Sponsor(s)	: County Council
First Reading	: March 2, 2026
Committee Referral	: N/A
Committee Consideration Date	: N/A
Committee Recommendation	: N/A
Second Reading	: May 4, 2026
Public Hearing	: June 22, 2026
Third Reading	: June 22, 2026

I, Martha Thompson, Clerk to Council, certify that this Ordinance approving the Fiscal Year 2027 budget and certain fees was advertised for two separate public hearings on June 4, 2026

Ordinance 26-O-03

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR OPERATIONS AND DEBT SERVICE FOR THE COUNTY OF COLLETON, SOUTH CAROLINA FOR THE FISCAL YEAR JULY 1, 2026 THROUGH JUNE 30, 2027; AUTHORIZING CERTAIN CARRYOVER FUNDING FROM THE PRIOR BUDGET; AND OTHER MATTERS RELATING THERETO

WHEREAS, Colleton County, South Carolina (the "County") is a political subdivision of the State of South Carolina (the "State"), and as such possesses all general powers granted by the Constitution of the State of South Carolina 1895, as amended, and statutes of the State to political subdivisions; and

WHEREAS, pursuant to Sections 4-9-610 *et seq.* of the Code of Laws of South Carolina 1976, as amended (the "SC Code"), the County operates under the council-administrator form of government, with five council members serving as the governing body of the County (the "County Council"); and

WHEREAS, Section 4-9-140 of SC Code requires that the County Council adopt a budget for each fiscal year (July 1 – June 30) ("Fiscal Year") and determine the sources of revenue, including taxes, for the new budget year; and

WHEREAS, the County Administrator (the "Administrator") has prepared and presented a Fiscal Year 2026-2027 budget (the "Budget"), a summary of which is attached hereto as Exhibit A; and

WHEREAS, pursuant to Act No. 257 of 1979 ("Act 257"), the South Carolina General Assembly devolved the authority for the levy of school district operating taxes from the Colleton County School District (the "School District") to the County. In addition to other County agencies, this Ordinance authorizes, and the Budget includes and incorporates, the School District's tax levy as contemplated by Act 257; and

WHEREAS, prior to the adoption of the Budget, the County Council is required to hold public hearings on the Budget and the imposition of any new fees resulting therefrom as required pursuant Sections 6-1-80, and 6-1-330 of the SC Code, respectively; and

WHEREAS, heretofore, and acting pursuant to the various authorizations described in the foregoing recital, the County Council, after due and proper notice, held public hearings on June 22, 2026 on the adoption of the Budget and the various fees and charges implemented or amended hereunder; the hearings were conducted publicly and both proponents and opponents of the proposed actions of County Council were given the full opportunity to be heard; and

WHEREAS, subject to the limitations in Section 6-1-320 of the SC Code, County Council, on its own behalf, including any taxing agencies, and the School District, is authorized to increase the millage rate imposed for general operating purposes; and

WHEREAS, Section 6-1-330 of the SC Code authorizes County Council to charge and collect new service and user fees after public notice and hearing (as noted and recited above); and

NOW, THEREFORE, BE IT ORDAINED by the Colleton County Council in a meeting duly assembled, as follows:

SECTION 1. TAX LEVY

The County Council hereby authorizes and appropriates the funds and funding as detailed in Sections 3 and 4 of this Ordinance. Further, the County Council hereby establishes the millage rates as detailed in Section 2 of this Ordinance. However, as of the date of this Ordinance, the millage rates are based on estimated assessments received from the Colleton County Auditor (the "Auditor") and are subject to change based on final assessment figures, once received from the Auditor. The County Council reserves the right to modify these millage rates by resolution or other formal action at a future meeting based upon the final assessment figures from the Auditor, and any such modification shall constitute the millage to be levied by the County, any applicable County millage agencies, and the School District.

SECTION 2. COUNTY MILLAGE; FIRE MILLAGE; SCHOOL DISTRICT MILLAGE; TAX COLLECTION

A. The total County-wide millage levy shall be [137.81] mills, which includes [122.31] mills for general fund operations, and [15.5] mills for debt service.

B. The total Colleton Fire Protection District (the "Fire District") millage levy shall be [65.22] mills, which includes [42.56] mills for general fund operations, and [22.66] mills for debt service.

C. Pursuant to Act 257, the County hereby authorizes and directs the levy of [119.42] mills upon all taxable property within the School District, the proceeds of which shall be used solely for the School District's operations.[1]

D. The Auditor is hereby authorized and directed to implement the foregoing levies the Fiscal Year 2026-2027 tax in accordance with the laws of the State within the applicable taxing areas of the County, the Fire District,[2] and the School District. These taxes shall be

[1] Act 257 does not require the County to approve debt service millage associated with the School District's bonds, but it is acknowledged that debt service millage should be levied by the Auditor and Treasurer (as defined herein) in amounts necessary to fund all applicable debt service payments on the School District's outstanding general obligation bonds.

