

**AN ORDINANCE**

**PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, HEREINAFTER REFERRED TO AS FISCAL YEAR 2024; 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 2024; 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 \$50,000,000 FOR CHARLESTON COUNTY AND UP TO \$1,000,000 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 the following mills in the year 2023:

<i>Entity</i>	<i>Operating</i>	<i>Debt Service</i>
Charleston County	41.7	5.8
Awendaw McClellanville Consolidated Fire Protection District	35.4	4.0
East Cooper Fire District	16.5	-
Northern Charleston County Fire District	14.7	-
West St. Andrew's Fire District	3.1	-
Trident Technical College	1.8	0.5

Proceeds of the levy upon all taxable property in Charleston County ("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 2024, 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.

The amount of property tax revenues along with all revenues and income accruing to the County during the Fiscal Year 2024 are summarized following:

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, 2023, and ending June 30, 2024, to wit:

<u>Revenues</u>	<u>General</u>	<u>Debt Service</u>	<u>Special Revenue</u>	<u>Proprietary</u>	<u>TOTAL</u>
Property Tax	\$ 110,387,000	\$ 30,713,000	\$ 45,168,247	\$ -	\$ 186,268,247
Sales Tax	103,500,000	-	220,282,000	-	323,782,000
Licenses and Permits	7,399,950	-	210,000	-	7,609,950
Intergovernmental	33,382,564	376,127	10,004,001	8,201,788	51,964,480
Charges and Fees	27,153,353	-	12,589,341	126,739,197	166,481,891
Fines and Forfeitures	878,500	-	176,000	-	1,054,500
Interest	5,005,000	900,000	7,859,000	4,310,000	18,074,000
Miscellaneous	4,787,588	-	911,000	262,000	5,960,588
Leases and Rent	213,094	-	-	266,516	479,610
Interfund Transfer In	3,900,046	7,704,323	14,532,668	7,233,138	33,370,175
<b>TOTAL</b>	<b>\$ 296,607,095</b>	<b>\$ 39,693,450</b>	<b>\$ 311,732,257</b>	<b>\$ 147,012,639</b>	<b>\$ 795,045,441</b>

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Organization Units:	General	Debt Service	Special Revenue	Proprietary	TOTAL
<b>COUNCIL AGENCIES</b>					
County Council	\$ 1,949,364	\$ -	\$ -	\$ -	\$ 1,949,364
Accommodations Tax	-	-	30,930,582	-	30,930,582
Air Service Development	-	-	10,433,070	-	10,433,070
Fire Districts	-	-	624,110	-	624,110
Internal Auditor	398,468	-	-	-	398,468
Legal	1,955,875	-	119,576	-	2,075,451
Legal: Environmental Management	-	-	-	55,672,206	55,672,206
State Agencies	486,106	-	-	-	486,106
Transit Agencies	-	-	22,698,048	-	22,698,048
Trident Technical College	-	-	12,557,557	-	12,557,557
<b>ELECTED OFFICIALS</b>					
Auditor	3,121,811	-	-	-	3,121,811
Clerk of Court	4,848,585	-	1,283,256	-	6,131,841
Coroner	3,571,750	-	53,396	-	3,625,146
Legislative Delegation	454,449	-	-	-	454,449
Probate Courts	3,782,257	-	-	-	3,782,257
Register of Deeds	2,597,908	-	-	-	2,597,908
Sheriff	93,440,466	-	1,769,323	-	95,209,789
Solicitor	8,214,291	-	3,867,008	-	12,081,299
Treasurer	2,207,420	-	-	-	2,207,420
<b>APPOINTED OFFICIALS</b>					
Elections and Voter Registration	4,304,953	-	-	-	4,304,953
Library	35,808,883	-	-	-	35,808,883
Master-In-Equity	872,165	-	-	-	872,165
Public Defender	4,200,000	-	9,788,664	-	13,988,664
Veterans Affairs	651,735	-	-	-	651,735
<b>ADMINISTRATOR</b>					
Capital Projects	1,080,598	-	-	-	1,080,598
Innovation	255,825	-	-	-	255,825
Nondepartmental	168,973	-	-	-	168,973
	17,204,650	35,332,723	-	-	52,537,373
<b>DEPUTY ADMIN COMMUNITY SVCS</b>					
Community Development	473,222	-	-	-	473,222
Dept of Alcohol & Other Drug Abuse	1,783,986	-	-	-	1,783,986
Greenbelt Programs	-	-	-	13,721,514	13,721,514
Housing & Neighborhood Revitalization	35,459	-	24,058,041	-	24,093,500
Housing & Neighborhood Revitalization	169,566	-	-	-	169,566
Magistrates' Courts	6,044,653	-	78,419	-	6,123,072
<b>DEPUTY ADMINISTRATOR FINANCE</b>					
Assessor	740,202	-	-	-	740,202
Budget	5,336,437	-	-	-	5,336,437
Contracts & Procurement	789,537	-	-	-	789,537
Economic Development	1,561,099	-	-	2,850,000	4,411,099
Finance	-	-	38,424,923	-	38,424,923
Human Resources	1,243,139	-	-	-	1,243,139
Revenue Collections	3,068,797	-	157,000	34,822,865	38,048,662
	1,071,239	-	-	3,504,692	4,575,931
<b>DEPUTY ADMIN GENERAL SERVICES</b>					
Building Inspections	802,859	-	-	-	802,859
Facilities Management	3,147,540	-	-	-	3,147,540
Facilities Management	29,365,193	-	-	7,029,382	36,394,575
Planning & Zoning	2,682,511	-	250,000	-	2,932,511
Safety & Risk Management	2,682,511	-	-	5,475,779	9,364,517
Technology Services	3,888,738	-	-	6,623,226	23,528,482
Technology Services	16,905,256	-	-	-	16,905,256
<b>DEPUTY ADMIN PUBLIC SAFETY</b>					
Aw endaw McClellanville Fire	1,233,512	-	-	-	1,233,512
Biological Science Center	-	-	3,660,298	-	3,660,298
Biological Science Center	-	-	-	474,048	474,048
Consolidated Dispatch	7,617,491	-	-	4,743,471	12,360,962
Criminal Justice Coordinating Committee	629,891	-	-	-	629,891
Emergency Management	1,333,696	-	243,330	-	1,577,026
Emergency Medical Services	22,783,785	-	-	-	22,783,785
<b>DEPUTY ADMIN PUBLIC SVCS</b>					
Fleet Management	507,490	-	-	-	507,490
Fleet Management	-	-	-	18,620,637	18,620,637
Public Works	19,955,367	-	134,664,552	-	154,619,919
<b>TOTAL</b>	<b>\$ 324,747,197</b>	<b>\$ 35,332,723</b>	<b>\$ 295,661,153</b>	<b>\$153,537,820</b>	<b>\$809,278,893</b>

