

**CITY OF SENECA
ORDINANCE NO. 2020-08**

**AN ORDINANCE TO ADOPT A BUDGET FOR THE CITY OF SENECA
FOR ITS FISCAL YEAR ENDING JUNE 30, 2021, AND TO
PROVIDE FOR THE LEVY AND COLLECTION OF TAXES TO
GENERATE REVENUES REQUIRED FOR THE BUDGET.**

NOW, THEREFORE, upon motion of City Council, and BY SENECA CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

Section 1: Recitals

The City Council of the City of Seneca, as an incorporated municipality of the State of South Carolina, is authorized to adopt a budget and to levy taxes to defray the cost of operation of the City's business, as provided by Section 5-7-260, Code of Laws of South Carolina (1976), as amended, and by Chapter 2, Article I, Section 21-46, Ordinances of the City of Seneca.

Section 2: Budget Adopted

The proposed Budget for the City of Seneca for its fiscal year ending June 30, 2021 and the estimated revenues required to effect the same, which is documented in the General Fund Budget Workshop Proposed Budget for the fiscal year 2021, filed and kept in the City of Seneca's Finance office, and incorporated herein in its entirety by reference, is hereby adopted.

Section 3: Levy of Taxes

To defray the costs of operation of the City of Seneca for its fiscal year of July 1, 2020 to June 30, 2021, according to the Budget hereby adopted, a tax to receive ad valorem tax for real property within the City of Seneca, in the amount of One Million Nine Hundred Twelve Thousand Two Hundred Eighty-Eight and no/100 (\$1,912,288.00) Dollars. SIXTY-TWO POINT SEVEN (62.7) MILLS IS HEREBY LEVIED, however upon reassessment values becoming available, tax mills may be readjusted. Said tax levied is in value of all real estate and personal property of every description and kind owned and used within the corporate limits of the City of Seneca which is subject to taxation under the rules and regulations of the County of Oconee and the State of South Carolina, excluding only such property as is exempt from taxation under the Constitution and laws of the state of South Carolina. Such taxes shall be collected in the manner hereinafter provided, and be paid into the treasury of the City and used to pay current expenses as the same shall come due according to the Budget.

Section 4: Method of Levy and Collection

The taxes hereby levied, together with any penalties thereon permitted bylaw, shall be billed and collected pursuant to the provisions of the Code of Laws of South Carolina (1976) as amended, by the Treasurer of Oconee County, and remitted to the treasury of the City of Seneca for disposition pursuant to the provisions of Section 3 hereof.

Section 5: Delinquent Taxes

The Oconee County Tax Collector shall be responsible for the collection of any delinquent taxes, pursuant to contract and agreement between the City of Seneca and Oconee County.

Section 6: Budget Administration

The incumbent and duly elected Mayor of the City of Seneca shall be charged with the administration of the Budget and the revenues collected to defray the same. The City Administrator shall be charged to handle the day-to-day administration of the Budget and shall be authorized to transfer funds, as necessary, within the Budget so far as the total amount of the Budget does not differ from what was previously approved by the Mayor and City Council.

Section 7: Severability

Invalidation of any provision hereof, or any portion of any provision hereof, by judgment or Court Order, shall in no wise affect any of the other provisions hereof, which shall remain in full force and effect.

Section 8: Effective Date

This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this ____ day of _____, 2020.

City Attorney

APPROVED AND RATIFIED on First Reading this ____ day of _____, 2020 by a vote of

____ YES

____ NO

____ ABSTAIN

_____, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this
_____ day of _____, 2020 by a vote of:

_____ YES

_____ NO

_____ ABSTAIN

_____, Clerk

Attest:

_____, Mayor

CITY OF SENECA
ORDINANCE NO. 2020-09

AN ORDINANCE TO ADOPT A BUDGET FOR
 THE SENECA LIGHT AND WATER DEPARTMENT
 FOR ITS FISCAL YEAR ENDING JUNE 30, 2021

NOW, THEREFORE, upon motion of City Council and BY CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

The proposed budget for the Seneca Light and Water Department for its fiscal year ending June 30, 2021, and the estimated revenue required to effect the same, which is documented in the Light & Water Budget Workshop Proposed Budget for the fiscal year 2021, filed and kept in the City of Seneca's Finance office, and incorporated herein in its entirety by reference, is hereby adopted.

This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this ____ day of _____, 2020.

