

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

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SOUTH CAROLINE

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, <u>Tisha Williams</u> in person at 358 Third Avenue, Ridgeland, South Carolina, by telephone at (843) 717-3690 or via email at <u>icadministrator@jaspercountysc.gov</u> no later than 48 hours prior to the scheduled meeting

STATE OF SOUTH CAROLINA JASPER COUNTY

ORDINANCE NUMBER 0-2025-28

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 0-2025-28 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

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

John A. Kemp, Chairman

Date

Jasper County

G/L Account Number	er Account Description	2025 Amended Budget	Proposed Amendment	2025 Proposed Amended Budget 10.6.2025	Description/Explanation
LAPSING FUNDS 010-058-2430 010-058-5095 010-060-5000 010-062-3772 010-077-5040 010-078-5040 010-081-2430 010-081-2430 010-083-5095 010-084-3752	EQUIPMENT BUILDING REPAIRS PLANNING EXPENSES CONSULTING SERVICES OFFICE EQUIPMENT PARK DEVELOPMENT PARK DEVELOPMENT EQUIPMENT BUILDING REPAIRS CAPITAL COUTLAY BUILDING REPAIRS TOTAL LAPSING FUNDS	279,386.00 450,000.00 110,000.00 977,333.00 20,000.00 531,777.00 441,663.00 194,000.00 85,000.00 127,000.00 3,255,659.00	(248,700.00) (14,400.00) (81,300.00) (818,900.00) (16,000.00) (51,900.00) (51,900.00) (11,900.00) (127,000.00) (127,000.00)	30,700.00 435,600.00 28,700.00 158,400.00 4,000.00 141,100.00 389,800.00 160,900.00 73,100.00 0.00 1,422,300.00	Equipment ordered but not yet received as a result of SCDC inspection Building repairs planned and in-process as a result of SCDC inspection Balance of contract for the comprehensive plan and land use map & other planning expenditures Contracted architectural services for Coosawhatchie Fire Station Unspend funds for planned projects Unspent funds for planned projects Unspent funds for planned projects Unspent funds for planded vehicle was delayed until vehicle arrived Unspent repair funds identified for replacement of HVAC units at the Farmer's Market Solid waste equipment purchased in FY2028 with a delivery date of November 2025 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 BUDGETED REVENUES TOTAL BUDGETED EXPENDITURES	62,409,494.00 62,409,494.00	(1,833,400.00) (1,833,400.00)	60,576,094.00	

