

Fiscal Year 2025

Affiliated Agency Grant Application

Organization Name: 14th Circuit Solicitors Office

Project Name: Career Criminal Program & Multi-Disciplinary Court

Executive Summary

An Effectiveness Measurement spreadsheet has been attached to this application.

Fiscal Year 2025

Affiliated Agency Grant Application

Date Received: 01/19/2024

Time Received: 10:19 AM

By: Online Submittal

Applications will not be accepted if submitted after 4 pm on January 31, 2024

A. SUMMARY OF GRANT REQUEST:

ORGANIZATION NAME: 14th Circuit Solicitors Office

Project/Event Name: Career Criminal Program & Multi-Disciplinary Court

Contact Name: Jeff Kidd

Title: Administrative Chief of Staff

Address: 108 Traders Cross, Suite 103, Bluffton, SC 29909

Email Address:

jkidd@scsolicitor14.org

Contact Phone: 843-790-6439

Total Budget: \$5,650,000.00

Grant Amount Requested:
\$168,500.00

Provide a brief summary on the intended use of the grant and how the money would be used. (100 words or less)

We seek continuation of \$168,500 in funding to support our Career Criminal Unit and our Multidisciplinary Court. The former has a 14-year track record of reducing crime by targeting the most violent and habitual offenders for priority prosecution. The latter seeks to help those on the opposite end of the spectrum – nonviolent offenders whose crimes are motivated by PTSD (former military service members) or alcohol/drug addiction. Through counseling, close supervision and regular drug testing, these offenders become productive, law-abiding citizens at a fraction of the cost of incarceration.

B. DESCRIPTION OF OPERATIONS:

1. For state reporting purposes, give a brief description of the organization. (250 words or less)

The 14th Circuit Solicitor's Office is the chief prosecuting agency for Beaufort, Jasper, Allendale, Colleton and Hampton counties. Solicitor Duffie Stone has led the office since 2006. The office has 66 full-time employees, including 25 attorneys. The majority work and/or live in Beaufort County. Our primary role is to prosecute all criminal cases in General Sessions and Family courts. Each year, we receive about 5,000 new General Sessions warrants circuit-wide, including about 2,000 in Beaufort County, 500 of which involve crimes committed on Hilton Head or by defendants who live there. We also operate prevention programs for traffic and alcohol offenders, as well as alternative-sentencing programs, such as our treatment-based Multidisciplinary Court. Moreover, our role is to distinguish offenders who battle anti-social behavior from offenders who embrace anti-social behavior. Justice entails seeking the most appropriate and effective remedies for both kinds of offender.

2. Describe in detail how the grant would be used? (250 words or less)

The Career Criminal Unit in Beaufort County operates with about \$785,000 annually. This includes salary and fringe benefits for attorneys, investigators and a victim advocate; court-related expenses; and other administrative costs. Hilton Head Island's contribution supports these operations and is applied only to Beaufort County cases. This team has proven to be a highly effective crime-control tool, earning convictions against 479 of the 524 defendants it has prosecuted since its formation in 2009 (through Jan. 16, 2024). In fact, it helped make the circuit one of just two in the state to experience a simultaneous rise in population and decline in criminal warrants since 2010, according to a 2021 SLED analysis. Because the team typically

seeks maximum penalties against those it prosecutes, a higher percentage of these cases are settled in jury trials than the rest of our docket. This is an expensive but worthwhile proposition, as career criminals account for but a sliver of the criminal population but a high percentage of criminal offenses.

We expect the MDC program to operate at a cost of about \$529,790 in FY2025. This includes salary and fringe benefits for seven full-time employees; compensation and training for four part-time judges; random drug screening; and program materials. The town's contribution would defray these costs and be applied to operations in Beaufort County. This program, like the Career Criminal Unit, has a history of success, with graduation rates over the past five years regularly exceeding 80% and a median recidivism rate of 33%.

3. What impact would partial funding have on the activities, if full funding were not received? What would the organization change to account for partial funding? *(100 words or less)*

With regard to the CCU, we likely would have to pare back Beaufort County operations, translating to slower times to court, a larger overall General Sessions backlog and more dangerous defendants out on bond for longer periods – all likely to lead to an uptick in crime.

Diminished funding for MDC would mean fewer participants accommodated and reliance on more expensive punishments. It might also jeopardize the Veterans Court component of the program, a factor considered when the military determines base closures. MDC also crucial to the circuit's fight against the opioid crisis.

4. What is the expected public benefit to these expenditures to the Island's, citizens, visitors, and/or the Town? *(100 words or less)*

The primary benefit of CCU is a lower crime rate, fewer violent offenders on the streets and greater deterrence to the most serious

crimes. MDC's primary benefit is the prevention of future career criminals and the preservation of community fabric at a much lower cost than incarceration. In the era of opioids and fentanyl, its mission his life-saving. In recent years, the program brought two Hilton Head participants out of the sex trade and a third out of homelessness. Other recent graduates include two men who started own construction firms, and a third who earned a college degree.

5. Additional comments. *(250 words or less)*

A few additional facts worth knowing:

- Defendants in more than a dozen Hilton Head-related cases have been successfully prosecuted by the CCU since the start of 2017. Among the most recent are Tyreek Lorenzo Robinson, who was sentenced to 27 years in prison in June 2022 for breaking into a pregnant woman's house and assaulting her as she slept. This past November, Solicitor Duffie Stone personally prosecuted Hilton Head resident Timothy Herndon for sexually abusing two neighbors over a period of more than five years. Herndon was convicted of five charges of criminal sexual conduct with a minor and 12 charges of sexual exploitation of a minor. None of the crimes for which he was convicted carried the possibility of a life sentence, but Solicitor Stone argued that Herndon's sentences should be served consecutively, rather than concurrently, resulting in a 110-year prison term.
- In the past five years, the MDC has served 147 participants across Beaufort County, 40 of whom have either lived, worked or committed their offense on Hilton Head. Of those 40 participants, only one has had to be terminated from the program.

C. FUNDING:

1. Please describe how the organization is currently funded. *(100 words or less)*

Since FY 2018, our office has operated on an annual budget of between \$4.4 million and \$5.6 million. About 45% of its revenue comes from each of the five county governments and some municipalities. However, no county's appropriation covers the actual expenses of operations within its jurisdiction. Funding also is derived from program fees, such as those charged to participate in Pretrial Intervention and MDC; and grants, such as those supporting our Victims Services Center and Special Victims Unit. State funding accounts for about 42% of revenues, but often can be used only for specific, pre-determined purposes.

2. Please also estimate, as a percentage, the source of the organization's total annual funding.

86.8	Government Sources	8.8	Private Contributions, Donations and Grants
	Corporate Support, Sponsors		Membership, Dues, Subscriptions
4.4	Ticket Sales, or Sales and Services		Other

3. Please provide a summary of previous governmental funding applied for, or received, for fiscal year 2024 and fiscal year 2025. (100 words or less)

Both the CCU and the MDC are financed primarily through a combination of general appropriations from county governments and the General Assembly. The CCU receives additional funding through an appropriation from Jasper County that is earmarked for this program. For much of its history, MDC has operated only in Beaufort County because it alone could provide the community resources necessary to support it. Those resources include funding from the county and the Town of Hilton Head Island, as well as agencies that can provide such services as addiction treatment, vocational rehabilitation and transitional housing. We expanded into Colleton and Jasper counties in 2021, using a three-year \$750,000 federal grant that allowed us to add in-house counseling services that were in short supply or unavailable in those counties. One feature of that

4. Please provide a summary of other sources of funding or secured for this initiative. (250 words or less)

Both the CCU and the MDC are financed primarily through a combination of general appropriations from county governments and the General Assembly. The CCU receives additional funding through an appropriation from Jasper County that is earmarked for this program. For much of its history, MDC has operated only in Beaufort County because it alone could provide the community resources necessary to support it. Those resources include funding from the county and the Town of Hilton Head Island, as well as agencies that can provide such services as addiction treatment, vocational rehabilitation and transitional housing. We expanded into Colleton and Jasper counties in 2021, using a three-year \$750,000 federal grant that allowed us to add in-house counseling services that were in short supply or unavailable in those counties. One feature of that

D. FINANCIAL INFORMATION:

Fiscal Year Disclosure: Start Month: July End Month: June

Financial Statement Requirements:

1. The upcoming year's **operating budget** for the organization.

An Organization Budget has been attached to this Application.

2. The previous two years and current year **profit and loss reports** for the organization.

A Current Profit & Loss Report has been attached to this Application.

Profit and Loss Years Provided:

2021

3. The previous two years and current year **balance sheets**.

A Current Balance Sheet has been attached to this Application.

