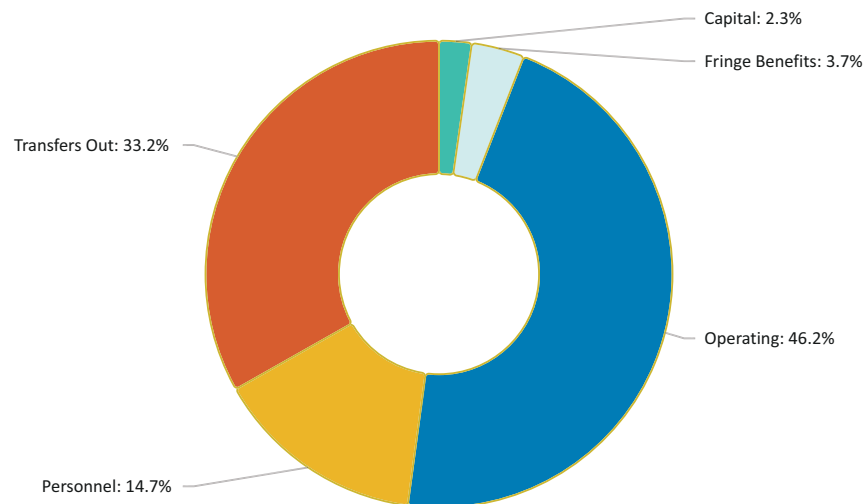


General Fund Transfers Out			
	2025 Approved	2025 Amended	2026 Approved
Transfer Out JPR, Jr Ballpark	448,692	448,692	—
Transfer Out Cultural Festival & Events	35,000	79,325	235,000
Transfer Out Drainage Fund	500,000	500,000	500,000
Transfer Out Energy Performance	590,877	590,877	590,877
Transfer Out Affordable Housing/Rehab	300,000	300,000	300,000
Transfer Out Capital Improvement Fund	—	9,252	—
Transfer Out Special Revenue Fund	12,000	12,000	12,000
Transfer Out Angel Oak	168,183	168,183	176,955
Transfer Out USDA Fund	12,000	12,000	12,000
Total	2,066,752	2,120,329	1,826,832

ENTERPRISE FUNDS

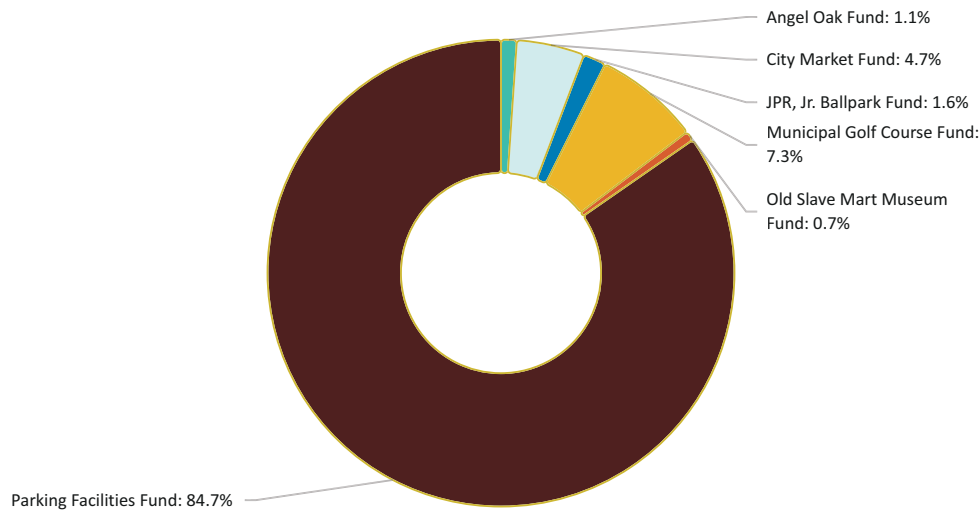
The City's Enterprise Funds are used to account for activities that are financed and operated in a manner like business enterprises wherein all costs are recovered primarily through user charges. For 2026, the total Enterprise Funds operating budget is \$60,369,848, an increase of \$4,855,025 or 8.7% from 2025's approved budget. Unlike the General Fund, with expenditure reporting at a functional level, reporting for each Enterprise Fund is at the fund level, meaning that the functional variances resulting in the General Fund from salary savings, COLAs and other budget transfers are not shown below in the Enterprise Funds.

Enterprise Fund Expenses by Budget Category





Enterprise Funds Expenses



Parking Facilities Fund

The Parking Facilities enterprise fund includes all parking garages and lots owned and/or operated by the City, all parking enforcement activities, meter installation and repairs, and debt service related to parking facilities. This enterprise fund accounts for \$51,109,383 or 84.7% of all enterprise funds and increased \$5,824,962 compared to 2025's budget. The garages and lots are operated by ABM Parking Systems under a management agreement with the City.

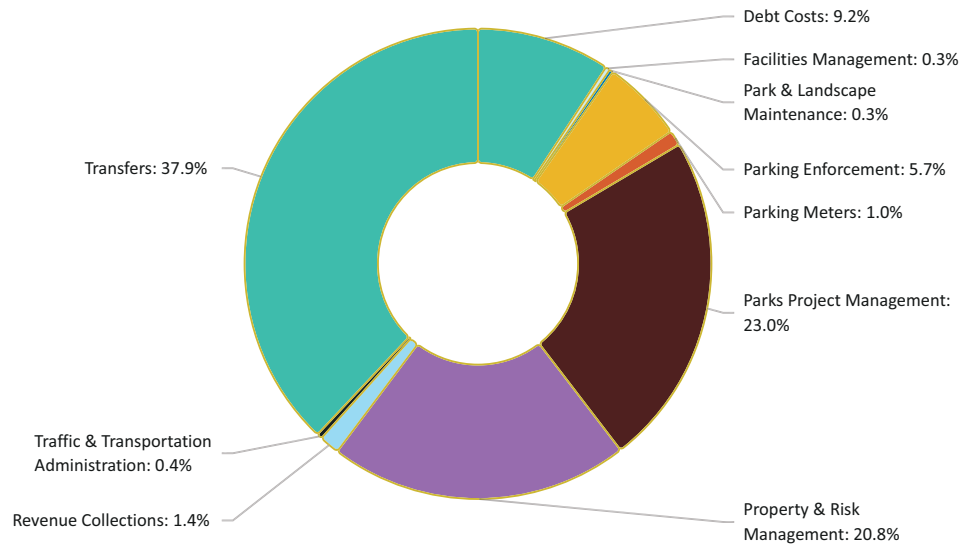
Personnel and fringes expenses decreased \$113,733. This was due to a reduction in ABM's budget for contract employees and an increase in the vacancy savings for City employees. \$700,000 is budgeted for vacancy savings in the ABM managed garages and lots, which historically have come in significantly under budget. Significant vacancies in Parking Enforcement and ABM's contract employees have been a consistent, long-term trend, and budgeted salary savings amounts continue to be monitored against attempts to improve staffing levels.

Operating costs increased \$3,249,874 compared to the 2025 budget. This is mainly due to cost estimates on a multi-year maintenance project to all City-owned garages which increased by \$3,840,393 from 2025 with the expectation that by the end of 2026 work in two-thirds of the garages will be completed.

Capital expenses for garages and lots increased by \$440,515 compared to 2025's budget. Budgeted capital expenses in 2026 are for the installation of electric vehicle charging stations at five garages (\$325,000) and ticketless "free flow" parking systems at three garages (\$197,600). The increase from 2025 to 2026 in budgeted transfers out to the General Fund is \$2,248,306 and accounts for the full increase in the Transfers Out category.



Parking Facilities Fund



Municipal Golf Course

The Municipal Golf Course's 2026 budget accounts for \$4,412,152 or approximately 7.3% of all enterprise funds. Expenses for 2026 show an increase of \$350,652 compared to the 2025 budget. Personnel and fringe benefits increased \$202,112 due to the addition of a Golf Professional position, increasing health care costs, and the City-wide COLA. In operating costs, \$150,000 of the \$276,507 increase is towards golf course maintenance, \$50,000 is for course boundary netting, and \$30,000 is for the purchase of a shade structure at the driving range instruction tee.

City Market

Since 2008, the City Market Preservation Trust (CMPT) has operated the market, leases the spaces in the market, and completed a renovation to restore and preserve the historic Market Sheds. Under this agreement, CMPT receives a guaranteed minimum base fee plus 30% of the net operating income of the Market. The City retains 70% of the net income but must reserve those funds for future capital needs. The expense budget is \$2,835,723 or 4.7% of the Enterprise Funds expense budget. The budget includes debt service on a revenue bond issued in 2010 for \$2,100,000 for renovation of the market buildings. The decrease in expenses of \$760,127 from 2025 to 2026 is due to the completion of debt service on a \$3,400,000 bond and of heating and air renovations at the Market (\$677,500 in 2025). The decrease in operating expenses allowed for an increase in the Transfer Out to the General Fund by \$250,456.

J.P. Riley, Jr. Ballpark

The 2026 J.P. Riley, Jr. Ballpark budget is \$951,935 and accounts for 1.6% of the total Enterprise Funds budget. The decrease of \$544,434 from 2025 is due to upgrades at the ballpark that occurred in 2025 and 2024 to begin to bring the facility into compliance with Major League Baseball standards.

**Other**

The Angel Oak Fund (\$655,655), and the Old Slave Mart Museum Fund (\$405,000) are the remaining enterprise funds. The Angel Oak budget increased by \$33,972 compared to 2025, due to increasing healthcare costs and additional costs for merchandising supplies. The Old Slave Mart Museum budget decreased \$50,000 due to a reduction in security services.

SPECIAL REVENUE FUNDS**Hospitality Fee Fund**

Per state law, hospitality fee funds must be expended for tourism-related items. Expenditures are budgeted based on the amount of revenue projected for the upcoming year. Additionally, if fund balance exceeds target, those funds may also be expended. Expenditures generally fall into two categories: operating costs for tourism related functions and/or facilities, and capital outlay for the construction of tourism-related facilities. The total 2026 budget is \$30,791,827, including \$22,357,780 which is budgeted for transfers to other funds. This is a decrease of \$428,173 compared to 2025's approved budget.

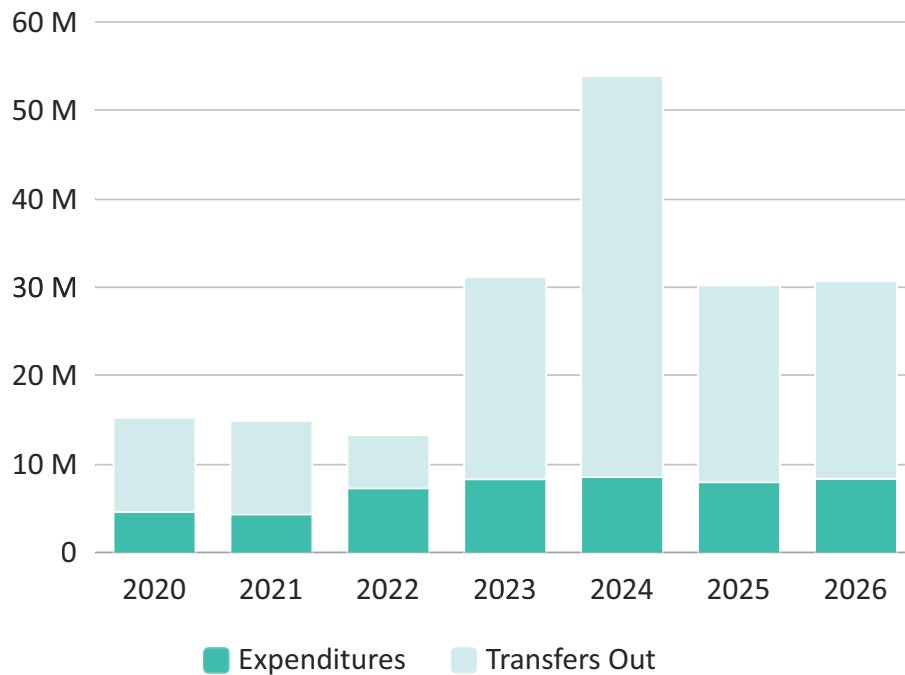
The two largest transfers are to the General Fund and the Capital Improvement Fund. The General Fund transfer (\$16,896,378) is to reimburse for costs incurred in providing services and operating facilities for tourists. Funds can only be used for costs that the City would not normally incur without the heavy concentration of tourism. Examples include police services for traffic control and security during major events such as the many festivals that are held in Charleston, and also for increased police services in the downtown entertainment district in which most hotels and restaurants are located. Other costs include additional fire presence required for the numerous high-rise hotels on the peninsula, maintenance costs incurred by the Parks Department for Waterfront Park, Whitepoint Gardens, Marion Square, and the operations of Dock Street Theater. The transfer to the Capital Improvement Fund is for a match to the U.S. Army Corps of Engineers (USACE) Charleston Peninsula Coastal Storm Risk Management (CSRM) project for the pre-engineering and design phase (\$857,827) and for a flood-mitigation "kneewall" along Lockwood Drive on the Ashley River-side of the peninsula (\$2,633,340). Transfers to the Energy Performance Fund for the debt service on tourism-related energy conservation improvements total \$345,253.

The lease agreement for the City-owned Credit One Stadium on Daniel Island includes a provision for the City to contribute to the operating cost each year. The 2026 contribution of \$471,453 is budgeted in the Hospitality Fee Fund, as is \$150,000 for annual maintenance. The stadium is home of the Credit One Charleston Open Tennis Tournament, formerly known as the Family Circle Cup and the Volvo Car Open. Funding of \$3,138,750 is budgeted for debt service on a \$37 million revenue bond issued in 2022 to provide funding to finish the Low Battery Seawall project. Budgeted expenditures include Gaillard Performing Arts Center operating costs such as utilities and maintenance in the amount of \$1,406,423 and an operating contribution to the Gaillard Management Corp (GMC) for \$1,550,000 for operating the Center under a management agreement. Also, salaries and benefits for two dedicated police officers (\$228,640), and sidewalk and restroom cleaning and security services (\$160,000) in the Entertainment District are funded. Management fees paid to the International African American Museum (IAAM) are budgeted at \$1,226,400. Also, \$200,000 is budgeted for the King Street Business Improvement District (BID) managed by the Charleston Downtown Alliance. The BID will provide increased public services for the business district and heavy, tourist areas.

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



Hospitality Fee Fund



Municipal Accommodations Tax Fund

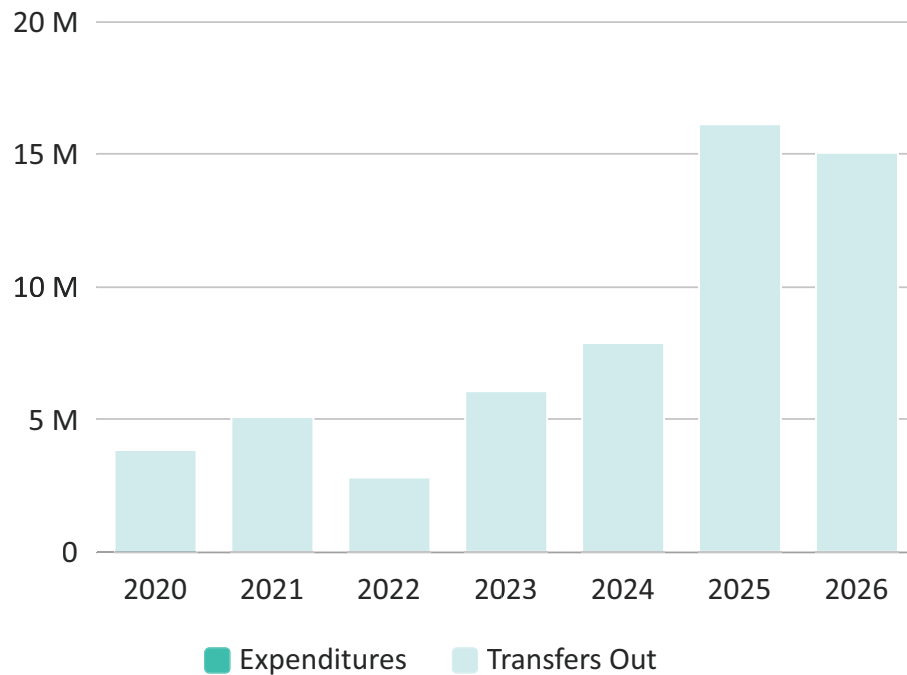
The Municipal Accommodations Tax Fund, a special revenue fund, has total budgeted expenditures of \$15,100,963 in 2026, a decrease of \$1,456,755. Governed both by State statute and City Ordinance, the revenues generated from this fund are restricted to tourism related operating and capital project expenditures. The budgets for this fee are enacted by City Council by way of two ordinances each year. One ordinance specifies the Capital Projects to be funded with one-half of the fee, while the other ordinance specifies the operating expenses to be funded with the other half of the fee. The Ordinances for this fund are included in the Appendix of this document.

A discussion of this revenue can be found in the Revenue section of this book. The expenditures budgeted in this fund are operating transfers out to the General Fund or various Capital Project Funds. A transfer budgeted at \$6,739,400 for 2026 is to reimburse the General Fund for specific tourism-related salaries and benefits incurred in 2026. Most of these salaries and benefits are related to Police activities in the Historic District, which has a high concentration of tourism.

Capital projects funded by this tax are overseen and approved by the Capital Projects Review (CPR) Committee and are budgeted at \$8,300,363 for 2026. For 2026, \$3,946,403 is for capital maintenance for City parking garages on the Peninsula, \$2,500,000 is for the Ashley River Walk project, \$1,853,960 is for the Ashley River Crossing bike and pedestrian bridge. Once funds are approved for a project, their use cannot be changed unless authorized by City Council through an ordinance amendment.



Municipal Accommodations Fund



State Accommodations Tax Fund

Eligible expenditures for State Accommodations Tax funds are also determined by state law and must comply with an allocation formula. The first \$25,000 received each year is allocated to the General Fund. Five percent (5%) of the balance is also allocated to the General Fund. The allocation to the General Fund is unrestricted. Thirty percent (30%) of the balance is allocated to a non-profit with an existing, ongoing tourist promotion program; the City's designated organization is the Charleston Area Convention and Visitors Bureau.

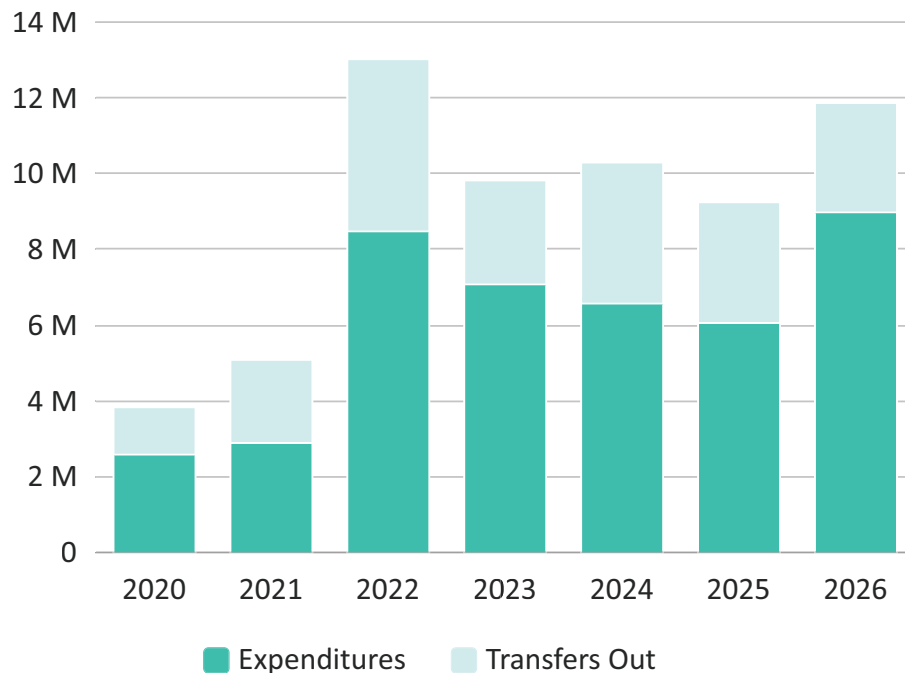
The remaining 65%, plus any interest earned, must be allocated to a special fund and used for tourism related expenditures. Eligible tourism-related expenditures include, but are not limited to, advertising and promotion of tourism to develop and increase tourist attendance through the generation of publicity, promotion of the arts and cultural events and construction, maintenance, and operation of facilities for civic and cultural activities. These funds must be spent by the City within two years of receipt. Uses of the 65% portion include bond payments for the International African American Museum construction (\$1,016,732) and a contribution (\$500,000) to the Maintenance Fund for the South Carolina Aquarium, a facility owned by the City but operated by a non-profit. The City supports its Piccolo and MOJA festivals, along with the Farmers Market and Christmas in Charleston events at a total amount of \$750,000. The City also provides funding (\$788,255) to CARTA for the free Downtown Area Shuttle (DASH) in this fund, which encourages visitors to park in garages and take the shuttle to lessen traffic congestion. Investments in existing parks are also eligible expenses, and \$265,000 is budgeted for repairs and renovations at Brittlebank Park, Waterfront Park, and Wragg Square. The total expenditure budget for 2026 is \$11,897,271, an increase of \$489,245.

The City awards a portion of the 65% Accommodations Tax funding to local non-profit arts groups, festivals, events and facilities through an annual application process that is incorporated into the City-wide budget process. Applicants must show a clear link to promoting or increasing tourism and provide finan-



cial and operating data that shows that the organization can undertake and administer the project according to state statutes. The grant process usually takes place over the Summer so that applications can be reviewed and awards decided prior to the finalization of the budget in December. Total funds budgeted for these grants for 2026 is \$2,500,000.

State Accommodations Tax Fund



In 2023, the state legislature amended the state code governing the use of State Accommodations Tax to allow up to 15% of revenues be used for workforce housing. The City has begun efforts to meet reporting and planning requirements. The 2026 budget includes \$1,740,000 to be used for workforce housing, as defined by the legislation, and intends to set these funds aside until the eligible use expires in 2030.

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

Stormwater Utility Fee Fund

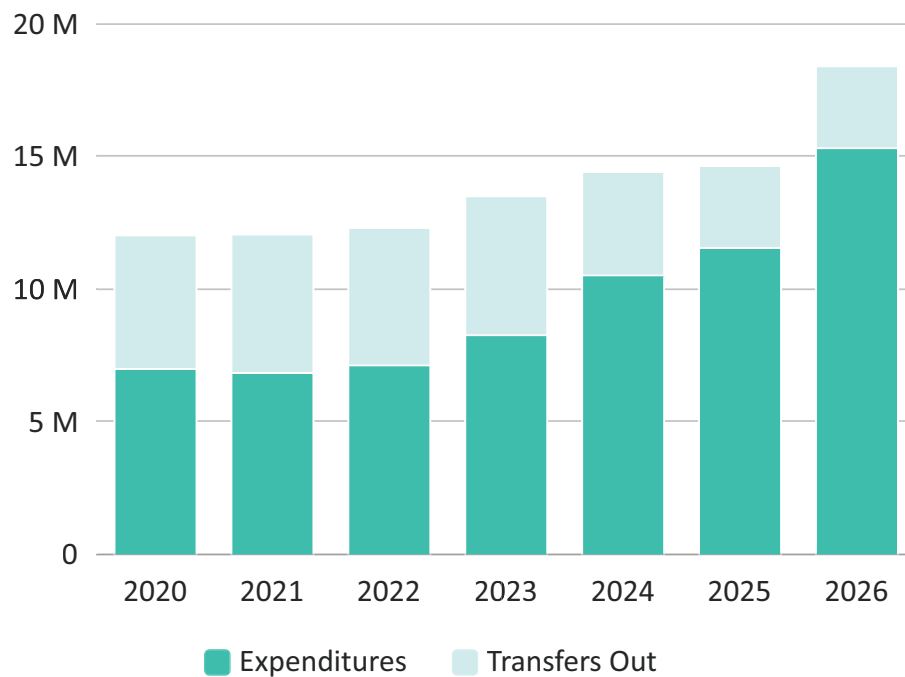
Stormwater fees are used for maintenance, repair, management, operation, improvement, planning, engineering, construction, and administration of the stormwater drainage system. The Department of Stormwater Management plans and manages stormwater projects and performs day-to-day operations and cleans pipes, inlets and ditches for the drainage systems to operate effectively, while the Department



of Development Services perform stormwater infrastructure management and ensure quality stormwater review for public and private engineering projects. Expenditures in this fund are based on the amount of revenue received from the Stormwater Utility Fee. The total expenditure and transfers out budget for 2026 is \$18,437,711, an increase of \$698,617 or 3.9%. The Stormwater Utility Fee Fund is balanced each year by a transfer in from the Drainage Fund or a transfer out to the Drainage Fund, depending on actual expenditures, resulting in fund balance of zero in this fund at year-end. This is because one of the purposes of the Stormwater Fee, in addition to supporting operations of Stormwater Service, is to help fund major capital drainage projects when possible. \$309,442 of this increase is attributed to the personnel and fringe-related costs. \$485,000 of the increase is for additional monies related to small stormwater system improvement projects.

The City issued a \$45,000,000 Stormwater Revenue Bond in 2012 to finance major drainage projects. In 2020 and 2021, this bond was refinanced twice to take advantage of falling interest rates. For 2026, the debt service is budgeted at \$3,086,244 in the form of a transfer out to the Drainage Fund. Lease purchase funding of \$875,000 will provide for the purchases of a Jet Vactor truck, dump truck, tractor, and excavator.

Stormwater Utility Fee Fund



CAPITAL EXPENDITURES

Only routine capital expenditure budgets are included in the General Fund and both routine and nonroutine capital expenses are budgeted in the Enterprise Funds. All other non-routine capital expenditures are budgeted in the five-year Capital Improvement Plan (CIP) included in this document. The CIP is predominantly funded by various funding sources other than the General Fund as described in the Special Revenue Funds section above and in the CIP section. The General Fund budget includes \$1,362,821 of capital expenditures, the Enterprise Fund budgets include \$1,360,600 of capital expenses, and the Stormwater Fund includes \$40,000 of capital outlay for 2026.



2026 Capital Outlay Budget					
	Furniture & Equipment	Automotive Equipment	Computer Software & Hardware	Professional Services	Total
General Fund	902,134	—	463,583	—	1,365,717
Enterprise Funds	522,600	88,000	—	750,000	1,360,600
Special Revenue Funds	—	40,000	—	—	40,000
Lease Purchase	875,000	8,915,006	1,739,025	—	11,529,031
Total	2,299,734	9,043,006	2,202,608	750,000	14,295,348

New capital equipment acquisitions at a cost of \$11,529,031 are funded through lease purchase arrangements in 2026. More discussion of the lease purchase acquisitions for 2026 is included in the functional expenditure discussions above. The payments for the 2026 leases, as well as for prior years' leases, are budgeted in Non-Departmental and are found in the Non-Departmental section of this book. The Lease Purchase Fund accounts for the receipts and disbursements of the annual borrowings but does not have a budget, as the intended borrowing and purchases each year are approved as part of the General Fund operating budget through the inclusion of the debt service payments. Therefore, the Lease Purchase Fund is not included in this document. The following table is a breakdown of the 2026 budgeted capital outlay for the funds reported in this document:

2026 Budgeted Capital Outlay					
	Furniture & Equipment	Automotive Equipment	Computer Software & Hardware	Professional Services	Total
General Fund					
Budget, Finance & Revenue Collections	80,000	—	—	—	80,000
Development Services	7,500	—	—	—	7,500
Executive	42,600	—	—	—	42,600
Fire	276,462	—	—	—	276,462
Information Technology	—	—	463,583	—	463,583
Parks	126,000	—	—	—	126,000
Planning & Preservation	60,000	—	—	—	60,000
Police	192,342	—	—	—	192,342
Public Service	27,000	—	—	—	27,000
Traffic & Transportation	90,230	—	—	—	90,230
Subtotal	902,134	—	463,583	—	1,365,717
Enterprise Funds					
Budget, Finance & Revenue Collections	522,600	—	—	750,000	1,272,600
Traffic & Transportation	—	88,000	—	—	88,000
Subtotal	522,600	88,000	—	750,000	1,360,600



2026 Budgeted Capital Outlay					
	Furniture & Equipment	Automotive Equipment	Computer Software & Hardware	Professional Services	Total
Special Revenue Funds					
Stormwater Management	—	40,000	—	—	40,000
Subtotal	—	40,000	—	—	40,000
Lease Purchase					
Executive	—	36,000	—	—	36,000
Fire	—	2,734,006	—	—	2,734,006
Information Technology	—	—	1,739,025	—	1,739,025
Livability & Tourism	—	27,000	—	—	27,000
Parks	—	45,000	—	—	45,000
Police	—	2,300,000	—	—	2,300,000
Public Service	—	3,773,000	—	—	3,773,000
Stormwater Management	875,000	—	—	—	875,000
Subtotal	875,000	8,915,006	1,739,025	—	11,529,031
Total	2,299,734	9,043,006	2,202,608	750,000	14,295,348



COMPARATIVE EXPENDITURE SUMMARY 2024-2026

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
Personnel	124,577,822	134,576,201	134,435,947	148,202,067
Fringe Benefits	57,789,151	65,148,260	66,795,546	71,479,066
Operating	75,912,450	89,318,076	92,293,878	97,760,627
Capital	11,779,496	2,659,707	2,530,880	1,365,717
Transfers Out	3,865,337	2,120,329	1,919,378	1,826,832
General Fund Total	273,924,256	293,822,573	297,975,629	320,634,309
Enterprise Funds				
Angel Oak Fund	460,712	621,683	568,110	655,655
City Market Fund	2,489,974	3,595,850	2,972,950	2,835,723
JPR, Jr. Ballpark Fund	1,991,296	1,496,369	1,262,613	951,935
Municipal Golf Course Fund	3,916,222	4,061,500	4,038,733	4,412,152
Old Slave Mart Museum Fund	238,240	455,000	360,003	405,000
Parking Facilities Fund	29,591,254	45,284,421	35,881,681	51,109,383
Enterprise Funds Total	38,687,698	55,514,823	45,084,090	60,369,848
Special Revenue Funds				
State Accommodations Tax Fund	10,314,407	11,408,026	9,264,846	11,897,271
Hospitality Fee Fund	53,977,342	31,220,000	30,323,428	30,791,827
Municipal Accom Fee - Capital Improvements	1,469,244	9,861,414	9,480,498	8,330,963
Municipal Accom Fee - Property Tax Relief	6,458,594	6,696,304	6,697,154	6,770,000
Stormwater Utility Fund	14,455,044	17,739,094	14,679,093	18,437,711
Special Revenue Funds Total	86,674,630	76,924,838	70,445,019	76,227,772
Total	399,286,583	426,262,234	413,504,738	457,231,929



COMPARATIVE EXPENDITURE DETAIL 2024-2026

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
General Government				
Personnel	15,591,067	16,732,234	16,402,462	16,773,203
Fringe Benefits	9,841,488	10,670,478	10,731,046	11,472,799
Operating	27,671,529	29,080,708	29,011,979	29,872,136
Capital	10,236,609	267,893	174,807	505,683
Transfers Out	—	—	—	—
TOTAL	63,340,692	56,751,313	56,320,294	58,623,821
Public Safety				
Personnel	82,048,769	88,328,545	89,514,056	97,404,467
Fringe Benefits	35,419,093	40,089,890	41,870,895	44,453,977
Operating	16,714,434	21,379,078	22,394,464	24,369,516
Capital	593,463	1,808,320	1,680,167	559,034
Transfers Out	39,093	—	—	—
TOTAL	134,814,851	151,605,833	155,459,582	166,786,994
Public Service				
Personnel	7,653,770	7,808,948	7,753,687	8,710,368
Fringe Benefits	3,424,277	4,194,144	4,158,450	4,462,172
Operating	7,989,920	8,504,073	7,692,012	8,740,992
Capital	113,296	323,169	418,916	27,000
Transfers Out	—	—	—	—
TOTAL	19,181,263	20,830,334	20,023,065	21,940,532
Urban & Community Development				
Personnel	3,662,471	3,848,480	3,774,902	4,414,043
Fringe Benefits	1,445,529	1,739,837	1,735,926	1,898,111
Operating	339,979	1,192,220	1,022,844	682,465
Capital	—	7,500	—	60,000
Transfers Out	—	—	—	—
TOTAL	5,447,979	6,788,037	6,533,672	7,054,619
Culture & Recreation				
Personnel	13,701,147	15,972,943	15,123,347	18,256,590
Fringe Benefits	6,908,271	7,480,798	7,328,674	8,021,002
Operating	7,292,018	9,302,700	7,636,673	9,846,856
Capital	836,129	252,825	256,990	206,000
Transfers Out	—	—	—	—
TOTAL	28,737,565	33,009,266	30,345,684	36,330,448



COMPARATIVE EXPENDITURE DETAIL 2024-2026

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Community Promotions				
Personnel	777,548	806,577	798,850	1,010,684
Fringe Benefits	339,754	444,615	469,322	512,000
Operating	404,452	527,888	428,334	561,311
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	1,521,755	1,779,080	1,696,506	2,083,995
Health & Welfare				
Personnel	577,318	563,574	557,747	1,011,985
Fringe Benefits	176,968	268,451	237,579	380,398
Operating	346,251	600,705	502,865	879,196
Capital	—	—	—	8,000
Transfers Out	—	—	—	—
TOTAL	1,100,537	1,432,730	1,298,191	2,279,579
Business Development & Assistance				
Personnel	565,732	514,900	510,896	620,727
Fringe Benefits	229,249	260,047	263,654	278,607
Operating	92,363	299,125	143,789	308,700
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	887,344	1,074,072	918,339	1,208,034
Other Financing Sources (Uses)				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	—	—	—	—
Capital	—	—	—	—
Transfers Out	3,826,244	2,120,329	1,919,378	1,826,832
TOTAL	3,826,244	2,120,329	1,919,378	1,826,832
Debt Service				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	15,062,397	18,431,579	23,460,918	22,499,455
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	15,062,397	18,431,579	23,460,918	22,499,455



COMPARATIVE EXPENDITURE DETAIL 2024-2026

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Enterprise				
Operating	—	—	—	—
TOTAL	—	—	—	—
Not Used				
Personnel	—	—	—	—
Fringe Benefits	4,522	—	—	—
Operating	(893)	—	—	—
TOTAL	3,629	—	—	—
General Fund Total	273,924,256	293,822,573	297,975,629	320,634,309
Enterprise Funds				
Angel Oak Fund				
Personnel	112,954	156,515	154,550	233,821
Fringe Benefits	53,595	98,127	85,245	119,478
Operating	294,163	367,041	328,315	302,356
Capital	—	—	—	—
Transfers Out	—	—	—	—
TOTAL	460,712	621,683	568,110	655,655
City Market Fund				
Personnel	792,194	788,731	807,750	848,843
Fringe Benefits	—	—	—	—
Operating	1,402,107	2,188,779	1,823,850	1,678,084
Capital	—	560,000	341,350	—
Transfers Out	295,672	58,340	—	308,796
TOTAL	2,489,974	3,595,850	2,972,950	2,835,723
JPR, Jr. Ballpark Fund				
Personnel	50,947	50,853	52,550	51,892
Fringe Benefits	22,264	21,265	22,678	22,494
Operating	806,290	882,221	887,785	782,519
Capital	1,016,765	447,000	204,570	—
Transfers Out	95,030	95,030	95,030	95,030
TOTAL	1,991,296	1,496,369	1,262,613	951,935
Municipal Golf Course Fund				
Personnel	1,369,105	1,349,655	1,386,875	1,482,982
Fringe Benefits	657,368	580,987	636,266	649,772
Operating	1,666,398	2,001,775	2,014,476	2,278,282
Capital	222,235	—	—	—



COMPARATIVE EXPENDITURE DETAIL 2024-2026

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Transfers Out	1,116	129,083	1,116	1,116
TOTAL	3,916,222	4,061,500	4,038,733	4,412,152
Old Slave Mart Museum Fund				
Personnel	8,877	9,637	9,000	128,436
Fringe Benefits	2,254	44,120	30,449	78,285
Operating	227,109	307,559	226,870	83,555
Capital	—	—	—	—
Transfers Out	—	93,684	93,684	114,724
TOTAL	238,240	455,000	360,003	405,000
Parking Facilities Fund				
Personnel	4,841,333	6,359,170	4,877,143	6,103,950
Fringe Benefits	738,586	1,202,412	1,137,223	1,343,899
Operating	10,569,273	19,529,160	18,105,594	22,779,034
Capital	1,465,635	920,085	677,497	1,360,600
Transfers Out	11,976,427	17,273,594	11,084,224	19,521,900
TOTAL	29,591,254	45,284,421	35,881,681	51,109,383
Enterprise Funds Total	38,687,698	55,514,823	45,084,090	60,369,848
Special Revenue Funds				
State Accommodations Tax Fund				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	6,592,458	8,245,218	6,082,038	9,000,755
Capital	—	—	—	—
Transfers Out	3,721,949	3,162,808	3,182,808	2,896,516
TOTAL	10,314,407	11,408,026	9,264,846	11,897,271
Hospitality Fee Fund				
Personnel	159,755	156,818	81,770	154,696
Fringe Benefits	69,864	71,697	53,265	73,944
Operating	8,404,466	8,195,301	7,892,535	8,205,407
Capital	—	—	—	—
Transfers Out	45,343,257	22,796,184	22,295,858	22,357,780
TOTAL	53,977,342	31,220,000	30,323,428	30,791,827
Municipal Accommodations Tax Fund				
Personnel	—	—	—	—
Fringe Benefits	—	—	—	—
Operating	54,688	59,500	61,200	61,200
Capital	—	—	—	—



COMPARATIVE EXPENDITURE DETAIL 2024-2026

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Transfers Out	7,873,150	16,498,218	16,116,452	15,039,763
TOTAL	7,927,837	16,557,718	16,177,652	15,100,963
Stormwater Utility Fund				
Personnel	4,018,524	4,468,358	4,333,585	4,992,591
Fringe Benefits	1,747,203	2,571,196	2,398,885	2,642,649
Operating	4,033,699	7,332,796	4,458,482	7,676,247
Capital	756,449	285,000	406,397	40,000
Transfers Out	3,899,168	3,081,744	3,081,744	3,086,224
TOTAL	14,455,044	17,739,094	14,679,093	18,437,711
Special Revenue Funds Total	86,674,630	76,924,838	70,445,019	76,227,772
Total	399,286,583	426,262,234	413,504,738	457,231,929



PERFORMANCE MEASURES

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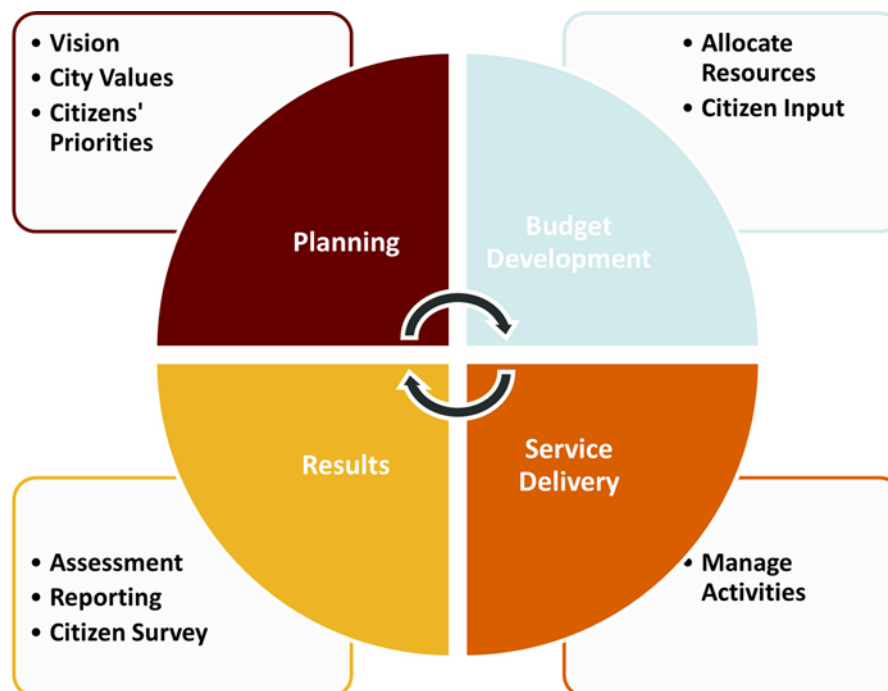


PERFORMANCE MANAGEMENT

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

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

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





PLANNING

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

Workload

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

Efficiency

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

Effectiveness

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

The City of Charleston has adopted approximately 350 performance measures to assess results achieved through services and programs within the operating and support divisions. Of the 224 of those published in the Budget Book, 172 are Workload indicators, 27 are Efficiency indicators and 25 are Effectiveness indicators. Each department is responsible for tracking and compilation of the data to report the accomplishments on a monthly, quarterly, or annual basis. The system is designed to enable departments to systematically measure results and make timely adjustments to management, financial allocations, or measures themselves when results are below expected performance levels.

Key Performance Indicators (KPIs) have been established from the individual Department Performance Measures to quantify achievements in each of the City's five value areas. There are 47 KPIs which highlight the efficiency and effectiveness of the programs.

BUDGET DEVELOPMENT

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

SERVICE DELIVERY

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

RESULTS

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



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

- Organizational Chart – outlines the division structure within the department.
- Mission Statement – the statement identifies the specific purpose for the department. Each department, as part of their internal strategic planning, develops a mission statement.
- Department/Cost Center Overview – A brief statement of the purpose of the Department or Cost Center.
- Core Responsibilities – A listing of the functional areas of the Department or Cost Center.
- Accomplishments – Highlighting up to five accomplishments or achievements for each Department.
- Performance Measures – At the Department level, the performance measures provide the City Value that the Strategic Priority is tied to. The type of measurement is workload, efficiency, or effectiveness. The Measures include goals and actuals for 2023-2025 and the goal for the budget year 2026.
- New Initiatives – Up to five new goals, new services, or services which replace existing services for the Department for the upcoming budget year.
- Expenditures – The budget for the Department summarized by major category of expenditure, budgeted fund, and cost center, and Cost Center expenditures listed by major category and each budgeted fund. Per Capita calculations are also included.
- Authorized Full Time Equivalents (FTEs) – Total number of personnel listed, with an employee working 1,950 hours throughout the year counting as 1 FTE.



KEY PERFORMANCE INDICATORS

Mission

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

Vision

Charleston is a City that believes it can be:

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

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



Citizens

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

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

Measure	FY 2024 Actual	FY 2025 Goal	FY 2025 Actual	Goal Status X if met	FY 2026 Goal
Average number of days to process an invoice	30.0	30.0	0.0		30.0
Average number of days to obtain City Council approval of previous City Council meeting minutes	14.0	14.0	19.7		20.0
Community Risk Reduction Activities/events	506	600	595		625
Number of Police community presentations and events	51	200	70		200
Number of youth engagement activities	121	200	180		200

* Invoice received date in Workday is not required, data is not available. Will resume the count in 2026



Public Safety

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

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

Measure	FY 2024 Actual	FY 2025 Goal	FY 2025 Actual	Goal Status X if met	FY 2026 Goal
Total number of hours spent conducting training	141,030.11	150,000.00	144,717.00		160,000.00
Total number of drill hours conducted for special teams (HAZMAT, Marine, Tech. Rescue)	16,963.00	7,300.00	5,480.00		7,500.00
Civilians - Fire-related deaths	0	0	2		0
Percentage of time fire department arrives on scene in 8 minutes or less within city limits (dispatch to arrival of first unit)	83.6%	90.0%	85.0%		90.0%
Firefighters - Flood-related injuries	0	0	0	X	0
Civilians - Flood-related injuries	0	0	0	X	0
Percentage of sworn officers engaged in direct community service through patrol and investigative activities	100.00%	100.00%	100.00%	X	100.00%
Percentage of incidents for Part One Index Violent Crimes compared to previous year	-1.00%	-5.00%	-2.00%		-5.00%
Percentage of incidents for Part One Index Property Crimes compared to previous year	2.00%	-5.00%	-6.00%	X	-5.00%
Number of complaints reported to the Professional Standards Office per 1,000 citizens	29	15	25		15
Total number of use of force complaints compared to the total number of arrests	0.00%	0.15%	0.00%	X	0.00%
Percentage of building inspections completed within 24 hours of request	79.8%	90.0%	94.0%	X	90.0%
Average time of repair (hours) of traffic signal malfunctions (from time reported to time repaired)	1.00	2.00	1.29	X	2.00
Average time of repair (days) of missing or damaged priority signage (excludes nights and weekends)	5.00	4.00	4.50		4.00

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



Quality Services

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

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

Measure	FY 2024 Actual	FY 2025 Goal	FY 2025 Actual	Goal Status X if met	FY 2026 Goal
Number of on-the-job OSHA recordable injuries	125	115	117		115
General Government Bond Rating for Moody's	AAA Stable	AAA Stable	AAA Stable	X	AAA Stable
General Government Bond Rating for Standard & Poor's	AAA Stable	AAA Stable	AAA Stable	X	AAA Stable
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	X	Yes
Independent Auditor's unqualified opinion	Yes	Yes	Yes	X	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes			Yes
Average amount of time (hours) for Records Management to respond to internal inquiries from City Departments	0.29	0.00	0.00	X	0.00
Average number of days to complete the pre-employment process (from selection date to clearance date)	10	10	25		18
Voluntary employee turnover rate	9.92%	10.15%	9.67%	X	9.00%
Reduction in voluntary employee turnover rate	2%	1%	-5%		6%
Total % of Enterprise Resource Planning (ERP) System availability(excluding scheduled downtime)	99.76%	99.90%	99.95%	X	100.00%
Total % of Microsoft Servers system availability	99.97%	99.90%	100.00%	X	100.00%
Average days to complete a requested building maintenance work order	24.1	24.0	32.5		24.0
Average days to complete a preventative maintenance work order	7.64	12.00	10.76	X	11.00
Average cost per completed building maintenance work order	\$497.11	\$600.00	\$662.28		\$700.00
Percentage of garbage routes completed on time (by 5:00pm)	98.5%	98.0%	98.0%	X	98.0%
Percentage of potholes repaired within 48 hours	100.0%	99.0%	99.0%	X	99.0%
Average time of repair (hours) of parking meters (from time reported to time repaired)	22.00	12.00	25.87		12.00

* GFOA Certification not yet announced as of publication of the Budget Book.

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



Physical Place

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

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

Measure	FY 2024 Actual	FY 2025 Goal	FY 2025 Actual	Goal Status X if met	FY 2026 Goal
Number of houses sold to first-time homebuyers	7	10	3		12
Number of homes rehabilitated with public funds	6	40	31		25
Number of homes both rental and homeownership constructed in the most recent program year.	270	134	160	X	191
Litter index (Keep America Beautiful scale with 1.0 ranking best, and 4.0 ranking worst)	1.67	1.60	1.60	X	1.50
Tree City USA Award	Yes	Yes	Yes	X	Yes
Keep America Beautiful - President's Circle Award	Yes	Yes	Yes	X	Yes



Regional Partnerships

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

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

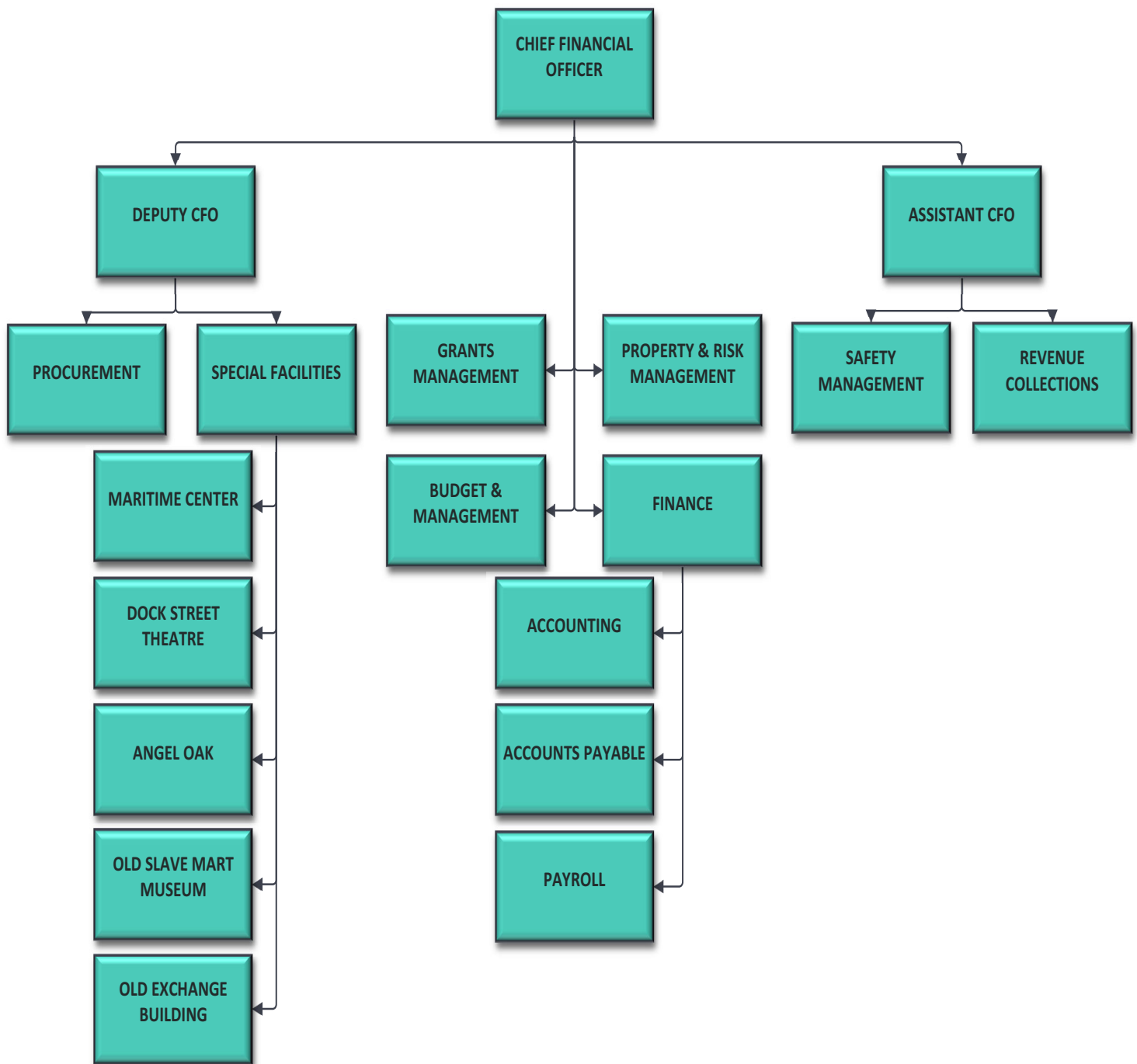
Measure	FY 2024 Actual	FY 2025 Goal	FY 2025 Actual	Goal Status X if met	FY 2026 Goal
Automatic Aid provided	1,017	1,100	742		1,100
Automatic Aid received	1,056	1,000	1,908	X	1,000
Mutual aid provided	118	150	53		150
Mutual aid received	144	100	8		100



BUDGET, FINANCE & REVENUE COLLECTIONS

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Maintain AAA/Aaa rating from both Standard & Poor's (AAA) and Moody's (Aaa) rating agencies.
- Achieve the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 36th consecutive year and the GFOA Distinguished Budget Presentation Award for the 25th consecutive year, including a special recognition for the capital program.
- Replaced 30 Job Hazard Analysis with more user-friendly picture and written based Safe Work Practices (SWP) across three departments Parks (10), Public Service (15), Traffic & Transportation (5) that can be utilized in classroom and outdoor settings for demonstration and understanding by instructors and employees alike.
- Updated the State Accommodations Tax grant process to include review of applications by an independent review group and include a scoring metric based on tourism impact with data provided by the College of Charleston, providing a more fair and objective grant award process.

PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to process an invoice ¹	30.0	30.0	30.0	30.0	30.0	0.0	30.0



- 1 Invoice received date in Workday was not required, data is not available. Will resume the count in 2026.

