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Walterboro City Council Regular Meeting May 2, 2023 City Hall 6:15 P.M.

AGENDA

I. Call to Order:

- 1. Invocation
- 2. Pledge of Allegiance

II. Public Input on Agenda Items:

III. Approval of Minutes:

1. Regular Meeting – April 4, 2023.

IV. Public Hearings:

- 1. <u>Ordinance # 2023-04</u>, AN ORDINANCE OF THE CITY OF WALTERBORO, SOUTH CAROLINA, AUTHORIZING EXPENDITURE OF CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Second and Final Reading).
- 2. Ordinance # 2023-05, AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF WALTERBORO TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO (Second and Final Reading).

V. Old Business:

- 1. <u>Ordinance # 2023-04</u>, AN ORDINANCE OF THE CITY OF WALTERBORO, SOUTH CAROLINA, AUTHORIZING EXPENDITURE OF CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Second and Final Reading).
- 2. Ordinance # 2023-05, AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF WALTERBORO TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO (Second and Final Reading).

VI. New Business:

1. <u>Ordinance # 2023-06</u>, AN ORDINANCE ADOPTING THE CITY GENERAL FUND BUDGET FOR FISCAL YEAR 2023-2024 AND MATTERS RELATING THERETO (Introduction and 1st Reading).

VI. New Business cont'd

- 2. Ordinance # 2023-07, AN ORDINANCE ADOPTING THE CITY ENTERPRISE FUND BUDGET FOR FISCAL YEAR 2023-2024 AND MATTERS RELATING THERETO (Introduction and 1st Reading).
- 3. Ordinance # 2023-08, AN ORDINANCE OF THE CITY OF WALTERBORO, SOUTH CAROLINA, AMENDING THE COMPREHENSIVE FEE SCHEDULE FOR THE UTILITY SUPPORT DEPARTMENT (Introduction and 1st Reading).
- 4. **Resolution # 2023-R-02**, A RESOLUTION TO DECLARE APRIL 30 MAY 6, 2023, AS "MUNICIPAL CLERKS WEEK IN WALTERBORO" TO RECOGNIZE AND HONOR THE VALUABLE CONTRIBUTIONS THAT MUNICIPAL CLERKS MAKE TO CITIES AND TOWNS IN SOUTH CAROLINA.

VII. City Manager's Report:

VIII. Executive Session:

- 1. Contractual Matter Wastewater Treatment Plant Expansion Project.
- 2. Personnel Matter City Manager Contract.

IX. Open Session:

1. Council May Take Action on Items Discussed in Executive Session.

X. Adjournment

Walterboro City Council

City Hall

April 4, 2023

Minutes

A Regular Meeting of Walterboro City Council was held at City Hall on Tuesday April 4, 2023, at 6:15 P.M., with Mayor Bill Young presiding.

<u>Present:</u> Joined in the meeting were: Mayor Bill Young, Councilmembers: Ladson Fishburne, Greg Pryor, James Broderick, Paul Siegel, Judy Bridge and Carl Brown. City Manager Jeff Molinari, Assistant City Manager Ryan McLeod, City Clerk Adrienne Nettles, City Attorney Brown McLeod, Amy Risher Finance Director, Steve Steiner with the Press and Standard, Johnny Holmes with the Colleton County Veterans Council, and Dana Cheney with Keep Walterboro Beautiful.

Call To Order:

With the above-mentioned Councilmembers present, Mayor Young called the meeting to order, and invited everyone to join in as he gave the invocation. Councilmember Pryor led the Pledge of Allegiance to our flag.

Public Input on Agenda Items:

There was no public input on agenda items.

Approval of Minutes:

Upon motion of Councilmember Broderick, Seconded by Councilmember Pryor, the following minutes were unanimously approved.

- 1. Regular Meeting February 14, 2023.
- 2. Regular Meeting March 7, 2023.

New Business:

1. <u>Ordinance #2023-04</u>, AN ORDINANCE OF THE CITY OF WALTERBORO, SOUTH CAROLINA, AUTHORIZING EXPENDITURE OF CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (Introduction and First Reading).

