

CITY OF NORTH CHARLESTON

ANNUAL BUDGET

JULY 1, 2026 - JUNE 30, 2027



CITY OF NORTH CHARLESTON

NORTH CHARLESTON, SOUTH CAROLINA

54TH ANNUAL BUDGET

FISCAL YEAR 2026-2027

Reginald L. Burgess

Mayor

CITY COUNCIL

Greg Perry - District #1

Rhonda Jerome - District #2

Dr. Stephanie Ganaway-Pasley - District #3

Dr. Charmaine Palmer-Roberts - District #4

Christopher Emde - District #5

Nefertiti Brown - District #6

Michael Brown Jr. - District #7

Brandon Hudson - District #8

Kenny Skipper - District #9

Michael Brown - District #10

**NORTH CHARLESTON CITY COUNCIL
AGENDA ITEM**

Meeting of June 11, 2026

DATE: May 11, 2026

ITEM TITLE: 2026-2027 Budget Ordinance

SUBMITTED BY: Robert L. Jarrett, Director of Finance

CONTACT PERSON: Robert L. Jarrett, Director of Finance, 843-740-5838

SUMMARY EXPLANATION:

A budget ordinance for the fiscal year ending June 30, 2027 for the City of North Charleston is hereby presented for public hearing and first reading to be held during the May 28, 2026 Council meeting. A second reading will be held during the June 11, 2026 Council meeting.

STAFF RECOMMENDATION:

Staff agrees and recommends approval of the proposed budget for the fiscal year ending June 30, 2027.

COUNCIL COMMITTEE RECOMMENDATIONS:

May 21, 2026 the Finance Committee voted by voice vote to recommend approval of this Ordinance. (9-1-0) Mr. Hudson voting no.

COUNCIL ACTION:

May 28, 2026 City Council voted unanimously by roll call vote to approve this Ordinance as presented. (10-0-0)

June 11, 2026 City Council voted unanimously by roll call vote to approve this Ordinance as presented. (7-0-0)

Exhibits

___ Resolution ___ **X** ___ Ordinance ___ Contract ___ Minutes ___ Plan/Map ___ Transfer of Funds ___ Other

AN ORDINANCE

ADOPTING A BILL TO BE ENTITLED "THE BUDGET ORDINANCE OF THE CITY OF NORTH CHARLESTON, SOUTH CAROLINA, FISCAL YEAR ENDING JUNE 30, 2027."

IT IS FOUND BY THE CITY COUNCIL OF NORTH CHARLESTON THAT:

THE VARIOUS COMMITTEES OF CITY COUNCIL, AS WELL AS THE WHOLE COUNCIL HAVE STUDIED SOURCES OF REVENUE AVAILABLE TO THE CITY FOR THE FISCAL YEAR 2026-2027, AND NEEDED EXPENDITURES TO MAINTAIN THE PROGRESSIVE POSTURE OF THE CITY GOVERNMENT AND ALLOW IT TO CONTINUE PROVIDING A HIGHER LEVEL OF SERVICES FOR THE CITIZENS THEREOF.

THE CITY COUNCIL HAS DETERMINED THAT A LEVY OF NINETY-ONE AND ONE-HALF (91.5) MILLS IS REQUIRED FOR GENERAL PURPOSES AS RESPECTING THE PLANNING, ZONING, CODE ENFORCEMENT, BONDED INDEBTEDNESS AND ORDER OF THE CITY AND IS NECESSARY AND PROPER FOR THE SECURITY, WELFARE AND CONVENIENCE OF THE CITY TO PRESERVE THE HEALTH, PEACE, ORDER AND GOOD GOVERNMENT THEREIN IN THE CITY OF NORTH CHARLESTON FOR FISCAL YEAR ENDING JUNE 30, 2027.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL, OF THE CITY OF NORTH CHARLESTON, IN COUNCIL ASSEMBLED:

Section 1

There is hereby adopted by the City Council of the City of North Charleston, South Carolina, a "Budget of the City of North Charleston, South Carolina, Fiscal Year 2026-2027", which budget constitutes the estimated income and expenses for the fiscal year 2026-2027, commencing July 1, 2026, and ending June 30, 2027, and is hereby stated to be as follows;

Section 2

Nothing contained in the within budget ordinance shall prevent the Mayor of the City of North Charleston or his designee from transferring funds from one budget item within a department to another line item within the same department as the need may arise. Transfers between departments (excluding those approved in Section 3) require Council approval.

Section 3

Grants: Upon City Council acceptance of a new grant, federal, state, local, and private grants will be administered by staff as required by the grant award documents. Acceptance of new grants may require the establishment of a new fund or an increase in budgeted revenues and expenditures to an existing fund or department. Grants requiring a match may require a budget amendment for a transfer between departments or funds, and/or an appropriation of fund balance to meet the match requirements.

Grant expenditures often span more than one year; therefore, the amount budgeted for existing grants is an estimate of remaining grant proceeds as of June 30. The estimated budget of remaining revenues and expenditures presented will be adjusted to actual on July 1.

Resolutions/Agenda Items: Upon City Council approval of a Resolution or Agenda Item involving unbudgeted revenues, expenditures, or fund balance, staff will administer the necessary financial and budget transactions to execute the requirements of the approved Resolution/Agenda Item.

Budget amendments related to the administration of grants and approved Resolutions/Agenda Items will be reconciled with a forthcoming amendment to the budget ordinance as part of year-end financial procedures.

Section 4.

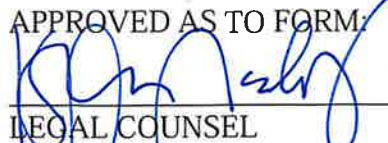
In order to provide revenue for the general welfare of the inhabitants of the City of North Charleston and for general public purposes and to supply the budget herein adopted, there is hereby assessed against all real estate and personal property, lying within the corporate limits of such city (including all bonds and stock of banks, insurance companies and other corporations and the real estate of church and school associations from which church and school associations draw a revenue or which is intended to be rented out for such purpose, except such as is exempt from taxation under the constitution and laws of the State and City Ordinance) and the assessed value thereof as found by the Assessors and Auditors of the Counties of Charleston, Berkeley and Dorchester, a levy of EIGHTY-FOUR AND ONE-HALF (84.5) MILLS for General Purposes, and a levy of SEVEN (7) MILLS for Debt Service for the Fiscal Year 2026-2027. This ordinance supersedes Ordinance #2018-032, which required a (2) mill increase dedicated to Debt Service and set to expire in FYE 2028-2029.

Section 5.

The within Ordinance to become effective July 1, 2026, upon its ratification by City Council.

Ordained in City Council this 11th day
of June in the Year of our Lord, 2026,
and in the 249th Year of the
Independence of The United States of
America.


REGINALD L. BURGESS, MAYOR

APPROVED AS TO FORM:

LEGAL COUNSEL

ATTEST:

COURTNAY FIELDS, MUNICIPAL CLERK

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THE CITY COUNCIL HAS DETERMINED THAT A LEVY OF NINETY-ONE AND ONE-HALF (91.5) MILLS IS REQUIRED FOR GENERAL PURPOSES AS RESPECTING THE PLANNING, ZONING, CODE ENFORCEMENT, BONDED INDEBTEDNESS AND ORDER OF THE CITY AND IS NECESSARY AND PROPER FOR THE SECURITY, WELFARE AND CONVENIENCE OF THE CITY TO PRESERVE THE HEALTH, PEACE, ORDER AND GOOD GOVERNMENT THEREIN IN THE CITY OF NORTH CHARLESTON FOR FISCAL YEAR ENDING JUNE 30, 2027.

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_____ day of _____ in the Year
of our Lord, 2026, and in the
249th Year of the Independence of
The United States of America.

REGINALD L. BURGESS
MAYOR

ATTEST:

MUNICIPAL CLERK

APPROVED AS TO FORM:

LEGAL COUNSEL

Memorandum--City of North Charleston

**Reginald L. Burgess
Mayor**

DATE: March 26, 2026

Dear Members of City Council,

I am pleased to present the proposed FY 2026/2027 budget for the City of North Charleston. Over the past several months, City staff have developed detailed revenue forecasts and expenditure estimates for FYE 2027.

The proposed General Fund budget totals \$182,170,915, representing a 5.31% increase from FYE 2026. The General Fund also includes an increase in funded positions from 1,020 to 1,069, adding 49 new positions.

In recent years, we have worked together to reduce and ultimately eliminate the General Fund's reliance on non-recurring revenues. Through collaboration between City Council, the Finance Department, and my office, this objective has been achieved for FYE 2027. From FYE 2024 to FYE 2026, the City reduced its use of non-recurring funds from \$5,757,142 to \$4,000,000 and then to \$3,200,000, culminating in zero reliance for FYE 2027.

North Charleston's success depends on our shared commitment to sound governance, fiscal responsibility, and the delivery of high-quality public services. This budget supports those priorities by ensuring each department has the resources needed to operate effectively and meet the expectations of our residents, businesses, and visitors. Together, we will continue strengthening the City's core services—public safety, public works, business services, and administrative operations—while advancing initiatives that promote growth, opportunity, and an enhanced quality of life.

Thank you for your review of this budget and for your continued dedication to the City of North Charleston.

At present, our discussions are scheduled to occur on Friday, April 17, 2026, beginning at 9:00 a.m. in the Coliseum North meeting room at the North Charleston Coliseum.

Respectfully,



Mayor Burgess

FYE 2027 Budget Summary

Contents of the Budget

This budget book is organized into several sections. Immediately following this Budget Summary, the opening pages provide an overview of the entire budget, including the Budget Comparison which provides year-over-year comparisons of revenues and expenditures across the General Fund, Special Revenue Funds, Debt Service Funds, and Enterprise Funds. Following the Budget Comparison, you will find the Personnel Forecasts that summarize the payroll costs for the City, as well as a General Fund comparison of FYE 2026 and FYE 2027. Lastly, you will find an Appropriations by Activity page, which details a summary of each department supported by the General Fund. These expenditures are allocated by payroll costs, operating costs, and capital outlay.

The subsequent sections provide details regarding the General Fund. The General Fund is tabulated into multiple sections in the budget book. The first section includes the General Fund's revenues, which support the daily operations of each department. Following the General Fund revenue section, individual sections exist for each department's expenditures, which are funded by the General Fund's revenues. The departments supported by the General Fund start with the Executive tab and end with the Contingency tab.

The remaining sections, beginning with the State Accommodations Tax Fund, are organized by individual funds rather than departments, including both the revenues and expenditures associated with the fund. These sections include Special Revenue Funds, Debt Service Funds, and Enterprise Funds.

It is important to note, by law, each fund must be balanced; therefore, the budgeted revenues for each fund must equal the budgeted expenditures of each fund.

FYE 2027 Highlights

The City expects to open several new facilities by the end of FYE 2026 or the beginning of FYE 2027. Using American Rescue Plan Act (ARPA) funds, the City is nearing the final construction phase of the Wye Lane Community Center, as well as the rebuilding of the Gethsemani Community Center, which includes a new swimming pool. The City is also developing its first skate park adjacent to the Noisette TIF. Staff continues to work closely with Council to complete sidewalk projects, facility upgrades, and other improvements across individual Council districts.

General Fund

Revenues Overview:

Property Taxes, Business License Fees, and Local Option Sales Tax represent approximately 79% of the General Fund's projected recurring revenues. This presents some challenges to the revenue forecast, as the majority of property taxes and business licenses are collected between February and July, after the budget has been prepared and presented. In addition to the

traditional revenues received, the City has historically supplemented its recurring revenues with a finance purchase lease or by appropriation of prior-year fund balance.

As a best practice, Finance has worked closely with the Mayor and City Council to gradually reduce the dependency on non-recurring revenues sources for the General Fund while still maintaining a high level of support to departments. This multi-year effort has been successful, and the General Fund no longer relies on non-recurring revenues for FYE 2027. Below is a short history of fund balance appropriations and finance purchase obligations:

FYE 2024 – \$5,757,142 Finance Purchase Obligation
FYE 2025 – \$4,000,000 Fund Balance Appropriation
FYE 2026 – \$3,200,000 Fund Balance Appropriation
FYE 2027 – \$0.00

The City currently projects total revenues of \$182,300,000 for the FYE 2027 General Fund, a 7.37% increase in recurring revenues over the FYE 2026 budget. After accounting for the reduction of the fund balance appropriation, this is equivalent to an overall increase of \$9,318,704 (or 5.39%). Given no unforeseen circumstances, this revenue forecast should be reasonably attainable.

Specific General Fund Revenues:

Property Taxes: FYE 2027 should represent another growth year as the gross value of a mill has increased to over \$1,100,000. The City forecasts \$81,500,000 in property tax revenues to the General Fund. This represents a 7.24% increase over the FYE 2026 Council approved budget. It is also important to note some recent changes to the millage rate levied. Due to the 2025 reassessment, the City rolled back its millage rate from 95 mills to 91.5 mills (81.5 operating mills and 10 debt services mills). With the City's 2020 general obligation bonds maturing in FYE 2026, debt service declined by over \$1.7 million. As a result, three debt service mills are being reallocated to operating mills, helping offset expenses and eliminate reliance on fund balance. The proposed budget maintains a total millage of 91.5 mills, with 84.5 mills for operating and 7 mills for debt service.

Business Licenses: In January of 2022, the State of South Carolina legislature voted to standardize the business license laws, delaying the renewal period from January 31 to April 30. Business License revenues for FYE 2025 finished comfortably above projected revenues. However, due to the new timing of collections, the City's second largest revenue stream will not have a firm forecast of revenue collections for FYE 2026 until after this budget is produced. Staff will monitor this revenue and notify Council of any significant variances requiring amendments.

Local Option Sales Tax: In FYE 2025, Local Option Sales Tax finished at just over \$18.6 million. As of January 2026, year-over-year growth is 6.3%. Due to potentially volatile revenues during uncertain economic times, the City provided a conservative projection of \$20 million for FYE 2027.

Other General Fund Revenues: In addition to reallocating debt service mills to operating mills, the City was also able to reallocate two revenues sources from debt service funds to the General Fund. This includes revenues from mini bottle permits and CPW reimbursements. Combined, this added \$1.0 million of budgeted revenue to the General Fund starting in FYE 2027.

General Fund Expenditures Overview:

Expenditures fall into three categories: payroll, operating, and capital. Budgeted expenditures increased from \$172,981,296 in FYE 2026 to \$182,300,000 in FYE 2027. This represents a 5.39% increase. However, the overall distribution across payroll, operating, and capital is generally comparable to the prior year, with the largest change being an increase in operating expenditures and a slight decrease in capital outlay. Readers are encouraged to review the General Fund FYE 2026/FYE 2027 Comparison in the opening pages.

General Fund Payroll Expenditures:

Payroll expenditures include salaries, overtime, payroll taxes, retirement, health insurance benefits and worker's compensation. City growth necessitates additional staff. Total funded positions in the General Fund increased from 1,020 to 1,070, with a majority of new positions in Fire. Payroll expenses are budgeted to increase 7.22%, including a 5.32% increase in salaries and wages and 17.17% increase in projected insurance costs. The City was advised to budget for an 11.5% increase per person for insurance. The increase in projected costs coupled with additional employees resulted in the 17.17% total increase.

While several departments added personnel needed to support normal growth within the City, below are additional details on the Police Department and Fire Department.

Fire Department – The department has not fully recovered from employee losses during Covid, resulting in high overtime costs budgeted at over \$2.1 million in FYE 2026. After a collaborative effort, analysis, and discussion, it was determined the historical overtime hours to meet minimum staffing were equivalent to approximately 27 full-time positions. In addition, calculations project that overtime, if reallocated, should be sufficient to cover the wages, benefits, and operating costs of the additional positions. Both the analysis and the implementation of this change have many variables and are not without financial risks. However, staff will continue to monitor the costs monthly and will make departmental level adjustments or additional recommendations to Council if needed.

Police Department – Police Department – The police department will add four positions for the implementation of new programs. A Community Liaison position will be added to support the community with gun violence prevention. In addition, two Crime Analysts and one Lead Crime Analyst will be added mid-year to staff the Joint Operations Center, which is scheduled to open in January. While there is interest in adding up to ten additional Police Officers, staff will first focus on filling current vacancies before requesting to fund additional positions.

General Fund Operating and Capital Expenditures:

Operating expenditures and capital outlay remain similar to the previous year, at 32.7% for FYE 2027 versus 33.9% in FYE 2026, which includes a slight shift from capital to operating. Major changes to the FYE 2027 budget include:

Citywide:

The Executive Team, Finance and Public Work's Shop departments worked closely with a goal of replacing vehicles based on age and repair needs. The focus is on replacing existing fleet while minimizing the addition of new vehicles.

While certain expenditures are placed in departments such as MIS, Procurement, Building or Special Projects for administrative efficiency and internal controls, this budget includes several reallocations to individual departments. These adjustments are made to provide clarity and accountability to the budgets and costs for individual departments.

Department 410: City Council

At the request of the Mayor, City Council's travel budget of \$60,000.00 has increased to \$100,000 and reallocated to "Council Directed Travel and Community Relations," allowing each council member \$10,000 for travel, education, or district enhancements. The Executive Department and Legal are currently drafting a policy to ensure best practices and transparency of these funds.

Department 417: MIS

\$570,000 is budgeted to replace servers that have met their seven-year lifespan, requiring replacement.

Department 510 & 530: Police Department and Fire Department

A significant challenge within this budget involves the replacement of handheld and in-car radios. Most radios were purchased in 2019 and now require flash updates that provide no manufacturer guarantee of extended service life. After evaluating a traditional purchase or financing model, estimated at a cost of over \$11.6 million plus lifetime ownership costs estimated at over \$3.5 million, the Executive, Finance, Fire, and Police departments determined the most responsible option is to lease the radios at a cost of approximately \$2.4 million per year for a seven-year term. This lease is allocated with 75% of the cost assigned to the police budget and 25% assigned to the Fire Department's budget.

Department 530: Fire Department

The Fire Department scheduled to purchase a \$2.1 million Ladder Truck in fiscal year 2027, but the purchase was made from fund balance in FYE 2026, creating a significant decrease in budgeted capital outlay for the City.

Department 705: Senior Centers

Due to the growth in Senior Centers and their programs, a standalone department will be established beginning in FYE 2027.

Department 715: Fire Museum

The revenues and costs associated with the Fire Museum were removed in the Mayor Proposed budget.

Department 860: Special Projects

Pay for Performance and CEP System: Pay increases have been budgeted for between 3% and 4% for FYE 2027. The targeted percentage will be determined by the Administration based on various criteria at the time of increases.

Animal Control: The City applied a fund balance appropriation as an amendment to the FYE 2026 budget in the amount of \$1.5 million. FYE 2027 absorbs the amount into the annual budget. The City is evaluating options to keep animal control costs down.

Transfers to Debt Service: Due to the reallocation of debt service mills, mini-bottle permits, and the CPW reimbursement to the General Fund, there is a slight deficit projected to the two debt service funds. Should this occur, funds will be transferred from the General Fund to cover the deficit. This is budgeted at approximately \$340,000, with the actual amount dependent on tax revenues received.

Lease Principal and Interest: City Council and City Staff have provided budgets over the past three years, which did not require financing recurring capital. For this reason, the City decreased the budget associated with finance purchase obligations by approximately \$580,000 in FYE 2027.

Other Post Employment Benefits: In FYE 2025, the City's OPEB liability was recalculated and the recommended actuarially determined contribution decreased substantially, allowing for the decrease of this budget from \$4.0 million in FYE 2026 to \$2.2 million in FYE 2027.

Office Equipment: For years, the City has leased copiers, typically in 5-year increments. After reviewing leases, the City can save money on interest costs and extend the useful life of the copiers by purchasing the copiers versus leasing. This budget was established with the purpose of purchasing new copiers as leases expire. It will take several years to transition all the City's copiers from the lease arrangements, and once purchased, copiers will be replaced on a rotating basis based on their condition.

In addition, several smaller expenses were reallocated from special projects to other departments and funds, with the largest being the estimated commission required by the Wescott contract for management of Wescott Golf Course. As the golf course has started creating positive cash flows, it does not need to be supplemented by the General Fund at this time.

Coliseum Fund

The Coliseum/Convention Center/Performing Arts Center is budgeted to receive a transfer of \$1,645,378 from the COPS Debt Service Fund. As the City is in the process of working with consultants for the Coliseum's comprehensive list of improvements, no formal capital projects have been included in the FYE 2027 budget from the City. Should immediate needs arise, staff will bring the request to City Council.

Wescott Golf Course Fund

In FYE 2027, Wescott provided a much more comprehensive list of upcoming capital needs for the next five years, which includes replacing outdated mowers, equipment, improvements, and rebuilding greens. This resulted in a request of over \$2 million of equipment in FYE 2027 and a future deficit of cashflows. Finance and Wescott worked together to identify priority needs and a timeline for future needs. While this will need to be reviewed annually, the hope is to minimize future dependency on the General Fund. The revised capital needs for FYE 2027 are just over \$590,000 and can be funded by the fund balance from the golf course.

In addition, there appears to be an increase in projected management fees of approximately \$160,000. However, this is caused simply from a reallocation of contracted expenditures once paid by the General Fund, which are now included in the golf course fund.

FYE 2027 Conclusion:

City staff have worked diligently to develop a responsible budget that allows departments to operate effectively and deliver exceptional services. By continuing to work collaboratively, we can build on our accomplishments while implementing new programs and goals, ensuring we continue providing outstanding services to our constituents.

City of North Charleston
Budget Comparisons
Revenues & Expenditures
FYE 2027

	FYE 2024	FYE 2025	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
	Actuals	Actuals					
GENERAL FUND:							
Revenues:							
Ad Valorem Taxes	\$ 70,776,774	\$ 75,649,611	\$ 9,827,661	\$ 76,315,300	\$ 81,839,921	\$ 81,839,921	\$ 81,839,921
Licenses & Permits	\$ 49,671,714	\$ 52,387,782	\$ 11,687,164	\$ 53,370,500	\$ 56,540,000	\$ 56,540,000	\$ 56,540,000
Federal Revenue	\$ 26,133	\$ 24,021	\$ 46,456	\$ 29,000	\$ 283,000	\$ 283,000	\$ 283,000
State Shared Rev.	\$ 27,872,173	\$ 28,737,035	\$ 11,106,170	\$ 28,530,511	\$ 30,674,856	\$ 30,674,856	\$ 30,764,856
Fines & Forfeitures	\$ 417,396	\$ 465,172	\$ 245,485	\$ 425,000	\$ 450,000	\$ 450,000	\$ 450,000
Interest & Rent	\$ 5,620,579	\$ 5,857,105	\$ 2,340,517	\$ 3,812,671	\$ 4,091,371	\$ 4,091,371	\$ 4,091,371
Charges for Services	\$ 4,465,892	\$ 4,682,763	\$ 1,732,798	\$ 4,589,314	\$ 5,163,014	\$ 5,163,014	\$ 5,163,014
Other Revenues	\$ 3,683,013	\$ 5,248,828	\$ 1,249,566	\$ 2,709,000	\$ 3,313,753	\$ 3,128,753	\$ 3,167,838
Other Fin. Sources	\$ 6,035,432	\$ 1,730,714	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -
Total Revenues	\$ 168,569,106	\$ 174,783,031	\$ 38,235,817	\$ 172,981,296	\$ 182,355,915	\$ 182,170,915	\$ 182,300,000
Expenditures:							
Executive	\$ 3,043,872	\$ 3,610,211	\$ 2,137,221	\$ 3,888,914	\$ 4,099,809	\$ 4,085,988	\$ 4,182,824
Facilities	\$ 7,456,977	\$ 8,295,065	\$ 4,396,246	\$ 8,676,805	\$ 9,313,562	\$ 9,077,030	\$ 9,077,030
City Council	\$ 662,337	\$ 679,968	\$ 380,110	\$ 738,210	\$ 774,829	\$ 807,589	\$ 807,589
Finance	\$ 1,295,067	\$ 1,445,847	\$ 911,365	\$ 1,513,609	\$ 1,668,219	\$ 1,786,095	\$ 1,786,095
Procurement	\$ 2,603,616	\$ 3,156,003	\$ 1,938,340	\$ 3,614,762	\$ 4,224,033	\$ 3,925,357	\$ 3,925,357
Information Systems	\$ 2,802,055	\$ 2,856,965	\$ 2,131,030	\$ 3,285,861	\$ 4,340,309	\$ 4,217,544	\$ 4,217,544
GIS	\$ 820,746	\$ 894,588	\$ 560,861	\$ 885,771	\$ 932,063	\$ 935,114	\$ 935,114
Municipal Court	\$ 1,241,768	\$ 1,542,931	\$ 882,529	\$ 1,513,524	\$ 1,608,185	\$ 1,687,436	\$ 1,687,436
Human Resources	\$ 1,194,360	\$ 1,107,471	\$ 706,256	\$ 1,495,120	\$ 1,649,591	\$ 1,667,366	\$ 1,667,366
Legal	\$ 1,283,524	\$ 1,492,041	\$ 629,528	\$ 1,252,493	\$ 1,446,428	\$ 1,443,138	\$ 1,443,138
Planning & Zoning	\$ 1,330,854	\$ 1,533,816	\$ 907,677	\$ 1,692,943	\$ 2,050,200	\$ 2,010,695	\$ 2,010,695
Code Enforcement	\$ 1,353,677	\$ 1,445,933	\$ 808,752	\$ 1,706,769	\$ 1,788,107	\$ 1,556,011	\$ 1,556,011
Police	\$ 42,640,842	\$ 45,988,634	\$ 27,224,071	\$ 49,645,753	\$ 53,511,170	\$ 54,384,448	\$ 54,384,448
Fire	\$ 28,771,889	\$ 33,622,366	\$ 23,047,253	\$ 35,078,308	\$ 35,208,852	\$ 35,225,024	\$ 35,225,024
Building Inspection	\$ 1,890,293	\$ 1,979,280	\$ 1,190,106	\$ 2,120,490	\$ 2,215,120	\$ 2,331,138	\$ 2,331,138
Public Works Adm.	\$ 1,119,505	\$ 1,313,663	\$ 688,755	\$ 1,386,077	\$ 1,399,038	\$ 1,475,839	\$ 1,475,839
Public Works Maint.	\$ 3,635,721	\$ 3,552,513	\$ 2,171,191	\$ 4,096,376	\$ 5,053,209	\$ 4,367,980	\$ 4,367,980
Public Works Shop	\$ 1,797,988	\$ 2,090,484	\$ 2,041,523	\$ 2,240,826	\$ 2,436,484	\$ 2,506,639	\$ 2,506,639
Public Works Sanit.	\$ 6,650,801	\$ 7,637,295	\$ 4,599,085	\$ 8,521,309	\$ 9,518,875	\$ 8,559,507	\$ 8,559,507
Public Works Subtotal	\$ 13,204,015	\$ 14,593,955	\$ 9,500,554	\$ 16,244,588	\$ 18,407,606	\$ 16,909,965	\$ 16,909,965
Recreation	\$ 8,781,218	\$ 10,320,428	\$ 6,113,927	\$ 11,568,602	\$ 11,819,134	\$ 11,607,816	\$ 11,640,065
Senior Centers	\$ 242,677	\$ 339,509	\$ 192,782	\$ 491,500	\$ 1,784,196	\$ 1,707,240	\$ 1,707,240
Cultural Arts	\$ 1,198,914	\$ 1,417,020	\$ 631,567	\$ 1,503,060	\$ 1,666,054	\$ 1,621,825	\$ 1,621,825
Fire Museum	\$ 459,304	\$ 494,876	\$ 305,237	\$ 542,792	\$ 595,040	\$ -	\$ -
Naval Base Complex	\$ 1,395,763	\$ 1,266,252	\$ 750,749	\$ 1,340,199	\$ 1,903,900	\$ 1,458,878	\$ 1,458,878
Special Projects	\$ 21,333,971	\$ 25,760,411	\$ 11,591,730	\$ 23,931,223	\$ 23,490,219	\$ 23,475,219	\$ 23,475,219
Contingency	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Expenditures	\$ 145,007,739	\$ 163,843,570	\$ 96,937,891	\$ 172,981,296	\$ 184,746,626	\$ 182,170,915	\$ 182,300,000
	\$ 23,561,367	\$ 10,939,461	\$ (58,702,074)	\$ -	\$ (2,390,711)	\$ -	\$ -

City of North Charleston
Budget Comparisons
Revenues & Expenditures
FYE 2027

	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
STATE ACCOMMODATIONS TAX FUND:							
Other Revenues	\$ 452,683	\$ 600,130	\$ 162,382	\$ 331,000	\$ 331,000	\$ 331,000	\$ 331,000
State Shared Rev.	\$ 3,581,571	\$ 3,549,380	\$ 2,150,616	\$ 3,567,250	\$ 3,472,250	\$ 3,472,250	\$ 3,472,250
Total Revenues	\$ 4,034,254	\$ 4,149,510	\$ 2,312,998	\$ 3,898,250	\$ 3,803,250	\$ 3,803,250	\$ 3,803,250
Contr. to Conv. & Vis. B.	\$ 1,131,023	\$ 1,120,857	\$ 679,142	\$ 1,126,500	\$ 1,096,500	\$ 1,096,500	\$ 1,096,500
Other Community Prom.	\$ 160,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Tourism Account	\$ 127,339	\$ 162,274	\$ 24,360	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,000
Transfer to Debt Serv Fd	\$ 2,450,549	\$ 2,428,523	\$ 1,471,474	\$ 2,440,750	\$ 2,375,750	\$ 2,375,750	\$ 2,375,750
Transfer to City Funded Cap Projects	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,218,911	\$ 3,861,654	\$ 2,174,976	\$ 3,898,250	\$ 3,803,250	\$ 3,803,250	\$ 3,803,250
PARKING FUND:							
Transfer from General Fd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking Revenues	\$ 1,742,558	\$ 1,892,785	\$ 684,356	\$ 1,208,342	\$ 1,728,300	\$ 1,728,300	\$ 1,728,300
Total Revenues	\$ 1,742,558	\$ 1,892,785	\$ 684,356	\$ 1,208,342	\$ 1,728,300	\$ 1,728,300	\$ 1,728,300
Contracted Services	\$ 312,189	\$ 296,854	\$ 145,140	\$ 180,000	\$ 435,000	\$ 435,000	\$ 435,000
Salaries & Benefits	\$ 657,723	\$ 749,477	\$ 409,177	\$ 817,722	\$ 850,385	\$ 860,442	\$ 860,442
Vehicle Expenses	\$ 6,799	\$ 6,082	\$ 1,228	\$ 12,595	\$ 10,400	\$ 10,400	\$ 10,400
Maintenance & Repairs	\$ 117,316	\$ 119,491	\$ 51,102	\$ 117,825	\$ 119,025	\$ 119,025	\$ 119,025
Utilities	\$ 33,231	\$ 34,747	\$ 20,251	\$ 31,200	\$ 31,800	\$ 31,800	\$ 31,800
Other Operating Exp.	\$ 39,222	\$ 22,632	\$ 8,541	\$ 24,000	\$ 26,700	\$ 24,700	\$ 24,700
Capital Outlay	\$ 56,341	\$ -	\$ 28,422	\$ 25,000	\$ 274,305	\$ 246,933	\$ 246,933
Total Expenditures	\$ 1,222,821	\$ 1,229,283	\$ 663,861	\$ 1,208,342	\$ 1,747,615	\$ 1,728,300	\$ 1,728,300
COLISEUM FUND:							
Interest Earnings	\$ 105,164	\$ 54,371	\$ 37,990	\$ -	\$ -	\$ -	\$ -
Operations Revenues	\$ 10,167,266	\$ 10,660,834	\$ 2,705,205	\$ 7,781,824	\$ 8,617,079	\$ 8,617,079	\$ 8,617,079
SMG Contribution	\$ 270,000	\$ 90,000	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Other Revenues	\$ -	\$ 551,728	\$ 5	\$ -	\$ -	\$ -	\$ -
Transfer from Debt Ser Fd	\$ -	\$ 1,400,000	\$ -	\$ 1,544,161	\$ 1,645,378	\$ 1,645,378	\$ 1,645,378
Total Revenues	\$ 10,542,430	\$ 12,756,933	\$ 2,743,200	\$ 9,415,985	\$ 10,352,457	\$ 10,352,457	\$ 10,352,457
SMG Expenses	\$ 8,701,826	\$ 10,651,707	\$ 3,089,253	\$ 9,190,985	\$ 10,127,457	\$ 10,127,457	\$ 10,127,457
Other Operating Exp.	\$ 200,756	\$ 210,264	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Capital Outlay	\$ 26,744	\$ 1,413,382	\$ 562,764	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,929,326	\$ 12,275,353	\$ 3,652,017	\$ 9,415,985	\$ 10,352,457	\$ 10,352,457	\$ 10,352,457

City of North Charleston
Budget Comparisons
Revenues & Expenditures
FYE 2027

	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
CITY ACCOMMODATIONS TAX FUND:							
Interest Earnings							
Hotel & Motel Tax	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
Total Revenues	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
Transfer to Conv Center							
Transfer to Debt Serv. Fd.	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
Total Expenditures	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
VICTIMS ADVOCATE FUND:							
Fines and Forfeitures	\$ 67,289	\$ 71,985	\$ 37,450	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Interest Earnings	\$ 18	\$ 32	\$ 1	\$ -	\$ -	\$ -	\$ -
Transfer from G Fund	\$ 65,835	\$ 69,060	\$ -	\$ 89,800	\$ 118,834	\$ 118,834	\$ 118,834
Total Revenues	\$ 133,142	\$ 141,077	\$ 37,451	\$ 149,800	\$ 178,834	\$ 178,834	\$ 178,834
Personnel & Benefits	\$ 121,299	\$ 126,614	\$ 73,214	\$ 123,107	\$ 130,692	\$ 130,034	\$ 130,034
Other Operating Exp.	\$ 11,843	\$ 14,462	\$ 5,812	\$ 26,693	\$ 22,800	\$ 22,800	\$ 22,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ 26,000
Total Expenditures	\$ 133,142	\$ 141,076	\$ 79,026	\$ 149,800	\$ 179,492	\$ 178,834	\$ 178,834
OAK TERRACE PRESERVE TIF:							
Fund Balance Appropri.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 273,758	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 1,497,506	\$ 654,968	\$ 293,375	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Property Taxes	\$ 8,040,181	\$ 8,435,716	\$ -	\$ 8,050,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
Total Revenues	\$ 9,811,445	\$ 9,340,684	\$ 293,375	\$ 8,050,000	\$ 9,200,000	\$ 9,200,000	\$ 9,200,000
Other Operating	\$ -	\$ 30,000	\$ 53,198	\$ -	\$ -	\$ -	\$ -
Reduction of Bonds	\$ 2,715,000	\$ 3,060,000	\$ 3,430,000	\$ 3,430,000	\$ 3,770,000	\$ 3,770,000	\$ 3,770,000
TIF Incremental Property Tax Dist	\$ 434,403	\$ 460,184	\$ -	\$ 405,000	\$ 525,000	\$ 525,000	\$ 525,000
Bond Interest	\$ 2,253,519	\$ 2,112,744	\$ 1,016,823	\$ 1,951,700	\$ 1,771,700	\$ 1,771,700	\$ 1,771,700
Oper/Capital Costs	\$ 28,525,042	\$ 2,632,117	\$ 28,500	\$ 2,263,300	\$ 3,133,300	\$ 3,133,300	\$ 3,133,300
Total Expenditures	\$ 33,927,964	\$ 8,295,045	\$ 4,528,521	\$ 8,050,000	\$ 9,200,000	\$ 9,200,000	\$ 9,200,000

City of North Charleston
Budget Comparisons
Revenues & Expenditures
FYE 2027

	FYE 2024	FYE 2025	FYE 2026 YTD	FYE 2026	FYE 2027	FYE 2027	FYE 2027	FYE 2027
	Actuals	Actuals		Council	Department	Mayor	Council	
				Approved	Request	Proposed	Approved	
NAVY BASE TIF FUND:								
Property Taxes	\$ 2,583,343	\$ 2,870,556	\$ -	\$ 2,600,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
Revenue Misc	\$ 2,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SC Railways Contribution	\$ 417,546	\$ 400,135	\$ 323,273	\$ 404,499	\$ 404,500	\$ 404,500	\$ 404,500	\$ 404,500
Interest Earnings	\$ 318,857	\$ 387,320	\$ 188,101	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Transfer from G. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Cap Projs Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,322,151	\$ 3,658,011	\$ 511,374	\$ 3,004,499	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500
Reduction of Bonds	\$ 470,000	\$ 495,000	\$ 520,000	\$ 520,000	\$ 545,000	\$ 545,000	\$ 545,000	\$ 545,000
Bond Interest	\$ 705,423	\$ 639,395	\$ 320,459	\$ 643,425	\$ 619,300	\$ 619,300	\$ 619,300	\$ 619,300
Eng. Services	\$ 25,409	\$ 839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oper/Capital Costs	\$ 256,051	\$ 121,246	\$ 120,590	\$ 1,841,074	\$ 2,590,200	\$ 2,590,200	\$ 2,590,200	\$ 2,590,200
Total Expenditures	\$ 1,456,883	\$ 1,256,480	\$ 961,049	\$ 3,004,499	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500
INGLESIDE TIF:								
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 975,325	\$ 1,957,675	\$ 742,965	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Property Taxes	\$ 5,951,856	\$ 6,930,003	\$ -	\$ 6,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
Intergovernmental	\$ -	\$ -	\$ 393,247	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Issued	\$ 29,395,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bonds	\$ 3,307,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations and Contributions	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 44,629,372	\$ 8,887,678	\$ 1,136,212	\$ 6,000,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000
Reduction of Bonds	\$ 1,240,000	\$ 5,900,000	\$ 3,105,000	\$ 3,105,000	\$ 3,265,000	\$ 3,265,000	\$ 3,265,000	\$ 3,265,000
Bond Interest	\$ 858,500	\$ 2,311,548	\$ 1,001,200	\$ 1,932,125	\$ 1,772,875	\$ 1,772,875	\$ 1,772,875	\$ 1,772,875
TIF Incremental Property Tax Distribution	\$ 172,737	\$ 200,435	\$ -	\$ 189,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
Bond Issuance Costs	\$ 395,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oper/Capital Costs	\$ 6,562,164	\$ 2,922,032	\$ 935,252	\$ 773,875	\$ 3,252,125	\$ 3,252,125	\$ 3,252,125	\$ 3,252,125
Total Expenditures	\$ 9,228,444	\$ 11,334,015	\$ 5,041,452	\$ 6,000,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000

City of North Charleston
Budget Comparisons
Revenues & Expenditures
FYE 2027

	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
G.O. DEBT SERVICE FUND:							
Fund Balance Approp.							
Property Taxes	\$ 4,206,380	\$ 4,498,911	\$ -	\$ 4,489,135	\$ 2,797,433	\$ 2,797,433	\$ 2,797,433
Interest Earnings	\$ 89,763	\$ 101,089	\$ 75,993	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
CPW Reimbursement	\$ 951,222	\$ 811,657	\$ 320,747	\$ 700,000	\$ -	\$ -	\$ -
Transfer from General Fd	\$ -	\$ -	\$ -	\$ -	\$ 138,817	\$ 138,817	\$ 138,817
Total Revenues	\$ 5,247,365	\$ 5,411,657	\$ 396,740	\$ 5,189,135	\$ 2,986,250	\$ 2,986,250	\$ 2,986,250
Reduction of Bond Prin.	\$ 3,630,000	\$ 3,810,000	\$ 1,700,000	\$ 4,005,000	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000
Fiscal Agent Fees	\$ 5,700	\$ 4,650	\$ 550	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
Bond Interest	\$ 1,050,125	\$ 866,625	\$ 358,250	\$ 674,000	\$ 516,250	\$ 516,250	\$ 516,250
Other Operating Expense	\$ -	\$ -	\$ -	\$ 490,135	\$ 35,000	\$ 35,000	\$ 35,000
Total Expenditures	\$ 4,685,825	\$ 4,681,275	\$ 2,058,800	\$ 5,189,135	\$ 2,986,250	\$ 2,986,250	\$ 2,986,250
COPS DEBT SERVICE FUND:							
Mini-Bottle Permits	\$ 257,760	\$ 224,695	\$ 8,700	\$ 250,000	\$ -	\$ -	\$ -
Food & Beverage Tax	\$ 5,760,078	\$ 5,859,980	\$ 2,352,044	\$ 5,610,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
Interest Earnings	\$ 1,040,217	\$ 1,236,572	\$ 532,575	\$ 145,211	\$ 1,000	\$ 1,000	\$ 1,000
Charleston Cty Contr.	\$ 1,636,224	\$ 1,638,864	\$ 493,558	\$ 1,636,960	\$ 1,634,960	\$ 1,634,960	\$ 1,634,960
Transfer from Acc. Tx. Fd.	\$ 4,948,378	\$ 5,244,179	\$ 2,655,243	\$ 5,027,750	\$ 5,216,250	\$ 5,216,250	\$ 5,216,250
Fund Balance Approp.							
Total Revenues	\$ 13,642,657	\$ 14,204,290	\$ 6,042,120	\$ 12,669,921	\$ 13,102,210	\$ 13,102,210	\$ 13,102,210
Reduction of Bond Prin.	\$ 3,020,000	\$ 3,120,000	\$ 3,235,000	\$ 3,235,000	\$ 3,360,000	\$ 3,360,000	\$ 3,360,000
Fiscal Agent Fees	\$ 13,237	\$ 10,037	\$ 4,957	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Other Operating Exp.	\$ 375,000	\$ -	\$ -	\$ 4,700,000	\$ 5,029,169	\$ 5,029,169	\$ 5,029,169
Transfer to Col Op Fund	\$ -	\$ 1,400,000	\$ -	\$ 1,544,161	\$ 1,645,378	\$ 1,645,378	\$ 1,645,378
Bond Interest	\$ 3,393,245	\$ 3,289,251	\$ 1,617,510	\$ 3,175,760	\$ 3,052,663	\$ 3,052,663	\$ 3,052,663
Total Expenditures	\$ 6,801,482	\$ 7,819,288	\$ 4,857,467	\$ 12,669,921	\$ 13,102,210	\$ 13,102,210	\$ 13,102,210
INSTALLMENT PURCHASE REVENUE BOND DEBT SERVICE FUND:							
Fund Balance Approp.							
Property Taxes	\$ 4,206,380	\$ 4,498,911	\$ -	\$ 4,489,135	\$ 4,052,620	\$ 4,052,620	\$ 4,052,620
Interest Earnings	\$ 55,534	\$ 25,506	\$ 21,356	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Transfer from General Fd	\$ -	\$ -	\$ -	\$ -	\$ 201,104	\$ 201,104	\$ 201,104
Bond Proceeds & Refunding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,261,914	\$ 4,524,417	\$ 21,356	\$ 4,489,135	\$ 4,268,723	\$ 4,268,723	\$ 4,268,723
Reduction of Bond Prin.	\$ 2,660,000	\$ 2,695,000	\$ -	\$ 2,735,000	\$ 2,780,000	\$ 2,780,000	\$ 2,780,000
Fiscal Agent Fees	\$ 8,625	\$ 2,000	\$ 3,300	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
Bond Interest	\$ 1,593,289	\$ 1,561,554	\$ 760,273	\$ 1,520,545	\$ 1,473,723	\$ 1,473,723	\$ 1,473,723
Other Operating Costs	\$ -	\$ -	\$ -	\$ 220,590	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,261,914	\$ 4,258,554	\$ 763,573	\$ 4,489,135	\$ 4,268,723	\$ 4,268,723	\$ 4,268,723

City of North Charleston
Budget Comparisons
Revenues & Expenditures
FYE 2027

	FYE 2024	FYE 2025	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
	Actuals	Actuals					
GOLF COURSE ENTERPRISE FUND:							
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,825	\$ 593,825
Greens Fees	\$ 1,523,339	\$ 1,581,230	\$ 245,907	\$ 1,597,000	\$ 1,690,000	\$ 1,690,000	\$ 1,690,000
Golf Cart Rental Rev.	\$ 1,047,396	\$ 1,020,755	\$ 155,717	\$ 1,055,000	\$ 1,111,000	\$ 1,111,000	\$ 1,111,000
Practice Range Rev.	\$ 237,863	\$ 224,966	\$ 27,581	\$ 240,000	\$ 263,992	\$ 263,992	\$ 263,992
Miscellaneous Rev.	\$ 39,187	\$ 30,892	\$ 9,854	\$ 13,650	\$ 14,840	\$ 14,840	\$ 14,840
Food & Beverage Rev.	\$ 726,436	\$ 777,421	\$ 117,622	\$ 707,400	\$ 758,933	\$ 758,933	\$ 758,933
Lease Proceeds							
Interest Earnings Regular	\$ 105,105	\$ 152,741	\$ 69,955	\$ -	\$ -	\$ -	\$ -
Transfer from General Fd. & Other Fin	\$ 876,099	\$ 56,092	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,555,425	\$ 3,844,097	\$ 626,636	\$ 3,613,050	\$ 3,838,765	\$ 4,432,590	\$ 4,432,590
Salaries & Benefits	\$ 1,265,920	\$ 1,349,500	\$ 226,120	\$ 1,566,717	\$ 1,724,271	\$ 1,724,271	\$ 1,724,271
Insurance	\$ 26,301	\$ 34,889	\$ -	\$ 55,000	\$ 47,000	\$ 47,000	\$ 47,000
Lease-Principal	\$ 61,080	\$ 139,888	\$ -	\$ -	\$ -	\$ -	\$ -
Lease-Interest	\$ 21,286	\$ 36,981	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Agent Fees	\$ 5,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food & Beverage COGS	\$ 220,855	\$ 232,289	\$ 32,826	\$ 212,924	\$ 227,922	\$ 227,922	\$ 227,922
Food & Beverage Op. Ex.	\$ 51,389	\$ 41,293	\$ 13,823	\$ 96,579	\$ 93,915	\$ 93,915	\$ 93,915
Reduction of Bonds	\$ 835,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Interest	\$ 28,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expense	\$ 76,037	\$ -	\$ -	\$ 9,997	\$ 13,000	\$ 10,523	\$ 10,523
Other Clubhouse Exps.	\$ 362,543	\$ 361,795	\$ 77,913	\$ 464,553	\$ 566,634	\$ 566,634	\$ 566,634
Golf Course Maint.	\$ 406,155	\$ 393,583	\$ 115,195	\$ 748,280	\$ 1,024,500	\$ 924,500	\$ 924,500
Management Expense	\$ 84,000	\$ 84,000	\$ 14,000	\$ 84,000	\$ 244,000	\$ 244,000	\$ 244,000
Repairs	\$ -	\$ -	\$ 22,884	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,110,142	\$ 391,394	\$ 15,396	\$ 375,000	\$ 2,073,030	\$ 593,825	\$ 593,825
Deprecation Expense	\$ 1,352	\$ 15,447	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization Expense	\$ 476,551	\$ 463,442	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,032,829	\$ 3,544,501	\$ 518,157	\$ 3,613,050	\$ 6,014,272	\$ 4,432,590	\$ 4,432,590
STORMWATER UTILITY ENTERPRISE FUND:							
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ 461,566	\$ -	\$ 246,639	\$ 246,639
Stormwater Utility Fees	\$ 5,860,148	\$ 6,055,117	\$ 534,768	\$ 6,000,000	\$ 5,950,000	\$ 5,950,000	\$ 5,950,000
Intergovernmental Revenues	\$ -	\$ 23,699	\$ 186,454	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ 210,128	\$ 185,993	\$ 72,988	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000
Bond/Lease Proceeds	\$ 590,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,660,276	\$ 6,264,809	\$ 794,210	\$ 6,511,566	\$ 5,960,000	\$ 6,206,639	\$ 6,206,639
Salaries & Benefits	\$ 3,436,603	\$ 3,516,083	\$ 1,942,974	\$ 4,195,496	\$ 4,325,698	\$ 4,296,788	\$ 4,296,788
Operating Expenses	\$ 2,537,399	\$ 2,141,996	\$ 924,273	\$ 1,828,334	\$ 1,682,301	\$ 1,682,301	\$ 1,682,301
Capital Outlay	\$ 932,483	\$ 1,055,847	\$ 1,008,428	\$ 487,736	\$ 1,809,100	\$ 227,550	\$ 227,550
Total Expenditures	\$ 6,906,485	\$ 6,713,926	\$ 3,875,675	\$ 6,511,566	\$ 7,817,099	\$ 6,206,639	\$ 6,206,639

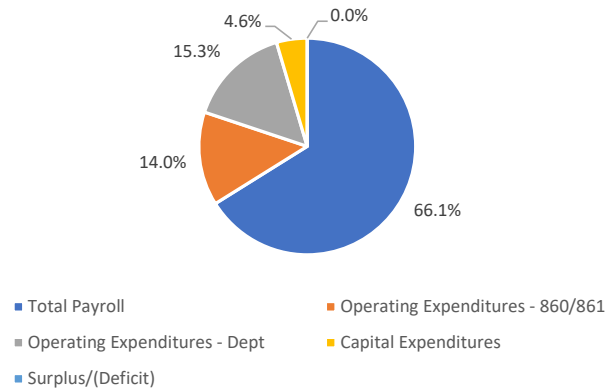
City of North Charleston
Personnel Forecast
FYE 2027

Department	Funded Positions	Forecasted Salaries	Forecasted Overtime	Forecasted FICA	Forecasted Retirement	Total	Forecasted Insurance	Forecasted W/Comp	Budgeted Totals	Dept. % of Emp. to Total	Dept. % of \$ to Total	Budgeted Salaries	Budgeted Benefits
401 Executive	22	\$2,557,553	\$18,701	\$197,083	\$478,153	\$3,251,490	\$464,238	\$3,767	\$3,719,495	1.97%	2.91%	\$2,576,254	\$1,143,241
402 Facilities	21	\$1,321,376	\$11,085	\$101,933	\$247,305	\$1,681,698	\$443,137	\$57,508	\$2,182,343	1.88%	1.71%	\$1,332,461	\$849,882
410 Council/City Clerk	11	\$325,345	\$0	\$24,889	\$60,384	\$410,618	\$232,119	\$501	\$643,239	0.98%	0.50%	\$325,345	\$317,894
415 Finance	14	\$1,045,757	\$0	\$80,000	\$194,092	\$1,319,850	\$295,424	\$1,588	\$1,616,862	1.25%	1.26%	\$1,045,757	\$571,105
416 Procurement	9	\$679,890	\$0	\$52,012	\$126,187	\$858,089	\$189,916	\$738	\$1,048,743	0.80%	0.82%	\$679,890	\$368,853
417 MIS	8	\$607,283	\$0	\$46,457	\$112,712	\$766,452	\$168,814	\$1,058	\$936,324	0.71%	0.73%	\$607,283	\$329,041
418 GIS	5	\$513,067	\$0	\$39,250	\$95,225	\$647,542	\$105,509	\$739	\$753,789	0.45%	0.59%	\$513,067	\$240,722
421 Municipal Court	11	\$1,030,318	\$0	\$78,819	\$191,227	\$1,300,365	\$232,119	\$1,402	\$1,533,886	0.98%	1.20%	\$1,030,318	\$503,567
430 Human Resources	12	\$1,014,238	\$0	\$77,589	\$188,243	\$1,280,070	\$253,221	\$1,846	\$1,535,136	1.07%	1.20%	\$1,014,238	\$520,898
440 Legal	5	\$789,446	\$0	\$60,393	\$146,521	\$996,360	\$105,509	\$1,469	\$1,103,338	0.45%	0.86%	\$789,446	\$313,892
451 Planning & Zoning	16	\$1,217,213	\$0	\$93,117	\$225,915	\$1,536,245	\$337,628	\$1,865	\$1,875,738	1.43%	1.47%	\$1,217,213	\$658,525
452 Code Enforcement	14	\$885,066	\$0	\$67,708	\$164,268	\$1,117,041	\$295,424	\$11,195	\$1,423,661	1.25%	1.11%	\$885,066	\$538,595
510 Police	399	\$27,783,358	\$629,287	\$2,173,567	\$6,034,846	\$36,621,058	\$8,419,594	\$658,913	\$45,699,565	35.66%	35.73%	\$28,412,645	\$17,286,920
530 Fire	286	\$19,322,117	\$200,000	\$1,493,442	\$4,146,498	\$25,162,057	\$6,035,097	\$936,070	\$32,133,224	25.56%	25.12%	\$19,522,117	\$12,611,107
540 Building Inspections	19	\$1,388,043	\$0	\$106,185	\$257,621	\$1,751,849	\$400,933	\$17,122	\$2,169,904	1.70%	1.70%	\$1,388,043	\$781,861
620 Public Works Admin	8	\$700,925	\$3,415	\$53,882	\$130,725	\$888,947	\$168,814	\$8,196	\$1,065,957	0.71%	0.83%	\$704,339	\$361,617
621 Public Works Maint	42	\$2,205,376	\$25,985	\$170,699	\$414,141	\$2,816,200	\$886,273	\$102,936	\$3,805,409	3.75%	2.97%	\$2,231,361	\$1,574,048
636 Public Works Shop	22	\$1,399,922	\$10,975	\$107,934	\$261,863	\$1,780,694	\$464,238	\$25,233	\$2,270,165	1.97%	1.77%	\$1,410,897	\$859,268
637 Public Works Sanitation	58	\$3,046,724	\$60,156	\$237,676	\$576,637	\$3,921,193	\$1,223,901	\$170,593	\$5,315,687	5.18%	4.16%	\$3,106,880	\$2,208,807
	130	\$7,352,947	\$100,531	\$570,191	\$1,383,365	\$9,407,034	\$2,743,226	\$306,958	\$12,457,218	11.62%	9.74%	\$7,453,477	\$5,003,740
700 Parks & Recreation	63	\$5,830,140	\$35,597	\$448,729	\$1,088,681	\$7,403,147	\$1,329,410	\$91,011	\$8,823,567	5.63%	6.90%	\$5,865,737	\$2,957,830
705 Senior Centers	10	\$739,482	\$6,703	\$57,083	\$138,492	\$941,761	\$211,017	\$10,112	\$1,162,890	0.89%	0.91%	\$746,185	\$416,705
710 Cultural Arts	9	\$614,540	\$8,184	\$47,638	\$115,578	\$785,940	\$189,916	\$6,390	\$982,246	0.80%	0.77%	\$622,724	\$359,522
715 Fire Museum	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0
720 Naval Complex	6	\$549,461	\$0	\$42,034	\$101,980	\$693,475	\$126,610	\$9,386	\$829,471	0.54%	0.65%	\$549,461	\$280,010
Total General Fund	1070	\$75,566,640	\$1,010,087	\$5,858,120	\$15,497,292	\$97,932,139	\$22,578,861	\$2,119,638	\$122,630,638	95.62%	95.87%	\$76,576,727	\$46,053,911
Special Revenue & Grant Funds:													
730 Parking Operations	4	\$605,752	\$0	\$46,340	\$112,428	\$764,520	\$84,407	\$11,515	\$860,442	0.36%	0.67%	\$605,752	\$254,689
521 Victims Advocate	1	\$84,302	\$0	\$6,449	\$17,906	\$108,657	\$21,102	\$275	\$130,034	0.09%	0.10%	\$84,302	\$45,732
Total Grant Funds	5	\$690,054	\$0	\$52,789	\$130,333	\$873,177	\$105,509	\$11,790	\$990,475	0.45%	0.77%	\$690,054	\$300,421
Enterprise Funds:													
630 Stormwater Utility (PW)	44	\$2,554,570	\$17,386	\$196,755	\$477,355	\$3,246,065	\$928,477	\$122,246	\$4,296,788	3.93%	3.36%	\$2,571,956	\$1,724,832
Grand Total For 2026	1119	\$78,811,264	\$1,027,473	\$6,107,663	\$16,104,981	\$102,051,381	\$23,612,846	\$2,253,674	\$127,917,901	100.00%	100.00%	\$79,838,737	\$48,079,164

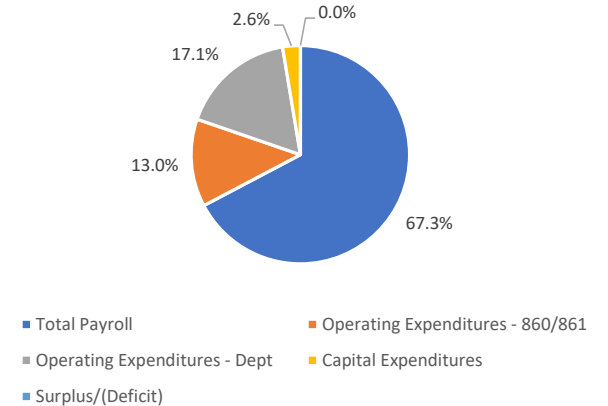
General Fund - FYE 2026/FYE 2027 Comparison

	FYE 2026 Council Approved	FYE 2027 Dept Requested	% Increase	FYE 2027 Mayor Proposed	% Increase	FYE 2027 Council Approved	% Increase
Revenues	\$ 169,781,296	\$ 182,355,915	7.41%	\$ 182,170,915	7.30%	\$ 182,300,000	7.37%
Fund Balance Appropriation	\$ 3,200,000	\$ -		\$ -		\$ -	
Total Revenues	\$ 172,981,296	\$ 182,355,915	5.42%	\$ 182,170,915	5.31%	\$ 182,300,000	5.39%
Salaries & Overtime	\$ 72,709,666	\$ 75,961,924	4.47%	\$ 76,491,169	5.20%	\$ 76,576,727	5.32%
Taxes	\$ 5,562,289	\$ 5,811,087	4.47%	\$ 5,851,574	5.20%	\$ 5,858,120	5.32%
Retirement	\$ 14,725,359	\$ 15,379,729	4.44%	\$ 15,481,413	5.13%	\$ 15,497,292	5.24%
Health	\$ 19,269,959	\$ 22,434,498	16.42%	\$ 22,557,759	17.06%	\$ 22,578,861	17.17%
Worker's Comp	\$ 2,108,254	\$ 2,121,768	0.64%	\$ 2,119,638	0.54%	\$ 2,119,638	0.54%
Total Payroll	\$ 114,375,527	\$ 121,709,006	6.41%	\$ 122,501,553	7.10%	\$ 122,630,638	7.22%
Operating Expenditures - 860/861	\$ 24,181,223	\$ 23,740,219	-1.82%	\$ 23,725,219	-1.89%	\$ 23,725,219	-1.89%
Operating Expenditures - Dept	\$ 26,509,863	\$ 31,269,921	17.96%	\$ 31,163,805	17.56%	\$ 31,163,805	17.56%
Capital Expenditures	\$ 7,914,683	\$ 8,027,480	1.43%	\$ 4,780,338	-39.60%	\$ 4,780,338	-39.60%
Total Operating & Capital	\$ 58,605,769	\$ 63,037,620	7.56%	\$ 59,669,362	1.81%	\$ 59,669,362	1.81%
Total Expenditures	\$ 172,981,296	\$ 184,746,626	6.80%	\$ 182,170,915	5.31%	\$ 182,300,000	5.39%
Surplus/(Deficit)	\$ 0	\$ (2,390,711)		\$ (0)		\$ (0)	

**FYE 2026 Expenses as % of Revenues
Council Approved**



**FYE 2027 Expenses as % of Revenues
Council Approved**



**APPROPRIATIONS BY ACTIVITY
GENERAL FUND
FISCAL YEAR 2026-2027
Council Level**

DEPARTMENT/ACTIVITY	NUMBER OF FT AUTHORIZED POSITIONS	NUMBER OF FT FUNDED POSITIONS	PAYROLL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
Executive	22	22	\$ 3,719,495	\$ 463,329	\$ -	\$ 4,182,824
Facilities Management	21	21	\$ 2,182,343	\$ 6,799,687	\$ 95,000	\$ 9,077,030
City Council	11	11	\$ 643,239	\$ 164,350	\$ -	\$ 807,589
Finance	14	14	\$ 1,616,862	\$ 169,233	\$ -	\$ 1,786,095
Procurement	9	9	\$ 1,048,743	\$ 2,826,614	\$ 50,000	\$ 3,925,357
MIS	8	8	\$ 936,324	\$ 3,281,220	\$ -	\$ 4,217,544
GIS	5	5	\$ 753,789	\$ 181,325	\$ -	\$ 935,114
Municipal Court	11	11	\$ 1,533,886	\$ 146,550	\$ 7,000	\$ 1,687,436
Human Resources	12	12	\$ 1,535,136	\$ 132,230	\$ -	\$ 1,667,366
Legal	5	5	\$ 1,103,338	\$ 339,800	\$ -	\$ 1,443,138
Planning & Zoning	16	16	\$ 1,875,738	\$ 84,175	\$ 50,782	\$ 2,010,695
Code Enforcement	14	14	\$ 1,423,661	\$ 132,350	\$ -	\$ 1,556,011
Police	399	399	\$ 45,699,565	\$ 6,267,618	\$ 2,417,265	\$ 54,384,448
Fire	286	286	\$ 32,133,224	\$ 2,365,270	\$ 726,530	\$ 35,225,024
Building Inspection	19	19	\$ 2,169,904	\$ 61,234	\$ 100,000	\$ 2,331,138
Public Works Administration	8	8	\$ 1,065,957	\$ 403,882	\$ 6,000	\$ 1,475,839
Public Works Maintenance	42	42	\$ 3,805,409	\$ 487,860	\$ 74,711	\$ 4,367,980
Public Works Shop	22	22	\$ 2,270,165	\$ 95,974	\$ 140,500	\$ 2,506,639
Public Works Sanitation	58	58	\$ 5,315,687	\$ 2,430,485	\$ 813,335	\$ 8,559,507
Public Works Subtotal	130	130	\$ 12,457,218	\$ 3,418,201	\$ 1,034,546	\$ 16,909,965
Recreation	63	63	\$ 8,823,567	\$ 2,615,000	\$ 201,498	\$ 11,640,065
Senior Center	10	10	\$ 1,162,890	\$ 502,350	\$ 42,000	\$ 1,707,240
Cultural Arts	9	9	\$ 982,246	\$ 583,862	\$ 55,717	\$ 1,621,825
Fire Museum	0	0	\$ -	\$ -	\$ -	\$ -
Naval Base Complex	6	6	\$ 829,471	\$ 629,407	\$ -	\$ 1,458,878
Special Projects	0	0	\$ -	\$ 23,475,219	\$ -	\$ 23,475,219
Contingency	0	0	\$ -	\$ 250,000	\$ -	\$ 250,000
FYE2027 Budget Proposed Total	<u>1070</u>	<u>1070</u>	<u>\$ 122,630,638</u>	<u>\$ 54,889,024</u>	<u>\$ 4,780,338</u>	<u>\$ 182,300,000</u>

Total number of full time authorized positions is 1119 which includes 5 positions budgeted in Special Revenue Funds and 44 positions budgeted in the Stormwater Utility Enterprise Fund.

