

**CHARLESTON COUNTY ORDINANCE**

**TO ESTABLISH AND MAKE APPROPRIATIONS FOR FISCAL YEAR 2021 FROM THE 1<sup>st</sup> and 2<sup>nd</sup> TRANSPORTATION SALES TAX SPECIAL REVENUE FUND FOR PROJECTS AND PURPOSES PERMITTED BY LAW; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATIONS BY THE COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; AND OTHER MATTERS RELATED THERETO**

**WHEREAS**, County Council, by Ordinance No. 1324, duly enacted on August 10, 2004 (the “2004 Sales Tax Ordinance”), provided for the imposition of a ½ of one percent sales and use tax (the “Sales Tax”) in Charleston County pursuant to the provisions of S.C. Code Section 4-37-10 et seq. (the “Act”), subject to the results of a referendum to be held on the imposition of the sales tax on November 2, 2004 (the “2004 Referendum”).

**WHEREAS**, County Council, by Ordinance No. 1907, duly enacted on August 9, 2016 (the “2016 Sales Tax Ordinance”), provided for the imposition of a ½ of one percent sales and use tax (the “Sales Tax”) in Charleston County pursuant to the provisions of S.C. Code Section 4-37-10 et seq. (the “Act”), subject to the results of a referendum to be held on the imposition of the sales tax on November 8, 2016 (the “2016 Referendum”); and

**WHEREAS**, the 2004 Referendum and the 2016 Referendum were approved by a majority of the qualified electors of the County, and

**WHEREAS**, pursuant to applicable law, rules and regulations, the 2004 Sales Tax was collected starting May 1, 2005, and pursuant to applicable law, rules and regulations, the 2016 Sales Tax was collected starting May 1, 2017, and

**WHEREAS**, there is a need to provide funds for greenbelts, mass transit, administration and other transportation-related projects before the beginning of the next County fiscal year, and

**WHEREAS**, pursuant to the 2004 Sales Tax Ordinance and the 2016 Sales Tax Ordinance, a budget for expenditures of sales and use tax revenues from this source must be approved by County Council,

NOW, THEREFORE, BE IT ORDAINED by the County Council of Charleston County:

County Council hereby adopts the above recitals as findings of fact.

**SECTION 1:** Revenues and income accruing to the County of Charleston during Fiscal Year 2021 from the proceeds of the 2004 Sales Tax and the 2016 Sales Tax shall be deposited into the Transportation Sales Tax Special Revenue Fund, and paid out from time to time by the County Treasurer in accordance with the provisions of this ordinance.

**SECTION 2:** There is hereby appropriated from the Transportation Sales Tax Special Revenue Fund the following amounts 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:

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
<b>1st Transportation Sales Tax</b>			
CARTA	\$ 9,088,000	\$ -	\$ -
RTMA - Tri-County Link	535,000	-	-
Greenbelt Program	-	270,193	-
Roads Program	-	-	14,788,624
Debt Service	-	9,910,000	20,469,541
<b>TOTAL</b>	<b>\$ 9,623,000</b>	<b>\$ 10,180,193</b>	<b>\$ 35,258,165</b>

<u>Organization Units:</u>	<u>Mass Transit</u>	<u>Greenbelt</u>	<u>Transportation Related Projects</u>
<b>2nd Transportation Sales Tax</b>			
CARTA	\$ 1,120,000	\$ -	\$ -
Rapid Bus Transit	15,563,000	-	-
Greenbelt Program	-	5,514,000	-
Roads Program	-	-	73,030,000
<b>TOTAL</b>	<b>\$ 16,683,000</b>	<b>\$ 5,514,000</b>	<b>\$ 73,030,000</b>

**SECTION 3:** Unless covered by SECTION 5 or 6 of this ordinance, all of the foregoing appropriations are maximum and conditional, and are subject to reduction by action of County Council in the event that the County's revenues accruing to its Transportation Sales Tax Special Revenue Fund shall fail to be sufficient 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:** For internal County organizational units, the salaries or compensation of positions funded in whole or in part through this budget shall be determined and paid in accordance with the provisions of the Personnel Policies and Procedures adopted by County Council. Travel and expense allowances shall be paid only upon proper documentation as prescribed by the County 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. Positions funded in whole or in part through this budget shall only be those in support of expenditures of funds authorized by the Acts and the 2004 Sales Tax Ordinance and the 2016 Sales Tax Ordinance. Positions not solely providing administrative support to projects and purposes under the Acts and the 2004 Sales Tax Ordinance and the 2016 Sales Tax Ordinance shall be funded in part from other sources.

**SECTION 5:** Anticipated revenues accruing to the Transportation Sales Tax Special Revenue Fund are stated in this Budget Ordinance. Should actual funding sources for said fund be less than projected, the Administrator shall reduce budgeted expenditures attributable to said fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may a) revise budgeted expenditures or b) direct the increase to be held for future year's expenditures. Any such actions shall be periodically reported to County Council.

**SECTION 6:** Internal County organizational units are bound to the appropriated disbursements as defined in SECTION 2 as delineated in the FY 2021 Approved Budget Detail document prepared in support of this ordinance.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between County organizational units. By amendment to this ordinance, County Council may also adjust appropriations and make supplemental appropriations from the proceeds of the Sales Tax.

**SECTION 7:** Agencies outside the County which receive funds from the Transportation Sales Tax Special Revenue Fund shall enter into an intergovernmental agreement in a form approved by the County Administrator and County Attorney. Such agreements shall include, provisions set forth herein, as well as other provisions necessary or helpful in administering the distribution of funds hereunder pursuant to the Acts, the 2004 Sales Tax Ordinance and the 2016 Sales Tax Ordinance, and other applicable laws, rules, regulations and County policies.

**SECTION 8:** In order that Council may be assured that monies appropriated to the outside agencies funded from the proceeds of the Sales Tax are properly expended for projects and purposes permissible under the Acts and the 2004 Sales Tax Ordinance and the 2016 Sales Tax Ordinance, such agencies receiving funds shall submit requests for funding in accordance with procedures and schedules established by the County Administrator. Such procedures and schedules shall require, *inter alia*, a statement of the particular purpose(s) for which the money is intended to be spent. Except as specifically authorized by County Council, any outside agency or organization receiving an appropriation of Sales Tax funds must provide to County Council an independent annual audit of such agency's or organization's

financial records and transactions and such other and more frequent financial information as required by County Council, all in a form satisfactory to County Council.

SECTION 9: Contracts necessary for County organizational units to expend monies appropriated in this budget when not specifically permitted by the Charleston County Procurement Code are hereby authorized and said contracts shall be approved by a resolution of County Council. Awards of bids are hereby authorized and shall be conducted in accordance with the provisions of the Charleston County Procurement Code.

SECTION 10: The Charleston County Administrator is hereby authorized to prepare and administer the detailed operating budget in support of and not inconsistent with the provisions of this ordinance as the detailed transportation sales tax budget for Charleston County.

SECTION 11: The classification and grades of all positions shown in the detailed budget are only provisional and are subject to audit by the Human Resources Department to recommend the appropriate grade and classification.

SECTION 12: The County Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents – FTEs) among organizational units and fund types.

SECTION 13: If any provision of this ordinance or its applications 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 14: All provisions of the Charleston County Fiscal Year 2021 operating budget which are complementary hereto and not inconsistent herewith are hereby incorporated by reference and shall govern expenditures from the Transportation Sales Tax Special Revenue Fund.

SECTION 15: This ordinance shall be effective following approval of 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