Balance Sheet Years Provided:

FY2016-2021

E. MEASURING EFFECTIVENESS:

1. List any award amounts received in fiscal year 2023 and/or 2024.

2021	\$168,500.00	Career Criminal and Multidisciplinary Court
2022	\$168,500.00	Career Criminal and Multidisciplinary Court
2023	\$168,500.00	Career Criminal Unit and Multidisciplinary Court
2024	\$168,500.00	Career Criminal Unit and Multidisciplinary Court

2. How were those funds used? To what extent were the objectives achieved?

(200 words or less)

The Town of Hilton Head Island provided \$168,500 to our office over the past several fiscal years – \$118,500 in support of CCU operations and \$50,000 in support of MDC.

Both programs show healthy key metrics, despite lingering effects of the COVID-19 pandemic. CCU has earned convictions against 103 defendants in the three years since General Sessions Court operations essentially returned to normal. In CY2023, the unit secured convictions against 13 of 15 Beaufort County defendants it prosecuted and three of four southern Beaufort County defendants. COVID also stalled new admissions to MDC, but that program, too, has now recovered. In fact, at one point in CY2023, it boasted a record-high 53 participants circuit-wide and closed the year with 49. While growing numbers can be attributed largely to expansion into Colleton and Jasper Counties,

Beaufort County's program serviced 49 participants at some point in CY2023. Twenty-four of its participants have graduated since the start of FY2022, nine of them from Hilton Head. MDC maintained a 90% graduation rate in CY2022 and in CY2023 posted a 34% two-year recidivism rate (a calculation that checks the records of 2021 graduates for criminality), both well within the program's historic range.

3. What impact did this have on the success of the organization and how did it benefit the community? (200 words or less)

We believe the Solicitor's Office's role is to distinguish offenders who battle anti-social behavior from offenders who embrace anti-social behavior and to seek appropriate, cost-effective remedies for both. Arguably, no two programs speak more clearly to this distinction and our mission than the Career Criminal Unit and the Multidisciplinary Court. The CCU continues to keep crime low in Beaufort County by removing the most violent and habitual offenders, an aim that is vital to public safety and the health of a tourism-based economy. The MDC helps prevent the next generation of career criminals from forming by helping residents teetering on the brink of lawlessness return to productive lives. We are particularly proud of the MDC's Veterans track, which allows us to give back to those who have sacrificed for our country, sometimes in ways that make reintegrating into civilian life difficult. Further, by its mere existence, the veterans track helps protect another important component of the local economy – our military bases. BRAC committees consider the existence of and support for programs for veterans, such as MDC's Veterans Track, in deciding which bases to close and which to keep open during realignment periods.

4. How does the organization measure the effectiveness of both the overall activity and of individual programs? (200 words or less)

Since the Career Criminal program's inception in late 2009, we have tracked the percentage of defendants convicted and the sentences they have received. Our communications team accesses our case-management system to maintain these tabulations, and they are reviewed regularly by Solicitor Stone to ensure we meet program objectives – specifically, high conviction rates and appropriately severe penalties for offenders. Our attorneys also frequently review cases collectively – both before and after disposition – to ensure our cases are thoroughly and ethically presented, and to improve the quality of future prosecutions.

Similarly, data-driven procedures are coupled with qualitative exercises to ensure the efficacy of other Solicitor's Office programs, including MDC. Participation statistics are tracked monthly. Recidivism statistics are updated and tracked quarterly and annually. Program director Teresa Pye also participates in monthly roundtables with other program leaders, during which they discuss the key performance indicators of each and suggest ways to create synergies across departments. From these roundtables come monthly dashboard reports to Solicitor Stone, ensuring that progress is constantly monitored and problems quickly addressed at our office's highest level.

F. EXECUTIVE SUMMARY

Provide an executive summary using the Effectiveness Measurement spreadsheet provided or your own format. If creating your own format, please refer to the Effectiveness Measurement sample spreadsheet and use the criteria as a guideline. *(1300 words or less)*

An Effectiveness Measurement spreadsheet has been attached to this application.

Signature: Jeff Kidd

Title/Position: Administrative Chief of Staff

Mailing Address: 108 Traders Cross, Suite 103, Bluffton, SC 29909

Email Address: jkidd@scsolicitor14.org

Phone Number: 843-790-6439

Projected dedicated income	
Beaufort County	\$446,967.00
MDC/DOJ-BJA grant	\$161,199.66
Town of Hilton Head Is.	\$168,500.00
State of SC, drug court	\$100,000
SCORF grant award	\$221,896
MDC program fees	\$37,500
TOTAL	\$1,136,062.66

Career Criminal prosecution	Salary	Fringe	Total cost
Prosecutor (Beaufort Co.)	\$139,486.00	\$48,820.00	\$188,306.00
Prosecutor (Beaufort Co.)	\$95,000.00	\$33,250.00	\$128,250.00
Prosecutor (Beaufort Co.)	\$125,893.00	\$44,062.00	\$169,955.00
Investigator	\$66,950.00	\$21,238.00	\$88,188.00
Investigator	\$56,650.00	\$19,827.00	\$76,477.00
Investigator	\$55,000.00	\$19,250.00	\$74,250.00
Victims services	\$50,000.00	\$9,799.00	\$59,799.00
CCU TOTAL	\$588,979.00	\$196,246.00	\$785,225.00

Multidisciplinary Court	Salary	Fringe	Total cost
Director	\$60,000.00	\$21,000.00	\$81,000.00
Compliance officer	\$19,000.00	\$6,650.00	\$25,650.00
Lab tech	\$35,000.00	\$12,250.00	\$47,250.00
Addiction counselor	\$51,571.00	\$1,850.00	\$53,421.00
Mental health counselor	\$51,571.00	\$1,850.00	\$53,421.00
Peer recovery specialist	\$36,000	\$16,955	\$52,955
Security officer	\$50,000	\$23,500	\$73,500
Prosecutor	\$48,731	\$22,932	\$71,663
Judge			\$11,312.50
MDC drug testing			\$17,500.00
Programs related costs			\$42,117.00
MDC TOTAL	\$351,873.00	\$106,987.00	\$529,789.50

Total cost for both programs	\$1,315,014.50
Total dedicated income	\$1,136,062.66
BALANCE	-\$178,951.84

14th Circuit Solicitor's Office
Schedule of Revenue and Expenditures Budget to Actual

Fiscal Year 2022, 2023 and 2024 (as of 12/31/2)