[2] Including any additional areas authorized by agreement with an incorporated municipality.

collected by the Colleton County Treasurer (the "Treasurer"), as provided by law and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter approved by the County Council.

E. A copy of this Ordinance and the Budget approved hereunder shall be made available to the Auditor and Treasurer in order to properly order the levy and collection of *ad valorem* property taxes. Additionally, the Administrator shall be authorized to make the millage certification to the Auditor as required by Section 12-43-285 of the SC Code.

F. Based on revenues received from the County's Local Option Sales Tax ("LOST"), as imposed by State law, all applicable millage rates shall be adjusted to reflect the applicable property tax credits generated by such tax. The Administrator, or his designee, is hereby authorized and directed to calculate the applicable tax credit factor in accordance with State law and guidance from the South Carolina Department of Revenue, and to apply such factor to the millage otherwise required to be levied for the 2026-2027 Fiscal Year. The calculated tax credit factor shall be used, as applicable, as a credit against millage imposed on taxable property consistent with statutory requirements and LOST ordinance approved by the County. The Auditor and Treasurer are authorized to implement such adjustments in the preparation of tax notices and the collection of property taxes.

G. All applicable payment dates, penalty dates and amounts of penalties shall be levied for delinquent taxes in accordance with State law.

H. The Administrator, acting in concert with the proper officials of the County, shall be responsible for the collection of delinquent taxes, penalties and other charges.

SECTION 3. BUDGET; CARRYFORWARD

A. The Budget is approved and adopted. A copy of the final approved Budget is filed in the office of the Clerk to County Council, and available for public inspection. The final Budget, as approved and adopted, is fully incorporated herein by reference as if set forth in its entirety. A summary of the Budget, in the form attached hereto as Exhibit A and incorporated herein, is balanced based on revenues of $86,818,705 and expenditures of $86,818,705. The Budget, as presented, sets forth the necessary revenues and expenditures for the various purposes described therein and shall govern the appropriation of the County's funds during the 2026-2027 Fiscal Year. Any budgeted revenues in excess of budgeted expenditures shall be held in reserve, and subject to an appropriation by County Council in a future Fiscal Year or as may be approved by supplemental action of the County Council.

B. A summary of the revenues and expenditures for each of the County's major funds is set forth in the table below, and constitutes the approve appropriations for such funds.

Fund	Fund Name	Revenues	Expenditures
100	County Gen. Fund	$40,984,288	$40,984,288
115	Capital Fund	-	-
120	Special Revenue Fund	1,565,615	1,565,615
121	State Aid to Library	150,000	150,000
122	Mem. Library Fund	942,497	942,497
124	Sheriff Unit Costs	4,500	4,500
125	Solicitor Revenue Fund	-	-
126	Clerk of Ct. – Unit Costs	134,000	134,000
127	Clerk of Ct. - Incentives	-	-
128	Victim Witness Services Fund	183,725	183,725
130	County Debt Service Fund	5,916,268	5,916,268
131	Fire Debt Service Fund*	1,646,652	1,646,652
134	Non GOB Debt Fund	2,893,325	2,893,325
135	CPST Debt Service Fund	6,629,826	6,629,826
141	Emergency Telephone Fund	295,098	295,098
142	Industrial Development Fund	139,000	139,000
143	CPST Construction Fund	-	-
152	Acc. Tax Tourism Fund	40,500	40,500
153	County H-Tax Fund	628,600	628,600
155	County A-Tax Fund	819,500	819,500
156	Fire District Operations Fund	15,772,464	15,772,464
204	Recreation Fund	1,752,293	1,752,293
210	Roads & Bridges Fund	2,164,810	2,164,810
211	Solid Waste Fund	4,155,744	4,155,744
457	School Operations	-	-
Total		**$86,818,705**	**$86,818,705**

C. At the close of the 2026-2027 Fiscal Year, any unexpended and unencumbered monies remaining in designated special revenue funds and all capital project funds (as listed in the table above, shall be carried forward and retained within the respective fund balance for the continued and established purposes of such fund, subject to future appropriation by County Council, unless otherwise specifically authorized by ordinance or required by State law.

D. Except as otherwise provided herein or by law, any unexpended and unencumbered monies remaining at the close of the 2026-2027 Fiscal Year in funds not designated for carryforward shall revert to and be deposited in the fund balance for the General Fund.

