

**APPENDIX “C”
Budget Ordinance**

**STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ___-06HR**

AN ORDINANCE TO RAISE REVENUE, MAKE APPROPRIATIONS, AND ADOPT A BUDGET FOR RICHLAND COUNTY, SOUTH CAROLINA FOR FISCAL YEAR BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007.

WHEREAS, 4-19-120 and 4-9-130 of the Laws of South Carolina require that a County Council shall adopt an annual budget, and shall act by Ordinance to adopt a budget and levy taxes.

NOW THEREFORE, be it ordained by County Council of Richland County in Council, duly assembled, and by the authority of the same:

SECTION 1. That the following appropriations by activity be, and the estimated revenue to support these appropriations, as well as other supporting documents contained in the recommended budget are hereby adopted, such supporting documents being made part thereof and incorporated herein by reference:

<u>REVENUES</u>	<u>APPROPRIATION</u>
General Operations	\$113,294,315
Capital Replacement	3,614,542
Victims Assistance Surcharge/Assessments	500,598
Temporary Alcohol Permits	100,500
Title IV Civil Process	60,146
Solicitor Drug Court	57,006
Emergency Telephone System	985,000
Accommodations Tax	505,000
Road Maintenance	5,200,000
Hospitality Tax	5,000,000
Conservation Commission	580,000
Neighborhood Redevelopment	580,000
Tourism Development	900,000
Probate Court Advertising	44,416
Storm Water Management	2,751,431
Solid Waste – including Landfill	19,868,172
Owens Field Airport	228,600
Richland County Utilities	4,218,947
Parking Garage	119,850
School District No. 1 – Operations	149,722,082
School District No. 2 – Operations	80,012,448

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Recreation Commission – Operations	9,060,812
Fire Service - Operations	14,817,056
Midlands Technical College - Operations	3,682,764
Midlands Technical College – Capital (1 mill)	1,185,000
Midlands Technical College – Debt Service (.5 mill)	592,500
Columbia Area Mental Health	1,539,014
Library	16,331,228
Riverbanks Zoological Park – Operations	1,598,056
School District No. 1 – Debt Service	24,958,962
School District No. 2 – Debt Service	25,137,099
General County Debt Service	12,185,262
Fire Service – Debt Service	510,993
East Richland Public Service District – Debt Service	1,123,335
Riverbanks Zoological Park – Debt Service	1,529,268
Recreation Commission – Debt Service	1,545,657
Drainage Bonds	<u>545,000</u>
TOTAL REVENUES	504,685,059

FUND BALANCE AND OTHER SOURCES

General Fund	2,000,000
Emergency Telephone System	300,000
Fire Service	2,000,000
Parking Garage	42,500
Richland County Utilities	1,664,320
Industrial Park	<u>110,000</u>
TOTAL FUND BALANCE AND OTHER SOURCES	6,116,820

TRANSFERS

To Victims Assistance from General Fund	421,497
To Owens Field from General Fund	<u>76,826</u>
TOTAL TRANSFERS	498,323

TOTAL SOURCES

\$ 511,300,202

EXPENDITURES

General Operations	\$ 115,294,315
Capital Replacement	3,614,542

APPROPRIATIONS

Victims Assistance Surcharge/Assessments	922,095
Temporary Alcohol Permits	100,500
Title IV Civil Process	60,146
Solicitor Drug Court	57,006
Emergency Telephone System	1,285,000
Accommodations Tax	505,000
Road Maintenance	5,200,000
Hospitality Tax	5,000,000

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Conservation Commission	580,000
Neighborhood Redevelopment	580,000
Tourism Development	900,000
Probate Court Advertising	44,416
Storm Water Management	2,751,431
Industrial Park	110,000
Solid Waste – including Landfill	19,868,172
Owens Field Airport	305,426
Richland County Utilities	5,883,267
Parking Garage	162,350
School District No. 1 – Operations	149,722,082
School District No. 2 – Operations	80,012,448
Recreation Commission – Operations	9,060,812
Fire Service - Operations	16,817,056
Midlands Technical College - Operations	3,682,764
Midlands Technical College – Capital (1 mill)	1,185,000
Midlands Technical College – Debt Service (.5 mill)	592,500
Columbia Area Mental Health	1,539,014
Library	16,331,228
Riverbanks Zoological Park – Operations	1,598,056
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General County Debt Service	12,185,262
Fire Service – Debt Service	510,993
East Richland Public Service District – Debt Service	1,123,335
Riverbanks Zoological Park – Debt Service	1,529,268
Recreation Commission – Debt Service	1,545,657
Drainage Bonds	<u>545,000</u>
TOTAL EXPENDITURES	511,300,202
TOTAL USES	<u>\$511,300,202</u>

SECTION 2. Mileage rate paid to County employees shall be the same as the U.S. Federal reimbursement rate per mile for the fiscal period stated above.

