

**AN ORDINANCE  
APPROVING THE BUDGET AND DIRECTING  
THE AUDITOR OF CHARLESTON COUNTY  
TO LEVY THE NECESSARY MILLAGE AND  
THE TREASURER TO COLLECT TAXES  
FOR  
THE ST. ANDREW'S PARISH PARKS & PLAYGROUND COMMISSION  
FOR FISCAL YEAR 2006-2007,  
AND AUTHORIZING THE ISSUANCE OF A  
TAX ANTICIPATION NOTE IN THE AMOUNT OF \$400,000.**

**WHEREAS**, an Order was issued by Judge Howard, in a lawsuit captioned *County of Charleston, et al vs. Cooper River Parks and Playground Commission, et al*, 93-CP-10-1647, on November 17, 1994, determining that Charleston County Council has budgetary authority over the above-named St. Andrew's Parish Parks and Playground Commission, and

**WHEREAS**, the St. Andrew's Parish Parks and Playground Commission has submitted a budget to County Council for approval,

**NOW, THEREFORE, BE IT ORDAINED** by the Charleston County Council, in meeting duly assembled:

**Section 1.**

That the findings contained in this Ordinance are approved and confirmed in all respects.

**Section 2.**

That the budget of the St. Andrew's Parish Parks and Playground Commission in the amount of One Million Eight Hundred Seventy-Nine Thousand Three Hundred Eighty-One (\$1,879,381) Dollars is hereby approved by Charleston County Council.

**Section 3.**

The Auditor of Charleston County shall levy 17.4 mills (before adjustment for reassessment refund) for operating expenditures of the Commission in the year 2006, and the Treasurer shall collect the proceeds of the levy upon all taxable property within the boundaries of the Commission during the fiscal year beginning July 1, 2006, and ending June 30, 2007.

**Section 4.**

The Seven Hundred Twenty Thousand Four Hundred Forty-Eight (\$720,448) Dollar difference between the One Million Eight Hundred Seventy-Nine Thousand Three Hundred Eighty-One (\$1,879,381) Dollars in budgeted expenditures and the One Million One Hundred Fifty-Eight Thousand Nine Hundred Thirty-Three (\$1,158,933) Dollars in budgeted ad valorem taxes consists of other available funding sources.

## **Section 5.**

For the purpose of paying in cash for the foregoing and all other general ordinary expenditures of the said Commission for fiscal year 2007, as authorized by this Ordinance, or by any other appropriation ordinance hereafter passed in aforesaid fiscal year, the Charleston County Treasurer is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow, from time to time as may be necessary on his official note or notes, or other evidence or evidences of indebtedness in anticipation of the collection of evidences of indebtedness in anticipation of the collection of the taxes herein levied; provided that all loans made from private persons, firms, or corporations shall be made only after three (3) days' notice by advertising once in some newspaper in the County of Charleston and on the best terms possible for the St. Andrew's Parish Parks and Playground Commission a sum or sums not exceeding Four Hundred Thousand (\$400,000) Dollars for the use of the aforementioned Commission and the sum or sums so borrowed shall constitute a valid and prior claim against the said taxes herein levied and against the aforementioned Commission; provided, further, that if the net interest cost is less than eight (8%) percent, the Chairman is authorized to award the loan to the bidder or bidders offering to purchase the notes at the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting therefrom the amount of the premium offered, if any, over and above the premium amount); and provided, further, that the said County Treasurer shall be authorized in his discretion to make any such loans from special funds or funds, including sinking funds, in his hands as County Treasurer, repayment of which shall be secured in the same manner as if made from private persons, or corporations as aforesaid.

## **Section 6.**

Prior to the line item transfer of any amount in excess of Ten Thousand (\$10,000) Dollars up to Twenty-Five Thousand (\$25,000), approval must be sought from the Charleston County Administrator. Prior to the line item transfer of any amount in excess of Twenty-Five Thousand (\$25,000), approval must be sought from the Charleston County Council. By amendment to this Ordinance, Council may adjust appropriation transactions affecting fund totals, other than those authorized in Section 8.

## **Section 7.**

Monies received from governmental grants shall accrue to the Special Revenue Fund of the St. Andrew's Parish Parks and Playground Commission set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year, and thereby not be stated in this Budget Ordinance, then, by passage of a Resolution authorizing the grant application and expenditures by the governing body of the St. Andrew's Parish Parks and Playground Commission, the necessary Special Revenue Fund shall be created to provide a mechanism for the expenditure of these monies.

## **Section 8.**

All monies properly encumbered as of June 30, 2006, shall be added to the St. Andrew's Parish Parks and Playground Commission's budget for fiscal year 2007. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the St. Andrew's Parish Parks and Playground Commission's governing body.

**Section 9.**

Cost of Living Adjustments (COLAs) shall be limited to the percentage amount that County Council sets for Charleston County employees. The COLAs shall take effect on the first day of the first full payroll of fiscal year 2007 for the Commission.

**Section 10.**

The St. Andrew's Parish Parks and Playground Commission shall provide to the appropriate County staff sufficient information to do a midyear budget review and shall allow the appropriate County staff to become familiar with the day-to-day operations of the St. Andrew's Parish Parks and Playground Commission for the limited purpose of better understanding how the Commission functions, and so that County Council is possessed of all the facts necessary to exercise competent budgetary authority as granted by the Courts.

**Section 11.**

If any provision of this ordinance or its application to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

**Section 12.**

This Ordinance shall become effective upon Third Reading.