FYE2026 Original Budget Totals	\$ 114,375,527	\$ 50,691,086	\$ 7,914,683	\$ 172,981,296
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CITY OF NORTH CHARLESTON
2026-2027 BUDGET
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City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
001 : GENERAL FUND							
000 : FUND BALANCE							
430110 : PRIOR YEAR UNENCUMB BAL	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -
SubTotal : 000 : FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -
310 : PROPERTY TAXES AND PENALTY							
431110 : CURRENT PROPERTY TAXES	\$ 57,551,782	\$ 62,633,988	\$ 9,029,215	\$ 72,000,000	\$ 79,839,921	\$ 79,839,921	\$ 79,839,921
431111 : DELINQUENT TAXES	\$ 1,542,140	\$ 1,532,500	\$ 644,926	\$ 1,515,300	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
431115 : LESS: ROLL BACK CREDIT	\$ -	\$ -	\$ -	\$ (9,300,000)	\$ (11,000,000)	\$ (11,000,000)	\$ (11,000,000)
431141 : PAYMENT IN LIEU OF TAXES	\$ 11,682,852	\$ 11,483,123	\$ 153,520	\$ 12,100,000	\$ 11,500,000	\$ 11,500,000	\$ 11,500,000
SubTotal : 310 : PROPERTY TAXES AND PENALTY	\$ 70,776,774	\$ 75,649,611	\$ 9,827,661	\$ 76,315,300	\$ 81,839,921	\$ 81,839,921	\$ 81,839,921
320 : LICENSES & PERMITS							
432110 : BUILDING PERMITS	3,755,963	4,705,127	5,499,852	4,050,000	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000
432177 : BUSINESS LICENSE & PERMIT	36,845,495	38,674,673	6,050,240	39,800,000	\$ 41,900,000	\$ 41,900,000	\$ 41,900,000
436930 : FRANCHISE SC ELECT & GAS	8,130,316	8,180,652	0	8,700,000	\$ 8,700,000	\$ 8,700,000	\$ 8,700,000
436931 : FRANCHISES-COMM. CO.	241,037	249,424	4,766	199,900	\$ 210,000	\$ 210,000	\$ 210,000
436940 : FRANCHISE-BENCHES,TV,ETC	698,903	577,906	132,306	620,600	\$ 530,000	\$ 530,000	\$ 530,000
SubTotal : 320 : LICENSES & PERMITS	\$ 49,671,714	\$ 52,387,782	\$ 11,687,164	\$ 53,370,500	\$ 56,540,000	\$ 56,540,000	\$ 56,540,000

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
330 : INTERGOVERNMENTAL-FEDERAL							
433136 : JUSTICE DEPT DEA TASK FORCE	\$ -	\$ -	\$ 2,727	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
433145 : JUSTICE DEPT GRANT-VESTS	\$ 10,402	\$ -	\$ -	\$ -			
433146 : FBI VIOLENT GANG TASK FORCE	\$ -	\$ -	\$ 13,930	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
433163 : SECRET SERVICE TASK FORCE	\$ -	\$ -	\$ 1,000	\$ -			
433164 : MARSHALS TASK FORCE	\$ -	\$ -	\$ 15,644	\$ 4,000			
433527 : MINI-BOTTLE PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
434750 : SUMMER FEEDING PROGRAM	\$ 15,731	\$ 24,021	\$ 13,155	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
SubTotal : 330 : INTERGOVERNMENTAL-FEDERAL	\$ 26,133	\$ 24,021	\$ 46,456	\$ 29,000	\$ 283,000	\$ 283,000	\$ 283,000
335 : INTERGOVERNMENTAL - STATE							
433416 : PARKS, REC & TOURISM GRANT	\$ 21,611	\$ 21,975	\$ 9,570	\$ 35,000	\$ 34,100	\$ 34,100	\$ 34,100
433507 : STATE SHARED REVENUES	\$ 3,352,111	\$ 3,492,763	\$ 1,792,734	\$ 3,639,755	\$ 3,700,000	\$ 3,700,000	\$ 3,790,000
433516 : HOTEL & MOTEL TAX	\$ 213,504	\$ 211,809	\$ 138,190	\$ 212,750	\$ 207,750	\$ 207,750	\$ 207,750
433517 : MERCHANTS INVENT.TAX REIMB	\$ 408,808	\$ 408,808	\$ 204,404	\$ 408,808	\$ 408,808	\$ 408,808	\$ 408,808
433518 : PARD GRANT	\$ 44,261	\$ 21,894	\$ 23,962	\$ 29,198	\$ 29,198	\$ 29,198	\$ 29,198
433520 : LOCAL OPTION SALES TAX	\$ 18,026,801	\$ 18,674,806	\$ 6,540,297	\$ 18,550,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
433528 : FOOD AND BEVERAGE TAX	\$ 5,760,077	\$ 5,859,980	\$ 2,352,044	\$ 5,610,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
434786 : SC ARTS COMM GRANT	\$ 45,000	\$ 45,000	\$ 44,969	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
SubTotal : 335 : INTERGOVERNMENTAL - STATE	\$ 27,872,173	\$ 28,737,035	\$ 11,106,170	\$ 28,530,511	\$ 30,674,856	\$ 30,674,856	\$ 30,764,856
340 : FINES AND FORFEITURES							
435110 : POLICE COURT FINES	\$ 417,396	\$ 465,172	\$ 245,485	\$ 425,000	\$ 450,000	\$ 450,000	\$ 450,000
SubTotal : 340 : FINES AND FORFEITURES	\$ 417,396	\$ 465,172	\$ 245,485	\$ 425,000	\$ 450,000	\$ 450,000	\$ 450,000

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 4,208,500	\$ 4,402,662	\$ 1,767,928	\$ 2,250,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
436220 : RENTAL POOLS/BUILDINGS	\$ 182,605	\$ 279,092	\$ 117,195	\$ 201,300	\$ 230,000	\$ 230,000	\$ 230,000
436221 : RENTAL - SENATOR OFFICE	\$ 44,371	\$ 44,371	\$ 22,186	\$ 44,371	\$ 44,371	\$ 44,371	\$ 44,371
436226 : RIVERFRONT REVENUES	\$ 1,082,690	\$ 1,016,280	\$ 379,558	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
436235 : RENTAL - INTERMODAL TRANSPORTATION CENTER	\$ 64,000	\$ 64,000	\$ 32,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
436250 : RENTAL-ARTS CENTER	\$ 38,413	\$ 50,700	\$ 21,650	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 5,620,579	\$ 5,857,105	\$ 2,340,517	\$ 3,812,671	\$ 4,091,371	\$ 4,091,371	\$ 4,091,371

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
355 : CHARGES FOR SERVICES							
432130 : SALE OF MAPS & PUBS	\$ -	\$ 2	\$ 10	\$ -	\$ -	\$ -	\$ -
434110 : POLICE ACCIDENT REPORTS	\$ 33,988	\$ 29,077	\$ 11,360	\$ 30,600	\$ 25,000	\$ 25,000	\$ 25,000
434121 : PUBLIC SERVICE DIST.	\$ 1,348,904	\$ 1,405,912	\$ 400,000	\$ 1,458,214	\$ 1,588,593	\$ 1,588,593	\$ 1,588,593
434122 : COOPER RIVER PARKS & PLAYGROUND CONTRACT	\$ 206,459	\$ 215,157	\$ 125,000	\$ 215,000	\$ 277,978	\$ 277,978	\$ 277,978
434124 : LOCAL ACCOMODATIONS TAX	\$ 1,344,985	\$ 1,516,122	\$ 637,414	\$ 1,393,000	\$ 1,529,500	\$ 1,529,500	\$ 1,529,500
434126 : CCSO REIMBURSEMENT	\$ 421,202	\$ 421,830	\$ 168,685	\$ 405,000	\$ 673,943	\$ 673,943	\$ 673,943
434150 : REFUNDS FOR SERVICES	\$ 325,795	\$ 305,893	\$ 110,543	\$ 325,800	\$ 300,000	\$ 300,000	\$ 300,000
434712 : ADULT ATHLETIC PROGRAM	\$ 9,046	\$ 1,666	\$ 311	\$ 10,000	\$ 2,000	\$ 2,000	\$ 2,000
434714 : YOUTH REGISTRATION FEES	\$ 101,539	\$ 98,632	\$ 37,316	\$ 106,400	\$ 100,000	\$ 100,000	\$ 100,000
434717 : SENIOR CITIZENS PROGRAM	\$ 70,280	\$ 62,619	\$ 35,975	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000
434720 : SWIMMING POOLS	\$ 45,895	\$ 70,467	\$ 40,576	\$ 48,300	\$ 80,000	\$ 80,000	\$ 80,000
434722 : AQUATIC CENTER REVENUE	\$ 370,128	\$ 325,475	\$ 110,663	\$ 350,000	\$ 330,000	\$ 330,000	\$ 330,000
434723 : COLLINS PARK TENNIS REVENUE	\$ -	\$ 6,803	\$ 3,581	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
434770 : N CHARLESTON CERAMICS	\$ 45,042	\$ 38,585	\$ 17,819	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
434780 : RECREATION PROGRAMS	\$ 37,771	\$ 71,132	\$ 7,063	\$ 28,100	\$ 35,000	\$ 35,000	\$ 35,000
434781 : BASEBALL	\$ 13,800	\$ 27,517	\$ 9,700	\$ 13,900	\$ 25,000	\$ 25,000	\$ 25,000
434783 : WESCOTT PARK CONCESSIONS	\$ 82,866	\$ 56,056	\$ 10,275	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
434788 : RESELL ITEMS	\$ 8,192	\$ 29,818	\$ 6,507	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
SubTotal : 355 : CHARGES FOR SERVICES	\$ 4,465,892	\$ 4,682,763	\$ 1,732,798	\$ 4,589,314	\$ 5,163,014	\$ 5,163,014	\$ 5,163,014

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
360 : OTHER REVENUES							
434127 : CPW REIMBURSEMENT					\$ 750,000	\$ 750,000	\$ 750,000
434765 : FIRE MUSEUM TICKET SALES	\$ 86,332	\$ 83,711	\$ 33,369	\$ 91,200	\$ 80,000		
434766 : FIRE MUSEUM GIFT SHOP SALES	\$ 94,456	\$ 99,512	\$ 44,857	\$ 104,100	\$ 105,000		
434784 : FUND RAISING & PROGRAMS	\$ 11,966	\$ 29,310	\$ 4,309	\$ -	\$ -	\$ -	\$ -
436390 : OTHER INCOME - NON RECURRING	\$ -	\$ 956,587	\$ -	\$ -	\$ -	\$ -	\$ -
436910 : GENERAL AUCTION	\$ 126,875	\$ 81,079	\$ 71,249	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
436911 : DISPOSAL OF REAL PROPERTY	\$ 273,357	\$ 551,000	\$ 46,000	\$ -	\$ -	\$ -	\$ -
436945 : NAVAL COMPLEX REVENUE	\$ 249,665	\$ 61,800	\$ 190,211	\$ 250,000	\$ 340,000	\$ 340,000	\$ 340,000
436951 : VENDING MACHINES-RECREATION	\$ 2,407	\$ 2,230	\$ 1,499	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
436954 : DONATIONS AND CONTRIBUTIONS	\$ 157,845	\$ 102,626	\$ 10,475	\$ -	\$ -	\$ -	\$ -
436960 : REVENUE MISCELLANEOUS	\$ 1,102,723	\$ 296,702	\$ 447,670	\$ 500,000	\$ 395,000	\$ 395,000	\$ 434,085
436965 : DISCOUNTS EARNED REVENUE	\$ 1,607	\$ 499	\$ 647	\$ 1,500	\$ 1,553	\$ 1,553	\$ 1,553
436966 : DORCHESTER COUNTY CONTRIBUTION	\$ 731,688	\$ 831,871	\$ 88,289	\$ 750,000	\$ 850,000	\$ 850,000	\$ 850,000
436981 : INSURANCE REIMBURSEMENT	\$ 533,672	\$ 1,991,729	\$ 284,944	\$ 550,000	\$ 500,000	\$ 500,000	\$ 500,000
436992 : CHARLESTON COUNTY CONTRIBUTION	\$ 310,420	\$ 160,172	\$ 26,047	\$ 310,000	\$ 140,000	\$ 140,000	\$ 140,000
SubTotal : 360 : OTHER REVENUES	\$ 3,683,013	\$ 5,248,828	\$ 1,249,566	\$ 2,709,000	\$ 3,313,753	\$ 3,128,753	\$ 3,167,838
370 : OTHER FINANCING SOURCES							
436901 : BOND PROCEEDS	\$ 6,035,432	\$ 1,730,714	\$ -	\$ -		\$ -	\$ -
SubTotal : 370 : OTHER FINANCING SOURCES	\$ 6,035,432	\$ 1,730,714	\$ -	\$ -			
SubTotal : 001 : GENERAL FUND	\$ 168,569,106	\$ 174,783,031	\$ 38,235,817	\$ 172,981,296	\$ 182,355,915	\$ 182,170,915	\$ 182,300,000

EXECUTIVE DEPARTMENT

DEPARTMENT NARRATIVE

The Mayor is the chief executive of the City government under the Mayor/Council form of government. The Mayor is the chief administrative officer, responsible to City Council for the administration of all affairs placed in his charge under the City charter, City ordinances and State laws.

DEPARTMENT OBJECTIVES

1. The Mayor, as the Chief Executive Officer of the City, presides over meetings of the City Council and serves as the head of the City.
2. He represents the City in formal capacity at all meetings, gatherings, and functions called upon.
3. He provides leadership and takes issues to the people.
4. He marshals public interest and support for municipal activities.
5. He recommends legislation to the City Council.
6. He encourages programs for the physical, economic, social and cultural development of the City.
7. He directs the supervision of all municipal agencies.
8. He prepares and submits the annual operating budget and capital outlay program to the City Council.
9. He submits necessary financial reports and statistical data to City Council.

Executive Department Personnel

Total	22
Title	Funded
CIVIC ENGAGEMENT COORDINATOR	1
COMMUNICATIONS COORDINATOR	1
SPECIAL PROJECTS COORDINATOR	1
DIRECTOR OF VENUE AND EVENT OPERATIONS	1
DIRECTOR OF EXECUTIVE OFF OPER	1
OUTREACH COORDINATOR	1
GRANTS COORDINATOR	2
CHILDREN AND FAMILY SERVICES COORDINATOR	1
HOMELESS COORDINATOR	1
MAYOR	1
OMBUDSMAN	1
PROJECT MANAGER	1
OFFICE SUPPORT SPECIALIST	1
SENIOR CITIZENS ADVOCATE	1
SPECIAL ASSISTANT TO THE MAYOR	2
DEPUTY ASSISTANT	2
HOUSING COORDINATOR	1
COMMUNICATIONS MANAGER	1
HOMELESS SERVICES ASSISTANT	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

<u>Fund, Dept, Account Class, Account Segment</u>	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
001 : GENERAL FUND							
401 : EXECUTIVE							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 1,917,125	\$ 2,392,249	\$ 1,338,738	\$ 2,461,545	\$ 2,497,988	\$ 2,497,988	\$ 2,557,553
510120 : OVERTIME	\$ 703	\$ 10,686	\$ 1,252	\$ 18,000	\$ 18,259	\$ 18,259	\$ 18,701
SubTotal : Salaries & Wages	\$ 1,917,828	\$ 2,402,935	\$ 1,339,990	\$ 2,479,545	\$ 2,516,248	\$ 2,516,248	\$ 2,576,254
Benefits							
510140 : FICA TAXES	\$ 137,820	\$ 175,398	\$ 96,654	\$ 189,685	\$ 192,493	\$ 192,493	\$ 197,083
510150 : RETIREMENT	\$ 364,781	\$ 454,427	\$ 252,872	\$ 460,204	\$ 467,016	\$ 467,016	\$ 478,153
510160 : INSURANCE	\$ 315,385	\$ 439,248	\$ 253,760	\$ 396,734	\$ 456,959	\$ 443,137	\$ 464,238
510170 : WORKMENS COMPENSATION	\$ 3,306	\$ 4,017	\$ 4,180	\$ 3,117	\$ 3,765	\$ 3,767	\$ 3,767
SubTotal : Benefits	\$ 821,292	\$ 1,073,090	\$ 607,466	\$ 1,049,740	\$ 1,120,232	\$ 1,106,412	\$ 1,143,241

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 5,659	\$ 4,792	\$ 74	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
520240 : DEPARTMENTAL SUPPLIES	\$ 10,412	\$ 6,776	\$ 3,858	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
520270 : COPY MACHINES & SUPPLIES	\$ 15,069	\$ 12,815	\$ 6,843	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
520410 : UNIFORMS & CLOTHING	\$ -	\$ 242	\$ 109	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
540211 : MISC GRANTS	\$ -	\$ 1,103	\$ -	\$ -			
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 6,542	\$ 16,293	\$ 9,121	\$ 16,779	\$ 43,179	\$ 43,179	\$ 43,179
540290 : TRAVEL	\$ 19,653	\$ 16,786	\$ 25,633	\$ 50,450	\$ 60,650	\$ 60,650	\$ 60,650
540695 : CONTRACTED SERVICES	\$ 173,600	\$ 9,281	\$ -	\$ 30,200	\$ 30,000	\$ 30,000	\$ 30,000
570740 : ENTERTAINING CITY GUESTS	\$ 1,814	\$ 684	\$ 48	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
570750 : ECONOMIC DEVELOPMENT	\$ 14,839	\$ 20,041	\$ 11,035	\$ 50,000	\$ 140,000	\$ 140,000	\$ 140,000
570790 : OTHER OPERATING EXPENSE	\$ 19,172	\$ 45,373	\$ 41,088	\$ 88,200	\$ 125,500	\$ 125,500	\$ 125,500
570840 : OTHER COMMUNITY PROMOTIONS	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
SubTotal : Operating Expenses	\$ 266,760	\$ 134,186	\$ 97,809	\$ 279,629	\$ 463,329	\$ 463,329	\$ 463,329
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 37,992	\$ -	\$ 91,956	\$ 80,000			
SubTotal : Capital Outlay	\$ 37,992	\$ -	\$ 91,956	\$ 80,000	\$ -	\$ -	\$ -
SubTotal : 401 : EXECUTIVE	\$ 3,043,872	\$ 3,610,211	\$ 2,137,221	\$ 3,888,914	\$ 4,099,809	\$ 4,085,988	\$ 4,182,824

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-401-520230-00000-000 : PRINTING & OFFICE SUPPLY	5,000	5,000	5,000
PRINTING AND OFFICE SUPPLY	5,000	5,000	5,000
001-401-520240-00000-000 : DEPARTMENTAL SUPPLIES	10,000	10,000	10,000
DEPARTMENTAL SUPPLIES	10,000	10,000	10,000
001-401-520270-00000-000 : COPY MACHINES & SUPPLIES	18,000	18,000	18,000
COPY MACHINES & SUPPLIES	18,000	18,000	18,000
001-401-520410-00000-000 : UNIFORMS & CLOTHING	1,000	1,000	1,000
BRANDED SHIRTS FOR SENIOR SERVICES, HOMELESS COORDINATOR, SCHOOL LIAISON	1,000	1,000	1,000
001-401-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	43,179	43,179	43,179
NORTH CHARLESTON ROTARY	2,100	2,100	2,100
SC EMERGENCY MANAGERS ASSOCIATION	100	100	100
ULI	2,700	2,700	2,700
SC ECONOMIC DEVELOPMENT ASSOCIATION	300	300	300
NAACP	100	100	100
GRANT PROFESSIONALS ASSOCIATION	1,000	1,000	1,000
US CONFERENCE OF MAYORS	10,999	10,999	10,999
AFRICAN AMERICAN CONFERENCE OF MAYORS	10,000	10,000	10,000
SUSTAINABILITY DIRECTORS NETWORK	700	700	700
LOWCOUNTRY LOCAL FIRST	15,000	15,000	15,000
INTERNATIONAL ASSOCIATION OF PUBLIC PARTICIPATION	180	180	180

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-401-540290-00000-000 : TRAVEL	60,650	60,650	60,650
NATIONAL LEAGUE OF CITIES CITY SUMMIT - \$3000			
INTERNATIONAL ASSOCIATION OF PUBLIC PARTICIPATION - \$3000 SCEDA ANNUAL CONFERENCE - \$1250	6,000	6,000	6,000
DC FLY-IN - \$1500			
CHAMBER METRO LEADERSHIP \$3500 X4 COMMUNICATIONS CONFERENCE - \$3100	16,750	16,750	16,750
VIDEO DOCUMENTATION TRAVEL - \$2500 MAYOR TRAVEL - \$5000	5,600	5,600	5,600
SPECIAL ASSISTANT TRAVEL - \$3000			
DEVELOPMENT ASSISTANT TO THE MAYOR - \$10000	18,000	18,000	18,000
DIRECTOR OF EVENT & VENUE OPERATIONS TRAVEL - \$3500	3,500	3,500	3,500
GRANT WORKSHOPS - \$3800	3,800	3,800	3,800
CHILDREN & FAMILY SERVICES WORKSHOPS - \$2000			
BREMEN PARTNER CITIES INITIATIVE - \$7000	7,000	7,000	7,000
001-401-540695-00000-000 : CONTRACTED SERVICES	30,000	30,000	30,000
CONTRACTED SERVICES	24,000	24,000	24,000
COSTAR	6,000	6,000	6,000
001-401-570740-00000-000 : ENTERTAINING CITY GUESTS	10,000	10,000	10,000
ENTERTAINING CITY GUESTS	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-401-570750-00000-000 : ECONOMIC DEVELOPMENT	140,000	140,000	140,000
ECONOMIC DEVELOPMENT	50,000	50,000	50,000
CHARLESTON METRO CHAMBER OF COMMERCE (MOVED FROM 860)	25,000	25,000	25,000
CHARLESTON REGIONAL DEVELOPMENT ALLIANCE (MOVED FROM 860)	25,000	25,000	25,000
CHARLESTON METRO CHAMBER - ACCEL CHARLESTON (MOVED FROM 860)	25,000	25,000	25,000
CHARLESTON METRO CHAMBER - ATTAINABLE HOUSING (MOVED FROM 860)	15,000	15,000	15,000
001-401-570790-00000-000 : OTHER OPERATING EXPENSE	125,500	125,500	125,500
MISC OTHER OPERATING	50,000	50,000	50,000
HOUSING PROGRAM	50,000	50,000	50,000
JUST BEE CONTRACT	2,000	2,000	2,000
MCKINNEY VENTO DAY	1,000	1,000	1,000
STUDENT INTERNATIONAL DAY	500	500	500
YOUTH COURT	1,500	1,500	1,500
WOMEN'S HISTORY MONTH	500	500	500
BREMEN CITIES PARTNERSHIP	20,000	20,000	20,000
001-401-570840-00000-000 : OTHER COMMUNITY PROMOTIONS	20,000	20,000	20,000
MISC COMMUNITY PROMOTIONS (MOVED FROM 860)	20,000	20,000	20,000

FACILITIES DEPARTMENT

DEPARTMENT NARRATIVE

The Facilities Department, under the supervision of its Director of Facilities, is responsible for the physical operation of the City Hall complex and various other buildings throughout the City. This Department manages the day-to-day operations of the phones, electrical, water and sewer services for the City and ensures that City buildings are kept in a clean and orderly manner.

Further duties include the ability to coordinate renovations and improvements to City buildings in compliance with the Americans with Disabilities Act.

DEPARTMENT OBJECTIVES

1. Provide reasonable control and management for the City utilities.
2. Negotiate cost effective rates maximizing energy dollars.
3. Provide custodial services and grounds upkeep to City Hall and various other buildings.
4. Manage key and alarm system.
5. Maintain City Hall and various other buildings throughout the City in a clean and orderly fashion.

Facilities

Department Personnel

Total	21
Title	Funded
BLDG & MAINT ASST SUPERINTEND	1
BLDG AND MAINT SUPERINTENDENT	1
FACILITY MAINTENANCE TECHNICIAN I	2
CUSTODIAN	1
DIRECTOR OF FACILITIES	1
ELECTRICIAN	3
ADMINISTRATIVE ASSISTANT	1
FACILITY MAINTENANCE TECHNICIAN II	5
FACILITY MAINTENANCE TECHNICIAN, SENIOR	2
FACILITIES PROJECT MANAGER	1
TRAFFIC SIGNALS TECHNICIAN	2
SYSTEMS TECHNICIAN	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
402 : FACILITIES DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 928,067	\$ 1,056,125	\$ 602,647	\$ 1,307,806	\$ 1,300,019	\$ 1,321,376	\$ 1,321,376
510120 : OVERTIME	\$ 7,255	\$ 6,240	\$ 2,761	\$ 11,026	\$ 10,905	\$ 11,085	\$ 11,085
SubTotal : Salaries & Wages	\$ 935,322	\$ 1,062,365	\$ 605,408	\$ 1,318,832	\$ 1,310,924	\$ 1,332,461	\$ 1,332,461
Benefits							
510140 : FICA TAXES	\$ 68,362	\$ 78,320	\$ 44,525	\$ 100,891	\$ 100,286	\$ 101,933	\$ 101,933
510150 : RETIREMENT	\$ 173,506	\$ 193,610	\$ 112,364	\$ 244,775	\$ 243,308	\$ 247,305	\$ 247,305
510160 : INSURANCE	\$ 288,870	\$ 302,930	\$ 197,782	\$ 415,627	\$ 478,719	\$ 443,137	\$ 443,137
510170 : WORKMENS COMPENSATION	\$ 60,303	\$ 29,909	\$ 26,276	\$ 66,264	\$ 57,484	\$ 57,508	\$ 57,508
SubTotal : Benefits	\$ 591,041	\$ 604,769	\$ 380,947	\$ 827,557	\$ 879,796	\$ 849,882	\$ 849,882

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 605	\$ 2,166	\$ 701	\$ 1,800	\$ 3,200	\$ 3,200	\$ 3,200
520240 : DEPARTMENTAL SUPPLIES	\$ 52,186	\$ 101,655	\$ 61,535	\$ 114,231	\$ 148,245	\$ 148,245	\$ 148,245
520410 : UNIFORMS & CLOTHING	\$ 6,157	\$ 10,047	\$ 1,762	\$ 12,385	\$ 14,330	\$ 14,330	\$ 14,330
520490 : MEDICAL & LAB SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
530230 : REPAIRS-BUILDING	\$ 402,386	\$ 464,063	\$ 256,023	\$ 463,000	\$ 575,000	\$ 575,000	\$ 575,000
530233 : ROOF REPAIRS	\$ 5,715	\$ 13,296	\$ 1,775	\$ 66,650	\$ 67,000	\$ 67,000	\$ 67,000
530260 : GROUNDS MAINTENANCE	\$ 4,888	\$ -	\$ -	\$ -			
530320 : STREET LIGHT MAINT.	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000
540190 : ELECTRICITY	\$ 1,617,899	\$ 1,596,909	\$ 685,200	\$ 1,703,200	\$ 1,934,200	\$ 1,934,200	\$ 1,934,200
540210 : TELEPHONE	\$ 927,985	\$ 1,134,592	\$ 450,809	\$ 955,125	\$ 872,234	\$ 872,234	\$ 872,234
540220 : WATER AND SEWER	\$ 341,631	\$ 373,565	\$ 190,985	\$ 426,688	\$ 466,018	\$ 466,018	\$ 466,018
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 1,703	\$ 1,904	\$ 55	\$ 26,000	\$ 29,700	\$ 29,700	\$ 29,700
540250 : POSTAGE	\$ 36,814	\$ 53,143	\$ 22,335	\$ 63,000	\$ 70,000	\$ 70,000	\$ 70,000
540290 : TRAVEL	\$ 1,035	\$ 161	\$ 2,722	\$ 600	\$ 17,500	\$ 17,500	\$ 17,500
540540 : STREET LIGHTS	\$ 1,736,626	\$ 2,100,150	\$ 1,127,733	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
540670 : PROF SERVICES-CLEANING	\$ 250,848	\$ 269,359	\$ 129,223	\$ 268,920	\$ 298,200	\$ 300,045	\$ 300,045
550210 : MAINT & SERVICE CONTRACT	\$ 378,166	\$ 377,581	\$ 289,509	\$ 419,517	\$ 438,715	\$ 438,715	\$ 438,715
550630 : RENTED-LEASED EQUIPMENT	\$ 15,394	\$ 6,063	\$ 11,716	\$ 21,500	\$ 22,500	\$ 22,500	\$ 22,500
570790 : OTHER OPERATING EXPENSE	\$ 53,162	\$ 12,658	\$ 7,700	\$ 14,750	\$ 20,000	\$ 20,000	\$ 20,000
SubTotal : Operating Expenses	\$ 5,833,200	\$ 6,517,312	\$ 3,239,783	\$ 6,308,366	\$ 6,797,842	\$ 6,799,687	\$ 6,799,687
Capital Outlay							
590820: OFFICE FURNITURE	\$ -	\$ -	\$ -	\$ 28,050			
590840 : AUTOMOTIVE EQUIPMENT	\$ 44,998	\$ 50,868	\$ 153,161	\$ 155,000	\$ 100,000	\$ 60,000	\$ 60,000
590850 : MACHINES & EQUIPMENT	\$ 52,416	\$ 59,751	\$ 16,947	\$ 39,000	\$ 225,000	\$ 35,000	\$ 35,000
SubTotal : Capital Outlay	\$ 97,414	\$ 110,619	\$ 170,108	\$ 222,050	\$ 325,000	\$ 95,000	\$ 95,000
SubTotal : 402 : FACILITIES DEPARTMENT	\$ 7,456,977	\$ 8,295,065	\$ 4,396,246	\$ 8,676,805	\$ 9,313,562	\$ 9,077,030	\$ 9,077,030

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-402-520230-00000-000 : PRINTING & OFFICE SUPPLY	3,200	3,200	3,200
OFFICE SUPPLIES, COPY PAPER, ETC.	1,600	1,600	1,600
COPY MACHINE	1,600	1,600	1,600
001-402-520240-00000-000 : DEPARTMENTAL SUPPLIES	148,245	148,245	148,245
CLEANING SUPPLIES AND PAPER PRODUCTS FOR CITY HALL AND POLICE SUBSTATIONS.	43,500	43,500	43,500
WATER FILTERS FOR 23 ICE MACHINES	10,500	10,500	10,500
URINAL CARTRIDGES AT CITY HALL	6,048	6,048	6,048
TOOLS/TRUCK SUPPLIES	15,200	15,200	15,200
HVAC FILTERS	30,000	30,000	30,000
FLAGS (CITY HALL & TRANSIT)	7,997	7,997	7,997
REPLACEMENT LAMPS AND BALLASTS	35,000	35,000	35,000
001-402-520410-00000-000 : UNIFORMS & CLOTHING	14,330	14,330	14,330
PANTS AND SHIRTS	8,580	8,580	8,580
STEEL TOE SHOES	2,000	2,000	2,000
JACKETS	3,750	3,750	3,750
001-402-520490-00000-000 : MEDICAL & LAB SUPPLIES	1,000	1,000	1,000
MEDICAL LAB SUPPLIES	1,000	1,000	1,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-402-530230-00000-000 : REPAIRS-BUILDING	575,000	575,000	575,000
GENERAL REPAIRS AND MAINTENANCE TO CITY OWNED FACILITIES	450,000	450,000	450,000
REPLACE WORN CARPETS AS NEEDED	40,000	40,000	40,000
DOOR LOCK HARDWARE CONVERSION	25,000	25,000	25,000
REPLACE 1 ICE MACHINE PER YEAR	5,000	5,000	5,000
PAINTING	25,000	25,000	25,000
REPLACEMENT OF LIGHTING FIXTURES	30,000	30,000	30,000
001-402-530233-00000-000 : ROOF REPAIRS	67,000	67,000	67,000
ROOF INSPECTION AND ONGOING REPAIRS TO ROOF SYSTEM AT CITY HALL	2,000	2,000	2,000
ROOF REPLACEMENT AT CITY FACILITIES	65,000	65,000	65,000
001-402-530320-00000-000 : STREET LIGHT MAINT.	70,000	70,000	70,000
TRAFFIC SIGNAL MAINTENANCE	70,000	70,000	70,000
001-402-540190-00000-000 : ELECTRICITY	1,934,200	1,934,200	1,934,200
ELECTRIC SERVICE AT ALL CITY OWNED FACILITIES TO INCLUDE SENIOR CENTERS, FIRE STATIONS, COMMUNITY CENTERS AND GYM.			
BASED ON CURRENT USAGE	1,877,200	1,877,200	1,877,200
NEW EVIDENCE BUILDING	12,000	12,000	12,000
NEW WELLNESS CENTER	30,000	30,000	30,000
WYE LANE	9,000	9,000	9,000
GETHSEMANI CC AND POOL WITH CURRENT AMOUNTS DEDUCTED	6,000	6,000	6,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-402-540210-00000-000 : TELEPHONE	872,234	872,234	872,234
CELLULAR PHONES AND TABLETS	206,474	206,474	206,474
COMPUTERS CELLULAR SERVICE	115,000	115,000	115,000
CABLE INTERNET/ PHONES/TV	254,760	254,760	254,760
AT&T SERVICES	246,000	246,000	246,000
NEW CELLULAR EQUIPMENT AND ADDITIONAL REQUESTED SERVICES FOR ADDITIONAL STAFF	50,000	50,000	50,000
001-402-540220-00000-000 : WATER AND SEWER	466,018	466,018	466,018
WATER AND SEWER FOR ALL CITY FACILITIES TO INCLUDE IRRIGATION AT VARIOUS LOCATIONS, INSPECTION AND REPAIR OF BACKFLOW PREVENTERS FREEZE COVERS, METER IMPACT FEES AND NEW FACILITIES	437,018	437,018	437,018
BACK FLOW INSPECTIONS	12,000	12,000	12,000
BACK FLOW REPAIRS	17,000	17,000	17,000
001-402-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	29,700	29,700	29,700
WORK ZONE CERTIFICATIONS	1,200	1,200	1,200
SIGNAL CERTIFICATIONS	2,200	2,200	2,200
ARCGIS INDOORS	12,000	12,000	12,000
SIMPLE K KEY SYSTEM PROGRAM	11,000	11,000	11,000
MECHANICAL CONFERENCE, ELECTRICAL CONFERENCE, COASTAL CODE CONFERENCE	800	800	800
PROJECT MANAGER CERTIFICATIONS	2,500	2,500	2,500
001-402-540250-00000-000 : POSTAGE	70,000	70,000	70,000
POSTAGE FOR MAIL AT CITY HALL FOR ALL DEPARTMENTS	60,000	60,000	60,000
POSTAGE METER LEASE	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-402-540290-00000-000 : TRAVEL	17,500	17,500	17,500
SIGNAL IN PERSON TRAINING	600	600	600
ELECTRICAL CONFERENCE. MECHANICAL CONFERENCE, COASTAL CODE CONFERENCE	3,100	3,100	3,100
TRAINING FOR TRADES	7,500	7,500	7,500
PROJECT MANAGER CERTIFICATION	2,000	2,000	2,000
FACILITY MANAGER PROFESSIONAL CERTIFICATION 2 PEOPLE	4,300	4,300	4,300
001-402-540540-00000-000 : STREET LIGHTS	1,750,000	1,750,000	1,750,000
CITY STREET LIGHTING ACCOUNTS TO INCLUDE NEW STREET LIGHTS	1,750,000	1,750,000	1,750,000
001-402-540670-00000-000 : PROF SERVICES-CLEANING	298,200	300,045	300,045
CONTRACT CLEANING SERVICE FOR CITY HALL SERVICES. 4 PEOPLE 40 HOURS PER WEEK @ \$25.00 PER HOUR. CLEANING FOR:	224,260	226,105	226,105
NORTH SUBSTATION 1 PERSON 12 HOURS PER WEEK @ \$24.00 PER HOUR			
TRAFFIC OFFICE 1 PERSON 9 HOURS A WEEK @ \$24.00 PER HOUR			
SOUTH SUBSTATION 1 PERSON 9 HOURS PER WEEK @ \$24.00 PER HOUR	37,440	37,440	37,440
STRIP AND WAX TRAFFIC OFFICE AND HOLDING FACILITY	12,000	12,000	12,000
AMBASSADOR WINDOW CLEANING - CLEAN INSIDE AND OUTSIDE WINDOWS AT CITY HALL AND PW	18,000	18,000	18,000
CARPET CLEANING	6,500	6,500	6,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-402-550210-00000-000 : MAINT & SERVICE CONTRACT	438,715	438,715	438,715
AT&T MAINTENANCE AGREEMENT FOR CITY HALL, PARK CIRCLE, FIRE MUSEUM, SUBSTATIONS	30,000	30,000	30,000
FIRE ALARM INSPECTIONS	3,500	3,500	3,500
ANNUAL REQUIRED FIRE INSPECTIONS FOR RIVERFRONT BUILDINGS			
ANNUAL REQUIRED FIRE INSPECTIONS FOR CITY HALL			
ANNUAL REQUIRED FIRE INSPECTIONS FOR PUBLIC WORKS			
(SPRINKLERS, EXTINGUISHERS, HOODS, ALARMS)	17,100	17,100	17,100
MONTHLY MAINTENANCE, INSPECTIONS AND PERMITS FOR CITY OPERATOR ELEVATORS			
(FIRE DEPARTMENT, PW, CITY HALL, RIVERFRONT)	22,000	22,000	22,000
ALARM SYSTEM MONITORING AT CITY FACILITIES	35,000	35,000	35,000
ELEVATOR INSPECTIONS	3,750	3,750	3,750
TRIDENT WASTE - CITY HALL DUMPSTER	5,400	5,400	5,400
HVAC SYSTEM SERVICE AND MAINTENANCE	82,000	82,000	82,000
TERMITE BONDS - CITY HALL, SOUTH SUBSTATION, RIVERFRONT	3,495	3,495	3,495
CITY HALL, PW, GENERATOR AND TRANSFER SWITCH INSPECTION AND MAINTENANCE	7,400	7,400	7,400
QUARTERLY PEST CONTROL FOR CITY HALL, SUBSTATIONS, AND PUBLIC WORKS.	20,720	20,720	20,720
CONVERGENT -ACCESS CONTROL AND CAMERA SYSTEM SERVICE AND MAINTENANCE	26,000	26,000	26,000
HVAC UNIT REPLACEMENT THROUGHOUT THE CITY	85,000	85,000	85,000
GRINDER PUMP SERVICE (LIFT STATIONS)	5,100	5,100	5,100
FUEL ISLAND SERVICE CONTRACTS, INSPECTIONS, CLEANING	9,700	9,700	9,700
OVERHEAD DOOR MAINTENANCE PW, FIRE DEPARTMENT	31,000	31,000	31,000
AIR COMPRESSOR PM'S AQUATICS AND PW	13,000	13,000	13,000
CLOSED LOOP WATER TREATMENT HVAC FIRE MUSEUM, PW	5,400	5,400	5,400
RADIO REPEATER INSPECTIONS	2,550	2,550	2,550
ELEVATOR EMERGENCY PHONES	6,100	6,100	6,100
FUEL POLISHING	19,000	19,000	19,000
MONTHLY PRESSURE WASHING AT SOUTH POLICE STATION	5,500	5,500	5,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-402-550630-00000-000 : RENTED-LEASED EQUIPMENT	22,500	22,500	22,500
LIGHT TREES FOR CHRISTMAS FESTIVAL	5,500	5,500	5,500
LIGHT TREES FOR 4TH OF JULY	7,000	7,000	7,000
BASEBALL FIELD LIFT	7,500	7,500	7,500
MLK PARADE	2,500	2,500	2,500
001-402-570790-00000-000 : OTHER OPERATING EXPENSE	20,000	20,000	20,000
STAFF BREAKFAST AND MISC. EXPENSES	15,000	15,000	15,000
INGLESIDE MAINTENANCE COSTS	5,000	5,000	5,000
001-402-590840-00000-000 : AUTOMOTIVE EQUIPMENT	100,000	60,000	60,000
REPLACE 3/4 TON PICKUP TRUCK	60,000	60,000	60,000
PROJECT MANAGER CAR	40,000		
001-402-590850-00000-000 : MACHINES & EQUIPMENT	225,000	35,000	35,000
UPGRADE TO CITY CAMERAS	190,000		
PUBLIC WORKS IT SERVER HVAC REPLACEMENT	35,000	35,000	35,000

CITY COUNCIL

The City Council has the power and authority to make rules and pass ordinances respecting the security, general welfare, and convenience of the municipality and for the preservation of health, peace, order, and good government - all to be consistent with the laws of the State of South Carolina.

1. Exercises the corporate powers of the City, considers and enacts legislation and sets official City policy.
2. Holds public hearings on matters concerning zoning. Reviews and approves/disapproves all requests for zoning.
3. Approves franchises, enacts business license fees, levies taxes and adopts an annual budget.

MUNICIPAL CLERK

DEPARTMENT NARRATIVE

The office of Municipal Clerk, under the Supervision of the Municipal Clerk who is appointed by the Mayor and City Council, performs those duties mandated by State and local law serving the City Council and the general public.

DEPARTMENT OBJECTIVES

1. Exercises administrative direction and control over the City's records management program.
2. Performs all duties related to City Council including agenda preparation, correspondence and meeting notifications.
3. Maintains custody of official records, books, contracts and other documents and attests to the validity of public records and official municipal enactment.
4. Coordinates all activities involving elections.
5. Serves as liaison with the news media, public, and various City departments providing information and services relative to Council's actions and public records/information.

City Council Department Personnel

Total		11
Title		Funded
COUNCIL MEMBER		10
MUNICIPAL CLERK		1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
410 : CITY COUNCIL							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 293,705	\$ 305,361	\$ 171,976	\$ 321,383	\$ 325,345	\$ 325,345	\$ 325,345
SubTotal : Salaries & Wages	\$ 293,705	\$ 305,361	\$ 171,976	\$ 321,383	\$ 325,345	\$ 325,345	\$ 325,345
Benefits							
510140 : FICA TAXES	\$ 20,162	\$ 20,848	\$ 11,668	\$ 24,586	\$ 24,889	\$ 24,889	\$ 24,889
510150 : RETIREMENT	\$ 54,512	\$ 56,540	\$ 32,265	\$ 59,649	\$ 60,384	\$ 60,384	\$ 60,384
510160 : INSURANCE	\$ 189,023	\$ 220,908	\$ 131,411	\$ 207,813	\$ 239,359	\$ 232,119	\$ 232,119
510170 : WORKMENS COMPENSATION	\$ 609	\$ 511	\$ 536	\$ 429	\$ 501	\$ 501	\$ 501
SubTotal : Benefits	\$ 264,306	\$ 298,807	\$ 175,880	\$ 292,477	\$ 325,134	\$ 317,894	\$ 317,894
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 635	\$ 1,718	\$ 202	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
520240 : DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ 146	\$ -			
520270 : COPY MACHINES & SUPPLIES	\$ 2,639	\$ 3,025	\$ 1,785	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 23	\$ -	\$ 125	\$ 500	\$ 500	\$ 500	\$ 500
540260 : MUNICIPAL ASSOC SC DUES	\$ 14,376	\$ 15,164	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
540270 : NATL LEAGUE CITIES DUES	\$ 9,988	\$ 11,000	\$ 10,597	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
540290 : TRAVEL	\$ 66,865	\$ 33,539	\$ 17,371	\$ 60,000	\$ 60,000	\$ -	\$ -
540695 : CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
550520 : CODE CODIFICATION	\$ 3,476	\$ 5,933	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
570790 : OTHER OPERATING EXPENSE	\$ 6,324	\$ 5,421	\$ 2,028	\$ 20,850	\$ 20,850	\$ 20,850	\$ 20,850
570841 : COUNCIL DIRECTED FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
SubTotal : Operating Expenses	\$ 104,326	\$ 75,800	\$ 32,254	\$ 124,350	\$ 124,350	\$ 164,350	\$ 164,350
SubTotal : 410 : CITY COUNCIL	\$ 662,337	\$ 679,968	\$ 380,110	\$ 738,210	\$ 774,829	\$ 807,589	\$ 807,589

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-410-520230-00000-000 : PRINTING & OFFICE SUPPLY	3,000	3,000	3,000
PRINTING AND OFFICE SUPPLIES	3,000	3,000	3,000
001-410-520270-00000-000 : COPY MACHINES & SUPPLIES	5,000	5,000	5,000
COPY MACHINE RENTAL AND SUPPLIES	5,000	5,000	5,000
001-410-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	500	500	500
MEMBERSHIP DUES	500	500	500
001-410-540260-00000-000 : MUNICIPAL ASSOC SC DUES	16,000	16,000	16,000
MASC DUES	16,000	16,000	16,000
001-410-540270-00000-000 : NATL LEAGUE CITIES DUES	12,000	12,000	12,000
NATIONAL LEAGUE OF CITIES DUES - INCREASED DUES INCREASE IN DUES	12,000	12,000	12,000
001-410-540290-00000-000 : TRAVEL	60,000	0	0
COUNCIL MEMBER TRAVEL			
NLC / MASC	56,500		
MUNICIPAL CLERK INST	3,500		

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-410-540695-00000-000 : CONTRACTED SERVICES	1,000	1,000	1,000
RECORDS DESTRUCTION	1,000	1,000	1,000
001-410-550520-00000-000 : CODE CODIFICATION	6,000	6,000	6,000
QUARTERLY UPDATE CODE CODIFICATION	6,000	6,000	6,000
001-410-570790-00000-000 : OTHER OPERATING EXPENSE	20,850	20,850	20,850
OTHER OPERATING EXPENSE	1,475	1,475	20,850
MLK BREAKFAST - ROYAL BAPTIST CHURCH			
JANUARY - TABLE	1,500	1,500	
MLK BREAKFAST - CHARLESTON LEADERSHIP BREAKFAST DOWNTOWN			
JANUARY - TABLE	1,300	1,300	
LOWCOUNTRY FOOD BANK CHEF'S FEAST			
FEBRUARY	2,000	2,000	
NAACP FREEDOM FUND BANQUET			
OCTOBER - TABLE	1,300	1,300	
SC COALITION FOR VOTER PARTICIPATION			
SEPTEMBER	750	750	
OTHER	10,025	10,025	
CHARLESTON PRAYER BREAKFAST - TABLE	2,500	2,500	

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-410-570841-00000-000 : COUNCIL DIRECTED TRAVEL AND COMMUNITY RELATIONS	0	100,000	100,000
\$10,000 PER DISTRICT FOR TRAVEL AND COUNCIL FUNDS		100,000	100,000

FINANCE DEPARTMENT

DEPARTMENT NARRATIVE

The Finance Department, under the supervision of the Director of Finance, is responsible for all activities of the Finance Department which include financial planning and budgeting, recording, disbursing, auditing, administration and collection of business license fees, and general control of City funds in accordance with the provisions of City ordinances and State and Federal regulations.

DEPARTMENT OBJECTIVES

1. The Director administers the City's financial affairs under the authority delegated by the Mayor and City Council; provides direction, control and coordination to the activities within the Department; and makes recommendations to management concerning the City's fiscal policies and procedures.
2. To administer the City's Business License Tax by implementing necessary audit and collection procedures (coordinated with Charleston County, effective January 1997), interpreting ordinance regulations and maintaining proper accounting records.
3. To review all claims to insure purchase authority, receipt of goods or services, correct billing and payment of all due accounts.
4. To maintain control over accounting system through use of weekly detail and financial statements, and for preparation of adjusting entries to record receipts and disbursements of the various City activities and to input this data into the budgetary and financial system in accordance with City, State and Federal regulations.
5. The Finance Department is responsible for the production of the Comprehensive Annual Financial Report and the Annual Budget.

Finance

Department Personnel

Total	14
Title	Funded
ACCOUNTANT	5
ACCOUNTING MANAGER	2
FISCAL SUPPORT SPECIALIST, SENIOR	1
BUSINESS LICENSE COORDINATOR	1
DIRECTOR OF FINANCE	1
DEPUTY DIRECTOR OF FINANCE	1
FISCAL SUPPORT SPECIALIST/BUSINESS LICENSE CLERK	3

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
415 : FINANCE DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 745,096	\$ 819,205	\$ 468,935	\$ 867,764	\$ 953,784	\$ 1,045,757	\$ 1,045,757
510120 : OVERTIME	\$ -	\$ 1,141	\$ 920	\$ -			
SubTotal : Salaries & Wages	\$ 745,096	\$ 820,346	\$ 469,855	\$ 867,764	\$ 953,784	\$ 1,045,757	\$ 1,045,757
Benefits							
510140 : FICA TAXES	\$ 54,062	\$ 59,544	\$ 33,963	\$ 66,384	\$ 72,964	\$ 80,000	\$ 80,000
510150 : RETIREMENT	\$ 138,126	\$ 150,003	\$ 87,148	\$ 161,057	\$ 177,022	\$ 194,092	\$ 194,092
510160 : INSURANCE	\$ 207,893	\$ 263,598	\$ 164,006	\$ 226,705	\$ 282,879	\$ 295,424	\$ 295,424
510170 : WORKMENS COMPENSATION	\$ 1,726	\$ 1,373	\$ 1,465	\$ 1,504	\$ 1,587	\$ 1,588	\$ 1,588
SubTotal : Benefits	\$ 401,807	\$ 474,518	\$ 286,582	\$ 455,650	\$ 534,453	\$ 571,105	\$ 571,105
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 5,651	\$ 4,657	\$ 2,686	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
520240 : DEPARTMENTAL SUPPLIES	\$ 3,045	\$ 3,439	\$ 240	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
520270 : COPY MACHINES & SUPPLIES	\$ 5,974	\$ 5,763	\$ 3,595	\$ 6,700	\$ 6,875	\$ 5,125	\$ 5,125
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 2,912	\$ 2,248	\$ 2,765	\$ 4,300	\$ 38,150	\$ 38,150	\$ 38,150
540290 : TRAVEL	\$ 2,453	\$ 4,084	\$ 322	\$ 6,400	\$ 15,000	\$ 9,000	\$ 9,000
540650 : PROF SERVICES-CPA AUDIT	\$ 38,000	\$ 43,000	\$ 56,000	\$ 66,000	\$ 61,000	\$ 61,000	\$ 61,000
540695 : CONTRACTED SERVICES	\$ 83,200	\$ 84,600	\$ 88,920	\$ 88,920	\$ 30,000	\$ 30,000	\$ 30,000
550210 : MAINT & SERVICE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 758	\$ 758	\$ 758
570640 : EMPLOYEE TRAINING	\$ 3,876	\$ 1,695	\$ 175	\$ 2,475	\$ 7,200	\$ 4,200	\$ 4,200
570790 : OTHER OPERATING EXPENSE	\$ 3,053	\$ 1,497	\$ 225	\$ 3,900	\$ 9,500	\$ 9,500	\$ 9,500
SubTotal : Operating Expenses	\$ 148,164	\$ 150,983	\$ 154,928	\$ 190,195	\$ 179,983	\$ 169,233	\$ 169,233
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 415 : FINANCE DEPARTMENT	\$ 1,295,067	\$ 1,445,847	\$ 911,365	\$ 1,513,609	\$ 1,668,219	\$ 1,786,095	\$ 1,786,095

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-415-520230-00000-000 : PRINTING & OFFICE SUPPLY	7,000	7,000	7,000
PAYROLL CHECKS AND DIRECT DEPOSIT NOTICE	500	500	500
ACCOUNTS PAYABLE CHECK STOCK	1,000	1,000	1,000
W-2 FORMS	500	500	500
COST OF PRINTING AND SUPPLIES	800	800	800
CITY ENVELOPES	800	800	800
BUDGET WORKBOOKS BINDERS & TABS	900	900	900
MISCELLANEOUS OFFICE SUPPLIES	500	500	500
TONER FOR PRINTERS	2,000	2,000	2,000
001-415-520240-00000-000 : DEPARTMENTAL SUPPLIES	4,500	4,500	4,500
STORAGE BOXES, OFFICE SUPPLIES, ETC...	4,500	4,500	4,500
001-415-520270-00000-000 : COPY MACHINES & SUPPLIES	6,875	5,125	5,125
ANNUAL COPY MACHINE LEASE	5,675	3,925	3,925
COPY PAPER, STAPLES, AND TONER	1,200	1,200	1,200
001-415-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	38,150	38,150	38,150
SC BUSINESS LICENSE OFFICIALS ASSOC CITY'S ANNUAL DUES	85	85	85
GOVERNMENT FINANCE OFFICERS ASSOC OF SC FOR FINANCE OFFICE	3,150	3,150	3,150
APPLICATION FEE COMPREHENSIVE ANNUAL FINANCE REPORT	1,000	1,000	1,000
GOVERNMENT FINANCE OFFICERS ASSOC ANNUAL FOR FINANCE OFFICE	950	950	950
MUNICIPAL ASSOCIATION OF SC ANNUAL DUES FOR FINANCE OFFICE	120	120	120
ANNUAL FEE AMERICAN EXPRESS CORPORATE DIR OF FINANCE	55	55	55
SCACPA ANNUAL DUES DIR OF FINANCE	1,150	1,150	1,150
CPA LICENSE RENEWAL DIR OF FINANCE	200	200	200
THE POST AND COURIER ANNUAL SUBSCRIPTION	240	240	240
DEBTBOOK (RENEWAL \$16,200, NEW MODULE 10,000+ 5000 SETUP FEE) - MOVED FROM 860	31,200	31,200	31,200

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-415-540290-00000-000 : TRAVEL	15,000	9,000	9,000
ALLOWANCE FOR CONFERENCES FOR REQUIRED CPE TO MAINTAIN CERTIFICATIONS			
MEALS, REGISTRATION, AND HOTEL AND OTHER TRAVEL FOR TRAINING AS NEEDED. 2020 TRAVEL & TRAINING BUDGET WAS \$21,000 COMBINED. IT WAS DEPLETED DUE TO OTHER NEEDS. THIS IS NEEDED FOR EMPLOYEE DEVELOPMENT.	15,000	9,000	9,000
001-415-540650-00000-000 : PROF SERVICES-CPA AUDIT	61,000	61,000	61,000
AUDIT CONTRACT FOR FYE 2026	45,000	45,000	45,000
ADDITIONAL FOR SINGLE AUDIT (FOR INCREASE IN THE NUMBER OF GRANTS FUNDS) - ESTIMATED TWO MAJOR FUNDS AT \$4000.00 EACH.	4,000	4,000	4,000
TO PROCURE ADDITIONAL AUDIT SERVICES TO PRODUCE SECTIONS OF THE ACFR. ESTIMATED \$10,000-\$12,000	12,000	12,000	12,000
001-415-540695-00000-000 : CONTRACTED SERVICES	30,000	30,000	30,000
CONTRACTED EMPLOYEE RENEWAL - ASSISTANCE DURING AUDIT & ACFR JULY 1-OCTOBER 31.	30,000	30,000	30,000
001-415-550210-00000-000 : MAINT & SERVICE CONTRACT	758	758	758
FINANCE FORMAX (YEARLY MAINTENANCE CONTRACT)	758	758	758
001-415-570640-00000-000 : EMPLOYEE TRAINING	7,200	4,200	4,200
MISC ONLINE AND LOCAL TRAINING	6,000	3,000	3,000
REIMBURSEMENT FOR CPFO CERTIFICATION UPON COMPLETION	1,200	1,200	1,200

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-415-570790-00000-000 : OTHER OPERATING EXPENSE	9,500	9,500	9,500
MISCELLANEOUS EXPENSES	4,500	4,500	4,500
NEW CHECK PRINTER & SUPPLIES	5,000	5,000	5,000

PROCUREMENT DEPARTMENT

DEPARTMENT NARRATIVE

The Procurement Department, under the supervision of the Procurement Agent, is responsible for establishing and administering purchasing policies; negotiating and recommending contracts; and analyzing prices paid for materials, equipment and services in accordance with City, State and Federal policies.

DEPARTMENT OBJECTIVES

1. To procure for the City the highest quality in supplies and contractual services at the least expense possible.
2. To determine the most efficient and economical means of securing an item or service without sacrificing the desirable control and principle of sound purchasing.
3. To assist in developing standardized specifications for use by all departments.
4. Encourage competition and endeavor to obtain as full and open competition as possible on all purchases.
5. Exercise control over excess, obsolete and/or junk material.
6. To comply with all local, State and Federal laws in conducting purchasing functions.

Procurement Department Personnel

Total	9
Title	Funded
BUYER	4
DEPUTY DIRECTOR OF PROCUREMENT	1
DIRECTOR OF PROCUREMENT	1
CONTRACTS MANAGER	1
SMALL BUSINESS ENTERPRISE MANAGER	1
ADMINISTRATIVE ASSISTANT	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
416 : PURCHASING DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 347,554	\$ 489,079	\$ 333,191	\$ 600,475	\$ 673,357	\$ 679,890	\$ 679,890
510120 : OVERTIME	\$ -	\$ 732	\$ -	\$ -			
SubTotal : Salaries & Wages	\$ 347,554	\$ 489,811	\$ 333,191	\$ 600,475	\$ 673,357	\$ 679,890	\$ 679,890
Benefits							
510140 : FICA TAXES	\$ 25,251	\$ 35,905	\$ 24,488	\$ 45,936	\$ 51,512	\$ 52,012	\$ 52,012
510150 : RETIREMENT	\$ 64,335	\$ 89,796	\$ 61,840	\$ 111,448	\$ 124,975	\$ 126,187	\$ 126,187
510160 : INSURANCE	\$ 81,021	\$ 119,670	\$ 80,867	\$ 151,137	\$ 195,839	\$ 189,916	\$ 189,916
510170 : WORKMENS COMPENSATION	\$ 791	\$ 814	\$ 1,039	\$ 596	\$ 738	\$ 738	\$ 738
SubTotal : Benefits	\$ 171,398	\$ 246,185	\$ 168,234	\$ 309,117	\$ 373,065	\$ 368,853	\$ 368,853
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 1,256	\$ 561	\$ 419	\$ 4,100	\$ 6,200	\$ 6,200	\$ 6,200
520240 : DEPARTMENTAL SUPPLIES	\$ 2,552	\$ 5,549	\$ 5,133	\$ 4,200	\$ 6,200	\$ 6,200	\$ 6,200
520270 : COPY MACHINES & SUPPLIES	\$ 3,205	\$ 18,126	\$ 11,688	\$ 20,538	\$ 26,932	\$ 19,508	\$ 19,508
520510 : OFFICE SUPPLY INVENTORY	\$ 1,966	\$ -	\$ 4,871	\$ -			
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 1,219	\$ 1,085	\$ 1,406	\$ 2,649	\$ 5,970	\$ 5,970	\$ 5,970
540290 : TRAVEL	\$ 1,776	\$ 9,252	\$ 8,181	\$ 10,775	\$ 11,215	\$ 11,215	\$ 11,215
540610 : ADVERTISING	\$ 6,131	\$ 7,313	\$ 3,725	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
540695 : CONTRACTED SERVICES	\$ -	\$ 11,201	\$ 20,278	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500
550210 : MAINT & SERVICE CONTRACT	\$ 2,026,873	\$ 2,284,941	\$ 1,368,865	\$ 2,597,648	\$ 2,976,885	\$ 2,696,821	\$ 2,696,821
570640 : EMPLOYEE TRAINING	\$ 480	\$ 465	\$ 2,940	\$ 5,760	\$ 31,509	\$ 18,000	\$ 18,000
570790 : OTHER OPERATING EXPENSE	\$ 695	\$ 675	\$ 9,409	\$ 5,000	\$ 6,200	\$ 6,200	\$ 6,200
SubTotal : Operating Expenses	\$ 2,046,153	\$ 2,339,168	\$ 1,436,915	\$ 2,705,170	\$ 3,127,611	\$ 2,826,614	\$ 2,826,614
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 38,511	\$ 80,839	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
SubTotal : Capital Outlay	\$ 38,511	\$ 80,839	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
SubTotal : 416 : PURCHASING DEPARTMENT	\$ 2,603,616	\$ 3,156,003	\$ 1,938,340	\$ 3,614,762	\$ 4,224,033	\$ 3,925,357	\$ 3,925,357

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-416-520230-00000-000 : PRINTING & OFFICE SUPPLY	6,200	6,200	6,200
PROCUREMENT - GENERAL OFFICE SUPPLIES, BINDERS, PAPER, WHITEBOARD, WALL CALENDAR, MARKERS, PENS, HANGING FILE FOLDERS, MISC DESK ITEMS	4,200	4,200	4,200
SBE - GENERAL OFFICE SUPPLIES, BINDERS, PAPER, PENS, STICKY NOTES, MARKERS, HIGHLIGHTERS, FILE FOLDERS, HANGING FILE FOLDERS, MISC DESK ORG. ITEMS	2,000	2,000	2,000
001-416-520240-00000-000 : DEPARTMENTAL SUPPLIES	6,200	6,200	6,200
PROCUREMENT - BOOTS, REFLECTIVE SAFETY VEST, BUCKET, PICKER, TRASH BAGS, SHREDDER BAGS, SHREDDER OIL, DESK CHAIR, RAIN JACKETS, SHIRTS, BUSINESS CARDS, LETTERHEAD, ETC.	4,200	4,200	4,200
SBE - CITY CELL PHONE, CITY IPAD OR LAPTOP, RAIN JACKETS, SHIRTS, BUSINESS CARDS, LETTERHEAD, ETC.	2,000	2,000	2,000
001-416-520270-00000-000 : COPY MACHINES & SUPPLIES	26,932	19,508	19,508
PROCUREMENT - COPY MACHINE LEASE AND SUPPLIES	10,424	3,000	3,000
PROCUREMENT SHREDDER, FINANCE SHREDDER, COURT SHREDDER, LEGAL SHREDDER, EXECUTIVE SHREDDER, EXECUTIVE ADMIN SHREDDER, HR SHREDDER (07 EA SHREDDER LEASE + MAINTENANCE AGREEMENT)	13,838	13,838	13,838
SBE - COPY MACHINE LEASE AND SUPPLIES	2,670	2,670	2,670
001-416-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	5,970	5,970	5,970
PROCUREMENT - MEMBERSHIP DUES FOR SC ASSOCIATION OF GOVERNMENTAL PURCHASING OFFICIALS (SCAGPO) FOR 7 MEMBERS (DIRECTOR, DEPUTY DIRECTOR, BUYER X4, CONTRACTS ADMINISTRATOR)	420	420	420
PROCUREMENT - MEMBERSHIP DUES FOR THE INSTITUTE FOR PUBLIC PROCUREMENT (NIGP) FOR 7 MEMBERS (DIRECTOR, DEPUTY DIRECTOR, BUYER X4, CONTRACTS ADMINISTRATOR)	875	875	875
PROCUREMENT - ZOOM BUSINESS ACCOUNT	220	220	220
PROCUREMENT - QR CODE SUBSCRIPTION (PROCUREMENT QR CODE TO PROCUREMENT WEBSITE 1- YEAR)	300	300	300
PROCUREMENT - AMAZON BUSINESS ACCOUNT FOR CITY OF NORTH CHARLESTON	1,000	1,000	1,000
PROCUREMENT & SBE - CANVA BUSINESS ACCOUNT	400	400	400

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
PROCUREMENT - YOU TUBE TV SUBSCRIPTION FOR MEOC	300	300	300
PROCUREMENT - SCRIBE ACCOUNT	708	708	708
PROCUREMENT - DROPBOX ACCOUNT	217	217	217
SBE - NATIONAL FORUM FOR PUBLIC ADMINISTRATORS	300	300	300
SBE - NATIONAL ASSOCIATION OF MINORITY CONTRACTORS	250	250	250
SBE - NATIONAL LEAGUE OF CITIES	780	780	780
SBE - NFBPA	200	200	200
001-416-540290-00000-000 : TRAVEL	11,215	11,215	11,215
PROCUREMENT - ALLOWANCE FOR CONFERENCES FOR REQUIRED PROCUREMENT PERSONNEL TO MAINTAIN CERTIFICATIONS - MEALS, REGISTRATION, AND HOTEL	7,325	7,325	7,325
PROCUREMENT & SBE - CITY OF NORTH CHARLESTON, CITY OF CHARLESTON, CITY OF COLUMBIA, RICHLAND COUNTY, UNIVERSITY OF SOUTH CAROLINA, SC STATE UNIVERSITY AND SCAGPO SBE EXPOS	550	550	550
SBE - ALLOWANCE FOR CONFERENCES FOR REQUIRED PROCUREMENT PERSONNEL TO MAINTAIN CERTIFICATIONS - MEALS, REGISTRATION, AND HOTEL	3,340	3,340	3,340
001-416-540610-00000-000 : ADVERTISING	15,000	15,000	15,000
PROCUREMENT - ADVERTISING COST FOR ALL CITY ADS	15,000	15,000	15,000
001-416-540695-00000-000 : CONTRACTED SERVICES	41,500	41,500	41,500
SMALL BUSINESS DEVELOPMENT INITIATIVES	41,500	41,500	41,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-416-550210-00000-000 : MAINT & SERVICE CONTRACT	2,976,885	2,696,821	2,696,821
INTERSTATE I-526 AND ASSOCIATED INTERCHANGES GROUNDS MAINTENANCE	210,285	210,285	210,285
ASHLEY PHOSPHATE RD/I-26 INTERCHANGE, MAZYCK RD, NORTHSIDE DR, AND HWY 52 CONNECTOR GROUNDS MAINTENANCE	59,964	59,964	59,964
WESCOTT PARK GROUNDS MAINTENANCE	174,956	174,956	174,956
INGLESIDE BLVD, NORTHSIDE DR, WEBER BLVD, BLUE HOUSE RD, ZEPPLIN DR, AND COLONY NORTH ENTRANCE GROUNDS MAINTENANCE	251,152	251,152	251,152
INTERMODAL TRANSPORTATION CENTER GROUNDS MAINTENANCE	27,541	27,541	27,541
REMOUNT RD & AVIATION AVE INTERCHANGES AT I-26 GROUNDS MAINTENANCE	94,037	94,037	94,037
RIVERFRONT PARK, CHAPEL, QUARTERS F, QUARTERS J, CENTER ISLANDS, ADMIRALS HOUSE, OFFICERS HOUSING, BATTERY PARK & PEDESTRIAN BRIDGE GROUNDS MAINTENANCE	307,661	307,661	307,661
DORCHESTER RD GROUNDS MAINTENANCE	123,839	123,839	123,839
PALMETTO PKWY GROUNDS MAINTENANCE	98,940	98,940	98,940
CENTRE POINTE DR, TANGER OUTLET BLVD, EMMETT DAVIS AVE, AND FIRE MUSEUM GROUNDS MAINTENANCE	87,423	87,423	87,423
EAST MONTAGUE, O'HEAR AVE, EMPIRE AVE, AND GARCO PARK GROUNDS MAINTENANCE	109,953	109,953	109,953
EAST MONTAGUE HANGING BASKETS (FLOWERS AND PLANTS)	10,000	10,000	10,000
PATRIOT, BLVD WESCOTT BLVD, AND CLUB COURSE DR GROUNDS MAINTENANCE	143,870	143,870	143,870
HWY 52/78 INTERCHANGE GROUNDS MAINTENANCE	115,740	115,740	115,740
RIVERS AVE GROUNDS MAINTENANCE	97,284	97,284	97,284
NORTH CHARLESTON PUBLIC WORKS GROUNDS MAINTENANCE	83,794	83,794	83,794
NORTHWOODS STORMWATER RETAINAGE POND MAINTENANCE	10,708	10,708	10,708
ADALINE STORMWATER RETAINAGE POND MAINTENANCE	1,619	1,619	1,619
ATTAWAY STORMWATER RETAINAGE POND MAINTENANCE	3,609	3,609	3,609
PERSEPHONE MOULTRIE COMMUNITY CENTER (TEN MILE HILL) GROUNDS MAINTENANCE	12,352	12,352	12,352
NORTH CHARLESTON CITY HALL GROUNDS MAINTENANCE	35,000	35,000	35,000
RING ROAD GROUNDS MAINTENANCE	10,380	10,380	10,380

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
PARK CIRCLE GROUNDS MAINTENANCE	107,635	107,635	107,635
NORTH CHARLESTON SPORTS COMPLEX GROUNDS MAINTENANCE	97,850	97,850	97,850
MISC IRRIGATION REPAIRS	50,000	50,000	50,000
MISC TREE TRIMMING & PALM TREE BOOTING	40,000	40,000	40,000
NORTH CHARLESTON ATHLETIC CENTER GROUNDS MAINTENANCE	19,055	19,055	19,055
CARNER AVENUE SENIOR CENTER GROUNDS MAINTENANCE	62,000	62,000	62,000
OTRANTO ROAD SENIOR CENTER GROUNDS MAINTENANCE	22,400	22,400	22,400
DORCHESTER ROAD SENIOR CENTER GROUNDS MAINTENANCE	22,774	22,774	22,774
NORTH CHARLESTON AQUATIC CENTER GROUNDS MAINTENANCE	19,764		
WYE LANE COMMUNITY CENTER GROUNDS MAINTENANCE	25,000	25,000	25,000
GETHSEMANI COMMUNITY CENTER GROUNDS MAINTENANCE	50,000	50,000	50,000
CARNER AVENUE WELLNESS CENTER GROUNDS MAINTENANCE	50,000	50,000	50,000
NORTH CHARLESTON POLICE EVIDENCE BUILDING GROUNDS MAINTENANCE	30,000	30,000	30,000
RUSSEDALE/FERNDALE COMMUNITY CENTER AND POCKET PARKS GROUNDS MAINTENANCE	50,000	50,000	50,000
CITY WIDE FOLIAGE COLOR ENHANCEMENT	200,000		
SBE - SMALL BUSINESS DEVELOPMENT INITIATIVES	60,300		
001-416-570640-00000-000 : EMPLOYEE TRAINING	31,509	18,000	18,000
PROCUREMENT - MISC ONLINE AND LOCAL TRAINING	12,709	14,000	14,000
SBE - MISC ONLINE AND LOCAL TRAINING	18,800	4,000	4,000
001-416-570790-00000-000 : OTHER OPERATING EXPENSE	6,200	6,200	6,200
PROCUREMENT - MISC EXPENSES SUCH AS FLASH DRIVES, PRINTING PLANS AND SPECS FOR VENDORS	4,200	4,200	4,200
SBE - MARKETING MATERIALS, FLYERS, EVENT HOSTING, HOSTING TRAINING EVENTS, ETC	2,000	2,000	2,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-416-590840-00000-000 : AUTOMOTIVE EQUIPMENT	50,000	50,000	50,000
PROCUREMENT - GRAND HIGHLANDER - DEPUTY DIRECTOR	50,000	50,000	50,000

MIS DEPARTMENT

DEPARTMENT NARRATIVE

The Information Systems (IS) Department was established in 1991 to automate the functions of city personnel utilizing computer technology. It is the mission of the IS Department to provide City employees with the necessary computer hardware and software to allow them to do their work more effectively and efficiently. This entails analyzing the information technology needs of all City departments and implementing projects to meet these needs at the lowest possible cost to the taxpayer.

