



A WORKSHOP WILL BE CONDUCTED BY THE JASPER COUNTY COUNCIL.

Meeting Date: Wednesday, October 1, 2025, at 3PM

Place: Council Chambers, Jasper County Clementa C. Pinckney
Government Bldg.
358 3rd Avenue Ridgeland, SC 29936

Watch In Person or Live via YouTube at:

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JASPER COUNTY COUNCIL
SPECIAL CALLED WORKSHOP
Jasper County Clementa C. Pinckney Government Bldg
358 3rd Avenue Ridgeland, SC 29936
Wednesday, October 1, 2025
Agenda

3:00 PM

❖ *Please silence your phones*

○ **Call to Order by Chairman Kemp**

Clerk's Report of Compliance with the Freedom of Information Act.

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.

○ **Pledge to the Flag and Invocation**

○ **Approval of Agenda**

○ **Workshop Topics:**

➤ **FY2025/FY2026 Budget Amendment**

○ **General Discussion**

○ **Adjourn**

Special Accommodations Available Upon Request to Individuals with Disabilities, please contact the Jasper County ADA & Civil Rights Coordinator, ***Tisha Williams*** in person at 358 Third Avenue, Ridgeland, South Carolina, by telephone at ***(843) 717-3690*** or via email at jcadministrator@jaspercountysc.gov no later than 48 hours prior to the scheduled meeting

**STATE OF SOUTH CAROLINA
JASPER COUNTY**

ORDINANCE NUMBER O-2025-28

AN ORDINANCE OF JASPER COUNTY COUNCIL

AN ORDINANCE OF JASPER COUNTY COUNCIL TO AMEND JASPER COUNTY ORDINANCE O-2024-13, THE FISCAL YEAR 2025 JASPER COUNTY BUDGET, TO PROVIDE FOR AMENDMENTS TO THE BUDGET AND TO CARRYOVER APPROVED LAPSING FUNDS TO FISCAL YEAR 2026; TO AMEND JASPER COUNTY ORDINANCE O-2025-14, THE FISCAL YEAR 2026 JASPER COUNTY BUDGET, TO PROVIDE FOR AMENDMENTS TO THE BUDGET RESULTING FROM THE CARRYOVER OF APPROVED LAPSING FUNDS FROM FISCAL YEAR 2025; TO AMEND CERTAIN REVENUE ITEMS; TO INCORPORATE THE RECLASSIFICATION OF CERTAIN LINE ITEMS, TO AMEND FOR FISCAL YEAR 2026 EXPENDITURES, THE INCLUSION OF ADDITIONAL APPROPRIATIONS, AND MATTERS RELATED THERETO

WHEREAS, Jasper County Council approved the Fiscal Year 2024-2025 Operating and Capital Budget Ordinance pursuant to Ordinance O-2024-13 on June 3, 2024, and

WHEREAS, Jasper County Council approved the Fiscal Year 2025 – 2026 Operating and Capital Budget Ordinance pursuant to Ordinance O-2025-14 on June 30, 2025, and

WHEREAS, Ordinance O-2024-13 includes in Section 10 thereof provisions addressing the Lapsing of Funds and Continuing of Appropriations for Subsequent Year, and

WHEREAS, Section 10 of Ordinance O-2024-13 provides that specific items budgeted in the 2024-2025 fiscal year, for which unforeseen circumstances prevented the funds from being spent during the current year, may be carryover appropriation into the next succeeding fiscal year with the approval of the County Administrator and County Council, and

WHEREAS, in order to more clearly reflect the amounts expended, line items related to departmental cost-of-living increases and new personnel should be reclassified to salary and wages or part-time salaries, and

WHEREAS, Council may approve transfers of funds throughout the fiscal year, and

WHEREAS, those transfers must be recognized and ratified as authorized by Section 7 of Ordinance 2024-13.; and

NOW THEREFORE, BE IT ORDAINED that the following budget amendments and carryover appropriations set forth in the Sections of Exhibit A listed below be made to the Fiscal Year 2024-2025 and Fiscal Year 2025-2026 Jasper County Operating and Capital Budgets, in the following manner:

Revenue. Budget Amendment regarding the reduction of the Cash Carry Forward in GENERAL REVENUES for fiscal year 2025 and the increase of the Cash Carry Forward in GENERAL REVENUES for fiscal year 2026 to off-set increases for carry-forward funds from fiscal year 2026 and increases resulting from increased expenditures and appropriations.

