



JASPER COUNTY COUNCIL
SPECIAL CALLED WORKSHOP
Jasper County Clementa C. Pinckney Government Bldg
358 3rd Avenue Ridgeland, SC 29936
Thursday, March 20, 2025
Minutes

Officials Present: Chairman John Kemp, Vice Chairman Joey Rowell, Councilman Chris VanGeison and Councilman Joe Arzillo

Staff Present: County Administrator Andrew Fulghum, Clerk to Council Wanda Giles, County Attorney David Tedder, Kimberly Burgess, Courtney Thames, Jim Iwanicki and Videographer Jonathan Dunham.

1. Call to Order of the Jasper County Council Meeting by Chairman Kemp

Chairman Kemp called the meeting to order. The Report of Compliance with the Freedom of Information Act was read for the records as follows: *In accordance with South Carolina Code of Laws, 1976, Section 30-4-80(d), as amended, notification of the meeting and the meeting agenda were posted at least 24 hours prior to the meeting on the County Council Building at a publicly accessible place, on the county website, and a copy of the agenda was provided to the local news media and all person's or organizations requesting notification.*

The Pledge to the Flag was given and the Invocation was given by Vice Chairman Rowell.

Approval of the Agenda:

Motion to approve: Vice Chairman Rowell

Second: Councilman VanGeison

Vote: Unanimous

The motion passed.

Budget Workshop – Budget Process and Components

Mr. Fulghum gave an overview of this workshop for the day and then turned it over to Ms. Burgess. Ms. Burgess introduced the Budget Analyst and Account Manager Courtney Thames to everyone. Ms. Burgess started out her presentation with Ordinance #O-2024-13 which was the Budget Ordinance for fiscal year 2024-2025. In her presentation and review of information to Council she covered the following items:

- Budget Provision areas:
 - Providing for levy of tax for public purposes
 - Making appropriations for those purposes
 - Adoption and approval of the Jasper County Capital and Operations Budget
 - Reviewed each revenue source and explained the following:
 - County Property Tax Levy

- Local Option Sales Tax
- Fee in Lieu of Taxes
- South Carolina Local Government Fund Allocation
- Cash Carry Forward
- A breakdown of all other revenue was not covered.
 - Reviewed each of the expenditures for:
 - Emergency Services
 - Sheriff's Department
 - Detention Center
 - Engineering Services and Solid Waste
 - Agency Appropriations
- A breakdown of all other expenditures was not covered
- Jasper County rates and fees
- Adopt property values

Ms. Burgess then discussed each of these areas specifically. She reviewed the breakdown of the millage for the County and Cherry Point District. The revenue and expenditures section were shown for the fiscal year 2024-2025 budget. She covered the topic of the adoption of property values that were established by the County Auditor, County Assessor and State of South Carolina Department of Revenue. Ms. Burgess also reviewed the timeline noting what occurred in the budget process in February, March, April, May, and June. Council discussed this information and asked questions pertaining to these issues (Attachment "A"). For additional information on this item and workshop please visit our please go to our YouTube Channel for the video go to https://www.youtube.com/channel/UCBmloqX05cKAsHm_ggXCIIA.

Adjourn:

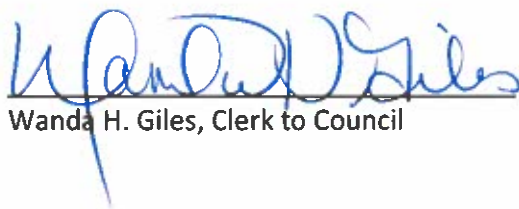
Motion to adjourn: Councilman VanGeison

Second: Vice Chairman Rowell

Vote: Unanimous

The motion passed.

The workshop adjourned.



Wanda H. Giles, Clerk to Council



John A. Kemp, Chairman

Begin with the End

STATE OF SOUTH CAROLINA COUNTY OF JASPER Ordinance #0-2024-13 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, 2024 and ending June 30th 2025 and to make appropriations for said purposes; to adopt and approve the Jasper County capital and operations budget for fiscal year 2024-2025, to adopt and approve the Jasper County School District capital and operations budget for fiscal year 2024-2025; to provide for the levy of taxation for fiscal year 2024-2025; 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 additional appropriations and borrowing; to codify Jasper County rates and fees; to provide for lapsing funds and 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.