City Manager Jeff Molinari stated Mr. Mayor and members of City Council you have in your agenda packet an ordinance authorizing the expenditure of coronavirus state and local fiscal recovery funds which includes the 2020 revenue loss totaling \$236,346, 2021 revenue loss totaling \$197,360, the Economic Stabilization, which was the purchase of the Ford Property totaling \$377.620.04, and the 2022 revenue loss totaling \$106,136. Once approved we will have a balance of \$1,814,192.19 for future expenditures. This is a federal requirement that the City Council pass an ordinance authorizing expenditures of these funds and we ask for council's favorable approval.

Motion: Councilmember Pryor; Seconded by: Councilmember Broderick

Discussion: None

Carries: All ayes

2. Ordinance #2023-05, AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF WALTERBORO TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO (Introduction and First Reading).

City Manager Jeff Molinari stated Mr. Mayor and members of City Council you have in your agenda packet a memo from the Municipal Association of South Carolina and an ordinance. We have already adopted a new business ordinance, but the Municipal Association requires us to update its agreements, and this must be done with an ordinance where municipalities may participate in the three (3) collection programs. These three collection programs are the insurance tax program, brokers tax, and telecommunication tax program. All three are important sources of revenue in the General Fund. City Council is required to pass an ordinance to authorize the City Manager to sign the paperwork from the Municipal Association. We ask for City Council's favorable consideration of first reading.

Motion: Councilmember Siegel; Seconded by: Councilmember Bridge

Discussion: None Carries: All ayes

3. <u>Resolution #2023-01</u>, A RESOLUTION DESIGNATING APRIL 2023 AS FAIR HOUSING MONTH AND APPROVAL OF ANNUAL NONDISCRIMINATION POLICY.

Motion: Councilmember Bridge; Seconded by: Councilmember Fishburne

Discussion: None Carried: All ayes

4. A Proclamation to Designate April 2023 AS CHILD ABUSE PREVENTION MONTH IN THE CITY OF WALTERBORO.

Mayor Young stated we have Ms. Chapman, Ms. Edwards, and Ms. Herndon here with us tonight who will be accepting the Proclamation.

Ms. Herndon stated thank you very much for this Proclamation. We with Hopeful Horizons are very excited to be in Walterboro. Child Prevention Month is an important thing to us. We hope that we can work together as a community to strengthen families, strengthen prevention, and do the necessary things that need to be to protect our children.

Motion: Councilmember Broderick; Seconded by: Councilmember Brown

Discussion: none Carried: All ayes

5. A Proclamation to Designate April and May 2023 AS KEEP AMERICA BEAUTIFUL/GREAT AMERICAN CLEANUP MONTH.

Dana Cheney stated we have had one clean up so far. I had seventy-nine high school honor society students help with that. They cleaned up twenty-seven miles in 6 hours all over the city. We are having Earth Day with the employees in the coming weeks. We have flowers and bushes coming in, so we are going to beautify all the parks.

Motion: Councilmember Fishburne; Seconded by: Councilmember Bridge

Discuss: None

Carried: All ayes

6. Consideration of requests from the Colleton County Veterans Council to commemorate Memorial Day 2023.

Mr. Johnny Holmes stated Mr. Mayor and members of the City Council we would like to thank you on behalf of the Colleton County Veterans Council for placing us on the agenda. It is our plan to recognize all the veterans.

Mayor Young stated that is always a great event, we thank you all for doing that.

Mr. Johnny Holmes stated, we thank you for all the help you give the Veterans.

Motion: Councilmember Brown; Seconded by: Councilmember Pryor

Discussion: None

Carries: All ayes

7. Consideration of a request from the Colleton County Citadel Club, Ireland Creek Duck Race and BBQ Cookoff, Saturday, April 29, 2023, 1-4 PM.

Mayor Young asked Jeff, is that the Saturday of the Rice Festival?

City Manager Jeff Molinari stated, yes, it is.

Mayor Young asked will this interfere with the fireworks? Are they going to be in the way?

City Manager Jeff Molinari stated I know they have coordinated with the Rice Festival. In fact, the first email I received from Lee Petrolawicz indicated they were going to do it Friday evening from 4-7 PM, then followed up by saying they were going to do it Saturday from 1-4 PM.

