

AN ORDINANCE

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018, HEREINAFTER REFERRED TO AS FISCAL YEAR 2018; MAKING APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF CHARLESTON COUNTY FOR SUCH PURPOSES; AND FURTHER PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY, INCLUDING THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2018; PROVIDING FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE IN ORDER TO SUPPLY THE NECESSARY FUNCTIONS OF THE UNITS; PROVIDING FOR BUDGET CONTROL OF THE APPROPRIATIONS BY THE CHARLESTON COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; MAKING PROVISIONS FOR THE FISCAL AFFAIRS OF CHARLESTON COUNTY; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$25,000,000 FOR CHARLESTON COUNTY AND UP TO \$400,000 FOR THE AWENDAW MCCLELLANVILLE CONSOLIDATED FIRE PROTECTION DISTRICT.

NOW, THEREFORE, be ordained by Charleston County Council, in meeting duly assembled, finds as follows:

SECTION 1: As set by Charleston County Council ("County Council"), the Charleston County Auditor (the "Auditor") shall levy 44.7 mills for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2017.

Proceeds of the levy upon all taxable property in the County shall be collected by the Charleston County Treasurer (the "Treasurer") as provided by law for the collection of County ad valorem taxes, the proceeds thereof to be placed in the appropriate funds of the County together with all revenues and income accruing to the County during the Fiscal Year 2018, and regardless of sources, shall be paid out from time to time by the Treasurer in accordance with the provisions of this Budget Ordinance (the "Ordinance") and other appropriation ordinances hereafter passed by County Council, except welfare funds received by the Charleston County Department of Social Services from the State of South Carolina or the United States.

SECTION 2: It is hereby appropriated from the General, Debt Service, Proprietary, and Special Revenue Funds referred to in SECTION 1, the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2017, and ending June 30, 2018, to wit:

Organization Units:	General	Debt Service	Special Revenue	Proprietary
COUNCIL AGENCIES				
County Council	\$ 1,682,257	\$ -	\$ -	\$ -
Accommodations Tax - Local	-	-	17,636,748	-
Accommodations Tax - State	-	-	25,000	-
Internal Auditor	236,013	-	-	-
Legal	1,476,866	-	101,428	-
State Agencies	329,859	-	-	-
ELECTED OFFICIALS				
Auditor	2,341,004	-	-	-
Clerk of Court	4,109,602	-	690,825	-
Coroner	1,910,948	-	-	-
Legislative Delegation	251,820	-	-	-
Probate Courts	2,674,015	-	-	-
Register of Mesne Conveyance	2,025,714	-	-	-
Sheriff	68,739,698	-	1,313,048	-
Solicitor	6,113,246	-	3,052,969	-
Treasurer	1,994,840	-	-	-
APPOINTED OFFICIALS				
Elections and Voter Registration	1,912,170	-	-	-
Library	15,726,146	-	-	-
Master-In-Equity	693,892	-	-	-
Public Defender	3,130,000	-	6,216,990	-
Veterans Affairs	370,501	-	-	-
ADMINISTRATOR	976,492	-	-	-
Economic Development	-	-	3,832,492	-
Nondepartmental	10,175,623	32,488,831	-	-
DEPUTY COMMUNITY SERVICES				
Community Development	2,016,270	-	-	-
Consolidated Dispatch	7,944,167	-	-	4,031,609
Dept of Alcohol & Other Drug Abuse	-	-	-	11,045,143
Emergency Medical Services	17,031,423	-	-	-
DEPUTY ADMINISTRATOR FINANCE	483,577	-	-	-
Assessor	4,455,323	-	-	-
Budget	751,225	-	-	-
Finance	1,018,525	-	-	-
Revenue Collections	1,144,000	-	-	2,226,260
DEPUTY ADMIN GENERAL SERVICES	409,565	-	-	-
Building Inspections	2,013,099	-	15,123	-
Facilities Management	28,166,881	-	-	5,862,044
Magistrates' Courts	5,222,832	-	82,202	-
Technology Services	15,916,472	-	-	7,472,885
DEPUTY ADMIN HUMAN SERVICES	449,360	-	-	-
Emergency Management	855,176	-	228,424	-
Human Resources	1,971,090	-	125,000	29,137,000
Procurement	1,429,279	-	-	2,900,000
Safety & Risk Management	2,299,495	-	-	5,256,417
Zoning/Planning	2,005,601	-	162,171	-
DEPUTY TRANS & PUBLIC WORKS				
Environmental Management	-	-	-	33,836,346
Fleet Management	-	-	-	13,398,046
Public Works	12,628,291	-	6,129,942	-
Transportation Development	551,960	-	20,315,738	-
TOTAL	\$ 235,634,317	\$ 32,488,831	\$ 59,928,100	\$ 115,165,750

SECTION 3: Unless covered by SECTION 14 of this Ordinance, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action

of County Council in the event that the County's revenues accruing to its General, Debt Service, Proprietary, and Special Revenue Funds, as provided in SECTION 1, shall be insufficient to pay the same, to the end that the cost of operation of the County government shall remain at all times within its income.