Budget Provisions

- Provide for levy of tax for public purposes
- Make appropriations for said purposes
- Adopt and Approve the Jasper County Capital and Operations Budget
- Provide that expenditures not exceed appropriations
- Codify Jasper County rates and fees
- Adopt property values

Provide for Levy of Tax

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.

County	Millage
County Debt	138.00
School	12.00
School Debt	166.00
Total Mills	<u>25.00</u>
	341.00
Cherry Point Fire District	31.00

Adopt and Approve the Capital and Operations Budget

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 2024 – 2025:

REVENUE		EXPENDITURES	
County Property Tax Levy	\$ 32,945,400	Emergency Services	\$ 17,978,791
Local Option Sales Tax	\$ 4,862,500	Sheriff	\$ 10,000,200
Fee in Lieu	\$ 2,100,000	Detention Center	\$ 4,139,000
S.C. Local Government Fund Allocation	\$ 1,350,300	Engineering Services and Solid Waste	\$ 4,250,700
Cash Carry Forward	\$ 5,968,620	Agency Appropriations	\$ 2,723,079
All Other Revenue	\$ 13,085,550	All Other Expenditures	\$ 21,220,600
Total Revenue	\$ 60,312,370	Total Expenditures	\$ 60,312,370
County Debt Tax Levy	\$ 3,120,400	County Debt	\$ 3,120,400
County Grand Total	\$ 63,432,770	County Grand Total	\$ 63,432,770

Provide that Expenditures not Exceed Appropriations

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.

Codify Jasper County Rates and Fees

SECTION 9. Jasper County Rates and Fees. The rates and fees attached hereto that are not included or provided for in either South Carolina law or other Jasper County law shall hereby be declared to be part thereof this Ordinance and shall be followed during implementation of the Fiscal Year 2024-2025 Budget for Jasper County.

Adopt Property Values

SECTION 19. Property Values Adopted. The property values established by the County Auditor, County Assessor and the South Carolina Department of Revenue, based on Dec. 31, 2023, valuation are adopted and ordered implemented for tax year 2024.

DESCRIPTION	ASSESSED VALUE	ASSESSMENT RATIO	APPRAISED VALUE
Real Property	206,088,548		4,861,316,423
Business Personal Property	11,528,365	10.5%	109,793,952
Aircraft	209,950	4.0%	5,248,750
Boats/Motors	1,169,679	6.0%	19,494,650
Utilities	22,925,620	10.5%	218,339,238
Railroad	2,140,760	9.5%	22,534,316
Vehicles	14,138,663	6.0%	235,644,383
Manufacturing	1,833,520	10.5%	17,462,095
Total	260,035,105		5,489,833,808

Months in the Making (February and March)

Gather and Review Requested Expenditures

- 47 Departments
- 40 Agencies
- Capital Requests
- State Mandates *
- Debt Requirements
- Increases in Retirement, Insurance etc.

JASPER COUNTY
STATE MANDATED FUNCTIONS
AS BUDGETED

MANDATED FUNCTION	OFFICE SPACE PROVIDED	BUDGET FY24-25	MILLS
Assessor	YES	1,086,300	4.2
Clerk of Court, net of fees & salary supplement	YES	615,200	2.4
Probate Judge, net of fees & salary supplement	YES	221,900	0.9
Public Defender	YES	250,000	1.0
Department of Social Services	YES	36,900	0.1
MIAP Program	N/A	62,644	0.2
Alcohol and Drug Educations (New Life Center), net	YES	2,000	0.0
Coroner, net of fees & salary supplement	YES	468,500	1.8
DJJ (JUVENILES)	YES	600	0.0
Election Commission, net of fees	YES	468,850	1.8
Solicitor	YES	270,250	1.0
Sheriff, net of fees and reimbursement	YES	8,949,300	34.4
Magistrates, net of revenue	YES	651,000	2.5
Register of Deeds	YES	(673,500)	(2.6)
Probation/Parole	YES	-	-
DHEC/Health Department	YES	24,000	0.1
Veteran's Affairs, net	YES	151,900	0.6
AHJ Library	YES	274,500	1.1
Legislative Delegation	YES	72,112	0.3
Roads & Bridges, net of fees	N/A	436,050	1.7
Solid Waste, net of fees	N/A	1,293,800	5.0
Victim's Witness, net of funds	YES	71,900	0.3
		14,734,206	56.7
State Aid to Local Governments		\$ (1,350,300)	(5.2)
State Mandates, net		\$ 13,383,906	51.5
Total Expenditures		\$ 60,312,370	231.9
State Mandates % of Total Net Expenditures			22%

