Public Notice

Pursuant to Section 6-1-80 and 6-1-330(A) of the S.C. Code of Laws, public notice is hereby given that the Town Council of the Town of Varnville ("Council"), as the governing body of the Town of Varnville, South Carolina (the "Town") will hold public hearings on Monday, September 9, 2025 at 7 PM (or as soon thereafter as time permits) at Town Hall, 95 E. Palmetto Ave., Varnville, SC.

The purpose of the hearings is to allow citizens to express their views regarding (i) the Town's proposed Fiscal Year 2025/2026 Budget, and (ii) the imposition of new fire fees to be placed on the water bill. The amounts anticipated to be raised from the imposition of the proposed fee were not previously funded from property taxes and are not being imposed as a replacement for property taxes. The operating budget for the Town for the upcoming Fiscal Year begins on July 1, 2025 and ends June 30, 2026. Expenditures occurring prior to the imposition of the Fiscal Year 2025-26 budget ordinance have been authorized by a continuing budget resolution, as amended, previously adopted by the Town.

Copies of the proposed budget, including the new fire fees proposed thereunder, and the ordinance approving the Fiscal Year 2025-26 budget are available for pick up at Town Hall, which is located 95 E. Palmetto Ave., Varnville, SC, during regular business hours.

The aforesaid hearings shall be conducted publicly and both proponents and opponents of the proposed action shall be given full opportunity to be heard in person or by counsel. Consistent with the provisions of Section 6-1-80, the following information is provided with respect to the proposed budget:

Current Fiscal Year Revenue	Projected Revenue 2025-2026	Percentage Change in Revenue	Current Fiscal Year Millage
$ 1,562,022	$ 1,611,787	3.18%	82 Mills

Current Fiscal Year Expenditures	Projected Expenditures 2025-2026	Percentage Change in Expenditures	Estimated Millage for 2025-2026
$ 1,562,022	$ 1,611,787	3.18%	84 Mills

Estimated Millage equals $84 per $1,000 of assessed property value.

AN ORDINANCE
APPROVING THE FISCAL YEAR 2025-2026 BUDGET OF THE TOWN OF VARNVILLE AND OTHER MATTERS RELATED THERETO

WHEREAS, the Town of Varnville, South Carolina (the "Town") is a municipal corporation of the State of South Carolina (the "State"), located in Hampton County, South Carolina (the "County") and as such possesses all general powers granted by the South Carolina Constitution (1895, as amended) and statutes of the State to municipal corporations; and

WHEREAS, pursuant to Sections 5-11-10 *et seq*. of the Code of Laws of South Carolina 1976, as amended (the "SC Code") and Section 2-1 of the Town's code of ordinances, the Town operates under the council form of government, with a mayor and six council members serving as the governing body of the Town (the "Town Council"); and

WHEREAS, Section 5-11-40(c) of the SC Code and Section 2-254 of the Town's code of ordinances require that the Town Council shall adopt a budget for each fiscal year (July 1 – June 30) ("Fiscal Year") and determine the tax levy for the new budget year; and

WHEREAS, at the direction of Town Council (and in the absence of Town Administrator), the Mayor has prepared and presented Fiscal Year 2025-2026 budget (the "Budget"), and a copy of the entire Budget is available for inspection at Town Hall, and

WHEREAS, prior to the adoption of the Budget, the Town Council is required to hold a public hearing on the Budget and any new fees resulting therefrom as required pursuant 6-1-80, and 6-1-330 of the SC Code and the Town's code of ordinances; and

WHEREAS, heretofore, and acting pursuant to the various authorizations described in the foregoing recital, the Town Council, after due and proper notice, held public hearings on September 9, 2025 on the adoption of the Budget and certain fees implemented hereunder; the hearings were conducted publicly and both proponents and opponents of the proposed actions of Town Council were given the full opportunity to be heard; and

WHEREAS, subject to the limitations in Section 6-1-320 of the SC Code, Town Council is authorized to increase the millage rate imposed for general operating purposes; and

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

WHEREAS, prior to the enactment of this Ordnance, the Town adopted a series of continuing budget resolutions to authorize and appropriate Town funding until the Budget was approved and finalized (the "Continuing Resolutions").

