

COUNTY OF DORCHESTER

**AN ORDINANCE TO AMEND THE FY 2022-2023 DORCHESTER COUNTY BUDGET
ORDINANCE NUMBER 22-09 TO RECOGNIZE ADDITIONAL REVENUE PROJECTED
FROM BUSINESS LICENSE AND REGISTER OF DEEDS AND TO ALLOCATE
ADDITIONAL FUNDING IN THE AMOUNT OF \$201,264 TO DORCHESTER PAWS.**

ARTICLE I: WHEREAS, IT IS THE INTENT OF THE COUNTY COUNCIL OF THE COUNTY OF DORCHESTER to efficiently and fairly enforce the provisions of this Budget Ordinance, now therefore be it ordained that the following amendments are adopted in revision to the provision of the Budget Ordinance of Dorchester County Ordinance 22-09.

ARTICLE II: ACTION DIRECTED

Remove all pages of Ordinance 22-09, and replace said pages with attachment, hereto.

ARTICLE III: VALIDITY

If any section of this Ordinance or part thereof be declared to be unconstitutional or invalid, such declaration shall not invalidate the remainder of the Ordinance or the requirements thereof.

ARTICLE IV: REPEAL OF CONFLICTING ORDINANCES

Any Ordinance or part thereof of the County of Dorchester which is inconsistent or in conflict with the provisions of this Ordinance shall be considered to be repealed to the extent of such inconsistency or conflict, only.

ARTICLE V: EFFECTIVE DATE

The provision of this Ordinance shall be made retroactive to July 1, 2022, and thereafter concluding on June 30, 2023.

AN ORDINANCE TO MAKE APPROPRIATIONS FOR COUNTY GOVERNMENT, EDUCATIONAL, AND FIRE PROTECTION PURPOSES FOR DORCHESTER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023; TO LEVY TAXES FOR THE PAYMENT THEREOF; AND TO PROVIDE FOR THE EXPENDITURE OF SAID TAXES AND OTHER REVENUES COMING INTO THE COUNTY.

BE IT ENACTED BY THE DORCHESTER COUNTY COUNCIL IN MEETING DULY ASSEMBLED:

SECTION I: The following sums of money are hereby appropriated for the purposes herein set forth for Dorchester County for the period beginning July 1, 2022, and ending June 30, 2023:

County General Fund (\$44,423,073 of this total to come from current year taxes)	\$77,079,787
County Capital Improvement Fund (\$5,413,019 of this total to come from current year taxes)	\$5,665,524

In addition, thereto, there are hereby approved budgets and hereby levied an educational tax upon the taxable property in the County assessed for educational purposes as follows:

School District #2 Operating Budget	
Dorchester County (Net of State Portion)	\$61,689,560
State of South Carolina Homestead Exemption Fund	<u>\$38,339,573</u>
Total	\$100,029,133
School District #4 Operating Budget	
Dorchester County (Net of State Portion)	\$13,746,260
State of South Carolina Homestead Exemption Fund	<u>\$ 5,101,914</u>
Total	\$18,848,174
Career School Operating Budget	
Dorchester County (Net of State Portion)	\$ 3,607,528
State of South Carolina Homestead Exemption Fund	<u>\$ 1,945,214</u>
Total	\$ 5,552,742
Trident Technical College	\$ 2,443,046
County Library	\$ 4,003,890

Furthermore, there is hereby levied an ad valorem tax upon the taxable property in the County sufficient for the following budgets:

Dorchester Seniors Inc.	\$ 1,408,036
Children In Crisis	\$ 755,000

Finally, there is hereby levied a 21.2 mill tax upon the taxable property in the unincorporated areas of the County, in addition to those areas served by contract which dictate the County levy the same millage, for fire protection:

Dorchester County Fire Rescue \$ 9,558,095

The Dorchester County Auditor is hereby authorized and directed to levy sufficient mills on all the taxable property in Dorchester County to generate ad valorem taxes in the individual amounts identified above. All of the foregoing appropriations are maximum and are subject to reduction by action of County Council in the event that the applicable revenues shall fail to be sufficient to pay the same. The Auditor is also hereby authorized and directed to levy sufficient mills on all the taxable property in Dorchester County to generate ad valorem taxes in the amounts needed to meet the Debt Service needs of the County, School District #2, and School District #4.

In addition, the following Proprietary Fund budgets are approved:

Sewer and Water Utility Fund	\$39,566,606
Solid Waste Enterprise Fund	\$ 8,812,307
Stormwater Utility Fund	\$ 4,558,576

SECTION II: Funds collected from the millage levied for School District #2, School District #4, Career School, Trident Technical College, and the Library shall be disbursed by the Treasurer as requested by the stated agencies.

All excise tax on sales of alcoholic liquor by the drink for on premises consumption received shall be disbursed by the Treasurer directly to the Dorchester Alcohol and Drug Commission.