Motion: Councilmember Bridge; Seconded by: Councilmember Pryor

Discussion: None

Carries: All ayes

City Manager's Report:

1. 2023 CDBG Prioritization.

City Manager Jeff Molinari stated Mr. Mayor and members of City Council last month we conducted a public hearing for Community Block Grant (CDBG) needs for the coming year. Each year the city is required to prioritize our needs for the year and based on the priorities outlined by City Council at our Council Retreat in January, I am presenting the following needs: staff request Council's favorable consideration of these requests.

1. Public Infrastructure and Facilities

- Upgrades of water and sewer lines as needed.
- Other projects as identified.

2. Community Enrichment

- Demolition of properties that are attractive nuisances.
- Adaptive reuse of existing structures
- Other as identified.

3. Special Projects as identified

- Trail connector for Wildlife Center and Wildlife Sanctuary.
- Other projects as identified.

4. Multiple Activity Neighborhood Improvements projects

- Neighborhoods as identified.
- 5. Economic Development projects as identified

Motion: Councilmember Broderick; Seconded by: Councilmember Pryor

Discussion: None Carries: All ayes

A motion was made to go into Executive Session by Councilmember Pryor, seconded by Councilmember Fishburne. Mayor Young explained that City Council would be going into Executive Session to discuss Personnel Matters: Appointment to Historic Preservation Commission and Appointment to Tree Protection Committee.

Executive Session:

1. Personnel Matters:

- a. Appointment to Historic Preservation Commission.
- b. Appointment to Tree Protection Committee.

A motion to appoint Jayne Siegel to the Historic Preservation Commission for a term ending January 1, 2024, and to appoint Taylor Murdaugh to the Tree Protection Committee for an unexpired term ending January 1, 2026, was made by Councilmember Bridge, seconded by Councilmember Broderick. Councilmember Siegel recused himself because Jayne Siegel is his spouse.

A motion to come out of Executive Session was made by Councilmember Broderick, seconded by Councilmember Pryor, all in favor motion carries.

There being no further business to consider, a motion to adjourn was made by Councilmember Broderick, seconded by Councilmember Fishburne, and passed unanimously. Mayor Young adjourned the meeting at 7:02 P.M. Notice of the meeting was distributed with the agenda packets, to all local media, posted on City Hall bulletin board and posted on the City's website at least twenty-four hours prior to meeting time.

Respectfully,

Adrienne Nettles City Clerk

ORDINANCE #2023-04

AN ORDINANCE OF THE CITY OF WALTERBORO, SOUTH CAROLINA, AUTHORIZING EXPENDITURE OF CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

WHEREAS, on September 7, 2021, City Council adopted Resolution 2021-R-16 designating an authorized representative and contact person for the purposes of the American Rescue Plan Act of 2021; and

WHEREAS, on September 29, 2021, the City received the first tranche of funding from the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) totaling \$1,350,650.66. On October 14, 2022, the City received the second tranche of funding totaling \$1,350,650.66. Total allocation from the State of South Carolina as appropriated by the American Rescue Plan Act of 2021 was \$2,701,301.32; and

WHEREAS, expenditures of SLFRF funds are required to be approved by City Council; and

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WALTERBORO, SOUTH CAROLINA, IN COUNCIL, ASSEMBLED, that the following SLFRF funds, in addition to the approved expenditures included in Ordinance 2022-07 are to be obligated as follows:

4. 2022 Revenue Loss totaling \$106,136.00

WHEREAS, with these expenditures and interest accrued, there will remain a SLFRF balance of \$1,814,192.19 for future expenditures.

This ordinance shall be effective immediately.

DONE, this 2nd day of May, 2023.

