

AN ORDINANCE

TO PROVIDE FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009, HEREINAFTER REFERRED TO AS FISCAL YEAR 2009; TO MAKE APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF SAID COUNTY FOR SUCH PURPOSES; AND TO FURTHER PROVIDE FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY INCLUDING THE AWENDAW CONSOLIDATED FIRE DISTRICT, EAST COOPER FIRE DISTRICT, NORTHERN CHARLESTON COUNTY FIRE DISTRICT, WEST ST. ANDREW'S FIRE DISTRICT, AND TRIDENT TECHNICAL COLLEGE FOR FISCAL YEAR 2009; TO PROVIDE FOR APPROPRIATIONS FROM SUCH SPECIAL FUNDS CREATED FOR THE PURPOSES OF THE AWENDAW CONSOLIDATED FIRE 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 SAID UNITS; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATIONS BY THE COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; TO MAKE PROVISIONS FOR THE FISCAL AFFAIRS OF SAID COUNTY; AND TO PROVIDE FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$25,000,000 FOR CHARLESTON COUNTY AND UP TO \$200,000 FOR AWENDAW CONSOLIDATED FIRE DISTRICT.

BE IT ORDAINED by the County Council of Charleston County:

SECTION 1: As set by County Council, the Charleston County Auditor shall levy in the year 2008 and the Charleston County Treasurer shall collect 40.2 mills for General Fund Purposes and 6.6 mills for the Debt Service Fund.

Proceeds of the levy upon all taxable property in Charleston County shall be collected by the Charleston County 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 said County together with all revenues and income accruing to the County of Charleston during the fiscal year 2009, and regardless of sources, shall be paid out from time to time by the said County Treasurer in accordance with the provisions of this ordinance and other appropriation ordinances hereafter passed by the County Council of Charleston, except as follows: 1. welfare funds received by the Charleston County Department of Social Services from the State of South Carolina or the United States; and 2. Proprietary and Special Revenue Funds shall accrue to the benefit of those funds and shall not be deposited in the General Fund of the County of Charleston, except as provided for in SECTION 14 of this ordinance.

SECTION 2: There is hereby appropriated from the General, Proprietary, Special Revenue, and Capital Projects Funds referred to in SECTION 1 hereof the following amounts of money for the following respective corporate purposes of Charleston County for and during the period beginning July 1, 2008, and ending June 30, 2009, to wit:

Organization Units:	General Fund	Proprietary Funds	Special Revenue Funds
COUNCIL AGENCIES			
County Council	\$ 1,974,124	\$ -	\$ -
Accommodations Fee	-	-	6,635,541
Accommodations Tax	-	-	19,633
Internal Auditor	222,316	-	-
Legal	1,228,702	-	14,000
Nondepartmental Personnel	(2,533,530)	-	-
Nondepartmental Operating	(3,592,052)	-	-
State Agencies	386,709	-	-
ELECTED OFFICIALS			
Auditor	1,903,170	-	-
Clerk of Court	3,160,760	-	674,000
Coroner	682,267	-	-
Legislative Delegation	178,085	-	-
Probate Courts	1,996,779	-	-
Register Mesne Conveyance	2,064,293	-	-
Sheriff	56,057,214	-	1,138,806
Solicitor	4,919,703	-	2,112,950
Treasurer	1,649,959	-	-
APPOINTED OFFICIALS			
Elections and Voter Registration	1,448,216	-	-
Library	14,523,000	-	-
Master-In-Equity	543,251	-	-
Medical Examiner's Commission	380,800	-	-
Public Defender	-	-	4,524,952
Veterans Affairs	290,375	-	-
ADMINISTRATOR			
Administrator	869,785	-	-
Economic Development	-	-	783,170
Consolidated Dispatch	300,000	-	-
Organizational Development	394,708	-	-
CHIEF DEPUTY ADMINISTRATOR			
Chief Deputy Administrator	451,776	-	-
Assessor	3,522,375	-	-
Budget	670,059	-	-
Controller	1,179,223	-	-
Delinquent Tax	1,075,258	-	-
Department of Alcohol & Other Drug Abuse Services	-	11,484,882	-
Procurement	1,018,300	1,825,000	-
Revenue Collections	-	2,188,527	-