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Checks Issued	12,000	10,802	12,000	8,474	3,000	10,008	10,500
P-Card total dollar amount	\$2,700,000	\$3,349,401	\$3,000,000	\$3,768,510	\$3,700,000	\$4,013,186	\$4,000,000

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of residential parking permits processed	9,500	7,206	9,500	6,659	6,659	6,432	6,500

City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
General Government Bond Rating for Moody's	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable
General Government Bond Rating for Standard & Poor's	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable	AAA Stable
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Independent Auditor's unqualified opinion	Yes	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting ²	Yes	Yes	Yes	Yes	Yes		Yes



2 GFOA Certification not yet announced as of publication of the Budget Book.

City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent change in injuries compared to previous year	-6.0%	-22.7%	-6.0%	5.0%	-4.0%	-8.3%	-8.3%
Percent change in OSHA recordable injuries compared to previous year	-3.0%	-18.1%	-3.0%	-5.0%	-8.0%	-6.4%	-6.4%

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of on-the-job injuries	150	150	140	157	150	144	150
Number of on-the-job OSHA recordable injuries	90	131	90	125	115	117	115
Percentage of cases where injured employee and Workers Compensation Program Administrator are contacted within 24 hours of on-the-job reported injury	97.0%	87.2%	97.0%	74.0%	85.0%	78.0%	85.0%
Productivity days lost due to on-the-job injury	1,500	1,409	1,300	1,190	1,000	1,200	1,000
Productivity days transferred or restricted due to on-the-job injury	2,000	1,761	1,650	1,923	1,500	2,844	1,500



NEW INITIATIVES FOR 2026

- Maintain AAA/Aaa rating from both Standard & Poor's (AAA) and Moody's (Aaa) rating agencies.
- Achieve the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 37th consecutive year and the GFOA Distinguished Budget Presentation Award for the 26th consecutive year.
- Begin to update Key Performance Indicators City-wide and to incorporate more performance metric review into budget and financial decision-making.
- Implement the Accounting Center module with Workday ERP to streamline accounting functions and processes within the City.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	9,109,319	10,460,137	9,123,870	11,236,469
Fringe Benefits	2,159,406	2,681,712	2,583,970	2,929,693
Operating	16,135,500	16,790,540	16,512,644	16,613,829
Capital	1,912,260	1,465,667	408,217	1,352,600
TOTAL	29,316,485	31,398,056	28,628,701	32,132,591

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	15,668,121	15,751,182	15,905,248	17,438,622
General Fund Subtotal	15,668,121	15,751,182	15,905,248	17,438,622
Enterprise Funds				
401 Angel Oak Fund	460,712	621,683	568,110	655,655
410 City Market Fund	2,117,393	3,034,620	2,470,060	2,341,671
430 Old Slave Mart Museum Fund	238,240	361,316	266,319	290,276
435 Parking Facilities Fund	10,832,020	11,629,255	9,418,964	11,406,367
Enterprise Funds Subtotal	13,648,365	15,646,874	12,723,453	14,693,969
TOTAL	29,316,485	31,398,056	28,628,701	32,132,591

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
130000 Budget & Finance Administration	2,820,676	1,221,686	1,234,446	1,430,195
131100 Payroll	231,255	459,415	493,621	496,935
131200 Accounts Payable	183,404	438,094	441,368	440,755
131400 Accounting	888,045	1,343,106	1,376,214	1,534,801
132000 Revenue Collections	1,571,312	1,852,717	1,700,786	2,031,057
133000 Budget & Management	541,281	641,989	585,466	793,817
134000 Procurement	774,382	783,320	896,036	881,501
135000 Property & Risk Management	16,475,471	17,664,666	16,077,707	18,001,045
151000 Safety Management	515,328	561,256	556,300	597,185
152000 Grants Management	126,334	376,091	377,479	392,718
530000 Special Facilities	5,188,996	6,055,716	4,889,278	5,532,582
TOTAL	29,316,485	31,398,056	28,628,701	32,132,591
AUTHORIZED FULL-TIME EQUIVALENTS	90.67	90.67	90.67	92.60
Per Capita	180.41	189.93	173.17	192.30



COST CENTER: Budget & Finance Administration

FUNCTION: General Government

COST CENTER OVERVIEW

Budget and Finance Administration consists of the City's Chief Financial Officer, deputy and assistant Chief Financial Officers and all other administrative staff who oversee and support all facets of the department's operations and the personnel in its various divisions. Personnel in this division supervises and manages the maintenance and expansion of the City's new Enterprise Resource Planning (ERP) system, Workday.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,820,676	1,221,686	1,234,446	1,430,195
General Fund Subtotal	2,820,676	1,221,686	1,234,446	1,430,195
TOTAL	2,820,676	1,221,686	1,234,446	1,430,195

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	704,518	567,011	488,015	601,099
Fringe Benefits	222,744	275,845	215,571	231,784
Operating	1,893,413	378,830	530,860	597,312
TOTAL	2,820,676	1,221,686	1,234,446	1,430,195
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	17.36	7.39	7.47	8.56



COST CENTER: Payroll

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	231,255	459,415	493,621	496,935
General Fund Subtotal	231,255	459,415	493,621	496,935
TOTAL	231,255	459,415	493,621	496,935

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	81,966	251,050	255,450	259,505
Fringe Benefits	68,203	118,258	125,258	126,266
Operating	81,085	90,107	112,913	111,164
Capital	—	—	—	—
TOTAL	231,255	459,415	493,621	496,935
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	1.42	2.78	2.99	2.97



COST CENTER: Accounts Payable
FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	183,404	438,094	441,368	440,755
General Fund Subtotal	183,404	438,094	441,368	440,755
TOTAL	183,404	438,094	441,368	440,755

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	81,453	281,888	281,965	281,137
Fringe Benefits	81,401	140,096	147,222	146,278
Operating	20,550	16,110	12,181	13,340
TOTAL	183,404	438,094	441,368	440,755
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	1.13	2.65	2.67	2.64



COST CENTER: Accounting

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Accounting/Audit – Responsible for the prompt and accurate collection of all monies owed the City, disbursement of funds pursuant to the direction of the CFO or the Ways and Means Committee, preparation of the Annual Comprehensive Financial Report (ACFR), and professional liaison with the City's independent external auditor.
- Debt Management – Responsible for payment of scheduled debt interest and principal; facilitate refinancing or restructuring current debt and ensuring debt limits are not exceeded.
- Cash Management - Monitor available cash balances and provide for investment of funds.
- Capital - Responsible for capital project accounting and reporting of capital assets.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	888,045	1,343,106	1,376,214	1,534,801
General Fund Subtotal	888,045	1,343,106	1,376,214	1,534,801
TOTAL	888,045	1,343,106	1,376,214	1,534,801

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,005,674	676,859	678,150	911,214
Fringe Benefits	348,932	344,134	341,072	400,035
Operating	(466,561)	322,113	356,992	223,552
TOTAL	888,045	1,343,106	1,376,214	1,534,801
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	11.00	11.00
Per Capita	5.46	8.12	8.32	9.19

**COST CENTER:** Revenue Collections**FUNCTION:** General Government**COST CENTER OVERVIEW**

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

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

CORE RESPONSIBILITIES

- Revenue Collections is responsible for collecting and enforcing the collection of the following fees and issuing licenses when applicable: business license, permit, hospitality taxes, tourism taxes, and franchise fees.
- Assist the Permit Center through the collection of short-term rental and planning and zoning fees created through Energov.
- Management of the Customer Self Service Portal (CSS) that allows citizens and businesses to apply for and pay for various permits and licenses.
- Revenue Collections - Parking Facilities is responsible for the collection of parking fines, residential decal fees, prepaid meter fees, dumpster permits, issue prepaid Smart Cards and process administrative hearing decisions for parking citations.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,134,701	1,169,879	1,157,328	1,307,563
General Fund Subtotal	1,134,701	1,169,879	1,157,328	1,307,563
Enterprise Funds				
435 Parking Facilities Fund	436,612	682,838	543,458	723,494
Enterprise Funds Subtotal	436,612	682,838	543,458	723,494
TOTAL	1,571,312	1,852,717	1,700,786	2,031,057

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	936,912	988,201	924,150	1,092,767
Fringe Benefits	441,163	507,219	512,509	576,620
Operating	193,238	351,630	258,460	361,670
Capital	—	5,667	5,667	—
TOTAL	1,571,312	1,852,717	1,700,786	2,031,057
AUTHORIZED FULL-TIME EQUIVALENTS	19.00	19.00	19.00	20.00
Per Capita	9.67	11.21	10.29	12.16



COST CENTER: Budget & Management

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	541,281	641,989	585,466	793,817
General Fund Subtotal	541,281	641,989	585,466	793,817
TOTAL	541,281	641,989	585,466	793,817

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	389,835	400,523	390,010	536,733
Fringe Benefits	146,895	212,221	189,581	228,814
Operating	4,551	29,245	5,875	28,270
TOTAL	541,281	641,989	585,466	793,817
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	3.33	3.88	3.54	4.75



COST CENTER: Procurement

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	774,382	783,320	896,036	881,501
General Fund Subtotal	774,382	783,320	896,036	881,501
TOTAL	774,382	783,320	896,036	881,501

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	373,239	390,030	393,000	403,400
Fringe Benefits	156,291	168,627	176,611	178,951
Operating	244,852	224,663	326,425	299,150
TOTAL	774,382	783,320	896,036	881,501
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	5.00
Per Capita	4.77	4.74	5.42	5.28

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

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

CORE RESPONSIBILITIES

- Collaborate with City department directors, legal counsel, project partners, and public officials regarding strategic real estate development and transactions to accomplish the goals and objectives of the City.
- Manage agreements affecting the use of City owned property and properties owned by third parties that are used by the City.
- Negotiate terms, draft contracts, and coordinate property related transactions including acquisitions, sales, leases, easements, maintenance agreements, and licenses.
- Oversee property, auto, and liability insurance policies and claims management.
- Support City and partner real estate development projects through use planning, acquisitions, site selection, and risk management.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	6,080,063	6,718,249	7,202,201	7,318,172
General Fund Subtotal	6,080,063	6,718,249	7,202,201	7,318,172
Enterprise Funds				
435 Parking Facilities Fund	10,395,408	10,946,417	8,875,506	10,682,873
Enterprise Funds Subtotal	10,395,408	10,946,417	8,875,506	10,682,873
TOTAL	16,475,471	17,664,666	16,077,707	18,001,045

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,561,234	4,693,862	3,548,125	4,483,269
Fringe Benefits	127,780	131,682	137,500	141,241
Operating	11,637,165	12,089,122	12,392,082	12,103,935
Capital	1,149,292	750,000	—	1,272,600
TOTAL	16,475,471	17,664,666	16,077,707	18,001,045
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	101.39	106.85	97.25	107.73



COST CENTER: Safety Management

FUNCTION: General Government

COST CENTER OVERVIEW

Safety Management plans, creates, reviews, implements, and oversees occupational safety and health training programs to ensure a safe and healthy work environment for all employees in accordance with local, state, and federal regulatory agencies.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	515,328	561,256	556,300	597,185
General Fund Subtotal	515,328	561,256	556,300	597,185
TOTAL	515,328	561,256	556,300	597,185

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	299,827	295,990	291,400	314,147
Fringe Benefits	125,788	132,676	135,186	140,873
Operating	89,713	132,590	129,714	142,165
TOTAL	515,328	561,256	556,300	597,185
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	3.17	3.40	3.37	3.57



COST CENTER: Grants Management

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Research funding opportunities for priority projects and programs.
- Work with City departments and community partners to collect content for the grant application.
- Submit competitive grant applications, track and communicate award announcements.
- Execute grant agreements, oversee project implementation, lead reporting and compliance requirements.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	126,334	376,091	377,479	392,718
General Fund Subtotal	126,334	376,091	377,479	392,718
TOTAL	126,334	376,091	377,479	392,718

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	74,633	258,922	261,750	268,581
Fringe Benefits	49,364	107,570	112,618	114,462
Operating	2,338	9,599	3,111	9,675
TOTAL	126,334	376,091	377,479	392,718
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	0.78	2.27	2.28	2.35



COST CENTER: Special Facilities
FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Special Facilities is an arm of the Budget Finance Revenue and Collections (BFRC) Department. Special Facilities provides overall management and coordination of operations for one South Carolina State Facility and five important City of Charleston facilities. Each site welcomes weekly visitors to see their majestic views and learn of their unique U.S. history. These sites enhance the city's overall beauty by offering arts, history and grand views and are available to rent for special events.

CORE RESPONSIBILITIES

- The Charleston Maritime Center (CMC) is a short-term stay marina with close proximity to the ocean that hosts transient boaters, tour boats and charter boats making it a popular choice of "port call". CMC is also the port of choice for visiting Tall Ships to educate the public through programs aimed to raise awareness and educate about various tall ships. The marina provides affordable short-term stays, fuel, and pump out for local and out-of-town boaters, so that they may enjoy the Charleston area and surrounding waterways. CMC also provides direct waterfront access for locals for those not boating. Each individual tour company provides a unique experience ranging from sailing tours, power cruises, catamaran trips and taxi services. Most tours have themed narration of history, nature, ghost and sunset.
- Charleston's Historic Dock Street Theatre is one of the City's premier performing art venues. The theatre operates year-round to showcase a variety of productions produced by local arts groups, touring companies and City of Charleston events, like the MOJA Arts Festival and Piccolo Spoleto. The venue also provides rental space for private events and meetings. This historic building is open Monday through Friday as a tourist destination for those interested in learning more about the history of this outstanding facility.
- The Angel Oak Park is located on Johns Island where you can find what is known as "A Lowcountry Treasure." With upwards of 400,000 visitors per year, this Southern Live Oak Tree is a historical site and focal point of one of the City of Charleston's public parks. It is considered to be the largest Live Oak Tree east of the Mississippi and is estimated to be over 400 years old.
- The Old Slave Mart Museum tells the site-specific story of Charleston's role in the domestic interstate slave trade from 1856 to 1863 with the mission to broaden the overall understanding of Charleston's role as a slave trading center during the domestic slave trade from 1808 to 1863. This enables us to reach out to our community, and all those whose ancestors' lives were shaped or changed by being brought here.
- The City Market is operated under a contractual agreement as a "public market" and provides an opportunity for vendors and small shop owners to operate small businesses.
- The Old Exchange Building is one of the three most historical Colonial Public Buildings in the United States. This National Historic Landmark is open to the public 9 a.m. to 5 p.m. daily, for public visitation.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,372,652	2,038,097	1,584,789	2,244,980
General Fund Subtotal	2,372,652	2,038,097	1,584,789	2,244,980
Enterprise Funds				
401 Angel Oak Fund	460,712	621,683	568,110	655,655



EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
410 City Market Fund	2,117,393	3,034,620	2,470,060	2,341,671
430 Old Slave Mart Museum Fund	238,240	361,316	266,319	290,276
Enterprise Funds Subtotal	2,816,345	4,017,619	3,304,489	3,287,602
TOTAL	5,188,996	6,055,716	4,889,278	5,532,582

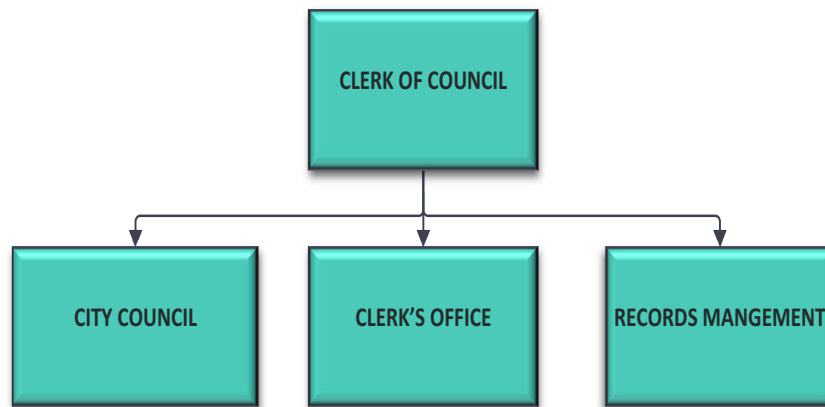
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,600,028	1,655,801	1,611,855	2,084,617
Fringe Benefits	390,844	543,384	490,842	644,369
Operating	2,435,156	3,146,531	2,384,031	2,723,596
Capital	762,968	710,000	402,550	80,000
TOTAL	5,188,996	6,055,716	4,889,278	5,532,582
AUTHORIZED FULL-TIME EQUIVALENTS	23.67	23.67	23.67	24.60
Per Capita	31.93	36.63	29.57	33.11



CLERK OF COUNCIL

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Clerk of Council Division covered meetings, recorded attendance and votes, and completed minutes for the following Committees, Boards and Commissions: City Council, Ways and Means, Accommodations Tax Advisory Committee, Design Review Board, Planning Commission, Recreation Committee, Public Safety Committee, Real Estate Committee, Human Resources Committee, Traffic and Transportation Committee, Public Works and Utilities Committee, Community Development Committee, Audit Committee, License Committee, Tourism Commission, History Commission, Ad Hoc Rules Advisory Committee, Commission on Disability Issues, Commission on Women, and Resilience and Sustainability Advisory Committee.
- Clerk of Council Division organized and held an orientation with all City Sections and Departments for new incoming Councilmembers.
- Clerk of Council Division transcribed, reviewed, and edited 564 pages of City Council Meeting minutes.
- Records Management Division completed 240 FOIA requests, 158 departmental research requests, 215 public requests for historical research, and assisted 26 in-person researchers. Staff spent 252 hours prepping, 814 hours scanning and indexing, and 727 hours reviewing digitized documents into iaFolder. Staff led 65 individual and 21 group training sessions. Staff facilitated the offsite scanning and review of 462 plan sets. The division also completed a review of all retention schedules for the City of Charleston.
- From January through June 2025, the Mapping Charleston project catalogued 1,800 archival municipal maps, plats, and plans into a public facing content management system. The grant enabled the division to acquire the content management system, which will be used outside of the grant as well. Additionally, grant funds employed a grant project archivist. The project team also included the division's Records Specialist, two student interns, and one community volunteer with general project management by the Records Manager. Mapping Charleston is the first phase of an anticipated two-part project to gain intellectual control and ultimately grant public, digital access to the City's archival municipal map and plat collection.



PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to obtain City Council approval of previous City Council meeting minutes	16.0	16.0	16.0	14.0	14.0	19.7	20.0

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of City Council meetings held	21	27	21	27	21	26	21
Number of special purpose City Board, Commission and Committee meetings held	N/A	151	150	164	150	167	150

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of boxes received by Records Management	500	90	75	90	75	277	75
Number of cubic feet of records destroyed	255	338	250	339	300	1,017	200
Time spent in EDMS preparation, digitization and review	N/A	N/A	1,920	1,817	1,500	1,793	1,800
Number of annual EDMS group training sessions	N/A	N/A	16	8	10	90	110
LCDL collections uploaded annually	N/A	N/A	4	8	4	0	5



NEW INITIATIVES FOR 2026

- Comprehensive update of the Department's Standard Operating Procedures
- Hire conservator to examine the City's collection of artwork in the historic Council Chamber to determine if any pieces need repairs or restoration
- Design an in-house style guide to standardize City Committee, Commission, and other Board agendas for consistent brand recognition and trust
- Reengage with Lowcountry Digital Library and scan, index, and upload five resources or collections for public access. Scan, index, and upload the BFRC/Revenue Collections BLCO collection (approximately 42 cubic feet) for internal City staff access.
- Catalog all historical collection finding aids and the Municipal Visual Image Collection into PastPerfect.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,086,948	1,089,019	1,101,937	1,210,382
Fringe Benefits	560,789	637,262	682,365	693,358
Operating	62,879	116,838	64,980	175,591
TOTAL	1,710,615	1,843,119	1,849,282	2,079,331

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,710,615	1,843,119	1,849,282	2,079,331
General Fund Subtotal	1,710,615	1,843,119	1,849,282	2,079,331
TOTAL	1,710,615	1,843,119	1,849,282	2,079,331

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
100000 Clerk's Office	936,405	940,379	925,973	1,036,048
101000 Records Management	309,462	337,721	348,256	405,381
102000 City Council	464,748	565,019	575,053	637,902
TOTAL	1,710,615	1,843,119	1,849,282	2,079,331
AUTHORIZED FULL-TIME EQUIVALENTS	26.25	26.00	26.40	26.40
Per Capita	10.53	11.15	11.19	12.44



COST CENTER: Clerk's Office

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	936,405	940,379	925,973	1,036,048
General Fund Subtotal	936,405	940,379	925,973	1,036,048
TOTAL	936,405	940,379	925,973	1,036,048

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	591,455	586,052	590,469	644,309
Fringe Benefits	306,188	290,687	302,851	314,479
Operating	38,763	63,640	32,653	77,260
TOTAL	936,405	940,379	925,973	1,036,048
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	10.00	10.00
Per Capita	5.76	5.69	5.60	6.20

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	309,462	337,721	348,256	405,381
General Fund Subtotal	309,462	337,721	348,256	405,381
TOTAL	309,462	337,721	348,256	405,381

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	204,784	205,759	210,353	259,947
Fringe Benefits	94,935	113,639	122,850	126,303
Operating	9,743	18,323	15,053	19,131
TOTAL	309,462	337,721	348,256	405,381
AUTHORIZED FULL-TIME EQUIVALENTS	3.25	3.00	4.40	4.40
Per Capita	1.90	2.04	2.11	2.43



COST CENTER: City Council

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	464,748	565,019	575,053	637,902
General Fund Subtotal	464,748	565,019	575,053	637,902
TOTAL	464,748	565,019	575,053	637,902

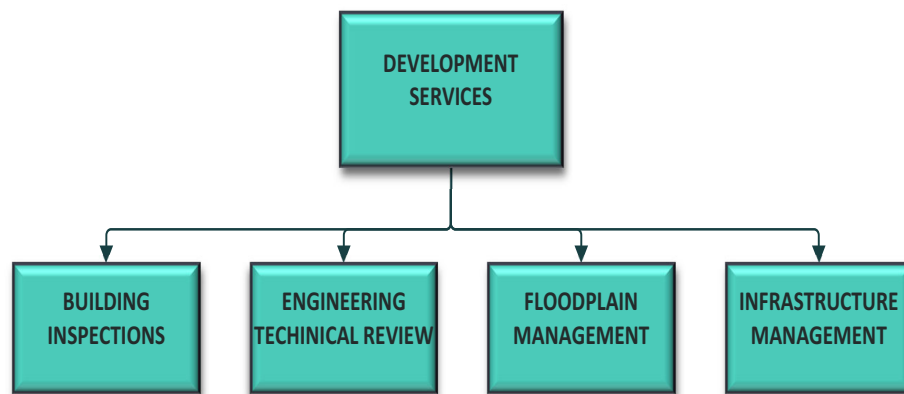
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	290,709	297,208	301,115	306,126
Fringe Benefits	159,666	232,936	256,664	252,576
Operating	14,373	34,875	17,274	79,200
TOTAL	464,748	565,019	575,053	637,902
AUTHORIZED FULL-TIME EQUIVALENTS	12.00	12.00	12.00	12.00
Per Capita	2.86	3.42	3.48	3.82



DEVELOPMENT SERVICES

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DEPARTMENT MISSION STATEMENT

Provide services to promote smart and efficient development as it relates to public safety, flooding impacts, building construction, and City infrastructure.

DEPARTMENT OVERVIEW

The Department of Development Services promotes smart and efficient development by overseeing plan reviews, permitting, and inspections for roads, stormwater systems, and buildings within the City. The Department also ensures that all floodplain management requirements are met and performs asset management for City infrastructure. The Department is comprised of the Engineering Technical Review, Infrastructure Management, Building Inspections, and Floodplain Management divisions.

CORE RESPONSIBILITIES

- Aids in the review and permitting of new development in the City as it relates to stormwater and engineering requirements.
- Aids in the stormwater and engineering aspects of construction, dedication, erosion and sediment control, and asset management within City limits.
- Administers the South Carolina Building Codes and City of Charleston Code of Ordinances pertaining to new building construction and alterations to existing buildings through the plan review and inspection processes.
- Participates in all activities related to floodplain management including, but not limited to, review of construction documents for floodplain compliance, managing FEMA buyout grants, damage assessments, Community Rating System (CRS), Hazard Mitigation Plans, and public outreach for floodplain related items.

2025 ACCOMPLISHMENTS

- Made revisions to the 2020 Stormwater Design Standards Manual to reduce complexity while maintaining a high technical standard that helps reduce flooding in specific areas.
- Transitioned the Plat Review Committee (PRC) submittals to be fully processed through the Customer Self Service (CSS) Portal.
- Adjusted pre-construction meetings to have requests be provided through the Customer Self Service (CSS) Portal instead of via email. Reviews of meeting minutes have also been adjusted to occur through the CSS Portal instead of via email.
- Successfully rebuilt the Certificate of Occupancy (CO) process and transitioned the Certificates of Construction Completion (CCC) to the Permit Center to streamline building permit closeout processes.
- Coordinated the acquisition and demolition of three properties by utilizing Federal Emergency Management Agency (FEMA) Buyout Grants to help reduce the risk of flood hazards to life and property.



PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of building inspections completed within 24 hours of request	90.0%	83.5%	90.0%	79.8%	90.0%	94.0%	90.0%

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Completed Inspections (Needs Correction, Pass, Partial Pass); Includes - Building, Electrical, Plumbing, Fuel-gas and Mechanical	30,884	33,520	30,166	33,697	30,300	36,370	32,733
Number of lot inspections for Single Family New Construction	900	1,617	900	462	415	584	526



City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total Number of Building Permits Issued (New, Addition, Alteration) Includes - Commercial Buildings, Multi-family Buildings, Foundations, Fences, Solar Panels, Pools, Single-family Homes, Towers, Stage/Platforms, Manufactured Bldgs, Retaining Walls, Roofs, Docks & Accessory Structures	4,046	5,787	5,208	5,448	4,900	4,046	5,190
Total Number of New Single Family Homes Permits Issued Includes - Detached, Duplexes & Townhomes	237	680	612	459	415	640	576
Total Number of New Commercial Building Permits Issued; Includes - Office, Retail, Factory, Institutional, Education, Assembly	65	80	72	44	40	74	67
Number of New Multi-family Unit Permits Issued (Number of Dwelling Units)	1,021	1,411	1,270	26	25	1,021	102
Number of other Permits Issued (Includes, for example, Paint and Trade Permits)	9,631	6,946	6,252	7,725	6,955	14,571	13,114



NEW INITIATIVES FOR 2026

- Develop and publish a Roadway Design Standards Manual to be utilized for projects that are proposing to dedicate roadways to the City of Charleston
- Revise positions to have a single stormwater / engineering reviewer for proposed site plans and a single stormwater / engineering inspector for construction sites to increase efficiency.
- Establish a field inspection checklist that can be utilized through EnerGov for Building Inspection employees.
- Continue to utilize FEMA Buyout Grants and research other grant opportunities related to floodplain management.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	2,295,592	3,191,486	3,109,979	3,863,729
Fringe Benefits	1,093,964	1,670,571	1,558,898	1,728,616
Operating	496,352	832,839	795,129	1,051,283
Capital	—	3,500	—	7,500
TOTAL	3,885,909	5,698,396	5,464,006	6,651,128

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,990,335	3,394,906	3,314,079	4,124,865
General Fund Subtotal	2,990,335	3,394,906	3,314,079	4,124,865
Special Revenue Funds				
276 Stormwater Utility Fund	895,574	2,303,490	2,149,927	2,526,263
Special Revenue Funds Subtotal	895,574	2,303,490	2,149,927	2,526,263
TOTAL	3,885,909	5,698,396	5,464,006	6,651,128

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
193000 Engineering Technical Review	787,644	1,690,499	1,580,739	1,745,696
195000 Floodplain Management	107,930	355,066	348,705	436,220
220000 Infrastructure Management	634,103	1,268,506	1,215,421	1,786,749
221000 Building Inspections	2,356,232	2,384,325	2,319,141	2,682,463
TOTAL	3,885,909	5,698,396	5,464,006	6,651,128
AUTHORIZED FULL-TIME EQUIVALENTS	48.00	53.00	49.00	49.16
Per Capita	23.91	34.47	33.05	39.81



COST CENTER: Engineering Technical Review

FUNCTION: General Government

COST CENTER OVERVIEW

The Engineering Technical Review Division aids in the review and permitting of new development in the City as it relates to stormwater and engineering requirements.

CORE RESPONSIBILITIES

- Ensure development activities are compliance with the Stormwater Design Standards Manual and Engineering requirements.
- Address documentation requests that come through the Freedom of Information Act (FOIA) process.
- Participate in the review of sketch plans for potential future developments to ensure that the development team is aware of the potential stormwater and engineering requirements.
- Process the Municipal Separate Storm Sewer Systems (MS4s) approvals to ensure projects are in compliance with local, state, and federal requirements as it pertains to stormwater.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	—	77,228	86,258	512,371
General Fund Subtotal	—	77,228	86,258	512,371
Special Revenue Funds				
276 Stormwater Utility Fund	787,644	1,613,271	1,494,481	1,233,325
Special Revenue Funds Subtotal	787,644	1,613,271	1,494,481	1,233,325
TOTAL	787,644	1,690,499	1,580,739	1,745,696

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	280,490	789,220	716,610	849,084
Fringe Benefits	217,226	402,888	348,892	354,971
Operating	289,928	498,391	515,237	534,141
Capital	—	—	—	7,500
TOTAL	787,644	1,690,499	1,580,739	1,745,696
AUTHORIZED FULL-TIME EQUIVALENTS	13.00	14.00	8.00	9.00
Per Capita	4.85	10.23	9.56	10.45

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

Floodplain Management coordinates City efforts to reduce the risk of property damage from flood events. This Division is involved in the review of construction documents for floodplain compliance, managing FEMA buyout grants, damage assessments, Community Rating System (CRS), Hazard Mitigation Plans, and public outreach for floodplain related items.

CORE RESPONSIBILITIES

- Manage and research various grants related to floodplain management
- Heavily participate in damage assessment efforts following major incidents related to floodplain management.
- Manage development activities' compliance with State and Federal requirements as well as City Floodplain Ordinances.
- Coordinate interdepartmental efforts with Building Inspections, Planning & Zoning, and Stormwater Management to regulate property development and maintain City infrastructure to reduce flood damage to structures.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	107,930	355,066	348,705	436,220
Special Revenue Funds Subtotal	107,930	355,066	348,705	436,220
TOTAL	107,930	355,066	348,705	436,220

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	41,263	165,879	164,944	210,127
Fringe Benefits	40,912	90,989	87,856	98,843
Operating	25,755	98,198	95,905	127,250
TOTAL	107,930	355,066	348,705	436,220
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	3.00	3.00	3.00
Per Capita	0.66	2.15	2.11	2.61

**COST CENTER: Infrastructure Management****FUNCTION: Public Safety****COST CENTER OVERVIEW**

Infrastructure Management aids in the stormwater and engineering aspects of construction, dedication, erosion and sediment control, and asset management within City limits.

CORE RESPONSIBILITIES

- Run pre-construction meetings with the City and the contractor to ensure that all requirements for closing out the City's permits are discussed.
- Perform stormwater and engineering construction inspections related for all work within City limits and City right-of-way.
- Heavily participate in the Plat Review Committee and Dedication processes.
- Ensure compliance with the 6 Minimum Control Measures in accordance with U.S. Environmental Protection Agency (EPA) and S.C. Department of Environmental Services (SCDES). These include public outreach / education, public involvement / participation, Illicit Discharge Detection and Elimination (IDDE), Construction Site Stormwater Runoff Control, Post Construction Stormwater Management, and Pollution Prevention / Good Housekeeping.
- Manages the City's assets related to stormwater and engineering. This includes storm drainage systems, roadways, and bridges.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	634,103	933,353	908,680	930,031
General Fund Subtotal	634,103	933,353	908,680	930,031
Special Revenue Funds				
276 Stormwater Utility Fund	—	335,153	306,741	856,718
Special Revenue Funds Subtotal	—	335,153	306,741	856,718
TOTAL	634,103	1,268,506	1,215,421	1,786,749

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	438,710	735,629	748,425	1,041,749
Fringe Benefits	185,923	405,817	377,821	462,215
Operating	9,470	127,060	89,175	282,785
Capital	—	—	—	—
TOTAL	634,103	1,268,506	1,215,421	1,786,749
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	10.00	14.00	13.16
Per Capita	3.90	7.67	7.35	10.69



COST CENTER: Building Inspections

FUNCTION: Public Safety

COST CENTER OVERVIEW

Building Inspections provides City residents and visitors with a safe and reliable built environment by administering the promulgated South Carolina Building Codes and City of Charleston Code of Ordinances pertaining to new building construction and alterations to existing buildings through the plan review and inspection processes. The Division is involved in all phases of residential and commercial building construction within the City of Charleston, including plan review, permit management, inspections, building code board of appeals and certificate of construction completions.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,356,232	2,384,325	2,319,141	2,682,463
General Fund Subtotal	2,356,232	2,384,325	2,319,141	2,682,463
TOTAL	2,356,232	2,384,325	2,319,141	2,682,463

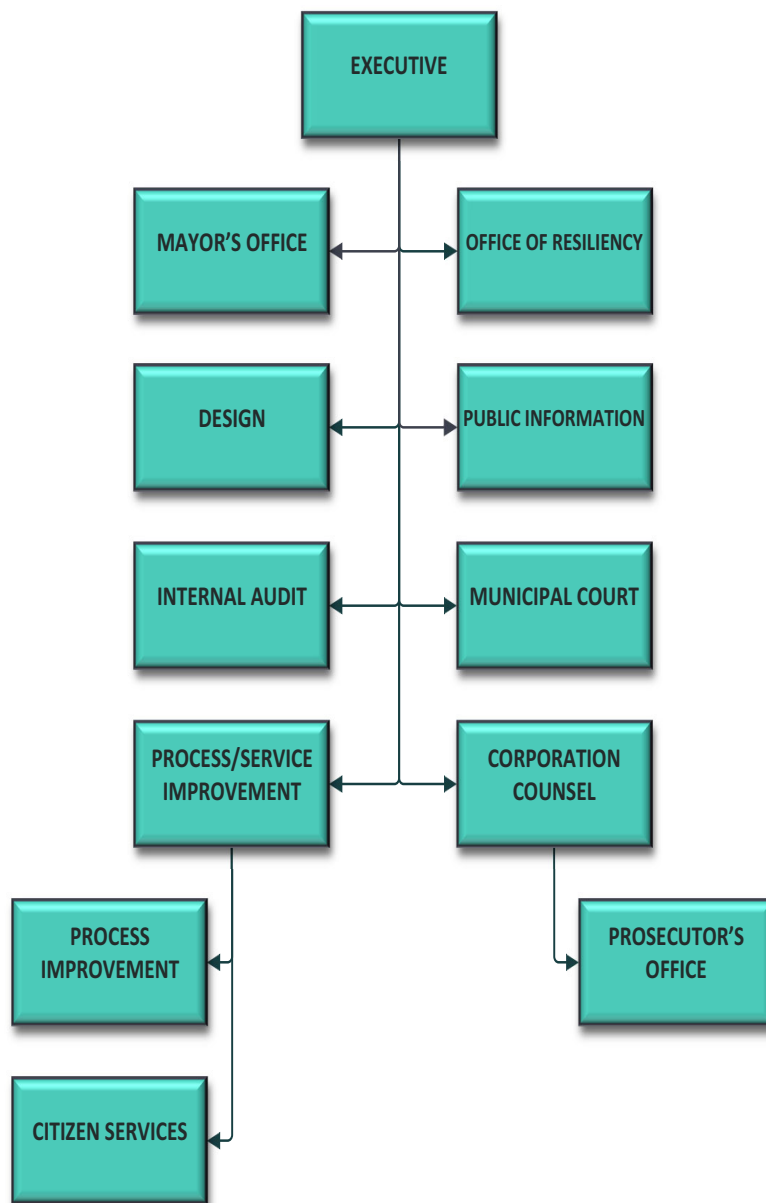
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,535,130	1,500,758	1,480,000	1,762,769
Fringe Benefits	649,903	770,877	744,329	812,587
Operating	171,199	109,190	94,812	107,107
Capital	—	3,500	—	—
TOTAL	2,356,232	2,384,325	2,319,141	2,682,463
AUTHORIZED FULL-TIME EQUIVALENTS	24.00	26.00	24.00	24.00
Per Capita	14.50	14.42	14.03	16.05



EXECUTIVE

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Executive Department oversees the work and activities of the overall City government and manages a diverse array of services within the department including Mayor's Office, Internal Auditing, Corporation Counsel, Prosecutor's Office, Municipal Court, Office of Resiliency, and Public Information.

CORE RESPONSIBILITIES

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

PERFORMANCE MEASURES

City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average talk time per call (in minutes)	1.20	1.14	0.80	1.53	1.50	2.00	2.00
Average hold time (in seconds)	15	13	15	18	15	62	45

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Citizen support center service requests received and entered into management software	17,000	16,248	17,000	17,564	20,000	22,350	23,000
Number of citizen inquiries received through the Call Center	73,000	65,509	66,000	34,893	35,000	131,000	131,300



City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days required to conduct an internal audit	120.0	120.0	120.0	120.0	120.0	75.0	75.0

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Internal Audits and Special Requests Made	15	1	15	9	15	16	15
Number of internal audits and special requests completed	15	1	15	9	15	16	15

City Value: Physical Place

Strategic Priority: Promote and ensure a balanced city with high quality public and private development; grow in the right places and advocate for complete neighborhoods, transportation options, and work centers; adapt to changing coastal conditions and flooding.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Civic Design Center design projects (design, development, cross-sector collaboration, and demonstration projects for City projects) ¹	29	25	25	53	25	37	25

1 Reflects the month that projects were started in.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	5,336,847	6,360,289	6,212,436	7,310,157
Fringe Benefits	2,029,811	2,834,061	2,773,055	3,128,166
Operating	2,665,361	3,656,164	3,382,419	3,837,616
Capital	—	—	—	42,600
TOTAL	10,032,019	12,850,514	12,367,910	14,318,539

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	10,032,019	12,850,514	12,367,910	14,318,539
General Fund Subtotal	10,032,019	12,850,514	12,367,910	14,318,539
TOTAL	10,032,019	12,850,514	12,367,910	14,318,539

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
110000 Municipal Court	2,477,137	2,952,237	2,905,600	3,504,103
120000 Mayor's Office	2,422,734	2,639,655	2,512,680	2,545,896
136100 Process Improvement	314,646	620,606	570,333	751,829
136200 Citizen Services	423,698	557,824	555,123	577,676
140000 Internal Auditing	181,695	346,595	342,181	400,597
141000 Corporation Counsel	2,190,074	2,451,804	2,451,915	2,565,923
142000 Prosecutor's Office	557,719	721,261	661,930	829,126
237100 Office of Resiliency	902,428	1,715,808	1,517,178	1,539,990
421000 Design	260,077	298,053	284,095	327,547
700000 Public Information	301,810	546,671	566,875	1,275,852
TOTAL	10,032,019	12,850,514	12,367,910	14,318,539
AUTHORIZED FULL-TIME EQUIVALENTS	67.90	77.95	83.65	84.35
Per Capita	61.74	77.73	74.81	85.69



COST CENTER: Municipal Court
FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Ensure citizens receive fair and impartial justice and services, regardless of individual circumstances and background, to protect each citizen's right to due process under the laws of the country and state.
- Provide administrative support for the judicial arm of the court including management of all case files.
- Docket all cases for hearings, including bond hearings, and trials resulting from offenses conducted in the jurisdiction of the City or remanded from the Charleston County General Sessions Court.
- Monitor and follow-up on all cases referred to alternative sentence programs until case closure.
- Collects courts fines, fees, and assessments owed to the City of Charleston Municipal Court.
- Preparation of case load, court fines, fees, and collections reports for submission to the State Budget and Control Board and State Court Administration.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,477,137	2,952,237	2,905,600	3,504,103
General Fund Subtotal	2,477,137	2,952,237	2,905,600	3,504,103
TOTAL	2,477,137	2,952,237	2,905,600	3,504,103

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,452,676	1,604,190	1,617,544	2,000,864
Fringe Benefits	658,706	860,583	862,879	975,413
Operating	365,755	487,464	425,177	493,226
Capital	—	—	—	34,600
TOTAL	2,477,137	2,952,237	2,905,600	3,504,103
AUTHORIZED FULL-TIME EQUIVALENTS	29.85	29.85	31.85	31.85
Per Capita	15.24	17.86	17.58	20.97



COST CENTER: Mayor's Office

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,422,734	2,639,655	2,512,680	2,545,896
General Fund Subtotal	2,422,734	2,639,655	2,512,680	2,545,896
TOTAL	2,422,734	2,639,655	2,512,680	2,545,896

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,428,140	1,627,408	1,504,870	1,553,290
Fringe Benefits	439,581	622,881	581,736	585,848
Operating	555,013	389,366	426,074	406,758
TOTAL	2,422,734	2,639,655	2,512,680	2,545,896
AUTHORIZED FULL-TIME EQUIVALENTS	10.00	10.00	13.00	12.00
Per Capita	14.91	15.97	15.20	15.24

**COST CENTER:** Process Improvement**FUNCTION:** General Government**COST CENTER OVERVIEW**

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	314,646	620,606	570,333	751,829
General Fund Subtotal	314,646	620,606	570,333	751,829
TOTAL	314,646	620,606	570,333	751,829

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	114,611	272,015	254,098	319,665
Fringe Benefits	47,369	132,682	108,695	142,344
Operating	152,666	215,909	207,540	289,820
TOTAL	314,646	620,606	570,333	751,829
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	4.00	4.00	4.00
Per Capita	1.94	3.75	3.45	4.50



COST CENTER: Citizen Services
FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	423,698	557,824	555,123	577,676
General Fund Subtotal	423,698	557,824	555,123	577,676
TOTAL	423,698	557,824	555,123	577,676

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	285,049	370,183	364,796	379,044
Fringe Benefits	133,233	175,681	183,342	186,672
Operating	5,416	11,960	6,985	11,960
TOTAL	423,698	557,824	555,123	577,676
AUTHORIZED FULL-TIME EQUIVALENTS	—	6.00	6.00	6.00
Per Capita	2.61	3.37	3.36	3.46



COST CENTER: Internal Auditing
FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	181,695	346,595	342,181	400,597
General Fund Subtotal	181,695	346,595	342,181	400,597
TOTAL	181,695	346,595	342,181	400,597

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	111,910	194,842	204,933	266,895
Fringe Benefits	41,112	106,684	98,208	114,013
Operating	28,672	45,069	39,040	19,689
TOTAL	181,695	346,595	342,181	400,597
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	3.00	3.00	3.00
Per Capita	1.12	2.10	2.07	2.40



COST CENTER: Corporation Counsel

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,190,074	2,451,804	2,451,915	2,565,923
General Fund Subtotal	2,190,074	2,451,804	2,451,915	2,565,923
TOTAL	2,190,074	2,451,804	2,451,915	2,565,923

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,160,907	1,196,002	1,182,742	1,262,369
Fringe Benefits	419,551	468,617	473,056	493,880
Operating	609,616	787,185	796,117	809,674
TOTAL	2,190,074	2,451,804	2,451,915	2,565,923
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	11.00	11.00	11.00
Per Capita	13.48	14.83	14.83	15.36



COST CENTER: Prosecutor's Office

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	557,719	721,261	661,930	829,126
General Fund Subtotal	557,719	721,261	661,930	829,126
TOTAL	557,719	721,261	661,930	829,126

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	334,321	429,499	431,199	557,956
Fringe Benefits	128,983	192,100	186,971	234,485
Operating	94,415	99,662	43,760	36,685
TOTAL	557,719	721,261	661,930	829,126
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	5.00	5.00	6.00
Per Capita	3.43	4.36	4.00	4.96



COST CENTER: Office of Resiliency

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Office of Resiliency provides leadership and to foster collaboration that results in a holistic approach to understand threats, risks and interdependencies between systems, people and policies of the City. The Office of Resiliency develops and manages projects that advance Charleston's resilience. Efforts to increase resilience to climate and non-climate impacts in Charleston are built on the foundation of understanding and reducing exposure and vulnerability.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	902,428	1,715,808	1,517,178	1,539,990
General Fund Subtotal	902,428	1,715,808	1,517,178	1,539,990
TOTAL	902,428	1,715,808	1,517,178	1,539,990

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	53,133	197,170	184,508	195,174
Fringe Benefits	31,803	76,723	76,352	80,616
Operating	817,492	1,441,915	1,256,318	1,264,200
TOTAL	902,428	1,715,808	1,517,178	1,539,990
AUTHORIZED FULL-TIME EQUIVALENTS	3.30	3.30	2.00	2.00
Per Capita	5.55	10.38	9.18	9.22

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

Design cost center is the City of Charleston's urban design studio. Design provides expertise on matters of land development, transportation, housing, public space, urbanism, and city life by producing rigorous study and guidance to City departments engaged in planning for Charleston's future. The division also works to cultivate design excellence within the City and in the community, to set expectations for future development at the highest possible level. Design operates the Charleston Civic Design Center located at 85 Calhoun Street, a community resource intended to facilitate civic design dialogue, urban design coordination, and public realm improvements.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	260,077	298,053	284,095	327,547
General Fund Subtotal	260,077	298,053	284,095	327,547
TOTAL	260,077	298,053	284,095	327,547

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	176,294	198,045	183,619	219,354
Fringe Benefits	67,155	72,810	77,798	81,060
Operating	16,628	27,198	22,678	27,133
TOTAL	260,077	298,053	284,095	327,547
AUTHORIZED FULL-TIME EQUIVALENTS	2.75	2.80	2.80	2.50
Per Capita	1.60	1.80	1.72	1.96



COST CENTER: Public Information

FUNCTION: Health & Welfare

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	301,810	546,671	566,875	1,275,852
General Fund Subtotal	301,810	546,671	566,875	1,275,852
TOTAL	301,810	546,671	566,875	1,275,852

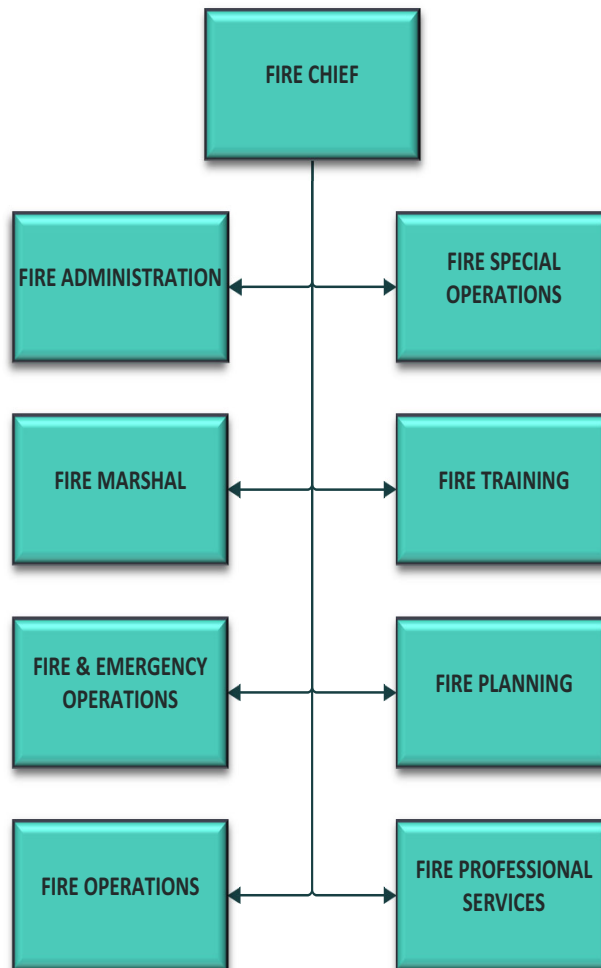
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	219,805	270,935	284,127	555,546
Fringe Benefits	62,318	125,300	124,018	233,835
Operating	19,687	150,436	158,730	478,471
Capital	—	—	—	8,000
TOTAL	301,810	546,671	566,875	1,275,852
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	3.00	5.00	6.00
Per Capita	1.86	3.31	3.43	7.64



FIRE

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DEPARTMENT MISSION STATEMENT

Excellent People Providing Exceptional Service

DEPARTMENT OVERVIEW

The Charleston Fire Department (CFD) resides in one of the United States' most desirable and frequently visited cities. The CFD protects Charleston's residents, visitors and real estate by providing emergency services from 17 fire stations. The department has a total of 449 uniformed and non-uniformed positions and includes an Operations Division, Training Division, Fire Marshal Division, Professional Services Division, Special Operations Division, Planning Division, Emergency Management Division, and the Administration Division.

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Added two wildland urban interface companies to provide better protection in automatic aid and mutual aid areas.
- Began construction on Fire Station #23 on Johns Island. Once completed, this station will allow for better response times and protection of automatic aid areas.
- Completed accreditation site visit conducted by the Center for Public Safety Excellence. Accreditation occurs every five years to check on CFD's progress and plans for continual improvement.
- Completed promotional testing processes for Battalion Chief and Captain ranks, allowing for promotion into vacant positions at these supervisory ranks.
- Recruited, hired, and trained 40 firefighters-in-training through the annual recruit school, which began in August 2025 and will be completed in January 2026.

PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of time fire department arrives on scene in 8 minutes or less within city limits (dispatch to arrival of first unit)	90.0%	93.0%	90.0%	83.6%	90.0%	85.0%	90.0%



City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Fire calls	600	627	600	680	700	658	650
EMS calls	12,500	11,006	12,500	11,309	12,500	11,060	12,000
Rescue calls	100	70	100	73	100	447	100
Vehicle extrication	40	24	40	16	40	18	35
False alarms	2,800	3,746	2,800	4,207	2,800	4,278	2,500

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total number of hours spent conducting training	150,000.00	173,969.86	150,000.00	141,030.11	150,000.00	144,717.00	160,000.00
Average number of training hours per sworn staff member	400.00	414.23	400.00	380.62	400.00	347.90	415.00
Total number of drill hours conducted for special teams (HAZMAT, Marine, Tech. Rescue)	7,300.00	7,704.25	7,300.00	16,963.00	7,300.00	5,480.00	7,500.00

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Community Risk Reduction Activities/ events	600	0	600	506	600	595	625

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of building pre-plans	2,376	0	2,376	1,512	2,376	3,325	2,500



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of smoke detectors installed, inspected, or battery placements	200	0	200	160	200	116	250
Number of adults at safety programs	8,500	9,363	8,500	8,440	9,000	26,676	9,500
Number of children at safety programs	9,500	8,190	9,500	11,262	11,500	26,353	12,000
Number of inspections for new and existing buildings	5,000	5,740	5,000	6,443	7,500	5,461	8,000

City Value: Regional Partnership

Strategic Priority: Provide assistance to adjacent municipalities.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Automatic Aid provided	700	1,106	700	1,017	1,100	742	1,100
Automatic Aid received	1,000	906	1,000	1,056	1,000	1,908	1,000
Mutual aid provided	100	146	100	118	150	53	150
Mutual aid received	50	261	50	144	100	8	100



NEW INITIATIVES FOR 2026

- Complete an Assistant Chief promotional process, essential for smooth transitions in replacing two retiring Assistant Chiefs.
- Continue to increase community education on specific hazards help prevent emergencies before they occur.
- Hire 56 recruits to staff a new ladder truck and bring CFD towards full staffing.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	35,435,616	38,322,647	38,941,938	43,420,416
Fringe Benefits	15,289,148	17,151,930	17,938,323	19,616,119
Operating	3,897,952	5,538,804	5,023,074	6,596,536
Capital	282,624	973,663	953,601	276,462
Transfers Out	13,616	—	—	—
TOTAL	54,918,955	61,987,044	62,856,936	69,909,533

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	54,918,955	61,987,044	62,856,936	69,909,533
General Fund Subtotal	54,918,955	61,987,044	62,856,936	69,909,533
TOTAL	54,918,955	61,987,044	62,856,936	69,909,533

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
237200 Emergency Management	610,420	469,050	482,045	532,874
250000 Fire Administration	1,074,084	2,314,334	2,423,906	2,398,133
251000 Fire Operations	45,484,229	49,018,288	48,702,666	56,053,957
252000 Fire Special Operations	144,214	347,544	401,740	525,328
253000 Fire Professional Services	1,328,498	3,490,241	3,574,658	3,823,022
254000 Fire Planning	107,960	372,498	358,926	506,152
255000 Fire Training	3,545,824	2,914,040	3,937,016	2,550,753
256000 Fire Marshal	2,623,727	3,061,049	2,975,979	3,519,314
TOTAL	54,918,955	61,987,044	62,856,936	69,909,533
AUTHORIZED FULL-TIME EQUIVALENTS	451.00	465.50	474.00	481.50
Per Capita	337.96	374.96	380.22	418.39



COST CENTER: Emergency Management

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	610,420	469,050	482,045	532,874
General Fund Subtotal	610,420	469,050	482,045	532,874
TOTAL	610,420	469,050	482,045	532,874

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	417,732	294,188	307,870	334,824
Fringe Benefits	143,872	129,787	140,210	146,395
Operating	48,816	45,075	33,965	51,655
Capital	—	—	—	—
TOTAL	610,420	469,050	482,045	532,874
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	3.76	2.84	2.92	3.19



COST CENTER: Fire Administration

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,074,084	2,314,334	2,423,906	2,398,133
General Fund Subtotal	1,074,084	2,314,334	2,423,906	2,398,133
TOTAL	1,074,084	2,314,334	2,423,906	2,398,133

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	356,839	1,230,596	1,296,000	1,294,674
Fringe Benefits	229,409	494,208	521,703	515,901
Operating	416,979	533,977	550,650	584,662
Capital	70,856	55,553	55,553	2,896
TOTAL	1,074,084	2,314,334	2,423,906	2,398,133
AUTHORIZED FULL-TIME EQUIVALENTS	12.00	12.00	11.00	10.00
Per Capita	6.61	14.00	14.66	14.35

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

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

CORE RESPONSIBILITIES

- Efficiently and effectively deliver fire, rescue, EMS and special hazards mitigation services to the residents and visitors of Charleston 24 hours a day, seven days a week, 365 days a year.
- Provide support to the Fire Marshal Division with fire prevention/community outreach programs and support Fire Training's initiatives.
- Provide medical training and EMT certification for new recruits and incumbents.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	45,484,229	49,018,288	48,702,666	56,053,957
General Fund Subtotal	45,484,229	49,018,288	48,702,666	56,053,957
TOTAL	45,484,229	49,018,288	48,702,666	56,053,957

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	30,586,282	31,825,306	31,477,664	36,720,725
Fringe Benefits	12,772,318	14,681,150	14,951,608	16,758,057
Operating	2,020,008	2,369,174	2,151,961	2,512,475
Capital	92,005	142,658	121,433	62,700
Transfers Out	13,616	—	—	—
TOTAL	45,484,229	49,018,288	48,702,666	56,053,957
AUTHORIZED FULL-TIME EQUIVALENTS	389.00	400.50	408.00	415.50
Per Capita	279.90	296.51	294.60	335.47

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

Special Operations is comprised of personnel who cross-staff the department's hazardous materials response team, marine team (fireboat and land based marine response firefighting team), technical rescue team, wildland urban interface, tactical emergency medics, and peer support.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	144,214	347,544	401,740	525,328
General Fund Subtotal	144,214	347,544	401,740	525,328
TOTAL	144,214	347,544	401,740	525,328

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	38,682	134,534	136,754	138,570
Fringe Benefits	23,141	52,350	54,506	54,973
Operating	82,390	160,660	210,480	331,785
Capital	—	—	—	—
TOTAL	144,214	347,544	401,740	525,328
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.89	2.10	2.43	3.14



COST CENTER: Fire Professional Services

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Professional Services consists of an Assistant Chief, Battalion Chief, Quartermaster, Trades Helper, Administrative Assistant, 4 mechanics, 1 lead mechanic, and 1 Fleet Services Manager. This division focuses on all vehicle/apparatus maintenance for the department, equipment, station maintenance in conjunction with city facilities, and supplies needed for the day-to-operations of the department.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,328,498	3,490,241	3,574,658	3,823,022
General Fund Subtotal	1,328,498	3,490,241	3,574,658	3,823,022
TOTAL	1,328,498	3,490,241	3,574,658	3,823,022

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	288,744	985,492	1,084,271	1,182,259
Fringe Benefits	191,143	417,644	442,428	511,332
Operating	848,612	1,337,105	1,297,959	1,918,565
Capital	—	750,000	750,000	210,866
TOTAL	1,328,498	3,490,241	3,574,658	3,823,022
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	13.00	13.00	13.00
Per Capita	8.18	21.11	21.62	22.88



COST CENTER: Fire Planning

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	107,960	372,498	358,926	506,152
General Fund Subtotal	107,960	372,498	358,926	506,152
TOTAL	107,960	372,498	358,926	506,152

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	63,327	217,963	223,970	304,224
Fringe Benefits	41,326	87,186	91,455	127,701
Operating	3,306	67,349	43,501	74,227
Capital	—	—	—	—
TOTAL	107,960	372,498	358,926	506,152
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	3.00
Per Capita	0.66	2.25	2.17	3.03



COST CENTER: Fire Training

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	3,545,824	2,914,040	3,937,016	2,550,753
General Fund Subtotal	3,545,824	2,914,040	3,937,016	2,550,753
TOTAL	3,545,824	2,914,040	3,937,016	2,550,753

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,959,996	1,675,917	2,548,069	1,152,280
Fringe Benefits	1,176,243	399,984	844,457	479,962
Operating	313,836	821,171	527,522	918,511
Capital	95,749	16,968	16,968	—
TOTAL	3,545,824	2,914,040	3,937,016	2,550,753
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	9.00	10.00	10.00
Per Capita	21.82	17.63	23.81	15.27



COST CENTER: Fire Marshal

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Provide proactive public risk reduction education, outreach, and life safety training. Engage the public in prevention measures and help create one of the safest communities in the region.
- Engage with the community to improve local recruitment efforts, increase local interest, and ensure the CFD reflects the vibrant community that we serve.
- Conduct fire safety compliance inspections of existing properties, complaint response, Business License Certificate of Occupancy (BLCO) inspections and false alarm reduction.
- Conduct fire plan review, permitting and inspections for the required elements of the fire code to ensure citizen and firefighter safety for new and renovated buildings, from the design and development phase to the final product.
- Conduct thorough fire/arson investigations to determine origin and cause, identify and curb local fire problems, accurately record fire cause related data and pursue fire setters and fire related crimes.
- Conduct special inspections in accommodation properties such as short-term rentals, hotels, motels, and similar occupancies and bar, nightclub, and entertainment areas that are within the accommodations overlay.
- Provide ongoing updates and information to the community and media regarding department activities and events and respond to requests for public records while promoting community risk reduction strategies.
- Oversee special Fire projects, such as: coordination and oversight of the pre-incident planning program, hydrant maintenance inspections, drone program, and coordination of the Knox key security boxes.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,623,727	3,061,049	2,975,979	3,519,314
General Fund Subtotal	2,623,727	3,061,049	2,975,979	3,519,314
TOTAL	2,623,727	3,061,049	2,975,979	3,519,314

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,724,014	1,958,651	1,867,340	2,292,860
Fringe Benefits	711,695	889,621	891,956	1,021,798
Operating	164,005	204,293	207,036	204,656
Capital	24,013	8,484	9,647	—



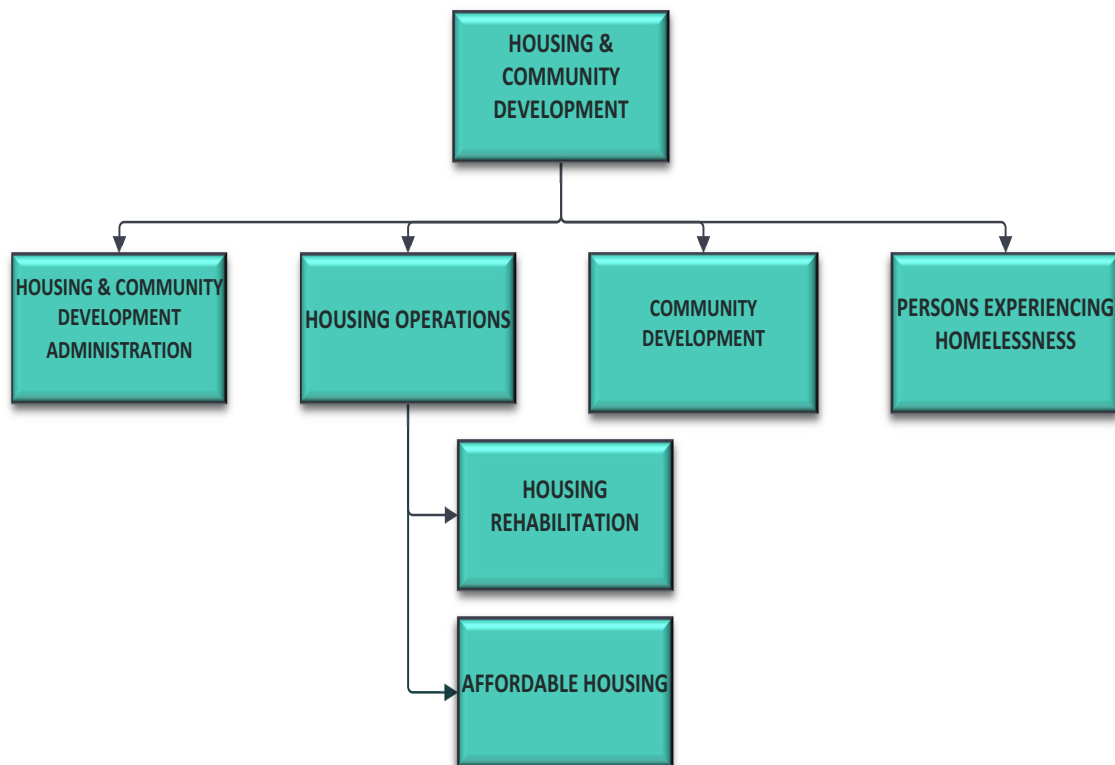
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
TOTAL	2,623,727	3,061,049	2,975,979	3,519,314
AUTHORIZED FULL-TIME EQUIVALENTS	24.00	24.00	25.00	25.00
Per Capita	16.15	18.52	18.00	21.06



HOUSING & COMMUNITY DEVELOPMENT

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Served over 339,469 extremely low, low, and moderate income households through funding provided to non-profit organizations.
- Created 160 new affordable housing rental units for seniors in the city of Charleston by leveraging over \$70 million in Bond and HOME funding.
- Preserved 31 low to moderate income households through critical home repairs.
- Awarded contracts totaling \$125,000 to non-profit organizations for the following initiatives: 1) First-time homebuyer's down payment assistance program; 2) Will creation for residents through Heirs' Property; 3) Centralized Application Process for critical home repairs.
- Provided shower, laundry, housing, behavioral health, utility, and rental assistance for 1,500 people through the City of Charleston Hope Center.

PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community meetings and public hearings held	25	42	40	50	15	30	15



City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Section 3 businesses supported	3	2	2	4	2	2	3

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of roof replacements completed	25	26	25	3	25	10	30
Number of houses completed under the Substantial Rehabilitation program	3	8	5	3	5	5	5

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of environmental reviews conducted to support housing construction projects	25	50	30	25	30	23	25

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of City residents counseled through Fair Housing Services (Trident Urban League)	200	363	250	582	250	300	250
Number of sub-recipient contracts monitored	20	13	15	15	15	14	14



City Value: Physical Place

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of individuals experiencing homelessness served by City and supported service providers	N/A	172	1,000	3,231	1,000	22,824	1,500

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of houses sold to first-time homebuyers	6	12	10	7	10	3	12
Number of houses completed by for-profit or non-profit developers for homeownership	6	16	40	7	10	3	12
Number of rental units completed by for-profit or non-profit developers	160	172	230	280	140	160	191
Number of affordable units constructed within 1/2 mile of transit stop	N/A	172	10	10	300	160	191
Number of affordable units created for seniors	N/A	172	92	50	64	160	111



NEW INITIATIVES FOR 2026

- The Department of Housing and Community Development (HCD) will finalize and facilitate the construction of both rental and for-sale affordable housing units. HCD anticipates the completion of 110 rental units and 60 for-sale units in 2026. HCD also anticipates supporting the construction on an additional 116 rental and 20 for sale units that will complete in 2027 - 2030.
- The Department of Housing and Community Development(HCD) will commit and expend ATAX funding in 2026 to the development of Workforce Housing.
- The Department of Housing and Community Development will continue to facilitate the preservation of owner-occupied homes through grant funding for Community Development Block Grant, Home Investment Partnership Program, and leverage additional funding through non-profits partnerships.
- The Department of Housing and Community Development (HCD) will document and/or update Standard Operating Procedures for all programs under HCD. HCD will also establish an annual process for updates and continuous process improvements.
- The Department of Housing Community Development (HCD) will facilitate the commencement of the construction of the new Hope Center facility , a day resource center for prevention of homelessness and persons currently experiencing homelessness. Anticipated completion is projected for 2027.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,134,772	1,157,727	1,114,388	1,206,574
Fringe Benefits	444,812	546,651	535,020	535,880
Operating	173,923	237,720	254,884	254,295
TOTAL	1,753,507	1,942,098	1,904,292	1,996,749

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,753,507	1,942,098	1,904,292	1,996,749
General Fund Subtotal	1,753,507	1,942,098	1,904,292	1,996,749
TOTAL	1,753,507	1,942,098	1,904,292	1,996,749

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
400000 Housing & Community Development Administration	1,135,353	740,268	706,360	674,816
410000 Community Development	24,758	88,003	87,943	101,164
411100 Housing Rehabilitation	167,762	439,950	429,740	500,732
411200 Affordable Housing	42,745	107,485	90,885	117,074
412000 Persons Experiencing Homelessness	382,888	566,392	589,364	602,963
TOTAL	1,753,507	1,942,098	1,904,292	1,996,749
AUTHORIZED FULL-TIME EQUIVALENTS	16.45	16.45	15.45	15.00
Per Capita	10.79	11.75	11.52	11.95



COST CENTER: Housing & Community Development Administration

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

HCD Administration coordinates diverse housing programs, in partnership with both non-profit and for-profit developers, for economically disadvantaged persons in the Charleston community. These programs are supported by funds received from federal, state, and local resources. Through these programmatic activities, the City provides safe, decent, and affordable housing; eliminates slums and blight; and provides economic opportunities, thereby fulfilling three national objectives of the Community Development Block Grant.

CORE RESPONSIBILITIES

- Develop public and private partnerships within the First Time Homeownership Initiative, available to prospective homebuyers earning up to 120% of the Area Median Income, to ensure the preservation of affordable housing, maintain the character of diverse neighborhoods in the City of Charleston, and enable residents from diverse economic backgrounds to fulfill the American dream of achieving homeownership.
- Assist in the coordination and administration of the Owner-Occupied Substantial Rehabilitation, Rental Rehabilitation, Roof Replacement, and other housing rehabilitation programs.
- Provide support to Hope Center staff and foster enhanced collaboration amongst service providers and community members to more fully address the challenges faced by community members who are unsheltered. Program staff facilitates several activities with the intent of improving services for the unsheltered and improve conditions of persons who are unsheltered or at-risk of becoming unsheltered.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,135,353	740,268	706,360	674,816
General Fund Subtotal	1,135,353	740,268	706,360	674,816
TOTAL	1,135,353	740,268	706,360	674,816

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	828,066	487,277	462,550	450,323
Fringe Benefits	281,315	218,715	210,438	191,489
Operating	25,972	34,276	33,372	33,004
TOTAL	1,135,353	740,268	706,360	674,816
AUTHORIZED FULL-TIME EQUIVALENTS	6.45	6.45	5.45	5.00
Per Capita	6.99	4.48	4.27	4.04



COST CENTER: Community Development

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Investigate and coordinate applications for new sources of funding, contract administration, environmental reviews, labor standards, fair housing administration, and compliance monitoring.
- Oversee the implementation and administration of various grant awards through various sources.
- Collaborate with various internal and external stakeholders to prepare comprehensive planning documents, like the Consolidated Plan, the Annual Action Plan, and the Consolidated Annual Performance and Evaluation Report (CAPER).

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	24,758	88,003	87,943	101,164
General Fund Subtotal	24,758	88,003	87,943	101,164
TOTAL	24,758	88,003	87,943	101,164

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	13,369	56,221	51,155	63,690
Fringe Benefits	9,245	30,222	28,274	31,250
Operating	2,144	1,560	8,514	6,224
TOTAL	24,758	88,003	87,943	101,164
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.15	0.53	0.53	0.61



COST CENTER: Housing Rehabilitation

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	167,762	439,950	429,740	500,732
General Fund Subtotal	167,762	439,950	429,740	500,732
TOTAL	167,762	439,950	429,740	500,732

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	98,909	292,012	290,765	344,667
Fringe Benefits	67,728	141,498	134,603	149,025
Operating	1,125	6,440	4,372	7,040
TOTAL	167,762	439,950	429,740	500,732
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	1.03	2.66	2.60	3.00



COST CENTER: Affordable Housing

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	42,745	107,485	90,885	117,074
General Fund Subtotal	42,745	107,485	90,885	117,074
TOTAL	42,745	107,485	90,885	117,074

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	24,081	70,751	60,550	79,926
Fringe Benefits	18,290	35,174	29,690	35,588
Operating	375	1,560	645	1,560
TOTAL	42,745	107,485	90,885	117,074
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.26	0.65	0.55	0.70



COST CENTER: Persons Experiencing Homelessness

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

Persons Experiencing Homelessness implements programs to improve conditions of persons who are unsheltered or are at-risk of becoming unsheltered.

CORE RESPONSIBILITIES

- Reduce persons experiencing homelessness by 25% by 2030.
- Prevent homelessness through rent, utility, and eviction assistance programs.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	382,888	566,392	589,364	602,963
General Fund Subtotal	382,888	566,392	589,364	602,963
TOTAL	382,888	566,392	589,364	602,963

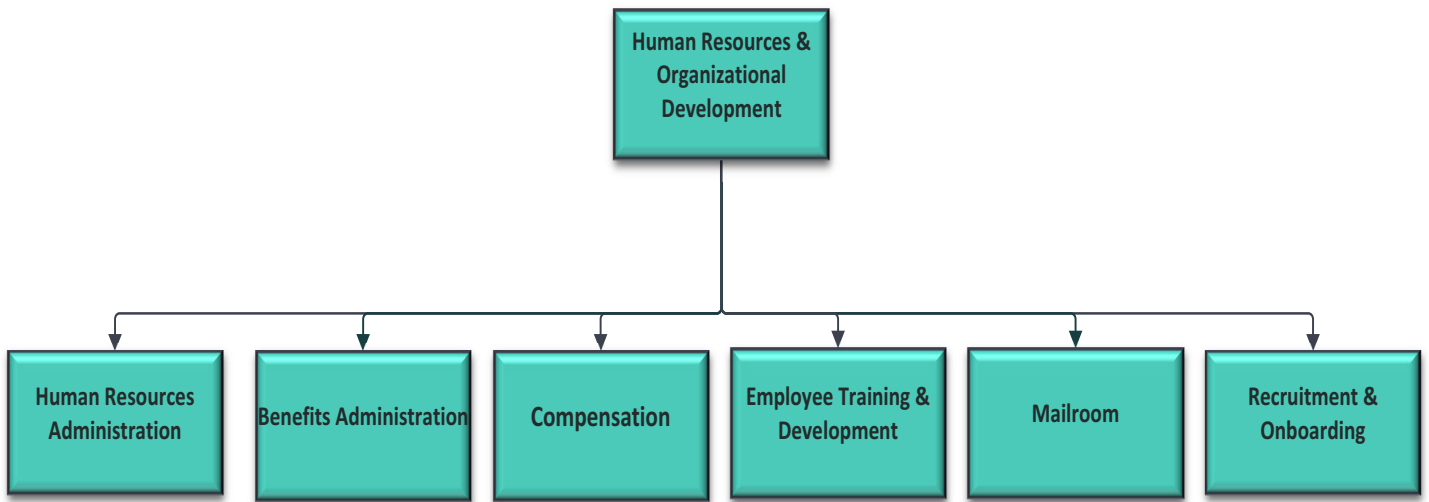
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	170,348	251,466	249,368	267,968
Fringe Benefits	68,234	121,042	132,015	128,528
Operating	144,307	193,884	207,981	206,467
TOTAL	382,888	566,392	589,364	602,963
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	2.36	3.43	3.57	3.61



HUMAN RESOURCES & ORGANIZATIONAL DEVELOPMENT

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DEPARTMENT MISSION STATEMENT

We exist to empower and care for the people who serve our City by cultivating talent, advancing well-being, and building an effective and inclusive organization - shaping the future of public service in ways that honor people, place, and possibility.

DEPARTMENT OVERVIEW

The Human Resources & Organizational Development department supports City employees through effective hiring and onboarding, comprehensive benefits and wellness, learning, performance management and recognition, and intentional organizational development. We steward fair compensation, reliable human resources systems, and shared knowledge to strengthen effectiveness, encourage innovation, and support employees in doing their best work.

CORE RESPONSIBILITIES

- Provides strategic leadership and governance for the City's human resources functions, ensuring compliance, consistency, and efficient delivery of human resources services.
- Administers employee benefits programs, including medical, dental, vision, life, disability, retirement, and voluntary benefits, ensuring accurate enrollment, compliance, and service delivery.
- Provide expert guidance on position classifications, salary structures, and the creation or modification of roles, supported by accurate data to ensure equitable and informed workforce decisions.
- To serve as the City of Charleston's centralized recruitment partner by managing the full recruitment process, educating and supporting hiring managers, and providing solutions to recruitment-related needs across all departments to ensure efficient, consistent, and compliant hiring.
- Planning, coordinating, and delivering citywide training and professional development programs that support the City's operational needs, regulatory compliance, and citywide goals.
- Design, implement, and evaluate wellness initiatives that promote physical, mental, and financial well-being, including preventive care, chronic disease management, stress resilience, and healthy lifestyle programs.

2025 ACCOMPLISHMENTS

- Took Workday from implementation to 95% stabilization mode.
- Successfully completed open enrollment activities with a 95% employee participation rate in Workday and created a five-year plan for wellness initiatives to support employee well-being, retention, and recruitment.
- In collaboration with City department section chiefs and directors, the Compensation team evaluated over 700 positions and implemented a restructured job architecture to improve alignment and consistency.
- The recruitment team led the transition to a paperless department by supporting system adoption, addressing business process changes, and collaborating weekly with the Workday Consultant to resolve issues and stabilize the system by year-end.



PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of IncentFit Participants Registered	1,630	851	936	1,070	1,100	967	1,100

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
IncentFit reimbursement total	\$185,000	\$144,701	\$220,000	\$182,379	\$220,000	\$183,197	\$220,000

City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Voluntary employee turnover rate	12.00%	0.80%	10.00%	9.92%	10.15%	9.67%	9.00%

City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of days to complete the selection process (from job posting date to selection date)	48	36	35	31	30	55	45
Average number of days to complete the pre-employment process (from selection date to clearance date)	14	10	10	10	10	25	18



City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of applicants for open positions	N/A	14,108	N/A	17,193	19,000	11,575	12,000
Number of requisitions processed	N/A	397	N/A	496	500	1,133	1,000
New hires processed	N/A	340	N/A	344	350	550	500
Number of employees provided supervisor orientation, sexual harassment, and customer service training	1,800	2,449	2,400	363	2,000	285	3,000



NEW INITIATIVES FOR 2026

- Develop and formally adopt SMART goals for all human resources functions, and achieve at least 90% completion of those goals, as measured through quarterly progress reviews and year-end reporting.
- Update the previous wellness plan and create a comprehensive benefits & wellness long-range plan.
- Collaborate with at least half of the City's departments to design and implement standardized, efficient business processes within Workday, and develop and maintain a centralized library of Workday job aids, ensuring that 100% of core day-to-day human resources transactions are supported by up-to-date documentation.
- Modernize the City's onboarding experience by transitioning 100% of required documents and compliance training to the pre-boarding process and redesign new hire orientation into a welcome-focused, hands-on training experience that achieves at least 85% new hire satisfaction and improved first-90-day readiness outcomes.
- Revamp performance management for the City, including training City leadership on completing performance management ratings, putting an additional 10 supervisors through the local government supervisory training, and developing a citywide training plan.





DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,469,351	1,312,436	1,345,248	1,679,913
Fringe Benefits	3,000,090	2,108,041	2,382,126	2,215,153
Operating	451,649	617,886	378,311	535,084
TOTAL	4,921,090	4,038,363	4,105,685	4,430,150

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	4,921,090	4,038,363	4,105,685	4,430,150
General Fund Subtotal	4,921,090	4,038,363	4,105,685	4,430,150
TOTAL	4,921,090	4,038,363	4,105,685	4,430,150

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
150000 Human Resources Administration	1,852,774	1,174,165	1,085,736	1,197,172
153000 Benefits Administration	2,496,140	1,721,614	2,027,127	1,905,198
154000 Compensation	288,065	349,671	265,395	454,480
155000 Recruitment & Onboarding	118,317	418,519	362,190	485,607
156000 Employee Training & Development	85,532	291,613	284,096	304,487
157000 Mailroom	80,262	82,781	81,141	83,206
TOTAL	4,921,090	4,038,363	4,105,685	4,430,150
AUTHORIZED FULL-TIME EQUIVALENTS	19.00	19.00	19.00	20.00
Per Capita	30.28	24.43	24.84	26.51



COST CENTER: Human Resources Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The Human Resources Administration cost center provides strategic leadership, governance, and advisory support to City departments to attract, develop, and sustain a high-quality workforce for the City of Charleston. The Administration oversees organizational development, workforce communications, and the coordination of personnel policies, employment practices, and conditions of employment. In addition, Human Resources Administration provides enterprise-level oversight of human resources functions to ensure compliance, consistency, and operational efficiency across the organization.

CORE RESPONSIBILITIES

- Provides strategic leadership and governance for the City's human resources functions, ensuring compliance, consistency, and efficient delivery of human resources services.
- Leads organizational development initiatives and workforce communication to support effective change management and employee engagement.
- Oversees other departmental cost centers to align people strategies with organizational goals.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,852,774	1,174,165	1,085,736	1,197,172
General Fund Subtotal	1,852,774	1,174,165	1,085,736	1,197,172
TOTAL	1,852,774	1,174,165	1,085,736	1,197,172

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,220,926	635,608	607,910	723,234
Fringe Benefits	408,119	301,831	274,469	307,113
Operating	223,728	236,726	203,357	166,825
TOTAL	1,852,774	1,174,165	1,085,736	1,197,172
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	7.00	8.00
Per Capita	11.40	7.10	6.57	7.16



COST CENTER: Benefits Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The Human Resources Benefits & Wellness Administration exists to strategically manage and deliver comprehensive benefits and wellness initiatives that enhance employee health outcomes, promote resilience and productivity, and responsibly steward public resources in support of a strong, reliable municipal workforce.

CORE RESPONSIBILITIES

- Administers employee benefits programs, including medical, dental, vision, life, disability, retirement, and voluntary benefits, ensuring accurate enrollment, compliance, and service delivery.
- Design, implement, and evaluate wellness initiatives that promote physical, mental, and financial well-being, including preventive care, chronic disease management, stress resilience, and healthy lifestyle programs.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,496,140	1,721,614	2,027,127	1,905,198
General Fund Subtotal	2,496,140	1,721,614	2,027,127	1,905,198
TOTAL	2,496,140	1,721,614	2,027,127	1,905,198

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	39,571	145,584	155,600	259,108
Fringe Benefits	2,451,497	1,527,380	1,828,493	1,593,556
Operating	5,071	48,650	43,034	52,534
TOTAL	2,496,140	1,721,614	2,027,127	1,905,198
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	3.00	3.00
Per Capita	15.36	10.41	12.26	11.40



COST CENTER: Compensation

FUNCTION: General Government

COST CENTER OVERVIEW

The Compensation cost center provides strategic expertise and guidance to departments on position classification, compensation structures, and the creation or revision of positions. Compensation leverages human resource information systems (HRIS) to maintain accurate workforce data and support informed decision-making, while promoting knowledge management through clear documentation and standardized practices. The cost center is also committed to continuous process improvement to enhance efficiency, consistency, and service delivery across the organization.

CORE RESPONSIBILITIES

- Provide expert guidance on position classifications, salary structures, and the creation or modification of roles, supported by accurate HRIS data to ensure equitable and informed workforce decisions.
- Manage HRIS and knowledge resources to maintain data integrity, documentation, and consistency, while driving continuous process improvements to enhance efficiency and service delivery across the organization.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	288,065	349,671	265,395	454,480
General Fund Subtotal	288,065	349,671	265,395	454,480
TOTAL	288,065	349,671	265,395	454,480

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	52,595	170,621	172,370	258,130
Fringe Benefits	37,211	97,335	90,621	111,672
Operating	198,259	81,715	2,404	84,678
TOTAL	288,065	349,671	265,395	454,480
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	1.77	2.12	1.61	2.72

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

Recruitment & Onboarding serves as a central partner to City of Charleston departments, managing the full recruitment process and supporting hiring managers with position postings, applicant management, and process coordination. This cost center ensures managers are informed, trained, and equipped on recruitment policies, procedures, and system functionality, while also providing timely support to address recruitment needs and ensure effective, consistent, and compliant hiring.

CORE RESPONSIBILITIES

- To serve as the City of Charleston's centralized recruitment partner by managing the full recruitment process, educating and supporting hiring managers, and providing solutions to recruitment-related needs across all departments to ensure efficient, consistent, and compliant hiring.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	118,317	418,519	362,190	485,607
General Fund Subtotal	118,317	418,519	362,190	485,607
TOTAL	118,317	418,519	362,190	485,607

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	58,408	156,448	183,250	217,135
Fringe Benefits	50,750	88,553	89,855	100,714
Operating	9,159	173,518	89,085	167,758
TOTAL	118,317	418,519	362,190	485,607
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	0.73	2.53	2.19	2.91

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

The Employee Training & Development cost center is committed to providing expertise and guidance to departments in developing and sustaining a quality workforce for the City of Charleston. This cost center creates and facilitates employee development, engagement and recognition, and specified training information to enhance the skills, competencies, and effectiveness of City employees.

CORE RESPONSIBILITIES

- Planning, coordinating, and delivering Citywide training and professional development programs that support the City's operational needs, regulatory compliance, and Citywide goals.
- All new City employees attend a mandatory orientation upon hiring, with additional training offered in supervisory skills, management development, performance reviews, and required sexual harassment prevention.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	85,532	291,613	284,096	304,487
General Fund Subtotal	85,532	291,613	284,096	304,487
TOTAL	85,532	291,613	284,096	304,487

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	52,992	163,210	184,268	180,107
Fringe Benefits	30,602	69,202	72,998	76,591
Operating	1,938	59,201	26,830	47,789
TOTAL	85,532	291,613	284,096	304,487
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	0.53	1.76	1.72	1.82



COST CENTER: Mailroom

FUNCTION: General Government

COST CENTER OVERVIEW

The Mailroom ensures the timely collection and delivery of all types of mail throughout the City. The Mailroom interacts with all departments and the United States Postal Service. Fedex and all other carriers. In addition, the mailroom keeps accurate monthly records of all monies spent by each Department. The mail room keeps abreast of the bi-annual postal rate changes in Jan/July.

We maintain the PO Boxes rental payments and daily pick up from each of the 5 boxes - C , 304, 652, 853, 222009.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	80,262	82,781	81,141	83,206
General Fund Subtotal	80,262	82,781	81,141	83,206
TOTAL	80,262	82,781	81,141	83,206

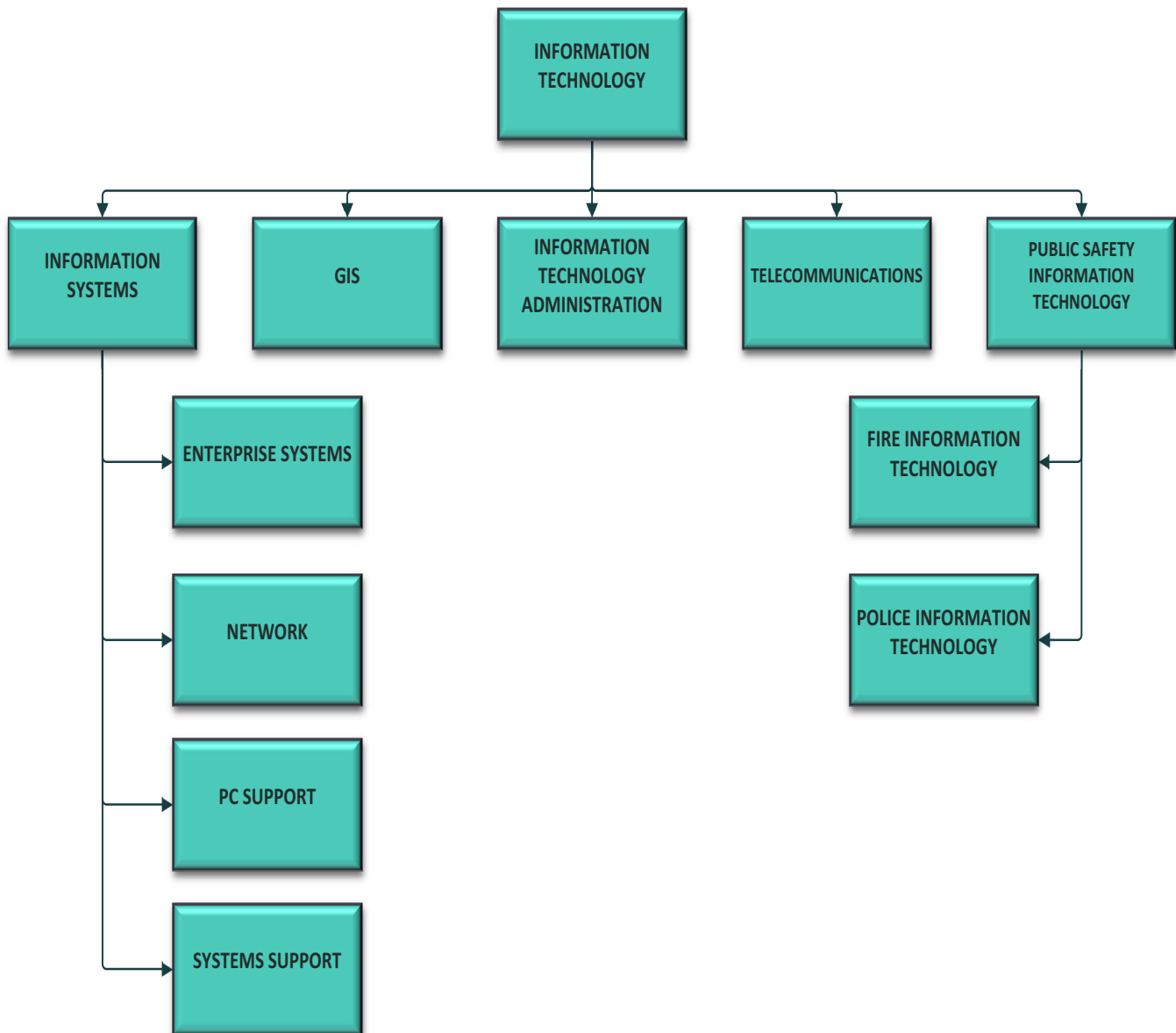
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	44,858	40,965	41,850	42,199
Fringe Benefits	21,911	23,740	25,690	25,507
Operating	13,494	18,076	13,601	15,500
TOTAL	80,262	82,781	81,141	83,206
AUTHORIZED FULL-TIME EQUIVALENTS	1.00	1.00	1.00	1.00
Per Capita	0.49	0.50	0.49	0.50



INFORMATION TECHNOLOGY

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

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

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Expanded the access control system and security camera system to improve security in 7 facilities.
- Redesigned and upgraded the Cellular Amplification System servicing the Gaillard Municipal Center at 2 George Street.
- Designed and implemented a new payment system to improve online and in-person credit card payments for the Permit Center.
- A searchable inventory of GIS apps and tools was launched, along with a new internal GIS website for staff to easily discover GIS resources. A GIS change log website was launched to help communicate changes and new items to staff.

PERFORMANCE MEASURES

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of calls to IT Help Desk - Network	100	81	100	60	100	86	100
Number of calls to IT Help Desk - ERP Mgt System-FE	300	135	300	151	200	43	100
Number of calls to IT Help Desk - Govt. Management System	400	322	350	312	350	575	350



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of calls to IT Help Desk - EDMS	50	0	25	0	20	1	20
Number of calls to IT Help Desk - CAD/RMS/MDT	450	529	500	419	500	379	500
Number of calls to IT Help Desk - Telecomm	550	775	750	680	750	587	750
Number of calls to IT Help Desk - PCs and Hardware	1,000	1,057	1,000	848	1,000	770	1,000
Number of calls to IT Help Desk - Software	350	283	300	302	300	121	300
Number of calls to IT Help Desk - User Accounts and Passwords	500	447	500	929	750	1,012	500
Number of calls to IT Help Desk - Websites	300	161	150	207	200	153	175
Number of calls to IT Help Desk - GIS	25	24	25	34	30	15	40
Number of calls to IT Help Desk - Other	400	1,566	1,000	1,103	1,100	1,052	1,100

City Value: Quality Service

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total % of Enterprise Resource Planning (ERP) System availability(excluding scheduled downtime) ¹	99.90%	100.00%	99.90%	99.76%	99.90%	99.95%	100.00%
Total % of Microsoft Servers system availability	99.90%	100.00%	99.90%	99.97%	99.90%	100.00%	100.00%



- 1 ERP system replaced with Workday

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of IT service orders - Assigned	4,425	5,380	5,000	5,045	5,300	4,706	5,300
Number of IT service orders - Closed	4,425	5,362	5,000	5,041	5,300	4,820	5,300



NEW INITIATIVES FOR 2026

- Deploy new asset management platforms, designed to improve identification and tracking of hardware, software, and licensing to improve the security posture of the organization and allow for improved cost tracking.
- Develop and implement formal policies to address and guide the selection and usage of AI tools to improve City operations and employee efficiency in a secure and responsible manner.
- Continue to develop cybersecurity policies to guide organization and employee operations to ensure system security and the protection of employee and citizen information. Improvements to areas of vendor management, identity access management, and asset management will be included.
- Develop new documentation to define the standards, responsibilities, and procedures for assigning, updating, and managing addresses within the City of Charleston. The document will outline all addressing scenarios to promote consistency, clarity, and transparency in address assignment.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	2,180,337	2,434,706	2,389,275	2,815,779
Fringe Benefits	889,050	1,158,816	1,126,660	1,236,291
Operating	8,361,325	9,956,879	9,856,777	10,623,865
Capital	62,033	399,250	362,687	463,583
TOTAL	11,492,745	13,949,651	13,735,399	15,139,518

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	11,492,745	13,949,651	13,735,399	15,139,518
General Fund Subtotal	11,492,745	13,949,651	13,735,399	15,139,518
TOTAL	11,492,745	13,949,651	13,735,399	15,139,518

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
160000 Information Technology Administration	5,903,855	6,378,419	5,707,483	809,861
161100 Enterprise Systems	178,973	576,524	597,345	2,380,109
161200 Systems Support	138,011	394,103	404,384	3,022,248
161300 PC Support	159,046	527,765	455,944	1,486,658
161400 Network	126,213	377,128	354,074	1,746,225
162000 GIS	969,383	965,336	945,338	1,032,066
163000 Telecommunications	1,142,559	1,097,579	928,862	1,169,930
235200 Police Information Technology	2,718,601	3,117,657	3,877,082	3,072,412
235210 Fire Information Technology	156,103	515,140	464,887	420,009
TOTAL	11,492,745	13,949,651	13,735,399	15,139,518
AUTHORIZED FULL-TIME EQUIVALENTS	34.00	35.00	34.00	34.00
Per Capita	70.73	84.38	83.08	90.61



COST CENTER: Information Technology Administration

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	5,903,855	6,378,419	5,707,483	809,861
General Fund Subtotal	5,903,855	6,378,419	5,707,483	809,861
TOTAL	5,903,855	6,378,419	5,707,483	809,861

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,145,535	476,235	478,855	490,519
Fringe Benefits	344,981	178,437	180,013	188,002
Operating	4,384,292	5,516,747	4,913,615	131,340
Capital	29,047	207,000	135,000	—
TOTAL	5,903,855	6,378,419	5,707,483	809,861
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	36.33	38.58	34.52	4.85



COST CENTER: Enterprise Systems

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	178,973	576,524	597,345	2,380,109
General Fund Subtotal	178,973	576,524	597,345	2,380,109
TOTAL	178,973	576,524	597,345	2,380,109

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	108,584	395,329	411,000	460,408
Fringe Benefits	69,252	174,955	182,095	194,185
Operating	1,137	6,240	4,250	1,725,516
Capital	—	—	—	—
TOTAL	178,973	576,524	597,345	2,380,109
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	6.00	5.00	5.00
Per Capita	1.10	3.49	3.61	14.24



COST CENTER: Systems Support
FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	138,011	394,103	404,384	3,022,248
General Fund Subtotal	138,011	394,103	404,384	3,022,248
TOTAL	138,011	394,103	404,384	3,022,248

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	79,650	277,016	279,500	285,327
Fringe Benefits	56,861	112,407	118,144	118,939
Operating	1,500	4,680	6,740	2,242,787
Capital	—	—	—	375,195
TOTAL	138,011	394,103	404,384	3,022,248
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	0.85	2.38	2.45	18.09



COST CENTER: PC Support

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	159,046	527,765	455,944	1,486,658
General Fund Subtotal	159,046	527,765	455,944	1,486,658
TOTAL	159,046	527,765	455,944	1,486,658

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	77,030	296,901	261,120	454,059
Fringe Benefits	80,141	221,504	187,179	235,182
Operating	1,875	9,360	7,645	797,417
Capital	—	—	—	—
TOTAL	159,046	527,765	455,944	1,486,658
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	8.00	8.00	8.00
Per Capita	0.98	3.19	2.76	8.90



COST CENTER: Network

FUNCTION: General Government

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	126,213	377,128	354,074	1,746,225
General Fund Subtotal	126,213	377,128	354,074	1,746,225
TOTAL	126,213	377,128	354,074	1,746,225

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	71,574	234,580	209,800	328,645
Fringe Benefits	48,664	136,308	114,704	144,746
Operating	5,974	6,240	29,570	1,184,446
Capital	—	—	—	88,388
TOTAL	126,213	377,128	354,074	1,746,225
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	0.78	2.28	2.14	10.45

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	969,383	965,336	945,338	1,032,066
General Fund Subtotal	969,383	965,336	945,338	1,032,066
TOTAL	969,383	965,336	945,338	1,032,066

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	443,650	495,843	496,500	530,242
Fringe Benefits	174,974	214,876	219,133	227,079
Operating	350,759	254,617	229,705	274,745
TOTAL	969,383	965,336	945,338	1,032,066
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	5.97	5.84	5.72	6.18

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,142,559	1,097,579	928,862	1,169,930
General Fund Subtotal	1,142,559	1,097,579	928,862	1,169,930
TOTAL	1,142,559	1,097,579	928,862	1,169,930

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	254,313	258,802	252,500	266,579
Fringe Benefits	114,176	120,329	125,392	128,158
Operating	774,069	718,448	550,970	775,193
TOTAL	1,142,559	1,097,579	928,862	1,169,930
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	7.03	6.64	5.62	7.00



COST CENTER: Police Information Technology

FUNCTION: Public Safety

COST CENTER OVERVIEW

Police Information Technology is associated with tracking IT expenses for the technology used by the City of Charleston Police Department. This more readily identifies and tracks expenditures throughout the year and for the Mayor and City Council's benefit in reviewing the budget to actual costs for service contracts, licensing agreements, and capital equipment expenditures.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,718,601	3,117,657	3,877,082	3,072,412
General Fund Subtotal	2,718,601	3,117,657	3,877,082	3,072,412
TOTAL	2,718,601	3,117,657	3,877,082	3,072,412

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	2,685,615	2,946,094	3,670,082	3,072,412
Capital	32,986	171,563	207,000	—
TOTAL	2,718,601	3,117,657	3,877,082	3,072,412
Per Capita	16.73	18.86	23.45	18.39



COST CENTER: Fire Information Technology

FUNCTION: Public Safety

COST CENTER OVERVIEW

Fire Information Technology is associated with tracking IT expenses for the technology used by the City of Charleston Fire Department. This more readily identifies and tracks expenditures throughout the year and is for the Mayor and City Council's benefit in reviewing the budget-to-actual costs for service contracts, licensing agreements, and capital equipment expenditures.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	156,103	515,140	464,887	420,009
General Fund Subtotal	156,103	515,140	464,887	420,009
TOTAL	156,103	515,140	464,887	420,009

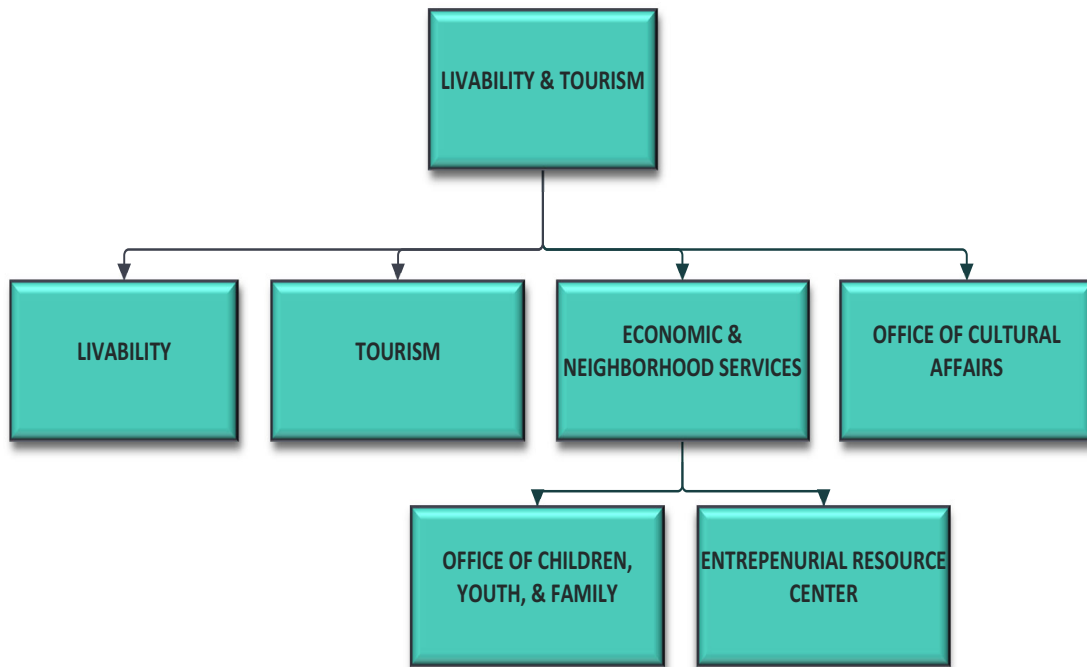
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	156,103	494,453	444,200	420,009
Capital	—	20,687	20,687	—
TOTAL	156,103	515,140	464,887	420,009
Per Capita	0.96	3.12	2.81	2.51



LIVABILITY & TOURISM

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DEPARTMENT MISSION STATEMENT

To enhance Charleston's quality of life by balancing community support and engagement, economic opportunity, responsible tourism, effective code enforcement, and cultural vitality to serve both residents and visitors.

DEPARTMENT OVERVIEW

The Department of Livability and Tourism promotes a safe, vibrant, and balanced environment for Charleston's residents and visitors. The Department enforces City ordinances related to property standards, health and sanitation, short-term rentals, and public space maintenance to protect livability. It supports cultural vitality through the production of signature festivals, management of cultural facilities, markets, and advocacy for the arts. The Department also serves as a liaison between the tourism industry and residents by reviewing special events, regulating tour operations, enforcing tourism-related ordinances, and providing visitor assistance. In addition, the Department advances community well-being and economic opportunity through partnerships that support children, youth, families, seniors, neighborhoods, and small businesses.

CORE RESPONSIBILITIES

- Code enforcement officers inspect and enforce City codes related to health and sanitation standards, property maintenance, Short Term Rental, and tourism regulations.
- Quick Response Officers respond to trash dump-outs, remove graffiti on public property, and remove abandoned bicycles in the public right-of-way.
- Tourism Management oversees the voluntary certified tour guide program and works as a liaison between the tourism industry and our residents.
- The tourism division reviews all special events and film and photography shoots proposed in public spaces and those that impact the city and its residents.
- Support small businesses and increase participation of small businesses in contracting opportunities.
- The Office of Cultural Affairs produces large-scale events, facilitates citywide public celebrations, and manages ongoing initiatives that enrich the community's quality of life.
- The Office of Cultural Affairs serves as an advocate and resource for local and regional arts constituents.
- Support existing and new initiatives to provide training and opportunities to our residents and businesses.

2025 ACCOMPLISHMENTS

- Creation of the Palmetto Row Collective on King Street.
- 32 vacant buildings were removed from the watch list through a combination of renovation and demolition.
- Expanded programming in Cultural Affairs for Black History Month with MOJA and Holiday events with Light the Lake.
- The Neighborhood Services Manager created and launched a new Neighborhood Handbook to help neighborhoods form and manage their Neighborhood Councils.
- Record numbers with Operation Moveout this year with 99.31 tons removed from peninsula streets.



PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of volunteers recruited and placed	350	350	350	68	68	327	200
Number of students attending the leadership camps	30	25	25	40	40	34	40

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of community meetings (on tourism, short term rental, and livability topics)	30	35	30	46	45	35	45

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of attendees at civic engagement workshops by Business & Neighborhood Services	100	291	201	200	200	750	200

City Value: Physical Place

Strategic Priority: Enforce the Short Term Rental Ordinance

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
STR Cases initiated	300	219	300	179	200	175	200
STR Cases Completed	300	228	300	212	250	191	200



City Value: Physical Place

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of code violation inspections completed within 24 hours of request	95%	94%	95%	96%	95%	95%	95%
Percent of Livability cases with voluntary compliance of code enforcement violations	95%	85%	95%	89%	96%	97%	96%

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Visitor Assistance in field	6,000	8,936	6,000	9,071	7,000	417	700
Number of Tourism Hotline calls	600	726	600	798	600	85	200

City Value: Quality Service

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

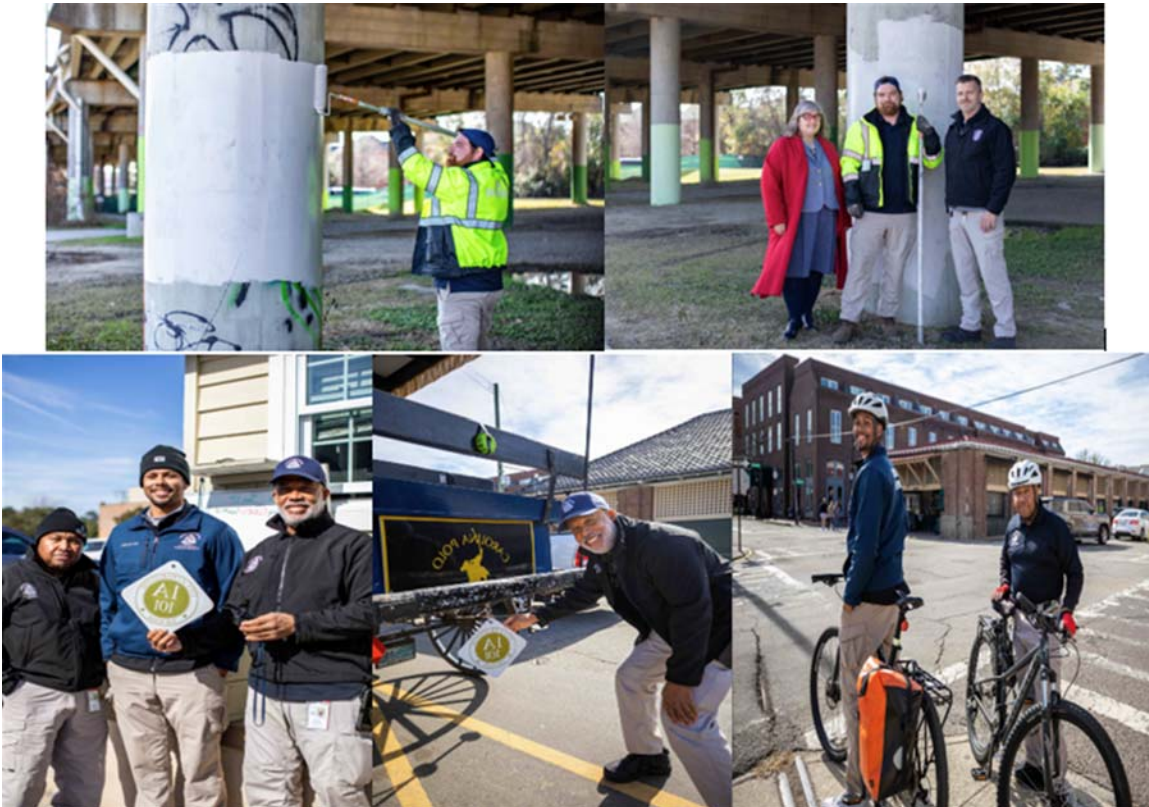
Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of carriage tours through the Tourism Gatekeeper System	45,000	35,256	45,000	32,068	35,000	30,773	35,000
Number of motorcoach permits issued for transportation	6,000	9,357	6,000	9,357	6,000	9,357	7,500



NEW INITIATIVES FOR 2026

- The Financial Empowerment Center will launch in 2026.
- The Office on Aging will host a new Senior Services Fair for the organizations, agencies and private partners who serve seniors and the aging population in the Charleston region.
- Year two of the Love Your Block grant focusing on resident led initiatives will expansion into new neighborhoods.
- Work on next expansion of the Rental Registration Pilot Program and move for full adoption.
- Tourism and Cultural Affairs will work on programing for America 250 and SC 250 throughout the year.





DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,094,365	3,229,451	3,212,136	3,921,862
Fringe Benefits	1,287,713	1,603,296	1,626,438	1,797,155
Operating	985,580	1,538,081	1,149,277	1,616,598
TOTAL	5,367,658	6,370,828	5,987,851	7,335,615

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	5,367,658	6,370,828	5,987,851	7,335,615
General Fund Subtotal	5,367,658	6,370,828	5,987,851	7,335,615
TOTAL	5,367,658	6,370,828	5,987,851	7,335,615

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
225000 Livability	1,374,713	1,796,081	1,739,681	1,995,801
500000 Cultural Affairs	1,091,610	1,213,053	1,194,709	1,374,075
600000 Tourism	1,415,264	1,601,563	1,576,806	1,903,978
701000 Office of Children, Youth & Family	598,727	686,059	558,316	853,727
820100 Business & Neighborhood Services Administration	589,914	573,347	490,082	668,224
820200 Entrepreneurial Resource Center	297,431	500,725	428,257	539,810
TOTAL	5,367,658	6,370,828	5,987,851	7,335,615
AUTHORIZED FULL-TIME EQUIVALENTS	53.79	54.09	58.75	60.33
Per Capita	33.03	38.54	36.22	43.90



COST CENTER: Livability
FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Residential code enforcement: Officers inspect and enforce nuisance violations, i.e. litter and debris, overgrowth and abandoned vehicles on private residential properties.
- Central business district enforcement: Officers inspect and enforce sanitation violations that occur at restaurants, bars, and all other commercial businesses.
- Substandard Housing Team: Officers inspect and track all vacant houses and property to ensure that owners are complying with City ordinances applicable to the minimum standards required for vacant structures.
- Quick Response Squad: Officers are responsible for removing graffiti from public property; tagging and removing abandoned bicycles on public property; and cleaning areas where illegal dumping of debris has occurred.
- Short Term Rental Enforcement: Officers investigate and enforce illegal short-term rental uses throughout the City.
- Residential Rental Registration: Pilot program in Cannonborough-Elliottborough with long term rental properties must register with the department.
- The board functions as an advisory board to the municipal court for such pending uniform ordinance summons as the municipal court may refer to the board for abatement plan recommendations. The municipal court shall retain jurisdiction of such referred matters for final adjudication.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,374,713	1,796,081	1,739,681	1,995,801
General Fund Subtotal	1,374,713	1,796,081	1,739,681	1,995,801
TOTAL	1,374,713	1,796,081	1,739,681	1,995,801

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	913,414	1,122,322	1,118,825	1,238,207
Fringe Benefits	415,663	534,184	547,237	586,927
Operating	45,636	139,575	73,619	170,667
TOTAL	1,374,713	1,796,081	1,739,681	1,995,801
AUTHORIZED FULL-TIME EQUIVALENTS	17.00	17.00	18.00	18.58
Per Capita	8.46	10.86	10.52	11.94

**COST CENTER:** Cultural Affairs**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Seeking to foster artistic expression and promote access for all to the arts, the Office of Cultural Affairs produces large-scale events including Piccolo Spoleto and MOJA Arts Festivals, facilitates citywide public celebrations, and manages ongoing initiatives that enrich the community's quality of life. The Office of Cultural Affairs additionally serves as an advocate and resource for local and regional arts constituents and coordinates a comprehensive calendar listing of cultural attractions and events in Charleston. The Office of Cultural Affairs also manages the City Gallery, Cannon Street Arts Center, and Charleston Farmers Markets.

CORE RESPONSIBILITIES

- Create community partnerships and activate the civic space at Ackerman Park.
- Provide access to local fresh food and support the local economy and local agriculture.
- Production and management of the Piccolo Spoleto Festival.
- Production and management of the MOJA Arts Festival.
- Production and management of Holy City Holiday Events.
- Management and event production at the Cannon Street Arts Center and City Gallery.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,091,610	1,213,053	1,194,709	1,374,075
General Fund Subtotal	1,091,610	1,213,053	1,194,709	1,374,075
TOTAL	1,091,610	1,213,053	1,194,709	1,374,075

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	480,158	493,013	509,945	595,805
Fringe Benefits	188,396	221,299	232,664	273,058
Operating	423,055	498,741	452,100	505,212
TOTAL	1,091,610	1,213,053	1,194,709	1,374,075
AUTHORIZED FULL-TIME EQUIVALENTS	8.70	8.00	8.00	8.00
Per Capita	6.72	7.34	7.23	8.22



COST CENTER: Tourism

FUNCTION: Community Promotions

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,415,264	1,601,563	1,576,806	1,903,978
General Fund Subtotal	1,415,264	1,601,563	1,576,806	1,903,978
TOTAL	1,415,264	1,601,563	1,576,806	1,903,978

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	777,548	806,577	798,850	1,010,684
Fringe Benefits	339,754	444,615	469,322	512,000
Operating	297,962	350,371	308,634	381,294
TOTAL	1,415,264	1,601,563	1,576,806	1,903,978
AUTHORIZED FULL-TIME EQUIVALENTS	15.00	15.00	16.00	17.00
Per Capita	8.71	9.69	9.54	11.39



COST CENTER: Office of Children, Youth & Family

FUNCTION: Health & Welfare

COST CENTER OVERVIEW

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

OCYF achieves the mission by collaborating with organizations and agencies working in the community, and spearheading initiatives when necessary. OCYF oversees the Office on Aging, and Youth Programs, both of which partner with internal departments and external organizations to serve seniors and youth, respectively. Additionally, the City launched the Financial Empowerment Center in 2025, which provides one-on-one financial counseling to residents of the community.

CORE RESPONSIBILITIES

- Promote collaboration and the coordination of services to provide the most efficient and effective systems of service delivery.
- Support existing and/or new initiatives that provide children, youth, families, and residents with opportunities to learn and be successful.
- Encourage children and youth to volunteer as a means to enrich academic learning, enhance personal growth and develop citizenship skills.
- Promote and support residents to gain greater economic mobility through increased financial knowledge and access to job training and employment resources.
- Promote the inclusion of the voice of youth and train youth to speak out on the issues that affect and matter to them.
- Support seniors and their families by connecting them to community services and resources.
- Connect residents to the Financial Empowerment Center through which they can receive one-on-one financial counselling. Build and strengthen partnerships for the Financial Empowerment Center.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	598,727	686,059	558,316	853,727
General Fund Subtotal	598,727	686,059	558,316	853,727
TOTAL	598,727	686,059	558,316	853,727

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	357,512	292,639	273,620	456,439
Fringe Benefits	114,650	143,151	113,561	146,563
Operating	126,564	250,269	171,135	250,725
TOTAL	598,727	686,059	558,316	853,727
AUTHORIZED FULL-TIME EQUIVALENTS	4.72	5.72	8.60	8.60
Per Capita	3.68	4.15	3.38	5.11

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

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

CORE RESPONSIBILITIES

- Assists aspiring entrepreneurs and business owners in navigating the City's permitting and approval processes, offering workshops that address their needs, and identifying additional resources that would sustain their success.
- Provide assistance to residents and non-profit organizations by supporting the City's Neighborhood Associations, facilitating meetings between community leaders and City Departments, keeping residents informed of issues and opportunities affecting their neighborhoods, and working with the non-profit sector to address systemic problems.
- Encourage equitable economic and community development to ensure quality growth for both businesses and residents.
- Manage the Restaurant Advisory Group and the Neighborhood Council.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	589,914	573,347	490,082	668,224
General Fund Subtotal	589,914	573,347	490,082	668,224
TOTAL	589,914	573,347	490,082	668,224

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	368,164	311,971	306,300	411,701
Fringe Benefits	153,788	167,440	154,417	180,057
Operating	67,962	93,936	29,365	76,466
TOTAL	589,914	573,347	490,082	668,224
AUTHORIZED FULL-TIME EQUIVALENTS	5.37	5.37	5.15	5.15
Per Capita	3.63	3.47	2.96	4.00

**COST CENTER:** Entrepreneurial Resource Center**FUNCTION:** Business Development & Assistance**COST CENTER OVERVIEW**

Located on the first floor of the James Lewis Affordable Housing Project at 91 Hanover Street, The Entrepreneurial Resource Center provides offices and retail spaces at reduced/subsidized rents for scaling and emerging businesses. The ERC is approximately 8,000 square feet and contains workstations and offices, two conference rooms for trainings and meetings, two retail spaces, a data center, flex space and various hospitality amenities. This cost center also includes the Small Business Enterprise Office (SBE). In 2026, Palmetto Row Collective will open on King to provide retail space for 4 vendors selected by the SBE Advisory Committee.

CORE RESPONSIBILITIES

- Manage the vendor space located on King Street, including the selection of vendors and on-going management of the day-to-day operations.
- Support small businesses and increase participation of small businesses in government contracting opportunities and manage the SBE certification process.
- Provide business skills training, technical assistance, financial education, and access to capital and other resources to help businesses improve management skills, operational effectiveness, and grow capacity.
- Collaborate with other resource partners such as SCORE, Small Business Development Center, Trident Urban League, Lowcountry Local First, the Small Business Administration's Women's Business Center and various financial institutions committed to support small businesses.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	297,431	500,725	428,257	539,810
General Fund Subtotal	297,431	500,725	428,257	539,810
TOTAL	297,431	500,725	428,257	539,810

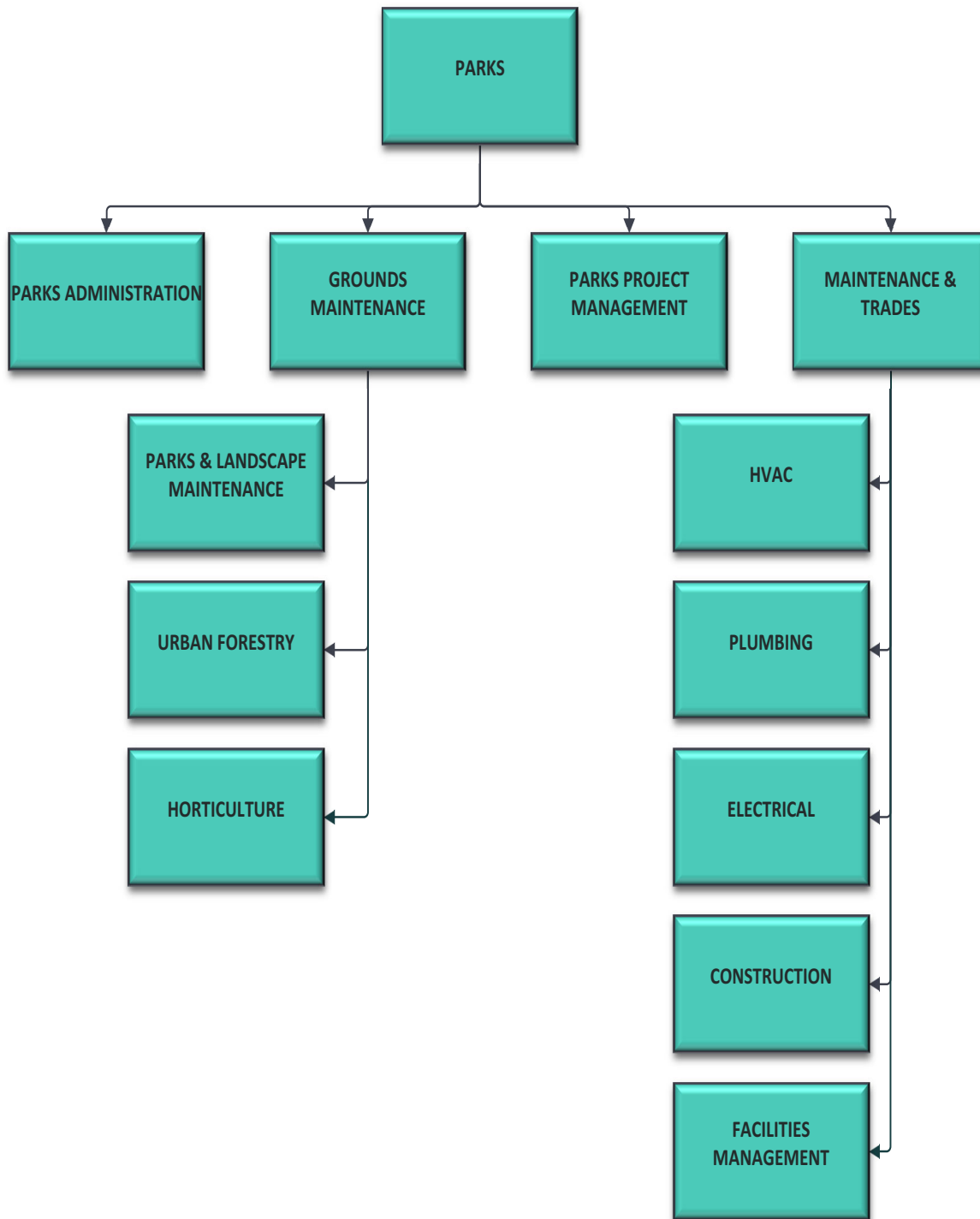
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	197,568	202,929	204,596	209,026
Fringe Benefits	75,461	92,607	109,237	98,550
Operating	24,401	205,189	114,424	232,234
TOTAL	297,431	500,725	428,257	539,810
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.00	3.00
Per Capita	1.83	3.03	2.59	3.23



PARKS

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Department of Parks is responsible for the design, construction, maintenance and repair of new and existing city parks, playgrounds, green spaces and buildings. The parks staff is successful at meeting the challenge of providing high quality public amenities in an historic port city that is comprised of one of the most historically and architecturally significant public realms in the country. This public realm not only serves the community but constitutes one of the most popular tourist destinations in the world. Understanding the historic fabric that comprises the public realm of Charleston is critical to being able to responsibly manage and maintain its historic charm. In addition to the historic district, Charleston is comprised of many evolving neighborhoods and communities that contain newer parks and recreation facilities that are also cared for in the same manner as the older parks in the city. In 2026, approximately 167,092 residents will be served by over 1,928 acres of parkland and 4,332,301 square feet of building space. As population estimates grow and recreational programming increases, the need for the renovation of existing properties and the establishment of new parks and facilities will continue to increase.

