

**ORDINANCE No. 319.2018**  
**AN ORDINANCE TO PROVIDE BUDGET APPROPRIATIONS FOR COUNTY  
ORDINARY PURPOSES IN THE COUNTY OF KERSHAW FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 AND ADOPT AND  
IMPLEMENT THE CHARGE AND COLLECTION OF SERVICE AND USER FEES;  
AND FOR OTHER TAX PURPOSES AND COUNTY APPROPRIATION PURPOSES**

WHEREAS, the Budget Appropriations are adopted respectively by purpose; and

PROVIDED that all taxes shall be collected by the County Treasurer of Kershaw County as provided by law for the collection of County Ad Valorem Taxes and to be distributed by the said County Treasurer in accordance with the provisions of this Ordinance and other appropriation ordinances heretofore passed by the County Council of Kershaw County; and

WHEREAS, the County of Kershaw, South Carolina Approved Budget Fiscal Year 2018-2019 inclusive and combined of the projected revenues from any sources, the operating and capital expenditures for any department/agency of the County of Kershaw as designated herein to receive and expend such funds, is hereby declared to be a part thereof this Ordinance and is attached hereto; and

WHEREAS, Kershaw County adopts and implements the charge and collection of the service and user fees attached. All of which service and user fees attached shall hereby be declared to be part thereof of this Ordinance and shall be followed during implementation of the Fiscal year 2018-2019 Budget for the County of Kershaw and amendment of existing service or user fees; and

WHEREAS, any agency designated to receive lump sum contributions may receive same on a quarterly basis, but such funds shall only be forwarded to such agency in a manner corresponding to the actual revenue flow to the County's General Fund, such determination to be made jointly by the County Finance Director and the County Administrator, in order to prevent, if possible, the County of Kershaw from borrowing funds to meet these demands; and

WHEREAS, it is hereby declared to be the intention of the Kershaw County Council if any section, paragraph, sentence, clause, or phrase of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any Court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance since the same would have been enacted by the Kershaw County Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section; and

WHEREAS, any prior Ordinance or any section, paragraph, sentence, clause, or phrase of any prior Ordinance or Ordinances of Kershaw County that may be in conflict with this Ordinance are hereby declared to be invalid; and

WHEREAS, the County Administrator shall be responsible for the administration of the County Budget following its adoption. No expenditures can be made for capital items not designated in the budget, unless the County Administrator approves said expenditures; and

JANET C. MANNING  
CLERK OF COURTS  
KERSHAW COUNTY, S.C.  
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WHEREAS, Kershaw County Council is hereby charged with additional responsibility for developing fiscal procedures and reporting systems whereby funds are received, safely kept, allocated and disbursed as referenced by Section 4-9-30 of the 1976 Code of Laws of South Carolina, as amended. In keeping with the above, the Treasurer's Office and Finance Office shall utilize the accounting system adopted by the County Council, and all revenues and disbursements shall be properly coded; and

WHEREAS, the County shall provide for an independent annual audit of all financial records and transactions of the County. The Council hereby reserves the right to require an audit from any agency receiving County funds which shall be made by a Certified Public Accountant or a firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of County Government. The report of the Audit shall be made available for public inspection, upon acceptance by County Council; and

WHEREAS, any and all rents, fees, and unanticipated revenues regardless of source, received by the County must be credited to the General Fund of the County, and shall not be viewed as revenues for the departments generating said revenue. The only exceptions being those funds which are received and mandated by State Law, Federal Law, or grant source that requires funds to be deposited in a separate account for a specific purpose; and

WHEREAS, the County Treasurer is hereby authorized by County Council under Section 6-5-20 of the 1976 South Carolina Code of Laws, as amended to invest all available funds accruing in the South Carolina Local Government Investment Pool or in the manner most advantageous to the County within the guidelines of Section 6-5-10 of the 1976 South Carolina Code of Laws, as amended; and