SECTION III: The County has established an overtime line item (13-01 and 13-02) in the Sheriff (2180) account consisting of 5.0% of the adopted salary (11-01) line item in that respective budget, and in the Jail (2352) accounts consisting of 16.8% of the adopted salary (11-01) line item in that respective account. However, if the Sheriff exceeds the overtime budget for employees of the Sheriff (2180) and Jail (2352) departments, the County may take appropriate action including considering and using the fluctuating work week pay plan.

SECTION IV: All County boards, agencies, commissions, etc., fully or partially funded by Dorchester County Council, and all non-County government organizations receiving funding from the Dorchester County General Fund are required to furnish either a complete audit or other annual financial report to County Council not later than seven months after the close of each fiscal year for each organization, and to supply to the County Administrator, upon his request, and in whatever form, any and all accounting records, reports, and documents necessary for County Council and the County Administrator to supervise the financial condition of such boards, agencies or commissions. Special audits may be provided for any agency receiving funds as County Council deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County government or any of its officers.

SECTION V: The County Administrator shall oversee and supervise the day-to-day, proper implementation of this Ordinance. The County's Deputy Administrator/CFO shall provide to the

County Administrator throughout the fiscal year a monthly financial report detailing, by account, expenditures made by County Departments. Also included shall be a monthly, up-to-date revenue report detailing revenues received for the County government. These monthly reports shall be submitted on a timely basis so that the Administrator may make decisions based on the most accurate and latest financial information.

A monthly meeting with the County Administrator or designee and appropriate Council committee chairperson may be held as reports become available for the purpose of budget line item reviews. Where continuous (more than three months) over-runs (expenditures in excess of budgeted amounts) are experienced, a Resolution by Council may be made directing the County Administrator to consider one or a combination of the following options if reconciliation of the excess expenditure cannot otherwise be accomplished:

1. A reduction in the department's employees' days per week, accomplished by work shift adjustments.
2. A reduction in the department's employees' hours per day, accomplished by work shift adjustments.
3. A reduction of the department's staff size.

Transfers of personnel from one department to another should be made, where possible, as openings occur rather than employing new personnel. Dorchester County government already has a policy established guiding the "reduction in work force" requirements where necessary.

SECTION VI: All funds for County government purposes shall be disbursed in accordance with the Procurement Ordinance 19-30. This includes disbursements for General, Capital Improvements, Capital Projects, Sewer and Water Utility, Solid Waste Enterprise Fund, and Stormwater Utility Fund.

SECTION VII: Each department head is permitted, subject to the County Administrator's (or his designee's) approval, to transfer appropriation(s) between object classification codes within that department. Transfers from objects 11-01 through 26-01 (personnel codes) are not permitted under any circumstances without the approval of County Council. Transfers from objects 33-03 (autopsies & post mortems), 53-02 (cell phones) and 62-02 (fuel) are not permitted without the approval of the County Administrator. The County Administrator is permitted, when it is in the best interest of the individual County departments or agencies, to transfer appropriations between departments (from one department to another department) and between the County's General Fund, Capital Projects Fund and Capital Improvements Fund (from one Fund to another Fund).

SECTION VIII: If circumstances arise which, in the judgment of a majority of County Council, require the expenditure of a greater amount than herein above enumerated, then the County Administrator shall have and is hereby given the right by this Ordinance to transfer funds between the County's General and Capital Improvement Funds and Capital Projects Fund, and may also appropriate available funds for a purpose not mentioned or referred to in this Ordinance, and the County Treasurer is authorized to borrow, if necessary, such amount as may be required to meet such increases or additional appropriations, and may pledge the full faith and credit of Dorchester County for the payment of the amount borrowed. Should actual funding sources be greater than projected in this ordinance, the County Administrator may revise budgeted revenues and disbursements or direct the increase to be held for future year's disbursements.

SECTION IX: The County Treasurer is authorized and directed to deposit, except those restricted by law, all County revenues collected or received, from whatever source, into the appropriate fund.

County officials charged with the obligation of County appropriations are forbidden to obligate, without prior approval of the County Council, any funds not as outlined and enumerated in this ordinance. Intentional misappropriations or over-spending of the enumerated accounts by an appointed official shall constitute automatic termination. County departments, boards, commissions, etc. will not deviate from their approved budget, and funds will not be expended for unauthorized expenditures. There will be a quarterly review by the Deputy Administrator/CFO of the budget of each department, board, commission, etc. for which funds have been allocated, at which time funds, if available, may be re-allocated by the County Administrator to cover any shortfalls or unanticipated expenditures. All departments, boards, commissions, etc. will provide data, reports, statistics, etc. as may be requested by County Council. Failure to do so could result in the freezing of funds allocated to that organization until such data, reports, etc. have been furnished. This will be enforced at the discretion of County Council.

SECTION X: Proposals shall be sought from reputable accounting firms to provide the year-end audit of County revenue and expenditure accounts. The firm selected shall conduct an annual audit in conformity with standard auditing practices and in keeping with federal, state, and local governmental requirements. This audit shall be completed and presented to County Council no later than December 31 following the close of each fiscal year.