	FY 2022 - ACTUAL	FY 2023 - ACTUAL	FY 2024 - ACTUAL THRU 12/31/2023
REVENUES			
<u>State</u>			
Criminal Domestic Violence Funding	100,000	100,000	50,000
Conditional Discharge	21,248	28,288	6,954
Court Fee	9,030	9,959	2,761
Drug Court	185,742	190,227	69,157
DUI Funding	73,690	73,690	36,845
Judicial Support	361,435	361,435	180,717
Juvenile Arbitration	60,000	75,000	15,000
Law Enforcement Funding	129,041	126,736	32,762
SOVA (72.9)	50,781	40,625	-
Traffic Education Program	465	632	256
Victims/Witness	8,294	8,294	8,294
Violent Crime	100,000	100,000	50,000
Caseload Equalization	533,509	530,367	771,875
Summary CDV Funding	107,925	105,786	51,967
Intake and Analysis 60.14	135,000	-	-
Solicitor Technology	-	600,000	-
Total State	1,876,160	2,351,039	1,276,588
<u>County/Municipal</u>			
Allendale County	-	-	-
Beaufort County	1,887,500	1,700,450	850,225
Colleton County	291,168	316,259	158,130
Hampton County	87,540	87,540	-
Jasper County	232,625	270,250	-
Municipal - Bluffton	85,000	-	-
Municipal - Hilton Head	168,500	168,500	-
Total County/Municipal	2,752,333	2,542,999	1,008,355
<u>Program Fees</u>			
Alcohol Education Program	9,750	6,599	1,250
Bond Estreatment	3,944	3,180	1,658
Expungement	36,605	36,794	19,191
Forfeiture	3,908	12,804	12,747
Juvenile Pretrial Intervention	5,900	4,400	5,300
Multidisciplinary Court	23,206	51,214	24,033
Pretrial Intervention	57,008	73,881	47,410
Traffic Education Program	44,869	43,575	11,660
Worthless Check	950	300	-
CDV	425	1,200	30
SAFE nursing program	10,170	12,377	4,761
Total Program Fees	196,734	246,325	128,041
<u>Grant</u>			
VOCA	24,200	89,334	7,108
JAG	97,677	121,959	33,110
VAWA	250,444	283,865	71,346
Opioid Recovery	-	-	19,450
Total Grants	372,321	495,158	131,014
<u>Other Income</u>			
Interest	1,843	10,462	9,312
Donations - Victims Center	2,700	-	591
Non-Budgeted Revenues	3,958	1,129	-
Insurance Proceeds	2,128	6,559	4,340
Total Other Income	10,629	18,149	14,244
TOTAL REVENUES	5,208,177	5,653,671	2,558,241
EXPENDITURES			
Salaries and Wages	2,998,730	3,418,662	1,938,928
Benefits	1,056,214	1,245,508	657,017
Total Personnel	4,054,944	4,664,169	2,595,945
Professional Services	562	13,500	-
Shredding	1,030	1,830	508
Contractual Services (non-attorney)	6,100	8,063	3,250
Computer Services Agreement	76,537	75,750	45,834
Computer Software	43,505	50,254	5,438
Repairs and Maintenance	3,205	1,512	1,069
Vehicle Repair	24,421	48,778	14,115
Rental of Building	279,883	279,883	139,941
Rental of Training Facility	-	-	-
Rental of Equipment	41,621	56,550	19,306
Vehicle Lease	19,933	26,964	14,282
Insurance	36,726	34,527	186
Communication	44,278	47,269	25,739
Travel	17,674	34,417	38,134
Training	16,676	40,635	13,631
Office Supplies	15,548	17,653	11,515
Postage	3,144	5,277	1,650
Minor Equipment	16,322	116,596	52,006
Uniforms and Clothing	3,462	4,886	-
Utilities	6,965	5,719	6,277
Fuel	46,538	49,654	16,897
Dues and Subscriptions	38,364	24,932	19,052
Court Expenses	46,852	50,383	29,329
MDC - Drug Testing	23,679	25,924	9,455
Other Program Costs	7,834	5,478	1,358
Advertising	70	-	-
Real Estate Taxes	23,412	23,887	26,207
Building Equipment/Operating Contribution	49,464	-	-
Vehicles	-	59,129	19,349
Total Operating	893,805	1,109,449	514,527
Total Expenditures	4,948,749	5,773,618	3,110,472
Surplus (Deficit)	259,428	(119,947)	(552,231)

14th Circuit Solicitor's Office

Balance Sheet

Fiscal Year 2022, 2023 and 2024 thru
12/31/2023

	2022	2023	2024 (thru 12/31/23)
ASSETS			
Cash and Cash Equivalents	\$ 1,085,879	\$ 1,078,999	\$ 864,815
Due from Other Governments	422,212	354,840	94,065
Due from Other Entities	5,196	13,615	810
Prepaid Expenses	22,655	25,385	25,385
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,535,942</u>	<u>\$ 1,472,839</u>	<u>\$ 985,075</u>
LIABILITIES			
AP Accruals	\$ 13,566	\$ 45,823	\$ -
Payroll and Benefits Payable	60,416	90,210	-
Other Payables - Other Governments	8,378	3,172	1,226
Unavailable Revenues	-	-	202,446
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>82,361</u>	<u>139,205</u>	<u>203,672</u>
FUND BALANCE			
Non Spendable	22,655	25,385	25,385
Assigned Judicial	1,430,926	1,308,249	756,018
	<hr/>	<hr/>	<hr/>
Total Fund Balance	<u>1,453,581</u>	<u>1,333,634</u>	<u>781,403</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	<u>\$ 1,535,942</u>	<u>\$ 1,472,839</u>	<u>\$ 985,075</u>



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

COUNTY COUNCIL

Steven D. Murdaugh
Art Williams
Phillip M. Taylor, Sr.
Gene Whetsell
Joseph F. Flowers, MD

COUNTY ADMINISTRATOR

J. Kevin Griffin

FINANCE DIRECTOR

Jon Carpenter

Prepared by:
Finance Department

INTRODUCTORY SECTION

COLLETON COUNTY, SOUTH CAROLINA

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
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December 29, 2020

To The Honorable Chairman & Honorable Members of County Council and the Citizens of Colleton County, South Carolina:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (“GAAP”) and audited in accordance with generally accepted accounting standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (“CAFR”) of Colleton County for the fiscal year ended June 30, 2020.

This report consists of management's representations concerning the finances of Colleton County (the “County”). Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations management of the County has established a comprehensive internal control framework, that is designed both to protect the government's assets from loss, theft, or misuse and to compile enough reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the costs of internal controls should not outweigh their benefits, Colleton County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Mauldin & Jenkins LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2020 are free of material misstatement. The independent audit involves examining on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation; assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2020 are fairly presented in conformity with GAAP. The independent auditors report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (“MD&A”). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The County was founded in 1682 through a land grant to Sir John Colleton by King Charles II, of England and was one of the original proprietary counties in the present-day Carolinas. It was officially formed in 1798 and is in the southeastern part of South Carolina bordering on the Atlantic Ocean. The County is located in the Lowcountry region of South Carolina placing it midway between Charleston, South Carolina and Savannah, Georgia on the I-95 corridor. The County occupies a large land area that is 1,056.48 square miles and has an estimated population of slightly less than 38,000.

The County is empowered to levy a property tax on both real and personal properties located within its boundaries. The County operates under the Council-Administrator form of government. Policy-making and legislative authority are vested in a governing council consisting of five members. In addition to policy-making and legislative authority that are vested with the Council, they also have the responsibility to pass ordinances, adopt the budget, appoint committees, and hire both the County Administrator and County Attorney. The County Administrator is responsible for the administration of all the departments of the County government which County Council has the authority to control. The powers and duties of the County Administrator include: 1) executing policies, directives, and legislative actions of County Council; 2) directing operational and administrative activities of the County; 3) preparing annual budgets; 4) supervising the expenditure of funds; and 5) employing and discharging personnel. The five Council members are each elected from residence districts or at-large for four-year staggered terms, with three council members elected every two years, and two elected every two years. County elections occur in the fall of even-numbered years.

The County provides a full range of services including:

- (1) Public Safety (including law enforcement, county-wide emergency dispatch services and detention facilities);
- (2) Fire and Rescue (including emergency preparedness, emergency medical services and fire protection in the unincorporated areas of the County);
- (3) Animal and Environmental Control;
- (4) Public Works (including street and drainage maintenance);
- (5) Solid Waste Management (solid waste disposal and recycling);
- (6) Judicial Administration (including prosecuting and public defender legal services, criminal, civil, probate and family court administration);
- (7) Tax Collection and Dispersal;
- (8) Libraries;
- (9) Recreation;
- (10) Planning and Zoning Administration; and
- (11) Veterans Assistance.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriations to administration during the spring of each year. The County Administrator uses these requests as the starting point for developing a proposed budget. The County Administrator then presents this proposed budget to the Council for review during May of each year. The Council is required to hold a public hearing on the proposed budget and to adopt a final budget prior to June 30th, the close of the County's fiscal year. The appropriated budget is prepared by fund and department. Budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is maintained by the Administrator at the fund level and may be amended as necessary during the fiscal year. Budget-to-actual comparisons are provided in the report for each individual department by governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the required supplementary information for governmental funds.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Economic Factors

The County's fiscal year 2020 assessable property tax base is \$180,910,266 which represented growth of 1.8% from 2019's assessable property tax base of \$177,647,560. This growth in assessed values was driven growth in real property that is a result of increasing home prices which increased by 12.5% to over \$90 per square foot as of July 2019 as compared to July 2018. As reported by the U.S. Census Bureau, median household income for the County in 2020 was forecasted at \$36,324 which continues to be around 70% of the median household income of the State of South Carolina which was reported at \$53,199. The County was not immune from the economic impacts from COVID-19, as unemployment was 8.2% as of June 2020 which is double the rate as of June 2019. Unemployment is down as of June 2020 from the high of 9.6% in May 2020 and is lower than the State of South Carolina of 8.9%. Unemployment in the County fared better than other areas due to the County not seeing large numbers of residents laid off since the largest employers in the County are in the areas of public education, government, and large retail services (Wal-Mart). The U.S. Census Bureau estimated the 2020 population for the County to be relatively unchanged at 37,677 as compared to the last several fiscal years. For 2020 this does represent roughly a 3% decrease in population from the last full census in 2010. Housing in the County continues to be dominated with owner occupied units with over 75% as compared to the State of South Carolina average of roughly 69% based on the most recently available data. Median home values have increased to \$90,400 which still is lower than the State of South Carolina average of \$162,300. The County has continued to see building activity with roughly 1,400 building permits issued over the previous 12-month period which does represent a 2% increase over the previous 12-month period. Even though the County has seen an increase in permits, the building values associated with the permits has decreased by over 5% due a decline in commercial building activity. County population continues to be primarily located within the Walterboro City Census Division ("CCD") as well as near the other CCDs within the County, including the Hendersonville CCD and Cottageville CCD.

