

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR BAMBERG COUNTY

ORDINANCE NO. 6-23-2

AN ORDINANCE TO ADOPT THE OPERATING AND CAPITAL BUDGETS OF BAMBERG COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND TO MAKE APPROPRIATIONS FOR SUCH BAMBERG COUNTY BUDGETS FOR COUNTY ORDINARY PURPOSES AND FOR OTHER COUNTY PURPOSES FOR WHICH THE COUNTY MAY LEVY A TAX; TO PROVIDE FOR THE LEVY OF TAXES ON ALL TAXABLE PERSONAL AND REAL ESTATE PROPERTIES IN BAMBERG COUNTY FOR SUCH COUNTY ORDINARY PURPOSES, INCLUDING SUFFICIENT TAX TO PAY THE PRINCIPAL AND INTEREST ON OUTSTANDING INDEBTEDNESS OF BAMBERG COUNTY MATURING DURING SAID FISCAL YEAR; AND TO PROVIDE FOR OTHER MATTERS RELATING TO BAMBERG COUNTY AND BAMBERG COUNTY BUDGETARY MATTERS, INCLUDING, WITHOUT LIMITATION, CERTAIN CAPITAL EXPENDITURES AND RELATED LEASE-PURCHASE FINANCINGS AND GENERAL OBLIGATION BONDS OF THE COUNTY.

BE IT ENACTED by the County Council for Bamberg County, South Carolina ("Bamberg County") the governing body of Bamberg County, in meeting duly assembled, as follows:

SECTION 1. ADOPTION OF OPERATING AND CAPITAL BUDGETS FOR COUNTY ORDINARY AND OTHER PURPOSES

Pursuant to Section 4-9-140 of the South Carolina Code of Laws, 1976, as amended (the "Code"), the operating and capital budgets of Bamberg County (the "Bamberg County Budgets"), for County ordinary purposes and for other County purposes for which the County may levy a tax, as hereinafter set forth, by reference and otherwise, are hereby adopted for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 2. LEVYING OF A SUFFICIENT TAX FOR COUNTY ORDINARY AND OTHER PURPOSES

A tax of sufficient millage to fund the appropriations for the Bamberg County Budgets, herein made, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, after crediting against such appropriations all other revenue anticipated to accrue to Bamberg County during said fiscal year, not designated for any other specific purpose, is hereby directed to be levied upon all taxable property of Bamberg County upon which the County may levy County ordinary taxes, for County ordinary purposes and for other County purposes for which the County may levy a tax.

SECTION 3. GENERAL FUND APPROPRIATIONS AND REVENUES

There is hereby appropriated, with the detail and the provisos as so stated in the Bamberg County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

GENERAL FUND APPROPRIATIONS

DEPARTMENT	AMOUNT
Administration	\$315,100
County Auditor	166,949
County Treasurer	277,696
Clerk of Court	383,084
Probate Judge	161,206
Sheriff	1,372,086
Detention Center	1,182,717
Magistrate	273,972
Coroner	94,725
Assessor/Risk Manager/GIS	388,866
Building/Zoning/Code Enforcement	111,450
Voter Registration	240,730
Dispatching	532,412
Delinquent Tax Collector	201,271
Central Services and Utilities	964,766
Contract Agencies	977,520
Non-Contract Agencies	184,060
Finance/Asst. County Administrator	523,834
Building and Grounds	483,365
County Attorney	191,623
County Council	270,825
Veteran's Affairs Officer	47,222
Transfer Out	118,610
Contingency and Grant Matches	357,055
Information Technology	132,800
Mosquito Control	6,300
Unallocated Benefits	8,400
Emergency Services	223,131
American Rescue	197,700
TOTAL GENERAL FUND APPROPRIATIONS	\$10,389,475

GENERAL FUND REVENUE

LOCAL SOURCES	AMOUNT
Property Tax Rollback	\$893,000
LOST Revenue Fund	268,000
Motor Vehicle Taxes-County	474,475
Current Taxes-County	2,488,000
Unfunded State Mandates – R/E	799,345
Unfunded State Mandates – Vehicles	106,380
EMS/Rescue Taxes (R/E plus Vehicle)	579,790
Denmark Technical College	31,340
Early Mobile Home Taxes	2,500
Homestead Exemption Reimbursement	345,700
Merchant's Inventory Reimbursement	26,475
Delinquent Taxes County	242,200
Watercraft	15,250
State Motor Carrier	137,425
Manufacturer's Exemption Reimbursement	37,745
Regular County Interest	2,650
Municipal Tax Collection Fees	28,400
Delinquent Tax Execution Cost Reimb.	86,600
DMV Decal Income	9,310
Forfeited Land Commission Sales	74,250
Fam/Alimony/Child Support Fee	68,760
Miscellaneous Collections	3,040
State Treas. DSS Title IV-D	54,955
Cir/Fam. Ct./Lis Pen. Filings	24,685
Motion Fee	5,265
Tax on Deeds: Doc. Stamps	48,180
Recording Fees	31,955
DSS-Child Support-CSED Report	28,660
Monthly Probate Fees	25,000
Marriage License Fees	2,400
Building Permits	40,000
Mobile Home Licenses	365
Moving Permit Charges	1,000
Demolition Permits	390
Building Application Fee	5,100
GIS Printing/Assessor Copies	2,530
Sheriff Service Fees	595
State: DSS/Reimb. Service Fees	2,900
Victim Witness: Trans. Fees/Asses	11,035
Drug Surcharge	2,725
Law Enforcement Surcharge	45,760
Magistrate Fees	111,435
Civil Funds	17,190
Reimbursement-Municipalities-Judge	9,045
Fee in Lieu of Taxes	97,185
Miscellaneous	15,065
Cable Franchise Fee	2,960

Detention Center Phone System	3,365
Detention Center Concessions	6,500
Detention Center Reimbursement	28,650
Tower Rental Income	66,600
Fund Balance Usage – American Rescue Fund	1,410,000
Sex Offender Reg Fees	1,780
FLC – Redemption Interest	765
Fund Balance Usage	452,230
Total Local Sources	\$9,276,905