Section 1. Budget Amendment regarding Carry Over Appropriations and Lapsing Funds. The following adjustments are made to the 2024-2025 Fiscal Year Budget and the listed budget items are added to the 2025-2026 Fiscal Year Budget. See Exhibit A and Exhibit B.

Section 2. Budget Amendment regarding the reclassification of expenditures, including COST-OF-LIVING INCREASES, NEW PERSONNEL, POLICE OFFICER RETIREMENT and S.C. RETIREMENT to the appropriate SALARY AND WAGE, PART-TIME SALARY budget line items, FICA-EMPLOYER or RETIRMENT budget line items. See Exhibit B.

Section 3. Budget Amendments for fiscal year 2026 expenditures and appropriations. See Exhibit B.

Section 4. Revision of Fiscal Year 2026 Fee Schedule to revise rental hours for community centers and picnic shelters and adding an additional \$50 rental fee for non-Jasper County residents. See Exhibit C.

Section 4. Provisions of ordinances previously adopted by the County Council, which are not consistent with this Ordinance O-2025-28 are deemed superseded.

Section 5. If any section, clause, paragraph, sentence or phrase of this ordinance, or application thereof any person or circumstances must, for any reason be held to be invalid or unconstitutional. The invalid section, clause paragraph, sentence, phrase or application shall no way affect the remainder of this ordinance: and is hereby declared to be the intention of the County Council that the remainder of this ordinance would have passed notwithstanding the invalidity or unconstitutionality of any section, clause paragraph, sentence or phrase thereof.

Section 6. This ordinance shall take effect upon approval by Council.

Jasper County Council

BY: _____

John A. Kemp, Chairman

ATTEST:

**Wanda H. Giles,
Clerk to Council**

First Reading: 9/15/2025
Second Reading: 10/06/2025
Public Hearings: 10/06/2025
Adopted:

Reviewed for form and draftsmanship by the Jasper County Attorney.

County Attorney

Date

Jasper County

G/L Account Number	Account Description	2025 Amended Budget	Proposed Amendment	2025 Proposed Amended Budget 10.6.2025	Description/Explanation
LAPSING FUNDS					
010-058-2430	EQUIPMENT	279,386.00	(248,700.00)	30,700.00	Equipment ordered but not yet received as a result of SDCDC inspection
010-058-5095	BUILDING REPAIRS	450,000.00	(14,400.00)	435,600.00	Building repairs planned and in-process as a result of SDCDC inspection
010-060-5000	PLANNING EXPENSES	110,000.00	(81,300.00)	28,700.00	Balance of contract for the comprehensive plan and land use map & other planning expenditures
010-062-3772	CONSULTING SERVICES	977,333.00	(818,900.00)	158,400.00	Contracted architectural services for Coosawhatchie Fire Station
010-072-2440	OFFICE EQUIPMENT	20,000.00	(16,000.00)	4,000.00	Unspent funds for the purchase of additional voting equipment
010-077-5040	PARK DEVELOPMENT	531,777.00	(390,700.00)	141,100.00	Unspent funds for planned projects
010-078-5040	PARK DEVELOPMENT	441,663.00	(51,900.00)	389,800.00	Unspent funds for projects including Levy-Limehouse Comm. Center
010-081-2430	EQUIPMENT	194,000.00	(33,100.00)	160,900.00	Purchase of equipment for totaled vehicle was delayed until vehicle arrived
010-083-5095	BUILDING REPAIRS	85,000.00	(11,900.00)	73,100.00	Unspent repair funds identified for replacement of HVAC units at the Farmer's Market
010-084-3752	CAPITAL OUTLAY	39,500.00	(39,500.00)	0.00	Solid waste equipment purchased in FY2025 with a delivery date of November 2025
010-095-5095	BUILDING REPAIRS	127,000.00	(127,000.00)	0.00	Funds for building repairs not spent due to reorganization of department and procurement
	TOTAL LAPSING FUNDS	3,255,659.00	(1,833,400.00)	1,422,300.00	
TOTAL LAPSING FUNDS					
		3,255,659.00	(1,833,400.00)	1,422,300.00	
TOTAL BUDGETED REVENUES					
		62,409,494.00	(1,833,400.00)	60,576,094.00	
TOTAL BUDGETED EXPENDITURES					
		62,409,494.00	(1,833,400.00)	60,576,094.00	