A large part of the County is served with easy access to Interstate 95 with five interchanges that include exits 42, 53, 57, 62 and 68. In addition to this major interstate artery, the County has direct access to both Highway 17 and Highway 17A that provide connection to the cities and towns of Charleston, Beaufort, Savannah, and Summerville. The City of Walterboro is situated between exits 53 and 57 off Interstate 95 is currently entering the final phase of the I-95 business loop improvement project that is funded with a portion of the proceeds from the Capital Project Sales Tax referendum that voters approved in November 2014. This project is geared to improve the access of visitors into the downtown area from I-95 as well as from SC Highways 17A and 64 that connects to SC Highway 17.

Economic Development Goals and Strategies

The County continued to expand and enhance its economic parks and sites that led to new companies settling in the County in fiscal year 2020 and position the County well for future economic opportunities.

In fiscal year 2020, the County was successful with attracting three new companies. Mayzo, Inc. purchased the former Pretium Packaging facility, on Industrial Road. Their plan over the next five years is to grow their chemical repackaging operation to 20 employees. An anticipated capital investment was not disclosed. Also located on Industrial Road is the new Colleton Venture Park where two new companies are planning to construct facilities. We noted Colonial Precast Concrete in our report last year and in addition Wayne Brothers, Inc. has purchased 25 acres in Colleton Venture Park with plans to construct their regional offices, a construction trades training center, and an equipment maintenance facility. Over the next five years, Wayne Brothers anticipates hiring 75, with a capital investment of \$7 million. Outside of Colleton Venture Park, Charleston Composites, is constructing a new facility at Jacksonboro, South Carolina. The owners of this newly formed company have been in the boat business for many years and will locate Charleston Composites on the same site as their BAR Marine operations. The new business will be involved in machining precision molds for the manufacture of composite boat hulls and related components. Their anticipated employment and capital investment are 28 new hires and \$3.8 million.

The Salkehatchie Railroad, the Colleton Mega Site and the Stokes Tract continue to figure prominently into the County's efforts to attract major projects. Palmetto Railways has completed a \$1 million track improvements project. Efforts to begin the sewer line design to the Colleton Mega Site (1500 acres) have been delayed due to one property owner in the right-of-way chain, however, it is hoped that this segment of right of way may be obtained via condemnation. The Stokes Tract (467 acres), located on the railroad and immediate to I-95, Exit 62, benefitted from a LocateSC grant funding to finish the wetlands delineation, conduct sub-surface investigation and to complete a boundary survey. It is hoped that we may be able to source funding to complete a sewer line design during fiscal year 2021.

Two other industrial parks received site enhancement grant funding and are in the process of executing the work. LocateSC awarded grant funds for improvements to Colleton County Commerce Center and Colleton Venture Park is benefitting from companion grants from SC Rural Infrastructure Authority and from U.S. EDA. At Colleton County Commerce Center debris removal, fill, grading, and ditching is nearing completion on Site 3 and an access gate installation will follow. At Colleton Venture Park, right-of-way acquisition has just been completed, and the installation of water and sewer lines into the park should commence prior to the end of calendar year 2020. In addition to the water and sewer lines project, we are seeking funds in fiscal year 2021 to realign the park entrance and to make other needed improvements.

Labor force skills continue to factor prominently into company location decisions and in response to this the County continues to work closely with the Colleton County School District and the Colleton Career Skills Center in their vocational training offerings. To showcase the many job opportunities the County will be facilitating industry tours for school guidance counselors, teachers and students. By doing so, the hope that any misconceptions about the manufacturing work environment and potential for career growth may be dispelled.

Recreation and Culture

The County offers some of the best opportunities for residents and visitors to enjoy both indoor and outdoor activities. The County's recreation center known as the Ace Basin Sports Complex continues to be a prime venue in the area as it hosts numerous baseball and softball tournaments. Early in fiscal year 2020, the newly renovated recreation center opened to the public. The renovations included an addition of a splash pad, state-of-the-art exercise facility and renovated gym and locker rooms which now allow the recreation center to increase its offerings of fitness classes and other adult and juvenile sport programs. The recreation center like many venues was closed as of March 2020 due to the stay-at-home mandate issued by the Governor. This did lead to the cancellation of many scheduled events and spring and summer sport seasons, including baseball and softball.

Along with the recreation center, the County owned Dogwood Hills Golf Course and Restaurant is another venue that has a strong draw within the community. The golf course has undergone renovations to maintain and improve the nine-hole golf course and has been able to remain opened though it has seen some revenue loss due to the cancellation of hosted golf tournaments. In March 2020, the restaurant did stop providing dine-in services and moved to carry-out only services though has now been able to resume limited dine-in services as well as catering of various special events.

Colleton County Commercial Kitchen continues to grow in popularity with various local food vendors that utilize the large kitchen space. The Commercial Kitchen has helped roughly 50 food vendors get their business started by providing them the kitchen space needed in developing and preparing their product offerings and then the food vendors are able to sale the products through the Colleton County Museum and Farmers Market which is located next to the Commercial Kitchen.

Colleton County Memorial Library continues to serve County residents' visits and saw over 12,500 visits in fiscal year 2020 even though the library was closed beginning in late March based on the stay-at-home mandate issued by the Governor. In addition to the main library in Walterboro, the library has branches in both Edisto Beach and Cottageville that are open three days a week as well as continuing to operate the book mobile that provides service throughout the County. Prior to the closing in March, the library provided well attended community programs that saw attendance of over 14,500 in the 487 programs provided. In addition to these programs, a big draw with residents is accessing the 36 public computers which provided over 18,800 computer sessions.

In addition to all the opportunities sponsored by the County, the area boasts easy access to many of South Carolina's best eco-tourism spots, including the ACE Basin, the Walterboro Wildlife Sanctuary, Edisto State Park, Colleton State Park, and several other South Carolina Department of Natural Resources wildlife management areas.

Long-Term Financial Planning

The County closed fiscal year 2020 with continued strong financial performance and continues to hold the rating of Aa3 with Moody's Investor Services and AA- with Standard and Poor's Rating Services. Moody's rating was reaffirmed in April 2020 that cited the County's cash balance as a percent of operating revenues, fund balance as a percent of operating revenues and overall solid economy and tax base. Total fund balance as of June 30, 2020, in the General Fund was \$8,960,252 of which \$7,787,399 was unassigned which represents a \$538 thousand decrease in total fund balance when compared to total fund balance as of June 30, 2019 of \$9,498,196 of which \$8,420,259 was unassigned. These total fund balance figures represent 28% and 31% of total expenditures, respectively. The County budget ordinance requires the total general fund balance to be a minimum of 20% of total expenditures. As an additional reference point to the strength of the County's general fund balance position, The Government Finance Officers Association of the United States and Canada ("GFOA") recommends at a minimum that a general-purpose government maintain an unrestricted fund balance of no less than two months operating expenditures as outlined in its September 2015 Appropriate Level of Unrestricted Fund Balance in the General Fund "Best Practice" bulletin and currently the County has slightly less than 90 days in its General Fund unassigned fund balance.

Pension Plans

Eligible employees of the County are participants in the South Carolina Retirement System (“SCRS”) and the South Carolina Police Officer’s Retirement System (“PORS”), both of which are cost sharing multiple employers defined benefit plans administered by the Public Employees Benefit Association (“PEBA”). SCRS and PORS provide retirement and disability benefits, cost of living adjustments on an ad-hoc basis, life insurance benefits and survivor benefits to plan members and beneficiaries. The plans’ provisions are established under Title 9 of the South Carolina Code of Laws. A CAFR containing financial statements and required supplementary information for the SCRS and the PORS are issued and publicly available by writing to PEBA, P.O. Box 11960, Columbia, South Carolina 29211-1960.

Risk Management

The County is exposed to various risks related to torts, theft of, damage to, and destruction of assets, errors and omission, injuries to employees and natural disasters. The County, along with other counties in the state, is insured under the Insurance Reserve Fund. The Insurance Reserve Fund functions as a governmental insurance operation with the mission to provide insurance specifically designed to meet the needs of governmental entities at the lowest possible cost. The Insurance Reserve Fund operates like an insurance company, by issuing policies, collecting premiums (based on actuarially calculated rates), and by paying claims from the accumulated premiums in accordance with the terms and conditions of the insurance policies it has issued. The Insurance Reserve Fund uses Towers Watson, as its consulting actuaries in determining rates, reserves, adequacy of loss reserves, and adequacy of policyholders’ equity in making management recommendations to the State Fiscal Accountability Authority regarding the financial management of the Fund.