DEPARTMENT OBJECTIVES:

1. To automate City employees' job functions with the purpose of increasing efficiency and productivity.
2. To follow the trends of technological advancements and provide City employees with the most feasible up-to-date hardware and software solutions available while keeping City costs to a minimum.
3. To implement and maintain City information technology projects.
4. To design, develop and maintain the City's database applications.
5. To provide software education, training and support to City employees.
6. To troubleshoot and repair hardware and software problems in a timely manner, keeping computer down time to a minimum.
7. To analyze the computer related needs of each City department and budget accordingly

MIS

Department Personnel

Total		8
Title		Funded
DEPUTY DIRECTOR OF MIS		1
DIRECTOR OF INFO SYSTEMS		1
SYSTEMS ANALYST		2
SYSTEMS TECHNICIAN		4

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
417 : INFORMATION SYSTEMS							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 544,160	\$ 566,681	\$ 363,397	\$ 599,238	\$ 607,283	\$ 607,283	\$ 607,283
510120 : OVERTIME	\$ 606	\$ 762	\$ 21	\$ -	\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 544,766	\$ 567,443	\$ 363,418	\$ 599,238	\$ 607,283	\$ 607,283	\$ 607,283
Benefits							
510140 : FICA TAXES	\$ 40,131	\$ 41,681	\$ 26,553	\$ 45,842	\$ 46,457	\$ 46,457	\$ 46,457
510150 : RETIREMENT	\$ 97,700	\$ 103,833	\$ 67,451	\$ 111,219	\$ 112,712	\$ 112,712	\$ 112,712
510160 : INSURANCE	\$ 127,298	\$ 139,023	\$ 103,144	\$ 151,137	\$ 174,080	\$ 168,814	\$ 168,814
510170 : WORKMENS COMPENSATION	\$ 1,195	\$ 944	\$ 1,132	\$ 985	\$ 1,058	\$ 1,058	\$ 1,058
SubTotal : Benefits	\$ 266,324	\$ 285,481	\$ 198,280	\$ 309,183	\$ 334,306	\$ 329,041	\$ 329,041
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 160	\$ 799	\$ 428	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
520240 : DEPARTMENTAL SUPPLIES	\$ 1,728	\$ 1,000	\$ 875	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
520430 : COMPUTER OFFICE SUPPLIES	\$ 229	\$ 1,694	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
520470 : COMPUTER PARTS & SUPPLIES	\$ 347,498	\$ 436,780	\$ 232,692	\$ 436,525	\$ 1,094,370	\$ 1,076,370	\$ 1,076,370
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 1,255	\$ -	\$ -	\$ -			
540290: TRAVEL	\$ -	\$ -	\$ -	\$ 3,800	\$ 40,000	\$ 28,000	\$ 28,000
550210 : MAINT & SERVICE CONTRACT	\$ 1,639,784	\$ 1,543,385	\$ 1,248,454	\$ 1,919,115	\$ 2,236,850	\$ 2,149,350	\$ 2,149,350
570640 : EMPLOYEE TRAINING	\$ 311	\$ 5,859	\$ 4,545	\$ 12,000	\$ 21,500	\$ 21,500	\$ 21,500
SubTotal : Operating Expenses	\$ 1,990,965	\$ 1,989,517	\$ 1,486,994	\$ 2,377,440	\$ 3,398,720	\$ 3,281,220	\$ 3,281,220

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
590850 : MACHINES & EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
590860 : COMPUTER PROGRAM	\$ -	\$ 14,524	\$ 82,338	\$ -			
590870 : COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
SubTotal : Capital Outlay	\$ -	\$ 14,524	\$ 82,338	\$ -	\$ -	\$ -	\$ -
SubTotal : 417 : INFORMATION SYSTEMS	\$ 2,802,055	\$ 2,856,965	\$ 2,131,030	\$ 3,285,861	\$ 4,340,309	\$ 4,217,544	\$ 4,217,544

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-417-520230-00000-000 : PRINTING & OFFICE SUPPLY	2,000	2,000	2,000
PRINTING AND OFFICE SUPPLIES	2,000	2,000	2,000
001-417-520240-00000-000 : DEPARTMENTAL SUPPLIES	1,000	1,000	1,000
GENERAL DEPARTMENTAL SUPPLIES	1,000	1,000	1,000
001-417-520430-00000-000 : COMPUTER OFFICE SUPPLIES	3,000	3,000	3,000
MISC. OFFICE SUPPLIES	3,000	3,000	3,000
001-417-520470-00000-000 : COMPUTER PARTS & SUPPLIES	1,094,370	1,076,370	1,076,370
140 DESKTOP COMPUTERS @ \$1750/EA.	245,000	245,000	245,000
MISC. COMPUTER PARTS AND SUPPLIES	50,000	50,000	50,000
NUTANIX - REPLACEMENT FOR VIRTUAL SERVER HARDWARE ENVIRONMENT	570,000	570,000	570,000
ADMINISTRATION - 1 PROJECTOR (@\$120 EA.)	120	120	120
BUILDING INSPECTIONS - 3 DESKTOP COMPUTERS (@\$1750 EA.) WITH DUAL MONITORS (@\$150 EA.) FOR NEW INSPECTORS			
4 IPADS (@\$600 EA.) FOR INSPECTORS			
3 32" CURVED MONITORS (@\$300 EA.)	9,900	9,900	9,900
COURT - 4 COMPUTERS (@\$1750 EA.) WITH DUAL MONITORS (@\$150 EA.)			
7 EXTRA MONITORS TO UPGRADE EXISTING WORKSTATIONS TO DUAL MONITORS (@\$150 EA.)			
1 LAPTOP (@\$1500 EA.)	10,150	10,150	10,150

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
FINANCE - 1 COMPUTER (@\$1750 EA.) WITH DUAL MONITORS (@\$150 EA.)			
1 SCANNER (@\$500 EA.) FIRE - 3 COMPUTERS (@\$1750 EA.)	2,400	2,400	2,400
10 MICROSOFT SURFACE PROS (@\$2500 EA.)			
6 APPLE IPAD PROS (@\$2000 EA.)			
30 APPLE IPADS (@\$600 EA.)			
25 GETAC A140S (@\$4500 EA.)	176,250	158,250	158,250
GIS - 4 DELL PRO MAX TOWER COMPUTERS (@\$2500 EA.) HUMAN RESOURCES - 2 LAPTOPS (@\$1500 EA.)	10,000	10,000	10,000
1 EXTRA MONITOR (@\$150 EA.)	3,150	3,150	3,150
LEGAL - 1 LAPTOP (@\$1500 EA.) PLANNING & ZONING - 4 EXTRA MONITORS (@\$150 EA.)	1,500	1,500	1,500
1 32" CURVED MONITOR (@\$300 EA.)	900	900	900
POLICE - 2 COMPUTERS (@\$1750 EA.) RECREATION - 4 MICROSOFT SURFACE PROS (@\$2500 EA.)	3,500	3,500	3,500
1 LAPTOP (@\$1500 EA.)	11,500	11,500	11,500
001-417-540290-00000-000 : TRAVEL	40,000	28,000	28,000
MISC. TRAVEL EXPENSES FOR BLACK HAT IT SECURITY CONFERENCE FOR TWO EMPLOYEES, DEF CON IT SECURITY CONFERENCE FOR TWO EMPLOYEES, CISCO LIVE NETWORK SECURITY CONFERENCE FOR TWO EMPLOYEES, NUTANIX NEXT VIRTUAL SOFTWARE CONFERENCE FOR TWO EMPLOYEES	40,000	28,000	28,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-417-550210-00000-000 : MAINT & SERVICE CONTRACT	2,236,850	2,149,350	2,149,350
MICROSOFT M365 FOR 1200 USERS @ \$480/EA.	576,000	576,000	576,000
MISC. SOFTWARE LICENSES, MAINTENANCE AND SUPPORT	50,000	50,000	50,000
NETWORK CONNECTIONS FOR THE CITY			
AT&T BUSINESS INTERNET @ CITY HALL - 2,500			
AT&T BUSINESS INTERNET @ PW - 2,500			
AT&T DEDICATED CONNECTION @ PW - 40,000			
AT&T DEDICATED CONNECTION @ ATHLETICS CENTER - 16,000			
HOME TELECOM @ CITY HALL - 20,000			
HOME TELECOM @ PW - 20,000	101,000	101,000	101,000
MIS CELLULAR CONNECTIONS - PHONES, TABLETS, ETC.	11,000	11,000	11,000
1PASSWORD - PASSWORD MANAGEMENT SOFTWARE MAINTENANCE AND SUPPORT	3,000	3,000	3,000
ADOBE - 15 CREATIVE CLOUD LICENSES @ \$525 EA.			
41 ADOBE ACROBAT PRO LICENSES @ \$204 EA.			
1 ADOBE AI ASSISTANT LICENSE @ \$60 EA.	16,300	16,300	16,300
ARISTOTLE INSIGHT - FORENSICS SECURITY SOFTWARE MAINTENANCE AND SUPPORT	12,500	12,500	12,500
AT&T DDOS - PROTECTION AGAINST DISTRIBUTED DENIAL OF SERVICE ATTACKS ON NETWORK	30,000	30,000	30,000
BIGLEAF - SD-WAN MAINTENANCE AND SUPPORT	12,000	12,000	12,000
DELINEA - PRIVILEGED ACCESS MANAGEMENT, REMOTE ACCESS SOFTWARE	95,000	95,000	95,000
DNSFILTER - SECURITY SOFTWARE ANNUAL LICENSE	9,000	9,000	9,000
DUO - MULTIFACTOR AUTHENTICATION FOR DESKTOPS	1,500	1,500	1,500
HAPPYFOX - TICKETING SOFTWARE MAINTENANCE AND SUPPORT	5,000	5,000	5,000
IMPERO CONNECT - REMOTE SUPPORT SOFTWARE ANNUAL LICENSE	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name</i> <i>Description</i>	<i>Department</i> <i>Requested</i>	<i>Mayor</i> <i>Proposed</i>	<i>Council</i> <i>Approved</i>
LANSWEEPER - INVENTORY SOFTWARE MAINTENANCE AND SUPPORT	3,000	3,000	3,000
MAAS360 - MOBILE DEVICE MANAGEMENT SOFTWARE MAINTENANCE AND SUPPORT	500	500	500
MICROSOFT AZURE - CHARGES FOR CLOUD SERVER STORAGE AND PROCESSING	90,000	90,000	90,000
MICROSOFT AZURE LOGS - ANALYTICS STORAGE	1,000	1,000	1,000
MICROSOFT TEAMS ROOMS - LICENSES FOR CONFERENCE ROOM TEAMS MANAGEMENT	13,000	13,000	13,000
NESSUS - VULNERABILITY SCANNING SOFTWARE MAINTENANCE AND SUPPORT	5,000	5,000	5,000
ONDMARC - SECURE EMAIL SENDING SOFTWARE MAINTENANCE AND SUPPORT	15,000	15,000	15,000
PALMETTO MICROFILM SYSTEMS - MAINTENANCE AND SUPPORT FOR ALL SCANNING HARDWARE	6,000	6,000	6,000
PALMETTO MICROFILM SYSTEMS - APPLICATION XTENDER SOFTWARE MAINTENANCE AND SUPPORT	32,000	32,000	32,000
PELLERA - ANNUAL 3RD PARTY PENETRATION TESTING AND NETWORK SECURITY ASSESSMENTS	32,000	32,000	32,000
PROOFPOINT - SECURE EMAIL GATEWAY SOFTWARE MAINTENANCE AND SUPPORT	15,000	15,000	15,000
RED GATE - SQL SERVER BACKUP SOLUTION	8,500	8,500	8,500
REVISE - CITY WEBSITE MAINTENANCE AND SUPPORT	12,000	12,000	12,000
RUBRIK - IMMUTABLE BACKUP SOLUTION	240,000	240,000	240,000
SATELLITE PHONE STORE - ANNUAL CONTRACT FOR 2 SATELLITE BASED PHONES	1,500		
VOIP - PHONE SYSTEM MAINTENANCE AND SUPPORT	90,000	90,000	90,000
ADMINISTRATION - AI AGENT FOR CITY WEBSITE	10,000	10,000	10,000
COURT - JOURNALTECH MAINTENANCE AND SUPPORT	45,000	45,000	45,000
COURT - TYLER SOFTWARE ANNUAL MAINTENANCE AND SUPPORT	75,000	75,000	75,000
COURT - FTR SOUND SYSTEM MAINTENANCE AND SUPPORT	18,000	18,000	18,000
EMERGENCY MANAGEMENT - READYOP AUTOMATED NOTIFICATION SOFTWARE	10,000		
EMERGENCY MANAGEMENT - READY WEATHER MODELING AND ALERTING TOOL FOR WEATHER	6,000		
FINANCE/HR - CITYSUITE SOFTWARE MAINTENANCE AND SUPPORT	120,000	120,000	120,000
FINANCE/HR - QUESTYS ATTACHMENT SOFTWARE MAINTENANCE AND SUPPORT	3,500	3,500	3,500
FIRE - BLAZESTACK FIRE INVESTIGATION SOFTWARE MAINTENANCE AND SUPPORT	10,000	10,000	10,000
FIRE - CHECK IT INVENTORY SOFTWARE MAINTENANCE AND SUPPORT	13,000	13,000	13,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
FIRE - CONSOLIDATED DISPATCH - RMS ADMINISTRATOR SHARED SERVICES	27,000	27,000	27,000
FIRE - ESSENTIAL PERSONNEL EVALUATION AND HR RECORD KEEPING SOFTWARE	30,000		
FIRE - FIELD OPS MOBILE CAD SOFTWARE MAINTENANCE AND SUPPORT	4,500	4,500	4,500
FIRE - FIRE DUE PREPLANS PREPLAN SOFTWARE	10,000		
FIRE - HAZMAT PEAC SOFTWARE	3,000	3,000	3,000
FIRE - IMAGE TREND RMS SOFTWARE FROM CHARLESTON COUNTY MAINTENANCE AND SUPPORT	52,500	52,500	52,500
FIRE - IMAGE TREND RMS - VECTOR LMS INTEGRATION	1,500	1,500	1,500
FIRE - LEVRUM DATA ANALYSIS SOFTWARE	30,000		
FIRE - 2 MICROSOFT POWER BI LICENSES @ \$150 EA.	300	300	300
FIRE - SIMSUSHARE SOFTWARE	1,750	1,750	1,750
FIRE - VECTOR EVALUATIONS SOFTWARE MAINTENANCE AND SUPPORT	6,000	6,000	6,000
FIRE - VECTOR LMS SOFTWARE MAINTENANCE AND SUPPORT	31,000	31,000	31,000
FIRE - VECTOR SCHEDULE PRO SOFTWARE MAINTENANCE AND SUPPORT	22,500	22,500	22,500
LEGAL - JUSTFOIA SOFTWARE MAINTENANCE AND SUPPORT	12,000	12,000	12,000
POLICE - CENTRALSQUARE ENTERPRISE RMS AND CAD SOFTWARE ANNUAL MAINTENANCE AND SUPPORT	89,000	89,000	89,000
PROCUREMENT - ION WAVE TECHNOLOGIES VENDOR, BID AND CONTRACT SOFTWARE MAINTENANCE AND SUPPORT	15,000	15,000	15,000
PUBLIC WORKS - ARSENAULT FLEET MANAGEMENT DOSSIER SOFTWARE MAINTENANCE AND SUPPORT	25,000	25,000	25,000
PUBLIC WORKS - AUTOCAD SOFTWARE MAINTENANCE AND SUPPORT	2,500	2,500	2,500
PUBLIC WORKS - MITCHELL1 SOFTWARE MAINTENANCE AND SUPPORT	6,000	6,000	6,000
PW/RECREATION - UKG TIME AND ATTENDANCE SOFTWARE MAINTENANCE AND SUPPORT	30,000	30,000	30,000
RECREATION - RECTRAC SOFTWARE MAINTENANCE AND SUPPORT	30,000	30,000	30,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-417-570640-00000-000 : EMPLOYEE TRAINING	21,500	21,500	21,500
MISC. EMPLOYEE TRAINING	5,000	5,000	5,000
8 ANNUAL PLURALSIGHT LICENSES FOR TRAINING	7,000	7,000	7,000
BLACK HAT IT SECURITY CONFERENCE FOR TWO EMPLOYEES	4,000	4,000	4,000
DEF CON IT SECURITY CONFERENCE FOR TWO EMPLOYEES	1,000	1,000	1,000
CISCO LIVE NETWORK SECURITY CONFERENCE FOR TWO EMPLOYEES	2,000	2,000	2,000
NUTANIX NEXT VIRTUAL SOFTWARE CONFERENCE FOR TWO EMPLOYEES	2,500	2,500	2,500

GIS DEPARTMENT

DEPARTMENT NARRATIVE

The GIS Department was established to provide broad access to geospatial data and applications throughout the City and to the public. It is the mission of the GIS Department to provide a common infrastructure on which to quickly and cost-effectively build and deploy GIS solutions that support the City's overall mission.

DEPARTMENT OBJECTIVES:

1. Develop data standards, policies and processes that integrate GIS technologies into city business operations
2. Ensure that GIS resources are available for day-to-day operations; look for high availability IT design, maintenances and administration approaches that are both robust and flexible.
3. Cultivate the advanced use of GIS and related technologies and raise awareness of GIS.
4. Encourage collaborative efforts among internal and external organizations
5. Support emergency and disaster planning, response and recovery

GIS Department Personnel

Total		5
Title		Funded
DIRECTOR OF GIS		1
GIS ANALYST		1
GIS DEVELOPER		2
DEPUTY DIRECTOR OF GIS		1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
418 : GIS DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 437,861	\$ 484,289	\$ 273,917	\$ 489,214	\$ 508,042	\$ 513,067	\$ 513,067
SubTotal : Salaries & Wages	\$ 437,861	\$ 484,289	\$ 273,917	\$ 489,214	\$ 508,042	\$ 513,067	\$ 513,067
Benefits							
510140 : FICA TAXES	\$ 32,356	\$ 35,855	\$ 20,294	\$ 37,425	\$ 38,865	\$ 39,250	\$ 39,250
510150 : RETIREMENT	\$ 81,267	\$ 88,956	\$ 50,839	\$ 90,798	\$ 94,293	\$ 95,225	\$ 95,225
510160 : INSURANCE	\$ 88,493	\$ 107,689	\$ 61,821	\$ 94,461	\$ 108,800	\$ 105,509	\$ 105,509
510170 : WORKMENS COMPENSATION	\$ 865	\$ 810	\$ 854	\$ 598	\$ 739	\$ 739	\$ 739
SubTotal : Benefits	\$ 202,981	\$ 233,310	\$ 133,808	\$ 223,282	\$ 242,696	\$ 240,722	\$ 240,722
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 1,745	\$ 910	\$ 194	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
520240 : DEPARTMENTAL SUPPLIES	\$ 1,484	\$ 1,160	\$ 1,385	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 700	\$ 820	\$ 522	\$ 850	\$ 1,425	\$ 1,425	\$ 1,425
540290 : TRAVEL	\$ 3,589	\$ 6,195	\$ 4,469	\$ 13,600	\$ 13,600	\$ 13,600	\$ 13,600
540695 : CONTRACTED SERVICES	\$ 7,000	\$ -	\$ 2,926	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
550210 : MAINT & SERVICE CONTRACT	\$ 165,136	\$ 167,904	\$ 134,931	\$ 136,725	\$ 144,200	\$ 144,200	\$ 144,200
570790 : OTHER OPERATING EXPENSE	\$ 250	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
SubTotal : Operating Expenses	\$ 179,904	\$ 176,989	\$ 144,427	\$ 173,275	\$ 181,325	\$ 181,325	\$ 181,325
Capital Outlay							
590870 : COMPUTER EQUIPMENT	\$ -	\$ -	\$ 8,709	\$ -			
SubTotal : Capital Outlay	\$ -	\$ -	\$ 8,709	\$ -	\$ -	\$ -	\$ -
SubTotal : 418 : GIS DEPARTMENT	\$ 820,746	\$ 894,588	\$ 560,861	\$ 885,771	\$ 932,063	\$ 935,114	\$ 935,114

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-418-520230-00000-000 : PRINTING & OFFICE SUPPLY	1,500	1,500	1,500
OFFICE SUPPLIES	1,500	1,500	1,500
001-418-520240-00000-000 : DEPARTMENTAL SUPPLIES	2,000	2,000	2,000
DEPARTMENTAL SUPPLIES	2,000	2,000	2,000
001-418-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	1,425	1,425	1,425
SCARC	175	175	175
GAASC	200	200	200
GISP - 3 RENEWALS FOR GIS PROFESSIONAL LICENSE	855	855	855
FORMALLY URISA, GEOSPATIAL PROFESSIONAL NETWORK	195	195	195
001-418-540290-00000-000 : TRAVEL	13,600	13,600	13,600
GIS SC CONFERENCES	2,100	2,100	2,100
ESRI USER CONFERENCE IN SAN DIEGO	8,000	8,000	8,000
ESRI DEVELOPERS CONFERENCE (1 EMPLOYEE)	3,500	3,500	3,500
001-418-540695-00000-000 : CONTRACTED SERVICES	15,000	15,000	15,000
SOFTWARE DEVELOPMENT CONTRACT	15,000	15,000	15,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-418-550210-00000-000 : MAINT & SERVICE CONTRACT	144,200	144,200	144,200
ESRI ENTERPRISE SOFTWARE LICENSING	96,000	96,000	96,000
ARCGIS URBAN	9,000	9,000	9,000
THE ADDRESSER	3,500	3,500	3,500
NEARMAP, AERIAL PHOTOGRAPHY AND IMPERVIOUS SURFACE/BUILDING FOOTPRINT UPDATES	34,000	34,000	34,000
CALIPER/MAPTITUDE SOFTWARE LICENSE (REDISTRICTING SOFTWARE)	1,000	1,000	1,000
APPLE DEVELOPER SUBSCRIPTION	100	100	100
SCRTN SUBSCRIPTION FOR GPS	600	600	600
001-418-570790-00000-000 : OTHER OPERATING EXPENSE	3,600	3,600	3,600
MISCELLANEOUS EXPENSES	3,600	3,600	3,600

MUNICIPAL COURT

DEPARTMENT NARRATIVE

The Municipal Court is a part of the Uniform Judicial System of the State of South Carolina. It is empowered to hear and dispose of all criminal cases which occur within the corporate limits of the City of North Charleston and made pursuant to State law or municipal ordinances which carry a penalty of a fine of not more than two hundred dollars or thirty days imprisonment. The Court is also empowered to issue arrest and search warrants and conduct bail proceedings and preliminary hearings on criminal cases which require presentment to the Grand Jury.

The Court is presided over by the Municipal Judges who are appointed by the Mayor and City Council for specified terms. They are assisted by the Clerk of Court, the Court Staff and the Court Constables.

DEPARTMENT OBJECTIVES

1. To maintain a schedule whereby at least one daily sitting of the Court occurs to dispose of cases and conduct bail proceedings.
2. To maintain a schedule whereby special sessions are held for the purpose of hearing domestic violence cases and cases made by the traffic unit of the North Charleston Police Department.
3. To conduct at least two three-day terms of jury trials per month.
4. To maintain a daily office schedule for the issuance of warrants, the keeping of records and to provide information to interested parties concerning cases pending before the Court.

Municipal Court Department Personnel

Total	11
Title	Funded
COURT CLERK	7
DEPUTY ADMINISTRATIVE JUDGE	1
DEPUTY CLERK OF COURT	1
ADMINISTRATIVE CLERK OF COURT	1
ADMINISTRATIVE JUDGE	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
421 : MUNICIPAL COURT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 743,350	\$ 918,483	\$ 520,164	\$ 938,903	\$ 973,088	\$ 1,030,318	\$ 1,030,318
510120 : OVERTIME	\$ 147	\$ 551	\$ 265	\$ -	\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 743,497	\$ 919,034	\$ 520,429	\$ 938,903	\$ 973,088	\$ 1,030,318	\$ 1,030,318
Benefits							
510140 : FICA TAXES	\$ 53,320	\$ 67,285	\$ 38,066	\$ 71,826	\$ 74,441	\$ 78,819	\$ 78,819
510150 : RETIREMENT	\$ 137,694	\$ 168,438	\$ 96,592	\$ 174,260	\$ 180,605	\$ 191,227	\$ 191,227
510160 : INSURANCE	\$ 200,767	\$ 278,832	\$ 166,416	\$ 188,921	\$ 217,599	\$ 232,119	\$ 232,119
510170 : WORKMENS COMPENSATION	\$ 1,519	\$ 1,575	\$ 1,647	\$ 1,114	\$ 1,401	\$ 1,402	\$ 1,402
SubTotal : Benefits	\$ 393,300	\$ 516,130	\$ 302,721	\$ 436,121	\$ 474,047	\$ 503,567	\$ 503,567

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 3,440	\$ 3,689	\$ 649	\$ 7,000	\$ 9,500	\$ 9,000	\$ 9,000
520240 : DEPARTMENTAL SUPPLIES	\$ 7,209	\$ 8,668	\$ 3,252	\$ 7,500	\$ 11,750	\$ 11,750	\$ 11,750
520270 : COPY MACHINES & SUPPLIES	\$ 5,608	\$ 5,733	\$ 3,220	\$ 6,750	\$ 6,200	\$ 4,200	\$ 4,200
520410 : UNIFORMS & CLOTHING	\$ 371	\$ -	\$ -	\$ 500	\$ 750	\$ 750	\$ 750
520460 : BOOKS & PUBLICATIONS	\$ 854	\$ -	\$ 500	\$ 1,250	\$ 2,050	\$ 2,050	\$ 2,050
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 453	\$ 1,290	\$ 1,251	\$ 2,500	\$ 4,600	\$ 4,600	\$ 4,600
540290 : TRAVEL	\$ 2,134	\$ 1,337	\$ 695	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500
540695 : CONTRACTED SERVICES	\$ 79,344	\$ 76,463	\$ 40,813	\$ 80,000	\$ 95,000	\$ 90,000	\$ 90,000
550210 : MAINT & SERVICE CONTRACT	\$ 2,022	\$ 1,800	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
570640 : EMPLOYEE TRAINING	\$ 53	\$ 1,191	\$ 400	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
570790 : OTHER OPERATING EXPENSE	\$ 3,483	\$ 7,596	\$ 8,599	\$ 13,700	\$ 11,700	\$ 11,700	\$ 11,700
SubTotal : Operating Expenses	\$ 104,971	\$ 107,767	\$ 59,379	\$ 130,200	\$ 154,050	\$ 146,550	\$ 146,550
Capital Outlay							
590820 : OFFICE FURNITURE	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
590830 : OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,800	\$ 4,500	\$ 4,500	\$ 4,500
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ 8,300	\$ 7,000	\$ 7,000	\$ 7,000
SubTotal : 421 : MUNICIPAL COURT	\$ 1,241,768	\$ 1,542,931	\$ 882,529	\$ 1,513,524	\$ 1,608,185	\$ 1,687,436	\$ 1,687,436

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-421-520230-00000-000 : PRINTING & OFFICE SUPPLY	9,500	9,000	9,000
WINDOW ENVELOPES - COURT NOTIFICATIONS, PRELIMINARY HRGS, JURY SUMMONS, TRIALS AND LTRS, PLEA COURT, PRE-TRIAL NOTICES, VICTIM LTRS.	3,000	3,000	3,000
CITY ENVELOPES ALL OTHER CORRESPONDENCE	1,500	1,500	1,500
COPY PAPER - JUDGES, COURTROOMS, COURT OFFICE, COURT FILES FOR PROSECUTOR, PD AND POLICE SEARCH WARRANTS	3,500	3,000	3,000
SHREDDER BAGS AND OIL	1,500	1,500	1,500
001-421-520240-00000-000 : DEPARTMENTAL SUPPLIES	11,750	11,750	11,750
GENERAL OFFICE SUPPLIES FOR COURTROOMS, CLERKS OFFICE. CASH OFFICE, JUDGES, PROSECUTORS AND PD OFFICE	7,500	7,500	7,500
BINDERS FOR DOCKET FROM THE YEAR 1999- TO THE PRESENT	3,500	3,500	3,500
STORAGE SUPPLIES (BOXES)FOR REQUIRED RECORD RETENTION AND EXPUNGEMENTS,	750	750	750
001-421-520270-00000-000 : COPY MACHINES & SUPPLIES	6,200	4,200	4,200
MONTHLY COST FOR 2 MACHINES	6,200	4,200	4,200
001-421-520410-00000-000 : UNIFORMS & CLOTHING	750	750	750
JUDGES ROBES/ CLEANING, COURT STAFF SHIRTS	750	750	750
001-421-520460-00000-000 : BOOKS & PUBLICATIONS	2,050	2,050	2,050
SC CODE OF LAWS UPDATE, SC RULES OF COURT, SC RULES OF EVIDENCE, SC MOTOR VEHICLE UPDATE	1,250	1,250	1,250
SC CRIMINAL LAW UPDATE	800	800	800

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-421-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	4,600	4,600	4,600
SC JUDGES ASSOCIATION AND BAR DUES X 4	2,500	2,500	2,500
MASC FOR CLERKS	600	600	600
CLE CLASSES FOR FOUR JUDGES X 4	1,500	1,500	1,500
001-421-540290-00000-000 : TRAVEL	3,500	3,500	3,500
CLE/ CONFERENCE - JUDGES X 4	2,000	2,000	2,000
MASC - SPRING/FALL MTGS, MASC BOARD MTGS	1,500	1,500	1,500
001-421-540695-00000-000 : CONTRACTED SERVICES	95,000	90,000	90,000
(2)ARMED SECURITY - 365 DAYS INCLUDING HOLIDAYS	90,000	85,000	85,000
ADDITIONAL SECURITY FOR LARGE COURT SESSIONS IN MULTIPLE COURTS, JURY TRIALS, BOND HEARINGS	5,000	5,000	5,000
001-421-550210-00000-000 : MAINT & SERVICE CONTRACT	2,500	2,500	2,500
YEARLY MAINTENANCE SHREDDER AND FOLDER/SEALER MACHINE	2,500	2,500	2,500
001-421-570640-00000-000 : EMPLOYEE TRAINING	6,500	6,500	6,500
COURT CLERKS FOR UPDATES TO COURT SYSTEM, COURT/VICTIMS SERVICES	6,500	6,500	6,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-421-570790-00000-000 : OTHER OPERATING EXPENSE	11,700	11,700	11,700
COURT INTERPRETATION SERVICES			
- LANGUAGE AND HEARING IMPAIRED SERVICES/TRAVEL TO COURT AND JURY TRAILS	9,000	9,000	9,000
TLO FEE FOR BENCH/ARREST WARRANT VERIFICATIONS	1,200	1,200	1,200
JURY TRIAL SUPPLIES UP TO 2X MONTH FOR 3 DAY TERMS EACH	1,500	1,500	1,500
001-421-590820-00000-000 : OFFICE FURNITURE	2,500	2,500	2,500
REPLACEMENT OF JUDGES BENCH CHAIRS, JUROR CHAIRS, AND MISC REPAIRS TO COURT GALLERY SEATING.	2,500	2,500	2,500
001-421-590830-00000-000 : OFFICE EQUIPMENT	4,500	4,500	4,500
FINGERPRINT READERS FOR JUDGE AND COURT CLERKS - COURTS, CLERKS OFFICE AND CASH OFFICE			
HID USER LICENSE FEES	4,500	4,500	4,500

HUMAN RESOURCES DEPARTMENT

DEPARTMENT NARRATIVE

The Human Resources Department, under the supervision of the Human Resources Director, is responsible for comprehensive human resource programs that include: recruitment of qualified applications into a diverse workforce; employment and orientation services; retirement processing; administration of employee benefits such as health, dental; policy development and administration; job classification, compensation and labor market research; employee relations; employee assistance programs; maintenance of personnel records; maintenance of the City's personnel database; and the administration of the performance management program, staff employee appeal process and Health and Wellness initiative.

DEPARTMENT OBJECTIVES

1. Provide high quality customer service to all prospective, current and past employees with respect, and to ensure confidentiality in all personnel transactions.
2. Be a strategic partner with all departments and assist with meeting their recruitment objectives to ensure a qualified workforce; provide advice and counseling for employee relations issues.
3. Continually review the City's benefit programs and make recommendations to maintain a competitive employee benefit program.
4. Ensure compliance with all Federal, State and Local regulations for employment practices and wage and salary administration.
5. Promote diversity and develop ethical principles and directions to support and promote respect and accountability in the workplace.
6. Manage the performance management system.
7. Partner and collaborate with department heads on organizational analysis and design.
8. Regularly communicate with perspective, current and past employees to deliver human resources services.
9. Resolve workplace conflicts and disputes using approaches that foster clear communication and candor that include respectful interactions and yield solutions.
10. Promote and strive for a healthy employee community through wellness initiatives.

Human Resources Department Personnel

Total	12
Title	Funded
DIRECTOR OF HUMAN RESOURCES	1
EMPLOYEE RELATIONS MANAGER	1
HUMAN RESOURCES SPECIALIST	4
DEPUTY DIRECTOR OF HUMAN RESOURCES	1
HUMAN RESOURCES MANAGER	1
RISK MANAGER	1
INSURANCE AND CLAIMS SPECIALIST	1
SAFETY OFFICER	1
ADMINISTRATIVE ASSISTANT	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
430 : HUMAN RESOURCES DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 769,473	\$ 704,248	\$ 454,950	\$ 904,935	\$ 981,575	\$ 1,014,238	\$ 1,014,238
510120 : OVERTIME					\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 769,473	\$ 704,248	\$ 454,950	\$ 904,935	\$ 981,575	\$ 1,014,238	\$ 1,014,238
Benefits							
510140 : FICA TAXES	\$ 56,028	\$ 51,183	\$ 33,193	\$ 69,227	\$ 75,091	\$ 77,589	\$ 77,589
510150 : RETIREMENT	\$ 139,844	\$ 129,224	\$ 84,439	\$ 167,956	\$ 182,180	\$ 188,243	\$ 188,243
510160 : INSURANCE	\$ 156,503	\$ 166,142	\$ 115,870	\$ 207,813	\$ 261,119	\$ 253,221	\$ 253,221
510170 : WORKMENS COMPENSATION	\$ 1,955	\$ 1,175	\$ 1,418	\$ 1,999	\$ 1,845	\$ 1,846	\$ 1,846
SubTotal : Benefits	\$ 354,330	\$ 347,724	\$ 234,920	\$ 446,995	\$ 520,235	\$ 520,898	\$ 520,898
Operating Expenses: Division 000							
520230 : PRINTING & OFFICE SUPPLY	\$ 10,091	\$ 11,531	\$ 1,800	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
520240 : DEPARTMENTAL SUPPLIES	\$ 1,920	\$ 1,130	\$ 952	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
520270 : COPY MACHINES & SUPPLIES	\$ 7,188	\$ 7,286	\$ 4,349	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
520410 : UNIFORMS & CLOTHING	\$ 137	\$ 331	\$ -	\$ 825	\$ 1,000	\$ 1,000	\$ 1,000
520460 : BOOKS & PUBLICATIONS	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 900	\$ 2,066	\$ 450	\$ 4,750	\$ 5,000	\$ 5,000	\$ 5,000
540290 : TRAVEL	\$ 13,031	\$ 159	\$ -	\$ 20,000	\$ 21,050	\$ 18,000	\$ 18,000
540680 : PROF SERVICES-MEDICAL	\$ -	\$ 2,893	\$ -	\$ -			
540695 : CONTRACTED SERVICES	\$ 5,144	\$ 4,441	\$ 2,868	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
570640 : EMPLOYEE TRAINING	\$ 1,744	\$ 4,405	\$ 4,485	\$ 18,750	\$ 21,500	\$ 16,500	\$ 16,500
570790 : OTHER OPERATING EXPENSE	\$ 67	\$ 150	\$ -	\$ 300	\$ 500	\$ 500	\$ 500
SubTotal : Operating Expenses	\$ 40,222	\$ 34,392	\$ 14,904	\$ 81,625	\$ 86,050	\$ 78,000	\$ 78,000

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: Division 015 Risk Management							
520230 : PRINTING & OFFICE SUPPLY	\$ 1,286	\$ 1,117	\$ 282	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
520240 : DEPARTMENTAL SUPPLIES	\$ 7,698	\$ 6,740	\$ 36	\$ 14,165	\$ 14,165	\$ 14,165	\$ 14,165
520270 : COPY MACHINES & SUPPLIES	\$ -	\$ -	\$ -	\$ -			
520410 : UNIFORMS & CLOTHING	\$ 187	\$ 92	\$ -	\$ 200	\$ 200	\$ 200	\$ 200
520460 : BOOKS & PUBLICATIONS	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 1,195	\$ -	\$ -	\$ 2,000	\$ 2,165	\$ 2,165	\$ 2,165
540290 : TRAVEL	\$ 750	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
540680 : PROF SERVICES-MEDICAL	\$ 1,322	\$ 2,893	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
540695 : CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -			
570640 : EMPLOYEE TRAINING	\$ 2,035	\$ -	\$ -	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
570790 : OTHER OPERATING EXPENSE	\$ 15,862	\$ 10,265	\$ 1,164	\$ 28,000	\$ 28,000	\$ 20,500	\$ 20,500
SubTotal : Operating Expenses	\$ 30,335	\$ 21,107	\$ 1,482	\$ 61,565	\$ 61,730	\$ 54,230	\$ 54,230
Capital Outlay							
590830 : OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 430 : HUMAN RESOURCES DEPARTMENT	\$ 1,194,360	\$ 1,107,471	\$ 706,256	\$ 1,495,120	\$ 1,649,591	\$ 1,667,366	\$ 1,667,366

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-430-520230-00000-000 : PRINTING & OFFICE SUPPLY	12,000	12,000	12,000
BASIC OFFICE SUPPLIES, SUPPLIES FOR PAY FOR PERFORMANCE LETTERS, NEWSLETTERS, EXECUTIVE ORDERS, ETC, AND COPIER PAPER FOR HUMAN RESOURCES AND RISK MANAGEMENT	7,000	7,000	7,000
EMPLOYEE ID BADGES, COVERS AND PRINTING SUPPLIES	5,000	5,000	5,000
001-430-520240-00000-000 : DEPARTMENTAL SUPPLIES	3,000	3,000	3,000
OFFICE DESK CHAIR NEW AND REPLACEMENTS	3,000	3,000	3,000
001-430-520270-00000-000 : COPY MACHINES & SUPPLIES	9,500	9,500	9,500
COPY MACHINE LEASE AND MAINTENANCE	9,500	9,500	9,500
001-430-520410-00000-000 : UNIFORMS & CLOTHING	1,000	1,000	1,000
HR DEPARTMENT UNIFORM SHIRTS/CARDIGANS	1,000	1,000	1,000
001-430-520460-00000-000 : BOOKS & PUBLICATIONS	500	500	500
HUMAN RESOURCES LAW BOOKS AND REQUIRED LABOR LAW POSTERS/PUBLICATIONS	500	500	500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-430-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	5,000	5,000	5,000
SHRM NATIONAL MEMBERSHIP RENEWAL FOR HR STAFF	2,400	2,400	2,400
PALMETTO SHRM MEMBERSHIP FEES FOR HR STAFF	600	600	600
RECERTIFICATION FEES FOR HRCI, SHRM, AND PSHRA-HR CERTIFIED STAFF	2,000	2,000	2,000
001-430-540290-00000-000 : TRAVEL	21,050	18,000	18,000
CONFERENCE TRAVEL FOR HR STAFF MEMBERS TO STAY ABREAST OF CHANGES TO REMAIN IN COMPLIANCE AND TO MAINTAIN CERTIFICATIONS	21,050	18,000	18,000
001-430-540695-00000-000 : CONTRACTED SERVICES	12,000	12,000	12,000
BACKGROUND INVESTIGATIONS FOR ALL NEW HIRES WITH THE EXCEPTION OF THE POLICE AND FIRE DEPARTMENTS. AS WELL AS FUNDS TO COVER REPAIRS TO ID BADGE PRINTER AND SERVICE AS NEEDED.	12,000	12,000	12,000
001-430-570640-00000-000 : EMPLOYEE TRAINING	21,500	16,500	16,500
SUPPORT MATERIAL NEEDED FOR CITY WIDE EMPLOYEE TRAINING: SUPERVISORY, PREVENTING HARASSMENT, DIVERSITY AND SENSITIVITY TRAINING, AND UNSCHEDULED MANDATED TRAINING TO BE PERFORMED BY HUMAN RESOURCES RATHER THAN OUTSOURCING	10,000	5,000	5,000
TRAINING FOR CERTIFIED HUMAN RESOURCES DEPARTMENT STAFF TO MAINTAIN THEIR HR CERTIFICATIONS, AND TO REMAIN IN COMPLIANCE WITH EMPLOYMENT LAWS	10,000	10,000	10,000
CERTIFICATION TRAINING CLASS FOR ONE STAFF MEMBER TO PREPARE FOR PSHRA CERTIFICATION	1,500	1,500	1,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-430-570790-00000-000 : OTHER OPERATING EXPENSE	500	500	500
MISCELLANEOUS EXPENSES	500	500	500
001-430-520230-00000-015 : PRINTING & OFFICE SUPPLY	1,800	1,800	1,800
GENERAL OFFICE/ADA/CPR SUPPLIES	1,800	1,800	1,800
001-430-520240-00000-015 : DEPARTMENTAL SUPPLIES	14,165	14,165	14,165
CALIBRATION OF EQUIPMENT	400	400	400
WILDLIFE REMOVAL DANGER TO HUMANS / PPE-GLOVES-EAR PLUGS	3,000	3,000	3,000
ERGONOMICS EQUIPMENT / MICE /KEYBOARD FOR WORK STATIONS	4,050	4,050	4,050
ENVIRONMENTAL COMPLIANCE UPDATE (RENEWAL)	165	165	165
TRAINING MATERIAL FOR SAFETY COMMITTEE	500	500	500
RESPIRATORY PROTECTION	1,000	1,000	1,000
FIRST AID SUPPLIES / BAND-AIDS, GAUZE, EYE WASH AND TOURNIQUETS, ETC	4,050	4,050	4,050
EMERGENCY PREPAREDNESS SUPPLIES / WADERS, TYVEK-SUITS, SHOE COVERS, AND BOOTS	1,000	1,000	1,000
001-430-520410-00000-015 : UNIFORMS & CLOTHING	200	200	200
UNIFORMS FOR RISK MANAGEMENT	200	200	200

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-430-520460-00000-015 : BOOKS & PUBLICATIONS	800	800	800
WORKERS COMP REGS	350	350	350
UPDATED DOT MANUALS FOR PART 40 DRUG TESTING REG	100	100	100
OSHA GRAM (RENEWAL)	50	50	50
OSHA COMPLIANCE ADVISOR (RENEWAL)	300	300	300
001-430-540240-00000-015 : MEMBERSHIPS/DUES/SUBSCRIP	2,165	2,165	2,165
ADATCP ANNUAL RENEWAL FEE	25	25	25
PRIMA	450	450	450
SC PRIMA	100	100	100
RIMS	370	370	370
ASSP	250	250	250
ASSE MTGS	120	120	120
SCWEA	325	325	325
ADA MEMBERSHIP DUES	300	300	300
NATIONAL FIRE AND PROTECTIONS ASSC (NFPA)	225	225	225
001-430-540290-00000-015 : TRAVEL	3,500	3,500	3,500
CONFERENCES TO STAY ABREAST OF CHANGES AND REMAIN IN COMPLIANCE	3,500	3,500	3,500
001-430-540680-00000-015 : PROF SERVICES-MEDICAL	5,500	5,500	5,500
THIS WILL COVER REQUIRED PHYSICALS & DRUG TESTING THAT IS NOT FUNDED BY OTHER DEPARTMENTS INCLUDING PHYSICALS FOR CDL DRIVERS AND MISC FITNESS FOR DUTY EVALUATIONS	5,500	5,500	5,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-430-570640-00000-015 : EMPLOYEE TRAINING	5,600	5,600	5,600
TRAINING VIDEOS FOR ALL CDL DRIVERS	3,600	3,600	3,600
SAFETY WEEK ACTIVITIES	500	500	500
CONTINUING EDUCATION TRAINING FOR RISK DEPARTMENT	1,500	1,500	1,500
001-430-570790-00000-015 : OTHER OPERATING EXPENSE	28,000	20,500	20,500
SAFETY INCENTIVES PROGRAMS	2,000	2,000	2,000
MSDS ONLINE - HAZMAT CATALOGING TO MAKE US OSHA COMPLIANCE - RENEWED	7,500	7,500	7,500
CHAIR REPLACEMENT (VARIOUS DEPT)	2,700	2,700	2,700
PHYSICALS FOR BUILDING CODE - METH & RESPIRATORS AND PHYSICALS FOR DIVE TEAM NOT COVERED	5,300	5,300	5,300
CNS FEES FOR MAKING GUNS SAFE	3,000	3,000	3,000
MISC EXPENSES	7,500	0	0

LEGAL DEPARTMENT

DEPARTMENT NARRATIVE

The Legal Department is responsible for providing legal services and counsel to the Mayor and City Council and to other City administrative officials. Kriston D. Neely, Esq., is appointed by the City of North Charleston as Chief Legal Counsel. In addition, the City has hired the following full-time positions within the legal department: a Deputy City Attorney, two Staff Attorneys, and a Paralegal/Legal Assistant. This department is responsible for reviewing all contracts entered into by the City to ensure correctness of form and legality; reviewing all drafted resolutions and ordinances requested by City Council and the Mayor; reviewing and representing the City in all claims, suits and other litigation, and attendance at all meetings of City Council and other necessary meetings.

DEPARTMENT OBJECTIVES

1. To provide legal services requested by the Mayor, City Council and all other City departments.
2. To prosecute and defend claims and actions on behalf of the City and to insure that contracts and legislative actions are complete.
3. To prosecute criminal cases in the Municipal Court.

Legal Department Personnel

Total		5
Title		Funded
CITY ATTORNEY		1
DEPUTY CITY ATTORNEY		1
LEGAL ASSISTANT/ PARALEGAL		1
STAFF ATTORNEY		2

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
440 : LEGAL DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 543,677	\$ 578,558	\$ 323,110	\$ 669,970	\$ 789,446	\$ 789,446	\$ 789,446
SubTotal : Salaries & Wages	\$ 543,677	\$ 578,558	\$ 323,110	\$ 669,970	\$ 789,446	\$ 789,446	\$ 789,446
Benefits							
510140 : FICA TAXES	\$ 40,668	\$ 42,327	\$ 23,195	\$ 51,253	\$ 60,393	\$ 60,393	\$ 60,393
510150 : RETIREMENT	\$ 100,689	\$ 106,545	\$ 57,716	\$ 124,346	\$ 146,521	\$ 146,521	\$ 146,521
510160 : INSURANCE	\$ 57,075	\$ 62,241	\$ 35,856	\$ 75,568	\$ 108,800	\$ 105,509	\$ 105,509
510170 : WORKMENS COMPENSATION	\$ 1,415	\$ 996	\$ 1,041	\$ 1,556	\$ 1,469	\$ 1,469	\$ 1,469
SubTotal : Benefits	\$ 199,847	\$ 212,109	\$ 117,808	\$ 252,723	\$ 317,182	\$ 313,892	\$ 313,892
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 483	\$ 554	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
520240 : DEPARTMENTAL SUPPLIES	\$ 741	\$ 1,320	\$ 154	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
520270 : COPY MACHINES & SUPPLIES	\$ 2,946	\$ 3,720	\$ 1,586	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
520460 : BOOKS & PUBLICATIONS	\$ 30,703	\$ 21,615	\$ 16,978	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 5,026	\$ 9,621	\$ -	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000
540290 : TRAVEL	\$ 3,824	\$ 7,264	\$ 2,007	\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000
540695 : CONTRACTED SERVICES	\$ 68,668	\$ 43,753	\$ 25,200	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
540790 : MISC LEGAL EXPENSES	\$ 427,609	\$ 613,527	\$ 141,025	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
570640 : EMPLOYEE TRAINING	\$ -	\$ -	\$ 1,660	\$ 3,000	\$ 6,500	\$ 6,500	\$ 6,500
SubTotal : Operating Expenses	\$ 540,000	\$ 701,374	\$ 188,610	\$ 329,800	\$ 339,800	\$ 339,800	\$ 339,800
SubTotal : 440 : LEGAL DEPARTMENT	\$ 1,283,524	\$ 1,492,041	\$ 629,528	\$ 1,252,493	\$ 1,446,428	\$ 1,443,138	\$ 1,443,138

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-440-520230-00000-000 : PRINTING & OFFICE SUPPLY	1,300	1,300	1,300
COPY PAPER, BASIC OFFICE SUPPLIES	1,300	1,300	1,300
001-440-520240-00000-000 : DEPARTMENTAL SUPPLIES	3,000	3,000	3,000
DEPARTMENTAL SUPPLIES	3,000	3,000	3,000
ITEMS NEEDED FOR TRIAL			
001-440-520270-00000-000 : COPY MACHINES & SUPPLIES	4,000	4,000	4,000
COPIER LEASE AND USAGE	4,000	4,000	4,000
001-440-520460-00000-000 : BOOKS & PUBLICATIONS	30,000	30,000	30,000
BOOKS AND PUBLICATIONS FOR ONLINE WESTLAW USE	30,000	30,000	30,000
SUBSCRIPTION FOR ATTORNEYS			
001-440-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	5,000	5,000	5,000
MEMBERSHIP DUES FOR ATTORNEYS	5,000	5,000	5,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-440-540290-00000-000 : TRAVEL	10,000	10,000	10,000
TRAVEL FOR LEGAL DEPARTMENT TO INCLUDE, IMLA CONFERENCE, MASC CONFERENCE, SC BAR CONFERENCE, AND OTHER CLES	10,000	10,000	10,000
001-440-540695-00000-000 : CONTRACTED SERVICES	60,000	60,000	60,000
COURT LAISION	60,000	60,000	60,000
001-440-540790-00000-000 : MISC LEGAL EXPENSES	220,000	220,000	220,000
FUNDS FOR CONTRACTED SERVICES FROM OUTSIDE LAW FIRMS AND EXPERTS TO ASSIST IN CASES WHERE WE LACK EXPERTISE TO ADEQUATELY DEFEND OR PROSECUTE	220,000	220,000	220,000
001-440-570640-00000-000 : EMPLOYEE TRAINING	6,500	6,500	6,500
TRAINING FOR LEGAL DEPARTMENT TO MAINTAIN COMPETENCY AND TO MEET CLE REQUIREMENTS	6,500	6,500	6,500

PLANNING AND ZONING DEPARTMENT

DEPARTMENT NARRATIVE

The objective of this Department will be to continue ongoing responsibilities to administer the Zoning Ordinance as well as subdivision regulations, mapping, providing technical assistance, special project planning and coordination of the City's activities with those of other government agencies in the area.

DEPARTMENT OBJECTIVES

1. Update the Comprehensive Plan and administer the rezoning application process, subdivision ordinance and street number ordinances and to prepare, maintain and periodically update the Zoning Ordinance of the City and to recommend changes in zoning and future land use.
2. Provide staff services for the Planning Commission including the processing of rezoning and subdivision variance applications, preparation of Planning Commission meeting minutes, and associated fieldwork such as posting, and placement of required advertisements.
3. Improve the image of the City through the beautification of city streets and to prepare, maintain and periodically update the map of North Charleston.
4. Represent and protect the City's interest on the CHATS Study Team, and to provide technical support to City Council members serving on the CHATS Policy Committee.
5. Place department's records on computer and to establish a document control system for reports, pictures, slides, maps, and drawings, and provide annual training for employees and Board members.
6. Develop, implement, and monitor the City's Community Development Block Grant program including coordination of contracts, enforcement of fair labor standards requirements and financial and programmatic reporting to the Department of Housing and Urban Development.
7. Make available to the public copies of the Zoning Ordinances and maps.
8. Administer the Zoning Ordinance of the City of North Charleston through the review of site plans, business licenses, building permits, sign permits, and plats, and through field enforcement including setback inspections, certificate of occupancy inspections, tree protection inspections, routine patrols, investigation of complaints, and business license inspections.
9. Provide interpretations of Zoning Ordinances of the City of North Charleston.
10. Provide staffing to the Zoning Board of Appeals, preparation of ZBA meeting minutes, and associated fieldwork such as posting, and placement of required advertisements.

Planning & Zoning Department Personnel

Total	16
Title	Funded
ZONING COUNTER TECHNICIAN	2
ZONING INSPECTOR	4
CITY PLANNER (LR)	1
COMMUNITY DEVELOPMENT MANAGER	1
DEP DIR OF PLANNING AND ZONING	1
DIRECTOR OF PLANNING & ZONING	1
ADMINISTRATIVE ASSISTANT	1
ZONING PLANS REVIEWER	2
PROJECT MANAGER	1
TRANSPORTATION PLANNER	1
ASSOCIATE PLANNER	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
451 : PLANNING AND ZONING							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 816,340	\$ 960,294	\$ 576,394	\$ 1,083,915	\$ 1,202,138	\$ 1,217,213	\$ 1,217,213
510120 : OVERTIME	\$ -	\$ 167	\$ 104	\$ -	\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 816,340	\$ 960,461	\$ 576,498	\$ 1,083,915	\$ 1,202,138	\$ 1,217,213	\$ 1,217,213
Benefits							
510140 : FICA TAXES	\$ 59,551	\$ 70,129	\$ 42,124	\$ 82,919	\$ 91,964	\$ 93,117	\$ 93,117
510150 : RETIREMENT	\$ 150,993	\$ 176,035	\$ 106,868	\$ 201,175	\$ 223,117	\$ 225,915	\$ 225,915
510160 : INSURANCE	\$ 194,616	\$ 245,111	\$ 159,996	\$ 283,382	\$ 348,159	\$ 337,628	\$ 337,628
510170 : WORKMENS COMPENSATION	\$ 1,875	\$ 1,605	\$ 1,797	\$ 1,772	\$ 1,865	\$ 1,865	\$ 1,865
SubTotal : Benefits	\$ 407,035	\$ 492,880	\$ 310,785	\$ 569,248	\$ 665,104	\$ 658,525	\$ 658,525

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 3,148	\$ 2,385	\$ 941	\$ 4,635	\$ 47,710	\$ 47,710	\$ 47,710
520240 : DEPARTMENTAL SUPPLIES	\$ 7,080	\$ 1,973	\$ 6,019	\$ 7,000	\$ 2,500	\$ 2,500	\$ 2,500
520270 : COPY MACHINES & SUPPLIES	\$ 3,160	\$ 3,742	\$ 2,672	\$ 6,000	\$ 4,800	\$ 4,800	\$ 4,800
520410 : UNIFORMS & CLOTHING	\$ 1,374	\$ 1,726	\$ 497	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
520460 : BOOKS & PUBLICATIONS	\$ -	\$ 165	\$ 164	\$ 500	\$ 805	\$ 805	\$ 805
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 1,326	\$ 1,104	\$ 1,185	\$ 2,045	\$ 2,000	\$ 2,000	\$ 2,000
540290 : TRAVEL	\$ 476	\$ 4,136	\$ 2,810	\$ 7,600	\$ 6,950	\$ 6,950	\$ 6,950
540310 : USE OF PERSONAL VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
550630 : RENTED-LEASED EQUIPMENT	\$ 3,495	\$ 3,484	\$ 1,691	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
570640 : EMPLOYEE TRAINING	\$ 845	\$ 625	\$ 649	\$ 1,510	\$ 2,810	\$ 2,810	\$ 2,810
570775 : ARCHITECT/ENGINEER/DESIGN SERVICES	\$ -	\$ 61,085	\$ 2,687	\$ -			
570790 : OTHER OPERATING EXPENSE	\$ -	\$ 50	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
SubTotal : Operating Expenses	\$ 20,904	\$ 80,475	\$ 19,315	\$ 38,790	\$ 84,175	\$ 84,175	\$ 84,175
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 86,575	\$ -	\$ -	\$ -	\$ 96,000	\$ 48,000	\$ 48,000
590860 : COMPUTER PROGRAM	\$ -	\$ -	\$ 1,079	\$ 990	\$ 2,782	\$ 2,782	\$ 2,782
SubTotal : Capital Outlay	\$ 86,575	\$ -	\$ 1,079	\$ 990	\$ 98,782	\$ 50,782	\$ 50,782
SubTotal : 451 : PLANNING AND ZONING	\$ 1,330,854	\$ 1,533,816	\$ 907,677	\$ 1,692,943	\$ 2,050,200	\$ 2,010,695	\$ 2,010,695

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-451-520230-00000-000 : PRINTING & OFFICE SUPPLY	47,710	47,710	47,710
OFFICE SUPPLIES	4,000	4,000	4,000
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM (CDBG)	500	500	500
PUBLIC NOTICE - UDO CITYWIDE REZONING POSTCARDS AND SIGNS (2 MAILINGS TO ALL PARCELS AND REQUIRED PUBLIC NOTICE SIGNS)	43,210	43,210	43,210
001-451-520240-00000-000 : DEPARTMENTAL SUPPLIES	2,500	2,500	2,500
FIELD INSPECTOR'S DAILY EQUIPMENT SUPPLIES	500	500	500
SUPPLIES	2,000	2,000	2,000
001-451-520270-00000-000 : COPY MACHINES & SUPPLIES	4,800	4,800	4,800
COPIER EQUIPMENT MACHINE	4,800	4,800	4,800
001-451-520410-00000-000 : UNIFORMS & CLOTHING	2,000	2,000	2,000
14 PLANNING AND ZONING STAFF	2,000	2,000	2,000
001-451-520460-00000-000 : BOOKS & PUBLICATIONS	805	805	805
PURCHASING BOOKS & PUBLICATIONS	500	500	500
YEARLY SUBSCRIPTION TO POST & COURIER	305	305	305

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-451-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	2,000	2,000	2,000
APA-SCAPA/ FIVE STAFF MEMBERS	1,232	1,232	1,232
SCCDA/CDBG FIVE STAFF MEMBERS	250	250	250
APA GROUP MEMBER FEE CITY PLANNING & MANAGEMENT DIVISION, ONE STAFF MEMBER	18	18	18
MPO	500	500	500
001-451-540290-00000-000 : TRAVEL	6,950	6,950	6,950
ESRI USER CONFERENCE - ONE STAFF MEMBER	2,000	2,000	2,000
SCCDA ANNUAL SPRING CONFERENCE	650	650	650
SCAPA THREE EMPLOYEES	2,000	2,000	2,000
NATIONAL PLANNING CONFERENCE - ONE STAFF MEMBER	2,300	2,300	2,300
001-451-540310-00000-000 : USE OF PERSONAL VEHICLE	3,600	3,600	3,600
FUNDS TO COVER REIMBURSEMENT FOR STAFF MEMBERS UTILIZING PERSONAL VEHICLES FOR CITY BUSINESS.	3,600	3,600	3,600
001-451-550630-00000-000 : RENTED-LEASED EQUIPMENT	7,500	7,500	7,500
LARGE-SCALE ENGINEERING COPIER	7,500	7,500	7,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-451-570640-00000-000 : EMPLOYEE TRAINING	2,810	2,810	2,810
ANNUAL TRAINING/DRUG TESTING REQUIREMENTS	600	600	600
AICP EXAM REGISTRATION-APPLICATION FEE FOR ONE STAFF MEMBER	610	610	610
AICP EXAM PREP COURSE FOR ONE STAFF MEMBER	300	300	300
LAND USE LAW SEMINAR (IN-STATE CONFERENCE) - TWO STAFF MEMBERS	1,300	1,300	1,300
001-451-570790-00000-000 : OTHER OPERATING EXPENSE	3,500	3,500	3,500
UDO PUBLIC OUTREACH EXPENSES	3,500	3,500	3,500
001-451-590840-00000-000 : AUTOMOBILES	96,000	48,000	48,000
REPLACEMENT FOR 2013 FORD F-150, 451-002	48,000	48,000	48,000
REPLACEMENT FOR 2014 FORD F-150, 451-007	48,000		
001-451-590860-00000-000 : COMPUTER PROGRAM	2,782	2,782	2,782
BLUEBEAM CORE PLAN REVIEW SOFTWARE - SEVEN STAFF MEMBERS	2,518	2,518	2,518
INDESIGN SUBSCRIPTION	264	264	264

CODE ENFORCEMENT DEPARTMENT

DEPARTMENT NARRATIVE

The Department of Code Enforcement is responsible for all professional activities necessary to support and implement the City's planning, community development, code enforcement and neighborhood revitalization programs. This department establishes community development and revitalization priorities and standards, and administers the implementation of plans, studies, grants and other projects as may be assigned. In addition, this department is charged with protecting the appearance and/or character of residential, commercial and industrial areas within the City through its code enforcement activities.

DEPARTMENT OBJECTIVES

1. To improve the appearance of the City
2. To implement and enforce the City's land development code
3. To enhance the planning, coordination and cooperative efforts among the different government agencies
4. To reduce the number of households in substandard, overcrowded or unaffordable housing through a program of code enforcement, rehabilitation and private ownership efforts.
5. To eliminate violent crime, drug trafficking and drug-related crime from targeted high crime neighborhoods.
6. To provide a safe environment for law-abiding citizens to live, work and raise a family

Code Enforcement Department Personnel

Total	14
Title	Funded
DEPUTY DIR OF CODE ENFORCEMENT	1
CITY CODE INSPECTOR	10
OFFICE SPECIALIST I	1
DIRECTOR OF CODE ENFORCEMENT	1
OFFICE MANAGER	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
452 : CODE ENFORCEMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 781,681	\$ 784,125	\$ 459,528	\$ 844,668	\$ 875,016	\$ 885,066	\$ 885,066
SubTotal : Salaries & Wages	\$ 781,681	\$ 784,125	\$ 459,528	\$ 844,668	\$ 875,016	\$ 885,066	\$ 885,066
Benefits							
510140 : FICA TAXES	\$ 56,483	\$ 56,486	\$ 32,633	\$ 64,617	\$ 66,939	\$ 67,708	\$ 67,708
510150 : RETIREMENT	\$ 145,080	\$ 143,004	\$ 85,288	\$ 156,770	\$ 162,403	\$ 164,268	\$ 164,268
510160 : INSURANCE	\$ 229,791	\$ 275,529	\$ 178,243	\$ 264,490	\$ 304,639	\$ 295,424	\$ 295,424
510170 : WORKMENS COMPENSATION	\$ 13,845	\$ 5,866	\$ 2,050	\$ 12,874	\$ 11,191	\$ 11,195	\$ 11,195
SubTotal : Benefits	\$ 445,199	\$ 480,885	\$ 298,214	\$ 498,751	\$ 545,171	\$ 538,595	\$ 538,595

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 1,182	\$ 1,655	\$ 1,162	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
520240 : DEPARTMENTAL SUPPLIES	\$ 8,386	\$ 8,213	\$ 4,593	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
520270 : COPY MACHINES & SUPPLIES	\$ 2,974	\$ 3,038	\$ 1,545	\$ 4,500	\$ 4,500	\$ 3,250	\$ 3,250
520410 : UNIFORMS & CLOTHING	\$ 6,646	\$ 6,662	\$ 1,888	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 280	\$ 640	\$ 220	\$ 710	\$ 710	\$ 710	\$ 710
540290 : TRAVEL	\$ 3,757	\$ 4,261	\$ 4,208	\$ 5,540	\$ 5,640	\$ 5,640	\$ 5,640
540695 : CONTRACTED SERVICES	\$ 60,202	\$ 56,205	\$ 36,593	\$ 165,000	\$ 165,000	\$ 100,000	\$ 100,000
570640 : EMPLOYEE TRAINING	\$ 568	\$ 300	\$ 694	\$ 600	\$ 750	\$ 750	\$ 750
570790 : OTHER OPERATING EXPENSE	\$ 904	\$ 633	\$ 107	\$ 2,500	\$ 6,820	\$ 2,500	\$ 2,500
SubTotal : Operating Expenses	\$ 84,899	\$ 81,607	\$ 51,010	\$ 198,350	\$ 202,920	\$ 132,350	\$ 132,350
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 41,898	\$ 99,316	\$ -	\$ 165,000	\$ 165,000	\$ -	\$ -
SubTotal : Capital Outlay	\$ 41,898	\$ 99,316	\$ -	\$ 165,000	\$ 165,000	\$ -	\$ -
SubTotal : 452 : CODE ENFORCEMENT	\$ 1,353,677	\$ 1,445,933	\$ 808,752	\$ 1,706,769	\$ 1,788,107	\$ 1,556,011	\$ 1,556,011

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

Account Name Description	Department Requested	Mayor Proposed	Council Approved
001-452-520230-00000-000 : PRINTING & OFFICE SUPPLY	5,000	5,000	5,000
PRINTING & OFFICE SUPPLIES	5,000	5,000	5,000
001-452-520240-00000-000 : DEPARTMENTAL SUPPLIES	8,500	8,500	8,500
DEPARTMENTAL SUPPLIES	8,500	8,500	8,500
001-452-520270-00000-000 : COPY MACHINES & SUPPLIES	4,500	3,250	3,250
COPY MACHINE RENTAL & SUPPLIES	4,500	3,250	3,250
001-452-520410-00000-000 : UNIFORMS & CLOTHING	6,000	6,000	6,000
UNIFORMS FOR 14 EMPLOYEES	6,000	6,000	6,000
001-452-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	710	710	710
CODE DEPARTMENT S C LITTER ASSOCIATION DUES	150	150	150
DIR. ASSOC. OF STATE FLOODPLAIN MAN. (ASFPM) CERTIFICATION RENEWAL	120	120	120
DIR. SCLLR CERTIFICATION RENEWAL	50	50	50
DIR. INTERNATIONAL CODE COUNCIL (ICC) CERTIFICATION RENEWAL	150	150	150
DIR. COASTAL CODE ENFORCE. ASSOC.(CCEA) DUES	20	20	20
DIR. S C ASSOC. HAZARD MITIGATION (SCAHM) DUES	40	40	40
DIR. ASSOC. OF STATE FLOODPLAIN MAN. (ASFPM) DUES	180	180	180

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-452-540290-00000-000 : TRAVEL	5,640	5,640	5,640
S C LITTER CONTROL ASSOC. CONFERENCE			
N. MYRTLE BEACH \$3,635			
REGISTRATION 4 INSP. AND DEPUTY DIRECTOR @ \$225	1,125	1,125	1,125
HOTEL 4 INSPECTORS AND DEPUTY DIRECTOR @ \$400	2,000	2,000	2,000
PER DIEM 4 INSP. AND DEPUTY DIRECTOR @ \$102	510	510	510
SOUTH CAROLINA ASSOCIATION FOR HAZARD MITIGATION CONFERENCE			
HILTON HEAD/GREENVILLE \$1110			
REGISTRATION DIRECTOR \$275	275	275	275
HOTEL DIRECTOR \$700	700	700	700
PER DIEM DIRECTOR \$135	135	135	135
COASTAL CODE ENFORCEMENT ASSOC CONF.,			
N. MYRTLE BEACH \$895			
REGISTRATION DIRECTOR \$160	160	160	160
HOTEL DIRECTOR \$600	600	600	600
PER DIEM DIRECTOR \$135	135	135	135
001-452-540695-00000-000 : CONTRACTED SERVICES	165,000	100,000	100,000
DEMOLITION, ASBESTOS. INSPECTION & ABATEMENT,			
BOARDING STRUCTURE, PROPERTY CLEANING, FILING FEES	165,000	100,000	100,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-452-570640-00000-000 : EMPLOYEE TRAINING	750	750	750
ASBESTOS INSPECT REFRESH CRSE; DIRECTOR @ \$250	250	250	250
ASBESTOS INSPECT LICENSE RENEW; DIR @ \$100	100	100	100
ASBESTOS SUPER. REFRESH CRSE; DIR @ 350	350	350	350
ASBESTOS SUPER. LICENSE RENEWAL; DIR @ \$50	50	50	50
001-452-570790-00000-000 : OTHER OPERATING EXPENSE	6,820	2,500	2,500
MANDATORY UPDATE TO 12 RADIOS	4,320	0	0
LITTER/NET SUPPLIES	2,500	2,500	2,500
001-452-590840-00000-000 : AUTOMOTIVE EQUIPMENT	165,000	0	0
TRUCK, EXTENDED CAB, 4X2, SPRAY IN BED LINER, 4 WAY STROBES	55,000		
TRUCK, EXTENDED CAB, 4X2, SPRAY IN BED LINER, 4 WAY STROBES	55,000		
TRUCK, EXTENDED CAB, 4X2, SPRAY IN BED LINER, 4 WAY STROBES	55,000		

POLICE DEPARTMENT

DEPARTMENT NARRATIVE

The Police Department's mission is to provide professional public safety services while working in partnership with the citizens of North Charleston to identify, prevent, and solve the problems of crime, social disorder, and neighborhood decay, thereby improving the quality of life in our community.