Months in the Making (March and April)

- Estimate Revenue
 - Estimate the Value of a Mill
 - Obtain Assessed Real Property Value from Assessor
 - Obtain Assessed Value of Personal Property from Auditor

DESCRIPTION	ASSESSED VALUE	Assessed Value	Less: Owner Occupied Assessed Properties	Gross Millage	Gross Value of a Mill	Gross Value of a Mill (rounded)	County Millage
Real Property	206,088,548						
Business Personal Property	11,528,365						260,035,105
Aircraft	209,950						0
Boats/Motors	1,169,679						260,035,105
Utilities	22,925,620						260,035.11
Railroad	2,140,760						
Vehicles	14,138,663						
Manufacturing	1,833,520						
Total	260,035,105						260,035

Months in the Making (March and April) Cont'd

- Determine Local Option Sales Tax Credit (LOST)
 - Provides property tax relief through a 1% sales tax that is collected by the State and remitted to the County

Estimated amount based on Avg. CY & PY collections		
CarryForward Refund From FY22-23		
Estimated LOST Credit FY24-25		
LOST Credit FY24-25 (Rounded)		
	FY24-25 Est.	LOST Credit
	3,257,900	
	668,520	Estimated LOST Credit
	3,926,420	Adjusted Appraised Value
	3,926,500	LOST Credit Factor

3,926,500
5,600,352,739
0.000701

Months in the Making (March and April) Cont'd

- Estimate Revenue from Sources Other than Property Taxes

FEE IN LIEU	\$2,100,000
FINES & FEES	\$4,991,300
INTERGOVMENTAL	\$4,312,750
OTHER	\$3,781,500
STATE AID TO LOCAL GOVERNMENTS	\$1,350,300

Months in the Making (March and April) Cont'd

Expenditures  **Revenue**

Months in the Making—First Reading (May)

$$\text{Expenditures} = \text{Revenue}$$

Months in the Making—First Reading (May)

- Present Recommended Fiscal Year Budget—County Administrator’s Memo
 - Amount of county debt
 - Amount of state mandated expenditures
 - Value of a mill
 - Changes to personnel
 - Revenue highlights
 - Expenditure highlights
 - Potential millage rate increase allowed by law
 - Budget Worksheet

Months in the Making—Second Reading and Public Hearing (May)

Recommended budget is refined with Council changes
and as new information obtained

Months in the Making—Third Reading (June)

Final recommended budget is presented with a few changes resulting from the second reading and public hearing.

**JASPER COUNTY
STATE MANDATED FUNCTIONS
FY 25 ADOPTED BUDGET**

Expenditures	Amount	Mills
State Mandated Functions	14,734,206	56.70
All Other Expenditures	<u>45,578,164</u>	<u>175.28</u>
	60,312,370	231.98
Revenue		
Property Taxes	32,945,400	-126.70
Local Option Sales Tax	4,862,500	-18.70
Fee in Lieu	2,100,000	-8.08
Fines and Fees	4,991,300	-19.19
Intergovernmental	4,312,750	-16.59
Other	3,781,500	-14.54
State Aid to Local Governments	<u>1,350,300</u>	<u>-5.19</u>
	54,343,750	
Fund Balance Carry-Forward	5,968,620	-22.95
	60,312,370	0.0
		-100.05