Awards and Acknowledgments

GFOA awards a Certificate of Achievement in Financial Reporting. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. Since 2014, the County has been awarded a Certificate of Achievement for Excellence in Financial Reporting award. A Certificate of Achievement is valid for a period of one year only. We believe our current report will conform to certificate of achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

The preparation of the CAFR would not have been possible without the assistance of the Finance Department staff, the Treasurer’s office and several other County departments and staff. The hard work and dedication of these individuals significantly contributed to the completion of this document. Moreover, the support and leadership of the County Council have been instrumental in the development of this project.

Sincerely,



J. Kevin Griffin
County Administrator



Jon Carpenter
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Colleton County
South Carolina**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morill

Executive Director/CEO

COLLETON COUNTY VOTERS

COLLETON COUNTY GOVERNMENT

BOARD OF EDUCATION

SUPERINTENDENT OF EDUCATION

SCHOOL OPERATIONS

CONSTITUTIONAL & GENERAL ASSEMBLY CREATED OFFICES

AUDITOR

CLERK OF COURT

CORONER

SHERIFF

E-911

JAIL

TREASURER

COLLETON COUNTY COUNCIL

COUNTY ATTORNEY

CLERK TO COUNCIL

ALCOHOL & DRUG COMMISSION

LIBRARY BOARD

COUNTY ADMINISTRATOR

Chief Financial Officer

Accounts Payable/Payroll
Accounting/Audits
Debt Management
Fixed Assets/ Reporting

Administrative Services Director

Public Relations
Governmental Affairs
Insurance Services
Legal Liaison

County Engineer

Project Management
CTC

Procurement

GENERAL COUNTY OPERATIONS

JUDICIAL

PROBATE JUDGE

PUBLIC DEFENDER

SOLICITOR

CIRCUIT COURT

FAMILY COURT

MAGISTRATES

LEGISLATIVE DELEGATION

BOARD of ELECTIONS & VOTER REGISTRATION

VETERAN'S AFFAIRS OFFICE

COUNTY TRANSPORTATION COMMITTEE (CTC)

DELEGATION SECRETARY

ANIMAL & ENVIRONMENTAL CONTROL

- Adoptions
- Pickup and Protection
- Ordinance Enforcement
- Emergency

FACILITIES MGMT

- Building Maintenance
- Custodial Services
- Landings
- Grounds Maintenance

ECONOMIC DEVELOPMENT

- Industrial Parks
- Project Recruiting
- Expansion & Retention
- Workforce Dev.
- Partnerships

FIRE/ RESCUE

- Fire Response Services
- Ambulatory Services
- Rescue Services
- Fire Prevention
- Emergency Management

TECHNOLOGY

- IS Plan
- IS Operations & Installations
- LAN/WAN Maintenance
- IP Phone System
- GIS System

MUSEUM

- Operations
- Community Activities
- Farmers Market
- Commercial Kitchen
- Fundraising

PLANNING & DEVELOPMENT

- Land Use Planning/ Administration
- Flood Plain Administration
- Building Inspection
- Nuisance Enforcement

Human Resources

- Risk Management
- Personnel
- Benefits

ROADS & BRIDGES

- Road Repair Maintenance
- Paved Road Repairs

SOLID WASTE

- Transfer Station
- Convenience Centers
- C&D Landfill

TAX ASSESSOR

- Land Use/Tax Determinations
- Re-Appraisal

FLEET MGMT

- Vehicle Repair Maintenance
- Vehicle Purchasing
- Project Management

DELINQUENT TAX

- Delinquent Property Tax Collection
- Mobile Home Decal

Register of Deeds

- Plats
- Deeds
- Recording

Recreation

- Parks
- Active Recreation
- Fitness
- Golf Course



COLLETON COUNTY, SOUTH CAROLINA

LIST OF PRINCIPAL OFFICIALS JUNE 30, 2020

County Administrator	J. Kevin Griffin
Chairman.....	Steven D. Murdaugh
Council Member	Art Williams
Council Member	Phillip M. Taylor Sr.
Council Member	Gene Whetsell
Council Member	Joseph F. Flowers, MD
Finance Director.....	Jon Carpenter
Auditor.....	Jeff Slocum
Clerk of Court	Patricia Grant
Treasurer.....	Becky S. Hill
Sheriff.....	Charles Ghent
Coroner	Richard M. Harvey
Probate Judge	Ashley H. Amundson
Chief Magistrate	Elbert O. Duffie, III

OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Sheriff's Discretionary Funds – to account for the program and activities associated with the Sheriff department.

Sheriff's Title IV D Fund – to account for federal child enforcement funds received and disbursed by the Sheriff.

Clerk of Court IV Incentives Fund – to account for federal child enforcement incentives received and disbursed by the Clerk of Court.

Clerk of Court IV Unit Costs Fund – to account for federal child enforcement funds received and disbursed by the Clerk of Court.

Victim Witness Services Fund – to account for victims funds for the County.

14th Circuit Court Solicitor Fund – to account for the activities of the 14th Circuit Court Solicitor mandated by State Statute to prosecute within 14th Circuit Court System that Colleton County acts as Host County.

Animal Care Control Donations Fund – to account for projects and activities for animal control.

Emergency Telephone Fund – to account for operations of the County's Emergency 911 communication system.

County Hospitality Tax Fund – to account for local hospitality tax collected by the County.

County Accommodations Tax Fund – to account for local accommodations tax collected by the County.

State Accommodations Tax Fund – to account for state accommodations tax collected by the State.

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020**

	Special Revenue Funds				
	Sheriff's Discretionary Funds	Sheriff's Title IV D	Clerk of Court IV Incentives	Clerk of Court IV Unit Costs	Victim Witness Services
ASSETS					
Cash and cash equivalents	\$ 224,877	\$ -	\$ 59,945	\$ -	\$ 159,709
Receivables, net	-	990	20,366	27,946	1,316
Prepaid expenditures	-	-	-	-	-
Total assets	<u>\$ 224,877</u>	<u>\$ 990</u>	<u>\$ 80,311</u>	<u>\$ 27,946</u>	<u>\$ 161,025</u>
LIABILITIES					
Accounts payable	\$ 49,177	\$ 881	\$ -	\$ 25,154	\$ 528
Accrued payroll and benefits	-	109	-	2,462	1,034
Total liabilities	<u>49,177</u>	<u>990</u>	<u>-</u>	<u>27,616</u>	<u>1,562</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable:					
Prepaid expenditures	-	-	-	-	-
Restricted for:					
Public safety	175,700	-	-	-	159,463
Debt service	-	-	-	-	-
Recreation and culture	-	-	-	-	-
Judicial services	-	-	80,311	330	-
Assigned:					
Judicial services	-	-	-	-	-
Public safety	-	-	-	-	-
Committed					
Recreation and culture	-	-	-	-	-
Total fund balances	<u>175,700</u>	<u>-</u>	<u>80,311</u>	<u>330</u>	<u>159,463</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 224,877</u>	<u>\$ 990</u>	<u>\$ 80,311</u>	<u>\$ 27,946</u>	<u>\$ 161,025</u>

Special Revenue Funds					
14th Circuit Court Solicitor	Animal Care Control Donations	Emergency Telephone	County Hospitality Tax	County Accommodations Tax	State Accommodations Tax
\$ 1,135,984	\$ 43,157	\$ 332,383	\$ 36,870	\$ 14,894	\$ 12,732
115,101	-	27,253	38,472	21,629	8,277
19,142	-	-	-	-	-
<u>\$ 1,270,227</u>	<u>\$ 43,157</u>	<u>\$ 359,636</u>	<u>\$ 75,342</u>	<u>\$ 36,523</u>	<u>\$ 21,009</u>
\$ 16,680	\$ 4,037	\$ 6,845	\$ 1,245	\$ 2,402	\$ -
86,354	-	1,944	-	6,267	-
<u>103,034</u>	<u>4,037</u>	<u>8,789</u>	<u>1,245</u>	<u>8,669</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
19,142	-	-	-	-	-
-	-	350,847	-	-	-
-	-	-	-	-	-
-	-	-	-	-	21,009
-	-	-	-	-	-
1,148,051	-	-	-	-	-
-	39,120	-	-	-	-
-	-	-	74,097	27,854	-
<u>1,167,193</u>	<u>39,120</u>	<u>350,847</u>	<u>74,097</u>	<u>27,854</u>	<u>21,009</u>
<u>\$ 1,270,227</u>	<u>\$ 43,157</u>	<u>\$ 359,636</u>	<u>\$ 75,342</u>	<u>\$ 36,523</u>	<u>\$ 21,009</u>