		William T. Young, Jr. Mayor	
ATTEST:			
Adrienne Nettles City Clerk			
First Reading: Public Hearing:	April 4, 2023		

Date: February 28, 2023

To: Mayors, Managers, Administrators, Clerks and

Local Revenue Service Contacts

From: Caitlin Cothran, Manager for Local Revenue Services

Re: Ordinance, Agreement, and Supplement for Local Revenue Service Programs

PROMPT ACTION REQUIRED

For many years, the Municipal Association has offered collection programs for certain business license taxes. These programs include the Insurance Tax Collection Program, the Brokers Tax Collection Program, and the Telecommunication Tax Program. The Municipal Association has collectively rebranded these programs as Local Revenue Services and has renamed the three business license programs as the Insurance Tax Program (ITP), the Brokers Tax Program (BTP), and the Telecommunication Tax Program (TTP).

In addition, by Act 176 of 2020,¹ the General Assembly standardized business licensing in the State of South Carolina. Following the adoption of this Act, the Municipal Association provided a revised model business license ordinance. Every municipality in the State has adopted a revised business license ordinance based on Act 176 and the new model ordinance.

As a result of the Local Revenue Services rebranding and the adoption of new local business license ordinances under Act 176, the Association is required to update the ordinances and agreement by which municipalities may participate in Local Revenue Services. Please note as follows:

- There are THREE attachments to this memo: (1) an ordinance to participate in Local Revenue Services, (2) an intergovernmental agreement for the programs, and (3) a program participant supplement by which a municipality elects which programs to join.
- In order to continue to participate in Local Revenue Services, <u>your municipality must (1) enact</u> the attached ordinance and, (2) once the ordinance is enacted, sign the attached agreement and supplement.
- The ordinance must be completed where highlighted and then enacted exactly as written.
- The agreement must be <u>signed exactly as written</u>.
- The supplement must be <u>completed where highlighted and then signed exactly as written</u>.
- The Setoff Debt Program is not affected by the attached documents, which relate only to ITP, BTP, and TTP.
- The Association must have a certified copy of your amended ordinance, together with the
 original signed agreement and supplement, by <u>May 26, 2023</u>. We will send you a copy of the
 final agreement with the Municipal Association's signature for your file. If you require an
 original signed agreement for your files, provide two signed agreements to the Municipal
 Association.

¹ The Business License Standardization Act, found at S.C. Code Sec. 6-1-400 to -420.

The new program documents will not substantially change the operation of the Local Revenue Services programs from your perspective. The Municipal Association will continue to administer and collect business license taxes within ITP, BTP, and TTP. The rates for the Municipal Association's services will remain exactly the same as they are now. Finally, distributions of collected amounts will be made in the same manner and at approximately the same times as they are now.

The substantial changes to the Local Revenue Services programs are as follows:

- The new agreement is an intergovernmental agreement among all of the participating governments, rather than a series of standalone agreements.
- Local Revenue Services will act in its own name as a division of the Municipal Association and will be governed by a committee of the Municipal Association's Board of Directors.
- The terms on which the Municipal Association is delegated the authority to resolve litigation on behalf of its members have been clarified.
- An appeals process, as required by and consistent with Act 176, has been formally adopted.

If you have questions about the attached documents, please contact Caitlin Cothran at (803) 354-4786 or ccothran@amsc.sc.

If your municipal attorney has questions about the attached documents, please direct him or her to contact Eric Shytle, General Counsel of the Municipal Association, at (803) 933-1214 or eshytle@masc.sc.

ORDINANCE # 2023-05

AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF WALTERBORO TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, the City of Walterboro (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State ("Statewide Business License Taxes");

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipal Association of South Carolina (the "<u>Association</u>") has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities;

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program ("ITP") that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program ("BTP") that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program ("TTP") that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipality currently participates in ITP, BTP and TTP;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-06 on July 6, 2021, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs;

WHEREAS, in particular, the municipalities of the State have determined to establish and join South Carolina Local Revenue Services ("LRS") by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants, including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that "(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof;"

WHEREAS, the City of Walterboro Council of the Municipality (the "Council") now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Walterboro, as follows:

SECTION 1. Direction to Apply to and Join LRS. The form of the Local Revenue Services Agreement (the "Agreement") pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as Executive Officer") is hereby authorized and directed to apply to participate in LRS. If the Municipality's application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

SECTION 2. Participation in Local Revenue Service Programs. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, the BTP, and the TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

SECTION 3. Business License Taxes Applicable to Insurance Companies. Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

- a) Except as set forth below, "gross premiums" for insurance companies means gross premiums written for policies for property or a risk located within the municipality. In addition, "gross premiums" shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company's office located in the municipality, (2) the insurance company's employee conducting business within the municipality, or (3) the office of the insurance company's licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.
- b) As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.
- c) As to bail bonds, "gross premiums" shall exclude any amounts retained by a licensed bail bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.

