#2391 **Adopted 6/25/26**

AN ORDINANCE

PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, HEREINAFTER REFERRED TO AS FISCAL YEAR 2027; MAKING APPROPRIATIONS FROM THE GENERAL FUND AND OTHER FUNDS OF CHARLESTON COUNTY FOR SUCH PURPOSES; PROVIDING FOR THE LEVY OF TAXES FOR CORPORATE PURPOSES OF CHARLESTON COUNTY; PROVIDING FOR BUDGET CONTROL OF THE APPROPRIATIONS BY THE CHARLESTON COUNTY COUNCIL AND THE COUNTY ADMINISTRATOR; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO $100,000,000 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 2026:

Entity	*Operating*	*Debt Service*
Charleston County	37.8	5.7
Awendaw McClellanville Consolidated Fire Protection District	35.1	4.4
East Cooper Fire District	14.8	-
Northern Charleston County Fire District	15.8	-
West St. Andrew's Fire District	2.2	-
Trident Technical College	1.7	-

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 2027, 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 2027 are summarized following:

Revenues	General	Debt Service	Special Revenue	Proprietary	TOTAL
Property Tax	$ 149,379,000	$ 36,817,000	$ 50,127,560	$ -	$ 236,323,560
Sales Tax	107,200,000	-	221,876,082	-	329,076,082
Licenses and Permits	10,136,900	-	340,000	-	10,476,900
Intergovernmental	36,562,564	271,127	11,984,365	9,447,280	58,265,336
Charges and Fees	34,853,288	-	10,593,441	125,633,113	171,079,842
Fines and Forfeitures	1,352,500	-	258,000	-	1,610,500
Interest	12,632,500	1,089,000	8,827,400	4,704,100	27,253,000
Miscellaneous	5,133,196	-	1,025,000	705,000	6,863,196
Leases and Rent	18,995	-	-	287,641	306,636
Debt Proceeds	-	6,890,000	-	-	6,890,000
Interfund Transfer In	5,914,325	6,669,726	14,110,269	7,577,458	34,271,778
TOTAL	$ 363,183,268	$ 51,736,853	$ 319,142,117	$ 148,354,592	$ 882,416,830

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, 2026, and ending June 30, 2027, to wit:

