

**STATE OF SOUTH CAROLINA
COUNTY OF JASPER
ORDINANCE 2020-
AN ORDINANCE
OF JASPER COUNTY COUNCIL**

TO PROVIDE FOR THE LEVY OF TAX FOR PUBLIC PURPOSES IN JASPER COUNTY FOR THE FISCAL YEAR BEGINNING JULY 1ST, 2020 AND ENDING JUNE 30TH 2021 AND TO MAKE APPROPRIATIONS FOR SAID PURPOSES; TO ADOPT AND APPROVE THE JASPER COUNTY CAPITAL AND OPERATIONS BUDGET FOR FISCAL YEAR 2020-2021; TO ADOPT AND APPROVE THE JASPER COUNTY SCHOOL DISTRICT CAPITAL AND OPERATIONS BUDGET FOR FISCAL YEAR 2020-2021; TO PROVIDE FOR THE LEVY OF TAXATION FOR FISCAL YEAR 2020-2021; TO LIMIT THE DISBURSEMENTS BY THE COUNTY TREASURER TO THOSE APPROPRIATED BY LAW; TO PROVIDE THAT EXPENDITURES NOT EXCEED APPROPRIATIONS; TO AUTHORIZE TAX ANTICIPATION NOTES; TO MAKE AUTHORIZATION OF CERTAIN TRANSFERS; TO PROVIDE FOR CONTINUING APPROPRIATIONS FOR SUBSEQUENT YEARS; TO REQUIRE CERTAIN AGENCIES AND DEPARTMENTS TO FILE ACCOUNTINGS; TO REQUIRE THE TREASURER TO SIGN GENERAL FUND CHECKS; TO PROVIDE SPECIAL RULES FOR TRAVEL AND TRAINING DISBURSEMENTS; TO PROVIDE FOR TRAVEL REIMBURSEMENTS; TO PROVIDE COMPLIANCE WITH ACT NO. 317 OF 1990; TO PROVIDE CERTAIN BENEFITS TO COUNCIL MEMBERS; TO PROVIDE FOR COUNTY COMMISSION AND COMMITTEE STIPENDS; TO PROVIDE FOR JURY MILEAGE; TO ADOPT PROPERTY VALUES; AND TO PROVIDE FOR EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED by the Jasper County Council in council duly assembled and by the authority of the same:

SECTION 1. Appropriation for Jasper County Capital and General Operations Budget. There is hereby appropriated from revenues to be collected from the stated sources the following sums for the Jasper County Capital and Operational needs and for the purposes set forth for fiscal year 2020 – 2021:

**JASPER COUNTY
CAPITAL AND GENERAL OPERATIONS BUDGET
FISCAL YEAR 2020-2021**

| REVENUES | | APPROPRIATIONS | |
|-------------------------------|--------------------------|-------------------------------|--------------------------|
| County Property Tax Levy | \$ 20,700,000 | Emergency Service | \$ 9,222,300 |
| L.O.S.T. (Sales Tax) | \$ 3,600,000 | Sheriff | \$ 4,055,700 |
| Fee in Lieu | \$ 2,400,000 | Detention | \$ 3,466,900 |
| State Aid | \$ 1,030,000 | Engineering Services | \$ 2,413,400 |
| Cash Carry Forward | \$ 120,000 | Agency Appropriations | \$ 1,514,400 |
| All Other Revenues | \$ 2,680,100 | All Others | \$ 9,857,400 |
| | ----- | | ----- |
| Total | \$ 30,530,100 | Total | \$ 30,530,100 |
| County Debt Tax Levy | <u>\$ 1,749,195</u> | County Debt | <u>\$ 1,749,195</u> |
| County Grand Total | \$ 32,279,295 | County Grand Total | \$ 32,279,295 |

The detailed Operations Budget containing line by line accounts by department and /or agency is hereby adopted as part of this Ordinance. Management of individual accounts for the functions of elected officials shall be the responsibility of that elected official.