- d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.
- e) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.
- f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

NAICS Code

- Life, Health, and Accident. 0.75% of Gross Premiums.
 Fire and Casualty. 2% of Gross Premiums.
 Title Insurance. 2% of Gross Premiums.
- g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 4. Business License Tax Applicable to Brokers. Title 38, Chapter 45 of the S.C. Code (the "Brokers Act") establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker's premium tax.

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

- a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for "retail telecommunications services," as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.
- b) The business license tax year for retail telecommunications services shall begin on January 1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.
- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address

within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

SECTION 6. No Exemption for Interstate Commerce. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an "LRS Business License Official") to act as the Municipality's business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the "Appeals Board") for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality's business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

SECTION 8. Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall apply:

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
- b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty

percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

c) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

SECTION 9. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

ENACIED IN REGULAR MEETING, this	day of, 20	
	Mayor William T. Young, Jr.	
	ATTEST:	
	City Clerk Adrienne M. Nettles	
First reading:		
Final reading:		

ORDINANCE # 2023-06

AN ORDINANCE ADOPTING THE CITY GENERAL FUND BUDGET FOR FISCAL YEAR 2023-2024 AND MATTERS RELATING THERETO.

WHEREAS, the 2023-2024 General Fund Budget has been presented and considered; and

WHEREAS, a public hearing on the budget has been properly advertised and conducted on June 6, 2023.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Walterboro, South Carolina, in Council Assembled, as follows:

- 1. The 2023-2024 City General Fund Budget is hereby adopted in the amount of \$8,470,954 with revenues and expenditures as set out in the budget document attached.
- 2. The property tax rate shall be set at eighty-six point four (86.4) mills.

This ordinance shall be effective July 1, 2023.

DONE , this 6 th day of	June, 2023.			
		William T. You	ng, Jr.	
		Mayor		
ATTEST:				
Adrienne M. Nettles				
City Clerk				
First Reading:	May 2, 2023			
Public Hearing:				
Second Reading:				

CITY OF WALTERBORO FY 2023-2024 GENERAL FUND BUDGET SUMMARY SHEET BY CATEGORY

INE ITEM	APPROVED Y 2022-2023 BUDGET		Y 2023-2024 EPARTMENT REQUEST	FY 2023-2024 MANAGER'S RECOMMENDATION		FY 2023-2024 COUNCIL APPROVED	
	301-1-0-1-0-1-0-0-0-0	REV	ENUE				
GENERAL FUND	\$ 7,723,095	\$	7,307,500	\$	8,298,414		
	_E.	XPEN	DITURES				
CITY COUNCIL							
PERSONNEL	\$ 161,357	\$	175,892	\$	175,202		
OPERATING	\$ 76,691	\$	96,201	\$	114,451		
CAPITAL	\$ -	\$		\$	-		
SUBTOTAL	\$ 238,048	\$	272,093	\$	289,653	\$ -	
CITY MANAGER							
PERSONNEL	\$ 343,403	\$	354,776	\$	354,472		
OPERATING	\$ 26,266	\$	34,090	\$	28,590		
CAPITAL	\$ _	\$		\$			
SUBTOTAL	\$ 369,669	\$	388,866	\$	383,062	\$ -	
FINANCE							
PERSONNEL	\$ 237,372	\$	252,404	\$	260,271		
OPERATING	\$ 127,712	\$	149,389	\$	144,089		
CAPITAL	\$ -	\$	70,000	\$	-		
SUBTOTAL	\$ 365,084	\$	471,793	\$	404,360	\$ -	
PUBLIC WORKS							
PERSONNEL	\$ 565,753	\$	574,316	\$	569,696		
OPERATING	\$ 395,146	\$	444,771	\$	429,521		
CAPITAL	\$ -	\$	230,000	\$	25,000		
SUBTOTAL	\$ 960,899	\$	1,249,087	\$	1,024,217	\$ -	
PLANNING & DEVELOPMENT							
PERSONNEL	\$ 108,204	\$	119,062	\$	123,380		
OPERATING	\$ 79,473	\$	84,200	\$	83,600		
CAPITAL	\$ 	\$	-	\$	-		
SUBTOTAL	\$ 187,677	\$	203,262	\$	206,980	\$ -	
POLICE							
PERSONNEL	\$ 2,369,820	\$	2,588,479	\$	2,470,155		
OPERATING	\$ 589,223	\$	671,106	\$	642,856		
CAPITAL	\$ 122,000	\$	175,038	\$	127,040		
SUBTOTAL	\$ 3,081,043	\$	3,434,623	\$	3,240,051	\$ -	
JUDICIAL							
PERSONNEL	\$ 169,586	\$	159,590	\$	158,575		
OPERATING	\$ 76,589	\$	90,476	\$	81,364		
CAPITAL	\$ 70,309	\$	30,470	\$	01,304		
SUBTOTAL	\$ 246,175	\$	250,066	\$	239,939	\$ -	