STATE SOURCES	AMOUNT
Salary Assistance (Probate Judge, Coroner, Clerk of Court, & Sheriff)	6,300
Accommodations Tax	130,905
State Election Board Stipend Reimbursement	10,500
Service Officer Supplement (VA Officer)	4,920
Reimbursement for Election Costs	28,315
Local Government Fund	594,240
DSS Reimbursement	4,680
Miscellaneous Various Grants	332,710
Total State Sources	\$1,112,570
TOTAL GENERAL FUND REVENUES	\$10,389,475

SECTION 4. CAPITAL PROJECTS FUND

There is hereby appropriated, with the detail and the provisos as so stated in the Bamberg County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues as to be applied thereto as reflected herein:

CAPITAL PROJECTS FUNDS APPROPRIATIONS	
DEPARTMENT	AMOUNT
Capital Reserve Fund	\$1,002,875
Capital Projects-Installment Purchase Revenue Bond	7,337,460
RecoverSC	72,105
TOTAL CAPITAL PROJECTS FUNDS APPROPRIATIONS	\$8,412,440

CAPITAL PROJECTS FUNDS REVENUE

DEPARTMENT	AMOUNT
Capital Reserve Fund	\$1,002,875
Capital Projects-Installment Purchase Revenue Bond	
Capital Project Sales Tax Collections	1,156,015
Fee-in-lieu of Tax Collections	589,685
Issuance of Mini-Bonds	200,000
Interest Income	22,240
Capital Projects Grants	500,000
Usage of fund balance – Municipality Projects	869,520
Usage of fund balance – Historic Courthouse	4,000,000
Transfer In	72,105
TOTAL CAPITAL PROJECTS FUNDS REVENUES	\$8,412,440

SECTION 5. SPECIAL REVENUE FUND APPROPRIATIONS AND REVENUE

There is hereby appropriated, with the detail and the provisos as so stated in the Bamberg County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2023 and ending July 30, 2024, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

SPECIAL REVENUE FUNDS APPROPRIATIONS

DEPARTMENT	AMOUNT
S.C. Department of Natural Resources Grant	\$87,760
E911	89,785
Public Works – Road Maintenance	478,830
Fire/EMS Coordinator	655,935
“C” Funds	2,110,015
LEMPG Grants	54,470
FY24 Potential Grants	1,000,000
Airport	311,000
Rural Utilities Service Community Connectivity Broadband Grant	2,000,000
TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS	\$6,787,795

SPECIAL REVENUE FUND REVENUE

DEPARTMENT	AMOUNT
S.C. Department of Natural Resources Grant	\$87,760
E911	89,785

LEMPG Grants	54,470
Road Maintenance	478,830
Rural Fire Service	655,935
C-Funds	2,110,015
Various Potential Grants	1,000,000
Airport	311,000
Rural Utilities Service Community Connectivity Broadband Grant	2,000,000
TOTAL SPECIAL REVENUE FUNDS REVENUES	\$6,787,795

SECTION 6. DEBT SERVICE AND OTHER FINANCINGS APPROPRIATIONS AND REVENUE

There is hereby appropriated, with the detail and the provisos as so stated in the Bamberg County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

DEBT SERVICE APPROPRIATIONS

FUND	AMOUNT
Installment Purchase Revenue Bonds	\$428,410
USDA Rural Development Community Facilities Loan	19,740
TOTAL DEBT SERVICE FUNDS APPROPRIATIONS	\$448,150

DEBT SERVICE REVENUE

FUND	AMOUNT
Installment Purchase Revenue Bonds	\$285,195
Transfer In – General Obligation Bond	\$143,215
Transfer In – From Capital Reserve Fund-for USDA payments	19,740
TOTAL DEBT SERVICE FUNDS APPROPRIATIONS	\$448,150

To the extent that any monies remain in any debt service funds of the County, upon complete satisfaction of the debt for which such funds were collected, the County Administrator may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Bamberg County debt service fund which has been lawfully created by Bamberg County Council to pay debt service on any lawful debt obligation of the County. Further, to the extent that any monies remain in the capital project accounts of the County, upon complete satisfaction of the stated purposes for which such funds were initially authorized, the County Administrator may transfer all such excess and otherwise unused funds to, and utilize such funds for any other Bamberg County activity or purpose which has been duly authorized by Bamberg County Council and for which debt funds of the County may be lawfully used.

To the maximum extent allowed by law, the Bamberg County Administrator is hereby given the authority to refinance any existing debt of the County and to negotiate with any authorized lenders to reduce financing costs of the County, all with the ultimate goal of reducing the County's debt and financing costs.

As required by law, any refinancing or new financing or debt arrangements which require County Council approval will be brought back before County Council for such approval by appropriate Council action.

SECTION 7. ENTERPRISE FUNDS APPROPRIATIONS AND REVENUES

(a) There shall be assessed, levied and collected a solid waste disposal fee (the "Solid Waste Fee") on each parcel of land within the County used for residential purposes, in the amount of \$70 for this fiscal year 2023-24 budget. The amount of the Solid Waste Disposal Fee shall be set annually in the Bamberg County Budget and shall be collected in the same manner as real property taxes. The total amount of the Solid Waste Fee so collected will be solely used for expenses provided in this budget and future budgets for solid waste disposal.

(b) There is hereby appropriated, with the detail and the provisos as so stated in the Bamberg County Budget Book, hereby incorporated by reference as a part of this Ordinance as fully as if set forth verbatim herein, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the following sums of money in the amounts and for the purposes set forth as follows, with the anticipated revenues to be applied thereto as reflected herein:

ENTERPRISE FUNDS APPROPRIATIONS

FUND	AMOUNT
Solid Waste & Landfill	\$1,449,735
TOTAL ENTERPRISE FUNDS APPROPRIATIONS	\$1,449,735

ENTERPRISE FUNDS REVENUES

FUND	AMOUNT
Solid Waste & Landfill	\$1,449,735
TOTAL ENTERPRISE FUNDS REVENUES	\$1, 449,735

(c) The Bamberg County Administrator is hereby authorized and directed to adjust the Solid Waste Fee and Landfill Tipping Fee structures of the County, however necessary, to provide the funding and revenues set forth in this Section 7 and in this ordinance, without further action of County Council. It is not expected that the Solid Waste Fee structure of the County will change in this fiscal year, but the Tipping Fee structure and schedules of the County may be revised this fiscal year, to meet the budget mandates of this ordinance. The Administrator will consult with and report back to County Council as to any actions taken by him in conjunction with this Section 7.

