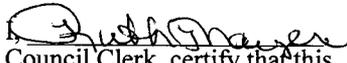


Sponsor(s) : County Council
First Reading : April 7, 2015
Committee Referral : N/A
Committee Consideration Date : N/A
Committee Recommendation : N/A
Second Reading : May 5, 2015
Public Hearing : June 19, 2015
Third Reading : June 19, 2015
Effective Date : July 1, 2015


Council Clerk, certify that this
Ordinance was advertised for
Public Hearing on 6-19-15

ORDINANCE NO. 15-O-06

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR COLLETON COUNTY

[To Provide for the Levy of Taxes in Colleton County, South Carolina, for the Fiscal Year July 1, 2015 through June 30, 2016; to Provide for All Other Appropriations Thereof; and to Provide for Other Matters Related Thereto.]

WHEREAS:

1. Colleton County Council, pursuant to state statutes, is authorized and required to adopt an annual budget for all departments, offices, and agencies (hereinafter collectively termed offices) of the County Government; and
2. Pursuant to state statutes, total funds appropriated in fiscal year 2015-2016 for the above purposes do not exceed estimated revenues and funds available for expenditure in fiscal year 2015-2016.

NOW THEREFORE BE IT ORDAINED BY THE COLLETON COUNTY COUNCIL DULY ASSEMBLED THAT:

SECTION 1. APPROPRIATIONS

a. Procedures Compliance: The fiscal year 2015-2016 County Budget for Colleton County South Carolina and the Colleton County School District local appropriations are hereby adopted, and detailed budget appropriation documentation attached hereto is incorporated herein by reference. The Colleton County Council certifies that it has complied with all state laws and regulations regarding readings, notices, and public hearings for mills levied herein, and that it will comply in the case of mill levies, which may be adjusted by resolution based on more current information at the time of final issuance of the levies and after the adoption of this ordinance.

b. Levy Process: In all cases, all property shall be taxed unless otherwise exempt from taxation pursuant to Title 12, South Carolina Code of Laws, 1976, as amended. The taxes shall be collected in the manner as provided for collection of taxes by Title 12, Chapter 45 of the South Carolina Code of Laws, 1976, as amended, and in accordance with procedures established in County enacting ordinances. All property taxes are due and payable between the thirtieth day of September through the fifteenth day of January after their assessment in each year. Before the tax bills are issued, the County Auditor shall provide to the County Administrator a reconciled summary by levy of all taxes billed, and the County Treasurer shall provide monthly an apportionment report with refunds (computer system printout) for all taxes collected. Additionally, the Finance Office shall be provided with "read only" access to tax computer modules for the purpose of report generation. Tax levy mill information shall be supplied to the County Auditor for purposes of preparing the tax books for Colleton County.

(1) Motor Vehicle Taxes: Taxes levied on motor vehicles shall be collected pursuant to the schedules and procedures as established by State Statute and nothing herein shall be deemed to extend or defer the time of payment for such motor vehicle taxes.

(2) Motor Vehicle Owner Responsibility for Taxes: No motor vehicle registered in the State of South Carolina and being the property of a person, a resident of the County, shall be operated on the streets and public ways of the County unless all the motor vehicle taxes and fees duly assessed against such vehicle shall have first been paid. In the event that any person violates the provisions of this Section, he shall be guilty of a misdemeanor and subject to the penalties prescribed in Title 46, 1976 South Carolina Code of Laws, as amended. Nothing in this section shall preclude the collection of taxes and fees upon such motor vehicle after the prosecution of the offender for failure to pay such tax.

c. Appropriation Management:

(1) Reallocation: Unless otherwise restricted by state law or specific limitation of accounting standards, all of the appropriations hereinafter and those in the budgetary detail incorporated herein by reference are subject to adjustment and reallocation by County Council by voice motion or resolution. Any amount appropriated in this Ordinance may be discontinued at any time by appropriate action of a majority of the County Council. Expenditures from the Council's contingency in non-departmental shall typically be done by resolution or voice motion.

(2) Duplication: If any of the items, or portions thereof, for which funds are herein appropriated is taken over by the State or Federal government and appropriations therefrom be made by either or paid by either directly to a County Office, or if the same shall become available in any manner, then the amounts for said Office herein appropriated shall be reduced in the amount of said appropriation, direct payment, or other available funds or support.

(3) Direct Assistance: All agencies receiving direct assistance payments from the County shall be funded quarterly in arrears no more than twenty-five (25%) percent of their direct assistance line item except at the discretion of the County Administrator in the case of emergencies. The quarterly allotments shall be paid around the 15th of the month following the end of each quarter. The final 4th quarter funding may be withheld by the Chief Financial Officer pending the reconciliation of outstanding obligations between the County and the Agency receiving funding or in the case of grant irregularities. Agencies, boards, and commissions, which are partially funded by Colleton County Government, must provide annual audited financial statements to include a copy of the management letter and a copy of the A-133 Single Audit report, if applicable. State funded agencies must provide an annual report or a summary of local office-specific funding. Quarterly funding may be withheld pending the County's receipt of an agency's annual audited financial statements.

d. Funds: The following funds are hereby established for the purposes set forth with appropriations/budgeted amounts where applicable. Other funds may be delineated elsewhere:

<u>Fund</u>	<u>Fund Name</u>	<u>Appropriation</u>	<u>Millage</u>
100	County General Fund**	\$24,426,899	114.81
115	Capital Fund*	\$ 0	
120	Special Revenue Fund - SRO*	\$ 1,064,942	
121	State Aid to Library Fund	\$ 75,000	
122	Colleton County Memorial Library Fund*	\$ 547,493	
124	IV-D Sheriff Unit Costs**	\$ 13,981	
125	Solicitor Special Revenue Fund	\$ 3,413,439	
126	IV-D Clerk of Court – Unit Costs**	\$ 138,188	

127	IV-D Clerk of Court's Fund – Incentives*	\$ 56,265	
128	Victim Witness Services Fund*	\$ 53,150	
129	Animal Care & Control Fund*	\$ 20,000	
130	County Debt Service Fund*	\$ 2,062,143	10.24
131	Fire Debt Service Fund*	\$ 2,027,378	22.66
133	SSRB Canady's – DSF*	\$ 0	
134	Non-GOB Related Debt Service*	\$ 943,468	
141	Emergency Telephone Fund*	\$ 439,171	
142	Infrastructure/Industrial Development Fund***	\$ 24,000	
143	Capital Projects Sales Tax Fund*	\$29,385,317	
149	SSRB Economic Dev. & Capital Improvement Fund*	\$ 0	
153	County Hospitality Tax Fund*	\$ 549,854	
155	County Accommodations Tax Fund*	\$ 559,730	
156	Fire/Rescue Commission Operations Fund*	\$ 7,942,871	33.56
204	Recreation Fund*	\$ 1,257,141	
210	Road & Bridges Fund*	\$ 1,987,421	
211	Solid Waste Fund*	\$ 2,233,334	
457	School District Operating****	\$ XXXXX	110.42

* At the close of the fiscal year, any unexpended monies within these funds and within all capital project funds shall be carried forward with the respective fund balance for the continued established use of that fund subject to appropriations, unless specifically authorized otherwise by ordinance or directed by State law

**At the close of the fiscal year, any unexpended monies within these funds shall be turned over to the General Fund Balance.

***Industrial or Infrastructure Development Fund appropriations are hereby amended to include the prior year Fund Balance and must be adjusted by the County Administrator to include all revenues received for economic development uses, which shall include all fee-in-lieu payments from other counties and any other revenues designated by County Council. Such funds shall require authorization of the County Administrator or his designee prior to obligation. At the close of the fiscal year, any unexpended monies within said funds shall be carried forward within the respective fund for continued economic development use.

e. County General & Debt Service Funds: The Colleton County Auditor is authorized and directed to levy upon all taxable property in Colleton County, South Carolina, and the Colleton County Treasurer is directed to collect, taxes sufficient to meet all County General Fund appropriations directed by this Ordinance, except as provided for by other revenue sources for the operation of the County Government for the Fiscal Year beginning July 1, 2015 through June 30, 2016.

The Colleton County Auditor is authorized and directed to levy upon taxable property in Colleton County, South Carolina and the Colleton County Treasurer is directed to collect taxes in the amount of \$2,062,143 to meet the Debt Service appropriation (Fund 130).