DEPARTMENT OBJECTIVES

1. To protect the life and property of our citizens.
2. To maintain the trust of our community through honesty, compassion, and fairness.
3. To adhere to the highest ethical standards of personal and professional conduct.
4. To respect the rights of all citizens and fellow employees.
5. To respect our differences and recognize that diverse backgrounds bring strength to our community.
6. To work in partnership with our community by seeking their input, responding to their concerns, and resolving problems.
7. To encourage innovation, creativity, and positive thinking.
8. To implement programs that will improve traffic safety.
9. To educate our community on crime problems and crime prevention.
10. To develop programs that create problem-solving partnerships with our community.
11. To increase efficiency of management, operations, and fiscal control by providing the governing body with a long-term departmental human resource plan, a thorough long-term capital needs plan, and to acquire technology and information management systems.

Police Department Personnel

Total	399
Title	Funded
ADMINISTRATIVE ASSISTANT, SENIOR	1
ADMINISTRATIVE SPECIALIST	1
ANIMAL CONTROL OFFICER	3
ANIMAL CONTROL SUPERVISOR	1
ASSISTANT POLICE CHIEF	1
BACKGROUND INVESTIGATOR	2
COMMUNITY LIAISON	2
COMMUNITY SERVICE OFFICER	29
COMMUNITY SERVICE OFFICER II	4
CSO CIVILIAN SUPERVISOR	3
COMPLIANCE ENFORCEMENT OFFICER	2
CRIME SCENE TECHNICIAN	1
DEPUTY POLICE CHIEF	2
EVIDENCE TECHNICIAN	5
ADMINISTRATIVE ASSISTANT	11
OPIOID PREVENTION INITIATIVE PROJECT COORDINATOR	1
POLICE CAPTAIN	5
POLICE CHIEF	1
CRIME ANALYST	4
POLICE CORPORAL	24
PUBLIC INFORMATION OFFICER	1
POLICE LIEUTENANT	17
POLICE MAJOR	4
POLICE OFFICER	198
POLICE OFFICER - RECRUIT	18
POLICE SERGEANT	44
POLICE RECORDS SUPERVISOR	1
RECEPTIONIST-PD	1
CRIME ANALYST, LEAD	2
SUPERVISOR OF POLICE ADM SERV	1
VICTIM ADVOCATE	3
ASSOCIATE CHIEF OF POLICE	2
VICTIM ADVOCATE - BILINGUAL	1
QUARTERMASTER	1
POLICE ADMINISTRATIVE SERVICES SPECIALIST	1
SPECIAL INVESTIGATOR TO CITY PROSECUTOR	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
510 : POLICE DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 23,091,036	\$ 24,743,013	\$ 14,333,318	\$ 26,336,487	\$ 27,538,332	\$ 27,783,358	\$ 27,783,358
510120 : OVERTIME	\$ 467,322	\$ 596,048	\$ 386,210	\$ 600,000	\$ 623,733	\$ 629,287	\$ 629,287
SubTotal : Salaries & Wages	\$ 23,558,358	\$ 25,339,061	\$ 14,719,528	\$ 26,936,487	\$ 28,162,064	\$ 28,412,645	\$ 28,412,645
Benefits							
510140 : FICA TAXES	\$ 1,720,370	\$ 1,857,616	\$ 1,076,454	\$ 2,060,641	\$ 2,154,398	\$ 2,173,567	\$ 2,173,567
510150 : RETIREMENT	\$ 4,880,359	\$ 5,169,703	\$ 3,037,588	\$ 5,721,310	\$ 5,981,622	\$ 6,034,846	\$ 6,034,846
510160 : INSURANCE	\$ 6,129,447	\$ 6,965,275	\$ 4,132,388	\$ 7,405,710	\$ 8,595,176	\$ 8,419,594	\$ 8,419,594
510170 : WORKMENS COMPENSATION	\$ 704,938	\$ 519,254	\$ 566,210	\$ 654,285	\$ 658,643	\$ 658,913	\$ 658,913
SubTotal : Benefits	\$ 13,435,114	\$ 14,511,848	\$ 8,812,640	\$ 15,841,946	\$ 17,389,839	\$ 17,286,920	\$ 17,286,920

City of North Charleston
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Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520220 : K-9 SUPPLIES	\$ 15,462	\$ 12,097	\$ 2,758	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
520230 : PRINTING & OFFICE SUPPLY	\$ 51,669	\$ 58,440	\$ 16,341	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
520240 : DEPARTMENTAL SUPPLIES	\$ 839,383	\$ 452,979	\$ 138,835	\$ 412,460	\$ 453,720	\$ 425,240	\$ 425,240
520270 : COPY MACHINES & SUPPLIES	\$ 64,898	\$ 62,076	\$ 35,683	\$ 75,000	\$ 104,010	\$ 103,510	\$ 103,510
520410 : UNIFORMS & CLOTHING	\$ 249,608	\$ 285,443	\$ 105,727	\$ 340,863	\$ 351,868	\$ 351,868	\$ 351,868
520440 : FIRE EXT-FIRST AID KITS	\$ 3,344	\$ 3,577	\$ 1,644	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
520460 : BOOKS & PUBLICATIONS	\$ 548	\$ 974	\$ 285	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
530234 : REPAIRS-OTHER	\$ 14,304	\$ 9,923	\$ 4,607	\$ 26,200	\$ 26,200	\$ 26,200	\$ 26,200
530235 : INSTALL/REMOVE EQUIPMENT	\$ 37,555	\$ 12,081	\$ 4,387	\$ 13,500	\$ 21,000	\$ 19,900	\$ 19,900
530270 : REPAIR MOBILE RADIO	\$ 4,569	\$ 13,720	\$ 3,188	\$ 20,000	\$ 395,000	\$ -	\$ -
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 39,297	\$ 80,070	\$ 56,254	\$ 81,955	\$ 84,446	\$ 70,386	\$ 70,386
540290 : TRAVEL	\$ 76,073	\$ 81,567	\$ 43,857	\$ 72,393	\$ 106,142	\$ 91,684	\$ 91,684
540680 : PROF SERVICES-MEDICAL	\$ 70,056	\$ 93,944	\$ 34,538	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
540690 : PROF. SER. VET.	\$ 17,635	\$ 43,208	\$ 14,465	\$ 25,000	\$ 29,000	\$ 29,000	\$ 29,000
540695 : CONTRACTED SERVICES	\$ 306,314	\$ 298,612	\$ 211,310	\$ 411,000	\$ 438,730	\$ 429,730	\$ 429,730
550190 : PROPERTY LEASE	\$ -	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -
550210 : MAINT & SERVICE CONTRACT	\$ 1,478,142	\$ 1,848,258	\$ 1,152,431	\$ 1,996,877	\$ 2,195,094	\$ 2,183,094	\$ 2,183,094
550630 : RENTED-LEASED EQUIPMENT	\$ 199,252	\$ 203,073	\$ 170,241	\$ 286,260	\$ 306,427	\$ 2,113,727	\$ 2,113,727
570410 : INFORMANT FEES	\$ -	\$ -	\$ 250	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
570639 : KIDS AND COPS PROGRAM	\$ -	\$ -	\$ 1,100	\$ -			
570640 : EMPLOYEE TRAINING	\$ 26,111	\$ 74,754	\$ 37,474	\$ 112,404	\$ 103,634	\$ 102,634	\$ 102,634
570641 : SPECIAL ACTIVITIES	\$ 31,250	\$ 19,185	\$ 5,951	\$ 24,500	\$ 23,500	\$ 19,895	\$ 19,895
570643 : COOL TO STAY IN SCHOOL	\$ -	\$ 25,430	\$ 11,530	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
570649 : COPS ATHLETIC PROGRAM	\$ 50,052	\$ 30,033	\$ 25,891	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
570790 : OTHER OPERATING EXPENSE	\$ 75,332	\$ 57,597	\$ 61,228	\$ 235,456	\$ 63,250	\$ 63,250	\$ 63,250
SubTotal : Operating Expenses	\$ 3,650,854	\$ 3,767,041	\$ 2,139,975	\$ 4,361,368	\$ 4,995,521	\$ 6,267,618	\$ 6,267,618

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Capital Outlay							
590780 : BUILDING IMPROVEMENTS	\$ 31,000	\$ -	\$ -	\$ -			
590840 : AUTOMOTIVE EQUIPMENT	\$ 1,423,036	\$ 2,177,997	\$ 1,551,928	\$ 2,211,952	\$ 2,565,930	\$ 2,256,210	\$ 2,256,210
590850 : MACHINES & EQUIPMENT	\$ 542,480	\$ 192,687	\$ -	\$ 294,000	\$ 397,815	\$ 161,055	\$ 161,055
SubTotal : Capital Outlay	\$ 1,996,516	\$ 2,370,684	\$ 1,551,928	\$ 2,505,952	\$ 2,963,745	\$ 2,417,265	\$ 2,417,265
SubTotal : 510 : POLICE DEPARTMENT	\$ 42,640,842	\$ 45,988,634	\$ 27,224,071	\$ 49,645,753	\$ 53,511,170	\$ 54,384,448	\$ 54,384,448

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-520220-00000-000 : K-9 SUPPLIES	19,000	19,000	19,000
CANINE FOOD YEARLY COST	8,000	8,000	8,000
CANINE SUPPLIES/ TRAINING AIDS	9,000	9,000	9,000
CANINE FOOD FOR RETIRED NCPD CANINES	2,000	2,000	2,000
001-510-520230-00000-000 : PRINTING & OFFICE SUPPLY	50,000	50,000	50,000
PRINTING MANDATED FORMS	25,000	25,000	25,000
OFFICE SUPPLIES	25,000	25,000	25,000
001-510-520240-00000-000 : DEPARTMENTAL SUPPLIES	453,720	425,240	425,240
AMMO 9MM & 45 CAL POLICE PRACTICE AND DUTY	60,000	55,000	55,000
AMMO 223 CAL POLICE RIFLES PRACTICE AND DUTY	40,000	35,000	35,000
AMMO SWAT 45/ 223/ 308 FOR TRAINING AND DUTY	17,000	17,000	17,000
SIMUNITIONS- PISTOL AND RIFLE (FOR SHOOT HOUSE)	22,000	22,000	22,000
LESS LETHAL (PATROL&SWAT- INCL SUPPLIES)	15,000	15,000	15,000
TRAINING TARGETS, SAFETY GEAR, PROTECTION, MATS	10,000	10,000	10,000
RIFLE PARTS, ADDITIONS AND UPGRADES	10,000	10,000	10,000
GLOCK FULL KIT 50 @ \$992 (TRANSITION) - ADJUSTED TO 40	49,600	39,680	39,680
TRAINING- GRAPPLING DUMMY, DEF TACTICS EQUIPMENT	2,500	2,500	2,500
TRAINING- CO2 FOR VIRTRA	1,000	1,000	1,000
RECRUITMENT SUPPLIES, HANDOUTS, EQUIPMENT	10,000	10,000	10,000
CITY CANTEEN SUPPLIES/ UPKEEP	1,500	1,500	1,500
BIO HAZARD PPE SUPPLIES, CPR MASKS OSHA REQ	6,000	6,000	6,000
BADGES - REPLACEMENT/REFURBISH	10,000	10,000	10,000
FINGERPRINT READERS 250 @ \$80 REQ'D FOR EA COMPUTER PER CJIS	20,000	20,000	20,000
DVD BURNER SUPPLIES FOR FOIA, COURT, CASE FILES	5,000	5,000	5,000
DUTY GEAR REPL- CUFFS/IRONS/CHAINS/OC/ETC- COST INC	10,000	10,000	10,000
IN-CAR PRINTER, SCANNER, CABLES	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
RADARS (NEW VEHICLES)	15,560	10,000	10,000
RADIO SHOP SUPPLIES- WIRING, SCREWS, TOOLS, ETC	10,000	10,000	10,000
ANIMAL CONTROL SUPPLIES	1,000	1,000	1,000
COMMUNITY SERVICE OFFICERS TRUCK SUPPLIES	1,000	1,000	1,000
CRIME PREVENTION SUPPLIES	2,500	2,500	2,500
NATIONAL NIGHT OUT SUPPLIES	2,500	2,500	2,500
NEW- DIVE TEAM DRYSUITS,BCD,COMMS,AQUALUNG,CONV KIT	10,000	10,000	10,000
REPLACEMENT CHAIRS	5,000	5,000	5,000
FORENSICS- SUPPLIES, FILTERS, AMMO, EQUIPMENT	22,000	22,000	22,000
HARBOR PATROL - MISC EXPENSES	5,000	5,000	5,000
ILP LESS LETHAL PEPPER BALL GUN	1,315	1,315	1,315
MOBILE FIELD FORCE EQUIPMENT AND SUPPLIES	3,500	3,500	3,500
MOBILE FIELD FORCE- 40MM LAUNCHER/ PEPPRBALL GUNS	10,000	10,000	10,000
MOBILE FIELD FORCE- REPLACEMENT RIOT SHIELDS	5,000	5,000	5,000
NRO UNIT SUPPLIES & EQUIPMENT	3,000	3,000	3,000
PROPERTY & EVIDENCE PACKAGING, FILTERS, SUPPLIES	22,000	22,000	22,000
SWAT- SUPPLIES AND EQUIPMENT	5,000	5,000	5,000
DRONE/ TRU SUPPLIES	2,500	2,500	2,500
TRAFFIC MISC SUPPLIES	5,000	5,000	5,000
TRAFFIC MOTOR MISC SUPPLIES (INC PVP SETS)	5,000	5,000	5,000
TRAFFIC REPLACE GATOR	2,500	2,500	2,500
VICTIM ADVOCATE UNIT - HANDOUTS, VICTIM FOOD, SWAG	2,500	2,500	2,500
EVIDENCE LATERAL FILE CABINETS 3 @ \$1390	4,170	4,170	4,170
DETECTIVES ICAC SUPPLIES	1,000	1,000	1,000
DETECTIVE TECH- CHARGING BOX AND CABLES	1,675	1,675	1,675
PATROL CENTRAL- NEW DESKS TO REPLACE CUBICLES	3,000		
PATROL CENTRAL- REPLACED SQUAD BAY STACK CHAIRS	2,400	2,400	2,400

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-520270-00000-000 : COPY MACHINES & SUPPLIES	104,010	103,510	103,510
COPY MACHINES (PER PURCHASING)	89,010	88,510	88,510
COPY PAPER	15,000	15,000	15,000
001-510-520410-00000-000 : UNIFORMS & CLOTHING	351,868	351,868	351,868
ADMINISTRATIVE SERVICES UNIFORMS	1,000	1,000	1,000
ANIMAL CONTROL UNIFORMS	1,000	1,000	1,000
BDU UTILITY UNIFORMS	12,000	12,000	12,000
COMMAND STAFF DRESS UNIFORMS	2,500	2,500	2,500
COMMUNITY SERVICE UNIFORMS	3,000	3,000	3,000
CSO LEVEL II UNIFORMS	1,000	1,000	1,000
WEIGHT BEARING CARRIERS W/ POUCHES 100@440	44,000	44,000	44,000
HONOR GUARD REPLACEMENT UNIFORMS	5,000	5,000	5,000
LEATHER GEAR REPLACEMENT	25,000	25,000	25,000
HOLSTERS FOR TRANSITION TO 9MM WEAPONS	5,700	5,700	5,700
RECORDS & DUTY DESK UNIFORMS	2,500	2,500	2,500
TRAFFIC MOTOR - HELMETS, BOOTS, UNIFORMS	6,000	6,000	6,000
UNIFORMS POLICE OFFICER ATTRITION	40,000	40,000	40,000
UNIFORMS POLICE OFFICER REPLACEMENT	40,000	40,000	40,000
POLO SHIRTS FOR ASSIGNMENTS	6,000	6,000	6,000
MOBILE FIELD FORCE UNIFORMS	5,000	5,000	5,000
SWAT UNIFORMS	2,500	2,500	2,500
BODY ARMOR DUE FOR REPLACEMENT 70 @ 1036	72,520	72,520	72,520
BODY ARMOR FOR NEW HIRES/ ATTRITION 25 @ 1036	25,900	25,900	25,900
SWAT BALLISTIC KITS AND HELMETS REPLACE EXPIRING 8 @ 6406	51,248	51,248	51,248

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-520440-00000-000 : FIRE EXT-FIRST AID KITS	7,000	7,000	7,000
FIRE EXTINGUISHERS NEW VEHICLES	1,500	1,500	1,500
FIRE EXTINGUISHERS REPLACEMENTS	2,000	2,000	2,000
FIRST AID KIT SUPPLIES OSHA REQUIRED	2,500	2,500	2,500
KOMPACT APPLICATION TOURNIQUETS	1,000	1,000	1,000
001-510-520460-00000-000 : BOOKS & PUBLICATIONS	2,500	2,500	2,500
STANDARDS BASE MODULE ACCREDITATION	1,500	1,500	1,500
SC CODE OF LAW YEARLY UPDATES	500	500	500
CPR FIRST AID BLOODBORNE BOOKS OSHA REQ	500	500	500
001-510-530234-00000-000 : REPAIRS-OTHER	26,200	26,200	26,200
RADAR CALIBRATION AND RECERTIFICATION REQUIRED	5,000	5,000	5,000
RADAR UNIT REPAIRS AND CABLE REPLACEMENTS	5,000	5,000	5,000
IN CAR CAMERA REPAIRS/ REPLACEMENT PARTS	5,000	5,000	5,000
TECHNOLOGY REPAIRS	5,000	5,000	5,000
SWAT WEAPON REPAIRS	1,200	1,200	1,200
DIVE TEAM- EQUIPMENT REPAIRS AND MAINTENANCE	5,000	5,000	5,000
001-510-530235-00000-000 : INSTALL/REMOVE EQUIPMENT	21,000	19,900	19,900
VEHICLE STRIPING 20 @ 550	11,000	9,900	9,900
HARBOR PATROL GRANT EQUIPMENT INSTALLATION	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-530270-00000-000 : REPAIR MOBILE RADIO	395,000	0	0
RADIO REPAIRS & SERVICE NOT COVERED UNDER WARRANTY,	20,000		
REPLACEMENTS PARTS, MICS, BATTERIES, CHARGERS			
INC DUE TO REMOVAL OF RADIO MAINT EXT WARRANTY			
FLASH UPDATE FOR EXISTING RADIOS	375,000		
001-510-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	84,446	70,386	70,386
C&S SHOOTING RANGE	29,000	29,000	29,000
BLUE HAVEN RIFLE RANGE	18,000	15,000	15,000
SCLEOA SWORN POLICE MEMBERSHIP DUES 316 @ \$35	11,060	0	0
CALEA ACCREDITATION FEE	6,500	6,500	6,500
CPR INSTRUCTOR	500	500	500
DHEC STATE DRUG REGISTRATION REQUIRED	175	175	175
PUBLIC SAFETY CADETS MEMBERSHIPS	300	300	300
FBI LEEDA NATIONAL ACADEMY ASSOC	200	200	200
FBI NATIONAL ACADEMY ASSOC FBINAA	450	450	450
FEDERAL DRUG REGISTRATION REQUIRED	250	250	250
IACP INTL ASSOC OF CHIEF OF POLICE 8@300	2,400	2,400	2,400
IACP NET	2,000	2,000	2,000
IAI AND SCIAI MEMBERSHIP RENEWAL	870	870	870
IMA MEMBERSHIP	500	500	500
INTL ASSOC FOR IDENTIFICATION 5@ 100	500	500	500
INTL ASSOC FOR PROPERTY AND EVIDENCE	250	250	250
NASBLA REACCREDITATION (HARBOR PATROL)	500	500	500
NATIONAL CRIME PREVENTION COUNCIL	50	50	50
NATIONAL TOWN WATCH	50	50	50
NOBLE SC CHAPTER	50	50	50
NAWLEE MEMBERSHIP FEE	200	200	200
POST AND COURIER SUBSCRIPTION	850	850	850
ROCIC DUES	300	300	300

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
SC POLICE CHIEFS ASSOCIATION	250	250	250
SC PACT/ SC CALEA	300	300	300
K9 OFFICERS (IPWDA) CERTIFICATION	500	500	500
SC TAC ASSOCIATION MEMBERSHIP	25	25	25
SIRIUS XM MARINE WEATHER SUBSCRIPTION	500	500	500
SOUTHERN POLICE INSTITUTE DUES 2@ 200	400	400	400
US IDENTIFICATION MANUAL UPDATES	275	275	275
NASRO MEMBERSHIP FOR 22 SRO OFFICERS	1,100	1,100	1,100
ADOBE SUBSCRIPTION	2,500	2,500	2,500
CANVA SUBSCRIPTION	300	300	300
1033 PROGRAM	2,000	2,000	2,000
PERF MEMBERSHIP RENEWAL	850	850	850
ACCIDENT RECONSTRUCTION PROFESSIONAL SOFTWARE	218	218	218
EXPERT AUTO STATS UPDATE	273	273	273
001-510-540290-00000-000 : TRAVEL	106,142	91,684	91,684
*EXTRADITION TRAVEL FUNDS	15,000	15,000	15,000
AIRFARE, HOTEL & PER DIEM FOR OFFICERS/ PRISONER			
PRISONER EXTRADITIONS ARE NO LONGER PROVIDED BY CCSO			
*COMMAND STAFF X2	4,600	4,600	4,600
INTERNATIONAL ASSOC OF CHIEFS OF POLICE CONFERENCE			
ORLANDO, FL			
REGISTRATION 1000 MEALS 600 HOTEL 3000			
*FBI NAA ANNUAL CONFERENCE & TRAINING	1,815	1,815	1,815
MYRTLE BEACH, SC			
REGISTRATION 400 MEALS 270 HOTEL 1145			
*FBI NATIONAL ACADEMY	1,500	1,500	1,500
QUANITICO, VA			
*CALEA CONFERENCE	1,970	1,970	1,970
JACKSONVILLE, FL			
REGISTRATION 800 PER DIEM 420 HOTEL 750			

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

Account Name Description	Department Requested	Mayor Proposed	Council Approved
*LATENT PALM PRINT COMPARISON YOUNGSVILLE, NC REGISTRATION 695 PER DIEM 300 HOTEL 600	1,595	1,595	1,595
*ADVANCED LATENT RIDGEOLOGY YOUNGSVILLE, NC REGISTRATION 695 PER DIEM 300 HOTEL 600	1,595	1,595	1,595
*COMPREHENSIVE ADVANCED LATENT PRINT COMPARISON YOUNGSVILLE, NC REGISTRATION 695 PER DIEM 300 HOTEL 600	1,595	1,595	1,595
*MASTERING THE IAI LATENT PRINT EXAM CLASS YOUNGSVILLE, NC REGISTRATION 695 PER DIEM 300 HOTEL 600	1,595	1,595	1,595
*CSI AND FORENSIC INVESTIGATION PLUS PHOTOGRAPHY YOUNGSVILLE, NC REGISTRATION 495 PER DIEM 180 HOTEL 360	1,035	1,035	1,035
*CRIME SCENE INVESTIGATORS TRAINING PROGRAM 7 WEEK ADVANCED COURSE FOR NEW FORENSICS OFFICER FLETC - GLYNCO, GA COURSE COST COVERS LODGING AND MEALS	13,074	13,074	13,074
*ADVANCED FORENSICS TECHNIQUES IN CRIME SCENE X2 FLETC- GLYNCO, GA COURSE COST COVERS LODGING AND MEALS	9,174	0	0
*INVESTIGATOR TRACK LEVEL 1: DISASSEMBLY & MICROSOLDERING FUND. REQ'D TRAINING FOR PHONE INVESTIGATIONS HONEOYE FALLS, NY REGISTRATION 3500 PER DIEM 300 HOTEL 1000 AIR 500	5,300	5,300	5,300
*INVESTIGATOR TRACK LEVEL 2: IOS MICROSOLDERING REQ'D TRAINING FOR PHONE INVESTIGATIONS (APPLE PHONES) HONEOYE FALLS, NY REGISTRATION 4000 PER DIEM 300 HOTEL 1000 AIR 500	5,800	5,800	5,800
*INVESTIGATOR TRACK LEVEL 3: ANDROID & CPU-LEVEL WORK REQ'D TRAINING FOR PHONE INVESTIGATIONS (ANDROID PHONES)	6,800	6,800	6,800

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

Account Name Description	Department Requested	Mayor Proposed	Council Approved
HONEOYE FALLS, NY			
REGISTRATION 5000 PER DIEM 300 HOTEL 1000 AIR 500			
*BERLA IVE TRAINING	6,500	6,500	6,500
REQ'D TRAINING TO UTILIZE CURRENT BERLA SYSTEM			
ANNAPOLIS, MD			
REGISTRATION 5000 PER DIEM 300 HOTEL 1200			
*SPECIAL EVIDENCE TECHNICIAN SCHOOL (FOR CIVILIAN)	5,284	0	0
DAYTONA BEACH, FL			
REGISTRATION 1350 PER DIEM 840 HOTEL 3094			
*MASTER TASER INSTRUCTOR	2,100	2,100	2,100
LOCATION TBD			
REGISTRATION 0 MEALS 420 HOTEL 1180 AIR 500			
*LESS LETHAL INSTRUCTOR X2	1,520	1,520	1,520
LOCATION TBD			
REGISTRATION 600 MEALS 320 HOTEL 600			
*FBI POST BLAST X2	604	604	604
LEXINGTON, SC			
PER DIEM 204 HOTEL 400			
*SC SWAT COMPETITION	1,500	1,500	1,500
LAURENS, SC			
REGISTRATION/ HOUSING 900 PER DIEM 600			
*K-9 TRAIN THE TRAINER	6,752	6,752	6,752
JACKSON SPRINGS, NC			
REGISTRATION 4000 PER DIEM 1200 HOTEL 1552			
*NASRO NATIONAL CONFERENCE X2	4,144	4,144	4,144
NASHVILLE, TN			
REGISTRATION 1300 PER DIEM 720 HOTEL 2124			
*POLICE SECURITY EXPO X2	1,920	1,920	1,920
ATLANTIC CITY, NJ			
REGISTRATION 0 PER DIEM 720 HOTEL 1200			
*SC LEVA ANNUAL FALL TRAINING CONFERENCE X2	2,100	2,100	2,100
MYRTLE BEACH, SC			

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
REGISTRATION 660 PER DIEM 540 HOTEL 900			
*CJIS USERS CONFERENCE	1,270	1,270	1,270
TBD			
REGISTRATION 500 PER DIEM 270 HOTEL 500			
001-510-540680-00000-000 : PROF SERVICES-MEDICAL	72,500	72,500	72,500
PHYSICALS FOR PRE EMPLOYMENT INC NEW HIRES	15,000	15,000	15,000
PSYCHOLOGICAL EXAMS- PRE EMPLOYMENT	15,000	15,000	15,000
DRUG SCREENING RANDOM AND PRE EMPLOYMENT	15,000	15,000	15,000
DRUG SCREENING EMERGENCY AFTER HOURS ACCIDENTS	5,000	5,000	5,000
HEPATITIS B SHOTS	5,000	5,000	5,000
TB TESTING INCREASE IN TESTING	5,000	5,000	5,000
LIFE SCAN WELLNESS EXAMS- SWAT MEMBERS	10,000	10,000	10,000
OTHER PHYSICALS AS REQUIRED FOR JOB PERFORMANCE	2,500	2,500	2,500
001-510-540690-00000-000 : PROF. SER. VET.	29,000	29,000	29,000
VETERINARIAN SERVICES	22,000	22,000	22,000
VETERINARIAN DENTAL SERVICES	5,000	5,000	5,000
VET CARE FOR RETIRED NCPD CANINES	2,000	2,000	2,000
001-510-540695-00000-000 : CONTRACTED SERVICES	438,730	429,730	429,730
SECURITY CITY HALL (3% INC PER PURCHASING)	299,730	299,730	299,730
POLYGRAPH CONTRACTED SERVICES FOR HIRING	10,000	10,000	10,000
EMPLOYEE COACHING CONTRACT	60,000	60,000	60,000
CONTRACTED PSYCHOLOGIST	40,000	40,000	40,000
PROMOTIONAL PROCESS	24,000	15,000	15,000
DNA TESTING (INVESTIGATIONS)	5,000	5,000	5,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-550190-00000-000 : PROPERTY LEASE	56,000	0	0
STREET CRIMES UNDERCOVER OFFICE BUILDING LEASE	56,000	0	0
001-510-550210-00000-000 : MAINT & SERVICE CONTRACT	2,195,094	2,183,094	2,183,094
BT CONFERENCING HOLDING FACILITY BOND HEARINGS	500	500	500
BUSINESS SYSTEMS OF SC RECORDS LEKTRIEVER	800	800	800
BUSINESS SYSTEMS OF SC EVIDENCE KARDEX STORAGE	800	800	800
BUSINESS SYSTEMS OF SC DEPT SHREDDERS 4 @ 800	3,200	3,200	3,200
CAD LICENSING MDT LICENSE 249 @ 450 CURRENT RENEWAL	112,050	112,050	112,050
MDM FOR LAPTOPS	65,400	65,400	65,400
CDC INTERAGENCY NETWORK SHARED COST	8,000	8,000	8,000
CDC GRANT MATCH FUNDING FOR MVST PROJECT	5,400	5,400	5,400
CELLEBRITE RENEWALS	68,125	68,125	68,125
CHRONOS VER. 11 AND AIRWATCH LAPTOPS CJIS REQ	15,000	15,000	15,000
CHAS CTY LINE USAGE FOR POLICE RADIOS (INC IN COST)	475,000	475,000	475,000
CHAS CTY SOLICITOR NETWORK	1,500	1,500	1,500
CROSSMATCH DIGITAL CJIS REQ	6,000	6,000	6,000
SOFTWARE LICENSE RENEWAL FOR NCIC	3,000	3,000	3,000
DATAWORKS PLUS LIVSCAN HOLDING FACILITY	6,000	6,000	6,000
DIGITAL PERSONA MAINTENANCE AGREEMENT INC	7,500	7,500	7,500
LUMYX	3,270	3,270	3,270
GREYKEY LICENSE RENEWAL INC	38,150	38,150	38,150
MAGNET FORENSICS AXIOM LICENSE RENEWAL	7,325	7,325	7,325
GUARDIAN ALLIANCE BACKGROUND SOFTWARE INC	5,100	5,100	5,100
IAPRO SOFTWARE/LICENSING/SUPPORT	10,000	10,000	10,000
CYBER TRIAGE/ DATAPILOT	4,900	4,900	4,900
JUNIPER CLIENT MAINTENANCE	12,000	12,000	12,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
VIRUS PROTECTION (FORMERLY KASPERSKY) RENEWALS	12,000		
KATS MAINTENANCE TECH SUPPORT	1,500	1,500	1,500
COLLECTIVE DATA- SUPPLY INVENTORY PROGRAM	25,500	25,500	25,500
INTERVIEW ROOM CAMERA MAINT	24,000	24,000	24,000
MORPHOTRAK FORENSICS MAINT SERVICE	18,000	18,000	18,000
PALMETTO MICROFILM APPLICATION XTENDER	15,000	15,000	15,000
PASSWARE SUPPORT RENEWAL	705	705	705
PASSMARK RENEWAL	1,030	1,030	1,030
RADIOTRONICS MAINT & SUPPORT RENEWAL	1,200	1,200	1,200
TRAFFIC FARO SOFTWARE UPDATES/ MAINTENANCE 1 YR	9,000	9,000	9,000
VIRTRA TRAINING SIMULATOR	88,000	88,000	88,000
VERKADA CAMERA SYSTEM (60 ORIGINAL CAMERAS)	100,000	100,000	100,000
TASER ANNUAL LEASE, MAINTENANCE & SERVICE	299,235	299,235	299,235
BODY WORN CAMERA CLOUD & LEASE MIGRATION 5YR LEASE	356,845	356,845	356,845
LAPTOP LEASE RENEWAL	240,125	240,125	240,125
TRAINING - POWERDMS & POWER FTO SOFTWARE	25,500	25,500	25,500
TRIDENT CONTRACT FOR TRAINING FACILITY	8,050	8,050	8,050
CENTRAL SQUARE ONLINE REPORTING RENEWAL	11,700	11,700	11,700
SMARTDRAW LICENSE RENEWAL	720	720	720
CSIPIX MAINTENANCE	2,375	2,375	2,375
BERLA RENEWAL	5,995	5,995	5,995
SKYDIO	5,995	5,995	5,995
ONSHAPE- 3D PRINTER	2,725	2,725	2,725
MOTOROLA SOLUTIONS- M500 WARRANTY/ CLOUD STORAGE	38,000	38,000	38,000
DECKARD TECHNOLOGIES - COMPLIANCE STR SOFTWARE RENEWAL	33,500	33,500	33,500
MAGENT WITNESS, MAGNET GRIFFEYE	9,374	9,374	9,374

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-550630-00000-000 : RENTED-LEASED EQUIPMENT	306,427	2,113,727	2,113,727
NCIC PHONE LINE ACCESS	4,500	4,500	4,500
SC BUDGET AND CONTROL BOARD	3,000	3,000	3,000
LANGUAGE LINE FOR TRANSLATION (INC FOR COURT USAGE)	14,000	12,000	12,000
AT&T INTERNET FOR NORTH/SOUTH	5,500	5,500	5,500
VERIZON AIR CARD LAPTOPS, IPADS, CELLPHONES	150,000	150,000	150,000
LEADS ONLINE FOR PROPERTY CRIME INV	24,427	24,427	24,427
CRADLEPOINT SERVICES CONTRACT	105,000	105,000	105,000
MOTOROLA SOLUTIONS RADIO AS A SERVICE (RAAS) - 75% IN POLICE, 25% IN FIRE		1,809,300	1,809,300
001-510-570410-00000-000 : INFORMANT FEES	1,500	1,500	1,500
INFORMANT FEES	1,500	1,500	1,500
001-510-570640-00000-000 : EMPLOYEE TRAINING	103,634	102,634	102,634
UNANNOUNCED TRAINING	40,000	40,000	40,000
SCCJA TRAINING CLASS FEES	5,000	5,000	5,000
ONLINE COMMAND COLLEGE COURSE	18,000	18,000	18,000
WZ LEAD HOMICIDE INVESTIGATOR	1,500	1,500	1,500
MANAGING THE DETECTIVE BUREAU	1,500	1,500	1,500
MAJOR CASE MANAGEMENT	1,500	1,500	1,500
HOMICIDE CLASS	1,500	1,500	1,500
FBI LEEDA	9,540	9,540	9,540
TRIDENT LEADERSHIP CLASSES	5,000	5,000	5,000
NTOA LEADERSHIP TRAINING	3,500	3,500	3,500
POST CRITICAL INCIDENT SEMINAR TRAININGS	3,000	2,000	2,000
DEFENSIVE TACTICS TRAINING	7,494	7,494	7,494
PISTOL / RIFLE TRAINING	3,600	3,600	3,600
ADMINISTRATIVE PROFESSIONAL TRAINING	2,500	2,500	2,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-570641-00000-000 : SPECIAL ACTIVITIES	23,500	19,895	19,895
PROFESSIONAL ACTIVITY MEETINGS	2,000	2,000	2,000
ANNUAL AWARDS BANQUET	10,000	8,000	8,000
COMMUNITY ROLLCALL/ GUN VIOLENCE AWARENESS EVENTS	10,000	8,395	8,395
CITIZENS PUBLIC SAFETY ACADEMY	1,500	1,500	1,500
001-510-570643-00000-000 : COOL TO STAY IN SCHOOL	25,000	25,000	25,000
SCHOOL SUPPLIES FOR ANNUAL COOL TO BE IN SCHOOL	25,000	25,000	25,000
FUN DAY EVENT HELD AT CITY HALL			
001-510-570649-00000-000 : COPS ATHLETIC PROGRAM	60,000	60,000	60,000
FUNDS TO SUPPORT CAP SPORTS AND EVENTS	60,000	60,000	60,000
001-510-570790-00000-000 : OTHER OPERATING EXPENSE	63,250	63,250	63,250
DECAL STRIPING REPLACEMENT/REPAIRS	10,000	10,000	10,000
FORENSIC VEHICLE PROCESSING TOWS	12,000	12,000	12,000
JUVENILE HOUSING CHAS AND DORCH CTY INC COST	25,000	25,000	25,000
SEARCH WARRANTS PHONE RECORDS	1,500	1,500	1,500
SHIPPING COSTS	1,500	1,500	1,500
SHREDDING SERVICES	2,500	2,500	2,500
FATALITY MOTORCYCLE INSPECTIONS	750	750	750
MISCELLANEOUS SUPPLIES AND REPAIRS	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-510-590840-00000-000 : AUTOMOTIVE EQUIPMENT	2,565,930	2,256,210	2,256,210
DODGE DURANGO PATROL/ILP/WARRANTS 17@ 61,445 (INC TK EQUIP) - ADJ TO 16	1,044,565	983,120	983,120
DODGE DURANGO K9 2 @ 68,485 (INC TK EQUIP)	136,970	136,970	136,970
DODGE DURANGO SLICK TOP 18 @ 61,445 (INC TK EQUIP) - ADJ TO 17	1,106,010	983,120	983,120
HARLEY DAVIDSON MOTORCYCLES 1 @ 29,000 (INC TK EQUIP)	29,000	29,000	29,000
FORD MUSTANG 1 @ 63,385 (INCL TK EQUIP)	63,385	0	0
FORD F150 TRUCK 3 @ 62,000 (INC TK EQUIP) - ADJ TO 2	186,000	124,000	124,000
001-510-590850-00000-000 : MACHINES & EQUIPMENT	397,815	161,055	161,055
IN CAR CAMERAS 20 @ 7,200	144,000	129,600	129,600
MOTOROLA PORTABLE RADIOS 30 @ \$7,412	222,360	0	0
ERU- DRONE	13,055	13,055	13,055
TRIMBLE SYSTEM & DATA COLLECTOR (FATALITY SCENE MAPPING)	18,400	18,400	18,400

FIRE DEPARTMENT

DEPARTMENT NARRATIVE

The North Charleston Fire Department provides fire protection and other services to the residents, visitors and commercial facilities of the City of North Charleston. The department provides emergency services from thirteen (13) stations with thirteen (13) engine companies, four (4) ladder companies and two (2) heavy rescue companies as well as other specialized and support units. In addition to fire suppression the fire department also provides hazardous materials response, Basic Life Support (BLS) level EMS response, various types of rescue and other emergency services. The department works to prevent fires and other emergencies by conducting fire inspections of commercial properties to enforce the fire code and through public fire safety education programs.

Mission Statement

The North Charleston Fire Department exists to improve and protect the quality of life within our service area through education, prevention and emergency response.

Vision Statement

We envision that by 2028 the North Charleston Fire Department will provide industry-leading customer service, operational performance and community risk reduction while improving readiness and developing a more effective and resilient workforce.

Fire Department Personnel

Total	286
Title	Funded
ACCREDITATION MANAGER	1
ADMINISTRATIVE ASSISTANT, SENIOR	2
ADMINISTRATIVE SPECIALIST	2
FIRE APPARATUS TECHNICIAN LEAD	1
FIRE APPARATUS & SUPPLY TECHNICIAN	2
ASSISTANT FIRE CHIEF	5
BATTALION CHIEF	9
DEPUTY FIRE CHIEF	4
FIRE INVESTIGATOR	1
FIRE CAPTAIN	11
FIRE CAPTAIN/EMT	49
FIRE CAPT/EMT HAZARDOUS MATERIAL COORDINATOR	1
FIRE CAPT/EMT MEDICAL COORDINATOR	1
FIRE CAPTAIN TRAINING COORDINATOR	1
FIRE CHIEF	1
FIRE CAPT/EMT RESCUE COORDINATOR	1
FIRE SAFETY COMPLIANCE OFFICER	1
FIRE CAPTAIN/EMT, FIRE SAFETY COORDINATOR	2
FIRE EQUIPMENT OPER-ENGINEER	11
FIRE EQUIP OPER-ENGINEER/EMT	55
FIRE INSPECTOR I	7
FIRE INSPECTOR II	2
FIREFIGHTER/EMT	66
CHIEF FIRE INVESTIGATOR	1
DEPUTY FIRE MARSHAL	1
FIREFIGHTER	46
SUPERVISOR OF FIRE ADM SERV	1
EMERGENCY MANAGEMENT MANAGER/COMPLIANCE OFFICER	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

<u>Fund, Dept, Account Class, Account Segment</u>	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
530 : FIRE DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 14,650,784	\$ 15,883,109	\$ 8,851,132	\$ 16,845,935	\$ 17,450,027	\$ 19,322,117	\$ 19,322,117
510120 : OVERTIME	\$ 2,182,103	\$ 2,263,671	\$ 1,652,115	\$ 2,129,700	\$ 2,193,715	\$ 200,000	\$ 200,000
SubTotal : Salaries & Wages	\$ 16,832,887	\$ 18,146,780	\$ 10,503,247	\$ 18,975,635	\$ 19,643,743	\$ 19,522,117	\$ 19,522,117
Benefits							
510140 : FICA TAXES	\$ 1,226,907	\$ 1,324,323	\$ 768,333	\$ 1,451,636	\$ 1,502,746	\$ 1,493,442	\$ 1,493,442
510150 : RETIREMENT	\$ 3,552,066	\$ 3,774,365	\$ 2,217,640	\$ 4,030,425	\$ 4,172,331	\$ 4,146,498	\$ 4,146,498
510160 : INSURANCE	\$ 4,383,066	\$ 5,105,479	\$ 2,902,583	\$ 4,874,166	\$ 5,614,065	\$ 6,035,097	\$ 6,035,097
510170 : WORKMENS COMPENSATION	\$ 969,033	\$ 701,712	\$ 753,692	\$ 950,867	\$ 935,686	\$ 936,070	\$ 936,070
SubTotal : Benefits	\$ 10,131,072	\$ 10,905,879	\$ 6,642,248	\$ 11,307,094	\$ 12,224,828	\$ 12,611,107	\$ 12,611,107

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 10,034	\$ 8,151	\$ 5,898	\$ 12,000	\$ 12,500	\$ 12,500	\$ 12,500
520240 : DEPARTMENTAL SUPPLIES	\$ 182,624	\$ 175,238	\$ 178,763	\$ 240,930	\$ 328,449	\$ 266,088	\$ 266,088
520250 : FIRE PREVENTION SUPPLIES	\$ 6,313	\$ 6,375	\$ 1,342	\$ 8,069	\$ 11,144	\$ 8,000	\$ 8,000
520270 : COPY MACHINES & SUPPLIES	\$ 5,098	\$ 5,012	\$ 2,686	\$ 8,000	\$ 12,500	\$ 8,000	\$ 8,000
520410 : UNIFORMS & CLOTHING	\$ 507,893	\$ 589,458	\$ 263,370	\$ 614,710	\$ 694,252	\$ 628,380	\$ 628,380
520450 : CLEANING/SANITATION SUPP	\$ 44,214	\$ 44,858	\$ 27,236	\$ 44,000	\$ 47,500	\$ 47,500	\$ 47,500
520460 : BOOKS & PUBLICATIONS	\$ 527	\$ 3,500	\$ 2,021	\$ 3,505	\$ 3,551	\$ 3,551	\$ 3,551
520490 : MEDICAL & LAB SUPPLIES	\$ 13,224	\$ 34,809	\$ 119,050	\$ 135,779	\$ 47,115	\$ 47,115	\$ 47,115
530230 : REPAIRS-BUILDING	\$ 5,498	\$ 3,238	\$ 280	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
530240 : MACH-EQUIPMENT REPAIRS	\$ 48,461	\$ 32,315	\$ 23,237	\$ 40,600	\$ 44,800	\$ 44,800	\$ 44,800
530370 : RADIO SUPPLIES/REPAIRS	\$ 13,113	\$ 16,309	\$ 20,356	\$ 20,048	\$ 55,518	\$ 25,000	\$ 25,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 8,265	\$ 9,890	\$ 4,535	\$ 8,339	\$ 12,796	\$ 12,796	\$ 12,796
540290 : TRAVEL	\$ 15,470	\$ 28,070	\$ 8,812	\$ 17,468	\$ 25,222	\$ 25,222	\$ 25,222
540680 : PROF SERVICES-MEDICAL	\$ 141,245	\$ 149,206	\$ 26,649	\$ 170,366	\$ 170,596	\$ 170,596	\$ 170,596
540695 : CONTRACTED SERVICES	\$ 68,112	\$ 63,210	\$ 20,917	\$ 77,000	\$ 79,700	\$ 69,700	\$ 69,700
550190 : PROPERTY LEASE	\$ 6,430	\$ 11,504	\$ 8,085	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
550210 : MAINT & SERVICE CONTRACT	\$ 83,212	\$ 85,030	\$ 73,364	\$ 85,205	\$ 196,109	\$ 88,000	\$ 88,000
550220 : RADIO MAINT AGREEMENT	\$ 133,440	\$ 119,742	\$ 60,312	\$ 139,365	\$ 248,527	\$ 175,000	\$ 175,000
550630: RENTED-LEASED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603,100	\$ 603,100
570640 : EMPLOYEE TRAINING	\$ 49,823	\$ 48,183	\$ 28,098	\$ 59,050	\$ 71,560	\$ 61,500	\$ 61,500
570650 : RECRUITING	\$ 1,427	\$ 895	\$ -	\$ 4,500	\$ 4,500	\$ 2,000	\$ 2,000
570790 : OTHER OPERATING EXPENSE	\$ 12,678	\$ 15,739	\$ 3,270	\$ 14,500	\$ 41,422	\$ 41,422	\$ 41,422
SubTotal : Operating Expenses	\$ 1,357,101	\$ 1,450,732	\$ 878,281	\$ 1,710,434	\$ 2,132,761	\$ 2,365,270	\$ 2,365,270

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 352,335	\$ 2,874,345	\$ 4,853,227	\$ 2,826,460	\$ 895,000	\$ 570,000	\$ 570,000
590960 : DEPARTMENTAL EQUIPMENT	\$ 98,494	\$ 244,630	\$ 170,250	\$ 258,685	\$ 312,520	\$ 156,530	\$ 156,530
SubTotal : Capital Outlay	\$ 450,829	\$ 3,118,975	\$ 5,023,477	\$ 3,085,145	\$ 1,207,520	\$ 726,530	\$ 726,530
SubTotal : 530 : FIRE DEPARTMENT	\$ 28,771,889	\$ 33,622,366	\$ 23,047,253	\$ 35,078,308	\$ 35,208,852	\$ 35,225,024	\$ 35,225,024

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-520230-00000-000 : PRINTING & OFFICE SUPPLY	12,500	12,500	12,500
PAPER FOR ADMIN OFFICE AND ALL FIRE STATIONS	2,000	2,000	2,000
FORMS FOR HIRING - NEW APPLICANT PACKETS	500	500	500
LETTERHEAD, LABELS AND MISC MATERIALS	500	500	500
OFFICE SUPPLIES FOR ADMIN AND ALL FIRE STATIONS	2,500	2,500	2,500
DOOR HANGERS IN ENGLISH AND SPANISH	1,500	1,500	1,500
FOOD TRUCK STICKERS AND VIOLATIONS NOTICES	1,000	1,000	1,000
PRINTING FOR TRAINING AND FIRE SCHOOLS	1,000	1,000	1,000
PRINT CARTRIDGES	3,500	3,500	3,500
001-530-520240-00000-000 : DEPARTMENTAL SUPPLIES	328,449	266,088	266,088
FIRE INVESTIGATIONS MISC SUPPLIES PAINT CANS WORK GLOVES REPLACEMENT BATTERIES EVIDENCE MARKERS OFFICE SUPPLIES			
FIRE INVESTIGATION CAMERA FPAT EQUIPMENT	3,270	3,270	3,270
MISC SUPPLIES - TABLE SLED CLEANER VESTS HAMMERS AND MANNEQUINS REHAB	1,000	1,000	1,000
WATER AND SQUENCHERS FOR SUPPRESSION AND TRAINING TWO SQUENCHER STATIONS TWO REPLACEMENTS			
MISC REHAB SNACKS FOR TRAINING AND ON FIRE SCENES	3,050	3,050	3,050

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
FIREFIGHTING EQUIPMENT			
HAND TOOLS APPARATUS AND HYDRANT WATER APPLIANCES MOUNTED EQUIPMENT VEHICLE PORTABLE LIGHTING NOZZLES FORCIBLE ENTRY AND LOCK OUT THERMAL IMAGERY PACK TRACKER BATTERIES AND CHARGERS DEWALT AND MILWAUKEE AND PENTHEON REPLACEMENT BATTERIES STIHL CHAIN SAW AND VENT SAW AND ROTARY SAW CHAINSAW CHAINS AND BARS ROTARY SAW BLADES EV FIREFIGHTING EQUIPMENT AND EMERGENCY ENERGIZER PLUG ELECTRIC EXTENSION CORDS RIT PACK TACK STICK SAWZALL AND BLADES HIGHRISE EQUIPMENT FOAM CONCENTRATE FOAM APPLICATION SEARCH ROPE AND EQUIPMENT PETROGEN CUTTER AJAX 911 FIRE EXTINGUISHERS GENERATOR TRAFFIC CONES AND ROADWAY SAFETY GROUND LADDERS AND PARTS FIRE HOSE MISC TOOLS APPARATUS TOOL SET VEHICLE DIAGNOSTICS AND REPAIR TOOLS BALLISTIC VESTS	116,518	99,000	99,000
MARINE DIVISION			
HELMETS GLOVES RESCUE AND VICTIM PFDS KNIVES WHISTLES THROW AND GEAR BAGS RAPID DIVER BC MASKS WEIGHT BELTS AND FINS DRY SUITS	37,738	30,000	30,000
HYDRANT TESTING EQUIPMENT			
REPLACEMENT PARTS	750	750	750
RESCUE EQUIPMENT			
11MM ROPE EQUIPMENT AND ACCESSORIES PARATECH GOLD STRUT 610 PARATECH EXTENSION 435 PARATECH 4 X 4 CHANNEL BASE AND ANGEL BASE MOUNTS HARKEN CLUTCH CMC SQUID RIG PLATE HARKEN WINGMAN CMCE CMC ROPE BAGS PETZL REEVE TU 17 GRIP HOIST VORTEX LEGS PARATECH EXTENSION 435 PARATECH 1016 STRUT PARATECH RAKER RAIL JUNCTIONS CLAMP AND CLEVIS HITCH PLATE HEAVY DUTY STORAGE SHELFING CONSUMABLE RESCUE ITEMS	43,918	34,918	34,918
STATIONS AND FACILITIES			
RECLINER REPLACEMENTS SOFA REPLACEMENTS KITCHEN TABLE REPLACEMENTS MATTRESS REPLACEMENTS AND ADDITIONAL BAY FANS DISHES RIDING MOWER REFRIGERATOR REPLACEMENTS BEDS REPLACEMENT OFFICE CHAIRS MISC ITEMS END TABLES WEED EATER REPLACEMENT BLOWER REPLACEMENT EDGER PUSH MOWER WASHER AND DRYER STOVE MICROWAVE TRUE FUEL AIR COMPRESSOR	49,775	35,000	35,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
HAZMAT			
G7 DOCKING STATION BLACK LINE G7 PUMPER GAS METER BLACK LINE SER PRO TRAINING AND DEPLOYMENT MULTI RAE SYSTEMS O2 LEL SENSOR REPLACEMENT RADIOLOGICAL EQUIPMENT MAINTENANCE MULTI RAE SYSTEM CO H2S HCN SENSOR AND PUMP REPLACEMENT ABSORBENT PADS AND BOOM OIL DRY HYDROGEN LEVEL A SUIT PAPR CARTRIDGES FILTERS MISC PARTS FOR REPAIR LEVEL B SUITS CO H2S COMBINATION SENSOR LEL SENSOR PID SENSORS CO SENSOR CHLORINE SENSOR H2S SENSOR CARBON MONOXIDE GAS 4 GAS CALIBRATION MIXTURE AMMONIA GAS ISOBUTYLENE CALIBRATION GAS CHLORINE GAS HCN GAS DRAGER COLORMETRIC TUBE SET TRAINING DIVISION	40,188	40,188	40,188
CONSUMABLES PROPS CLASSROOM TABLES DISHES AND SILVERWARE SMOKE MACHINE CHROME BOOKS RESCUE MANNEQUIN	16,430	3,100	3,100
SAFETY EQUIPMENT			
DI ELECTRIC GLOVE TESTING DI ELECTRIC INSERTS AND GLOVES MISC SAFETY EQUIPMENT OFFICE	4,562	4,562	4,562
DESK TOP SCANNER ONE MEDICAL ADOBE CREATIVE SOLUTIONS TRAINING AMERICAN CASKET FLAGS SPECIAL EVENTS FAMILY FUN DAY SUPPLIES TAC CAMP SUPPLIES HONOR GUARD	10,500	10,500	10,500
MISC SUPPLIES	750	750	750
001-530-520250-00000-000 : FIRE PREVENTION SUPPLIES	11,144	8,000	8,000
FIRE PREVENTION SUPPLIES			
CLOTH BAGS, PLASTIC BAGS, COLORING BOOKS CRAYONS HELMETS BRACELETS ROLLS OF STICKERS PENS AND PENCILS PORTABLE RECHARGEABLE FAN FOLDING LADDER SMOKE ALARMS POT HOLDERS MISC SUPPLIES	11,144	8,000	8,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-520270-00000-000 : COPY MACHINES & SUPPLIES	12,500	8,000	8,000
COPY MACHINES AND SUPPLIES FOR ALL STATIONS AND ADMIN OFFICE	12,500	8,000	8,000
001-530-520410-00000-000 : UNIFORMS & CLOTHING	694,252	628,380	628,380
TRAINING			
TAC CAMP TEE SHIRTS			
INSTRUCTOR AND RECRUIT APPAREL DEPARTMENT UNIFORMS	1,700	1,700	1,700
ACCOUNTABILITY SUPPLIES PAR TAGS BADGES HAT AND NAME PLATES SHOULDER EMBLEMS COLLAR PINS BELTS SHIRTS PANTS WINTER COATS WORKBOOTS SHOES RAIN COATS CAPS BEANIES AND JOB SHIRTS BALLISTIC VESTS CLASS A JACKETS HONOR GUARD	188,467	145,000	145,000
MISC UNIFORM PANTS AND DRY CLEANING	2,450	2,450	2,450
BUNKER GEAR			
COAT PANTS SUSPENDERS INTERNAL HARNESS, FLASH HOODS BUNKER BOOTS HELMETS GLOVES REPAIRS AND ALTERATIONS FOR TURNOUT GEAR REPAIR C5 FACE PIECE INSPECTORS	497,405	475,000	475,000
UNIFORMS FOR INSPECTORS AND FIRE PREVENTION SPECIAL OPS	3,270	3,270	3,270
ARMOR PANTS AND SHIRTS	960	960	960

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-520450-00000-000 : CLEANING/SANITATION SUPP	47,500	47,500	47,500
STATION SUPPLIES FOR ALL FIRE STATIONS AND ADMIN	47,500	47,500	47,500
001-530-520460-00000-000 : BOOKS & PUBLICATIONS	3,551	3,551	3,551
ADMIN TRAINING AND FIRE INSPECTIONS TECHNICAL RESCUE AND CONFINED SPACE STRUCTURAL COLLAPSE AND SHORING SCENE DIAGRAM SOFTWARE RENEWAL NATIONAL FIRE CODE ELECTRONIC FIRE INSPECTION AND CODE ENFORCEMENT TEXT BOOK EBOOK FIRE PROTECTION FIRE SERVICE EBOOK NATIONAL FIRE CODE MISC BOOKS	3,551	3,551	3,551
001-530-520490-00000-000 : MEDICAL & LAB SUPPLIES	47,115	47,115	47,115
ASPIRIN ORAL GLUCOSE DIABETES TESTING SUPPLIES EPINEPHRINE ALBUTEROL IGEL AIRWAYS SHARPS CONTAINER MISC REPAIR SUPPLIES FOR OXYGEN REGULATORS AND MEDICAL BAGS FINGERTIP PULSE OX TYLENOL CHILD AND ADULT SALINE IBUPROFEN DIPHENHYDRAMINE MEGAMOVER AIRWAY SUPPLIES ZOLL AED THERMOMETER	47,115	47,115	47,115
001-530-530230-00000-000 : REPAIRS-BUILDING	7,000	7,000	7,000
MAINTAIN TRAINING FACILITIES THE BURN PROP AND STATION REPAIRS	7,000	7,000	7,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-530240-00000-000 : MACH-EQUIPMENT REPAIRS	44,800	44,800	44,800
FIREFIGHTING EQUIPMENT			
EQUIPMENT REPAIR AIR PACK AND COMPRESSOR REPAIR THERMAL CAMERA BATTERY REPLACEMENT CALIBRATE AIR PACK EQUIPMENT TESTERS AND RAD METERS SERVICE HAZMAT METERS DIVE EQUIPMENT REPAIRS MISC DRY SUIT MAINTENANCE AND THERMAL IMAGER MAINTENANCE			
STATION EQUIPMENT			
STATION APPLIANCE EQUIPMENT REPAIRS ICE MAKER REPAIRS STATION GENERATOR REPAIRS LAWN EQUIPMENT REPAIR EXHAUST REPAIR	44,800	44,800	44,800
001-530-530370-00000-000 : RADIO SUPPLIES/REPAIRS	55,518	25,000	25,000
SPECIAL OPS RADIO REPAIRS MISC RADIO MAINTENANCE AND SUPPLIES			
RADIO BATTERIES	55,518	25,000	25,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	12,796	12,796	12,796
IAAI MEMBERSHIPS AND RECERTS			
SCIAAI MEMBERSHIPS			
SC LIFE SAFETY EDUCATOR			
BLUEBEAM SOFTWARE			
ICC MEMBERSHIP RENEWAL			
NFPA CERT AND SUBSCRIPTION RENEWAL			
NFPA MEMBERSHIP CREDENTIALING			
CFO AND FIRE OFFICER			
CLIA			
USCG OUPV RENEWAL			
ZOOM RENEWAL			
ACTIVE 911			
IFE			
IAEM			
SCEMA			
STARLINK SERVICE	12,796	12,796	12,796

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-540290-00000-000 : TRAVEL	25,222	25,222	25,222
SC FIRE MARSHAL 2026 FALL CONFERENCE 1070			
REGISTRATION PAID FROM TRAINING			
HOTEL	800	800	800
CITY VEHICLES - PER DIEM	270	270	270
TSI CONFERENCE 1500			
REGISTRATION PAID FROM TRAINING			
HOTEL FOR 3 NIGHTS	1,200	1,200	1,200
AIRFARE AND MEAL PER DIEM	300	300	300
FIRE INSPECTOR II CLASS AT ALABAMA FIRE COLLEGE 1744			
ALABAMA ON CAMPUS HOUSING AND FLIGHTS	1,144	1,144	1,144
PER DIEMS FOR ATTENDEE	300	300	300
NATIONAL FIRE ACADEMY EMMITSBURG MARYLAND SUPPRESSION - 10000			
REGISTRATION PAID FROM TRAINING			
ROOM IN THE DORM IS COMPLIMENTARY			
PER DIEM IS MANDATORY MEAL TICKETS	10,000	10,000	10,000
PLANS EXAMINER CLASS FOR INSPECTION 1744			
REGISTRATION PAID FROM TRAINING			
ALABAMA ON CAMPUS HOUSING AND FLIGHTS	1,144	1,144	1,144
MEAL PER DIEMS ONE PERSON	300	300	300
CPSE ANNUAL SEMINAR 1000			
REGISTRATION PAID FROM TRAINING			
FLORIDA HOUSING AND TRAVEL	800	800	800
MEAL PER DIEM FOR ONE PERSON	300	300	300
SC FIRE & RESCUE CONFERENCE - 4 AT 3200			
REGISTRATION PAID FROM TRAINING			
HOTEL FOR TWO NIGHTS	2,800	2,800	2,800
MEAL PER DIEM FOR 4	400	400	400
FDIC FOR TWO PEOPLE IN INDIANA 3270			
REGISTRATION PAID FROM TRAINING			

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
FLIGHT AND HOTEL FOR TWO	3,000	3,000	3,000
MEAL PER DIEM	270	270	270
SC SPRING INSPECTOR CONFERENCE 1744			
REGISTRATION PAID FROM TRAINING			
HOTEL AT MYRTLE BEACH	1,744	1,744	1,744
MEAL PER DIEM FOR 5 DAYS	450	450	450
001-530-540680-00000-000 : PROF SERVICES-MEDICAL	170,596	170,596	170,596
ANNUAL PHYSICALS			
RANDOM DRUG SCREENS			
NEW HIRES			
ACCIDENTS INJURIES AND MISC	170,596	170,596	170,596
001-530-540695-00000-000 : CONTRACTED SERVICES	79,700	69,700	69,700
ACCREDITATION	3,000	3,000	3,000
MOU MED COORDINATOR - DR FRENCH	5,000	5,000	5,000
TRAINFO RAIL SENSORS	20,200	10,200	10,200
MUSC MENTAL HEALTH PROGRAM	32,000	32,000	32,000
AWARDS CEREMONY ANNUAL	10,000	10,000	10,000
RECRUITMENT ADVERTISING	1,500	1,500	1,500
BOAT SLIP FOR NEW BOAT	8,000	8,000	8,000
001-530-550190-00000-000 : PROPERTY LEASE	18,000	18,000	18,000
IGA WITH EMS MEDIC 15	18,000	18,000	18,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-550210-00000-000 : MAINT & SERVICE CONTRACT	196,109	88,000	88,000
STATIONS - PEST CONTROL - ALARM MONITORING AND TESTING GENERATORS SERVICED TWICE ANNUALLY PORTALET AT TRAINING GROUNDS ICE MACHINE SERVICE AED ANNUAL SERVICE HOOD INSPECTIONS FOR STA 2 5 7 6 AND 12 EXHAUST REMOVAL SYSTEM SERVICE HYDRAULIC EQUIPMENT SERVICE FIRE PREVENTION EQUIPMENT MAINTENANCE CONTRACTS MARINE FIRE PUMP AND GENERATOR MAINTENANCE BIKE MAINTENANCE SCBA ANNUAL FLOW TESTING ANNUAL DIVE EQUIPMENT SERVICE ELEVATOR SERVICE WARRANTY AND SERVICE FOR RAD-57 RMS ADMINISTRATOR COSTS FIRE EXTINGUISHERS REFILLS AND CONTRACT SERVICES TRANSFERRING FUNDS FROM FACILITIES TO FIRE FOR ALL CELLULAR DEVICES	96,109 100,000	88,000	88,000
001-530-550220-00000-000 : RADIO MAINT AGREEMENT	248,527	175,000	175,000
RADIO USER FEE AND EXTENDED WARRANTY IF RADIO COUNT INCREASES FEES INCREASE ACTIVE 911 TDMA RADIO FLASHES REPLACE MOBILE RADIOS IN APPARATUS REPLACEMENT OF STATION ALERTING RADIOS	248,527	175,000	175,000
001-530-550630-00000-000 : RENTED-LEASED EQUIPMENT	0	603,100	603,100
MOTOROLA SOLUTIONS RADIO AS A SERVICE (RAAS) - 75% IN POLICE, 25% IN FIRE, TOTAL ESTIMATE WITH TAX IS \$2,424,400 FOR 7 YEARS		603,100	603,100

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-570640-00000-000 : EMPLOYEE TRAINING	71,560	61,500	61,500
TRAINING DIVISION			
SC EMT RECERTIFICATIONS NREMT RECERTIFICATIONS NREMT PARAMEDIC RECERTIFICATION CPR RECERTS SC EMT CONFERENCE REG ALERT CONFERENCE REGISTRATION EMT COURSE MEDICAL INSTRUCTOR CERTS AND INSTRUCTOR TRAINING SE EXTRACTION LIVE FIRE INSTRUCTOR TRAINING FDIC REGISTRATION MISC TRAINING RECERT CERTIFIED PT TRAINER COURSES HAZ MAT CONFERENCE REGISTRATION FIRE FUSION MEDICAL CERTIFICATIONS AND RECERTIFICATIONS SWIFT WATER CLASS	60,560	52,000	52,000
FIRE INSPECTIONS - FIRE MARSHALS QUARTERLY TRAINING - INSPECTOR CERT TESTING ICC FIRE INSP PLANS EXAM CERT ICC INSPECTOR 2 AND 1 CERT - SC FM FALL CONFERENCE REGISTRATION FEE - SC FM SPRING CONFERENCE REGISTRATION FEE - IAAI RECERT SAFETY SEAT SUMMIT SAFETY SEAT CLASS SAFETY SEAT RECERT IAAI CFI FIT ETC SCIAAI QUARTERLY TRAINING ADMIN	8,000	8,000	8,000
ACCREDITATION CLASSES AND RECRUITMENT TRAINING	3,000	1,500	1,500
001-530-570650-00000-000 : RECRUITING	4,500	2,000	2,000
RECRUITMENT SUPPLIES AND MISC ITEMS FOR TABLE EVENTS			
WORK SHOPS	4,500	2,000	2,000
001-530-570790-00000-000 : OTHER OPERATING EXPENSE	41,422	41,422	41,422
MISCELLANEOUS FUNCTIONS AND ANNUAL AWARDS CEREMONY FIRE SAFETY FEST YEARLY AWARDS PROTECTIVE CASES FOR IPADS AND PHONES TAC CAMP MEALS AND SNACKS			
ABSORBING EMERGENCY MANAGEMENT BUDGET - MISC SUPPLIES - MEOC SUPPLIES FOR STORMS AND DISASTERS ICOM SATELLITE PHONES WITH SERVICE PERSONAL LIGHTENING DETECTORS GOVERNORS HURRICANE CONFERENCE AND SCEMA REGISTRATION	41,422	41,422	41,422

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-530-590840-00000-000 : AUTOMOTIVE EQUIPMENT	895,000	570,000	570,000
LADDER TRUCK EQUIPMENT FOR LADDER 205	100,000	100,000	100,000
AIR AND SERVICE TRUCK	90,000		
UP FIT FOR AIR AND SERVICE TRUCK	40,000		
2500 FOUR DOOR PICK UP TRUCK	60,000	60,000	60,000
UPFIT FOR TRUCK	8,000	8,000	8,000
BATTALION CHIEF VEHICLES FULL SIZE 3 AT 56000	168,000	168,000	168,000
UPFIT EQUIPMENT FOR BATTALION CHIEF VEHICLES AT 15000	45,000	45,000	45,000
PASSENGER VAN	80,000	80,000	80,000
PASSENGER VAN UPFIT	5,000	5,000	5,000
PICK UP TRUCK FOR INSPECTOR TWO 47000	94,000	94,000	94,000
INSPECTOR UPFIT FOR TWO PICK UP TRUCKS 5000	10,000	10,000	10,000
ADMINISTRATOR PICK UP TRUCK SERVICE TRUCK	75,000		
UPFIT FOR SERVICE PICK UP TRUCK	10,000		
SUPER DUTY PICK UP TRUCK	100,000		
UPFIT FOR SUPER DUTY PICK UP	10,000		
001-530-590960-00000-000 : DEPARTMENTAL EQUIPMENT	312,520	156,530	156,530
HOLMATRO EXTRICATION EQUIPMENT	69,000	69,000	69,000
SWR BOAT INFLATABLE KIT TWO EACH 5500	11,990	0	0
ICE MACHINE	5,668	5,668	5,668
SWIFT WATER RESCUE BOAT METAL	5,450	5,450	5,450
SWR TRAILER TWO EACH 20000	40,000	40,000	40,000
GEAR EXTRACTOR	6,647	6,647	6,647
MOTOROLA RADIOS PORTABLE 15 EACH 9200	138,000		
BLAZE STACK RMS SOFTWARE FOR INVESTIGATIONS	9,720	9,720	9,720
RIDING LAWN MOWER	5,100	5,100	5,100
FORCIBLE ENTRY DOOR	5,945	5,945	5,945
EXERCISE EQUIPMENT	15,000	9,000	9,000

BUILDING INSPECTION DEPARTMENT

DEPARTMENT NARRATIVE

The Building Inspection Department, headed by the Building Official, oversees all plumbing, mechanical, sign, gas, electrical, and building permits and inspections, and conducts sub-standard housing hearings as needed. This Department also enforces all zoning ordinances, works with the Planning Commission, Board of Zoning Adjustments, Board of Review, Fire Department, Police Department, Health Officer, and State Fire Marshall and represents the City in all non-criminal code violation cases in Municipal Court.