SECTION 8. FUNDING OF CONTRACTING AGENCIES

All dependent boards, agencies, commissions, and organizations of the County, funded by these budgets shall be disbursed funds on a quarterly basis upon a letter of request to the County Administrator any time after the beginning of the first month of the quarter. An audit report shall be presented to the County Administrator, upon his request, within six months following the end of the respective fiscal year for each organization addressed by this Section.

SECTION 9. SETTING OF MILLAGE RATES

(a) The Bamberg County Council shall, in conjunction with the Bamberg County Auditor and County Finance Director, in accordance with the law and Constitution of the State of South Carolina, calculate and fix the value of a mil and, accordingly, the amount of millage necessary to support the appropriations herein made, with the exception of those appropriations and portions thereof supported by revenues other than property taxes, and shall advise the Auditor and Treasurer of Bamberg County who shall levy and collect said millage, respectively, as hereby directed by the County Council. Final annual revenue expectations of the County cannot be determined until the State provides the County with final revenue numbers for the County for which the State is responsible (e.g., for taxes on industrial property in the County, for FILOT property, etc.), which is traditionally done well after the beginning of the County fiscal year. By necessity and law, the County Council directs the levy of the millage necessary to fund this balanced budget by June 30. If the actual millage rates, calculated by the County Auditor and County Finance Director, working together, after such State revenue numbers are received, and the value of a mil and the resultant millage rates determined are materially different from the millage rate adopted by this ordinance, County council may adopt and announce such different millage rate and value by resolution of County Council, adopted in the normal fashion in open meeting of County Council. The amount of debt service millage, sufficient to provide adequate debt service coverage for all County-issued debt requiring the use of County ordinary millage revenue, shall be calculated by the County based on the value established for a mil by County Council, and levied by the Auditor and collected by the Treasurer.

(b) The millage to be levied and collected to fund Emergency Medical Service and Rescue as provided for in Section 3 hereof shall be separately stated on the 2023 tax bills.

(c) The separate mil of levy and funding for Denmark Technical College shown and directed in Section 25 of this Ordinance must be separately stated and clearly identified as such on every Bamberg County tax bill on which it appears.

SECTION 10. COMPLIANCE WITH COUNTY CODE AND ACCOUNTABILITY

All funds for County ordinary purchases and procurements shall be obligated in accordance with the County Code through the County Administrator's Office and will be disbursed by the Finance Department so as to provide for necessary auditing, unless specifically exempted by County Council in public session. Bamberg County Council is in the process of codifying all of the County's ordinances and other policies which have not heretofore been reduced to ordinance enactment. Included in such codification shall be, notably, but not exclusively, a formal procurement process and policies, a draft copy of which is attached hereto for easy reference. Notwithstanding anything to the contrary herein or otherwise, those policies and procedures in the draft shall be used, exclusively, by the County and all departments and entities subject to County procurement policies and guidelines, for all County procurement until the new Bamberg County Code of Ordinances, containing the new County procurement policies and procedures, is formally adopted by Bamberg County Council.

All State and Federal Grants will be administered, coordinated, and accounted for by the Bamberg County Finance Department.

All amounts levied and collected for Rural Fire Service shall be expended solely for the appropriations as specified in Section 5.

The County Administrator is hereby authorized and directed to revise the county fee schedule(s) to match the revenues listed in this budget ordinance, for each fee addressed herein.

SECTION 11. DISPOSITION OF FUTURE GRANT FUNDS

During the fiscal year 2023-24, the County may receive additional grant funds including, without limitation, from FEMA, JEDA, the U.S. Department of Justice, USDA, the South Carolina Department of Commerce, and other federal, state, and local agencies, and, again without limitation, for automobiles, rolling stock, heavy equipment, courthouse renovation and refurbishment, detention center equipment and security system, and other County needs, which shall be expended in accordance with the terms of each grant, without the necessity of amending this fiscal year 2023-24 budget.

During the fiscal year 2023-24, the County is expected to receive approximately \$1,000,000 as appropriated in the FY24 budget of the State of South Carolina, for the renovation of the old county hospital, and also to receive \$1,000,000 as appropriated in the FY24 budget of the State of South Carolina, for the renovation of the Historic Bamberg County Courthouse. Application for, receipt of and expenditure of those grants, under standard terms for such grants, is hereby approved.

In addition thereto, Bamberg County receives federal, state and local grants for specified purposes. Bamberg County is hereby authorized, absent any other factor, to apply for, receive, and expend all such grants for which no local match is required or for which such funds are budgeted herein, in addition to all (not in lieu of) other authority elsewhere given, and in accordance with all other policies and directives of Bamberg County. These grants, including any local match, are deemed budgeted for the specified purposes upon acceptance of such grants. These grants are budgeted for on a project basis in accordance with the grantors' terms and conditions instead of an annual basis and as such, unexpended appropriations for uncompleted grant projects are carried forward as a part of the budget authorized by this ordinance.

SECTION 12. DEPOSITS

All service charges, reimbursements, fees, fines, other funds received by county departments shall be deposited with the County Treasurer as soon as possible after collection; but in no case shall the time lapse between collection and deposit with the Treasurer exceed thirty (30) days. The Treasurer is authorized and directed to deposit all funds received into the appropriate interest-bearing accounts, and any surplus funds and all accumulative interest shall be deposited into the General Fund of Bamberg County.

