

AN ORDINANCE

APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027; AND DIRECTING THE AUDITOR OF CHARLESTON COUNTY TO LEVY THE NECESSARY MILLAGE AND THE TREASURER TO COLLECT TAXES FOR THE CHARLESTON COUNTY PARK AND RECREATION COMMISSION, THE NORTH CHARLESTON DISTRICT, THE ST. ANDREW'S PARISH PARKS AND PLAYGROUND COMMISSION, THE ST. JOHN'S FIRE DISTRICT AND THE ST. PAUL'S FIRE DISTRICT; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO \$3,000,000 FOR THE CHARLESTON COUNTY PARK AND RECREATION COMMISSION, UP TO \$1,100,000 FOR THE ST. ANDREW'S PARKS AND PLAYGROUND COMMISSION, AND UP TO \$1,500,000 FOR THE ST. JOHN'S FIRE DISTRICT

WHEREAS, Charleston County Council has budgetary authority over The Charleston County Park and Recreation Commission, The North Charleston District, The St. Andrew's Parish Parks and Playground Commission, The St. John's Fire District, and The St. Paul's Fire District (collectively the "Agencies"), and

WHEREAS, the Agencies have submitted budgets to County Council for approval,

NOW, THEREFORE, BE IT ORDAINED by the Charleston County Council, in meeting duly assembled:

SECTION 1: That the findings contained in this Ordinance are approved and confirmed in all respects.

SECTION 2: That the General Fund budgets of the Agencies listed below are hereby approved for the corresponding amounts by Charleston County Council:

<i>Agency</i>	<i>General Fund</i>
Charleston County Park & Recreation Commission	\$51,228,159
North Charleston District	1,901,404
St. Andrew's Parish Parks & Playground Commission	6,911,536
St. John's Fire District	28,503,267
St. Paul's Fire District	11,695,602

SECTION 3: The Auditor of Charleston County shall levy the following mills for the Agencies in the year 2026, and the Treasurer shall collect upon all taxable property within the boundaries of the Districts during the fiscal year beginning July 1, 2026 and ending June 30, 2027.

<i>Agency</i>	<i>Operating</i>	<i>Debt Service</i>
Charleston County Park & Recreation Commission	3.7	1.7
North Charleston District	94.8	-
St. Andrew's Parish Parks & Playground Commission	22.1	-
St. John's Fire District	26.0	5.0
St. Paul's Fire District	56.4	6.0

SECTION 4: For the purpose of paying in cash for the foregoing and all other general ordinary expenditures of the said Commission for fiscal year 2027, as authorized by this Ordinance, or by any other appropriation ordinance hereafter passed in aforesaid fiscal year, the Charleston County 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 his official note or notes, or other evidence or evidences of indebtedness in anticipation of the collection of 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 (3) 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 \$3,000,000 in the aggregate for the use of the Charleston Parks and Recreation Commission, a sum or sums not exceeding \$1,100,000 in the aggregate for the use of the St. Andrew's Parish Parks and Playground Commission, and a sum or sums not exceeding \$1,500,000 in the aggregate for the St. John's Fire District; and the sum or sums so borrowed shall constitute a valid and prior claim only against the said taxes herein levied and against the aforementioned Agencies; 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 therefrom the amount of the premium offered, if any, over and above the premium amount); and provided, further, that the said County Treasurer shall be authorized in her discretion to make any such loans from special funds or funds, including sinking funds, in her hands as County Treasurer, repayment of which shall be secured in the same manner as if made from private persons, or corporations as aforesaid.

SECTION 5: By amendment to this Ordinance, Council may adjust appropriation transactions affecting fund totals, other than those authorized in Section 6.

SECTION 6: 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 a Resolution authorizing the grant application and expenditures by the governing bodies of the Agencies, the necessary Special Revenue Fund or Capital Project Fund shall be created to provide a mechanism for the expenditure of these monies.

SECTION 7: All monies properly encumbered as of June 30, 2026, shall be added to the Agencies' budgets for Fiscal Year 2027. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Agencies' governing bodies.

SECTION 8: All monies designated by the Agencies as of June 30, 2026, shall be added to the applicable organizational budget for Fiscal Year 2027. These designated monies may be expended only as set forth in their authorization by the Commission. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by Ordinance.

SECTION 9: The Agencies shall provide to the appropriate County staff sufficient information to do a midyear budget review and shall allow the appropriate County staff to become familiar with the day-to-day operations of the Agencies for the limited purpose of better understanding how the agency functions, and so that County Council is possessed of all the facts necessary to exercise competent budgetary authority as granted by the Courts.

SECTION 10: If any provision of this ordinance or its application 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 11: This Ordinance shall become effective upon 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