G/L Account Number	Account Description	2026 Adopted	Proposed Amendments	2026 Amended Budget	Description/Explanation
010-045-2020	OVERTIME	83,000.00	2,700.00	85,700.00	To reclass from COST OF LIVING (2008)
010-046-2020	OVERTIME	550,000.00	17,300.00	567,300.00	To reclass from COST OF LIVING (2008)
010-048-2020	OVERTIME	175,000.00	8,100.00	183,100.00	To reclass from COST OF LIVING (2008)
010-054-2020	OVERTIME	82,000.00	2,400.00	84,400.00	To reclass from COST OF LIVING (2008)
010-057-2020	OVERTIME	165,000.00	5,400.00	170,400.00	To reclass from COST OF LIVING (2008)
010-058-2020	OVERTIME	200,000.00	6,500.00	206,500.00	To reclass from COST OF LIVING (2008)
010-047-2030	FICA-EMPLOYER CONTRIB.	21,500.00	5,700.00	27,200.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-049-2030	FICA-EMPLOYER CONTRIB.	51,600.00	4,900.00	56,500.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-051-2030	FICA-EMPLOYER CONTRIB.	18,100.00	3,500.00	21,600.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-052-2030	FICA-EMPLOYER CONTRIB.	383,000.00	14,900.00	397,900.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-053-2030	FICA-EMPLOYER CONTRIB.	45,800.00	2,200.00	48,000.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-058-2030	FICA-EMPLOYER CONTRIB.	9,400.00	3,200.00	12,600.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-078-2030	FICA-EMPLOYER CONTRIB.	13,800.00	2,900.00	16,700.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-080-2030	FICA-EMPLOYER CONTRIB.	12,000.00	9,700.00	21,700.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-049-2036	S.C. RETIREMENT-EMPLOYER	125,000.00	5,400.00	130,400.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-051-2036	S.C. RETIREMENT-EMPLOYER	44,000.00	11,125.00	55,125.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-053-2036	S.C. RETIREMENT-EMPLOYER	94,600.00	6,800.00	101,400.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-068-2036	S.C. RETIREMENT-EMPLOYER	24,300.00	10,100.00	34,400.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-078-2036	S.C. RETIREMENT-EMPLOYER	33,500.00	8,900.00	42,400.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-080-2036	S.C. RETIREMENT-EMPLOYER	33,000.00	30,500.00	63,500.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-094-2036	S.C. RETIREMENT-EMPLOYER	7,700.00	10,100.00	17,800.00	To reclass from POLICE OFFICER RET.-EMPLOYER (2038)
010-096-2036	S.C. RETIREMENT-EMPLOYER	7,100.00	10,500.00	17,600.00	To reclass from POLICE OFFICER RET.-EMPLOYER (2038)
010-102-2036	S.C. RETIREMENT-EMPLOYER	29,000.00	16,900.00	45,900.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-047-2038	POLICE OFFICER RET.-EMPLOYER	40,300.00	18,000.00	58,300.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-057-2038	POLICE OFFICER RET.-EMPLOYER	984,000.00	46,600.00	1,030,600.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-094-2038	POLICE OFFICER RET.-EMPLOYER	10,100.00	(10,100.00)	0.00	To reclass to S.C. RETIREMENT-EMPLOYER (2036)
010-096-2038	POLICE OFFICER RET.-EMPLOYER	10,500.00	(10,500.00)	0.00	To reclass to S.C. RETIREMENT-EMPLOYER (2036)
010-068-2460	COMPUTER EQUIPMENT	1,000.00	1,400.00	2,400.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-102-2460	COMPUTER EQUIPMENT	2,000.00	1,400.00	3,400.00	To reclass budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
EMPLOYEE COSTS		27,002,925.00	0.00	27,002,925.00	
OTHER EXPENDITURES					
010-053-2405	CONTRACTUAL SERVICES	0.00	3,400.00	3,400.00	To add budget amount for maintenance fees for Tax Collector online credit card processing and bidder registration website
010-057-2310	VEHICLE INSURANCE	0.00	135,000.00	135,000.00	To add budget amount for automobile insurance
010-057-2832	TRANSLATOR SERVICES	0.00	5,400.00	5,400.00	To add budget amount for translator services
OTHER EXPENDITURES		0.00	143,800.00	143,800.00	