E. Appropriations for the Industrial Development Fund (Fund 142) are hereby amended to include the prior Fiscal year's fund balance and shall be adjusted by the Administrator to incorporate all revenues received for economic development purposes, together with any other revenues designated by County Council. Expenditures from the Industrial Development Fund shall require prior authorization of the Administrator, or his designee. At the close of the 2026-2027 Fiscal Year, any unexpended and unencumbered monies within the Industrial Development Fund shall be carried forward within the fund and remain available for continued economic development purposes.

F. Should the County Council, in any subsequent year, fail to enact a new Budget or other appropriation ordinance for the County, the appropriation and tax levies herein set forth shall be the appropriation ordinance for such subsequent year or years of the County.

SECTION 4. FEES, TAXES AND OTHER CHARGES

A. The Budget imposes and applies various fees and charges, generally including general fees and charges, recreation fees and rentals, street and sanitation fees, law enforcement service fees, fire service fees, planning/development fees and other miscellaneous fees and charges that will be effective or continue to be imposed by the County on or after July 1, 2026. Copies of all fees have been incorporated into the Budget, and a schedule of all applicable fees levied by the County is attached hereto as Exhibit B and incorporated into the Budget by reference.

B. Where applicable, this Ordinance authorizes the levy and collection of revenues derived from licenses, permits, state aid, fines, and certain fees and charges imposed by the County and other affected taxing entities. Such amounts shall be levied by the Auditor, collected by the Treasurer, and remitted to the appropriate taxing entity in accordance with established practices or any applicable collection agreements currently in effect among the affected entities.

C. The Budget appropriates sufficient revenues to fund the County's capital program. The capital program shall be funded from the issuance of debt and other sources made available for pay-as-you-go financing by the County. Capital project appropriations shall not lapse on June 30, 2026, but each project appropriation shall remain in force for the life of the project and shall be closed out upon completion or other disposition of the project in the capital project fund.

SECTION 5. BUDGETARY ACCOUNT BREAKOUT

The foregoing appropriations have been detailed by the County Council into line-item accounts for each department as part of the full Budget available from the Clerk. The detailed appropriation by account and budget narrative contained separately is hereby enacted as part of this Ordinance and is fully incorporated herein.

SECTION 6. ADMINISTRATION OF THE BUDGET

The Administrator or his designee shall administer the Budget and may authorize the transfer of appropriations within the allotments heretofore established and necessary to achieve the goals of the Budget; provided, however, that no such transfer shall be used to increase the total appropriation within any fund.

SECTION 7. AUTHORIZATION TO ENTER INTO CONTRACTS

Subject to the terms of the County's procurement code, the Administrator is authorized to enter into contracts on behalf of the County if the total contract amount is less than or equal to the budget line item or project budget as approved by the County Council under the terms of the Budget.

SECTION 8. ALLOCATION OF FUNDS

A. The Administrator is responsible for controlling the rate of expenditure of budgeted funds in order to ensure that expenditures do not exceed funds on hand. To carry out this responsibility, the Administrator is authorized to allocate budgeted funds.

B. The Fiscal Year shall end on June 30, 2027, and no funds shall be expended under this Ordinance unless they have been properly obligated prior to that date through an executed contract or issued purchase order in accordance with County procurement procedures. To facilitate an orderly year-end close-out, the Administrator shall restrict purchase order activity after [May 29] of the Fiscal Year to only those transactions necessary for essential operations and emergencies, and no capital purchases shall be initiated after [May 15] without the Administrator's prior written approval, except in cases of emergency. All goods and services must be received and properly invoiced on or before June 30, and any items not meeting these requirements shall be charged to the originating department's subsequent Fiscal Year budget.

SECTION 9. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2025-2026, are hereby approved, and the Administrator shall be authorized to implement and fulfill the same transfer authority in Fiscal Year 2026-2027 so long as the transfer does not exceed the amount budgeted therefore or violate any restrictions associated with the expenditure of monies from such fund.

SECTION 10. GRANTS

All unexpended balances in excess of $1,000 from prior appropriations of state and federal grant funds, State Accommodations Tax funds not committed to the General Fund, State Lottery funds, and capital or special project appropriations outstanding as of June 30, 2026 shall be carried forward into Fiscal Year 2026-2027 and remain available for their intended purposes; provided, however, that grant funds with no expenditure activity during the current and preceding Fiscal Years shall, in the discretion of the Administrator, be returned to the grantor or, if permitted, transferred to the General Fund. All grants shall be budgeted within a special revenue fund, and authorized local match transfers shall be made by the Finance Director upon County Council's acceptance of the grant. No grant expenditures shall be made unless the grant is approved by the grantor and accepted by County Council, and total program expenditures shall not exceed the lesser of the grant award, the budgeted amount, or the amount approved by County Council. Grants requiring unbudgeted local match must be approved by County Council resolution identifying the funding source, while grants not exceeding $50,000 and requiring no additional local match may be budgeted administratively by the Administrator or his designee; all others shall require Council approval. All departments, component units, and pass-through entities shall comply with applicable federal and state reporting requirements and provide timely documentation to the Finance Director, and failure to comply may result in recovery of costs, budget reductions, or ineligibility for County-sponsored grant funding until compliance is achieved.