Organization Units:	General Fund	Proprietary Funds	Special Revenue Funds
DEPUTY ADMINISTRATOR OF SUPPORT			
Deputy Administrator of Support	\$ 354,208	\$ -	\$ -
Capital Projects Administration	1,205,194	-	-
Facilities Management	11,329,936	-	-
Grants Administration	2,113,032	-	101,134
Internal Services	418,721	15,351,479	-
Magistrates' Courts	4,875,352	-	238,290
Safety & Risk Management	2,169,693	4,492,538	-
Technology Services	8,121,195	5,814,622	-
DEPUTY ADMINISTRATOR OF OPERATIONS			
Deputy Administrator of Operations	512,621	-	-
Building Services	1,577,634	-	-
Emergency Management	711,152	-	406,744
Emergency Medical Services	13,804,200	-	-
Human Resources	1,829,131	22,485,834	-
Planning	1,770,101	-	-
Public Works	12,482,274	-	1,552,500
Solid Waste	-	41,486,804	-
DEPUTY ADMINISTRATOR OF TRANSPORTATION SALES			
Deputy Admin of Transportation Sales Tax	9,283	-	-
INTERFUND TRANSFERS OUT	<u>10,961,782</u>	<u>130,900</u>	<u>7,599,259</u>
TOTAL	<u>\$ 171,211,134</u>	<u>\$ 105,260,586</u>	<u>\$ 25,800,979</u>

SECTION 3: Unless covered by SECTION 14 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 General, Proprietary, Special Revenue, and Capital Projects Funds, as provided in SECTION 1 hereof, 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: The Charleston County Auditor is hereby authorized and directed to levy 29.1 mills in the year 2008 on all of the taxable property in the area located within Charleston County known as the Awendaw Consolidated Fire District to be deposited in the Awendaw Consolidated Fire District Special Revenue Fund. Proceeds of the levy upon all taxable property located within the Awendaw Consolidated Fire District shall be collected by the Charleston County Treasurer as provided by the law for the collection of County ad valorem taxes, the proceeds thereof to be placed in separate fund to be held and administered by the County Treasurer, including all monies collected, earned, donated, proceeds of the tax anticipation borrowing or otherwise accruing from the operation of the Awendaw Consolidated 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 passed by the County Council of Charleston County.

SECTION 5: There is hereby appropriated \$1,916,053 from the funds referred to in SECTION 4 hereof and from such other funds as may be generated by the Awendaw Consolidated Fire District for the corporate purposes of the District for and during the period beginning July 1, 2008, and ending June 30, 2009. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 6: The Charleston County Auditor is hereby authorized and directed to levy 17.6 mills in the year 2008 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 Charleston County known as the East Cooper Fire District shall be collected by the Charleston County 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 County 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 County Treasurer in accordance with the provisions of this ordinance and other ordinances hereafter passed by the County Council of Charleston County.

SECTION 7: There is hereby appropriated \$145,000 from the funds referred to in SECTION 6 hereof 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, 2008, and ending June 30, 2009. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 8: The Charleston County Auditor is hereby authorized and directed to levy 12.0 mills in the year 2008 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 Charleston County 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 County 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 County Treasurer in accordance with the provisions of this ordinance and other ordinances hereafter passed by the County Council of Charleston County.

SECTION 9: There is hereby appropriated \$161,500 from the funds referred to in SECTION 8 hereof 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, 2008, and ending June 30, 2009. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 10: The Charleston County Auditor is hereby authorized and directed to levy 7.2 mills (3.0 mills for baseline operations and 4.2 mills to eliminate the fiscal year 2008 deficit) in the year 2008 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 Charleston County 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 County 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 passed by the County Council of Charleston County.

SECTION 11: There is hereby appropriated \$8,000 from the funds referred to in SECTION 10 hereof 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, 2008, and ending June 30, 2009. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 12: The Charleston County Auditor is hereby authorized and directed to levy 2.0 mills in the year 2008 on all taxable property in Charleston County to be deposited in the Trident Technical College Special Revenue Fund. Proceeds of the levy upon all taxable property shall be collected by the Charleston County 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 County Treasurer. 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 passed by the County Council of Charleston County.

SECTION 13: There is hereby appropriated \$5,336,575 from the funds referred to in SECTION 12 hereof and from such other funds as may be generated by the Trident Technical College for the corporate purposes of the College for and during the period beginning July 1, 2008, and ending June 30, 2009. The foregoing appropriation is for the operation of a Special Revenue Fund and is subject to the expenditure limitations embodied in SECTION 14 of this ordinance.