G/L Account Number	Account Description	2026 Adopted	Proposed Amendments	2026 Amended Budget	Description/Explanation
	TOTAL REVENUE	1,217,965.00	1,785,780.00	3,003,665.00	
	TOTAL LAPSING FUNDS	2,613,506.00	1,641,900.00	4,255,400.00	
	SALARIES & WAGES (FT & PT)	\$ 21,155,400	\$ 1,512,800	\$ 22,632,800	
	OVERTIME	\$ 1,255,000	\$ 42,400	\$ 1,297,400	
	COST OF LIVING INCREASE	\$ 856,800	\$ (856,800)	\$ -	
	NEW PERSONNEL	\$ 917,725	\$ (917,725)	\$ -	
	PAYROLL TAXES AND BENEFITS	\$ 2,011,900	\$ 216,525	\$ 2,228,425	
	COMPUTER EQUIPMENT	\$ 3,000	\$ 2,800	\$ 5,800	
		\$ 26,199,825	\$ 0.00	\$ 26,164,425	
	OTHER EXPENDITURES	\$ -	\$ 143,800	\$ 143,800	
	TOTAL	\$ 26,199,825	\$ 143,800	\$ 26,308,225	
	TOTAL BUDGETED REVENUES	66,067,840.00	1,785,700.00	67,853,540.00	
	TOTAL BUDGETED EXPENDITURES	66,067,840.00	1,785,700.00	67,853,540.00	