SECTION 2. Appropriation for Jasper County School District Capital and General Operations Budget. There is hereby appropriated to the School Operations Budget the remaining non-appropriated funds collected through School District ad valorem taxation in Fiscal Year 2019-2020, which were in excess of School District funds appropriated by the FY 2019- 2020 budget ordinance. There is further hereby appropriated from revenues to be collected from the stated sources the following sums for the Jasper County School District Capital and Operational needs and for the purposes set forth for fiscal year 2020 - 2021:

**JASPER COUNTY SCHOOL DISTRICT
CAPITAL AND GENERAL OPERATIONS BUDGET
FISCAL YEAR 2020-2021**

| REVENUES | | APPROPRIATIONS | |
|---------------------------|----------------------|---------------------------|----------------------|
| School Property | | School District | |
| Operations Tax Levy | \$ 16,333,570 | Operations Tax Levy | \$ 16,333,570 |
| School Debt | <u>\$ 3,443,821</u> | School Debt | <u>\$ 3,443,821</u> |
| School Grand Total | \$ 19,777,391 | School Grand Total | \$ 19,777,391 |

SECTION 3. Levy. There is hereby levied upon the taxable property of Jasper County a sufficient number of mills by the County Council from assessment of the property therein which, together with fines, forfeitures and taxes collected by various tax offices and all income of the County shall raise the amount therein appropriated and for the purpose herein stated.

| | Millage |
|----------------------------------|----------------|
| County (less Emergency Services) | 85.00 |
| Emergency Services | 57.00 |
| County Debt | 12.00 |
| School | 166.00 |
| School Debt | <u>25.00</u> |
| Total Mills | 345.00 |
| Cherry Point Fire District | 32.00 |

SECTION 4. Disbursement by Treasurer. The Treasurer is directed to disburse to or on behalf of the activities described in Sections 1 and 2 no more than the amount appropriated and to hold all additional revenues referred to herein and all revenues collected as a result of and through the levied millage, over and above the appropriations stated herein, in an interest bearing account of the County, pending future appropriation by the County Council. In the event that the actual collection of revenue shall be less than the appropriations made in Section 1 or 2, then appropriations shall be reduced to a sum equal to the amount of revenue actually collected.

SECTION 5. Expenditures Not to Exceed Appropriations. Expenditures shall not exceed appropriations without the consent of the County Council. County Council authorization to amend the budget shall be ratified by ordinance through a budget amendment.

SECTION 6. Tax Anticipation Notes Authorized. For the purpose of paying in cash for the foregoing and all other general ordinary County expenses for Fiscal Year 2020-2021 as authorized by this ordinance or by any other appropriation ordinance hereafter passed in and for said fiscal year, the County Council of Jasper County is hereby authorized, empowered, and directed to borrow from time to time as may be necessary on the official note or notes of Jasper County, or other evidence or evidences of indebtedness, in anticipation of the collection of the taxes herein levied, provided that all loans made from private persons, firms, or corporations shall not exceed \$6,000,000 in the aggregate. Such borrowing shall be sold in such manner and upon such terms as the County Administrator shall deem in the best interest of Jasper County, upon the advice of the County's financial advisor and counsel. Such borrowing may take the form of a public or private sale, as deemed appropriate by the Administrator. Such sum or sums so borrowed shall constitute a valid and prior claim against the said taxes herein levied and against Jasper County, and shall also be secured by a pledge of the full faith, credit, and taxing power of Jasper County. The Administrator, and any other officers or staff of Jasper County as are deemed by the Administrator necessary or convenient to the accomplishment of the borrowing authorized herein, are hereby authorized to execute all agreements, contracts, certificates, undertakings, disclosures, and other documentation as is convenient or necessary to facilitate such borrowing.

SECTION 7. Authorization of Transfers.

(a) The Administrator is hereby authorized to transfer up to \$5,000.00 from within divisions to meet any line item overage of unforeseen expenditure.

(b) Except as provided in Subsection 7 (a), Budget transfers from one division to another division shall be approved by the County Council.

SECTION 8. Continuing Appropriations for Subsequent Year. Should the County Council in any subsequent year fail to enact an appropriation ordinance for Jasper County, the appropriation and tax levy herein set forth shall be the appropriation ordinance for such subsequent year for Jasper County.

SECTION 9. Agencies and Departments to File Accounting. Agencies or departments receiving appropriated funds under this ordinance, at the County Council's request, shall file an accounting for use of such funds. This accounting shall be available for examination or inspection by the citizens of Jasper County.

SECTION 10. Treasurer to Sign Checks. The Jasper County Treasurer shall sign all general fund checks.

SECTION 11. Special Rules for Travel and Training Disbursements. The elected officials or department heads who receive an annual appropriation for travel and training shall be required to present an itemized statement and all appropriate receipts for reimbursement of the same. No official or department head shall be reimbursed in excess of their annual appropriation unless such expenditures are approved in advance by the County Administrator.