Sufficient mills to support these tax levies can be established by County Council Resolution before September 1st of this Fiscal Year, if anticipated to vary from what is set within this ordinance or if not set within this ordinance.

f. School Operations and Debt Service Funds:

**** To meet the appropriation provided by this Ordinance to cover School District Operating purposes, the Colleton County Auditor is authorized and directed to levy upon all taxable property in Colleton County, South Carolina, and the Colleton County Treasurer is directed to

collect millage in the amount of 110.42. Any money generated by said levy shall be provided to the School District to cover operating costs. Millage may be adjusted by County Council Resolution before September 1st of this Fiscal Year should Council deem that to be in the best interests of the County.

Pursuant to 59-71-150 of the South Carolina Code of Laws, 1976 as amended, the Colleton County Auditor shall levy and the Colleton County Treasurer shall collect a tax, without limit, upon all taxable property in Colleton County, South Carolina, sufficient to pay the principle and interest of School Debt and to create such sinking fund as may be necessary therefore as provided by the School District to the County Auditor. Any funds accumulated for the School Debt Fund, which exceed the amounts required as provided to the County Auditor by the School District shall be carried forward in a School Debt Service Fund and shall be subject to appropriation by County Council only for School Debt Service.

(1) Financial Reporting: The Department of Education for Colleton County shall provide to the County Treasurer, the County Administrator, and the County Chief Financial Officer detailed financial reports on a monthly basis. These monthly reports should clearly indicate all budgeted and year to date revenues and expenditures for each fund discreetly, including year to date amounts and original budgeted amounts.

(2) Debt Service Reporting/Processing: During the budget process each fiscal year, the School District shall provide to the County Treasurer and the County Chief Financial Officer a bank certified amortization listing of outstanding bond obligations and projected debt obligations. The School District shall require managing banks to directly provide to the County Treasurer and the County Chief Financial Officer all notices of payments due.

(3) Funds Transfer Requirements: The Treasurer shall notify both the School District (in the case of School District funding) and the County Administrator (in all cases) within five (5) days of receiving notification of any cuts in State or other revenues, or upon discovering any evidence of shortfall or deficit, or in the case of a decision to delay funds transfers.

g. Fire and Rescue District and Debt Service Funds: To meet the appropriation provided by this Ordinance to cover Fire and Rescue District Operating (Fund 156), the Colleton County Auditor is authorized and directed to levy upon all taxable property located in the unincorporated areas of the County and in the Towns of Cottageville, Lodge, Smoaks, Williams, and the City of Walterboro and the Colleton County Treasurer is directed to collect taxes of \$2,998,178 for Fire and Rescue District Operations (Fund 156). To further meet the Operating (Fund 156) appropriation provided by this Ordinance in (d) directly above, additional revenue from various sources in the amount of \$1,876,046 shall be collected. In addition an intergovernmental transfer in the amount of \$3,068,647 and all ambulance service charges for countywide ambulance rescue service are also appropriated from the General Fund for transfer into Fund 156 upon requisition by the Finance Office to make a total Fire and Rescue District Operations appropriation of \$7,942,871.

To meet the appropriation provided by this Ordinance to cover Fire and Rescue District Debt Service (Fund 131), the Colleton County Auditor is authorized and directed to levy upon all taxable property located in the unincorporated areas of the County and in the Towns of Cottageville, Lodge, Smoaks, Williams, and the City of Walterboro and the Colleton County Treasurer is directed to collect taxes of \$2,015,760. To further meet the Debt Service (Fund 131) appropriation provided by this Ordinance in (d) directly above, the sum of \$11,618 is hereby appropriated from various sources and shall be collected to make a total Fire and Rescue District Debt Service (Fund 131) appropriation of \$2,027,378.

Sufficient mills to support these tax levies can be established by County Council Resolution before September 1st of this Fiscal Year, if anticipated to vary from what is set within this ordinance or if not set within this ordinance.

At the close of the fiscal year any unexpended or unobligated funds and any funds accumulated for the Fire and Rescue Operating (Fund 156) or Debt Service (Fund 131) Funds above the provided appropriation amounts or collected in prior years, shall be carried forward in the respective fund balance and shall be subject to appropriation by County Council for Fire and Rescue Operations or Fire and Rescue Debt Service only.

h. Emergency Telephone Fund: To meet the appropriations provided by this Ordinance to cover the Emergency Telephone Fund, the \$1.00 E-911 subscriber billing fee per billed access line, up to 50 lines, and the tariff on wireless communication devices are hereby continued for this purpose. These E-911 fees will be accounted for in the E-911 Tariff Fund (Fund 141) to be expended in accordance with the 1976 South Carolina Code of Laws, Chapter 47, as amended, and Colleton County Ordinance 93-O-05. At the close of the fiscal year, any unexpended funds with any other funds collected in prior years shall be carried forward within this fund and shall be subject to appropriation by County Council.

i. Roads & Bridges Maintenance Fund: To meet the appropriation provided by this Ordinance for the Roads & Bridges Fund (Fund 210), a vehicle user fee of \$25.00 per vehicle is hereby continued for road and bridge maintenance and repair. To further meet the Fund 210 appropriation provided by this Ordinance, a supplemental operating transfer in the amount of \$1,001,176 is hereby appropriated from the General Fund for transfer into Fund 210. The Roads and Bridges Fund 210 shall be a separate accounting fund with a corresponding Treasurer's bank account to administer this fund. Collection of delinquent vehicle user fees will be in accordance with the Colleton County Code of Ordinances, as amended, and annual budget ordinances.

All appropriated interfund operating transfers shall be made during the year as required to maintain orderly operations. At the close of the fiscal year all unexpended funds will be carried forward within the fund balance of this fund and shall be subject to appropriation by County Council for current and future operating costs connected to Roads & Bridges Department activities.

j. Solid Waste Fund: To meet the appropriation provided by this Ordinance for the Solid Waste Fund (Fund 211), a Solid Waste user fee of \$65 per residential unit County-wide, a commercial Municipal Solid Waste Disposal Fee of \$55 a ton and a Construction and Debris disposal rate of \$45 a ton is hereby established. For to further meet the Fund 211 appropriation provided by this Ordinance, a supplemental operating transfer in the amount of \$288,000 is hereby appropriated from the General Fund for transfer into Fund 211. Fund 211, the Solid Waste Fund, shall be a separate accounting fund with a corresponding Treasurer's bank account to administer it. Collection of delinquent Solid Waste user fees shall be conducted in accordance with the Colleton County Code of Ordinances, as amended, and annual budget ordinances.

All appropriated interfund operating transfers shall be made during the year as required to maintain orderly operations. At the close of the fiscal year, all unexpended funds will be carried forward within the fund balance of this fund and shall be subject to appropriation by County Council for current and future operating costs connected to solid waste disposal including but not limited to the Landfill, Transfer Station, and Convenience Sites.

k. Recreation Fund: Rental and membership fees, concession stand revenues, sponsorships, donations, and program income generated by Recreation programs are hereby provided to meet the appropriation established in this Ordinance for the Recreation Fund (Fund 204). To further meet the Fund 204 appropriation provided by this Ordinance, a supplemental operating transfer in

the amount of \$171,066 is hereby appropriated from the Hospitality Fund for transfer into Fund 204. Fund 204, the Recreation Fund, shall be a separate accounting fund with a corresponding Treasurer's bank account to administer it.

All appropriated interfund operating transfers shall be made during the year as required to maintain orderly operations. At the close of the fiscal year, all unexpended funds will be carried forward within the fund balance of this fund and shall be subject to appropriation by County Council for current and future operating costs connected to Recreation Department needs.

l. Hospitality Tax: Revenue generated by the Hospitality Tax established by Ordinance 2000-O-28 is hereby designated to meet the appropriation provided by **Section 1. Appropriations, d. Funds**, of this Budget Ordinance for the Hospitality Tax Fund. Fund 153, County Hospitality Tax Fund shall be a separate accounting fund with corresponding Treasurer's bank account to administer it. Collection of delinquent Hospitality Taxes by the Treasurer shall be in accordance with the Colleton County Code of Ordinances, as amended. At the close of the fiscal year, any unexpended funds and collections shall be carried forward in the Hospitality Tax Fund balance for continued use as provided by the Colleton County Code of Ordinances, as amended, subject to appropriation by County Council.

m. Accommodations Tax: Revenue generated by the County Accommodations Tax established by Ordinance 2001-O-15 is hereby designated to meet the appropriation provided by **Section 1. Appropriations, d. Funds**, of this Budget Ordinance for the County Accommodations Tax Fund. Fund 155, the Accommodations Tax Fund, shall be a separate accounting fund with corresponding Treasurer's bank account to administer it. Collection of delinquent County Accommodations Taxes by the Treasurer shall be in accordance with the Colleton County Code of Ordinances, as amended. At the close of the fiscal year, any unexpended funds and collections shall be carried forward within this fund for continued use as provided by the Colleton County Code of Ordinances, as amended, subject to appropriation by County Council.

n. Major Funds Determination: In accordance with Governmental Accounting Standards Board (GASB) 34 and other appropriate regulations requiring Government-wide Financial Statements, major funds will be determined annually at the end of the fiscal year during the audit process.

o. Colleton County Transportation Committee: The Legislative Delegations' Colleton County Transportation Committee (CTC) is responsible for the budgeting, reporting and monitoring of expenditures related to the State "C" fund's non-appropriated budget (Fund 446). The Colleton County Transportation Committee Funds are considered Agency Funds under Governmental Accounting Standards Board (GASB) regulations and are not required to be appropriated by Council action.