Organization Units:	General	Debt Service	Special Revenue	Proprietary	TOTAL
COUNCIL AGENCIES					
County Council	$ 1,929,252	$ -	$ -	$ -	$ 1,929,252
Accommodations Tax	-	-	32,214,934	-	32,214,934
Air Service Development	-	-	6,500,000	-	6,500,000
Fire Districts	-	-	919,713	-	919,713
Internal Auditor	450,777	-	-	-	450,777
Legal	2,450,372	-	104,036	-	2,554,408
State Agencies	486,106	-	-	-	486,106
Transit Agencies	-	-	89,639,794	-	89,639,794
Trident Technical College	-	-	11,372,866	-	11,372,866
ELECTED OFFICIALS					
Auditor	3,721,436	-	-	-	3,721,436
Clerk of Court	5,912,471	-	1,150,000	-	7,062,471
Coroner	4,505,378	-	68,387	-	4,573,765
Legislative Delegation	524,023	-	-	-	524,023
Probate Courts	4,251,545	-	-	-	4,251,545
Register of Deeds	2,215,160	-	-	-	2,215,160
Sheriff	110,506,177	-	1,670,997	-	112,177,174
Solicitor	9,522,107	-	5,074,441	-	14,596,548
Treasurer	2,660,950	-	-	-	2,660,950
APPOINTED OFFICIALS					
Elections and Voter Registration	5,272,122	-	-	-	5,272,122
Library	41,426,361	-	-	-	41,426,361
Master-In-Equity	981,109	-	-	-	981,109
Public Defender	5,100,000	-	11,386,813	-	16,486,813
Veterans Affairs	741,585	-	-	-	741,585
ADMINISTRATOR	1,503,060	-	-	-	1,503,060
Capital Projects	532,287	-	-	-	532,287
Innovation	192,561	-	-	-	192,561
Nondepartmental	10,209,423	43,862,019	-	-	54,071,442
COMMUNITY SERVICES	577,733	-	-	-	577,733
Community Development & Revitalization	1,895,634	-	-	-	1,895,634
Dept of Alcohol & Other Drug Abuse	-	-	-	14,676,065	14,676,065
Greenbelt Programs	107,360	-	34,018,645	-	34,126,005
Housing & Land Development	439,175	-	-	-	439,175
Magistrates' Courts	6,792,890	-	-	-	6,792,890
FINANCE	786,817	-	-	-	786,817
Chief Financial Officer	577,255	-	-	-	577,255
Assessor	5,740,302	-	-	-	5,740,302
Budget	1,208,657	-	-	-	1,208,657
Economic Development	-	-	45,093,171	-	45,093,171
Finance	1,403,061	-	-	-	1,403,061
Human Resources	3,698,633	-	-	35,632,952	39,331,585
Procurement	1,760,303	-	-	2,950,000	4,710,303
Revenue Collections	1,413,088	-	-	3,751,198	5,164,286
GENERAL SERVICES	1,253,734	-	-	-	1,253,734
Building Inspections	3,821,603	-	-	-	3,821,603
Facilities Management	32,631,025	-	-	7,605,412	40,236,437
Planning & Zoning	3,570,844	-	500,000	-	4,070,844
Safety & Risk Management	6,318,010	-	-	4,490,403	10,808,413
Technology Services	21,288,096	-	-	7,510,914	28,799,010
PUBLIC SAFETY	4,539,747	-	-	-	4,539,747
Awendaw McClellanville Fire	-	-	5,108,306	-	5,108,306
Consolidated 911	10,621,493	-	-	4,853,483	15,474,976
Crimal Justice Coordinating Committee	834,226	-	-	-	834,226
Emergency Management	2,221,916	-	415,510	-	2,637,426
Emergency Medical Services	29,062,341	-	-	-	29,062,341
Tri-County Biological Science Center	1,977,045	-	-	-	1,977,045
PUBLIC SERVICES	446,660	-	-	-	446,660
Environmental Management	-	-	-	61,993,043	61,993,043
Fleet Management	-	-	-	18,045,408	18,045,408
Public Works	23,099,196	-	224,498,146	-	247,597,342
TOTAL	$ 383,181,106	$ 43,862,019	$ 469,735,759	$ 161,508,878	$1,058,287,762

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, Special Revenue, and Proprietary 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 2027, 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 Special Revenue and Proprietary 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 Special Revenue or Proprietary 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, 2026, shall be added to the applicable organizational unit's budget for Fiscal Year 2027. 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, 2026, shall be added to the applicable organizational unit's budget for Fiscal Year 2027. 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 2027 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 $100,000,000 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 2027 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.

(e) For personnel costs, the organizational budgets are bound at the total of personnel costs. Funds cannot be transferred into or out of personnel.

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 Disaster Reserve 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 and no more than six percent of General Fund disbursements. Any expenditure from the Disaster Reserve Fund shall be authorized by amendment to this Budget Ordinance by County Council. For Fiscal Year 2027, the Disaster Reserve Fund is established at $22,991,000.

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 2027, the Two-Month Reserve is established at $63,864,000.

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 2027 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.. $138,860.80
Clerk of Court 160,513.60
Coroner 138,860.80
Probate Judge.. 194,001.60
Register of Deeds.. 137,176.00
Sheriff.. 160,638.40
Treasurer... 151,424.00

(d) Excluding merit or longevity, changes in personnel pay are limited to promotions and career path progression.

(e) Up to a 3% base pay increase to County employees (excluding Judges whose pay is determined by the State and excluding employees that received an increase of 3% or more other than a merit, longevity, promotion or career path progression during Fiscal Year 2026) that worked for the entire Fiscal Year 2026 (July 1, 2025 through June 30, 2026) and continue working until October 1, 2026 is authorized. Employees' eligibility also requires at least a "Meets Standards" on the annual performance appraisal due during Fiscal Year 2026. Eligibility for this increase is authorized notwithstanding the provision contained in Charleston County Personnel Policy 5.10(D)2).

(f) 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 2,780.51. 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 25th day of June 2026.

CHARLESTON COUNTY, SOUTH CAROLINA

By: ___________________________________
Joseph A. Boykin
Chairman of Charleston County Council

ATTEST:

By: _____________________________
Kristen Salisbury
Clerk to Charleston County Council

First Reading:	May 26, 2026
Public Hearing:	June 11, 2026
Second Reading:	June 11, 2026
Third Reading:	June 25, 2026