DEPARTMENT OBJECTIVES

1. To provide reasonable controls for the construction, use and occupancy of building through enforcement of the various building codes, i.e., Standard Building Code, National Electrical Code, Standard Plumbing Code, Standard Mechanical Code, Standard Swimming Pool Code, and One and Two Family Dwelling Code.
2. To ensure safer and healthier housing by minimizing the existence of sub-standard housing and lots.
3. To ensure a safer and more aesthetic environment by administration and enforcement of zoning ordinances.
4. To correlate and prosecute such code violations cited by the Police Department, Fire Department, and Health Officer.
5. To review and approve all customary home occupations.
6. To protect the consumer by ensuring that contractors are qualified through licensing and enforcement of licensing.

Building Inspections Department Personnel

Total	19
Title	Funded
BUILDING INSPECTOR	5
BUILDING OFFICIAL	1
COMMERCIAL COMBINATION INSPECTOR	3
COMMERCIAL PLANS REVIEWER	1
DEP BLDG OFF/COMM PLANS EXAMIN	1
OFFICE MANAGER	1
FLOODPLAIN MANAGER	1
SIGN INSPECTOR	1
RESIDENTIAL PLANS EXAMINER/BUILDING INSPECTOR	1
OFFICE SUPPORT SPECIALIST	2
COMMERCIAL/RESIDENTIAL PLANS REVIEWER	1
COMPLIANCE OFFICER/PROPERTY MAINTENANCE INSPECTOR	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
540 : BUILDING INSPECTION DEPT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 1,119,788	\$ 1,146,363	\$ 667,631	\$ 1,274,633	\$ 1,303,457	\$ 1,388,043	\$ 1,388,043
510120 : OVERTIME	\$ -	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 1,119,788	\$ 1,146,742	\$ 667,631	\$ 1,274,633	\$ 1,303,457	\$ 1,388,043	\$ 1,388,043
Benefits							
510140 : FICA TAXES	\$ 81,994	\$ 83,579	\$ 48,761	\$ 97,509	\$ 99,714	\$ 106,185	\$ 106,185
510150 : RETIREMENT	\$ 206,619	\$ 209,866	\$ 123,912	\$ 236,572	\$ 241,922	\$ 257,621	\$ 257,621
510160 : INSURANCE	\$ 328,831	\$ 395,350	\$ 224,945	\$ 340,058	\$ 391,679	\$ 400,933	\$ 400,933
510170 : WORKMENS COMPENSATION	\$ 18,133	\$ 12,774	\$ 13,865	\$ 17,430	\$ 17,115	\$ 17,122	\$ 17,122
SubTotal : Benefits	\$ 635,577	\$ 701,569	\$ 411,483	\$ 691,569	\$ 750,430	\$ 781,861	\$ 781,861

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 3,000	\$ 1,301	\$ 204	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
520240 : DEPARTMENTAL SUPPLIES	\$ 4,921	\$ 1,633	\$ 797	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
520270 : COPY MACHINES & SUPPLIES	\$ 8,944	\$ 9,029	\$ 5,352	\$ 9,000	\$ 9,440	\$ 9,440	\$ 9,440
520410 : UNIFORMS & CLOTHING	\$ 2,191	\$ 2,384	\$ 2,171	\$ 2,750	\$ 3,350	\$ 3,350	\$ 3,350
520420 : RAIN CLOTHES-SAFETY SHOES	\$ -	\$ 90	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
520460 : BOOKS & PUBLICATIONS	\$ 2,250	\$ 2,214	\$ 117	\$ 2,250	\$ 3,050	\$ 3,050	\$ 3,050
530310 : SMALL HAND TOOLS	\$ 462	\$ 483	\$ 288	\$ 500	\$ 500	\$ 500	\$ 500
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 2,718	\$ 4,771	\$ 2,572	\$ 7,000	\$ 8,921	\$ 8,921	\$ 8,921
540290 : TRAVEL	\$ 13,503	\$ 12,574	\$ 8,646	\$ 17,788	\$ 19,888	\$ 19,888	\$ 19,888
550210 : MAINT & SERVICE CONTRACT	\$ 435	\$ 435	\$ 435	\$ 500	\$ 500	\$ 500	\$ 500
570640 : EMPLOYEE TRAINING	\$ 368	\$ 3,050	\$ 2,284	\$ 5,000	\$ 6,085	\$ 6,085	\$ 6,085
570790 : OTHER OPERATING EXPENSE	\$ 2,480	\$ 1,045	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
SubTotal : Operating Expenses	\$ 41,272	\$ 39,009	\$ 22,916	\$ 54,288	\$ 61,234	\$ 61,234	\$ 61,234
Capital Outlay							
590830 : OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
590840 : AUTOMOTIVE EQUIPMENT	\$ 93,656	\$ 91,960	\$ 88,076	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SubTotal : Capital Outlay	\$ 93,656	\$ 91,960	\$ 88,076	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SubTotal : 540 : BUILDING INSPECTION DEPT	\$ 1,890,293	\$ 1,979,280	\$ 1,190,106	\$ 2,120,490	\$ 2,215,120	\$ 2,331,138	\$ 2,331,138

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-540-520230-00000-000 : PRINTING & OFFICE SUPPLY	3,000	3,000	3,000
TO INCLUDE BUSINESS CARDS FOR ALL EMPLOYEES, STOP WORK ORDERS AND ANY ADDITIONAL PLACARDS SUCH AS OCCUPANCY LOAD AND CONDEMNATION PLACARDS.	3,000	3,000	3,000
001-540-520240-00000-000 : DEPARTMENTAL SUPPLIES	5,000	5,000	5,000
ALL DEPARTMENTAL SUPPLIES. THIS INCLUDES ALL DEPARTMENTAL SUPPLIES OTHER THAN COPY PAPER. CALENDARS, STAPLES NOTE PADS, TAPE, STAPLERS, TAPE DISPENSERS, POST IT NOTES, ECT.	5,000	5,000	5,000
001-540-520270-00000-000 : COPY MACHINES & SUPPLIES	9,440	9,440	9,440
2 COPY MACHINES USAGE AND LEASE	9,440	9,440	9,440
001-540-520410-00000-000 : UNIFORMS & CLOTHING	3,350	3,350	3,350
UNIFORMS FOR BUILDING DEPARTMENT STAFF.	3,350	3,350	3,350
001-540-520420-00000-000 : RAIN CLOTHES-SAFETY SHOES	500	500	500
RAIN CLOTHES AND SAFETY SHOES FOR INSPECTORS. INCREASE REQUESTED DUE TO THE COST OF WORK BOOTS.	500	500	500
001-540-520460-00000-000 : BOOKS & PUBLICATIONS	3,050	3,050	3,050
MISCELLANEOUS CODE BOOKS TO INCLUDE COMMENTARY'S AND STUDY GUIDES WORKBOOKS.	3,050	3,050	3,050

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-540-530310-00000-000 : SMALL HAND TOOLS	500	500	500
TO PURCHASE SMALL HAND TOOLS AS NEEDED TO INCLUDE STAPLE GUNS FOR POSTING PLACARDS, HAMMERS OR MALLETTs TO BE KEPT IN INSPECTORS TRUCK FOR DAY TO DAY OPERATIONS.	500	500	500
001-540-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	8,921	8,921	8,921
MEMBERSHIP RENEWALS FOR STAFF. GEOTAB SUBSCRIPTION. BLUEBEAM SUBSCRIPTION	8,921	8,921	8,921
001-540-540290-00000-000 : TRAVEL	19,888	19,888	19,888
IAEI CONFERENCE \$1150.00	1,150	1,150	1,150
HOTEL & PER DIEM \$425.00 X 2= 850.00			
REGISTRATION FEE \$150.00 X 2= \$300.00			
TRANSPORTATION- CITY VEHICLE			
ICC REGION 8 ANNUAL MEETING \$375.00	375	375	375
HOTEL & PER DIEM \$325.00 X 1= \$325.00			
REGISTRATION FEE \$50.00 X 1= \$550.00	550	550	550
TRANSPORTATION- CITY VEHICLE			
SCAHM CONFERENCE \$2,238.00	2,238	2,238	2,238
HOTEL & PER DIEM \$571.00 X 3= \$1,713.00			
REGISTRATION FEE \$175.00 X 3= \$525.00			
TRANSPORTATION- CITY VEHICLE			
BOASC CONFERENCE \$2400.00	2,400	2,400	2,400
HOTEL & PER DIEM \$625.00 X 3= \$1875.00			
REGISTRATION FEE \$175.00 X3 = \$525.00	525	525	525
TRANSPORTATION- CITY VEHICLE			
ICC REGION 8 ANNUAL MEETING \$600.00	600	600	600

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
HOTEL & PER DIEM \$250 X 2= \$500.00			
REGISTRATION FEE \$50.00 X2= \$100.00			
TRANSPORTATION-CITY VEHICLE			
ICC ANNUAL CONFERENCE \$2,155.00	2,155	2,155	2,155
HOTEL & PER DIEM \$1,105 X 1= \$1,105.00			
REGISTRATION FEE \$600 X 1= \$600.00			
TRANSPORTATION- AIR FARE \$450 X 1= \$450.00			
SC PLUMBING, MECHANICAL	585	585	585
AND GAS ASSOCIATION CONFERENCE \$585.00			
HOTEL & PER DIEM \$470 X 1= \$470.00	2,100	2,100	2,100
REGISTRATION FEE \$115.00 X 1= \$115.00			
TRANSPORTATION- CITY VEHICLE			
COASTAL CODE ANNUAL CONFERENCE \$1,210.00	1,210	1,210	1,210
HOTEL & PER DIEM \$515 X 2= \$1,030.00			
REGISTRATION FEE \$90X 2= \$180.00			
TRANSPORTATION- CITY VEHICLE			
5 BUILDING INSPECTORS 2 TRIPS EACH	6,000	6,000	6,000
FOR CERTIFICATION AND EXAMS \$6000			
HOTEL & PER DIEM \$420 X 10= \$4,200.00			
REGISTRATION FEE \$ 180.00 X 10= \$1,800.00			
001-540-550210-00000-000 : MAINT & SERVICE CONTRACT	500	500	500
MAINTENANCE AND SERVICE CONTRACT FOR SHREDDER. THERE IS A SLIGHT INCREASE PER QUOTE RECEIVED FROM SALISBURY BUSINESS MACHINES.	500	500	500
CONTRACT FOR SHREDDER			

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-540-570640-00000-000 : EMPLOYEE TRAINING	6,085	6,085	6,085
EXAM FEES, AND CERTIFICATION CLASSES	5,000	5,000	5,000
NOT COVERED BY BUILDING CODES	1,085	1,085	1,085
COUNCIL X 16 INSPECTORS			
001-540-570790-00000-000 : OTHER OPERATING EXPENSE	1,000	1,000	1,000
INCLUDES DRUG TESTING FEES, EXPENSES NOT COVERED BY ANY OTHER ACCOUNT. DRUG TESTING FOR NEW INSPECTOR IF APPROVED.	1,000	1,000	1,000
001-540-590840-00000-000 : AUTOMOTIVE EQUIPMENT	100,000	100,000	100,000
TRUCKS X 2. THIS WILL NEED TO INCLUDE FLOOR MATS, BED COVER AND LINERS, STROBE LIGHT PACKAGE AND BLUETOOTH CAPABILITIES	100,000	100,000	100,000

PUBLIC WORKS DEPARTMENT

DEPARTMENT NARRATIVE

The Public Works Department is comprised of five divisions: Administration, Maintenance, Stormwater Utility, City Garage, and Sanitation. Responsibilities include: provide planning, design, management, operations, construction, maintenance and repair of public works systems and programs such as streets, storm drainage, public buildings, solid waste collection and equipment maintenance and related public works activities to provide and promote the general health, safety and comfort of the community and its citizens.

DEPARTMENT OBJECTIVES

1. Provide engineering staff services to other operating divisions.
2. Design a variety of engineering projects including street and storm drainage construction.
3. Assist in the preparation of applications for Federal grants.
4. Assist in providing plans and specifications for Community Development and Public Facilities Capital Improvements and Repairs.
5. Improve the maintenance of all City sidewalks and streets.
6. Erect and maintain all street and traffic signs within the City, and improve street lighting in those areas that are substandard.
7. Maintain all parks, playgrounds and public buildings.
8. Provide improved services to the residents of the City of North Charleston for trash and refuse collections.
9. Develop a program for complying with OSHA requirements and to reduce personal accidents.
10. Extend the useful life of vehicles and equipment by stressing care and adopting a preventive maintenance program for all departments and divisions.
11. Improve stormwater drainage through management of a proactive maintenance, repair and infrastructure improvement program in accord with NPDES policies.

PUBLIC WORKS ADMINISTRATIVE DIVISION:620

Public Works Administration Department Personnel

Total	8
Title	Funded
ADMINISTRATIVE ASSISTANT, SENIOR	1
ASSISTANT PUBLIC WORKS DIRECTOR	1
DIRECTOR OF PUBLIC WORKS	1
ENGINEERING INSPECTOR	1
ADMINISTRATIVE ASSISTANT	1
STAFF ENGINEER	2
TECHNICAL ADMINISTRATIVE ASSISTANT	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
620 : PUBLIC WORKS DEPARTMENT							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 553,859	\$ 612,053	\$ 336,128	\$ 651,987	\$ 646,678	\$ 700,925	\$ 700,925
510120 : OVERTIME	\$ -	\$ 707	\$ -	\$ 3,073	\$ 3,146	\$ 3,415	\$ 3,415
SubTotal : Salaries & Wages	\$ 553,859	\$ 612,760	\$ 336,128	\$ 655,060	\$ 649,825	\$ 704,339	\$ 704,339
Benefits							
510140 : FICA TAXES	\$ 40,191	\$ 44,566	\$ 24,490	\$ 50,112	\$ 49,712	\$ 53,882	\$ 53,882
510150 : RETIREMENT	\$ 98,848	\$ 111,707	\$ 62,385	\$ 121,579	\$ 120,608	\$ 130,725	\$ 130,725
510160 : INSURANCE	\$ 117,308	\$ 162,894	\$ 82,803	\$ 132,245	\$ 152,320	\$ 168,814	\$ 168,814
510170 : WORKMENS COMPENSATION	\$ 8,552	\$ 5,179	\$ 1,960	\$ 8,899	\$ 8,193	\$ 8,196	\$ 8,196
SubTotal : Benefits	\$ 264,899	\$ 324,346	\$ 171,638	\$ 312,835	\$ 330,831	\$ 361,617	\$ 361,617

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 1,989	\$ 1,400	\$ 1,268	\$ 2,000	\$ 2,800	\$ 2,800	\$ 2,800
520240 : DEPARTMENTAL SUPPLIES	\$ 9,644	\$ 24,806	\$ 6,461	\$ 30,000	\$ 27,500	\$ 27,500	\$ 27,500
520270 : COPY MACHINES & SUPPLIES	\$ 12,604	\$ 11,518	\$ 6,653	\$ 13,000	\$ 14,600	\$ 13,100	\$ 13,100
520410 : UNIFORMS & CLOTHING	\$ 823	\$ 718	\$ 601	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 254	\$ 300	\$ 100	\$ 500	\$ 500	\$ 500	\$ 500
520450 : CLEANING/SANITATION SUPP	\$ 3,373	\$ 14,575	\$ 4,216	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
520460 : BOOKS & PUBLICATIONS	\$ -	\$ 149	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
530270 : REPAIR MOBILE RADIO	\$ -	\$ 63,990	\$ 32,079	\$ 75,000	\$ 2,500	\$ 2,500	\$ 2,500
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 822	\$ 1,172	\$ 709	\$ 2,332	\$ 2,332	\$ 2,332	\$ 2,332
540290 : TRAVEL	\$ 329	\$ 5,319	\$ 872	\$ 5,800	\$ 2,400	\$ 2,400	\$ 2,400
550210 : MAINT & SERVICE CONTRACT	\$ 181,693	\$ 227,768	\$ 111,470	\$ 234,800	\$ 304,000	\$ 297,000	\$ 297,000
550220 : RADIO MAINT AGREEMENT	\$ 61,560	\$ -	\$ -	\$ -			
570790 : OTHER OPERATING EXPENSE	\$ 27,656	\$ 24,842	\$ 16,560	\$ 32,500	\$ 33,500	\$ 33,500	\$ 33,500
SubTotal : Operating Expenses	\$ 300,747	\$ 376,557	\$ 180,989	\$ 418,182	\$ 412,382	\$ 403,882	\$ 403,882
Capital Outlay							
590820 : OFFICE FURNITURE	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
590970 : GROUND IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
SubTotal : 620 : PUBLIC WORKS DEPARTMENT	\$ 1,119,505	\$ 1,313,663	\$ 688,755	\$ 1,386,077	\$ 1,399,038	\$ 1,475,839	\$ 1,475,839

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-620-520230-00000-000 : PRINTING & OFFICE SUPPLY	2,800	2,800	2,800
PRINTING AND OFFICE SUPPLY-FUNDS USED TO			
PRINT INTERNAL OPERATION FORMS AND SOME ADDITIONAL COPIES OF PLANS AND PRINT INTERNAL OPERATION FORMS AND SOME	2,800	2,800	2,800
SPECIFICATIONS. ROLL PAPER AND MYLAR FOR			
PLOTTERS AND MISC PRINTING SUPPLIES.			
NOTE: SHARE THIS ACCOUNT WITH ENGINEERING AND PW DEPARTMENTAL ADMIN			
001-620-520240-00000-000 : DEPARTMENTAL SUPPLIES	27,500	27,500	27,500
DEPARTMENTAL SUPPLIES-FUNDS TO SUPPORT			
APWA ACCREDITATION PROCESS REQUIREMENTS PURCHASES OF STANDARD DEPARTMENTAL	10,000	10,000	10,000
SUPPLIES, PARADE SUPPLIES, CHILDREN'S FEST SUPPLIES, SCHOOL PW TOURS SUPPLIES	15,000	15,000	15,000
GEOTAB GPS TRACKING DEVICES	2,500	2,500	2,500
001-620-520270-00000-000 : COPY MACHINES & SUPPLIES	14,600	13,100	13,100
CONTINUED LEASE OF ENGINEERING WIDE-			
FORMAT COPIER/SCANNER UNIT CONTINUED LEASE OF PRINTER/COPIER FOR	3,500	3,500	3,500
1ST FLOOR OFFICE STAFF	3,500	2,000	2,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
LEASE OF PRINTER/COPIER FOR 2ND FLOOR			
SUPERVISORY STAFF	3,500	3,500	3,500
LEASE OF PRINTER/COPIER FOR 2ND FLOOR			
ENGINEERING STAFF	3,500	3,500	3,500
FUNDS FOR GENERAL USE COPY SUPPLIES.	600	600	600
001-620-520410-00000-000 : UNIFORMS & CLOTHING	2,000	2,000	2,000
FUNDS FOR ADMIN STAFF UNIFORMS	2,000	2,000	2,000
001-620-520420-00000-000 : RAIN CLOTHES-SAFETY SHOES	500	500	500
RAIN GEAR-SAFETY SHOES FOR ADMIN STAFF	500	500	500
001-620-520450-00000-000 : CLEANING/SANITATION SUPP	20,000	20,000	20,000
CLEANING/SANITATION SUPPLIES FOR PW CAMPUS	20,000	20,000	20,000
NEEDS JUSTIFICATION			
001-620-520460-00000-000 : BOOKS & PUBLICATIONS	250	250	250
PURCHASE MISC. AND UPDATED BOOKS AND PUBLICATIONS FOR ENGINEERING AND SAFETY	250	250	250

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-620-530270-00000-000 : REPAIR MOBILE RADIO	2,500	2,500	2,500
REPAIR MOBILE RADIO- CHARLESTON COUNTY RADIO FEE AND REPAIRS TO EXISTING HANDHELDS/ REDUCED FROM PREVIOUS YEAR, ONLY HAVE 8 RADIOS NOW.	2,500	2,500	2,500
001-620-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	2,332	2,332	2,332
DIRECTOR/ ASST. DIR-AMERICAN PUBLIC WORKS ASSOC.			
SWANA MEMBERSHIP-DIRECTOR	1,200	1,200	1,200
APWA MEMBERSHIPS-STAFF ENGINEERS	496	496	496
STAFF ENGINEER-AMERICAN SOCIETY OF CIVIL			
ENGINEERS (ASCE) MEMBERSHIP	291	291	291
STAFF ENGINEER-PE REGISTRATION	85	85	85
STAFF ENGINEER-SCASM MEMBERSHIP	200	200	200
SUBSCRIPTION-SCDOT PLANS ONLINE - ANNUAL	60	60	60
FEE FOR ACCESS TO SCDOT PLAN LIBRARY			
001-620-540290-00000-000 : TRAVEL	2,400	2,400	2,400
DIRECTOR-REGIONAL CONFERENCE OR SEMINAR -1000.			
ASST. DIRECTOR-REGIONAL CONF. 200.00			
ADMINISTRATIVE/ENGINEERING STAFF-1,000.00			
MISC. SEMINARS-CONTINUING EDUCATION- 200.00	2,400	2,400	2,400

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-620-550210-00000-000 : MAINT & SERVICE CONTRACT	304,000	297,000	297,000
GPS FLEET MONITORING			
MONITORING CURRENT GPS & GEOTAB CAMERA UNITS: 138 UNITS	150,000	150,000	150,000
CONTRACTED CUSTODIAL SERVICES (5 BUILDINGS)	139,000	139,000	139,000
PW CAMPUS MAINTENANCE SERVICES FOR 5 BUILDINGS (BUILDING POWER WASHING, FLOOR CLEANING, PAINTING PW BUILDINGS, DOOR REPAIRS, APPLIANCE REPAIR, ICE MACHINE REPAIR, PLANT AND GREENHOUSE, CAMPUS CAMERA INSTALLS	15,000	8,000	8,000
001-620-570790-00000-000 : OTHER OPERATING EXPENSE	33,500	33,500	33,500
PURCHASES NOT RELATED TO OTHER ACCOUNTS.	25,500	25,500	25,500
ANNUAL LUNCHEONS FOR PW APPRECIATION	5,000	5,000	5,000
IPADS FOR WORK ORDER SYSTEM REPLACEMENT DUE TO AGE/ REPLACEMENTS	3,000	3,000	3,000
001-620-590820-00000-000 : OFFICE FURNITURE	3,000	3,000	3,000
NEED TO REPLACE WORN AND BROKEN OFFICE CHAIRS IN BUILDING A/ 10 YEAR OLD CHAIRS	3,000	3,000	3,000
001-620-590970-00000-000 : GROUND IMPROVEMENTS	3,000	3,000	3,000
SOD IS DEAD AND NEEDS REPLACEMENT IN MANY AREAS ON PW CAMPUS	3,000	3,000	3,000

PUBLIC WORKS MAINTENANCE DIVISION:621

Public Works Maintenance Department Personnel

Total	42
Title	Funded
EQUIPMENT OPERATOR	4
EQUIPMENT OPERATOR I	2
EQUIPMENT OPERATOR II	6
EQUIPMENT OPERATOR III	1
HORTICULTURAL SUPERINTENDENT	1
LABORER	11
LANDSCAPE CREWLEADER	2
FIELD SERVICE LEAD WORKER	6
SIGN SHOP CREWLEADER	1
SIGN MAKER	2
ASST STREETS AND DRAINAGE SUPR	1
STREETS & DRAINAGE SUPINTEND	1
HORTICULTURAL TECH	2
URBAN LANDSCAPE MANAGER	1
TREE MAINTENANCE TECH	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
621 : MAINTENANCE DIVISION							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 1,568,760	\$ 1,720,611	\$ 1,009,873	\$ 2,033,256	\$ 2,171,297	\$ 2,205,376	\$ 2,205,376
510120 : OVERTIME	\$ 3,116	\$ 6,085	\$ 3,038	\$ 24,078	\$ 25,583	\$ 25,985	\$ 25,985
SubTotal : Salaries & Wages	\$ 1,571,876	\$ 1,726,696	\$ 1,012,911	\$ 2,057,334	\$ 2,196,880	\$ 2,231,361	\$ 2,231,361
Benefits							
510140 : FICA TAXES	\$ 113,856	\$ 124,609	\$ 72,954	\$ 157,386	\$ 168,061	\$ 170,699	\$ 170,699
510150 : RETIREMENT	\$ 291,322	\$ 314,058	\$ 187,933	\$ 381,841	\$ 407,741	\$ 414,141	\$ 414,141
510160 : INSURANCE	\$ 536,847	\$ 626,920	\$ 396,965	\$ 755,685	\$ 892,158	\$ 886,273	\$ 886,273
510170 : WORKMENS COMPENSATION	\$ 142,262	\$ 91,367	\$ 83,958	\$ 96,120	\$ 102,894	\$ 102,936	\$ 102,936
SubTotal : Benefits	\$ 1,084,287	\$ 1,156,954	\$ 741,810	\$ 1,391,032	\$ 1,570,853	\$ 1,574,048	\$ 1,574,048

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: Division 000							
520230 : PRINTING & OFFICE SUPPLY	\$ 238	\$ 650	\$ 234	\$ 800	\$ 800	\$ 800	\$ 800
520240 : DEPARTMENTAL SUPPLIES	\$ 23,147	\$ 24,484	\$ 9,105	\$ 25,305	\$ 25,305	\$ 25,305	\$ 25,305
520248 : BEAUTIFICATION	\$ -	\$ -	\$ -	\$ 8,825	\$ 12,000	\$ 42,000	\$ 42,000
520350 : STREET CONSTR MATERIAL	\$ 104,952	\$ 102,615	\$ 65,239	\$ 105,000	\$ 120,000	\$ 120,000	\$ 120,000
520352 : SPEED HUMP CONSTRUCTION MATERIALS	\$ -	\$ 13,483	\$ 7,049	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
520410 : UNIFORMS & CLOTHING	\$ 1	\$ 208	\$ -	\$ -			
520420 : RAIN CLOTHES-SAFETY SHOES	\$ -	\$ -	\$ -	\$ -			
520490 : MEDICAL & LAB SUPPLIES	\$ 1,535	\$ 1,469	\$ 989	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
520540 : SUPPLIES STREET SIGNS	\$ 70,337	\$ 104,103	\$ 76,324	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
530215 : LANDSCAPE MAINT.	\$ 38,349	\$ 55,435	\$ 11,626	\$ 85,000	\$ 85,000	\$ 65,000	\$ 65,000
530230 : REPAIRS-BUILDING	\$ -	\$ 301	\$ -	\$ -			
530270 : REPAIR MOBILE RADIO	\$ -	\$ -	\$ -	\$ 675	\$ 675	\$ 675	\$ 675
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 150	\$ 775	\$ 480	\$ 920	\$ 920	\$ 920	\$ 920
540290 : TRAVEL	\$ 820	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
540540 : STREET LIGHTS	\$ -	\$ -	\$ -	\$ -			
550630 : RENTED-LEASED EQUIPMENT	\$ -	\$ 14	\$ -	\$ -			
570640 : EMPLOYEE TRAINING	\$ 1,861	\$ 2,774	\$ 1,425	\$ 3,500	\$ 5,750	\$ 5,750	\$ 5,750
570790 : OTHER OPERATING EXPENSE	\$ 72,579	\$ 41,579	\$ 19,335	\$ 51,775	\$ 88,800	\$ 88,800	\$ 88,800
SubTotal : Operating Expenses	\$ 313,969	\$ 347,890	\$ 191,806	\$ 377,800	\$ 435,250	\$ 445,250	\$ 445,250

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: Division 100 Maintenance							
520410 : UNIFORMS & CLOTHING							
520420 : RAIN CLOTHES-SAFETY SHOES							
530230 : REPAIRS-BUILDING							
550210 : MAINT & SERVICE CONTRACT							
SubTotal : Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses: Division 200 Signals/Sign							
520240 : DEPARTMENTAL SUPPLIES	\$ 2,213	\$ 1,102	\$ 287	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
520410 : UNIFORMS & CLOTHING	\$ 2,679	\$ -	\$ -	\$ -			
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 300	\$ -	\$ -	\$ -			
550630 : RENTED-LEASED EQUIPMENT	\$ 7,173	\$ -	\$ -	\$ -			
SubTotal : Operating Expenses	\$ 12,365	\$ 1,102	\$ 287	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Operating Expenses: Division 300 Horticulture							
520240 : DEPARTMENTAL SUPPLIES	\$ 5,228	\$ 5,343	\$ 1,821	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
520410 : UNIFORMS & CLOTHING	\$ 7,465	\$ 4,523	\$ 1,427	\$ 8,110	\$ 8,110	\$ 8,110	\$ 8,110
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 2,096	\$ 2,695	\$ 3,739	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
550630 : RENTED-LEASED EQUIPMENT	\$ -	\$ 158	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
SubTotal : Operating Expenses	\$ 14,789	\$ 12,719	\$ 6,987	\$ 21,610	\$ 21,610	\$ 21,610	\$ 21,610
Operating Expenses: Division 400 Streets							
520240 : DEPARTMENTAL SUPPLIES	\$ 5,852	\$ 4,810	\$ 232	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
520410 : UNIFORMS & CLOTHING	\$ 5,011	\$ 4,979	\$ 5,482	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 1,156	\$ 1,600	\$ 1,500	\$ 2,600	\$ 3,000	\$ 3,000	\$ 3,000
550630 : RENTED-LEASED EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
SubTotal : Operating Expenses	\$ 12,019	\$ 11,389	\$ 7,214	\$ 18,600	\$ 19,000	\$ 19,000	\$ 19,000

City of North Charleston
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Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: Division 500 Contracts							
550210 : MAINT & SERVICE CONTRACT							
SubTotal : Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT: 300 HORTICULTURE	\$ 120,250	\$ 92,255	\$ 140,474	\$ 158,000	\$ 158,000	\$ -	\$ -
590840 : AUTOMOTIVE EQUIPMENT: 400 STREETS	\$ 145,594	\$ 99,847	\$ -	\$ -	\$ 467,956	\$ -	\$ -
590850 : MACHINES & EQUIPMENT: 000 DIVISION	\$ 500	\$ -	\$ -	\$ -			
590850 : MACHINES & EQUIPMENT: 300 HORTICULTURE	\$ -	\$ 59,759	\$ -	\$ -	\$ 113,659	\$ 56,711	\$ 56,711
590850 : MACHINES & EQUIPMENT: 400 STREETS	\$ 360,072	\$ 43,902	\$ 69,702	\$ 70,000	\$ 68,000	\$ 18,000	\$ 18,000
SubTotal : Capital Outlay	\$ 626,416	\$ 295,763	\$ 210,176	\$ 228,000	\$ 807,615	\$ 74,711	\$ 74,711
SubTotal : 621 : MAINTENANCE DIVISION	\$ 3,635,721	\$ 3,552,513	\$ 2,171,191	\$ 4,096,376	\$ 5,053,209	\$ 4,367,980	\$ 4,367,980

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-520230-00000-000 : PRINTING & OFFICE SUPPLY	800	800	800
PRINTING AND OFFICE SUPPLIES- FUNDS USED	800	800	800
001-621-520240-00000-000 : DEPARTMENTAL SUPPLIES	25,305	25,305	25,305
DEPARTMENTAL SUPPLIES-PURCHASE OF MISC.			
SUPPLIES-FIRE EXTINGUISHERS, FIRST AID			
KITS, BOOKS AND PUBLICATIONS, SMALL HAND			
TOOLS,GLOVES,PERSONAL PROTECTIVE EQUIPMENT/SUPPLIES NEEDS JUSTIFICATION	25,305	25,305	25,305
001-621-520248-00000-000 : BEAUTIFICATION	12,000	42,000	42,000
NEIGHBORHOOD COMMUNITY SIGN REPLACEMENT AND NEW INSTALLS/ BANNER ADDITIONS	12,000	42,000	42,000
001-621-520350-00000-000 : STREET CONSTR MATERIAL	120,000	120,000	120,000
STREET CONSTRUCTION MATERIAL-FUNDS FOR			
MINOR CONSTRUCTION AND ROUTINE MAINT.			
REPAIRS OF STREETS AND SIDEWALKS.	105,000	105,000	105,000
GUARDRAIL REPLACEMENT THROUGHOUT CITY	15,000	15,000	15,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-520352-00000-000 : SPEED HUMP CONSTRUCTION MATERIALS	12,000	12,000	12,000
MATERIALS NEEDED FOR INSTALL OF IN HOUSE SPEED HUMPS	12,000	12,000	12,000
001-621-520490-00000-000 : MEDICAL & LAB SUPPLIES	2,000	2,000	2,000
MEDICAL AND LAB SUPPLIES			
CDL AND ROUTINE ALCOHOL AND DRUG TESTING			
MEDICAL SUPPLIES REPLACEMENT.	2,000	2,000	2,000
001-621-520540-00000-000 : SUPPLIES STREET SIGNS	80,000	80,000	80,000
SUPPLIES STREET SIGNS (JUST REGULATORY SIGNS)			
FUNDS TO SUPPORT SIGN SHOP OPERATIONS,			
SIGNS AND PAVEMENT MARKING MAINTENANCE			
RADAR SIGN REPAIRS/ REPLACEMENT-NEW WARRANTY EXPIRED	75,000	75,000	75,000
TRAFFIC JET EXPRESS PRINTER SHEETING OVERLAY	5,000	5,000	5,000
001-621-530215-00000-000 : LANDSCAPE MAINT.	85,000	65,000	65,000
LANDSCAPE MAINT. FUNDS TO SUPPORTS TREES			
CUTTING, PLANT MATERIALS, MULCH, FERTILIZER			
AND PESTICIDES	80,000	60,000	60,000
COMMUNITY PLANT BED MATERIALS	5,000	5,000	5,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-530270-00000-000 : REPAIR MOBILE RADIO	675	675	675
REPAIR MOBILE RADIO	675	675	675
001-621-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	920	920	920
INTERNATIONAL MUNICIPAL SIGNAL			
ASSOCIATION MEMBERSHIP - SIGNS MEMBERSHIP	170	170	170
SOUTH CAROLINA GREEN MEMBERSHIP HORT MEMBERSHIP	180	180	180
TREES SC MEMBERSHIP -HORT	140	140	140
INTERNATIONAL SOCIETY OF ARBORICULTURE	280	280	280
ISA SOUTHERN CHAPTER MEMBERSHIP FOR	150	150	150
001-621-540290-00000-000 : TRAVEL	2,000	2,000	2,000
HORTICULTURIST-SOUTH CAROLINA GREEN CONFERENCE/ IMSA TRAVEL STREETS CONF	2,000	2,000	2,000
001-621-570640-00000-000 : EMPLOYEE TRAINING	5,750	5,750	5,750
FORKLIFT TRAINING/ CHAINSAW TRAINING/ BUCKET TRAINING			
FLAGGING, BACKHOE, CONSTRUCTION/ IMSA WORK ZONE TRAINING STREETS			
TREES SC SPRING WORKSHOP - ONE DAY			
TREES SC SPRING WORKSHOP - ONE DAY	4,500	4,500	4,500
STREETS- EXCAVATOR TRAINING	1,250	1,250	1,250

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-570790-00000-000 : OTHER OPERATING EXPENSE	88,800	88,800	88,800
GEOTAB GPS TRACKING DEVICES AND CAMERA	8,500	8,500	8,500
CAR WASH CHEMICALS AND REPAIR PARTS	10,300	10,300	10,300
TRUCK WASH CHEMICALS AND REPAIR PARTS			
UPGRADE TO THE HEATED WATER SYSTEM 30,000.00 - SYSTEM WAS REMOVED AND DESPERATELY NEEDS TO BE INCLUDED IN REPAIRS	70,000	70,000	70,000
NEEDS JUSTIFICATION			
001-621-520240-00000-200 : DEPARTMENTAL SUPPLIES	2,000	2,000	2,000
SIGNS DIVISION/ REPLACE SIGN TOOLS/ PAINT/ STAKES, ETC.	2,000	2,000	2,000
001-621-520240-00000-300 : DEPARTMENTAL SUPPLIES	5,000	5,000	5,000
DIVISION 300-LANDSCAPE MAINTENANCE(LM)			
MISC. REPLACEMENT TOOLS FOR LANDSCAPE AND TREE MAINTENANCE, RIGGERS, STRING TRIMMERS, CHAINSAWS REPLACEMENTS, ROPES, BAGS, ETC.	5,000	5,000	5,000
NEEDS JUSTIFICATION			
001-621-520410-00000-300 : UNIFORMS & CLOTHING	8,110	8,110	8,110
UNIFORMS AND CLOTHING FOR HORTICULTURE DIVISION	7,310	7,310	7,310
NEW- DEPARTMENTAL REQUEST FOR COVERALL FOR SEASONAL NEEDS FOR INSECTS, BEES, ETC.	800	800	800

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-520420-00000-300 : RAIN CLOTHES-SAFETY SHOES	7,000	7,000	7,000
RAIN CLOTHES AND SAFETY SHOES FOR LANDSCAPE MAINT STAFF	7,000	7,000	7,000
001-621-550630-00000-300 : RENTED-LEASED EQUIPMENT	1,500	1,500	1,500
LANDSCAPING/FORESTRY EQUIPMENT RENTAL -			
FORESTRY CUTTER, ETC.	1,500	1,500	1,500
NEEDS JUSTIFICATION			
001-621-590840-00000-300 : AUTOMOTIVE EQUIPMENT	158,000	0	0
LANDSCAPE IZUZU CREW TRUCK- NEW PURCHASE			
FULL CREW AND EQUIPMENT TRANSPORT ABILITY	108,000		
NEW- FORD F250 LONG BED TRUCK CREW TRUCK-REPLACEMENT / PLANT BED BEAUTIFICATION TEAM	50,000		
001-621-590850-00000-300 : MACHINES & EQUIPMENT	113,659	56,711	56,711
VERMEER WALK BEHIND STAND ON SKID STEER WITH BUCKET AND GRAPPLE LOADER/ TREE CREW			
DEBRIS REMOVAL FROM STORMS AS WELL.	56,711	56,711	56,711
VENTRAC UNIT TO BE USED BY STORMWATER AND HORTICULTURES FOR MAINTENANCE OF SLOPED DITCHES, SHOULDERS AND ROW	56,948	0	0

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-520240-00000-400 : DEPARTMENTAL SUPPLIES	6,000	6,000	6,000
DIVISION 400 - STREETS MAINTENANCE(SM)-			
CONCRETE SAWS FOR REPLACEMENT DURING SIDEWALK REPAIR WORK			
ASPHALT AND CONCRETE TOOLS	6,000	6,000	6,000
NEEDS JUSTIFICATION			
001-621-520410-00000-400 : UNIFORMS & CLOTHING	7,000	7,000	7,000
UNIFORMS AND CLOTHING FOR STREET MAINT	7,000	7,000	7,000
001-621-520420-00000-400 : RAIN CLOTHES-SAFETY SHOES	3,000	3,000	3,000
RAIN CLOTHES AND SAFETY SHOES FOR STREET MAINT STAFF	3,000	3,000	3,000
001-621-550630-00000-400 : RENTED-LEASED EQUIPMENT	3,000	3,000	3,000
CONSTRUCTION EQUIPMENT RENTAL -			
FOR ROAD AND SIDEWALK REPAIRS.	3,000	3,000	3,000
NEEDS JUSTIFICATION			
001-621-590840-00000-400 : AUTOMOTIVE EQUIPMENT	467,956	0	0
STREET SWEEPER-NEW			
*ONLY HAVE ONE SWEEPER AND IT CAN'T HANDLE THE NEEDS FOR THE CITY.	467,956		

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-621-590850-00000-400 : MACHINES & EQUIPMENT	68,000	18,000	18,000
LAMINATOR WORK TABLE FOR SIGNS PRINTER/ REPLACES OUTDATED WORK STATION. LAMINATION ON SIGNS EXTENDS THE MAINTENANCE LIFE OF A SIGN WITHOUT LAMINATION	50,000		
INSTALERT MUTCD TRAFFIC CONTROL ALERT SIGN FOR ROAD SAFETY	18,000	18,000	18,000

PUBLIC WORKS SHOP DIVISION:636

Public Works Shop Department Personnel

Total	22
Title	Funded
ADMINISTRATIVE SPECIALIST	1
ASSISTANT SHOP SUPERINTENDENT	1
AUTOMOTIVE TECHNICIAN II	1
AUTOMOTIVE TECHNICIAN I	4
AUTOMOTIVE TECHNICIAN III	1
AUTOMOTIVE SHOP SUPERINTENDENT	1
DIESEL TECHNICIAN II	1
DIESEL TECHNICIAN I	2
DIESEL TECHNICIAN III	3
FLEET SERVICES COORDINATOR	1
FLEET INV CNTRL PRS SPECIALIST	1
INVENTORY PARTS MANAGER	1
FLEET & CLAIMS COORDINATOR	1
SMALL ENGINE TECHNICIAN	1
TIRE TECHNICIAN I	1
WELDER/EQUIPMENT MECHANIC	1

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
636 : SHOP DIVISION							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 1,119,597	\$ 1,230,226	\$ 729,488	\$ 1,331,355	\$ 1,350,499	\$ 1,399,922	\$ 1,399,922
510120 : OVERTIME	\$ 269	\$ 1,918	\$ 62	\$ 11,718	\$10,588	\$10,975	\$10,975
SubTotal : Salaries & Wages	\$ 1,119,866	\$ 1,232,144	\$ 729,550	\$ 1,343,073	\$ 1,361,087	\$ 1,410,897	\$ 1,410,897
Benefits							
510140 : FICA TAXES	\$ 81,806	\$ 89,880	\$ 53,488	\$ 102,745	\$ 104,123	\$ 107,934	\$ 107,934
510150 : RETIREMENT	\$ 205,956	\$ 224,957	\$ 135,404	\$ 249,274	\$ 252,618	\$ 261,863	\$ 261,863
510160 : INSURANCE	\$ 297,366	\$ 383,314	\$ 214,795	\$ 396,734	\$456,959	\$464,238	\$464,238
510170 : WORKMENS COMPENSATION	\$ 28,156	\$ 22,780	\$ 24,061	\$ 23,335	\$25,223	\$25,233	\$25,233
SubTotal : Benefits	\$ 613,284	\$ 720,931	\$ 427,748	\$ 772,088	\$ 838,923	\$ 859,268	\$ 859,268

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 1,352	\$ 856	\$ 2,144	\$ 1,500	\$ 6,790	\$ 6,790	\$ 6,790
520240 : DEPARTMENTAL SUPPLIES	\$ 22,042	\$ 24,908	\$ 5,425	\$ 25,000	\$ 27,500	\$ 27,500	\$ 27,500
520410 : UNIFORMS & CLOTHING	\$ 9,453	\$ 8,667	\$ 3,916	\$ 9,500	\$ 10,500	\$ 10,500	\$ 10,500
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 2,176	\$ 1,685	\$ 1,792	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
520490 : MEDICAL & LAB SUPPLIES	\$ 324	\$ 607	\$ 652	\$ 750	\$ 750	\$ 750	\$ 750
520740 : AUTO PARTS FOR STOCK	\$ -	\$ -	\$ 525,515	\$ -			
520750 : GASOLINE PURCHASES	\$ -	\$ -	\$ 144,168	\$ -			
520760 : DIESEL PURCHASES	\$ -	\$ -	\$ 148,352	\$ -			
530240 : MACH-EQUIPMENT REPAIRS	\$ 6,538	\$ 6,631	\$ 2,077	\$ 8,000			
530310 : SMALL HAND TOOLS	\$ 6,081	\$ 6,739	\$ 5,393	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 6,130	\$ 10,666	\$ 5,633	\$ 12,815	\$ 16,834	\$ 16,834	\$ 16,834
540290 : TRAVEL	\$ -	\$ 1,820	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
540430 : LAUNDRY-LINEN SERVICE	\$ 2,507	\$ 3,010	\$ 2,190	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
550210 : MAINT & SERVICE CONTRACT	\$ -	\$ 13,500	\$ 3,650	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
570640 : EMPLOYEE TRAINING	\$ 1,347	\$ 700	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
570790 : OTHER OPERATING EXPENSE	\$ 1,247	\$ 767	\$ 1,275	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
SubTotal : Operating Expenses	\$ 59,197	\$ 80,556	\$ 852,182	\$ 91,165	\$ 95,974	\$ 95,974	\$ 95,974
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
590850 : MACHINES & EQUIPMENT	\$ 5,641	\$ 56,853	\$ 32,043	\$ 34,500	\$ 75,500	\$ 75,500	\$ 75,500
SubTotal : Capital Outlay	\$ 5,641	\$ 56,853	\$ 32,043	\$ 34,500	\$ 140,500	\$ 140,500	\$ 140,500
SubTotal : 636 : SHOP DIVISION	\$ 1,797,988	\$ 2,090,484	\$ 2,041,523	\$ 2,240,826	\$ 2,436,484	\$ 2,506,639	\$ 2,506,639

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-636-520230-00000-000 : PRINTING & OFFICE SUPPLY	6,790	6,790	6,790
PRINTING AND OFFICE SUPPLIES FOR CITY GARAGE NEEDS	6,790	6,790	6,790
001-636-520240-00000-000 : DEPARTMENTAL SUPPLIES	27,500	27,500	27,500
MISC DEPARTMENTAL SUPPLIES			
FUNDS USED FOR THE PURCHASE OFMISC. SUPPLIES, SMALL SHOP/GARAGE SUPPLY ITEMS, HAND SOAP, PPE SUPPLIES, OIL STAIN CLEAN UP, EYEWASH SUPPLIES	25,000	25,000	25,000
GEOTAB TRACKING AND CAMERAS SUPPLIES	2,500	2,500	2,500
001-636-520410-00000-000 : UNIFORMS & CLOTHING	10,500	10,500	10,500
UNIFORMS AND CLOTHING FOR SHOP PERSONNEL			
UNIFORM CONTRACT FOR CLEAN/REPLACE	10,500	10,500	10,500
001-636-520420-00000-000 : RAIN CLOTHES-SAFETY SHOES	2,700	2,700	2,700
GARAGE SAFETY SHOES	2,700	2,700	2,700
001-636-520490-00000-000 : MEDICAL & LAB SUPPLIES	750	750	750
MEDICAL AND LAB SUPPLIES	750	750	750
001-636-530310-00000-000 : SMALL HAND TOOLS	8,400	8,400	8,400
MECHANICS SMALL HAND TOOLS AND REPLACEMENT FOR SHOP			
INCREASE DUE TO TOOL COST	8,400	8,400	8,400

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-636-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	16,834	16,834	16,834
GM FLEET SUBSCRIPTION	4,770	4,770	4,770
NAFA FLEET SUBSCRIPTION	500	500	500
REAL TIME LABOR GUIDE SUBSCRIPTION	250	250	250
ALLISON SUBSCRIPTION	515	515	515
CUMMINS SUBSCRIPTION	1,700	1,700	1,700
BOSCH (HD) SUBSCRIPTION	3,000	3,000	3,000
BOSCH (LT&AUTO) SUBSCRIPTION	2,800	2,800	2,800
DODGE MOPAR SUBSCRIPTION	1,100	1,100	1,100
NEW- JPRO HD SUBSCRIPTION	2,199	2,199	2,199
001-636-540290-00000-000 : TRAVEL	2,000	2,000	2,000
TRAVEL FOR SHOP PERSONNEL	2,000	2,000	2,000
001-636-540430-00000-000 : LAUNDRY-LINEN SERVICE	3,000	3,000	3,000
LAUNDRY-LINEN SERVICES			
FUNDS USED FOR CLEANING SHOP TOWELS			
FENDER COVERS, AND SIMILAR ITEMS USED IN			
SUPPORT OF THE MAINT OPERATIONS.	3,000	3,000	3,000
NEEDS JUSTIFICATION			

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-636-550210-00000-000 : MAINT & SERVICE CONTRACT	13,500	13,500	13,500
ANNUAL MAINT CONTRACT ON GARAGE LIFT	7,500	7,500	7,500
ANNUAL MAINTENANCE CONTRACT ON GARAGE	3,500	3,500	3,500
ANNUAL MAINT CONTRACT ON HUNTER	2,500	2,500	2,500
001-636-570640-00000-000 : EMPLOYEE TRAINING	2,000	2,000	2,000
EMPLOYEE TRAINING	2,000	2,000	2,000
001-636-570790-00000-000 : OTHER OPERATING EXPENSE	2,000	2,000	2,000
OTHER OPERATING EXPENSES	2,000	2,000	2,000
001-636-590840-00000-000 : AUTOMOTIVE EQUIPMENT	65,000	65,000	65,000
REPLACEMENT TRUCK TO REPLACE CURRENT TRUCK THAT IS A 2005 WITH MECHANICAL ISSUES.	65,000	65,000	65,000
001-636-590850-00000-000 : MACHINES & EQUIPMENT	75,500	75,500	75,500
MACHINE AND EQUIPMENT REPAIRS/ REPLACE AN 11 YEAR OLD TIRE MACHINE FOR TIRE MOUNTING AND BALANCING/ OLD MACHINE PARTS CAN NOT BE FOUND AND REPLACEMENT IS SUGGESTED BY VENDOR	75,500	75,500	75,500

PUBLIC WORKS SANITATION DIVISION:637

Public Works Sanitation Department Personnel

Total	58
Title	Funded
EQUIPMENT OPERATOR	11
EQUIPMENT OPERATOR II	14
EQUIPMENT OPERATOR III	9
LABORER	18
SANITATION SUPERINTENDENT	1
SANITATION CREWLEADER	4
FIELD SERVICE LEAD WORKER	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
637 : SANITATION							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 2,231,112	\$ 2,790,011	\$ 1,520,443	\$ 2,954,785	\$ 3,032,734	\$ 3,046,724	\$ 3,046,724
510120 : OVERTIME	\$ 44,417	\$ 61,079	\$ 14,614	\$ 58,638	\$ 59,880	\$ 60,156	\$ 60,156
SubTotal : Salaries & Wages	\$ 2,275,529	\$ 2,851,090	\$ 1,535,057	\$ 3,013,423	\$ 3,092,614	\$ 3,106,880	\$ 3,106,880
Benefits							
510140 : FICA TAXES	\$ 166,015	\$ 209,078	\$ 112,806	\$ 230,526	\$ 236,585	\$ 237,676	\$ 237,676
510150 : RETIREMENT	\$ 421,417	\$ 517,679	\$ 284,503	\$ 559,291	\$ 573,989	\$ 576,637	\$ 576,637
510160 : INSURANCE	\$ 691,540	\$ 883,856	\$ 456,666	\$ 1,095,743	\$ 1,262,077	\$ 1,223,901	\$ 1,223,901
510170 : WORKMENS COMPENSATION	\$ 177,214	\$ 167,522	\$ 171,348	\$ 149,726	\$ 170,523	\$ 170,593	\$ 170,593
SubTotal : Benefits	\$ 1,456,186	\$ 1,778,135	\$ 1,025,323	\$ 2,035,286	\$ 2,243,173	\$ 2,208,807	\$ 2,208,807
Operating Expenses							
520240 : DEPARTMENTAL SUPPLIES	\$ 12,493	\$ 10,660	\$ 10,894	\$ 15,500	\$ 24,000	\$ 24,000	\$ 24,000
520410 : UNIFORMS & CLOTHING	\$ 37,729	\$ 42,384	\$ 11,920	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 9,277	\$ 9,658	\$ 6,192	\$ 23,000	\$ 25,000	\$ 15,000	\$ 15,000
520490 : MEDICAL & LAB SUPPLIES	\$ 2,739	\$ 2,808	\$ 1,595	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
520690 : CITY TRASH RECEPTACLES	\$ 1,069	\$ 1,466	\$ 311	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
520692 : REPLACE/REPAIR ROLL CARTS	\$ 159,185	\$ 174,965	\$ 63,999	\$ 201,600	\$ 231,985	\$ 231,985	\$ 231,985
520790 : YARD WASTE DISPOSAL	\$ 1,484,068	\$ 1,663,291	\$ 817,033	\$ 1,890,000	\$ 2,085,000	\$ 2,085,000	\$ 2,085,000
530270 : REPAIR MOBILE RADIO	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
540290 : TRAVEL	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
570790 : OTHER OPERATING EXPENSE	\$ 18,354	\$ 12,950	\$ 4,868	\$ 23,000	\$ 23,000	\$ 21,000	\$ 21,000
SubTotal : Operating Expenses	\$ 1,724,914	\$ 1,918,182	\$ 916,812	\$ 2,206,600	\$ 2,442,485	\$ 2,430,485	\$ 2,430,485

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 1,182,910	\$ 1,089,888	\$ 1,121,893	\$ 1,266,000	\$ 1,740,603	\$ 813,335	\$ 813,335
590850 : MACHINES & EQUIPMENT	\$ 11,262	\$ -	\$ -	\$ -			
SubTotal : Capital Outlay	\$ 1,194,172	\$ 1,089,888	\$ 1,121,893	\$ 1,266,000	\$ 1,740,603	\$ 813,335	\$ 813,335
SubTotal : 637 : SANITATION	\$ 6,650,801	\$ 7,637,295	\$ 4,599,085	\$ 8,521,309	\$ 9,518,875	\$ 8,559,507	\$ 8,559,507

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-637-520240-00000-000 : DEPARTMENTAL SUPPLIES	24,000	24,000	24,000
DEPARTMENTAL SUPPLIES			
PERSONAL PROTECTIVE EQUIPMENT, PLASTIC			
FIRST AID KITS, CHEMICALS AND TRUCK			
CLEANERS, SMALL HAND TOOLS (RACKS AND SHOVELS), AND ROUTINE	15,500	15,500	15,500
GEOTAB GPS TRACKING CAMERAS AND DEVICES, IPADS FOR W/O SYSTEM	8,500	8,500	8,500
001-637-520410-00000-000 : UNIFORMS & CLOTHING	40,000	40,000	40,000
UNIFORMS AND CLOTHING			
TO CONTINUE WITH THE RENTAL UNIFORM	40,000	40,000	40,000
001-637-520420-00000-000 : RAIN CLOTHES-SAFETY SHOES	25,000	15,000	15,000
RAIN CLOTHES AND SAFETY SHOES- SHOE COST AND RAIN GEAR UP	25,000	15,000	15,000
001-637-520490-00000-000 : MEDICAL & LAB SUPPLIES	4,000	4,000	4,000
MEDICAL AND LAB SUPPLIES			
ACCIDENT AND RETURN TO WORK TESTING.	4,000	4,000	4,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-637-520690-00000-000 : CITY TRASH RECEPTACLES	4,000	4,000	4,000
CITY TRASH RECEPTACLES			
REPLACEMENT OF TRASH BARRELS THROUGHOUT			
EVENT BOXES	4,000	4,000	4,000
001-637-520692-00000-000 : REPLACE/REPAIR ROLL CARTS	231,985	231,985	231,985
ROLL CART PURCHASES @56.50 PER CART PURCHASE OF (5 TRUCKLOADS OF 715)			
I	201,985	201,985	201,985
RECYCLING CARTS-DORCHESTER COUNTY PROGRAM- 1 LOAD	30,000	30,000	30,000
001-637-520790-00000-000 : YARD WASTE DISPOSAL	2,085,000	2,085,000	2,085,000
PRIVATIZATION OF DC SOLID WASTE COLLECTION- PRICE INCREASE 3% (49,572.) @13.50 PER CART CURRENT FOR 10,200 (1,701,972.00)			
3.50 FOR EXTRA CARTS-APPROX 300 (13,000.00)	1,890,000	1,890,000	1,890,000
RECYCLING TONNAGE FEES TO CHARLETON COUNTY MRF	195,000	195,000	195,000
001-637-530270-00000-000 : REPAIR MOBILE RADIO	3,000	3,000	3,000
REPAIR MOBILE RADIO- MAY NEED TO REPLACE RADIOS AS PARTS ARE NO LONGER AVAILABLE	3,000	3,000	3,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-637-540290-00000-000 : TRAVEL	2,500	2,500	2,500
SWANA WASTE CONFERENCE	2,500	2,500	2,500
001-637-570790-00000-000 : OTHER OPERATING EXPENSE	23,000	21,000	21,000
OTHER OPERATING EXPENSES			
FOR ITEMS NOT EXPRESSLY COVERED IN OTHER			
ACCOUNTS, RENEWING CDL LICENSES, LAWN DAMAGE REPAIR	22,000	20,000	20,000
MAILBOX DAMAGE REPAIRS, ETC.	1,000	1,000	1,000
001-637-590840-00000-000 : AUTOMOTIVE EQUIPMENT	1,740,603	813,335	813,335
ASL - CONTINUE TO MOVE TO AUTOMATED SIDE LOADER INSTEAD OF REAR TRUCKS DUE TO STAFFING			
NEW- TO HANDLE CONTINUED CHARLESTON COUNTY RESIDENTIAL GROWTH	465,714	465,714	465,714
TRANSFER TRUCK - REPLACEMENT	191,745	191,745	191,745
KNUCKLEBOOM REPLACEMENT	333,085		
NEW- MINI REAR FOR RECYCLING ROUTES (DORCHESTER COUNTY) SMALL COMMUNITIES THAT ASL CAN'T SERVICE, PARKS, EVENTS/ THIS TRUCK WILL BE IN ADDITION TO ASL TRUCK FOR RECYCLING ROUTE FOR DORCHESTER COUNTY NC RESIDENTIAL GROWTH FOR RECYCLING.	237,524		
REFUSE TRAILERS (STORM DEBRIS, CITIZEN RESIDENTIAL USE, COMMUNITY CLEAN UPS, ETC._ 3 TOTAL @ \$65,876.00/ THESE ARE USED FOR BULK WASTE RESIDENTIAL CURBSIDE	197,628	65,876	65,876
2 REPLACEMENT WORK TRUCKS (CREW LEADS) WITH EXCESSIVE MILEAGE @45,000.00 EACH	90,000	90,000	90,000
PETERSON UNDER CDL GRABBLE LOADER FOR OFF RESIDENTIAL ROUTE COLLECTIONS, DUMP SITES, STORM DEBRIS, MOBILE HOME COLLECTIONS BEYOND ORDINANCE ALLOWANCES	224,907		

RECREATION DEPARTMENT

DEPARTMENT NARRATIVE

The purpose of the Recreation Department is to provide leisure programming and facilities to the citizens of North Charleston. Our aim is to provide recreation opportunities in a wholesome family atmosphere, and in such a manner that will make best use of the tax dollars provided by the citizens for this service. Through its professional staff consisting of a Director, Athletics Directors, Program Directors, Facility Supervisors and the interest of a wide range of outstanding volunteers, the Recreation Department works constantly to incorporate new programs and facilities within its scope of services. Programs old and new are constantly evaluated to determine the most effective methods of operation and use of our staff.

A wide range of programs can be found to be offered to the public through various Recreation Department facilities. The many facilities include (38) neighborhood playgrounds/parks and (21) community centers that serve as sites for many meetings, programs, community activities, and rentals. Various recreational activities, such as soccer, track, football, basketball, baseball, swimming, roller hockey, tennis and much more, can be enjoyed in and around complexes located throughout the City.

Recreation offers citizens opportunities to participate in programs they want and provides satisfaction and a balance of life. It also provides wholesome family activity.

DEPARTMENT OBJECTIVES

1. To provide a wholesome program of leisure service opportunities to all members of the family, as well as individuals.
2. To re-educate the public in a new concept of recreation and family togetherness.
3. To make the public aware of the need for new and better facilities, services, and programs, and to explore alternate sources of funding.
4. To utilize the general public support in our programs.
5. To plan for future expansion of facilities and programs through an effective advisory Recreation and Park Board.
6. To increase funding, services, and facilities as necessary to meet the leisure service needs of the citizens.

