

**2018-2019 APPROVED OPERATING BUDGET**  
**WILLIAMSBURG COUNTY, STATE OF SOUTH CAROLINA**  
**ORDINANCE # 2018-2008**

**AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES ON ALL TAXABLE PROPERTY IN WILLIAMSBURG COUNTY, SOUTH CAROLINA, NECESSARY TO MEET THE REQUIREMENTS OF THIS COUNTY'S BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019, HEREINAFTER REFERED TO AS FISCAL YEAR 2018-2019; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATIONS BY THE COUNTY COUNCIL AND THE COUNTY SUPERVISOR AND TO PROVIDE FOR THE ISSUANCE OF A TAX ANTICIPATION NOTE IN AN AMOUNT UP TO \$3,500,000 FOR WILLIAMSBURG COUNTY.**

**BE IT ORDAINED** by the County Council of Williamsburg County:

**SECTION 1:** The Williamsburg County Council of Williamsburg County herein finds and determines the following sums of monies are hereby appropriated for purposes herein set forth for Williamsburg County for the period beginning July 1, 2018 and ending June 30, 2019, and the Auditor is hereby authorized to levy; and the Treasurer is empowered to collect, operating tax of 115.00 mills for General Fund Purposes and 29.70 mills for the Debt Service Fund pursuant to §4-9-140 of the South Carolina Code of Laws 1976.

**SECTION 2:** The Williamsburg County Auditor shall levy 23.25 mills in the year 2018-2019 on all of the taxable property within the Williamsburg County Fire District as described in Ordinance 1984-12. Proceeds of the levy upon all taxable property located within the Williamsburg County Fire District shall be collected by the County Treasurer of Williamsburg County as provided by the law for the collection of County ad valorem taxes, the proceeds thereof to be placed in separate funds to be held and administered by the County Treasurer. Seven point eight five (7.85) mills of the (23.25)twenty three point two five mills, when so levied and collected, shall be reserved for the repayment of indebtedness and fifteen point forty (15.40) mills should be reserved for operations.

**SECTION 3:** The Williamsburg County Auditor is hereby authorize to levy in the year 2018-2019 and the County Treasurer is empowered to collect 10.8 mills on all taxable property for the Williamsburg County Regional Hospital as provided by the law for the collection of ad valorem taxes; which shall be limited to \$600,000.00 and paid to Williamsburg County Regional Hospital with the overpayment or surplus of said levy to be used to cover budget shortfall for general operating purposes of the General Fund.

**SECTION 4:** The Williamsburg County Auditor is hereby authorized and directed to levy 11 mills in the fiscal year 2018-2019 on all taxable property in Williamsburg County to be deposited in the Williamsburg Technical College Special Revenue Fund. Proceeds of the levy upon all taxable property shall be collected by the Williamsburg County Treasurer as provided by laws for the collection of county ad valorem taxes, the proceeds thereof to be placed in a separate fund to be held and administered by the County Treasurer and paid out from time to time by the County Treasurer in accordance with the provisions of disbursements of fund to tax entities.

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### SECTION 5:

#### (a) GENERAL FUND APPROPRIATION (FUND 1)

There is hereby adopted a **General Fund** budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019. Providing for revenues and appropriations in a total amount of \$21,120,639.43; \$8,849,030.74 will be generated by non-tax revenues and \$12,271,608.70 shall be raised by the levy and collection of ad valorem taxes on all taxable property in Williamsburg County.

#### (b) RURAL FIRE APPROPRIATION (FUND 2)

Further, there is hereby adopted a Special Revenue Fund (**Rural Fire**) operating budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$1,033,886.67.

#### (c) ROADS AND BRIDGES APPROPRIATION (FUND 3)

Further, there is hereby adopted as Special Revenue Fund (**Roads and Bridges**) budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019 providing for revenues and appropriations in a total amount of \$950,000.00

#### (d) LANDFILL CLOSURES APPROPRIATION (FUND 4)

Further, there is hereby adopted a Landfill Closure Appropriation Fund (**Landfill**) budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019 providing for revenues and appropriations in a total amount of \$515,254.83. \$475,883.62 will be raised through an annual landfill closure fee of \$30.00 for each residential and small non-residential property. The landfill user fees collected shall be used pursuant to required landfill closure costs.