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Started construction on the revised Municipal Public Service Operations Complex.
- Neared completion of capital maintenance projects on 8 of 12 structured parking decks.
- Started construction on new Johns Island Fire Station #23.
- Completed community engagement and design in progress for Johns Island Recreation Center and WL Stephens Aquatic Center.
- Completed numerous Facilities' maintenance projects at recreation centers, Police and Fire properties, and pathway renovation at White Point Garden and the Low Battery reconstruction project.



PERFORMANCE MEASURES

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of building maintenance work orders requested	2,500	2,493	2,500	3,211	2,500	2,559	2,600
Number of building maintenance work orders completed	2,250	2,097	2,250	2,825	2,250	2,384	2,400

City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average days to complete a requested building maintenance work order	24.0	32.4	24.0	24.1	24.0	32.5	24.0
Average days to complete a preventative maintenance work order	12.00	11.24	12.00	7.64	12.00	10.76	11.00
Average cost per completed building maintenance work order	\$950.00	\$444.48	\$750.00	\$497.11	\$600.00	\$662.28	\$700.00
Average cost per completed contract work order	\$5,000.00	\$5,585.08	\$5,000.00	\$7,499.36	\$7,500.00	\$7,268.76	\$7,500.00

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of preventative maintenance work orders requested	4,000	3,860	840	1,346	1,000	1,472	1,500



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of preventative maintenance work orders completed	2,000	1,814	500	965	800	1,314	1,400

City Value: Physical Place

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Litter index (Keep America Beautiful scale with 1.0 ranking best, and 4.0 ranking worst)	1.50	1.61	1.60	1.67	1.60	1.60	1.50

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of trees planted by City	1,000	146	700	634	700	558	700
Number of requests for tree maintenance	1,300	1,381	1,300	1,752	1,500	773	1,250
Pounds of litter removed	35,000	43,798	40,000	23,454	40,000	17,239	15,000

City Value: Physical Place

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Tree City USA Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Keep America Beautiful - President's Circle Award	Yes	Yes	Yes	Yes	Yes	Yes	Yes



NEW INITIATIVES FOR 2026

- Complete construction on Ft. Pemberton Park renovation.
- Complete capital maintenance projects on 4 remaining parking decks, as well as HVAC replacement projects at the Gaillard Center and Arthur W. Christopher Community Center.
- Complete construction on Johns Island Fire Station #23.
- Complete design and commence construction on Johns Island Recreation Center and WL Stephens Aquatic Center.
- Design and implement Gateway improvements for James Island and West Ashley.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	8,172,079	9,069,224	8,934,070	10,781,224
Fringe Benefits	3,721,424	4,892,883	4,758,561	5,233,659
Operating	15,985,709	25,165,621	22,139,955	27,955,000
Capital	1,550,435	590,226	927,920	126,000
Transfers Out	95,030	—	—	—
TOTAL	29,524,678	39,717,954	36,760,506	44,095,883

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	23,909,287	28,583,774	27,122,973	29,651,878
General Fund Subtotal	23,909,287	28,583,774	27,122,973	29,651,878
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	1,991,296	1,401,339	1,167,583	856,905
425 Municipal Golf Course Fund	240,497	—	—	—
435 Parking Facilities Fund	2,599,921	8,239,024	7,583,655	12,130,677
Enterprise Funds Subtotal	4,831,714	9,640,363	8,751,238	12,987,582
Special Revenue Funds				
231 Hospitality Fee Fund	783,677	1,493,817	886,295	1,456,423
Special Revenue Funds Subtotal	783,677	1,493,817	886,295	1,456,423
TOTAL	29,524,678	39,717,954	36,760,506	44,095,883

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
170100 Plumbing	190,280	676,674	603,309	749,728
170200 HVAC	57,222	289,860	209,599	408,663
170300 Electrical	5,542,246	5,384,159	5,704,170	5,406,434
170400 Construction	1,219,792	1,570,730	1,433,716	1,796,729
171000 Facilities Management	7,441,446	8,732,927	7,435,714	7,958,171
520000 Parks Project Management	4,129,353	9,947,912	8,787,836	13,489,172
521000 Parks Administration	1,629,465	1,876,289	1,915,450	1,995,018
522100 Park & Landscape Maintenance	8,399,862	8,342,583	7,855,799	9,182,004
522200 Urban Forestry	560,297	1,795,261	1,751,815	1,880,282
522300 Horticulture	354,716	1,101,559	1,063,098	1,229,682
TOTAL	29,524,678	39,717,954	36,760,506	44,095,883
AUTHORIZED FULL-TIME EQUIVALENTS	160.06	166.32	166.33	167.35
Per Capita	181.69	240.25	222.36	263.90

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

Plumbing employs highly specialized tradesmen who install, maintain, and repair systems that carry water and gas, such as faucets, sinks, toilets, hot water tanks, plumbing lines, back flow meters, pools, and fountains. They ensure clean water supply, proper drainage, and safe gas lines for all City facilities. Plumbing's personnel consists of Plumbers and Pump Technicians.

CORE RESPONSIBILITIES

- Oversee the installation and maintenance of all plumbing systems within City buildings and facilities to ensure clean water supply, proper drainage, and safe gas lines.
- Install, maintain, troubleshoot, and repair various pumps systems on all of the City's pools and fountains by diagnosing mechanical and electrical issues, performing preventative maintenance, replacing parts, and ensuring compliance with safety standards.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	186,034	676,674	603,309	749,728
General Fund Subtotal	186,034	676,674	603,309	749,728
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	4,246	—	—	—
Enterprise Funds Subtotal	4,246	—	—	—
TOTAL	190,280	676,674	603,309	749,728

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	78,786	301,841	269,450	405,099
Fringe Benefits	68,378	183,338	158,209	193,634
Operating	43,116	191,495	175,650	150,995
TOTAL	190,280	676,674	603,309	749,728
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00
Per Capita	1.17	4.09	3.65	4.49

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

The HVAC division employs specialized tradesmen who install, maintain, repair, and troubleshoot heating, ventilation, air conditioning, and refrigeration systems that control indoor climate, air quality, and humidity in all City buildings, parks, and facilities. Performing in workspaces like attics, crawlspaces, and on rooftops, they inspect components, diagnose issues, perform electrical work, replace parts, and advise on energy efficiency.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	57,222	289,860	209,599	408,663
General Fund Subtotal	57,222	289,860	209,599	408,663
TOTAL	57,222	289,860	209,599	408,663

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	20,323	139,351	90,870	247,192
Fringe Benefits	29,327	121,014	83,109	122,976
Operating	7,572	29,495	35,620	38,495
TOTAL	57,222	289,860	209,599	408,663
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	0.35	1.75	1.27	2.45



COST CENTER: Electrical
FUNCTION: General Government

COST CENTER OVERVIEW

Electrical technicians in this cost center install, maintain, and repair electrical wiring, controls, and lighting systems for all City buildings, parks, and facilities. Utility bills for most City streetlights are budgeted in and charged to the Electrical cost center.

CORE RESPONSIBILITIES

- Install, maintain, and repair electrical wiring, control, and lighting systems in all City buildings, parks, and facilities. And compliance with safety standards.
- Coordinate with utility companies (Dominion Energy and Berkeley Electric), to respond to citizen reported outages and requests for installation and placement of new power poles for various uses like irrigation, cameras, and gates.
- Read blueprints, install outlets, circuit breakers, and fixtures, and troubleshoot faults using testing devices.
- Provide power, wiring, lighting, and installation for all City Christmas trees and other holiday symbols and signage.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	5,542,246	5,384,159	5,704,170	5,406,434
General Fund Subtotal	5,542,246	5,384,159	5,704,170	5,406,434
TOTAL	5,542,246	5,384,159	5,704,170	5,406,434

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	581,571	273,777	263,080	284,056
Fringe Benefits	234,391	124,332	127,760	132,828
Operating	4,726,284	4,986,050	5,313,330	4,989,550
Capital	—	—	—	—
TOTAL	5,542,246	5,384,159	5,704,170	5,406,434
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	34.11	32.57	34.50	32.36



COST CENTER: Construction

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Construction employees build and maintain City structures, parks, playgrounds, and facilities. They specialize in fencing, sitework, streetscaping, painting, roofing, carpentry, and many more related trades.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,219,792	1,570,730	1,433,716	1,796,729
General Fund Subtotal	1,219,792	1,570,730	1,433,716	1,796,729
TOTAL	1,219,792	1,570,730	1,433,716	1,796,729

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	693,548	775,543	775,770	953,854
Fringe Benefits	317,344	453,887	437,936	482,575
Operating	208,901	341,300	220,010	360,300
Capital	—	—	—	—
TOTAL	1,219,792	1,570,730	1,433,716	1,796,729
AUTHORIZED FULL-TIME EQUIVALENTS	16.00	16.00	16.00	16.00
Per Capita	7.51	9.50	8.67	10.75

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

Facilities Management is responsible for in-house and contractual repair and maintenance services for all City facilities, parks, open spaces, and fixed and floating docks. They are tasked with keeping buildings safe, functional, and efficient by performing preventive care, repairs, and general upkeep on mechanical, electrical, and structural systems. Facilities Management is also responsible for the federally required Cross Connection Program to protect drinking water, coordination of elevator maintenance, fire protection systems, and pest control services, and maintenance contracts.

CORE RESPONSIBILITIES

- Coordinate and conduct all the maintenance, custodial services, and repair of all City owned and operated buildings including City Hall, Police Department headquarters, Police sub-station buildings and Fire Stations, and parks.
- Oversee the contract maintenance of the Maritime Center.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	4,647,526	6,220,747	5,272,311	5,539,559
General Fund Subtotal	4,647,526	6,220,747	5,272,311	5,539,559
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	1,986,207	954,339	1,167,583	856,905
435 Parking Facilities Fund	24,036	114,024	109,770	155,284
Enterprise Funds Subtotal	2,010,243	1,068,363	1,277,353	1,012,189
Special Revenue Funds				
231 Hospitality Fee Fund	783,677	1,443,817	886,050	1,406,423
Special Revenue Funds Subtotal	783,677	1,443,817	886,050	1,406,423
TOTAL	7,441,446	8,732,927	7,435,714	7,958,171

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	974,023	944,060	902,980	1,409,911
Fringe Benefits	426,842	603,578	516,644	661,465
Operating	4,920,816	7,130,063	5,777,380	5,886,795
Capital	1,024,736	55,226	238,710	—
Transfers Out	95,030	—	—	—
TOTAL	7,441,446	8,732,927	7,435,714	7,958,171
AUTHORIZED FULL-TIME EQUIVALENTS	19.00	19.00	19.00	20.00
Per Capita	45.79	52.83	44.98	47.63

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

Parks Project Management provides direction and administration of capital construction projects for the City of Charleston. Projects range from small and simple to complex multimillion-dollar renovations and new construction. Professional project management staff with education and experience in architecture, engineering, building construction and landscape architecture work with the Capital Projects Review Committee to oversee all capital projects for the City.

CORE RESPONSIBILITIES

- Facilitate projects from programming, through the various design phases, to construction, and final completion. Project responsibilities include negotiations with vendors/contractors, site inspections, change orders, applications for payment, project budget management, working with governmental or state agencies, utilities, grants, and record keeping.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,349,281	1,450,912	1,425,646	1,598,779
General Fund Subtotal	1,349,281	1,450,912	1,425,646	1,598,779
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	—	447,000	—	—
425 Municipal Golf Course Fund	240,497	—	—	—
435 Parking Facilities Fund	2,539,574	8,000,000	7,361,945	11,840,393
Enterprise Funds Subtotal	2,780,071	8,447,000	7,361,945	11,840,393
Special Revenue Funds				
231 Hospitality Fee Fund	—	50,000	245	50,000
Special Revenue Funds Subtotal	—	50,000	245	50,000
TOTAL	4,129,353	9,947,912	8,787,836	13,489,172

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	783,620	891,857	872,320	1,015,062
Fringe Benefits	287,703	377,516	362,346	399,321
Operating	2,599,470	8,231,539	7,048,150	12,074,789
Capital	458,560	447,000	505,020	—
TOTAL	4,129,353	9,947,912	8,787,836	13,489,172
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	9.00
Per Capita	25.41	60.17	53.16	80.73



COST CENTER: Parks Administration

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

- Review all divisional budget requests, prepare required budget forms, and track revenues and expenditures for all ten departmental cost centers.
- Requisition all purchase orders and direct payments to suppliers and maintain a report of open purchase orders.
- Receive and respond to requests from the public via phone lines and online portals.
- Perform miscellaneous functions such as inventorying, receiving, overseeing check-out of equipment and supplies, vehicle maintenance requests, time clock reporting, and event set up.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,629,465	1,876,289	1,915,450	1,995,018
General Fund Subtotal	1,629,465	1,876,289	1,915,450	1,995,018
TOTAL	1,629,465	1,876,289	1,915,450	1,995,018

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,080,664	1,184,498	1,209,600	1,266,916
Fringe Benefits	447,047	517,358	533,100	549,444
Operating	101,755	174,433	172,450	178,658
Capital	—	—	300	—
TOTAL	1,629,465	1,876,289	1,915,450	1,995,018
AUTHORIZED FULL-TIME EQUIVALENTS	14.14	14.34	15.35	15.35
Per Capita	10.03	11.35	11.59	11.94



COST CENTER: Park & Landscape Maintenance

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Park and Landscape Maintenance oversees maintenance of over 125 parks spanning over 1,900 acres. This includes iconic and historic parks, large athletic facilities, neighborhood parks, parking lots and garages, and rights-of-way across the City of Charleston. Maintenance operations are completed with a combination of in-house staff and contracted maintenance.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	8,362,708	8,217,583	7,743,859	9,047,004
General Fund Subtotal	8,362,708	8,217,583	7,743,859	9,047,004
Enterprise Funds				
415 JPR, Jr. Ballpark Fund	843	—	—	—
435 Parking Facilities Fund	36,311	125,000	111,940	135,000
Enterprise Funds Subtotal	37,154	125,000	111,940	135,000
TOTAL	8,399,862	8,342,583	7,855,799	9,182,004

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,604,693	3,072,759	3,103,350	3,526,323
Fringe Benefits	1,565,908	1,728,948	1,753,489	1,853,069
Operating	3,162,122	3,452,876	2,815,070	3,676,612
Capital	67,139	88,000	183,890	126,000
TOTAL	8,399,862	8,342,583	7,855,799	9,182,004
AUTHORIZED FULL-TIME EQUIVALENTS	65.00	65.00	64.00	64.00
Per Capita	51.69	50.46	47.52	54.95



COST CENTER: Urban Forestry
FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	560,297	1,795,261	1,751,815	1,880,282
General Fund Subtotal	560,297	1,795,261	1,751,815	1,880,282
TOTAL	560,297	1,795,261	1,751,815	1,880,282

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	180,956	819,771	805,310	908,577
Fringe Benefits	167,119	406,120	414,245	434,899
Operating	212,222	569,370	532,260	536,806
TOTAL	560,297	1,795,261	1,751,815	1,880,282
AUTHORIZED FULL-TIME EQUIVALENTS	11.92	14.98	14.98	15.00
Per Capita	3.45	10.86	10.60	11.25



COST CENTER: Horticulture

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Horticulture is responsible for daily maintenance operations of Hampton Park and over 60 annual planting display areas around the City of Charleston. The division is headquartered at Hampton Park where they operate a turnkey greenhouse operation to propagate over 60,000 annual plants for use each spring and fall at the various planting display areas.

CORE RESPONSIBILITIES

- Manage greenhouse operations from Hampton Park to propagate over 60,000 annuals for planting efforts each Spring and Fall around the park system.
- Support various landscape enhancement projects in parks and other City properties.
- Provide support as needed for emergency response to natural disasters.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	354,716	1,101,559	1,063,098	1,229,682
General Fund Subtotal	354,716	1,101,559	1,063,098	1,229,682
TOTAL	354,716	1,101,559	1,063,098	1,229,682

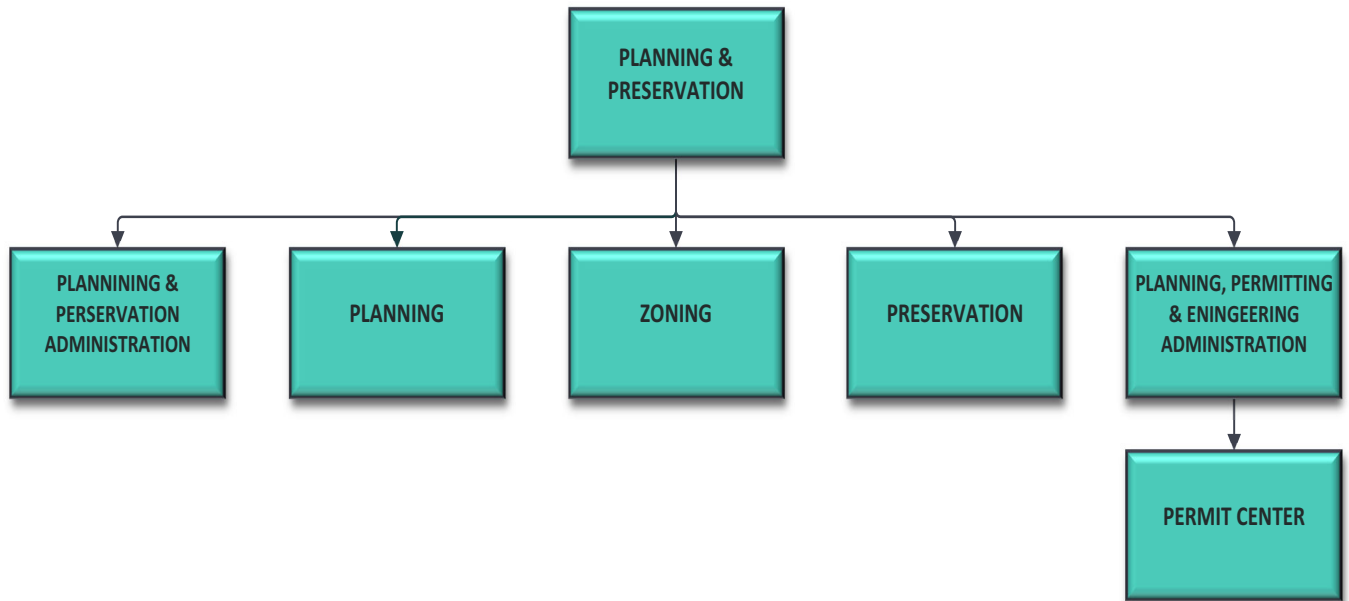
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	173,895	665,767	641,340	764,234
Fringe Benefits	177,367	376,792	371,723	403,448
Operating	3,453	59,000	50,035	62,000
TOTAL	354,716	1,101,559	1,063,098	1,229,682
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	14.00	14.00	14.00
Per Capita	2.18	6.66	6.43	7.36



PLANNING & PRESERVATION

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DEPARTMENT MISSION STATEMENT

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

DEPARTMENT OVERVIEW

The Department is comprised of four divisions: Administration, Planning, Preservation, and Zoning. The Department also administers seven public review boards.

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

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

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

***Note*:** In this 2026 Budget Book, the Planning, Permitting & Engineering Section Administration and Permit Center Cost Centers also listed under the Department of Planning & Preservation for budgetary reporting purposes, however these Cost Centers do not report to the Department in the organizational structure. More information is provided in these Cost Center narratives.

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- **BAR University Launched:** Successfully launched this initiative with quarterly presentation that have been well attended and continue to receive new views on YouTube. Feedback has been very positive and is helping to inform 2026 topics.



- General Architectural Inventory Survey and the African American Heritage Survey Got Underway: Completed the general narratives and fieldwork for both efforts along with the draft of the final report for the General Survey. Initiated work for the West Ashley/DRB architectural inventory.
- Collaboration has resulted in advancement of key Mayor priorities: 1.) Ashley Landing: Staff has helped move this project forward and as a result they are within their stated critical path timeline and making consistent progress towards this transformative redevelopment. 2.) Union Pier: Staff participated in a once in a career opportunity to case study waterfront redevelopment efforts in historic European cities and bring back those lessons and contacts to inspire and contextualize this once in a generation project. 3.) TST: Staff has provided the Executive team a tremendous amount of support and background data for the city's efforts to promote this regional effort. Department staff is now co-chairing the effort as it moves into the critical phase of development at the County. 4.) Medical District: Staff worked to support and implement this crucial effort to support the redevelopment and future growth of the Medical District which is a critical community asset and significant area employer.
- Staffing: Hired a number of positions in 2025 due to new position approvals, retirements, and organizational changes. New team members came from multiple different established career paths as well as those just entering the professional world. Transitioned existing staff into new roles to better serve the community via support to our Boards and to department lines of business such as our Short-Term Rental program and Zoning Compliance efforts.

PERFORMANCE MEASURES

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Planning Division community presentations/ engagement sessions on special planning issues	26	39	26	78	53	23	40

City Value: Quality Service

Strategic Priority: Cultivate healthy commercial districts and businesses.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Business License Certificate of Occupancy applications reviewed	595	617	631	671	615	621	620



City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Design Review Board applications (staff + board reviews)	246	282	256	322	268	446	300
Number of Design Review Board applications presented in public hearings	54	56	70	44	52	45	45
Number of Board of Architectural Review applications (staff + board reviews)	1,752	2,320	1,873	2,584	2,032	3,166	2,500
Number of Board of Architectural Review applications presented in public hearings (BAR-S + BAR-L)	314	361	348	292	319	389	325

City Value: Physical Place

Strategic Priority: Promote and ensure a balanced city with high quality public and private development; grow in the right places and advocate for complete neighborhoods, transportation options, and work centers; adapt to changing coastal conditions and flooding.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Board Zoning Appeals-Zoning applications (ie. Variances) presented in public hearings	163	200	163	194	177	242	188
Number of Board of Zoning Appeals-Site Design (i.e. variances) applications presented in public hearings	51	44	51	38	47	43	45
Number of site plan and subdivision applications on Technical Review Committee agendas	390	464	409	476	422	453	450
Number of hotel rooms approved by the Technical Review Committee	115	175	149	0	104	882	85



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Short Term Rental units permitted (properties in compliance with new regs)	851	679	765	767	765	1,167	850
Number of Zoning Ordinance amendments presented in Planning Commission public hearings	14	13	15	4	12	7	8
Number of Planning Division special area planning projects (planning, cross-sector collaboration, and policy projects; also includes special West Ashley projects)	10	17	12	19	13	47	15

City Value: Physical Place

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of single-family residential lots final platted (number of lots created)	337	330	347	9	239	207	250
Number of new single-family or duplex dwellings construction applications reviewed	897	462	825	336	698	541	550
Number of multi-family units approved by the Technical Review Committee	1,230	975	1,037	383	1,010	1,697	800



NEW INITIATIVES FOR 2026

- Comprehensive Plan (City Plan) – Review and Update and include completed Peninsula Plan and Tourism Management Strategy.
- Zoning Code Rewrite – Draft Completed and Public Review.
- Establish a Tax Credit Inventory – new Preservation Division and Community Resource.
- Project 3500 – Rezoning, new heights, adopt typologies, get 1st project to permit.
- TST and other community engagement efforts around several City initiatives.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	2,660,519	2,947,161	2,957,895	3,541,673
Fringe Benefits	1,080,128	1,339,982	1,362,060	1,557,167
Operating	172,448	957,352	769,353	443,161
Capital	—	7,500	—	60,000
TOTAL	3,913,094	5,251,995	5,089,308	5,602,001

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	3,913,094	5,251,995	5,089,308	5,602,001
General Fund Subtotal	3,913,094	5,251,995	5,089,308	5,602,001
TOTAL	3,913,094	5,251,995	5,089,308	5,602,001

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
137000 Permit Center	478,700	704,109	744,023	871,678
415000 Planning & Preservation Administration	661,708	783,929	765,024	571,715
419000 Zoning	990,538	1,202,335	1,026,523	1,151,554
420000 Preservation	911,845	1,136,846	1,129,124	1,164,073
430000 Planning	870,304	1,424,776	1,424,614	918,154
435000 Planning, Permitting, & Engineering Administration	—	—	—	924,827
TOTAL	3,913,094	5,251,995	5,089,308	5,602,001
AUTHORIZED FULL-TIME EQUIVALENTS	35.07	37.07	41.07	43.16
Per Capita	24.08	31.77	30.78	33.53



COST CENTER: Permit Center
FUNCTION: General Government

COST CENTER OVERVIEW

The Permit Center serves as a customer-focused central point of contact for a multi-departmental operation responsible for the review and approval of land development and construction projects.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	478,700	704,109	744,023	871,678
General Fund Subtotal	478,700	704,109	744,023	871,678
TOTAL	478,700	704,109	744,023	871,678

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	309,114	454,453	481,000	553,558
Fringe Benefits	146,566	219,606	238,952	275,996
Operating	23,020	30,050	24,071	42,124
TOTAL	478,700	704,109	744,023	871,678
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	5.00	9.00	9.00
Per Capita	2.95	4.26	4.50	5.22



COST CENTER: Planning & Preservation Administration

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	661,708	783,929	765,024	571,715
General Fund Subtotal	661,708	783,929	765,024	571,715
TOTAL	661,708	783,929	765,024	571,715

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	450,520	489,369	492,250	355,804
Fringe Benefits	171,061	194,738	204,009	152,003
Operating	40,126	92,322	68,765	63,908
Capital	—	7,500	—	—
TOTAL	661,708	783,929	765,024	571,715
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	5.00	5.00	4.00
Per Capita	4.07	4.74	4.63	3.42

**COST CENTER: Zoning****FUNCTION: Urban & Community Development****COST CENTER OVERVIEW**

The Zoning Division administers zoning and subdivision regulations as adopted by City Council. These regulations address all aspects of how real property is developed and used including building location, size and height, parking, short term rentals, allowing hours of business activity, preservation of trees, landscaping requirements, signs, affordable housing, subdivision of property, construction of new streets, and other related matters. Zoning administers two Boards of Zoning Appeals and participates and helps coordinate the City's Technical Review Committee. This division also coordinates the review and approval process for subdivisions through the Planning Commission and Plat Review Committee.

Board of Zoning Appeals - Site Design (BZA-SD) - This Board hears variance and special exception requests concerning site design regulations such as the protection of trees, landscaping requirements, parking lot design, and street design standards.

Board of Zoning Appeals - Zoning (BZA-Z) - This Board hears variance and special exception requests for regulations such as use, building setbacks, height restrictions, and parking requirements.

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

CORE RESPONSIBILITIES

- Provide assistance to the public.
- Review all permits and other types of requests for compliance with zoning regulations.
- Administer the Technical Review Committee.
- Organize public hearings for each Board of Zoning Appeals and provide public notice in accordance with City and State laws.
- Formulate and present staff recommendations for applications to the Board of Zoning Appeals-Site Design, Board of Zoning Appeals-Zoning, Planning Commission, and City Council.
- Investigate complaints and assist in code enforcement actions.
- Conduct inspections in response to public requests, development proposals and permitting.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	990,538	1,202,335	1,026,523	1,151,554
General Fund Subtotal	990,538	1,202,335	1,026,523	1,151,554
TOTAL	990,538	1,202,335	1,026,523	1,151,554

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	683,965	673,683	652,275	642,472
Fringe Benefits	278,162	366,181	333,008	299,759
Operating	28,411	162,471	41,240	209,323
TOTAL	990,538	1,202,335	1,026,523	1,151,554



EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	11.00	11.00	9.00
Per Capita	6.10	7.27	6.21	6.89



COST CENTER: Preservation

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Preservation Division administers and enforces City of Charleston ordinances for design and historic preservation. In providing these services, staff members have considerable interaction with the public including assisting with questions, reviewing development plans, investigating violations, and providing guidance on matters of historic preservation and urban design. The division is also responsible for administering two Boards of Architectural Review and the Design Review Board:

Board of Architectural Review (BAR) - The Board of Architectural Review is responsible for overseeing the preservation and protection of the historic and architecturally significant structures and neighborhoods in the City of Charleston's Old and Historic District and Old City District. The BAR reviews new construction, alterations, and renovations visible from the public right-of-way as well as demolitions. The BAR is split into two Boards:

Board of Architectural Review - Small (BAR-S) The BAR-S reviews applications for projects that are 10,000 square feet or less in size and minor modifications to projects over 10,000 square feet.

Board of Architectural Review - Large (BAR-L) The BAR-L reviews application for projects that exceed 10,000 square feet.

Design Review Board (DRB) The purpose of the Design Review Board is to protect and enhance the visual character and economic value of the City's major commercial corridors outside the city's historic districts. The DRB reviews commercial and multi-family renovations, new construction, demolition, and signage along these corridors.

CORE RESPONSIBILITIES

- Provide guidance on matters of historic preservation and urban design.
- Provide assistance to the public.
- Review permit requests.
- Organize public hearings and workshops.
- Provide public notification for each public hearing in accordance with State laws and City ordinances.
- Investigate complaints and, if necessary, issue summons and prosecute violations before the City's Livability Court.
- Conduct inspections annually in response to public requests, development proposals and permitting.
- Sponsor educational workshops.
- Advise the Board of Architectural Review, Design Review Board, Design Review Committee and City Council.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	911,845	1,136,846	1,129,124	1,164,073
General Fund Subtotal	911,845	1,136,846	1,129,124	1,164,073
TOTAL	911,845	1,136,846	1,129,124	1,164,073



EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	642,385	738,793	739,100	776,604
Fringe Benefits	245,212	312,007	327,248	334,434
Operating	24,247	86,046	62,776	53,035
Capital	—	—	—	—
TOTAL	911,845	1,136,846	1,129,124	1,164,073
AUTHORIZED FULL-TIME EQUIVALENTS	8.07	9.07	9.07	9.16
Per Capita	5.61	6.88	6.83	6.97



COST CENTER: Planning

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Planning Division is responsible for promoting a strong community and vital public realm. The division works to preserve and enhance diverse neighborhoods while also promoting a healthy urban environment. The division collaborates with other departments, businesses, and citizens to help balance the current needs with the growth projected in the future.

CORE RESPONSIBILITIES

- Prepare, maintain and implement the City's Comprehensive Plan, long range plans, area plans, neighborhood plans, and other special planning initiatives. The division also staffs the City's Planning Commission, making recommendations on all cases before that body based on the recommendations of the aforementioned plans. The Planning Commission makes recommendations to City Council on proposed plans, plan updates, and rezoning applications. The Planning Commission is also the final decision-making authority on most applications to subdivide property.
- Coordinate annexation activities, Peninsula planning initiatives, West Ashley revitalization, ReThink Folly Road implementation, and other special projects. The division leads robust public engagement events, focuses on resiliency in future land use planning, facilitates affordable housing efforts, and guides transportation planning.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	870,304	1,424,776	1,424,614	918,154
General Fund Subtotal	870,304	1,424,776	1,424,614	918,154
TOTAL	870,304	1,424,776	1,424,614	918,154

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	574,534	590,863	593,270	607,544
Fringe Benefits	239,126	247,450	258,843	261,963
Operating	56,643	586,463	572,501	48,647
TOTAL	870,304	1,424,776	1,424,614	918,154
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	7.00	7.00	7.00
Per Capita	5.36	8.62	8.62	5.49



COST CENTER: Planning, Permitting, & Engineering Administration

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

The Planning, Permitting & Engineering Section includes the following: Department of Development Services, Department of Housing & Community Development, Department of Planning & Preservation, Department of Stormwater Management, the Civic Design Center, Permit Center, and Technical Review Committee.

CORE RESPONSIBILITIES

- Provide strategic direction and operational support to all departments and divisions within the Section, ensuring coordination, management, and alignment across the organization.
- Provide direct support to Mayor and Council on planning, design, housing, stormwater, development review, and permitting.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	—	—	—	924,827
General Fund Subtotal	—	—	—	924,827
TOTAL	—	—	—	924,827

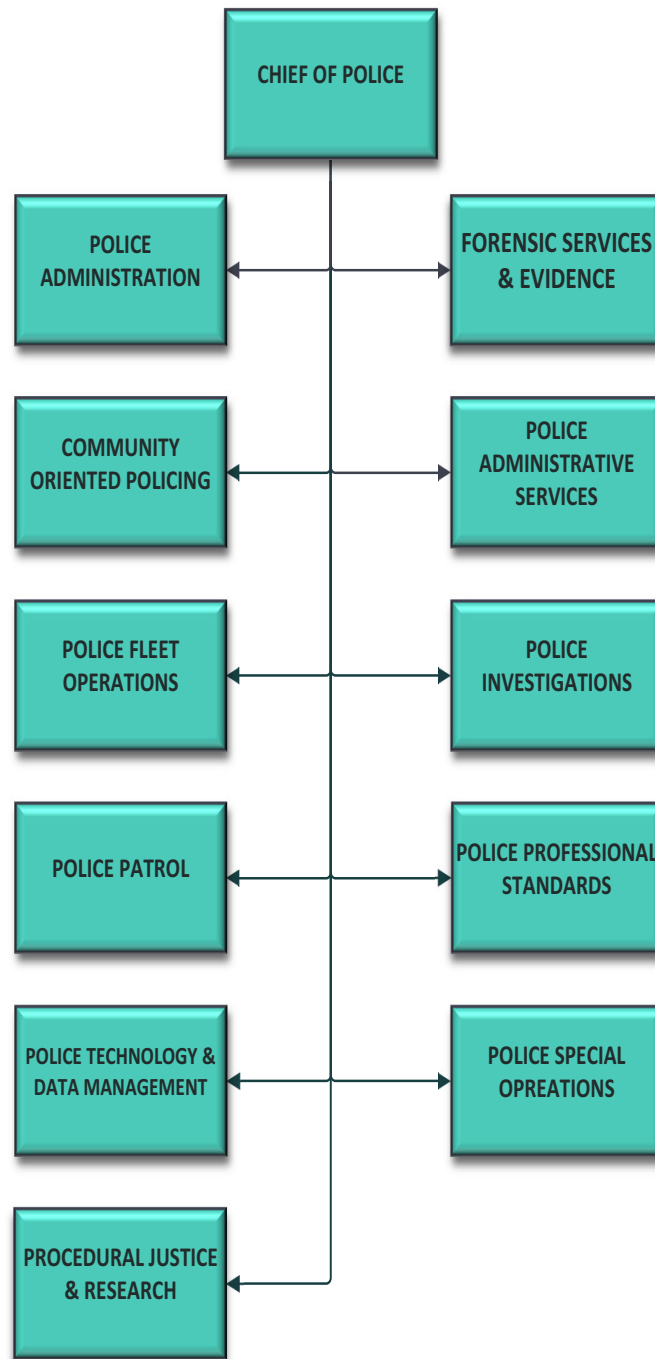
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	—	—	—	605,691
Fringe Benefits	—	—	—	233,012
Operating	—	—	—	26,124
Capital	—	—	—	60,000
TOTAL	—	—	—	924,827
AUTHORIZED FULL-TIME EQUIVALENTS	—	—	—	5.00
Per Capita	—	—	—	5.53



POLICE

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DEPARTMENT MISSION STATEMENT

At the Charleston Police Department, our mission is to serve all people within our jurisdiction with respect, fairness, and compassion. We are dedicated to protecting life and property, preserving peace and order, and enforcing local, state, and federal laws while upholding the Constitution of South Carolina and the United States in a fair and impartial manner.

DEPARTMENT OVERVIEW

The City of Charleston Police Department is under the direct supervision of the Chief of Police. It is comprised of the following cost centers, Police Administration, Police Investigations, Forensic Services and Evidence, Police Professional Standards, Police Technology and Data Management, Community Oriented Policing, Police Fleet Operations, Police Administrative Services, Police Patrol and Police Special Operations. The department is responsible for the enforcement of all laws; investigation of crimes against both persons and property; and the overall physical protection of the public at all times including during periods of disaster or public disorder. Additional responsibilities of the Department include animal control, maintenance of criminal records and files, crime prevention, and community outreach efforts.

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Completed a comprehensive, multi-phase strategic planning process and developed the department's three-year strategic plan.
- Leveraged a Community Policing Development Microgrant to fund the 2025 Executive Leadership Institute which took place over four months and brought together command-level officers from 21 law enforcement agencies across the Southeast, who participated in structured leadership lessons, community engagement, and organizational transformation led by subject-matter experts.
- Awarded the Accreditation with Excellence Award from the Commission on Accreditation for Law Enforcement Agencies (CALEA) for the 11th consecutive accreditation and earned full accreditation from the South Carolina Police Accreditation Coalition (SCPAC).
- Achieved accreditation with the American National Standards Institute (ANSI) National Accreditation Board (ANAB) and FBI Quality Assurance Standards for DNA testing.
- Continued modernization of departmental technology platforms to support operations, investigations, and officer safety.



PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Continuously improve the community and police partnership by establishing and maintaining community outreach programs.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Police community presentations and events ¹	200	124	200	51	200	70	200
Number of security surveys conducted ¹	25	21	25	23	25	10	25
Number of youth engagement activities ¹	200	191	200	121	200	180	200

1 Numbers are approximate and will vary from full CAPS as some categories are split

City Value: Citizens

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percent of personnel with advanced degrees	18.00%	19.30%	18.00%	19.42%	18.00%	19.42%	18.00%

City Value: Public Safety

Strategic Priority: Reduce frequency and severity of crimes and fear of crimes against persons and property with prevention efforts through community education and awareness programs.

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of incidents for Part One Index Violent Crimes compared to previous year	-5.00%	0.10%	-5.00%	-1.00%	-5.00%	-2.00%	-5.00%
Percentage of incidents for Part One Index Property Crimes compared to previous year	-5.00%	0.20%	-5.00%	2.00%	-5.00%	-6.00%	-5.00%



City Value: Public Safety

Strategic Priority: Reduce frequency and severity of crimes and fear of crimes against persons and property with prevention efforts through community education and awareness programs.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of incidents for Part One Index Violent Crimes ^{2A}	400	617	400	557	400	445	400
Number of incidents for Part One Index Property Crimes ^{3A}	3,400	3,063	3,400	3,075	3,400	2,496	3,400
Number of traffic fatalities ⁴	10	30	10	12	10	2	10

2A (1) Part One Index Violent Crimes include homicide, rape, robbery and aggravated assault. Part One Index Violent Crimes numbers are based on SLED- Crime Summary Report (CSR) that is generated by date occurred and excluding unfounded cases. The offenses of homicide, rape, and aggravated assault are counted per-victim; all others are counted per-incident.

(A) Crime numbers for Violent / Property Crimes are based on CPD approximations (from RMS) and are updated when SLED Reports become available

3A (2) Part One Index Property Crimes include larceny, burglary, arson and motor vehicle theft. Part One Property Crimes numbers are based on SLED- Crime Summary Report (CSR) that is generated by date occurred and excluding unfounded cases. Motor Vehicle Theft is counted per-vehicle stolen and burglary is counted per-premise-entered; all other offenses are counted per-incident.

4 Fatalities are counted by the number of fatalities caused by a traffic collision

City Value: Public Safety

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

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Total number of use of force complaints compared to the total number of arrests ⁵	0.15%	0.00%	0.30%	0.00%	0.15%	0.00%	0.00%



5 Arrests are counted by each arrest report, not number of charges.

City Value: Public Safety

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of sworn officers engaged in direct community service through patrol and investigative activities ⁶	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

6 Includes sworn on grants

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of use of force complaints	0	0	15	10	15	1	15



NEW INITIATIVES FOR 2026

- Formalize and publicly communicate the three-year strategic plan with implementation and formal tracked objectives for the 2026-2028 period.
- Continue developing a clear problem statement and implementation plan for the replacement or rebuild of CPD headquarters as part of the department's capital facilities planning.
- Participate in a multi-jurisdictional research study funded by the National Institute of Justice that aims to expand national understanding of police recruitment and retention through a comprehensive staffing assessment, recruitment vs retention tradeoffs, compensation scales, and time to attrition patterns.
- Expand and maintain City camera coverage to enhance real-time awareness and investigative capabilities and sustain and fully integrate real-time technology platforms to support department-wide and unit-level operations.
- Extend the scope of ANAB accreditation to include crime scene investigation and firearms examinations (NIBIN) and standardize the laboratory submission process to provide a single online portal for laboratory analysis requests.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	42,145,283	44,639,022	45,221,960	47,975,044
Fringe Benefits	18,141,531	20,209,702	21,235,138	22,004,442
Operating	7,753,685	8,045,449	9,065,245	10,634,651
Capital	138,767	84,911	167,694	192,342
Transfers Out	25,477	—	—	—
TOTAL	68,204,744	72,979,084	75,690,037	80,806,479

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	67,975,125	72,750,569	75,555,002	80,577,839
General Fund Subtotal	67,975,125	72,750,569	75,555,002	80,577,839
Special Revenue Funds				
231 Hospitality Fee Fund	229,619	228,515	135,035	228,640
Special Revenue Funds Subtotal	229,619	228,515	135,035	228,640
TOTAL	68,204,744	72,979,084	75,690,037	80,806,479

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
200000 Police Administration	41,154,906	1,311,296	2,322,077	3,186,773
201000 Police Investigations	3,058,780	7,891,315	8,959,933	9,481,287
202000 Forensic Services & Evidence	1,322,075	3,515,269	3,523,628	3,393,997
203000 Police Professional Standards	763,791	2,043,437	2,746,213	3,896,685
204000 Police Technology & Data Management	294,924	1,104,613	973,989	2,007,208
206000 Community Oriented Policing	1,260,079	3,386,825	3,592,543	3,572,461
207000 Police Fleet Operations	2,992,384	3,639,571	3,821,334	3,819,964
208000 Police Administrative Services	2,873,625	6,708,271	6,369,843	6,282,735
209000 Police Patrol	11,589,876	34,531,293	32,431,905	33,037,513
210000 Police Special Operations	2,894,304	8,847,194	10,948,572	12,127,856
TOTAL	68,204,744	72,979,084	75,690,037	80,806,479
AUTHORIZED FULL-TIME EQUIVALENTS	569.00	567.01	568.00	568.00
Per Capita	419.72	441.45	457.85	483.60



COST CENTER: Police Administration

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	41,154,906	1,311,296	2,322,077	3,186,773
General Fund Subtotal	41,154,906	1,311,296	2,322,077	3,186,773
TOTAL	41,154,906	1,311,296	2,322,077	3,186,773

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	29,370,019	871,214	1,598,632	1,993,474
Fringe Benefits	8,363,080	331,134	541,855	804,974
Operating	3,257,564	108,948	181,590	288,325
Capital	138,767	—	—	100,000
Transfers Out	25,477	—	—	—
TOTAL	41,154,906	1,311,296	2,322,077	3,186,773
AUTHORIZED FULL-TIME EQUIVALENTS	6.00	6.00	16.00	16.00
Per Capita	253.26	7.93	14.05	19.07

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

The Charleston Police Department's Investigations cost center includes a Captain, who oversees and coordinates the various specialized units and functions within the cost center. The Investigations cost center consists of the Crimes Against Persons Unit, Crimes Against Property Unit, and the Special Investigations Unit. These are specialized areas staffed with officers who investigate the most serious or complex crimes that often require team approaches with several investigators working together, or with outside agencies, to successfully solve and apprehend offenders.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	3,058,780	7,891,315	8,959,933	9,481,287
General Fund Subtotal	3,058,780	7,891,315	8,959,933	9,481,287
TOTAL	3,058,780	7,891,315	8,959,933	9,481,287

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,753,730	5,347,463	6,133,506	6,439,056
Fringe Benefits	1,249,114	2,369,626	2,688,004	2,891,631
Operating	55,936	174,226	138,423	150,600
Capital	—	—	—	—
TOTAL	3,058,780	7,891,315	8,959,933	9,481,287
AUTHORIZED FULL-TIME EQUIVALENTS	62.00	63.00	70.00	71.00
Per Capita	18.82	47.73	54.20	56.74

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,322,075	3,515,269	3,523,628	3,393,997
General Fund Subtotal	1,322,075	3,515,269	3,523,628	3,393,997
TOTAL	1,322,075	3,515,269	3,523,628	3,393,997

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	664,061	2,203,651	2,113,652	2,151,936
Fringe Benefits	547,800	985,464	1,014,932	959,273
Operating	110,214	326,154	299,613	282,788
Capital	—	—	95,431	—
TOTAL	1,322,075	3,515,269	3,523,628	3,393,997
AUTHORIZED FULL-TIME EQUIVALENTS	31.00	31.00	27.00	27.00
Per Capita	8.14	21.26	21.31	20.31

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	763,791	2,043,437	2,746,213	3,896,685
General Fund Subtotal	763,791	2,043,437	2,746,213	3,896,685
TOTAL	763,791	2,043,437	2,746,213	3,896,685

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	360,694	1,244,478	1,787,040	2,162,490
Fringe Benefits	258,581	528,609	702,425	973,635
Operating	144,517	270,350	242,033	679,813
Capital	—	—	14,715	80,747
TOTAL	763,791	2,043,437	2,746,213	3,896,685
AUTHORIZED FULL-TIME EQUIVALENTS	13.00	13.00	24.00	24.00
Per Capita	4.70	12.36	16.61	23.32

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	294,924	1,104,613	973,989	2,007,208
General Fund Subtotal	294,924	1,104,613	973,989	2,007,208
TOTAL	294,924	1,104,613	973,989	2,007,208

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	168,707	758,320	660,600	774,436
Fringe Benefits	123,608	324,122	310,009	352,485
Operating	2,608	22,171	3,380	880,287
Capital	—	—	—	—
TOTAL	294,924	1,104,613	973,989	2,007,208
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	10.00	10.00
Per Capita	1.81	6.68	5.89	12.01

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

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

CORE RESPONSIBILITIES

- Develop and maintain community partnerships, problem solving and organizational transformation.
- Increase police participation and positive encounters.
- Build partnerships through outreach initiatives with various groups such as the youth and Hispanic community.
- Manage the Charleston Police Department's opioid addiction initiatives and program.
- Manage the Charleston Police Department's Youth Outreach, Hispanic Outreach, and Mental Health Co-Responder initiatives.
- Manage the FARMACY initiative partnership with Mental Health.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,260,079	3,386,825	3,592,543	3,572,461
General Fund Subtotal	1,260,079	3,386,825	3,592,543	3,572,461
TOTAL	1,260,079	3,386,825	3,592,543	3,572,461

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	680,934	2,231,205	2,338,298	2,333,931
Fringe Benefits	479,013	1,001,430	1,077,983	1,058,920
Operating	100,131	154,190	176,262	179,610
TOTAL	1,260,079	3,386,825	3,592,543	3,572,461
AUTHORIZED FULL-TIME EQUIVALENTS	28.00	28.00	27.00	27.00
Per Capita	7.75	20.49	21.73	21.38



COST CENTER: Police Fleet Operations

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,992,384	3,639,571	3,821,334	3,819,964
General Fund Subtotal	2,992,384	3,639,571	3,821,334	3,819,964
TOTAL	2,992,384	3,639,571	3,821,334	3,819,964

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	159,608	618,701	708,917	737,201
Fringe Benefits	137,650	280,473	318,035	353,533
Operating	2,695,126	2,740,397	2,794,382	2,717,635
Capital	—	—	—	11,595
TOTAL	2,992,384	3,639,571	3,821,334	3,819,964
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	11.00	11.00
Per Capita	18.41	22.02	23.12	22.86



COST CENTER: Police Administrative Services

FUNCTION: Public Safety

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,873,625	6,708,271	6,369,843	6,282,735
General Fund Subtotal	2,873,625	6,708,271	6,369,843	6,282,735
TOTAL	2,873,625	6,708,271	6,369,843	6,282,735

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	903,015	2,604,476	2,236,887	2,145,065
Fringe Benefits	729,350	1,315,983	1,280,991	1,099,733
Operating	1,241,260	2,787,812	2,851,965	3,037,937
Capital	—	—	—	—
TOTAL	2,873,625	6,708,271	6,369,843	6,282,735
AUTHORIZED FULL-TIME EQUIVALENTS	47.00	47.00	37.00	37.00
Per Capita	17.68	40.58	38.53	37.60



COST CENTER: Police Patrol

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Police Patrol cost center is led by a Deputy Chief and two Captains. This cost center serves as the first responders to most incidents or crime scenes, tasked with restoring order, protecting persons and property, and writing the initial reports necessary for follow up investigations. The units in this bureau fall under six teams, commanded by a Lieutenant: Team 1, Team 2, Team 3, Team 4, Team 5, and Team 9.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	11,360,257	34,302,778	32,296,870	32,808,873
General Fund Subtotal	11,360,257	34,302,778	32,296,870	32,808,873
Special Revenue Funds				
231 Hospitality Fee Fund	229,619	228,515	135,035	228,640
Special Revenue Funds Subtotal	229,619	228,515	135,035	228,640
TOTAL	11,589,876	34,531,293	32,431,905	33,037,513

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	6,487,297	22,841,269	20,862,606	21,807,124
Fringe Benefits	4,994,902	10,438,800	10,327,249	10,140,186
Operating	107,677	1,191,451	1,184,502	1,090,203
Capital	—	59,773	57,548	—
TOTAL	11,589,876	34,531,293	32,431,905	33,037,513
AUTHORIZED FULL-TIME EQUIVALENTS	291.00	291.00	262.00	261.00
Per Capita	71.32	208.88	196.18	197.72

**COST CENTER: Police Special Operations****FUNCTION: Public Safety****COST CENTER OVERVIEW**

The Police Special Operations cost center is led by a Captain who oversees operations and strategies for executing within various functions outside of normal law enforcement operations. This cost center consists of the Traffic Unit, School Resource Officers, the School Security Response Team, the Special Events and Secondary Employment Office, and specialized units such as the SWAT Team, Underwater Recovery Team, Honor Guard, Air Operations, Transport Unit, Animal Control and other specialized units.

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,894,304	8,847,194	10,948,572	12,127,856
General Fund Subtotal	2,894,304	8,847,194	10,948,572	12,127,856
TOTAL	2,894,304	8,847,194	10,948,572	12,127,856

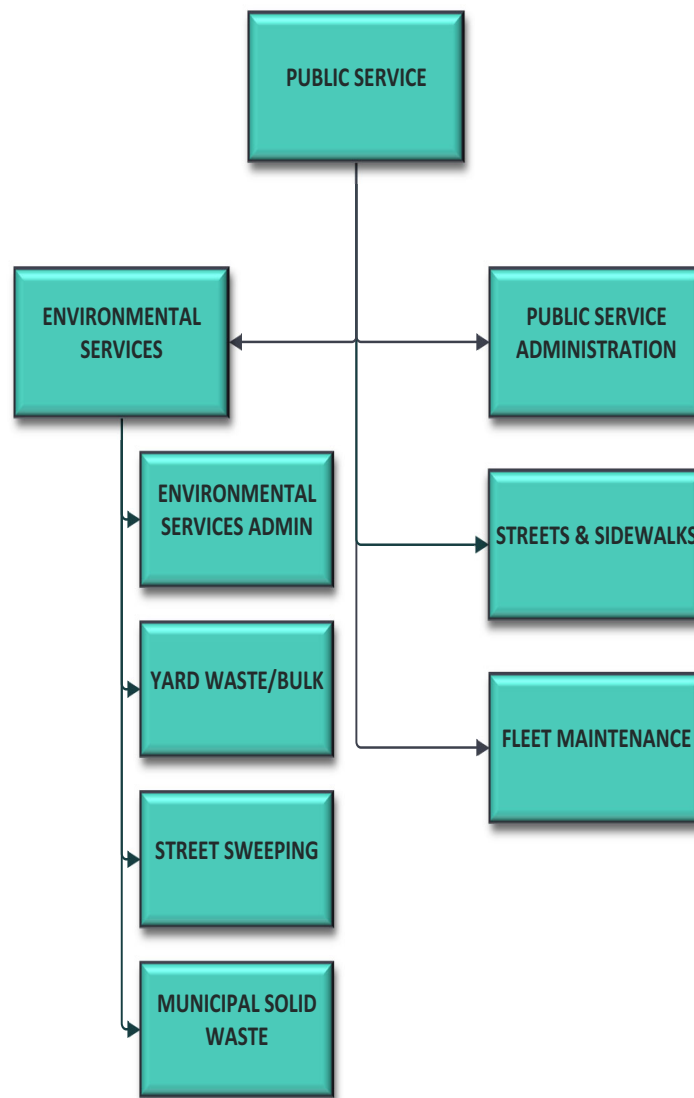
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,597,218	5,918,245	6,781,822	7,430,331
Fringe Benefits	1,258,434	2,634,061	2,973,655	3,370,072
Operating	38,652	269,750	1,193,095	1,327,453
Capital	—	25,138	—	—
TOTAL	2,894,304	8,847,194	10,948,572	12,127,856
AUTHORIZED FULL-TIME EQUIVALENTS	73.00	70.01	84.00	84.00
Per Capita	17.81	53.52	66.23	72.58



PUBLIC SERVICE

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DEPARTMENT MISSION STATEMENT

To provide services which enhance public safety, health, and the quality of life as they are related to the maintenance of public rights of way, building construction, and environmental cleanliness.

DEPARTMENT OVERVIEW

The Department of Public Service provides services to citizens and other City Departments that enhance public safety, health, and quality of life. The Department is comprised of Streets and Sidewalks, Environmental Services and Fleet Management. The Department of Public Service partners with local and regional agencies to provide core services.

CORE RESPONSIBILITIES

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

2025 ACCOMPLISHMENTS

- Streets and Sidewalks completed contracted repairs on Chalmers Street.
- Streets and Sidewalks increased productivity with the addition of a new crew.
- Garbage finished the year with 98% of routes being run on time.
- Trash finished the year completing 98% of their routes on time.
- Environmental Services has successfully transitioned to a new tablet system, enabling the use of photos and live cameras to track routes in real-time.

PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of other potholes filled	1,400	1,791	1,400	2,159	2,500	2,748	3,500
Number of handicap ramps repaired	1	3	1	3	3	3	0
Linear feet of sidewalk repaired	4,000	6,386	7,500	9,393	10,000	6,012	15,000



City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of potholes repaired within 48 hours	95.0%	99.8%	99.0%	100.0%	99.0%	99.0%	99.0%

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average number of households served per week by Environmental Services	28,000	26,176	28,000	66	27,000	26,283	27,500

City Value: Quality Service

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of garbage routes completed on time (by 5:00pm)	95.0%	98.1%	95.0%	98.5%	98.0%	98.0%	98.0%
Percentage of trash routes completed on time (by 5:00pm)	80.0%	97.8%	90.0%	96.7%	98.0%	97.0%	98.0%

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Tons of garbage collected	20,000	17,525	20,000	21,728	22,000	27,644	23,000
Tons of trash collected	13,000	21,474	13,000	14,573	18,000	16,642	19,000



NEW INITIATIVES FOR 2026

- Streets and Sidewalks will increase the number of potholes repaired thanks to the addition of a new pothole trailer.
- Fleet will transition to a new fleet management system that will provide better reporting and asset maintenance tracking and increase communication between Fleet and its customers.
- Fleet will conduct an audit which will allow for the inventorying of and installation of new GPS units and branding on all vehicles.
- Garbage will make sure we hit the County's allotment amount between Bees Ferry and Carolina Waste transfer site with the help of our Data Analyst.
- Improve vehicle repair cost management with the help of the new Fleet Manager.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	7,653,770	7,808,948	7,753,687	8,710,368
Fringe Benefits	3,424,277	4,194,144	4,158,450	4,462,172
Operating	7,873,896	8,504,073	7,692,012	8,740,992
Capital	113,296	323,169	418,916	27,000
TOTAL	19,065,239	20,830,334	20,023,065	21,940,532

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	19,065,239	20,830,334	20,023,065	21,940,532
General Fund Subtotal	19,065,239	20,830,334	20,023,065	21,940,532
TOTAL	19,065,239	20,830,334	20,023,065	21,940,532

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
300000 Public Service Administration	415,807	335,496	319,833	379,201
310000 Streets & Sidewalks	2,919,977	3,421,024	2,487,380	3,607,106
321000 Environmental Services Administration	1,032,356	1,130,820	1,026,513	1,161,221
321100 Municipal Solid Waste	5,810,932	6,273,897	6,535,740	6,641,946
321200 Yard Waste/Bulk	2,498,053	2,585,033	2,531,877	2,808,132
321300 Street Sweeping	1,058,735	1,629,812	1,815,277	1,773,972
331000 Fleet Management	5,329,378	5,454,252	5,306,445	5,568,954
TOTAL	19,065,239	20,830,334	20,023,065	21,940,532
AUTHORIZED FULL-TIME EQUIVALENTS	146.00	153.00	150.00	150.00
Per Capita	117.33	126.00	121.12	131.31



COST CENTER: Public Service Administration

FUNCTION: Public Service

COST CENTER OVERVIEW

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	415,807	335,496	319,833	379,201
General Fund Subtotal	415,807	335,496	319,833	379,201
TOTAL	415,807	335,496	319,833	379,201

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	310,366	206,899	202,898	232,966
Fringe Benefits	97,968	102,521	109,113	90,715
Operating	7,473	26,076	7,822	55,520
TOTAL	415,807	335,496	319,833	379,201
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	2.56	2.03	1.93	2.27

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

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

CORE RESPONSIBILITIES

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

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,919,977	3,421,024	2,487,380	3,607,106
General Fund Subtotal	2,919,977	3,421,024	2,487,380	3,607,106
TOTAL	2,919,977	3,421,024	2,487,380	3,607,106

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,205,511	1,347,476	1,333,886	1,598,961
Fringe Benefits	606,313	765,620	694,094	868,433
Operating	1,058,058	1,122,928	424,425	1,112,712
Capital	50,095	185,000	34,975	27,000
TOTAL	2,919,977	3,421,024	2,487,380	3,607,106
AUTHORIZED FULL-TIME EQUIVALENTS	28.00	33.00	31.00	31.00
Per Capita	17.97	20.69	15.05	21.59



COST CENTER: Environmental Services Administration

FUNCTION: Public Service

COST CENTER OVERVIEW

Provides oversight and administration to Environmental Services and Streets and Sidewalks.

CORE RESPONSIBILITIES

- Maintain reports and spreadsheet data for the division.
- Make sure that all invoices are paid and processed in accordance with City policy.
- Addresses resident complaints and provides customer service over the phone.
- Issues garbage carts to residents.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,032,356	1,130,820	1,026,513	1,161,221
General Fund Subtotal	1,032,356	1,130,820	1,026,513	1,161,221
TOTAL	1,032,356	1,130,820	1,026,513	1,161,221

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	510,976	366,554	344,250	423,693
Fringe Benefits	192,150	185,671	177,362	198,604
Operating	329,229	512,589	504,901	538,924
Capital	—	66,006	—	—
TOTAL	1,032,356	1,130,820	1,026,513	1,161,221
AUTHORIZED FULL-TIME EQUIVALENTS	5.00	6.00	6.00	6.00
Per Capita	6.35	6.84	6.21	6.95



COST CENTER: Municipal Solid Waste

FUNCTION: Public Service

COST CENTER OVERVIEW

Municipal Solid Waste is responsible for the timely collection of garbage using semi-automated collection equipment from garbage carts ranging between 96 gallons, 64 gallons and 32 gallons.

CORE RESPONSIBILITIES

- Collect residential garbage using automated and semi-automated collection trucks
- Collect commercial garbage in the Central Business District.
- Transport collected garbage to landfill or transfer station for proper disposal.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	5,810,932	6,273,897	6,535,740	6,641,946
General Fund Subtotal	5,810,932	6,273,897	6,535,740	6,641,946
TOTAL	5,810,932	6,273,897	6,535,740	6,641,946

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,918,808	2,032,980	2,051,087	2,170,310
Fringe Benefits	854,084	1,019,089	1,051,198	1,078,018
Operating	3,038,041	3,221,828	3,433,455	3,393,618
TOTAL	5,810,932	6,273,897	6,535,740	6,641,946
AUTHORIZED FULL-TIME EQUIVALENTS	35.00	35.00	35.00	35.00
Per Capita	35.76	37.95	39.53	39.75

**COST CENTER:** Yard Waste/Bulk**FUNCTION:** Public Service**COST CENTER OVERVIEW**

Yard Waste/Bulk is made up of trash crews charged with removing from City properties non-garbage items, such as limbs, brush, grass clippings, leaves and construction debris.

CORE RESPONSIBILITIES

- Conduct proper collection of yard waste such as leaves, brush limbs and grass clippings.
- Collection and remove from properties bulk items such as appliances and construction debris.
- Transport collected trash to the correct landfill for proper disposal.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,498,053	2,585,033	2,531,877	2,808,132
General Fund Subtotal	2,498,053	2,585,033	2,531,877	2,808,132
TOTAL	2,498,053	2,585,033	2,531,877	2,808,132

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,718,441	1,637,784	1,626,435	1,829,979
Fringe Benefits	752,887	857,005	864,132	930,153
Operating	26,725	90,244	41,310	48,000
TOTAL	2,498,053	2,585,033	2,531,877	2,808,132
AUTHORIZED FULL-TIME EQUIVALENTS	30.00	30.00	31.00	31.00
Per Capita	15.37	15.64	15.32	16.81

**COST CENTER:** Street Sweeping**FUNCTION:** Public Service**COST CENTER OVERVIEW**

Street Sweeping uses mechanical sweepers to clean city streets on a regular basis. Street Sweeping also conducts litter cleanup up along the CBD using grounds custodians, pressure washers and electric vacuums.

CORE RESPONSIBILITIES

- Clean litter in the CBD and remove from the area.
- Empty Big Belly oversized litter baskets and dispose of waste.
- Pressure wash bluestone along King St and by City Market.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,058,735	1,629,812	1,815,277	1,773,972
General Fund Subtotal	1,058,735	1,629,812	1,815,277	1,773,972
TOTAL	1,058,735	1,629,812	1,815,277	1,773,972

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	538,421	789,347	782,060	942,718
Fringe Benefits	265,273	512,195	512,768	550,754
Operating	222,396	283,270	187,229	280,500
Capital	32,646	45,000	333,220	—
TOTAL	1,058,735	1,629,812	1,815,277	1,773,972
AUTHORIZED FULL-TIME EQUIVALENTS	20.00	21.00	21.00	21.00
Per Capita	6.52	9.86	10.98	10.62

**COST CENTER: Fleet Management****FUNCTION: Public Service****COST CENTER OVERVIEW**

Fleet Management provides fleet services to support passenger vehicles, trucks, heavy equipment, and specialty equipment in all City departments other than the Fire and Police Departments. Fleet purchases all vehicles required by various City Departments, manages the vehicle maintenance program and, in coordination with Procurement, manages the sale or disposal of surplus vehicles and equipment. Fleet also works with the City's insurance provider to coordinate accident claims and vehicle collision repairs, and the Director of Fleet Management is a permanent member of the Safety Review Committee and Vehicle Accident Review Board.

CORE RESPONSIBILITIES

- Provide fleet services to support passenger vehicles, trucks, heavy equipment, and specialty equipment in all City departments other than the Fire and Police Departments.
- Provide parts management to ensure assets are repaired in a timely manner.
- Perform preventative maintenance on all City automotive assets except for CPD and CFD
- Provide road call assistance for mechanical issues, including problems with tires, occurring away from Fleet facilities.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	5,329,378	5,454,252	5,306,445	5,568,954
General Fund Subtotal	5,329,378	5,454,252	5,306,445	5,568,954
TOTAL	5,329,378	5,454,252	5,306,445	5,568,954

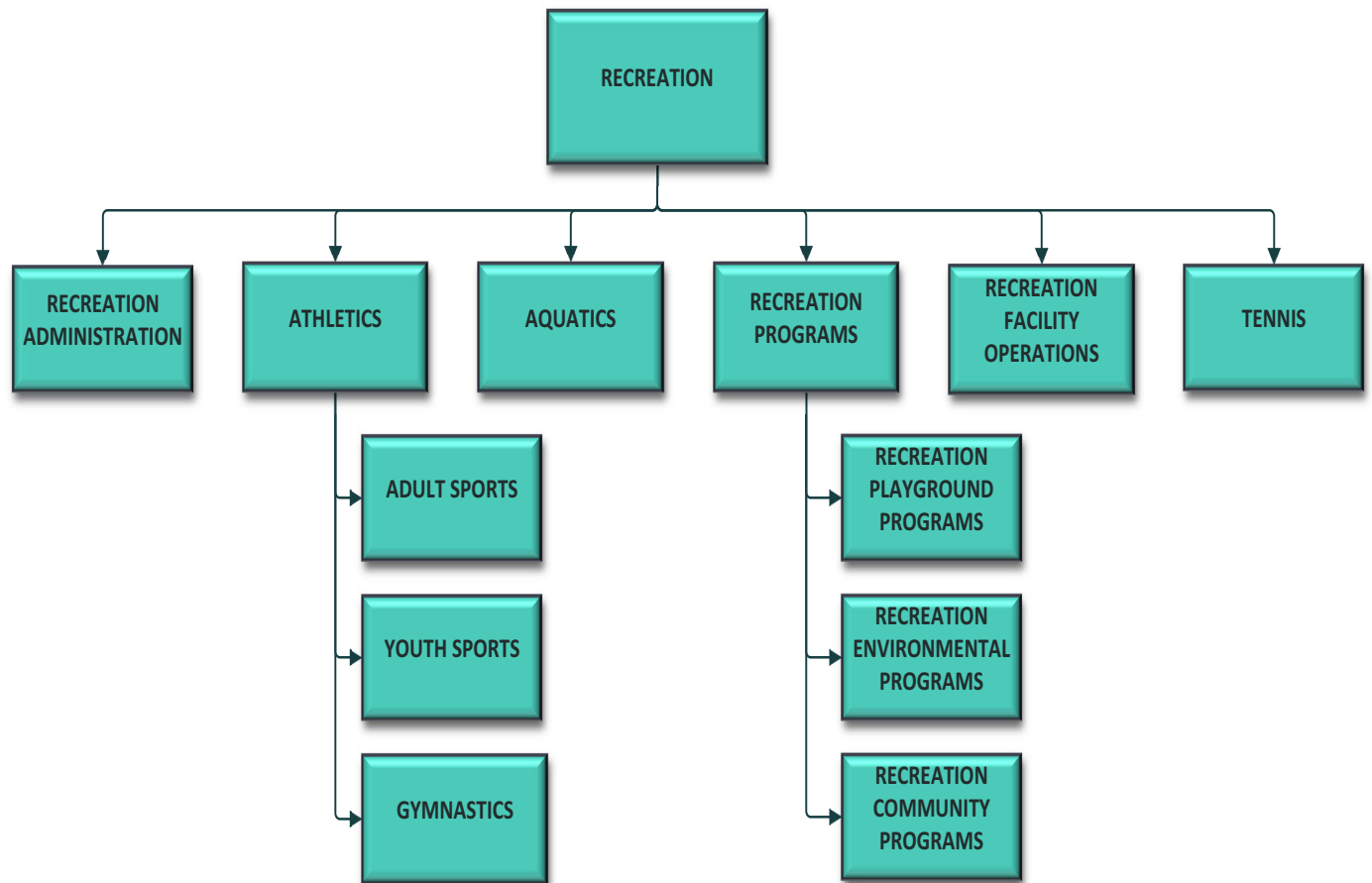
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,451,247	1,427,908	1,413,071	1,511,741
Fringe Benefits	655,602	752,043	749,783	745,495
Operating	3,191,973	3,247,138	3,092,870	3,311,718
Capital	30,556	27,163	50,721	—
TOTAL	5,329,378	5,454,252	5,306,445	5,568,954
AUTHORIZED FULL-TIME EQUIVALENTS	26.00	26.00	24.00	24.00
Per Capita	32.80	32.99	32.10	33.33



RECREATION

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DEPARTMENT MISSION STATEMENT

Our mission is to offer inclusive recreational opportunities through people, parks, and programs that promote health, well-being, and community connection.

DEPARTMENT OVERVIEW

The Department of Recreation is dedicated to offering a wide range of recreational programs, special events, and sports and fitness opportunities that enhance the quality of life for all citizens. By utilizing our parks, recreation facilities, trained staff, and the surrounding environment, we provide affordable programs year-round for both youth and adults. Our department ensures that every community member has access to opportunities for social connection, skill development, healthy living, and a deeper appreciation of our city. We are committed to fostering an active, engaged, and thriving community for all.

CORE RESPONSIBILITIES

- The Department manages facilities including swimming pools, athletic fields and courts, and recreation buildings. Within each area of infrastructure, staff members are available to offer swim lessons, sports and athletic opportunities, low-cost lessons, sports clinics, summer day camps, after-school programs, exercise classes, senior gatherings, artistic expression, and environmental learning.
- The Department continues to develop partnerships with other area recreation providers, businesses for sponsorships, and community groups that will allow larger participation.
- The Department is continually searching and assessing new program opportunities, and different activities for adults, families, seniors, and people with disabilities to help in meeting the needs of the City's diverse communities.

2025 ACCOMPLISHMENTS

- 100% transition to paperless/cashless operations at recreation facilities.
- Recruited and hired a Rec Trac Coordinator for Recreation to handle all IT.
- Maintained and exceeded all revenue goals set for FY 2025.
- Improved registration processes for all recreation activities.
- Developed over 30 Standard Operating Procedures (SOP) for the Recreation Department.

PERFORMANCE MEASURES

City Value: Citizens

Strategic Priority: Ensure citizens, regardless of age, religion, sex, race, or physical capabilities are satisfied with our programs and activities.

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of members at the LSC/WSC Senior Centers	16,000	0	16,000	3,023	3,500	3,815	3,500
Number of visits at the Lowcountry Senior Center	60,000	0	60,000	78,429	85,000	79,415	80,000



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants in programs for people with disabilities (all ages)	3,500	628	3,500	4,091	5,000	3,000	5,000

City Value: Public Safety

Strategic Priority: Ensure facilities and programs are safe havens for participants by working with other City departments and the community, and by providing training to staff and volunteers.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of safety related incidents	100	180	N/A	172	150	114	150
Number of volunteers in Recreation programs and services	5,000	6,190	5,000	6,620	6,500	6,100	6,500

City Value: Quality Service

Strategic Priority: Provide high quality municipal services at the lowest possible cost to residents.

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants in exercise and wellness programs	N/A	0	N/A	51,666	55,000	60,000	60,000

City Value: Quality Service

Strategic Priority: Provide high quality municipal services at the lowest possible cost to residents.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of participants - Youth Sports	30,000	49,741	30,000	16,437	17,500	15,800	16,000
Number of sponsored teams for Youth Sports programs	400	768	400	660	700	815	700
Total dollars donated by Youth Sports sponsors	\$85,000	\$160,130	\$85,000	\$165,000	\$170,000	\$205,000	\$70,000
Number of participants scholarshipped (participating free of charge) by Department of Recreation	3,500	3,140	3,500	51	100	50	100
Number of participants - Adult Sports	15,000	10,805	15,000	5,200	10,000	9,200	9,000



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of children participating in summer camps	4,500	4,536	4,500	5,412	5,750	5,200	5,500
Number of rounds at the Golf Course	50,000	71,131	50,000	71,000	71,000	70,000	70,000

City Value: Physical Place

Strategic Priority: Provide environmental education opportunities to facilitate the understanding of our natural environment and increase the ability to be good stewards of our natural resources and public realm.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of Environmental Education sessions held for school and playground groups	200	284	200	312	300	285	300
Number of participants - Environmental Education	6,500	5,142	6,500	5,468	6,000	5,850	6,000

City Value: Quality Service

Strategic Priority: Work with community providers and agencies to maximize the activities for a healthier lifestyle for our citizens while they enjoy opportunities to recreate.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of facilities permits approved	2,500	3,025	2,500	2,491	2,500	3,850	3,000
Number of participants in Recreation special events	15,000	9,482	15,000	12,802	15,000	10,100	15,000



NEW INITIATIVES FOR 2026

- Rollout of the Rec Trac Mobile App for ease of use by residents.
- Management of the new sponsorship program for Recreation (team sponsors only).
- Cultivate new community partnerships to broaden the opportunities for residents.
- Improve communication with Parks to better serve the residents.
- Teach more swim lessons.





DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	7,386,715	8,718,472	7,952,032	9,835,284
Fringe Benefits	4,079,761	3,578,728	3,484,289	3,828,354
Operating	3,995,330	5,325,159	4,782,635	5,873,121
Capital	6,021	14,825	11,600	—
Transfers Out	1,116	—	—	—
TOTAL	15,468,943	17,637,184	16,230,556	19,536,759

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	11,797,044	13,745,782	12,232,602	15,163,899
General Fund Subtotal	11,797,044	13,745,782	12,232,602	15,163,899
Enterprise Funds				
425 Municipal Golf Course Fund	3,671,899	3,891,402	3,997,954	4,372,860
Enterprise Funds Subtotal	3,671,899	3,891,402	3,997,954	4,372,860
TOTAL	15,468,943	17,637,184	16,230,556	19,536,759

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
510000 Recreation Administration	424,706	1,006,596	952,265	967,542
511200 Youth Sports	775,112	1,595,846	1,444,011	1,858,610
511300 Adult Sports	602,373	202,553	165,116	201,832
513100 Recreation Environmental Programs	41,830	147,418	115,389	171,266
513300 Recreation Playground Programs	1,228,167	490,324	347,210	555,859
513400 Recreation Community Programs	511,386	1,094,465	908,868	1,278,027
515000 Recreation Facility Operations	7,618,393	8,299,258	7,878,119	9,154,815
516000 Aquatics	2,327,504	2,987,909	2,656,783	3,294,962
517000 Tennis	1,503,516	1,406,942	1,403,563	1,573,988
518000 Gymnastics	435,957	405,873	359,232	479,858
TOTAL	15,468,943	17,637,184	16,230,556	19,536,759
AUTHORIZED FULL-TIME EQUIVALENTS	204.50	206.00	210.70	211.77
Per Capita	95.19	106.69	98.18	116.92



COST CENTER: Recreation Administration

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

The Department of Recreation's Administrative office, located at 823 Meeting Street, provides essential management oversight and administrative support for the entire department. This cost center plays a crucial role in assisting residents with in-person registration for programs, activities, and permits. Additionally, Rec Trac now handles over 70% of all departmental participation, making the registration process more efficient and accessible.

CORE RESPONSIBILITIES

- Create new revenue streams.
- Fund additional hours of service to the community.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	424,562	1,006,596	952,265	967,542
General Fund Subtotal	424,562	1,006,596	952,265	967,542
Enterprise Funds				
425 Municipal Golf Course Fund	144	—	—	—
Enterprise Funds Subtotal	144	—	—	—
TOTAL	424,706	1,006,596	952,265	967,542

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	414,098	573,358	576,370	537,365
Fringe Benefits	173,307	241,718	248,118	228,977
Operating	(162,699)	191,520	127,777	201,200
TOTAL	424,706	1,006,596	952,265	967,542
AUTHORIZED FULL-TIME EQUIVALENTS	7.79	7.79	6.79	6.00
Per Capita	2.61	6.09	5.76	5.79

**COST CENTER: Youth Sports****FUNCTION: Culture & Recreation****COST CENTER OVERVIEW**

Youth Sports offers a wide range of organized league play, including football, flag football, cheerleading, soccer, lacrosse, baseball, softball, wrestling, track and field, cross-country, basketball, and middle school sports. These programs are designed to be affordable and provide each athlete with maximum playing time in a safe, supportive environment. Youth sports help combat childhood obesity and encourage an active lifestyle for school-aged children. The cost center also offers camps, skill clinics, and volunteer coach training.

CORE RESPONSIBILITIES

- Youth Sports develops physical skills and techniques in children ages 3 through 17 in a traditional sports program scope during each season of the year. Children are participating in a program that emphasizes participation and skill enhancement at an affordable price and coached by a trained and screened volunteer.
- Staff realignment of the youth sports schedule to provide more access to gymnasiums. The older age groups of 9 and older still play in the winter months and have more practice and game slots at our limited gymnasiums. Staff will continue to modify schedules to maximize spacing and create new partnerships to introduce new athletic opportunities. Additionally, the City is improving communications with Charleston County School District to use their fields and courts.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	775,112	1,595,846	1,444,011	1,858,610
General Fund Subtotal	775,112	1,595,846	1,444,011	1,858,610
TOTAL	775,112	1,595,846	1,444,011	1,858,610

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	126,124	582,738	473,450	745,505
Fringe Benefits	159,170	294,788	280,526	311,569
Operating	489,817	718,320	690,035	801,536
TOTAL	775,112	1,595,846	1,444,011	1,858,610
AUTHORIZED FULL-TIME EQUIVALENTS	15.50	16.00	16.00	16.00
Per Capita	4.77	9.65	8.73	11.12



**COST CENTER:** Adult Sports**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Adult Sports provides organized league play for residents 18 and older in sports like softball, soccer, flag football, ultimate frisbee, and basketball. These leagues offer a fun, competitive atmosphere while fostering social interaction on the field. Additionally, the City permits use of athletic fields by other adult sports providers, promoting wider community participation.

CORE RESPONSIBILITIES

- To deliver exceptional recreation experiences by developing organized league play, enhancement of skill development, social interactions, and promote fitness opportunities for adults in the community.
- Adult Sports coordinates registration, practices, and games for over 5,200 adults throughout the city.
- To encourage participation, staff will add new "Meet Up" and "Pick Up" sports times on City fields and continue to monitor trends in our community.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	602,373	202,553	165,116	201,832
General Fund Subtotal	602,373	202,553	165,116	201,832
TOTAL	602,373	202,553	165,116	201,832

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	444,950	95,221	92,805	99,802
Fringe Benefits	138,773	51,832	51,776	55,130
Operating	18,650	55,500	20,535	46,900
TOTAL	602,373	202,553	165,116	201,832
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	3.71	1.23	1.00	1.21



**COST CENTER:** Recreation Environmental Programs**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

The Recreation Environmental Programs offers a variety of programs, camps, and classes designed to raise awareness of the environmental and natural elements native to the Lowcountry. The Tiedemann Nature Center supports this initiative, offering children hands-on experiences that help them develop an appreciation for the natural world around them. This cost center also offers school age children programming through CCSD area schools.

CORE RESPONSIBILITIES

- Recreation Environmental Programs offers in-house programs, summer camps, and school field trips for Charleston students with an emphasis on fun and environmental education.
- This cost center also promotes monthly outdoor events in city parks to assist in the exploration of our world. Special events throughout the year are sponsored based on themes to allow children an opportunity to see, touch, and learn about the natural environment.
- The goal is to promote educating the next generation on becoming stewards for environment, specifically the Lowcountry ecosystems.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	41,830	147,418	115,389	171,266
General Fund Subtotal	41,830	147,418	115,389	171,266
TOTAL	41,830	147,418	115,389	171,266

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	19,760	100,945	79,610	122,285
Fringe Benefits	17,117	40,523	32,365	43,031
Operating	4,952	5,950	3,414	5,950
TOTAL	41,830	147,418	115,389	171,266
AUTHORIZED FULL-TIME EQUIVALENTS	2.20	2.20	2.20	2.28
Per Capita	0.26	0.89	0.70	1.02




COST CENTER: Recreation Playground Programs

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

The Recreation Playground Programs cost center, based at the Hazel Parker Playground, runs year-round programs and events for both children and adults. This community-focused space offers arts and crafts, exercise classes, yoga, summer specialty camps, family events, and movie nights. The playground serves as a neighborhood hub, offering programs that meet the diverse needs of the surrounding community. Additionally, the City's Therapeutics Program, designed for children and adults with disabilities, is housed at Hazel Parker Playground.

CORE RESPONSIBILITIES

- Recreation Playground Programs offers daily hours for after-school play, classes, exercise, and skill development, including a fun and socially engaging calendar of special events.
- A variety of summer day camp programs are offered with an emphasis on health and wellness for the community.
- Engage participants in Unified Sports and Special Olympics participation as well as arts and cultural programs to enrich socialization.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,228,167	490,324	347,210	555,859
General Fund Subtotal	1,228,167	490,324	347,210	555,859
TOTAL	1,228,167	490,324	347,210	555,859

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	837,578	136,582	112,410	197,813
Fringe Benefits	235,131	65,562	59,034	79,381
Operating	155,457	273,355	164,166	278,665
Capital	—	14,825	11,600	—
TOTAL	1,228,167	490,324	347,210	555,859
AUTHORIZED FULL-TIME EQUIVALENTS	3.00	3.00	3.02	3.80
Per Capita	7.56	2.97	2.10	3.33





COST CENTER: Recreation Community Programs

FUNCTION: Culture & Recreation

COST CENTER OVERVIEW

Recreation Community Programs manages 11 of the City's small community buildings in neighborhoods like downtown Charleston, West Ashley, and James Island. This cost center works closely with local neighborhoods to host community meetings, events, after-school play, summer camps, and the summer lunch program. Additionally, it organizes athletic teams for children to represent their neighborhoods in various sports.

CORE RESPONSIBILITIES

- Recreation Community Programs offers set hours for after-school play, use of facilities during the summer months, and for the community to have a place to meet monthly and to hold community gatherings and events.
- The goal of this cost center is to provide a safe atmosphere to enhance the quality of life for all in the community.
- Offers activities to families and children by hosting holiday events, movie nights, and special play sessions designed to encourage residents to engage with their neighbors.
- Offers youth and teenaged basketball league during the summer months at Forest Park. This partnership was funded in part by the LENS group that assists the Charleston Police department.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	511,386	1,094,465	908,868	1,278,027
General Fund Subtotal	511,386	1,094,465	908,868	1,278,027
TOTAL	511,386	1,094,465	908,868	1,278,027

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	172,049	764,130	631,590	923,706
Fringe Benefits	297,716	274,095	223,178	295,581
Operating	41,622	56,240	54,100	58,740
TOTAL	511,386	1,094,465	908,868	1,278,027
AUTHORIZED FULL-TIME EQUIVALENTS	21.42	21.42	24.37	24.37
Per Capita	3.15	6.62	5.50	7.65



**COST CENTER:** Recreation Facility Operations**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Recreation Facility Operations operates larger community centers and facilities with gymnastics and multiple use areas. These facilities serve as hubs of activities and programs that include sports league, programs and camps. This division encompasses James Island Recreation Complex, Bees Landing Recreation Center, Daniel Island Recreation Center, Arthur W. Christopher Community Center, St. Julian Devine Community Center, the Shaw Center, and the Municipal Golf Course. It is also the largest revenue generator with the Recreation Department.

CORE RESPONSIBILITIES

- Create new revenue streams.
- Fund additional hours of service to the community.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	3,946,638	4,407,856	3,880,165	4,781,955
General Fund Subtotal	3,946,638	4,407,856	3,880,165	4,781,955
Enterprise Funds				
425 Municipal Golf Course Fund	3,671,755	3,891,402	3,997,954	4,372,860
Enterprise Funds Subtotal	3,671,755	3,891,402	3,997,954	4,372,860
TOTAL	7,618,393	8,299,258	7,878,119	9,154,815

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,261,898	3,708,478	3,452,951	4,108,784
Fringe Benefits	1,818,584	1,594,167	1,574,162	1,717,069
Operating	2,536,796	2,996,613	2,851,006	3,328,962
Transfers Out	1,116	—	—	—
TOTAL	7,618,393	8,299,258	7,878,119	9,154,815
AUTHORIZED FULL-TIME EQUIVALENTS	84.60	85.60	87.96	88.96
Per Capita	46.88	50.20	47.65	54.79



**COST CENTER: Aquatics****FUNCTION: Culture & Recreation****COST CENTER OVERVIEW**

Aquatics operates the year-round MLK Pool downtown and three seasonal pools at the James Island Recreation Complex, WLS Aquatics Center, and the Herbert Hasell Pool. MLK Pool is a 50-meter facility with a newly designed roof structure that ensures top-tier air quality and ventilation. Herbert Hassell Pool, JIRC and WLS Aquatics Center are seasonal pools that offer classes and lessons during the summer months. All of the pools host a variety of activities, including Star Guard Swim Lessons, Lifeguard classes, lap swimming, water fitness classes, recreational swimming, special events, and summer swim teams. The Southern Marlins Racing Team (SMRT) youth swim team and the Masters swim programs also train at the MLK Pool.

CORE RESPONSIBILITIES

- This cost center is responsible for all forms of aquatic programs and events for all ages throughout the city. All pools are staff by Star Guard Lifeguards and/or Water Safety Instructors certified to ensure the supervision and instruction meet the highest standards.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,327,504	2,987,909	2,656,783	3,294,962
General Fund Subtotal	2,327,504	2,987,909	2,656,783	3,294,962
TOTAL	2,327,504	2,987,909	2,656,783	3,294,962

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,320,940	1,885,232	1,668,046	2,141,181
Fringe Benefits	704,034	697,565	645,198	729,660
Operating	296,509	405,112	343,539	424,121
Capital	6,021	—	—	—
TOTAL	2,327,504	2,987,909	2,656,783	3,294,962
AUTHORIZED FULL-TIME EQUIVALENTS	50.23	50.23	50.28	50.28
Per Capita	14.32	18.07	16.07	19.72



Aquatics

**COST CENTER: Tennis****FUNCTION: Culture & Recreation****COST CENTER OVERVIEW**

The Tennis cost center is responsible for managing and maintaining 89 public tennis courts throughout Charleston. It oversees a variety of programs, including USTA League, CALTA, and JTT play, as well as lessons and clinics. Key facilities include the Charleston Tennis Center and Maybank Tennis Center, which provide essential venues for these activities. Additionally, the City owns the LTP DI Tennis Center, home to the renowned women's Credit One Charleston Open. This recently renovated stadium not only hosts world-class tennis but also serves as a venue for concerts and special events, drawing thousands of visitors annually.

CORE RESPONSIBILITIES

- This cost center is responsible for all tennis programs and events for all ages throughout the city. The cost center offers league play, lessons, clinics, and camp for players of all ages and ability. All lessons, camps, and clinics are taught by tennis professionals for nominal fee.
- Tennis also houses the Delores Jackson Courting Kids program to introduce children to the sport of tennis who might otherwise never play. Courting Kids is offered to the WINGS for Kids after-school program at the Arthur W. Christopher Community Center.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	1,503,516	1,406,942	1,403,563	1,573,988
General Fund Subtotal	1,503,516	1,406,942	1,403,563	1,573,988
TOTAL	1,503,516	1,406,942	1,403,563	1,573,988

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	552,868	629,174	628,550	679,068
Fringe Benefits	355,259	210,363	265,386	250,943
Operating	595,390	567,405	509,627	643,977
TOTAL	1,503,516	1,406,942	1,403,563	1,573,988
AUTHORIZED FULL-TIME EQUIVALENTS	12.25	12.25	12.56	12.56
Per Capita	9.25	8.51	8.49	9.42



**COST CENTER:** Gymnastics**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

Gymnastics offers recreational classes and training for children 3 through 18, as well as year-round competitive gymnastics at the Charleston Gymnastics Training Center, located in the James Island Recreation Complex. This facility serves as the primary home of our foundational gymnastics program.

CORE RESPONSIBILITIES

- This cost center is responsible for all gymnastics classes and training for all ages throughout the city. The program focuses on providing fundamentals of gymnastics, building self-esteem, and physical skills. Gymnasts learn the skills of the sport in a safe and nurturing environment and can join the team to compete in statewide meets.
- Gymnastics offers classes and camps and a year-end show that invites all families to celebrate the accomplishments of athletes.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	435,957	405,873	359,232	479,858
General Fund Subtotal	435,957	405,873	359,232	479,858
TOTAL	435,957	405,873	359,232	479,858

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	236,451	242,614	236,250	279,775
Fringe Benefits	180,670	108,115	104,546	117,013
Operating	18,836	55,144	18,436	83,070
TOTAL	435,957	405,873	359,232	479,858
AUTHORIZED FULL-TIME EQUIVALENTS	5.51	5.51	5.52	5.52
Per Capita	2.68	2.46	2.17	2.87

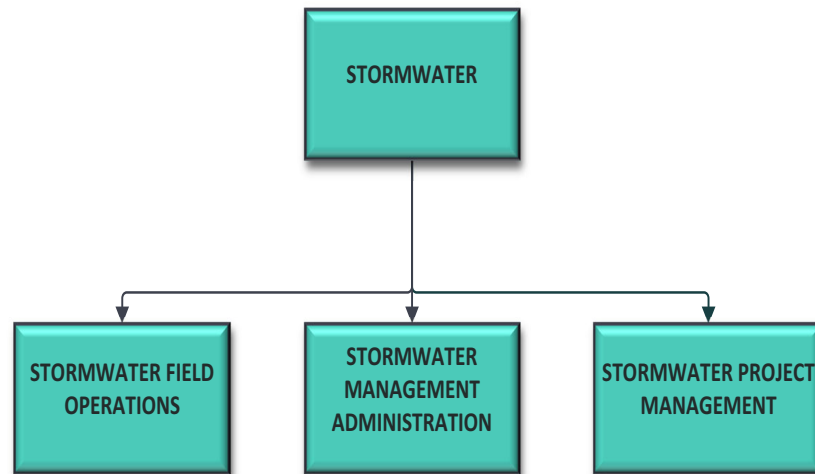




STORMWATER MANAGEMENT

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DEPARTMENT MISSION STATEMENT

Manage Public Drainage Infrastructure to Reduce the Impact of Flooding on the City.

DEPARTMENT OVERVIEW

The Department works in three primary functions. It maintains and rehabilitates the existing drainage infrastructure of pipes, ditches, check valves, and pump stations; identifies, designs, and constructs minor and major improvements to the drainage system to mitigate existing flooding; and manages the Stormwater Utility Accounts and oversees the Stormwater Utility Fee.

CORE RESPONSIBILITIES

- Manage stormwater improvement projects in the City.
- Manage stormwater infrastructure including pump stations, drainage pipes, and ditches.
- Manage the Stormwater Utility Accounts and the billing and collection of the Stormwater Utility Fee.

2025 ACCOMPLISHMENTS

- Completed initial transition of Stormwater utility accounts from Charleston Water System to City Management and County Tax Office billing.
- Made continued progress in rehabilitation of drainage canals, roadside ditches, rear yard ditches, and outfalls.
- Completed the Low Battery Rehabilitation Project (all phases), the Concord St. Pump Station Upfit, and the Howle Ave SW Ecological Park Project; lined 2,500 feet of brick arch; and began construction of the Barberry Woods Flood Storage Project.

PERFORMANCE MEASURES

City Value: Quality Service

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of storm drain pipes repaired	N/A	0	N/A	443	100,000	77	48
Total footage of ditch cleaned ¹	N/A	303,204	N/A	104,464	250,000	117,819	96,000
Linear footage of pipes cleaned ²	N/A	159,801	N/A	255,934	N/A	27,693	24,000

1 Now measuring only machine-cleaned ditch and not also hand-cleaned ditch.

2 Number now measuring pipe cleaned by a vector instead of pipe verified as clean.

**NEW INITIATIVES FOR 2026**

- Improve SOP Manual for new SW Utility Account Management and Billing/Collections Process.
- Begin Field Operations-performed outfall cleaning to progress from the addition of in-house permitting.
- Increase small project production rate from \$1M/year to \$1.5M/year with upgraded program.
- Implement SCADA System for improved Pump Station management.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,696,772	3,400,192	3,348,551	4,276,486
Fringe Benefits	1,489,065	2,012,033	1,898,939	2,124,689
Operating	3,009,395	5,726,169	2,863,109	5,821,672
Capital	756,449	285,000	406,397	40,000
TOTAL	8,951,680	11,423,394	8,516,996	12,262,847

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	8,951,680	11,423,394	8,516,996	12,262,847
Special Revenue Funds Subtotal	8,951,680	11,423,394	8,516,996	12,262,847
TOTAL	8,951,680	11,423,394	8,516,996	12,262,847

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
191000 Stormwater Management Administration	533,041	1,220,026	779,147	876,347
192000 Stormwater Project Management	1,524,998	4,926,526	2,726,345	5,400,724
194000 Stormwater Field Operations	6,893,641	5,276,842	5,011,504	5,985,776
TOTAL	8,951,680	11,423,394	8,516,996	12,262,847
AUTHORIZED FULL-TIME EQUIVALENTS	69.00	69.00	69.00	69.00
Per Capita	55.09	69.10	51.52	73.39



COST CENTER: Stormwater Management Administration

FUNCTION: General Government

COST CENTER OVERVIEW

The Stormwater Management Administration cost center oversees and coordinates the Stormwater Utility Accounts and billing/collection of the stormwater utility fee. Personnel and expenses in this cost center also work towards goals shared by multiple cost centers in the department in administrative support of Department-wide efforts.

CORE RESPONSIBILITIES

- Manage the Stormwater Utility Fee Accounts including fee assessments, new accounts, billing and revenue collection.
- Analyze the SW Utility revenue for program improvements.
- Provide administrative support for Department-wide Initiatives

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	533,041	1,220,026	779,147	876,347
Special Revenue Funds Subtotal	533,041	1,220,026	779,147	876,347
TOTAL	533,041	1,220,026	779,147	876,347

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	77,097	328,145	315,361	362,618
Fringe Benefits	50,125	161,460	150,720	153,821
Operating	405,819	730,421	313,066	359,908
TOTAL	533,041	1,220,026	779,147	876,347
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	4.00	4.00	4.00
Per Capita	3.28	7.38	4.71	5.24



COST CENTER: Stormwater Project Management

FUNCTION: General Government

COST CENTER OVERVIEW

Stormwater Project Management develops and manages stormwater projects of various scales. Project Managers in this cost center facilitate capital and non-capital drainage improvement projects from inception to close-out to improve flooding outcomes throughout the City.

CORE RESPONSIBILITIES

- Oversee the design, permitting and construction of funded projects while also developing new projects for funding consideration.
- Manage large scale or complex repairs, upgrades, and maintenance of existing stormwater infrastructure, including City pump stations.
- Respond to and investigate citizens' drainage concerns.
- Provide technical and general stormwater design assistance, respectively, for the Field Operations Division and other City Departments.
- Coordinate with outside entities and agencies to resolve drainage issues.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	1,524,998	4,926,526	2,726,345	5,400,724
Special Revenue Funds Subtotal	1,524,998	4,926,526	2,726,345	5,400,724
TOTAL	1,524,998	4,926,526	2,726,345	5,400,724

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	265,319	953,868	965,465	985,362
Fringe Benefits	159,415	370,039	386,083	391,391
Operating	1,100,264	3,557,619	1,342,202	3,983,971
Capital	—	45,000	32,595	40,000
TOTAL	1,524,998	4,926,526	2,726,345	5,400,724
AUTHORIZED FULL-TIME EQUIVALENTS	9.00	9.00	9.00	9.00
Per Capita	9.38	29.80	16.49	32.32



COST CENTER: Stormwater Field Operations

FUNCTION: General Government

COST CENTER OVERVIEW

Field Operations maintains, repairs, and makes small improvements to the City's drainage infrastructure system of inlets, pipes, and open channels.

CORE RESPONSIBILITIES

- Conduct proactive maintenance and rehabilitation of the existing drainage system.
- Complete minor repairs and maintenance requests.
- Construct small drainage improvement projects

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Special Revenue Funds				
276 Stormwater Utility Fund	6,893,641	5,276,842	5,011,504	5,985,776
Special Revenue Funds Subtotal	6,893,641	5,276,842	5,011,504	5,985,776
TOTAL	6,893,641	5,276,842	5,011,504	5,985,776

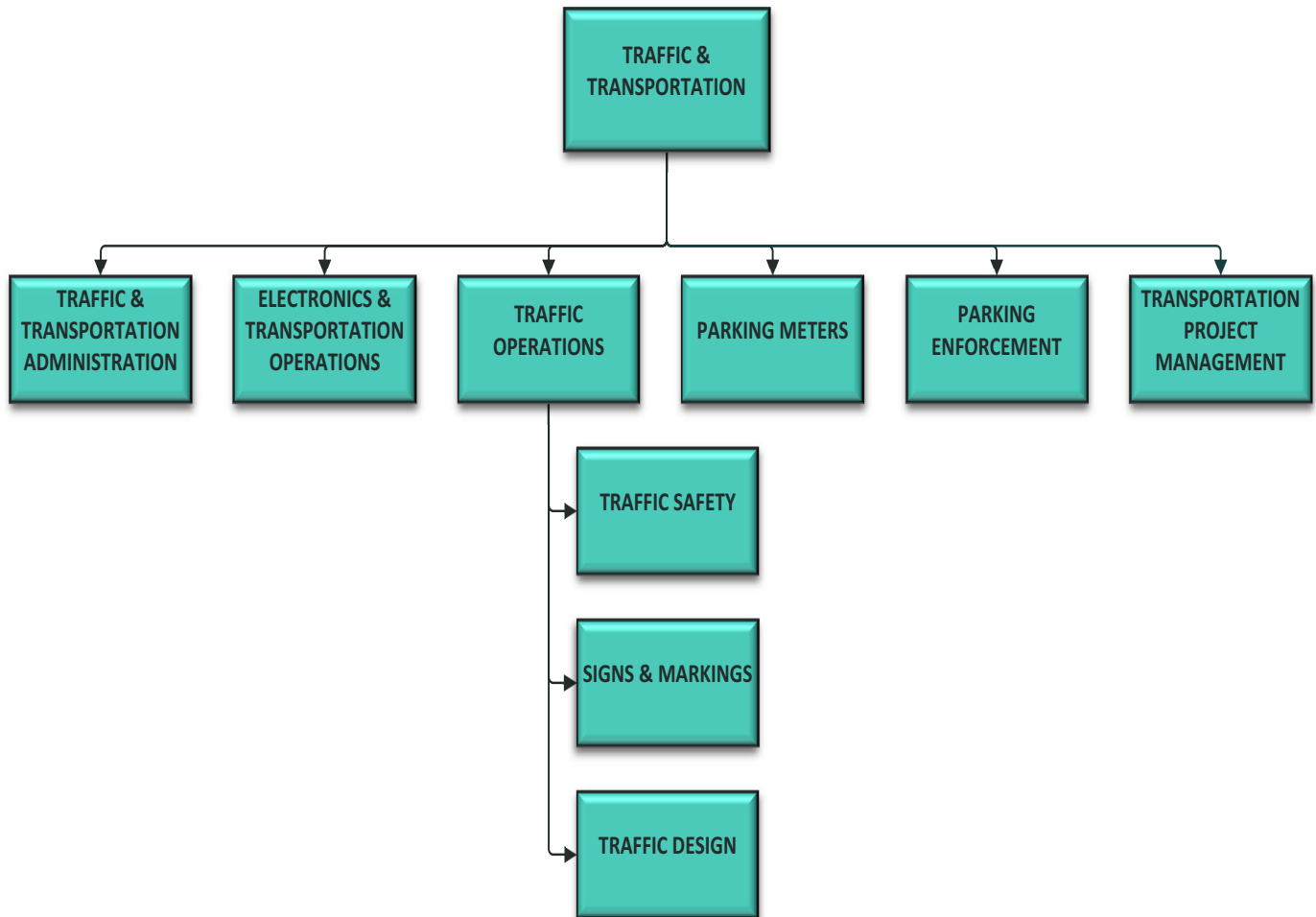
EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,354,356	2,118,179	2,067,725	2,928,506
Fringe Benefits	1,279,524	1,480,534	1,362,136	1,579,477
Operating	1,503,312	1,438,129	1,207,841	1,477,793
Capital	756,449	240,000	373,802	—
TOTAL	6,893,641	5,276,842	5,011,504	5,985,776
AUTHORIZED FULL-TIME EQUIVALENTS	56.00	56.00	56.00	56.00
Per Capita	42.42	31.92	30.31	35.82



TRAFFIC & TRANSPORTATION

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DEPARTMENT MISSION STATEMENT

The Department of Traffic and Transportation studies, plans and implements traffic operations, on-street parking operations and enforcement, transportation services and facilities to maintain the safe and efficient movement of people and goods throughout the City.

DEPARTMENT OVERVIEW

The Department is responsible for geometric configuration and transportation operations of roads, streets, highways and all City property, their networks, terminals, abutting lands and relationships with other modes of transportation. Traffic and Transportation is responsible for patrolling and enforcing all parking violations throughout the City, oversees all parking meter operations and installations, and issues department related permits. The Department is responsible for continuously increasing the efficiency of transportation within the City and for devising transportation-related improvements in accordance with the City's broad policy requirements.

CORE RESPONSIBILITIES

- Facilitate the safe flow of traffic throughout the City and increase pedestrian safety through the installation, maintenance, and repair of traffic signals, pedestrian signals, intersection warning signals, and school zone signals throughout the City.
- Conduct oversight of permits, the Traffic Safety Office, Signs and Markings operations, and the City's traffic calming program.
- Coordinate with various City Departments and other jurisdictions on projects and special events to ensure safe and efficient traffic movement throughout the City.
- Manufacture, install and maintain regulatory and warning signs, school signs, street name signs, specialty street name signs, and pavement markings to meet City, State, and Federal regulations.
- Issue permits for parking meter bags, street blocking, construction parking, and dumpster or storage container placement on the public right-of-way to better manage negative effects on traffic and on-street parking.
- Conduct traffic data collection for volume, speed, and turning movement analyses for department traffic engineering studies.
- Conduct regular inspections of streets for unpermitted street blocking, dumpsters, or storage devices in the public right-of-way to reduce negative impacts on traffic flow.
- Conduct traffic engineering studies, manages department transportation projects, and reviews proposed site plans, subdivisions, Planning Commission submittals, roadway construction plans, and traffic impact studies submitted as part of the Technical Review Committee approval process to ensure proposals comply with standard engineering design principles to include AASHTO, MUTCD, and ITE standards.
- Support other departmental operations with GIS services.
- Identify and issue citations to parties who violate parking enforcement regulations such as expired parking meters, residential parking ordinances, fire hydrants, handicapped designations, or other safety-related parking violations.
- Manage the City's various parking programs for passenger, and commercial vehicles.
- Perform parking studies and sight distance analysis to design and determine all on-street parking spaces, commercial and passenger loading zones, and other parking aspects throughout the City, including parking prohibition areas, tour bus pullout areas, taxi stands, rickshaw stands, and handicapped parking areas.



2025 ACCOMPLISHMENTS

- Increased parking revenue generated through on-street parking meters and metered parking lots from \$2.3 million in 2024 to \$4.7 million in 2025, a 104% increase.
- Installed 162,320 linear feet of pavement markings and installed 4,520 traffic and parking signs in 2025, an 83% and 36% increase respectively from 2024.
- Received funding or began implementing grant funded projects in 2025 in the amount of \$4,955,950 for USDOT (SS4A) Safe Streets and Routes for All (\$260,000), USDOT (SMART) Strengthening Mobility and Revolutionizing Transportation (\$914,550), Charleston Area Transportation Study (CHATS) Carbon Reduction Program (\$705,000), and CHATS Intelligent Transportation System implementation funding (\$2,576,400).
- Issued over 120,000 parking citations in the amount of \$2,919,661.
- Completed traffic signal timing projects along multiple corridors including Folly Road, Maybank Highway, Herbert Fielding Connector, Harbor View Road, Island Park Drive, Seven Farms Drive, River Landing Drive and Bees Ferry Road.

PERFORMANCE MEASURES

City Value: Public Safety

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

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average time of repair (hours) of traffic signal malfunctions (from time reported to time repaired)	2.00	1.52	1.50	1.00	2.00	1.29	2.00

City Value: Public Safety

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

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of emergency call-outs	150	115	125	120	125	160	125
Number of traffic signal heads repaired as a result of accidents	20	39	20	25	20	34	25



City Value: Public Safety

Strategic Priority: Facilitate the safe flow of traffic in the city's neighborhoods, over the main thoroughfares and through intersections efficiently and safely.

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average time of repair (days) of missing or damaged priority signage (excludes nights and weekends)	2.00	4.50	4.00	5.00	4.00	4.50	4.00

City Value: Public Safety

Strategic Priority: Facilitate the safe flow of traffic in the city's neighborhoods, over the main thoroughfares and through intersections efficiently and safely.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of signs fabricated	1,200	1,564	1,500	2,681	1,500	3,733	2,500
Number of signs installed	2,200	1,888	1,900	3,328	1,900	4,520	3,000
Number of signs repaired	2,400	2,135	2,200	2,651	2,200	3,616	2,500
Linear footage of markings installed	75,000	34,601	35,000	89,357	35,000	162,290	75,000
Number of traffic signals installed	250	22	20	27	20	32	25
Number of traffic signal locations receiving preventative maintenance	203	87	105	175	105	294	150
Number of safety flashers locations receiving preventative maintenance	40	49	40	43	40	13	20
Number of linear footage of loops installed	2,500	4,442	3,000	0	3,000	0	1,000
Number of traffic calming devices installed	7	7	15	7	15	6	10
Number of traffic studies performed	50	23	25	63	25	74	40



City Value: Quality Service

Strategic Priority: Facilitate the safe flow of traffic in the city's neighborhoods, over the main thoroughfares and through intersections efficiently and safely.

Measurement Type: Efficiency

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Percentage of parking meter repair requests inspected and found to be operating satisfactory	3%	10%	9%	9%	9%	10%	10%

City Value: Quality Service

Strategic Priority: Provide new technology with LED traffic signals that will minimize the need for bulb replacement and reduce power consumption.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of LED traffic signal modules replaced	100	39	40	57	40	62	40
Number of LED street light modules replaced	25	1	5	8	5	2	5

City Value: Quality Service

Strategic Priority: Provide on-street parking and metered lots and ensure parking meters operate reliably and consistently to support economic development and an orderly managed street system.

Measurement Type: Effectiveness

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Average time of repair (hours) of parking meters (from time reported to time repaired)	15.00	6.74	12.00	22.00	12.00	25.87	12.00
Percentage of parking meters operational per day	99.00%	98.80%	99.00%	99.00%	99.00%	98.73%	99.00%

City Value: Quality Service

Strategic Priority: Provide on-street parking and metered lots and ensure parking meters operate reliably and consistently to support economic development and an orderly managed street system.

Measurement Type: Workload

Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of parking meters repaired	3,300	5,702	5,000	2,735	5,000	3,727	2,500



Measure	FY 2023		FY 2024		FY 2025		FY 2026
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Number of parking meters jammed with foreign objects	1,200	167	150	93	150	11	50
Number of parking meter repair requests inspected and found operating satisfactory	100	573	500	265	500	19	225
Number of parking spaces installed - metered	10	0	10	285	10	50	5



NEW INITIATIVES FOR 2026

- Officially accept and implement the USDOT Safe Streets and Roads for All (SS4A) demonstration grant in the amount of \$140,000, submit for \$2 million implementation SS4A grant and finalize \$914,550 USDOT Strengthening Mobility and Revolutionizing Transportation (SMART) grant project and submit for up to an additional \$30 million SMART grant.
- Complete traffic signal timing project for Clements Ferry Road, finalize implementation of Artificial Intelligence and “smart signals” technologies on Johns Island along Maybank Highway, and begin multiple corridor signal timing projects as part of CHATS Carbon Reduction Program funding in West Ashley including US 17 (Savannah Highway), SC 7 (Sam Rittenberg Boulevard), SC 61 (Saint Andrews Boulevard), and SC 61 (Ashley River Road).
- Implement and refine Mobile License Plate Recognition (MLPR) program focusing on Parking Enforcement within residential parking areas.
- Finalize two-way conversion studies for Coming Street, Ashley Avenue, and Rutledge Avenue with funding approved in previous budget year.
- Evaluate the future mechanisms of parking payment in the City, including the feasibility of transitioning from parking meters to a pay-by-plate system.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	3,049,401	3,775,021	3,419,768	4,318,533
Fringe Benefits	1,389,724	2,118,252	2,055,265	2,318,673
Operating	2,218,187	3,176,407	3,282,495	2,495,245
Capital	219,103	724,081	503,662	178,230
TOTAL	6,876,415	9,793,761	9,261,190	9,310,681

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	3,778,591	6,405,856	6,220,995	5,658,916
General Fund Subtotal	3,778,591	6,405,856	6,220,995	5,658,916
Enterprise Funds				
435 Parking Facilities Fund	3,097,823	3,387,905	3,040,195	3,651,765
Enterprise Funds Subtotal	3,097,823	3,387,905	3,040,195	3,651,765
TOTAL	6,876,415	9,793,761	9,261,190	9,310,681

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
230000 Traffic & Transportation Administration	2,064,016	1,094,911	1,137,400	1,153,696
231000 Electronics & Traffic Signal Operations	929,977	2,839,683	2,295,370	2,132,909
232100 Traffic Safety	417,047	740,696	751,353	891,318
232200 Signs & Markings	258,192	983,657	1,274,042	1,090,060
232300 Traffic Design	62,009	158,722	163,779	189,491
233000 Transportation Project Management	96,517	669,071	685,530	389,901
922005 Parking Enforcement	1,820,665	2,772,873	2,389,273	2,925,447
922045 Parking Meters	1,227,991	534,148	564,443	537,859
TOTAL	6,876,415	9,793,761	9,261,190	9,310,681
AUTHORIZED FULL-TIME EQUIVALENTS	75.00	82.00	77.00	82.00
Per Capita	42.32	59.24	56.02	55.72



COST CENTER: Traffic & Transportation Administration

FUNCTION: Public Safety

COST CENTER OVERVIEW

Traffic & Transportation Administration oversees daily administrative operations of the department, including development and administration of department's budget and management of administrative personnel, division managers, and other administrative functions and ensuring the department supports its mission, carries out its responsibilities and achieves its goals.

CORE RESPONSIBILITIES

- Develop and administer the department's approved annual budget.
- Oversee daily administrative operations of the Department of Traffic and Transportation, including the management of administrative personnel, division managers, and other administrative functions.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	2,014,849	1,014,027	1,050,921	965,237
General Fund Subtotal	2,014,849	1,014,027	1,050,921	965,237
Enterprise Funds				
435 Parking Facilities Fund	49,167	80,884	86,479	188,459
Enterprise Funds Subtotal	49,167	80,884	86,479	188,459
TOTAL	2,064,016	1,094,911	1,137,400	1,153,696

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,260,050	474,947	481,902	508,938
Fringe Benefits	374,596	194,094	201,089	207,155
Operating	290,284	420,870	327,032	437,603
Capital	139,085	5,000	127,377	—
TOTAL	2,064,016	1,094,911	1,137,400	1,153,696
AUTHORIZED FULL-TIME EQUIVALENTS	4.00	5.00	5.00	5.00
Per Capita	12.70	6.62	6.88	6.90



COST CENTER: Electronics & Traffic Signal Operations

FUNCTION: Public Safety

COST CENTER OVERVIEW

The Intelligent Transportation System (ITS) and Traffic Signal Operations is responsible for the installation, maintenance and the repair of traffic signals, CCTV systems, travel destination units, flood sensor systems for resiliency, pedestrian signals, intersection warning flashers and school flashers. The division is also responsible for the monitoring of all technologies by way of the Traffic Management Center. Staff is required to be on call for emergency repairs at any time of the day or night in order to facilitate safe flow of traffic throughout the city and increase pedestrian safety.

The Intelligent Transportation System (ITS) and Traffic Signal Operations also works with various City Departments and represent the City on traffic projects with Charleston County, Berkeley County, BCDCOG, and the South Carolina Department of Transportation (SCDOT). Oversee partnership with the South Carolina Department of Transportation (SCDOT) through the administration of the Strengthening Mobility and Revolutionizing Transportation (SMART) funding allocation, project implementation, project management, general repair and inspection.

CORE RESPONSIBILITIES

- Complete maintenance at 200+ signalized locations with the replacement/repair of damaged traffic signals, pedestrian signals, fiber optic cable, various traffic signal cables, vehicle sensors, and traffic cabinets.
- Complete traffic study and analysis of signalized intersections to provide updated signal timings, pedestrian safety and progression of motorized vehicles in a timely manner.
- Complete the implementation of fiber optic cable for the traffic signal system on the peninsula. The project also includes the upgrading of outdated traffic controllers to provide advance technologies for pedestrians to navigate crosswalks. The improvements will also prepare the signal system for the Lowcountry Rapid Transit and AI technology.
- Monitor the operation of advance traffic signal system operations, CCTV system cameras for traffic congestion, and flood sensor systems for resiliency.
- Complete annual inspection of entire traffic signal system and intelligent transportation system equipment and technology.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	929,977	2,839,683	2,295,370	2,132,909
General Fund Subtotal	929,977	2,839,683	2,295,370	2,132,909
TOTAL	929,977	2,839,683	2,295,370	2,132,909

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	163,552	609,051	556,624	728,628
Fringe Benefits	150,434	345,408	321,839	365,476
Operating	615,992	1,448,795	1,323,684	1,038,805
Capital	—	436,429	93,223	—
TOTAL	929,977	2,839,683	2,295,370	2,132,909



EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
AUTHORIZED FULL-TIME EQUIVALENTS	11.00	12.00	12.00	12.00
Per Capita	5.72	17.18	13.88	12.76

**COST CENTER:** Traffic Safety**FUNCTION:** Public Safety**COST CENTER OVERVIEW**

Traffic Safety is responsible for permitting and ensuring approved permits are in compliance to Traffic and Transportation ordinances and policies. Traffic Safety also conducts traffic speed studies and pedestrian counts.