-77.10

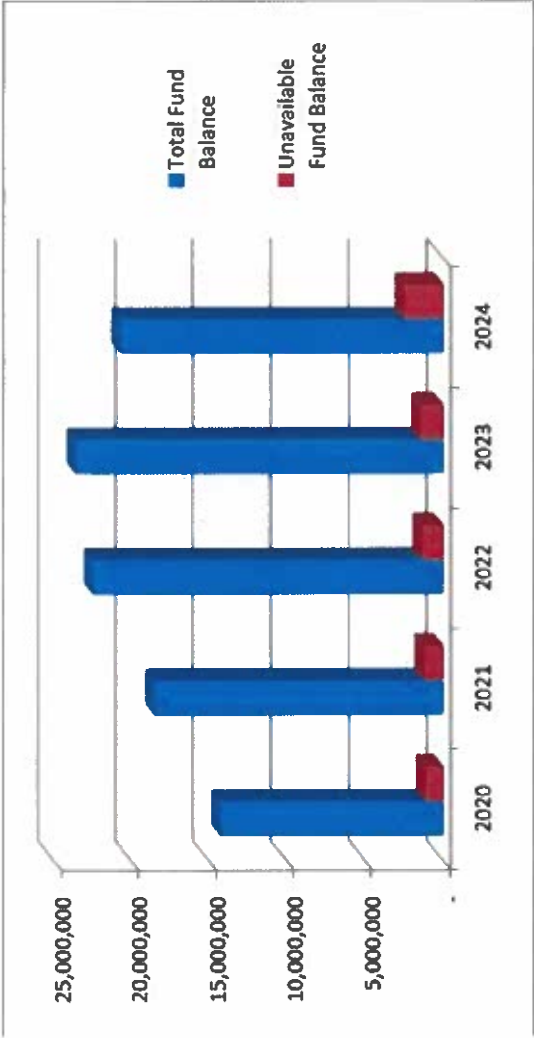
Fund Balance

Essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

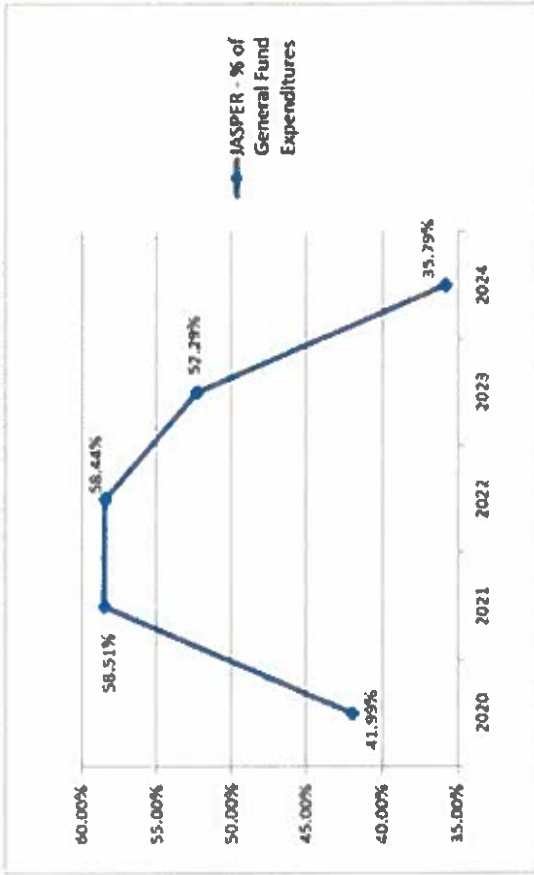
Fund Balance Guidelines for the General Fund (GFOA, Best Practices)