COLLETON COUNTY, SOUTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds				
	Sheriff's Discretionary Funds	Sheriff's Title IV D	Clerk of Court IV Incentives	Clerk of Court IV Unit Costs	Victim Witness Services
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,906	5,956	41,168	156,224	62,595
Fines and fees	-	-	-	-	-
Other revenues	22,274	-	1,381	896	2,498
Total revenues	<u>27,180</u>	<u>5,956</u>	<u>42,549</u>	<u>157,120</u>	<u>65,093</u>
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial services	-	-	-	128,564	-
Public safety	39,593	15,956	-	-	61,018
Roads and bridges	-	-	-	-	-
Recreation and culture	-	-	-	-	-
Economic development	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Capital outlay					
Public safety	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>39,593</u>	<u>15,956</u>	<u>-</u>	<u>128,564</u>	<u>61,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,413)</u>	<u>(10,000)</u>	<u>42,549</u>	<u>28,556</u>	<u>4,075</u>
Other financing sources (uses)					
Proceeds from sale of capital assets	3,300	-	-	-	-
Insurance recoveries	-	-	-	-	-
Transfers in	-	9,472	-	35,079	-
Transfers out	-	-	(35,079)	(130,000)	-
Total other financing sources (uses)	<u>3,300</u>	<u>9,472</u>	<u>(35,079)</u>	<u>(94,921)</u>	<u>-</u>
Net change in fund balances	<u>(9,113)</u>	<u>(528)</u>	<u>7,470</u>	<u>(66,365)</u>	<u>4,075</u>
Fund balances, beginning of year	<u>184,813</u>	<u>528</u>	<u>72,841</u>	<u>66,695</u>	<u>155,388</u>
Fund balances, end of year	<u>\$ 175,700</u>	<u>\$ -</u>	<u>\$ 80,311</u>	<u>\$ 330</u>	<u>\$ 159,463</u>

Special Revenue Funds

14th Circuit Court Solicitor	Animal Care Control Donations	Emergency Telephone	County Hospitality Tax	County Accommodations Tax	State Accommodations Tax
\$ -	\$ -	\$ -	\$ 568,206	\$ 486,429	\$ 14,760
4,190,918	-	84,359	-	-	-
288,576	22,268	217,187	-	-	-
21,185	9,288	5,065	3,069	3,046	100
<u>4,500,679</u>	<u>31,556</u>	<u>306,611</u>	<u>571,275</u>	<u>489,475</u>	<u>14,860</u>
-	-	-	4,705	-	-
4,263,630	-	-	-	-	-
-	81,908	327,657	-	-	-
-	-	-	-	5,864	-
-	-	-	72,045	344,298	-
-	-	-	124,152	-	-
-	-	-	6,000	25,702	-
-	9,150	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,263,630</u>	<u>91,058</u>	<u>327,657</u>	<u>206,902</u>	<u>375,864</u>	<u>-</u>
237,049	(59,502)	(21,046)	364,373	113,611	14,860
-	-	-	-	-	-
28,501	-	-	-	-	-
240,988	-	-	-	35,291	-
(142,798)	-	-	(382,889)	(242,127)	-
<u>126,691</u>	<u>-</u>	<u>-</u>	<u>(382,889)</u>	<u>(206,836)</u>	<u>-</u>
363,740	(59,502)	(21,046)	(18,516)	(93,225)	14,860
803,453	98,622	371,893	92,613	121,079	6,149
<u>\$ 1,167,193</u>	<u>\$ 39,120</u>	<u>\$ 350,847</u>	<u>\$ 74,097</u>	<u>\$ 27,854</u>	<u>\$ 21,009</u>

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, and other governments.

Sheriff's Seizure Fund – to account for the fund the Sheriff derives from search and seizure.

Willow Swamp Water Shed Fund – to account for the resources used for the Willow Swamp water shed.

Law Officer's Memorial Fund – to account for contributions on behalf of law enforcement officials.

Treasurer Fund – to account for receipts and disbursements by the Treasurer that will be disbursed to other entities.

14th Circuit Court Solicitor Fund – to account for receipts and disbursements by the 14th Circuit Solicitor that will be disbursed to other entities.

Delinquent Tax Fund – to account for delinquent taxes collected.

Clerk of Court Fund – to account for child support payments, bonds, restitution, and fines collected by the Clerk of Court and held in trust for others.

Magistrate's Fund – to account for fines collected that have not been disposed of by the court.

Firemen's Fund – represents the receipts and disbursements by the treasurer that will be disbursed to the various fire departments within the county.

Colleton County School Fund – used to account for receipts and disbursements by the treasurer of assets earmarked for the school district.

COLLETON COUNTY, SOUTH CAROLINA

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>June 30,</u> <u>2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30,</u> <u>2020</u>
<hr/> 14th Circuit Court Solicitor Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 20,114	\$ 516,455	\$ (516,713)	\$ 19,856
Taxes receivable	130	10,738	(10,738)	130
Total assets	<u>\$ 20,244</u>	<u>\$ 527,193</u>	<u>\$ (527,451)</u>	<u>\$ 19,986</u>
LIABILITIES				
Accounts payable	\$ -	\$ 235,848	\$ (235,848)	\$ -
Assets held for others	20,244	232,972	(233,230)	19,986
Total liabilities	<u>\$ 20,244</u>	<u>\$ 468,820</u>	<u>\$ (469,078)</u>	<u>\$ 19,986</u>
<hr/> Delinquent Tax Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 1,382,671	\$ 5,276,299	\$ (4,338,651)	\$ 2,320,319
Total assets	<u>\$ 1,382,671</u>	<u>\$ 5,276,299</u>	<u>\$ (4,338,651)</u>	<u>\$ 2,320,319</u>
LIABILITIES				
Assets held for others	\$ 1,382,671	\$ 3,078,758	\$ (2,141,110)	\$ 2,320,319
Total liabilities	<u>\$ 1,382,671</u>	<u>\$ 3,078,758</u>	<u>\$ (2,141,110)</u>	<u>\$ 2,320,319</u>
<hr/> Clerk of Court Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 397,091	\$ 3,229	\$ (5,231)	\$ 395,089
Total assets	<u>\$ 397,091</u>	<u>\$ 3,229</u>	<u>\$ (5,231)</u>	<u>\$ 395,089</u>
LIABILITIES				
Assets held for others	\$ 397,091	\$ 3,229	\$ (5,231)	\$ 395,089
Total liabilities	<u>\$ 397,091</u>	<u>\$ 3,229</u>	<u>\$ (5,231)</u>	<u>\$ 395,089</u>
<hr/> Magistrate Fund <hr/>				
ASSETS				
Cash and cash equivalents	\$ 89,534	\$ 18,040	\$ -	\$ 107,574
Total assets	<u>\$ 89,534</u>	<u>\$ 18,040</u>	<u>\$ -</u>	<u>\$ 107,574</u>
LIABILITIES				
Assets held for others	\$ 89,534	\$ 18,040	\$ -	\$ 107,574
Total liabilities	<u>\$ 89,534</u>	<u>\$ 18,040</u>	<u>\$ -</u>	<u>\$ 107,574</u>

(Continued)

14th Circuit Solicitor's Office
 Schedule of Revenue and Expenditures Budget to Actual

Fiscal Year 2022, 2023 and 2024 (as of 12/31/2)