CORE RESPONSIBILITIES

- Conducts traffic speed studies as requested by Traffic and Transportation staff. Assist with speed study data collections for traffic calming requests, all way stop requests, and transportation proposed projects. Compile speed study reports for review for Traffic and Transportation staff. Per request from Traffic and Transportation staff, count pedestrian and bike cyclist movements at crosswalks and intersections.
- The Traffic Safety is responsible for permitting and ensuring approved permits are in compliance to Traffic and Transportation ordinances and policies. Inspectors issue livability citations to contractors and residents for violations of Traffic and Transportation permits and unpermitted road closure activities.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	417,047	740,696	751,353	891,318
General Fund Subtotal	417,047	740,696	751,353	891,318
TOTAL	417,047	740,696	751,353	891,318

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	130,278	418,917	422,218	454,956
Fringe Benefits	119,144	189,505	203,435	221,187
Operating	167,624	109,600	104,929	215,175
Capital	—	22,674	20,771	—
TOTAL	417,047	740,696	751,353	891,318
AUTHORIZED FULL-TIME EQUIVALENTS	7.00	7.00	7.00	7.00
Per Capita	2.57	4.48	4.54	5.33

**COST CENTER: Signs & Markings****FUNCTION: Public Safety****COST CENTER OVERVIEW**

Signs and Markings staff responds to repairing, replacing, and improving the City's signs and pavement markings to meet the current Manual on Uniform Traffic Control Devices (MUTCD) standards and collaborates with various other City of Charleston offices such as Infrastructure Management, Parks, Livability & Tourism, Fire and Police on signs and markings projects.

CORE RESPONSIBILITIES

- Investigate and respond to citizen complaints via Citizen Services or email correspondences regarding deficient signs and road markings.
- Deploy temporary feedback signs to neighborhood streets and major routes when requested by residents, retrieve data via Bluetooth from the feedback signs and email Traffic and Transportation staff for analysis.
- Refresh and replace both signs and markings in subdivisions as part of a ten-year replacement plan.
- Use various devices, GIS mapping app, and MUNIS Tyler work request field sheet app to document all physical signs and signposts in the City of Charleston.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	258,192	983,657	1,274,042	1,090,060
General Fund Subtotal	258,192	983,657	1,274,042	1,090,060
TOTAL	258,192	983,657	1,274,042	1,090,060

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	75,975	398,366	368,873	524,223
Fringe Benefits	85,965	270,697	259,597	296,618
Operating	96,252	300,945	632,002	269,219
Capital	—	13,649	13,570	—
TOTAL	258,192	983,657	1,274,042	1,090,060
AUTHORIZED FULL-TIME EQUIVALENTS	8.00	11.00	11.00	11.00
Per Capita	1.59	5.95	7.71	6.52



COST CENTER: Traffic Design

FUNCTION: Public Safety

COST CENTER OVERVIEW

Traffic Design purchases and makes signs for the City of Charleston Signs and Markings team and other City of Charleston Departments. Perform field inspections to track the field conditions of the signs and markings within the City limits.

CORE RESPONSIBILITIES

- Design and layout street name, regulatory, warning, and destination signs in accordance with MUTCD Standard Highway Signs standards. The team uses vinyl plotter cutters and a printer to manufacture signs for the City of Charleston.
- Maintain a detailed inventory of all raw materials such as retroreflective sheeting, aluminum blanks, ink, etc. and keep robust stock of regulatory and warning signs in inventory for immediate use for field crews.
- In accordance to the MUTCD, traffic design specialist will perform daytime and nighttime inspection of the retroreflectivity of signs and markings in the City of Charleston.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	62,009	158,722	163,779	189,491
General Fund Subtotal	62,009	158,722	163,779	189,491
TOTAL	62,009	158,722	163,779	189,491

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	30,128	104,785	106,600	114,745
Fringe Benefits	31,881	53,587	57,179	59,124
Operating	—	350	—	5,392
Capital	—	—	—	10,230
TOTAL	62,009	158,722	163,779	189,491
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	0.38	0.96	0.99	1.13



COST CENTER: Transportation Project Management

FUNCTION: Public Safety

COST CENTER OVERVIEW

Transportation Project Management designs and/or manages the design of transportation projects; applies for and manages the implementation of Federal, State, and other transportation related grants; conducts traffic engineering studies and reviews proposed site plans, subdivisions, Planning Commission and Board of Zoning Appeals (BZA) submittals, roadway construction plans, and traffic impact studies submitted as part of the Technical Review Committee approval process; and ensures all projects and reviewed items comply with standard engineering design principles, which include American Association of State Highway (AASHTO), MUTCD, and Institute of Transportation Engineers (ITE) standards.

Transportation Project Management also encompasses GIS services to include mapping, drawing project plans, creating project presentations and graphic illustrations to support all departmental operations.

CORE RESPONSIBILITIES

- Review site plans, subdivision concept plans, traffic studies, traffic control plans, etc. as part of the Technical Review Committee (TRC) process.
- Perform traffic impact analyses, all-way stop control evaluations, signal warrant analyses, pedestrian crossing treatment studies, left-turn phase analyses, signal retiming, and all other traffic engineering studies as required.
- Manage all city transportation projects. Projects are either designed, permitted, and constructed by this division or by a third-party consultant. If a consultant is used, the division manages and directs the consultant to ensure successful design, permitting, and construction.
- Determine which local, regional, state, and federal grants to apply for, completes application paperwork and manages implementation for all grants awarded.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	96,517	669,071	685,530	389,901
General Fund Subtotal	96,517	669,071	685,530	389,901
TOTAL	96,517	669,071	685,530	389,901

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	51,911	180,544	183,560	185,960
Fringe Benefits	37,477	73,833	78,039	78,155
Operating	7,129	338,450	347,687	45,786
Capital	—	76,244	76,244	80,000
TOTAL	96,517	669,071	685,530	389,901
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	0.59	4.05	4.15	2.33



COST CENTER: Parking Enforcement

FUNCTION: Enterprise

COST CENTER OVERVIEW

Parking Enforcement patrols the City and enforces all parking regulations and violations and providing parking enforcement assistance during special events. The enforcement stems from issuing parking citation, towing illegally parked vehicles, and immobilizing (booting/Barnacle) vehicles whose owners owe delinquent parking fines. High visibility is important to discourage the temptation to park illegally.

CORE RESPONSIBILITIES

- Identify and issue citations to parties who violate parking enforcement regulations such as expired parking meters, residential parking ordinances, fire hydrants, handicapped designations, or other safety-related parking violations.
- Tow illegally parked vehicles and immobilize delinquent fine vehicles.
- Ensure safe operations with the City's Police Department during off-duty and special event assignments by reserving parking meters with bags, providing NO PARKING signs, manning posted positions and towing vehicles as needed.
- Oversee adjudication officers responsible for adjudication of parking citation disputes, scheduling of payment plans for citizens with delinquent fines, and prosecuting parking citations in Municipal Court.
- Manage on-street and off-street parking space placement and type including passenger loading zones, commercial loading zones, tour bus stops, handicap parking, impacts to and analysis of sight distance related to parking, and parking studies.
- Coordinate with Parking Revenue Collections regarding residential parking permit program, including survey and establishment of districts.
- Review applications and coordinates issuance of Certificates of Appropriateness for pedicabs and Certificates of Public Convenience and Necessity for limousines, taxis, and transportation network companies per Section 31 of the City's Municipal Code.
- Review applications and issues permits for towing companies to operate within the City of Charleston in order to conduct nonconsensual towing from private property, including enforcement of Section 19-394 of Municipal Code along with investigation and resolution of towing complaints.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
Enterprise Funds				
435 Parking Facilities Fund	1,820,665	2,772,873	2,389,273	2,925,447
Enterprise Funds Subtotal	1,820,665	2,772,873	2,389,273	2,925,447
TOTAL	1,820,665	2,772,873	2,389,273	2,925,447

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	1,111,081	1,473,867	1,195,011	1,687,878
Fringe Benefits	507,406	938,351	877,610	1,034,487
Operating	122,160	190,570	144,175	175,082
Capital	80,018	170,085	172,477	28,000



EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
TOTAL	1,820,665	2,772,873	2,389,273	2,925,447
AUTHORIZED FULL-TIME EQUIVALENTS	39.00	41.00	36.00	41.00
Per Capita	11.20	16.77	14.45	17.51

**COST CENTER:** Parking Meters**FUNCTION:** Enterprise**COST CENTER OVERVIEW**

Parking Meters is responsible for managing the City's parking program for passenger and commercial vehicles, including the installation, maintenance, and repair of parking meters and pay kiosks.

CORE RESPONSIBILITIES

- Oversee the installation, maintenance and repair of parking meters and parking kiosks.
- Coordinate with parking meter vendor(s) to ensure parking meter software, infrastructure, and contracts are up to date.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Enterprise Funds				
435 Parking Facilities Fund	1,227,991	534,148	564,443	537,859
Enterprise Funds Subtotal	1,227,991	534,148	564,443	537,859
TOTAL	1,227,991	534,148	564,443	537,859

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	226,425	114,544	104,980	113,205
Fringe Benefits	82,821	52,777	56,477	56,471
Operating	918,745	366,827	402,986	308,183
Capital	—	—	—	60,000
TOTAL	1,227,991	534,148	564,443	537,859
AUTHORIZED FULL-TIME EQUIVALENTS	2.00	2.00	2.00	2.00
Per Capita	7.56	3.23	3.41	3.22



NON-DEPARTMENTAL

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DEPARTMENT OVERVIEW

Funding for expenditures that do not fall within the jurisdiction of any other department is provided for in the Non-Departmental Department. Such expenditures include shared office building rent and other operating expenditures that cannot be allocated out, municipal election costs, transfers between funds, and other administrative costs. A negative expenditure for salary savings from vacant positions are also budgeted in this department. Budget transfer are made to the appropriate operational cost center to reduce personnel budgets due to vacancies throughout the year, reducing the negative expenditure to zero at the end of the year.



DEPARTMENTAL BUDGET SUMMARY

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	23,825	—	—	(3,904,615)
Fringe Benefits	995,072	1,000,000	1,000,000	1,000,000
Operating	35,760,621	42,241,445	46,162,724	47,339,527
Capital	10,199,591	—	—	—
Transfers Out	76,935,867	65,309,014	57,870,294	65,248,681
TOTAL	123,914,977	108,550,459	105,033,018	109,683,593

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	34,627,202	24,126,558	29,705,002	25,266,322
General Fund Subtotal	34,627,202	24,126,558	29,705,002	25,266,322
Enterprise Funds				
410 City Market Fund	372,581	561,230	502,890	494,052
415 JPR, Jr. Ballpark Fund	—	95,030	95,030	95,030
425 Municipal Golf Course Fund	3,826	170,098	40,779	39,292
430 Old Slave Mart Museum Fund	—	93,684	93,684	114,724
435 Parking Facilities Fund	13,097,290	22,028,237	15,838,867	23,920,574
Enterprise Funds Subtotal	13,473,696	22,948,279	16,571,250	24,663,672
Special Revenue Funds				
201 State Accommodations Tax Fund	10,314,407	11,408,026	9,264,846	11,897,271
231 Hospitality Fee Fund	52,964,046	29,497,668	29,302,098	29,106,764
247 Municipal Accom Fee - Capital Improvements	1,469,244	9,861,414	9,480,498	8,330,963
248 Municipal Accom Fee - Property Tax Relief	6,458,594	6,696,304	6,697,154	6,770,000
276 Stormwater Utility Fund	4,607,789	4,012,210	4,012,170	3,648,601
Special Revenue Funds Subtotal	75,814,080	61,475,622	58,756,766	59,753,599
TOTAL	123,914,977	108,550,459	105,033,018	109,683,593

EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
900010 General Revenues	14,933	—	—	—
900100 Non-Departmental-General Government	15,579,725	3,256,633	4,864,862	(145,547)
900300 Non-Departmental-Public Service	116,024	—	—	—
900400 Non-Departmental-Urban & Community Development	—	1,680,000	—	1,740,000
900500 Non-Departmental-Culture & Recreation	6,075,583	5,612,234	4,906,334	5,700,234



EXPENDITURES BY COST CENTER	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
900600 Non-Departmental-Community Promotions	4,880,009	4,690,735	4,388,738	5,350,772
900700 Non-Departmental-Health & Welfare	200,000	200,000	173,000	150,000
900800 Non-Departmental-Business Development & Assistance	—	—	—	—
901000 Transfers	76,935,867	65,309,014	57,870,294	65,248,681
905000 Debt Costs	20,112,836	27,801,843	32,829,790	31,639,453
TOTAL	123,914,977	108,550,459	105,033,018	109,683,593
Per Capita	762.56	656.62	635.34	656.43



COST CENTER: General Revenues

FUNCTION: General Government

COST CENTER OVERVIEW

This cost center is for the recording of citywide revenues, such as property taxes, franchise fees, etc. Accordingly, no expenditures are recorded here, though prior year expenditures that converted from the legacy financial system were recorded here in 2024. Moving forward, this cost center will not have any expenditure budget or actuals.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	(2)	—	—	—
General Fund Subtotal	(2)	—	—	—
Special Revenue Funds				
247 Municipal Accom Fee - Capital Improvements	7,468	—	—	—
248 Municipal Accom Fee - Property Tax Relief	7,468	—	—	—
Special Revenue Funds Subtotal	14,935	—	—	—
TOTAL	14,933	—	—	—

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	14,933	—	—	—
TOTAL	14,933	—	—	—
Per Capita	0.09	—	—	—

**COST CENTER: Non-Departmental-General Government****FUNCTION: General Government****COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the General Government accounting function. This includes shared costs for office building operations, Stormwater Utility Fees for City property, and the budgeting of personnel vacancy savings, which is disbursed across departments throughout the year.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	15,316,048	3,197,133	4,032,006	610,018
General Fund Subtotal	15,316,048	3,197,133	4,032,006	610,018
Enterprise Funds				
435 Parking Facilities Fund	—	—	—	(358,764)
Enterprise Funds Subtotal	—	—	—	(358,764)
Special Revenue Funds				
231 Hospitality Fee Fund	222,146	—	771,656	—
247 Municipal Accom Fee - Capital Improvements	19,876	29,750	30,600	30,600
248 Municipal Accom Fee - Property Tax Relief	19,876	29,750	30,600	30,600
276 Stormwater Utility Fund	1,778	—	—	(458,001)
Special Revenue Funds Subtotal	263,677	59,500	832,856	(396,801)
TOTAL	15,579,725	3,256,633	4,864,862	(145,547)

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Personnel	23,825	—	—	(3,904,615)
Fringe Benefits	995,072	1,000,000	1,000,000	1,000,000
Operating	4,361,237	2,256,633	3,864,862	2,759,068
Capital	10,199,591	—	—	—
TOTAL	15,579,725	3,256,633	4,864,862	(145,547)
Per Capita	95.88	19.70	29.43	(0.87)



COST CENTER: Non-Departmental-Public Safety

FUNCTION: Public Safety

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Public Safety accounting function. No data has been recorded in this cost center for the years covered in the expenditure schedule.

**COST CENTER:** Non-Departmental-Public Service**FUNCTION:** Public Service**COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Public Service accounting function.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	116,024	—	—	—
General Fund Subtotal	116,024	—	—	—
TOTAL	116,024	—	—	—

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	116,024	—	—	—
TOTAL	116,024	—	—	—
Per Capita	0.71	—	—	—



COST CENTER: Non-Departmental-Urban & Community Development

FUNCTION: Urban & Community Development

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Urban & Community Development accounting function. This includes 15% of all State Accommodations Tax Revenue assigned to workforce housing.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Special Revenue Funds				
201 State Accommodations Tax Fund	—	1,680,000	—	1,740,000
Special Revenue Funds Subtotal	—	1,680,000	—	1,740,000
TOTAL	—	1,680,000	—	1,740,000

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	—	1,680,000	—	1,740,000
TOTAL	—	1,680,000	—	1,740,000
Per Capita	—	10.16	—	10.41

**COST CENTER:** Non-Departmental-Culture & Recreation**FUNCTION:** Culture & Recreation**COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Culture & Recreation accounting function. This includes accommodations tax grants and maintenance services for facilities in tourist areas.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
Special Revenue Funds				
201 State Accommodations Tax Fund	2,101,675	2,462,000	2,223,000	2,500,000
231 Hospitality Fee Fund	3,973,909	3,150,234	2,683,334	3,200,234
Special Revenue Funds Subtotal	6,075,583	5,612,234	4,906,334	5,700,234
TOTAL	6,075,583	5,612,234	4,906,334	5,700,234

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	6,075,583	5,612,234	4,906,334	5,700,234
Capital	—	—	—	—
TOTAL	6,075,583	5,612,234	4,906,334	5,700,234
Per Capita	37.39	33.95	29.68	34.11

**COST CENTER:** Non-Departmental-Community Promotions**FUNCTION:** Community Promotions**COST CENTER OVERVIEW**

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Community Promotions accounting function. This includes Municipal Memberships in local, statewide, and national organizations, contributions to CARTA for the DASH Shuttle, and donations to no-profits with a tourism purpose.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	106,491	177,517	119,700	180,017
General Fund Subtotal	106,491	177,517	119,700	180,017
Special Revenue Funds				
201 State Accommodations Tax Fund	4,490,783	4,103,218	3,859,038	4,760,755
231 Hospitality Fee Fund	282,734	410,000	410,000	410,000
Special Revenue Funds Subtotal	4,773,518	4,513,218	4,269,038	5,170,755
TOTAL	4,880,009	4,690,735	4,388,738	5,350,772

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	4,880,009	4,690,735	4,388,738	5,350,772
TOTAL	4,880,009	4,690,735	4,388,738	5,350,772
Per Capita	30.03	28.37	26.55	32.02



COST CENTER: Non-Departmental-Health & Welfare
FUNCTION: Health & Welfare

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Health & Welfare accounting function. Community Assistance Grants are budgeted here.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	200,000	200,000	173,000	150,000
General Fund Subtotal	200,000	200,000	173,000	150,000
TOTAL	200,000	200,000	173,000	150,000

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	200,000	200,000	173,000	150,000
TOTAL	200,000	200,000	173,000	150,000
Per Capita	1.23	1.21	1.05	0.90



COST CENTER: Non-Departmental-Business Development & Assistance
FUNCTION: Business Development & Assistance

COST CENTER OVERVIEW

This cost center is for citywide costs that do not fall under the purview of a specific department and are assigned the Business Development & Assistance accounting function. No data has been recorded in this cost center for the years covered in the expenditure schedule.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
TOTAL	—	—	—	—

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	—	—	—	—
TOTAL	—	—	—	—
Per Capita	—	—	—	—

**COST CENTER: Transfers****FUNCTION: Other Financing Sources (Uses)****COST CENTER OVERVIEW**

Various operating transfers from General Fund to other City funds are budgeted and accounted for in this cost center.

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

CORE RESPONSIBILITIES

- This cost center is to account for specific transfers budgeted between funds.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	3,826,244	2,120,329	1,919,378	1,826,832
General Fund Subtotal	3,826,244	2,120,329	1,919,378	1,826,832
Enterprise Funds				
410 City Market Fund	295,672	58,340	—	308,796
415 JPR, Jr. Ballpark Fund	—	95,030	95,030	95,030
425 Municipal Golf Course Fund	—	129,083	1,116	1,116
430 Old Slave Mart Museum Fund	—	93,684	93,684	114,724
435 Parking Facilities Fund	11,976,427	17,273,594	11,084,224	19,521,900
Enterprise Funds Subtotal	12,272,099	17,649,731	11,274,054	20,041,566
Special Revenue Funds				
201 State Accommodations Tax Fund	3,721,949	3,162,808	3,182,808	2,896,516
231 Hospitality Fee Fund	45,343,257	22,796,184	22,295,858	22,357,780
247 Municipal Accom Fee - Capital Improvements	1,441,900	9,831,664	9,449,898	8,300,363
248 Municipal Accom Fee - Property Tax Relief	6,431,250	6,666,554	6,666,554	6,739,400
276 Stormwater Utility Fund	3,899,168	3,081,744	3,081,744	3,086,224
Special Revenue Funds Subtotal	60,837,524	45,538,954	44,676,862	43,380,283
TOTAL	76,935,867	65,309,014	57,870,294	65,248,681

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Transfers Out	76,935,867	65,309,014	57,870,294	65,248,681
TOTAL	76,935,867	65,309,014	57,870,294	65,248,681
Per Capita	473.45	395.05	350.05	390.50



COST CENTER: Debt Costs

FUNCTION: Debt Service

COST CENTER OVERVIEW

Debt Costs is a cost center set aside for payment of principal and interest on borrowings such as bonds and outstanding lease purchase agreements. Debt costs for General, Enterprise and Special Revenue Funds are budgeted in this cost center.

CORE RESPONSIBILITIES

- This cost center is established to account for expenditures used to repay annual or periodic principal and interest payments on debt.

EXPENDITURES BY FUND	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
General Fund				
100 General Fund	15,062,397	18,431,579	23,460,918	22,499,455
General Fund Subtotal	15,062,397	18,431,579	23,460,918	22,499,455
Enterprise Funds				
410 City Market Fund	76,909	502,890	502,890	185,256
425 Municipal Golf Course Fund	3,826	41,015	39,663	38,176
435 Parking Facilities Fund	1,120,863	4,754,643	4,754,643	4,757,438
Enterprise Funds Subtotal	1,201,597	5,298,548	5,297,196	4,980,870
Special Revenue Funds				
231 Hospitality Fee Fund	3,142,000	3,141,250	3,141,250	3,138,750
276 Stormwater Utility Fund	706,843	930,466	930,426	1,020,378
Special Revenue Funds Subtotal	3,848,843	4,071,716	4,071,676	4,159,128
TOTAL	20,112,836	27,801,843	32,829,790	31,639,453

EXPENDITURES BY CATEGORY	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating	20,112,836	27,801,843	32,829,790	31,639,453
TOTAL	20,112,836	27,801,843	32,829,790	31,639,453
Per Capita	123.77	168.17	198.59	189.35



CAPITAL IMPROVEMENT PLAN

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2026-2030 CAPITAL IMPROVEMENT PLAN

The City of Charleston recognizes the importance of a comprehensive strategic plan for capital improvements as a vital part of the City's mission to preserve and enhance the quality of life for our citizens. The five-year Capital Improvement Plan (CIP) addresses short and long-term capital needs in all functional areas of City government. Projects include the renovation and preservation of historic buildings; park and recreation improvements; road, bridge, and sidewalk improvements; Stormwater drainage projects; construction of new facilities and equipment needs.

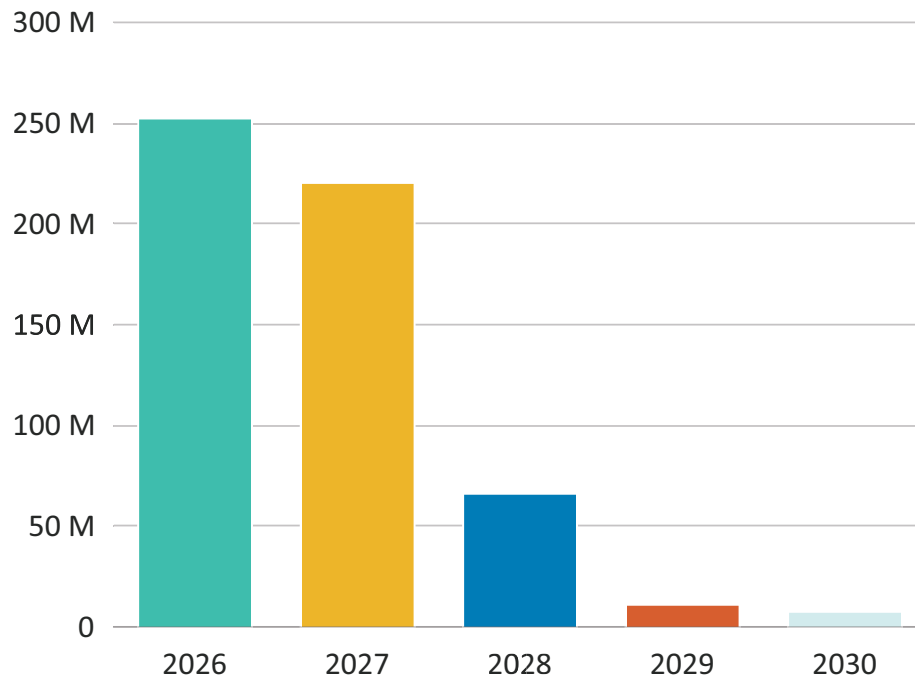
The CIP is developed, maintained, and updated by the Capital Projects Review Committee (CPR). The committee consists of City department heads, Finance and Budget Staff, Project Managers, and is chaired by the Chief Financial Officer for the City of Charleston. The committee is tasked with setting infrastructure priorities, project requests and evaluation, establishing project budgets and managing the projects within the guidelines established by the Mayor and City Council. The CPR Committee meets bi-weekly during the year to monitor the status of projects, authorize the start of projects, and address any change order/fee amendment requests. Each capital expenditure or contract in excess of \$100,000 must be approved by City Council.

The CPR Committee is also central to the process of identifying and prioritizing projects and securing funding. During the annual budget process, individual departments within the City conduct and review their own long-range plans. For example, the Parks Department is currently conducting an update to their [Parks and Recreation Master Plan](#). The [Fire](#) and [Police](#) Departments update their long-range plans on a regular basis. These long-range plans identify facility and capital needs that are then communicated to the CPR Committee. The Committee then drafts an updated CIP with recommendations for new projects and potential funding sources for those projects. Some funding sources within the City, such as Drainage Funds, are restricted and can only apply to certain projects. The availability of funds sets the priority of which projects are able to move forward and are included on the CIP. The CFO, as chair of the committee, then takes the proposed CIP as a recommendation to the Mayor and the Ad Hoc Budget Committee. The Mayor and the Ad Hoc Budget Committee review the CPR Committee's recommendations and adjust the CIP where appropriate.

The total expenditures for the 2026-2030 Capital Improvement Plan are \$559,149,887. The budgeted expenditures for each year are shown in the chart below.

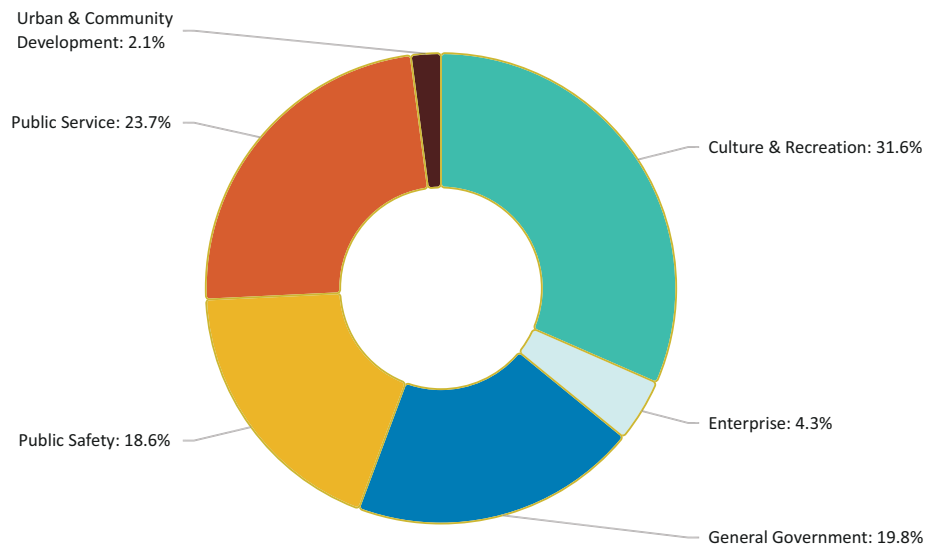


Summary of 5-year CIP Plan (2026-2030)



The CIP projects are categorized by governmental function. In 2026, Culture & Recreation projects account for the largest share of CIP expenditures (31.6%), with Public Service projects (23.7%) the second largest share. The remaining 44.7% of project expenditures are made up of General Government, Public Safety, Urban and Community Development, and Enterprise Fund projects.

2026 Budgeted Expenditures by Function





The major projects (total project budgets exceeding \$3.5 million) in the CIP for 2026 are:

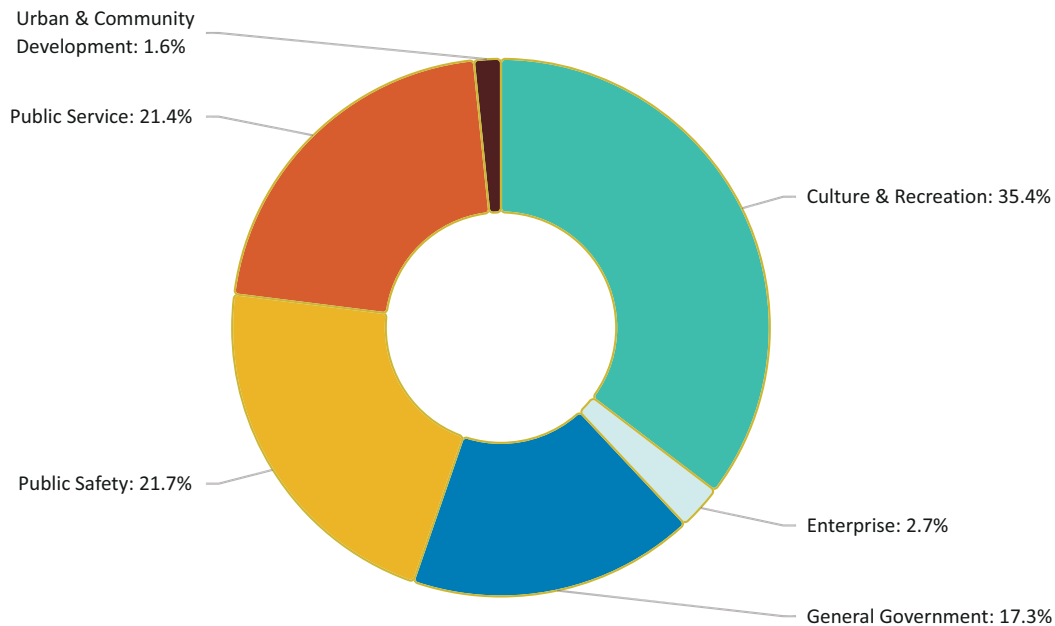
• Ashley River Crossing	\$97,777,778
• Barberry Woods Drainage Improvements	\$12,780,749
• Broad Street Sidewalk Improvements	\$4,125,000
• Cainhoy Fire Station #20	\$15,478,609
• Central Fire Station 2/3 Capital Repairs	\$23,289,600
• Central Park Drainage Improvements	\$6,500,000
• Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection	\$6,495,088
• Concord Street Pump Station Upfit	\$14,075,782
• Cooper-Jackson Drainage Improvements	\$11,260,723
• CPD Fleet Operations	\$14,183,625
• Dupont-Wappoo Orleans Road Drainage Improvements	\$6,500,000
• Fire Operations Facility	\$60,798,734
• Forest Acres Drainage Improvements	\$25,458,872
• Huger Street Drainage Improvements	\$28,490,898
• Huger Street Fire Station #8 Retrofit	\$7,965,529
• Huger Street Streetscape	\$4,600,782
• Johns Island Fire Station #23	\$16,252,232
• Johns Island Recreation Center & Aquatic Facility	\$67,500,000
• Lake Dotterer & Longbranch Creek Drainage Improvements	\$4,243,165
• Low Battery Seawall Restoration	\$74,896,399
• Lowline Park Phase 1	\$15,000,000
• Market Street Drainage & Streetscape Improvements	\$35,280,056
• Martin Park Improvements	\$4,750,000
• Municipal Operations Complex	\$68,422,522
• MUSC Pump Station Upfit	\$8,182,230
• Parking Garage Capital Repairs & Maintenance	\$19,763,200
• Spring Fishburne Phase 5	\$50,206,623
• St Julian Devine Improvements	\$5,215,294
• USACE Battery Extension PED Phase	\$7,175,000
• West Ashley City Office Building	\$46,548,750
• Windermere Drainage Improvements	\$12,618,308
• WL Stephens Aquatic Center	\$40,000,000
• WPAL Park (1717 Wappoo)	\$3,543,559

General Government projects deliver the necessary facilities and infrastructure for the City to provide core governmental service. The Culture and Recreation category focuses on projects that create or improve access at park and recreation facilities and cultural sites throughout the city. Public Service projects address all water drainage issues, bridge and road infrastructure, and Seawall major maintenance. The Public Safety function focuses on maintaining and improving the facilities and equipment needs for the fire and police protection services. Urban and Community Development projects improve infrastructure and enhance the environment in targeted areas throughout the city, as well as provide affordable housing for citizens.



The two charts shown below illustrate the dollar value budgeted by government function for 2026-2030 and for all current projects on the CIP.

2026-2030 Budgeted CIP Expenditures by Function



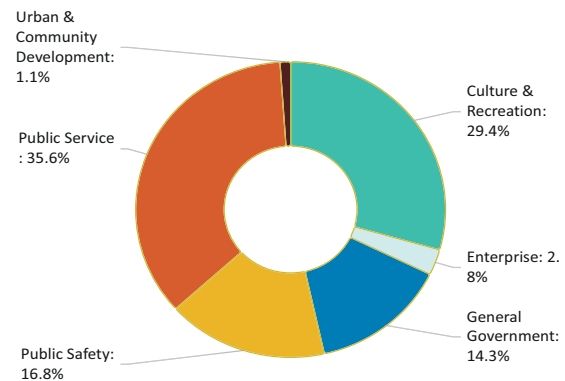
The Capital Improvement Plan presented on the following pages provides specific information about projects that are active in Fiscal Year 2026. An active project is one that is expected to have anticipated expenditures in the 2026 or has had expenditures in the prior years.

The projects are grouped by governmental function and listed alphabetically. Funding sources, defined on the following page, are provided for each project on the project profile page. The project profile pages provide a brief description of the scope and current status of the project. Each profile page also

provides the individual project's expenditure outlay, anticipated funding source by year, and an operating impact estimate.

Operating impacts are listed for projects where applicable. Operating impacts take into consideration costs for additional personnel, utilities, and maintenance that will be required upon completion of a project. Many of the capital projects listed in the CIP are major repairs, renovations, upgrades or replacement of existing facilities, as opposed to new facilities being brought online. Therefore, there are no or minimal increases in the cost of personnel to staff these facilities. Maintenance costs for these existing facilities are already included in the operating budgets of the appropriate cost center, or in the operating budgets for Facilities Management or Park & Landscape Maintenance in the Parks Department. If this is

Percentage of Total Projects by Function





not the case, the Budget Office works closely with Capital Projects to obtain the best estimate of the future operating cost of the facility.

For more information on specific projects, a link has been placed on the project profile page if it has its own dedicated web page.



CAPITAL IMPROVEMENT PLAN FUNDING SOURCES

(See Glossary for additional information)

Drainage Fund – Funded by revenues received from the 4 mills assessed on real and personal property and 2% of business licenses collected for drainage improvement.

Enterprise Fund – Funds from a self-sustaining governmental fund that are utilized for capital improvements specific to the facilities and services of the enterprise department.

General Fund Reserves – Funding provided in General Fund budget of current or prior years. Funding in a prior year is transferred in that year to Capital Projects Fund for use when needed.

GO/IPRB Bond Proceeds – Bond proceeds supported by property-tax revenues or other specific revenue sources used to fund specific capital improvement projects.

Hospitality Fee – Fee that is imposed on all prepared food and beverages sold in the City and provides funding for tourism-related projects.

Local Option Permits – A permit paid to the state to allow a food establishment to operate and to possess, sell, and consume alcoholic liquors, beer, and wine during otherwise restricted hours.

Municipal Accommodations Tax – A 1% sales tax imposed on hotel rooms and other transient rentals in the City that is appropriated for tourism-related capital projects.

State Accommodations Tax – A 2% sales tax imposed by the state on hotel rooms and other transient rentals. Spending is restricted to tourism-related expenditures by state law.

Grants – Various state or federal funds that have been awarded to the City via a grant process or through a direct appropriation to be used on a capital project.

Other Funding – Funding that is through a contribution or private partnership provided to the City for the specific purpose of funding a capital project.

TIF/TIF Bond Proceeds – Bond proceeds supported by tax increment revenues or cash-on-hand within tax increment funds.

Unfunded – An amount to denote that a project is underfunded and that management and staff will prioritize identifying funding for the related project. It is normal City-practice to pause any project that is unfunded within the current fiscal year.



2026-2030 CAPITAL IMPROVEMENT PLAN ESTIMATED EXPENDITURES BY PROJECT BY YEAR

Project Name	Prior Year Expenditures	2026	2027	2028	2029	2030	2031 and Beyond	Total Project Budget
General Government Projects								
108 Meeting Street Renovations	800,000	50,000	—	—	—	—	—	850,000
Municipal Operations Complex	16,821,909	35,243,965	16,356,648	—	—	—	—	68,422,522
USACE Battery Extension PED Phase	500,000	1,724,953	4,950,047	—	—	—	—	7,175,000
West Ashley City Office Building	7,511,608	13,012,381	13,012,381	13,012,381	—	—	—	46,548,751
General Government Projects Total	\$25,633,517	\$50,031,299	\$34,319,076	\$13,012,381	—	—	—	\$122,996,273
Public Safety Projects								
Cainhoy Fire Station #20	345,011	3,810,000	5,000,000	6,323,598	—	—	—	15,478,609
Central Fire Station 2/3 Capital Repairs	—	4,350,000	16,200,000	2,739,600	—	—	—	23,289,600
CPD Fleet Operations	1,181,385	5,997,363	7,004,877	—	—	—	—	14,183,625
CPD Horse Barn Renovations	—	808,150	808,150	—	—	—	—	1,616,300
Fire Operations Facility	13,347,672	16,787,433	24,127,355	6,536,274	—	—	—	60,798,734
Fire Station #18 Renovations	—	1,160,000	287,366	—	—	—	—	1,447,366
Huger Street Fire Station #8 Retrofit	420,469	1,023,000	4,116,000	2,406,090	—	—	—	7,965,559
Johns Island Fire Station #23	6,328,083	9,924,148	—	—	—	—	—	16,252,231
Temporary Fire Station #2/3	400,000	3,026,155	—	—	—	—	—	3,426,155
Public Safety Projects Total	\$22,022,621	\$46,886,249	\$57,543,748	\$18,005,562	—	—	—	\$144,458,180
Public Service Projects								
Alberta Long Lake Area Drainage Improvements	—	—	250,000	1,250,000	—	—	—	1,500,000
Barberry Woods Drainage Improvements	9,773,000	887,515	2,120,234	—	—	—	—	12,780,749
Central Park Drainage Improvements	483,021	2,977,336	3,039,643	—	—	—	—	6,500,000
Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection	4,268,190	2,226,898	—	—	—	—	—	6,495,088
Concord Street Pump Station Upfit	12,606,916	1,468,866	—	—	—	—	—	14,075,782
Cooper-Jackson Drainage Improvements	627,145	6,778,091	3,855,487	—	—	—	—	11,260,723
Dupont-Wappoo Orleans Road Drainage Improvements	—	3,000,000	3,500,000	—	—	—	—	6,500,000
Ehrhardt & Doughty Street Drainage Connection	69,855	630,145	—	—	—	—	—	700,000
Forest Acres Drainage Improvements	23,454,255	2,004,617	—	—	—	—	—	25,458,872
Huger Street Drainage Improvements	22,300,853	6,190,045	—	—	—	—	—	28,490,898
Lake Dotterer & Longbranch Creek Drainage Improvements	274,772	3,218,393	750,000	—	—	—	—	4,243,165
Low Battery Seawall Restoration	71,782,859	3,113,540	—	—	—	—	—	74,896,399
Market Street Drainage & Streetscape Improvements	1,632,221	—	1,000,000	8,375,000	11,375,000	7,875,000	5,022,835	35,280,056



Project Name	Prior Year Expenditures	2026	2027	2028	2029	2030	2031 and Beyond	Total Project Budget
MUSC Pump Station Upfit	1,229,271	5,119,510	931,100	902,349	—	—	—	8,182,230
NFWF Stormwater Retrofits	83,600	916,400	—	—	—	—	—	1,000,000
Spring Fishburne Phase 5	36,109,762	11,113,896	2,982,966	—	—	—	—	50,206,624
USACE Brick Arch Restoration	95,000	3,030,000	—	—	—	—	—	3,125,000
USACE Dupont-Wappoo	50,000	616,667	—	—	—	—	—	666,667
Wespanee Drainage Improvements	15,200	730,000	1,754,800	—	—	—	—	2,500,000
Windermere Drainage Improvements	891,573	5,863,368	5,863,367	—	—	—	—	12,618,308
Public Service Projects Total	\$185,747,494	\$59,885,287	\$26,047,597	\$10,527,349	\$11,375,000	\$7,875,000	\$5,022,835	\$306,480,562
Urban & Community Development Projects								
Broad Street Sidewalk Improvements	10,000	2,062,500	2,052,500	—	—	—	—	4,125,000
Huger Street Streetscape	250,782	2,500,000	1,750,000	100,000	—	—	—	4,600,782
Pringleau Street Sidewalks & Plaza Improvements	50,000	650,000	—	—	—	—	—	700,000
Urban & Community Development Projects Total	\$310,782	\$5,212,500	\$3,802,500	\$100,000	—	—	—	\$9,425,782
Culture And Recreation Projects								
25 Folly Park	—	100,000	500,000	150,000	—	—	—	750,000
Ashley River Crossing	42,721,548	35,000,000	20,056,230	—	—	—	—	97,777,778
Ashley River Walk	180,347	159,653	—	—	—	—	—	340,000
Bridgepoint Ecological Park	500,000	500,000	—	—	—	—	—	1,000,000
Brittlebank Park Playground Improvements	87,855	1,412,145	—	—	—	—	—	1,500,000
Fort Pemberton Park	559,995	1,334,115	—	—	—	—	—	1,894,110
Governors Park Drainage Improvements	27,742	937,258	—	—	—	—	—	965,000
Harborview / Fort Johnson Pickleball Courts	22,000	703,000	—	—	—	—	—	725,000
Hazel Parker Playground Renovations	—	—	250,000	250,000	—	—	—	500,000
Johns Island Recreation Center & Aquatic Facility	750,000	15,000,000	30,000,000	21,750,000	—	—	—	67,500,000
Longborough Dock	10,340	59,060	1,760,000	—	—	—	—	1,829,400
Lowline Park Phase 1	1,118,987	7,000,000	6,881,013	—	—	—	—	15,000,000
Martin Park Improvements	55,822	1,200,000	2,250,000	1,244,178	—	—	—	4,750,000
Mary Utsey Park Improvements	255,000	672,000	—	—	—	—	—	927,000
Parkshore Park Pickleball Courts	42,065	737,935	—	—	—	—	—	780,000
Plymouth Park Improvements	485,000	475,000	—	—	—	—	—	960,000
St Julian Devine Improvements	3,757,860	1,457,434	—	—	—	—	—	5,215,294
St. Thomas Island - Nowell Creek Crossing	770,924	520,000	1,221,330	—	—	—	—	2,512,254
Stanley Chisolm Park Improvements	—	—	1,290,000	431,003	—	—	—	1,721,003
West Ashley Bike Resurfacing	365,731	1,773,305	—	—	—	—	—	2,139,036

Estimated Expenditures by Project Year

2026



Project Name	Prior Year Expenditures	2026	2027	2028	2029	2030	2031 and Beyond	Total Project Budget
White Point Gardens Improvements	42,377	682,623	—	—	—	—	—	725,000
WL Stephens Aquatic Center	600,000	10,000,000	28,400,000	1,000,000	—	—	—	40,000,000
WPAL Park (1717 Wappoo)	1,182,475	50,000	2,311,085	—	—	—	—	3,543,560
Culture And Recreation Projects Total	\$53,536,067	\$79,773,528	\$94,919,658	\$24,825,181	—	—	—	\$253,054,434
Enterprise Projects								
Angel Oak Site and Parking Improvements	26,864	753,765	—	—	—	—	—	780,629
Joe Riley Jr, Ballpark Improvements - 2026	—	1,500,000	1,083,800	—	—	—	—	2,583,800
Lowline Parking Lots	500,000	506,000	—	—	—	—	—	1,006,000
Parking Garage Capital Repairs & Maintenance	8,598,793	8,152,260	3,012,147	—	—	—	—	19,763,200
Enterprise Projects Total	\$9,125,657	\$10,912,025	\$4,095,947	—	—	—	—	\$24,133,629
Grand Total	296,376,138	252,700,888	220,728,526	66,470,473	11,375,000	7,875,000	5,022,835	860,548,860



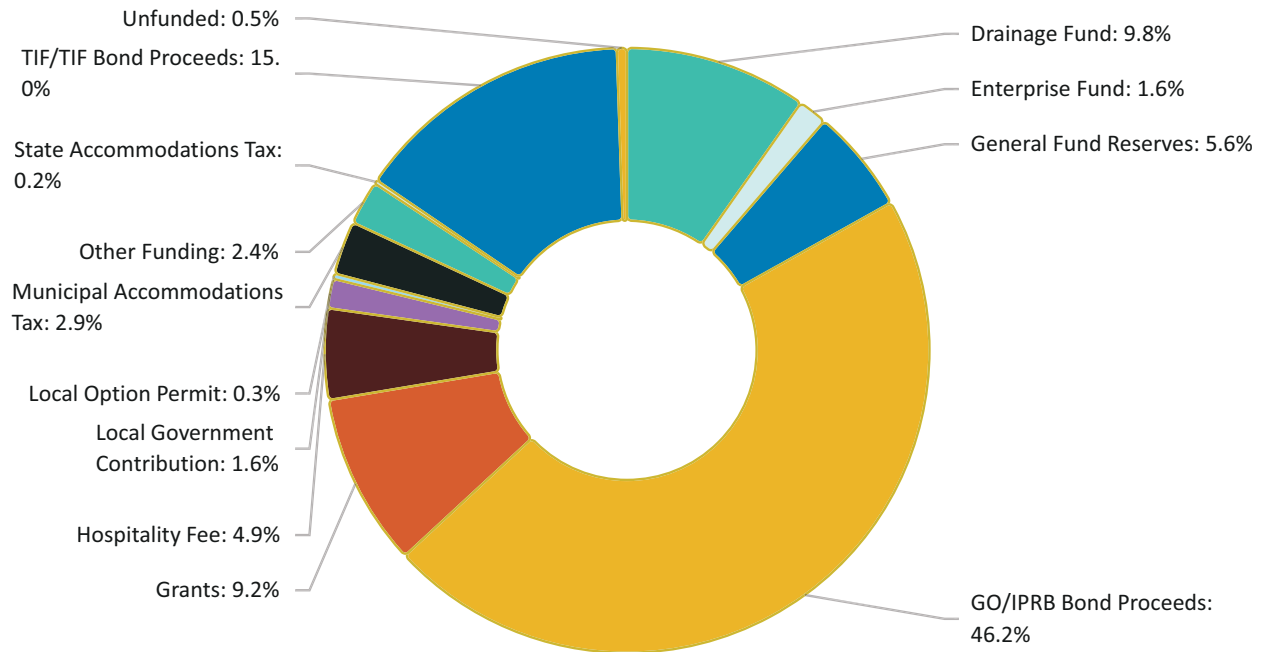


2026-2030 CAPITAL IMPROVEMENT PLAN 5-YEAR FUNDING SOURCE ESTIMATE
5-YEAR FUNDING SOURCE ESTIMATE

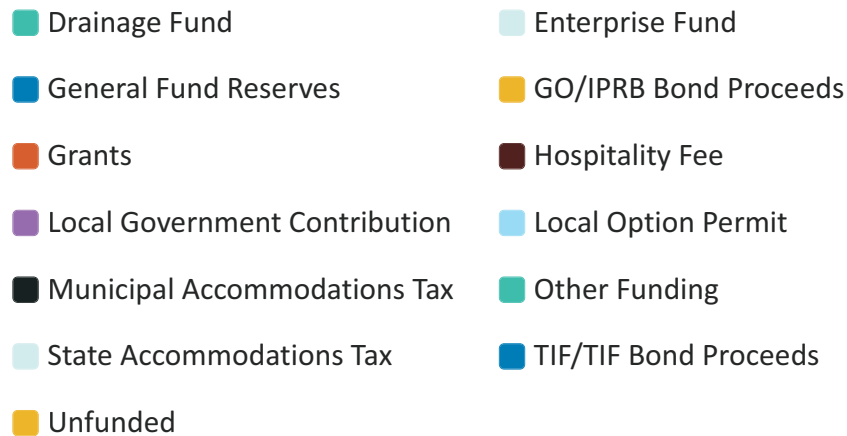
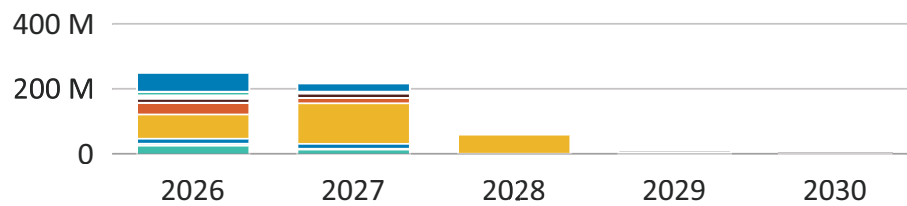
Funding Source	2026	2027	2028	2029	2030	2031 and Beyond	Total
General Fund Reserves	15,367,499	15,087,416	946,003	—	—	—	31,400,918
GO/IPRB Bond Proceeds	74,573,509	124,749,087	58,092,974	3,465,816	—	—	260,881,386
Enterprise Fund	6,143,557	2,644,808	—	—	—	—	8,788,365
TIF/TIF Bond Proceeds	57,793,386	25,122,349	1,500,178	—	—	—	84,415,913
Drainage Fund	27,485,090	15,520,747	2,152,349	1,099,215	4,565,031	4,212,867	55,035,299
Hospitality Fee	11,897,842	13,074,518	—	—	2,461,180	—	27,433,540
Municipal Accommodations Tax	4,939,348	2,419,839	2,744,000	6,000,000	38,820	—	16,142,007
State Accommodations Tax	1,100,000	—	—	—	—	—	1,100,000
Local Option Permit	1,605,000	—	—	—	—	—	1,605,000
Grants	36,093,225	16,069,365	—	—	—	—	52,162,590
Local Government Contribution	4,442,131	1,188,397	809,969	809,969	809,969	809,969	8,870,404
Other Funding	10,071,594	3,102,000	125,000	—	—	—	13,298,594
Unfunded	1,188,707	1,750,000	100,000	—	—	—	3,038,707
Grand Total	252,700,888	220,728,526	66,470,473	11,375,000	7,875,000	5,022,836	564,172,723



Total 5-year CIP by Funding Source



CIP Funding Sources by Year





Project Profile

108 Meeting Street Renovations

Government Function: General Government Projects

Project Start Date: 2025

Total Project Budget: \$850,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: Renovations of leased office space at 108 Meeting Street.

Operating Impact Narrative: Operating impacts include rent and other utility costs. The estimated use of the facility and future operating budget impacts are until a new city office building is constructed and staff can move from the rented facility.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	50,000	—	—	—	—
Total	50,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
800,000	50,000	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	177,366	180,000	184,500	190,000	—



Project Profile

Municipal Operations Complex

Government Function: General Government Projects

Project Start Date: 2022

Total Project Budget: \$68,422,522

Funding Sources: GO/IPRB Bond Proceeds, Grants, Other Funding, TIF/TIF Bond Proceeds

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: The project is for the replacement of current City facilities on a parcel of 13.93 acres for divisions that run day-to-day City operations such as: Environmental Services, Streets & Sidewalks Maintenance, Fleet Maintenance, Stormwater Maintenance Operations, and the Traffic & Transportation Sign Shop.

Operating Impact Narrative: Total operating impacts are unknown at this time and are currently being calculated. The facility is being designed and constructed with low maintenance and low utility costs in mind.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	—	7,703,765	—	—	—
TIF/TIF Bond Proceeds	35,243,965	8,652,883	—	—	—
Grants	—	—	—	—	—
Other Funding	—	—	—	—	—
Total	35,243,965	16,356,648	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
16,821,909	35,243,965	16,356,648	—	—	—



Project Profile

USACE Battery Extension PED Phase

Government Function: General Government Projects

Project Start Date: 2025

Total Project Budget: \$7,175,000

Funding Sources: Hospitality Fee

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: Preconstruction, engineering, and design phase of the Battery Extension project with the US Army Corps of Engineers.

Operating Impact Narrative: This is the design phase of the project and future operating impacts are not known at this time.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Hospitality Fee	1,724,953	4,950,047	—	—	—
Total	1,724,953	4,950,047	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
500,000	1,724,953	4,950,047	—	—	—



Project Profile

West Ashley City Office Building

Government Function: General Government Projects

Project Start Date: 2025

Total Project Budget: \$46,548,750

Funding Sources: General Fund Reserves, GO/IPRB Bond Proceeds

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project includes the design, permitting, and construction of a new City office building composed of 3 stories with 15,000 square-feet. Costs also include the demolition of the existing structures at 1660 and 1662 Ingram Road.

Operating Impact Narrative: Anticipated operating impacts will include utility and maintenance costs which are being calculated at this time. Several rented facilities will no longer be needed and such costs will reduce those impacts to the operating budget.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	—	—	—	—
GO/IPRB Bond Proceeds	13,012,381	13,012,381	13,012,381	—	—
Total	13,012,381	13,012,381	13,012,381	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
7,511,608	13,012,381	13,012,381	13,012,381	—	—



Project Profile

Cainhoy Fire Station #20

Government Function: Public Safety Projects

Project Start Date: 2018

Total Project Budget: \$30,957,218

Funding Sources: GO/IPRB Bond Proceeds, Miscellaneous Supplies, Other Costs

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: The project is the design and construction of a new 10,000 ft², 2-bay fire station on the Cainhoy Peninsula to add fire coverage for existing and future developments in the area. This is a replacement of the currently rented temporary 2-bay station.

Operating Impact Narrative: Operating impacts of the new station are estimated to be a savings of \$25,000 annually due to the reduction in rent from the leased, temporary facility and the additional costs of utilities and maintenance.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	3,810,000	5,000,000	6,323,598	—	—
Total	3,810,000	5,000,000	6,323,598	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
345,011	3,810,000	5,000,000	6,323,598	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	—	(25,000)	(25,000)





Project Profile

Central Fire Station 2/3 Capital Repairs

Government Function: Public Safety Projects

Project Start Date: 2024

Total Project Budget: \$23,289,600

Funding Sources: General Fund Reserves, GO/IPRB Bond Proceeds, Hospitality Fee

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project is a major capital repair and renovation to one of the oldest fire stations in the city, having been constructed in 1886. The repairs will consist of reinforcing the masonry and upfitting the key structural areas of the building to meet earthquake resistant "high code" standards.

Operating Impact Narrative: There are no operating impacts as this is a renovation and upfit of a current existing fire station. Due to the historical nature and age of the building, maintenance costs for new equipment and features are estimated to be the same as it was for the previous older infrastructure.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	5,649,291	—	—	—
GO/IPRB Bond Proceeds	—	9,000,709	2,739,600	—	—
Hospitality Fee	4,350,000	1,550,000	—	—	—
Unfunded	—	—	—	—	—
Total	4,350,000	16,200,000	2,739,600	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
—	4,350,000	16,200,000	2,739,600	—	—





Project Profile

CPD Fleet Operations

Government Function: Public Safety Projects

Project Start Date: 2016

Total Project Budget: \$14,183,625

Funding Sources: General Fund Reserves, GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is the construction of a new fleet operations and vehicle maintenance garage for the police department. The previous facility was sold in 2016 and currently a facility is rented out for the purpose of police fleet maintenance. Property acquisition and design are underway with construction estimated to begin in 2026.

Operating Impact Narrative: Operating impacts of this new facility are estimated to be savings of \$35,000 annually due to the reduction in rent from the leased, temporary facility and the additional costs of utilities and maintenance.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	3,071,356	—	—	—	—
GO/IPRB Bond Proceeds	2,926,007	7,004,877	—	—	—
Unfunded	—	—	—	—	—
Total	5,997,363	7,004,877	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
1,181,385	5,997,363	7,004,877	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	(35,000)	(35,000)	(35,000)



Project Profile

CPD Horse Barn Renovations

Government Function: Public Safety Projects

Project Start Date: 2026

Total Project Budget: \$1,616,300

Funding Sources: General Fund Reserves

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: Renovation of CPD Horse Barn to allow for increased equine and staff capacity. Renovation includes replacing the siding and roof system, barn doors and mechanical systems and special needs equipment. The scope also includes grading and drainage improvements around the barn, parking and entrance drive.