The Clerk to Council is assigned by County Council the function of Clerk for the CTC. Assigned duties include responsibility for preparing CTC's minutes, authorizing invoice vouchers and requisitions for C-Funds, monitoring contracts approved by the CTC, monitoring CTC related expenses, requesting specific project accounts be set up in the County's financial management system in accordance with accounting standards, monitoring the account balances, preparing financial reports to the CTC, providing contract and transaction documentation to the County's Independent Auditors as requested, working with the Treasurer's Office to report reconciled cash balances to the CTC, preparing from records and CTC accounts the detail required for reporting expenditures, obligations, and other data which SCDOT, CTC, County Finance, independent auditors, or Council requests regularly. In addition, the Clerk to Council shall provide to the

Finance Office annually by July 15th for the prior fiscal year and for inclusion in County record of roads, all CTC contractor certified costs and right-of-way information and documentation on the CTC's County road projects, listed by road and documenting the total improvement costs including the related engineering costs for each County road project.

Under a contractual agreement the CTC agrees to reimburse the County from "C" fund monies (Fund 446) on a standard hourly rate for engineering and management services by the County Engineer who is to be a certified Professional Engineer necessary for CTC operations. Colleton County agrees to cover certain ancillary expenses as contained herein.

p. Grants Management:

(1) Grant Fund Balances: Notwithstanding any other provisions of this ordinance, all unexpended balances from previous appropriations of state and federal grant funds, any State Accommodations Tax Funds not committed to the County General Fund, State Lottery Funds, and capital improvement or special project appropriations outstanding as of June 30th in the calendar year in which this budget ordinance is effective, shall be carried forward into the subsequent fiscal year budget appropriations. All grants are to be budgeted and accounted for in a special revenue fund, and authorized local match transfers will be completed by the County Chief Financial Officer based on County Council's acceptance of the grant.

(2) County Acceptance: The expenditure of funds for grant programs included in this budget shall not be authorized unless evidence that the respective grants have been approved by the grantor agency is provided to the County Administrator, and the grant has been accepted and funded by proper action of County Council. In all cases, total program expenditures shall be limited to the lesser of the total grant award(s), or the amount(s) designated in the current budget appropriations, as amended, or as approved by County Council Grant Resolutions. County Chief Financial Officer must be listed as a contact on all grant applications and awards; all correspondence must be copied to the County Chief Financial Officer.

(3) Budgeting: Grant funds requiring matching County funds not specifically budgeted shall be authorized by passage of Council Resolution approving the grant application and identifying matching expenditure funds from other previously appropriated funds. Grants not exceeding \$25,000 and requiring no new local match appropriation may be budgeted by the County Administrator or his designee. If the amount is greater than \$25,000, then the amount shall be budgeted by Council Resolution. The Chief Financial Officer is authorized to create the necessary general ledger accounts; the opening of bank accounts, when necessary, shall be executed by the County Treasurer in coordination with the Chief Financial Officer. When grant award payments are received, the Treasurer's Office or County Offices shall provide the Chief Financial Officer with copies of all checks received for the reimbursement of grant expenditures and any other related documentation determined by the Chief Financial Officer as necessary to ensure audit compliance. All grant revenues shall be credited to the appropriate revenue line item as established by the Chief Financial Officer. Grant revenues will not be applied directly to expenditure line items. All grant disbursements shall be authorized only through the Finance Office unless State or Federal law specifically provides otherwise and the County is exempt from financial reporting on those funds at both the State and Federal levels. Positions approved by County Council and supported through Grant funding, particularly where grant funding periods do not follow the County fiscal year term, may not appear in Budget detail.

(4) Federal Reporting: In accordance with Federal A-133 Audit Requirements related to Federal grants, all County offices and Component Units must report the expenditures and provide copies of grant awards and any other grant related reports to the Chief Financial Officer. County offices must present all voucher requests for payments related to grants to the Finance Office before the disbursement of grant related funds. County offices that do not comply with this

ordinance and any other published administrative procedures necessary for complete and timely reporting of grants such that the County incurs additional independent audit costs or loses grants funds will have these costs deducted from the Office or Component Unit's budget appropriations annually until any unfunded expenditures are fully recouped.

SECTION 2. FUND BALANCE MANAGEMENT

a. Compliant Fund Balance Policy: Colleton County Council utilizes a compliant fund balance methodology based on the cash-flow needs of the County to maintain sufficient reserves in order to maintain County operations. End of year fund balance estimations and associated cash flow projections for all cash-discrete funds are developed annually in the budget process to maintain a minimum of 20% of annualized appropriations in operational funds to ensure routine operations remain uninterrupted and in sinking funds (debt service fund) balances as required to timely service all scheduled debt.

b. Tax Anticipation Note Authority: The County is hereby empowered to borrow in anticipation of tax or other revenues for County purposes any sum not exceeding the amount anticipated to be received from taxes and other revenues during the current or following fiscal year, and not only to pledge the taxes or other revenues anticipated in the current or succeeding fiscal year, but to pledge, also, the full faith and credit of Colleton County for the repayment of any sums so borrowed. Such sums shall be borrowed from any banking institution or lending agency and shall be payable at such time, upon such terms, and in such sums as may be negotiated between the County and the lender.

c. Temporary Inter-fund Loans: Interfund cash transfers are prohibited except as noted elsewhere herein and where implementation of the budget and accounting conventions dictate. Should the Treasurer determine that a temporary inter-fund loan is required to support cash flow of any fund, the Treasurer must provide to the County Administrator documentation and a written requisition for the funds needed, to include a year-to-date, by month, cash flow analysis of the shortage, and the County Administrator is authorized to approve said short-term transfer and its reversal. Temporary inter-fund loans and transfers shall be reported to County Council.

SECTION 3. BUDGET YEAR END

a. Purchase Authority Cutoff: The budget year shall expire on June 30 of this fiscal year. No monies shall be disbursed pursuant to this Ordinance unless such funds have been obligated (i.e. an order has been placed or a contract signed for the delivery of goods or services in accordance with County procurement procedures) prior to the close of the fiscal year, which is June 30th. The County Administrator will take action to preclude all purchase order activity except business required for expedient operations and emergencies after June 15th of the fiscal year; no capital purchases other than emergencies will be initiated after May 31st of the fiscal year without the express written approval of the County Administrator. In addition, all items must be received and invoiced June 30th or earlier, or the items will be deducted from the originating office's subsequent fiscal year budget.

b. Purchase Order Liquidation: All offices are responsible for providing documentation regarding outstanding obligations for this fiscal year to the Finance Department on or before June 15th to facilitate the proper accrual of outstanding obligations of the County or the obligation(s) may be deducted from the office's budget for the subsequent fiscal year.

c. No Roll-Forward: Budget line item balances shall under no circumstances roll forward at the end of this fiscal year into the next fiscal year's budget, except for bond funds and grants crossing the fiscal year or as otherwise specified or appropriated within this budget ordinance.

d. Unexpended Funds: At the close of this fiscal year, any unexpended funds shall be turned over to General Fund Balance unless the County Treasurer is otherwise directed herein or specifically restricted by other County ordinances, State or Federal Law, or grant terms.