Jasper County

G/L Account Number	AEVENUES O10 - GENERAL FUND	010-170-1590 CASH CARR	EXPENDITURES	FUNDS									010-095-5095 BUILDING REPAIRS	TOTAL CA	OTHER EXPENDITURES (RECLASSIFICATIONS)			010-047-2000 SALARIES & WAGES		010-049-2000 SALAKIES & WAGES 010-049-2000 SALAKIES & WAGES					010-056-2000 SALARIES & WAGES					U10-U64-2000 SALAKIES & WAGES				010-072-2000 SALARIES & WAGES	ULU-U74-ZUVO ULU-U74-ZUVO ULU-U74-ZUVO SALARIES & WASTES						010-082-2000 SALARIES & WAGES							010-102-2000 SALARIES & WAGES 010-103-2000 SALARIES & WAGES	
Account Description		CASH CARRY FORWARD REVENUES TOTAL				KEPAIKS	PLANNING EXPENSES	CONSULTING SERVICES		ELOPMENT	ELOPMENT	KEPAIKS	REPAIRS	TOTAL CARRYOVER FUNDS		& WAGES	& WAGES	& WAGES	& WACES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	A WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	& WAGES	S WAGES	& WAGES & WAGES						
2026 Adopted		1,217,965.00			269,000.00	150,000.00	0.00	330,000.00	270,000.00	400,000.00	350,000.00	105,000.00	39,500,000	2,613,500.00		776,000.00	4,350,000.00	280,300.00	1,045,000.00	149 300 00	237,000,00	157,800.00	718,000.00	68,000.00	296,500.00	1,845,900.00	213,300.00	340,000.00	290,000.00	200,000.00	204,300.00	105,000.00	621,000.00	160,000.00	95,500.00	35 900 00	79,000,00	176,000.00	174,100.00	215,000.00	117,700.00	215,100.00	159 500 00	197,000.00	46,900.00	87,500.00	292,800.00	155,000.00	
Proposed Amendments		1,785,700.00			248,700.00	14,400.00	81,300.00	643,400.00	33,100.00	190,700.00	51,900.00	11,900.00	39,500.00	1,641,900.00		29,700.00	184,000.00	87,000.00	28,900.00	90,600.00	56 100 00	6,000.00	27,500.00	2,600.00	11,400.00	584,100.00	7,900.00	13,000.00	21,600.00	7,700.00	7.900.00	46,800.00	23,800.00	6,100.00	6,500.00	1,400.00	2,900.00	42,700.00	136,500.00	19,800.00	2,700.00	5,900.00	6 100 00	7,500.00	1,800.00	3,300.00	11,200.00	74,600.00 5,000.00	
2026 Amended Budget		3,003,665.00			217,700.00	164,400.00	81,300.00	973,400.00	303,100.00	790,700.00	401,900.00	116,900.00	79,000.00	4,255,400.00		805,700.00	4,534,000,00	367,300,00	1,073,900.00	761,600.00	293 100 00	163,800.00	745,500,00	70,600.00	307,900.00	5,230,000.00	221,200.00	353,000.00	641,600.00	207,700.00	212,200.00	151,800.00	644,800.00	166,100.00	1/6,000,00	37 300 00	81.900.00	218,700.00	310,600.00	534,800.00	120,400.00	221,000.00	165 600 00	204.500.00	48,700.00	90,800.00	304,000.00	229 600.00 195 600.00	
Description/Explanation		To increase for lapsing funds and additional expenditure of \$3,400			Carryover equipment ordered but not yet received as a result of SCDC inspection	Carryover building repairs planned as a result of SCDC inspection	Carryover balance of contract for the comprehensive plan and land use map & other planning expenditures	Carryover contract for architectural services for Coosawhatchie Fire Station	Carryover for the purchase of replacement equipment for totaled vehicle and equipment for new vehicles as needed	Carryover for planned projects incl., deck and bridge repairs, dog park, trail repairs, etc.	Carryover for planned projects incl., signage, Levy-Limehouse Comm. Ctr.	Carryover for repairs to HVAC at Farmers Market and other repairs as necessary (Fire Marshal Inspections)	Carryover for the purchase of additional solid waste equipment to be delivered in November 2025 Carryover for potential price increases for planned parking lot paving (original estimates prepared FY24 & FY25)			To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008) \$10,700 and NEW PERSONNEL (2005) \$76,300	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008) \$25,700 and NEW PERSONNEL (2005) \$64,900 To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2000) To reclass from COST OF INVINC (2000) so 100 and NEW DEDCONNET (2005) 447 000	To reclass from COST OF LIVING (2008) \$185,600 and NEW PERSONNEL (2005) \$198,500. To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008) \$22,600 and NEW PERSONNEL (2005) \$29,000	To rectass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2006)	To reclass from COST OF LIVING (2008) \$4,000 and NEW PERSONNEL (2005) \$42,800	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008)	To exclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008)	To reclass from COST OF LIVING (2008) \$4,500 and NEW PERSONNEL (2005) \$38,200	To reclass from COST OF LIVING (2008) \$6,700 and NEW PERSONNEL (2005) \$129,800	To reclass from COST OF LIVING (2008) \$2,700 and NEW PERSONNEL (2005) \$71,900 To reclass from COST OF LIVING (2008)													