#### (e) WATER AND SEWER APPROPRIATION (FUND 7)

Further, there is hereby adopted an Enterprise Fund (**Water and Sewer**) budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$2,353,800.30

#### (f) INDUSTRIAL PARKS (FUND 9)

Further, there is hereby adopted a Special Revenue Fund (**Industrial Parks**) budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$688,025.00

#### (g) TITLE IV-D/SPECIAL REVENUE (FUND 14)

Further, there is hereby adopted a Special Revenue Fund (**Title IV-D/Federal Inmates**) budget for Williamsburg County for the fiscal year beginning July 1,

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2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$317,000.00.

**(h) CAPITAL PROJECT FUND (FUND 15)**

Further, there is hereby adopted a Capital Project Fund budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$1,949,710.21.

**(i) CAPITAL PROJECT SALES TAX FUND (CPST – FUND 16)**

Further, there is hereby adopted a Capital Project Sales Tax Fund budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$19,002,983.07.

**(j) FEDERAL AND STATE GRANTS (FUND 20)**

Further, there is hereby adopted a Special Revenue Fund (**Federal and State Grants**) budget for Williamsburg County for the fiscal year beginning July 1, 2018 and ending June 30, 2019, providing for revenues and appropriations in a total amount of \$897,744.20.

**(k) DEBT SERVICE FUND APPROPRIATION (FUND 99)**

Further, there is hereby adopted a **Debt Service Fund** budget for Williamsburg County for the fiscal year beginning July 1, 2018 and Ending June 30, 2019, providing for the revenues and appropriation in a total amount of \$ 3,703,125.43.

**(l) ALCOHOL AND DRUG ABUSE APPROPRIATION**

Further, there is hereby adopted as a Component Unit (**Department of Alcohol and Drug Abuse**) of Williamsburg County; a budget appropriation of the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019 of \$125,895.00

**(m) DEPARTMENT OF TRANSIT APPROPRIATION**

Further, there is hereby adopted an Enterprise Fund (**Department of Transit**) of Williamsburg County; a budget appropriation of the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019, of \$205,691.00.

**(n) LIBRARY COMMISSION APPROPRIATION**

Further, there is hereby adopted as a Component Unit (**Library Commission**) of Williamsburg County; a budget appropriation of the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019 of \$475,000.00.

**SECTION 6:** The items set forth in the 2018-2019 County Budget shall be kept separate funds and expensed for the purposes for which appropriated.

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The Council shall not expend of the contract under any general items herein appropriated except with the approval of a majority of Council and no account against the County shall be approved or paid except a properly authorized expenditure by Council. All expenditures and awards of bids shall be purchased and executed in accordance with the provisions of the Williamsburg County Procurement Ordinance.

### SECTION 7:

In addition to fees and charges for lease of the County Landfill, such fees are amended as follow:

- (a) Tipping fee for commercial haulers for the disposal of solid waste in the County Landfill is \$35.00 per ton. The \$35.00 per ton became effective July 1, 2003.
- (b) Tipping fee for the disposal of Construction, Demolition, and Land Clearing debris in the County Landfill is established at a rate of \$50.00 per ton or \$2.00 per cubic yard.
- (c) The fee for each residential and each small, non-residential property owner, for maintaining the closure of the landfill for a period of 30 years or until 2029 shall be \$30 per year, effective for the tax year 1999 and years subsequent. The fee shall be added to the Williamsburg County Tax Notice and collected by the Williamsburg County Treasurer. The Williamsburg County Treasurer shall segregate the fees in a separate account to be maintained by the County Treasurer.