SECTION 12. Travel Reimbursements. All Jasper County employees who have reason to travel outside of Jasper County on official County business shall be reimbursed for same with respect to the County mileage rate which is based on the current IRS rate for mileage and the latest approved meal schedule (breakfast \$10.00. lunch \$18.00 and dinner \$32.00). Per Diem can be paid in advance with proper documentation submitted to the finance office. All out of state travel must be approved in advance by the County Administrator.

SECTION 13. Compliance with Act No. 317 of 1990. Section I of the Fiscal Year 2020–2021 Budget Ordinance contains provisions for the rollback against County property tax of \$2,700,000 of local option sales tax revenue for the fiscal year 2020-2021. The \$2,700,000 meets or exceeds the amount required as rollback in Act No. 317, 1990 Acts and Joint Resolutions 1822. All other local option tax discount revenue shall become general fund expenditures, as budgeted in the Fiscal Year 2020-2021 Budget. The local option sales tax discount factor for Fiscal Year 2020-2021 shall be .0009 which determines the amount of discount on individual tax bills. The factor was determined by using the formula proscribed by Act No. 317, 1990 Acts and Joint Resolutions 1822.

SECTION 14. Council Member Benefits. The Council Members wishing to be on the County Health Insurance Plan may do so under the same guidelines as the other County employees. Council Members, who do not choose to be on the County's Health Insurance Plan, may be compensated with additional benefits not to exceed the value of a County

employee's health insurance benefit paid by the County. Additional benefits that may be offered in lieu of health insurance include, but are not limited to, life insurance, dental insurance, existing 401K, new 401K accounts, existing IRA accounts or new IRA accounts, deferred compensation and credit union. These benefits will be limited to those plans already in place by the County and the County Administrator will have full discretion as to which benefits are offered. These benefits may not be exchanged for monetary compensation under any circumstances.

SECTION 15. Commission and Committee Stipends. This budget ordinance limits the payment of stipends to members of the Jasper County Planning Commission to one stipend per month in the amount of \$100.00, and to members of the Jasper County Transportation Committee to one stipend per month in the amount of \$75.00. These stipends shall be paid providing the member attends the scheduled meeting. The chairman of the Jasper County Transportation Committee to receive one stipend per month in the amount of \$100.00 per month providing he attends the scheduled meeting. A quorum of the committees must be in attendance at the scheduled meeting for the stipend to be paid. The assessment appeals board members will be paid an annual stipend of \$500.00.

SECTION 16. Juror Mileage. The Clerk of Court is hereby authorized and required to reimburse jurors for mileage for each day's attendance upon court at the current IRS rate for mileage.

SECTION 17. Property Values adopted. The property values established by the County Auditor, County Assessor and the South Carolina Department of Revenue, based on Dec. 31, 2019, valuation date are adopted and ordered implemented for tax year 2020.

SECTION 18. Effective Date. This ordinance shall take effect on July 1, 2020.

Jasper County Council

BY:

Henry Etheridge, Chairman

Barbara Clark, Vice Chairman

D. Thomas Johnson, Councilman

L. Martin Sauls IV, Councilman

Curtis Brantley, Councilman

ATTEST:

**Tisha L. Williams,
Acting Clerk to Council**

First Reading: 5/18/2020
Second Reading:
Public Hearings:
Adopted:

Reviewed for form and draftsmanship by the Jasper County Attorney.