G/L Account Number	Account Description	2026 Adopted	Proposed Amendments	2026 Amended Budget	Description/Explanation
010-046-2001	PART-TIME SALARIES	210,000.00	8,000.00	218,000.00	To reclass from COST OF LIVING (2008)
010-048-2001	PART TIME SALARIES	63,000.00	4.700.00	67,700.00	To refase from COST OF LIVING COOR
010-054-2001	PART-TIME SALARIES	42,000.00	0.600.00	43 600.00	To refase from COST DE LIVING (2008)
010-056-2001	PART-TIME SALABIES	20.800.00	800.00	21,600,00	To reclass from COST OF LYVING (2008)
010-052-2001	PART TIME SALADIES	28 200 00	100.00	27,000,00	To reduce a form COS 10 Living Cydol
010-072-2001	PART TIME CALARIES	70,000,00	1,100.00	22,300.00	To reduce from DOCT OF LIVING (2000)
010-081-2001	PART-TIME SALARIES	35,000,00	1,000,00	76,000,00	To receive the COCT OF LIVING (2004)
010-084-2001	PART TIME SALARIES	344 100 00	15 500 00	359 600 00	To receive the control of the contro
010-094-2001	PART TIME SALARIES	43 000 00	1,600.00	44 600 00	To reclass from COST OF LIVING 2009)
010-038-2001	PART-TIME SALARIES	38 500 00	00.000.4	40,000,00	To occupation OF TOTAL COMMON
010-099-2001	PARTITIME SALARIES	42 600 00	1,500.00	44,000.00	To reclass from Coct of a trivial (2004)
010-047-2005	NEW DEDSONNE	100 000 001	00,000,000	00.007,17	To recess from COOT of Living (2000). To exclusion the Cooper of Cooperation of the Cooperation of the Cooperation of Coopera
010-049-0005	MEN PERSONNEL	100,000.00	(100,000,001)	0.00	TO rectas budgetied new Personne (2005) to Salaky & Walsto (2000), FICA (2010), RETIREMENT (2016), & EQUIPMENT (2460)
010-051-2005	MENY PERSONNEL	00.000,00	(82,000.00)	0.00	to recas buggered new Personne (2005) to Salart & Wasts (2000), FILA (2010), RETREMENT (2015, 2018) & EQUIPMENT (2460)
5007-150-010	MEW PERSONNEL	61,625.00	(61,625.00)	00:0	To recias budgeted New Personnel (2005) to Salary & Wages (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
5002-750-010	NEW PERSONNEL	260,000.00	(260,000.00)	0.00	To rectas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-063-2005	NEW PERSONNEL	38,000.00	(38,000.00)	00:0	To redas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-068-2005	NEW PERSONNEL	27,500 00	(57,500.00)	0.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-078-2005	NEW PERSONNEL	20,000.00	(50,000.00)	0.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2460)
010-080-2005	NEW PERSONNEL	170,000.00	(170,000.00)	00:00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (246))
010-102-2005	NEW PERSONNEL	95,600.00	(95,600,00)	00.0	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000). FICA (2030). RETIREMENT (2036, 2038) & FOLIPMENT (2460)