The landfill user funds collected pursuant to this ordinance by the Williamsburg County Treasurer are to be segregated by the Treasurer and used solely for (1) the closure and post closure care of the existing landfill and/or opening and establishment of a new landfill; (2) for development of an alternative method of disposal of solid waste by Williamsburg County; (3) the payment of all engineering, legal and administrative fees related to the contractual negotiations by and between Williamsburg County, MRR Southern, LLC and MRR Williamsburg, LLC; (4) the payment of \$750,000 to MRR Southern, LLC and MRR Williamsburg, LLC described in a Settlement Agreement and Release of All Claims dated March 2, 2009; (5) for the purpose of purchasing equipment necessary to fund an alternative method of disposal of waste enacted by the Williamsburg County Council; (6) to pay costs and expenses should Williamsburg County enter into an agreement with other South Carolina county governments related to a regional landfill; (7) to pay the cost of operation of the existing construction and demolition landfill at Salters, including the hiring of personnel and equipment to operate the center.

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- (d) The funds along with other tipping fees, landfill permit fees, and other revenues designated herein as landfill revenues, shall be set aside and used for operation and maintenance of the County Landfill. They shall be collected by the County Supervisor in accordance with the established procedures, and shall be held by the County Treasurer of Williamsburg County separate and distinct from each and all other funds to be used for the purposes designated herein. A separate fund shall be established to account for revenue and expenditures of the County Landfill and all tipping fees and other revenues so collected shall be used exclusively to defray the cost of operation and maintenance of the County Landfill.
  
- (e) Should the County Supervisor and County Council deem necessary, upon the close of the fiscal year all revenues remaining in the Landfill Fund from tipping fees, may be transferred to the General Fund of Williamsburg County.

**SECTION 8:** Pursuant to Pursuant to Home Rule Act, Section 4-9-30(5), and Section 6-1-330, Code of Laws of South Carolina, Williamsburg County is authorized to create and collect a uniform service or user fee – the Solid Waste Disposal Fee to pay for the costs related to service or program for which the fee was paid.

The annual Solid Waste Disposal Fee is \$95.00 and it applies to residential units for the hauling and disposal of household garbage and expenses to be incurred in the operations of Williamsburg County's convenience centers also known as recycling centers. The separate annual Solid Waste Disposal Fee is apart from the Special Landfill Fee of \$30.00 and authorize the assessment amount to be printed on the property tax statement.

**SECTION 9:** Pursuant to the authority granted to the County Council for Williamsburg County under Constitution, Statutes, and Laws of South Carolina, the County Council shall assess an annual fee, hereinafter referred to as a Road Maintenance Fee of \$30.00

- (a) All vehicles required by the State of South Carolina to be licensed and registered, which are carried on the tax records of Williamsburg County, shall be subject to, and the owner required to pay annually, in addition to any other licensing fee and taxes, a Road Maintenance Fee in the amount prescribed by County Council in its annual budget appropriation. The above described fee shall be assessed and collected at the time of payment of vehicle tax in the manner set forth below.

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- (b) The Treasurer shall be empowered and shall be required to collect said road maintenance fees at the time of collection of vehicle taxes. The Treasurer upon request shall provide monthly to the County Supervisor, the name, address, and date of payment of vehicle tax, for every person having unpaid vehicle registration fees.

### SECTION 10: Further, as provided and approved by County Council:

- (a) Funds from District One Community Building Rentals will be reserved and all expenditures for that facility will be drawn from those reserved funds; except those repairs normally done by repairs to public buildings.
- (b) Two hundred and fifty dollars (\$250.00) will be the flat rental rate for the usage of the County Complex Auditorium for four (4) hours.
- (c) Solid Waste Tire Fees are restricted to the total cost of the collection and disposal of tires.
- (d) A \$5.00 cost to produce property maps became effective August 1, 1994.
- (e) A returned check fee of \$30.00 will be charged for all returned checks.
- (f) A municipal tax processing fee of \$2.00 per tax notice for processing and mailing. The county's processing fee shall be deducted from taxes collected for municipalities before disbursement of checks to municipalities.
- (g) A business registration fee of \$15.00 per business throughout the entire county area. The business registration fee must be administered and enforced in the same manner as the business license tax and may be billed on any property tax bill and is deemed to be property tax for the purposes of collection if so billed. The business registration fee is in lieu of any business license which is authorized pursuant to §4-9-30(12).
- (h) A water availability fee of \$180.00 for each affected property owner and may be billed on any property tax bill for the purposes of collection which is authorized pursuant to Ordinance #2015-2007.
- (i) A 2% Local Hospitality Tax which is authorized pursuant to §6-1-700(720-770) of the Codes of Laws of South Carolina.