**Jasper County
Budget Ordinance
Fee Schedule
Fiscal Year 2025-2026**

<u>Department</u>	<u>Fee Description</u>	<u>FY 26</u>	<u>FY 26 AMENDMENT</u>
All Departments	Returned Check Fee (in addition to bank returned check fee)	\$ 35.00	\$ 35.00
	Copy Fee (per page, 8-1/2" x 11")	\$ 0.50	\$ 0.50
	Certified Letter for returned checks (in addition to postage)	\$ 10.00	\$ 10.00
Assessor	8-1/2" x 11" Map	\$ 3.00	\$ 3.00
	11" x 17" Map	\$ 4.00	\$ 4.00
	24" x 36" Map without aerials	\$ 15.00	\$ 15.00
	24" x 36" Map with aerials	\$ 20.00	\$ 20.00
	Manufactured home decal	\$ 5.00	\$ 5.00
Coroner	Autopsy Report	\$ 100.00	\$ 100.00
	Toxicology Report	\$ 25.00	\$ 25.00
	Cremation Permit	\$ 20.00	\$ 20.00
	Coroner's Report	\$ 10.00	\$ 10.00
Public Works	Container rentals (dismantlers, retailers)	\$ 300.00	\$ 300.00
	Culverts \$11.00/ft. plus tax (per joint)	\$ 113.36	\$ 113.36
	Dirt (self load) per yard	\$ -	\$ -
	Dirt (loaded) per yard	\$ -	\$ -
Register of Deeds	Copy - Plat, Arch D - 26" x 36" (per page)	\$ 3.00	\$ 3.00
	Copy - Plat, Tabloid - (per page)	\$ 1.00	\$ 1.00
	Copy - Plat, 8-1/2" x 11" (per page)	\$ 0.50	\$ 0.50
	Copy - Deeds, Mortgages, Power of Attorney, etc. (per page)	\$ 0.50	\$ 0.50
	Certified Copies - \$1.00 per page and \$2.00 to certify	Certified Copies - \$1.00 per page and \$10.00 to certify	Certified Copies - \$1.00 per page and \$10.00 to certify
Tax Collector	Rollover from current to delinquent	\$ 10.00	\$ 10.00
	Certified mailings, each	\$ 20.00	\$ 20.00
	Posting of property, per property	\$ 35.00	\$ 35.00
	Advertising properties, per property (published in local newspaper for three consecutive weeks prior to tax sale)	\$ 10.00	\$ 10.00
	Deed Preparation Fee	\$ 250.00	\$ 250.00
	Bidder Registration Fee	\$ 25.00	\$ 25.00
	Bidder Default Fee	\$ 500.00	\$ 500.00
Ridgeland-Claude Dean Airport (3J1)			
Hours of Operation: Sun - Sat 8AM - 6PM			
	Fuel (Aviation Gasoline), Full-Service	Commodity Pricing	Commodity Pricing
	Fuel (Jet-A), Full-Service	Commodity Pricing	Commodity Pricing
	After Hours Fees (Prior Notice Requested)	\$ 200.00	\$ 200.00
	Crew/Pax Transport Fee (Flat Rate)	\$ 80.00	\$ 80.00
	Daily Outdoor Basing Fee Grass (Piston)	\$ 10.00	\$ 10.00
	Monthly Outdoor Basing Fee Grass (Piston)	\$ 60.00	\$ 60.00
	Monthly Outdoor Ramp Fee (Single-Engine Piston)	\$ 120.00	\$ 120.00
	Monthly Outdoor Basing Fee (Aircraft in Transport Trailer)	\$ 110.00	\$ 110.00
	Monthly Outdoor Basing Fee (Pole Barn, per stall)	\$ 70.00	\$ 70.00
	Monthly Outdoor Ramp Fee (Light Piston Twin)	\$ 150.00	\$ 150.00
	Monthly Outdoor Ramp Fee (Heavy Piston Twin)	\$ 550.00	\$ 550.00
	Monthly Outdoor Ramp Fee (Turbine)	\$ 550.00	\$ 550.00
	Daily Ramp Fee (SE Piston), waived with 15-gallon fuel purchase	\$ 40.00	\$ 40.00
	Daily Ramp Fee (ME Piston), waived with 20-gallon fuel purchase	\$ 70.00	\$ 70.00
	Daily Ramp Fee (Turbine), waived with 60-gallon fuel purchase	\$ 140.00	\$ 140.00
	Long-Term Vehicle Parking Fee, Monthly	\$ 60.00	\$ 60.00
	Vehicle Parking Fee, Daily	\$ 10.00	\$ 10.00
	Hangar Ground Lease Rate (per square foot)	Pending Council Approval	Pending Council Approval
	Ice	\$ 7.00	\$ 7.00
	GPU Air Start (Turbine)	\$65 per start	\$65 per start
	GPU (Piston)	\$35 per start	\$35 per start
	Airplane Towing (Turbine)	\$80 per tow	\$80 per tow
	Airplane Towing (Piston)	\$35 per tow	\$35 per tow
	Lavatory Service	\$90 per service	\$90 per service
	FBO Conference Room (FBO Customer)	No Charge	No Charge
	Conference Room (Others)	\$40 per hour	\$40 per hour
Sargeant Jasper Park (SJP)			
	SJP Banquet Hall (before 6pm)	8am-12pm \$300 1pm-5pm \$300 or All day \$500	8am-12pm \$300 1pm-5pm \$300 or All day \$500
	each additional hour from 6 pm - 10pm	\$ 50.00	\$ 50.00
	SJP Picnic Shelter (before 6pm)	\$ 150.00	\$ 150.00
	each additional hour from 6 pm - 10pm	\$ 50.00	\$ 50.00
	SJP Gazebo (before 6pm)	\$ 100.00	\$ 100.00
	each additional hour from 6 pm - 10pm	\$ 50.00	\$ 50.00
	Innova Disc rentals per Disc	\$ 2.00	\$ 2.00
	Discs for Purchase	\$ 9.00	\$ 9.00