SECTION 4. NATURE OF REVENUES, EXPENDITURES, AND CHART OF ACCOUNTS

a. Chart of Accounts: Appropriation and expenditure of the funds outlined in Section 1 above shall be by object category in the County's central accounting system as listed below:

Personal Services – Salaries & Wages	1xxx
Personal Services – Employee Benefits	2xxx
Purchased Professional & Technical Services	3xxx
Purchased-Property Services	4xxx
Other Purchased Services	5xxx
Supplies	6xxx
Property – Fixed Asset Guidelines	7xxx
Other Objects	8xxx
Colleton Transportation Committee	9xxx

b. Transfers Prohibited: Unbudgeted transfers are prohibited except as approved herein and in accordance with generally accepted accounting principles.

c. Overspending: Any office, which overspends its straight-line spending levels for two consecutive months, shall be reviewed by the County Administrator, who may freeze position vacancies, capital expenditures, and funds transfers, and remove sufficient personnel from the County payroll to offset fully the impending budget overrun prior to the close of the fiscal year.

d. Reallocation:

(1) **Funds:** The Council may transfer any appropriations by resolution. The County Administrator or his designee may authorize individual transfers as needed not to exceed \$25,000. Each fund recipient Office Head must monitor expenditures daily and exercise caution to prevent over-expenditures. Primary responsibility for monitoring expenditures rests with each such Official individually. All requests for transfers from payroll accounts must be submitted in writing with detailed explanation to the County Administrator for consideration.

(2) **Functions:** The County Administrator, in consultation with County Council, is hereby authorized to transfer County Government functions and allocated appropriations among the various County divisions and offices in order to combine compatible employee positions and functions, eliminate duplicate work, gain performance efficiencies, or reduce overall operating costs of the County Government.

SECTION 5. FIXED ASSETS

a. Reporting: The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized. The threshold for determining if an item is considered to be a fixed or capital asset is the value or the purchase price (whichever is higher) of \$5,000 or greater and the item must have a useful life of more than one year. Appropriate depreciation schedules are maintained on the straight-line basis over the estimated useful life of each asset in accordance with Generally Accepted Accounting Principles (GAAP). The estimated useful life is determined by guidelines developed by the State of South Carolina Office of Comptroller General, and in some cases, applicable Federal IRS regulations

and/or Governmental Accounting Standards Board (GASB) 34 implementation guidelines. Fixed Asset and Capital reporting for the County is based on the following categories:

- Land
- Buildings and Improvements
- Infrastructure or Improvements Other Than Buildings
- Vehicles
- Furniture
- Machinery and Equipment

b. Inventory Control: Each County Office is responsible for verification of all of its items required to be listed in the Fixed Asset System maintained by County Finance and for providing paperwork/documentation to the Finance Department when the asset is received.

c. Donated Assets: Each County Office is responsible for verification of all items donated to that Department and required to be listed in the Fixed Asset System (valued at \$5,000 or more). Further each Office is responsible for providing paperwork/documentation to the Finance Department when such asset is received.

d. Insurance Proceeds: In order to comply with GASB42 regulations, all insurance payments will be processed by the County Finance Office and will be applied towards vehicle/equipment repairs when sufficient documentation/invoices are received from the department to justify the repair cost. If assets are considered impaired under GASB42 regulations and the impaired items will not be repaired or placed back into service, the insurance proceeds will be deposited into the Colleton Capital Fund 115 for future capital acquisitions of Colleton County unless the terms and conditions of the original funding source (Federal Asset Funds, grants, etc) require deposit of the insurance proceeds back to that particular funding source.

SECTION 6. RECEIPT, MANAGEMENT, AND REPORTING OF CASH:

a. Depositories option: The Council by resolution may elect to designate the banks to be used as checking depositories of County Funds through a bid procedure.

b. Timely deposit: All service charges, fees, fines, reimbursements, grant funds etc. received by County Offices shall be deposited with the County Treasurer as soon as possible after collection. All County Offices that collect funds on a daily basis shall reconcile receipts to funds received and submit funds to the Treasurer's Office by the following business day in the format as prescribed by the County Treasurer. Offices collecting less than \$200 on any single day may delay one business day. This policy does not apply where State law specifically provides authority for other actions to a specific official.

c. Bank Reconciliation: The Treasurer will record the County's cash receipts in accordance with the Chart of Accounts as authorized by County Council and as amended by the Chief Financial Officer. On or before the 15th day of each month, the Treasurer will provide the County Administrator's designee, the Chief Financial Officer, with the prior month's bank reconciliation recap for the County and other banking information on which revenue entries into the general ledger are to be based. These reports will be in a format as prescribed by the Chief Financial Officer and must contain sufficient detail to fully identify revenue and cash transfers for audit and reporting purposes, in accordance with State Law and GASB regulations. The Treasurer is responsible for reconciling bank accounts maintained in the Treasurer's Office in order to properly record revenues to the books of the County in accordance with the County's chart of accounts and properly allocating interest and all other funds to various funds and bank accounts as required by SC Law, and for properly segregating funds in accordance with SC Law so as to avoid any commingling of cash at all times. The Treasurer's Office is also responsible for

maintaining sufficient funds on hand to cover due to/from balances from various funds to the General Fund to cover interfund transfer liabilities created during the payroll and accounts payable processes and is responsible for completing timely the transfer of funds to reimburse the General Fund, and for documenting all cash transactions in detail as required by GASB and audit standards. Significant additional costs, if any, related to bookkeeping functions within the Treasurer's Office such as bank reconciliations, revenue accruals, reversal of revenue accruals, preparation of various audit schedules and the reconciliation of due to/from account balances related to interfund transfers and tax collection transfers will be identified and billed separately by the County's Independent Auditors from the general and actual audit costs of the County.

d. Cash Accounting: As is required by SC State law, the Treasurer shall report to the County Administrator's designee, the Chief Financial Officer, by the 15th of every month, the complete and full nature of all monies, as well as all investments, tax levy distributions, and other cash movements. Such reports shall be in the form prescribed by the Chief Financial Officer and the Treasurer shall make available copies of bank reconciliations of each of the County bank accounts, copies of the monthly bank statements, copies of any brokerage account statements, and any other Treasurer's Office records which the Chief Financial Officer requires to ensure that the County's books are balanced and that transactions have been properly recorded. In addition, the County Treasurer's Office is responsible for annual external audit reporting of revenues to the State Comptroller's Office and for providing the Finance Office and External Auditors with sufficient data to convert revenues from the cash basis of accounting to the modified accrual basis of accounting in order to ensure legal and annual audit compliance with Governmental Accounting Standards Board (GASB) regulations, in particular GASB Statement No. 34 which requires revenue reporting on the modified accrual basis of accounting during the fiscal year and year-end conversion to accrual basis to produce Government-Wide Financial Statements. All monies collected by the Treasurer are designated for specific accounting funds established by this Ordinance and shall not be commingled. All interfund loans and transfers must be approved and executed in accordance with the provisions of this Ordinance.

e. NSF Check Management: All non-sufficient funds (NSF) checks related to the payment of vehicle or property taxes, which are returned to the Treasurer shall be handled timely and in accordance with State Law. Tax Receipts issued against the NSF check payment shall be voided in the County's Tax System the same day the NSF check is received, and a different receipt issued at a later date for any subsequent payment. If the funds are not redeemed in full by the taxpayer and the taxes become delinquent, that tax levy shall be immediately flagged as delinquent in the County's Tax System and, where appropriate under South Carolina Law, turned over to the Delinquent Tax Department for collection. The Treasurer is responsible for the proper handling of non-sufficient funds checks and for the proper reconciliation of NSF checks to the Colleton County Tax Levy Collection system and reports and for providing reconciled data to external auditors at the end of the fiscal year showing the proper handling of NSF checks received. All county offices will immediately void any receipts issued, so recording in any automated system tracking the payment or receipt, and proceed with collections of the amounts due and the NSF check charge established by the County. Additionally, no check may be "held" in any fashion at any time, to avoid NSF charges or receipt revocation.

f. Investments: All Funds clearly not needed for a period of ninety days or longer shall be invested by the Treasurer in accordance with SC Law in the highest yield, collateralized, interest bearing accounts, or County, State and United States short-term obligations, the SC LGIP, or any instruments specifically permitted by SC State Law, subject to maintaining sufficient cash balances to meet current and anticipated expenses and accruing obligations of the County. Interest earned by interest bearing accounts and investment income will be recorded to the applicable funds and reported monthly by the County Treasurer to the Finance Office for

inclusion in the monthly financial reports. No funds will be invested in CD's whenever overnight investments are earning interest at a higher rate.

g. Title IV-D (Child Support Enforcement) Federal Funds: The County Administrator, Clerk of Court, and Sheriff are authorized to enter jointly into agreements with the South Carolina Department of Social Services for receipt of Title IV-D (Child Support Enforcement) Federal Funds. No single individual signature on these agreements will obligate the County to comply with the terms of the agreements in any manner or fashion.