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### SECTION 11:

There shall be and hereby required:

- (a) All County offices and departments, as well as enterprise entities and other agencies receiving County appropriations must provide complete fiscal year 2018 financial records as requested by the County's external auditor to the County's Finance Department no later than September 15, 2018. The Independent Auditors will inform the County Supervisor of the progress and dates of compilations by departments.
- (b) Each County office who have expenditures and revenues not recorded in the county wide general ledger shall present in preparation of our annual audit a complete set of records; consisting of no less than a balanced general ledger and reconciled bank statements to the Finance Office no later than the fifteenth of each month.
- (c) Appropriate County offices should provide a list of all bank accounts; complete with account numbers to the County Supervisor by July 15<sup>th</sup>. This means everyone who writes a check on behalf of Williamsburg County. No County office or employee can establish a bank account in the County's name, or one that obligates the County without approval from the County Treasurer, or designee, and the County Supervisor, or designee.
- (d) Each agency or commission currently providing for their own audit must prove to the County Supervisor and Independent Auditors that they are not subject to the single audit as it applies to Williamsburg County.
- (e) All county departments under the control of County Council or under a commission appointed by County Council shall receive their annual appropriation on a cash flow basis and upon the availability of funds.
- (f) All annual appropriations to agencies and organizations will be disbursed on a quarterly basis and upon the availability of funds.

### SECTION 12:

There shall be and hereby approved:

#### TAX ANTICIPATION NOTE

The issuance of a tax anticipation note up to \$3,500,000. County Council will adopt a separate resolution setting for the details and terms of the tax anticipation note prior to issuing the tax anticipation note.

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**SECTION 13:** There shall be and hereby approved:

**2% COST OF LIVING INCREASE**

That this budget established a two (2) percent cost of living increase for all full-time and permanent part-time employees.

**SECTION 14:** **PERSONNEL**

That this budget fixes the number of established full-time position at 380. This number may only be increased or decreased through the approval of Williamsburg County Council.

**SECTION 15:** **BUDGET AMENDMENTS**

Fund revenue and expenditure amounts may be increased or decreased by formal action of County Council following three readings and proper public notification as specified in §4-9-140 of the South Carolina Code of Laws (Home Rule Act). Funds received from unanticipated or unbudgeted revenue sources shall accrue only in Special Revenue, Capital Projects, and Enterprise Funds "and" after the adoption of a specific resolution authorizing the expenditures by County Council and with three (3) readings and public notification. Funds received from governmental grants after the beginning of the year and not budgeted shall be expended only after Council's acceptance of the grant application and award letter from grantor.

**SECTION 16** **BUDGET TRANSFERS**

Department operating and capital budgets may be amended by formal intradepartmental transfers.

**SECTION 17** **OVERTIME USAGE AND MANAGEMENT**

In no event the spending of overtime shall exceed the appropriated/approved overtime budgets approved by Williamsburg County Council and made available to County Departments.

In the event an appropriated/approved overtime budget has been completely expended above the appropriated/approved overtime budget, County Departments are required to request approval of County Council for additional overtime spending.

If a County Department does not request additional overtime funding from County Council, Williamsburg County will provide compensatory time (one and one-half hours for each hour worked over) for such overtime work in an individual employee's normal work week, in lieu of cash compensation "providing" that the employee is

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given proper notification and accept compensatory pay (comp time), prior to working overtime for compensatory pay (comp time) by his/her department head, elected official, appointed official or supervisor.