CITY OF WALTERBORO FY 2023-2024 GENERAL FUND BUDGET SUMMARY SHEET BY CATEGORY

LINE ITEM	APPROVED FY 2022-2023 BUDGET		FY 2023-2024 DEPARTMENT REQUEST	FY 2023-2024 MANAGER'S RECOMMENDATION		FY 2023-2024 COUNCIL APPROVED	
FIRE	 						
PERSONNEL	\$ 1,133,428	\$	1,233,107	\$	1,222,131		
OPERATING	\$ 186,863	\$	309,062	\$	294,562		
CAPITAL	\$ _	\$	12,500	\$	-		
SUBTOTAL	\$ 1,320,291	\$	1,554,669	\$	1,516,693	\$	•
PARKS							
PERSONNEL	\$ 422,935	\$	429,144	\$	424,751		
OPERATING	\$ 391,250	\$	463,250	\$	403,763		
CAPITAL	\$ 54,000	\$	78,000	\$	78,000		
SUBTOTAL	\$ 868,185	\$	970,394	\$	906,514	\$	•
TOURISM							
PERSONNEL	\$ 126,972	\$	144,726	\$	136,453		
OPERATING	\$ 47,060	\$	67,113	\$	55,613		
SUBTOTAL	\$ 174,032	\$	211,839	\$	192,066	\$	-
WILDLIFE CENTER		,					
PERSONNEL	\$ 6,397	\$	15,145	\$	15,251		
OPERATING	\$ 45,645	\$	57,168	\$	52,168		
SUBTOTAL	\$ 52,042	\$	72,313	\$	67,419	\$	•
TOTAL ALL EXPENDITURES	\$ 7,863,145	\$	9,079,005	\$	8,470,954	\$	-
GENERAL FUND - FUND BALANCE	\$ 140,050			\$	172,540		
BALANCE	\$ -	\$	(1,771,505)	\$		\$	-

ORDINANCE # 2023-07

AN ORDINANCE ADOPTING THE CITY ENTERPRISE FUND BUDGET FOR FISCAL YEAR 2023-2024 AND MATTERS RELATING THERETO.

WHEREAS, the 2023-2024 Enterprise Fund Budget has been presented and considered; and

WHEREAS, a public hearing on the budget has been properly advertised and conducted on June 6, 2023.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Walterboro, South Carolina, in Council Assembled, as follows:

The 2023-2024 City Enterprise Fund Budget is hereby adopted with in the amount of \$5,026,624 with revenues and expenditures as set out in the budget document attached.

This ordinance shall be effective July 1, 2023.

DONE, this 6th day of June, 2023.