h. New and Unbudgeted Revenues: In accordance with State Law, all non-budgeted revenues received during the year shall be routed through the Finance Office to be allocated to an appropriate revenue line item as determined and approved by the County Chief Financial Officer. If the dollar amount exceeds \$25,000, the budgeting of said funds will be established by Council Resolution, Ordinance or through the annual Budget Amendment Ordinance. The Chief Financial Officer will designate funds to the appropriate revenue line item and create corresponding expenditure line authorizations to enable expenditure by the designated office. Only under very limited circumstances, such as the refund for overpayment on a vendor account, reimbursements for travel, or short term insurance claim settlements on replacements or repairs, will the Chief Financial Officer have the authority to approve the direct posting of income to an expenditure line item. (Additional grant procedures are referenced separately in this Ordinance.)

i. Delinquent Tax Collections: The Delinquent Tax Collector is responsible for reconciling monthly all bank accounts maintained by the Delinquent Tax Collector's Office in order to properly record revenues to the books of the County in accordance with the County's chart of accounts and properly allocating interest and all other funds to various funds and bank accounts as required by SC Law, and for properly segregating funds in accordance with SC Law so as to avoid any commingling of cash at all times. Significant additional costs related to bookkeeping functions within the Delinquent Tax Collector's Office such as bank reconciliation's, revenue accruals, reversal of revenue accruals, preparation of various audit schedules and the reconciliation of delinquent tax collection transfers will be identified and billed separately by the County's Independent Auditors from the general and actual audit costs of the County. By the 15th of every month the Delinquent Tax Collector shall report to the County Administrator's designee, the Chief Financial Officer, the complete and full nature of all monies on hand, as well as all investments, tax levy distributions, and other cash transfers or movements, in the form determined by the Chief Financial Officer.

SECTION 7. DISBURSEMENT OF FUNDS

a. General: All funds shall be disbursed only in accordance with appropriations herein, and in accordance with Colleton County Procurement Policies, Colleton County Financial Policies and Procedures, Colleton County Personnel Policy, Colleton County Administrative Directives and with state and federal laws and regulations.

The County Administrator or his designee is authorized to approve Purchase Orders in an amount not to exceed \$25,000 or budgeted and eligible purchases that meet or are less than the South Carolina State contract purchase amount for the current year. The Administrator may authorize designees for approval of Purchase Orders at such lower amounts as he deems appropriate.

b. Warrant Required: The Treasurer shall disburse all grant and other County funds only pursuant to a warrant from the Colleton County Administrator in accordance with South Carolina State Law and this ordinance. The County Chief Financial Officer shall have checks prepared for each item listed on the warrant. The listing on the warrant will include the name of the payee, the amount of the payment, and the date of the payment. The warrant will be signed by the County Administrator or his designee and the County Chief Financial Officer, directing the Treasurer to

disburse County funds pursuant to the warrant in accordance with the list therein. The Treasurer or the Treasurer's designee will sign the Finance Office copy of the warrant certifying that sufficient funds are on deposit and available to issue the checks authorized by said warrant.

c. Warrant and Check Processing: The Treasurer shall deposit sufficient authorized monies timely in each respective account to cover expenses as contained in the warrants and to cover interfund (due to/from) liabilities created through the accounts payable and payroll processes. The Treasurer shall assign the custody of the check-signing device to the Chief Financial Officer or their designee to prepare checks for each item on the warrant. The warrant cover sheet shall be made in duplicate, the original being kept by the Treasurer and the copy being kept by the Finance Office as a matter of record.

d. Payments to Vendors: The Finance Office shall deliver checks in payment of County expenditures to vendors. Vendors shall be paid by either (1) Delivery of such check by U.S. Mail or comparable postal service to the vendor, or (2) Delivery to the vendor if he appears personally, or by authorized agent, at the Finance Office to receive payment of such checks, or (3) On a limited basis as in the case of many debt service payments, by wire transfer.

e. Treasurer Refunds: The Treasurer will maintain a refund account from which all property tax refunds shall be made. In addition, the Treasurer shall maintain sufficient records to provide detail regarding which taxing units should be charged for the refunds, and make arrangement to recoup the funds appropriately as soon as possible.

f. Debt Service Payments: All County debt service fund payments shall be processed through the Finance Office by presentation of a warrant to the Treasurer for payment, which warrant should be initiated by the Treasurer if a payment notice is received in the Treasurer's Office. The County Treasurer is responsible for ensuring sufficient funds are on hand in appropriate accounts to maintain debt service requirements. The Treasurer is responsible for reporting the balance of debt service funds available to the County Administrator by the 15th of each month, to include any pending tax levy transfers.

SECTION 8. ANNUAL FISCAL REPORTING REQUIREMENTS

a. Boards, Commissions, Agencies, and Institutions: All boards, commissions, agencies, and institutions receiving County funds shall make a full detailed annual fiscal report to the County Council at the end of the fiscal year. The County governing body, the County Administrator, or the Finance Office may require reports, estimates, and statistics from any County office as may be necessary in the preparation of annual budgets or supplemental appropriations. Prior year audits are required for acceptance of annual budget requests.

b. Alcohol & Drug Abuse Commission: In accordance with the Colleton County Code of Ordinances, as amended, the Alcohol & Drug Abuse Commission is considered a Component Unit of the County and shall be included in the Annual Audited Financial Statements of the County. In the case of the Alcohol and Drug Abuse Commission, Colleton County Council hereby directs the Chief Financial Officer to impose a 1% surcharge to the total outstanding payroll reimbursement due to the County, to be effective thirty (30) days after the date of the payroll billing submission from the County Finance Office to the Alcohol and Drug Abuse Commission. Any variances in the amount paid versus the actual billing related to payroll must be submitted in writing to the County Chief Financial Officer prior to the receipt of funds from the Alcohol and Drug Abuse Commission or the variance will be considered outstanding for the purposes of this Ordinance and the surcharge. This surcharge will be deducted from the Direct Aid line item on an ongoing basis, and in future budget years until paid in full.

c. Solicitor's Office: Pursuant to a Memorandum of Understanding between the Fourteenth Circuit Solicitor's Office and Colleton County, the County has agreed to process the Solicitor's Office payroll in accordance with the County's normal payroll procedure and to act as the insurance benefits administrator for the employees of that Office. All employees of the Office are considered political appointees and are not subject to the County's policies, rules, or procedures other than those directly related to the manner of payroll processing and benefits administration. The Solicitor's Office shall deposit in advance on a monthly basis with the County all monies necessary to cover Solicitor's Office payroll. Any interest collected on said monies shall be the property of the County and shall be used to offset the administrative costs associated with the processing of payroll and benefits administration.

d. Library: Colleton County Memorial Library is considered a component unit of the County and shall be included in annual audited financial statements of the County.

SECTION 9. COMPENSATION AND CLASSIFICATION PLAN AND PERSONNEL

a. General: All County Departments, Offices, designated Agencies, and Component Units are included in the County Class and Compensation Plan administered by consultants. Neither the County Administrator nor any office head may establish or fund any new position without the knowledge and consent of County Council except that the County Administrator may approve temporary personnel based on County needs and available funding.

b. Compensable Accruals: When hourly employees who have accrued compensatory time leave County employment, they shall be paid for this time from the office's regular salary funds. The position the employee is vacating shall be frozen until the amount of money to be paid for the compensatory time of the terminating employee has been paid out of the budgeted funds in that Office. If sufficient funds are clearly available in the Office budget to offset the compensatory time expense and to cover future payrolls for the Office, the position need not be frozen. Neither accrued compensatory time nor any other form of leave may be used in conjunction with worker's compensation benefits except during the mandatory waiting period. In no event shall the aggregate total of compensation and annual leave payments at separation exceed the maximum legally accruable total of compensatory time. Unused holiday leave is not compensable at the time of separation.

c. Effective Date of Personnel Action Requests (PARs): Personnel actions involving salary adjustments generally shall be effective the first day of the first pay period following approval by the County Administrator.

d. General Pay Adjustments: Pay adjustments for employees covered by S-1 and S-2 legislation as mandated by State law and adjustments based on position reevaluations by independent consultants are included. In the case of rounding or other minor variances caused by calculation nuances subject to interpretation, the County Administrator shall be the final authority in determining the actual salary or hourly wage in accordance with and within appropriations of County Council. All pay adjustments in this budget, unless specifically stated otherwise, are effective July 1, 2012 as processed and paid on July 19th.

e. Travel: When employees are required to travel on official business, the County pays reasonable amounts for transportation, meals, and lodging in accordance with the County's Personnel Policies, Administrative Directives, and this ordinance. When an office has County Vehicles assigned to it or a County Pool Vehicle is available, employees should utilize a County Vehicle if this use does not impede County Operations. If the employee's personal vehicle is utilized with prior approval of the County Administrator, the employee shall be reimbursed at a rate of fifty-one (.51) cents per mile traveled. Meal expenses may not exceed \$32.00 for a twenty-four hour period for in-state travel or \$54.00 for out-of-state travel. Under this section no

more than one day of per diem will be provided for travel each way to/from a business destination. County Policy provides for no per diem for any travel within the County, including no meal reimbursements within the County.