David Tedder

Date

Jasper County
Fiscal Year 2020-2021 Budget
First Reading May 18, 2020

Fund: 010 GENERAL FUND

Revenue

| | |
|---|--------------|
| 010-048 - GENERAL FUND,EMERGENCY TELECOMMUNICATIONS | \$268,000.00 |
| 010-053 - GENERAL FUND,TAX COLLECTOR | \$0.00 |
| 010-054 - GENERAL FUND,CHERRY POINT FIRE DEPT. | \$667,000.00 |
| 010-055 - GENERAL FUND,BUSINESS LICENSES | \$362,000.00 |
| 010-056 - GENERAL FUND,EMERGENCY SERVICES | \$600,000.00 |
| 010-057 - GENERAL FUND,SHERIFF | \$171,600.00 |
| 010-058 - GENERAL FUND,DETENTION CENTER | \$0.00 |
| 010-060 - GENERAL FUND,PLANNING | \$50,000.00 |
| 010-063 - GENERAL FUND,CLERK OF COURT | \$201,600.00 |
| 010-064 - GENERAL FUND,MAGISTRATE | \$425,000.00 |
| 010-065 - GENERAL FUND,PROBATE JUDGE | \$7,600.00 |
| 010-066 - GENERAL FUND,AUDITOR | \$1,600.00 |
| 010-067 - GENERAL FUND,TREASURER | \$1,600.00 |
| 010-068 - GENERAL FUND,VETERANS AFFAIRS | \$4,500.00 |
| 010-069 - GENERAL FUND,ASSESSOR | \$500.00 |
| 010-070 - GENERAL FUND,LIBRARY | \$0.00 |
| 010-072 - GENERAL FUND,ELECTION COMMISSION | \$45,000.00 |
| 010-074 - GENERAL FUND,DEVELOPMENT SERVICES | \$437,500.00 |
| 010-076 - GENERAL FUND,HARDEEVILLE MAGISTRATE | \$11,000.00 |
| 010-077 - GENERAL FUND,SGT. JASPER PARK | \$9,800.00 |
| 010-078 - GENERAL FUND,PARKS & RECREATION | \$7,000.00 |
| 010-080 - GENERAL FUND,ENGINEERING SERVICES-ADMIN. | \$0.00 |
| 010-081 - GENERAL FUND,ROADS & BRIDGES | \$560,000.00 |
| 010-083 - GENERAL FUND,BUILDING MAINTENANCE | \$0.00 |
| 010-084 - GENERAL FUND,SOLID WASTE | \$22,000.00 |
| 010-085 - GENERAL FUND,REGISTER OF DEEDS | \$360,000.00 |

Jasper County
Fiscal Year 2020-2021 Budget
First Reading May 18, 2020

| | |
|---|------------------------|
| 010-086 - GENERAL FUND,BUILDING DEPARTMENT | \$300,000.00 |
| 010-090 - GENERAL FUND,AGENCY APPROPRIATIONS | \$11,500.00 |
| 010-093 - GENERAL FUND,VICTIM'S WITNESS | \$28,000.00 |
| 010-094 - GENERAL FUND,MAGISTRATE-LYNAH | \$34,000.00 |
| 010-096 - GENERAL FUND,CENTRAL BOND COURT | \$0.00 |
| 010-098 - GENERAL FUND,MAGISTRATE-MCDONALD | \$0.00 |
| 010-099 - GENERAL FUND,MAGISTRATE-BADGETT | \$0.00 |
| 010-103 - GENERAL FUND,CLAUDE DEAN AIRPORT | \$1,000.00 |
| 010-170 - GENERAL FUND,GENERAL REVENUES | \$25,942,300.00 |
| Revenue Totals | \$30,530,100.00 |
| Expenditures | |
| 010-010 - GENERAL FUND,TITLE IV-SHERIFF | \$0.00 |
| 010-045 - GENERAL FUND,LEVY FIRE DEPARTMENT | \$268,000.00 |
| 010-046 - GENERAL FUND,FIRE & RESCUE | \$5,812,700.00 |
| 010-047 - GENERAL FUND,EMERGENCY MANAGEMENT | \$0.00 |
| 010-048 - GENERAL FUND,EMERGENCY TELECOMMUNICATIONS | \$1,273,000.00 |
| 010-049 - GENERAL FUND,INFORMATION TECHNOLOGY | \$958,100.00 |
| 010-050 - GENERAL FUND,COUNTY COUNCIL | \$223,800.00 |
| 010-051 - GENERAL FUND,ADMINISTRATION | \$515,700.00 |
| 010-052 - GENERAL FUND,DATA PROCESSING | \$744,400.00 |
| 010-053 - GENERAL FUND,TAX COLLECTOR | \$227,800.00 |
| 010-054 - GENERAL FUND,CHERRY POINT FIRE DEPT. | \$667,000.00 |
| 010-055 - GENERAL FUND,BUSINESS LICENSES | \$77,400.00 |
| 010-056 - GENERAL FUND,EMERGENCY SERVICES | \$1,201,600.00 |
| 010-057 - GENERAL FUND,SHERIFF | \$4,055,700.00 |