SECTION 11. AGENCY REPORTING

All boards, commissions, agencies, and institutions receiving County funds, including, without limitation, the Alcohol and Drug Abuse Commission, the Solicitor's Office, the Library Commission, and the Fire District, shall submit to County Council a complete and detailed annual fiscal report at the close of each fiscal year, in such form as may be required by the County. In addition, the County Council, the Administrator, or the Finance Officer may require any County office or funded entity to provide interim reports, budget estimates, and supporting data as necessary for the preparation or amendment of the County's annual budget. Submission of the most recent completed audit (or summary financial statements) for the prior Fiscal Year shall be a condition precedent to the consideration or approval of any annual budget request.

SECTION 12. POLICIES AND PROCEDURES

The County approved the Fiscal Year 2025-2026 budget in accordance with Ordinance No. 25-O-05 dated June 25, 2025 (the "FY26 Budget Ordinance"). Notwithstanding the appropriations set forth in the FY2026 Budget Ordinance, which are exclusively controlled by this Ordinance for Fiscal Year 2026-2027, the FY2026 Budget Ordinance (and prior budget ordinances) established and memorialized certain financial, administrative, and operational policies, procedures, and practices of the County. To the extent such policies, procedures, and practices are not restated in this Ordinance, and their omission would otherwise create a lack of guidance or direction within the County, they are hereby ratified, reaffirmed, and continued in full force and effect for Fiscal Year 2026-2027, unless expressly modified herein. These shall include, without limitation: (i) any disbursement program establishing a controlled, centralized process governing the expenditure, approval, and payment of County funds; (ii) cash management and financial reporting requirements; (iii) fixed asset accounting and reporting standards; (iv) fund balance and cash flow policies; (v) grant administration procedures; (vi) Colleton County Transportation Committee (CTC) funding and administration requirements; and (vii) compensation matters and policies; and (viii) personnel policies and procedures. In the event of any conflict or inconsistency between the foregoing ratified policies and any separately adopted, standalone written policies or procedures of the County, such standalone policies or procedures shall control to the extent of the conflict. Further, the County anticipates undertaking a review of its internal processes and procedures during Fiscal Year 2026-2027. Any new or amended policy, procedure, or practice duly adopted or implemented after the effective date of this Ordinance shall control and supersede any inconsistent provision set forth herein or carried forward from the FY26 Budget Ordinance.

SECTION 13. RATIFICATION OF FINDINGS; ACTIONS

The County Council ratifies and approves the findings of fact recited above. Further, all actions of the Administrator and other County staff regarding the public hearings and drafting, execution and delivery of the Budget are ratified, approved and confirmed. Further, the Administrator and County staff, particularly including the Administrator, shall be authorized to do all things necessary to implement the provisions of the Budget.

SECTION 14. EFFECTIVE DATE

This Ordinance shall be effective on July 1, 2026.

DONE AND ENACTED IN COUNCIL ASSEMBLED, this 22nd day of June 2026.

COLLETON COUNTY COUNCIL

By: ______________________

Chairman

COLLETON COUNTY SEAL WALTERBORO SC

ATTEST:

____

Clerk to County Council

____

Approved as to Form

Sean P. Thorton, County Attorney

EXHIBIT A

COPY OF BUDGET

Colleton County
General Fund - 2027 Budget

	FY 2023-2024 Actual YTD ($)	FY 2024-2025 Actual YTD ($)	FY 2025-2026 Actual YTD ($)	FY 2025-2026 Approved($)	FY 2026-2027 Recommended
Revenues					
311 General Property Taxes	19,608,777.65	22,711,278.82	23,634,331.42	23,788,298.00	24,709,016.01
312, 316, 319 Other Taxes	5,469,153.18	5,748,760.17	4,527,937.34	5,749,456.60	5,812,000.00
321 Permits & Licenses	497,380.08	395,965.12	597,408.89	589,818.00	593,900.00
334, 335, 336 State/intergov Support	5,719,306.84	6,051,833.52	5,048,398.84	6,278,118.26	6,739,134.60
341 Charges For Services	931,304.98	899,683.41	803,558.13	898,200.00	927,200.00
342 Pub Safety Charges	18,030.00	18,780.64	14,558.00	16,500.00	16,600.00
343 Facility Rentals	33,200.00	33,200.00	11,100.00	34,200.00	34,200.00
344 Solid Waste Fees	-	-	50.00	-	-
345 Animal Shelter F&F	56,332.25	54,114.84	44,631.16	51,500.00	52,500.00
351 Fees And Fines	314,526.86	280,764.36	222,463.55	276,000.00	278,450.00
361, 364,391, 395, 396 Other Revenues	1,236,564.70	735,679.73	358,778.08	371,226.13	393,226.00
Revenue from Debt Issuance	-	-	-	-	1,428,061.62
Fund Balance Appropriation	-	-	-	1,507,812.00	-
Total Revenues	**$ 33,884,576.54**	**$ 36,930,060.61**	**$ 35,263,215.41**	**$ 39,561,128.99**	**$ 40,984,288.23**
	-	-	-	-	-
Expenses					
Salary	13,740,018.25	14,481,832.15	12,060,093.65	15,122,502.42	15,141,480.27
Fringe	5,527,572.90	5,992,903.12	5,485,834.25	5,893,593.41	6,198,962.17
Total Salary and Fringe	$ 19,267,591.15	$ 20,474,735.27	$ 17,545,927.90	$ 21,016,095.83	$ 21,340,442.44
Operating	18,207,210.01	19,212,589.24	6,279,202.81	16,783,949.42	17,962,488.82
Direct Support	1,811,295.25	1,698,856.58	1,321,610.44	1,761,083.79	1,681,356.97
Total Expenses	**$ 39,286,096.41**	**$ 41,386,181.09**	**$ 25,146,741.15**	**$ 39,561,129.04**	**$ 40,984,288.23**
	-	-	-	-	-
Change in Fund Balance	**($5,401,519.87)**	**($4,456,120.48)**	**$10,116,474.26**	**($0.05)**	**$0.00**

COLLETON COUNTY
THREE YEAR ACTUAL/BUDGET VERSION REPORT - GENERAL FUND ONLY
FY 2026 - 2027

Account Number/Description		FY 2023-2024 Actual YTD ($)	FY 2024-2025 Actual YTD ($)	FY 2025-2026 Actual YTD ($)	FY 2025-2026 Approved($)	FY 2026-2027 Requested	Change
100 General Fund							
411-10 County Council	General Ops	206,112.10	223,709.28	192,974.08	233,548.32	233,548.32	0.00
413-20 County Administration	General Ops	$433,121.71	$634,244.57	$446,351.13	$505,822.98	$589,300.60	83,477.62
413-25 Risk Management	General Ops	$67,814.49	$79,857.67	$63,948.19	$86,937.37	$86,564.73	(372.64)
413-28 Human Resources	General Ops	$170,292.68	$174,211.12	$144,965.45	$183,079.09	$189,842.73	6,763.64
413-40 Register Of Deeds Ofc	General Ops	$244,362.71	$247,579.77	$218,166.49	$271,676.25	$277,982.35	6,306.10