In order for a meal to be a reimbursable expense under this policy, the employee must be scheduled to stay overnight at the conference destination or he/she must provide documentation of a substantiated business connection as described in Section 12.4A(2) of the Colleton County Personnel Policy. For a Law Enforcement employee transporting a prisoner, the employee will be reimbursed at per diem rates for his own meal at any food stop mandated by statute on behalf of the prisoner. In all other cases, Law Enforcement employees shall be required to follow the regular requirements for reimbursement of meal expenses provided for other County employees.

There is no provision for advance per diems to the individual for Hotel Reservations, Airline Tickets, Conference/Seminar registration costs or any other costs directly related to travel; all such costs will normally be paid directly to the vendor providing the service. Travel advances to the employee for meals shall not include per diem for the day of departure and return and for any partial days.

Requests for reimbursements must be presented within (15) days of return from the trip. Original, dated, detailed receipts must accompany all travel reimbursement requests; limited exceptions to this policy will be allowed as approved by the County Administrator or his designee when sufficient reason is provided and the Department Head or Elected Official involved approves. Where exceptions are considered taxable income under IRS regulations, the reimbursed funds will be processed through the payroll system as taxable income. County Department Heads and Elected Officials shall have no authority to waive the requirement for receipt of original, dated, detailed receipts under this section except with written approval by the County Administrator or his designee. Under no circumstances shall the County reimburse any persons eligible for travel reimbursement by the County for alcoholic beverages, personal purchases of any kind not specifically authorized in the personnel policy, or any amounts for which appropriated funds are not available or where such reimbursement would be a violation of the State Ethics Laws and regulations.

f. Credit Cards and Accounts: The Colleton County finance office has a purchasing/procurement card program with established controls and procedures, credit cards which obligate Colleton County are expressly not permitted. Credit accounts in the name of the County must be forwarded to the County Finance Office which is responsible for establishing credit accounts with vendors upon written approval by the County Administrator or the Chief Financial Officer. The County Finance Department is also responsible for the control and monitoring of all credit accounts in the County's name, verification of goods received and reconciling of such credit purchases to invoices received. Accounts not established in accordance with this ordinance are the sole responsibility of the initiating person, and the County shall not be liable or obligated to make payment on behalf of the initiator or the person using the account.

g. Assistance to Retirees: Persons retiring after the effective date of this ordinance may be eligible to receive for this year only, up to 50% of the cost of their individual health/dental insurance purchased through the SC State health insurance program this year provided that:

- (1) The person is employed by Colleton County at the time of his/her retirement, is at least 62 years of age, and is covered at that time under Colleton County's health/dental insurance program; and
- (2) The employee had twenty years of qualifying, full-time employment with Colleton County prior to the retirement; and
- (3) The employee is retiring under the South Carolina Retirement System or the South Carolina Police Retirement System.

- (4) The specified Council appropriation made by and within this ordinance for said assistance is sufficient to fund the full 50% of all costs of all those eligible for and receiving assistance under this provision for this fiscal year. This retiree assistance is for this year only and remains subject to appropriation by County Council.
- (5) Any person, who retires from County employment meeting all the requirements except the age requirement, will be eligible for this funded percentage of cost assistance upon reaching the age of 62.

h. County Attorney: The County Attorney may represent all agencies, boards, and officials in Colleton County that are employees of the County and subject to the budgetary controls of the County Council. Said attorney shall not represent any other organization, agency, or individual in any matter coming before the County Council. Specialized counsel may be retained when such representation is deemed to be in the best interests of the County.

i. Fire and Rescue: Any volunteer response cost assistance program must be based on specific written procedures and criteria adopted by the Fire Commission and approved by the County Council. Appropriations for all medical and firefighting positions in Fire-Rescue are for dual-certified positions only. Non-dual-certified candidates with no prior service with Colleton County may be hired as PRN and underslotted in an open position for up to one year, during which time dual certification must be achieved to be eligible for retention and transfer into the regular position status.

j. Family Medical Leave Act: Personnel will be removed from the County payroll when the initial FMLA mandated leave period is exhausted, before the extension period begins.

k. Drug Testing: Any candidate selected for employment with Colleton County shall be drug tested prior to being placed on any payroll processed by the County. Failure to report for the initial drug test scheduled by Human Resources shall result in discontinuation of any further consideration of the candidate.

l. Position Re-evaluations: Department Heads and Elected Officials, who wish to submit positions within their department for evaluation for Council consideration during the next fiscal year's budget process, must complete and deliver to the Chief Financial Officer the job descriptions or Comprehensive Position Questionnaires no later than November 30th in order that the consultant's evaluation can be completed and recommendations presented to Council with the First Reading of the Budget Ordinance.

m. Thirty-Year Service Recognition Awards: As provided in the Personnel Policy Manual, any regular full-time employee who achieves thirty continuous years of service in Colleton County government shall receive a \$5,000 Service Recognition Award. All such awards shall be paid contingent upon budget appropriation, and such payment shall be scheduled for the first pay period following the employee's thirty-year anniversary.

n. Election Commission Stipends: In accordance with IRS regulations, Election Commission Stipends will be processed through the Colleton County Payroll System quarterly in arrears based on funding received from the South Carolina Elections Commission. The Colleton County Voter Registration/Elections Office must provide to County Human Resources and Finance a detailed quarterly list with the name, address, and term in office for each Election Commissioner appointed in accordance with Section 7-5-10 of the South Carolina Code of Laws, as amended. Each Commissioner must complete all required payroll-record paperwork through the County Human Resources Office, including forms for tax withholdings, retirement election, etc., before payments can be issued. In addition, prior to payment processing, the County Treasurer must validate receipt of stipend revenue from the State Elections Commission.

o. Furlough: In the event that the economic situation creates a revenue shortfall for the County, the County Administrator is hereby authorized to institute a furlough program in the manner and for the length of time, up to fifteen days, deemed to be in the best interest of the County. Funds from the payroll and benefits account line items unexpended as a result of such furlough may be transferred at the County Administrator's discretion to cover essential operations.

SECTION 10. INDEPENDENT AUDIT

An independent annual audit of all financial records and transactions of the County shall be made by a Certified Public Accountant or firm of public accountants with no personal interest, direct or indirect in the fiscal affairs of the government of Colleton County or any of its officers. The County Council may, without requiring competitive bids, designate such accountant or firm. Unless included in the annual County audit, an annual audit of each county agency, board, bureau, or commission of Colleton County, funded in whole or in part by County funds, shall be made. Copies of the annual County audit shall be filed in the office of the Clerk of Court for Colleton County and provided for the Colleton County Administrator and every member of the County governing body.

SECTION 11. FEES AND CHARGES

a. Disposition of Collections: All taxes, fees, charges, and assessments not otherwise allocated specifically by this ordinance with the supporting detail incorporated herein by reference or by law shall be deposited in the Colleton County general fund with other general fund revenues. All such taxes, fees, charges, and assessments shall be appropriated and allocated by the Colleton County Council in the same manner as other general revenues. No such taxes, fees, charges, or assessments shall be paid to or shall accrue to the personal benefit of any officer or employee of Colleton County. Use of fees, fines, and charges to reimburse expenditure budget line items through deposit credits is prohibited. The following fees are hereby established and continued hereafter until otherwise discontinued by action of County Council by ordinance:

b. Fee Changes: There are no changes.

c. Payment by Credit Card: A Credit Card Convenience Charge of 2.5% is necessary to fully offset the costs to the County for credit card payments and processing, and is hereby directed to be assessed and collected by the County Treasurer in accordance with applicable State Laws, with all related collections and costs to be reported specifically to Finance to be included in the monthly financial reports.

d. Museum Petty Cash Accounts: The Colleton County Museum is authorized to maintain an account for donations of less than \$1,000. An accounting of the monies in this account, including a copy of the monthly bank reconciliation, is to be provided to the Finance Office by the 15th of each month for the prior month. This fund is subject to unannounced internal audits by the Finance Office, and its inclusion in the annual County external audit is required. The Museum is responsible for the proper accounting and reconciliation of the bank account.