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the council members of the Town of Varnville, South Carolina, in a meeting duly assembled, as follows:

SECTION 1. TAX LEVY

The Town Council hereby appropriates the funds as detailed in Sections 3 and 4 of this Ordinance. Further, that the Town 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 Hampton County Auditor (the "Auditor") and are subject to change based on final assessment figures, once received from the Auditor. The Town Council reserves the right to modify these millage rates by resolution 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 on behalf of the Town.

SECTION 2. MILLAGE; TAX COLLECTION

A. The County Auditor is hereby authorized and directed to levy the Fiscal Year 2025-2026 tax of 84 mills on the dollar of assessed value of property within the Town limits, in accordance with the laws of South Carolina. These taxes shall be collected by the Hampton County Treasurer, as provided by law and distributed in accordance with the provisions of this Ordinance and subsequent appropriations hereafter passed by the Town Council.

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

C. Consistent with State law, the date of payment, penalty dates and amount of penalties which shall be levied for delinquent taxes shall be as follows:

Date	Penalty Assessed
After January 15, 2026	3%
After February 1, 2026	Additional 7%
After March 16, 2026	Additional 5%
After April 1, 2026	$25.00 Delinquent Charge
After September 1, 2026	$100.00 Delinquent Charge

D. The Mayor, 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

The Budget, with proposed revenue for payment thereof, as prepared and as contained in an archived copy on file in the office of the Municipal Clerk, and available for public inspection, which copy is incorporated herein by reference, is adopted and made a part hereof. The Budget, as shown attached as Exhibit A and incorporated herein, is balanced as to receipts and disbursements in the total sum of $1,611,787. The Budget, as presented, sets forth the necessary revenues and expenditures for the various purposes described therein and shall govern the appropriation of the Town's funds during the 2025-26 Fiscal Year. A summary of the revenues and expenditures for each of the Town's major funds and the System is set forth in the Sections herein below.

SECTION 4. FEES, TAXES AND OTHER CHARGES.

A. That the Budget imposes solid waste fees, garbage fees, fire service fees, police service fees, building permit fees and other miscellaneous fees and charges that will be effective on or after July 1, 2025. Of such fees, the fire service fee is newly reimposed for Fiscal Year 2025-26. The imposition of such new fee has been duly considered by the Town Council and approved by a Positive Majority (as such term is defined in Section 6-1-300 of the SC Code) hereof. All other fees are hereby authorized and the amounts thereof have been incorporated into the Budget. A schedule of all fees imposed by the Town is maintained by the Town Clerk and may be made available upon request.

B. That the Budget appropriates sufficient revenues for Licenses, Permits, State Aid, and Fines.

C. That the Budget appropriates sufficient revenues to fund the Town'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 Town. Capital project appropriations shall not lapse on June 30, 2025, 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. ASSET SALES

The Town currently owns and maintains that certain Freightliner solid waste truck. The Town has determined to contract for solid waste services within the Town, and no longer needs such truck for its operations. The Town, acting through the Mayor, is authorized to arrange for the sale and conveyance of such truck. Thereafter, the proceeds of the truck shall be deposited in the Town's general fund, and may be invested in accordance with the SC Code pending the use thereof.

SECTION 6. BUDGETARY ACCOUNT BREAKOUT

The foregoing Town operation appropriations have been detailed by the Town Council into line-item accounts for each department. The detailed appropriation by account and budget narrative contained separately is hereby enacted as part of this Ordinance.

SECTION 7. ADMINISTRATION OF THE BUDGET

The Mayor 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 8. AUTHORIZATION TO ENTER INTO CONTRACTS

The Mayor is authorized to enter into Town contracts if the total contract amount is less than or equal to the budget line item or project budget as approved by the Town Council under the terms of the Budget.

SECTION 9. ALLOCATION OF FUNDS

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

SECTION 10. TRANSFERS VALIDATED

All duly authorized transfers of funds heretofore made from one account to another, or from one fund to another during Fiscal Year 2025-26, are hereby approved.

SECTION 11. RATIFICATION OF FINDINGS; ACTIONS.