	FY 2022 - ACTUAL	FY 2023 - ACTUAL	FY 20224 - ACTUAL THRU 12/31/2023
REVENUES			
<u>State</u>			
Criminal Domestic Violence Funding	100,000	100,000	50,000
Conditional Discharge	21,248	28,288	6,954
Court Fee	9,030	9,959	2,761
Drug Court	185,742	190,227	69,157
DUI Funding	73,690	73,690	36,845
Judicial Support	361,435	361,435	180,717
Juvenile Arbitration	60,000	75,000	15,000
Law Enforcement Funding	129,041	126,736	32,762
SOVA (72.9)	50,781	40,625	-
Traffic Education Program	465	632	256
Victims/Witness	8,294	8,294	8,294
Violent Crime	100,000	100,000	50,000
Caseload Equalization	533,509	530,367	771,875
Summary CDV Funding	107,925	105,786	51,967
Intake and Analysis 60.14	135,000	-	-
Solicitor Technology	-	600,000	-
Total State	1,876,160	2,351,039	1,276,588
<u>County/Municipal</u>			
Allendale County	-	-	-
Beaufort County	1,887,500	1,700,450	850,225
Colleton County	291,168	316,259	158,130
Hampton County	87,540	87,540	-
Jasper County	232,625	270,250	-
Municipal - Bluffton	85,000	-	-
Municipal - Hilton Head	168,500	168,500	-
Total County/Municipal	2,752,333	2,542,999	1,008,355
<u>Program Fees</u>			
Alcohol Education Program	9,750	6,599	1,250
Bond Estreatment	3,944	3,180	1,658
Expungement	36,605	36,794	19,191
Forfeiture	3,908	12,804	12,747
Juvenile Pretrial Intervention	5,900	4,400	5,300
Multidisciplinary Court	23,206	51,214	24,033
Pretrial Intervention	57,008	73,881	47,410
Traffic Education Program	44,869	43,575	11,660
Worthless Check	950	300	-
CDV	425	1,200	30
SAFE nursing program	10,170	12,377	4,761
Total Program Fees	196,734	246,325	128,041
<u>Grant</u>			
VOCA	24,200	89,334	7,108
JAG	97,677	121,959	33,110
VAWA	250,444	283,865	71,346
Opioid Recovery	-	-	19,450
Total Grants	372,321	495,158	131,014
<u>Other Income</u>			
Interest	1,843	10,462	9,312
Donations - Victims Center	2,700	-	591
Non-Budgeted Revenues	3,958	1,129	-
Insurance Proceeds	2,128	6,559	4,340
Total Other Income	10,629	18,149	14,244
TOTAL REVENUES	5,208,177	5,653,671	2,558,241
EXPENDITURES			
Salaries and Wages	2,998,730	3,418,662	1,938,928
Benefits	1,056,214	1,245,508	657,017
Total Personnel	4,054,944	4,664,169	2,595,945
Professional Services	562	13,500	-
Shredding	1,030	1,830	508
Contractual Services (non-attorney)	6,100	8,063	3,250
Computer Services Agreement	76,537	75,750	45,834
Computer Software	43,505	50,254	5,438
Repairs and Maintenance	3,205	1,512	1,069
Vehicle Repair	24,421	48,778	14,115
Rental of Building	279,883	279,883	139,941
Rental of Training Facility	-	-	-
Rental of Equipment	41,621	56,550	19,306
Vehicle Lease	19,933	26,964	14,282
Insurance	36,726	34,527	186
Communication	44,278	47,269	25,739
Travel	17,674	34,417	38,134
Training	16,676	40,635	13,631
Office Supplies	15,548	17,653	11,515
Postage	3,144	5,277	1,650
Minor Equipment	16,322	116,596	52,006
Uniforms and Clothing	3,462	4,886	-
Utilities	6,965	5,719	6,277
Fuel	46,538	49,654	16,897
Dues and Subscriptions	38,364	24,932	19,052
Court Expenses	46,852	50,383	29,329
MDC - Drug Testing	23,679	25,924	9,455
Other Program Costs	7,834	5,478	1,358
Advertising	70	-	-
Real Estate Taxes	23,412	23,887	26,207
Building Equipment/Operating Contribution	49,464	-	-
Vehicles	-	59,129	19,349
Total Operating	893,805	1,109,449	514,527
Total Expenditures	4,948,749	5,773,618	3,110,472
Surplus (Deficit)	259,428	(119,947)	(552,231)

14th Circuit Solicitor's Office

Balance Sheet

Fiscal Year 2022, 2023 and 2024 thru
12/31/2023

	2022	2023	2024 (thru 12/31/23)
ASSETS			
Cash and Cash Equivalents	\$ 1,085,879	\$ 1,078,999	\$ 864,815
Due from Other Governments	422,212	354,840	94,065
Due from Other Entities	5,196	13,615	810
Prepaid Expenses	22,655	25,385	25,385
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,535,942</u>	<u>\$ 1,472,839</u>	<u>\$ 985,075</u>
LIABILITIES			
AP Accruals	\$ 13,566	\$ 45,823	\$ -
Payroll and Benefits Payable	60,416	90,210	-
Other Payables - Other Governments	8,378	3,172	1,226
Unavailable Revenues	-	-	202,446
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>82,361</u>	<u>139,205</u>	<u>203,672</u>
FUND BALANCE			
Non Spendable	22,655	25,385	25,385
Assigned Judicial	1,430,926	1,308,249	756,018
	<hr/>	<hr/>	<hr/>
Total Fund Balance	<u>1,453,581</u>	<u>1,333,634</u>	<u>781,403</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	<u>\$ 1,535,942</u>	<u>\$ 1,472,839</u>	<u>\$ 985,075</u>

14th Circuit Solicitor's Office
 Comparative Financial Statement
 Fiscal Year 2017, 2018, 2019,2020 and
 2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
REVENUES						
State						
Criminal Domestic Violence Funding	100,000	100,000	100,000	100,000	100,000	100,000
Conditional Discharge	26,797	28,078	34,533	24,630	35,403	17,484
Court Fee	13,496	10,645	10,769	7,486	13,088	9,350
Drug Court	105,074	135,798	134,458	90,517	125,044	81,882
DUI Funding	73,690	73,690	73,690	73,690	73,690	73,690
Judicial Support	368,786	334,863	334,863	334,863	334,863	334,863
Juvenile Arbitration	45,000	60,000	60,000	60,000	60,000	60,000
Law Enforcement Funding	165,181	158,187	151,922	105,876	160,072	104,609
SOVA (72.9)	40,625	40,625	40,625	40,625	40,625	30,469
Traffic Education Program	2,292	-	2,658	-	2,390	781
Victims/Witness	8,294	8,294	8,294	8,294	8,294	8,294
Violent Crime	100,000	100,000	100,000	100,000	100,000	100,000
Caseload Equalization	-	545,221	544,240	541,577	539,473	536,307
Summary CDV Funding	-	115,917	115,232	113,419	111,985	109,830
Total State	1,049,235	1,711,318	1,711,285	1,600,977	1,704,927	1,567,560
County/Municipal						
Allendale County	20,000	20,000	20,000	20,000	20,000	20,000
Beaufort County	1,245,000	1,245,000	1,245,000	1,424,500	1,887,500	1,887,500
Colleton County	229,512	229,512	240,988	240,988	240,988	240,988
Hampton County	87,540	87,540	87,540	87,540	87,540	87,540
Jasper County	199,950	198,713	199,950	197,475	199,950	195,000
Municipal - Bluffton	15,000	15,000	70,833	85,000	85,000	85,000
Municipal - Hardeeville	-	17,500	-	35,000	-	-
Municipal - Hilton Head	167,000	83,500	168,500	168,500	168,500	168,500
Municipal - Ridgeland	37,500	37,500	37,500	37,500	37,500	-
Total County/Municipal	2,001,502	1,934,265	2,070,311	2,296,503	2,726,978	2,684,528
Program Fees						
Alcohol Education Program	26,879	17,190	23,915	14,625	28,430	4,080
Bond Estreatment	7,944	9,338	5,249	7,702	18,431	24,659
Expungement	69,825	60,710	59,500	52,800	49,742	48,430
Forfeiture	14,403	17,612	10,528	12,556	13,389	21,022
Juvenile Pretrial Intervention	9,920	14,200	13,600	4,850	1,900	2,160
Multidisciplinary Court	17,805	27,118	26,565	29,318	27,513	23,026
Pretrial Intervention	192,046	159,153	139,180	118,624	87,428	51,310
Traffic Education Program	31,825	37,945	31,080	37,108	26,460	31,640
Worthless Check	35,403	31,201	24,097	18,686	14,206	4,450
DCV	-	-	-	3,300	3,580	500
SAFE nursing program	-	-	-	-	17,498	27,012
Total Program Fees	406,050	374,467	333,713	299,569	288,577	238,290
Other Income						
Interest	1,035	1,102	8,730	15,058	17,211	8,390
Non-Budgeted Revenues	332	1,010	11,020	4,362	3,974	1,255
Insurance Proceeds	278	6,699	4,542	-	28,501	4,948
Total Other Income	1,645	8,811	24,292	19,420	49,686	14,593
TOTAL REVENUES	3,458,432	4,028,861	4,139,601	4,216,469	4,770,168	4,504,971
EXPENDITURES						
(Includes salaries and fringe for employees working primarily out of these offices, and general office expenses.)						
Offices						
Central Office/Beaufort County	2,421,361	2,890,469	2,990,703	2,750,414	2,583,731	2,802,239
Allendale County	142,341	138,501	189,028	102,765	201,266	210,691
Colleton County	313,642	273,881	409,006	548,806	609,769	568,506
Hampton County	194,782	230,018	284,765	371,191	270,880	172,745
Jasper County	401,002	337,162	438,324	467,749	500,068	479,559
Total Office Expenditures	3,473,127	3,870,031	4,311,826	4,240,925	4,165,713	4,233,741
(Include administrative expenses exclusive to particular programs.)						
Programs						
Career Criminal	8,890	24,394	35,150	33,420	30,710	28,437
Victims Assistance/Victims Services Ctr.	431	-	-	-	3,200	14
SAFE nursing program	-	-	-	-	11,471	52,195
Alcohol Education Program	157	108	186	389	199	-
Bond Estreatment	-	-	-	2,332	211	20
Expungement	609	728	985	1,062	622	855
Forfeiture	41,715	499	1,360	-	7	-
Juvenile Multidisciplinary Court	6,609	9,885	10,999	8,293	3,892	813
Juvenile Arbitration	3,167	1,669	2,073	1,767	1,759	1,715
Multidisciplinary Court	21,021	26,199	29,604	28,855	36,462	33,620
Pretrial Intervention	4,536	5,528	4,047	3,150	2,799	2,109
Traffic Education Program	123	303	205	273	352	27
VAWA grant program	2,601	2,587	2,918	2,557	1,981	661
Worthless Check	3,811	1,723	2,301	1,055	674	233
DCV	-	-	-	1,050	3,575	1,913
Total Program Expenditures	93,671	73,623	89,828	84,202	97,916	122,613
Other Expenditures						
Grant Match - JAG	16,127	16,215	15,008	-	-	-
Grant Match - VOCA	17,204	10,271	-	7,883	41,368	26,535
Grant Match - VAWA	-	-	60,679	116,546	101,430	95,122
Total Other Expenditures	33,331	26,486	75,687	124,429	142,798	121,657
TOTAL EXPENDITURES	3,600,130	3,970,139	4,477,341	4,449,556	4,406,427	4,478,010
TOTAL CHANGE IN FUND BALANCE	(141,697)	58,722	(337,740)	(233,087)	363,740	26,960