Operating Impact Narrative: Anticipated operating costs include the eventual enhancement of the horse patrol unit and related animal care costs as well as utility and maintenance costs.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	808,150	808,150	—	—	—
Total	808,150	808,150	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
—	808,150	808,150	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	130,000	100,000	100,000



Project Profile

Fire Operations Facility

Government Function: Public Safety Projects

Project Start Date: 2025

Total Project Budget: \$60,798,734

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the replacement of current Fire Training facilities on a 44 acre site in West Ashley. Scope includes unifying five Fire Department divisions (Training, Fleet Operations, Technical Services, Administration, and Fire Marshal in a single location, centralizing all Fire Department operations.

Operating Impact Narrative: Operating impacts are not known at this time as the facility is currently under design and engineering.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	16,787,433	24,127,355	6,536,274	—	—
Total	16,787,433	24,127,355	6,536,274	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
13,347,672	16,787,433	24,127,355	6,536,274	—	—



Project Profile

Fire Station #18 Renovations

Government Function: Public Safety Projects

Project Start Date: 2025

Total Project Budget: \$1,447,366

Funding Sources: General Fund Reserves

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project includes a new kitchen at Fire Station #18, as well as a new work area and squad room for CFD and a second floor and offices for CPD.

Operating Impact Narrative: No operating costs are anticipated from this project as it is a renovation to a current facility.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	1,160,000	287,366	—	—	—
Total	1,160,000	287,366	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
—	1,160,000	287,366	—	—	—



Project Profile

Huger Street Fire Station #8 Retrofit

Government Function: Public Safety Projects

Project Start Date: 2018

Total Project Budget: \$7,965,559

Funding Sources: General Fund Reserves, GO/IPRB Bond Proceeds, Other Funding

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This is a complete renovation of a historic, unreinforced masonry fire station built in 1910. This station services a public university, four public schools, several public schools, public stadiums, three hospitals and the City's Police headquarters. The renovation will include seismic upgrades to the interior framing, strengthening of window and doors to include storm shutters and impact resistant materials, dry flood-proofing and the installation of a backup generator. There are two phases to this project with Phase I including architectural, engineering and permitting which are anticipated to be finished in 2024, while Phase II will be the construction and retrofit of the station.

Operating Impact Narrative: There are no operating impacts as this is a renovation and uplift of a current existing fire station. Due to the historical nature and age of the building, maintenance costs for new equipment and features are estimated to be the same as it was for the previous, older infrastructure.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	1,139,000	240,000	—	—
GO/IPRB Bond Proceeds	—	—	2,166,090	—	—
Other Funding	1,023,000	2,977,000	—	—	—
Unfunded	—	—	—	—	—
Total	1,023,000	4,116,000	2,406,090	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
420,469	1,023,000	4,116,000	2,406,090	—	—





Project Profile

Johns Island Fire Station #23

Government Function: Public Safety Projects

Project Start Date: 2021

Total Project Budget: \$16,252,231

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is for the design and construction of a new fire stations on Johns Island at the corner of Maybank Highway and Wildts Battery Drive. This station is designed for approximately 14,000 ft² and will be a 3-bay fire station for 2 companies of firefighters.

Operating Impact Narrative: This is a new fire station that will have completely new operating costs. One new ladder truck and one new pumper truck have already been acquired using lease purchase funds due to the time it takes to build these vehicles. Additional personnel (27 in total costs have already been included in prior budgets in order for firefighters to be hired and trained and outfitted. Additional fuel, utility and maintenance costs will be budgeted for after completion.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	9,924,148	—	—	—	—
Total	9,924,148	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
6,328,083	9,924,148	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	50,000	50,000	50,000	50,000





Project Profile

Temporary Fire Station #2/3

Government Function: Public Safety Projects

Project Start Date: 2025

Total Project Budget: \$3,426,155

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is the relocation of Fire Stations 2 & 3 to a temporary facility to house the staff while the existing station can be renovated in a separate project. The scope includes demolition of an existing building on State-leased property for the erection of a temporary apparatus bay and the renovation of an existing historic building to serve as sleeping quarters.

Operating Impact Narrative: Anticipated operating costs are about \$10,000 per year for utility and minor maintenance costs until the renovations of the permanent Fire Station 2 & 3 are complete in 2028.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	3,026,155	—	—	—	—
Total	3,026,155	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
400,000	3,026,155	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	10,000	10,000	—	—



Project Profile

Alberta Long Lake Area Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2024

Total Project Budget: \$3,000,000

Funding Sources: Development, Drainage Fund

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project will evaluate potential drainage improvements along western Calhoun St. in the vicinity of Alberta Long Lake. Evaluation scenarios will include routing additional stormwater drainage into the lake and improving the outfalls from the lake into the Ashley River.

Operating Impact Narrative: No additional operating costs are expected to arise from this project.

Project Funding					
Funding Source	2026	2027	2028	2029	2030
Drainage Fund	—	250,000	1,250,000	—	—
Total	—	250,000	1,250,000	—	—

Capital Expenditure Estimate					
Prior Years	2026	2027	2028	2029	2030
—	—	250,000	1,250,000	—	—



Project Profile

Barberry Woods Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2017

Total Project Budget: \$12,780,749

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2027

Website: [link](#)

Project Details & Narratives

Scope and Description: The project is to improve around the Barberry Woods neighborhood. A study in 2018 determined that the main cause of flooding in the area was due to undersized infrastructure through the surrounding development. Currently the project is reaching the end of the design and engineering stage and moving into the property acquisition stage in order for appropriate construction to commence in 2024. The main goal of this project is to focus on principles from the Dutch Dialogues to utilize natural water elimination systems to reduce repeated flooding in the area.

Operating Impact Narrative: As this is meant to improve drainage using natural water elimination systems there are no additional operating costs anticipated to arise from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	887,515	2,120,234	—	—	—
Grants	—	—	—	—	—
Total	887,515	2,120,234	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
9,773,000	887,515	2,120,234	—	—	—





Project Profile

Central Park Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2022

Total Project Budget: \$6,500,000

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2027

Website: [link](#)

Project Details & Narratives

Scope and Description: This project is for improvements in two areas of the Central Park Watershed including drainage into the James Island Creek and the Wimbledon Channel. Improvements include pipe diameter increases, drainage channel geometry modifications, increasing the capacity of permanent stormwater best management practices and the installation of check valves.

Operating Impact Narrative: There is no operating impact anticipated from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	2,977,336	1,539,643	—	—	—
Grants	—	1,500,000	—	—	—
Total	2,977,336	3,039,643	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
483,021	2,977,336	3,039,643	—	—	—





Project Profile

Church Creek NFWF Renaturalization, Habitat Restoration & Flood Protection

Government Function: Public Service Projects

Project Start Date: 2020

Total Project Budget: \$6,495,088

Funding Sources: Drainage Fund

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: The project is meant to develop an engineering and design plan, strengthen stakeholder participation, test outreach and education opportunities, and complete necessary permitting to restore a more natural floodplain function in the Church Creek Drainage Basin.

Operating Impact Narrative: There are no operating impacts for this project as it is focused on creating natural floodplain management with minimal maintenance in the Church Creek Drainage Basin.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	2,226,898	—	—	—	—
Total	2,226,898	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
4,268,190	2,226,898	—	—	—	—





Project Profile

Concord Street Pump Station Upfit

Government Function: Public Service Projects

Project Start Date: 2022

Total Project Budget: \$14,075,782

Funding Sources: Drainage Fund, Hospitality Fee, Local Option Permit

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is a capital upfit to the current Concord Street Pump Station. The upfit is meant to bring the current pumps up to industry standards and make repairs to ensure the longevity for the pumps. Repairs and improvements include updating aging electrical components, updating control systems, replacing the current pump, and making structural repairs to the facility.

Operating Impact Narrative: Anticipated savings in maintenance and repairs costs to the 20+ year old pumps are projected to be around \$50,000 annually upon completion of the project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	1,468,866	—	—	—	—
Hospitality Fee	—	—	—	—	—
Local Option Permit	—	—	—	—	—
Total	1,468,866	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
12,606,916	1,468,866	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Stormwater Utility Fund	—	50,000	50,000	50,000	50,000



Project Profile

Cooper-Jackson Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2022

Total Project Budget: \$11,260,723

Funding Sources: Grants, TIF/TIF Bond Proceeds

Projected Year of Completion: 2027

Website: [link](#)

Project Details & Narratives

Scope and Description: This project is for improvements to the drainage system within the Cooper Street/Jackson Street Watershed and is set into three phases. Overall improvements will include enlarging existing pipes, slope adjustments, installing new parallel pipes, small stormwater best management practices, and potentially a new pump station.

Operating Impact Narrative: An estimated \$50,000 per year in maintenance costs for the pump station would be included in the Stormwater operating budget.

Project Funding

Funding Source	2026	2027	2028	2029	2030
TIF/TIF Bond Proceeds	1,778,091	3,855,487	—	—	—
Grants	5,000,000	—	—	—	—
Total	6,778,091	3,855,487	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
627,145	6,778,091	3,855,487	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Stormwater Utility Fund	—	—	50,000	50,000	50,000





Project Profile

Dupont-Wappoo Orleans Road Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2023

Total Project Budget: \$6,500,000

Funding Sources: Drainage Fund, Other Funding

Projected Year of Completion: 2027

Website:[link](#)

Project Details & Narratives

Scope and Description: This project includes work to improve stormwater conveyance for m Orleans Road/Dupont Road to the culvert system under I-526 and the addition of linear stormwater storage facilities in the vicinity of Citadel Mall.

Operating Impact Narrative: Currently there is not anticipated any operating costs in relation to this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	666,667	3,500,000	—	—	—
Other Funding	2,333,333	—	—	—	—
Total	3,000,000	3,500,000	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
—	3,000,000	3,500,000	—	—	—





Project Profile

Ehrhardt & Doughty Street Drainage Connection

Government Function: Public Service Projects
Project Start Date: 2024
Total Project Budget: \$700,000
Funding Sources: Drainage Fund
Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is to create stormwater connectivity between the areas of Johnathan Lucas Street and the Doughty Street-Ehrhardt Street stormwater system. This will provide redundancy and an additional drainage outflow pathway, from an area that has flooding concerns, to a system with additional capacity.

Operating Impact Narrative: There are no estimated operating impacts at this time.

Project Funding					
Funding Source	2026	2027	2028	2029	2030
Drainage Fund	630,145	—	—	—	—
Total	630,145	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2026	2027	2028	2029	2030
69,855	630,145	—	—	—	—



Project Profile

Forest Acres Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2010

Total Project Budget: \$25,458,872

Funding Sources: Drainage Fund

Projected Year of Completion: 2026

Website: [Link](#)

Project Details & Narratives

Scope and Description: This project is the creation of a new drainage system that will consist of stormwater channels and dual 5-ft by 10-ft culverts along the West Ashley Bikeway, under St. Andrew Blvd., and under 5th Avenue. This system offers the same level of protection to the properties in the drainage basin as a pumped system with the added benefit of not relying on electric power.

Operating Impact Narrative: There is no operating impact anticipated from this project as a routine cleaning of culverts and channels are already appropriated in the Stormwater Fund.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	2,004,617	—	—	—	—
Total	2,004,617	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
23,454,255	2,004,617	—	—	—	—



Project Profile

Huger Street Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2019

Total Project Budget: \$28,490,898

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2025

Website:[link](#)

Project Details & Narratives

Scope and Description: This project is the construction of updated street improvements, new outfall and potential new pump station at the Huger St./King St. intersection. A study was completed in 2019 with the recommendation of an eventual pump station at the intersection to alleviate chronic flooding problems. Phase I of the project, which was completed in 2022, was for improvements to the surface collection and conveyance system of the Intersection. Construction on Phase II of the project began in 2024.

Operating Impact Narrative: It is estimated that upon completion of the pump station, there will be a \$50,000 annual cost for maintenance and inspections of the new pump station.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	6,190,045	—	—	—	—
Grants	—	—	—	—	—
Total	6,190,045	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
22,300,853	6,190,045	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Stormwater Utility Fund	—	50,000	50,000	50,000	50,000





Project Profile

Lake Dotterer & Longbranch Creek Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2023

Total Project Budget: \$4,243,165

Funding Sources: Drainage Fund, Grants

Projected Year of Completion: 2025

Website:[link](#)

Project Details & Narratives

Scope and Description: This project is evaluating improvements and ecological impacts along the Longbranch Creek corridor with the intent of reconnecting the creek to Lake Dotterer to mitigate flooding conditions in different impact scenarios. Conceptual improvements include conveyance improvements along the creek, tidal flood control, and improvements to the Lake Dotterer barrier to the Church Creek drainage system and installation of an outfall system reconnection to Longbranch Creek.

Operating Impact Narrative: There is no operating impact anticipated from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	2,702,986	750,000	—	—	—
Grants	515,407	—	—	—	—
Total	3,218,393	750,000	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
274,772	3,218,393	750,000	—	—	—



Project Profile

Low Battery Seawall Restoration

Government Function: Public Service Projects

Project Start Date: 2014

Total Project Budget: \$74,896,399

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2026

Website: [link](#)

Project Details & Narratives

Scope and Description: This project is for the concrete repairs and rehabilitation of approximately 4,800 linear feet of the Seawall at the Low battery in 950-ft sections. This project also includes proposed street improvements along Murray Boulevard and at White Point Gardens. Construction was completed on the third phase of the project in 2024 and began on the fourth and final phase in 2024. The final section is estimated to be completed in 2025, which includes the improvements to White Point Gardens.

Operating Impact Narrative: There is no anticipated operating impact from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	3,113,540	—	—	—	—
Total	3,113,540	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
71,782,859	3,113,540	—	—	—	—





Project Profile

Market Street Drainage & Streetscape Improvements

Government Function: Public Service Projects

Project Start Date: 2015

Total Project Budget: \$35,280,056

Funding Sources: Drainage Fund, GO/IPRB Bond Proceeds, Hospitality Fee, Local Government Contribution, Municipal Accommodations Tax, TIF/TIF Bond Proceeds

Projected Year of Completion: 2030

Website: [link](#)

Project Details & Narratives

Scope and Description: This project consists of improvements to the surface collection and conveyance system on North and South Market Streets. The existing stormwater collection and conveyance system will be completely connected to the three drop shafts while the brick arches, due to their historic significance, will be left intact.

Operating Impact Narrative: There is no budgetary operating impact anticipated from this project. However, this project will help alleviate flooding, which will reduce property damage, public inconvenience, public safety response for traffic control and loss of business revenue.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	—	500,000	4,565,031	3,465,816	—
TIF/TIF Bond Proceeds	—	500,000	256,000	—	—
Drainage Fund	—	—	—	1,099,215	4,565,031
Hospitality Fee	—	—	—	—	2,461,180
Municipal Accommodations Tax	—	—	2,744,000	6,000,000	38,820
Local Government Contribution	—	—	809,969	809,969	809,969
Total	—	1,000,000	8,375,000	11,375,000	7,875,000

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
1,632,221	—	1,000,000	8,375,000	11,375,000	7,875,000





Project Profile

MUSC Pump Station Upfit

Government Function: Public Service Projects

Project Start Date: 2023

Total Project Budget: \$8,182,230

Funding Sources: Drainage Fund

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project is a capital upfit to the pump station that services the Medical University of South Carolina and surrounding area in the Spring/Fishburne Drainage Basin. The upfit will be a complete rehabilitation of the electrical and mechanical components of the station to maintain function and improve resiliency. This is a partnership with the U.S. Army Corps of Engineers.

Operating Impact Narrative: Anticipated savings in maintenance and repairs costs to aging pumps are projected to be around \$50,000 annually upon completion of the project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	5,119,510	931,100	902,349	—	—
Total	5,119,510	931,100	902,349	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
1,229,271	5,119,510	931,100	902,349	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Stormwater Utility Fund	—	—	—	(50,000)	(50,000)



Project Profile

NFWF Stormwater Retrofits

Government Function: Public Service Projects

Project Start Date: 2024

Total Project Budget: \$1,000,000

Funding Sources: Grants

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project is a stormwater retrofit to provide flood reduction in nearby areas of the Church Creek Drainage Basin, which will provide auxiliary overflow capacity to the adjacent conveyance system. It will also include landscaping using native plan species to promote healthy ecology, and a walking trail with connectivity to surrounding neighborhoods

Operating Impact Narrative: Anticipated operating impacts include an estimated \$10,000 per year for landscaping and pathway maintenance.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Grants	916,400	—	—	—	—
Total	916,400	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
83,600	916,400	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Stormwater Utility Fund	—	10,000	10,000	10,000	10,000



Project Profile

Spring Fishburne Phase 5

Government Function: Public Service Projects

Project Start Date: 2021

Total Project Budget: \$50,206,624

Funding Sources: Other Funding, TIF/TIF Bond Proceeds

Projected Year of Completion: 2026

Website:[link](#)

Project Details & Narratives

Scope and Description: This is the last phase of the Spring-Fishburne meta-project. This phase includes the purchase and installation of 3 main stormwater pumps capable of pumping in excess of 120,000 gallons per minute of water out of the connected stormwater system.

Operating Impact Narrative: It is estimated upon completion of the pumps and pump station an annual maintenance budget of \$100,000 will be needed to ensure the life-span of the pumps.

Project Funding

Funding Source	2026	2027	2028	2029	2030
TIF/TIF Bond Proceeds	11,113,896	2,982,966	—	—	—
Other Funding	—	—	—	—	—
Total	11,113,896	2,982,966	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
36,109,762	11,113,896	2,982,966	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Stormwater Utility Fund	—	—	100,000	100,000	100,000





Project Profile

USACE Brick Arch Restoration

Government Function: Public Service Projects

Project Start Date: 2025

Total Project Budget: \$3,125,000

Funding Sources: Drainage Fund, Local Option Permit

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: The City plans to clean and line the existing brick arch system. Cleaning the archway to remove clogging, repair collapses, address utility conflicts, and then lining it for stabilization improves stormwater flow and reduces the duration flooding in the areas draining into the arch system.

Operating Impact Narrative: There are not anticipated operating impacts for this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	1,425,000	—	—	—	—
Local Option Permit	1,605,000	—	—	—	—
Total	3,030,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
95,000	3,030,000	—	—	—	—



Project Profile

USACE Dupont-Wappoo

Government Function: Public Service Projects

Project Start Date: 2025

Total Project Budget: \$666,667

Funding Sources: Other Funding

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: The USACE Dupont-Wappoo Drainage Improvements Project aims to develop, analyze, and evaluate potential improvement concepts for flood reduction within the Dupont-Wappoo drainage basin in West Ashley. The project will analyze potential improvements to the central drainage channel to improve stormwater conveyance and storage capacity and thereby reduce regional flooding.

Operating Impact Narrative: This project is only a design phase and so operating impacts are anticipated.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Other Funding	616,667	—	—	—	—
Total	616,667	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
50,000	616,667	—	—	—	—



Project Profile

Wespanee Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2024

Total Project Budget: \$2,500,000

Funding Sources: Drainage Fund

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is meant to improve conveyance of stormwater from Wespanee Place Ct. and Ashland Dr. to the Old Towne Rd. drainage system and realize secondary improvements from this flow diversion in the Old Towne Acres and Heathwood neighborhoods.

Operating Impact Narrative: There is no operating impact anticipated from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	730,000	1,754,800	—	—	—
Total	730,000	1,754,800	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
15,200	730,000	1,754,800	—	—	—



Project Profile

Windermere Drainage Improvements

Government Function: Public Service Projects

Project Start Date: 2018

Total Project Budget: \$12,618,308

Funding Sources: Drainage Fund, Local Government Contribution, Other Funding

Projected Year of Completion: 2027

Website: [link](#)

Project Details & Narratives

Scope and Description: This project is meant to improve stormwater drainage in the Windermere neighborhood by installing a new outfall to alleviate the flooding as the current infrastructure is undersized. The project is designed to improve the drainage system so that it will function to current design standards, which is the 25-year, 24-hour design storm; this corresponds to 8.7 inches of rainfall over a 24-hour period.

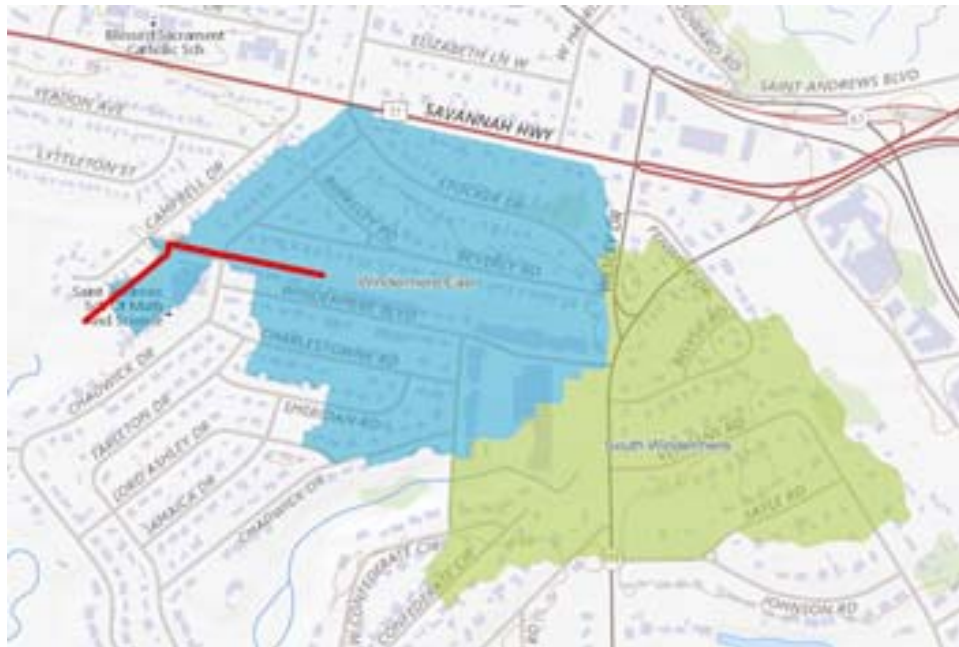
Operating Impact Narrative: There is no operating impact anticipated from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Drainage Fund	455,505	4,674,970	—	—	—
Local Government Contribution	1,188,397	1,188,397	—	—	—
Other Funding	4,219,466	—	—	—	—
Total	5,863,368	5,863,367	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
891,573	5,863,368	5,863,367	—	—	—





Project Profile

Broad Street Sidewalk Improvements

Government Function: Urban & Community Development Projects

Project Start Date: 2025

Total Project Budget: \$4,125,000

Funding Sources: Municipal Accommodations Tax, Other Costs

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: Replacement and improvement of curbing and sidewalk along Broad Street from King Street to East Bay Street.

Operating Impact Narrative: There are no anticipated operating impacts for this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Municipal Accommodations Tax	2,062,500	2,052,500	—	—	—
Total	2,062,500	2,052,500	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
10,000	2,062,500	2,052,500	—	—	—



Project Profile

Huger Street Streetscape

Government Function: Urban & Community Development Projects

Project Start Date: 2016

Total Project Budget: \$4,600,782

Funding Sources: Other Funding, Unfunded

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project includes right-of-way improvements from Morrison Drive to King Street including resetting curbs where possible, new curbs, new 5-foot wide and 8-foot wide sidewalks, on-street parking, street lights, street trees, etc. Limited drainage improvements may also be completed as the budget allows.

Operating Impact Narrative: Upon completion of the project small maintenance budget increases are anticipated for street tree maintenance, sidewalk maintenance, and street light utility costs all totaling an estimated \$25,000 increase annually to the operating budget.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Other Funding	1,311,293	—	—	—	—
Unfunded	1,188,707	1,750,000	100,000	—	—
Total	2,500,000	1,750,000	100,000	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
250,782	2,500,000	1,750,000	100,000	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	—	25,000	25,000



Project Profile

Prioleau Street Sidewalks & Plaza Improvements

Government Function: Urban & Community Development Projects

Project Start Date: 2025

Total Project Budget: \$700,000

Funding Sources: Hospitality Fee

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is a reconstruction of the existing roadway sidewalk and the terrace surrounding the existing fountain at the City Gallery, a public art museum. Improvements include street trees, landscaping, and benches.

Operating Impact Narrative: No operating impacts are anticipated from this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Hospitality Fee	650,000	—	—	—	—
Total	650,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
50,000	650,000	—	—	—	—



Project Profile

25 Folly Park

Government Function: Culture And Recreation Projects

Project Start Date: 2026

Total Project Budget: \$1,500,000

Funding Sources: General Fund Reserves, Hospitality Fee, Other Costs

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project is to create a greenspace that is an integral connection of the Ashley River Crossing project and the beginning of the West Ashley Greenway, linking the Peninsula to West Ashley. This park will include a small parking lot, outdoor seating, landscaping and a multiuse path that will connect the Ashley River Crossing bridge to the West Ashley Greenway.

Operating Impact Narrative: Fulling operating impacts are not known at this time as the full scope of the park is not determined as it will be finalized once the Ashley River Crossing project is complete.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	350,000	150,000	—	—
Hospitality Fee	100,000	150,000	—	—	—
Total	100,000	500,000	150,000	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
—	100,000	500,000	150,000	—	—



Project Profile

Ashley River Crossing

Government Function: Culture And Recreation Projects

Project Start Date: 2020

Total Project Budget: \$97,777,778

Funding Sources: General Fund Reserves, Grants, Hospitality Fee, Local Government Contribution

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is a bicycle and pedestrian bridge that will connect West Ashley with downtown Charleston. The bridge will provide a safe connection between the West Ashley Greenway, Brittlebank Park, and the Ashley River Walk.

Operating Impact Narrative: Budgetary operating impacts are currently unknown. Maintenance costs for the bridge, when known will be included in the General Fund operating budget.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	1,398,091	—	—	—
Hospitality Fee	3,240,578	4,635,386	—	—	—
Grants	28,505,688	14,022,753	—	—	—
Local Government Contribution	3,253,734	—	—	—	—
Total	35,000,000	20,056,230	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
42,721,548	35,000,000	20,056,230	—	—	—





Project Profile

Ashley River Walk

Government Function: Culture And Recreation Projects

Project Start Date: 2018

Total Project Budget: \$340,000

Funding Sources: Hospitality Fee

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is the design of a pedestrian walkway connecting Brittlebank Park to Lockwood Drive on the Charleston Peninsula. The walkway will begin at Brittlebank Park, continue over the Bristol Marina using the existing pier and floating dock and then pass under the US-17 Ashley River Bridges on a floating dock. The walkway will then switch to a fixed pier near the south side of the US-17 bridges before heading towards Lockwood Drive over Hummock Island by path on land and connect to Lockwood Drive by a fixed pier. This design project is currently on hold until the completion of the Ashley River Bike-Pedestrian Bridge so that all walkway tie-ins from the bike-pedestrian bridge can be complete to allow for a seamless transition to the proposed walkway.

Operating Impact Narrative: No operating impact is anticipated at this time as this is in the design phase of a project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Hospitality Fee	159,653	—	—	—	—
Total	159,653	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
180,347	159,653	—	—	—	—



Project Profile

Bridgepoint Ecological Park

Government Function: Culture And Recreation Projects

Project Start Date: 2023

Total Project Budget: \$1,000,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is to establish an ecological park at the site of properties previously purchased through a FEMA buyout grant in the Bridgepoint neighborhood. The neighborhood had experienced frequent flooding and qualified for FEMA assistance. The park will provide trails, a playground, and benches as well as greenspace that will be more naturally suited for the management of stormwater runoff.

Operating Impact Narrative: Estimated operating costs are \$25,000 for annual landscaping and maintenance of the facility.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	500,000	—	—	—	—
Total	500,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
500,000	500,000	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	25,000	25,000	25,000	25,000



Project Profile

Brittlebank Park Playground Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2023

Total Project Budget: \$1,500,000

Funding Sources: General Fund Reserves, Municipal Accommodations Tax

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is to fully renovate and improve the accessible playground at Brittlebank Park. The renovation will include new equipment and surfacing as well as making the playground area fully accessible and barrier free.

Operating Impact Narrative: Estimated operating costs are \$25,000 for annual maintenance repairs to the playground.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	1,250,000	—	—	—	—
Municipal Accommodations Tax	162,145	—	—	—	—
Total	1,412,145	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
87,855	1,412,145	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	25,000	25,000	25,000	25,000



Project Profile

Fort Pemberton Park

Government Function: Culture And Recreation Projects

Project Start Date: 2023

Total Project Budget: \$1,894,110

Funding Sources: General Fund Reserves, Grants, Other Funding

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is a set of improvements for the historic Revolutionary War mound-fort of Fort Pemberton. Site improvements include the provision of public access, site parking, lighting controls, pathways to riverfront and fort interior, renovation of existing docks, and historical and interpretive signage..

Operating Impact Narrative: Anticipated annual grounds and dock maintenance costs of \$40,000.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	642,135	—	—	—	—
Grants	522,000	—	—	—	—
Other Funding	169,980	—	—	—	—
Total	1,334,115	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
559,995	1,334,115	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	40,000	40,000	40,000	40,000



Project Profile

Governors Park Drainage Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2026

Total Project Budget: \$965,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: Drainage improvements for Governors Park recreation fields.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	937,258	—	—	—	—
Total	937,258	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
27,742	937,258	—	—	—	—



Project Profile

Harborview / Fort Johnson Pickleball Courts

Government Function: Culture And Recreation Projects

Project Start Date: 2025

Total Project Budget: \$725,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: Installation of 4 pickleball courts each at Fort Johnson / Harborview Park.

Operating Impact Narrative: Operating costs for the courts is anticipated to be minimal and can be absorbed within the current maintenance budget for recreation courts.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	703,000	—	—	—	—
Total	703,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
22,000	703,000	—	—	—	—





Project Profile

Johns Island Recreation Center & Aquatic Facility

Government Function: Culture And Recreation Projects

Project Start Date: 2025

Total Project Budget: \$67,500,000

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the design and construction of a 20,000-30,000 square foot recreation center located at the existing Johns Island Park. The facility will incorporate a gymnasium, a 25-meter pool and a separate therapy pool, fitness rooms, multi-purpose spaces, warming kitchen, meeting rooms, and office space. Exterior features such as a basketball courts, pickleball courts, covered structures, splash pads are being developed in the design phase.

Operating Impact Narrative: At this time operating impacts are unknown as project is still in the design and engineering stage. The facility will require additional staffing for the City's Recreation Department and when programming is known future operating costs will be included in future budgets.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	15,000,000	30,000,000	21,750,000	—	—
Unfunded	—	—	—	—	—
Total	15,000,000	30,000,000	21,750,000	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
750,000	15,000,000	30,000,000	21,750,000	—	—



Project Profile

Longborough Dock

Government Function: Culture And Recreation Projects

Project Start Date: 2019

Total Project Budget: \$1,829,400

Funding Sources: General Fund Reserves

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the design and construction of a property owned by the City to be used for public water access. The project is currently in the design phase.

Operating Impact Narrative: Anticipated operating impact of \$10,000 annually for maintenance of the dock.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	59,060	1,760,000	—	—	—
Total	59,060	1,760,000	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
10,340	59,060	1,760,000	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	10,000	10,000	10,000





Project Profile

Lowline Park Phase 1

Government Function: Culture And Recreation Projects

Project Start Date: 2025

Total Project Budget: \$15,000,000

Funding Sources: TIF/TIF Bond Proceeds

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is for the construction of an approximately-1.6 mile linear park on a rehabilitated railroad line along the Interstate 26 underpass along the Upper Peninsula. Phase 1 extends from Mount Pleasant St. to Line St.

Operating Impact Narrative: Operating costs for maintenance of the park are estimated to be \$75,000 per year for landscaping, lighting, and other maintenance costs.

Project Funding

Funding Source	2026	2027	2028	2029	2030
TIF/TIF Bond Proceeds	7,000,000	6,881,013	—	—	—
Total	7,000,000	6,881,013	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
1,118,987	7,000,000	6,881,013	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	75,000	75,000	75,000



Project Profile

Martin Park Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2024

Total Project Budget: \$4,750,000

Funding Sources: TIF/TIF Bond Proceeds

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This is an expansion of the existing Martin Park house to create additional space for recreation activities. Park improvements include a seasonal splashpad, redesigning the baseball field for multi-purpose use, and additional landscaping, walking paths, seating and rebuilding of existing sports courts.

Operating Impact Narrative: At this time there are no operating impacts estimated for this project.

Project Funding

Funding Source	2026	2027	2028	2029	2030
TIF/TIF Bond Proceeds	1,200,000	2,250,000	1,244,178	—	—
Total	1,200,000	2,250,000	1,244,178	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
55,822	1,200,000	2,250,000	1,244,178	—	—



Project Profile

Mary Utsey Park Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2025

Total Project Budget: \$927,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project involves the replacement of the existing playground equipment at Mary Utsey Park. It also includes refurbishment of the gravel parking lot with new accessible parking and access to the playground. There will also be updated light replacement, ballfield fencing improvements, and an upfit of the existing restroom fixtures.

Operating Impact Narrative: There are no anticipated operating costs from this project as it is updating a current facility where maintenance costs are already accounted for in the operating budget.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	672,000	—	—	—	—
Total	672,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
255,000	672,000	—	—	—	—



Project Profile

Parkshore Park Pickleball Courts

Government Function: Culture And Recreation Projects

Project Start Date: 2023

Total Project Budget: \$780,000

Funding Sources: General Fund Reserves

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is to construct up to 12 illuminated pickleball courts adjacent to the current Parkshore Park amenities. The current park includes 2 tennis courts, 2 basketball half-courts, a playground, restroom building, and parking lot. This project is currently in the design and public input stage.

Operating Impact Narrative: Estimated operating impact would be an additional \$25,000 for court resurfacing maintenance.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	737,935	—	—	—	—
Total	737,935	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
42,065	737,935	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	25,000	25,000	25,000	25,000



Project Profile

Plymouth Park Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2023

Total Project Budget: \$960,000

Funding Sources: General Fund Reserves, Other Funding

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is for new playground equipment, site furnishing, a drinking fountain, pervious walking trails, a picnic shelter, perimeter landscape, and expanding pervious parking area. The neighborhood sub-committee and the Charleston Parks Conservancy are working together on a fundraising campaign to contribute to this project.

Operating Impact Narrative: Estimated operating costs are for \$15,000 for playground maintenance and \$10,000 for on-going annual landscape maintenance

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	100,000	—	—	—	—
Other Funding	375,000	—	—	—	—
Total	475,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
485,000	475,000	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	25,000	25,000	25,000	25,000



Project Profile

St Julian Devine Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2018

Total Project Budget: \$5,215,294

Funding Sources: TIF/TIF Bond Proceeds

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project includes site improvements to the already existing St. Julian Devine Community Center. The Charleston Parks Conservancy is a joint-partner in this project. The project includes playground, landscape, and hardscape improvements on the exterior of the building and interior improvements including upgrades to the elevator, new windows, roof, and flooring. The final portion of this project includes preservation of the historic chimney stacks.

Operating Impact Narrative: There is no operating impact anticipated for this project as it is an improvement project to a currently existing facility.

Project Funding

Funding Source	2026	2027	2028	2029	2030
TIF/TIF Bond Proceeds	1,457,434	—	—	—	—
Total	1,457,434	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
3,757,860	1,457,434	—	—	—	—





Project Profile

St. Thomas Island - Nowell Creek Crossing

Government Function: Culture And Recreation Projects

Project Start Date: 2017

Total Project Budget: \$2,512,2548

Funding Sources: General Fund Reserves, Grants Other Funding

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is the construction of an 8-foot wide paved multi-purpose trail in the existing public right-of-way adjacent to St. Thomas Island Drive and Daniel Island Drive. The trail runs two-tenths of a mile starting approximately at Nowell Creek Fishing Dock on St. Thomas Island Drive, requiring the construction of a boardwalk over the creek and continuing along Daniel Island Drive to the site of the former Charleston Battery Soccer Stadium. The terminus allows for connecting to the replacement of the Beresford Creek Bridge that will also include a bike/pedestrian lane.

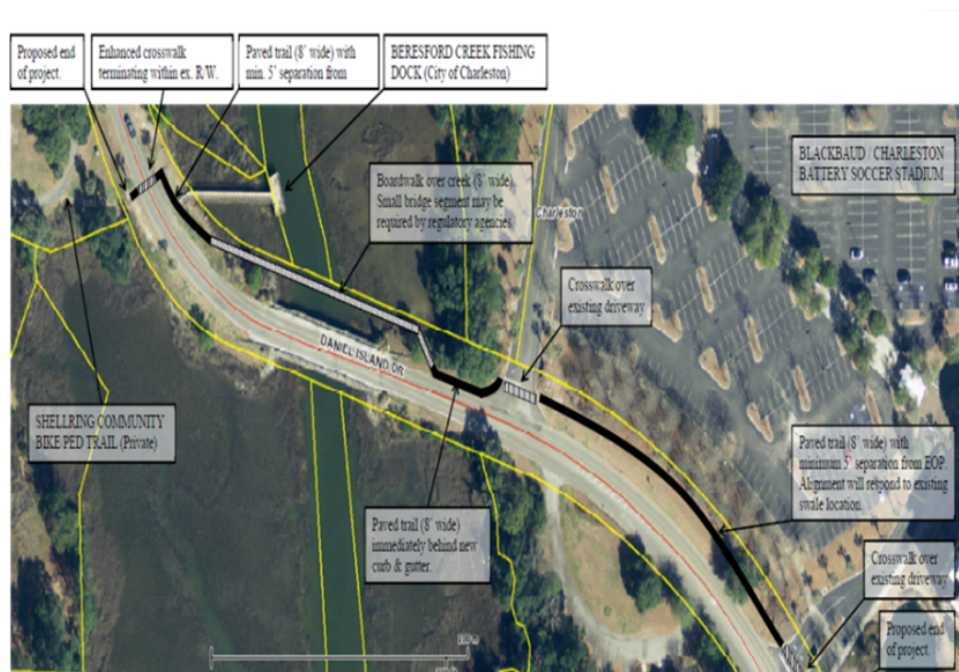
Operating Impact Narrative: There is no anticipated operating impacts at this time.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	27,145	674,718	—	—	—
Grants	470,000	546,612	—	—	—
Other Funding	22,855	—	—	—	—
Total	520,000	1,221,330	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
770,924	520,000	1,221,330	—	—	—







Project Profile

West Ashley Bike Resurfacing

Government Function: Culture And Recreation Projects

Project Start Date: 2018

Total Project Budget: \$2,139,036

Funding Sources: General Fund Reserves, Hospitality Fee

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is the resurfacing of approximately 6,000 linear feet of the West Ashley Bikeway between Playground Road and Wappoo Road. The work includes repairs to the damaged areas from roots and erosion as well as additional signage,

Operating Impact Narrative: There is no anticipated operating impact from this project. The resurfacing has a life expectancy of 10-15 years.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	1,623,305	—	—	—	—
Hospitality Fee	150,000	—	—	—	—
Total	1,773,305	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
365,731	1,773,305	—	—	—	—



Project Profile

White Point Gardens Improvements

Government Function: Culture And Recreation Projects

Project Start Date: 2016

Total Project Budget: \$725,000

Funding Sources: Hospitality Fee, State Accommodations Tax

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project includes improvements to the historic White Point Gardens at the Battery. Improvements include sodding, oyster shell pathway refurbishment, and upgrades/improvements to various hardscape elements.

Operating Impact Narrative: There are no anticipated operating impacts as this project consists of improvements to an already existing park.

Project Funding					
Funding Source	2026	2027	2028	2029	2030
Hospitality Fee	132,623	—	—	—	—
State Accommodations Tax	550,000	—	—	—	—
Total	682,623	—	—	—	—

Capital Expenditure Estimate					
Prior Years	2026	2027	2028	2029	2030
42,377	682,623	—	—	—	—





Project Profile

WL Stephens Aquatic Center

Government Function: Culture And Recreation Projects

Project Start Date: 2025

Total Project Budget: \$40,000,000

Funding Sources: GO/IPRB Bond Proceeds

Projected Year of Completion: 2028

Project Details & Narratives

Scope and Description: This project is for the design and construction of a 20,000-30,000 square foot aquatic center at the existing Forest Park Playground. The facility will incorporate a 25-meter pool and a separate therapy pool, fitness rooms, multi-purpose spaces, meeting rooms, and office spaces. Other renovations include pickleball courts, splashpad, basketball courts, and tennis courts.

Operating Impact Narrative: Operating impacts for this project are not yet estimated as the project is in the design and engineering phase. The facility will need additional Recreation Department staff to manage and once programming is determined operating costs will be included in future budgets.

Project Funding

Funding Source	2026	2027	2028	2029	2030
GO/IPRB Bond Proceeds	10,000,000	28,400,000	1,000,000	—	—
Unfunded	—	—	—	—	—
Total	10,000,000	28,400,000	1,000,000	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
600,000	10,000,000	28,400,000	1,000,000	—	—



Project Profile

WPAL Park (1717 Wappoo

Government Function: Culture And Recreation Projects

Project Start Date: 2019

Total Project Budget: \$3,543,560

Funding Sources: General Fund Reserves, Hospitality Fee

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project is the creation of a small park space on Wappoo Road in West Ashley that includes waterfront access through an existing pier and possible boardwalk.

Operating Impact Narrative: Anticipated operating impacts are estimated at \$10,000 annually for the maintenance of the boardwalks and pier.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	812,000	—	—	—
Hospitality Fee	50,000	1,499,085	—	—	—
Total	50,000	2,311,085	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
1,182,475	50,000	2,311,085	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
General Fund	—	—	10,000	10,000	10,000





Project Profile

Angel Oak Site and Parking Improvements

Government Function: Enterprise Projects

Project Start Date: 2012

Total Project Budget: \$783,630

Funding Sources: Grants, Hospitality Fee, Other Costs, State Accommodations Tax

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: This project consists of design, demolition of old parking area, construction of new pervious parking surface, pedestrian trails, and fencing around the Angel Oak premises.

Operating Impact Narrative: There is no operating impact anticipated at this time.

Project Funding

Funding Source	2026	2027	2028	2029	2030
Hospitality Fee	40,035	—	—	—	—
State Accommodations Tax	550,000	—	—	—	—
Grants	163,730	—	—	—	—
Total	753,765	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
26,864	753,765	—	—	—	—



Project Profile

Joe Riley Jr, Ballpark Improvements - 2026

Government Function: Enterprise Projects

Project Start Date: 2026

Total Project Budget: \$2,583,800

Funding Sources: Enterprise Fund, General Fund Reserves, Hospitality Fee

Projected Year of Completion: 2027

Project Details & Narratives

Scope and Description: Reoccurring Field maintenance improvements at the ballpark, including field raising and additional drainage work.

Project Funding

Funding Source	2026	2027	2028	2029	2030
General Fund Reserves	—	793,800	—	—	—
Enterprise Fund	200,000	—	—	—	—
Hospitality Fee	1,300,000	290,000	—	—	—
Total	1,500,000	1,083,800	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
—	1,500,000	1,083,800	—	—	—



Project Profile

Lowline Parking Lots

Government Function: Enterprise Projects

Project Start Date: 2023

Total Project Budget: \$1,006,000

Funding Sources: Enterprise Fund

Projected Year of Completion: 2026

Project Details & Narratives

Scope and Description: This project is for the construction of a surface, metered parking lot below I-26 east of King Street consisting of 31 spaces. This lot will provide access to future development in the area including access to the Lowline, a future linear park that is being developed in conjunction with private partnerships.

Operating Impact Narrative: The operating impact is estimated to generate a profit of \$10,000 for the Parking Fund as the metered spaces will provide revenue above and beyond maintenance and operating costs. Potential additional revenue in the form of parking enforcement and parking tickets are not included in this revenue estimate.

Project Funding

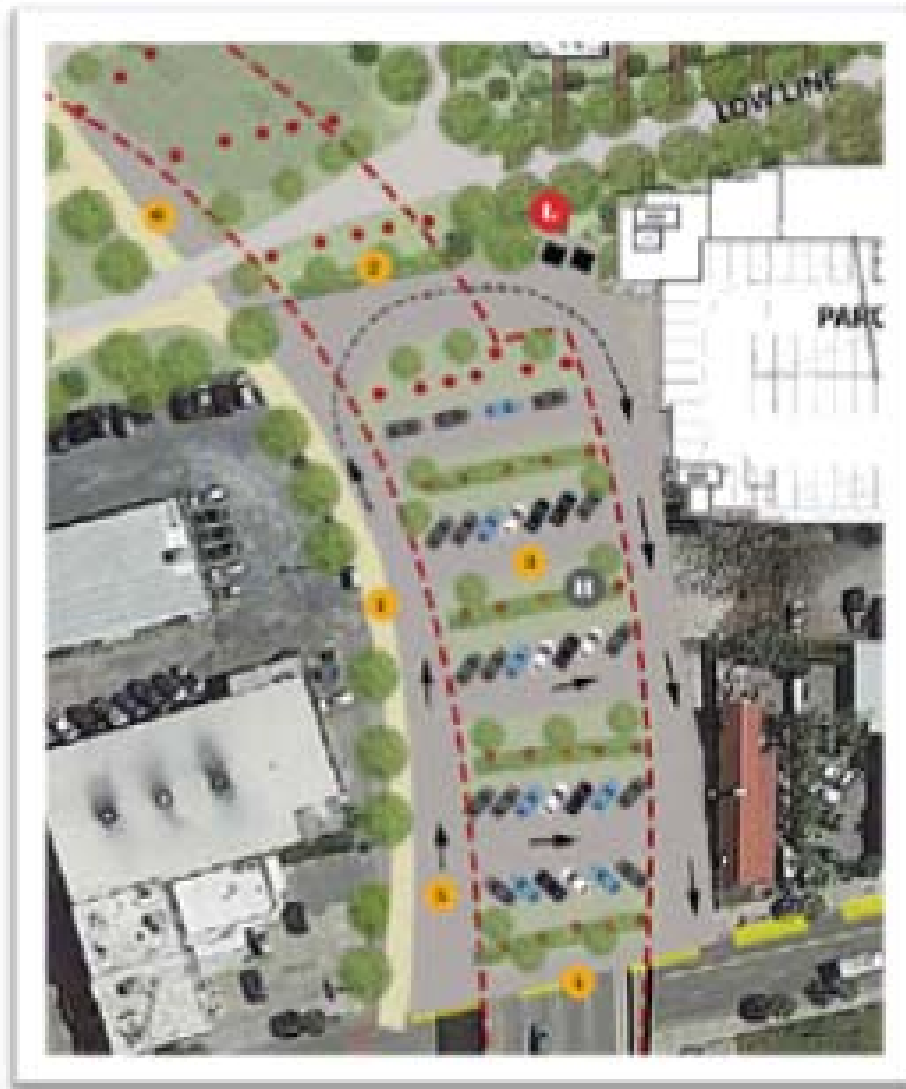
Funding Source	2026	2027	2028	2029	2030
Enterprise Fund	506,000	—	—	—	—
Total	506,000	—	—	—	—

Capital Expenditure Estimate

Prior Years	2026	2027	2028	2029	2030
500,000	506,000	—	—	—	—

Operating Cost Impact

Fund	2026	2027	2028	2029	2030
Parking Facilities Fund	—	—	(10,000)	(10,000)	(10,000)





Project Profile

Parking Garage Capital Repairs & Maintenance

Government Function: Enterprise Projects

Project Start Date: 2019

Total Project Budget: \$19,763,200

Funding Sources: Enterprise Fund, Municipal Accommodations Tax

Projected Year of Completion: 2025

Project Details & Narratives

Scope and Description: This project is a capital electrical, structural, and architectural repair of 11 City garages based off of a 2018 study which identified short-term and long-term repair needs.

Operating Impact Narrative: There is no operating impact anticipated as this project is for capital maintenance and repairs of the parking garages.

Project Funding					
Funding Source	2026	2027	2028	2029	2030
Enterprise Fund	5,437,557	2,644,808	—	—	—
Municipal Accommodations Tax	2,714,703	367,339	—	—	—
Total	8,152,260	3,012,147	—	—	—

Capital Expenditure Estimate					
Prior Years	2026	2027	2028	2029	2030
8,598,793	8,152,260	3,012,147	—	—	—





APPENDIX

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Ratification
Number: 2025- 179

AN ORDINANCE

To raise funds for the fiscal year ending December 31, 2026 and to meet the appropriation of \$381,004,157 authorized by ordinance 2025- 178 ratified 16th day of December, 2025.

Be it ordained by the Mayor and Council members of Charleston, in the City Council assembled.

Section 1. The revenues of the City government applicable to the financing of the appropriations have been estimated and fixed as shown in the following items:

GENERAL FUND:

Item 1.	Property Taxes	\$ 168,910,000
	Less Local Option Sales Tax Credit	\$ (36,275,000)
	Total	\$ 132,635,000
Item 2.	Licenses	\$ 60,522,351
Item 3.	Local Option Sales Tax	\$ 36,275,000
Item 4.	Franchise Fees	\$ 15,360,000
Item 5.	Permits & Fees	\$ 8,345,390
Item 6.	Intergovernmental-State & Local	\$ 5,268,051
Item 7.	Rents	\$ 1,907,037
Item 8.	Sales & User Charges	\$ 3,392,200
Item 9.	Penalties	\$ 887,500
Item 10.	Fines & Forfeitures	\$ 560,000
Item 11.	Contributions & Donations	\$ 3,217,500
Item 12.	Miscellaneous Revenue	\$ 1,259,967
Item 13.	Interest & Other Earnings	\$ 3,200,000
	Total General Fund	\$ 272,829,996
	Total General Fund - Transfers In	\$ 44,966,075
	Total General Fund - Other Financing Sources	\$ 2,838,238
	Total General Fund Revenues and Financing Sources	\$ 320,634,309

ENTERPRISE FUNDS:

Item 14.	Angel Oak	\$ 655,655
Item 15.	City Market	\$ 2,835,723
Item 16.	Joseph P. Riley, Jr. Ball Park	\$ 951,935
Item 17.	Municipal Golf Course	\$ 4,412,152
Item 18.	Parking Facilities	\$ 51,109,383
Item 19.	Old Slave Mart Museum	\$ 405,000
	Total Enterprise Funds Revenue	\$ 60,369,848
	Total Revenues & Other Financing Sources	\$ 381,004,157
	Total To Be Appropriated	\$ 381,004,157

Section 2. That for the purpose of providing the sum of **\$132,135,000** for the General Fund operations set forth in Item 1 above, a tax of 72.5 mills hereby is levied upon every dollar of value of all real and personal property in the City of Charleston to be appropriated for several purposes indicated in the annual Appropriations Ordinance. For the purpose of providing funds for drainage improvements hereby is levied a tax of four (4) mills upon every dollar of value of all real and personal property in the City of Charleston, for the purpose of providing funds for public safety capital expenditures hereby is levied a tax of three (3) mills upon every dollar of value of all real and personal property in the City of Charleston, and for the purpose of providing funds for parks and recreation capital improvement projects there is hereby levied and additional tax of two and five-tenths (2.5) mills upon every dollar of value of all real and personal property in the City of Charleston.

Section 3. That for the purpose of deriving the revenue estimated in Item 4 above, there is levied a fee on all amounts received by any person, firm, or corporation from the sale of electric energy used within the corporate limits of the City of Charleston, except electric energy paid for by the City Council of Charleston, and also a fee on all amounts received by any person, firm or corporation from the sale of natural or manufactured gas used within the corporate limits of the City of Charleston, except gas paid for by the City Council of Charleston, to be paid as other fees herein of the City of Charleston are paid, and to be calculated on the amounts received from the first of January of the previous year through the thirty-first of December of the previous year, which fees shall be in addition to all other taxes and assessments. The total fee shall be five percent (5%) of the retail electric and gas revenues.

Section 4. All taxes hereby levied shall be paid on or before January 15, 2027.

Section 5. That for non-payment of taxes on real estate and other personal property (not motor vehicles) hereby levied in the manner and form hereinabove set out, penalties and costs shall be added and imposed as follows:

January 16, 2027 through February 1, 2027, three percent (3%) plus cost.

February 2, 2027 through March 16, 2027, in addition to the three percent (3%) herein specified, an additional seven percent (7%) plus cost.

After March 16, 2027, in addition to the three percent (3%) and seven (7%) herein specified, an additional five percent (5%) until paid, plus all costs of levy, collections, seizure and sale.

Provided, however, that this shall in no way be construed to extend the time for payments of taxes as hereinabove set forth, and the Officers of the City of Charleston, the County of Charleston or Berkeley County are authorized to proceed with the collection and enforcement by levy, sale or otherwise at any time subsequent to the said first day of February, 2027.

Section 6. The Sheriff of Charleston County or Berkeley County shall determine the date to sell all real property upon which taxes levied under this ordinance are unpaid; provided, however, nothing herein contained shall prevent the sale upon a subsequent date of real property not sold on the above mentioned date because of error, mistake, oversight or other cause.

Section 7. That the taxes herein levied shall constitute a specific lien on the property taxed paramount to all other liens, except those for State and County taxes, from the time the liability for said taxes shall have accrued for the full term of ten (10) years after the said taxes shall have been due and payable.

Section 8. That all funds collected under the authority of this ordinance, except as herein directed, are to be held, used and expended for expenses incurred and to be incurred for the fiscal year 2026 and all such expenses, including those represented by the issuance of tax anticipation notes shall be first paid and shall constitute a first lien upon all such funds, and also upon all to the above levy so far as may be necessary to meet the payment of the said tax anticipation notes for expenses incurred in the fiscal year 2026.

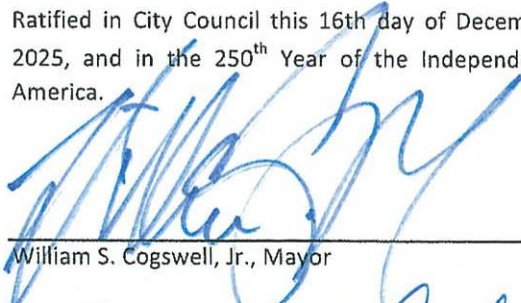
Section 9. That all the above items are to be paid as herein set forth so far as may be necessary and subject to the provisions of Section 8 of this ordinance. Any balances in Section 1, Items 1 - 13 above not used or specifically set aside for use, shall revert to fund balance in the General Fund. Any balances in Section 1, Items 14 - 19 above not used or specifically set aside for use, shall revert either to the General Fund or to the specific fund from which such funds originated, as determined by the Chief Financial Officer.

Section 10. That if any sections, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portion hereof, which shall remain in full force and effect.

Section 11. This ordinance shall take effect January 1, 2026.

Ratified in City Council this 16th day of December, in the Year of Our Lord, 2025, and in the 250th Year of the Independence of the United States of America.

ATTEST:



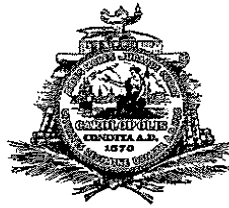
William S. Cogswell, Jr., Mayor



Jennifer Cook, Clerk of Council



AS AMENDED



Ratification
Number: 2025- 178

AN ORDINANCE

To make appropriations to meet the liabilities of the City of Charleston for the fiscal year ending December 31, 2026.