SECTION 3: Unless covered by SECTION 4 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 Charleston County Approved Operating Budget, with the detail and provisos as so stated in the document titled Charleston County Approved Budget Detail Fiscal Year 2024, 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 5: The anticipated Revenues and Transfers In accruing to all Proprietary and Special Revenue Funds are stated in this Budget Ordinance.

(a) Should actual Revenues and Transfers In 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 Revenues or Transfers In be greater than projected in this Ordinance, the Administrator, or his designated representative, may revise budgeted disbursements.

(b) Should Charleston County experience a need for additional funds in any Proprietary or Special Revenue Fund; the County Administrator, or his designated representative, may revise budgeted disbursements up to the amount of available fund balance in any such fund.

(c) Any such actions shall be periodically reported to County Council.

SECTION 6: All monies properly encumbered as of June 30, 2023, shall be added to the applicable organizational unit's budget for Fiscal Year 2024. 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 7: All monies designated by County Council as of June 30, 2023, shall be added to the applicable organizational unit's budget for Fiscal Year 2024. 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 8: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2024 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 \$50,000,000 for the use of the County and a sum not exceeding in the aggregate \$1,000,000 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 9: Organization units are bound to the appropriated disbursements as defined in SECTION 2 and delineated in the Fiscal Year 2024 Approved Budget Detail document.

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

(b) 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.

(c) County Council may by resolution effect transfers from Council's Contingency to organizational units.

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

SECTION 10: 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 11:

(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 12: 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 2024, the Rainy Day Fund is established at \$12,990,000.

SECTION 13: 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 2024, the Two Month Reserve is established at \$54,125,000.

SECTION 14: Contracts necessary to expend monies appropriated for contributions in the budget are hereby authorized.

SECTION 15:

(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 2024 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 .....	\$125,008.00
Clerk of Court .....	151,216.00
Coroner .....	128,024.00
Probate Judge .....	174,075.20
Register of Deeds.....	129,230.40
Sheriff .....	178,422.40
Treasurer .....	142,667.20

(d) Travel and expense allowances shall be paid only upon proper documentation as prescribed by the Administrator. The per diem rates adopted by the General Services Administration (GSA) and the mileage reimbursement rates adopted by the Internal Revenue Service shall apply. The Administrator may allow for a special exception to use the United States Department of State per diem rates.

SECTION 16: 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 17:

- (a) The number of authorized positions (Full Time Equivalents - FTEs) is hereby established as 2,698.79. County Council may increase the number of FTEs by Council directive.
- (b) FTEs associated with grants expire upon the grant's expiration.
- (c) The Administrator, or his designated representative, is hereby authorized to transfer FTEs among organizational units and fund types.

SECTION 18: 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 19: This Ordinance shall become effective upon approval of County Council following third reading.

ADOPTED and APPROVED in meeting duly assembled this 20th day of June 2023.

CHARLESTON COUNTY, SOUTH CAROLINA

By: \_\_\_\_\_  
Herbert R. Sass, III  
Chairman of Charleston County Council

ATTEST:

By: \_\_\_\_\_  
Kristen Salisbury  
Clerk to Charleston County Council

First Reading: June 1, 2023  
Second Reading: June 6, 2023  
Third Reading: June 20, 2023