SECTION 13. SURPLUS FUNDS

Any surplus in the General Fund of the County or any moneys accruing therefrom shall be used as a contingency fund and shall be spent as authorized and directed by the Bamberg County Council during the fiscal year addressed by this Ordinance, only. At the end of such fiscal year those funds shall be accounted for as addressed in the next succeeding Section. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

SECTION 14. END OF FISCAL YEAR ACCOUNTING

All appropriations made by prior year budget ordinances for which the respective monies have been obligated or encumbered are hereby carried forward and reappropriated, as of July 1, 2023, as a part of the budgets authorized by this Ordinance, as are the obligated or encumbered monies previously identified and collected to fund such appropriations. No new revenues are identified or authorized by this Ordinance for such carryover appropriations, except as specifically identified as new appropriations in this Ordinance. All such carryover appropriations and revenues shall be specifically identified and accounted for as such on the budget books of the County maintained for the budgets authorized by this Ordinance. All appropriations made by prior year budget ordinances for which monies have not been obligated or encumbered as of the

end of June 30, 2024, shall lapse and expire at that time, and the monies involved shall revert to the fund balance of the fund from which the respective appropriation originated. All appropriations made by this Ordinance for which monies have not been obligated or encumbered by the end of June 30, 2024, shall lapse and expire at that time. All appropriations made by this Ordinance for which the funding monies have been obligated or encumbered by June 30, 2024 shall carry forward and be reappropriated by the next succeeding Bamberg County Budget Ordinance, as shall the obligated or encumbered monies identified and collected therefor. Unobligated General Fund budgetary appropriations and monies received by County departments and existing without obligation at the close of the fiscal year addressed by this Ordinance shall revert to the General Fund of Bamberg County to be accounted for as fund balance; no existing appropriation or actual revenues on hand at the end of the fiscal year may be expended by any department during the succeeding fiscal year without new appropriation by County Council. Any surplus in other funds of the County or any moneys accruing therefrom shall be retained and accounted for in such other fund or funds and shall be carried forward from year to year as fund balances in such funds.

County officials charged with the proper keeping and reporting of county accounts shall maintain both revenue and expenditure ledgers and under no circumstance, except in instances such as bona fide reimbursement, correction of accounting or overpayment errors, or authorized transfer of supplemental appropriations, shall credits, except those enumerated in this Ordinance, be recorded on appropriation and/or expenditure ledgers.

SECTION 15. FUND BALANCE POLICY

The County Council hereby declares any revenues remaining pursuant to Section 13, or otherwise legally available shall be maintained as an unencumbered general fund "fund balance" and the amount of the unencumbered general fund balance shall be equal to at least ninety days of County general fund expense for the budget year in question.

SECTION 16. ADMINISTRATION, REPORTING, AND TRANSFERRING OF FUNDS

The County Administrator, (or his written designee, to the extent authority to delegate by the Administrator or the County Council is given by or not prohibited in the Bamberg County Code of Ordinances), as required by state law, shall oversee and supervise the day-to-day implementation of this budget ordinance, including, without limitation, the execution and delivery, on behalf of the County, of all contractual documents necessary or required for the expenditure of funds authorized by this budget ordinance, for the purposes for which such funds are so authorized. The County's Finance Department shall provide to the County Administrator and the Administrator shall provide to the County Council a monthly recap of total revenues and expenditures for funds that are currently included in the county's general ledger system with a year-end recap of all funds. The County Administrator may, if he deems it in the best interest of the County and within the overall appropriations provided by this ordinance, and consistent with all other applicable legal requirements, transfer funds or any portion thereof from and among any fund, department, activity, or purpose, and within any fund(s): The Administrator shall report to the County Council monthly on all such transfers of \$5,000 and above, once received. Neither the Administrator, nor any Department Head, may establish or fund a new permanent, full-time position without the knowledge and consent of the County Council. County Council may transfer funds within any fund, department, activity, or purpose or among funds by normal Council action, subject to all other applicable legal requirements. All transfers authorized by this Section are subject to the overall appropriation limits of this Ordinance. Any appropriation, transfer, or reappropriation of any amount of funds in excess of the total appropriations made by this Ordinance shall be effected only by a supplemental appropriation of County Council, authorized by Bamberg County Ordinance duly enacted by County Council. The County Administrator, upon the advice of the County Attorney, is hereby authorized to settle all valid and legitimate legal actions and claims, existing and future, against the County not involving the Administrator or any of his/her interests, family,

or associated parties, and with which the Administrator has no legal or ethical conflict, within the appropriation limits of this Ordinance, including up to a \$50,000 transfer to the General Fund from the unencumbered fund balance of the County for such purposes. The County Administrator will report to County Council upon the successful completion of any such settlement.

SECTION 17. DISBURSEMENT

The County Administrator, based on financial conditions and cash-flow considerations, shall determine the proper rate of disbursement of the above-enumerated appropriations during the fiscal year.

SECTION 18. RETIREMENT OF AUTOMOTIVE AND HEAVY EQUIPMENT

Unless otherwise directed by the County Administrator, automotive and heavy equipment will be retired from service by any department receiving replacement equipment on a one for one basis as the replacement equipment is received. Retired equipment may be appropriately evaluated for reassignment or disposition by the County Administrator.

SECTION 19. TAX ANTICIPATION NOTES

As permitted by Article X, Section 14, of the Constitution of the State of South Carolina, 1895, as amended and Section 11-27-40, Code of Laws of South Carolina, 1976, as amended, County Council is hereby empowered to authorize the issuance of tax anticipation notes in the aggregate principal amount of not exceeding \$500,000 (the "TANS") in anticipation of the collection of taxes imposed and levied by this Ordinance. The TANS may be issued at any time or from time to time during the fiscal year beginning July 1, 2023 and ending June 30, 2024; shall be issued pursuant to a Resolution adopted by County Council; may be issued in bearer form or: fully registered upon terms and conditions prescribed in such Resolution; shall be issued in the principal amounts, mature and bear interest as prescribed in such Resolution; and may be sold by negotiated or public sale upon such terms and conditions as County Council prescribes in the Resolution.