Fund Balance

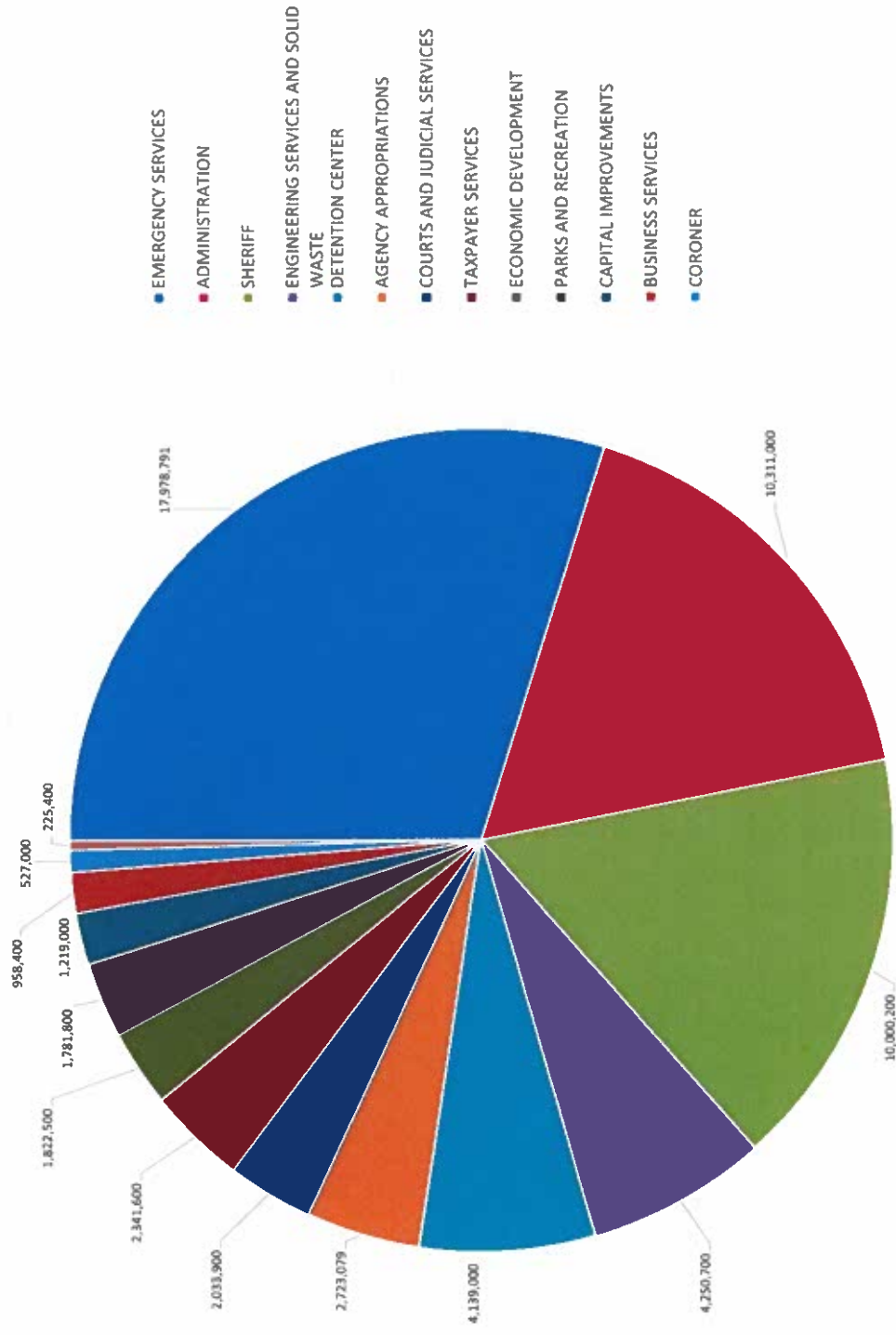
JASPER COUNTY
Analysis of Fund Balance



