

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021, HEREINAFTER REFERRED TO AS FISCAL YEAR 2021; 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 2021; 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 (before adjustment for reassessment) for General Fund Purposes and 6.1 mills for the Debt Service of Charleston County (the "County") in the year 2020.

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 2021, 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, 2020, and ending June 30, 2021, to wit:

Organization Units:	General	Debt Service	Special Revenue	Proprietary	TOTAL
COUNCIL AGENCIES					
County Council	\$ 6,999,714	\$ -	\$ -	\$ -	\$ 6,999,714
Accommodations Tax - Local	-	-	10,683,602	-	10,683,602
Accommodations Tax - State	-	-	65,950	-	65,950
Internal Auditor	352,308	-	-	-	352,308
Legal	1,661,667	-	100,000	-	1,761,667
State Agencies	329,859	-	-	-	329,859
ELECTED OFFICIALS					
Auditor	2,490,011	-	-	-	2,490,011
Clerk of Court	4,518,589	-	1,110,000	-	5,628,589
Coroner	2,531,775	-	-	-	2,531,775
Legislative Delegation	383,108	-	-	-	383,108
Probate Courts	3,067,674	-	-	-	3,067,674
Register of Deeds	2,057,524	-	-	-	2,057,524
Sheriff	78,785,202	-	1,608,039	-	80,393,241
Solicitor	6,791,374	-	3,577,649	-	10,369,023
Treasurer	2,077,428	-	-	-	2,077,428
APPOINTED OFFICIALS					
Elections and Voter Registration	2,046,969	-	-	-	2,046,969
Library	24,551,065	-	-	-	24,551,065
Master-In-Equity	775,234	-	-	-	775,234
Public Defender	3,378,862	-	6,929,372	-	10,308,234
Veterans Affairs	414,389	-	-	-	414,389
ADMINISTRATOR					
Economic Development	-	-	40,129,967	-	40,129,967
Nondepartmental	1,293,444	66,024,813	-	-	67,318,257
DEPUTY ADMIN COMMUNITY SVCS					
Community Development	429,348	-	-	-	429,348
Community Development	1,620,277	-	-	-	1,620,277
Dept of Alcohol & Other Drug Abuse	-	-	-	11,922,301	11,922,301
Greenbelt Programs	27,395	-	-	-	27,395
Magistrates' Courts	5,224,681	-	71,506	-	5,296,187
DEPUTY ADMINISTRATOR FINANCE					
Assessor	795,581	-	-	-	795,581
Assessor	4,858,486	-	-	-	4,858,486
Budget	745,780	-	-	-	745,780
Contracts & Procurement	1,474,584	-	-	2,950,000	4,424,584
Finance	1,070,944	-	-	-	1,070,944
Human Resources	2,439,897	-	60,500	32,415,403	34,915,800
Revenue Collections	1,013,271	-	-	2,116,790	3,130,061
DEPUTY ADMIN GENERAL SERVICES					
Building Inspections	621,582	-	-	-	621,582
Building Inspections	2,399,097	-	-	-	2,399,097
Facilities Management	19,731,311	-	-	4,489,576	24,220,887
Planning & Zoning	1,995,313	-	250,000	-	2,245,313
Safety & Risk Management	3,077,824	-	-	5,885,375	8,963,199
Technology Services	12,902,307	-	-	6,460,867	19,363,174
DEPUTY ADMIN PUBLIC SAFETY					
Consolidated Dispatch	443,443	-	-	-	443,443
Consolidated Dispatch	8,906,474	-	-	5,237,266	14,143,740
Emergency Management	892,928	-	226,036	-	1,118,964
Emergency Medical Services	17,935,444	-	-	-	17,935,444
DEPUTY ADMIN PUBLIC SVCS					
Environmental Management	444,024	-	-	-	444,024
Environmental Management	-	-	-	38,900,005	38,900,005
Fleet Management	-	-	-	11,457,426	11,457,426
Public Works	15,292,529	-	8,501,631	-	23,794,160
TOTAL	\$ 249,976,248	\$ 66,024,813	\$ 73,314,252	\$ 121,835,009	\$ 511,150,322

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. Provided, however, once Charleston County refunds its general fund transfer for prior Accommodations Tax - Local Special Revenue Fund commitments, any additional Accommodations Tax-Local Special Revenue Fund dollars greater than the present projection shall be allocated between all municipalities, including their special projects, in accordance with the FY2019 accommodations tax formula, which shall be distributed by resolution of County Council.

SECTION 4: The Auditor is hereby authorized and directed to levy 33.9 mills (before adjustment for reassessment) for operating purposes and 4.0 mills for debt service in the year 2020 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 \$2,759,630 for operating purposes of the Awendaw McClellanville Consolidated Fire Protection District and \$323,642 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, 2020, and ending June 30, 2021. 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 16.6 mills (before adjustment for reassessment) in the year 2020 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 \$160,054 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, 2020, and ending June 30, 2021. 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 (before adjustment for reassessment) in the year 2020 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 \$268,300 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, 2020, and ending June 30, 2021. 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 3.8 mills (before adjustment for reassessment) in the year 2020 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, 2020, and ending June 30, 2021. 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 (before adjustment for reassessment) for operating purposes and 0.7 mills for debt service in the year 2020 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 \$7,822,303 for operating purposes of Trident Technical College ("TTC") and \$2,818,291 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, 2020, and ending June 30, 2021. 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 2021, 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 her designated representative, shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator, or her 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, 2020, shall be added to the applicable organizational unit's budget for Fiscal Year 2021. 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, 2020, shall be added to the applicable organizational unit's budget for Fiscal Year 2021. 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 2021 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 her 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 her discretion to make any such loans from special fund or funds, including sinking funds, in her 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 2021 Approved Budget Detail document.

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

The County Administrator, or her 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 resolution effect transfers from Council's Stop Gap Measure 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 in the General 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. For Fiscal Year 2021, the Rainy Day Fund is established at \$10,000,000.

SECTION 23: A Two Month Reserve of fund balance in the General Fund is established to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. This reserve will be maintained at exactly 2/12 of General Fund disbursements. For Fiscal Year 2021, the Two Month Reserve is established at \$41,662,708.

SECTION 24: Contracts necessary to expend monies appropriated for contributions in the budget are hereby authorized.

SECTION 25:

(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 2021 at
- (1) 0.5% for Meets Standards performance outcome
 - (2) 1.0% for Exceeds Standards performance outcome
 - (3) 1.5% 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	\$118,934.40
Clerk of Court	143,873.60
Coroner	123,032.00
Probate Judge.....	165,630.40
Register of Deeds	125,424.00
Sheriff	169,769.60
Treasurer	135,740.80

(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. The Administrator may allow for a special exception to use the General Services Administration (GSA) per diem rates, or the United States Department of State, as appropriate.

SECTION 26: 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 27: The Administrator, or her designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 28: 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 29: This Ordinance shall become effective upon approval of County Council following third reading.

ADOPTED and APPROVED in meeting duly assembled this 18th day of June, 2020.

CHARLESTON COUNTY, SOUTH CAROLINA

By: _____
J. Elliott Summey
Chairman of Charleston County Council

ATTEST:

By: _____
Kristen Salisbury
Clerk to Charleston County Council

First Reading: June 2, 2020
Second Reading: June 11, 2020
Third Reading: June 18, 2020