010-045-2008	COST OF LIVING ADJUSTMENT	32,900.00	(32,900.00)	00.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-046-2008	COST OF LIVING ADJUSTMENT	196,000.00	(196,000.00)	00.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-047-2008	COST OF LIVING ADJUSTMENT	10,800.00	(10,800.00)	00.0	To reclass burdered COST OF LIVING (2008) TO SALARY & WAGES (2000) PART-TIME SALARY & WAGES (2001)
010-048-2008	COST OF LIVING ADJUSTMENT	44.200.00	(44,200,00)	000	To rectass budgeted (OST OF LIVINS (2MB) TO SALARY & WAGES (2000)
010-049-2008	COST OF LIVING ADMISTMENT	25.800.00	(25 800 00)	00'0	To reclass becomes COST OF TVING (2008) TO CALADY & WASSE (2000) DESCRIPTION OF TAXABLE CALADY & WASSE (2007) OVERTIME (2007)
010-050-2008	COST OF LIVING AD INSTANDE	2 800 00	(5,800,00)	00.0	To rectain bedocked COCT DELIVING (2008) TO CALADO MACCE (2008), TAN THIS CALADO MACCE (2008). To rectain bedocked COCT DELIVING (2008) TO CALADO MACCE (2008), TAN THIS CALADO MACCE (2009).
010-051-2008	COCT OF INVINCAD INCTINENT	00 100 00	(0,000.00)	0.00	TO TRICKS DOUBLES OF THE COLOR
010.053.3008	COST OF LIVING ADJUSTMENT	9,100.00	(9,100.00)	0.00	To reclass budgeted CDS TOF LIVING (2008) TO SALAKY & WASES (2000), PART-TIME SALARY & WASES (2001), OVERTIME (2020)
010 053 2000	COST OF LIVING ADJUSTMENT	9,100.00	(6,100.00)	00:00	
010-034-2008	COST OF LIVING ADJUSTMENT	32,300.00	(32,300.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
2002-2008	COSE OF LIVING ADJUSTMENT	2,600.00	(2,600.00)	00:00	
800-029-7008	COST OF LIVING ADJUSTMENT	12,400.00	(12,400.00)	0.00	
010-057-2008	COST OF LIVING ADJUSTMENT	193,000.00	(193,000.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-058-2008	COST OF LIVING ADJUSTMENT	29,300,00	(59,300.00)	00:00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-060-2008	COST OF LIVING ADJUSTMENT	8,000,00	(8,000.00)	00:00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-061-2008	COST OF LIVING ADJUSTMENT	13,100.00	(13,100.00)	00.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-063-2008	COST OF LIVING ADJUSTMENT	22,600.00	(22,600.00)	00:00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-064-2008	COST OF LIVING ADJUSTMENT	7,700.00	(7,700.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-065-2008	COST OF LIVING ADJUSTMENT	5,300.00	(5,300.00)	00:00	
010-066-2008	COST OF LIVING ADJUSTMENT	7,900.00	(7,900.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-068-2008	COST OF LIVING ADJUSTMENT	4,100.00	(4.100.00)	0.00	
010-069-2008	COST OF LIVING ADJUSTMENT	24,000,00	(24.000.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000) PART-TIME SALARY & WAGES (2001) OVERTIME (2021)
010-072-2008	COST OF LIVING ADJUSTMENT	8.800.00	(8.800.00)	0.00	
010-074-2008	COST OF LIVING ADJUSTMENT	6.700.00	(6 700 00)	000	To rectass budged COST OF LYING (2008) TO SALARY & WAGES (2000), MAINTENESS BUDGED TO THE CALARY & WAGES (2001), MAINTENESS BU