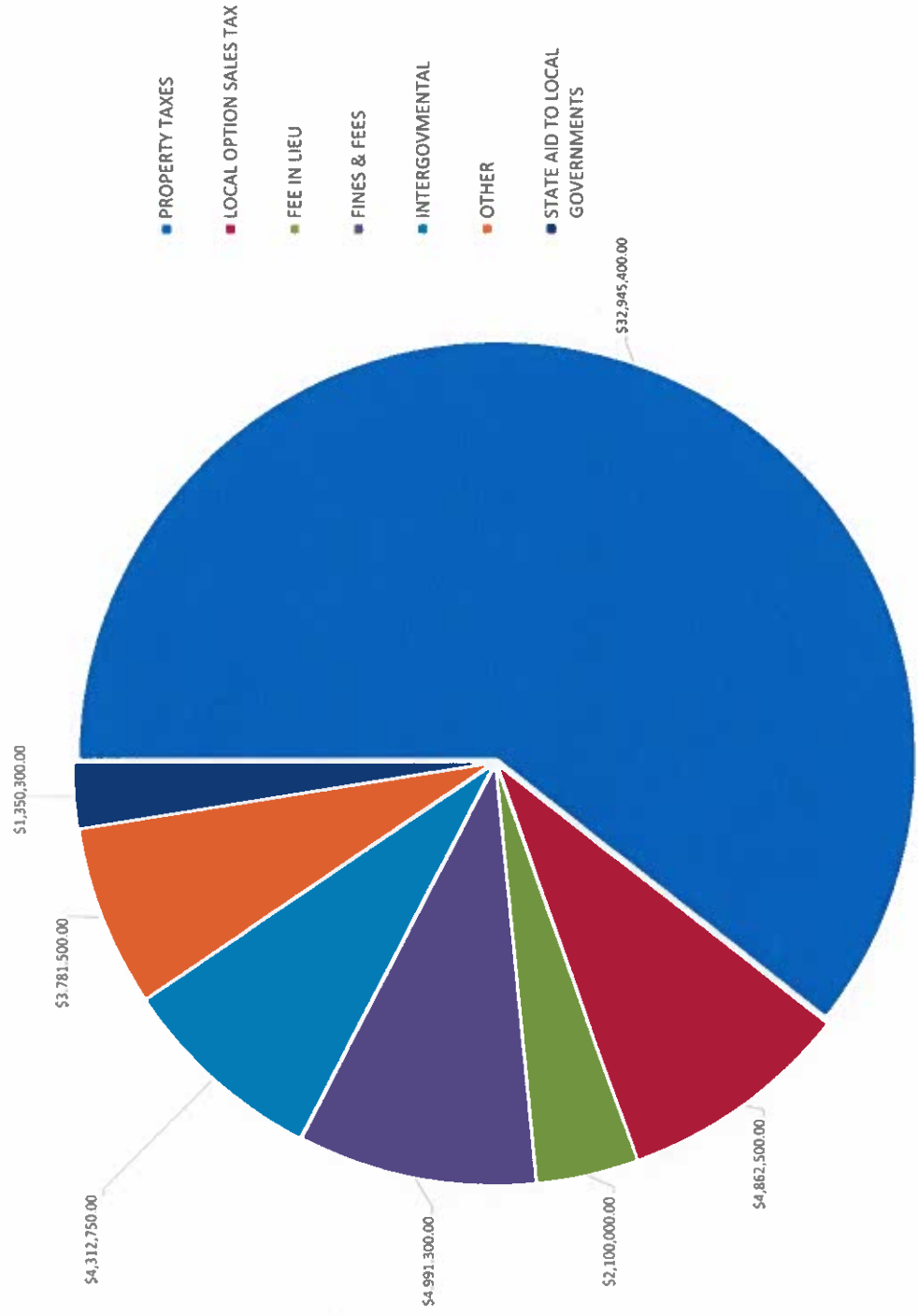
JASPER COUNTY
Analysis of Fund Balance Available