413-60 Fleet-Non-Departmental	General Ops	$9,183.89	$34,179.71	$5,635.73	$4,250.00	$8,300.00	4,050.00
415-10 Finance	General Ops	$554,736.61	$623,479.50	$479,726.03	$639,900.88	$797,661.10	157,760.22
415-25 Capital Proj & Purchasing	General Ops	$132,264.70	$132,357.32	$108,040.87	$141,012.78	$143,513.37	2,500.59
415-30 Legal Counsel	General Ops	$81,692.24	$104,400.24	$91,837.14	$107,353.22	$123,716.70	16,363.48
416-00 Treasurer Office	General Ops	$321,324.70	$351,669.73	$304,290.93	$381,075.77	$420,345.27	39,269.50
416-10 Delinquent Tax Collector	General Ops	$235,508.60	$247,823.14	$177,211.70	$210,331.29	$223,143.45	12,812.16
416-20 Auditors Office	General Ops	$291,767.37	$312,453.12	$283,953.22	$336,406.92	$356,926.46	20,519.54
417-00 Assessor Office	General Ops	$758,083.52	$760,144.38	$620,723.86	$880,722.50	$893,060.10	12,337.60
418-00 Facilities Management	General Ops	$2,257,925.58	$2,571,058.15	$1,663,540.42	$2,346,871.24	$2,129,233.36	(217,637.89)
419-10 Planning & Development	General Ops	$456,472.84	$548,481.63	$385,174.37	$488,127.20	$642,236.79	154,109.59
419-25 Gis Division	General Ops	$177,956.50	$286,995.65	$241,404.36	$310,753.85	$309,387.29	(1,366.56)
419-28 Technology/Gis Dept	General Ops	$587,959.82	$605,880.71	$518,289.48	$611,535.63	$761,778.55	150,242.92
465-00 Economic Development	General Ops	$324,444.51	$392,071.77	$286,952.86	$362,616.22	$369,704.82	7,088.60
451-32 Museum	General Ops	$89,861.54	$30,791.81	$27,381.54	$38,675.00	$30,800.00	(7,875.00)
444-10 Veterans Affairs	General Ops	$136,744.46	$141,353.80	$114,630.25	$143,289.02	$147,279.64	3,990.62
413-30 Non-Dept. Admin. Costs	General Ops	$4,082,099.18	$4,647,361.23	$4,904,971.13	$4,114,853.40	$4,201,013.58	86,160.18
412-40 Clerk Of Court	Judicial, Elections, Coronor	$703,678.26	$717,870.89	$623,931.64	$731,192.00	$798,734.09	67,542.09
412-44 Probate Court	Judicial, Elections, Coronor	$369,059.12	$387,221.50	$324,374.07	$422,600.85	$429,791.56	7,190.71
412-49 County Magistrates	Judicial, Elections, Coronor	$953,846.04	$983,977.46	$799,191.99	$1,017,851.00	$1,079,416.52	61,565.52
414-00 Elections	Judicial, Elections, Coronor	187,958.88	179,088.97	145,904.50	178,545.52	194,799.35	16,253.83
414-02 Elections Cost Division	Judicial, Elections, Coronor	$148,668.22	$69,613.38	$50,420.07	$71,033.01	$100,822.36	29,789.35
414-10 Delegation Office	Judicial, Elections, Coronor	$63,210.15	$66,562.52	$54,919.93	$67,226.92	$69,615.91	2,388.99
419-30 Coroner	Judicial, Elections, Coronor	$394,482.96	$455,886.10	$373,346.31	$467,859.95	$486,842.17	18,982.22
421-00 Sheriff Office	Sheriff, 911, Det Center	$11,010,483.47	$11,537,694.77	$9,352,993.56	$11,954,145.78	$11,770,121.39	(184,024.39)
491-28 Victims Witness	Sheriff, 911, Det Center	$0.00	$0.00	$0.00	$136,195.00	$139,724.64	3,529.64
429-00 Animal Control	Animal Control	$1,012,524.70	$1,116,195.81	$778,800.48	$1,025,089.23	$1,024,066.29	(1,022.94)