SECTION 20. PROJECT FINANCING

1. Pursuant to Section 4-9-10, Code of Laws of South Carolina, 1976, as amended (the "Code"), the County operates under the Council-Administrator form of government and the County Council constitutes the governing body of the County. Section 4-9-30 of the Code empowers all counties to lease property and to make and execute contracts. There is a need for the County to finance the acquisition of certain real property and permanent improvements (including, without limitation, structures, buildings, and fixtures) (collectively, the "Property and Improvements") and certain equipment (including, without limitation, vehicles, heavy equipment, replacement HVAC units, and one or more pumper fire trucks) (collectively, the "Equipment" and together with the Property and Improvements the "Project") by means of one or more lease purchase transactions or by one or more series of taxable or tax-exempt installment purchase refunding and revenue bonds (the "IPRB Bonds"). In order to accomplish the financing of the Project, County Council hereby authorizes the county Administrator to enter into one or more Lease Purchase Agreements (the "Lease Agreements"). County Council further (i) authorizes the County Administrator to enter into one or more Installment Purchase and Use Agreements and Base Lease and Conveyance Agreements between the County and the Bamberg Facilities Corporation ("Corporation"); (ii) consents to the Corporation entering into the necessary agreements to issue the IPRB Bonds (the

agreements referred to in (i) and (ii) are the “IPRB Agreements” and together with the Lease Agreements the “Agreements”); and (iii) authorizes the County Administrator to undertake such other actions as may be necessary to finance the Project. The financial obligations incurred under the Agreements may not exceed, in an aggregate principal amount, \$2,500,000. The Agreements may be entered into at any time or from time to time during the fiscal year beginning July 1, 2023 and ending June 30, 2024. The Agreements will be structured such that the obligations thereunder will not be included in calculating the County’s constitutional debt limit; and, the Agreements will be subject to such other terms and conditions as the County Administrator agrees upon. County Council hereby determines that it is in the best interest of the County to finance the Project by entering into the Agreements. The Agreements will enable the County to purchase the Project which will provide various services necessary for the proper functioning of the County.

Without further authorization, the Council hereby authorizes the County Administrator to:

- (a) determine the respective principal amount of each Agreement, provided the aggregate principal amount of all Agreements shall not exceed \$2,500,000;
- (b) determine the items of Equipment or Property and Improvements, or both, to be acquired pursuant to the respective Agreements;
- (c) determine the payment schedules under each of the Agreements;
- (d) determine the rates of interest under the respective Agreements;
- (e) determine the terms relating to penalties, if any, for prepayment of each respective Agreement;
- (f) determine whether one or more of the Agreements shall be designated as a “qualified tax-exempt obligation” within the meaning of Section 265(b) of the Internal Revenue Code of 1986, as amended (the “Code”);
- (g) prepare or cause to be prepared a Request for Proposals containing such terms and provisions as deemed necessary or advisable for each Agreement;
- (h) determine the date and time for receipt of proposals under the respective Request for Proposals, if any, for each Agreement;
- (i) award the sale of each lease-purchase financing to the bidder or bidders submitting the proposal determined to be the most advantageous to the County in accordance with the terms of the applicable Request for Proposals;
- (j) consent to the Corporation entering into the necessary agreements to issue the IPRB Bonds.
- (j) make changes to the quantity, cost or description of the Equipment or Property and Improvements.

To the extent that any Agreements are to be entered into on a federal tax-exempt basis, the County, as Lessee, agrees and covenants that it will comply with all applicable provisions of Section 103 and

Sections 141-150 of the Internal Revenue Code of 1986, as amended (the “Code”), and any regulations promulgated thereunder, to maintain the exclusion from gross income for federal income tax purposes of the interest portion of the lease payments under the Agreements and will timely file Form 8038-G in accordance with the applicable regulations of the Internal Revenue Service for such Agreements.

SECTION 21. FUNDING OF E-911 SERVICES

In order to provide all citizens of Bamberg County with the best emergency dispatch services available and to fund those services in the most effective, efficient manner possible, the County Administrator is hereby directed to collect, utilize, and apply all E-911 tariff funds available by current South Carolina law to the County’s E-911 system.

SECTION 22. INSTALLMENT PURCHASE REVENUE BOND PLAN; CAPITAL PROJECTS SALES AND USE TAX; FEE-IN-LIEU OF TAX SECURITY PLEDGE

(a) There is hereby appropriated, segmented, and pledged, beginning with the FILOT payments payable on or before January 15, 2024, all of the multi-county industrial/business park revenues from the companies identified in the table below (“Pledged MCIP Revenues”) for the duration of the Installment Purchase Revenue Bond Plan (“IPRB Plan”), as described in County Ordinance No. 6-13-5, for purposes of securing indebtedness incurred pursuant to the IPRB Plan. The County Administrator is hereby authorized, after providing notice to and receiving approval from Council, to identify additional companies and include the FILOT payments received from those companies within the Pledged MCIP Revenues for the benefit of any bondholder under the IPRB Plan.

<u>Company Name</u>	<u>Location (County)</u>
Grant Allendale LP	Allendale
Horsehead Corporation	Barnwell
Kronotex	Barnwell
Masonite Corporation	Bamberg
Tobul Accumulators	Bamberg

(b) There is hereby appropriated, segmented, and pledged all of the revenues received pursuant to the referendum conducted on November 6, 2012, for (i) the imposition of a one-cent capital project sales and use tax (“CPST”), (ii) the utilization of the proceeds of the CPST for the construction of certain projects throughout the County as described in the Ordinance adopted by the Council on August 15, 2012 (“CPST Projects”), and (iii) the issuance of general obligation bonds in an amount not to exceed \$4,405,727 for purposes of financing the construction of the CPST Projects.

(c) Pursuant to the “*Agreement Providing Fee-In-Lieu of Tax (FILOT) Revenue As Security To The United States Department of Agriculture (USDA)*” dated February 27, 2019, there is hereby appropriated, segmented, and pledged as security, for the USDA’s Fire Engines Zones 2, 3, and 4 loans, \$49,131 of the total FILOT payment received from the Black Water Barrels, LLC project and any successor thereto, including, without limitation, South Carolina Oak to Barrel, LLC.