Effectiveness measurements

Career Criminal Unit

Unlike a marketing campaign with specific buys and a defined sales funnel, key performance indicators for the Career Criminal Unit are not monetary in nature. Personnel is the primary expense, and our attorneys and investigators perform many, disparate tasks, which makes assigning a dollar value to their individual tasks impractical. Nonetheless, we rigorously judge the program's judicial and criminal-justice outcomes. Key quantitative and qualitative metrics include:

- Percentage of defendants who are convicted on at least one charge. We consider an 80% rate to constitute an effective year's work and strive to exceed 90%.
- Historically, we have considered 35 defendants prosecuted circuit-wide in a calendar year to be a reasonable benchmark, allowing us to move cases with due speed while still allowing for adequate trial preparation.
- Length/appropriateness of sentences for convicted defendants. This is a qualitative measure determined by the merits of each case.
- Apparent affect on crime trends.

Applying these standards, an analysis of the Career Criminal Unit's performance follows.

Conviction percentage

Historically, the Career Criminal Unit has earned convictions against 91.4% of the defendants it has prosecuted (as of Jan. 16, 2024), exceeding the 90% goal. In only four of the 13 years of its existence has its annual rate for circuit-wide prosecutions dipped below 90%.

Here is a recent, year-by-year breakdown of these conviction rates as they apply to Beaufort County cases, with location according to where crime took place:

CALENDAR YEAR	BEAUFORT COUNTY	SO. BEAUFORT CO.	HILTON HEAD
2019	18/19 (94.7%)	6/7 (85.7%)	3/3 (100%)
2020	5/5 (100%)	-/-	-/-
2021	14/15 (93.3)	5/5 (100%)	3/3 (100%)
2022	14-17 (82%)	8-9 (88%)	2/2 (100%)
2023	13-15 (86.7%)	3-4 (75%)	1-1 (100%)
TOTAL	65-75 (86.7%)	22-25 (88%)	10/10 (100%)

Length/appropriateness of sentences

An assessment of sentences must take into account the nature of the offense, the defendant's criminal history, and both aggravating and mitigating circumstances. For this reason, it is difficult to draw firm conclusions from a statistical aggregation of those sentences. That noted, however, the table of average sentences for CCU defendants that follows demonstrates that recent Hilton Head Island defendants have received longer sentences than Beaufort County career criminal defendants overall.

YEAR	BEAUFORT COUNTY	SO. BEAUFORT CO.	HILTON HEAD
2019	11.2 years	18 years	21.67 years
2020	6.9 years	N/A	N/A
2021	15.5 years	15.2 years	13.3 years
2022	23.5 years	20 years	28.5 years
2023	22.9 years	51.7 years*	110 years
TOTAL	16.5 years	22.7 years*	27.2 years

*Does not include life sentence for murder conviction of Ty'leic Chaneyfield

Apparent effect on crime trends

Recently published data suggest our approach has been broadly effective. The 14th Circuit is one of only two in South Carolina to have experienced an increase in population but a decline in the number of criminal warrants issued during the 2010s, according to a 2021 report by the S.C. State Law Enforcement Division. The circuit's population grew by 9.21%, while annual arrests fell by 10.64%. (Municipal-level data was not available from SLED.)

Summary

Of the Town of Hilton Head Island's \$168,500 annual contribution to the Solicitor's Office, \$118,500 is earmarked to support Career Criminal prosecutions in Beaufort County. While this is a circuit-wide program, the figures cited in the \$785,225 budget included as part of this application package reflects only the expenses incurred in Beaufort County, and the town's contributions are limited to these expenses. This anticipated FY2025 budget represents a 12% year-over-year increase in expenses, but we do not seek a commensurate increase in funding from the town, merely a match of recent years' appropriations. This will cover 15% of the total Beaufort County program cost and represents a good return on the town's investment, given that Hilton Head Island has accounted for a commensurate percentage of Career Criminal cases in recent years and roughly a quarter of Beaufort County's total General Sessions docket.

As the attached budget demonstrates, dedicated funds from various contributors, including the Town of Hilton Head Island, do not meet the total cost of the Career Criminal program. Shortfalls are covered by non-earmarked general appropriations from various sources, at the Solicitor's discretion. Consequently, there is no alternative source of funding should the town discontinue its support. The likely recourse would be to drop a prosecutor from the team, thereby increasing the caseload for the remaining attorneys. This would also increase our case backlog and possibly diminish the effectiveness of our prosecutions overall. Reversal of the public-safety gains of the past decade would ensue.

Anyone interested in learning more about the history and purpose of the Career Criminal Unit is encouraged to view this brief video on the Solicitor's Office YouTube channel:
<https://youtu.be/QH43oqiZ1Vw>.

Multidisciplinary Court

As with the Career Criminal Unit, key performance indicators for our Multidisciplinary Court are programmatic, not monetary. We gauge our success by the graduation rate of defendants who plead into the program and by the program's two-year recidivism rate.

We typically achieve a graduation rate of about 90 percent and consider this an optimum mark – if the rate were to rise much higher, it would likely indicate we are not taking on the most challenging defendants, who arguably need the program’s services the most. With that in mind, a table of recent years’ statistics follows. (*Note that the recidivism rates reflect the performance of those who graduated from the program two years prior.)

Year	Program graduates	Graduation rate	Recidivism rate*
2019	21	86%	31%
2020	14	92%	33%
2021	16	87%	36%
2022	17	90%	20%
2023	32	N/A	34%

Additionally, since 2019, there have been 40 participants in the Multidisciplinary Court program who lived, worked or offended on Hilton Head Island. Their offenses included possession of heroin, third-offense DUI and domestic violence. They faced sentences ranging from 90 days in jail to five years in prison. Six of these participants are currently enrolled. Of the other 34, all but one successfully completed the program.

Summary

Of the Town of Hilton Head Island’s \$168,500 annual contribution to the Solicitor’s Office, \$50,000 is earmarked to support Beaufort County Multidisciplinary Court operations. This constitutes roughly 9.4% of the \$529,790 annual program budget. Return on this investment is substantial, since approximately 30% of participants in the county program in recent years have had some connection to the Town of Hilton Head Island – either living, working or committing their crime there – and graduation and recidivism rates for these participants exceed the program average.

Loss of funding would likely mean elimination loss of an employee who handles case management, resulting in some combination of less efficient and more superficial supervision of participants, difficulty executing daily drug screening that is an essential element of the program, a subsequent increase in recidivism, and fewer eligible defendants admitted to the program.