COLLETON COUNTY
THREE YEAR ACTUAL/BUDGET VERSION REPORT - GENERAL FUND ONLY
FY 2026 - 2027

Account Number/Description		FY 2023-2024 Actual YTD ($)	FY 2024-2025 Actual YTD ($)	FY 2025-2026 Actual YTD ($)	FY 2025-2026 Approved($)	FY 2026-2027 Requested	Change
412-10 Solicitors Office	Direct Support - Non County	$316,259.00	$316,263.00	$249,054.00	$332,072.00	$316,259.00	(15,813.00)
425-10 Medical Indigent Funds	Direct Support - Non County	$56,961.00	$56,154.00	$41,925.00	$55,897.00	$54,945.00	(952.00)
441-58 Public Defender	Direct Support - Non County	$387,626.00	$387,626.00	$290,719.50	$387,626.00	$387,626.00	0.00
441-70 Alcohol & Drug Commission	Direct Support - Non County	$79,013.71	$79,361.22	$67,395.21	$78,449.03	$78,449.03	0.00
441-71 Lodge Rescue Squad	Direct Support - Non County	$9,600.00	$0.00	$0.00	$0.00	$0.00	0.00
441-72 Mental Health Department	Direct Support - Non County	$30,000.00	$30,000.00	$22,500.00	$30,000.00	$30,000.00	0.00
441-73 Dept Of Social Services	Direct Support - Non County	$84,683.23	$72,331.29	$49,075.17	$66,526.68	$66,526.68	0.00
441-75 Council On Aging	Direct Support - Non County	$32,800.00	$32,800.00	$24,600.00	$32,800.00	$32,800.00	0.00
441-76 Four Holes Indian Assoc	Direct Support - Non County	$27,295.00	$27,297.00	$20,471.25	$27,295.00	$27,295.00	0.00
441-77 Lcaa	Direct Support - Non County	$15,327.00	$15,327.00	$11,495.26	$15,327.00	$15,327.00	0.00
441-78 Lrta	Direct Support - Non County	$94,919.00	$98,396.00	$79,251.00	$105,668.00	$105,668.00	0.00
441-80 Usc	Direct Support - Non County	$75,000.00	$75,000.00	$56,250.00	$75,000.00	$75,000.00	0.00
441-80 CC Historical Society	Direct Support - Non County	$0.00	$0.00	$0.00	$0.00	$15,000.00	15,000.00
441-81 Lcog	Direct Support - Non County	$70,031.00	$73,760.00	$75,278.00	$77,278.00	$61,674.00	(15,604.00)
441-87 Soil & Water Conservation	Direct Support - Non County	$34,017.43	$35,601.42	$29,809.80	$37,228.39	$38,326.94	1,098.55
441-88 Willow Swamp Watershed	Direct Support - Non County	$15,000.00	$15,000.00	$7,500.00	$15,000.00	$15,000.00	0.00
441-89 Clemson Extension	Direct Support - Non County	$1,750.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0.00
451-01 Cottageville Comm Ctr	Direct Support - Non County	$0.00	$0.00	$0.00	$930.75	$0.00	(930.75)
451-02 Deep Creek Comm. Ctr	Direct Support - Non County	$1,095.00	$1,095.00	$0.00	$930.75	$1,000.00	69.25
451-03 Green Pond Comm Ctr	Direct Support - Non County	$35.50	$15.74	$0.00	$930.75	$1,000.00	69.25
451-04 Hendersonville Comm Ctr	Direct Support - Non County	$52.30	$0.00	$234.50	$930.75	$1,000.00	69.25
451-05 Johnsville Comm Ctr	Direct Support - Non County	$1,708.22	$1,090.60	$375.60	$930.75	$1,000.00	69.25
451-06 Jonesville Ii Comm Ctr	Direct Support - Non County	$2,344.98	$2,353.32	$0.00	$930.75	$1,000.00	69.25
451-07 Rock Hill Comm Ctr	Direct Support - Non County	$0.00	$0.00	$0.00	$930.75	$0.00	(930.75)
451-08 Bzs Community Ctr	Direct Support - Non County	$921.53	$807.03	$509.00	$930.75	$1,000.00	69.25
451-11 Springtown Comm Ctr	Direct Support - Non County	$1,514.78	$1,455.94	$987.22	$930.75	$1,000.00	69.25
451-12 Ruffin Community Ctr	Direct Support - Non County	$1,530.40	$1,033.20	$1,245.28	$930.75	$1,000.00	69.25
451-13 Jacksonboro Comm Ctr	Direct Support - Non County	$0.00	$0.00	$0.00	$930.75	$0.00	(930.75)
451-14 Islandton Community Ctr	Direct Support - Non County	$359.12	$419.13	$291.25	$930.75	$1,000.00	69.25
451-16 Maple Cain Community Cent	Direct Support - Non County	$0.00	$0.00	$0.00	$930.75	$0.00	(930.75)
451-31 Ccedc Farm Kitchen Expend	Direct Support - Non County	$19,544.15	$0.00	$0.00	$0.00	$0.00	0.00
491-12 Summer Feeding	Direct Support - Non County	$146,810.91	$0.00	$0.00	$65,000.00	$0.00	(65,000.00)
491-16 Oper Trans Fund 120 Epd	Direct Support - Non County	$178,789.66	$0.00	$0.00	$0.00	$0.00	0.00
Town Of Eb Civic Center Dir Assist	Direct Support - Non County	$15,383.00	$15,383.00	$11,537.25	$15,383.00	$15,383.00	0.00
Town Of Eb Fire Dir Assist	Direct Support - Non County	$86,022.00	$94,165.00	$74,148.00	$98,864.00	$103,768.00	4,904.00
Town Of Eb Operating Dir Assist	Direct Support - Non County	$177,934.00	$177,934.00	$133,450.50	$177,934.00	$177,934.00	0.00
Walterboro Cc Airport Assistance	Direct Support - Non County	$101,523.50	$111,852.00	$111,852.00	$111,852.00	$111,852.00	0.00
Library Appropriation	Library	$746,732.44	$903,385.00	$0.00	$904,017.00	$904,017.00	0.00
	Category Total	$2,812,583.86	$2,628,405.89	$1,362,454.79	$2,723,816.85	$2,644,350.65	($79,466.20)

COLLETON COUNTY
THREE YEAR ACTUAL/BUDGET VERSION REPORT - GENERAL FUND ONLY
FY 2026 - 2027

Account Number/Description		FY 2023-2024 Actual YTD ($)	FY 2024-2025 Actual YTD ($)	FY 2025-2026 Actual YTD ($)	FY 2025-2026 Approved($)	FY 2026-2027 Requested	Change
422-00 Fire Department	Fire Rescue	$0.00	$0.00	$234.58	$0.00	$0.00	0.00
Fire/Rescue Appropriation	Fire Rescue	$7,742,116.00	$6,006,975.00	$0.00	$6,496,110.00	$7,159,792.52	663,682.52
R&B Operating Transfer Out	Roads Bridges	$1,094,429.00	$1,135,295.00	$0.00	$783,184.00	$700,410.47	(82,773.53)
Solid Waste Operating Transfer Out	Solid Waste	$766,601.00	$1,597,474.00	$0.00	$654,401.00	$774,485.53	120,084.53
Operating Trans Out-To Fund 204 REC	Recreation	$406,725.00	$862,079.00	$0.00	$433,039.00	$675,975.58	242,936.58
491-42 Oper Trans Out - Fund 142 Ind Dev	Misc	$0.00	$491,736.50	$0.00	$0.00	$0.00	0.00
	REPORT TOTAL EXPENDITURE	$ 39,286,096.41	$ 41,386,181.09	$ 25,146,741.15	$ 39,561,129.04	$ 40,984,288.23	$ 1,423,159.19