DONE, this 6" day or	Julie, 2025.			
		William T. Young	g, Jr.	
		Mayor		
ATTEST:				
Adrienne M. Nettles				
City Clerk				
First Reading:	May 2, 2023			
Public Hearing:				
Second Reading:				

CITY OF WALTERBORO FY 2023-2024 ENTERPRISE FUND BUDGET SUMMARY SHEET BY CATEGORY

LINE ITEM	I	APPROVED Y 2022-2023 BUDGET	DE	Y 2023-2024 EPARTMENT REQUEST	REG	FY 2023-2024 MANAGER'S COMMENDATION	FY 2023-2024 COUNCIL APPROVED
STATEMENT OF CASH FLOWS	\$	1,476,285	\$	1,497,000	\$	1,497,700	
		RI	VE	NUE	I		
UTILITY FUND	\$	4,650,900	\$	4,719,024	\$	4,876,324	
		EXPE	ND	ITURES			
WATER							
PERSONNEL	\$	641,549	\$	797,465	\$	685,315	
OPERATING	\$	601,271	\$	730,756	\$	713,606	
CAPITAL	\$	170,000	\$	357,000	\$	162,000	
SUBTOTAL	\$	1,412,820	\$	1,885,221	\$	1,560,921	\$ -
UTILITY SUPPORT							
PERSONNEL	\$	230,330	\$	236,637	\$	235,018	
OPERATING	\$	81,862	\$	97,650	\$	90,300	
DEBT	\$	662,170	\$	661,731	\$	661,731	
SUBTOTAL	\$	974,362	\$	996,018	\$	987,049	\$ -
SANITATION							
PERSONNEL	\$	267,549	\$	274,596	\$	272,852	
OPERATING	\$	227,175	\$	213,363	\$	206,863	
CAPITAL	\$	_	\$	318,000	\$	-	
SUBTOTAL	\$	494,724	\$	805,959	\$	479,715	-
SEWER					,		
PERSONNEL	\$	293,921	\$	308,054	\$	301,216	
OPERATING	\$	535,470	\$	586,761	\$	569,811	
CAPITAL	\$	6,000	\$	95,000	\$	-	
SUBTOTAL	\$	835,391	\$	989,815	\$	871,027	-
SEWER SUPPORT							
PERSONNEL	\$	344,618	\$	412,775	\$	404,903	
OPERATING	\$	62,198	\$	78,507	\$	68,757	
CAPITAL	\$	111,000	\$	-	\$	-	
SUBTOTAL	\$	517,816	\$	491,282	\$	473,660	-
UTILITY SUPPORT TO GF	\$	561,687	\$		\$	654,252	
UTILITY FUND SUBTOTAL	\$	4,796,800	\$	5,168,295	\$	5,026,624	\$ -
USE OF NET POSITION	\$	145,900	\$	-	\$	150,300	
		ENDING	NF	T POSITION	1		
YEAR END STATEMENT OF CAS	Н						_
FLOW	\$	1,330,385	\$	1,047,729	\$	1,347,400	\$ -

ORDINANCE #2023-08

AN ORDINANCE OF THE CITY OF WALTERBORO, SOUTH CAROLINA, AMENDING THE COMPREHENSIVE FEE SCHEDULE FOR THE UTILITY SUPPORT DEPARTMENT

WHEREAS, the City of Walterboro from time to time must review its fees and charges and make adjustments as necessary; and

WHEREAS, the need to maintain a comprehensive fee schedule for all City of Walterboro fees is necessary; and

WHEREAS, the fees recommended by the Mayor and Walterboro City Council are as follows:

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Walterboro, the following fees are amended or adopted:

WATER

Minimum bi-monthly charges

Service Size	In City	Out of City
Jet vice Jize	III City	Out of City
3/4"	\$ 23.11	\$ 46.22
1"	\$ 53.39	\$ 106.77
1¼"	\$ 103.77	\$ 207.53
1½"	\$ 103.77	\$ 207.53
2"	\$ 167.32	\$ 334.63
3"	\$ 333.25	\$ 666.49
4"	\$ 535.23	\$1,070.46
6"	\$1,069.07	\$2,138.14
8"	\$1,848.80	\$3,697.60

^{*}Minimum charge included first 4,000 gallons

Usage Rates – Per Thousand

	In City	Out of City
First 4,000 gals	Included in minimum charge	
Next 36,000 gals	\$1.49	\$2.98
Next 160,000 gals	\$1.49	\$2.98
All over 200,000 gals	\$1.47	\$2.94