Recreation Department Personnel

Total	63
Title	Funded
ASSISTANT ATHLETIC/FACIL SUPV	6
ATHLETIC PROGRAMS SUPERVISOR	3
RECREATION AND GROUNDS MAINTENANCE COORDINATOR	2
BEAUTIFICATION COORDINATOR	1
BEAUTIFICATION MANAGER	1
FACILITY MAINTENANCE TECHNICIAN I	8
OFFICE SPECIALIST II	2
CUSTODIAN	1
DEPUTY DIRECTOR OF RECREATION	1
DEPUTY DIRECTOR OF EDUCATION SERVICES	1
DIRECTOR OF RECREATION	1
RECREATION FACILITY SUPERVISOR	11
FACILITY MAINTENANCE AND SAFETY INSPECTOR	1
GARDENS COORDINATOR	1
AQUATICS PROGRAM SPECIALIST	1
LABORER	2
LANDSCAPE CREWLEADER	1
FIELD SERVICE LEAD WORKER	3
FACILITY MAINTENANCE MANAGER	1
MARKETING/SPONSORSHIP COORDINATOR	1
RECREATION PROGRAM MANAGER	1
PROGRAMS SUPPORT SPECIALIST	1
RECREATION COORDINATOR II	3
RECREATION COORDINATOR II-TH	1
RECREATION MANAGER	1
HEAD LIFEGUARD	1
LIFEGUARD-FULL-TIME	3
ADMINISTRATIVE ASSISTANT, SENIOR	2
RECREATION COMPLIANCE OFFICE	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
700 : RECREATION							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 4,651,425	\$ 5,382,079	\$ 3,264,015	\$ 6,022,741	\$ 5,728,763	\$ 5,804,829	\$ 5,830,140
510120 : OVERTIME	\$ 23,091	\$ 21,542	\$ 14,357	\$ 39,590	\$ 34,296	\$ 35,356	\$ 35,597
SubTotal : Salaries & Wages	\$ 4,674,516	\$ 5,403,621	\$ 3,278,372	\$ 6,062,331	\$ 5,763,058	\$ 5,840,185	\$ 5,865,737
Benefits							
510140 : FICA TAXES	\$ 344,951	\$ 399,330	\$ 242,518	\$ 463,768	\$ 440,874	\$ 446,774	\$ 448,729
510150 : RETIREMENT	\$ 838,843	\$ 952,923	\$ 593,488	\$ 1,125,169	\$ 1,069,624	\$ 1,083,938	\$ 1,088,681
510160 : INSURANCE	\$ 891,673	\$ 1,064,617	\$ 692,371	\$ 1,303,556	\$ 1,327,356	\$ 1,329,410	\$ 1,329,410
510170 : WORKMENS COMPENSATION	\$ 99,269	\$ 90,430	\$ 119,783	\$ 94,028	\$ 90,974	\$ 91,011	\$ 91,011
SubTotal : Benefits	\$ 2,174,736	\$ 2,507,300	\$ 1,648,160	\$ 2,986,521	\$ 2,928,828	\$ 2,951,133	\$ 2,957,830

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: 000 Division							
520230 : PRINTING & OFFICE SUPPLY	\$ 15,346	\$ 14,999	\$ 7,444	\$ 16,000	\$ 17,500	\$ 16,500	\$ 16,500
520240 : DEPARTMENTAL SUPPLIES	\$ 66,786	\$ 94,020	\$ 44,110	\$ 101,000	\$ 103,000	\$ 103,000	\$ 103,000
520248 : BEAUTIFICATION	\$ -	\$ -	\$ 14,807	\$ 30,000	\$ 31,000	\$ 31,000	\$ 31,000
520270 : COPY MACHINES & SUPPLIES	\$ 29,760	\$ 33,114	\$ 17,254	\$ 38,000	\$ 47,000	\$ 39,250	\$ 39,250
520450 : CLEANING/SANITATION SUPP	\$ 40,229	\$ 55,222	\$ 26,542	\$ 69,000	\$ 72,000	\$ 69,000	\$ 69,000
520710 : COMMUNITY CENTER SUPPLIES	\$ 33,295	\$ 42,553	\$ 11,859	\$ 50,000	\$ 65,000	\$ 54,000	\$ 54,000
520720 : SPEC SUPPLIES-POOLS	\$ 52,675	\$ 70,759	\$ 25,202	\$ 81,000	\$ 83,500	\$ 83,500	\$ 83,500
520730 : SENIOR PROGRAM SUPPLIES	\$ 8,346	\$ 8,793	\$ 2,336	\$ 13,000	\$ 17,000	\$ 13,000	\$ 13,000
520790 : SUMMER FEEDING PROGRAM	\$ 15,714	\$ 20,999	\$ 11,605	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
520820 : PROGRAMMING SUPPLIES	\$ 100,908	\$ 119,378	\$ 51,866	\$ 116,000	\$ 155,000	\$ 117,000	\$ 117,000
520840 : SUPPLIES-YOUTH ATHLETIC PROGRAMS	\$ 223,273	\$ 217,640	\$ 104,717	\$ 232,000	\$ 246,000	\$ 245,000	\$ 245,000
520845 : TOURNAMENT ADMISSIONS/FEES	\$ 18,029	\$ -	\$ 10,645	\$ 8,000	\$ 8,000	\$ 18,000	\$ 18,000
520855 : THERAPEUTICS PROGRAM	\$ -	\$ -	\$ 16,270	\$ 40,500	\$ 45,000	\$ 41,000	\$ 41,000
520880 : CONCESSIONS	\$ 68,381	\$ 22,251	\$ 9,230	\$ 50,000	\$ 40,000	\$ 30,000	\$ 30,000
530210 : GROUNDS REPAIR	\$ 159,218	\$ 138,864	\$ 77,517	\$ 145,000	\$ 328,200	\$ 179,200	\$ 179,200
530230 : REPAIRS-BUILDING	\$ 33,401	\$ 41,638	\$ 8,459	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
530240 : MACH-EQUIPMENT REPAIRS	\$ -	\$ 24,420	\$ 347	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
540211 : MISC GRANTS	\$ -	\$ 5,040	\$ -	\$ -			
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 3,779	\$ 6,345	\$ 1,020	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
540290 : TRAVEL	\$ 25,914	\$ 19,781	\$ 14,151	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
540310 : USE OF PERSONAL VEHICLE	\$ 1,027	\$ 1,255	\$ 115	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
540550 : ATHLETICS OFFICIALS	\$ 114,274	\$ 87,598	\$ 28,082	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000
540571 : DEPARTMENTAL PROGRAMS	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
540572 : ADULT ATHLETICS	\$ 2,926	\$ 4,281	\$ -	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
540670 : PROF SERVICES-CLEANING	\$ 31,944	\$ 111,287	\$ 73,695	\$ 158,000	\$ 197,550	\$ 197,550	\$ 197,550
550210 : MAINT & SERVICE CONTRACT	\$ 28,606	\$ 51,205	\$ 18,995	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
550630 : RENTED-LEASED EQUIPMENT	\$ 5,125	\$ 2,944	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
570790 : OTHER OPERATING EXPENSE	\$ 59,731	\$ 70,880	\$ 71,543	\$ 75,750	\$ 90,000	\$ 76,000	\$ 76,000
SubTotal : Operating Expenses	\$ 1,138,687	\$ 1,265,266	\$ 647,811	\$ 1,634,250	\$ 1,960,250	\$ 1,727,500	\$ 1,727,500

City of North Charleston
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Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: 030 Aquatics							
520720 : SPEC SUPPLIES-POOLS	\$ 77,237	\$ 75,448	\$ 37,980	\$ 80,000	\$ 82,500	\$ 82,500	\$ 82,500
520880 : CONCESSIONS	\$ 5,625	\$ 14,527	\$ 4,108	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
530230 : REPAIRS-BUILDING	\$ 13,467	\$ 151,800	\$ 19,102	\$ -			
540190 : ELECTRICITY	\$ 424,657	\$ 336,275	\$ 263,126	\$ 402,000	\$ 585,000	\$ 585,000	\$ 585,000
540220 : WATER AND SEWER	\$ 69,447	\$ 39,727	\$ 15,966	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 4,190	\$ 3,373	\$ 2,484	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
540670 : PROF SERVICES-CLEANING	\$ 49,896	\$ 51,448	\$ 22,645	\$ 54,000	\$ 58,000	\$ 58,000	\$ 58,000
550210 : MAINT & SERVICE CONTRACT	\$ 78,825	\$ 127,624	\$ 16,074	\$ 105,000	\$ 105,000	\$ 92,000	\$ 92,000
570790 : OTHER OPERATING EXPENSE	\$ 3,509	\$ 4,428	\$ 2,360	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
SubTotal : Operating Expenses	\$ 726,853	\$ 804,650	\$ 383,845	\$ 711,000	\$ 900,500	\$ 887,500	\$ 887,500
Capital Outlay: 000 Division							
590780 : BUILDING IMPROVEMENTS	\$ 17,235	\$ -	\$ -	\$ -			
590840 : AUTOMOTIVE EQUIPMENT	\$ -	\$ 89,352	\$ 124,654	\$ 162,500	\$ 218,000	\$ 153,000	\$ 153,000
590850 : MACHINES & EQUIPMENT	\$ 48,592	\$ -	\$ -	\$ -			
590871 : GROUNDS IMPROVEMENT	\$ 599	\$ 5,420	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
590880 : SKATE PARK 1103 NORTH BL	\$ -	\$ 138,415	\$ 31,085	\$ -			
590880: SPECIAL CAPITAL PROJECT - PARD PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 36,498	\$ 36,498	\$ 36,498
590890 : PLAYGROUND DEVELOP-EQUIP	\$ -	\$ 106,404	\$ -	\$ -			
SubTotal : Capital Outlay	\$ 66,426	\$ 339,591	\$ 155,739	\$ 174,500	\$ 266,498	\$ 201,498	\$ 201,498
SubTotal : 700 : RECREATION	\$ 8,781,218	\$ 10,320,428	\$ 6,113,927	\$ 11,568,602	\$ 11,819,134	\$ 11,607,816	\$ 11,640,065

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-520230-00000-000 : PRINTING & OFFICE SUPPLY	17,500	16,500	16,500
THIS LINE ITEM INCLUDES DEPARTMENTAL PRINTING, GENERAL OFFICE SUPPLIES, AND OTHER MATERIALS REQUIRED FOR DAY-TO-DAY OPERATIONS.	17,500	16,500	16,500
001-700-520240-00000-000 : DEPARTMENTAL SUPPLIES	103,000	103,000	103,000
WILL BE USED TO PURCHASE STAFF UNIFORMS, FACILITY EQUIPMENT (TABLES AND CHAIRS), AND OTHER RECREATIONAL SUPPLIES NEEDED FOR THE DEPARTMENT. THIS LINE ITEM WILL ALSO BE USED TO PURCHASE ITEMS NEEDED FOR OUR SPONSORSHIP/MARKETING COORDINATOR, INCLUDING, BUT NOT LIMITED TO, PROMOTIONAL ITEMS, SIGNAGE, AND A NEW CAMERA FOR MARKETING PURPOSES.	103,000	103,000	103,000
NEEDS JUSTIFICATION			
001-700-520248-00000-000 : BEAUTIFICATION	31,000	31,000	31,000
LITTER CLEANUPS, COMMUNITY OUTREACH, KEEP NORTH CHARLESTON BEAUTIFUL, VOLUNTEER CLEANUP EVENTS, AND ENVIRONMENTAL AND PLANT EDUCATIONAL CLASSES. KNCB HAS EXPANDED TO BECOME A CITY-WIDE BEAUTIFICATION DIVISION THAT WILL CONTINUE TO IMPROVE ALL RECREATION FACILITIES ACROSS THE CITY, INCLUDING ADOPT-A-PARK PROGRAM NEEDS.	31,000	31,000	31,000
001-700-520270-00000-000 : COPY MACHINES & SUPPLIES	47,000	39,250	39,250
LINE ITEM WILL BE USED TO COVER LEASE FEES AND COPY MACHINE SUPPLIES FOR ALL RECREATION FACILITIES. MONTHLY LEASE COSTS HAVE INCREASED, AND THIS ALSO INCLUDES NEW LEASES AT PORT GYM, WYE LANE, AND GETHSEMANI.	47,000	39,250	39,250
001-700-520450-00000-000 : CLEANING/SANITATION SUPP	72,000	69,000	69,000
LINE ITEM WILL BE USED TO PURCHASE CLEANING AND JANITORIAL SUPPLIES THROUGHOUT THE YEAR. AN INCREASE IS ANTICIPATED ONCE THE NEW BUILDINGS AT PORT CITY GYM AND WYE LANE ARE OPEN. JANITORIAL SUPPLY PRICES HAVE ALSO INCREASED.	72,000	69,000	69,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-520710-00000-000 : COMMUNITY CENTER SUPPLIES	65,000	54,000	54,000
AFTER-SCHOOL PROGRAMMING SUPPLIES	4,000	4,000	4,000
AFTER- SCHOOL STAFF TRAINING FEES	1,500	1,500	1,500
AFTER-SCHOOL SPORTS EQUIPMENT/GAMES	3,500	3,500	3,500
AFTER-SCHOOL STAFF UNIFORMS	3,000	3,000	3,000
SUMMER CAMP PROGRAMMING SUPPLIES. WE WILL BE ADDING 2 SUMMER CAMP SITES IN 2026.	5,000	5,000	5,000
SUMMER CAMP FIELD TRIPS AND FEES ASSOCIATED WITH OUTSIDE VENDORS. WE WILL BE ADDING 2 SUMMER CAMP SITES IN 2026.	18,000	18,000	18,000
SUMMER CAMP APPAREL FOR STAFF AND PARTICIPANTS	4,000	4,000	4,000
FACILITY SUPPLIES, INCLUDING TABLES, CHAIRS, MATS, ETC. OUR INVENTORY OF TABLES AND CHAIRS IS VERY DATED, AND NEW ITEMS ARE NEEDED FOR OUR FACILITIES, INCLUDING DOROTHY KING WILLIAMS AND PERRY WEBB FOR AFTER-SCHOOL PROGRAMMING. AFTER THE INITIAL PURCHASE, TABLES AND CHAIRS REQUIRE FREQUENT REPLACEMENT DUE TO HIGH USAGE.	26,000	15,000	15,000
001-700-520720-00000-000 : SPECIAL SUPPLIES-POOLS	83,500	83,500	83,500
SUPPLIES NEEDED TO SUPPORT ALL RECREATION DEPARTMENT AQUATICS FACILITIES, EXCLUDING THE AQUATICS CENTER. THIS INCLUDES THE SPORTS COMPLEX, COLLINS PARK, FELIX PINCKNEY, AND NORTHWOODS PARK.	83,500	83,500	83,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-520730-00000-000 : SENIOR PROGRAM SUPPLIES	17,000	13,000	13,000
SUPPLIES TO SUPPORT SENIOR PROGRAMS AT OUR COMMUNITY CENTERS, INCLUDING HOLIDAY EVENTS AT GETHSEMANI, JEANENE BATTEN, PERRY WEBB, MINER CROSBY, AND MORE. SUPPLIES INCLUDE CRAFT MATERIALS, DECORATIONS, SNACKS, TABLEWARE, AND OTHER ITEMS TO MAKE EVENTS FUN, ENGAGING, AND INCLUSIVE FOR SENIORS.	17,000	13,000	13,000
001-700-520790-00000-000 : SUMMER FEEDING PROGRAM	37,000	37,000	37,000
THIS WILL FUND THE SUMMER FEEDING PROGRAM FOR THE 2026/2027 FISCAL YEAR - ADDING TWO SUMMER CAMP SITES	37,000	37,000	37,000
001-700-520820-00000-000 : PROGRAMMING SUPPLIES	155,000	117,000	117,000
AFTER-SCHOOL PROGRAMMING SUPPLIES SUCH AS GAMES, SPORTS EQUIPMENT, ETC	3,500	2,500	2,500
TRAINING FOR AFTER-SCHOOL STAFF, UNIFORMS - NEW AFTER-SCHOOL PROGRAMS	3,500	3,500	3,500
CHRISTMAS FESTIVAL/HOLIDAY EVENTS - WILL COVER THE COSTS ASSOCIATED WITH VENDORS, ACTIVITIES AND PROGRAMS DURING THE FESTIVAL. IT WILL ALSO INCLUDE THE HOWLIDAY IN THE PARK EVENT AND COOKIES & COCOA WITH SANTA, MLK CELEBRATION	30,000	30,000	30,000
CHILDREN'S FESTIVAL - WILL COVER THE COSTS OF THIS EVENT THAT IS DESIGNED FOR SCHOOL AGED CHILDREN. THE INCREASE IN THIS LINE ITEM IS FOR POTENTIAL FEES THAT CCSD WILL CHARGE TO USE THEIR FACILITY.	30,000	25,000	25,000
HARVEST FESTIVAL - THESE FUNDS WILL BE USED TO SUPPLEMENT THE HARVEST FESTIVAL IN REGARD TO THE KIDS' ACTIVITIES. THERE IS A SLIGHT INCREASE DUE TO THE LARGE NUMBER OF PEOPLE THAT ATTENDED LAST YEAR AND BEING ABLE TO INCREASE OUR SUPPLIES FOR THE 2026 EVENT.	5,000	5,000	5,000
VETERAN'S DAY - GUEST SPEAKER FEES, FOOD SERVICE, MUSIC	30,000	28,000	28,000
ADDITIONAL EVENTS - THIS LINE ITEM WILL INCLUDE EVENTS FOR EASTER, VALENTINES DAY, PUZZLE CONTEST, CHARACTER BREAKFAST, MLK CELEBRATION, EMPLOYEE APPRECIATION, COMMUNITY BINGO	53,000	23,000	23,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-520840-00000-000 : YOUTH ATHLETIC SUPPLIES	246,000	245,000	245,000
BASEBALL/SOFTBALL- WILL COVER UNIFORMS, EQUIPMENT, ETC FOR OUR YOUTH BASEBALL/SOFTBALL PROGRAM. WILL ALSO INCLUDE THE PURCHASE OF FOUR (4) NEW PORTABLE MOUNDS FOR OUR FIELDS (\$6,000 TOTAL COST).	77,000	77,000	77,000
YOUTH SOCCER - WILL COVER UNIFORMS AND EQUIPMENT FOR OUR YOUTH SOCCER PROGRAM. WILL ALSO INCLUDE THE PURCHASE OF TWO (2) SETS OF NEW GOALS (\$6,000 TOTAL COST).	39,000	39,000	39,000
FOOTBALL/CHEERLEADING - WILL COVER THE COST OF UNIFORMS AND EQUIPMENT FOR OUR FOOTBALL AND CHEERLEADING PROGRAMS.	49,000	48,000	48,000
YOUTH BASKETBALL - WILL COVER THE COST OF UNIFORMS AND EQUIPMENT FOR OUR YOUTH BASKETBALL PROGRAM. WE HAD AN INCREASE IN THE NUMBER OF YOUTH BASKETBALL PLAYERS IN 2026/2027. WE ARE ACCOUNTING FOR THAT WITH THIS INCREASE.	42,000	42,000	42,000
YOUTH VOLLEYBALL - WILL COVER THE COST OF UNIFORMS AND EQUIPMENT FOR THE YOUTH VOLLEYBALL PROGRAM	13,000	13,000	13,000
ALL-STAR TRAVEL FUNDS - THIS WILL HELP COVER SOME EXPENSES FOR TEAMS THAT ARE TRAVELING TO STATE/REGIONAL/NATIONAL TOURNAMENTS. THESE FUNDS ARE USED FOR RECREATIONAL TEAMS THAT REGISTERED THROUGH THE NORTH CHARLESTON RECREATION DEPARTMENT.	8,000	8,000	8,000
STAFF UNIFORMS - THIS WILL COVER THE COST OF STAFF APPAREL FOR FULL TIME AND PART TIME EMPLOYEES	5,000	5,000	5,000
PREVENTATIVE MAINTENANCE FOR HOOPS, GOALS, VOLLEY STANDS/CURTAINS FOR SPORTS COMPLEX AND ATHLETIC CENTER	7,000	7,000	7,000
COLLINS PARK - MAJOR/MINORS BASEBALL PROGRAM UNIFORMS AND BASEBALLS	6,000	6,000	6,000
001-700-520845-00000-000 : TOURNAMENT ADMISSIONS/FEEES	8,000	18,000	18,000
THESE FUNDS WILL GO TOWARDS TOURNAMENT EXPENSES SUCH AS HOSTING FEES, SOUVENIRS, UMPIRE FEES, ETC.	8,000	18,000	18,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-520855-00000-000 : THERAPEUTICS PROGRAM	45,000	41,000	41,000
SPORTS LEAGUES, SPECIAL OLYMPICS, UNIFORMS BASKETBALL, SOCCER, PICKLEBALL, BASEBALL, FLAG FOOTBALL	10,000	9,000	9,000
EDUCATIONAL, ART & FITNESS PROGRAMS	10,000	9,000	9,000
SOCIAL EVENTS- TOURNAMENTS, DANCE PARTIES, SUMMER CELEBRATION PRACTICING SOCIAL SKILLS, SUMMER BASH	10,000	8,000	8,000
SUPPLIES FOR ACTIVITIES & CONCESSIONS - JOB TRAINING	10,000	10,000	10,000
EQUIPMENT FOR NEW PROGRAMMING & ACTIVITIES	5,000	5,000	5,000
001-700-520880-00000-000 : CONCESSIONS	40,000	30,000	30,000
FUNDS TO SUPPORT CONCESSION STAND OPERATIONS AT WESCOTT PARK AND THE AQUATIC CENTER.	40,000	30,000	30,000
001-700-530210-00000-000 : GROUNDS REPAIR	328,200	179,200	179,200
GENERAL MAINTENANCE AND UPKEEP FOR ALL RECREATION FACILITIES TO INCLUDE COMMUNITY CENTERS, ATHLETIC SITES AND PASSIVE PARKS. THIS REQUEST WILL TAKE CARE OF THE BARE ESSENTIALS NEEDED TO MAINTAIN OUR PARKS & PLAYGROUNDS AT A MINIMUM LEVEL OVER THE NEXT FISCAL YEAR.			
THE RECREATION DEPARTMENT CONDUCTED A PARKS & PLAYGROUND AUDIT AND ESTIMATE TO HAVE ABOUT \$1,000,000 MILLION IN UPGRADES AND REPAIRS ACROSS ALL OF OUR FACILITIES. THIS "DEFERRED MAINTENANCE" ISSUE HAS BEEN CREATED OVER TIME DUE TO INSUFFICIENT REPAIRS, OUTDATED MATERIAL/EQUIPMENT, ETC. OUR DEPARTMENT WOULD LIKE TO FIND A WAY TO OBTAIN THESE FUNDS OVER A PERIOD OF TIME TO COMPLETE THE NECESSARY PROJECTS AND RENOVATIONS SO THAT ALL OF OUR FACILITIES ARE IN THE BEST POSSIBLE CONDITION AND MEET ALL APPLICABLE SAFETY STANDARDS.	145,000	145,000	145,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
MATCHING PARD GRANT	6,000	0	0
MIXON DOG PARK - BONDED RUBBER TREE WELLS	11,000	11,000	11,000
COLLINS PARK FIELD - LASER GRADING	1,200	1,200	1,200
TENNIS/PICKLEBALL SURFACE REPAIRS	100,000		
PLAYGROUND FALL SURFACE MATERIAL REPLENISH 3 INCHES OF FALL SURFACE MATERIAL FOR 40 PLAYGROUNDS IPEMA CERTIFIED ENGINEERED WOOD FIBER VALIDATES ASTM F1292-13	65,000	22,000	22,000
001-700-530230-00000-000 : REPAIRS-BUILDING	55,000	55,000	55,000
THESE FUNDS WILL BE USED FOR MAINTENANCE AND REPAIRS AT FACILITIES SUCH AS COMMUNITY CENTERS, BASKETBALL GYMS, PRESS BOXES, OUTDOOR RESTROOMS, ETC. THIS REQUESTED AMOUNT WILL TAKE CARE OF THE BARE ESSENTIALS NEEDED TO MAINTAIN OUR BUILDINGS IN THE 2026/2027 FISCAL YEAR.			
*SEE PREVIOUS LINE ITEM FOR MORE DETAILED DESCRIPTION REGARDING OUR NEED FOR MORE FUNDING TO ELIMINATE OUR DEFERRED MAINTENANCE PROBLEM.	55,000	55,000	55,000
001-700-530240-00000-000 : MACH-EQUIPMENT REPAIRS	7,500	7,500	7,500
FUNDING TO SUPPORT THE OPERATIONS OF THE MAINTENANCE DIVISION IN UPKEEP OF EXISTING MAINTENANCE EQUIPMENT, INCLUDING LAWNMOWERS, BLOWERS, EDGERS, ETC. ALL OF OUR EQUIPMENT IS NOW ON A REGULAR MAINTENANCE SCHEDULE WITH PUBLIC WORKS.	7,500	7,500	7,500
001-700-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	5,500	5,500	5,500
FUNDING TO COVER MEMBERSHIP EXPENSES FOR SCRPA AND NRPA, DHEC CERTIFICATION FOR ALL AQUATIC FACILITIES, NOT INCLUDING THE AQUATIC CENTER, CERTIFICATION FOR ALL LIFEGUARDS, DIXIE YOUTH FRANCHISE FEES, ETC.	5,500	5,500	5,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-540290-00000-000 : TRAVEL	25,000	25,000	25,000
THIS WILL COVER THE EXPENSES, TRAVEL AND PER DIEM FOR THE RECREATION DIRECTOR, ATHLETIC DIRECTOR, TWO (2) PROGRAM DIRECTORS AND THE MARKETING COORDINATOR TO ATTEND THE NRPA CONFERENCE. EACH PERSON WILL COST ABOUT \$2000	7,000	7,000	7,000
THIS WILL COVER THE EXPENSES, TRAVEL AND PER DIEM FOR THE RECREATION DIRECTOR, FOUR (4) PROGRAM EMPLOYEES, SPONSORSHIP/MARKETING COORDINATOR, TWO (2) AQUATICS EMPLOYEES AND TWO (2) ATHLETIC EMPLOYEES TO ATTEND THE SCRPA CONFERENCE EACH PERSON WILL COST ABOUT \$1,200.	8,950	8,950	8,950
THIS WILL COVER THE EXPENSES, TRAVEL AND PER DIEM FOR ONE (1) ATHLETIC EMPLOYEE TO ATTEND THE AMERICAN BASEBALL CONFERENCE. EACH PERSON WILL COST ABOUT \$2,000.	2,050	2,050	2,050
2026 KEEP SOUTH CAROLINA BEAUTIFUL/SC LITTER SUMMIT CONFERENCE, FOUR STAFF MEMBERS TO ATTEND AND PRESENT AT THE CONFERENCE.	3,000	3,000	3,000
2027 KEEP AMERICA BEAUTIFUL ANNUAL SUMMIT - ATTEND AND PRESENT AS ASKED. PRICES BASED ON 2026 PRICES.	4,000	4,000	4,000
001-700-540310-00000-000 : USE OF PERSONAL VEHICLE	2,500	2,500	2,500
FUNDS TO COVER REIMBURSEMENT FOR STAFF MEMBERS UTILIZING PERSONAL VEHICLES FOR CITY BUSINESS.	2,500	2,500	2,500
001-700-540550-00000-000 : ATHLETIC OFFICIALS/CONTRACTORS	116,000	116,000	116,000
BASEBALL/SOFTBALL SCOREKEEPERS AND UMPIRES - YEARLY COSTS	45,000	45,000	45,000
BASKETBALL SCOREKEEPERS AND REFEREES - YEARLY COSTS	35,000	35,000	35,000
SOCCER SCOREKEEPERS AND REFEREES - YEARLY COSTS	12,000	12,000	12,000
FOOTBALL SCOREKEEPERS AND OFFICIALS - YEARLY COSTS	18,000	18,000	18,000
VOLLEYBALL SCOREKEEPERS AND OFFICIALS - YEARLY COSTS	6,000	6,000	6,000
001-700-540571-00000-000 : DEPARTMENTAL PROGRAMS	100,000	100,000	100,000
ENRICHMENT PROGRAM	100,000	100,000	100,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-540572-00000-000 : ADULT ATHLETIC SUPPLIES	6,000	6,000	6,000
THIS LINE ITEM WILL INCLUDE EXPENDITURES FOR ADULT SPORTS - PICKLEBALL AND TENNIS	6,000	6,000	6,000
001-700-540670-00000-000 : PROF SERVICES-CLEANING	197,550	197,550	197,550
CLEANING FEES WITH 3RD PARTY VENDORS: ATHLETIC CENTER, PARK CIRCLE OUTSIDE AND BATHROOMS, SPORTS COMPLEX, PORT CITY GYM AND ATHLETIC CENTER EVENT CLEANING	197,550	197,550	197,550
001-700-550210-00000-000 : MAINT & SERVICE CONTRACT	55,000	55,000	55,000
FUNDS TO COVER CONTRACT EXPENSES FOR FIRE EXTINGUISHERS, TERMITE CONTROL, PORTABLE RESTROOMS, DUMPSTERS, ETC. THIS LINE ITEM HAS INCREASED DUE TO THE RISING COST OF CONTRACTED EQUIPMENT FROM VENDORS. WE ARE ALSO USING MORE PORTABLE RESTROOMS FOR LARGE EVENTS AND FOR PLAYGROUNDS/PARKS THAT LACK A RESTROOM BUILDING.	55,000	55,000	55,000
001-700-550630-00000-000 : RENTED-LEASED EQUIPMENT	5,000	5,000	5,000
THIS WILL COVER ANY RENTED EQUIPMENT NEEDED SUCH AS LIGHT TOWERS, GENERATORS, HEAVY EQUIPMENT, ETC.	5,000	5,000	5,000
001-700-570790-00000-000 : OTHER OPERATING EXPENSE	90,000	76,000	76,000
FUNDING TO COVER MISCELLANEOUS EXPENSES INCURRED THROUGHOUT THE FISCAL YEAR, INCLUDING NATIONAL BACKGROUND CHECKS FOR ALL ATHLETIC/PROGRAMMING VOLUNTEERS. THIS LINE ITEM HAS INCREASED TO SUPPORT THE COSTS ASSOCIATED WITH THE SPONSORSHIP AND MARKETING COORDINATOR POSITION. THIS WILL COVER YEARLY GRAPHIC DESIGN SOFTWARE FEES, EVENTS AND SUPPLIES ASSOCIATED WITH NATIONAL RECREATION MONTH, ETC.	90,000	76,000	76,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-590840-00000-000 : AUTOMOTIVE EQUIPMENT	218,000	153,000	153,000
1/2 TON PICKUP EXTENDED CAB TRUCK WITH STROBES, TOOLBOX, TOW PACKAGE 2 @ 45,000 EACH TO REPLACE 2 THAT NEED TO BE DEADLINED PER GARAGE	90,000	45,000	45,000
2 LARGE SVU'S TO REPLACE 2 THAT NEED TO BE DEADLINED, PER GARAGE @ 44,000	88,000	88,000	88,000
2 UTILITY GATORS 20,000 TO REPLACE ONE IS 10 YEARS OLD, ONE IS 17 YEARS OLD, THIS IS NEEDED EQUIPMENT TO DRAG FIELDS.	40,000	20,000	20,000
001-700-590871-00000-000 : GROUNDS IMPROVEMENT	12,000	12,000	12,000
GROUND IMPROVEMENT	12,000	12,000	12,000
001-700-590880-00000-000 SPECIAL CAPITAL PROJECTS - PARD GRANT PROJECTS	36,498	36,498	36,498
PARD FUNDS (80% 29,198, LOCAL MATCH 7300, TOTAL PROJECT \$36,498	36,498	36,498	36,498
001-700-520720-00000-030 : SPEC SUPPLIES-POOLS	82,500	82,500	82,500
THESE FUNDS WILL COVER EXPENSES FOR POOL SUPPLIES AT THE AQUATICS CENTER. WE ANTICIPATE CONTINUED INCREASES IN CHEMICAL PRICING NEXT FISCAL YEAR. THIS LINE ITEM INCREASE ALSO ACCOUNTS FOR THE ANNUAL COST TO REPLACE PARTS AND EQUIPMENT ASSOCIATED WITH THE UV LIGHTING SYSTEM THAT MAINTAINS POOL WATER QUALITY (APPROXIMATELY \$20,000).	82,500	82,500	82,500
001-700-520880-00000-030 : CONCESSIONS	18,000	18,000	18,000
WILL COVER THE COST OF CONCESSION STAND OPERATIONS AT THE AQUATIC CENTER	18,000	18,000	18,000
001-700-540190-00000-030 : ELECTRICITY	585,000	585,000	585,000
COSTS FOR ELECTRICITY AT THE AQUATICS CENTER BASED ON CURRENT RATES	585,000	585,000	585,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-700-540220-00000-030 : WATER AND SEWER	44,000	44,000	44,000
THESE FUNDS WILL BE USED TO COVER THE WATER EXPENSES AT THE AQUATIC CENTER	44,000	44,000	44,000
001-700-540240-00000-030 : MEMBERSHIPS/DUES/SUBSCRIP	4,000	4,000	4,000
THESE FUNDS WILL COVER EXPENSES RELATED TO LIFEGUARD CERTIFICATION FEES, DHEC INSPECTIONS, SWIM TEAM MEMBERSHIPS, ETC AT THE AQUATIC CENTER.	4,000	4,000	4,000
001-700-540670-00000-030 : PROF SERVICES-CLEANING	58,000	58,000	58,000
AQUATIC CENTER CLEANING	58,000	58,000	58,000
001-700-550210-00000-030 : MAINT & SERVICE CONTRACT	105,000	92,000	92,000
HVAC MAINTENANCE CONTRACT	20,000	20,000	20,000
LANDSCAPING MAINTENANCE CONTRACT	33,000	20,000	20,000
MONTHLY INTERNET SERVICE	25,000	25,000	25,000
MAINTENANCE CONTRACT WITH A POOL COMPANY TO MONITOR/INSPECT VARIOUS PIECES OF EQUIPMENT IN THE AQUATICS CENTER TO INCLUDE THE UV LIGHTING SYSTEM, PUMP EQUIPMENT, ETC.	27,000	27,000	27,000
001-700-570790-00000-030 : OTHER OPERATING EXPENSE	4,000	4,000	4,000
WILL COVER MISCELLANEOUS EXPENSES AT THE AQUATIC CENTER AND ALSO FUND THE NEW PROGRAMS DESIGN FOR THE 2026/2027 FISCAL YEAR AT THE AQUATICS CENTER. THESE INCLUDE MOVIES IN THE POOL, HOLIDAY EVENTS, SHARK WEEK, DUCK DAY AT THE AQUATICS CENTER, ETC.	4,000	4,000	4,000

SENIOR CENTERS DEPARTMENT

DEPARTMENT NARRATIVE

The City of North Charleston Senior Centers are membership-based facilities focused on providing engaging programs and welcoming spaces that enhance the quality of life for adults ages 50 and older. Our aim is to support active, independent lifestyles by offering opportunities for socialization, physical wellness, lifelong learning, and community involvement in an inclusive and supportive environment. Through a dedicated staff and the support of skilled instructors and community partners, the Senior Centers continuously develop and expand programming that reflects the interests and needs of our members. Programs are regularly evaluated to ensure they remain accessible, relevant, and impactful.

A wide variety of programs are offered across multiple Senior Center locations throughout the city. These include fitness and wellness classes, arts and crafts, educational seminars, social gatherings, and special events designed to foster connection and engagement. The centers serve as vibrant community hubs where individuals can build relationships, explore new interests, and remain active. The Senior Centers provide adults 50 and older with opportunities to stay engaged, maintain independence, and enjoy a balanced, fulfilling lifestyle while strengthening their connection to the North Charleston community.

SENIOR CENTERS

Department Personnel

Total	10
Title	Funded
SENIOR CENTER SUPERVISOR	2
SENIOR CENTER DIRECTOR	1
SENIOR CENTER COORDINATOR	5
SENIOR CENTER PROGRAM MANAGER	1
DIGITAL COORDINATOR	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

<u>Fund, Dept, Account Class, Account Segment</u>	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
705 : SENIOR CENTERS							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 733,443	\$ 739,482	\$ 739,482
510120 : OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 6,703	\$ 6,703	\$ 6,703
SubTotal : Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 740,146	\$ 746,185	\$ 746,185
Benefits							
510140 : FICA TAXES	\$ -	\$ -	\$ -	\$ -	\$ 56,621	\$ 57,083	\$ 57,083
510150 : RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 137,371	\$ 138,492	\$ 138,492
510160 : INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 217,599	\$ 211,017	\$ 211,017
510170 : WORKMENS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 10,108	\$ 10,112	\$ 10,112
SubTotal : Benefits	\$ -	\$ -	\$ -	\$ -	\$ 421,700	\$ 416,705	\$ 416,705

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,000
520240 : DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 15,800	\$ 15,800	\$ 15,800
520270 : COPY MACHINES & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 9,750	\$ 9,750	\$ 9,750
520720 : SPEC SUPPLIES-POOLS	\$ 3,443	\$ 6,717	\$ 1,665	\$ 18,000	\$ 21,000	\$ 21,000	\$ 21,000
520730 : SPEC SUPPLIES-SENIOR CIT	\$ 13,714	\$ 27,868	\$ 9,191	\$ 28,500	\$ 10,000	\$ 10,000	\$ 10,000
520815 : SENIOR CENTER PROGRAMS	\$ 140,070	\$ 165,895	\$ 109,030	\$ 230,000	\$ 280,000	\$ 280,000	\$ 280,000
530230 : REPAIRS-BUILDING					\$ 60,000	\$ -	\$ -
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
540290 : TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
540670 : PROF SERVICES-CLEANING	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
550210 : MAINT & SERVICE CONTRACT	\$ 78,004	\$ 103,962	\$ 64,543	\$ 185,000	\$ 127,300	\$ 127,300	\$ 127,300
570790 : OTHER OPERATING EXPENSE	\$ 7,446	\$ 35,067	\$ 8,353	\$ 30,000	\$ 38,000	\$ 20,000	\$ 20,000
SubTotal : Operating Expenses	\$ 242,677	\$ 339,509	\$ 192,782	\$ 491,500	\$ 580,350	\$ 502,350	\$ 502,350
Capital Outlay							
590850 : MACHINES & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000	\$ 42,000
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000	\$ 42,000
SubTotal : 705 : SENIOR CENTERS	\$ 242,677	\$ 339,509	\$ 192,782	\$ 491,500	\$ 1,784,196	\$ 1,707,240	\$ 1,707,240

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

Account Name Description	Department Requested	Mayor Proposed	Council Approved
001-705-520230-00000-000 : PRINTING & OFFICE SUPPLY	11,000	11,000	11,000
OFFICE SUPPLIES, MISC. PRINTING AND NEWSLETTERS	11,000	11,000	11,000
001-705-520240-00000-000 : DEPARTMENTAL SUPPLIES	15,800	15,800	15,800
ARTS & CRAFTS SUPPLIES	7,500	7,500	7,500
BOARD AND CARD GAMES, PUZZLES, PAINTING SUPPLIES	1,500	1,500	1,500
MEMBERSHIP KEY FOBS	1,800	1,800	1,800
NETFLIX X 3	500	500	500
GENERAL CENTER OFFICE	4,500	4,500	4,500
001-705-520270-00000-000 : COPY MACHINES & SUPPLIES	9,750	9,750	9,750
COPIERS X 3	9,000	9,000	9,000
COPY PAPER	750	750	750
001-705-520720-00000-000 : SPEC SUPPLIES-POOLS	21,000	21,000	21,000
POOL CHEMICALS	9,000	9,000	9,000
MISC EQUIPMENT AND SUPPLIES FOR WATER CLASSES	2,500	2,500	2,500
REPLACEMENT/REPAIR OF MISC POOL EQUIPMENT	9,000	9,000	9,000
YEARLY DHEC POOL FEE	500	500	500
001-705-520730-00000-000 : SPEC SUPPLIES-SENIOR CIT	10,000	10,000	10,000
SMALL ADDITIONS/ REPLACEMENT TO FACILITATE NEW AND EXISTING CLASSES	10,000	10,000	10,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-705-520815-00000-000 : SENIOR CENTER PROGRAMS	280,000	280,000	280,000
INSTRUCTOR PRICE INCREASES, INCREASE IN THE NUMBER OF FITNESS CLASSES (AS WE GROW MEMBERS WE HAVE TO ADD CLASSES TO ACCOMMODATE) AND MORE FUNDS ARE NEEDED TO ADD FITNESS CLASSES TO THE 3RD SENIOR CENTER.	280,000	280,000	280,000
001-705-530230-00000-000 : REPAIRS-BUILDING	60,000	0	0
REPLACE WORN CARPET TILE WITH LVP FLOORING	60,000		
001-705-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	500	500	500
SEMINARS/ MEMBERSHIP FEES	500	500	500
001-705-540290-00000-000 : TRAVEL	2,000	2,000	2,000
HOTEL/TRAVEL CONFERENCE FEES FOR SENIOR CTR ADVANCEMENTS	2,000	2,000	2,000
001-705-540670-00000-000 : PROF SERVICES-CLEANING	5,000	5,000	5,000
SPECIAL EVENTS / PARTIES / HOLIDAYS	5,000	5,000	5,000
001-705-550210-00000-000 : MAINT & SERVICE CONTRACT	127,300	127,300	127,300
MY SENIOR CTR SOFTWARE - (YEARLY)	7,500	7,500	7,500
CENTER CLEANING	75,000	75,000	75,000
CHARLESTON FITNESS - PM AND REPAIRS	8,000	8,000	8,000
PLANTS	4,200	4,200	4,200
DUMPSTER	3,600	3,600	3,600

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
PEST CONTROL	1,000	1,000	1,000
CINTAS	15,000	15,000	15,000
PRESSURE WASHING YEARLY	6,000	6,000	6,000
CARPET/TILE/GYM CLEANING - QUARTERLY	6,000	6,000	6,000
PYE BARKER YEARLY	1,000	1,000	1,000
001-705-570790-00000-000 : OTHER OPERATING EXPENSE	38,000	20,000	20,000
UPDATE/REPLACE OUTDATED AND UNREPAIRABLE GYM EQUIPMENT.	10,000	10,000	10,000
CUSTOM SHADES FOR ACTIVITY ROOM IN ORDER TO BE UTILIZED FOR ACTIVITIES AND EXERCISE CLASSES	5,000		
REPLACEMENT OF LOBBY SEATING FOR 2 CENTERS. ADDITIONAL TABLES FOR ACTIVITY ROOMS.	13,000		
REPLACEMENT CHAIRS FOR COMMON AREA AT NORTHWOOD AND DORCHESTER (250 EA)	10,000	10,000	10,000
001-705-590850-00000-000 : MACHINES & EQUIPMENT	42,000	42,000	42,000
TREADMILLS (7000.00 EACH)	42,000	42,000	42,000

CULTURAL ARTS DEPARTMENT

DEPARTMENT NARRATIVE

The Cultural Arts Department provides multi-discipline arts programs/services that reach all sectors of the community. Activities fall into five categories: General Public Programs, Outreach Programs, Artist Assistance, Economic Development, and Archives and History Programs. General Public Programs include the Park Circle Ceramics Studio, Park Circle Gallery, Concerts, Classes, Workshops, Farmers Market, City Events, and North Charleston Arts Festival. Outreach Programs reach our city's youth, senior citizens, low-income residents, youth at risk and underserved populations. Examples of these free, year-round programs include City Public School Resource Book Programs, Elementary After School Art enrichment, and Special Events. Artist Assistance includes technical assistance, exhibition opportunities, rehearsal/production space, information sharing, publicity, and referrals. Economic Development includes work with local/regional initiatives to advance the cultural industry such as: SC Arts Alliance, Local area arts agencies, SC Arts Commission, and city efforts. Archives and History initiatives include historic markers, city archives, publications, tourism, and work as requested with City officials/contracted professionals on projects related to history, preservation, and aesthetics. The department's programs draw over 100,000 participants annually.

DEPARTMENT OBJECTIVES

1. To plan for and implement a broad scope of multi-disciplined programs and services available to all sectors of our community including the general public youth, minorities, senior citizens, low-income residents, youth at risk, and people with disabilities.
2. To assist in the development of local art groups/artists by serving as requested on city or regional committees dealing with projects involving economic development and cultural outreach/planning.
3. To provide art groups/artists with paid contract work via outreach programs, technical assistance, donated or affordable space for art groups/artists to produce/showcase their art form.
4. To support local and statewide networks of the art industry by maintaining active staff memberships in pertinent arts organizations and coordinating efforts to develop and market the area/state collectively.
5. To continue dialogue/coordination with government entities, cultural organizations, artists, and business leaders to advance the region culturally.
6. Support local and statewide efforts that strengthen the arts industry locally and statewide.
7. To support the promotion of North Charleston's history, protection of historic properties, improved land use and aesthetic image.

Cultural Arts Department Personnel

Total	9
Title	Funded
FISCAL SUPPORT SPECIALIST	1
ARTS ADMINISTRATIVE SPECIALIST	1
ARTS OUTREACH COORDINATOR	1
CERAMICS COORDINATOR	1
OFFICE SPECIALIST II	1
DEPUTY DIRECTOR OF CULTURAL ARTS	1
DIRECTOR OF CULTURAL ARTS	1
VISUAL ARTS COORDINATOR	1
CULTURAL RESOURCE COORDINATOR	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

<u>Fund, Dept, Account Class, Account Segment</u>	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
710 : CULTURAL ARTS							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 508,792	\$ 548,337	\$ 312,734	\$ 584,222	\$ 604,088	\$ 614,540	\$ 614,540
510120 : OVERTIME	\$ 9,395	\$ 11,668	\$ 1,866	\$ 7,865	\$ 8,184	\$ 8,184	\$ 8,184
SubTotal : Salaries & Wages	\$ 518,187	\$ 560,005	\$ 314,600	\$ 592,087	\$ 612,272	\$ 622,724	\$ 622,724
Benefits							
510140 : FICA TAXES	\$ 38,011	\$ 41,416	\$ 23,279	\$ 45,295	\$ 46,839	\$ 47,638	\$ 47,638
510150 : RETIREMENT	\$ 96,145	\$ 101,729	\$ 58,303	\$ 109,891	\$ 113,638	\$ 115,578	\$ 115,578
510160 : INSURANCE	\$ 111,029	\$ 137,664	\$ 74,578	\$ 170,029	\$ 195,839	\$ 189,916	\$ 189,916
510170 : WORKMENS COMPENSATION	\$ 7,780	\$ 3,619	\$ 1,023	\$ 7,187	\$ 6,388	\$ 6,390	\$ 6,390
SubTotal : Benefits	\$ 252,965	\$ 284,428	\$ 157,183	\$ 332,402	\$ 362,704	\$ 359,522	\$ 359,522

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520270 : COPY MACHINES & SUPPLIES	\$ 3,200	\$ 3,258	\$ 2,125	\$ 3,200	\$ 4,160	\$ 4,160	\$ 4,160
520280 : SUPPLIES-ARTS CENTER	\$ 31,451	\$ 59,693	\$ 16,862	\$ 49,750	\$ 50,523	\$ 50,523	\$ 50,523
520860 : CERAMIC PROGRAM SUPPLIES	\$ 41,805	\$ 40,688	\$ 12,170	\$ 44,557	\$ 44,557	\$ 44,557	\$ 44,557
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 7,403	\$ 7,610	\$ 9,367	\$ 8,007	\$ 9,394	\$ 9,394	\$ 9,394
540250 : POSTAGE	\$ 2,910	\$ 3,305	\$ 1,188	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
540290 : TRAVEL	\$ 827	\$ 633	\$ 12	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600
540310 : USE OF PERSONAL VEHICLE	\$ 346	\$ 448	\$ 229	\$ 500	\$ 500	\$ 500	\$ 500
540570 : PROGRAMS-ARTS CENTER	\$ 278,818	\$ 336,264	\$ 50,461	\$ 242,000	\$ 242,000	\$ 242,000	\$ 242,000
540571 : PROGRAMS-A/C,SCAC					\$ 45,000	\$ 45,000	\$ 45,000
540571 : DEPARTMENTAL PROGRAMS	\$ 44,537	\$ 44,850	\$ 5,000	\$ 45,000			
540575 : SCHOOL PROGRAMS	\$ -	\$ -	\$ 23,175	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
540577 : ARCHIVES AND HISTORY	\$ 1,781	\$ 559	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
540578 : CHAS CTY ATAX ARTS FEST ADVERT AGREEMENT	\$ 4,988	\$ -	\$ -	\$ -			
550210 : MAINT & SERVICE CONTRACT	\$ 5,800	\$ 68,983	\$ 38,760	\$ 72,557	\$ 74,428	\$ 74,428	\$ 74,428
570790 : OTHER OPERATING EXPENSE	\$ 3,896	\$ 6,296	\$ 435	\$ 9,400	\$ 9,700	\$ 9,700	\$ 9,700
SubTotal : Operating Expenses	\$ 427,762	\$ 572,587	\$ 159,784	\$ 578,571	\$ 583,862	\$ 583,862	\$ 583,862
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 81,500	\$ 30,000	\$ 30,000
590850 : MACHINES & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 25,717	\$ 25,717	\$ 25,717
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 107,217	\$ 55,717	\$ 55,717
SubTotal : 710 : CULTURAL ARTS	\$ 1,198,914	\$ 1,417,020	\$ 631,567	\$ 1,503,060	\$ 1,666,054	\$ 1,621,825	\$ 1,621,825

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-710-520270-00000-000 : COPY MACHINES & SUPPLIES	4,160	4,160	4,160
MONTHLY FEES FOR COPIER LEASE/SUPPLIES- ESTIMATE FROM PROCUREMENT IS 4160	4,160	4,160	4,160
001-710-520280-00000-000 : SUPPLIES-ARTS CENTER	50,523	50,523	50,523
OFFICE SUPPLIES AND EQUIPMENT	5,000	5,000	5,000
GENERAL PUBLIC PROGRAMS & ARTS FESTIVAL	16,000	16,000	16,000
SUPPLIES AND EQUIPMENT- ART COMPONENT OF RECREATION DEPARTMENT SUMMER CAMPS	3,000	3,000	3,000
ST PATRICK'S DAY INFLATABLES FOR KIDS ZONE \$2700, ID CHECK STATIONS \$1500 AND BALANCE ON PORTLETS (6K IN SPECIAL PROJECTS COVERS A PORTION OF THE PORTLET BILL) IS \$2000 PARK CIRCLE COMMUNITY BUILDING AND PAVILION CLEANING SUPPLIES (INCLUDES OUTDOOR RESTROOMS)	26,523	26,523	26,523
001-710-520860-00000-000 : CERAMIC PROGRAM SUPPLIES	44,557	44,557	44,557
PAINT/GLAZES: \$12,500			
BISQUEWARE PIECES: \$28,500			
MISC SUPPLIES- BRUSHES, PALETTES, SPONGES ETC: \$3300	44,557	44,557	44,557

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-710-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	9,394	9,394	9,394
GLOBAL MUSIC LICENSES	3,030	3,030	3,030
AMERICAN SOCIETY OF COMPOSERS AND PERFORMERS - MUSIC LICENSE	1,460	1,460	1,460
BMI MUSIC LICENSE	1,424	1,424	1,424
MEMBERSHIPS: AMERICANS FOR THE ARTS	250	250	250
SC ARTS ALLIANCE \$200	200	200	200
SESAC MUSIC LICENSE	3,030	3,030	3,030
001-710-540250-00000-000 : POSTAGE	3,000	3,000	3,000
BULK DEPARTMENT MAIL	1,500	1,500	1,500
REGULAR DEPARTMENT MAIL \$500.	500	500	500
SHIPPING STIPEND FOR GALLERY & FESTIVAL EXHIBITS	1,000	1,000	1,000
001-710-540290-00000-000 : TRAVEL	4,600	4,600	4,600
SC ARTS ALLIANCE, FARMERS MARKET ASSOCIATION, CERAMICS CONFERENCE	300	300	300
STATE MUSEUM EXHIBIT DELIVERIES AND PICKUPS	200	200	200
STATE CERAMIC CONFERENCE TO INCLUDE MEALS, TRAVEL AND HOTEL	800	800	800
AMERICANS FOR THE ARTS NATIONAL JUNE CONVENTION: DIRECTOR AND DEPUTY USED TO ATTEND ANNUALLY BEFORE COVID. ESTIMATED FLIGHTS 800 HOTEL 1200 SHARED ROOM CONFERENCE FEES: 800, INCIDENTALS 500= (DON'T KNOW 2026 LOCATION YET)	3,300	3,300	3,300
001-710-540310-00000-000 : USE OF PERSONAL VEHICLE	500	500	500
USE OF PERSONAL VEHICLES FOR INSTATE TRAVEL, DEPARTMENT VEHICLES ARE TOO OLD TO TAKE ON LONGER ROAD TRIPS TO STATE MUSEUM.	500	500	500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-710-540570-00000-000 : PROGRAMS-ARTS CENTER	242,000	242,000	242,000
PROGRAM FUNDS AND CONTRACT FEES FOR ALL GENERAL PUBLIC PROGRAMS, HISPANIC HERITAGE MONTH CELEBRATION, BLACK HISTORY MONTH, HARVEST FESTIVAL, CHRISTMAS FESTIVAL AND RECREATION SUMMER CAMP ART ENRICHMENT CONTRACTED ARTIST FEES, MARKETING EXPENSES, PRINTING COSTS, STAGING, SOUND, AND ALL EQUIPMENT RENTAL FEES	150,000	150,000	150,000
ARTIST IN RESIDENCE PROGRAM STIPENDS; ARTISTS WILL PRODUCE WORK IN NEW AIR SPACE AT PCCB FOUR TIMES A YEAR IN 3 MONTH CYCLES	8,000	8,000	8,000
NORTH CHARLESTON ARTS FESTIVAL ARTIST FEES	50,000	50,000	50,000
ART CENTER PROGRAMMING FUND	25,000	25,000	25,000
FARMERS MARKET MUSIC FEES 18 WEEKS @ \$500 EACH	9,000	9,000	9,000
001-710-540571-00000-000 : PROGRAMS-A/C,SCAC	45,000	45,000	45,000
SC ARTS COMMISSION GRANT FOR GENERAL OPERATING SUPPORT: THE AMOUNT OF THE CHECK WE RECEIVED IN FY25 WAS 45K. MATCH IS A 3:1 MATCH THAT IS SHOWN FROM BUDGET SPEND OF 135K.	45,000	45,000	45,000
001-710-540575-00000-000 : SCHOOL PROGRAMS	95,000	95,000	95,000
SUPPLIES FOR ART REACH AND AFTERSCHOOL ENRICHMENT	5,000	5,000	5,000
AFTERSCHOOL ENRICHMENT CONTRACTED ARTIST FEES AT CCSD ELEMENTARY SCHOOLS THROUGH KALEIDOSCOPE SCHOOL BASED AFTERSCHOOL PROGRAMS.	40,000	40,000	40,000
ART REACH PROGRAM (FORMERLY KNOWN AS THE SCHOOL RESOURCE BOOK) CONTRACTED ARTIST/PERFORMER FEES. ART REACH IS OFFERED TO MOST CCSD PUBLIC SCHOOLS AND DDII SCHOOLS SERVICING NORTH CHARLESTON STUDENTS. EACH ELIGIBLE SCHOOL MAY REQUEST UP TO THREE FREE PROGRAMS PER SCHOOL YEAR TO TAKE PLACE DURING THE REGULAR SCHOOL DAY BY CHOOSING ONE OFFERING FROM EACH PROGRAM CATEGORY: PERFORMING ARTS, LITERARY ARTS & STORYTELLING, AND VISUAL ARTS.	50,000	50,000	50,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-710-540577-00000-000 : ARCHIVES AND HISTORY	1,000	1,000	1,000
ARCHIVE RESEARCH, ONLINE SERVICES, ARCHIVAL SUPPLIES	500	500	500
ONGOING FRAMING NEEDS	500	500	500
001-710-550210-00000-000 : MAINT & SERVICE CONTRACT	74,428	74,428	74,428
PARK CIRCLE COMMUNITY BUILDING & OUTDOOR RESTROOMS CLEANING CONTRACT	60,116	60,116	60,116
PARK CIRCLE GALLERY CLEANING CONTRACT	4,697	4,697	4,697
PARK CIRCLE CERAMICS STUDIO CLEANING CONTRACT	3,955	3,955	3,955
FIRE EXTINGUISHER INSPECTION AND SERVICE AT PCG, PCC AND PCCB	800	800	800
LANDSCAPING SERVICES FOR PARK CIRCLE GALLERY (NCPW HORTICULTURE DOES NOT SERVICE THIS FACILITY ANY LONGER). SERVICE IS CURRENTLY \$405 PER MONTH)	4,860	4,860	4,860
001-710-570790-00000-000 : OTHER OPERATING EXPENSE	9,700	9,700	9,700
VOLUNTEER MEALS/SNACKS & REFRESHMENTS AT DEPT EVENTS	3,000	3,000	3,000
ARTS FESTIVAL YOUTH ART COMPETITION GIFTS AND PRIZES	500	500	500
T-SHIRT ORDER FOR ARTS FEST VOLUNTEERS AND SALES (\$6181.66 WAS LOWEST BID FOR FY25) T-SHIRTS ARE GIVEN TO VOLUNTEERS/STAFF, THEN SOLD AT FESTIVAL TO BRING IN REVENUE. WE SELL OUT OF SHIRTS EVERY YEAR.	6,200	6,200	6,200

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-710-590840-00000-000 : AUTOMOTIVE EQUIPMENT	81,500	30,000	30,000
OUR 2014 FORD FOCUS IS 12 YEARS OLD, HAS ISSUES WITH PARTS AVAILABILITY AND HAS LITTLE ROOM FOR SERVICING EVENTS OR MOVING EQUIPMENT. AN SUV TO REPLACE IT WOULD BE IDEAL FOR OUT OF TOWN MEETINGS, HANDLING SOME LIGHT CARGO, MOVING DRUMS AROUND TO AFTERSCHOOL PROGRAMS, AND BETTER SERVE THE GROWING NEEDS OF THE DEPARTMENT. THIS REPLACEMENT IS FIRST PRIORITY, EQUINOX QUOTE IS 30K.	30,000	30,000	30,000
OUR 2015 TRANSIT CONNECT IS A PASSENGER VAN PURCHASED IN 2014 WITH REGULAR ROOF HEIGHT. THIS VEHICLE SERVES FOR TRANSPORTING ARTWORK & LARGER EQUIPMENT. UPGRADING TO A TRANSIT250 MR (MEDIUM ROOF HEIGHT) WOULD PROVIDE THE DEPARTMENT MORE FLEXIBILITY IN MOVING LARGER CANVASES, TOOLS, EQUIPMENT AND PORTABLE ART SCREENS WITH MORE EASE.	51,500		
001-710-590850-00000-000 : MACHINES & EQUIPMENT	25,717	25,717	25,717
QUOTE FROM TRIDENT CONSTRUCTION: 10/24/24	20,717	20,717	20,717
ADDITIONAL FUNDS FOR UNFORESEEN CIRCUMSTANCES LIKE TERMITE DAMAGE	5,000	5,000	5,000

FIRE MUSEUM DEPARTMENT

Department Narrative

The Fire Museum department accounts for the costs associated with the operations of the new Fire Educational Center located in the Centre Pointe development. The purpose of the Fire Museum is to provide fire and life safety educational information for citizens and students of the lowcountry.

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
715 : FIRE MUSEUM							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 183,277	\$ 203,081	\$ 114,919	\$ 215,707	\$ 173,181	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 183,277	\$ 203,081	\$ 114,919	\$ 215,707	\$ 173,181	\$ -	\$ -
Benefits							
510140 : FICA TAXES	\$ 13,357	\$ 14,747	\$ 8,302	\$ 16,502	\$ 13,248	\$ -	\$ -
510150 : RETIREMENT	\$ 34,016	\$ 36,803	\$ 21,231	\$ 40,035	\$ 32,142	\$ -	\$ -
510160 : INSURANCE	\$ 25,912	\$ 28,524	\$ 22,723	\$ 37,784	\$ 43,520	\$ -	\$ -
510170 : WORKMENS COMPENSATION	\$ 3,423	\$ 1,633	\$ 359	\$ 3,414	\$ 2,999	\$ -	\$ -
SubTotal : Benefits	\$ 76,708	\$ 81,707	\$ 52,615	\$ 97,735	\$ 91,909	\$ -	\$ -

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 2,687	\$ 2,296	\$ 586	\$ 6,000	\$ 8,000	\$ -	\$ -
520240 : DEPARTMENTAL SUPPLIES	\$ 13,353	\$ 22,422	\$ 15,005	\$ 31,500	\$ 32,200	\$ -	\$ -
520270 : COPY MACHINES & SUPPLIES	\$ 2,553	\$ 1,709	\$ 913	\$ 3,600	\$ 3,600	\$ -	\$ -
520410 : UNIFORMS & CLOTHING	\$ 484	\$ 500	\$ -	\$ 500	\$ 700	\$ -	\$ -
520460 : BOOKS & PUBLICATIONS	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -
520520 : FIRE MUSEUM GIFT SHOP INVENTORY	\$ 50,860	\$ 48,649	\$ 20,175	\$ -			
530230 : REPAIRS-BUILDING	\$ 20,400	\$ 25,200	\$ 25,592	\$ 49,700	\$ 131,200	\$ -	\$ -
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 117	\$ 195	\$ 100	\$ 700	\$ 950	\$ -	\$ -
540290 : TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -
540250 : POSTAGE	\$ -	\$ -	\$ 12	\$ 50	\$ 50	\$ -	\$ -
540310 : USE OF PERSONAL VEHICLE	\$ 251	\$ 504	\$ -	\$ 500	\$ 500	\$ -	\$ -
540670 : PROF SERVICES-CLEANING	\$ 49,524	\$ 50,691	\$ 24,527	\$ 67,500	\$ 69,500	\$ -	\$ -
550210 : MAINT & SERVICE CONTRACT	\$ 38,036	\$ 36,763	\$ 37,314	\$ 45,100	\$ 49,400	\$ -	\$ -
570640 : EMPLOYEE TRAINING	\$ -	\$ 5	\$ -	\$ 500	\$ 500	\$ -	\$ -
570790 : OTHER OPERATING EXPENSE	\$ 21,054	\$ 21,154	\$ 13,479	\$ 23,600	\$ 30,750	\$ -	\$ -
SubTotal : Operating Expenses	\$ 199,319	\$ 210,088	\$ 137,703	\$ 229,350	\$ 329,950	\$ -	\$ -
Capital Outlay: 000 Division							
590840 : AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ -	\$ -			
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 715 : FIRE MUSEUM	\$ 459,304	\$ 494,876	\$ 305,237	\$ 542,792	\$ 595,040	\$ -	\$ -

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-715-520230-00000-000 : PRINTING & OFFICE SUPPLY	8,000	0	0
VARIOUS OFFICE SUPPLIES	2,000		
TRUE/FALSE QUESTION & ANSWER CARDS	1,500		
LETTERHEAD, ENVELOPES, THANK YOU CARDS	1,000		
ADMISSION PASS AND ADMISSION STICKERS	1,500		
UPDATED INFORMATIONAL RACK CARDS	2,000		
001-715-520240-00000-000 : DEPARTMENTAL SUPPLIES	32,200	0	0
PLASTIC FIRE HELMETS	10,000		
JANITORIAL SUPPLIES - CHEMICALS, CLEANING SUPPLIES, RESTROOM PAPER SUPPLIES, TRASH BAGS, ETC.	7,000		
PATCH EXHIBIT - INK CARTRIDGES AND STICKER PAPER STOCK	3,000		
FLAGS- UNITED STATES, SOUTH CAROLINA STATE, NORTH CHARLESTON CITY	2,200		
SOUND DEADENING WALL PANELS	2,000		
GIFT SHOP MERCHANDISE BAGS	1,500		
SMOKE FLUID FOR EXHIBIT SMOKE MACHINES	3,500		
LIGHT BULBS	1,000		
ARCHIVAL EQUIPMENT AND SUPPLIES	2,000		
001-715-520270-00000-000 : COPY MACHINES & SUPPLIES	3,600	0	0
ANNUAL COST OF COPY MACHINE LEASE	3,200		
PAPER AND SUPPLIES	400		
001-715-520410-00000-000 : UNIFORMS & CLOTHING	700	0	0
DOCENT UNIFORMS	700		

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-715-520460-00000-000 : BOOKS & PUBLICATIONS	100	0	0
MISC. PROFESSIONAL PUBLICATIONS	100		
001-715-530230-00000-000 : REPAIRS-BUILDING	131,200	0	0
BUILDING - INTERIOR WALL REPAIR AND REPAINT	1,000		
BUILDING - EXTERIOR INGROUND UP-LIGHT REPLACEMENT	1,200		
BUILDING - EXTERIOR PRESSURE WASHING	5,000		
BUILDING - EXTERIOR HARDY PLANK REPAINT AND REPAIR	48,000		
BUILDING - EXHIBIT HALL CARPET REPLACEMENT	50,000		
BUILDING - EXTERIOR ROAD SIGN LIGHT FIXTURE REPLACEMENT	1,500		
HOME FIRE HAZARDS EXHIBIT - REPAIR/ REPLACE CONTROLS EQUIPMENT	3,500		
HOME FIRE HAZARD EXHIBIT - REPLACE SMOKE MACHINE	2,500		
SIMULATOR EXHIBIT - REPLACE PROJECTOR	2,000		
SIMULATOR - INTERIOR PARTS REPLACEMENT	2,500		
AMX EXHIBIT CONTROL RELAY BOARD UPDATE/ REPLACEMENT	5,500		
FIRE PATCH EXHIBIT UPDATE	1,500		
FIRE PATCH EXHIBIT - ADDITIONAL PATCH BOARDS	2,000		
UNPLANNED EXHIBIT REPAIRS - EQUIPMENT AND LABOR	5,000		
001-715-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	950	0	0
AMERICAN ALLIANCE OF MUSEUMS -AAM	200		
S.P.A.M.F.F.A.	100		
FIRE MUSEUM NETWORK	50		
SOUTH CAROLINA MUSEUM ASSOCIATION	200		
SOUTH CAROLINA FIRE MARSHAL	150		
FAIRE WHOLESALE MEMBERSHIP	250		

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-715-540250-00000-000 : POSTAGE	50	0	0
POSTAGE	50		
001-715-540290-00000-000 : TRAVEL	2,500	0	0
AMERICAN ALLIANCE OF MUSEUMS (AAM) ANNUAL CONFERENCE	2,500		
001-715-540310-00000-000 : USE OF PERSONAL VEHICLE	500	0	0
USE OF PERSONAL VEHICLE	500		
001-715-540670-00000-000 : PROF SERVICES-CLEANING	69,500	0	0
COMPLETE CLEANING SERVICES, LLC - CONTRACTED CLEANING SERVICE	56,000		
EXTERIOR BUILDING - BRICK AND HARDY PLANK SOFT WASH	3,500		
EXTERIOR BUILDING - HARDSCAPE SOFT WASH	3,000		
PROFESSIONAL CARPET SHAMPOO & CLEANING	3,000		
LOBBY FLOOR STRIP/SEAL/POLISH	4,000		
001-715-550210-00000-000 : MAINT & SERVICE CONTRACT	49,400	0	0
JOHNSON CONTROLS HVAC MECHANICAL/CONTROLS/MAINTENANCE CONTRACT - YEAR 5 OF 5	29,500		
COASTAL BURGLAR ALARM - BURGLAR/SECURITY/ FIRE ALARM MONITORING, INSPECTION AND MAINTENANCE	3,000		
COMCAST - EXHIBIT INTERNET	3,000		

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
PALMETTO EXTERMINATORS - QUARTERLY PEST SERVICE	2,400		
PALMETTO EXTERMINATORS - TERMITE TREATMENT AND BOND	2,000		
LIBERTY FIRE -FIRE EXTINGUISHER MAINTENANCE, INSPECTION, REPLACEMENT	1,500		
JOHNSON CONTROLS - FIRE AND SPRINKLER INSPECTION/SERVICE/MAINTENANCE - YEAR 3 OF 5	3,000		
AMBIUS INDOOR PLANT CONTRACT	5,000		
001-715-570640-00000-000 : EMPLOYEE TRAINING	500	0	0
UNANNOUNCED TRAINING AND CLASSES	500		
001-715-570790-00000-000 : OTHER OPERATING EXPENSE	30,750	0	0
TRAVELER MAGAZINE TOURIST PUBLICATION	6,000		
TRAVELER MAP GUIDE	3,500		
OUTDOOR DIGITAL SIGNAGE	2,000		
CHARLESTON INSIDE OUT TOURIST PUBLICATION	2,000		
ADVERTISING DISPLAY SERVICES (ADS) RACK CARD DISTRIBUTION	2,500		
CHARLESTON COUNTY PARKS HOLIDAY FESTIVAL OF LIGHTS	2,500		
DIGITAL ADVERTISING- GEOFENCING	1,500		
CHARLESTON SYMPHONY POPS PUBLICATION	500		
CITY FACILITY ADVERTISING/ SIGNAGE	750		
CONVENTION/ EVENT SPECIFIC ADVERTISING	1,000		
UNSCHEDULED ADVERTISING OPPORTUNITIES	1,500		
MISC. OTHER UNPLANNED EXPENDITURES	4,500		
HOLIDAY FESTIVAL OF LIGHTS	2,500		

NAVAL COMPLEX

Department Narrative

Expenditures in this grouping of accounts include costs relating to the acquisition of the property formally known as the Navy Base. The acquisition of property was a result of the transfer of real estate via a settlement reached in 2012 with the S.C. Department of Commerce. Expenditures account for the maintenance of property now owned by the City of North Charleston on the Navy Base. Most of the property is currently being leased to tenants via short-term leases with the rent revenue accounted for in General Fund revenues.