 City Attorney

APPROVED AND RATIFIED on First Reading this ____ day of _____, 2020 by a vote of

____ YES

____ NO

____ ABSTAIN

_____, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this ____ day of _____, 2020 by a vote of:

____ YES

____ NO

____ ABSTAIN

_____, Clerk

Attest:

_____, Mayor

City of Seneca, South Carolina
Resolution Establishing a Policy Guideline for
the justification of the transfer from the Light and Water Fund to
the General Fund

WHEREAS, the City of Seneca, South Carolina has traditionally made operating transfers from the Light & Water Fund to the General Fund, and

WHEREAS, the City Council desires to continue the competitiveness of the utility system and to justify the General Fund's need for Light and Water Fund transfers to a level supportable by current utility business practices, and

WHEREAS, if utility services had been provided by a privately-owned utility instead of the City's publicly owned utility, such utility would have paid municipal ad valorem taxes and a franchise fee to the General Fund of the City and the utility's investors would have been entitled to a return on their investment,

THEREFORE, BE IT RESOLVED by the City of Seneca, South Carolina, that the following policy guideline regarding franchise fees, payments in lieu of taxes, rates of return and operating transfers from the Light and Water Fund is hereby adopted:

Section 1. Gross Receipts Business Tax. The City shall budget annually a gross receipts business tax from the Light and Water Fund that equals the franchise fee that would have been paid had electric, water and sewer services been provided by an investor-owned utility. The gross receipts business tax shall be calculated by multiplying all budgeted gross revenue of the Light and Water Fund by the current franchise fee of 5%. The gross receipts business tax shall be reported as an expense of the electric, water and sewer system and as a revenue of the General Fund. ($\$32,461,733 \times 0.05 = \$1,623,087$)

Section 2. Payment in Lieu of Taxes. The City shall budget annually a payment in lieu of taxes from the Light and Water Fund to the General Fund that approximates the amount of ad valorem taxes that would have been paid had utility services been provided by an investor-owned utility. The payment in lieu of taxes shall be calculated by multiplying the gross fixed assets of the system reported in the City's most recent audited financial statements by the appropriate assessment ratio and then by the City and County-wide tax rate. The payment in lieu of taxes amount calculated under this section shall be reported as an expense of the Light and Water Fund and as a revenue of the General Fund.
($\$97,594,327 \times 0.105 = \$10,247,404 \times 0.2876 = \$2,947,153$)

Section 3. Operating Grant. The City may budget an annual operating grant on the gross operational revenues of the Light and Water Fund. This operating grant will be based on 0.55 % of gross utility revenues and may be adjusted by City Council. The operating grant amount calculated under this section shall be reported as an expense of the Light and Water fund and as a revenue of the General Fund. ($\$32,461,733 \times 0.0001466 = \$4,760$)

Section 4. Transfers from the Light and Water Fund for the purchase of capital equipment will be considered a capital grant. This amount shall be reported as an expense of the Light and Water Fund and as a revenue of the General Fund.

Section 5. Exceptions. The amount to be paid from the Light and Water Fund under this resolution may be increased or reduced upon approval of the City Council.

Gross Receipts Business Tax	$(\$32,461,733 \times 0.05 = \$1,623,087)$
Payment in Lieu of Taxes	$(\$97,594,327 \times 0.105 = \$10,247,404 \times 0.2876 = \$2,947,153)$
Operating Grant	$(\$32,461,733 \times 0.0001466 = \$4,760)$
TOTAL	\$4,575,000

DONE AND DULY ORDAINED by the Municipal Council of the City of Seneca, in Council duly assembled on June 29, 2020.

Daniel W. Alexander, Mayor

Attest:

Joshua J. Riches
Finance Officer

**CITY OF SENECA
ORDINANCE NO. 2020-10**

AN ORDINANCE TO ADOPT A BUDGET FOR
THE HOSPITALITY AND ACCOMMODATIONS TAX ACCOUNT
FOR ITS FISCAL YEAR ENDING JUNE 30, 2021

NOW, THEREFORE, upon motion of City Council and BY CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

The proposed budget for the Hospitality and Accommodations Tax Account for its fiscal year ending June 30, 2021, and the estimated revenue required to effect the same, which is documented in the Hospitality and Accommodations Tax Budget Workshop Proposed Budget for the fiscal year 2021, filed and kept in the City of Seneca's Finance office, and incorporated herein in its entirety by reference, is hereby adopted.

This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this ____ day of _____, 2020.

City Attorney

APPROVED AND RATIFIED on First Reading this ____ day of _____, 2020 by a vote of

____ YES

____ NO

____ ABSTAIN

_____, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this ____ day of _____, 2020 by a vote of:

____ YES

____ NO

____ ABSTAIN

_____, Clerk

Attest:

_____, Mayor

**CITY OF SENECA
ORDINANCE NO. 2020-12**

AN ORDINANCE TO ADOPT A BUDGET
FOR THE CITY CAT/TRANSIT FOR ITS
FISCAL YEAR ENDING JUNE 30, 2021

NOW, THEREFORE, upon motion of City Council and BY CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

The proposed budget for the City CAT/Transit for its fiscal year ending June 30, 2021, and the estimated revenue required to effect the same, which is documented in the CAT/Transit Fund Budget Workshop Proposed Budget for the fiscal year 2021, filed and kept in the City of Seneca's Finance office, and incorporated herein in its entirety by reference, is hereby adopted.

This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this ____ day of _____, 2020.

City Attorney

APPROVED AND RATIFIED on First Reading this ____ day of _____, 2020 by a vote of

____ YES

____ NO

____ ABSTAIN

_____, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this ____ day of _____, 2020 by a vote of:

____ YES

____ NO

____ ABSTAIN

_____, Clerk

Attest:

_____, Mayor