010-075-2008	COST OF LIVING ADJUSTMENT	5,200.00	(5,200.00)	0.00	
010-076-2008	COST OF LIVING ADJUSTMENT	3.700.00	(3 700 00)	000	
010-077-2008	COST OF LIVING ADJUSTMENT	3,100.00	(3.100.00)	0.00	
010-078-2008	COST OF I IVING ADDISTMENT	4 200 00	(4 700 00)	00.0	
010-080-2008	COST OF INING ADMISTMENT	980000	(6,800,00)	000	Vicess broughted to 10 of 1970 (2004) to Annaly to MACCO (2000), ANT HIND AND A MACCO (2001), OFFINITE (2000) To recess broughted to 10 of 1970 (2000) to Annaly to MACCO (2000), ANT HIND AND A MACCO (2001), ANT HIND AND A MACCO (2001)
010-081-2008	COST OF LIVING ADJUSTMENT	21 500 00	(3,500.00)	90.0	TO THE SHOWS THE COLUMN COUNTY COUNTY COUNTY TO SHARES COUNTY THE SHEWS WENGES (2011). TO THE SHEWS WE WELL OF THE SHEWS SHOWN TO SHARES COUNTY THE SHEWS WE WEST COUNTY COUNTY THE SHEWS WE WERE SHEWS WE WANTED THE SHEWS WE WERE SHEWS WE WANTED THE SHEWS WE WERE SHEWS WE WERE SHEWS WE WERE SHEWS WE WANTED THE SHEWS WE WANTED THE SHEWS WE WERE SHEWS WE WERE SHEWS WE WERE SHEWS WE WANTED THE SHEWS WE WERE SHEWS WE WERE SHEWS WE WANTED THE SH
0.10-082-2008	COST OF LIMING ANTIGEMENT	2 800 00	(2,000,00)	900	To reason budged COST OF LIVING (2006) TO SMALED (2006), PART-THIS SMAKED (2006), PART-THIS SMAKED (2007)
010-083-2008	COST OF LIMITS ADJUSTING	00.000.5	(5,000.00)	0000	10 redays budgeted COSI OF LIVING (1908) TO SALKY IN WASES (2001), PART-TIME SALKY & WAGES (2001), OFFICIAL COSION
010-003-2008	COST OF LIVING AD USTINENT	00,000,00	(6,000.00)	0.00	10 reclass budgeted COST OF LIVING (2008) TO SALAKY & WAGES (2000), PART-TIME SALAKY & WAGES (2001), OVERTIME (2020)
2007-1010	COST OF LIVING ADJUSTMENT	19,600.00	(19,600.00)	00'0	
010 086 3008	COST OF LIVING ADJUSTMENT	6,200.00	(6,200.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-000-2008	COST OF LIVING ADJUSTMENT	7,600.00	(7,600.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010-093-2008	COST OF LIVING ADJUSTMENT	1,900.00	(1,900.00)	00.00	COS
010-000-010	COST OF LIVING AUJUSTMEN	3,300.00	(3,300.00)	0.00	
9007-060-010	COST OF LIVING ADJUST MENT	3,400 00	(3,400.00)	0.00	To reclass budgeted COST OF LIVING (2008) TO SALARY & WAGES (2000), PART-TIME SALARY & WAGES (2001), OVERTIME (2020)
010,4996-2000	COST OF LIVING ADJUST MENT	1,500.00	(1,500.00)	0.00	503
010-029-5008	COST OF LIVING ADJUST MENT	1,700.00	(1,700.00)	0.00	
010-101-2008	COST OF LIVING ADJUST MENT	11,300.00	(11,300.00)	0.00	
010-103-2008	COST OF LIVING ADJUSTMENT	2,800.00	(2,800.00)	00:00	
0007 000	COST OF LIMING ADJUSTINIENT	00.002,0	(DO:DOZ'C)	0.00	TO PECASS BURGERED CUST OF LIVING (2008) TO SALART & WALES (2000), PART-TIME SALART & WALES (2001), UVERTIME (2020)