Jasper County
Fiscal Year 2020-2021 Budget
First Reading May 18, 2020

| | |
|--|----------------|
| 010-058 - GENERAL FUND,DETENTION CENTER | \$3,466,900.00 |
| 010-059 - GENERAL FUND,FARMERS MARKET | \$6,200.00 |
| 010-060 - GENERAL FUND,PLANNING | \$243,000.00 |
| 010-061 - GENERAL FUND,FINANCE | \$211,300.00 |
| 010-062 - GENERAL FUND,INTERDEPARTMENTAL | \$1,022,400.00 |
| 010-063 - GENERAL FUND,CLERK OF COURT | \$572,000.00 |
| 010-064 - GENERAL FUND,MAGISTRATE | \$171,600.00 |
| 010-065 - GENERAL FUND,PROBATE JUDGE | \$191,800.00 |
| 010-066 - GENERAL FUND,AUDITOR | \$205,050.00 |
| 010-067 - GENERAL FUND,TREASURER | \$211,500.00 |
| 010-068 - GENERAL FUND,VETERANS AFFAIRS | \$113,500.00 |
| 010-069 - GENERAL FUND,ASSESSOR | \$594,600.00 |
| 010-070 - GENERAL FUND,LIBRARY | \$51,900.00 |
| 010-071 - GENERAL FUND,HEALTH DEPT. | \$31,000.00 |
| 010-072 - GENERAL FUND,ELECTION COMMISSION | \$316,700.00 |
| 010-073 - GENERAL FUND,DSS | \$32,500.00 |
| 010-074 - GENERAL FUND,DEVELOPMENT SERVICES | \$211,900.00 |
| 010-075 - GENERAL FUND,CORONER | \$248,000.00 |
| 010-076 - GENERAL FUND,HARDEEVILLE MAGISTRATE | \$155,200.00 |
| 010-077 - GENERAL FUND,SGT. JASPER PARK | \$218,000.00 |
| 010-078 - GENERAL FUND,PARKS & RECREATION | \$451,000.00 |
| 010-079 - GENERAL FUND,MISC. COUNTY ACCTS. | \$42,500.00 |
| 010-080 - GENERAL FUND,ENGINEERING SERVICES-ADMIN. | \$274,500.00 |
| 010-081 - GENERAL FUND,ROADS & BRIDGES | \$663,200.00 |
| 010-082 - GENERAL FUND,CENTRAL GARAGE | \$163,600.00 |
| 010-083 - GENERAL FUND,BUILDING MAINTENANCE | \$381,100.00 |
| 010-084 - GENERAL FUND,SOLID WASTE | \$931,000.00 |
| 010-085 - GENERAL FUND,REGISTER OF DEEDS | \$169,900.00 |
| 010-086 - GENERAL FUND,BUILDING DEPARTMENT | \$197,800.00 |

Jasper County
Fiscal Year 2020-2021 Budget
First Reading May 18, 2020

| | |
|---|------------------------|
| 010-087 - GENERAL FUND,MOSQUITO CONTROL | \$21,200.00 |
| 010-088 - GENERAL FUND,LITTER CONTROL | \$10,000.00 |
| 010-089 - GENERAL FUND,HARDEEVILLE ANNEX OFFICE | \$4,400.00 |
| 010-090 - GENERAL FUND,AGENCY APPROPRIATIONS | \$1,285,000.00 |
| 010-091 - GENERAL FUND,ACCOMMODATIONS TAX | \$42,750.00 |
| 010-092 - GENERAL FUND,KEEP JASPER BEAUTIFUL | \$25,000.00 |
| 010-093 - GENERAL FUND,VICTIM'S WITNESS | \$59,200.00 |
| 010-094 - GENERAL FUND,MAGISTRATE-LYNAH | \$126,000.00 |
| 010-095 - GENERAL FUND,CAPITAL IMPROVEMENTS | \$599,500.00 |
| 010-096 - GENERAL FUND,CENTRAL BOND COURT | \$120,000.00 |
| 010-098 - GENERAL FUND,MAGISTRATE-MCDONALD | \$110,500.00 |
| 010-099 - GENERAL FUND,MAGISTRATE-BADGETT | \$60,500.00 |
| 010-101 - GENERAL FUND,HUMAN RESOURCES | \$232,800.00 |
| 010-102 - GENERAL FUND,JASPER COUNTY ATTORNEY | \$173,100.00 |
| 010-103 - GENERAL FUND,CLAUDE DEAN AIRPORT | \$85,300.00 |
| Revenue Totals: | \$30,530,100.00 |
| Expenditure Totals | \$30,530,100.00 |
| Fund Total: GENERAL FUND | \$0.00 |
| Revenue Grand Totals: | \$30,530,100.00 |
| Expenditure Grand Totals: | \$30,530,100.00 |
| Net Grand Totals: | \$0.00 |