The Town Council ratifies and approves the findings of fact recited above. Further, all actions of the Mayor and other Town staff regarding the public hearings and drafting, execution and delivery of the Budget are ratified, approved and confirmed. Further, the Mayor and Town staff shall be authorized to do all things necessary to implement the provisions of the Budget. The Continuing Resolutions are otherwise ratified and confirmed through the date of enactment of this ordinance.

SECTION 12. EFFECTIVE DATE

This Ordinance shall effective as of its date of enactment, but otherwise retroactively applied to July 1, 2025.. Approved and adopted on the second and final reading this 9th day of September 2025.

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DONE AND ENACTED IN COUNCIL ASSEMBLED, this 9th day of September 2025.

TOWN OF VARNVILLE, SOUTH CAROLINA

Nathaniel A. Shaffer, Mayor

[SEAL]

ATTEST:

Clerk to Town Council

First Reading:	August 12, 2025
Public Hearings:	September 9, 2025
Second Reading:	September 9, 2025

EXHIBIT A

COPY OF BUDGET

Town of Varnville
Budget Proposal
July 2025 through June 2026

INCOME	
TAXES	
414000 · COUNTY - Real Property Tax	93,890.00
414006 · COUNTY - Vehicle Tax	27,000.00
414007 · COUNTY - Watercraft	230.00
414025 · COUNTY - Motor Carrier Tax	4,500.00
414026 · COUNTY - Delinquent Tax	8,500.00
Total TAXES	134,120.00
LICENSES AND PERMITS	
434007 · MASC - Telecommunications Tax	4,400.00
434008 · MASC - Insurance Tax	187,000.00
434009 · MASC - Brokers Tax	5,000.00
444007 · Business License - Out of Town	35,000.00
444014 · Business License - In Town	15,000.00
454009 · Franchise Fees	226,000.00
Total LICENSES AND PERMITS	472,400.00
STATE AID	
414030 · STATE - Local Option Sales Tax	85,000.00
414031 · STATE - LOST Property Credit	191,000.00
424032 · STATE - Accommodations Tax	20,000.00
454035 · STATE - Aid to Subdivisions	45,242.00
414036 · STATE - Homestead Exemption	36,823.00
414038 · STATE - Manufacturers Exemption	1,400.00
414039 · STATE - Merchants Inventory	961.00
Total STATE AID	380,426.00
FINES	
Code Enforcement Fines	
464012 · Police Fines Retained by Town	49,717.00
Total FINES	49,717.00
CHARGES FOR SERVICES	
464065 · Solid Waste Fees	9,000.00
464066 · Garbage Fees	295,024.00
464067 · Fire Service Fees	71,400.00
464068 · Police Service Fees	92,000.00
464069 · Building Permits	16,000.00
Total CHARGES FOR SERVICES	483,424.00
INTEREST INCOME	
474001 · Interest Inc.	11,000.00
Total INTEREST INCOME	11,000.00
MISCELLANEOUS REV	
474065 · Rent Income	15,600.00
474080 · SCMIT/SCMIRF Surplus Return	1,100.00
475100 · Proceeds from disposal of Assets	64,000.00
Total MISCELLANEOUS REV	80,700.00
	1,611,787.00