Naval Complex Department Personnel

Total	6
Title	Funded
PARK OPERATIONS COORDINATOR	1
SPECIAL EVENTS COORD/NAV COMP	2
VENUE COORDINATOR	1
TOURISM COORDINATOR	1
FACILITY MAINTENANCE TECHNICIAN I	1

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
720 : NAVAL COMPLEX							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 432,188	\$ 452,920	\$ 264,642	\$ 465,057	\$ 547,351	\$ 549,461	\$ 549,461
510120 : OVERTIME	\$ 716	\$ 1,031	\$ 301	\$ -			
SubTotal : Salaries & Wages	\$ 432,904	\$ 453,951	\$ 264,943	\$ 465,057	\$ 547,351	\$ 549,461	\$ 549,461
Benefits							
510140 : FICA TAXES	\$ 32,164	\$ 33,692	\$ 19,732	\$ 35,577	\$ 41,872	\$ 42,034	\$ 42,034
510150 : RETIREMENT	\$ 79,848	\$ 82,707	\$ 49,174	\$ 86,315	\$ 101,588	\$ 101,980	\$ 101,980
510160 : INSURANCE	\$ 77,308	\$ 61,701	\$ 51,795	\$ 94,461	\$ 108,800	\$ 126,610	\$ 126,610
510170 : WORKMENS COMPENSATION	\$ 9,057	\$ 5,993	\$ 7,059	\$ 10,153	\$ 9,382	\$ 9,386	\$ 9,386
SubTotal : Benefits	\$ 198,377	\$ 184,093	\$ 127,760	\$ 226,506	\$ 261,642	\$ 280,010	\$ 280,010

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses: 000 Division							
520240 : DEPARTMENTAL SUPPLIES	\$ 13,647	\$ 18,586	\$ 9,945	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
520270 : COPY MACHINES & SUPPLIES	\$ 2,012	\$ 2,634	\$ 1,332	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
520410 : UNIFORMS & CLOTHING	\$ 2,050	\$ 2,800	\$ 2,142	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
530232 : BUILDING REPAIRS/NAVAL BASE	\$ -	\$ -	\$ -	\$ -	\$ 395,000	\$ -	\$ -
530234 : REPAIRS-OTHER	\$ 137,919	\$ -	\$ -	\$ -			
540190 : ELECTRICITY	\$ 57,050	\$ 54,599	\$ 27,844	\$ 40,000	\$ 43,000	\$ 48,000	\$ 48,000
540220 : WATER AND SEWER	\$ 31,146	\$ 43,620	\$ 16,778	\$ 55,000	\$ 56,000	\$ 56,000	\$ 56,000
540290 : TRAVEL	\$ 1,284	\$ 515	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
540386 : COMPLEX EVENT EXPENSE	\$ 61,185	\$ 59,465	\$ 44,613	\$ 75,000	\$ 145,000	\$ 75,000	\$ 75,000
540540 : STREET LIGHTS	\$ 40	\$ -	\$ -	\$ -			
540670 : PROF SERVICES-CLEANING	\$ 127,010	\$ 127,688	\$ 59,880	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
550210 : MAINT & SERVICE CONTRACT	\$ 168,096	\$ 184,927	\$ 106,949	\$ 219,600	\$ 234,036	\$ 228,536	\$ 228,536
570503 : FOOD AND BEVERAGE COGS	\$ 110,108	\$ 48,771	\$ 51,208	\$ -			
570790 : OTHER OPERATING EXPENSE	\$ 36,585	\$ 84,603	\$ 37,355	\$ 58,500	\$ 66,571	\$ 66,571	\$ 66,571
SubTotal : Operating Expenses	\$ 748,132	\$ 628,208	\$ 358,046	\$ 603,400	\$ 1,094,907	\$ 629,407	\$ 629,407

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Capital Outlay							
590850 : MACHINES & EQUIPMENT	\$ 16,350	\$ -	\$ -	\$ 45,236			
SubTotal : Capital Outlay	\$ 16,350	\$ -	\$ -	\$ 45,236	\$ -	\$ -	\$ -
SubTotal : 720 : NAVAL COMPLEX	\$ 1,395,763	\$ 1,266,252	\$ 750,749	\$ 1,340,199	\$ 1,903,900	\$ 1,458,878	\$ 1,458,878

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-720-520240-00000-000 : DEPARTMENTAL SUPPLIES	20,000	20,000	20,000
OFFICE SUPPLIES	5,000	5,000	5,000
CLEANING SUPPLIES	15,000	15,000	15,000
001-720-520270-00000-000 : COPY MACHINES & SUPPLIES	2,500	2,500	2,500
COPY MACHINES & SUPPLIES	2,500	2,500	2,500
001-720-520410-00000-000 : UNIFORMS & CLOTHING	2,800	2,800	2,800
STAFF UNIFORMS	2,800	2,800	2,800
001-720-530232-00000-000 : BUILDING REPAIRS/NAVAL BASE	395,000	0	0
ADMIRAL'S HOUSE - REKEY & REPLACE DOOR HARDWARE	14,000		
AMPHITHEATER - FOUNDATION REPAIR	35,000		
CHAPEL - EXTERIOR PAINT & WINDOW GLAZING	151,000		
EVENT SHED - BIG ASS FAN	30,000		
GATEKEEPER'S INN - EXTERIOR PAINT & 21 WINDOW BOTTOM SASHES	155,000		
QUARTERS K - 2 NEW GLASS DOORS	10,000		
001-720-540190-00000-000 : ELECTRICITY	43,000	48,000	48,000
ELECTRICITY	43,000	48,000	48,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-720-540220-00000-000 : WATER AND SEWER	56,000	56,000	56,000
WATER & SEWER	56,000	56,000	56,000
001-720-540290-00000-000 : TRAVEL	5,000	5,000	5,000
TOURISM/BRIDAL SHOWS/TOURISM CONFERENCE MONTHLY TRAVEL ALLOWANCE FOR SPECIAL PROJ/EVENT PLANNER \$300 X 12	5,000	5,000	5,000
001-720-540386-00000-000 : COMPLEX EVENT EXPENSE	145,000	75,000	75,000
HOLIDAY AT RIVERFRONT			
CHRISTMAS (DECORATOR AND SUPPLIES)	40,000	30,000	30,000
EVENT/FESTIVAL RENTAL EXPENSES	30,000	30,000	30,000
MAINTENANCE GARAGE	60,000		
EMERGENCY REPAIRS / REPLACEMENTS (FURNITURE) / DISASTER CLEAN	15,000	15,000	15,000
001-720-540670-00000-000 : PROF SERVICES-CLEANING	125,000	125,000	125,000
CLEANING SERVICES	125,000	125,000	125,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-720-550210-00000-000 : MAINT & SERVICE CONTRACT	234,036	228,536	228,536
ANNUAL WI-FI FEE FOR RIVERFRONT PARK INTERNET	20,000	20,000	20,000
PRESSURE WASHING	15,000	12,500	12,500
MOSQUITO ABATEMENT	17,000	17,000	17,000
GREASE TRAP CLEANING SEMI ANNUALLY	4,200	4,200	4,200
TRASH REMOVAL SERVICES	2,000	2,000	2,000
ARMED SERVICES/SECURITY	155,736	155,736	155,736
GUTTER CLEANING	5,000	5,000	5,000
NORTH CHARLESTON SEWER FEE	100	100	100
CONSERVATION TREATMENT FOR MEMORIAL STATUES	15,000	12,000	12,000
001-720-570790-00000-000 : OTHER OPERATING EXPENSE	66,571	66,571	66,571
OPERATING SUPPLIES	34,571	34,571	34,571
POOL / FOUNTAIN CHEMICALS	12,000	12,000	12,000
MAINTENANCE SUPPLIES	20,000	20,000	20,000

SPECIAL PROJECTS

DEPARTMENT NARRATIVE

Expenditures associated with this department benefit the entire City's budget or certain aspects of the City's operations that are not justifiably categorized into a single department. Expenditures in this grouping of accounts might include costs relating to annexations, interest on short-term loans, tort liability, transfers to other funds, etc.

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
860 : SPECIAL PROJECTS							
Operating Expenses							
520251 : TREE BANK EXPENDITURES	\$ -	\$ -	\$ 4,220	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
521547 : EMPLOYEE HOMEOWNER INITIATIVE	\$ 23,000	\$ 15,000	\$ 5,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
530710 : GAS, OIL, LUBRICATION	\$ 2,423,687	\$ 2,141,740	\$ 740,792	\$ 2,650,000	\$ 2,650,000	\$ 2,650,000	\$ 2,650,000
530720 : TIRES AND TUBES	\$ 516,620	\$ 502,208	\$ 256,138	\$ 625,000	\$ 650,000	\$ 650,000	\$ 650,000
530730 : VEHICLE REPAIRS	\$ 2,824,292	\$ 3,426,265	\$ 1,387,411	\$ 2,950,000	\$ 3,068,000	\$ 3,068,000	\$ 3,068,000
540340 : TORT LIABILITY	\$ 1,769,633	\$ 1,701,212	\$ 1,840,606	\$ 2,000,000	\$ 2,080,000	\$ 2,080,000	\$ 2,080,000
540359 : PAY FOR PERFORMANCE INC.	\$ -	\$ -	\$ -	\$ 1,809,320	\$ 1,654,961	\$ 1,654,961	\$ 1,654,961
540370 : CHARLESTON COUNTY DISPOSAL FEE	\$ 64,979	\$ 85,214	\$ 94,537	\$ 90,000	\$ 105,000	\$ 105,000	\$ 105,000
540371 : STORMWATER UTILITY FEES	\$ 103,300	\$ 104,573	\$ 95,779	\$ 115,000	\$ 105,000	\$ 105,000	\$ 105,000
540380 : CHRISTMAS TREE LIGHTING	\$ 2,694	\$ -	\$ 8,948	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
540381 : VETERANS EVENTS	\$ 12,559	\$ -	\$ -	\$ -			
540385 : JULY FOURTH CELEBRATION EXPENSES	\$ 81,815	\$ 127,600	\$ 60,349	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
540390 : 50TH ANNIVERSARY OBSERVANCE	\$ 54,096	\$ -	\$ -	\$ -			
540450 : APPRAISALS & ENVIROMENTAL ASSESSMENTS	\$ 35,186	\$ 24,162	\$ 10,350	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
540610 : ADVERTISING	\$ -	\$ -	\$ 6,500	\$ 5,000			
540630 : INSURANCE-BLDG CONTENTS	\$ 647,536	\$ 785,561	\$ 1,065,363	\$ 1,068,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
540640 : INSURANCE-VEHICLES	\$ 1,293,147	\$ 1,393,618	\$ 1,714,114	\$ 1,732,500	\$ 1,775,000	\$ 1,775,000	\$ 1,775,000
540695 : CONTRACTED SERVICES	\$ 225,650	\$ 171,073	\$ 750,000	\$ 190,000	\$ 1,506,000	\$ 1,506,000	\$ 1,506,000
540696 : INTERMODAL CENTER OPERATIONS	\$ 247,768	\$ 245,204	\$ 120,006	\$ 300,000	\$ 300,000	\$ 280,000	\$ 280,000
540697 : JOINT OPERATIONS CENTER COSTS	\$ 658,301	\$ 796,869	\$ 829,936	\$ 926,700	\$ 899,000	\$ 899,000	\$ 899,000
545760 : FISCAL AGENT FEES	\$ 2,500	\$ 3,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
549109 : TRANSFER TO G.O DEBT SER FUND					\$ 138,817	\$ 138,817	\$ 138,817
540110 : TRANSFER TO DEBT SER. F.					\$ 201,104	\$ 201,104	\$ 201,104
549117 : TRANSFER TO DHS PORT SECURITY GRANT	\$ 157,721	\$ 54,543	\$ 37,583	\$ -			
549132 : TRANSFER TO GOLF COURSE ENTERPRISE FUND	\$ 869,218	\$ -	\$ -	\$ -			
549139 : TRANS TO FEMA FIREFGHTR ASSISTANCE GRANT	\$ 893	\$ -	\$ -	\$ -			
549149 : TRANSFER TO VICTIM ADVOCATE FUND	\$ 65,835	\$ 69,060	\$ -	\$ 89,800	\$ 118,834	\$ 118,834	\$ 118,834
549152 : TRANSFER TO DEFERRED MAINTENANCE FUND	\$ -	\$ 5,000,000	\$ -	\$ -			
550190 : PROPERTY LEASE	\$ (505,172)	\$ 705,320	\$ 92,537	\$ 160,200	\$ 160,200	\$ 160,200	\$ 160,200

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
550220 : RADIO MAINT AGREEMENT	\$ 1,824	\$ 2,388	\$ 492	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
550311 : LEASE-PRINCIPAL	\$ 4,355,847	\$ 5,030,678	\$ 2,040,013	\$ 2,903,981	\$ 2,486,766	\$ 2,486,766	\$ 2,486,766
550312 : LEASE-INTEREST	\$ 446,253	\$ 501,891	\$ 254,267	\$ 330,392	\$ 257,965	\$ 257,965	\$ 257,965
550510 : UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
570332 : TAG MATCHING FUNDS	\$ 54,950	\$ 43,950	\$ 34,030	\$ 70,000	\$ 68,200	\$ 68,200	\$ 68,200
570340 : M. ELECTION	\$ 159,900	\$ 42,119	\$ (900)	\$ -			
570685 : EMPLOYEE TUITION REIMBURSEMENT PROGRAM	\$ 9,479	\$ 16,275	\$ 9,269	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
570690 : EMPLOYEE WELLNESS PROGRAM	\$ 1,101	\$ 18,697	\$ 1,430	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
570715 : OTHER POSTEMPLOYMENT BENEFITS	\$ 3,700,000	\$ 2,500,000	\$ -	\$ 4,000,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
570716 : SCDOR HERS REPAYMENT	\$ -	\$ -	\$ -	\$ 1,127,330	\$ 1,127,330	\$ 1,127,330	\$ 1,127,330
570777 : ENG. SERVICES	\$ -	\$ 2,471	\$ 2,343	\$ -			
570790 : OTHER OPERATING EXPENSE	\$ 292,976	\$ 97,368	\$ 3,239	\$ 95,000	\$ 88,042	\$ 88,042	\$ 88,042
570830 : CHAMBER OF COMMERCE	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			
570840 : OTHER COMMUNITY PROMOTIONS	\$ 508,750	\$ 56,352	\$ 20,350	\$ 20,000			
570842 : CHARLESTON REGIONAL DEVELOPMENT ALLIANCE	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			
570854 : CHARLESTON METRO CHAMBER-PROGRAMS	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000			
570866 : MISC HOLIDAY FESTIVALS	\$ 5,990	\$ 6,000	\$ 17,028	\$ 48,000	\$ 65,000	\$ 70,000	\$ 70,000
590830: OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ 175,000
SubTotal : Operating Expenses	\$ 21,202,328	\$ 25,760,411	\$ 11,591,730	\$ 23,931,223	\$ 23,490,219	\$ 23,475,219	\$ 23,475,219
Capital Outlay							
590850 : MACHINES & EQUIPMENT	\$ 19,968	\$ -	\$ -	\$ -			
590990 : REAL PROPERTY	\$ 111,675	\$ -	\$ -	\$ -			
SubTotal : Capital Outlay	\$ 131,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 860 : SPECIAL PROJECTS	\$ 21,333,971	\$ 25,760,411	\$ 11,591,730	\$ 23,931,223	\$ 23,490,219	\$ 23,475,219	\$ 23,475,219

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-860-520251-00000-000 : TREE BANK EXPENDITURES	100,000	100,000	100,000
TREE BANK EXPENDITURES	100,000	100,000	100,000
001-860-521547-00000-000 : EMPLOYEE HOMEOWNER INITIATIVE	60,000	60,000	60,000
EMPLOYEE HOMEOWNER PROGRAM	60,000	60,000	60,000
001-860-530710-00000-000 : GAS, OIL, LUBRICATION	2,650,000	2,650,000	2,650,000
GAS OIL AND LUBRICATION CITYWIDE	2,650,000	2,650,000	2,650,000
001-860-530720-00000-000 : TIRES AND TUBES	650,000	650,000	650,000
TIRES AND TUBES CITYWIDE	650,000	650,000	650,000
001-860-530730-00000-000 : VEHICLE REPAIRS	3,068,000	3,068,000	3,068,000
VEHICLE REPAIRS CITYWIDE	3,068,000	3,068,000	3,068,000
001-860-540340-00000-000 : TORT LIABILITY	2,080,000	2,080,000	2,080,000
TORT LIABILITY	2,080,000	2,080,000	2,080,000
001-860-540359-00000-000 : PAY FOR PERFORMANCE	1,654,961	1,654,961	1,654,961
CEP SYSTEM (Estimated at 4%, Actual TBD)	503,241	503,241	503,241
PAPAY FOR PERFORMANCE (Estimated at 3%, Amount TBD)	1,151,720	1,151,720	1,151,720

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

Account Name Description	Department Requested	Mayor Proposed	Council Approved
001-860-540370-00000-000 : CHARLESTON COUNTY DISPOSAL FEE	105,000	105,000	105,000
DISPOSAL FEES	105,000	105,000	105,000
001-860-540371-00000-000 : STORMWATER UTILITY FEES	105,000	105,000	105,000
STORMWATER FEES	105,000	105,000	105,000
001-860-540380-00000-000 : CHRISTMAS TREE LIGHTING	40,000	40,000	40,000
ROTATING CHRISTMAS LIGHTS REPLACEMENT	30,000	30,000	30,000
CHRISTMAS TREE LIGHTING	10,000	10,000	10,000
001-860-540385-00000-000 : JULY FOURTH CELEBRATION EXPENSES	125,000	125,000	125,000
JULY 4TH CELEBRATION	125,000	125,000	125,000
001-860-540450-00000-000 : APPRAISALS & ENVIRONMENTAL ASSESSMENTS	50,000	50,000	50,000
SOLID MONITORING AT OLD CITY HALL			
APPRAISALS AND ENVIRONMENTAL ASSESSMENTS	50,000	50,000	50,000
001-860-540630-00000-000 : INSURANCE-BLDG CONTENTS	1,100,000	1,100,000	1,100,000
INSURANCE BUILDING CONTENTS	1,100,000	1,100,000	1,100,000
001-860-540640-00000-000 : INSURANCE-VEHICLES	1,775,000	1,775,000	1,775,000
INSURANCE VEHICLES	1,775,000	1,775,000	1,775,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-860-540695-00000-000 : CONTRACTED SERVICES	1,506,000	1,506,000	1,506,000
OPEB CONSULTING	6,000	6,000	6,000
DEBTBOOK (RENEWAL \$16,200, NEW MODULE 10,000+ 5000 SETUP FEE) - MOVED TO 415			
ANIMAL CONTROL	1,500,000	1,500,000	1,500,000
001-860-540696-00000-000 : INTERMODAL CENTER OPERATIONS	300,000	280,000	280,000
OPERATIONAL COST OF NEW INTERMODAL CENTER	300,000	280,000	280,000
001-860-540697-00000-000 : JOINT OPERATIONS CENTER COSTS	899,000	899,000	899,000
REKOR (ALPR) - CAMERA, ELECTRICAL COSTS/YEAR (RENEWS 7/27)	50,000	50,000	50,000
VERKADA - CAMERA BOXES, CELLULAR	675,000	675,000	675,000
ANNUAL SERVER MAINTENANCE	10,000	10,000	10,000
10 YEAR CONTRACT -FUSUS (SIGNED 5/25) - PREPAY 2025/EXPENSE IN 2026	164,000	164,000	164,000
001-860-545760-00000-000 : FISCAL AGENT FEES	10,000	10,000	10,000
FISCAL AGENT FEES	10,000	10,000	10,000
001-860-549109-00000-000 : TRANSFER TO G.O DEBT SER FUND	138,817	138,817	138,817
TRANSFER TO G.O. DEBT SERVICE FUND	138,817	138,817	138,817
001-860-549110-00000-000 : TRANSFER TO DEBT SER. F.	201,104	201,104	201,104
TRANSFER TO IPRB DEBT SERVICE FUND	201,104	201,104	201,104

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-860-549149-00000-000 : TRANSFER TO VICTIM ADVOCATE FUND	118,834	118,834	118,834
TRANSFER TO VICTIMS ADVOCATE FUND	118,834	118,834	118,834
001-860-550190-00000-000 : PROPERTY LEASE	160,200	160,200	160,200
PROPERTY LEASE TANGER OUTLET SUBSTATION	120,000	120,000	120,000
CSX TRANSPORTATION LEASE	1,200	1,200	1,200
WHITEHALL AMENITIES LEASE			
DORCHESTER SCHOOL DISTRICT 2 RIVERS OAK			
MIDDLE SCHOOL GYMNASIUM AND SOCCER FIELD	25,000	25,000	25,000
RING ROAD MAINTENANCE LEASE	14,000	14,000	14,000
001-860-550220-00000-000 : RADIO MAINT AGREEMENT	5,000	5,000	5,000
RADIO MAINTENANCE AGREEMENT	5,000	5,000	5,000
001-860-550311-00000-000 : LEASE-PRINCIPAL	2,486,766	2,486,766	2,486,766
LEASE PRINCIPAL PAYMENTS	2,486,766	2,486,766	2,486,766
001-860-550312-00000-000 : LEASE-INTEREST	257,965	257,965	257,965
LEASE INTEREST PAYMENTS DUE	257,965	257,965	257,965
001-860-550510-00000-000 : UNEMPLOYMENT COMPENSATION	50,000	50,000	50,000
UNEMPLOYMENT COMPENSATION	50,000	50,000	50,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-860-570332-00000-000 : TAG MATCHING FUNDS	68,200	68,200	68,200
TAG EXPENDITURE (50% REIMBURSED BY GRANT)	68,200	68,200	68,200
001-860-570685-00000-000 : EMPLOYEE TUITION REIMBURSEMENT PROGRAM	40,000	40,000	40,000
EMPLOYEE TUITION REIMBURSEMENT PROGRAM	40,000	40,000	40,000
001-860-570690-00000-000 : EMPLOYEE WELLNESS PROGRAM	30,000	30,000	30,000
GYM WIPES, HAND SANITIZERS, CLEANING	8,800	8,800	8,800
SUPPLIES FOR HEALTH CLUB	8,800	8,800	8,800
REPLACEMENT OF MISC EQUIPMENT	8,600	8,600	8,600
WATER BOTTLE FILLING STATION	1,500	1,500	1,500
HAND SANITIZER DISPENSERS	300	300	300
WALL GYM MIRRORS FOR SAFETY	1,500	1,500	1,500
WALL MOUNTED FANS	500	500	500
001-860-570715-00000-000 : OTHER POSTEMPLOYMENT BENEFITS	2,200,000	2,200,000	2,200,000
OTHER POST EMPLOYMENT BENEFITS	2,200,000	2,200,000	2,200,000
001-860-570716-00000-000 : SCDOR HERS REPAYMENT	1,127,330	1,127,330	1,127,330
SCDOR HERS REPAYMENT	1,127,330	1,127,330	1,127,330

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-860-570790-00000-000 : OTHER OPERATING EXPENSE	88,042	88,042	88,042
EMPLOYEE EVENTS	10,042	10,042	10,042
EMPLOYEE CHRISTMAS EVENT	10,000	10,000	10,000
BLOOD DRIVE	2,000	2,000	2,000
DRUG TESTING	3,000	3,000	3,000
RETIREMENT CEREMONIES	15,000	15,000	15,000
MISCELLANEOUS SUPPLIES	9,000	9,000	9,000
PORTLETS FOR SPECIAL EVENTS			
BOARDS AND COMMISSIONS BANQUET	4,000	4,000	4,000
OTHER MISC EXPENSES	35,000	35,000	35,000
001-860-570866-00000-000 : MISC HOLIDAY FESTIVALS	65,000	70,000	70,000
MISC HOLIDAY FESTIVALS	50,000	55,000	55,000
PORTLETS FOR SPECIAL EVENTS (MOVED FROM OTHER OPERATING)	15,000	15,000	15,000
001-860-590830-00000-000 : OFFICE EQUIPMENT	175,000	175,000	175,000
CONVERSION OF COPIER LEASES TO PURCHASES	175,000	175,000	175,000

CONTINGENCY

DEPARTMENT NARRATIVE

The City, following prudent fiscal management policies, sets aside annually in this department fund available for emergency use to provide for events or conditions that may arise requiring immediate action. These amounts are intended to be used for unforeseen circumstances and will be returned to fund balance should such emergencies not arise.

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
861 : CONTINGENCY EXPENSES							
Operating Expenses							
580960 : CONTINGENCY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
SubTotal : Operating Expenses	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
SubTotal : 861 : CONTINGENCY EXPENSES	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
001-861-580960-00000-000 : CONTINGENCY	250,000	250,000	250,000
CONTINGENCY	250,000	250,000	250,000

STATE ACCOMMODATIONS TAX FUND

The Accommodations Tax Fund accounted for two sources of hotel and motel taxes: State-shared and County-shared revenues. However, in FYE 2019, the County had concerns of non-profit organizations receiving funding from multiple municipalities. In order to prevent this, the city swapped revenues sources of the State Accommodations tax fund and the COP Debt Service Fund. The County-shared Accommodations Taxes are now deposited to the COP Debt Service Fund, and the C. Imp. Ticket Charge and Hammons Contributions are now deposited to the State Accommodations Tax Fund.

The State levies a 2% tax on rentals of transient accommodations. Net receipts to the City have averaged 89% of the total accommodations taxes collected within City limits. The State distributes the remainder to less economically developed municipalities in South Carolina.

According to state law, the first \$25,000 North Charleston receives, plus 5% of the remainder, is deposited in the City's General Fund without restriction. The City is required to transfer 30% (after the first \$25,000) to an organization with an existing, ongoing tourism promotion program. The City has selected the Charleston Area Convention and Visitors Bureau to receive these funds. The remaining 65% must be used for tourism related purposes. The City has designated these funds for debt service on the Charleston Area Convention Center Complex.

State-Shared Accommodations Tax History

Fiscal year ending:	Total Collections
June 30, 2025 Actual	\$3,549,380
June 30, 2024 Actual	\$3,581,571
June 30, 2023 Actual	\$3,344,031
June 30, 2022 Actual	\$2,594,308
June 30, 2021 Actual	\$1,590,881
June 30, 2020 Actual	\$2,614,903
June 30, 2019 Actual	\$2,547,189
June 30, 2018 Actual	\$2,604,178
June 30, 2017 Actual	\$2,383,342
June 30, 2016 Actual	\$2,343,642
June 30, 2015 Actual	\$2,252,592
June 30, 2014 Actual	\$2,044,475
June 30, 2013 Actual	\$1,814,495

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
101 : ACCOMMODATIONS TAX FUND							
335 : INTERGOVERNMENTAL - STATE							
433516 : HOTEL & MOTEL TAX	\$ 3,581,571	\$ 3,549,380	\$ 2,150,616	\$ 3,567,250	\$ 3,472,250	\$ 3,472,250	\$ 3,472,250
SubTotal : 335 : INTERGOVERNMENTAL - STATE	\$ 3,581,571	\$ 3,549,380	\$ 2,150,616	\$ 3,567,250	\$ 3,472,250	\$ 3,472,250	\$ 3,472,250
350 : REVENUE FR MONIES/PROPERTY							
434763 : C. IMP. TICKET CHARGE	\$ 331,612	\$ 476,724	\$ 108,520	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
436110 : INTEREST EARNINGS REGULAR	\$ 41,071	\$ 43,406	\$ 20,529	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 372,683	\$ 520,130	\$ 129,049	\$ 251,000	\$ 251,000	\$ 251,000	\$ 251,000
360 : OTHER REVENUES							
436998 : HAMMONS CONTRIBUTION	\$ 80,000	\$ 80,000	\$ 33,333	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
SubTotal : 360 : OTHER REVENUES	\$ 80,000	\$ 80,000	\$ 33,333	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
SubTotal : 101 : ACCOMMODATIONS TAX FUND	\$ 4,034,254	\$ 4,149,510	\$ 2,312,998	\$ 3,898,250	\$ 3,803,250	\$ 3,803,250	\$ 3,803,250

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
101 : ACCOMMODATIONS TAX FUND							
470 : COMMUNITY PROMOTIONS							
Operating Expenses							
570831 : CHAS AREA CONVENTION & VISITORS BUREAU	\$ 1,131,023	\$ 1,120,857	\$ 679,142	\$ 1,126,500	\$ 1,096,500	\$ 1,096,500	\$ 1,096,500
570840 : OTHER COMMUNITY PROMOTIONS	\$ 160,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
570849 : TOURISM EVENTS AND EXPENSES	\$ 127,339	\$ 162,274	\$ 24,360	\$ 181,000	\$ 181,000	\$ 181,000	\$ 181,000
SubTotal : Operating Expenses	\$ 1,418,362	\$ 1,433,131	\$ 703,502	\$ 1,457,500	\$ 1,427,500	\$ 1,427,500	\$ 1,427,500
SubTotal : 470 : COMMUNITY PROMOTIONS	\$ 1,418,362	\$ 1,433,131	\$ 703,502	\$ 1,457,500	\$ 1,427,500	\$ 1,427,500	\$ 1,427,500
860 : SPECIAL PROJECTS							
Operating Expenses							
549110 : TRANSFER TO DEBT SER. F.	\$ 2,450,549	\$ 2,428,523	\$ 1,471,474	\$ 2,440,750	\$ 2,375,750	\$ 2,375,750	\$ 2,375,750
549151 : TRANS TO CITY FUNDED CAPITAL PROJECTS	\$ 350,000	\$ -	\$ -	\$ -			
SubTotal : Operating Expenses	\$ 2,800,549	\$ 2,428,523	\$ 1,471,474	\$ 2,440,750	\$ 2,375,750	\$ 2,375,750	\$ 2,375,750
SubTotal : 860 : SPECIAL PROJECTS	\$ 2,800,549	\$ 2,428,523	\$ 1,471,474	\$ 2,440,750	\$ 2,375,750	\$ 2,375,750	\$ 2,375,750
SubTotal : 101 : ACCOMMODATIONS TAX FUND	\$ 4,218,911	\$ 3,861,654	\$ 2,174,976	\$ 3,898,250	\$ 3,803,250	\$ 3,803,250	\$ 3,803,250

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
101-470-570831-00000-000 : CHAS AREA CONVENTION & VISITORS BUREAU	1,096,500	1,096,500	1,096,500
PAYMENTS TO CACVB	1,096,500	1,096,500	1,096,500
101-470-570840-00000-000 : OTHER COMMUNITY PROMOTIONS	150,000	150,000	150,000
CITY ATAX COMMITTEE EXPENSE RECOMMENDATIONS	150,000	150,000	150,000
101-470-570849-00000-000 : TOURISM EVENTS AND EXPENSES	181,000	181,000	181,000
TOURISM EXPENSES	100,000	100,000	100,000
TWICE MONTHLY CLEANING CONTRACT AT PARK CIRCLE GALLERY	6,000	6,000	6,000
OTHER COMMUNITY PROMOTIONS	75,000	75,000	75,000
101-860-549110-00000-000 : TRANSFER TO DEBT SER. F.	2,375,750	2,375,750	2,375,750
TRANSFER TO COPS DEBT SERVICE FUND	2,375,750	2,375,750	2,375,750

PARKING FUND

The Parking Fund accounts for the revenues and expenditures of the parking activities at the North Charleston Coliseum and the Charleston Area Convention Center Complex. Prior to March 31, 2006, the City contracted out the management of the parking lot to Central Parking System, Inc. Beginning April 1, 2006, the City took over the parking facility operations internally.

The net parking revenues over expenditures are allocated to the debt service related to the costs of purchasing and constructing the parking areas.

Generally, revenues and expenditures vary with the intensity of activities at the Coliseum.

**Parking Fund Historical Information:

Fiscal year ending	Revenues	Expenditures
June 30, 2025	\$1,892,785	\$1,229,284
June 30, 2024	\$1,742,558	\$1,222,822
June 30, 2023	\$1,995,235	\$975,542
June 30, 2022	\$1,295,670	\$801,207
June 30, 2021	\$449,770	\$581,880
June 30, 2020	\$857,217	\$1,293,560
June 30, 2019	\$1,123,685	\$834,308
June 30, 2018	\$1,243,443	\$792,175
June 30, 2017	\$837,372	\$801,768
June 30, 2016	\$695,765	\$800,751
June 30, 2015	\$589,048	\$653,000
June 30, 2014	\$710,487	\$710,487
June 30, 2013	\$586,573	\$633,894
June 30, 2012	\$586,338	\$575,338

**Financial information for all years are audited, actual results.

Parking Operations Department Personnel

Total		4
Title		Funded
ASSISTANT PARKING FACILITY MGR		2
PARKING FACILITY SUPERVISOR		1
PARKING FACILITY MANAGER		1

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
106 : PARKING FUND							
350 : REVENUE FR MONIES/PROPERTY							
434762 : PARKING REVENUES	\$ 1,608,572	\$ 1,723,760	\$ 620,505	\$ 1,208,342	\$ 1,565,300	\$ 1,565,300	\$ 1,565,300
436211: SHORT-TERM LEASE REVENUE (LESSOR CONTRACTS)					\$ 162,000	\$ 162,000	\$ 162,000
436110 : INTEREST EARNINGS REGULAR	\$ 133,986	\$ 169,025	\$ 63,851	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 1,742,558	\$ 1,892,785	\$ 684,356	\$ 1,208,342	\$ 1,728,300	\$ 1,728,300	\$ 1,728,300
370 : OTHER FINANCING SOURCES							
436980 : TRANSFER FROM G. FUND	\$ -	\$ -	\$ -	\$ -			
SubTotal : 370 : OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 106 : PARKING FUND	\$ 1,742,558	\$ 1,892,785	\$ 684,356	\$ 1,208,342	\$ 1,728,300	\$ 1,728,300	\$ 1,728,300

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
106 : PARKING FUND							
730 : PARKING FUND							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 467,586	\$ 538,316	\$ 283,288	\$ 578,670	\$ 595,702	\$ 605,752	\$ 605,752
510120 : OVERTIME	\$ 7,605	\$ 9,877	\$ 5,531	\$ -	\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 475,191	\$ 548,193	\$ 288,819	\$ 578,670	\$ 595,702	\$ 605,752	\$ 605,752
Benefits							
510140 : FICA TAXES	\$ 35,876	\$ 41,158	\$ 21,641	\$ 44,268	\$ 45,571	\$ 46,340	\$ 46,340
510150 : RETIREMENT	\$ 88,195	\$ 101,049	\$ 53,605	\$ 107,401	\$ 110,562	\$ 112,428	\$ 112,428
510160 : INSURANCE	\$ 47,822	\$ 50,642	\$ 35,420	\$ 75,568	\$ 87,040	\$ 84,407	\$ 84,407
510170 : WORKMENS COMPENSATION	\$ 10,639	\$ 8,435	\$ 9,692	\$ 11,815	\$ 11,510	\$ 11,515	\$ 11,515
SubTotal : Benefits	\$ 182,532	\$ 201,284	\$ 120,358	\$ 239,052	\$ 254,683	\$ 254,689	\$ 254,689
SubTotal : 730 : PARKING FUND	\$ 657,723	\$ 749,477	\$ 409,177	\$ 817,722	\$ 850,385	\$ 860,442	\$ 860,442

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
860 : SPECIAL PROJECTS							
Operating Expenses							
520240 : DEPARTMENTAL SUPPLIES	27,591	19,444	8,018	20,000	\$ 21,500	\$ 19,500	\$ 19,500
520410 : UNIFORMS & CLOTHING	10,925	2,785	523	3,000	\$ 4,200	\$ 4,200	\$ 4,200
530210 : GROUNDS REPAIR	11,245	18,114	4,417	18,000	\$ 18,000	\$ 18,000	\$ 18,000
530215 : LANDSCAPE MAINT.	87,342	82,587	41,637	78,200	\$ 79,400	\$ 79,400	\$ 79,400
530240 : MACH-EQUIPMENT REPAIRS	18,729	18,790	5,048	21,625	\$ 21,625	\$ 21,625	\$ 21,625
530710 : GAS, OIL, LUBRICATION	6,474	3,089	631	8,695	\$ 6,000	\$ 6,000	\$ 6,000
530720 : TIRES AND TUBES	316	1,701	0	1,500	\$ 2,000	\$ 2,000	\$ 2,000
530730 : VEHICLE REPAIRS	9	1,292	597	2,400	\$ 2,400	\$ 2,400	\$ 2,400
540190 : ELECTRICITY	33,231	34,747	20,251	31,200	\$ 31,800	\$ 31,800	\$ 31,800
540695 : CONTRACTED SERVICES	312,189	296,854	145,140	180,000	\$ 435,000	\$ 435,000	\$ 435,000
570790 : OTHER OPERATING EXPENSE	706	403	0	1,000	\$ 1,000	\$ 1,000	\$ 1,000
SubTotal : Operating Expenses	\$ 508,757	\$ 479,806	\$ 226,262	\$ 365,620	\$ 622,925	\$ 620,925	\$ 620,925
Capital Outlay							
590780 : BUILDING IMPROVEMENTS	2,498	0	0	0			
590840 : AUTOMOTIVE EQUIPMENT	53,843	0	0	0			
590850 : MACHINES & EQUIPMENT	0	0	28,422	25,000	\$ 111,300	\$ 81,300	\$ 81,300
590880 : SPECIAL CAPITAL PROJECTS					\$ 163,005	\$ 165,633	\$ 165,633
SubTotal : Capital Outlay	\$ 56,341	\$ -	\$ 28,422	\$ 25,000	\$ 274,305	\$ 246,933	\$ 246,933
SubTotal : 860 : SPECIAL PROJECTS	\$ 565,098	\$ 479,806	\$ 254,684	\$ 390,620	\$ 897,230	\$ 867,858	\$ 867,858
SubTotal : 106 : PARKING FUND	\$ 1,222,821	\$ 1,229,283	\$ 663,861	\$ 1,208,342	\$ 1,747,615	\$ 1,728,300	\$ 1,728,300

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
106-860-520240-00000-000 : DEPARTMENTAL SUPPLIES	21,500	19,500	19,500
SUPPLIES, SIGNAGE, CONES, BANK CHARGES	21,500	19,500	19,500
106-860-520410-00000-000 : UNIFORMS & CLOTHING	4,200	4,200	4,200
UNIFORMS AND CLOTHING	4,200	4,200	4,200
106-860-530210-00000-000 : GROUNDS REPAIR	18,000	18,000	18,000
GROUNDS REPAIR AND MAINTENANCE	9,000	9,000	9,000
GARAGE STAIRWELL/WINDOW CLEANING	9,000	9,000	9,000
NEED JUSTIFICATION			
106-860-530215-00000-000 : LANDSCAPE MAINT.	79,400	79,400	79,400
MONTHLY MAINTENANCE COSTS FOR LANDSCAPE	59,400	59,400	59,400
IMPROVEMENTS- REMOVE/REPLACE OLD PLANT MATERIALS	20,000	20,000	20,000
106-860-530240-00000-000 : MACH-EQUIPMENT REPAIRS	21,625	21,625	21,625
RESTRIPING	10,000	10,000	10,000
BOOTH ELECTRICAL INSTALLATION	10,000	10,000	10,000
SWEEPING	1,625	1,625	1,625

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
106-860-530710-00000-000 : GAS, OIL, LUBRICATION	6,000	6,000	6,000
GAS, OIL, LUBRICATION	6,000	6,000	6,000
106-860-530720-00000-000 : TIRES AND TUBES	2,000	2,000	2,000
TIRES AND TUBES	2,000	2,000	2,000
106-860-530730-00000-000 : VEHICLE REPAIRS	2,400	2,400	2,400
VEHICLE REPAIRS	2,400	2,400	2,400
106-860-540190-00000-000 : ELECTRICITY	31,800	31,800	31,800
ELECTRICITY	31,800	31,800	31,800
106-860-540695-00000-000 : CONTRACTED SERVICES	435,000	435,000	435,000
POLICE OFFICERS, OFF-SITE PARKING RENTAL, SHUTTLE BUSES TO INCLUDE TAXES AND ADMIN FEE	435,000	435,000	435,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
106-860-570790-00000-000 : OTHER OPERATING EXPENSE	1,000	1,000	1,000
EMPLOYEE DEVELOPMENT	1,000	1,000	1,000
106-860-590850-00000-000 : MACHINES & EQUIPMENT	111,300	81,300	81,300
JUSTPARK OPTION #1	38,800	38,800	38,800
TICKET MASTER PLATFORM/ JUST PARK	2,500	2,500	2,500
BOOTH/POWER/PAD AND INSTALL	40,000	40,000	40,000
RADIOS	30,000		
106-860-590880-00000-000 : SPECIAL CAPITAL PROJECT	163,005	165,633	165,633
OTHER SPECIAL PROJECTS	163,005	165,633	165,633

NORTH CHARLESTON PARKING MANAGEMENT

NORTH CHARLESTON COLISEUM NORTH CHARLESTON PERFORMING ARTS CENTER CHARLESTON AREA CONVENTION CENTER

JULY 2026 TO JUNE 2027 BUDGETED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	BUDGET	
REVENUE															
SPECIAL EVENTS	\$10- RATE	50,000	50,000	100,000	125,000	150,000	150,000	175,000	175,000	175,000	150,000	125,000	75,000	\$1,500,000	
SPONSOR PAID/Buyouts		2,400	2,400	2,400	3,400	5,400	4,400	8,400	5,400	7,400	2,400	10,400	10,900	\$65,300	
GROSS REVENUE		\$52,400	\$52,400	\$102,400	\$128,400	\$155,400	\$154,400	\$183,400	\$180,400	\$182,400	\$152,400	\$135,400	\$85,900	\$1,565,300	
SPECIAL EVENTS/Buyouts	\$12 RATE													\$1,878,360	
SALARIES - Full & Part-time	taxes, retirement, insurance not included	\$35,471	\$33,817	\$40,109	\$40,603	\$43,778	\$48,105	\$42,993	\$43,909	\$43,909	\$43,909	\$37,909	\$45,563	\$500,075	
EXPENSES															
DEPARTMENTAL SUPPLIES	SUPPLIES	1,150	1,150	1,150	1,150	1,150	1,250	1,250	1,150	1,150	1,150	1,150	1,150	14,000	21,500
	SIGNAGE/COPIER													3,500	
	PARKING TICKETS													4,000	
UNIFORMS/CLOTHING		350	350	350	350	350	350	350	350	350	350	350	350	4,200	
GROUND'S REPAIR	REPAIR & MAINT.	750	750	750	750	750	750	750	750	750	750	750	750	9,000	18,000
	garage stairwell/window cleaning	4,500	0	0	0	0	4,500	0	0	0	0	0	0	9,000	
LANDSCAPING	LAWN MAINTENANCE	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	59,400	79,400
	Landscaping Improvements													20,000	
MACHINE EQUIP/REPAIRS	STRIPING/CONES													10,000	21,625
	sidewalk repair													10,000	
	SWEEPING/BLOWING	0	0	0	325	325	325	325	325	0	0	0	0	1,625	
GAS,OIL,LUBRICATION	PM/GAS for TRUCK	0	0	0	2,000	0	0	2,000	0	0	2,000	0	0	6,000	
TIRES AND TUBES	FOR TRUCK	500	0	0	0	500	0	500	0	500	0	0	0	2,000	
VEHICLE REPAIRS/PM on carts	ANNUAL MAINTENANCE	600	0	0	600	0	0	600	0	0	600	0	0	2,400	
ELECTRICITY	Parking Lot Lights	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	31,800	
CONTRACT SERVICES	POLICE PAYROLL	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	36,250	435,000	
OTHER OPERATING EXPENSES	EMPLOYEE DEVELOPMENT	0	0	0	150	150	600	100	0	0	0	0	0	1,000	
TOTAL Operating EXPENSES		51,700	46,100	46,100	49,175	47,075	51,625	49,725	46,425	46,600	48,700	46,100	46,100	1,123,000	
OPERATING SURPLUS	\$10 - RATE	700	6,300	56,300	79,225	108,325	102,775	133,675	133,975	135,800	103,700	89,300	39,800	442,300	
	\$12 - RATE													755,360	
CAPITAL EXPENSE															
JustPark Option #1	3 year commitment/38,800 per year													38,800	41,300
Ticket Master Platform/JustPark	2500 per year													2,500	
booth/power/pad and instulation	booth for amsterdam entrance													40,000	
Radios	radios/chargers/accessories													30,000	
TOTAL CAPITAL EXPENSE														111,300	

COLISEUM AND CHARLESTON AREA CONVENTION CENTER COMPLEX OPERATING FUND

The Coliseum and Charleston Area Convention Center Complex Operating Fund accounts for the revenues and expenditures of the North Charleston Coliseum and the Charleston Area Convention Center Complex. The City contracts out the management of the Complex to SMG, Inc..

****Coliseum and Charleston Area Convention Center historical information:**

Fiscal year ending:	Revenues	Expenditures
June 30, 2025	\$11,356,933	\$12,275,353
June 30, 2024	\$10,542,430	\$8,929,326
June 30, 2023	\$10,166,593	\$9,678,243
June 30, 2022	\$7,226,098	\$7,973,035
June 30, 2021	\$2,018,458	\$4,571,252
June 30, 2020	\$5,031,412	\$6,195,386
June 30, 2019	\$6,036,061	\$6,610,411
June 30, 2018	\$6,042,472	\$6,786,181
June 30, 2017	\$5,958,460	\$6,634,660
June 30, 2016	\$5,395,113	\$6,389,596
June 30, 2015	\$5,204,358	\$6,464,406
June 30, 2014	\$5,774,814	\$6,693,891
June 30, 2013	\$5,125,276	\$5,989,055
June 30, 2012	\$5,043,565	\$5,906,421

** Financial information for all years represents actual, audited amounts.

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
107 : COLISEUM OPERATIONS FUND							
350 : REVENUE FR MONIES/PROPERTY	\$ -	\$ -	\$ -	\$ -			
434764 : COLISEUM REVENUE	\$ 10,167,266	\$ 10,660,834	\$ 2,705,205	\$ 7,781,824	\$ 8,617,079	\$ 8,617,079	\$ 8,617,079
436110 : INTEREST EARNINGS REGULAR	\$ 105,164	\$ 54,371	\$ 37,990	\$ -	\$ -	\$ -	\$ -
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 10,272,430	\$ 10,715,205	\$ 2,743,195	\$ 7,781,824	\$ 8,617,079	\$ 8,617,079	\$ 8,617,079
360 : OTHER REVENUES							
436953 : SMG CONTRIBUTION	\$ 270,000	\$ 90,000	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
436960 : REVENUE MISCELLANEOUS	\$ -	\$ 551,728	\$ 5	\$ -			
SubTotal : 360 : OTHER REVENUES	\$ 270,000	\$ 641,728	\$ 5	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
370 : OTHER FINANCING SOURCES							
436988 : TRANSFER FROM DEBT SERVICE FUND	\$ -	\$ 1,400,000	\$ -	\$ 1,544,161	\$ 1,645,378	\$ 1,645,378	\$ 1,645,378
SubTotal : 370 : OTHER FINANCING SOURCES	\$ -	\$ 1,400,000	\$ -	\$ 1,544,161	\$ 1,645,378	\$ 1,645,378	\$ 1,645,378
SubTotal : 107 : COLISEUM OPERATIONS FUND	\$ 10,542,430	\$ 12,756,933	\$ 2,743,200	\$ 9,415,985	\$ 10,352,457	\$ 10,352,457	\$ 10,352,457

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
107 : COLISEUM OPERATIONS FUND							
860 : SPECIAL PROJECTS							
Contractual wages and benefits							
511210 : SMG INC PERSONNEL COST	\$ 3,339,806	\$ 3,530,156	\$ 1,234,936	\$ 3,520,849	\$ 3,856,142	\$ 3,856,142	\$ 3,856,142
SubTotal : Contractual wages and benefits	\$ 3,339,806	\$ 3,530,156	\$ 1,234,936	\$ 3,520,849	\$ 3,856,142	\$ 3,856,142	\$ 3,856,142
Operating Expenses							
540630 : INSURANCE-BLDG CONTENTS	200,756	210,264	0	225,000	\$ 225,000	\$ 225,000	\$ 225,000
550555 : SMG INC MANAGEMENT FEES	0	0	21,914	0	\$ 447,145	\$ 447,145	\$ 447,145
550556 : SMG INC ADMINISTRATIVE	418,334	430,990	144,012	445,417	\$ 993,473	\$ 993,473	\$ 993,473
570790 : OTHER OPERATING EXPENSE	\$ 797,388	\$ 1,032,306	\$ 315,456	\$ 821,482			
570791 : SMG INC OPERATING COSTS	4,146,298	5,658,255	1,372,935	4,403,237	\$ 4,830,697	\$ 4,830,697	\$ 4,830,697
SubTotal : Operating Expenses	\$ 5,562,776	\$ 7,331,815	\$ 1,854,317	\$ 5,895,136	\$ 6,496,315	\$ 6,496,315	\$ 6,496,315
Capital Outlay							
590780 : BUILDING IMPROVEMENTS	\$ 26,744	\$ 4,670	\$ -	\$ -			
590850 : MACHINES & EQUIPMENT	\$ -	\$ -	\$ 314,531	\$ -			
590880 : SPECIAL CAPITAL PROJECT	\$ -	\$ 1,408,712	\$ 248,233	\$ -			
SubTotal : Capital Outlay	\$ 26,744	\$ 1,413,382	\$ 562,764	\$ -	\$ -	\$ -	\$ -
SubTotal : 860 : SPECIAL PROJECTS	\$ 8,929,326	\$ 12,275,353	\$ 3,652,017	\$ 9,415,985	\$ 10,352,457	\$ 10,352,457	\$ 10,352,457
SubTotal : 107 : COLISEUM OPERATIONS FUND	\$ 8,929,326	\$ 12,275,353	\$ 3,652,017	\$ 9,415,985	\$ 10,352,457	\$ 10,352,457	\$ 10,352,457

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
107-860-511210-00000-000 : SMG INC PERSONNEL COST	3,856,142	3,856,142	3,856,142
ESTIMATED PERSONNEL COSTS AT COMPLEX	3,856,142	3,856,142	3,856,142
107-860-540630-00000-000 : INSURANCE-BLDG CONTENTS	225,000	225,000	225,000
PROJECTED INSURANCE COSTS AT COMPLEX	225,000	225,000	225,000
107-860-550555-00000-000 : SMG INC MANAGEMENT FEES	447,145	447,145	447,145
ESTIMATED MANAGEMENT FEES	447,145	447,145	447,145
107-860-550556-00000-000 : SMG INC ADMINISTRATIVE	993,473	993,473	993,473
ESTIMATED ADMIN COSTS AT COMPLEX	993,473	993,473	993,473
107-860-570791-00000-000 : SMG INC OPERATING COSTS	4,830,697	4,830,697	4,830,697
ESTIMATED OPERATIONAL COSTS AT COMPLEX	4,830,697	4,830,697	4,830,697

2026

2027

Budget

Event Income

Direct Event Income

	July	August	September	October	November	December	January	February	March	April	May	June	2027	2026	Percentage Variance
Rental Income	87,000	104,100	192,500	240,211	217,634	214,000	185,000	240,750	341,500	222,500	338,600	210,350	2,594,145	2,484,106	4.43%
Service Income	189,891	221,937	202,287	387,573	306,840	500,568	418,141	551,365	469,260	392,107	380,068	216,206	4,236,242	4,060,325	4.33%
Service Expenses	(172,986)	(194,019)	(184,997)	(348,435)	(270,193)	(460,480)	(387,443)	(537,152)	(388,665)	(415,187)	(335,080)	(173,740)	(3,868,375)	(3,716,800)	4.08%
Total Direct Event Income	103,904	132,018	209,790	279,350	254,281	254,088	215,699	254,962	422,095	199,421	383,587	252,816	2,962,012	2,827,631	4.75%

Ancillary Income

F & B Concessions	26,663	116,157	29,694	139,170	110,056	162,090	153,558	167,058	144,334	160,912	45,233	37,558	1,292,482	1,181,012	9.44%
F & B Catering	764	2,108	1,803	5,004	11,259	6,129	7,889	8,986	10,622	9,535	2,511	3,075	69,685	66,595	4.64%
Novelty Sales	7,725	3,955	5,854	11,223	6,116	6,028	4,268	11,497	7,782	4,478	2,623	2,751	74,301	69,095	7.53%
Telephone/Long Distance	60	60	60	150	900	900	900	900	1,550	1,500	60	60	7,100	7,100	0.00%
Electrical Services	4,000	1,000	9,000	11,500	15,000	10,500	8,500	15,000	8,300	15,000	10,500	13,000	121,300	118,150	2.67%
Audio Visual	14,007	7,607	8,107	8,757	9,507	9,907	10,507	17,007	15,757	9,607	6,007	18,907	135,684	135,634	0.04%
Internet Services	1,400	2,000	2,000	4,350	4,800	8,050	6,050	9,700	19,500	23,850	11,850	16,850	110,400	108,200	2.03%
Equipment Rental	800	-	100	500	-	1,500	-	1,500	1,500	-	850	-	6,750	6,750	0.00%
Other Ancillary	1,000	-	10,000	-	4,500	6,000	9,000	750	-	3,000	2,000	1,000	37,250	36,600	1.78%
Total Ancillary Income	56,419	132,887	66,618	180,654	162,138	211,104	200,672	232,398	209,346	227,882	81,635	93,201	1,854,953	1,729,136	7.28%

Other Event Income

Other Event Related Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Luxury Box Ticket Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Club Seat Ticket Sales	9,000	5,000	5,000	5,000	3,000	5,000	5,000	2,500	5,000	3,000	-	3,000	50,500	72,000	-29.86%
Event Advertising Income	-	-	7,000	-	-	7,000	7,000	7,000	500	7,500	13,000	-	49,000	49,000	0.00%
Ticket Rebates (Per Event)	111,950	69,185	74,548	172,093	144,825	252,923	238,700	322,263	127,739	163,535	108,425	38,050	1,824,234	1,465,967	24.44%
Facility Fees	17,000	22,950	21,178	24,182	36,000	48,307	34,950	57,600	51,606	67,000	21,338	5,425	407,535	344,164	18.41%
Total Other Event Income	137,950	97,135	107,726	201,274	183,825	313,229	285,650	389,363	184,845	241,035	142,763	46,475	2,331,269	1,931,131	20.72%

Total Event Income

	298,273	362,039	384,134	661,278	600,344	778,421	702,021	876,722	816,286	668,338	607,985	392,493	7,148,234	6,487,898	10.18%
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Other Operating Income

	116,778	116,778	116,778	124,278	124,278	124,278	124,278	124,278	124,278	124,278	124,278	124,278	1,468,845	1,293,925	13.52%
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Adjusted Gross Income

	415,051	478,817	500,912	785,556	724,522	902,699	826,299	1,001,000	940,564	792,616	732,263	516,780	8,617,079	7,781,823	10.73%
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Operating Expenses

Employee Salaries and Wages	364,999	365,355	360,251	476,386	443,047	533,739	472,529	558,019	499,296	502,156	431,922	383,864	5,391,564	5,065,733	6.43%
Benefits	84,391	84,391	84,391	84,391	84,391	84,391	84,391	84,391	84,391	84,391	84,391	84,386	1,012,688	927,316	9.21%
Less: Event Labor Allocations	(112,130)	(112,525)	(106,615)	(240,372)	(200,071)	(307,847)	(235,959)	(334,383)	(266,795)	(268,605)	(210,726)	(152,082)	(2,548,110)	(2,472,200)	3.07%
Net Employee Wages and Benefits	337,260	337,221	338,027	320,405	327,367	310,283	320,961	308,027	316,892	317,943	305,587	316,167	3,856,142	3,520,849	9.52%
Contracted Services	80,945	80,945	80,945	83,405	83,405	83,405	83,405	83,405	83,405	83,405	83,405	83,398	993,473	871,410	14.01%
General and Administrative	75,426	75,426	75,426	75,426	75,426	75,426	75,426	75,426	75,426	75,426	75,426	75,418	905,104	821,482	10.18%
Operations	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	25,000	25,000	0.00%
Repair & Maintenance	150,578	222,877	178,385	50,471	28,225	11,540	33,786	39,348	78,278	89,401	111,647	122,766	1,117,300	967,000	15.54%
Supplies	44,433	48,333	45,933	39,033	37,833	36,933	38,133	38,433	40,533	41,133	42,333	42,937	496,000	505,300	-1.84%
Insurance	32,192	32,192	32,192	32,192	32,192	32,192	32,192	32,192	32,192	32,192	32,192	32,192	386,300	297,438	29.88%
Utilities	143,205	143,205	143,205	198,205	203,205	218,205	218,205	213,205	193,805	188,205	188,205	143,213	2,194,066	1,952,484	12.37%
Other	425	425	425	425	425	425	425	425	425	425	425	425	5,100	5,100	0.00%
SMG Management Fees	37,262	37,262	37,262	37,262	37,262	37,262	37,262	37,262	37,262	37,262	37,262	37,263	447,145	445,417	0.39%
Less: Expenses Allocated	(22,636)	(22,282)	(21,804)	(26,208)	(26,148)	(26,258)	(26,399)	(31,049)	(25,636)	(28,123)	(22,351)	(21,278)	(300,173)	(220,495)	36.14%
Total Operating Expenses	881,339	957,853	912,246	812,865	801,441	781,662	815,646	798,923	834,832	839,518	856,381	834,751	10,127,458	9,190,984	10.19%

Net Income (Loss) From Operations

	(466,288)	(479,036)	(411,334)	(27,309)	(76,919)	121,037	10,653	202,077	105,732	(46,902)	(124,119)	(317,971)	(1,510,379)	(1,409,161)	7.18%
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Other Income (Expenses)

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Net Income After Other Income (Expenses)

	(466,288)	(479,036)	(411,334)	(27,309)	(76,919)	121,037	10,653	202,077	105,732	(46,902)	(124,119)	(317,971)	(1,510,379)	(1,409,161)	
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Attendance
Performances
Event Days

637,947
178
258

595,997
172
287

CITY ACCOMMODATIONS TAX FUND

This fund accounts for the City’s two percent (2%) tax on rentals of any accommodations within the City. This tax was approved effective July 1, 1996. “Accommodation” is defined as any rooms (excluding meeting and conference rooms), campground spaces, recreational vehicle spaces, lodgings or sleeping accommodations furnished to transients by any hotel, motel, inn condominium, “bed and breakfast,” residence or any other place in which rooms, lodgings or sleeping accommodations are furnished for consideration within the city. Accommodations supplied to the same person for a period of thirty (30) continuously days are specifically exempt.

Sixty-five percent (65%) of local accommodations taxes are deposited in this fund and, along with interest earned, are specifically allocated to costs of capital improvements beneficial to the tourism industry. City Council has approved transfer of these funds to the Charleston Area Convention Center Complex Capital Projects or debt service funds.

The remaining thirty-five percent (35%) are deposited in the General Fund of the City.

Local Accommodations Tax History

Fiscal year ending:	Total Collections	Transfer to Debt Service
June 30, 2025 Actual	\$2,815,655	\$2,815,655
June 30, 2024 Actual	\$2,497,829	\$2,497,829
June 30, 2023 Actual	\$2,386,008	\$2,386,008
June 30, 2022 Actual	\$2,215,712	\$2,215,712
June 30, 2021 Actual	\$1,296,990	\$1,296,990
June 30, 2020 Actual	\$1,752,531	\$1,752,531
June 30, 2019 Actual	\$2,099,544	\$2,099,544
June 30, 2018 Actual	\$2,121,938	\$2,121,938
June 30, 2017 Actual	\$1,999,231	\$1,999,231
June 30, 2016 Actual	\$1,847,998	\$1,847,998
June 30, 2015 Actual	\$1,762,300	\$1,762,300
June 30, 2014 Actual	\$1,648,634	\$1,648,634
June 30, 2013 Actual	\$1,425,828	\$1,425,828
June 30, 2012 Actual	\$1,267,057	\$1,267,057

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
116 : CITY ACCOMMODATIONS TAX FUND							
360 : OTHER REVENUES							
433516 : HOTEL & MOTEL TAX	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
SubTotal : 360 : OTHER REVENUES	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
SubTotal : 116 : CITY ACCOMMODATIONS TAX FUND	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
116 : CITY ACCOMMODATIONS TAX FUND							
860 : SPECIAL PROJECTS							
Operating Expenses							
549110 : TRANSFER TO DEBT SER. F.	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
SubTotal : Operating Expenses	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
SubTotal : 860 : SPECIAL PROJECTS	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500
SubTotal : 116 : CITY ACCOMMODATIONS TAX FUND	\$ 2,497,829	\$ 2,815,655	\$ 1,183,770	\$ 2,587,000	\$ 2,840,500	\$ 2,840,500	\$ 2,840,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
116-860-549110-00000-000 : TRANSFER TO DEBT SER. F.	2,840,500	2,840,500	2,840,500
TRANSFER TO DEBT SERVICE FUND	2,840,500	2,840,500	2,840,500

VICTIMS ADVOCATE FUND

This fund accounts for the fines, fees, assessments and surcharges collected in Municipal Court for the purpose of administering crime victim services pursuant with the S.C. Code Chapter 14. State law requires that municipalities operating a court system assess, collect and restrict the use of certain fees for the benefit of services rendered to crime victims. While these funds were originally retained and restricted in the General Fund, this new Special Revenue Fund has been established for the budget beginning with the fiscal year ending June 30, 2002 to ease the administration of funds collected pursuant with the laws adopted in 1999.

Victims Advocate Department Personnel

Total		1
Title		Funded
VICTIM ADVOCATE MANAGER		1

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
124 : VICTIM ADVOCATE FUND							
340 : FINES AND FORFEITURES							
435120 : VICTIMS FUND	\$ 67,289	\$ 71,985	\$ 37,450	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
SubTotal : 340 : FINES AND FORFEITURES	\$ 67,289	\$ 71,985	\$ 37,450	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 18	\$ 32	\$ 1	\$ -			
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 18	\$ 32	\$ 1	\$ -	\$ -	\$ -	\$ -
370 : OTHER FINANCING SOURCES							
436980 : TRANSFER FROM G. FUND	\$ 65,835	\$ 69,060	\$ -	\$ 89,800	\$ 118,834	\$ 118,834	\$ 118,834
SubTotal : 370 : OTHER FINANCING SOURCES	\$ 65,835	\$ 69,060	\$ -	\$ 89,800	\$ 118,834	\$ 118,834	\$ 118,834
SubTotal : 124 : VICTIM ADVOCATE FUND	\$ 133,142	\$ 141,077	\$ 37,451	\$ 149,800	\$ 178,834	\$ 178,834	\$ 178,834

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
124 : VICTIM ADVOCATE FUND							
521 : VICTIM ADVOCATE FUND							
Salaries & Wages							
510110 : REGULAR SALARIES	\$ 74,926	\$ 79,332	\$ 45,155	\$ 80,653	\$ 84,302	\$ 84,302	\$ 84,302
510120 : OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : Salaries & Wages	\$ 74,926	\$ 79,332	\$ 45,155	\$ 80,653	\$ 84,302	\$ 84,302	\$ 84,302
Benefits							
510140 : FICA TAXES	\$ 5,308	\$ 5,572	\$ 3,162	\$ 6,170	\$ 6,449	\$ 6,449	\$ 6,449
510150 : RETIREMENT	\$ 13,906	\$ 14,538	\$ 8,381	\$ 17,131	\$ 17,906	\$ 17,906	\$ 17,906
510160 : INSURANCE	\$ 26,935	\$ 26,935	\$ 16,375	\$ 18,892	\$ 21,760	\$ 21,102	\$ 21,102
510170 : WORKMENS COMPENSATION	\$ 224	\$ 237	\$ 141	\$ 261	\$ 275	\$ 275	\$ 275
SubTotal : Benefits	\$ 46,373	\$ 47,282	\$ 28,059	\$ 42,454	\$ 46,390	\$ 45,732	\$ 45,732

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 919	\$ 1,902	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
520240 : DEPARTMENTAL SUPPLIES	\$ 1,411	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
520270 : COPY MACHINES & SUPPLIES	\$ 2,430	\$ 2,748	\$ 1,078	\$ 5,000	\$ 3,500	\$ 3,500	\$ 3,500
530710 : GAS, OIL, LUBRICATION	\$ 1,898	\$ 1,235	\$ 408	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
530720 : TIRES AND TUBES	\$ -	\$ 143	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
530730 : VEHICLE REPAIRS	\$ 517	\$ 831	\$ 84	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
540210 : TELEPHONE	\$ 690	\$ 2,484	\$ 1,242	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ -	\$ -	\$ -	\$ 220	\$ 220	\$ 220	\$ 220
540290 : TRAVEL	\$ -	\$ 855	\$ 972	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
550210 : MAINT & SERVICE CONTRACT	\$ 2,020	\$ 1,230	\$ 1,625	\$ 4,380	\$ 4,380	\$ 4,380	\$ 4,380
570640 : EMPLOYEE TRAINING	\$ -	\$ -	\$ -	\$ 500			
570790 : OTHER OPERATING EXPENSE	\$ 1,958	\$ 3,034	\$ 403	\$ 5,393	\$ 4,000	\$ 4,000	\$ 4,000
SubTotal : Operating Expenses	\$ 11,843	\$ 14,462	\$ 5,812	\$ 26,693	\$ 22,800	\$ 22,800	\$ 22,800
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT					\$ 26,000	\$ 26,000	\$ 26,000
SubTotal : Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ 26,000
SubTotal : 521 : VICTIM ADVOCATE FUND	\$ 133,142	\$ 141,076	\$ 79,026	\$ 149,800	\$ 179,492	\$ 178,834	\$ 178,834
SubTotal : 124 : VICTIM ADVOCATE FUND	\$ 133,142	\$ 141,076	\$ 79,026	\$ 149,800	\$ 179,492	\$ 178,834	\$ 178,834

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
124-521-520230-00000-000 : PRINTING & OFFICE SUPPLY	1,000	1,000	1,000
PRINTING AND OFFICE SUPPLIES	1,000	1,000	1,000
124-521-520240-00000-000 : DEPARTMENTAL SUPPLIES	1,000	1,000	1,000
MISC DEPT SUPPLIES AS NEEDED	1,000	1,000	1,000
124-521-520270-00000-000 : COPY MACHINES & SUPPLIES	3,500	3,500	3,500
COPIER LEASE, USAGE AND SUPPLIES	3,500	3,500	3,500
124-521-530710-00000-000 : GAS, OIL, LUBRICATION	2,000	2,000	2,000
GAS OIL AND LUBE	2,000	2,000	2,000
124-521-530720-00000-000 : TIRES AND TUBES	500	500	500
TIRES AND TUBES	500	500	500
124-521-530730-00000-000 : VEHICLE REPAIRS	2,500	2,500	2,500
VEHICLE REPAIRS	2,500	2,500	2,500
124-521-540210-00000-000 : TELEPHONE	2,500	2,500	2,500
CELL PHONE SERVICE	2,500	2,500	2,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
124-521-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	220	220	220
TRI COUNTY VICTIM COUNCIL MEMEBERHSIP	100	100	100
SC LAW ENFORCEMENT VICTIM ADVOCATE (LEVA)	120	120	120
124-521-540290-00000-000 : TRAVEL	1,200	1,200	1,200
VICTIM ADVOCATE MANAGER	1,200	1,200	1,200
SCVAN OR SC LEVA CONFERENCE			
COLUMBIA OR MYRTLE BEACH, SC			
REGISTRATION 350 PER DIEM 225 HOTEL 625			
124-521-550210-00000-000 : MAINT & SERVICE CONTRACT	4,380	4,380	4,380
CAROLINA CRISIS SOFTWARE	1,500	1,500	1,500
CHARLESTON COUNTY RADIO USAGE FEES	2,880	2,880	2,880
124-521-570790-00000-000 : OTHER OPERATING EXPENSE	4,000	4,000	4,000
MISC EXPENSES- HOTEL, TAXI, BUS TICKETS FOR VICTIMS	4,000	4,000	4,000
124-521-590840-00000-000 : AUTOMOTIVE EQUIPMENT	26,000	26,000	26,000
CHEVROLET TRAX	26,000	26,000	26,000

OAK TERRACE PRESERVE TAX INCREMENT FINANCING FUND

Tax increment financing bonds sold for the purpose of providing a portion of the cost of acquiring certain land and constructing certain public improvements to be undertaken pursuant to the Oak Terrace Preserve Redevelopment Plan are accounted for in this fund. Property taxes allocated for this purpose and the debt service associated with the bonds represent the amounts budgeted in this fund.