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 reclas budgeted NEW PERSONNEL (2005) to Salary & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & FOLIDMENT (2460)
010-049-2030	FICA-EMPLOYER CONTRIB.	51,600.00	4,900.00	56,500.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000). FICA (2030). RETIREMENT (2016, 2018) & FOLIDMENT (2450)
010-051-2030	FICA-EMPLOYER CONTRIB.	18,100.00	3,500.00	21,600.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000). FICA (2010). RETIREMENT (2014, 2013) a FOLIOPMENT (1946)
010-057-2030	FICA-EMPLOYER CONTRIB.	383,000.00	14,900.00	397,900.00	To reclas budgeted New PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2018, 2018) & POLIDMENT (2460)
010-063-2030	FICA-EMPLOYER CONTRIB.	45,800.00	2,200.00	48,000.00	To rectas bucketed NEW PERSONNEL (2005) to SALARY & WAGES (2000). FICA (2030). RETIREMENT (2036, 2038) & FOLIOPKINT (2460)
010-068-2030	FICA-EMPLOYER CONTRIB.	9,400.00	3,200.00	12,600.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EOLIPPIENT (2460)
010-078-2030	FICA-EMPLOYER CONTRIB.	13,800.00	2,900.00	16,700.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & COULDMENT (2450)
010-080-2030	FICA-EMPLOYER CONTRIB.	13,600.00	9,700.00	23,300.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPMENT (2450)
010-102-2030	FICA EMPLOYER CONTRIB.	12,000.00	5,400.00	17,400.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & COULDMENT (2450)
010-049-2036	S.C. RETTREMENT-EMPLOYER	125,000.00	15,200.00	140,200.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & FOLIPPMENT (2450)
010-051-2036	S.C. RETIREMENT EMPLOYER	44,000.00	11,125.00	55,125.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & COLIDPIENT (2460)
010-063-2036	S.C. RETIREMENT-EMPLOYER	94,600.00	6,800.00	101,400.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & FOLIPPMENT (2460)
010-068-2036	S.C. RETTREMENT EMPLOYER	24,300.00	10,100.00	34,400.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPPENT (2460)
010-078-2036	S.C. RETIREMENT-EMPLOYER	33,500.00	8,900.00	42,400.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & EQUIPPENT (2460)
010-080-2036	S.C. RETIREMENT-EMPLOYER	33,000.00	30,500.00	63,500.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETTREMENT (2036, 2038) & EQUIPMENT (2460)
010-094-2036	S.C. RETTREMENT EMPLOYER	7,700.00	10,100.00	17,800.00	To reclass from POLICE OFFICER RETEMPLOYER (2038)
010-096-2036	S.C. RETIREMENT EMPLOYER	7,100.00	10,500.00	17,600.00	To reclass from POLICE OFFICER RETEMPLOYER (2038)
010-102-2036	S.C. RETIREMENT-EMPLOYER	29,000.00	16,900.00	45,900.00	To reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & FOLIPMENT (2460)
010-047-2038	POLICE OFFICER RET. EMPLOYER	40,300.00	18,000.00	58,300.00	To reclas 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 reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & FOLIPPMENT (2460)
010-094-2038	POLICE OFFICER RETEMPLOYER	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 reclas budgeted NEW PERSONNEL (2005) to SALARY & WAGES (2000), FICA (2030), RETIREMENT (2036, 2038) & FOUIPMENT (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	00.00	3,400.00	3,400.00	To add budget amount for maintenance fees for Tax Collector online credit card processing and bidder registration website
010-05/-2310	VEHICLE INSURANCE TRANSLATOR SERVICES	0.00	135,000.00	135,000.00	To add budget amount for automobile insurance
1001	INGUISING OF SERVICES	00.0	00:00.00	0,400.00	ID add budget ambunt for translator services
	OTHER EXPENDITURES	0.00	143,800.00	143,800.00	