**Jasper County
Budget Ordinance
Fee Schedule
Fiscal Year 2025-2026**

Department	Fee Description	FY 26	FY 26 AMENDMENT
	Discs for Purchase	\$ 10.00	\$ 10.00
	Discs for Purchase	\$ 13.00	\$ 13.00
	Fishing per Adult, from age 13 and up, 65 years and older are free	\$ 10.00	\$ 10.00
	Fishing per Child 7-12 years old (all day) under 7 free	\$ 2.00	\$ 2.00
	Fishing Pass for 6 months	\$ 100.00	\$ 100.00
	Fishing Pass yearly	\$ 180.00	\$ 180.00
	Kayak/Canoe 1-2 hours per vessel	\$ 10.00	\$ 10.00
	Kayak/Canoe rental, each additional hour	\$ 5.00	\$ 5.00
	Life Vest Rental	\$ 5.00	\$ 5.00
	Refundable Deposit	\$ 200.00	\$ 200.00
Parks & Recreation	Community Centers 1-4 hours (Levy Limehouse, Tillman-Wagon Branch, Tarboro, and Roberstville)	8am-6pm \$300	10am-8pm \$300
	Community Center, each additional hour after 4 hours (up to 10pm)	After 6pm \$50 per hour	Add. Hours 8pm- 10 pm \$50 per hour
	Picnic Shelters at Small Community Parks 1-4 hours (Grays Hill and Cherry Hill)	\$ 100.00	10am-8pm \$100
	Picnic Shelters, each additional hour after 4 hours	After 6pm \$50	Add. Hours 8pm- 10 pm \$50 per hour
	Refundable Deposit	\$ 200.00	\$ 200.00
	Fields and Courts--Baseball, Softball, Soccer and Basketball (all day) Includes the following: Airport Field, Cherry Hill Park Field, Tarboro Fields, Mitchellville Court, Coosawatchie Fields, JYRB Field, Kleckley Field, Tillman Wagon Branch, Robertville, and Levy.	\$ 100.00	\$ 100.00
	Non-Jasper County Residents an additional rental fee		\$ 50.00

Budget Amendment

FY25 Lapsing Funds

FY26 Reclassification and Additions

October 1, 2025

Lapsing Funds

Lapsing Funds—Section 10, Ordinance #O-2024-13

Budget appropriations of monies received by County departments and existing at the close of the fiscal year shall revert to the appropriate fund of the County. Departments wishing to carry over appropriations into the next succeeding fiscal year must submit the request by August 1 for approval by the County Council.

- 1) Funds appropriated and unspent at year-end
- 2) Carryover to the next fiscal year requires County Council approval.

FY25 Budget Today(As Amended)

Budgeted Amounts

(Amended 10/7/24 and 6/16/25)

Revenue	\$62,409,494
Expenditures	<u>\$62,409,494</u>
	0

Cash Carry-Forward

In government budgeting, cash carry forward (or carryover) is the process of moving unspent or unobligated funds from one budget period to the next, allowing them to be used in the future, instead of having the funds revert to the general treasury (fund balance) at year-end. This practice enables governments to cover allowable costs or specific projects in the subsequent budget period, providing flexibility and continuity for dedicated or long-term initiatives without increasing millage rates.

Lapsing Funds FY25 \$1,833,400

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010-081-2430	EQUIPMENT	194,000.00	(33,100.00)	160,900.00	Purchase of equipment for totaled vehicle was delayed until vehicle arrived
010-083-5095	BUILDING REPAIRS	85,000.00	(11,900.00)	73,100.00	Unspent repair funds identified for replacement of HVAC units at the Farmer's Market
010-084-3752	CAPITAL OUTLAY	39,500.00	(39,500.00)	0.00	Solid waste equipment purchased in FY2025 with a delivery date of November 2025
010-095-5095	BUILDING REPAIRS	127,000.00	(127,000.00)	0.00	Funds for building repairs not spent due to reorganization of department and procurement

FY25 Budget (After Lapsing Funds Amendment)

	<u>Budgeted Revenue Amounts</u> (Amended for Lapsing Funds)	<u>Budgeted Expenditure Amounts</u> (Amended for Lapsing Funds)
Revenue	\$62,409,494	Expenditures \$62,409,494
Cash C/F	<u>(1,833,400)</u>	Lapsing Funds ** <u>(1,833,400)</u>
Amended Rev.	\$60,576,094	Amended Exp. \$60,576,094