SECTION XI: All service charges, fees, fines, reimbursements, etc. received by County departments shall be deposited with the bank daily, and for the first eleven months of the fiscal year, these accounts must be deposited with the Treasurer as soon as possible, but no later than the 15th calendar day following the end of each month. In addition, each account will follow the reporting requirements of the Business Services Department. For the final month of the fiscal year, all bank accounts, special funds, and depositories maintained by departments and which contain moneys which are the responsibility of County Council shall be closed out and all funds deposited with the Treasurer no later than June 30, 2023. The Treasurer is authorized and directed to deposit all surplus funds in interest-bearing accounts, and any accumulated interest shall be deposited in the applicable fund of the County.

SECTION XII: Budgetary appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request in writing to the Director of Business Services no later than July 31, 2023 for approval by County Council. These carryovers must be for specific items budgeted in the 2022/2023 fiscal year for which unforeseen circumstances prevented the funds from being spent during the current year. Any "excess" funds accumulated at the end of the fiscal year shall be used only with the approval of County Council either to fund capital assets or other expenditures needed by the County or placed in the appropriate reserve fund by the Deputy Administrator/CFO. County officials charged with the proper keeping and reporting of County accounts shall maintain both revenue and expenditure ledgers, and under no circumstances, except in such instances as over-payment errors, authorized transfers, or supplemental appropriations, shall entries except those enumerated in this Ordinance, be recorded on appropriations and/or expenditure ledgers.

SECTION XIII: The Purchasing Services Manager and Deputy Administrator/CFO shall determine the proper rate of disbursement of the enumerated appropriations during the fiscal year based on financial and cash-flow considerations; in most cases, however, lump-sum or direct assistance appropriations should not exceed during any one quarter, one-fourth of the annual appropriation. Lump-sum or direct assistance appropriations of less than \$1,000 per year may be exempted from this provision.

Reimbursements for actual mileage traveled shall be at the Internal Revenue Service approved rate. Funds must be available in the appropriate budget before such funds are expended. Payments for travel and subsistence will be paid in accordance with the rules as set forth in the Travel and Subsistence Policy. It shall be unlawful for any department or employee to charge in excess of actual miles.

SECTION XIV: County Council has established a reserve fund. This fund will be increased each year as budgeted or otherwise approved by County Council. The fund is to be reserved for non-recurring expenses. Spending from the reserve fund will require a super majority vote of County Council.

SECTION XV: Neither the County Administrator, Elected Officials, nor any department head may establish or fund any new position without the knowledge and consent of County Council. Budgeted positions that become vacant shall remain unfilled for a sufficient period of time to recover the payout costs associated with the departing incumbent within the object classification personnel codes of the respective department.

SECTION XVI: The County Treasurer will comply with this Ordinance and the Code of Ordinances, Chapter 2, Article V, Divisions 1 and 2.

SECTION XVII: A monthly status report on the Jail food supplies account, which shall include a total number of meals served and a total of the number of prisoners incarcerated, shall be presented by the Purchasing Services Manager to the County Administrator.

The Director of Emergency Medical Services for the County shall provide a running balance of Emergency Medical Services' (EMS) accounts receivable to the Financial Services Manager on a monthly basis.

SECTION XVIII: The County Delinquent Tax Collector is requested to pursue with vigor the collection of all delinquent taxes and to nulla bona uncollectible taxes and is directed to provide monthly progress reports on the status of collections and uncollectibles to the County Administrator.

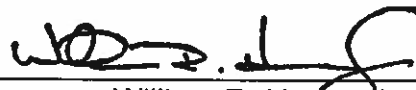
SECTION XIX: All department heads are directed to assure that all County employees for which they are responsible give a full day's work for a full day's pay. This is to be accomplished through the maintenance of accurate time and attendance records and procedures.

SECTION XX: If any excess monies remain in the capital budget of a department, the department cannot make additional purchases without prior approval by the County Administrator. Likewise, a department cannot substitute a different item than that originally budgeted in the Capital Improvement Fund without prior approval by the County Administrator.

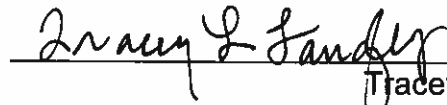
SECTION XXI: All appropriations for departmental employee compensation are subject to the condition that if actual compensation in a department exceeds appropriated compensation for that department on a proportional year-to-date basis at any time during the fiscal year, County Council may by resolution at a single Council meeting and without advance notice direct (a) that no vacancies shall be filled in such department without the express approval of Council, and/or (b) that a sufficient number of employees in such department shall be terminated from County employment so that the department's total projected compensation for the fiscal year shall not exceed the department's appropriated compensation for the fiscal year.

SECTION XXII: If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid, it shall not affect the validity of the Ordinance or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections.

This Ordinance shall become effective upon 3rd Reading of the Fiscal Year 2022/2023 Budget.



William R. Hearn, Jr., Chairman
Dorchester County Council



Tracey L. Langley
Clerk to Council

1ST READING: July 25, 2022
2ND READING: August 15, 2022
PUBLIC HEARING: August 15, 2022
3RD READING: September 6, 2022