WHEREAS, all agencies receiving direct assistance from Kershaw County shall be required to submit an audit report or a CPA prepared financial compilation to the County Administrator or County Finance Director no later than December 15 for the previous year of operations specifying the use of Contribution Agency funds; and

WHEREAS, fund transfers within a department, excluding Personnel line items, must be authorized by the County Administrator. Transfers of personnel line items to any other classification shall only be authorized by the action of County Council. County Council may increase the total budgeted appropriations by adopting supplemental appropriation ordinances during the year and shall cite the source of revenues and the item of expenditure in same; and

WHEREAS, County Council may borrow such funds as are necessary pledging the full faith and credit of the County within the limitations established in Article X Section 14 of the Constitution of the State of South Carolina. Such borrowing shall be authorized by an ordinance stating the specific purposes for the borrowed funds; and

WHEREAS, County Council may borrow such funds as are necessary pledging specific revenue source(s) of the County but such borrowing shall be authorized by an ordinance stating the specific purposes as well as the source of revenue(s); and

WHEREAS, in order to expedite the process of issuing a Tax Anticipation Note (TAN), County Council hereby authorizes the County Administrator, County Treasurer, and County Finance Director to enter into a TAN not exceeding \$1,500,000, if needed, to fund County Operations from the beginning of the Fiscal Year until tax revenues are received. This borrowing would be short term and payable in full ninety (90) days after January 15. In the event this was to transpire, County Council would approve, by resolution, the terms and conditions of such issue; and

WHEREAS, Kershaw County hereby establishes a Capital Fund account to fund leases, capital projects, and other capital items; and

WHEREAS, the Capital Fund account set forth is a separately maintained fund for capital purposes and is appropriated as set forth in this ordinance and the Capital Fund account is to be maintained as a separate account and appropriated herein and any Capital Funds not expended during the fiscal year will be carried over in the Capital Fund account to subsequent fiscal years; and

WHEREAS, Kershaw County hereby establishes an Emergency Medical Services Fund account to fund Emergency Medical Services; and

WHEREAS, the Emergency Medical Services Fund account set forth is a separately maintained fund for Emergency Medical Services and is appropriated as set forth in this ordinance and the Emergency Medical Services Fund account is to be maintained as a separate account and appropriated herein and Emergency Medical Services funds not expended during the fiscal year will be carried over in the Emergency Medical Services Fund account to subsequent fiscal years; and

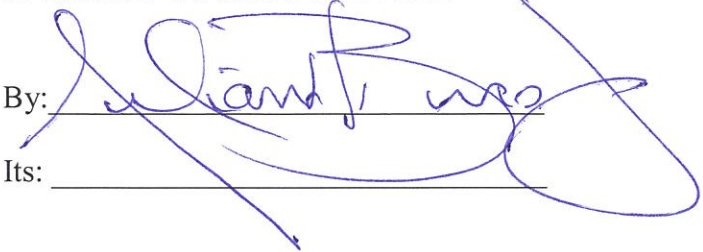
WHEREAS, the County of Kershaw, South Carolina Approved Budget Fiscal Year 2018-2019 is approved and enacted and incorporated as part of this ordinance, the following provisos, and service and user fee schedules and Local Accommodation Tax Provisos and other fee schedules and provisos and attachments are incorporated and enacted as part of this ordinance; and

WHEREAS, the Provisos as a part of this Ordinance are adopted according to their terms and conditions; and

WHEREAS, the attachments are a part of this Ordinance and consist of sixty-eight (68) pages. The Ordinance consists of a total of seventy-one (71) pages.

THEREFORE BE IT ORDAINED that this measure was duly passed and the matters enacted by Kershaw County Council sitting in regular session June 26, 2018, to be effective July 1, 2018.

KERSHAW COUNTY COUNCIL

By:   
Its: \_\_\_\_\_

ATTEST:

  
Merri M. Seigler, Clerk to Council

First Reading: May 22, 2018  
Second Reading: June 14, 2018  
Public Hearing: June 26, 2018  
Final Reading: June 26, 2018