SECTION 23. EMPLOYEE RAISES AND TIME OFF

(a) Funds for employee raises, if any, as stated and appropriated in this Ordinance, which raises (again, if any) are hereby approved, will be distributed equitably and in accordance with this Ordinance, the County Wage and Compensation Plan, where applicable, and proportionately, otherwise, to employees as specified herein and who were employed by the County prior to July 1, 2023. All merit increases, if any, based upon actual demonstrated performance, will be made, if at all, upon the occasion of a given

employee's employment anniversary date with Bamberg County and will be justified, in every case of employees subject to the County Wage and Compensation Plan, by a written annual evaluation for that employee, and proportionately, otherwise. The Bamberg County Administrator is hereby granted authority to make wage and compensation adjustments, within the overall funding authorized by this Ordinance, to reflect subsequent corrections in the County Wage and Compensation Plan, which will be adjusted (median and maximum) to reflect the cost-of-living adjustment approved by this Ordinance. For purposes of this Ordinance, the term "Employee" shall be deemed to include all persons who receive pay, income, or allowances directly from Bamberg County, either in whole or in part. The County Administrator is hereby granted specific authority, without limitation, to transfer funds for employee raises from line items within this budget for such raises, to the appropriate County department or fund, to implement such raises, at such times and on such schedule as the Administrator shall deem most advantageous to the County in implementing this Ordinance. The County Administrator is hereby given the authority to match, on behalf of the employee in question, each county employee's 401K contributions into the S.C. Deferred Compensation plan in an amount up to \$1,000 annually, subject to such employee contributing at least \$1,000 to such plan in that fiscal year.

(b) As reflected in the County personnel policies and current practice, all County employees are entitled to take fifteen (15) paid holidays per year, thirteen (13) as prescribed in the County personnel policies and the two (2) floating holidays current recognized by the County, all hereby authorized and approved, subject to the specific absence approval policies of the County.

SECTION 24. REASONABLE ACCOMMODATION POLICY

Bamberg County is a participant in the Federal Community Development Block Grant Program for the purpose of undertaking various important community and economic development activities throughout the County. The Community Development Block Grant Program requires a reasonable accommodations policy for Section 504 regulations. Bamberg County, acting by and through the Bamberg County Council, desires to comply with all necessary Grant requirements. Bamberg County, acting by and through the Bamberg County Council, is hereby willing to make reasonable accommodations for the known physical or mental impairments of an otherwise qualified participant, applicant or employee, providing it does not cause undue financial or administrative burden on the County or cause a fundamental alteration of the County's program. Bamberg County Council hereby recognizes that the policy created hereunder includes employees, applicants for employment, and the public when the public is involved in County activities. The Bamberg County Administrator, for and on behalf of the County, is hereby authorized and directed to do any and all things necessary or appropriate in connection with this Policy.

SECTION 25. OTHER FUNDING NEEDS AND PROGRAMS

Bamberg County has implemented a Capital Projects Sales Tax program implemented by the voters of the County by referendum. Provision for funding projects from that program will be addressed by separate enactment or approval of Bamberg County.

Further, the Bamberg County Administrator is hereby authorized to seek and utilize all grant funding possible for the renovation and refurbishment of the historic County Courthouse ("Courthouse Project"), including, without limitation, any available USDA grants/loans.

As previously approved by the Corporation and the Council, the Council hereby authorizes the County Administrator to:

(a) Coordinate the assistance of the Corporation in conjunction with the financing of the Courthouse Project; and

(b) Enter into one or more agreements with the Corporation in order to facilitate the issuance of installment purchase revenue obligations by the Corporation in order to provide any interim construction financing for the Courthouse Project as required by the USDA.

Bamberg County utilizes the Bamberg County Airport as a critical and essential element of both the quality of life of Bamberg County, and as an economic development tool of the County. Bamberg County Council hereby authorizes the issuance of an airport revenue bond, debt serviced by revenue (other than from taxes) from the airport operation, in an amount not to exceed One Million Dollars (\$1,500,000), for the purpose of constructing T-Hangars, or other buildings that may be leased in order to provide a revenue stream to support the revenue bonds. Authorization and implementation of revenue debt issuance will be addressed by separate enactment of Bamberg County.

Bamberg County is, always has been, and remains committed to the full state and local support of Denmark Technical College as an essential educational, developmental, and economic tool for not only all of Bamberg County and its people, but the people of the entire region, as well. Accordingly, Bamberg County hereby commits the sum total of \$56,340 to the funding of Denmark Technical College for fiscal year beginning July 1, 2023 and ending June 30, 2024. This funding consists of the value of one entire mil of County funding (approximately \$31,340 this fiscal year) and an additional \$25,000 to be taken from the unrestricted cash fund balance of the County, to the funding of Denmark Technical College, but only under the following terms and conditions: (1) Bamberg County money will only be disbursed to the school, by direction of the County Administrator, once the State of South Carolina has appropriated adequate and appropriate state funding to the school and has already disbursed those funds to the school, and (2) Bamberg County funds are used by the school for "hard costs", such as permanent infrastructure serving the school, and not merely for general operating expenses of the school, but that preferred use of funds by the school may be revisited and revised by Bamberg County Council by simple resolution or motion and voice vote, and (3) Denmark Technical College will make a written report to Bamberg County Council of the actual use of Bamberg County funds, prior to the end of the fiscal year of funding, before any future funds may be disbursed by Bamberg County to Denmark Technical College, and (4) this separate mil of levy and funding for Denmark Technical College must be separately shown and stated and clearly identified as such on every Bamberg County tax bill on which it appears. Funds not actually disbursed to the school for and in any given fiscal year will be returned to the unrestricted cash fund balance of the County and the appropriation thereof voided and cancelled, and will not be carried forward to any succeeding year, for which succeeding year new funds, if any, will be separately appropriated and disbursed from Bamberg County, if the foregoing conditions are met in their entirety.

Bamberg County Council hereby ratifies, restates, and affirms, and enacts as an ordinance of the county (as part of this ordinance), the attached Attachment #2 to this budget ordinance, consisting of separate resolutions of the Corporation and of Bamberg County Council, hereby incorporated herein by reference as fully as if set forth verbatim, herein, each supporting an installment plan of finance to renovate or expand certain county facilities, including, without limitation, the courthouse and refurbished historic caboose, and other matters related thereto.