e. Library Petty Cash Accounts: The Colleton County Library is authorized to maintain an account for donations and petty cash of less than \$1,000. An accounting of the monies in this account, including a copy of the monthly bank reconciliation, is to be provided to the Finance Office by the 15th of each month for the prior month. This fund is subject to unannounced internal audits by the Finance Office, and its inclusion in the annual County external audit is

required. The Library is responsible for the proper accounting and reconciliation of the bank account.

f. Sheriff Federal Asset Accounts: The Colleton County Sheriff's Office is authorized to maintain account(s) as required by Federal A-133 regulations for the accounting of Federal Asset/Seizure Funds. An accounting of the monies in this account, including a copy of the monthly bank reconciliation, is to be provided to the Finance Office by the 15th of each month for the prior month. This accounting fund is subject to unannounced internal audits by External Auditors in order to ensure compliance with Federal A-133 reporting and for inclusion of this information in the annual County external audit report as required by law. Any additional audit charges related to Federal Asset account(s) will be billed separately to the Sheriff's Office.

g. Fire and Rescue Fire Insurance Billing: The Colleton County Fire Rescue Commission is authorized to complete and submit where applicable insurance company billings following a response to a structure fire, car fire, auto accident, extrication, establishment of Helicopter Landing Zone, HazMat response, medical first response and rescue in accordance with specific written procedures developed and adopted by the Fire Commission and approved by the County Council. Insurance payments received shall be utilized for provision of fire/rescue service.

h. GIS/Map Copies: Any surveyor whose business office is headquartered in Colleton County is eligible to receive free of charge any GIS Map copy (8 ½ x 11" or 11 x 17", color or black and white) as required in the performance of his work.

SECTION 12. DEBT COLLECTION

a. Setoff Debt: Colleton County is hereby authorized to participate in the Setoff Debt Program through the South Carolina Association of Counties on an annual basis as approved by the Colleton County Administrator, who is authorized to execute all documentation and direct all designations of personnel participating as necessary.

b. Solid Waste and Fire-Rescue Services: County Council approval is required to write off any current debt related to Fire-Rescue Services in connection with the provision of ambulance services or to Solid Waste in connection with the provision of waste disposal. The County Administrator is authorized to write off debts which are no longer collectible under SC State Law due to related statute of limitations or judicial decision. The Solid Waste Director and Fire-Rescue Services Director are responsible for providing detailed debt status information to the Chief Financial Officer before June 30th each fiscal year for inclusion in the 3rd Reading of the Annual Budget Amendment Ordinance.

SECTION 13. EDISTO AREA FIRE SERVICES CONTRACT

The Chairman of County Council is authorized to execute a contract, as appropriated herein, with the Town of Edisto Beach for the provision of fire protection services for those portions of Edisto Island falling within the unincorporated area of Colleton County or within the Town of Edisto Beach, subject to appropriations herein and/or in the annual budget of the Town of Edisto Beach and subject to the approval of the contract by the County Attorney.

SECTION 14. NO SOLICITATION ON COUNTY PROPERTY

No vendors or solicitors may display, sell, or solicit for the purpose of selling to employees or the public any goods, wares, or services within County offices or on County property unless specifically authorized by County Council or in accordance with appropriately designated uses, as in the case of the Recreation Center, the Museum/Farmers Market, and the Edisto Beach

Education and Civic Center facilities. No insurance agents, including representatives from agencies providing coverage through payroll deduction, may solicit from, sell to, visit, or contact County employees in any manner during work hours or in the work place. No vendors or solicitors may post or hand out within County offices or on County property to employees or the public any materials for the purpose of selling or soliciting any goods, wares, or services unless specifically authorized by County Council or in accordance with appropriate designated uses. Anyone found guilty of violating this Section shall be guilty of a misdemeanor and shall be subject to a fine not to exceed \$500 per incident, or less than \$100 per incident. Such violators shall be ticketed by a Sheriff's Deputy or Code Enforcement Officer and tried in Magistrate's Court. Only open enrollment meetings schedule by Human Resources and authorized in writing shall be permitted, and such meetings shall be restricted to the time, place, and date indicated by the Human Resources Manager.

SECTION 15. CONTRACTING AND FUNDS OR OTHER COMMITMENTS

Except where otherwise designated by County Council, only the County Administrator (or the County Administrator's designee) may obligate the county in any manner through signature on contracts, purchase orders, or other such agreements or documents as an authorized agent.

SECTION 16. AGRICULTURAL ASSESSMENT EXTENSION PROCESS – PRIVATE CITIZENS

A fixed Agricultural Assessment Extension Policy for private citizens is hereby authorized. Any private citizen may apply for agricultural assessment for no more than two tax years prior to the then current tax year. Businesses, including partnerships, corporations, etc., are not eligible to receive consideration under this fixed policy, but must continue to make application to Council demonstrating to Council's satisfaction that the business had reasonable cause for not filing timely. The County Administrator shall administer the program with forms and procedures as necessary in accordance with South Carolina Law.

SECTION 17. VEHICLES – OFFICIAL COUNTY FLEET RECORD

An authorized list of all County-owned vehicles providing make, model, year, serial and tag numbers, and assigned department/office shall be established as the official County Fleet Record, and shall be approved by County Council Resolution. Only vehicles included in the official County Fleet Record shall be insured and maintained by the County. The approval by written resolution of County Council or authorization as provided in annual budget ordinances shall be required to place any additional vehicles in the County Fleet Record. Without such authorization, no vehicle shall be added to the CFR or to the County's insurance policies except where a currently insured vehicle is being removed from same. Vehicles removed from the CFR and the insurance policies must be surplused, through Council resolution, and placed for sale according to County Purchasing Policy.

SECTION 18. JUROR PAY

Citizens selected for Jury duty within the Colleton County Court System shall be paid a flat rate of \$20.00 per day for those days when appearance in Court is required. No mileage or other such payment shall be made.

SECTION 19. FIRE-RESCUE, S.C. MEDICAID TRADING PARTNER AGREEMENT

The County Administrator is authorized to execute the annual contract between South Carolina Department of Health and Human Services (SCDHHS) and Colleton County on behalf of the Fire-Rescue Commission to comply with HIPAA requirements for electronic billing.

SECTION 20. SPECIAL SOURCE REVENUE BOND

In accordance with Section 3.04 of the Indenture Agreement attached to and part of the Special Source Revenue Bonds (Industrial Park Project) Series 2012, the Available Net FILOT Revenues representing the Colleton County portion of the total Available Net FILOT Revenues shall be funded to the SSRB Economic Development and Capital Improvement Fund (Fund 149) as established in Section 3.05 of the Series 2003 Indenture and continued in Section 3.04 of the Series 2008. Such Fund shall be used for the provision of infrastructure and acquisition of real property for the economic development of the County or for the provision of infrastructure and acquisition of real property for the essential governmental purposes of the County. The County Administrator or such other party as may be from time to time approved by County Council may requisition expenditures from Fund 149, with the form of the requisition established by the County Administrator and amended from time to time as necessary by the County Administrator.

At the close of the fiscal year, any unexpended monies within Fund 149 shall be carried forward with the fund balance of said Fund for the continued established use of that Fund. However, at such time as the Bonds are paid in Full, the Economic Development and Capital Improvement Fund (Fund 149) shall be disbursed to the General Fund of the County, unless otherwise directed in the sole discretion of the County Council.

Further in accordance with Section 3.05 of the Indenture Agreement attached to and part of the Special Source Revenue Bonds (Industrial Park Project) Series 2012, a special fund shall be established and designated as the Colleton County Special Source Revenue Bonds, Series 2012 Infrastructure Fund (the "Series 2012 Infrastructure Fund). All proceeds of the Series 2012 Bonds, after payment of costs of refunding the Series 2008 Bond, shall be funded into the Series 2012 Infrastructure Fund. Withdrawals from the Series 2012 Infrastructure Fund shall be made for the purposes of paying the Costs of the 2012 Project or of Infrastructure, and the costs of the issuance of the Series 2012 Bonds.

SECTION 21. FLEXIBILITY PROVISIO

Colleton County hereby provides that it may reduce its support to any outside direct assistance payments and/or State mandated programs or requirements by up to a percentage equal to the percentage of reduction in the actual amount appropriated to the Local Government Fund as compared to the amount required to be appropriated pursuant to Section 6-27-30 of the State Code of Laws, and in accordance with the State Flexibility Proviso.