Be it ordained by the Mayor and City Council members of Charleston in City Council assembled:

Section 1. That the following sums of money be, and are hereby appropriated for the purposes hereinafter mentioned, to-wit:

GENERAL GOVERNMENT

<u>CC#</u>	<u>Cost Center Name</u>	
DEPARTMENT OF CLERK OF COUNCIL		
CC_100000	Clerk's Office	
	Personnel	644,309
	Fringe Benefits	314,479
	Operating	77,260
	Capital	-
	Total	1,036,048
CC_101000	Records Management	
	Personnel	259,947
	Fringe Benefits	126,303
	Operating	19,131
	Capital	-
	Total	405,381
CC_102000	City Council	
	Personnel	306,126
	Fringe Benefits	252,576
	Operating	79,200
	Capital	-
	Total	637,902
EXECUTIVE DEPARTMENT		
CC_110000	Municipal Court	
	Personnel	2,000,864
	Fringe Benefits	975,413
	Operating	493,226
	Capital	34,600
	Total	3,504,103

AS AMENDED

CC_120000	Mayor's Office	
	Personnel	1,553,290
	Fringe Benefits	585,848
	Operating	406,758
	Capital	-
	Total	2,545,896

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_130000	Budget & Finance Administration	
	Personnel	601,099
	Fringe Benefits	231,784
	Operating	597,312
	Capital	-
	Total	1,430,195

CC_131100	Payroll	
	Personnel	259,505
	Fringe Benefits	126,266
	Operating	111,164
	Capital	-
	Total	496,935

CC_131200	Accounts Payable	
	Personnel	281,137
	Fringe Benefits	146,278
	Operating	13,340
	Capital	-
	Total	440,755

CC_131400	Accounting	
	Personnel	911,214
	Fringe Benefits	400,035
	Operating	223,552
	Capital	-
	Total	1,534,801

CC_132000	Revenue Collections	
	Personnel	809,588
	Fringe Benefits	415,565
	Operating	82,410
	Capital	-
	Total	1,307,563

CC_133000	Budget & Management	
	Personnel	536,733
	Fringe Benefits	228,814
	Operating	28,270
	Capital	-
	Total	793,817

AS AMENDED

CC_134000	Procurement	
	Personnel	403,400
	Fringe Benefits	178,951
	Operating	299,150
	Capital	-
	Total	881,501
CC_135000	Property & Risk Management	
	Personnel	235,459
	Fringe Benefits	105,612
	Operating	6,977,101
	Capital	-
	Total	7,318,172
EXECUTIVE DEPARTMENT		
CC_136100	Process Improvement	
	Personnel	319,665
	Fringe Benefits	142,344
	Operating	289,820
	Capital	-
	Total	751,829
CC_136200	Citizen Services	
	Personnel	379,044
	Fringe Benefits	186,672
	Operating	11,960
	Capital	-
	Total	577,676
DEPARTMENT OF PLANNING & PRESERVATION		
CC_137000	Permit Center	
	Personnel	553,558
	Fringe Benefits	275,996
	Operating	42,124
	Capital	-
	Total	871,678
EXECUTIVE DEPARTMENT		
CC_140000	Internal Auditing	
	Personnel	266,895
	Fringe Benefits	114,013
	Operating	19,689
	Capital	-
	Total	400,597
CC_141000	Corporation Counsel	
	Personnel	1,262,369
	Fringe Benefits	493,880
	Operating	809,674
	Capital	-
	Total	2,565,923

AS AMENDED

CC_142000	Prosecutor's Office	
	Personnel	557,956
	Fringe Benefits	234,485
	Operating	36,685
	Capital	-
	Total	829,126

DEPARTMENT OF HUMAN RESOURCES & ORGANIZATIONAL DEVELOPMENT

CC_150000	Human Resources Administration	
	Personnel	723,234
	Fringe Benefits	307,113
	Operating	166,825
	Capital	-
	Total	1,197,172

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_151000	Safety Management	
	Personnel	314,147
	Fringe Benefits	140,873
	Operating	142,165
	Capital	-
	Total	597,185

CC_152000	Grants Management	
	Personnel	268,581
	Fringe Benefits	114,462
	Operating	9,675
	Capital	-
	Total	392,718

DEPARTMENT OF HUMAN RESOURCES & ORGANIZATIONAL DEVELOPMENT

CC_153000	Benefits Administration	
	Personnel	259,108
	Fringe Benefits	1,593,556
	Operating	52,534
	Capital	-
	Total	1,905,198

CC_154000	Compensation	
	Personnel	258,130
	Fringe Benefits	111,672
	Operating	84,678
	Capital	-
	Total	454,480

CC_155000	Recruitment & Onboarding	
	Personnel	217,135
	Fringe Benefits	100,714
	Operating	167,758
	Capital	-
	Total	485,607

AS AMENDED

CC_156000	Employee Training & Development	
	Personnel	180,107
	Fringe Benefits	76,591
	Operating	47,789
	Capital	-
	Total	304,487
CC_157000	Mailroom	
	Personnel	42,199
	Fringe Benefits	25,507
	Operating	15,500
	Capital	-
	Total	83,206
DEPARTMENT OF INFORMATION TECHNOLOGY		
CC_160000	Information Systems Administration	
	Personnel	490,519
	Fringe Benefits	188,002
	Operating	131,340
	Capital	-
	Total	809,861
CC_161100	Enterprise Systems	
	Personnel	460,408
	Fringe Benefits	194,185
	Operating	1,725,516
	Capital	-
	Total	2,380,109
CC_161200	Systems Support	
	Personnel	285,327
	Fringe Benefits	118,939
	Operating	2,242,787
	Capital	375,195
	Total	3,022,248
CC_161300	PC Support	
	Personnel	454,059
	Fringe Benefits	235,182
	Operating	797,417
	Capital	-
	Total	1,486,658
CC_161400	Network	
	Personnel	328,645
	Fringe Benefits	144,746
	Operating	1,184,446
	Capital	88,388
	Total	1,746,225

AS AMENDED

CC_162000	GIS		
	Personnel		530,242
	Fringe Benefits		227,079
	Operating		274,745
	Capital		-
	Total		1,032,066
CC_163000	Telecommunications		
	Personnel		266,579
	Fringe Benefits		128,158
	Operating		775,193
	Capital		-
	Total		1,169,930
DEPARTMENT OF PARKS			
CC_170100	Plumbing		
	Personnel		405,099
	Fringe Benefits		193,634
	Operating		150,995
	Capital		-
	Total		749,728
CC_170200	HVAC		
	Personnel		247,192
	Fringe Benefits		122,976
	Operating		38,495
	Capital		-
	Total		408,663
CC_170300	Electrical		
	Personnel		284,056
	Fringe Benefits		132,828
	Operating		4,989,550
	Capital		-
	Total		5,406,434
CC_171000	Facilities Management		
	Personnel		1,358,019
	Fringe Benefits		638,971
	Operating		3,542,569
	Capital		-
	Total		5,539,559
DEPARTMENT OF DEVELOPMENT SERVICES			
CC_193000	Engineering Technical Review		
	Personnel		346,109
	Fringe Benefits		142,297
	Operating		16,465
	Capital		7,500
	Total		512,371
NON-DEPARTMENTAL			
CC_900100	Non-Departmental-General Government		
	Personnel		(3,087,850)
	Fringe Benefits		1,000,000
	Operating		2,697,868
	Capital		-
	Total		610,018

AS AMENDED

PUBLIC SAFETY

POLICE DEPARTMENT

CC_200000	Police Administration	
	Personnel	1,993,474
	Fringe Benefits	804,974
	Operating	288,325
	Capital	100,000
	Total	3,186,773
CC_201000	Police Investigations	
	Personnel	6,439,056
	Fringe Benefits	2,891,631
	Operating	150,600
	Capital	-
	Total	9,481,287
CC_202000	Forensic Services & Evidence	
	Personnel	2,151,936
	Fringe Benefits	959,273
	Operating	282,788
	Capital	-
	Total	3,393,997
CC_203000	Police Professional Standards	
	Personnel	2,162,490
	Fringe Benefits	973,635
	Operating	679,813
	Capital	80,747
	Total	3,896,685
CC_204000	Police Technology & Data Management	
	Personnel	774,436
	Fringe Benefits	352,485
	Operating	880,287
	Capital	-
	Total	2,007,208
CC_206000	Community Oriented Policing	
	Personnel	2,333,931
	Fringe Benefits	1,058,920
	Operating	179,610
	Capital	-
	Total	3,572,461
CC_207000	Police Fleet Operations	
	Personnel	737,201
	Fringe Benefits	353,533
	Operating	2,717,635
	Capital	11,595
	Total	3,819,964

AS AMENDED

CC_208000 Police Administrative Services		
	Personnel	2,145,065
	Fringe Benefits	1,099,733
	Operating	3,037,937
	Capital	-
	Total	6,282,735
CC_209000 Police Patrol		
	Personnel	21,652,428
	Fringe Benefits	10,066,242
	Operating	1,090,203
	Capital	-
	Total	32,808,873
CC_210000 Police Special Operations		
	Personnel	7,430,331
	Fringe Benefits	3,370,072
	Operating	1,327,453
	Capital	-
	Total	12,127,856
DEPARTMENT OF DEVELOPMENT SERVICES		
CC_220000 Infrastructure Management		
	Personnel	580,745
	Fringe Benefits	255,772
	Operating	93,514
	Capital	-
	Total	930,031
CC_221000 Building Inspections		
	Personnel	1,762,769
	Fringe Benefits	812,587
	Operating	107,107
	Capital	-
	Total	2,682,463
DEPARTMENT OF LIVABILITY & TOURISM		
CC_225000 Livability		
	Personnel	1,238,207
	Fringe Benefits	586,927
	Operating	170,667
	Capital	-
	Total	1,995,801
DEPARTMENT OF TRAFFIC & TRANSPORTATION		
CC_230000 Traffic & Transportation Administration		
	Personnel	378,296
	Fringe Benefits	150,898
	Operating	436,043
	Capital	-
	Total	965,237

AS AMENDED

CC_231000	Electronics & Traffic Signal Operations	
	Personnel	728,628
	Fringe Benefits	365,476
	Operating	1,038,805
	Capital	-
	Total	2,132,909
CC_232100	Traffic Safety	
	Personnel	454,956
	Fringe Benefits	221,187
	Operating	215,175
	Capital	-
	Total	891,318
CC_232200	Signs & Markings	
	Personnel	524,223
	Fringe Benefits	296,618
	Operating	269,219
	Capital	-
	Total	1,090,060
CC_232300	Traffic Design	
	Personnel	114,745
	Fringe Benefits	59,124
	Operating	5,392
	Capital	10,230
	Total	189,491
CC_233000	Transportation Project Management	
	Personnel	185,960
	Fringe Benefits	78,155
	Operating	45,786
	Capital	80,000
	Total	389,901
DEPARTMENT OF INFORMATION TECHNOLOGY		
CC_235200	Police Information Technology	
	Personnel	-
	Fringe Benefits	-
	Operating	3,072,412
	Capital	-
	Total	3,072,412
CC_235210	Fire Information Technology	
	Personnel	-
	Fringe Benefits	-
	Operating	420,009
	Capital	-
	Total	420,009

AS AMENDED

EXECUTIVE DEPARTMENT

CC_237100	Office of Resiliency	
	Personnel	195,174
	Fringe Benefits	80,616
	Operating	1,264,200
	Capital	-
	Total	1,539,990

FIRE DEPARTMENT

CC_237200	Emergency Management	
	Personnel	334,824
	Fringe Benefits	146,395
	Operating	51,655
	Capital	-
	Total	532,874

CC_250000	Fire Administration	
	Personnel	1,294,674
	Fringe Benefits	515,901
	Operating	584,662
	Capital	2,896
	Total	2,398,133

CC_251000	Fire Operations	
	Personnel	36,720,725
	Fringe Benefits	16,758,057
	Operating	2,512,475
	Capital	62,700
	Total	56,053,957

CC_252000	Fire Special Operations	
	Personnel	138,570
	Fringe Benefits	54,973
	Operating	331,785
	Capital	-
	Total	525,328

CC_253000	Fire Professional Services	
	Personnel	1,182,259
	Fringe Benefits	511,332
	Operating	1,918,565
	Capital	210,866
	Total	3,823,022

CC_254000	Fire Planning	
	Personnel	304,224
	Fringe Benefits	127,701
	Operating	74,227
	Capital	-
	Total	506,152

AS AMENDED

CC_255000	Fire Training	
	Personnel	1,152,280
	Fringe Benefits	479,962
	Operating	918,511
	Capital	-
	Total	2,550,753
CC_256000	Fire Marshal	
	Personnel	2,292,860
	Fringe Benefits	1,021,798
	Operating	204,656
	Capital	-
	Total	3,519,314
Total Public Safety - General Fund		166,786,994

PUBLIC SERVICE

DEPARTMENT OF PUBLIC SERVICE

CC_300000	Public Service Administration	
	Personnel	232,966
	Fringe Benefits	90,715
	Operating	55,520
	Capital	-
	Total	379,201
CC_310000	Streets & Sidewalks	
	Personnel	1,598,961
	Fringe Benefits	868,433
	Operating	1,112,712
	Capital	27,000
	Total	3,607,106
CC_321000	Environmental Services Administration	
	Personnel	423,693
	Fringe Benefits	198,604
	Operating	538,924
	Capital	-
	Total	1,161,221
CC_321100	Municipal Solid Waste	
	Personnel	2,170,310
	Fringe Benefits	1,078,018
	Operating	3,393,618
	Capital	-
	Total	6,641,946
CC_321200	Yard Waste/Bulk	
	Personnel	1,829,979
	Fringe Benefits	930,153
	Operating	48,000
	Capital	-
	Total	2,808,132

AS AMENDED

CC_321300	Street Sweeping	
	Personnel	942,718
	Fringe Benefits	550,754
	Operating	280,500
	Capital	-
	Total	1,773,972
CC_331000	Fleet Management	
	Personnel	1,511,741
	Fringe Benefits	745,495
	Operating	3,311,718
	Capital	-
	Total	5,568,954
	Total Public Service - General Fund	21,940,532

URBAN & COMMUNITY DEVELOPMENT

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT

CC_400000	Housing & Community Development Administration	
	Personnel	450,323
	Fringe Benefits	191,489
	Operating	33,004
	Capital	-
	Total	674,816
CC_410000	Community Development	
	Personnel	63,690
	Fringe Benefits	31,250
	Operating	6,224
	Capital	-
	Total	101,164
CC_411100	Housing Rehabilitation	
	Personnel	344,667
	Fringe Benefits	149,025
	Operating	7,040
	Capital	-
	Total	500,732
CC_411200	Affordable Housing	
	Personnel	79,926
	Fringe Benefits	35,588
	Operating	1,560
	Capital	-
	Total	117,074
CC_412000	Persons Experiencing Homelessness	
	Personnel	267,968
	Fringe Benefits	128,528
	Operating	206,467
	Capital	-
	Total	602,963

AS AMENDED

DEPARTMENT OF PLANNING & PRESERVATION

CC_415000 Planning & Preservation Administration

Personnel	355,804
Fringe Benefits	152,003
Operating	63,908
Capital	-
Total	571,715

CC_419000 Zoning

Personnel	642,472
Fringe Benefits	299,759
Operating	209,323
Capital	-
Total	1,151,554

CC_420000 Preservation

Personnel	776,604
Fringe Benefits	334,434
Operating	53,035
Capital	-
Total	1,164,073

EXECUTIVE DEPARTMENT

CC_421000 Design

Personnel	219,354
Fringe Benefits	81,060
Operating	27,133
Capital	-
Total	327,547

DEPARTMENT OF PLANNING & PRESERVATION

CC_430000 Planning

Personnel	607,544
Fringe Benefits	261,963
Operating	48,647
Capital	-
Total	918,154

CC_435000 Planning, Permitting, & Engineering Administration

Personnel	605,691
Fringe Benefits	233,012
Operating	26,124
Capital	60,000
Total	924,827

Total Urban & Community Development - General Fund	7,054,619
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CULTURE & RECREATION

PARKS DEPARTMENT

CC_170400 Construction

Personnel	953,854
Fringe Benefits	482,575
Operating	360,300
Capital	-
Total	1,796,729

AS AMENDED

DEPARTMENT OF LIVABILITY & TOURISM

CC_500000	Cultural Affairs	
	Personnel	595,805
	Fringe Benefits	273,058
	Operating	505,212
	Capital	-
	Total	1,374,075

DEPARTMENT OF RECREATION

CC_510000	Recreation Administration	
	Personnel	537,365
	Fringe Benefits	228,977
	Operating	201,200
	Capital	-
	Total	967,542

CC_511200	Youth Sports	
	Personnel	745,505
	Fringe Benefits	311,569
	Operating	801,536
	Capital	-
	Total	1,858,610

CC_511300	Adult Sports	
	Personnel	99,802
	Fringe Benefits	55,130
	Operating	46,900
	Capital	-
	Total	201,832

CC_513100	Recreation Environmental Programs	
	Personnel	122,285
	Fringe Benefits	43,031
	Operating	5,950
	Capital	-
	Total	171,266

CC_513300	Recreation Playground Programs	
	Personnel	197,813
	Fringe Benefits	79,381
	Operating	278,665
	Capital	-
	Total	555,859

CC_513400	Recreation Community Programs	
	Personnel	923,706
	Fringe Benefits	295,581
	Operating	58,740
	Capital	-
	Total	1,278,027

AS AMENDED

CC_515000	Recreation Facility Operations	
	Personnel	2,625,802
	Fringe Benefits	1,067,297
	Operating	1,088,856
	Capital	-
	Total	4,781,955
CC_516000	Aquatics	
	Personnel	2,141,181
	Fringe Benefits	729,660
	Operating	424,121
	Capital	-
	Total	3,294,962
CC_517000	Tennis	
	Personnel	679,068
	Fringe Benefits	250,943
	Operating	643,977
	Capital	-
	Total	1,573,988
CC_518000	Gymnastics	
	Personnel	279,775
	Fringe Benefits	117,013
	Operating	83,070
	Capital	-
	Total	479,858
DEPARTMENT OF PARKS		
CC_520000	Parks Project Management	
	Personnel	1,015,062
	Fringe Benefits	399,321
	Operating	184,396
	Capital	-
	Total	1,598,779
CC_521000	Parks Administration	
	Personnel	1,266,916
	Fringe Benefits	549,444
	Operating	178,658
	Capital	-
	Total	1,995,018
CC_522100	Park & Landscape Maintenance	
	Personnel	3,526,323
	Fringe Benefits	1,853,069
	Operating	3,541,612
	Capital	126,000
	Total	9,047,004

AS AMENDED

CC_522200	Urban Forestry	
	Personnel	908,577
	Fringe Benefits	434,899
	Operating	536,806
	Capital	-
	Total	1,880,282

CC_522300	Horticulture	
	Personnel	764,234
	Fringe Benefits	403,448
	Operating	62,000
	Capital	-
	Total	1,229,682

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_530000	Special Facilities	
	Personnel	873,517
	Fringe Benefits	446,606
	Operating	844,857
	Capital	80,000
	Total	2,244,980

Total Culture & Recreation - General Fund 36,330,448

COMMUNITY PROMOTIONS**DEPARTMENT OF LIVABILITY & TOURISM**

CC_600000	Tourism	
	Personnel	1,010,684
	Fringe Benefits	512,000
	Operating	381,294
	Capital	-
	Total	1,903,978

NON-DEPARTMENTAL

CC_900600	Non-Departmental-Community Promotions	
	Personnel	-
	Fringe Benefits	-
	Operating	180,017
	Capital	-
	Total	180,017

Total Community Promotions - General Fund 2,083,995

HEALTH AND WELFARE**EXECUTIVE DEPARTMENT**

CC_700000	Public Information	
	Personnel	555,546
	Fringe Benefits	233,835
	Operating	478,471
	Capital	8,000
	Total	1,275,852

AS AMENDED**DEPARTMENT OF LIVABILITY & TOURISM**

CC_701000	Office for Children, Youth, & Families	
	Personnel	456,439
	Fringe Benefits	146,563
	Operating	250,725
	Capital	-
	Total	853,727

NON-DEPARTMENTAL

CC_900700	Non-Departmental-Health & Welfare	
	Personnel	-
	Fringe Benefits	-
	Operating	150,000
	Capital	-
	Total	150,000

Total Health & Welfare - General Fund	2,279,579
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BUSINESS DEVELOPMENT & ASSISTANCE**DEPARTMENT OF LIVABILITY & TOURISM**

CC_820100	Business & Neighborhood Services Administration	
	Personnel	411,701
	Fringe Benefits	180,057
	Operating	76,466
	Capital	-
	Total	668,224

CC_820200	Entrepreneurial Resource Center	
	Personnel	209,026
	Fringe Benefits	98,550
	Operating	232,234
	Capital	-
	Total	539,810

Total Business Development & Assistance - General Fund	1,208,034
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DEBT COSTS**NON-DEPARTMENTAL**

LN_10004	\$15M GO Bond - 2018 (Rec Bond)	
	Operating	1,373,125
	Total	1,373,125

LN_10005	\$11.665M Ref GO Bond - 2020	
	Operating	-
	Total	-

LN_10006	\$20M GO Bond - 2021 (Housing Bond)	
	Operating	1,513,153
	Total	1,513,153

AS AMENDED

LN_10007	\$9.470M Ref GO Bond - 2022		
	Operating		1,300,500
	Total		1,300,500
LN_10028	Lease Purchase 2023 4YR		
	Operating		1,912,295
	Total		1,912,295
LN_10029	Lease Purchase 2023 3YR		
	Operating		284,361
	Total		284,361
LN_10030	Lease Purchase 2022 4YR		
	Operating		616,123
	Total		616,123
LN_10043	Lease Purchase 2024 4YR		
	Operating		1,789,325
	Total		1,789,325
LN_10044	Lease Purchase 2024 3YR		
	Operating		660,004
	Total		660,004
LN_10045	Lease Purchase 2025 4YR		
	Operating		1,601,628
	Total		1,601,628
LN_10046	Lease Purchase 2025 3YR		
	Operating		825,832
	Total		825,832
LN_10047	2025 GO Bond		
	Operating		4,878,600
	Total		4,878,600
LN_10049	Lease Purchase 2026 4YR		
	Operating		1,165,115
	Total		1,165,115
LN_10050	Lease Purchase 2026 3YR		
	Operating		417,565
	Total		417,565
LN_10051	West Ashley City Offices GO Bond		
	Operating		1,655,343
	Total		1,655,343
LN_10052	2025 Motorola Lease		
	Operating		1,684,959
	Total		1,684,959
LN_10053	SCEMD Revolving Loan (Fire Station #8)		
	Operating		821,527
	Total		821,527
	Total Debt Costs - General Fund		22,499,455

AS AMENDED**OTHER****NON-DEPARTMENTAL**

CC_901000 Transfers	
Transfers Out	1,826,832
Total	1,826,832
Total Other - General Fund	1,826,832

TOTAL GENERAL FUND APPROPRIATION: 320,634,309

ENTERPRISE FUNDS**ANGEL OAK FUND****DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS**

CC_530000 Special Facilities	
Personnel	233,821
Fringe Benefits	119,478
Operating	302,356
Capital	-
Total	655,655

TOTAL ANGEL OAK FUND APPROPRIATION: 655,655

CITY MARKET FUND**DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS**

CC_530000 Special Facilities	
Personnel	848,843
Fringe Benefits	-
Operating	1,492,828
Capital	-
Total	2,341,671

NON-DEPARTMENTAL

CC_901000 Transfers	
Transfers Out	308,796
Total	308,796

DEBT COSTS

LN_10021 \$3.4M Atax Rev Bond - 2010A (City Market)	
Operating	185,256
Total	185,256

TOTAL CITY MARKET FUND APPROPRIATION: 2,835,723

AS AMENDED**JPR, JR. BALLPARK FUND****PARKS DEPARTMENT**

CC_171000	Facilities Management	
	Personnel	51,892
	Fringe Benefits	22,494
	Operating	782,519
	Capital	-
	Total	856,905

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	95,030
	Total	95,030

TOTAL JPR, JR. BALLPARK FUND APPROPRIATION: 951,935

MUNICIPAL GOLF COURSE FUND**DEPARTMENT OF RECREATION**

CC_515000	Recreation Facility Operations	
	Personnel	1,482,982
	Fringe Benefits	649,772
	Operating	2,240,106
	Capital	-
	Total	4,372,860

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	1,116
	Total	1,116

DEBT COSTS

LN_10028	Lease Purchase 2023 4YR	
	Operating	35,337
	Total	35,337

LN_10030	Lease Purchase 2022 4YR	
	Operating	2,839
	Total	2,839

TOTAL MUNICIPAL GOLF COURSE FUND APPROPRIATION: 4,412,152

AS AMENDED
OLD SLAVE MART MUSEUM FUND

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_530000	Special Facilities	
	Personnel	128,436
	Fringe Benefits	78,285
	Operating	83,555
	Capital	-
	Total	290,276

NON-DEPARTMENTAL

CC_901000	Transfers	
	Transfers Out	114,724
	Total	114,724

TOTAL OLD SLAVE MART MUSEUM FUND: 405,000

PARKING FACILITIES FUND

DEPARTMENT OF BUDGET, FINANCE, & REVENUE COLLECTIONS

CC_132000	Revenue Collections	
	Personnel	283,179
	Fringe Benefits	161,055
	Operating	279,260
	Capital	-
	Total	723,494

CC_135000	Property & Risk Management	
	Personnel	4,247,810
	Fringe Benefits	35,629
	Operating	5,126,834
	Capital	1,272,600
	Total	10,682,873

PARKS DEPARTMENT

CC_171000	Facilities Management	
	Personnel	-
	Fringe Benefits	-
	Operating	155,284
	Capital	-
	Total	155,284

DEPARTMENT OF TRAFFIC & TRANSPORTATION

CC_230000	Traffic & Transportation Administration	
	Personnel	130,642
	Fringe Benefits	56,257
	Operating	1,560
	Capital	-
	Total	188,459

AS AMENDED**PARKS DEPARTMENT****CC_520000 Parks Project Management**

Personnel	-
Fringe Benefits	-
Operating	11,840,393
Capital	-
Total	11,840,393

CC_522100 Park & Landscape Maintenance

Personnel	-
Fringe Benefits	-
Operating	135,000
Capital	-
Total	135,000

NON-DEPARTMENTAL**CC_901000 Non-Departmental-General Government**

Personnel	(358,764)
Total	(358,764)

CC_901000 Transfers

Transfers Out	19,521,900
Total	19,521,900

DEBT COSTS**LN_10008 \$26.27M IPRB - 2015**

Operating	574,187
Total	574,187

LN_10009 \$19.83M IPRB - 2017

Operating	1,919,000
Total	1,919,000

LN_10010 \$27.395M IPRB - 2020

Operating	2,264,251
Total	2,264,251

DEPARTMENT OF TRAFFIC & TRANSPORTATION**CC_922005 Parking Enforcement**

Personnel	1,687,878
Fringe Benefits	1,034,487
Operating	175,082
Capital	28,000
Total	2,925,447

CC_922045 Parking Meters

Personnel	113,205
Fringe Benefits	56,471
Operating	308,183
Capital	60,000
Total	537,859

TOTAL PARKING FACILITIES FUND APPROPRIATION:**51,109,383****TOTAL ENTERPRISE FUND APPROPRIATION:****60,369,848****TOTAL APPROPRIATION:****381,004,157**

AS AMENDED

Section 2. The above mentioned appropriations shall be expended according to Sections 2-269 and 2-270 of the Code of the City of Charleston and schedules approved by the Committee on Ways and Means. When it becomes necessary to make a transfer within any department, miscellaneous appropriation above or operating transfers between funds, such transfers shall be made only upon the approval of the Chief Financial Officer or Deputy Chief Financial Officer provided, however, that they shall refer transfers in excess of \$100,000 to the Ways and Means Committee for authorization. Encumbrances are considered reappropriated in the ensuing year and are inclusive in the overall budget for the ensuing year.

Section 3. The above appropriations are on a basis of twelve (12) months, and are effective as of January 1, 2026, but said appropriations for salaries and operations are subject to cancellation or amendment by City Council as any emergency may make necessary.

Section 4. The Mayor is hereby empowered in any emergency and for increased efficiency in administration of government or in the event of any vacancies in any department or division, to transfer any individual or individuals on the payroll from one department or division to another, and any funds from one department, division or administrative function to another.

Section 5. The Chief Financial Officer is hereby authorized to refer for final approval any proposed expenditures for salaries or supplies submitted by any department, board, or commission to the Mayor or the Committee on Ways and Means if, in his/her judgment such referral is advisable.

Section 6. That the Emergency Fund shall be allocated by the Mayor, the Chief Financial Officer or the Deputy Chief Financial Officer for improvements, adjustments and emergencies provided, however, that allocations in excess of \$100,000 shall be referred to the Committee on Ways and Means for authorization.

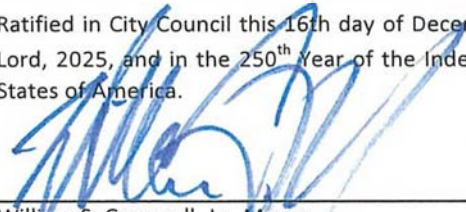
Section 7. That if any section, item or portion of this ordinance shall be declared invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining sections, items and portions hereof, which shall remain in full force and effect.

Section 8. All Ordinances and parts of Ordinances in conflict with this Ordinance shall be, and the same hereby are repealed only so far as they are in conflict herewith.

Section 9. This Ordinance shall take effect as of January 1, 2026.

Ratified in City Council this 16th day of December, in the Year of Our Lord, 2025, and in the 250th Year of the Independence of the United States of America.

ATTEST:



William S. Cogswell, Jr., Mayor



Jennifer Cook, Clerk of Council



Ratification
Number 2025-176

AN ORDINANCE

PROVIDING FOR THE DISTRIBUTION OF FUNDS FOR FISCAL YEAR 2026 GENERATED BY THE MUNICIPAL ACCOMMODATIONS FEE AS REQUIRED BY ORDINANCE NO. 1996-18.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON:

SECTION 1. Findings

It is hereby found and declared by City Council of the City of Charleston ("City Council"), the governing body of the City of Charleston (the "City"):

1. By Ordinance adopted February 27, 1996, bearing ratification number 1996-18, City Council established a Municipal Accommodations Fee in an amount equal to one percent, the proceeds of which as provided by Section 6 Ordinance No. 1996-18, are to be "expended only for the purpose of defraying the cost of capital improvement beneficial to the tourism industry..."

2. Section 6 further provides that the costs to be funded in part by this fee are to be established by ordinance adopted by City Council after a public hearing.

3. The Accommodations Fee will be collected during the entire term of the fiscal year 2026, during which certain expenses will be incurred relating to capital improvements beneficial to the tourism industry.

4. City Council is now minded to establish by this Ordinance the specific capital costs to be funded by the Accommodations Fee in fiscal year 2026 as provided by Section 6 of Ordinance No. 1996-18. The public hearing required to be held was advertised in the Post and Courier on November 16, 2025 and the hearing conducted on December 2, 2025.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLESTON, AS FOLLOWS:

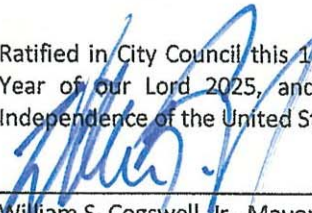
1. A portion of the funds generated by the one percent Municipal Accommodations Fee during fiscal year 2026 to meet the cost of capital improvements beneficial to the tourism industry will be applied to defray the following costs:

Parking Garage Capital Maintenance	3,946,403
Ashley River Walk	2,500,000
Ashley River Crossing	1,853,960
Collection fees	30,600
Total	8,330,963

The funds to be spent in 2025 include \$6,120,000 of estimated 2025 revenue, \$2,000,963 of fund balance and \$210,000 of estimated interest income. Any excess funds may be spent on the Market Street Streetscape Project.

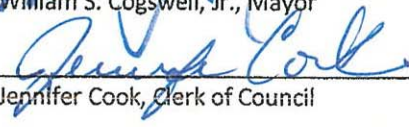
SECTION 2. This Ordinance shall become effective on January 1, 2026.

Ratified in City Council this 16th day of December, In the
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William S. Cogswell, Jr., Mayor

ATTEST:



Jennifer Cook, Clerk of Council



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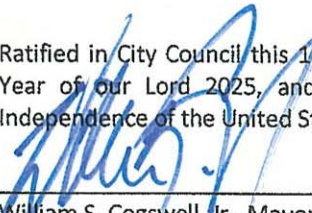
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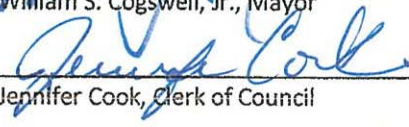
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William S. Cogswell, Jr., Mayor

ATTEST:



Jennifer Cook, Clerk of Council



AASHTO – American Association of State Highway and Transportation Officials

ACFR – Annual Comprehensive Financial Report

ADA – Americans with Disabilities Act

AMI – Area Median Income

ANAB – ANSI Accreditation Board

ANSI – American National Standards Institute

ARC – Annual Required Contribution

ARPA – American Rescue Plan Act of 2021

AWCCC – Arthur W. Christopher Community Center

BAN – Bond Anticipation Note

BAR – Board of Architectural Review

BAS – Boundary and Annexation Survey

BC – Battalion Chief

BEC – Berkeley Electric Cooperative

BFRC – Budget, Finance and Revenue Collections

BIC – Business Improvement District

BLCO – Business License Certificate of Occupancy

BLRC – Bees Landing Recreation Center

BNS – Business and Neighborhood Services

BUILD – Better Utilizing Investments to Leverage Development

BZA – Board of Zoning Appeals

CAD – Computer-Aided Design

CALEA – Commission on Accreditation for Law Enforcement Agencies

CALTA – Charleston Area Ladies' Tennis Association

CAPER – Consolidated Annual Performance and Evaluation Report

CAPS – Charleston's Accountability and Performance System

CARTA – Charleston Area Regional Transportation Authority

CASAT – Community Assistance and Accommodations Tax Grants

CBD – Central Business District

CCC – Certificates of Construction Completion

CCGP – Charleston County Greenbelt Program

CCSD – Charleston County School District

CCTC – Charleston County Transportation Committee

CCTV – Closed Circuit Television

CDBG – Community Development Block Grant

CFAI – Commission on Fire Accreditation International

CFD – Charleston Fire Department

CFO – Chief Financial Officer

CHATS – Charleston Area Transportation Study

CHS – Charleston International Airport

CIO – Chief Information Officer

CIF – Capital Improvement Fund

CIP – Capital Improvement Plan

CMC – Charleston Maritime Center

CMPT – City Market Preservation Trust

CO – Certification of Occupancy

CODIS – Combined DNA Index System



COLA – Cost of Living Adjustment	ERC – Entrepreneurial Resource Center
COVID-19 – Coronavirus Disease 2019	ERP – Enterprise Resource Planning
CPC – Charleston Parks Conservancy	ESPN – Entertainment and Sports Programming Network
CPD – Charleston Police Department	FCTC – Family Circle Tennis Center
CPI – Consumer Price Index	FEMA – Federal Emergency Management Agency
CPR – Capital Project Review	FMD – Fire Marshal Division
CPW – Commissioners of Public Works	FOIA – Freedom of Information Act
CRC – Charleston Redevelopment Corporation	FS – Fire Station
CRM – Customer Request Management	FTE – Full Time Equivalent
CRS – Community Rating System	FY – Fiscal Year
CSR – Crime Summary Report	GAAP – Generally Accepted Accounting Principles
CSS – Customer Self Service	GASB – Governmental Accounting Standards Board
CVB - Convention & Visitors Bureau	GF – General Fund
CWS – Charleston Water System	GIS – Geographical Information Systems
DASH – Downtown Area Shuttles	GO BOND – General Obligation Bond
DF – Drainage Fund	GFOA – Gov’t Finance Officers Association
DHCD – Department of Housing & Community Development	GIS – Geographical Information System
DIRC – Daniel Island Recreation Center	GMS – Gaillard Management Corp
DRB – Design Review Board	HAZMAT – Hazardous Materials
DUI – Driving Under the Influence	HCD – Housing and Community Development
EDMS – Electronic Document Management System	HF – Hospitality Fee Fund
EMS – Emergency Medical Services	HIC – Homeownership Initiative Commission
EMT – Emergency Medical Technician	HIPAA – Health Insurance Portability & Accountability Act
ENS – Economic and Neighborhood Services	HOME – HOME Investment Partnership Program
EPA – Environmental Protection Agency	



HOPWA – Housing Opportunities for Persons with AIDS

HR – Human Resources

HRIS – Human Resources Information Systems

HROD – Human Resources and Organizational Development

HUD – U.S. Department of Housing and Urban Development

HVAC – Heating Ventilation and Air Conditioning

IAAM – International African American Museum

ICS – Incident Command Systems

IDDE – Illicit Discharge Detection and Elimination

IFSAC – International Fire Service Accreditation Congress

IPRB – Installment Purchase Revenue Bonds

ISO – Insurance Services Office

IT – Information Technology

ITE – Institute of Transportation Engineers

ITS – Intelligent Transportation System

JIRC – James Island Recreation Complex

JTT – Junior Team Tennis

KCB – Keep Charleston Beautiful

KPI – Key Performance Indicator

LCDL – Lowcountry Digital Library

LCRT – LowCounty Rapid Transit

LED – Light Emitting Diode

LENS – Law Enforcement Neighborhood Support

LGF – Local Government Fund

LMI – Low-to Moderate-Income

LOP – Local Option Permits

LOST – Local Option Sales Tax

LS – Land Sales

LTR – Long Term Rental

LWCF – Land and Water Conservation Fund

MA – Municipal Accommodations Tax Fund

MASC – Municipal Association of South Carolina

MDT – Mobile Data Terminal

MEOC – Municipal Emergency Operations Center

MLB – Major League Baseball

MLK – Martin Luther King, Jr.

MLPR – Mobile License Plate Reader

MOCYF – Mayor’s Office of Children, Youth & Family

MS4 – Municipal Separate Storm Sower System

MUSC – Medical University of South Carolina

MUTCD – Manual on Uniform Traffic Control Devices

NCAA – National Collegiate Athletic Association

NCIC – National Crime Information Center

NFPA – National Fire Protection Association

NFWF – National Fish and Wildlife Foundation

NIMS – National Incident Management Systems

NPRM – Notice of Proposed Rule Making

OPEB – Other Post-Employment Benefits

OSHA – Occupational Safety and Health Administration



PF – Parking Facilities Fund	SCRIA – South Carolina Rural Infrastructure Authority
PP – Planning & Preservation	SCTIB – South Carolina Transportation Infrastructure Bank
PPE – Personal Protective Equipment	SD – Site Design
PSD – Public Service District	SEC – Special Events Committee
PSO – Parking Safety Officer	SJDCC – St Julian Devine Community Center
PY – Previous Year	SLED – South Carolina Law Enforcement Division
PZC – Planning & Zoning Committee	SMART – Strengthening Mobility and Revolutionizing Transportation
REV – Revenue Bond	SMRT – Southern Marlins Racing Team
RMS – Records Management System	SOP – Standard Operating Procedure
RFP – Request for Proposals	SS4A – Safe Streets and Roads For All
RPC – Redevelopment and Preservation Commission	STR – Short Term Rental
RSFH – Roper/St. Francis Hospital	SWAT – Special Weapons and Tactics Unit
SA – State Accommodations Tax	SWP – Safe Work Practices
SATAC – State Accommodation Tax Advising Committee	SWRB – Storm Water Revenue Bond
SBE – Small Business Enterprise Office	T & T – Traffic and Transportation
SC SHRAB – South Carolina State Historical Records Advisory Board	TAN – Tax Anticipation Note
SCBA – Self-Contained Breathing Apparatus	TEA – Transportation Enhancement Act
SCDES – South Carolina Department of Environmental Services (SCDES)	TEO – Tourism Enforcement Officer
SCDOR – South Carolina Department of Revenue	TERC – Tourism Expenditure Review Committee
SCDOT – South Carolina Department of Transportation	TIF – Tax Incremental Financing
SCDMV – South Carolina Department of Motor Vehicles	TNC – Transportation Network Companies
SCFA – South Carolina Fire Academy	TRC – Technical Review Committee
SCPAC – South Carolina Police Accreditation Coalition	USACE – United States Army Corps of Engineers
	USDA – U.S. Department of Agriculture



USDOT – United States Department of Transportation

USPS – U.S. Postal Service

USTA – United States Tennis Association

VA – U.S. Department of Veteran’s Affairs

WAFM – West Ashely Farmers Market

WARC – West Ashley Revitalization Commission

WLS – W.L. Stephens

W&M – Committee on Ways and Means

WTA – Women’s Tennis Association



GLOSSARY OF TERMS

Accrual Basis of Accounting: A basis of accounting in which the financial effects of transactions or events with cash consequences are recorded in the accounting period in which they occur as opposed to when cash is received or paid by the government. Enterprise funds use the accrual basis of accounting.

Ad Valorem Tax: A tax based on value. For example, property tax is an ad valorem tax.

American Rescue Plan Act (ARPA) of 2021: a program of the U.S. Treasury Department to provide funding to local governments in response to the COVID-19 pandemic's effects.

Annual Comprehensive Financial Report (ACFR): The annual audited financial reports issued by state and local governments that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

Annual Required Contribution (ARC): Term used in connection with defined benefit pension and other post-employment benefit plans to describe the amount an employer must contribute in a given year.

Appraised Value: An estimate of a property's market value.

Appropriation: A legal authorization granted by City Council, to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended, typically one year.

Appropriation Ordinance: An ordinance through which appropriations are given legal effect.

Assessed Value: A valuation set upon real estate or other property by a government as a basis for levying taxes. All appraisal and assessment activity for property in the City of Charleston is the responsibility of either the Charleston County Assessor's Office for Charleston County property or the Berkeley County Assessor's Office for Berkeley County property.

Assessment Ratio: A multiplier used to convert appraised value to assessed value for taxation purposes. In the City of Charleston, the assessment ratios are: 4% for owner-occupied residential real property, 6% for other real property, and 7.5% to 10.5% for vehicles, depending on tag renewal date.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities and is in compliance with governing laws and ordinances.

Balanced Budget: A budget in which planned revenue is equal to planned expenditures.

Basis of Accounting: Refers to the timing of transactions and when revenues and expenditures or expenses and transfers, and the related assets and liabilities, are recognized. Methods include the accrual basis of accounting and the modified accrual basis of accounting.

Basis of Budgeting: Refers to the basis of accounting utilized throughout the budget process.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specific date or dates in the future, called a maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires more legal formality. (See General Obligation (G.O.) Bonds and Revenue Bonds.)

Bond Anticipation Note (BAN): Short-term, interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Budget: A comprehensive financial plan of operation, which incorporates an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them.



Budgetary Control: The control and management of a governmental unit or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Calendar: The schedule of key dates in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the Budget and Management Division that represents the proposed City budget as presented to Council for approval.

Budget Message/Letter: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of the economy and financial experience in recent years.

Budget Transfer: A budgetary transaction that increases or decreases the adopted line item appropriations within a budget.

BUILD Grant: A grant program through the Federal Highway Administration; stands for Better Utilizing Investments to Leverage Development.

Capital Assets: Assets of long-term character, which are intended to continue to be held or used, such as land, buildings, machinery, furniture and equipment. The City of Charleston's minimum cost for classification as a capital asset or capital expense is \$5,000.

Capital Contributions: Capital assets received from the general government by a proprietary fund.

Capital Expenditures (Expenses): Purchases of items such as vehicles and equipment with a per-unit cost in excess of \$5,000 and a useful life in excess of one year.

Capital Improvement Plan (CIP): A long-range strategic plan consisting of various construction, renovation and maintenance projects that exceed the capital threshold.

Capital Projects Funds: Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital outflows financed by proprietary funds.

Cash Management: The process undertaken to ensure maximum cash availability and maximum investment yield on a government's idle cash. It is concerned with the efficient management of cash from the time revenue is earned to the time an expenditure payment is made.

Community Assistance & Accommodations Tax Grants (CASAT): Community Assistance Grants are to assist organizations that serve a "public purpose" to the Charleston Community while Accommodations Tax Grant funds are designated specifically for tourism related activities, as required by South Carolina law.

Core Responsibility: A principal service delivered by a department or division that is important to the successful operation of the City.

Cost of Living Adjustment (COLA): A pay increase that adjusts salaries for most employees to compensate for inflation. The rate of the COLA is based upon increases in the Consumer Price Index.

COVID/COVID-19: The infectious disease caused by the SARS-CoV-2 virus, a variety of coronavirus.

Current Taxes: Taxes levied and becoming due within one year.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds and notes.

Debt Limit: The maximum amount of general obligation debt legally permitted. The State of South Carolina forbids cities from incurring "non-referendum" debt in excess of 8% of the total assessed valuation of taxable property within the City.

Debt Service: The payment of principal and interest on borrowed funds such as bonds.



Deficit: 1) The excess of liabilities of a fund over its assets. 2) The excess of expenditures over revenues during an accounting period; or in the case of Proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date they are due, and which include a penalty for non-payment.

Department: A major administrative unit of the City, which manages an operation or group of related operations within a functional area.

Depreciation: The periodic allocation of the cost of a capital asset over its estimated useful life.

Division: A subdivision of a department, a division is a unit within the City with a more limited set of work responsibilities.

Dutch DialoguesTM: A process of adapting to live with water modeled on the Dutch approach of developing actionable solutions through integrated water management and flood infrastructure planning with a preference for multi-benefit investments.

Effectiveness Indicator: The evaluation of the quality, results or accomplishments of a unit's programs or services constitutes an effectiveness indicator. Effectiveness indicators measure the degree of accomplishment a unit has achieved in meeting its specified goals.

Effective Millage (Tax) Rate: The gross millage rate less the reduction in millage rate achieved by the Local Option Sales Tax Credit.

Efficiency Indicator: The relationship between units input and resulting output are quantified as efficiency indicators. Efficiency indicators highlight how much output may be produced provided a given level of resources, or conversely, how much input produces a given level of output.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditure.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equity: The difference between the assets and liabilities of a fund.

Expenditures: The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased, resulting in a decrease in net financial resources.

Expense: Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the City's ongoing operations.

Fiduciary Funds: Account for the transactions related to assets held by a governing entity in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These funds are not legally required to adopt budgets in the City of Charleston.

Fiscal Year (FY): Any consecutive 12-month period designated as the budget year, at the end of which the government determines its financial position and the results of its operations. Charleston's fiscal year is the same as the calendar year, January 1 – December 31.

Freedom of Information Act (FOIA): A Federal law that grants the public access to information possessed by government agencies. Upon written request, government agencies are required to release information unless it falls under one of nine exemptions listed in the Act.

Fringe Benefits: The benefits paid or matched by the City on behalf of the employees. These benefits include mandatory payroll taxes such as FICA and Unemployment, Worker's Compensation,



South Carolina Retirement System contributions, and contributions for health, dental, and life insurance.

Full Time Equivalent (FTE): A value expressing a percentage of a position as related to a full-time position; a part-time position converted to the decimal equivalent of a full-time position based on 1,950 hours per year. For example, a summer life-guard working for four months, or 690 hours, would be equivalent to .35 FTE. One full time employee would equal one FTE.

Function: A group of related programs aimed at accomplishing a broad goal or major public service for which the government is responsible.

Fund: A fiscal or accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Balance – Assigned: Amounts that are constrained by the government’s intent to be used for specific purposes but are neither restricted nor committed.

Fund Balance – Committed: Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.

Fund Balance – Restricted: Resources restricted to specific purposes by externally enforceable limitations of use. Such limitations include those imposed by creditors, grantors, contributors, or laws and regulations of other governments, and those limitations imposed by law through constitutional provisions or enabling legislations.

Fund Balance – Unassigned: In the General Fund only, the fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

General Fund: A fund that is used to account for and report all financial resources not accounted for and reported in another fund.

General Obligation (G.O.) Bonds: Bonds backed by the full faith and credit of the issuing government, by pledging the general taxing power for the payment of the debt.

Generally Accepted Accounting Principles (GAAP): A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

Goals: Goals are derived from a unit’s mission (in this case, the City or any of its operating departments) and describe the responsibilities of the unit, or what the unit intends to accomplish. Goals are the ends toward which the unit’s efforts are directed and are unlikely to change from year to year, other than to address additional goals as needed or required.

Government Finance Officers’ Association (GFOA): The professional association of state/provincial and local finance officials in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Accounting Standards Board Statement Number 45 (GASB 45): Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions establishes standards for the measurement, recognition and display of OPEB expense/expenditures and related liabilities, note disclosures, and if applicable, required supplementary information in the financial reports of state and local government employers.

Governmental Funds: Account for general governmental activities and include the General Fund, Capital Projects and Special Revenue Funds.



Grant: A contribution or gift of cash or other assets from another government or other organization to be used or expended for a specified purpose, activity or facility. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Health Insurance Portability & Accountability Act (HIPAA): A 1996 Federal law that restricts access to individuals' private medical information.

Incident Command Systems (ICS): A management system designed to enable effective and efficient domestic incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.

Infrastructure: Public domain assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and fundamental facilities of the City.

Installment Purchase Revenue Bond (IPRB): A specific type of funding instrument issued by governments to finance capital improvements. Interfund Transfers: Operating transfers between the General Fund and Enterprise Funds. Internal Controls: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Key Performance Indicators (KPI): Performance indicators that help an organization define and measure progress toward meeting organizational goals.

Legal Debt Margin: See Debt Limit

Levy: To impose taxes, special assessments, or service charges for the support of city activities.

Local Option Sales Tax (LOST): A county-wide sales tax of 1% established by referendum vote, collected by the State of South Carolina and returned to the municipalities and county based on a formula that considers population and point of tax collection. The tax is remitted to the municipi-

palities in two portions: Property Tax Relief Fund and Revenue Fund. The Relief portion of the LOST must be given as a credit on municipal and county property tax bills.

Long Term Debt: Any un-matured debt that is not a fund liability since it is not currently due.

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources or uses in non-proprietary funds, is more than 10% of the total revenues or expenditures of the appropriated budget, or otherwise deemed Major by management because of its importance to governmental operations.

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and (2) whether the operating statement presents information on the flow of current financial resources (governmental fund types) or the flow of economic resources (proprietary fund types).

Mill: The rate at which property taxes are levied. A tax rate of one mill (millage rate) produces one dollar of taxes on each \$1,000 of assessed property.

Mixed-use development: Development that blends residential, commercial, cultural, institutional, and where appropriate, industrial uses.

Modified Accrual Basis of Accounting: A basis of accounting in which revenues and other financial resources are recognized when they become both "measurable" and "available" to finance expenditures of the current period. "Available" means that revenues are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. "Measurable" means the amount of revenue can be determined or estimated with reasonable certainty. Expenditures are recognized when the fund liability is incurred. All governmental fund types (General Fund, Special Revenue Funds) use the modified accrual basis of accounting.

Municipal Association of South Carolina: An organization that represents and serves the state's 269 incorporated municipalities. Its mission is to support municipal officials with the knowledge



and tools to aid in the operation of their municipalities. MASC offers services such as revenue collections, seminars and educational materials, and overviews and interpretations of state legislation that affects municipalities.

National Crime Information Center (NCIC): an electronic clearinghouse of criminal justice information including criminal record history, fugitives, stolen properties and missing persons, available to Federal, state, and local law enforcement and other criminal justice agencies. Operated by the US Department of Justice/Federal Bureau of Investigation, the center is operational 24 hours a day, 365 days a year.

National Incident Management Systems (NIMS): A systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life and property and harm to the environment.

Neighborhood Councils: In order to receive active citizen input, these councils were formed so that citizens in neighborhoods can easily exchange and deliberate information and concerns regarding the City of Charleston. The Councils have direct access to the Mayor and City Council and all of their requests are considered in the budget process.

Net Assets: In a proprietary fund, the equity associated with the assets and liabilities of the fund.

Notice of Proposed Rule Making (NPRM): A notice in the Federal Register that announces the intent of an agency to promulgate a particular rule. Generally, when posting an NPRM, an agency will also announce an opportunity for public comment. Publication of an NPRM is often the first time the public becomes aware of an agency's proposed rule.

Operating Budget: Plans of current expenditures and the means of financing them. The operating budget is the primary means by which the daily operations that provides basic governmental services are controlled. The City is required by law to have an operating budget.

Operating Expenses: The cost for materials, services, and equipment required for a department to function.

Operating Transfers: Legally authorized financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in the recording of a source and use of financial resources.

Ordinance: A formal legislative enactment by the governing body of a municipality, which, if not in conflict with a higher form of law such as a state statute, has the full force and effect of law within the boundaries of that municipality.

Other Postemployment Benefits (OPEB): Benefits other than pension that are earned by employees during their years of service, but are not received until after employment ends, due to retirement or other separation. OPEB generally takes the form of health, vision, dental and prescription insurance provided to retirees and their dependents.

Performance Measure: Data collected to determine the level of program activities conducted, the direct products or services delivered, and results of those activities.

Performance Management System: A performance management system facilitates planning and management by providing data on service efforts and accomplishments, so an entity or unit may continuously improve the allocation of resources for the provision of its services. A performance management system monitors and evaluates an entity's work processes and service delivery systems to determine if costs and service levels are meeting its specified goals and mission. Ultimately, a performance management system provides a structured approach for linking budget decisions to public priorities by highlighting service efforts and accomplishments and evaluating service efforts to service accomplishments.

Policy: A plan, course of action, or guiding principle designed to set parameters for decisions and actions.



Program: An organized set of related work activities that are directed toward a common purpose or goal and represent well-defined uses of city resources.

Property Tax: Taxes levied on real and personal property based on the property's assessed value. The assessed value multiplied by the millage rate determines the amount of the tax.

Proprietary Funds: A type of fund used to account for activities that are similar to a business. Enterprise Funds are proprietary funds.

Public Service Commission of South Carolina: A quasi-judicial body established by the state legislature whose principal duty is to hear cases involving the state's regulated utilities. The Commission has broad jurisdiction over matters pertaining to investor owned electric and gas utilities, water companies, telecommunications companies, motor carriers of household goods, hazardous waste disposal, and taxicabs.

Public Service District (PSD): A type of special purpose district created by an Act of the South Carolina General Assembly or pursuant to general law which provides any governmental power or function including, but not limited to, fire protection, sewage treatment, water or natural gas distribution or recreation.

Reassessment: A county-wide revaluation of property for property tax purposes in order to equalize property values for inflation and sales since the last assessment. In South Carolina, reassessment for real property must occur every five years and is the responsibility of the County Assessor's Office. Property tax millage in the year of reassessment must be rolled back to a millage rate that would generate the same amount of revenue had reassessment not occurred. This is to avoid a windfall due only to an increase in assessed values.

Referendum Bonds: Bonds that are issued only with approval by a majority vote of the citizens of the municipality.

Refunding Bonds: Bonds issued to retire bonds already outstanding.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: Income generated by taxes, business licenses, user fees, fines and forfeitures, reimbursements and investments.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from specifically designated revenues. Revenue bonds are not included in the 8% general obligation debt limit set by the State of South Carolina.

Risk Management: The organized attempt to protect a government's assets against accidental loss in the most economical method.

Rollback Rate: Operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, excluding taxes for new construction, additions or deletions.

Shared Revenues: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. For example, State Shared Revenues include taxes on income, alcoholic beverages and motor transportation collected at the state level and returned to local governments.

Single Audit: An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-133, Audits of State Local Governments and Non-Profit Organizations. The Single Audit Act requires governments receiving a certain level of federal assistance to have one audit performed to meet the needs of all federal grantor agencies.

Site Design (SD): The organization of land use zoning, access, circulation, privacy, security, shelter, land drainage, and other factors during the site planning sight planning stage of landscape architecture.

Snipe Sign: An illegal commercial sign posted on a utility pole, street sign, or other street furniture; or any other sign placed within a public right of



way or public property or on private property such that it is visible from a public right of way or public property.

Special Assessments: A compulsory levy made against certain properties to defray part or all of the cost of a specific capital improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than expendable trusts or capital projects. One or more specific restricted or committed revenues should be the foundation for a special revenue fund and must continue to comprise a substantial portion of the inflows reported in the fund.

Tax Anticipation Note (TAN): Note issued in anticipation of the collection of taxes, repaid from the proceeds of the tax levy whose collection it anticipates.

Tax Incremental Financing (TIF): Tax increment bonds are available to municipalities for the purpose of redevelopment in areas which are agricultural areas, blighted areas or conservation areas. The debt service of such indebtedness is payable from the additional (or incremental) tax revenues resulting from such redevelopment. Under the Act, property taxes collected within a Redevelopment Project Area in excess of the amount of taxes attributable to the “total initial equalized assessed value” of all taxable real prop-

erty in the Redevelopment Project Area are paid to the municipality. These taxes are deposited into a special tax allocation fund to pay redevelopment project costs and to discharge any obligations issued to pay such costs.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as recreation facility charges.

Tax Rate: The amount of tax stated in terms of a unit of the tax base, such as 25 mills per dollar of assessed value of taxable property.

Unencumbered Appropriation: The amount of an appropriation that is not yet expended or encumbered. It is essentially the amount of money available for future purchases within the appropriation period.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Workload Indicators: The volume of resources, both monetary and non-monetary (input), and the quantity or volume of activities undertaken (output) to provide a service or carry out a program constitute a unit’s workload indicators.



Please visit the City of Charleston on the World Wide Web at: www.charleston-sc.gov

All meetings of the Ad Hoc Budget Advisory Committee are public and recorded on the City's YouTube channel. You can view the agenda to these meetings at the following link: [City of Charleston-Ad Hoc Budget Advisory Committee](#).

See also other links related to Charleston on the City of Charleston Website.

OTHER RELEVANT LINKS

Berkeley County

www.berkeleycountysc.gov

Berkeley County School District

www.berkeley.k12.sc.us

Best Places

www.bestplaces.net

Charleston Area Convention & Visitors Bureau

www.charlestoncvb.com

Charleston County

www.charlestoncounty.org

Charleston County Schools

www.ccsdschools.com

Charleston Digital Corridor

www.charlestondigitalcorridor.com

Charleston Metro Chamber of Commerce

www.charlestonchamber.org

Charleston Regional Development Alliance

<http://www.crda.org>

Cooper River Bridge Run

www.bridgerun.com

Government Finance Officers Association

www.gfoa.org

Moja Arts Festival

www.mojafestival.com

Parks and Recreation Master Plan

www.charleston-sc.gov/2436/parks-recreation-master-plan

Piccolo Spoleto Festival

www.piccolospoleto.com

Setting New Standards

www.newchsstandards.com

South Carolina Aquarium

www.scaquarium.org

South Carolina State Ports Authority

<http://scspa.com>

Southeastern Wildlife Exposition

<http://www.sewe.com/>

Spoleto Festival U.S.A.

www.spoletousa.org

State Accommodations Tax Fund

www.atax.sc.gov