The COVID-19 pandemic has resulted in lost revenues to counties throughout the nation due to travel restrictions, business closings, stay-at-home orders, as well as many additional factors. The South Carolina Jobs-Economic Development Authority (JEDA) has created the RecoverSC Local Government Liquidity Program, providing program funding to qualifying counties. The purpose of this fund is to help South Carolina local governments bridge financial gaps resulting from COVID-19 related issues, including lost revenues or delayed collections from a variety of sources. Program funds can be used by a participating local government for a variety of purposes including operational needs, capital improvements, and payment of debt service on existing loans or bonds. The Bamberg County Administrator is hereby authorized to

research, seek appropriate counsel, apply for, receive and utilize all such funding possible for any of the stated purposes above.

From time to time, the Bamberg County Administrator is offered a donation or partial donation of property by corporations or individuals. The County Administrator is hereby authorized to negotiate the terms of such property donations or partial donations under terms that are most advantageous to the County. The Bamberg County Administrator is further authorized to purchase such property at a price that is substantially below the appraised value of such property in order to enable the County to add needed space to conduct County business and facilitate a charitable donation on the part of the property owner. The terms of the payment of such purchase price shall be at the discretion of the Bamberg County Administrator so long as any such arrangement does not count against the County's constitutional debt limit. The Bamberg County Administrator is further authorized to execute and deliver such instruments as may be necessary to effect any such transaction and to take such further steps as may be necessary to effect the intent of this authorization.

SECTION 26. SAVANNAH RIVER SITE SETTLEMENT FUNDS

Bamberg County expects to receive approximately \$7,500,000 from the so-called Savannah River Site Settlement. The County proposes to use, of that total, approximately \$4,000,000 for the Cross Rhodes Industrial Park building, \$2,336,207 for the Bamberg County airport, and \$1,200,000 for Bamberg County road projects. Authority to apply for and use such funding in those approximate amounts and for those purposes is hereby granted.

SECTION 27. COLLECTION OF DELINQUENT TAXES

Bamberg County will collect delinquent property taxes of the County and other taxing entities of Bamberg County whose property taxes Bamberg County is charged with collecting and is authorized to collect, by and through the Delinquent Tax Collector of Bamberg County (the "DTC"), who will be hired by and answer to the County Administrator, and be subject to all personnel policies and rules of Bamberg County, and will serve under and in conjunction with the Bamberg County Treasurer. In carrying out the duties of the office, the DTC will follow and comply with all parts and provisions of South Carolina law, as interpreted by and through the courts of the State, the revenue rulings and opinions of the Comptroller General of the State and the State Department of Revenue, and the opinions of the Attorney General of the State, including, without limitation:

The delinquent tax collection provisions of Title 12 of the South Carolina Code of Laws, 1976, as amended

Act 1034 of the 1962 Acts and Joint Resolutions of the State General Assembly, as applicable

Act 277 of the 1977 Acts and Joint Resolutions of the State General Assembly, as applicable

The opinion of the State Attorney General, directed to Oconee County, dated July 3, 2014

The opinion of the State Attorney General, directed to Beaufort County, dated November 9, 2012, all as to the collection of delinquent taxes, the application of penalties and interest, and the distribution and use of the taxes, penalties and interest collected by the DTC in Bamberg County. Nothing contained herein is intended to, nor will be interpreted as conflicting with State law, in any regard – however where special legislation is applicable to Bamberg County and is still effective, that special legislation will prevail and be applied over general law of the State, to the extent allowed by State law.

SECTION 28. ESTABLISHMENT AND IMPOSITION OF FEE SCHEDULE

There are hereby authorized, established and imposed certain fees for specific goods and services provided, on a demand or need basis, to fewer than all of the taxpayers of Bamberg County, and therefore authorized in each instance as a fee for goods or services instead of as an *ad valorem* tax. Such fees are set forth on the attached Schedule of Fees ("Attachment #1") which is hereby incorporated by reference as fully as if set forth verbatim herein; are hereby authorized, established, and imposed by County Council; and, the attached Schedule of Fees is hereby adopted as part of this Ordinance. With regard to the Public Works Road User Fee, it is hereby directed that the County Administrator adjust such fee, as necessary, up to a maximum amount of \$35 per vehicle, to balance the road maintenance fund to which that fee must be solely directed, with such adjustment to occur no more frequently than every twelve (12) months, so that most vehicles will pay the same fee in a twelve-month period. With regard to the Municipal Detainees and Prisoners Fee, it is hereby directed that the County Administrator adjust such fee, as necessary, up to a current maximum amount of \$120 (the actual current amount per detainee/prisoner per day) per detainee/prisoner per day, and then annually, in the amount necessary to offset inflation for the foregoing year, to help offset, proportionately the mandatory cost to the County per detainee/prisoner per day of upgrading the detention center to meet state and federal standards. For purposes of calculating the proportionate increase, the current actual cost to the County of housing inmates at the detention center is already in excess of \$120/inmate/day, and the fee to the municipalities is \$26/inmate/day. Any increase in the fee, to offset the cost of state and federal mandated upgrades to the detention center will be based on the proportional relationship between those two numbers.

SECTION 29. GENERAL OBLIGATION BONDS

Article X, Section 14 of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), provides that each county shall have the power to incur bonded indebtedness for a public purpose and a corporate purpose in an amount not exceeding eight percent (8%) of the assessed value of all taxable of such county. Further, Title 4, Chapter 15 of the Code provides that a county may issue general obligation bonds to defray the cost of any authorized purpose and for any amount not exceeding its applicable constitutional debt limit. The assessed value of all taxable property in the County established by the last completed assessment thereof is not less than \$[32,927,246]. Eight percent of such sum is \$[2,634,180]. As of the date hereof, the outstanding general obligation debt of the County subject to the limitations imposed by Article X, Section 14(7)(a) of the Constitution is \$604,100. Thus, as of the date hereof, the County may incur \$[2,030,080] of general obligation debt within its Constitutional debt limit. The County authorizes the issuance of general obligation bonds (the "GO Bonds") in the principal amount not to exceed \$350,000 to defray: (i) the costs of acquiring by construction or purchase certain real property and improvements in connection with the County Airport, including, without limitation, the purchase of an existing hangar, the upgrade of an additional hangar, the construction of a fuel system and providing airport signage, (ii) the costs of certain repairs, renovation and improvements to the Old Library and the Hooten Black House; and (iii) the costs of issuance of the GO Bonds.