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
128 : CENTURY OAKS TIF							
000 : NON-DEPARTMENT							
430110 : PRIOR YEAR UNENCUMB BAL	\$ -	\$ -	\$ -	\$ -			
SubTotal : 000 : NON-DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310 : PROPERTY TAXES AND PENALTY							
431110 : CURRENT PROPERTY TAXES	\$ 8,040,181	\$ 8,435,716	\$ -	\$ 8,050,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
SubTotal : 310 : PROPERTY TAXES AND PENALTY	\$ 8,040,181	\$ 8,435,716	\$ -	\$ 8,050,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 1,497,506	\$ 654,968	\$ 293,375	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 1,497,506	\$ 654,968	\$ 293,375	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
360 : OTHER REVENUES							
436954 : DONATIONS AND CONTRIBUTIONS	\$ 273,500	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
436960 : REVENUE MISCELLANEOUS	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 360 : OTHER REVENUES	\$ 273,758	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 128 : CENTURY OAKS TIF	\$ 9,811,445	\$ 9,340,684	\$ 293,375	\$ 8,050,000	\$ 9,200,000	\$ 9,200,000	\$ 9,200,000

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
128 : CENTURY OAKS TIF							
860 : SPECIAL PROJECTS							
Operating Expenses							
530215 : LANDSCAPE MAINT.	\$ -	\$ -	\$ -	\$ -			
540325 : CENTURY OAKS MGMT SERVICES	\$ -	\$ -	\$ -	\$ -			
545740 : REDUCTION OF BONDS	\$ 2,715,000	\$ 3,060,000	\$ 3,430,000	\$ 3,430,000	\$ 3,770,000	\$ 3,770,000	\$ 3,770,000
545760 : FISCAL AGENT FEES	\$ 5,194	\$ 8,794	\$ 3,098	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
560611 : BOND INTEREST	\$ 2,248,325	\$ 2,103,950	\$ 1,013,725	\$ 1,941,700	\$ 1,761,700	\$ 1,761,700	\$ 1,761,700
570755 : TIF INCREMENTAL PROPERTY TAX DISTRIBUTIONS	\$ 434,403	\$ 460,184	\$ -	\$ 405,000	\$ 525,000	\$ 525,000	\$ 525,000
570777 : ENG. SERVICES	\$ -	\$ 30,000	\$ 53,198	\$ -			
570780 : BOND ISSUE COSTS	\$ -	\$ -	\$ -	\$ -			
SubTotal : Operating Expenses	\$ 5,402,922	\$ 5,662,928	\$ 4,500,021	\$ 5,786,700	\$ 6,066,700	\$ 6,066,700	\$ 6,066,700
Capital Outlay							
590760 : BUILDINGS	0	3,150	0	0			
590780 : BUILDING IMPROVEMENTS	41,013	0	0	0			
590820 : OFFICE FURNITURE	49,508	0	0	0			
590880 : SPECIAL CAPITAL PROJECT	28,434,521	2,594,087	0	2,263,300	\$ 3,133,300	\$ 3,133,300	\$ 3,133,300
590970 : GROUND IMPROVEMENTS	0	34,880	28,500	0			
SubTotal : Capital Outlay	\$ 28,525,042	\$ 2,632,117	\$ 28,500	\$ 2,263,300	\$ 3,133,300	\$ 3,133,300	\$ 3,133,300
SubTotal : 860 : SPECIAL PROJECTS	\$ 33,927,964	\$ 8,295,045	\$ 4,528,521	\$ 8,050,000	\$ 9,200,000	\$ 9,200,000	\$ 9,200,000
SubTotal : 128 : CENTURY OAKS TIF	\$ 33,927,964	\$ 8,295,045	\$ 4,528,521	\$ 8,050,000	\$ 9,200,000	\$ 9,200,000	\$ 9,200,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
128-860-545740-00000-000 : REDUCTION OF BONDS	3,770,000	3,770,000	3,770,000
BOND PRINCIPAL PAYMENTS DUE	3,770,000	3,770,000	3,770,000
128-860-545760-00000-000 : FISCAL AGENT FEES	10,000	10,000	10,000
FISCAL AGENT FEES	10,000	10,000	10,000
128-860-560611-00000-000 : BOND INTEREST	1,761,700	1,761,700	1,761,700
BOND INTEREST PAYMENTS DUE	1,761,700	1,761,700	1,761,700
128-860-570755-00000-000 : TIF INCREMENTAL PROPERTY TAX DISTRIBUTIONS	525,000	525,000	525,000
REQUIRED PAYMENT TO CCSD	525,000	525,000	525,000
128-860-590880-00000-000 : SPECIAL CAPITAL PROJECT	3,133,300	3,133,300	3,133,300
DEVELOPER REIMBURSEMENTS, CAPITAL PROJECTS, & PROFESSIONAL FEES	3,133,300	3,133,300	3,133,300

NAVY BASE TIF FUND

This fund provides for the redevelopment of the Charleston Naval Complex Area. Proceeds from tax increment bond financing and the incremental tax revenues generated are used to promote redevelopment projects on the former Charleston Navy Base.

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
130 : NAVY BASE TIF FUND							
310 : PROPERTY TAXES AND PENALTY							
431110 : CURRENT PROPERTY TAXES	\$ 2,583,343	\$ 2,870,556	\$ -	\$ 2,600,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
SubTotal : 310 : PROPERTY TAXES AND PENALTY	\$ 2,583,343	\$ 2,870,556	\$ -	\$ 2,600,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 318,857	\$ 387,320	\$ 188,101	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 318,857	\$ 387,320	\$ 188,101	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
360 : OTHER REVENUES							
436960 : REVENUE MISCELLANEOUS	\$ 2,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436994 : S C RAILWAYS CONTRIBUTION	\$ 417,546	\$ 400,135	\$ 323,273	\$ 404,499	\$ 404,500	\$ 404,500	\$ 404,500
SubTotal : 360 : OTHER REVENUES	\$ 419,951	\$ 400,135	\$ 323,273	\$ 404,499	\$ 404,500	\$ 404,500	\$ 404,500
370 : OTHER FINANCING SOURCES							
436980 : TRANSFER FROM G. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436982 : TRANS. FROM CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 370 : OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 130 : NAVY BASE TIF FUND	\$ 3,322,151	\$ 3,658,011	\$ 511,374	\$ 3,004,499	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
130 : NAVY BASE TIF FUND							
860 : SPECIAL PROJECTS							
Operating Expenses							
545740 : REDUCTION OF BONDS	\$ 470,000	\$ 495,000	\$ 520,000	\$ 520,000	\$ 545,000	\$ 545,000	\$ 545,000
545760 : FISCAL AGENT FEES	\$ 28,824	\$ 12,620	\$ 7,600	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
560611 : BOND INTEREST	\$ 676,599	\$ 626,775	\$ 312,859	\$ 633,425	\$ 609,300	\$ 609,300	\$ 609,300
570777 : ENG. SERVICES	\$ 25,409	\$ 839	\$ -	\$ -			
570780 : BOND ISSUE COSTS	\$ -	\$ -	\$ -	\$ -			
SubTotal : Operating Expenses	\$ 1,200,832	\$ 1,135,234	\$ 840,459	\$ 1,163,425	\$ 1,164,300	\$ 1,164,300	\$ 1,164,300
Capital Outlay							
590850 : MACHINES & EQUIPMENT	\$ -	\$ -	\$ 101,115	\$ -			
590880 : SPECIAL CAPITAL PROJECT	\$ 256,051	\$ 121,246	\$ 19,475	\$ 1,841,074	\$ 2,590,200	\$ 2,590,200	\$ 2,590,200
SubTotal : Capital Outlay	\$ 256,051	\$ 121,246	\$ 120,590	\$ 1,841,074	\$ 2,590,200	\$ 2,590,200	\$ 2,590,200
SubTotal : 860 : SPECIAL PROJECTS	\$ 1,456,883	\$ 1,256,480	\$ 961,049	\$ 3,004,499	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500
SubTotal : 130 : NAVY BASE TIF FUND	\$ 1,456,883	\$ 1,256,480	\$ 961,049	\$ 3,004,499	\$ 3,754,500	\$ 3,754,500	\$ 3,754,500

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
130-860-545740-00000-000 : REDUCTION OF BONDS	545,000	545,000	545,000
BOND PRINCIPAL PAYMENTS	545,000	545,000	545,000
130-860-545760-00000-000 : FISCAL AGENT FEES	10,000	10,000	10,000
ANNUAL RECURRING BOND EXPENSES	10,000	10,000	10,000
130-860-560611-00000-000 : BOND INTEREST	609,300	609,300	609,300
BOND INTEREST PAYMENTS	609,300	609,300	609,300
130-860-590880-00000-000 : SPECIAL CAPITAL PROJECT	2,590,200	2,590,200	2,590,200
SPECIAL CAPITAL PROJECTS	2,590,200	2,590,200	2,590,200

INGLESIDE TIF FUND

This fund provides for the redevelopment of the Ingleside Community Redevelopment Project Area. Proceeds from tax increment bond financing and the incremental tax revenues generated are used to promote redevelopment projects in this area which includes parts of the Palmetto Commerce Park and the expansion of Northside Drive to Highway 76.

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
143 : INGLESIDE TIF							
000: FUND BALANCE							
430110 : PRIOR YEAR UNENCUMB BAL	\$ -	\$ -	\$ -	\$ -			
SubTotal : 000 : NON-DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310 : PROPERTY TAXES AND PENALTY							
431110 : CURRENT PROPERTY TAXES	\$ 5,951,856	\$ 6,930,003	\$ -	\$ 6,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
SubTotal : 310 : PROPERTY TAXES AND PENALTY	\$ 5,951,856	\$ 6,930,003	\$ -	\$ 6,000,000	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000
330 : INTERGOVERNMENTAL-FEDERAL							
433198 : FEDERAL GRANT REVENUES	\$ -	\$ -	\$ 393,247	\$ -			
SubTotal : 330 : INTERGOVERNMENTAL-FEDERAL	\$ -	\$ -	\$ 393,247	\$ -	\$ -	\$ -	\$ -
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 975,325	\$ 1,957,675	\$ 742,965	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 975,325	\$ 1,957,675	\$ 742,965	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
360 : OTHER REVENUES							
436901 : BOND PROCEEDS	\$ 29,395,000	\$ -	\$ -	\$ -			
436903 : PREMIUMS ON BONDS ISSUED	\$ 3,307,191	\$ -	\$ -	\$ -			
436954 : DONATIONS AND CONTRIBUTIONS	\$ 2,000,000	\$ -	\$ -	\$ -			
436992 : CHARLESTON COUNTY CONTRIBUTION	\$ 3,000,000	\$ -	\$ -	\$ -			
SubTotal : 360 : OTHER REVENUES	\$ 37,702,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 143 : INGLESIDE TIF	\$ 44,629,372	\$ 8,887,678	\$ 1,136,212	\$ 6,000,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000

City of North Charleston
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Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
143 : INGLESIDE TIF							
860 : SPECIAL PROJECTS							
Operating Expenses							
530234 : REPAIRS-OTHER	\$ -	\$ 101,043	\$ 55,707	\$ -			
540790 : MISC LEGAL EXPENSES	\$ -	\$ 4,250	\$ -	\$ -	\$ -		
545740 : REDUCTION OF BONDS	\$ 1,240,000	\$ 5,900,000	\$ 3,105,000	\$ 3,105,000	\$ 3,265,000	\$ 3,265,000	\$ 3,265,000
545760 : FISCAL AGENT FEES	\$ 2,500	\$ 5,075	\$ 1,325	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
560611 : BOND INTEREST	\$ 856,000	\$ 2,306,473	\$ 999,875	\$ 1,922,125	\$ 1,762,875	\$ 1,762,875	\$ 1,762,875
570755 : TIF INCREMENTAL PROPERTY TAX DISTRIBUTIONS	\$ 172,737	\$ 200,435	\$ -	\$ 189,000	\$ 210,000	\$ 210,000	\$ 210,000
570780 : BOND ISSUE COSTS	\$ 395,043	\$ -	\$ -	\$ -			
SubTotal : Operating Expenses	\$ 2,666,280	\$ 8,517,276	\$ 4,161,907	\$ 5,226,125	\$ 5,247,875	\$ 5,247,875	\$ 5,247,875
Capital Outlay							
590781 : ROAD CONSTRUCTION	\$ 133,367	\$ -	\$ -	\$ -			
590880 : SPECIAL CAPITAL PROJECT	\$ 346,365	\$ -	\$ -	\$ 773,875	\$ 3,252,125	\$ 3,252,125	\$ 3,252,125
590970 : GROUND IMPROVEMENTS	\$ 59,600	\$ 14,714	\$ 879,545	\$ -			
590990 : REAL PROPERTY	\$ 6,022,832	\$ 2,796,422	\$ -	\$ -			
590992 : REAL PROP.CONDEMNATION EXP	\$ -	\$ 5,603	\$ -	\$ -			
SubTotal : Capital Outlay	\$ 6,562,164	\$ 2,816,739	\$ 879,545	\$ 773,875	\$ 3,252,125	\$ 3,252,125	\$ 3,252,125
SubTotal : 860 : SPECIAL PROJECTS	\$ 9,228,444	\$ 11,334,015	\$ 5,041,452	\$ 6,000,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000
SubTotal : 143 : INGLESIDE TIF	\$ 9,228,444	\$ 11,334,015	\$ 5,041,452	\$ 6,000,000	\$ 8,500,000	\$ 8,500,000	\$ 8,500,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
143-860-545740-00000-000 : REDUCTION OF BONDS	3,265,000	3,265,000	3,265,000
REDUCTION OF BONDS	3,265,000	3,265,000	3,265,000
143-860-545760-00000-000 : FISCAL AGENT FEES	10,000	10,000	10,000
FISCAL AGENT FEES	10,000	10,000	10,000
143-860-560611-00000-000 : BOND INTEREST	1,762,875	1,762,875	1,762,875
BOND INTEREST	1,762,875	1,762,875	1,762,875
143-860-570755-00000-000 : TIF INCREMENTAL PROPERTY TAX DISTRIBUTIONS	210,000	210,000	210,000
REQUIRED PAYMENT TO CCSD	210,000	210,000	210,000
143-860-590880-00000-000 : SPECIAL CAPITAL PROJECT	3,252,125	3,252,125	3,252,125
DEVELOPER REIMBURSEMENTS, CAPITAL PROJECTS, & PROFESSIONAL FEES	3,252,125	3,252,125	3,252,125

GENERAL OBLIGATION BONDS DEBT SERVICE FUND

This fund accounts for the accumulation of resources and payment of the general obligation bond principal and interest.

**G.O. Bond Debt Service historical information:

Fiscal year ending:	Outstanding G.O. Bond Indebtedness	Principal Reduction	Interest Payments
June 30, 2025 Actual	\$17,200,000	\$3,810,000	\$871,275
June 30, 2024 Actual	\$21,010,000	\$3,630,000	\$1,050,125
June 30, 2023 Actual	\$24,640,000	\$3,455,000	\$1,224,625
June 30, 2022 Actual	\$28,095,000	\$3,295,000	\$1,391,125
June 30, 2021 Actual	\$32,310,000	\$3,570,000	\$1,520,600
June 30, 2020 Actual	\$35,880,000	\$4,395,000	\$1,831,932
June 30, 2019 Actual	\$40,275,000	\$3,305,000	\$1,269,866
June 30, 2018 Actual	\$27,815,000	\$2,465,000	\$1,365,351
June 30, 2017 Actual	\$30,280,000	\$2,395,000	\$1,470,846
June 30, 2016 Actual	\$32,675,000	\$2,285,000	\$1,580,870
June 30, 2015 Actual	\$34,960,000	\$3,545,000	\$1,207,695
June 30, 2014 Actual	\$22,505,000	\$3,415,000	\$831,825
June 30, 2013 Actual	\$25,920,000	\$3,295,000	\$938,904
June 30, 2012 Actual	\$29,215,000	\$3,180,000	\$1,031,066

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
201 : G.O. DEBT SERVICE FUND							
310 : PROPERTY TAXES AND PENALTY							
431110 : CURRENT PROPERTY TAXES	\$ 4,206,380	\$ 4,498,911	\$ -	\$ 4,489,135	\$ 2,797,433	\$ 2,797,433	\$ 2,797,433
SubTotal : 310 : PROPERTY TAXES AND PENALTY	\$ 4,206,380	\$ 4,498,911	\$ -	\$ 4,489,135	\$ 2,797,433	\$ 2,797,433	\$ 2,797,433
330 : INTERGOVERNMENTAL-FEDERAL							
433170 : FEDERAL INTEREST SUBSIDY	\$ -	\$ -	\$ -	\$ -			
SubTotal : 330 : INTERGOVERNMENTAL-FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 89,763	\$ 101,089	\$ 75,993	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 89,763	\$ 101,089	\$ 75,993	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
360 : OTHER REVENUES							
434127 : CPW REIMBURSEMENT	\$ 951,222	\$ 811,657	\$ 320,747	\$ 700,000			
SubTotal : 360 : OTHER REVENUES	\$ 951,222	\$ 811,657	\$ 320,747	\$ 700,000	\$ -	\$ -	\$ -
370 : OTHER FINANCING SOURCES							
436980 : TRANSFER FROM G. FUND	\$ -	\$ -	\$ -	\$ -	\$ 138,817	\$ 138,817	\$ 138,817
SubTotal : 370 : OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 138,817	\$ 138,817	\$ 138,817
SubTotal : 201 : G.O. DEBT SERVICE FUND	\$ 5,247,365	\$ 5,411,657	\$ 396,740	\$ 5,189,135	\$ 2,986,250	\$ 2,986,250	\$ 2,986,250

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
201 : G.O. DEBT SERVICE FUND							
860 : SPECIAL PROJECTS							
Operating Expenses							
545740 : REDUCTION OF BONDS	\$ 3,630,000	\$ 3,810,000	\$ 1,700,000	\$ 4,005,000	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000
545760 : FISCAL AGENT FEES	\$ 5,700	\$ 4,650	\$ 550	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000
560611 : BOND INTEREST	\$ 1,050,125	\$ 866,625	\$ 358,250	\$ 674,000	\$ 516,250	\$ 516,250	\$ 516,250
570790 : OTHER OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ 490,135	\$ 35,000	\$ 35,000	\$ 35,000
SubTotal : Operating Expenses	\$ 4,685,825	\$ 4,681,275	\$ 2,058,800	\$ 5,189,135	\$ 2,986,250	\$ 2,986,250	\$ 2,986,250
SubTotal : 860 : SPECIAL PROJECTS	\$ 4,685,825	\$ 4,681,275	\$ 2,058,800	\$ 5,189,135	\$ 2,986,250	\$ 2,986,250	\$ 2,986,250
SubTotal : 201 : G.O. DEBT SERVICE FUND	\$ 4,685,825	\$ 4,681,275	\$ 2,058,800	\$ 5,189,135	\$ 2,986,250	\$ 2,986,250	\$ 2,986,250

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
201-860-545740-00000-000 : REDUCTION OF BONDS	2,420,000	2,420,000	2,420,000
BOND PRINCIPAL PAYMENTS	2,420,000	2,420,000	2,420,000
201-860-545760-00000-000 : FISCAL AGENT FEES	15,000	15,000	15,000
RECURRING ANNUAL BOND EXPENSES	15,000	15,000	15,000
201-860-560611-00000-000 : BOND INTEREST	516,250	516,250	516,250
BOND INTEREST PAYMENTS	516,250	516,250	516,250
201-860-570790-00000-000 : OTHER OPERATING EXPENSE	35,000	35,000	35,000
OTHER OPERATING EXPENSE	35,000	35,000	35,000

COPS & LIMITED OBLIGATION BONDS DEBT SERVICE FUND

This fund accounts for the accumulation of resources and payment of principal and interest on Certificates of Participation and Limited Obligation Bonds.

Major sources of revenue utilized to fund the debt service consist of:

1. Excess of revenues over expenditures in the Parking Fund.
2. Fifty (50) percent of the Hospitality tax (Food & Beverage tax) on restaurant sales.
3. Capital Improvement fees imposed on ticket charges associated with admissions to events held in the Coliseum Complex.
4. Sixty-Five (65) percent of State Accommodations Tax (after the first \$25,000) collected during the year.
5. Sixty-Five (65) percent of City Accommodations Tax collected during the year.
6. City's share of Admissions Tax collected during the year from events held at the Coliseum.
7. City's share of State permits collected on mini-bottle sales generated in the City limits of North Charleston.
8. Charleston County contribution of accommodations fees collected in the County in an amount equivalent to support debt service on the construction costs of the Coliseum, Convention and Performing Arts Center.
9. General Fund transfers necessary to fund any deficit from total of above revenue sources.

****Certificates of Participation and Limited Obligation Bonds Debt Service historical information:**

Fiscal year ending:	Outstanding Indebtedness	Principal Reduction	Interest Payments
June 30, 2025 Actual	\$75,905,000	\$3,120,000	\$3,299,288
June 30, 2024 Actual	\$79,025,000	\$3,020,000	\$3,393,245
June 30, 2023 Actual	\$82,045,000	\$2,925,000	\$3,485,019
June 30, 2022 Actual	\$84,970,000	\$5,070,000	\$3,623,356
June 30, 2021 Actual	\$90,040,000	\$6,580,000	\$3,884,165
June 30, 2020 Actual	\$96,620,000	\$7,485,000	\$4,164,021
June 30, 2019 Actual	\$104,105,000	\$7,160,000	\$4,196,032
June 30, 2018 Actual	\$103,830,000	\$6,685,000	\$4,375,770
June 30, 2017 Actual	\$30,515,000	\$6,225,000	\$2,289,907
June 30, 2016 Actual	\$36,740,000	\$5,795,000	\$1,588,179
June 30, 2015 Actual	\$42,535,000	\$5,385,000	\$1,827,534
June 30, 2014 Actual	\$47,920,000	\$5,015,000	\$2,069,097
June 30, 2013 Actual	\$52,935,000	\$4,680,000	\$2,244,526
June 30, 2012 Actual	\$57,615,000	\$4,335,000	\$2,420,259

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
202 : COP DEBT SERVICE FUND							
335 : INTERGOVERNMENTAL - STATE							
433527 : MINI-BOTTLE PERMITS	\$ 257,760	\$ 224,695	\$ 8,700	\$ 250,000			
433528 : FOOD AND BEVERAGE TAX	\$ 5,760,078	\$ 5,859,980	\$ 2,352,044	\$ 5,610,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
SubTotal : 335 : INTERGOVERNMENTAL - STATE	\$ 6,017,838	\$ 6,084,675	\$ 2,360,744	\$ 5,860,000	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 1,040,217	\$ 1,236,572	\$ 532,575	\$ 145,211	\$ 1,000	\$ 1,000	\$ 1,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 1,040,217	\$ 1,236,572	\$ 532,575	\$ 145,211	\$ 1,000	\$ 1,000	\$ 1,000
360 : OTHER REVENUES							
433600 : COUNTY SHARED ACCOMMODATIONS TAX	\$ 201,264	\$ 203,904	\$ 134,818	\$ 202,000	\$ 200,000	\$ 200,000	\$ 200,000
436992 : CHARLESTON COUNTY CONTRIBUTION	\$ 1,434,960	\$ 1,434,960	\$ 358,740	\$ 1,434,960	\$ 1,434,960	\$ 1,434,960	\$ 1,434,960
SubTotal : 360 : OTHER REVENUES	\$ 1,636,224	\$ 1,638,864	\$ 493,558	\$ 1,636,960	\$ 1,634,960	\$ 1,634,960	\$ 1,634,960
370 : OTHER FINANCING SOURCES							
436985 : TRANS FROM ACCOM T. F.	\$ 4,948,378	\$ 5,244,179	\$ 2,655,243	\$ 5,027,750	\$ 5,216,250	\$ 5,216,250	\$ 5,216,250
SubTotal : 370 : OTHER FINANCING SOURCES	\$ 4,948,378	\$ 5,244,179	\$ 2,655,243	\$ 5,027,750	\$ 5,216,250	\$ 5,216,250	\$ 5,216,250
SubTotal : 202 : COP DEBT SERVICE FUND	\$ 13,642,657	\$ 14,204,290	\$ 6,042,120	\$ 12,669,921	\$ 13,102,210	\$ 13,102,210	\$ 13,102,210

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
202 : COP DEBT SERVICE FUND							
860 : SPECIAL PROJECTS							
Operating Expenses							
545740 : REDUCTION OF BONDS	\$ 3,020,000	\$ 3,120,000	\$ 3,235,000	\$ 3,235,000	\$ 3,360,000	\$ 3,360,000	\$ 3,360,000
545760 : FISCAL AGENT FEES	\$ 13,237	\$ 10,037	\$ 4,957	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
549113 : TRANS TO COLISEUM P. FUND	\$ -	\$ 1,400,000	\$ -	\$ 1,544,161	\$ 1,645,378	\$ 1,645,378	\$ 1,645,378
560611 : BOND INTEREST	\$ 3,393,245	\$ 3,289,251	\$ 1,617,510	\$ 3,175,760	\$ 3,052,663	\$ 3,052,663	\$ 3,052,663
570790 : OTHER OPERATING EXPENSE	\$ 375,000	\$ -	\$ -	\$ 4,700,000	\$ 5,029,169	\$ 5,029,169	\$ 5,029,169
SubTotal : Operating Expenses	\$ 6,801,482	\$ 7,819,288	\$ 4,857,467	\$ 12,669,921	\$ 13,102,210	\$ 13,102,210	\$ 13,102,210
SubTotal : 860 : SPECIAL PROJECTS	\$ 6,801,482	\$ 7,819,288	\$ 4,857,467	\$ 12,669,921	\$ 13,102,210	\$ 13,102,210	\$ 13,102,210
SubTotal : 202 : COP DEBT SERVICE FUND	\$ 6,801,482	\$ 7,819,288	\$ 4,857,467	\$ 12,669,921	\$ 13,102,210	\$ 13,102,210	\$ 13,102,210

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
202-860-545740-00000-000 : REDUCTION OF BONDS	3,360,000	3,360,000	3,360,000
BOND PRINCIPAL PAYMENTS	3,360,000	3,360,000	3,360,000
202-860-545760-00000-000 : FISCAL AGENT FEES	15,000	15,000	15,000
ANNUAL RECURRING BOND EXPENSES	15,000	15,000	15,000
202-860-549113-00000-000 : TRANS TO COL CAP IMP FUND	1,645,378	1,645,378	1,645,378
TRANSFER TO COLISEUM FUND	1,645,378	1,645,378	1,645,378
202-860-560611-00000-000 : BOND INTEREST	3,052,663	3,052,663	3,052,663
BOND INTEREST PAYMENTS	3,052,663	3,052,663	3,052,663
202-860-570790-00000-000 : OTHER OPERATING EXPENSE	5,029,169	5,029,169	5,029,169
OTHER OPERATING EXPENSE	5,029,169	5,029,169	5,029,169

INSTALLMENT PURCHASE REVENUE BONDS DEBT SERVICE FUND

This fund accounts for the accumulation of resources and payment of the installment purchase revenue bonds principal and interest.

**IPRB Bond Debt Service historical information:

Fiscal year ending:	Outstanding IPRB Bond Indebtedness	Principal Reduction	Interest Payments
June 30, 2025 Actual	\$53,075,000	\$2,695,000	\$1,563,554
June 30, 2024 Actual	\$55,770,000	\$2,660,000	\$1,593,289
June 30, 2023 Actual	\$58,430,000	\$2,635,000	\$1,617,292
June 30, 2022 Actual	\$61,065,000	\$2,580,000	\$1,689,893
June 30, 2021 Actual	\$63,625,000	\$1,700,000	\$1,799,613
June 30, 2020 Actual	\$41,230,000	\$1,615,000	\$1,880,363
June 30, 2019 Actual	\$42,845,000	\$1,555,000	\$1,942,563
June 30, 2018 Actual	\$44,400,000	\$1,485,000	\$2,010,813
June 30, 2017 Actual	\$45,885,000	\$1,415,000	\$2,081,563
June 30, 2016 Actual	\$47,300,000	\$1,350,000	\$2,149,063
June 30, 2015 Actual	\$48,650,000	\$1,285,000	\$2,214,538
June 30, 2014 Actual	\$49,935,000	\$1,245,000	\$2,252,833
June 30, 2013 Actual	\$51,180,000	\$1,340,000	\$2,157,263
June 30, 2012 Actual	\$52,520,000	\$0	\$326,771

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
203 : IPRB - DEBT SERVICE FUND							
310 : PROPERTY TAXES AND PENALTY							
431110 : CURRENT PROPERTY TAXES	\$ 4,206,380	\$ 4,498,911	\$ -	\$ 4,489,135	\$ 4,052,620	\$ 4,052,620	\$ 4,052,620
SubTotal : 310 : PROPERTY TAXES AND PENALTY	\$ 4,206,380	\$ 4,498,911	\$ -	\$ 4,489,135	\$ 4,052,620	\$ 4,052,620	\$ 4,052,620
350 : REVENUE FR MONIES/PROPERTY							
436110 : INTEREST EARNINGS REGULAR	\$ 55,534	\$ 25,506	\$ 21,356	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 55,534	\$ 25,506	\$ 21,356	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
370 : OTHER FINANCING SOURCES							
436901 : BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436902 : REFUNDING PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436980 : TRANSFER FROM G. FUND	\$ -	\$ -	\$ -	\$ -	\$ 201,104	\$ 201,104	\$ 201,104
SubTotal : 370 : OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 201,104	\$ 201,104	\$ 201,104
SubTotal : 203 : IPRB - DEBT SERVICE FUND	\$ 4,261,914	\$ 4,524,417	\$ 21,356	\$ 4,489,135	\$ 4,268,723	\$ 4,268,723	\$ 4,268,723

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
203 : IPRB - DEBT SERVICE FUND							
860 : SPECIAL PROJECTS							
Operating Expenses							
545740 : REDUCTION OF BONDS	\$ 2,660,000	\$ 2,695,000	\$ -	\$ 2,735,000	\$ 2,780,000	\$ 2,780,000	\$ 2,780,000
545760 : FISCAL AGENT FEES	\$ 8,625	\$ 2,000	\$ 3,300	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
560611 : BOND INTEREST	\$ 1,593,289	\$ 1,561,554	\$ 760,273	\$ 1,520,545	\$ 1,473,723	\$ 1,473,723	\$ 1,473,723
570790 : OTHER OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ 220,590			
SubTotal : Operating Expenses	\$ 4,261,914	\$ 4,258,554	\$ 763,573	\$ 4,489,135	\$ 4,268,723	\$ 4,268,723	\$ 4,268,723
SubTotal : 860 : SPECIAL PROJECTS	\$ 4,261,914	\$ 4,258,554	\$ 763,573	\$ 4,489,135	\$ 4,268,723	\$ 4,268,723	\$ 4,268,723
SubTotal : 203 : IPRB - DEBT SERVICE FUND	\$ 4,261,914	\$ 4,258,554	\$ 763,573	\$ 4,489,135	\$ 4,268,723	\$ 4,268,723	\$ 4,268,723

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
203-860-545740-00000-000 : REDUCTION OF BONDS	2,780,000	2,780,000	2,780,000
BOND PRINCIPAL PAYMENTS	2,780,000	2,780,000	2,780,000
203-860-545760-00000-000 : FISCAL AGENT FEES	15,000	15,000	15,000
ANNUAL RECURRING BOND EXPENSES	15,000	15,000	15,000
203-860-560611-00000-000 : BOND INTEREST	1,473,723	1,473,723	1,473,723
BOND INTEREST PAYMENTS	1,473,723	1,473,723	1,473,723

GOLF COURSE ENTERPRISE FUND

This fund accounts for the operations of the City's municipal golf course known as The Golf Club at Wescott Plantation.

**Golf Course Enterprise Fund historical information:

Fiscal year ending:	Operating Revenues	Operating Expenditures
June 30, 2025 Actual	\$3,635,264	\$3,204,824
June 30, 2024 Actual	\$3,574,220	\$2,971,104
June 30, 2023 Actual	\$3,307,858	\$2,299,770
June 30, 2022 Actual	\$2,934,825	\$2,096,752
June 30, 2021 Actual	\$2,397,555	\$1,859,966
June 30, 2020 Actual	\$1,923,032	\$1,856,788
June 30, 2019 Actual	\$1,981,357	\$1,921,204
June 30, 2018 Actual	\$2,023,555	\$1,796,624
June 30, 2017 Actual	\$1,882,721	\$1,920,402
June 30, 2016 Actual	\$1,306,498	\$1,476,946
June 30, 2015 Actual	\$1,200,372	\$1,508,246
June 30, 2014 Actual	\$1,276,603	\$1,644,505
June 30, 2013 Actual	\$1,337,398	\$1,587,195
June 30, 2012 Actual	\$1,175,405	\$1,613,767

City of North Charleston
FYE 2027 Budget Revenue Report

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
304 : GOLF COURSE ENTERPRISE FUND							
000 : FUND BALANCE							
430110 : PRIOR YEAR UNENCUMB BAL	\$ -	\$ -	\$ -	\$ -		\$ 593,825	\$ 593,825
SubTotal : 000 : Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,825	\$ 593,825
350 : REVENUE FR MONIES/PROPERTY							
434501 : GREENS FEES	\$ 1,523,339	\$ 1,581,230	\$ 245,907	\$ 1,597,000	\$ 1,690,000	\$ 1,690,000	\$ 1,690,000
434510 : GOLF CART RENTAL REVENUE	\$ 1,047,396	\$ 1,020,755	\$ 155,717	\$ 1,055,000	\$ 1,111,000	\$ 1,111,000	\$ 1,111,000
434520 : PRACTICE RANGE REVENUE	\$ 237,863	\$ 224,966	\$ 27,581	\$ 240,000	\$ 263,992	\$ 263,992	\$ 263,992
434550 : FOOD AND BEVERAGE REVENUE	\$ 726,436	\$ 777,421	\$ 117,622	\$ 707,400	\$ 758,933	\$ 758,933	\$ 758,933
436110 : INTEREST EARNINGS REGULAR	\$ 105,105	\$ 152,741	\$ 69,955	\$ -			
436960 : REVENUE MISCELLANEOUS	\$ 39,187	\$ 30,892	\$ 9,854	\$ 13,650	\$ 14,840	\$ 14,840	\$ 14,840
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$ 3,679,326	\$ 3,788,005	\$ 626,636	\$ 3,613,050	\$ 3,838,765	\$ 3,838,765	\$ 3,838,765
370 : OTHER FINANCING SOURCES							
436901 : BOND PROCEEDS	\$ 6,881	\$ 56,092	\$ -	\$ -	\$ -	\$ -	\$ -
436980 : TRANSFER FROM G. FUND	\$ 869,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 370 : OTHER FINANCING SOURCES	\$ 876,099	\$ 56,092	\$ -	\$ -	\$ -	\$ -	\$ -
SubTotal : 304 : GOLF COURSE ENTERPRISE FUND	\$ 4,555,425	\$ 3,844,097	\$ 626,636	\$ 3,613,050	\$ 3,838,765	\$ 4,432,590	\$ 4,432,590

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
304 : GOLF COURSE ENTERPRISE FUND							
725 : ENTERPRISE FUND							
Contractual wages and benefits							
511215 : SALARIES & BENEFITS	\$ 1,265,920	\$ 1,349,500	\$ 226,120	\$ 1,566,717	\$ 1,724,271	\$ 1,724,271	\$ 1,724,271
SubTotal : Contractual wages and benefits	\$ 1,265,920	\$ 1,349,500	\$ 226,120	\$ 1,566,717	\$ 1,724,271	\$ 1,724,271	\$ 1,724,271
Operating Expenses							
530230 : REPAIRS-BUILDING	\$ -	\$ -	\$ 22,884	\$ -			
540630 : INSURANCE-BLDG CONTENTS	\$ 26,301	\$ 34,889	\$ -	\$ 55,000	\$ 47,000	\$ 47,000	\$ 47,000
550311 : LEASE-PRINCIPAL	\$ 61,080	\$ 139,888	\$ -	\$ -			
550312 : LEASE-INTEREST	\$ 21,286	\$ 36,981	\$ -	\$ -			
570503 : FOOD AND BEVERAGE COGS	\$ 220,855	\$ 232,289	\$ 32,826	\$ 212,924	\$ 227,922	\$ 227,922	\$ 227,922
570510 : OTHER CLUBHOUSE EXPENSES	\$ 362,543	\$ 361,795	\$ 77,913	\$ 464,553	\$ 566,634	\$ 566,634	\$ 566,634
570530 : GOLF COURSE MAINTENANCE EXPENSES	\$ 406,155	\$ 393,583	\$ 115,195	\$ 748,280	\$ 1,024,500	\$ 924,500	\$ 924,500
570540 : MANAGEMENT FEE	\$ 84,000	\$ 84,000	\$ 14,000	\$ 84,000	\$ 244,000	\$ 244,000	\$ 244,000
570550 : FOOD AND BEVERAGE OPERATING EXPENSES	\$ 51,389	\$ 41,293	\$ 13,823	\$ 96,579	\$ 93,915	\$ 93,915	\$ 93,915
570788 : AMORTIZATION EXPENSE	\$ 1,352	\$ 15,447	\$ -	\$ -			
570789 : DEPRECIATION EXPENSE	\$ 476,551	\$ 463,442	\$ -	\$ -			
SubTotal : Operating Expenses	\$ 1,711,512	\$ 1,803,607	\$ 276,641	\$ 1,661,336	\$ 2,203,971	\$ 2,103,971	\$ 2,103,971
SubTotal : 725 : ENTERPRISE FUND	\$ 2,977,432	\$ 3,153,107	\$ 502,761	\$ 3,228,053	\$ 3,928,242	\$ 3,828,242	\$ 3,828,242

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
860 : SPECIAL PROJECTS							
Operating Expenses							
545740 : REDUCTION OF BONDS	\$ 835,000	\$ -	\$ -	\$ -			
545760 : FISCAL AGENT FEES	\$ 5,545	\$ -	\$ -	\$ -			
560611 : BOND INTEREST	\$ 28,673	\$ -	\$ -	\$ -			
570790 : OTHER OPERATING EXPENSE	\$ 76,037	\$ -	\$ -	\$ 9,997	\$ 13,000	\$ 10,523	\$ 10,523
SubTotal : Operating Expenses	\$ 945,255	\$ -	\$ -	\$ 9,997	\$ 13,000	\$ 10,523	\$ 10,523
Capital Outlay							
590760 : BUILDINGS	\$ 308,880	\$ 120,647	\$ -	\$ -			
590850 : MACHINES & EQUIPMENT	\$ 801,262	\$ 270,747	\$ 15,396	\$ 375,000	\$ 2,073,030	\$ 593,825	\$ 593,825
SubTotal : Capital Outlay	\$ 1,110,142	\$ 391,394	\$ 15,396	\$ 375,000	\$ 2,073,030	\$ 593,825	\$ 593,825
SubTotal : 860 : SPECIAL PROJECTS	\$ 2,055,397	\$ 391,394	\$ 15,396	\$ 384,997	\$ 2,086,030	\$ 604,348	\$ 604,348
SubTotal : 304 : GOLF COURSE ENTERPRISE FUND	\$ 5,032,829	\$ 3,544,501	\$ 518,157	\$ 3,613,050	\$ 6,014,272	\$ 4,432,590	\$ 4,432,590

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
304-725-511215-00000-000 : SALARIES & BENEFITS	1,724,271	1,724,271	1,724,271
SALARIES AND BENEFITS FOR GOLF COURSE OPERATIONS	1,724,271	1,724,271	1,724,271
304-725-540630-00000-000 : INSURANCE-BLDG CONTENTS	47,000	47,000	47,000
ESTIMATED INSURANCE COSTS	47,000	47,000	47,000
304-725-570503-00000-000 : FOOD AND BEVERAGE COGS	227,922	227,922	227,922
COST OF GOODS SOLD	227,922	227,922	227,922
304-725-570510-00000-000 : OTHER CLUBHOUSE EXPENSES	566,634	566,634	566,634
GOLF COURSE ADMIN COSTS	566,634	566,634	566,634
304-725-570530-00000-000 : GOLF COURSE MAINTENANCE EXPENSES	1,024,500	924,500	924,500
GOLF COURSE MAINTENANCE COSTS	924,500	924,500	924,500
CART PATH REPAIRS	100,000		
304-725-570540-00000-000 : MANAGEMENT FEE	244,000	244,000	244,000
GOLF COURSE MANAGEMENT FEES	84,000	84,000	84,000
CONTINGENT CGM GROUP INCENTIVE FEE	160,000	160,000	160,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
304-725-570550-00000-000 : FOOD AND BEVERAGE OPERATING EXPENSES	93,915	93,915	93,915
FOOD AND BEVERAGE OPERATIONS	93,915	93,915	93,915
304-860-570790-00000-000 : OTHER OPERATING EXPENSE	13,000	10,523	10,523
MISC EXP	10,000	10,523	10,523
STACKING CHAIRS FOR PATIO AREA	3,000		
304-860-590850-00000-000 : MACHINES & EQUIPMENT	2,073,030	593,825	593,825
FAIRWAY MOWERS (3)	195,000	79,825	79,825
GREENS MOWERS (3)	120,000	98,880	98,880
GROUNDMASTERS (2)	250,000	47,380	47,380
PUMP STATION SOFTWARE & REPLACEMENT & PUMPS	450,000		
ROUGH MOWERS (2)	140,000		
TEE APPROACH MOWERS (3)	120,000		
VC60 VERTICUTTER	75,000	66,950	66,950
WORKMAN CARRYALL (4)	140,000	51,500	51,500
BEVERAGE CART	34,000	35,020	35,020
BRIDGE RESURFACING	5,000		
DRIVING RANGE COVER ENHANCEMENT	300,000		
OUTDOOR BENCHES/BAG STANDS/STARTES PODIUM	30,000		
RANGE PICKER UNIT	8,000	8,240	8,240
SATELLITE IRRIGATION CONTROLLERS REPLACEMENT	205,000	205,000	205,000
COMPUTERS	1,030	1,030	1,030

Wescott Capital Improved Plan FYE 2027			\$ 11,649,000	\$ 593,825	\$ 636,540	\$ 238,214	\$ 1,831,203	\$ 1,742,389	\$ 1,933,171
Count	Fund	Description	Total	2027	2028	2029	2030	2031	2032
1	304	Cart Path Repair	\$ 25,000						
2	304	Cart Path Repairs - Black Robin (#1,3,4,7,8 Oak Forest (#5,7,9) Burn Kill (#3,4,5,7,9)	\$ 100,000		\$ 106,090				
3	304	Computers	\$ 1,000	\$ 1,030			\$ 1,126		
4	304	Driving Range drainage and leveling	\$ 350,000						
5	304	Fairway Mowers (1 of 3)	\$ 77,500	\$ 79,825					
6	304	Fairway Mowers (2 of 3)	\$ 77,500		\$ 82,220				
7	304	Fairway Mowers (3 of 3)	\$ 77,500			\$ 84,686			
8	304	Golf Course GPS Service (As-builts)	\$ 50,000						
9	304	Greens Mowers (1of 3)	\$ 48,000	\$ 49,440					
10	304	Greens Mowers (2 of 3)	\$ 48,000	\$ 49,440					
11	304	Greens Mowers (3 of 3)	\$ 48,000			\$ 52,451			
12	304	Greens Rebuild (1 to 9)	\$ 1,500,000				\$ 1,688,263		
13	304	Greens Rebuild (10 to 18)	\$ 1,500,000					\$ 1,738,911	
14	304	Greens Rebuild (19 to 27)	\$ 1,500,000						\$ 1,791,078
15	304	Groundsmasters 3500 (1 of 2)	\$ 46,000	\$ 47,380					\$ 54,926
16	304	Groundsmasters 3500 (2 of 2)	\$ 46,000		\$ 48,801				
17	304	Improve Drainage	\$ 200,000						
18	304	Pave Maintenance Compound & Improved Wash Station	\$ 180,000						
19	304	Maintenance Facility Remodeling	\$ 50,000						
20	304	Mulcher Head	\$ 30,000		\$ 31,827				
21	304	Pump Station Software & Irrigation Replacement	\$ 356,000						
22	304	Tee Approach Mowers (1 of 3)	\$ 51,000		\$ 54,106				
23	304	Tee Approach Mowers (2 of 3)	\$ 51,000			\$ 55,729			
24	304	Tee Approach Mowers (3 of 3)	\$ 51,000				\$ 57,401		
25	304	VC60 Verticutter with Tractor	\$ 65,000	\$ 66,950					\$ 77,613
26	304	Workman Carryall (1 of 4)	\$ 25,000	\$ 25,750					
27	304	Workman Carryall (2 of 4)	\$ 25,000	\$ 25,750					
28	304	Workman Carryall (3 of 4)	\$ 25,000		\$ 26,523				
29	304	Workman Carryall (4 of 4)	\$ 25,000		\$ 26,523				
30	304	Bag Stands	\$ 7,500			\$ 8,195			
31	304	Bar Area Fan Upgrade	\$ 25,000						
32	304	Benches	\$ 10,000						
33	304	Beverage Cart (1 of 2)	\$ 34,000	\$ 35,020					
34	304	Beverage Cart (2 of 2)	\$ 34,000			\$ 37,153			
35	304	Bridge Resurfacing	\$ 5,000				\$ 5,628		
36	304	Cart Barn Lighting	\$ 20,000						
37	304	Clubhouse planting Upgrade	\$ 20,000						
38	304	Clubhouse Porch Replacement	\$ 100,000		\$ 106,090				
39	304	Driving Range Cover Enhancement	\$ 300,000						
40	304	Driving Range Mats	\$ 15,000						
41	304	Dumpster Surround	\$ 7,500		\$ 7,957				
42	304	Foyer Lighting Upgrade	\$ 5,000						
43	304	HVAC Replacement #1	\$ 20,000		\$ 21,218				
43	304	HVAC Replacement #2	\$ 20,000		\$ 21,218				
43	304	HVAC Replacement #3	\$ 20,000		\$ 21,218				
43	304	HVAC Replacement #4	\$ 20,000		\$ 21,218				
43	304	HVAC Replacement #5	\$ 20,000		\$ 21,218				
44	304	outdoor benches/bag stands/starters podium	\$ 10,000						
45	304	Permanent Flag Poles (US Flag, State Flag, City or Course)	\$ 4,500						
46	304	Permanent Starter Booth (Shelter)	\$ 20,000						
47	304	Privacy Doors In Clubhouse (room seperation)	\$ 30,000						
48	304	Range Picker Cart	\$ 35,000		\$ 37,132				
49	304	Range Picker Unit	\$ 8,000	\$ 8,240					\$ 9,552
50	304	Refinish Clubhouse Flooring	\$ 30,000				\$ 33,765		
51	304	Replace/Upgrade 2-Walk in Coolers	\$ 40,000				\$ 45,020		
52	304	Restroom Upgrades (sink, faucets, flooring)	\$ 40,000						
53	304	Robotic Range Picker	\$ 60,000						
54	304	Stacking chairs for Patio Area	\$ 3,000		\$ 3,183			\$ 3,478	
55	304	Tower Clock	\$ 10,000						
56	304	True 3-Door Freezer T-72E-HC model 675-408	\$ 12,000						
57	304	Upgrade outdoor lighting	\$ 80,000						
58	304	New Clubhouse and permanent Pavilion cover for outdoor patio	\$ 3,000,000						
59	304	Gravel Parking Lot Re-Surface & Landscape	\$ 750,000						
60	304	Satellite Irrigation Controllers	\$ 205,000	\$ 205,000					

STORMWATER UTILITY FUND

The Stormwater Utility is an additional funding mechanism which can be used only for stormwater related activities undertaken by the City of North Charleston. Funds generated by the Utility Fee may be used for the study, design, improvement and construction of stormwater facilities and for funding the personnel, equipment and material costs associated with the management, maintenance, and repair of stormwater facilities.

Examples of activities eligible for funding through the Stormwater Utility include:

1. Drainage basin studies.
2. Design and construction of new or improved drainage systems.
3. Design and construction of water quality enhancement projects.
4. Administration of Stormwater related activities.
5. Regulation and enforcement activities.
6. General maintenance and repair of stormwater facilities (ditch trimming/cleaning, pipe and catch basin cleaning and maintenance).
7. Street Sweeping activities.
8. NPDES Phase II permits requirements.
9. Other Stormwater management related activities.

**Stormwater Utility Fund historical information:

Fiscal year ending:	Operating Revenues	Operating Expenditures
June 30, 2025 Actual	\$6,078,846	\$5,226,017
June 30, 2024 Actual	\$5,860,148	\$5,352,221
June 30, 2023 Actual	\$5,512,148	\$4,660,262
June 30, 2022 Actual	\$5,656,629	\$4,468,802
June 30, 2021 Actual	\$5,520,617	\$4,173,319
June 30, 2020 Actual	\$5,409,171	\$3,657,672
June 30, 2019 Actual	\$5,233,598	\$4,840,576
June 30, 2018 Actual	\$4,351,180	\$5,174,871
June 30, 2017 Actual	\$4,855,735	\$4,589,566
June 30, 2016 Actual	\$4,095,088	\$4,965,468
June 30, 2015 Actual	\$3,724,405	\$3,681,252
June 30, 2014 Actual	\$3,793,027	\$3,709,983
June 30, 2013 Actual	\$3,568,680	\$3,568,680
June 30, 2012 Actual	\$3,413,656	\$2,838,496

PUBLIC WORKS STORMWATER UTILITY DIVISION:630

Stormwater Utility Department Personnel

Total	44
Title	Funded
CCTV STORMWATER PIPE INSPECTOR	1
CCTV STORMWATER PIPE TECHNICIAN	1
DIRECTOR OF STREETS AND ENGINEERING	1
ENGINEERING INSPECTOR	2
EQUIPMENT OPERATOR	2
EQUIPMENT OPERATOR I	3
EQUIPMENT OPERATOR II	5
EQUIPMENT OPERATOR III	3
ADMINISTRATIVE ASSISTANT	1
LABORER	15
FIELD SERVICE LEAD WORKER	2
PUBLIC WORKS INFORMATION SYSTEMS COORDINATOR	1
STAFF ENGINEER	2
ASST STREETS AND DRAINAGE SUPR	1
STREETS CREWLEADER	3
STREETS & DRAINAGE SUPINTEND	1

City of North Charleston
FYE 2027 Budget Revenue Report

	FYE 2024			FYE 2025		FYE 2026		FYE 2027		FYE 2027				
Fund, Dept, Account Class, Account Segment	Actuals			Actuals	FYE 2026 YTD	Council	Department	FYE 2027 Mayor		Council				
						Approved	Request	Proposed		Approved				
306 : STORM WATER UTILITY ENTERPRISE														
000 : FUND BALANCE														
430110 : PRIOR YEAR UNENCUMB BAL	\$	-	\$	-	\$	-	\$	461,566	\$	246,639	\$	246,639		
430110 : PRIOR YEAR UNENCUMB BAL (FOR GRANTS MATCH)														
SubTotal : 000 : FUND BALANCE APPROPRIATION	\$	-	\$	-	\$	-	\$	461,566	\$	-	\$	246,639	\$	246,639
330 : INTERGOVERNMENTAL-FEDERAL	\$	-	\$	-	\$	-	\$	-						
433198 : FEDERAL GRANT REVENUES	\$	-	\$	-	\$	112,553	\$	-	\$	-	\$	-	\$	-
SubTotal : 330 : INTERGOVERNMENTAL-FEDERAL	\$	-	\$	-	\$	112,553	\$	-	\$	-	\$	-	\$	-
335 : INTERGOVERNMENTAL - STATE	\$	-	\$	-	\$	-	\$	-						
433166 : STATE GRANT REVENUES	\$	-	\$	23,699	\$	73,901	\$	-	\$	-	\$	-	\$	-
SubTotal : 335 : INTERGOVERNMENTAL - STATE	\$	-	\$	23,699	\$	73,901	\$	-	\$	-	\$	-	\$	-
350 : REVENUE FR MONIES/PROPERTY														
435510 : STORM WATER UTILITY FEES	\$	5,860,148	\$	6,055,117	\$	534,768	\$	6,000,000	\$	5,950,000	\$	5,950,000	\$	5,950,000
436110 : INTEREST EARNINGS REGULAR	\$	210,128	\$	185,993	\$	72,988	\$	50,000	\$	10,000	\$	10,000	\$	10,000
SubTotal : 350 : REVENUE FR MONIES/PROPERTY	\$	6,070,276	\$	6,241,110	\$	607,756	\$	6,050,000	\$	5,960,000	\$	5,960,000	\$	5,960,000
370 : OTHER FINANCING SOURCES														
436901 : BOND PROCEEDS	\$	590,000			\$	-	\$	-						
SubTotal : 370 : OTHER FINANCING SOURCES	\$	590,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
SubTotal : 306 : STORM WATER UTILITY ENTERPRISE	\$	6,660,276	\$	6,264,809	\$	794,210	\$	6,511,566	\$	5,960,000	\$	6,206,639	\$	6,206,639

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

<u>Fund, Dept, Account Class, Account Segment</u>	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
306 : STORM WATER UTILITY ENTERPRISE							
630 : STORM WATER UTILITY							
Salaries & Wages							
510110 : REGULAR SALARIES	2,121,514	2,199,226	1,170,204	2,551,309	\$ 2,554,570	\$ 2,554,570	\$ 2,554,570
510120 : OVERTIME	4,534	14,286	2,504	17,451	\$ 17,386	\$ 17,386	\$ 17,386
SubTotal : Salaries & Wages	\$ 2,126,048	\$ 2,213,512	\$ 1,172,708	\$ 2,568,760	\$ 2,571,956	\$ 2,571,956	\$ 2,571,956
Benefits							
510140 : FICA TAXES	153,506	160,990	84,909	196,510	\$ 196,755	\$ 196,755	\$ 196,755
510150 : RETIREMENT	393,550	402,739	216,498	476,762	\$ 477,355	\$ 477,355	\$ 477,355
510160 : INSURANCE	632,761	643,891	373,410	831,253	\$ 957,437	\$ 928,477	\$ 928,477
510170 : WORKMENS COMPENSATION	130,738	94,951	95,449	122,211	\$ 122,196	\$ 122,246	\$ 122,246
SubTotal : Benefits	\$ 1,310,555	\$ 1,302,571	\$ 770,266	\$ 1,626,736	\$ 1,753,743	\$ 1,724,832	\$ 1,724,832

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Operating Expenses							
520230 : PRINTING & OFFICE SUPPLY	\$ 697	\$ 362	\$ 132	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
520240 : DEPARTMENTAL SUPPLIES	\$ 54,831	\$ 66,368	\$ 33,034	\$ 66,971	\$ 78,960	\$ 78,960	\$ 78,960
520355 : DRAINAGE CONSTRUCTION MATERIALS	\$ 131,124	\$ 202,538	\$ 137,179	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
520410 : UNIFORMS & CLOTHING	\$ 12,967	\$ 8,432	\$ 10,373	\$ 14,200	\$ 15,500	\$ 15,500	\$ 15,500
520420 : RAIN CLOTHES-SAFETY SHOES	\$ 3,298	\$ 3,001	\$ 3,781	\$ 8,000	\$ 9,200	\$ 9,200	\$ 9,200
520490 : MEDICAL & LAB SUPPLIES	\$ 2,107	\$ 1,013	\$ 1,313	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
530231 : STORM DAMAGE	\$ 453,627	\$ 151,018	\$ 185,618	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
530270 : REPAIR MOBILE RADIO	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
530710 : GAS, OIL, LUBRICATION	\$ 109,549	\$ 125,136	\$ 44,400	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
530720 : TIRES AND TUBES	\$ 21,911	\$ 30,937	\$ 22,950	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000
530730 : VEHICLE REPAIRS	\$ 353,224	\$ 187,001	\$ 98,045	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
540240 : MEMBERSHIPS/DUES/SUBSCRIP	\$ 5,152	\$ 4,780	\$ 3,952	\$ 6,318	\$ 6,318	\$ 6,318	\$ 6,318
540290 : TRAVEL	\$ -	\$ -	\$ 938	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
550210 : MAINT & SERVICE CONTRACT	\$ 163,471	\$ 62,870	\$ (12,014)	\$ 78,000			
550311 : LEASE-PRINCIPAL	\$ 568,967	\$ 514,914	\$ 344,270	\$ 448,636	\$ 367,108	\$ 367,108	\$ 367,108
550312 : LEASE-INTEREST	\$ 52,812	\$ 50,323	\$ 29,807	\$ 38,709	\$ 28,715	\$ 28,715	\$ 28,715
550630 : RENTED-LEASED EQUIPMENT	\$ -	\$ 2,378	\$ 1,640	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
570640 : EMPLOYEE TRAINING	\$ 24,503	\$ 58,608	\$ 9,402	\$ 31,000	\$ 37,000	\$ 37,000	\$ 37,000
570785 : PENSION LIABILITY EXPENSE	\$ (64,417)	\$ (140,292)	\$ -	\$ -			
570786 : NET OPEB EXPENSE	\$ -	\$ (40,911)	\$ -	\$ -			
570789 : DEPRECIATION EXPENSE	\$ 575,338	\$ 668,012	\$ -	\$ -			
570790 : OTHER OPERATING EXPENSE	\$ 68,238	\$ 185,508	\$ 9,453	\$ 102,500	\$ 102,500	\$ 102,500	\$ 102,500
SubTotal : Operating Expenses	\$ 2,537,399	\$ 2,141,996	\$ 924,273	\$ 1,828,334	\$ 1,682,301	\$ 1,682,301	\$ 1,682,301

City of North Charleston
FYE 2027 Budget Expenditure Report
Run Date: 01/26/2026

Fund, Dept, Account Class, Account Segment	FYE 2024 Actuals	FYE 2025 Actuals	FYE 2026 YTD	FYE 2026 Council Approved	FYE 2027 Department Request	FYE 2027 Mayor Proposed	FYE 2027 Council Approved
Capital Outlay							
590840 : AUTOMOTIVE EQUIPMENT	\$ 41,608	\$ 52,003	\$ -	\$ 105,000	\$ 216,000	\$ 116,000	\$ 116,000
590850 : MACHINES & EQUIPMENT	\$ 565,265	\$ 784,824	\$ 239,820	\$ 382,736	\$ 1,593,100	\$ 111,550	\$ 111,550
590970 : GROUND IMPROVEMENTS	\$ 325,610	\$ 219,020	\$ 768,608	\$ -			
SubTotal : Capital Outlay	\$ 932,483	\$ 1,055,847	\$ 1,008,428	\$ 487,736	\$ 1,809,100	\$ 227,550	\$ 227,550
SubTotal : 630 : STORM WATER UTILITY	\$ 6,906,485	\$ 6,713,926	\$ 3,875,675	\$ 6,511,566	\$ 7,817,099	\$ 6,206,639	\$ 6,206,639
SubTotal : 306 : STORM WATER UTILITY ENTERPRISE	\$ 6,906,485	\$ 6,713,926	\$ 3,875,675	\$ 6,511,566	\$ 7,817,099	\$ 6,206,639	\$ 6,206,639

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
306-630-520230-00000-000 : PRINTING & OFFICE SUPPLY	1,000	1,000	1,000
PRINTING AND OFFICE SUPPLIES	1,000	1,000	1,000
306-630-520240-00000-000 : DEPARTMENTAL SUPPLIES	78,960	78,960	78,960
DEPARTMENTAL SUPPLIES/ PURCHASE OF MISCL. SUPPLIES-GLOVES, PERSONAL PROTECTIVE EQUIPMENT, ROUTINE ITEMS OF OPERATIONAL NECESSITY, FIRE EXTINGUISHERS, FIRST AID KITS, BOOKS AND PUBLICATIONS, CHEMICALS AND CLEANERS 1 PIPE PLUG -6200.00 3 STIHL TRIMMERS- 2400.00 WALK BEHIND CONCRETE SAW- 3000.00 3 STIHL BLOWERS FOR DITCH MAINT-2200.00 3 STIHL CHAINSAWS -2100.00 2 STIHL POLE PRUNERS- 1600.00 2 STIHL HEDGE TRIMMER-1400.00 1 BILLY GOAT WHEELED BLOWER- 2060.00 SANDBAG SUPPLIES GEOTAB GPS TRACKING DEVICES AND CAMERAS	46,000	46,000	46,000
	13,800	13,800	13,800
	7,160	7,160	7,160
	5,000	5,000	5,000
	7,000	7,000	7,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
306-630-520355-00000-000 : DRAINAGE CONSTRUCTION MATERIALS	250,000	250,000	250,000
DRAINAGE CONSTRUCTION MATERIALS			
MATERIALS FOR USE BY DRAINAGE CREW FOR			
MAINT AND REPAIR OF DRAINAGE SYSTEMS IN THE CITY.	100,000	100,000	100,000
PIPE LINING EMERGENCY REPAIRS	150,000	150,000	150,000
306-630-520410-00000-000 : UNIFORMS & CLOTHING	15,500	15,500	15,500
UNIFORMS AND CLOTHING- FOR STAFF OF 48			
LONG SLEEVE SHIRTS / NOTE INDUSTRY INCREASES IN UNIFORM CLOTHING FROM PAST YEARS			
SHORT SLEEVE SHIRTS			
PANTS			
HATS/ JACKETS	15,500	15,500	15,500
306-630-520420-00000-000 : RAIN CLOTHES-SAFETY SHOES	9,200	9,200	9,200
RAIN CLOTHES AND SAFETY SHOES- STAFF OF 48			
INDUSTRY INCREASE IN SAFETY SHOES FROM PREVIOUS YEARS	9,200	9,200	9,200

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
306-630-520490-00000-000 : MEDICAL & LAB SUPPLIES	3,000	3,000	3,000
MEDICAL AND LAB SUPPLIES			
AID MEDICAL SUPPLY REPLACEMENT.	3,000	3,000	3,000
306-630-530231-00000-000 : STORM DAMAGE	500,000	500,000	500,000
STORMWATER DRAINAGE REPAIRS	500,000	500,000	500,000
306-630-530270-00000-000 : REPAIR MOBILE RADIO	500	500	500
REPAIR MOBILE RADIO/ PUSH TO TALK RADIO REPAIR	500	500	500
306-630-530710-00000-000 : GAS, OIL, LUBRICATION	90,000	90,000	90,000
GAS,OIL,LUBRICATION	90,000	90,000	90,000
306-630-530720-00000-000 : TIRES AND TUBES	18,000	18,000	18,000
TIRES AND TUBES	18,000	18,000	18,000
306-630-530730-00000-000 : VEHICLE REPAIRS	165,000	165,000	165,000
VEHICLE REPAIRS	165,000	165,000	165,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
306-630-540240-00000-000 : MEMBERSHIPS/DUES/SUBSCRIP	6,318	6,318	6,318
APWA MEMBERSHIPS-DIRECTOR OF ENGINEERING			
AND STAFF ENGINEERS (3 @ \$248/EA.)	744	744	744
ASCE MEMBERSHIPS-DIRECTOR OF ENGINEERING			
AND STAFF ENGINEERS (3 @ \$291/EA.)	873	873	873
PE REGISTRATION-DIRECTOR OF ENGINEERING			
AND STAFF ENGINEERS (3 @ \$85/EA.)	255	255	255
SCASM MEMBERSHIPS-DIRECTOR OF ENGINEERING			
AND ENGINEERS (3 @ 200/EA.)	600	600	600
SUPERINTENDENTS OF STREETS AND DRAINAGE			
APWA MEMBERSHIP (2) @ \$248/EA.	496	496	496
SOUTHEASTERN STORMWATER ASSOCIATION	850	850	850
PIPELOGICS CUSTOMER SUPPORT	2,500	2,500	2,500
306-630-540290-00000-000 : TRAVEL	1,500	1,500	1,500
TRAVEL FOR TRAINING	1,500	1,500	1,500
306-630-550311-00000-000 : LEASE-PRINCIPAL	367,108	367,108	367,108
LEASE PRINCIPAL PAYMENTS DUE	367,108	367,108	367,108
306-630-550312-00000-000 : LEASE-INTEREST	28,715	28,715	28,715
LEASE INTEREST-CURRENT SCHEDULED PMTS	28,715	28,715	28,715

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
306-630-550630-00000-000 : RENTED-LEASED EQUIPMENT	8,000	8,000	8,000
RENTED LEASED EQUIPMENT	8,000	8,000	8,000
306-630-570640-00000-000 : EMPLOYEE TRAINING	37,000	37,000	37,000
EMPLOYEE TRAINING			
CONFINED SPACE, TRACKHOE, AND BACKHOE			
TRAINING, SUPERVISORS TRAINING COURSES TO COMPLY WITH EPA, STATE, AND FEDERAL	10,000	10,000	10,000
JJ KELLER CDL ELDT SITE TRAINING	20,000	20,000	20,000
UNITED RENTALS EQUIPMENT TRAINING	7,000	7,000	7,000
306-630-570790-00000-000 : OTHER OPERATING EXPENSE	102,500	102,500	102,500
MISC.	3,000	3,000	3,000
CPW FIRE HYDRANT PERMITS			
NPDES ANNUAL PERMIT FEE	8,000	8,000	8,000
ANNUAL PERMIT FEE FOR NPDES PHASE II	6,000	6,000	6,000
CAROLINA CLEAR ANNUAL PARTICIPATION REQUIRED BY OUR NPDES PHASE II PERMIT.			
CLEAR PROGRAM FOR STORM WATER POLLUTION			
CONTROL EDUCATION AND AWARENESS AS	35,000	35,000	35,000
CDL RENEWAL	500	500	500
TDS SITE RESERVATION FEES FOR SHREDDER, MATERIAL HANDLER	50,000	50,000	50,000

City of North Charleston
Operational and Capital Items Detail Budget Worksheets

<i>Account Name Description</i>	<i>Department Requested</i>	<i>Mayor Proposed</i>	<i>Council Approved</i>
306-630-590840-00000-000 : AUTOMOTIVE EQUIPMENT	216,000	116,000	116,000
NEW- 1/2 TON 4 X 4 PICKUP WITH WINCH FOR EQUIPMENT OPERATOR TO HAUL CATERPILLAR 305	50,000		
REPLACEMENT OF 855- UNIT HAS ELECTRICAL ISSUES THAT CAN'T BE FIXED. 3/4 TON CREW CAB	58,000	58,000	58,000
REPLACEMENT OF 858 - EXCESSIVE MILES- 3/4 TON CREW CAB TRUCK	58,000	58,000	58,000
REPLACEMENT FIELD TRUCK	50,000		
306-630-590850-00000-000 : MACHINES & EQUIPMENT	1,593,100	111,550	111,550
NEW: VAC TRUCK FOR GROWING AREAS OF NORTH CHARLESTON/ CHARLESTON COUNTY AND DORCHESTER COUNTY (WATSON HILL) \$740,775.00			
REPLACEMENT: 10 YEAR OLD VAC TRUCK : \$740, 775.00	1,481,550		
7 TON TILT DECK TRAILER TO HAUL EQUIPMENT	20,000	20,000	20,000
POWER WASHER WITH BURNER FOR EQUIPMENT IN FIELD	14,000	14,000	14,000
BRADO MULCHER HEAD FOR KAISERS	39,000	39,000	39,000
DRUM MULCHER FOR 305 EXCAVATOR	20,550	20,550	20,550
EXMARK ZERO TURN MOWER FOR DITCH CREW	18,000	18,000	18,000