SECTION 14: 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 Administrator shall reduce budgeted expenditures attributable to said fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may revise budgeted expenditures or direct the increase to be held for future years= expenditures.

SECTION 15: All monies properly encumbered as of June 30, 2008, shall be added to the applicable organizational unit's budget for fiscal year 2009. 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 16: For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for fiscal year 2009 as authorized by this ordinance or by any other appropriation ordinance hereafter passed in and for said fiscal year, the County Treasurer for the said County of Charleston 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 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 of Charleston and on the best terms possible, a sum or sums not exceeding in the aggregate Twenty-Five Million Dollars (\$25,000,000), for the use of the County of Charleston and a sum not exceeding in the aggregate Two Hundred Thousand Dollars (\$200,000) for the use of the Awendaw Consolidated Fire District and the sum or sums so borrowed for the operation of the County of Charleston shall constitute a valid and prior claim against the said taxes herein levied and against the County of Charleston and the sum or sums so borrowed for the operation of the Awendaw Consolidated Fire District shall constitute a valid and prior claim only against the said taxes herein levied for the use of the Awendaw Consolidated Fire District; provided further that the said County Treasurer shall be authorized in his discretion to make any such loans from special fund 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, firms, or corporations as aforesaid; and 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 there from the amount of the premium offered if any, over and above the premium amount).

SECTION 17: Organization units are bound to the appropriated expenditures as defined in SECTION 2 and delineated in the Approved Budget Narrative FY 2009 document as "major expenditure categories" i.e., (1) personnel; (2) operating; and (3) capital.

For "State Agencies" and "Outside Agencies" the organizational budgets are bound by subaccount.

The County Administrator, or his designated representative, is hereby authorized to effect transfers between major expenditure categories within an organizational unit. The County Administrator is authorized to transfer funds between organizational units for purposes of funding Internal Service Funds. Further, the County Administrator is authorized to transfer other funds between organizational units. The County Administrator is also authorized to further restrict budget transfers within major expenditure categories.

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

By amendment to this ordinance, Council may adjust appropriation transactions affecting fund totals, other than those authorized elsewhere within this ordinance.

SECTION 18: In order that Council may be assured that monies appropriated to the agencies funded in "Outside Agencies", "County Council", and "Accommodations Fee" in SECTION 2 of this Ordinance are properly expended for a public purpose, the above agencies receiving monies shall supply all documents and information required in the County policy for funding outside agencies, adopted August 22, 2006, as may be amended from time to time.

SECTION 19:

(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 Council.

(c) Monies received from Accommodations Tax shall accrue only to the Special Revenue Fund as set forth in this Budget Ordinance. Payments to the General Fund and to Tourism Advertising and Promotion, shall be made quarterly as funds are received from the State in amounts equal to five (5) percent and ninety-five (95) percent, respectively, of the amount received, after subtracting the first twenty-five thousand (\$25,000), which is exempt from any tourism-related expenditure requirements and is paid directly to the General Fund.

SECTION 20: 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. Expenditures from this fund shall be authorized by amending this Budget Ordinance.

At June 30, 2008, 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 One Hundred Twelve Million Two Hundred Fourteen Thousand Dollars (\$112,214,000), then the first Five Hundred Thousand Dollars (\$500,000) of excess shall be placed in Charleston County=s Rainy Day Fund.

SECTION 21: Contracts necessary 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 on capital items, when less than the amount specified in the Charleston County Approved Operating Budget, are hereby authorized and shall be purchased in accordance with the provisions of the Charleston County Procurement Code.

SECTION 22: The Charleston County Approved Operating Budget, with the detail and the provisos as so stated in the Charleston County Budget Narrative FY 2009 document, hereby incorporated by reference as part of this Ordinance as fully as if set forth verbatim herein, is hereby adopted as the detailed Budget for Charleston County.

SECTION 23: The salaries or compensation 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.

SECTION 24: The classification and grades of all positions shown in the Charleston County

Approved Operating Budget are only provisional and are subject to audit by the Human Resources Department to determine the appropriate grade and classification. All salary changes shall take effect on the first day of the first full payroll of fiscal year 2009, July 4, 2008.

SECTION 25: The County Administrator, or his designated representative, is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among organizational units and fund types.

SECTION 26: 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 27: This ordinance shall take effect following approval of third reading.