2026 Amended Description/Explanation Budget	3,003,665.00	4,255,400.00	22,632,800	1,297,400			2,228,425	5,800	26,164,425	143,800	26,308,225	67 863 540 00
Proposed Amendments	1,785,700.00	1,641,900.00	1,512,800 \$	42,400 \$	\$ (008'958)	\$ (517,725)	216,525 \$	2,800 \$	\$ 00.00	143,800 \$	143,800 \$	1.285.200.00
2026 Adopted	1,217,965.00	2,613,500.00	\$ 21,155,400 \$	\$ 1,255,000 \$	\$ 856,800 \$	\$ 917,725 \$	\$ 2,011,900 \$	\$ 3,000 \$	\$ 26,199,825	•	\$ 26,199,825 \$	66.067.840.00
Account Description	TOTAL REVENUE	TOTAL LAPSING FUNDS	SALARIES & WAGES (FT & PT)	OVERTIME	COST OF LIVING INCREASE	NEW PERSONNEL	PAYROLL TAXES AND BENEFITS	COMPUTER EQUIPMENT		OTHER EXPENDITURES	TOTAL	TOTAL BUDGETED REVENUES
G/L Account Number												

Jasper County Budget Ordinance Fee Schedule Fiscal Year 2025-2026

Donavtment	Fee Description		EV 26	EV 26	AMENDMENT
<u>Department</u>		\$	FY 26 35.00	<u>F Y 20</u> \$	35.00
All Departments	Returned Check Fee (in addition to bank returned check fee) 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
	certified Letter for retained cheeks (in addition to postage)	Ψ	10.00	Ψ	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
	A company of the comp	•	100.00	e.	100.00
Coroner	Autopsy Report Toxicology Report	\$ \$	100.00 25.00	\$ \$	100.00 25.00
	Cremation Permit	\$	20.00	\$	20.00
	Coroner's Report	\$	10.00	\$	10.00
	Cotolici's Report	Φ	10.00	Ф	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	\$	-	\$	-
Desister of Deads	C Plot Arab D. 2611 - 2611 ()	e	2.00	¢.	2.00
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
	Cartified Carrier \$1.00 are and \$2.00 to antife.	Certified C	opies - \$1.00 per	Certified (opies - \$1.00 per
	Certified Copies - \$1.00 per page and \$2.00 to certify	page and \$	10.00 to certify	page and	\$10.00 to certify
			40.00		40.00
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	\$	10.00	\$	10.00
	consecutive weeks prior to tax sale)				
	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 -	P. LOCK CO. P.) P. H.O. C.		T. B.		II. D.
6PM	Fuel (Aviation Gasoline), Full-Service	Comm	odity Pricing	Com	nodity Pricing
	Fuel (Jet-A), Full-Service	Comm	odity Pricing	Com	nodity 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)		Council Approval		g Council Approval
	Ice GPU Air Start (Turbine)	\$	7.00 \$65 per start	\$	7.00 \$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	\$9	00 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-12pn \$300 or All	n \$300 1pm-5pm I dav \$500		n \$300 1pm-5pm I 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
	Dises for 1 dichase	φ	9.00	Φ	9.00

Jasper County Budget Ordinance Fee Schedule Fiscal Year 2025-2026

<u>Department</u>	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)	Af	ter 6pm \$50 per hour	Ad	d. 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	Ad	d. Hours 8pm- 10 pm \$50 per hour
	Refundable Deposit	\$	200.00	\$	200.00
	Fields and CourtsBaseball, Softball, Soccer and Basketball (all day) Includes the following: Airport Field, Cherry Hill Park Field, Tarboro Fields, Mitchellville Court,		100.00	Φ.	100.00
	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

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

C

Cash Carry-Forward

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

Lapsing Funds FY25 \$1,833,400

2025 Proposed Amended Budget 10.6.2025	30,700.00 Equipment ordered but not yet received as a result of SCDC inspection	435,600.00 Building repairs planned and in-process as a result of SCDC inspection	28,700.00 Balance of contract for the comprehensive plan and land use map & other planning expenditures	158,400.00 Contracted architectural services for Coosawhatchie Fire Station	4,000.00 Unspent funds for the purchase of additional voting equipment	141,100.00 Unspent funds for planned projects	389,800.00 Unspent funds for projects including Levy-Limehouse Comm. Center	160,900.00 Purchase of equipment for totaled vehicle was delayed until vehicle arrived	73,100.00 Unspent repair funds identified for replacement of HVAC units at the Farmer's Market	0.00 Solid waste equipment purchased in FY2025 with a delivery date of November 2025	0.00 Funds for building repairs not spent due to reorganization of department and procurement
Proposed Amendment	(248,700.00)	(14,400.00)	(81,300,00)	(818,900.00)	(16,000,00)	(390,700.00)	(51,900.00)	(33,100.00)	(11,900.00)	(39,500.00)	(127,000,00)
2025 Amended Budget	279,386.00	450,000.00	110,000.00	977,333.00	20,000,00	531,777,00	441,663.00	194,000,00	85,000.00	39,500.00	127,000.00
Account Description	EQUIPMENT	BUILDING REPAIRS	PLANNING EXPENSES	CONSULTING SERVICES	OFFICE EQUIPMENT	PARK DEVELOPMENT	PARK DEVELOPMENT	EQUIPMENT	BUILDING REPAIRS	CAPITAL OUTLAY	BUILDING REPAIRS
G/L Account Number	010-058-2430	010-058-5095	010-060-5000	010-062-3772	010-072-2440	010-077-5040	010-078-5040	010-081-2430	010-083-5095	010-084-3752	010-095-5095

(After Lapsing Funds Amendment) FY25 Budget

Budgeted Revenue Amounts (Amended for Lapsing Funds)

Budgeted Expenditure Amounts (Amended for Lapsing Funds)

Revenue \$62,409,494

.62,409,494 Expenditures (1,833,400) Lapsing Funds **

Amended Exp.