SECTION 3. Per Diem meal cost paid to County employees for the fiscal year stated above shall be twenty-eight (\$28.00) dollars per day (tip to be included) for in-state travel. For those areas, which are high-cost metropolitan areas, the County Administrator shall be authorized to approve an amount not to exceed thirty-five (\$35.00) dollars per day (tip to be included).

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SECTION 4. All fees previously approved by the County Council, either through budget ordinances or ordinances apart from the budget, will remain in effect unless and until the County Council votes to amend those fees.

SECTION 5. The annual Capital Improvement Plan review is incorporated with the budget process and has been revised based on County Council priorities subject to availability of funding. The fiscal year 2007 plan covers the next five (5) year's priority capital concerns. Upon adoption of the budget, the County Administrator shall be charged with the responsibility of administering the capital plan, including any property acquisitions, sales or divestitures and leases, necessary to achieve the ultimate goals as established by County Council.

SECTION 6. At fiscal year end, June 30, 2006, any funds budgeted for capital purchases which have not been completed and said funds have not been budgeted to other capital projects, other County Council road improvement and grant funds which have not been expended, funds for capital items authorized by purchase order but not received, accommodations tax funds approved by the Accommodations Tax Committee and County Council which have not been expended, and appropriated funds unspent in the Neighborhood Improvement and Conservation Commission funds shall reflect as a designation of fund balance in the Comprehensive Annual Financial Report and shall be brought forward in the fiscal year 2007 as budgeted fund balance and not requested in the approved revenue and expenditure budget amounts. This automatic re-budgeting shall not require a supplemental budget ordinance.

SECTION 7. Any funds received during fiscal year 2007, as a result of appropriations of Accommodations Tax Fund balances approved by County Council, or appropriations of fund balance for the purpose of Capital Projects approved by County Council shall increase the original budget appropriation and shall not require a supplemental budget ordinance.

SECTION 8. Continuation grants and those with no personnel or match requests are considered approved as presented with budget adoption up to available budgeted match dollars. All other grants will require individual Council approval prior to award acceptance.

SECTION 9. Commensurate with budget authority, the County Administrator may approve purchases in the amount of one hundred thousand dollars (\$100,000) or less. Purchases in excess of one hundred thousand dollars (\$100,000) shall be reviewed and approved by the County Council prior to acceptance.

SECTION 10. Designated fund balance allocated in prior years for the establishment of an emergency disaster fund, economic development fund and an insurance reserve fund shall remain so designated, but only to the extent of available fund balance as approved by the County Administrator.

SECTION 11. The minimum undesignated General Fund balance should be maintained at a level sufficient to maintain a prudent level of financial resources to

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protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. As a financial goal, the General Fund balance for GASB 34 Reporting purposes should equal at least 15% of the total audited General Fund expenditures for the previous fiscal year. The cash portion of the reported General Fund balance should equal at least 4 months (\$28M) operating expenditures. Currently, General Fund operating expenditures average \$7.1M per month. These funds are needed in the County's general operating cash account for the purpose of funding the County's operations throughout the fiscal year.

Any General Fund balance determined to be in excess of the financial goals for fund balance and for investment strategies may be available for expenditure, but only under specific qualifications. These qualifications include uses for one-time capital and special project costs and should never be used to fund operating costs. One-time capital and special projects should be carefully considered to insure that they add to the efficiency, development or cost effectiveness of the County. Unpredicted, one-time expenditures directly caused by and related to natural or man-made disasters may be considered necessary for prudent use of excess fund balance.

SECTION 12. All Accommodation's Tax funding provided by Richland County to Outside Agencies shall be recognized as program operating funds and should be applied toward the ongoing operational funding of approved programs and should not be in part or full used to cover debt service payments for past or future program expenditures.

SECTION 13. All One-percent funds collected through established Multi-County Industrial Park agreements or the funds from the completed sale of any county-owned property in a multi-county park shall be placed in the Richland County Industrial Park Fund and be immediately appropriated for the purpose of continued Economic Development. This appropriation shall not require a supplemental budget ordinance.

SECTION 14. Funds allocated but unspent during the fiscal year in capital accounts designated in the County Administrator's Recommended Budget shall be recognized as part of a multi-year capital projects funding and be carried forward and transferred to a capital projects fund for the purpose of providing partial funding for approved major capital projects. The amount to be carried forward shall not exceed the line item appropriated amount without approval from County Council.

SECTION 15. Funds awarded to the Sheriff's Department through forfeiture are not included as part of this ordinance, but Council designates, as the governing body, that the Sheriff shall maintain these funds in accordance with Federal, State and County guidelines. All forfeited funds will be audited along with the General Fund and posted at that time.

SECTION 16. This ordinance hereby authorizes the County Administrator to enter into a short-term promissory note with the Richland County Public Library based on Library cash flow needs from July 1 – December 31 of the current year. The note shall be issued at an interest rate at prime rate plus 2% or a reasonable rate as determined by the County Administrator. The decision shall be made by the County Administrator

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after reviewing the current financial status of the County and shall have the authority not to issue the note if the issuance creates any adverse cash flow problem for the County.