### **DESIGNATED UNRESERVED FUND BALANCE**

The General Fund designated unreserved fund balance will allow the county to provide resources for unforeseen mid-year budget cuts from the state. Any other appropriations from the designated unreserved fund balance beyond the mid-year budgets cuts require the affirmative vote of five members of Williamsburg County Council. The remaining designated unreserved fund balance shall be reserved for subsequent year's expenditures and shall be maintained by the County Treasurer in a separate interest bearing account.

### **ASSIGNED FUND BALANCE**

The County's governing body has the authority to set aside funds for the intended use of specific purposes.

### **UNCUMBERED/UNEXPENDED FUND AT YEAR END**

Funds so appropriated which have not been encumbered or expended as of June 30, 2019, shall lapse and revert to the unappropriated balance of the General Fund.

**SECTION 19:** There shall be and hereby approved:

### **DISTRIBUTION OF LOCAL SALES AND USE TAX FUND**

Whereas, the County of Williamsburg receives revenues from the Local Option Sales Tax pursuant to Article 1, Chapter 10, of title 4 of the South Carolina Code; and

Whereas, the County of Williamsburg receives a distribution from the Local Sales and Use Tax Fund pursuant to § 4-10-90; and

Whereas, the money received from this distribution is to be credited 71% to the Property Tax credit fund and 29% to the County/Municipal Revenue Fund; and

Whereas, the County of Williamsburg receives a distribution pursuant §4-10-60 sufficient to ensure that the county area receives a minimum distribution as defined in §4-10-10(4); and

Whereas, the money received from this distribution is to be credited 71% to the Property Tax credit fund and 29% to the County/Municipal Revenue Fund; and

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Whereas, the County of Williamsburg receives a distribution from the Local Option Supplemental Revenue Fund as defined in §4-10-65; and

**It is Therefore, Ordered that,**

- (1) An amount equal to 1/10 of the distribution received by the county for the Property tax Credit Fund pursuant to § 4-10-60, which represents amounts received from the other counties in order to ensure that Williamsburg County receives a minimum distribution from the Local Option Sales tax, in the previous fiscal year, shall be withheld from the County's monthly distribution from the County/Municipal revenue Fund pursuant to §4-10-90 and credited to the County's General Fund.
- (2) An amount equal to 1/10 of the distribution received by the county for the Property Tax Credit Fund pursuant to § 4-10-65, which represents amounts collected by the Department of Revenue where the appropriate governmental unit of distribution could not be determined shall be withheld from the County's monthly distribution from the County/Municipal revenue Fund pursuant to § 4-10-90, and credited to the County's General Fund.
- (3) All other revenues distributed to the County of Williamsburg pursuant to Article 1, Chapter 10 of Title 4 shall be allocated to the public in the form of property tax relief.

**SECTION 20**

This Ordinance shall become effective July 1, 2018.

THE FOREGOING ORDINANCE WAS READ TO THE COUNTY COUNCIL AND THOROUGHLY DISCUSSED. A MOTION WAS MADE BY Councilman Eddie Woods AND SECONDED BY Councilwoman Jeanie Brown-Burnous THAT SAID ORDINANCE BE ADOPTED UPON MOTION BEING PUT TO VOTE. AFTER THREE READINGS AND A PUBLIC HEARING, THE ORDINANCE WAS ADOPTED BY THE COUNTY COUNCIL OF WILLIAMSBURG COUNTY AND DULY ENROLLED IN THE COUNTY ORDINANCES.

Supervisor ~~Stanley S. Pasley~~  
Stanley S. Pasley, Chairman

ATTEST: ~~Tammy Epps-McClary~~  
Tammy Epps-McClary, Clerk

1<sup>st</sup> reading May 15, 2018  
2<sup>nd</sup> reading June 4, 2018  
3<sup>rd</sup> reading June 21, 2018  
Public Hearing June 21, 2018