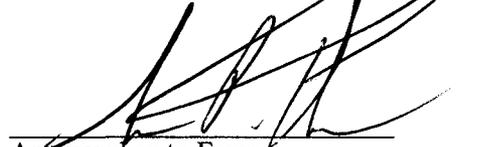
SECTION 22. All provisions in other County Ordinances in conflict with this Ordinance are hereby repealed.

SECTION 23. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Ordinance, which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are severable.

This Ordinance shall become effective on July 1, 2015.

ATTEST:


Ruth Mayer, Council Clerk


Approved as to Form
Sean P. Thornton, County Attorney

SIGNED:


Steven D. Murdaugh, Chairman

COUNCIL VOTE: Unanimous
OPPOSED:

COLLETON COUNTY
EXPENDITURE BUDGET

Budget for 2015-2016

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>APPROVED</u>
411-10 COUNTY COUNCIL	173,152.00
412-10 SOLICITORS OFFICE	229,512.00
412-40 CLERK OF COURT	393,601.00
412-41 CIRCUIT COURT JUDGE	780.00
412-44 PROBATE COURT	241,041.00
412-49 COUNTY MAGISTRATES	503,030.00
413-20 COUNTY ADMINISTRATION	294,559.00
413-28 HUMAN RESOURCES	173,816.00
413-30 NON-DEPT. ADMIN. COSTS	4,301,996.00
413-40 REGISTER OF DEEDS OFC	198,528.00
414-00 ELECTIONS	103,286.00
414-02 ELECTIONS COST DIVISION	50,260.00
414-10 DELEGATION OFFICE	36,539.00
415-10 FINANCE	382,270.00
415-25 CAPITAL PROJ & PURCHASING	147,292.00
415-30 LEGAL COUNSEL	101,617.00
416-00 TREASURER OFFICE	180,239.00
416-10 DELINQUENT TAX COLLECTOR	167,550.00
416-20 AUDITORS OFFICE	184,636.00
417-00 ASSESSOR OFFICE	406,826.00
417-01 REASSESSMENT DIVISION	44,270.00
417-02 BOARD OF ASSESSMENT	550.00
418-00 FACILITIES MANAGEMENT	638,396.00
418-01 ANIMAL & ENVIRON. CONTROL	43,996.00
418-02 EDISTO CCRFC/LIBRARY	14,150.00
418-03 JP HARRELSON BLDG	68,065.00
418-04 PADGETT BLDING	27,555.00
418-05 COURT HOUSE BLDG	101,178.00
418-06 JAIL BUILDING	134,919.00
418-07 BUCKNER BLDG	8,422.00
418-08 HAMPTON STREET BLDG	71,415.00
418-09 Public Def Lucas Street	19,924.00
418-10 LIBRARY BUILDING	59,104.00
418-11 OLD JAIL BUILDING	30,736.00

COLLETON COUNTY
EXPENDITURE BUDGET

Budget for 2015-2016

418-12 MABLE T. WILLIS FACILITY	50,174.00
418-13 WARSHAW BUILDING	84,168.00
418-14 CORONERS OFFICE	8,460.00
418-17 GREEN POND SENIOR CENTR	5,637.00
418-18 YEMASSEE PUBLIC LANDING	10,048.00
418-21 COUNTY PARKING LOT	5,558.00
418-25 LCAA HOMELESS SHELTER	6,000.00
418-26 RECREATION FACILITIES	13,553.00
418-27 FARMERS MARKET/MUSEUM	64,285.00
418-28 LEE ST - DEPUTY HOUSE	3,000.00
418-29 CAREER CENTER	52,265.00
418-30 403 E WASHINGTON STREET	16,132.00
418-34 TUSKEGEE MONUMENT	2,600.00
418-35 COMMERCE CENTER	9,750.00
419-10 PLANNING & DEVELOPMENT	189,240.00
419-12 ZBA & PLANNING COMMISSION	700.00
419-16 CODE ENFORCEMENT	199,824.00
419-28 TECHNOLOGY/GIS DEPT	496,069.00
419-30 CORONER	161,931.00
421-00 SHERIFF OFFICE	3,267,732.00
421-02 COURT-SHERIFF OFFICE	163,701.00
421-05 DETENTION CENTER	1,650,856.00
421-08 SEX OFFENDER REGISTRY	7,845.00
421-51 COMMUNICATIONS - E911	681,096.00
421-60 FLEET MNGT DEPT -CCSO	222,380.00
425-10 MEDICAL INDIGENT FUNDS	96,145.00
429-00 ANIMAL & ENVIRON. CONTROL	316,370.00
429-10 EMERGENCY PREPAREDNESS	67,255.00
429-60 FLEET MGT-ANIMAL CONTROL	8,798.00
431-10 MOSQUITO CONTROL	66,670.00
431-61 FLEET MNGT-MOSQUITO CNTRL	3,655.00
441-58 PUBLIC DEFENDER	234,901.00
441-70 ALCOHOL & DRUG COMMISSION	18,049.00
441-71 LODGE RESCUE SQUAD	9,600.00

COLLETON COUNTY
EXPENDITURE BUDGET

Budget for 2015-2016

441-73 DEPT OF SOCIAL SERVICES	125,348.00
441-75 COUNCIL ON AGING	32,800.00
441-77 LCAA	25,052.00
441-78 LRTA	5,000.00
441-80 USC	25,000.00
441-81 LCOG	42,335.00
441-84 AIRPORT COMMISSION	24,812.00
441-87 SOIL & WATER CONSERVATION	27,633.00
441-88 WILLOW SWAMP WATERSHED	15,000.00
441-89 CLEMSON EXTENSION	1,750.00
444-10 VETERANS AFFAIRS	91,921.00
451-01 COTTAGEVILLE COMM CTR	1,152.00
451-02 DEEP CREEK COMM. CTR	1,152.00
451-03 GREEN POND COMM CTR	1,152.00
451-04 HENDERSONVILLE COMM CTR	1,152.00
451-05 JOHNSVILLE COMM CTR	1,152.00
451-06 JONESVILLE II COMM CTR	1,152.00
451-07 ROCK HILL COMM CTR	1,152.00
451-08 BZS COMMUNITY CTR	1,152.00
451-10 NEYLES COMM CTR	1,152.00
451-11 SPRINGTOWN COMM CTR	1,152.00
451-12 RUFFIN COMMUNITY CTR	1,152.00
451-13 JACKSONBORO COMM CTR	1,152.00
451-14 ISLANDTON COMMUNITY CTR	1,152.00
465-00 ECONOMIC DEVELOPMENT	249,012.00
480-00 INTERGOVERNMENTAL	3,616,140.00
491-01 OPERATING TRANSFER OUT	1,001,176.00
491-02 OPER TRANS SOLID WASTE	288,000.00
491-16 OPER TRANS FUND 120 EPD	37,682.00
491-20 OPER TRANS OUT - REC	472,861.00
491-34 DEBT SERVICE TRANSFERS	602,743.00
100 GENERAL FUND	24,426,898.00
120 COLLETON COUNTY SPECIAL	1,064,942.00

COLLETON COUNTY
EXPENDITURE BUDGET

Budget for 2015-2016

121 STATE AID TO LIBRARY FUND	<u>75,000.00</u>
122 CC MEMORIAL LIBRARY	<u>547,493.00</u>
124 SHERIFFS TITLE IV D FUNDS - UNIT	<u>13,981.00</u>
125 SOLICITOR SPEC REV FUND	<u>3,413,440.00</u>
126 CLERK OF COURT IV-D - UNIT COSTS	<u>138,188.00</u>
127 CLERK OF COURT IV-D - INCENTIVES	<u>56,265.00</u>
128 VICTIMS WITNESS SERVICES FUND	<u>53,150.00</u>
129 ANIMAL CARE & CONTROL	<u>20,000.00</u>
130 CC DEBT SERVICE FUND	<u>2,062,143.00</u>
131 FIRE GOB DEBT SERV FUND	<u>2,027,378.00</u>
134 DSF - NOT GO BOND RELATED DEBT	<u>943,468.00</u>
141 EMERGENCY TELEPHONE FUND E-911	<u>439,171.00</u>
143 CAPITAL PROJECT SALES TAX FUND	<u>29,385,317.00</u>
153 COUNTY HOSPITALITY TAX FUND	<u>549,854.00</u>
155 COUNTY ACCOMMODATIONS TAX	<u>559,730.00</u>
156 FIRE AND RESCUE FUND	<u>7,942,871.00</u>
204 RECREATION CENTER	<u>1,257,141.00</u>
210 ROADS & BRIDGES	<u>1,987,421.00</u>
211 SOLID WASTE	<u>2,233,334.00</u>