SECTION 17. Revenue from Owens Field (Hangar Rental, FBO Rent, Fuel sales, etc...) in excess of the amount required for annual maintenance cost will be used to repay or accelerate the repayment of General Obligation Debt Service for Payments made in conjunction with bonds issued by the County for the \$3,000,000 Capital Improvement General Obligation Bond. An administrative report shall be generated each year (due by April 30th of each year) addressed to County Council that projects revenue over expenditures and an amount used to repay or accelerate debt repayment. The designated revenue shall be transferred at the end of each fiscal year and shall not require a budget amendment.

SECTION 18. Funds received as an Application Processing Fee within the Richland County Down payment/Closing Cost Assistance Program, excluding those refunded due to disqualification, will be carried forward and reallocated within the existing program for the purpose of administration expenditures and/or to benefit additional applicants with down payment/closing cost assistance. The amount to be carried forward shall be designated only after all decisions have been made in reference to qualification and refund amounts. This shall increase the original appropriated budget and shall not require a separate budget amendment.

SECTION 19. This ordinance shall establish the County to be self-funded against tort claim liability and shall no longer carry an excess liability insurance policy. Funding shall be established through the annual automatic re-budgeting of the County Self Funded account (1615.5256.06). The amount to be carried forward shall not exceed the unspent portion of the current year appropriation and shall be used only to cover tort liability claims against the County. This shall increase the original appropriated budget and shall not require a separate budget amendment. A portion of fund balance in the amount of \$600,000 is reserved for any additional tort liability claims that may be incurred in the fiscal year over the appropriated amount in the Self-Funded account.

SECTION 20. Recreation Commission appropriation in excess of five mills is made with the following condition; the appropriated fund use must include \$75,000 toward the continuation of the free after-school programs JUMPs, Fighting Back and Tutorial.

SECTION 21. Funds generated by the additional .5 mill appropriated for Midlands Technical Capital is to be distributed contingent upon approval and funding from Lexington County for the proposed economic development projects. If funds are not appropriated by Lexington County, the additional funds are to be limited to use on projects within the boundaries of Richland County.

SECTION 22. A road maintenance fee of \$15 on each motorized vehicle licensed in Richland County shall be included on motor vehicle tax notices beginning in January 2002; provided, however, veterans who are totally and permanently disabled are exempt from having to pay such a fee beginning July 1, 2006. The proceeds from the

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road maintenance fee will go into the County Road Maintenance Fund and shall be used specifically for the maintenance and improvement of the County road system. Any interest earned on these funds shall accrue to this account. Any contracted attorney's fees incurred, as a result of litigation involving the road maintenance fee shall reduce the interest accrual. All other fees previously approved by the County Council, either through budget ordinances or ordinances apart from the budget, will remain in effect unless and until the County Council votes to amend those fees. As used in this section, "veterans who are totally and permanently disabled" means a person who is:

1. A wartime disabled veteran who is entitled to compensation for the loss, or loss of use of one or both legs or arms, or the permanent impairment of vision in both eyes to a degree as to constitute virtual blindness and is also entitled to a special monthly statutory award by reason thereof, or
2. Any South Carolina veteran classified as totally and permanently disabled due to service-connected disabilities as determined from medical records on file with the Veterans Administration.

SECTION 23. The road maintenance fee shall increase from \$15 to \$20 on each motorized vehicle in Richland County and shall be implemented as of July 1, 2006.

SECTION 24. Richland County hereby enacts the implementation of an Administrative Service Fee of \$5.00 per hour, to be collected by the Sheriff from parties who request special duty services, and which are authorized by the Sheriff for the duration of fiscal year 2006-2007 only. Funds collected by the Sheriff that are derived from the \$5.00 per hour administrative fee for special duty services shall be deposited directly into a Sheriff Administrative Fee revenue account in the General Fund. This revenue will be to offset the cost of the additional use of petrol oil and lubricants, and for the cost of administrative management of special duty assignments. The Sheriff and Finance Director will assess the status of fees collected through the Special Duty Program prior to the end of fiscal year 2007. All excess funds collected over cost shall reflect as a designation of fund balance and shall be brought forward in the following fiscal year as budgeted fund balance. This automatic re-budgeting shall not require a supplemental budget ordinance. Continuation of the Special Duty Program and associated fees shall be evaluated each year during the budget process.

SECTION 25. The Solid Waste collection fees shall increase to \$205 for curbside service and \$400 for backyard service as of July 1, 2006.

SECTION 26. Conflicting Ordinances Repealed. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 27. Separability. If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

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SECTION 28. Effective Date. This Ordinance shall become effective July 1, 2006.

RICHLAND COUNTY COUNCIL

BY: Anthony G. Mizzell, Chair

First Reading:	May 02, 2006
Second Reading:	June 15, 2006
Third Reading:	June 22, 2006