** Unspent budgeted capital exp.

Carryover Funds FY26 \$1,641,900

G/L Account Number	Account Description	2026 Adopted	Proposed Amendments	2026 Amended Budget	Description/Explanation
010-058-2430	EQUIPMENT **	269,000.00	248,700.00	517,700.00	Carryover equipment ordered but not yet received as a result of SCDC inspection
010-058-5095	BUILDING REPAIRS **	150,000.00	14,400.00	164,400.00	Carryover building repairs planned as a result of SCDC inspection
010-060-5000	PLANNING EXPENSES **	0.00	81,300.00	81,300.00	Carryover balance of contract for the comprehensive plan and land use map & other planning expenditures
010-062-3772	CONSULTING SERVICES **	330,000.00	643,400.00	973,400.00	Carryover contract for architectural services for Coosawhatchie Fire Station
010-081-2430	EQUIPMENT **	270,000.00	33,100.00	303,100.00	Carryover for the purchase of replacement equipment for totaled vehicle and equipment for new vehicles as needed
010-077-5040	PARK DEVELOPMENT	400,000.00	390,700.00	790,700.00	Carryover for planned projects incl., deck and bridge repairs, dog park, trail repairs, etc.
010-078-5040	PARK DEVELOPMENT	350,000.00	51,900.00	401,900.00	Carryover for planned projects incl., signage, Levy-Limehouse Comm. Ctr.
010-083-5095	BUILDING REPAIRS	105,000.00	11,900.00	116,900.00	Carryover for repairs to HVAC at Farmers Market and other repairs as necessary (Fire Marshal inspections)
010-084-3752	CAPITAL OUTLAY **	39,500.00	39,500.00	79,000.00	Carryover for the purchase of additional solid waste equipment to be delivered in November 2025
010-095-5095	BUILDING REPAIRS	700,000.00	127,000.00	827,000.00	Carryover for potential price increases for planned parking lot paving (original estimates prepared FY24 & FY25)
TOTAL C/O FUNDS		2,613,500.00	1,641,900.00	4,255,400.00	

Employee Costs and Other Expenditures FY26

SALARIES & WAGES (FT & PT)	\$	21,155,400	\$	1,512,800	\$	22,632,800
OVERTIME	\$	1,255,000	\$	42,400	\$	1,297,400
COST OF LIVING INCREASE	\$	856,800	\$	(856,800)	\$	-
NEW PERSONNEL	\$	917,725	\$	(917,725)	\$	-
PAYROLL TAXES AND BENEFITS	\$	2,011,900	\$	216,525	\$	2,228,425
COMPUTER EQUIPMENT	\$	<u>3,000</u>	\$	<u>2,800</u>	\$	<u>5,800</u>
	\$	26,199,825		0.00	\$	26,164,425
OTHER EXPENDITURES (Veh. Ins. & Translator Serv.--Sheriff; Contractual Services--Tax Collector	\$	<u>-</u>	\$	<u>143,800</u>	\$	<u>143,800</u>
TOTAL OTHER EXPENDITURES	\$	-	\$	143,800	\$	143,800

Carryover Items (Contracted/Committed)

- Detention Center for intercom system approved 2/24 and toilet/sink combo units ordered 4/25. \$ 263,100
- Building and Planning to complete comprehensive plan contract. \$ 81,300
- Architectural services contract for Coosawhatchie Fire Station. \$ 643,400
- Roads and Bridges replacement equipment for replaced work truck. \$ 33,100
- Solid Waste equipment ordered in FY25 but will not be received until November 2025. \$ 39,500

Carryover Items (Contracted/Committed)

Unspent, committed FY25 Funds C/O to FY26 **	\$ 1,060,400
Value of a mill (FY26)	\$ <u>317,500</u>
Millage rate savings resulting from C/O	3.3398

Carryover Projects (Not Committed)

- Sgt. Jasper Park project including deck, bridge and trail repairs for the disc golf park and a dog park.
\$ 390,700
- Levy-Limehouse Community Center repairs and remodel and signage.
\$ 51,900
- Repairs/replacement of HVAC at The Farmers' Market, potential increase in paving of parking lots.
\$ 138,900

Unspent FY25 Funds C/O to FY26

\$ 581,500

Value of a mill (FY26)

\$ 317,500

Millage rate savings resulting from C/O

1.8314

Summary

- | | |
|---|----------------|
| • FY25 Budget Reduction (Lapsing Funds) | \$ (1,833,400) |
| budgeted (millage rate applicable) but | |
| unspent (falls to fund balance) | |
| • FY26 Carryover (Encumbered) | \$ 1,060,400 |
| contracts executed/purchase orders issued | |
| • FY26 Budget Reclass & Additions | \$ 143,400 |