SECTION 4: The Auditor is hereby authorized and directed to levy 33.9 mills for operating purposes and 3.1 mills for debt service in the year 2017 on all of the taxable property in the area located within Charleston County known as the Awendaw McClellanville Consolidated Fire Protection District to be deposited in the Awendaw McClellanville Consolidated Fire Protection District Special Revenue Fund.

Proceeds of the levy upon all taxable property located within the Awendaw McClellanville Consolidated Fire Protection District shall be collected by the Treasurer as provided by the law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, proceeds of the tax anticipation borrowing or otherwise accruing from the operation of the Awendaw McClellanville Consolidated Fire Protection District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 5: It is hereby appropriated \$2,540,779 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$208,650 for debt service from the funds referred to in SECTION 4 and from such other funds as may be generated by the Awendaw McClellanville Consolidated Fire Protection District for the corporate purposes of the District for and during the period beginning July 1, 2017, and ending June 30, 2018. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 6: The Auditor is hereby authorized and directed to levy 16.2 mills in the year 2017 on all of the taxable property in the area located within Charleston County known as the East Cooper Fire District to be deposited in the East Cooper Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within the County known as the East Cooper Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the East Cooper Fire District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 7: It is hereby appropriated \$148,625 from the funds referred to in SECTION 6 and from such other funds as may be generated by the East Cooper Fire District for the corporate purposes of the District for and during the period beginning July

1, 2017, and ending June 30, 2018. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 8: The Auditor is hereby authorized and directed to levy 12.0 mills in the year 2017 on all of the taxable property in the area located within Charleston County known as the Northern Charleston County Fire District to be deposited in the Northern Charleston County Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within Charleston County known as the Northern Charleston County Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the Northern Charleston County Fire District. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 9: It is hereby appropriated \$249,200 from the funds referred to in SECTION 8 and from such other funds as may be generated by the Northern Charleston County Fire District for the corporate purposes of the District for and during the period beginning July 1, 2017, and ending June 30, 2018. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 10: The Auditor is hereby authorized and directed to levy 4.7 mills (4.0 mills for baseline operations and 0.7 mills to eliminate the Fiscal Year 2017 deficit) in the year 2017 on all of the taxable property in the area located within Charleston County known as the West St. Andrew's Fire District to be deposited in the West St. Andrew's Fire District Special Revenue Fund.

Proceeds of the levy upon all taxable property in the area located within Charleston County known as the West St. Andrew's Fire District shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the Treasurer, including all monies collected, earned, donated, or otherwise accruing from the operation of the West St. Andrew's Fire District. Such funds shall be paid out from time to time by the County Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 11: It is hereby appropriated \$8,000 from the funds referred to in SECTION 10 and from such other funds as may be generated by the West St. Andrew's Fire District for the corporate purposes of the District for and during the period beginning July 1, 2017, and ending June 30, 2018. The appropriation is for the operation of a Special Revenue Fund and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 12: The Auditor is hereby authorized and directed to levy 1.9 mills after adjustment for reassessment for operating purposes and 1.0 mill for debt service in the year 2017 on all taxable property in Charleston County to be deposited in the Trident Technical College Special Revenue Funds.

Proceeds of the levy upon all taxable property shall be collected by the Treasurer as provided by law for the collection of County *ad valorem* taxes, the proceeds thereof to be placed in separate funds to be held and administered by the Treasurer. Such funds shall be paid out from time to time by the Treasurer in accordance with the provisions of this Ordinance and other ordinances hereafter ratified by County Council.

SECTION 13: It is hereby appropriated \$7,144,000 for operating purposes of Trident Technical College ("TTC") and \$3,674,800 for debt service of TTC from the funds referred to in SECTION 12 and from such other funds as may be generated by TTC for and during the period beginning July 1, 2017, and ending June 30, 2018. The appropriations are for the operation of Special Revenue Funds and subject to the limitations of disbursement referred to in SECTION 15 of this Ordinance.