Town of Varnville
Budget Proposal
July 2025 through June 2026

Expense	
PERSONNEL	
611110 · Salaries	436,681.00
611112 · Salaries Fire	35,162.00
611120 · Holiday Pay	17,264.00
611150 · Mayor & Council Pay	20,500.00
611160 · Overtime	22,379.00
611200 · FICA	40,697.00
611300 · Health Insurance	110,614.00
611400 · Deferred Comp Match	2,100.00
611401 · Retirement	102,977.00
622200 · Workmens Comp Insurance	21,364.00
Total PERSONNEL	809,738.00
PROFESSIONAL FEES	
612166 · Code Enforcement	8,000.00
612165 · Building Inspector	16,000.00
621250 · Accounting and Clerking	32,800.00
621100 · Legal and Attorney Fees	5,000.00
621200 · Audit Contract	17,500.00
621260 · Professional Service	10,000.00
621270 · Judges	9,600.00
621XXX · Beautification Contract	32,000.00
621290 · Garbage Collection	272,000.00
621295 · Landfill	2,500.00
Total PROFESSIONAL FEES	405,400.00
PUBLIC NOTICE & RELATIONS	
621800 · Advertising	400.00
621810 · Public Relations	5,500.00
621820 · Food & Bev - Empl. & Visitors	350.00
621830 · Floral and Gifts	500.00
Celebrate Small Town America	500.00
Hometown Festival	500.00
662300 · Watermelon Festival	5,000.00
Total PUBLIC NOTICE & RELATIONS	12,750.00
EDUCATION, TRAINING & TRAVEL	
624310 · Edu,Conventions,Seminars & Trav	15,000.00
621840 · Local Travel	350.00
Total EDUCATION, TRAINING & TRAVEL	15,350.00
REPAIRS & MAINTENANCE	
622500 · Vehicle Repairs	15,000.00
622510 · Equipment Repair	15,000.00
622600 · Vehicle Maintenance	8,000.00
622610 · Backhoe Maintenance & Repair	1,800.00
622620 · Building Maintenance	5,500.00
622640 · Street Maintenance & Signs	300.00
623200 · Uniforms	3,000.00
622630 · Janitorial Contracts	600.00
Total REPAIRS & MAINTENANCE	49,200.00
INSURANCE	
622100 · Property Ins SMIRF	78,500.00
Total INSURANCE	78,500.00
BEAUTIFICATION	
622650 · Grounds Maintenance	500.00
626100 · Beautification Exp	13,764.00
Total BEAUTIFICATION	14,264.00

Town of Varnville
Budget Proposal
July 2025 through June 2026

PEST & MOSQUITO CONTROL	
623475 · Pest Control	600.00
Total PEST & MOSQUITO CONTROL	600.00
ANIMAL CONTROL	
623400 · County Animal Shelter	5,000.00
Total ANIMAL CONTROL	5,000.00
MEMBERSHIP & DUES	
624300 · Registration & Dues	1,300.00
Total MEMBERSHIP & DUES	1,300.00
SUPPLIES	
623100 · Equipment Rental	550.00
631120 · Gatorade & Water Supplies	1,500.00
631130 · Chemical Supplies	2,000.00
631140 · Janitorial Supplies	2,000.00
631170 · Copier & Fax Expense	3,000.00
631160 · Postage Supplies	1,000.00
631110 · Supplies Expense	28,271.00
631111 · Christmas Decoraton Supplies	5,500.00
631180 · Gas & Oil	33,600.00
688200 · New Equipment (under $5000)	500.00
Total SUPPLIES	77,921.00
COMMUNICATIONS	
625300 · Telephone Service	12,000.00
625310 · Cell Phones	3,390.00
625330 · Radio & Service Contract	5,220.00
Total COMMUNICATIONS	20,610.00
INFORMATION TECHNOLOGY.	
631300 · QS/1 Software	3,900.00
631320 · Computer Expenses	500.00
631330 · Information Technology Exp	8,900.00
631340 · WTH Mapping	436.00
Total INFORMATION TECHNOLOGY.	13,736.00
SERVICE CHARGES	
661100 · Bank Service Charge	50.00
661110 · Credit Card Processing Fees	700.00
661115 · Direct Deposit Processing Fee	1,700.00
661130 · COUNTY - Tax Collection Fees	8,300.00
Total SERVICE CHARGES	10,750.00
UTILITIES	
625200 · Electricity	56,000.00
625210 · Electricity - Parks & Recreation	2,100.00
Total UTILITIES	58,100.00
COMMUNITY SUPPORT	
662100 · Donations	1,500.00
Total COMMUNITY SUPPORT	1,500.00
OTHER EXPENSE	
506400 · Railroad Right of Way Annual	728.00
621900 · Physicals / Enforce Drug Policy	200.00
662500 · Election Costs	2,340.00
Total OTHER EXPENSE	3,268.00
DEBT SERVICE	
691100 · Debt Payment	33,800.00
Total DEBT SERVICE	33,800.00
Total Expense	1,611,787.00
Net Income(Loss)	-