The County Administrator is authorized to offer the GO Bonds for sale at such date and time and in such matter as he may determine. Further, the County Administrator is authorized to determine the following with respect to the GO Bonds: (a) the original issue date, (b) the aggregate principal amount, the principal payment dates and the principal amounts maturing on such dates, (c) the interest payment dates (including the initial interest payment date), (d) the optional and mandatory redemption terms, (e) the paying agent and registrar, (f) the manner of sale of the GO Bonds (whether by private or public sale), (g) the form of any notice of sale or request for proposals for the sale of the GO Bonds, (h) the purchaser of the GO Bonds based on negotiation with or receipt of proposals from prospective purchasers of such GO Bonds, (i) whether the GO Bonds will be issued on a taxable or tax-exempt basis, and whether such GO Bonds will be designated as "qualified tax-exemption obligations" for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "IRC"), (j) the form of the GO Bonds, (k) the forms of any notices to be published in connection with the sale of the GO Bonds or the enactment of this Ordinance,

(l) whether the GO Bonds will be issued in one or more series, and (m) any other matters necessary to effect issuance of the GO Bonds.

The GO Bonds shall be executed by the Chair of County Council, and attested by the Clerk to County Council.

For the payment of the GO Bonds, both principal and interest, as they respectively mature, and for the creation of a sinking fund as may be necessary therefor, the full faith, credit and taxing power of the County are irrevocably pledged, and there shall be levied annually by the Auditor of the County and collected by the Treasurer of the County, in the same manner as other county taxes are levied and collected, a tax, without limit, on all taxable property in the County sufficient to pay the principal of and interest on the GO Bonds as they respectively mature and to create such sinking fund as may be necessary therefor.

To the extent that any of the GO Bonds are issued as obligations the interest on which shall be exempt from federal income taxation:

(1) The County covenants and agrees with the holders of such GO Bonds that it will not take any action which will, or fail to take any action which failure will, cause interest on such GO Bonds to become includable in the gross income of the bondholders for federal income tax purposes pursuant to the provisions of the IRC and regulations promulgated thereunder in effect on the date of original issuance of such GO Bonds and no use of the proceeds of such GO Bonds shall be made which, if such use has been reasonably expected on the date of issue of such GO Bonds, would have caused such GO Bonds to be "arbitrage bonds", as defined in Section 148 of the IRC, and to that end the County hereby shall:

(a) comply with the applicable provisions of Section 103 and Sections 141 through 150 of the IRC and any regulations promulgated thereunder so long as such GO Bonds are outstanding;

(b) establish such funds, make such calculations and pay such amounts, in the manner and at the times required in order to comply with the requirements of the IRC relating to required rebates of certain amounts to the United States; and

(c) make such reports of such information at the times and places required by the IRC;

(2) The County Administrator is hereby authorized to adopt written procedures to ensure the County's compliance with federal tax matters relating to such GO Bonds.

(3) This ordinance shall constitute the County's declaration of official intent pursuant to Regulation §1.150-2 of the IRC to reimburse the County from a portion of the proceeds of the GO Bonds for expenditures it anticipates incurring (the "Expenditures") prior to the execution and delivery of the GO Bonds. The Expenditures which are reimbursed are limited to Expenditures which are: (a) properly chargeable to a capital account (or would be so chargeable with a proper election or with the application of the definition of placed in service under Regulation §1.150-2 of the IRC) under general federal income tax principals; or (b) certain *de minimis* or preliminary Expenditures satisfying the requirements of Regulation §1.150-2(f) of the IRC. The source of funds for the Expenditures will be the County's general funds. To be eligible for reimbursement of the Expenditures, the reimbursement allocation must be made not later than 18 months after the later of (a) the date on which the Expenditures were paid; or (b) the date such projects were placed in service, but in no event more than three (3) years after the original Expenditures.

SECTION 30. NATIONAL VETERANS CEMETERY

Bamberg County has been selected as a “finalist” in the search for a new national cemetery in South Carolina and has identified a County-owned tract of land of approximately 120 acres (more or less), having a current estimated fair market value of \$325,000, which would meet all the needs for a national cemetery, and which would be the County’s recommended site. The County has made sufficient preparations that if the Bamberg County site were selected, the County would be able to donate the land and make it available to the State Veterans Affairs Office and federal officials to use for the cemetery, which would be an extremely important visitor location for the County. County Council hereby authorizes and directs the Bamberg County Administrator to prepare as powerful a presentation of the County site for the location of the new cemetery as possible, make all necessary arrangements to donate the real property if the Bamberg County site is selected, and to make the land available to state and national authorities, at no cost to them, to use for the cemetery if the County is selected. Toward those ends, the County Administrator is authorized to donate the real property for such purposes and to perform all related and necessary other steps related to such purposes.

SECTION 31. SEVERABILITY

If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid for any reason, it shall not affect the validity of this Ordinance as a whole or the remaining clauses, phrases, sentences, paragraphs, appropriations, or sections hereof, which are hereby declared separable.

SECTION 32. EFFECTIVE DATE

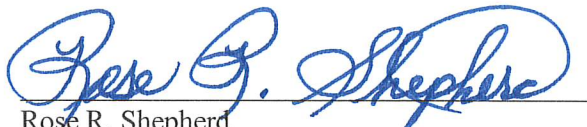
This Ordinance shall become effective and enforced from and after July 1, 2023.

ADOPTED in meeting duly assembled this 20th day of June, 2023.

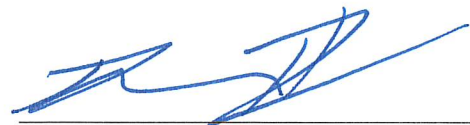
ATTEST:



Joey R. Preston
Bamberg County Administrator



Rose R. Shepherd
Clerk to Council



Dr. Jonathan M. Goodman, II, Chairman, District #5

First Reading: May 22nd, 2023
Second Reading: June 5th, 2023

Third Reading: June 20th, 2023
Public Hearing: June 20th, 2023