SECTION 14: The Charleston County Approved Operating Budget, with the detail and provisos as so stated in the document titled Charleston County Budget Detail Fiscal Year 2018, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 15: The anticipated revenues accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance. Should actual funding sources for any such fund be less than projected, the County Administrator (the "Administrator"), or his designated representative, shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator, or his designated representative, may revise budgeted disbursements or direct the increase to be held for future years' disbursements.

SECTION 16: All monies properly encumbered as of June 30, 2017, shall be added to the applicable organizational unit's budget for Fiscal Year 2018. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 17: All monies designated by County Council as of June 30, 2017, shall be added to the applicable organizational unit's budget for Fiscal Year 2018. These designated monies may be expended only as set forth in their authorization by County Council. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 18: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2018 as authorized by this Ordinance or by any other appropriation ordinance hereafter ratified by County Council in and for the fiscal year, the 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(s) 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 days' notice by advertising once in some newspaper in the County and on the best terms possible, a sum or sums not exceeding in the aggregate \$25,000,000 for the use of the County and a sum not exceeding in the aggregate \$400,000 for the use of the Awendaw McClellanville Consolidated Fire Protection District, and the sum or sums so borrowed for the operation of the County shall constitute a valid and prior claim against the taxes levied herein and against the County and the sum or sums so borrowed for the operation of the Awendaw McClellanville Consolidated Fire Protection District shall constitute a valid and prior claim only against the taxes levied herein for the use of the Awendaw McClellanville Consolidated Fire Protection District; provided further that the Treasurer shall be authorized in his discretion to make any such loans from special fund or funds, including sinking funds, in his hands as Treasurer, repayment of which shall be secured in the same manner as if made from private persons, firms, or corporations as aforesaid; and provided further that if the net interest cost is less than eight percent (8%), the Chairman of County Council 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 there from the amount of the premium offered, if any, over and above the premium amount).

SECTION 19: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2018 Approved Budget Detail document.

For contributions, the organizational budgets are bound by "object code."

The County Administrator, or his designated representative, is hereby authorized to effect transfers between organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.

County Council may by resolution effect transfers from Council's contingency to organizational units.

County Council may by amendment to this Ordinance adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this Ordinance.

SECTION 20: In order that County Council may be assured that monies appropriated for contributions in SECTION 2 of this ordinance are properly expended for

a public purpose, the above agencies receiving monies shall provide all documents and information required.

SECTION 21:

(a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as 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 Council's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.

(b) Funds derived from the sale of real property shall be placed in the Capital Proceeds Capital Projects Fund, and these funds shall be expended only for capital outlays after specific resolution of County Council.

SECTION 22: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than four percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by County Council

On June 30, 2018, if the total revenue for General Fund purposes generated by current and delinquent *ad valorem* taxes and Local Option Sales Tax revenue is greater than \$163,756,000, then the first \$500,000 of excess shall be placed in the Rainy Day Fund.

SECTION 23: Contracts necessary to expend monies appropriated for contributions in the budget are hereby authorized.

SECTION 24:

(a) The salaries or compensation shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council.

- (b) Merit Pay is established for Fiscal Year 2018 at
- (1) 1.0% for Meets Standards performance outcome
 - (2) 2.0% for Exceeds Standards performance outcome
 - (3) 3.0% for Outstanding performance outcome

(c) Pursuant to Chapter 9, Title 4 of the South Carolina Code of Laws, salaries for the following Elected Offices, exclusive of any Cost of Living Adjustment or Merit increases pertaining to the incumbent officials, and exclusive of any State supplement, are set at:

Auditor	\$112,049.60
Clerk of Court	135,553.60
Coroner	115,918.40
Probate Judge	151,091.20

Register of Mesne Conveyance.....	120,536.00
Sheriff	159,952.00
Treasurer	127,899.20

(d) Travel and expense allowances shall be paid only upon proper documentation as prescribed by the Administrator. The per diem rates adopted by the State of South Carolina and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply.

SECTION 25: The classification and grades of all positions shown in the Charleston County Approved Operating Budget are only provisional and subject to audit by the Human Resources Department to determine the appropriate grade and classification.

SECTION 26: The Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalent - FTEs) among organizational units and fund types.

SECTION 27: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

SECTION 28: This Ordinance shall become effective upon approval of County Council following third reading.



CHARLESTON COUNTY, SOUTH CAROLINA

By: _____
A. Victor Rawl
Chairman of Charleston County Council

ATTEST:

By: _____
Beverly T. Craven
Clerk to Charleston County Council

First Reading: June 1, 2017
Second Reading: June 6, 2017
Third Reading: June 20, 2017