FY25 ADOPTED EXPENDITURES BY ORGANIZATION



FY25 ADOPTED REVENUE BY FUND CATEGORY



FY 2025-26 County Millage Rate Increase Limitation

County	Census Bureau Population Estimates as of July 1		Population Growth	Population Factor	CPI Factor	FY 2025-26 Millage Rate Increase Limitation
	2023	2024				
Albemarle County	24,563	24,607	0.18%	0.18%	2.05%	3.13%
Alfama County	177,034	179,283	1.25%	1.25%	2.05%	4.20%
Allegheny County	7,796	7,751	(0.59%)	0.00%	2.05%	2.05%
Anderson County	213,900	217,183	1.49%	1.49%	2.05%	4.44%
Barnes County	12,001	12,870	(0.09%)	0.00%	2.05%	2.05%
Barnwell County	30,446	30,490	0.23%	0.23%	2.05%	3.38%
Beaufort County	190,691	201,773	1.41%	1.41%	2.05%	6.36%
Beckley County	256,129	264,276	3.15%	3.15%	2.05%	6.13%
Calhoun County	14,338	14,348	0.29%	0.29%	2.05%	3.24%
Charlotte County	425,307	431,001	1.22%	1.22%	2.05%	4.17%
Cherokee County	36,943	37,770	1.43%	1.43%	2.05%	4.40%
Chester County	32,163	32,523	0.30%	0.30%	2.05%	3.43%
Cherokee County	44,480	44,480	0.83%	0.83%	2.05%	3.76%
Clarendon County	31,119	31,006	(0.29%)	0.00%	2.05%	2.05%
Colleton County	39,040	39,294	0.36%	0.36%	2.05%	3.31%
Darlington County	62,368	62,623	0.09%	0.09%	2.05%	3.04%
Dillon County	27,212	27,557	(0.40%)	0.00%	2.05%	2.05%
Dorchester County	169,770	171,663	2.85%	2.85%	2.05%	5.33%
Edgefield County	28,629	29,433	2.89%	2.89%	2.05%	5.34%
Fairfield County	20,392	20,392	(0.11%)	0.00%	2.05%	2.05%
Flamence County	137,434	138,039	0.43%	0.43%	2.05%	5.30%
Georgetown County	63,812	66,003	0.34%	0.34%	2.05%	3.29%
Greenwood County	339,696	370,743	1.07%	1.07%	2.05%	4.92%
Hampton County	69,582	70,011	0.60%	0.60%	2.05%	3.61%
Henry County	18,167	18,172	0.03%	0.03%	2.05%	2.05%
Jefferson County	398,574	411,391	3.27%	3.27%	2.05%	7.74%
Jones County	61,442	63,418	3.27%	3.27%	2.05%	8.57%
Kershaw County	70,143	71,690	2.21%	2.21%	2.05%	5.16%
Lancaster County	103,796	111,632	2.63%	2.63%	2.05%	5.35%
Laurens County	69,240	70,343	1.59%	1.59%	2.05%	4.88%
Lee County	13,927	13,958	0.19%	0.19%	2.05%	3.14%
Lexington County	309,577	313,774	1.36%	1.36%	2.05%	4.21%
Marion County	28,522	28,368	(0.34%)	0.00%	2.05%	2.05%
Mathews County	25,772	25,490	(1.06%)	0.00%	2.05%	2.05%
McCrackin County	6,736	6,483	(2.09%)	0.00%	2.05%	2.05%
Newberry County	38,918	39,209	0.74%	0.74%	2.05%	4.49%
Oconee County	81,527	82,473	1.16%	1.16%	2.05%	3.69%
Orangeburg County	53,146	53,129	(0.03%)	0.00%	2.05%	2.05%
Pickens County	136,701	138,207	1.10%	1.10%	2.05%	4.00%
Richland County	425,236	430,631	1.27%	1.27%	2.05%	4.27%
Saluda County	19,300	19,432	0.70%	0.70%	2.05%	3.74%
Spartanburg County	338,690	349,236	2.93%	2.93%	2.05%	5.90%
Sumter County	104,410	104,776	0.35%	0.35%	2.05%	3.30%
Union County	26,731	26,671	(0.27%)	0.00%	2.05%	2.05%
Williamsburg County	30,023	29,863	(0.34%)	0.00%	2.05%	2.05%
York County	296,579	300,001	1.15%	1.15%	2.05%	4.30%

Data Sources: Population is published by the U.S. Census Bureau, Population Division, March 2025. All Urban Consumer Price Index is published by the U.S. Bureau of Labor Statistics for Calendar Year 2023 to Calendar Year 2024 in January 2025.