WATER TAP FEES

Service Size	In City	Out of City
3/4"	\$2,320.00	\$2,320.00
1"	\$2,594.00	\$2,594.00
1½"	\$4,942.00	\$4,942.00

^{*}City hall fire hydrant water is sold in increments of 4,000 gals at the ¾" rate

^{*}Fire protection sprinklers 0.14 per head

^{*#31} Fire hydrant \$11.55

^{*#32} Fire hydrant \$33.26

2"	\$5,958.00		\$5,958.00	
Over 2"	•	(refer to Direc	•	
Road Bore	\$3,000.00		\$3,000.00	
SEWER				
Usage Rates				
	In City		Out of City	_
Rate per Thousand	\$4.96		\$9.91	
Facility Charge	\$6.00		\$12.00	
SEWER TAP FEES				
Service Type	In City		Out of City	_
Residential	\$3,306.00		\$3,306.00	_
Business	\$5,262.00		\$5,262.00	
Restaurant	\$7,589.40		\$7,589.40	
Motel/Apartments	\$5,262.00	1 st unit	\$5,262.00	
	\$ 218.00 ea	ch additional	\$ 218.00	
SANITATION				
Residential rollout	\$30.00			
Commercial rollout	\$40.00			
Commercial rollout	340.00			
ADMINISTRATIVE FEES				
Service deposit	\$100.00	Terminate/re	store tap fee	\$400.00
Turn on/off service fee	\$ 5.00	Tampering fe	е	\$100.00
Missed appointment fee 2nd visit	\$ 25.00	Non-refund h	ydrant deposit	\$150.00
Late fee	\$ 10.00	DHEC H2O		\$ 0.75
Processing cut-off/on	\$ 30.00	DHEC Sewer		\$ 1.00
Water meter removal/replacement	\$ 50.00	Certified lette	er fee	\$ 10.00
This ordinance shall be effective Jul	v 1 2023			
This orallance shall be effective far	y 1, 2023.			
DONE , this 6 th day of June, 2023.				
		m T. Young, Jr.		
	Mayo	r		
ATTEST:				
Adrienne Nettles City Clerk				
First Reading: May 2, 2023 Public Hearing:				

Second Reading:

RESOLUTION NO. 2023-R-02

A RESOLUTION TO DECLARE APRIL 30 - MAY 6, 2023, AS "MUNICIPAL CLERKS WEEK IN WALTERBORO" TO RECOGNIZE AND HONOR THE VALUABLE CONTRIBUTIONS THAT MUNICIPAL CLERKS MAKE TO CITIES AND TOWNS IN SOUTH CAROLINA.

WHEREAS, the position of municipal clerk is the only municipal staff role that is required by state law, regardless of a municipality's size or form of government; and

WHEREAS, all 271 cities and towns in the state are required to have a municipal clerk; and

WHEREAS, Adrienne Nettles plays a critical and varied role to support the mayor, city council and staff; and

WHEREAS, municipal clerks' responsibilities under state law include giving notice of meetings to council members and the public, keeping minutes of proceedings, and performing other duties; and

WHEREAS, regardless of city size, municipal clerks have seen their roles and responsibilities expand with changing times; and

WHEREAS, with advancements in software and hardware, municipal clerks have become increasingly adept and skilled at using technology to prepare materials for meeting agenda packets, to record meeting minutes and to manage public records; and

WHEREAS, municipal clerks get their professional training from the South Carolina Municipal Finance Officers, Clerks and Treasurers Association, an affiliate organization of the Municipal Association of South Carolina.

NOW, THEREFORE BE IT RESOLVED by the Council of the City of Walterboro to declare April 30 - May 6, 2023, as "Municipal Clerks Week in Walterboro" to recognize and honor the valuable contributions that Adrienne Nettles makes to our city.

DONE AND RATIFIED in Council Assembled on the 2nd day of May 2023.

CITY OF WALTERBORO, SOUTH CAROLINA

	William T. Young, Jr. Mayor
ATTEST:	
ATTEST:	
Adrienne Nettles City Clerk	