\$60,576,094

(1,833,400)

\$62,409,494

\$60,576,094 Amer

Amended Rev.

Cash C/F

** Unspent budgeted capital exp.

Carryover Funds FY26 \$1,641,900

2026 Amended Description/Explanation	0.00 517,700.00 Carryover equipment ordered but not yet received as a result of SCDC inspection	0.00 164,400.00 Carryover building repairs planned as a result of SCDC inspection	00.00 R1,300.00 Carryover balance of contract for the comprehensive plan and land use map	10.00 973,400.00 Carryover contract for architectural services for Coosawhatchie Fire Station	10.00 303,100.00 Carryover for the purchase of replacement equipment for totaled vehicle and equipment for new vehicles as needed	10.00 790,700.00 Carryover for planned projects incl., deck and bridge repairs, dog park, trail repairs, etc.	0.00 401,900.00 Carryover for planned projects incl., signage, Levy-Limehouse Comm. Ctr.	0.00 116,900.00 Carryover for repairs to HVAC at Farmers Market and other repairs as necessary (Fire Marshal inspections)	10.00 79,000.00 Carryover for the purchase of additional solid waste equipment to be delivered in November 2025	0.00 827,000.00 Carryover for potential price increases for planned parking lot paving (original estimates prepared FY24 & FY25)	0.00 4,255,400.00
Proposed 2026 Adopted Amendments	269,000.00 248,700.00	150,000.00 14,400.00	0.00 81,300.00	330,000.00 643,400.00	270,000.00 33,100.00	400,000.00 390,700.00	350,000.00 51,900.00	105,000.00	39,500.00	700,000.00 127,000.00	2,613,500.00 1,641,900.00
Account Description	EQUIPMENT **	BUILDING REPAIRS **	PLANNING EXPENSES **	CONSULTING SERVICES **	EQUIPMENT **	PARK DEVELOPMENT	PARK DEVELOPMENT	BUILDING REPAIRS	CAPITAL OUTLAY **	BUILDING REPAIRS	TOTAL C/O FUNDS
G/L Account Number	010-058-2430	010-058-5095	010-060-5000	010-062-3772	010-081-2430	010-077-5040	010-078-5040	010-083-5095	010-084-3752	010-095-5095	

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)	₩	ı
NEW PERSONNEL	₩-	917,725	₩	(917,725)	₩-	•
PAYROLL TAXES AND BENEFITS	₩	2,011,900	₩-	216,525	₩	2,228,425
COMPUTER EQUIPMENT	₩	3,000	8	2,800	₩	5,800
	₩	26,199,825		00'0	₩	26,164,425
OTHER EXPENDITURES (Veh. Ins. & Translator ServSheriff, Contractual ServicesTax Collector	∨		v	143,800	v	143,800
TOTAL OTHER EXPENDITURES	₩	•	₩	143,800	₩	143,800

Carryover Items (Contracted/Committed)

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

Carryover Items (Contracted/Committed)

Unspent, committed FY25 Funds C/O to FY26 **

Value of a mill (FY26)

Millage rate savings resulting from C/O

\$ 1,060,400 \$ 317,500

3.3398

Carryover Projects (Not Committed)

• Sgt. Jasper Park project including deck, bridge and trail repairs for the \$ 390,700 disc golf park and a dog park. • Levy-Limehouse Community Center repairs and remodel and signage. \$ 51,900

\$ 138,900 Repairs/replacement of HVAC at The Farmers' Market, potential increase in paving of parking lots.

Unspent FY25 Funds C/O to FY26

Value of a mill (FY26)

Millage rate savings resulting from C/O

\$ 581,500 \$ 317,500

7

1.8314

Summary

\$(1,833,400) FY25 Budget Reduction (Lapsing Funds) budgeted (millage rate applicable) but unspent (falls to fund balance)

\$1,060,400 contracts executed/purchase orders issued FY26 Carryover (Encumbered)

FY26 Budget Reclass & Additions

143,400