EXHIBIT B

SCHEDULE OF FEES

Fee Schedule for Colleton County <u>Commercial Kitchen</u>

Non Refundable Security Deposit	$300
User Fee	$25 per hour (Kitchen Time)
Prep Fee	$25 per hour (Packing Room Only)

Teaching Kitchen Rentals	
Kitchen Only w SCDA Permit	$25 per hour*
	*with SCDA permit, booked through The Food Corridor
Room Only (Meeting Space)	$50 per hour**
	**booked through kitchen manager only
Teaching Kitchen and Room	$50 per hour ***
	***with SCDA permit, booked through kitchen manager only

Push Carts & Mobile Food Units	
Push Carts	$25 per month
Mobile Food Truck/Trailer	$50 per month

Food Storage	
Pallets	$50 per month
Cages	$75 per month ^
	^Cage Fee is waived for monthly contracted businesses with more than 20 usage hours per month
Fridge/Freezer Storage	$15 for 3ft of shelving per month
Dry Storage	Only available with a monthly contract

AFFIDAVIT OF PUBLICATION

IN

The Press and Standard

1025 Bells Highway | Walterboro, SC 29488 843-549-2586 | walterborolive.com

PERSONALLY appeared before me, Amanda R. Mosley, who being duly sworn, says that she is the General Manager of The Press and Standard, published on Thursday of each week in Walterboro, County of Colleton, State of South Carolina; that the notice, of which a printed copy is hereby attached, was published in The Press and Standard for **One (1)** issues, and publication commencing on 6/4, **2026** and ending on 6/4, **2026**.

SWORN to before me
this 4 day of June, 2026

Tammy B. Hiott
Notary Public for South Carolina
Commission Expires November 20, 2033.

Amanda R. Mosley

COLLETON COUNTY
NOTICE OF PUBLIC HEARINGS

Pursuant to S.C. Code Ann. Section 6-1-80 (1976, as amended) and S.C. Code Ann. Section 6-1-330(A) (1976, as amended), the Colleton County Council (the "County Council"), as the governing body of Colleton County, South Carolina (the "County") will conduct public hearings (the "Hearings") related to the (i) County's annual general fund budget for the Fiscal Year 2026-2027, including tax millage to be levied by the County, Colleton Fire Protection District, and Colleton County School District, and (ii) the imposition of fees and charges (including various increases thereto) for Fiscal Year 2026-2027. The amounts anticipated to be raised from the imposition of the proposed fees and charges were not previously funded from property taxes and are not being imposed as a replacement for property taxes.

The Hearings will be held during the County Council meeting on Monday, June 22, 2026, at 5:30 pm (or as soon thereafter as time permits, and the hearing on the imposition of the fees and charges will immediately follow the hearing on the budget) in the Colleton County Council Chambers, which is located at 109 Benson Street, Walterboro, SC. A copy of the agenda for the County Council meeting will be available on the County's website: https://www.colletoncounty.org/county-council/agendas-minutes, at least 24-hours in advance of the date and time for the meeting.

Consistent with the provisions of S.C. Code Ann. Section 6-1-80 (1976, as amended), the following information is provided with respect to the proposed Fiscal Year 2026-2027 general fund budget:

Total Revenue FY 2025-2026	Proposed Revenue Est. FY 2026-2027	Percentage of Change In Revenue	Current Tax Millage*
$39,561,129	$41,480,506	4.85%	137.81
Total Expense FY 2025-2026	**Proposed Expense Est. FY 2026-2027**	**Percentage of Change In Expense**	**Proposed Tax Millage*'**
$39,561,129	$41,480,506	4.85%	137.81

* County Operations and Debt Only. Fire District and School District Millage are reported in the Fiscal Year 2026-2027 budget.

'Proposed tax millage equals $137.81 per $1,000 of assessed property value. The proposed millage for Fiscal Year 2026-2027 is subject to the provisions of S.C. Code Ann. Section 6-1-320 (1976, as amended) as well as Section 12-37-251 and may be adjusted to comply with such provisions.